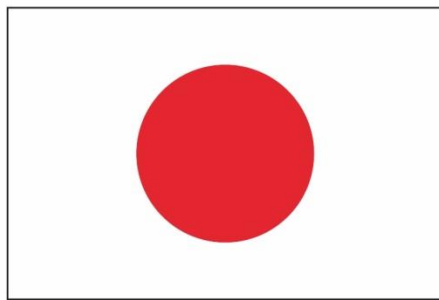


**令和 6 年度
日本 N G O 連携無償資金協力
実施要領**



**From
the People of Japan**

令和 6 年 4 月

外務省NGO協力推進室

3 After the project begins

(1) Proper management of Grant Assistance for Japanese NGO Projects' funds

Regardless of whether the contract is concluded outside Japan or in Japan, most of the Grant Assistance for Japanese NGO Projects' funds will be managed and used in the country where the project is implemented (hereinafter referred to as the "local"). In this regard, please open a bank account solely for the management of Grant Assistance for Japanese NGO Projects' fund and observe strictly the following regulations:

A) You must establish a system that allows the organization headquarters to constantly check the management and use of Grant Assistance for Japanese NGO Projects' funds in the project implementation country. Therefore, the organization headquarters must inspect and check the balance of the Grant Assistance for Japanese NGO Projects' fund management account and the project implementation country's fund management ledger at least twice a month during the Grant Assistance for Japanese NGO Projects period. Also, you must keep the documents that show applied exchange rates.

B) Expenses in Japan (expenses paid in Japan) specified in contracts concluded outside Japan and expenses in the project implementation country (expenses paid in the project implementation country) specified in Japanese contracts must be remitted to Japan or the project implementation country immediately after the funds are provided. Please strictly refrain from using your own funds for a long time in the place where the funds are supposed to be used and then offsetting it with a lump sum transfer at a later date, as this will lead to confusion in fund management, including exchange risks.

C) Do not give sole authority to use the project implementation country's Grant Assistance for Japanese NGO Projects' fund management account (withdrawing cash, transferring money, writing checks, etc.) to any person, even Japanese expatriates. Everyone must always obtain permission from the organization's headquarters each time they use the account.

D) When making contracts for renting offices or housing in the project implementation country or renting vehicles or office equipment, the organization's headquarters must check it in advance to ensure no irregularities, such as double contracts.

(2) Submission of interim report

Please submit an interim report on the project's progress to the Japanese diplomatic mission (or the Non-Governmental Organizations Cooperation Division) by the date specified in the grant contract, as follows, explaining the project's progress, etc.

- ☐ Interim report (Form 3)
- ☐ Photos (please choose and submit the photos, which can compare the situations before and after the project).
- ☐ Bank balance certificate (or a copy of the balance column of your bankbook)

(3) Changes and Cancellations of Projects

In principle, Grant Assistance for Japanese NGO Projects is expected to achieve the project objectives with the approved project content and budget allocation. Therefore, it is desirable that the project content and budget are thoroughly considered before applying and that the project is implemented per the approved application. However, if the project content or budget allocation must be changed due to unavoidable circumstances (Note 1), please follow the procedure below. This procedure will be carried out between the Japanese diplomatic mission in the case of contracts concluded outside Japan and the Non-Governmental Organizations Cooperation Division in the case of contracts concluded in Japan.

(Note 1) Unavoidable circumstances, such as natural disasters, are limited to unforeseeable matters at the time of project application.

A) Project Changes

If the following changes to the project must be made due to unavoidable circumstances, please submit a Project Change Approval Application Form or Project Change Report according to the type of project changes to the Japanese diplomatic mission in the case of contracts concluded outside Japan and to the Non-Governmental Organizations Cooperation Division in the case of contracts concluded in Japan. However, significant changes to the project that change the project objectives stated in the Grant Assistance for Japanese NGO Projects application form will not be approved in principle. In addition, project change applications and project change reports that are primarily intended or considered to be intended to utilize unused funds immediately before the project is completed will not be accepted. If you wish to make significant changes to your project, please consult with the Japanese diplomatic mission or the Non-Governmental Organizations Cooperation Division in good time (approval may only be granted if there is enough time). If you have any questions, please contact the Non-Governmental Organizations Cooperation Division in advance.

<Application for approval of project change>

If the following items apply, you can apply for approval of the project change.

Regarding the project change approval application, you must submit a Project Change Approval Application Form (Form 2-1) before making the changes. If approved, the head of the Japanese diplomatic mission or the Director of the Accounting Division of the Ministry of Foreign Affairs will issue a Project Change Approval Notice (Form 2-2). Please leave some extra time to submit it to the Japanese diplomatic mission or the Non-Governmental Organizations Cooperation Division (please inquire about the specific address). If the application for approval is submitted after the project change, any changes to expenses resulting from the change will not be approved. In addition, certain changes require an additional review by an external reviewing organization, and it may take over a month for the approval to be granted.

- When changing the project location stated in the application form;
- When extending the project period stated in the grant contract by one month or more;
- When after the extension period (even if the extension is less than one month), the project period exceeds 12 months;
- When changing (adding or reducing) the activities stated in 2 (5) of the Application Form;
- If the assignment of a specific project manager (headquarters staff, experts) is the condition of project approval, and when the project manager is changed; please attach the information (reference) regarding the new project manager to the Application Form. (See page 73)
- When it is necessary to change the budget (transfer between budget items) by more than 20% of the original expenditure item (sub-item); (Note 2)
- When it is necessary to change the main structure, structural strength, total area or size of the building or facility under construction, etc.);
- When making other changes that the Ministry of Foreign Affairs or the Japanese diplomatic missions overseas deem necessary.

<Project Change Report>

If any of the following conditions apply and the transfer of funds between items is 20% or less of the budget's sub-item, submit a Project Change Report (Form 2-3) to the Japanese diplomatic mission or the Non-Governmental Organizations Cooperation Division (please inquire for the specific addressee) before or after the change. Please note that there may be cases where the changes stated in the Project Change Report cannot be approved due to external reviews at the time of financial settlement, so please thoroughly check the Grant Assistance for Japanese NGO Projects Implementation Guidelines before submitting the Project Change Report.

- When there is a change of the project personnel (headquarters staff, local staff, experts), who are not subject to the “Project Change Approval Application”. Please attach the related information (reference) about the changed project personnel to the Form (in case of change of local staff, such information is not required).
- Changes in project location, changes in the staff’s monthly salaries, and hiring new staff, which are not subject to the “Project Change Approval Application”.
- Changes in the details of activities (e.g., changes in the items used in the activities), expansion or reduction of the scale of the project (e.g., increasing or decreasing the number of training sessions), and additional purchases of supplies, etc. that are necessary to achieve the overall goal of the project (Note 2)
- When the dispatch of headquarters staff or experts (especially short-term dispatches) is canceled due to unavoidable circumstances.
- When the dispatch schedule changes due to unavoidable circumstances, and the air tickets and accommodations must be canceled.
- When the project period stated in the grant contract is shortened by one month or more.
- When expenses are transferred from other items to personnel expenses (However, if it is difficult to submit the Project Change Report by the last day of the project, such as when diverting expenses from other items for overtime work based on the actual working hours at the end of the project, please consult with the Non-Governmental Organizations Cooperation Division well in advance during the project implementation period and submit the Project Change Report by the submission date of the completion report.)
- When the Ministry of Foreign Affairs or a Japanese diplomatic mission overseas deems it necessary for other changes.

The Project Change Report should be submitted during the project period. However, after the project period ends, if it becomes apparent during the settlement process that it is necessary to divert 20% or less of the budget between different items, you must submit the Project Change Report after consulting with the Non-Governmental Organizations Cooperation Division, except in cases where the Project Change Report is not required. In such cases, we will also approve the budget transfer from direct project expenses if necessary. However, in the following cases, it is not necessary to submit the Project Change Report:

- Transfer of business trips between workers who are integrated into the project implementation system (e.g., Mr. A was scheduled to make three business trips, but one is reduced, and Mr. B’s business trip is increased by one)
- Minor changes in the timing of activities (e.g., a seminar in early August is postponed to mid-September)
- Changes in the unit price of goods due to fluctuations in exchange rates
- Changes in the number of goods purchased that were budgeted at the time of application and do not require a three-party estimate
- Changes in the details of activities (e.g., changes in goods used in activities), expansion or reduction of project scale (increase or decrease in the number of training sessions, etc.), and additional purchases of supplies etc. that are necessary to achieve the overall project goal and do not involve diversion from other budget items.

Note 2: [Budget change]

When submitting the Project Change Approval Application Form or the Project Change Report to change the budget due to unavoidable circumstances, the method for transferring expenses within the same category or between different categories is as follows:

	(Description of items)	
Primary item →	1. Local project expenses	Expenses can be transferred. However, * The secondary item “(1) Direct project expenses” budget cannot be transferred to other secondary items. * The budget in the primary item “1. Local project expenses” cannot be transferred to the budget in “2. Local project support expenses from Japan”. * All safety measures expenses cannot be transferred.
Secondary item →	(1) Direct project expenses	
Tertiary item →	A. Equipment and materials purchase expenses	
Tertiary item →	B. Workshop holding expenses	
	<Omitted>	
Primary item →	2. Local project support expenses from Japan	Expenses cannot be transferred.
Secondary item →	(1) Local project support administration expenses	
Tertiary item →	A. Headquarters staff personnel expenses	
Tertiary item →	B. Meeting expenses	
Primary item only →	3. Overhead expenses	
Primary item →	4. External investigation expenses	Expenses can be transferred. In principle, the budget can only be transferred between “External investigation expenses (1) and (2)”. However, only when there is a shortfall in the “External investigation expenses” are transfers from the “Local project expenses” and “Local project support expenses from Japan” permitted (up to 20%)
	(1) Local external investigation expenses	
	(2) Headquarters external investigation expenses	

If it becomes clear that a budget change (transfer between budget items) that exceeds 20% of the original budget item (tertiary item) must be made due to unavoidable circumstances, please submit the “Project Change Approval Application Form (Budget Change)” as soon as possible, following the procedure for changing the project content.

However, in any of the above cases, the following budget transfers are not permitted as a general rule:

- Transferring a budget recorded in “Direct project expenses” to another secondary item.
- Transferring a budget recorded in “Local project expenses” to “Local project support expenses from Japan”.
- Transferring a budget recorded for safety measures to another item.

Although these are not transfers between tertiary items, the following budget changes are not permitted.

*Transfer of “External investigation expenses” to other items.

*Transfer of “Overhead expenses” in the “Priority Issues in International Cooperation” project to other items or transfer of budget from other items to “Overhead expenses.”.

B) Cancellation of project

If it becomes clear that a project must be canceled due to unavoidable circumstances, please promptly submit a Project Cancellation Approval Application (please refer to Form 2-1 for details). (Please indicate the date of project cancellation in this application.) With the approval of the Project Cancellation Approval Application, the project will be canceled, and settlement will be made based on the date of cancellation of the project indicated in the Project Cancellation Approval Application (it is also possible to use the project cancellation date as the approval date of the application for project cancellation).

4 After the project is completed

(1) Submission of Completion Report

A) When the Grant Assistance for Japanese NGO Projects is completed, submit the project completion report together with the “Checklist for Submitting the Completion Report” on page 92 to the Japanese diplomatic mission (contracts concluded outside Japan) or the Non-Governmental Organizations Cooperation Division (contracts concluded in Japan) within four months of the project completion date.

Please note that submitting the Completion Report with appropriate content within the deadline is a condition for expanding Overhead expenses.

B) If you have constructed facilities during the Grant Assistance for Japanese NGO Project or items that can become fixed assets were purchased using the Grant Assistance for Japanese NGO Projects fund, in

principle, they should be handed over to the beneficiary group, resident organization, project implementation country's NGO, government/municipality, etc. within four months of the project completion and this fact should be noted in the Completion Report.

In addition, when transferring or handing over the facility or fixed assets to the transferee, please exchange agreements and conditions regarding the transfer and handing over of the property, etc., with the transferee in the form of a Memorandum of Understanding (written document).

[Effectiveness Verification Sheet]

Please use the Effectiveness Verification Sheet to measure the project's effectiveness (see page 119). In the case of the "Priority Issues in International Cooperation" project (page 19), at the time of application, you may be asked to submit the Effectiveness Verification Sheet for similar projects previously implemented using Grant Assistance for Japanese NGO Projects funds. Suppose you need to go to the project implementation country after the project is completed to verify the effectiveness. In that case, you can apply for travel expenses and other expenses to the NGO Project Grant.

(2) Settlement of funds

- A) Settlement of funds will be made based on the submitted Completion Report. Settlement will be made in the currency stated in the Grant Agreement. Budget changes (transfers between expense items) at the settlement stage will be based on the latest implementation guidelines when settlement is started.
- B) Interests accrued in the Grant Assistance for Japanese NGO Projects dedicated account will be subject to refund. The Grant Assistance for Japanese NGO Projects dedicated account here refers to a dedicated account into which grant funds are transferred at the start of the project, as well as a separate account that handles only the Grant Assistance for Japanese NGO Projects funds and does not include other grants or own capital funds, regardless of whether it is in Japan, in the project implementation country or this account is maintained under a different name (the act of depositing a small amount of separate funds into an account so that it does not become the Grant Assistance for Japanese NGO Projects dedicated account is considered "inappropriate fund management (page 7)").
- C) If there are doubts about the cash outflow of funds, etc., we may request additional submissions such as receipts, contract copies, salary statements, and documents showing exchange rates.
- D) If, as a result of the settlement, we find that there are expenditures in the Grant Assistance for Japanese NGO Projects Fund Flow Statement that are not eligible for Grant Assistance for Japanese NGO Projects support, or if you cannot clear all doubts about the expenditures even though they were approved in the budget, you may be required to pay them from your own funds.
- E) If it is confirmed that there are unused grant funds, please follow the instructions of the Japanese diplomatic mission or the Non-Governmental Organizations Cooperation Division to return the funds. The remittance will be made in the remittance currency agreed upon in the Grant Agreement.
*Please cover the remittance fee with your own funds, as the project has already ended, and the Grant Assistance for Japanese NGO Projects fund cannot be used.
- F) In principle, only expenses incurred during the project period are eligible for support from the Grant Assistance for Japanese NGO Projects. Expenditures before the start of the project cannot be approved and retroactively paid from Grant Assistance for Japanese NGO Projects fund (unless otherwise specified in these Project Implementation Guidelines. For individual cases requiring advance payment, consult with the Non-Governmental Organizations Cooperation Division during preliminary consultations).
- G) Please keep receipts, etc., as proof of payment of expenses for five years from the fiscal year following the end of the project.

(3) Measures to be taken in the event of inappropriate use or management of funds

Suppose we find that funds have been used in violation of the provisions of these Project Implementation Guidelines, that false information has been provided in submitted documents, or that the Grant Assistance for Japanese NGO Projects funds have not been adequately managed. In that case, we may take measures following the contract with the organization, such as disclosing the organization's name and demanding the

return of funds provided and payment of additional fees or refusing to accept Grant Assistance for Japanese NGO Projects applications from this organization for a certain period.

5. External Investigations

Please attach a “Report on the Execution of Agreed Upon Procedures (AUP)” prepared following the Professional Practice Guidelines 4400 “Practical Guidelines Regarding the Agreed Upon Procedures (AUP)” published by the Japanese Institute of Certified Public Accountants or Project Implementation Country’s Certified Public Accountants Association to the Completion Report. (If the Report on the Execution of Agreed Upon Procedures (AUP) is written in a language other than English, please attach a summary in Japanese.) The Professional Practice Guidelines 4400 “Practical Guidelines Regarding the Agreed Upon Procedures (AUP)” are based on the International Standard on Related Services (ISRS) 4400 “Engagements to Perform Agreed-upon Procedures Regarding Financial Information”. If these Guidelines are not standard or have not been introduced yet in the country or region where the project is being implemented, please consult the Non-Governmental Organizations Cooperation Division.

(1) Purpose of the external investigation

The purpose of the external investigation by Grant Assistance for Japanese NGO Projects is to obtain confirmation from qualified accountants, auditing firms, certified public accounting firms, etc. (hereinafter referred to as Auditing Firms) that the submitted income and expenditure documents regarding the completed Grant Assistance for Japanese NGO Projects are prepared following the “Grant Assistance for Japanese NGO Projects Implementation Guidelines for the FY2024” based on the implementation contents of the Agreed Upon Procedures (AUP). (This is not a Group Audit that checks whether the accounting of the Project Implementation Organization is properly maintained and follows the accounting standards of the Public Interest Incorporated Association.)

(2) Selection of an Auditing Firm

- A) When conducting an external investigation, the Project Implementation Organization should request the investigation from an Auditing Firm with auditing qualifications in Japan or the country where the project is being implemented. If requesting an external investigation from another individual or organization is necessary, please consult the Non-Governmental Organizations Cooperation Division in advance.
- B) Even if the auditor of the Project Implementation Organization is a certified public accountant, an investigation carried out by an auditor who is an executive of the organization is not considered an external investigation. Please hire an external Auditing Firm.

(3) Service Agreement with an Auditing Firm

- A) The Project Implementation Organization and the Auditing Firm should conclude a Service Agreement for the investigation.
- B) The Service Agreement stated in paragraph A) should be decided between the Project Implementation Organization and the Auditing Firm. However, the contents should state that the purpose for which each organization requested the implementation of the procedure is to “Confirm whether the submitted income and expenditure-related documents are prepared following the “Grant Assistance for Japanese NGO Projects Implementation Guidelines for the FY2024”. In addition, be sure to include all paragraphs of the “External Investigation Agreed Upon Procedures (AUP) for the Grant Assistance for Japanese NGO Projects” among the Agreed Upon Procedures (AUP).
- C) The Service Agreement for the investigation should state that the Project Implementation Organization and also the Ministry of Foreign Affairs can use the procedure results.
- D) The documents to be provided to the Auditing Firm when requesting an investigation are as follows. If the Auditing Firm determines that it is necessary for the purpose of paragraph B) and requests other documents, please cooperate in submitting other documents.

[Documents to be provided to the Auditing Firm]

- Grant Assistance for Japanese NGO Projects Income and Expenditures Statement (Form 4-a)
 - Grant Assistance for Japanese NGO Projects Usage Statement (Form 4-b)
 - Rate used at the time of conversion (each time conversion is made during the project period) (Usage Statement (Form 4-b) Attachment (free format))
 - Personnel Expenses Table (Form 4-c)
 - Overhead Expenses Summary Table (Form 4-d)
 - Grant Assistance for Japanese NGO Projects Implementation Guidelines for FY2024
 - Copy of Grant Agreement (including the attached breakdown of grant amount)
 - Grant Assistance for Japanese NGO Projects Application Form (Form 1)
 - Grant Assistance for Japanese NGO Projects Budget Details (Form 1-a), and Attached Tables 1-6
 - Personnel Expenses Table (Form 1-b)
 - Project Change Approval Application Form (including Approval Notice) (Form 2-2) and Project Change Report (Form 2-3)
 - A copy of the passbook showing all deposits/withdrawals made (Please submit a document verifying the 1. Bank name, 2. Account number, and 3. all deposits and withdrawals made from the Grant Assistance for Japanese NGO Projects fund until the end of the project (for Japanese accounts, copies of the cover, endsheet, and pages showing all deposits and withdrawals made from the Grant Assistance for Japanese NGO Projects fund to the end of the project)).
 - Receipts and other documents that prove each expenditure (documentary evidence of transaction)
 - Record of hours worked on the Grant Assistance for Japanese NGO Projects (Form 4-c Attached table) or your organization's work hours record (free format)
 - A document confirming the organization's name and corporate number, such as a Certified Copy of the Commercial Register
- *For travel expenses (transportation expenses daily allowance and accommodation fees), be sure to attach a receipt from the person on the business trip/travel (however, if the organization directly paid for transportation expenses or accommodation fees, a receipt from the payee) and provide it to the Auditing Firm.

(4) External Investigation Result Report

- A) The Project Implementation Organization should ask the Auditing Firm to prepare and submit a report using the "Report on the Execution of Agreed Upon Procedures (AUP) Template" separately specified on pages 96-103 as a reference.
- B) Suppose the Ministry of Foreign Affairs determines that the Agreed Upon Procedures (AUP) have not been implemented sufficiently and appropriately. In that case, the Project Implementation Organization may request the Auditing Firm to make improvements and, in some cases, to change the Auditing Firm.

(5) Return of Investigation Results

Investigation results can be submitted in PDF format. However, since the original may be requested if necessary, the Project Implementation Organization is requested to keep the original investigation results for five years from the fiscal year following the end of the project. In addition, if the original is submitted, it will be returned after the settlement procedure.

(6) External Investigation Expenses

External Investigation Expenses will be supported up to a maximum of 10% of the total of 1. Local project expenses, and 2. Local project support expenses from Japan.

6. Information on Post-project Investigations

- After the project is implemented, three to four years later, the Japanese diplomatic missions will conduct an on-site inspection visit to investigate the "validity of the plan", "achievement of objectives/effectiveness", "efficiency", "impact", "sustainability/self-sustained economic growth", "social considerations/social impact", "environmental considerations/ environmental impact", and "qualitative and quantitative supplementary information".

(Appendix IV-1) Details of overhead expenses

Item	Items of expense	Content
1. Overhead expenses	(1) Board members' Remuneration	Remuneration for board members and Auditors
	(2) Employee salaries and allowances	Salaries, allowances, and bonuses for employees of the headquarters office and local offices in the Project Implementation Country (including local staff) (including items not subject to personnel expenses)
	(3) Retirement benefits	Retirement benefits for board members and employees
	(4) Legal welfare expenses	Organizational contributions for workers' accident compensation insurance, employment insurance, health insurance, etc., for employees of the headquarters office and local offices in the Project Implementation Country
	(5) Welfare expenses	Expenses for recreation and entertainment, borrowed clothes, medical care, condolence and celebration money, welfare, and other cultural activities for employees of the headquarters office and local offices in the Project Implementation Country.
	(6) Repair and maintenance costs	Repair and maintenance costs for buildings, machinery, equipment, etc., management costs for warehouse goods, etc.
	(7) Office supplies costs	Expenses for office supplies, expenses for office supplies not included in fixed assets, expenses for purchasing newspapers, reference books, etc.
	(8) Communication and transportation costs	Communication, transportation, and travel expenses
	(9) Electric power and utilities expenses	Expenses for electricity, water, gas, firewood, etc.
	(10) Research and study costs	Expenses for technical research, development, etc.
	(11) Advertising and promotion costs	Expenses for advertising, publicity, and promotion
	(12) Entertainment expenses	Expenses required for dealing with visitors at the headquarters and local offices in the Project Implementation Country
	(13) Donations	Donations
	(14) Land and office rent	Office rental fees
	(15) Depreciation expenses	Depreciation of buildings, vehicles, machinery, office supplies, etc.
	(16) Amortization of research and development costs	Amortization of expenses incurred extraordinarily during research into new businesses
	(17) Amortization of development costs	Amortization of expenses incurred extraordinarily during the adoption of new businesses or new organizational forms, resource development, and business area expansion
	(18) Taxes and public charges	Real estate acquisition tax, fixed property tax, road occupancy fees, and other public charges
	(19) Insurance premiums	Fire insurance and other non-life insurance premiums
	(20) Contract guarantee costs	Costs required to guarantee the contract
	(21) Miscellaneous expenses	Computer expenses, expenses for internal meetings etc., expenses for academic societies and association activities, etc., and other necessary expenses
2. Additional Benefits	(1) Corporate tax, prefectural tax, municipal tax, etc. (2) Board members' bonuses (3) Retained earnings (4) Interest and discounts paid, guarantee fees paid, and other non-operating expenses	

(Note) As explained on page 49, expenses directly related to implementing the Grant Assistance for Japanese NGO Projects (e.g., personnel expenses of headquarters staff involved in the Grant Assistance for Japanese NGO Projects) are recorded in the attached Table I as 1. Local project expenses, and 2. Local project logistical support expenses. Therefore, expenses directly related to implementing the Grant Assistance for Japanese NGO Projects cannot be covered by Overhead expenses. However, among the expenses that are not permitted to be recorded as 1. Local project expenses, and 2. Local project logistical support expenses in the Attached Table I, the Legal welfare expenses of headquarters employees involved in the Grant Assistance for Japanese NGO Projects are permitted to be paid from the Overhead expenses.

(Appendix I) Eligible expenses and notes regarding accumulated costs

Budget Items				Purpose of Use and Targets	Precautions
Primary item	Secondary item	Tertiary item	Aid		
1. Local project expenses					
	(1) Direct project expenses				
		A. Equipment and materials purchase expenses		<ul style="list-style-type: none"> Facility construction costs (material costs, material transportation costs, construction costs, construction worker labor costs, design and construction management costs) Shipping costs for transported goods, repair and maintenance costs (recycling material transportation projects) Food, clothing, daily necessities (disaster recovery and reconstruction support projects only) 	<ul style="list-style-type: none"> These are expenses necessary as the “hardware” of the project, such as the purchase of construction materials and equipment and the procurement of associated services. (Please include construction workers’ labor costs here.) Please include expenses related to the procurement of materials for distribution in disaster recovery and reconstruction support projects here. Even in development cooperation projects, expenses related to the distribution of food and consumables (including medicines) will not be uniformly excluded from the scope of support, but please fully explain the necessity and expected effects of distributing such materials in the application form (if the explanation is not deemed sufficient, Grant Assistance for Japanese NGO Projects may not cover such components). Please include transportation costs for transporting materials in recycled material transportation projects and repair and maintenance costs here. We will not uniformly exclude items that are owned or occupied by individual beneficiaries, but we will carefully consider their effects.
		B. Workshop holding expenses		<ul style="list-style-type: none"> Costs required for holding workshops and training Rental of venue, purchase, and preparation of training materials and equipment Participant fees (transportation, daily allowance, accommodation fee, food expenses) Lecturer fees (transportation, daily allowance, accommodation fee, food expenses, gratuity) 	<ul style="list-style-type: none"> These are expenses related to the “software” of the project, such as holding workshops and training sessions on-site and procuring services associated with them. Food and drink (workshop meals, drinking water, etc.) and consumables (stationery, etc.) provided or distributed to participants at workshops and training sessions, as well as travel expenses (transportation, daily allowance, accommodation fee) are also eligible for support, but the necessity for providing or distributing these and the expected effects must be fully explained in the application form (if the explanation is not deemed sufficient, the Grant Assistance for Japanese NGO Projects may not cover such components). (Note) If meals are provided for organization staff and instructors at workshops, etc., the daily allowance must be a half-day allowance (half the amount of the amount stated in the organization’s regulations). Lecturers here refer to people who are employed as lecturers only during workshops and training sessions. Depending on the lecturer’s allowance amount, you may be asked to submit information related to the lecturers following the project manager and experts’ information format during the review process. If an expert participates in a workshop as a lecturer, this will be considered as part of the expert’s duties and will not be subject to the expenditure of lecturer fees.
		C. Expert dispatch fee		<ul style="list-style-type: none"> These are expenses related to the dispatch of experts necessary to carry out activities A and B. The nationality of the experts does not matter. Experts here mainly refer to external experts (not employees of the applying organization) who participate in the overall project, but this does not apply if the applying organization employs staff with specialized skills, such as doctors or architects. In addition, if the organization’s staff (headquarters staff) or directors are directly involved in the implementation of the project rather than as project managers (speakers at workshops, etc.), they may record expenses as experts. Only expenses necessary for the Grant Assistance for Japanese NGO Projects can be recorded in the Grant Assistance for Japanese NGO Projects. 	
		(a) Dispatched expert’s travel expenses, etc.		<ul style="list-style-type: none"> Transportation costs (departure and return) within the country where the expert lives (Japan, third country), airfare Daily allowance and accommodation fee (from the date of departure to the date of return. Accommodation fee is based on actual accommodation (not including overnight stays on the plane)). Overseas travel insurance premiums, visa acquisition fees, vaccinations <p>Not covered: Transportation costs associated with visa acquisition and vaccinations (excluding cases where the base is located outside Tokyo and the person must appear in person to obtain a visa or the vaccination site is designated far away (however, travel expenses from the business location to Japan are not covered))</p>	<ul style="list-style-type: none"> In addition to the travel expenses for experts in accordance with the headquarters staff dispatch expenses stated in (2) I, expenses for experts to travel to the Project Implementation Country (see (2) D, C below) should be recorded here. The breakdown of airfare includes airfare, air insurance, fuel surcharge, airport tax, passenger security charge, and ticket issuing fee. The maximum amount is the regular discounted economy class airfare for the most economical and standard route to the destination. The amount of daily allowance and accommodation fee should be consistent with the dispatch period, and accommodation should be the actual number of nights, not including overnight stays on the plane. The overseas travel insurance premiums covered by Grant Assistance for Japanese NGO Projects are: death from injury (up to 50 million JPY), disability after injury (up to 50 million JPY), medical and rescue costs (unlimited), death from illness (up to 30 million JPY), and liability (up to 100 million JPY). These five items are included in the set plan, but if the plan fee is cheaper than the estimate for each of the five items, the set plan will be prioritized (however, for war special clauses, this will only be the case if truly necessary). If the travel period is short (31 days or less), the maximum insurance premium is 31,000 JPY. As long as it is within the maximum amount, the compensation items do not matter. Only the minimum amount for the passport photos required to obtain a visa is covered. Only vaccinations that are required or recommended on the Ministry of Foreign Affairs overseas safety website are covered. If you are working in other positions, please apportion travel expenses by showing the scale of your projects, etc. If it is difficult to provide a justification, it is possible to divide it by the number of projects.

			(b) Gratuity	<ul style="list-style-type: none"> • Remuneration (personnel expenses) during the employment period in the project implementation country and in Japan 	<ul style="list-style-type: none"> • The unit price is based on a monthly rate. If the period of employment is less than one month, the gratuity calculation method will be based on the organization's salary regulations. However, unless otherwise specified, the monthly unit price will be divided by 30 and multiplied by the number of days actually worked on the project. (Note) If the gratuity unit price is based on a daily rate, please also indicate the monthly amount obtained by multiplying the number of actual working days in one month by the daily gratuity amount. The number of actual working days in one month is obtained by subtracting the number of annual holidays set out in the organization's work regulations from 365 days and dividing the result by 12. • The unit price will be based on the organization's salary regulations. However, if the monthly unit price exceeds the unit cost of dispatching JICA experts (basic overseas allowance), the organization will bear the excess amount. Suppose the unit cost of dispatching JICA experts to the project implementation country (the daily rate calculated by dividing one month's basic allowance by 30 days) is lower than the unit cost of the domestic salary of JICA experts (same). In that case, the unit cost of the domestic salary will be used as the upper limit.
			D. Invitation Expenses for Trainees	<p>Expenses necessary for inviting trainees (to Japan or a third country)</p> <ul style="list-style-type: none"> • Travel expenses necessary to invite local people from the project implementation country and other direct project beneficiaries to a third country (including Japan) to conduct training to achieve the project objectives. • Local staff from the project implementation country are not eligible. 	
			(a) Travel expenses for inviting trainees	<ul style="list-style-type: none"> • Travel expenses for trainees (transportation expenses (from residence to the venue), daily allowance and accommodation) • Travel expenses for lecturers (transportation expenses (from residence to the venue), daily allowance and accommodation) <p>Not covered: Passport fees, photographs, transportation fees, and other costs associated with issuing a passport</p>	<ul style="list-style-type: none"> • In addition to travel expenses similar to the headquarters staff dispatch expenses (2) (i) below, expenses incurred by trainees traveling within a third country or Japan can be included. • The unit price of daily allowance and accommodation will be determined by the organization's travel expenses regulations. However, the organization will be responsible for the excess if the total amount of the daily allowance and accommodation unit price exceeds the unit price for JICA trainees.
			(b) Training and venue costs	<ul style="list-style-type: none"> • Rental of venue, training equipment, consumables (including stationery) • Lecturer's fee 	<ul style="list-style-type: none"> • Expenses related to holding training in a third country (including Japan). • (1) (b) Expenses similar to those for holding workshops can be recorded, but if trainees are paid a daily allowance, food and drink expenses cannot be recorded.
			(2) Project implementation country management costs	Costs required for managing the project locally	
			A. Headquarters staff (resident) personnel expenses	<ul style="list-style-type: none"> • Personnel expenses for headquarters staff who are dispatched from headquarters to the project implementation country and engaged in the application project (basic salary and other position allowances) 	<ul style="list-style-type: none"> • When recording personnel expenses for headquarters staff (resident), please record only the amount necessary to carry out the Grant Assistance for Japanese NGO Projects. If it is determined that the amount is recorded excessively, we will instruct you to reduce the amount. • Headquarters staff here refers to staff (including those employed under an outsourcing contract) who are engaged in Grant Assistance for Japanese NGO Projects and are employed at the headquarters office of the Japanese NGO that is applying for the Grant Assistance for Japanese NGO Projects (staff employed by affiliated organizations of the same alliance in other countries do not qualify as headquarters staff). Nationality does not matter.

			<p>Not covered: Bonuses (paid by headquarters), housing allowances, dependent allowances, statutory welfare expenses, etc.</p>	<ul style="list-style-type: none"> • If headquarters staff are engaged in multiple projects, only the extent to which they are recognized as engaged in Grant Assistance for Japanese NGO Projects will be eligible for Grant Assistance for Japanese NGO Projects support. In the personnel cost details of Form 1-b, please enter the percentage of staff engagement in Grant Assistance for Japanese NGO Projects as the workforce rate. (If you also carry out projects other than Grant Assistance for Japanese NGO Projects (if the workforce rate is less than 1.0), be sure to enter the name of the other projects and the workforce rate for that job in the form's "Project content" column.) *Please note that the personnel costs recorded at the time of application should be settled based on the hours of actual engagement in Grant Assistance for Japanese NGO Projects. During the project period, record the hours of engagement in Grant Assistance for Japanese NGO Projects in daily reports and timetables to prove the actual working hours. When reporting project completion, you must submit a personnel cost performance sheet (Form 4-c). Please note that periods of paid vacation cannot be included in actual working hours. • To record Grant Assistance for Japanese NGO Projects work hours (monthly), please use the work hours record table "Form 4-c Attached table". However, if your organization already has an established work hours record format, you may continue to use it. *This work hours record is one of the documents that must be confirmed by an external investigation. • The unit price is based on the organization's salary regulations. However, if the monthly unit price exceeds the cost unit price (basic employment allowance) for JICA experts, the organization will be responsible for the excess. • If the salary of headquarters staff who record personnel expenses has been regularly increased during the Grant Assistance for Japanese NGO Projects, please also include the salary raise in the calculation at the time of application. *If the regular salary increase is automatic every year, please provide a salary table or salary regulations so that the basis for the increase can be understood at the pre-screening stage. On the other hand, if it is an appraisal-based raise or a promotion-based raise, you will need to provide the documents supporting the raise amount. • Appropriation of deemed overtime pay is not permitted.
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		B. Local staff labor costs	<ul style="list-style-type: none"> • Labor costs (basic salary) of local staff (including security guards) employed by the applicant organization who are engaged in the application project • Special social insurance premium allowance, social insurance premium (employer's share) (However, only if the employer is obligated to pay the premium under the local legal system) • Injury insurance for local staff directly engaged in projects related to landmines and unexploded ordnance and projects in risk areas with risk level 3 or higher (excluding staff mainly engaged in desk work) 	<ul style="list-style-type: none"> • This is the personnel costs of local staff (locally hired staff other than headquarters staff (resident)) who are primarily involved in managing the Grant Assistance for Japanese NGO Projects, including the costs of hiring security guards (please include workers in construction projects and temporary employees involved in holding workshops in the direct project expenses). • It does not matter whether these personnel are already employed or newly hired. • If the local staff are engaged in multiple projects, only the extent to which they are recognized as engaged in the Grant Assistance for Japanese NGO Projects project will be eligible for Grant Assistance for Japanese NGO Projects support. Please enter the percentage of involvement in the Grant Assistance for Japanese NGO Projects as workforce rate in the personnel cost details of Form 1-b. Please note that if it is determined that the amount is overstated, the amount may not be recognized. *The amount is set in the workforce rate setting (at the time of application), but the actual payment should be based on the hours actually engaged in Grant Assistance for Japanese NGO Projects. During the project period, please record the Grant Assistance for Japanese NGO Projects working hours in daily work reports and timetables, etc., and make sure that the actual working hours of the Grant Assistance for Japanese NGO Projects can be proven on the monthly salary slip or other payment evidence. However, paid vacation periods cannot be included in the actual working hours. • Use the working hours record table "Form 4-c Attached table" to record the Grant Assistance for Japanese NGO Projects working hours (monthly). However, if your organization already has an established working hours record format, you may continue to use it. *This working hours record should be one of the documents that must be confirmed by an external investigation. • The unit price should be based on the organization's salary regulations. However, if it is significantly higher than the labor costs of local staff employed by other organizations carrying out projects in the same area, a detailed explanation may be requested separately. Furthermore, if the unit price per month exceeds the cost unit price (basic allowance for on-site work) for JICA expert's dispatch, the organization will bear the excess amount. • Only basic salaries based on the organization's salary regulations are eligible for support. However, insurance premiums such as accident insurance for local staff directly engaged in projects related to landmines and unexploded ordnance or projects in risk areas with a risk level 3 or higher according to the Ministry of Foreign Affairs risk rating (staff who mainly do desk work in the office and do not go to the project site cannot be included), can be included. (The portion exceeding the upper limit of overseas travel insurance premiums included in I. (c) other travel expenses is not eligible for support.) In addition, social security expenses and special allowances for local staff that are required by the law of the country where the project is implemented may also be included. However, in that case, documents that serve as the basis for the inclusion (such as the relevant provisions of the law showing the employer's share of the burden) must be presented. • The unit price is based on a monthly basis. If the project period is less than one month, the calculation method for personnel expenses will be based on the organization's salary regulations. However, unless otherwise specified, the monthly unit price will be divided by 30 and multiplied by the number of days actually engaged in the project. • If the local staff in charge of recording the personnel expenses will receive regular salary increases during the Grant Assistance for Japanese NGO Projects period, please also include the salary raise in the calculation when applying. • Deemed overtime pay cannot be recorded. • Local staff of the organization will be allowed to participate in workshops and training for local residents. In addition to the above, staff of local affiliated organizations will be allowed to participate in training necessary for project implementation, in light of sustainable development of the project in the future.
		C. Local office rental fees	Local office rental fees, utility costs, etc., necessary for the implementation of the project	

			(a) Local office rental fees	<ul style="list-style-type: none"> Rental fee for an office that will be the base of project activities (where project management staff are assigned) <p>Not covered: Facility maintenance costs which should be borne by the lessor, office rental fees for local partner organizations, etc.,</p>	<ul style="list-style-type: none"> The local office does not have to be located in the same place as the project but must be located in a place deemed appropriate for project management. In cases where it is considered necessary for proper project management, such as in the case of remote operation, the rental fees for multiple offices may be supported. If a local office serves as a base for managing multiple projects, the office will be eligible for support from Grant Assistance for Japanese NGO Projects only to the extent that it is deemed essential for the management of the Grant Assistance for Japanese NGO Projects (provide appropriate evidence, such as the scale of the project, and apportion the amount accordingly. If it is difficult to provide evidence, it is acceptable to divide the fee by the number of projects).
			(b) Local office utility costs	<ul style="list-style-type: none"> Electricity, gas, and water charges for the office that serves as the base of project activities 	<ul style="list-style-type: none"> Even if tap water is not suitable for drinking, the purchase cost of drinking mineral water, etc., is not eligible for support. Includes fuel costs for generating electricity in areas with unstable electricity supply. (The purchase cost (lease fee) of a generator should be recorded as H. (b) the purchase and rental cost of office equipment, etc. Only the extent deemed essential for managing the Grant Assistance for Japanese NGO Projects is eligible for support from the Grant Assistance for Japanese NGO Projects. If the local office is not exclusively for the Grant Assistance for Japanese NGO Projects or if the office of a local partner organization is rented, please provide an appropriate reason for apportionment. (You may be asked to readjust at the time of the preliminary review.) Utility expenses used during the project period and billed after completion can be considered Grant Assistance for Japanese NGO project expenses.
		D. Local travel expenses	Travel expenses for headquarters staff and local staff related to project management		
			(a) Vehicle purchase and rental costs	<ul style="list-style-type: none"> Rental or purchase fees for vehicles, motorbikes, and bicycles necessary for project management 	<ul style="list-style-type: none"> *In principle, vehicles are used exclusively for Grant Assistance for Japanese NGO Projects. If you receive funding from other projects, such as the JICA Partnership Program (JPP) or international organization-commissioned projects in the same fiscal year, and wish to use the vehicle for those projects as well, please apportion the lease and purchase fees by showing appropriate grounds such as the scale of the project. If it is difficult to show grounds, you may divide the fee by the number of projects. When renting a bulletproof vehicle, include the entire package fee, including the fee for the armed guard in the vehicle. Since the Grant Assistance for Japanese NGO Projects funds are intended to support the projects carried out by organizations and not to support the organization's regular activities, the vehicles that could become fixed assets (or durable consumer goods) of the organization will be leased, even if they are necessary for the project unless there is a legitimate reason such as no leasing company exists or purchasing is cheaper than leasing the vehicle. *If you need to purchase a vehicle due to unavoidable circumstances, please sell the vehicle after the project is completed and include it in the Grant Assistance for Japanese NGO Projects fund settlement at the time of project completion (when submitting the completion report, please enter the sales amount in the remarks column of this item in the usage statement). If you wish to transfer the vehicle to a local counterpart who will follow up on the project, please enter the transferee in the project content section of the Application Form and the remarks column of the budget details (local organizations of the same alliance are not eligible).
			(b) Vehicle maintenance costs	<ul style="list-style-type: none"> (In relation to the use and maintenance of vehicles, etc.) Fuel costs, consumables such as tires and engine oil, spare parts, maintenance fees, compulsory automobile insurance premiums <p>Not covered: Voluntary automobile insurance premiums, car wash fees</p>	<ul style="list-style-type: none"> In principle, automobile insurance premiums are not eligible for support. However, if automobile insurance is mandatory when purchasing or leasing a vehicle, the compulsory automobile insurance premiums can be recorded here. Maintenance costs for vehicles already owned or leased by the local office are also eligible for support. Still, unless a special calculation basis is shown, the amount eligible for support will be the monthly amount divided by the number of projects managed by the local office.
			(c) Local travel expenses	<ul style="list-style-type: none"> Local domestic transportation costs associated with project management (airplane, bus, taxi, train, ship) Daily allowance and accommodation expenses 	<ul style="list-style-type: none"> These are expenses necessary for local and headquarters staff to travel to the local area. They include travel expenses (transportation expenses), daily allowances, and accommodation expenses (Daily allowances and accommodation expenses exceeding the upper limit of the daily allowance and accommodation expenses in I. (b) below will not be supported). In principle, travel expenses not included in headquarters staff dispatch expenses in I. should be recorded here (please be careful not to overlap these expenses with headquarters staff dispatch expenses). If a single business trip involves a project other than Grant Assistance for Japanese NGO Projects, such as a JICA Partnership Program (JPP), please show the scale of the project and provide an appropriate reason for apportioning the travel expenses. If it is difficult to provide a reason, dividing the fee by the number of projects is acceptable.

					<ul style="list-style-type: none"> • If the daily allowance and accommodation fee are paid at the fixed rate set by the organization, be sure to provide a receipt from the business traveler (or a document that proves payment to the business traveler) as evidence. A hotel receipt (or proof of remittance) is required if the hotel fee is paid at actual cost. • If the purpose of the business trip are the application project-related workshops or training and meals are provided, the daily allowance should be listed as a "half daily allowance".
			(e) Meeting expenses	<p>Expenses necessary for holding meetings between local counterparts, government agencies, applicant organization staff, dispatched experts, and other related parties concerning project management</p> <ul style="list-style-type: none"> • Venue rental fee • Participant transportation fee (airplane, bus, taxi, train, ship) • Participant daily allowance and accommodation costs • Drinking water (bottled) <p>Not covered: Food and beverage expenses (excluding drinking water, tea, coffee, and sugar)</p>	<ul style="list-style-type: none"> • Workshop expenses that directly benefit local residents (1 (1) B. are excluded. • Meeting expenses include the rental of the venue (including rental of video and audio equipment), travel expenses, daily allowances, and accommodation expenses for local staff participating in the meeting (for the concept of travel expenses, daily allowances, and accommodation expenses, see (2) I. headquarters staff dispatch expenses). • Travel and accommodation expenses recorded in other items, such as expert dispatch expenses, local travel expenses, local staff labor costs, headquarters staff dispatch expenses, and headquarters staff labor costs, cannot be recorded here. • Expenses necessary for bringing local staff to the remote operation base (in the case of a third country) that are recognized as safety measures expenses for projects using the "remote operation" method should be recorded here. • Food and beverage expenses other than drinking water, tea, coffee, and sugar are not eligible for support, even if necessary for the conference.
			F. Communication costs	Communication, postal, banking, and other expenses associated with managing the project	
			(a) Fixed line usage fee	<ul style="list-style-type: none"> • Fixed line usage fee • Internet connection fee • Setup fee 	<ul style="list-style-type: none"> • These are telephone, fax, and internet usage fees paid by the local office. (Expenses for purchasing or leasing new equipment should be recorded as office equipment purchase and rental expenses under H. (b) office supplies purchase and rental expenses, etc.). • Only expenses deemed essential for managing Grant Assistance for Japanese NGO Projects are eligible for Grant Assistance for Japanese NGO Projects support. Please also provide an appropriate basis for the apportionment, such as the scale of the projects managed by the local office. If it is difficult to provide a basis, dividing the fee by the number of projects is acceptable.
			(b) Mobile phone usage fees	<ul style="list-style-type: none"> • Mobile phone (including satellite mobile phone) usage fees, call charges, prepaid cards 	<ul style="list-style-type: none"> • This is the usage fee for mobile phones (including satellite phones) paid by the local office. (The cost of purchasing a new mobile phone or the lease fee should be recorded as H.(b) the purchase and rental of office equipment, etc. This includes the purchase cost of prepaid mobile phone cards. • Only the scope deemed essential for the management of Grant Assistance for Japanese NGO Projects is eligible for support from the Grant Assistance for Japanese NGO Projects. In addition, please provide an appropriate basis for the allocation, such as the scale of the projects managed by the local office. If it is difficult to provide a basis, dividing the fee by the number of projects is acceptable.
			(c) Postal and shipping costs	<ul style="list-style-type: none"> • Domestic mail fee at the project implementation country, international mail fee, and courier services fee to Japan 	<ul style="list-style-type: none"> • These are expenses related to postal, home delivery, courier delivery, etc., sent by the local office concerning the Grant Assistance for Japanese NGO Projects (including expenses necessary for receiving the mail).
			(d) Bank charges	<ul style="list-style-type: none"> • Account opening and maintenance fees • Project implementation country domestic remittance and deposit fees, fees for receiving remittances from Japan 	<ul style="list-style-type: none"> • These are bank charges required for depositing and transferring Grant Assistance for Japanese NGO Projects funds locally and the cost of maintaining an account. *However, bank charges that are charged when returning the remaining Grant Assistance for Japanese NGO Projects funds to the Japanese diplomatic mission after the project is completed do not apply (the organization must bear these bank charges).
			G. Cost of preparing business materials	Costs for preparing documents necessary for local project management and public relations for the project	
			(a) Document preparation costs	<ul style="list-style-type: none"> • Printing, copying, and translation costs <p>Not covered: Business card creation costs, creation costs for PR materials in Japan</p>	<ul style="list-style-type: none"> • This covers the cost of creating materials necessary for managing and publicizing the project, including the cost of creating PR materials and reports in the project implementation country. • The cost of creating materials for personal use, such as business cards and PR materials in Japan, is not eligible for support.

			(b) Installation and purchase of PR equipment	<ul style="list-style-type: none"> Nameplates and information boards regarding facilities constructed under the application project Stickers to be affixed to the provided equipment Media publishing costs, etc. 	<ul style="list-style-type: none"> Expenses necessary for publicizing the project, including banners, plates, panels, national flags, etc. (Procurement in Japan is also acceptable). Regarding T-shirts for publicizing the project (including distribution to workshop participants), please fully explain the necessity and number of T-shirts to be made in the application form (if the number of T-shirts is deemed excessive, please adjust the quantity).
			H. Purchase of office supplies, etc.	Office supplies, office equipment, and office furniture for local management of the project	
			(a) Purchase of office supplies	<ul style="list-style-type: none"> Stationery, copy paper <p>Not covered: Kitchen utensils, tableware, cleaning supplies, etc.</p>	<ul style="list-style-type: none"> Daily necessities (kitchen utensils, cleaning supplies, etc.) and tableware do not apply.
			(b) Purchase and rental costs of office equipment, etc.	<ul style="list-style-type: none"> Copy, fax PCs for local expatriates and local staff, printers and other related equipment, applications, security software Ink cartridges and other consumables Digital cameras and other image recording equipment Generators, etc. (to ensure power supply in local offices where the power supply is unstable) Air conditioners, electric fans, refrigerators 	<ul style="list-style-type: none"> This is the purchase or lease fee (if leasing is possible) for computers (and peripherals), copy machines, communication equipment, generators, etc., for the local office that is necessary for managing the project and maintaining the local office's functions. Includes office equipment repair costs and the purchase of consumables such as copy machine toner and printer ink that accompany the office equipment (excluding those included in (a) office supplies purchase expenses). Since the Grant Assistance for Japanese NGO Projects Fund is intended to support the projects conducted by organizations and not to support the organization's regular activities, the office equipment that can become the organization's fixed assets (or durable consumer goods) will be leased, even if it is necessary for the project unless there is a reason such as no leasing company available or it being cheaper to purchase the equipment than to lease it throughout the project period. (Note) If, due to unavoidable circumstances, you purchase office equipment such as computers that can become fixed assets (or durable consumer goods) after the project is completed, please state the recipient of the office equipment (local organizations in the same alliance are not eligible) in the notes section of the attached table of the budget details. (Note) Additional purchases of air conditioners, electric fans, refrigerators, and office equipment (such as from the second year of a multi-year project onwards) will be approved as necessary.
			(c) Purchase and rental of office furniture	<ul style="list-style-type: none"> Office desks, conference tables, chairs Safes <p>Not covered: Curtains, carpets, sofas, etc.</p>	<ul style="list-style-type: none"> This is the purchase cost or lease fee (if leasing is possible) for desks, chairs, etc., for the local office necessary for managing the project and maintaining the local office function. Since the Grant Assistance for Japanese NGO Projects Fund is not intended to support the constant activities of organizations, the office furniture that can become the organization's fixed assets (or durable consumer goods) will be leased as a general rule, even if it is necessary for the project unless there is a reason such as no leasing company available or if the purchase is cheaper than to lease the equipment throughout the project period. (Note) If you have to purchase office furniture that can become fixed assets (or durable consumer goods) due to unavoidable circumstances, after the project is completed, please state the recipient of the office equipment (local organizations in the same alliance are not eligible) in the notes section of the attached table of the budget details. (Note) Additional furniture purchases (from the second year of a multi-year project onwards, etc.) will be approved as necessary.
			I. Headquarters staff dispatch expenses	<p>Expenses required for dispatching residents and short-term dispatched staff</p> <p>*In principle, travel expenses, daily allowances, and accommodation expenses for a local office representative dispatched from headquarters to manage Grant Assistance for Japanese NGO Projects to return to Japan temporarily during the project implementation period are not allowed to be recorded. In addition, expenses related to the local resident's return to Japan are not allowed to be recorded.</p>	
			(a) Travel expenses	<ul style="list-style-type: none"> Domestic round-trip transportation fee from residence or the organization office in (Japan or a third country) to the airport (at departure and return) Overseas transportation fee (airfare), airport usage fees (tax) 	<ul style="list-style-type: none"> Transportation fee for headquarters staff (including headquarters staff (resident)) traveling to the local office or project site to manage the project. Airport usage fees are included. For airfare, obtain quotations from three parties with the same quotation conditions, such as a reasonable route and discounted/economy fares with a changeable return date according to the duration of the assignment (however, open tickets are not allowed), and record the lowest price.

			<ul style="list-style-type: none"> Round-trip transportation fee from the local airport to the local office or project site 	<ul style="list-style-type: none"> Even if the project period has not yet begun, travel expenses (and the minimum daily accommodation allowance required to attend the signing ceremony) for headquarters staff who will be signing the grant contract at the local site will be covered. Still, travel expenses solely for the signing ceremony will not be approved (only travel expenses of staff managing the project will be covered). Transportation expenses from home or organization office to the airport (train or bus only), air travel to the project country (including airport fees), and transportation expenses from the airport in the project country to the local office are included. The departure point does not have to be Japan (travel expenses from an overseas office to the project site are also covered). If traveling through a third country for a project other than the Grant Assistance for Japanese NGO Projects, only travel expenses calculated from the third country will be covered (this also applies if you are traveling through other project locations within Japan). *If the staff member in question will also be engaged in a project other than Grant Assistance for Japanese NGO Projects during their trip (such as an organization's independent work, a JICA Partnership Program (JPP), or work commissioned by an international organization), please provide an appropriate reason for the apportionment, such as the scale of the work. If it is difficult to provide a reason, dividing the fee by the number of projects is acceptable.
		(b) Daily allowance and accommodation costs	<ul style="list-style-type: none"> Daily allowance and accommodation costs (from the date of departure to the date of return. Accommodation is based on actual accommodation (not including nights on the plane)) <p>Not covered: Accommodation costs that do not involve actual accommodation (nights on the plane, etc.)</p>	<ul style="list-style-type: none"> These are expenses related to daily allowances and accommodations for headquarters staff staying at the project site (if they must stay overnight for transit on their way to their new post or return home, they will be eligible for support if the organization's travel expenses regulations stipulate payment of daily allowances and accommodations). * (a) As with travel expenses, if the staff member in question also performs work other than that of the Grant Assistance for Japanese NGO Projects during their stay at the project site, please provide appropriate evidence, such as the scale of the work, to apportion the amount. If it is difficult to provide evidence, dividing the fee by the number of projects is also acceptable. Expenses related to accommodations at the project site include accommodations paid to business travelers, accommodations or housing allowances paid to expatriates, rental fees for accommodations rented by the organization for expatriates, etc. Still, these expenses cannot be recorded in duplicate. *If a residence is rented for a long-term stay, the house's utility costs can be included in the rent, but food costs are not eligible. The unit price is based on the travel expenses regulations of the organization. Suppose the sum of the daily allowance and accommodation unit price or the monthly housing allowance calculated pro-rata exceeds the unit price for JICA experts dispatch (travel expenses). In that case, the organization will bear the excess amount (local housing allowances paid to headquarters staff stationed locally can be recorded separately from the unit price for personnel expenses of JICA dispatch experts). The number of days of stay is calculated in principle from the date of departure from Japan to the date of arrival in Japan (For the departure place definition, refer to (a) travel expenses). In cases where no actual accommodation costs are incurred, such as overnight stays on the plane, support is not available regardless of the organization's regulations.
		(c) Other travel expenses	<ul style="list-style-type: none"> Overseas travel insurance, visa acquisition fee, vaccination fee <p>Not covered: Travel expenses for visa acquisition and vaccination (excluding cases where the person is based outside Tokyo and must appear in person to acquire a visa or where the vaccination site is designated far away).</p>	<ul style="list-style-type: none"> These are the visa acquisition costs, vaccination costs, overseas travel insurance, and health insurance costs necessary for headquarters staff to travel to the project site. * As with (a), expenditures before the project start date are only permitted if the resident staff dispatched from headquarters arrives in the project implementation country before the project start date to sign the grant contract. *Please apportion the (a) travel expenses and (b) daily allowance and accommodation expenses, and the case when the staff in question also performs work other than that for the Grant Assistance for Japanese NGO Projects during their stay in the project implementation country, and show an appropriate reason, such as the scale of the project. If it is difficult to show a reason, dividing the fee by the number of projects is also acceptable. The overseas travel insurance premiums covered by the Grant Assistance for Japanese NGO Projects are basically five items: death from injury (up to 50 million JPY), disability from injury (up to 50 million JPY), medical and rescue expenses (unlimited), death from illness (up to 30 million JPY), and liability (up to 100 million JPY). If the price of a set plan that includes these five items is lower than the estimate for each of the five items, the set plan will be given priority (war special clauses will only be included if truly necessary).

				<p>This does not apply if the need is recognized for landmine/unexploded ordnance (UXO) related projects or projects in exceptionally dangerous areas. However, if the travel period is short (31 days or less), the maximum insurance premium is 31,000 JPY. As long as the fee is within the maximum amount, the coverage does not matter.</p> <ul style="list-style-type: none">• The overseas travel insurance premiums supported by the Grant Assistance for Japanese NGO Projects basically cover five items: injury death (up to 50 million JPY), injury residual disability (up to 50 million JPY), medical and rescue expenses (unlimited), illness death (up to 30 million JPY), and compensation liability (up to 100 million JPY). If the price of a set plan that includes these five items is lower than the estimate for each of the five items, the set plan will be prioritized (however, for war special clauses, this applies only if it is essential). This does not apply if the need is recognized for landmine/UXO-related projects or exceptionally approved projects in dangerous areas. However, if the travel period is short (31 days or less), the maximum insurance premium is 31,000 JPY. Any item can be covered as long as it is within the maximum amount.• Visa acquisition costs include taking a face photo (minimum) required for local expatriates to obtain a stay permit or extend their stay in the project implementation country. Transportation costs for cases where an application must be made in person at the embassy in Japan or the local Ministry of Interior can only be recorded if the local expatriate's project location is far from the application location.• Vaccination costs are limited to those required or recommended on the Ministry of Foreign Affairs Overseas Safety Website (the organization should bear transportation costs to receive vaccinations).• Infectious disease prevention drugs such as malaria prevention drugs are also included.
	(3) Costs necessary for gathering information	<ul style="list-style-type: none">• Costs necessary for gathering information on the local security situation, advice, etc.,• Local newspapers• Fees for providing information, such as advice from security companies <p>Not covered: Expenses for obtaining information other than local security information, magazines, TV broadcast reception fees, etc.</p>	<ul style="list-style-type: none">• These are expenses related to providing information on the local security situation and advice on safety measures from security companies, etc.• Includes the cost of purchasing newspapers to gather information on the local security situation. In principle, only one newspaper can be recorded, but if multiple newspapers need to be purchased, this will be considered based on the necessity.	
	(4) Other safety measures costs	<ul style="list-style-type: none">• (3) Expenses that are particularly necessary for security measures, other than the expenses for collecting information	<ul style="list-style-type: none">• Expenses that do not fall under other categories can be recorded only if essential for safety measures. (See page 5)• This expense only applies to the costs for security measures; for example, fire extinguishers to prevent accidental fires may not be covered. If you are unsure which expenses to include, please consult the Non-Governmental Organizations Cooperation Division in advance.• Travel expenses to participate in JICA's safety training and drills in the country where the project is implemented can be recorded only for Japanese staff who have not attended the training, and it can be only one person per organization once during the project period. Even if the implementation of JICA's on-site safety training and drills has not been decided in advance, travel expenses necessary for travel between the project site and the capital city (one round trip for transportation expenses or a maximum of two nights and three days for accommodation expenses only if there is no transportation and a day trip is not possible) can be recorded as a plan. However, the recorded travel expenses must be returned as unused if the training and drills are not conducted or the organization does not participate.	

2 Local project support expenses from Japan		Costs required for managing the project in Japan.	
	(1) Local project support administration expenses	<ul style="list-style-type: none"> These expenses are essential for properly managing the local projects in Japan (only those deemed directly related to the Grant Assistance for Japanese NGO Projects are eligible for support). 	
		<ul style="list-style-type: none"> Personnel expenses for project and accounting staff (basic salary, position allowance, commuting allowance, area allowance, adjustment allowance) <p>Not covered: Housing allowance, dependent allowance, bonus, statutory welfare expenses (employer's share), executive compensation, personnel engaged in public relations-related</p>	<ul style="list-style-type: none"> These are the personnel costs of headquarters staff (project managers or equivalent personnel and accounting personnel) engaged in the Grant Assistance for Japanese NGO Projects in Japan. Please only include the amount necessary to carry out the Grant Assistance for Japanese NGO Projects when recording this. Headquarters staff here refers to staff engaged in the Grant Assistance for Japanese NGO Projects and employed at the headquarters office of the Japanese NGO, which is the Grant Assistance for Japanese NGO Projects applicant (including those employed under contract). (Staff employed in other countries by alliance organizations do not qualify as headquarters staff.) Nationality does not matter. If headquarters staff are engaged in multiple projects, only the staff engaged in the Grant Assistance for Japanese NGO Projects are eligible for the Grant Assistance for Japanese NGO Projects support. In Form 1-b Personnel Cost Details, please enter the percentage of the staff involvement in the Grant Assistance for Japanese NGO Projects (if you also perform work other than Grant Assistance for Japanese NGO Projects. (If the workforce rate is less than 1.0), be sure to enter the names of other work and the personnel duties in the "Work content" column of the form). Please note that it is unlikely that the organization's accountant will be a "single person with average skills and the ability to work alone" (spending all working hours on the Grant Assistance for Japanese NGO Projects' accounting work), and such an appropriation is not permitted. *The amount will be set by the workforce rate setting (at the time of application). However, the actual payment should be based on the hours actually worked on the Grant Assistance for Japanese NGO Projects. During the project period, record the Grant Assistance for Japanese NGO Projects work hours in daily work reports and timetables to prove the actual working hours. Please submit a personnel cost performance table (Form 4-c) when reporting completion. Please note that the paid leave period cannot be included in the actual working hours. To record the hours worked on the Grant Assistance for Japanese NGO Projects (by month), please use the working hours record table "Form 4-c Attached table". However, if your organization already has an established working hours record format, you may continue to use it. *This working hours record should be one of the documents to be confirmed by an external investigation. The unit price should be based on the organization's salary regulations. Still, the organization will be responsible for the excess if the monthly unit price exceeds the unit price for JICA expert dispatch (domestic salary). Board members' compensation cannot be considered as salary. It cannot be recorded as personnel expenses. The unit price is based on the monthly amount. If the project engagement period is less than one month, the method of calculating personnel expenses should be based on the organization's salary regulations. However, unless otherwise specified, the monthly unit price will be divided by 30 and multiplied by the number of days actually engaged in the project. In addition to the basic salary based on the organization's salary regulations, support will be provided for allowances that are not primarily for welfare purposes but are paid as the salary of headquarters staff (position allowance, area allowance, commuting allowance, adjustment allowance). If the headquarters staff who record personnel expenses receive regular salary increases during the Grant Assistance for Japanese NGO Projects period, please also include the salary raise in the calculation when applying. *If the regular salary increase is an automatic increase that occurs automatically every year, please provide a salary table or salary regulations so the basis can be understood at the pre-screening stage. On the other hand, if it is an appraisal increase or promotion increase, you must provide documents that serve as the basis for the increase amount. Public relations staff cannot be included in the workforce rate.
		A. Headquarters staff personnel expenses	
		B. Meeting expenses	<ul style="list-style-type: none"> Expenses necessary for meetings between headquarters staff, dispatched experts, and other related parties essential for implementing this project Venue rental fees, equipment rental fees
			<ul style="list-style-type: none"> These are expenses related to meetings in Japan, such as meetings with experts, that are essential for implementing the project. Meeting expenses include venue rental (including rental of audiovisual equipment, etc.), domestic travel expenses for conference participants, and daily allowances for accommodation (see 1 (2) I., "Headquarters staff dispatch expenses" for the concept of travel expenses and daily allowances for accommodation).

			<ul style="list-style-type: none"> Participant travel expenses (transportation, daily allowance, accommodation) <p>Not covered: Food and beverage expenses (including drinking water)</p>	<ul style="list-style-type: none"> For projects using the "remote management" method (see page 6), safety measures expenses are recognized. Expenses necessary for bringing local staff to the remote project base (in the case of Japan) should be recorded as this item. Food and drink expenses, including drinking water, are not eligible for support, even if necessary for the meeting.
		C. Communication costs	Telecommunication, postal and shipping costs, and bank fees necessary for managing the project in Japan	
		(a) Telephone charges, etc.	<ul style="list-style-type: none"> Landline telephone charges Internet connection charges <p>Not covered: Purchase costs of telephones, fax machines, etc.</p>	<ul style="list-style-type: none"> These are telephone, fax, and internet usage fees paid at the headquarters office. Only those fees deemed essential for managing the Grant Assistance for Japanese NGO Projects will be supported by the Grant Assistance for Japanese NGO Projects. Mobile phone usage fees will not be supported unless a separate, special calculation basis is provided.
		(b) Postal and shipping fees	<ul style="list-style-type: none"> Domestic mail/courier service International mail/courier service <p>Not covered: Overseas transportation insurance fee</p>	<ul style="list-style-type: none"> These are expenses related to postal, home delivery, courier, etc., sent by the headquarters office concerning the Grant Assistance for Japanese NGO Projects (including expenses necessary for receipt). Please record transportation expenses for the recycling material transportation project under 1 (1) A. Materials and equipment purchase expenses, etc. Insurance premiums related to the transportation of materials, such as marine transport insurance, are not eligible for support.
		(c) Bank fees	<ul style="list-style-type: none"> Transfer fees to local accounts Transfer fees for the purchase of equipment and materials in Japan, experts' honoraria, and staff salaries (please prorate according to the number of positions for staff with a workforce rate less than 1) that are recorded by Grant Assistance for Japanese NGO Projects <p>Not covered: Transfer fees when returning the remaining amount of the Grant Assistance for Japanese NGO Projects' funds to the Ministry of Foreign Affairs after the project is completed (projects under a contract in Japan) (to be borne by the organization)</p>	<ul style="list-style-type: none"> This is the fee required for bank procedures related to the deposit and transfer of Grant Assistance for Japanese NGO Projects' funds required within Japan.
		D. Cost of creating business documents	<ul style="list-style-type: none"> Printing, copying, and translation fees required for the preparation of reports and explanatory materials for the application project <p>Not covered: Costs for creating business cards and PR materials for use in Japan (including journals, annual reports, and annual project reports of the applying organization)</p>	<ul style="list-style-type: none"> These are the costs of creating materials necessary to implement the project.
		E. Purchase of office supplies	<ul style="list-style-type: none"> Stationery Copy paper, toner, ink cartridges 	<ul style="list-style-type: none"> These are the costs of purchasing stationery required for the Grant Assistance for Japanese NGO Projects' operations at the headquarters office. (Including office equipment consumables such as printer ink, copy toner, and copy paper). Because these items are highly versatile, please purchase only the minimum necessary. Expenses for purchasing, leasing, or repairing office equipment and furniture are not eligible. Daily necessities other than stationery (kitchen utensils, cleaning supplies, etc.) and tableware are not eligible.
	(2) Other safety measures expenses		<ul style="list-style-type: none"> Costs incurred in Japan for safety measures in light of the local security situation 	<ul style="list-style-type: none"> Travel expenses for participating in JICA safety training and drills in Japan during the project period may be recorded only for one person and one time per organization, limited to safety managers at the organization headquarters who have not attended the training.

			<p>However, travel expenses must be the amount necessary to travel between the training venue and the organization's headquarters or between the training venue and the staff's home, whichever is closer (one round trip fee or up to one night and two days for daily allowance and accommodation expenses only if there is no transportation and same-day return is not possible). In addition, if the training is not conducted or the organization does not participate, the travel expenses recorded must be returned as unused.</p>
3. Overhead expenses			<ul style="list-style-type: none"> As stipulated in "Application for Expansion of Overhead Expenses" on pages 24-25, only in the case of priority issues in international cooperation projects, if each application requirement is met, the applicable ratio (5%, 10%, 15%) of one local project expense (the amount applied for by Grant Assistance for Japanese NGO Projects; however, only the portion used by Japanese NGOs) can be recorded (however, if the actual expenditure of local project expenses is less than the approved budget, the amount of overhead expenses eligible for support will be up to the applicable ratio of the actual expenditure of local project expenses. The difference must be returned). Overhead expenses as defined by the Grant Assistance for Japanese NGO Projects, are not directly related to the Grant Assistance for Japanese NGO Projects. Overhead expenses are necessary for the organization to continue and maintain its activities as a prerequisite for implementing the project. Therefore, expenses directly related to the implementation of the Grant Assistance for Japanese NGO Projects (e.g., personnel expenses of headquarters staff involved in the Grant Assistance for Japanese NGO Projects, etc.) are recorded as 1 Local project expenses and 2 Local project support expenses from Japan listed in attached table I, and therefore cannot be paid from overhead expenses. However, among the expenses that are not permitted to be recorded as Local project expenses or Local project support expenses from Japan listed in attached table I, statutory welfare expenses related to headquarters staff involved in Grant Assistance for Japanese NGO Projects are permitted to be paid from overhead expenses. Overhead expenses in the Grant Assistance for Japanese NGO Projects are limited to those included in overhead expenses in attached table IV-1. If it is confirmed at the time of settlement that there are expenses that do not fall under these overhead expenses, the organization will be responsible for them. In addition, if expenditures that fall under overhead expenses exceed the applicable ratio of the amount paid as local project expenses, the organization will bear the excess amount (expenses cannot be moved from other expenses).
4. External investigation expenses			<ul style="list-style-type: none"> Based on the "External investigation" on pages 34-36, these are the costs of requesting an external auditing firm to audit the Grant Assistance for Japanese NGO Projects. Up to 10% of the total of 1 Local project expenses and 2 Local project support expenses from Japan will be supported.
	(1) Local external investigation expenses		<ul style="list-style-type: none"> These expenses are mainly related to external audits conducted by local offices, etc. This includes cases where there are no suitable auditing firms in the country where the project is implemented, and an audit of the local office is requested to be conducted by an auditing firm from a third country.
	(2) Headquarters external investigation expenses		<ul style="list-style-type: none"> Expenses related to external investigations conducted by the headquarters.