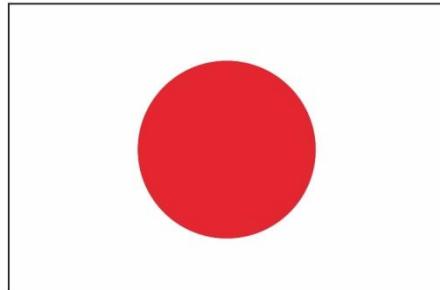


# 2025

The Grant Assistance for Japanese NGO Projects

Implementation Guidelines



**From  
the People of Japan**

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April 2025

NGO Cooperation Division, International Cooperation Bureau  
Ministry of Foreign Affairs

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## I. What is the Grant Assistance for Japanese NGO Projects? - Overview of the Program-

Japan's International Cooperation NGOs exemplify Japan's "visible development cooperation" rooted in public participation. NGOs are deeply connected to each region in developing countries, allowing them to respond accurately to local residents' needs and provide grassroots support that is hard to achieve through government or international organization aid. Another strength is their ability to adapt quickly to changing conditions.

Japan's International Cooperation NGOs are recognized as strategic partners in development efforts, as outlined in the Development Cooperation Charter approved by the Cabinet in June 2023.

The "Grant Assistance for Japanese NGO Projects" (hereinafter called "N-Ren") is a key tool for strengthening partnerships with NGOs. It provides Official Development Assistance (ODA) funds from the Ministry of Foreign Affairs for economic and social development projects. These projects are independently planned and carried out by Japanese International Cooperation NGOs in developing countries and regions. They align with Japan's ODA policies, such as the Country Development Cooperation Policy.

The Ministry of Foreign Affairs (MOFA) will further strengthen collaboration with NGOs through the aforementioned grant assistance in accordance with the four basic principles of the Development Cooperation Charter: (1) contributing to peace and prosperity, (2) promoting human security in a new era, (3) co-creating social value through dialogue and collaboration with developing countries, and (4) promoting and leading the implementation of international rules and guidelines based on inclusiveness, transparency, and fairness.

Furthermore, in recent years, there has been increasing international focus on sexual exploitation, abuse, and harassment (SEAH) in the development and humanitarian aid sectors. Japan also acknowledges that SEAH in aid work is unacceptable, making it crucial to support victims and implement preventive measures. We ask all organizations involved in the "Grant Assistance for Japanese NGO Projects" to understand these global trends and Japan's policies, and to take actions to prevent and respond to SEAH during project implementation.

### **1. Applicable NGOs**

(1) To apply for N-Ren, an NGO must fulfill all of the following requirements:

- The NGO must be registered as a designated nonprofit organization or a public interest organization (Note 1).
- The NGO must be a Japanese NGO, with the registered headquarters located in Japan.
- One of the corporation's primary purposes must be to engage in international cooperation activities that help solve social and economic issues in developing countries and regions (this must be stated in the articles of incorporation, etc.).
- The corporation must demonstrate a history of international cooperation activities spanning at least two years.
- The corporation must not participate in illegal or anti-social activities.
- The corporation must have the necessary documents to submit to the competent authorities.

(2) Even if the NGO fulfills all the requirements in (1), as a corporation that carries out activities using NGO funds financed by taxpayers' money, it is crucial that the organization is capable of executing projects and managing funds properly. Therefore, the current staffing structure, income and expense details, past activities, and other relevant information will be key items to review. (Note that while these items must be submitted with the application, they should also be made widely available on the organization's website, etc., to ensure transparency in management.) If there are any concerns about these aspects, the application might be rejected. Additionally, if any false statements are found in the application or if the above requirements change after project approval during implementation, the project could be canceled, and any funds provided may be subject to reimbursement.

(Note 1) The term "public interest corporation" here refers to general incorporated associations/foundations, or public interest incorporated associations/foundations.

## **2. Target Countries and Regions**

(1) Please check with the NGO Cooperation Division, MOFA in advance for countries eligible for the "Grant Assistance for Japanese NGO Projects.

For safety reasons, if the Ministry of Foreign Affairs' Overseas Safety Information issues Risk Information "Level 4: Evacuate. Do not travel (Evacuation Advisory)" for the project area and the project involves posting or a business trip to that area, the project will generally not be approved as a Japan NGO Partnership Grant project. (For details on handling projects in areas with "Level 3: Do not travel (Travel Cancellation Advisory)", please see "5. Safety Measures.") Additionally, to ensure smooth project execution in the project area, if the local government does not permit NGO activities in the planned project country, the project may not be approved as a Japan NGO Partnership Grant project.

(2) In principle, projects spanning multiple countries cannot be approved as Japan NGO Partnership Grant projects. However, in some instances, such as seminars or workshops held in a third country for target nationals that would not be easy to implement in the target country, these projects may be approved. Please consult with the NGO Cooperation Division, MOFA well in advance about individual cases (last-minute consultations may not be approved).

## **3. Applicable Projects**

(1) Japan NGO Partnership Grant support is available for projects that fall into one of the following categories (see pages 10-18 for details on each project):

- A. Development Cooperation Projects
- B. NGO Partnership Projects
- C. Recycled Material Transportation Projects
- D. Disaster Recovery and Reconstruction Support Projects
- E. Landmine and UXO-Related Projects
- F. Microcredit Funding Projects
- G. Peacebuilding Projects

(2) In all cases, the project will be reviewed to determine whether it meets all the following requirements.

After confirming that these requirements are satisfied, each project will be evaluated individually, focusing on how it will contribute to the socio-economic development of the project area in the medium to long term.

- The project must align with Japan's ODA policy (such as country development cooperation guidelines).
- The project must primarily be planned and executed by the Japanese NGO that is the applicant. Projects where a local partner organization or the parent organization of an international alliance actually carries out the project, and the Japanese NGO's role is limited to fundraising and providing or indirectly supporting, will not be eligible for Japan NGO Partnership Grant support.
- The project must be objectively and quantitatively proven to meet the needs of the local community and residents, with its positive effects expected to be significant and measurable. It should be acknowledged as contributing to the socio-economic development of the project area over the medium to long term. Except for exceptional cases involving supply provisions in disaster recovery and reconstruction support projects, projects that only involve temporary supplies, equipment, or the construction and repair of facilities, and are lacking sustainability, or the medium to long-term outcomes of such development projects remain uncertain, will not be eligible for support.

\*Please thoroughly check in advance if there is any overlap with other Japanese ODA projects (such as JICA projects) or projects in the same field and content implemented by international organizations or other donor countries within the project area. (If the aim is to collaborate with or strengthen these projects, sufficient coordination with the donor and local government is required.)

- The project must ensure local residents and others participate and is expected to achieve sustainable results by promoting self-reliance through residents' and local communities' self-help efforts.
- Projects focused mainly on technical cooperation and technology transfer or the cost estimates associated with them are not eligible. (If you have any questions or concerns, please consult the NGO Cooperation Division, MOFA before applying.) Additionally, projects carried out under JICA's Technical Cooperation for Grassroots Projects (TCGP) cannot be implemented in a different region within the same country. However, projects that develop and strengthen the outcomes of TCGP through the Japan NGO Partnership Grant projects are eligible.
- The project must align with the Sustainable Development Goals (SDGs), outlined in the 2030 Agenda for Sustainable Development, adopted by the United Nations in September 2015, which establishes the new objectives for the international community.  
\*For more information on the Sustainable Development Goals (SDGs), please refer to the explanation on the Ministry of Foreign Affairs website. (<https://www.mofa.go.jp/mofaj/gaiko/oda/sdgs/index.html>)
- The project must last 12 months or less and be able to achieve its planned outcomes within that time. Even for "Priority Issues in International Cooperation" projects, which can last up to 36 months, the planned outcomes in the project application must be achieved within each year of the project period. For example, in a three-year project, a proposal where research and preliminary preparations are completed in the first year, with specific projects carried out in the second year and beyond, or where the results of the first and second years are considered interim results and outcomes are achieved in the third year, will not be approved.
- In the country where the project will be implemented, if NGO registration with the government or administrative agency, or a project implementation agreement or memorandum with the relevant administrative agency, is required, these steps should be generally completed before the project adoption meeting. "If these steps are not finished on time, do not hesitate to contact the NGO Cooperation Division well in advance."
- There should be no accumulated deficits or other signs of financial instability.
- Measures such as refusing to accept applications for the Japan NGO Partnership Grant projects due to improper use of funds have not been implemented. Additionally, from the time of submitting the complete set of preparatory documents to the Ministry of Foreign Affairs to the approval date, there should not have been any actions preventing the approval of procurement contracts related to ODA projects for a specific period, according to the "Guidelines for Measures Against Persons Who Have Committed Fraudulent Activities in Japanese ODA Projects," "Rules for Measures Against Fraudulent Activities, etc. in Contracts Implemented by the Japan International Cooperation Agency," or "Rules for Measures Against Fraudulent Activities, etc. in Financial Cooperation Projects Implemented by the Japan International Cooperation Agency."
- Regardless of the country where the project is carried out, a completion report must have been submitted for the projects from two years before the current fiscal year. Also, financial settlement procedures for such past projects, including the return of any unused funds, should have been completed or are expected to be completed. In principle, if a project from the two years before the current fiscal year is incomplete, new contracts cannot be made with the same organization.

(3) The following projects are not eligible for Japan NGO Partnership Grant support:

- Projects that are not focused on the economic and social development of developing countries or regions.
- International conferences held in Japan that invite participants from developing countries or regions (short-term training sessions inviting residents to Japan may be included to achieve project objectives and ensure effective implementation).
- Projects that go against the principle of "avoiding military uses and the promotion of international conflicts."

- Projects that include political activities or religious missionary purposes.
- Projects focused on developing or expanding the production of recreational products (such as alcohol, tobacco, etc.) that could be harmful to the human body.
- Support for developing and researching cutting-edge technologies.
- Projects focused on promoting the Japanese language, culture, arts, and sports.
- Maintenance, management, and operational support for existing facilities.
- Projects that are considered to be created to sustain the activities and survival of organizations or their overseas bases.
- Projects that are or may be regarded as for-profit.
- Other projects that are not aligned with the objectives of the Japan NGO Partnership Grant.

(4) Projects that include activities involving medical procedures will be eligible for support under specific criteria (see page 9 for details).

#### **4. Details of financial assistance (expenses covered by support)**

(1) The funding limits per project are as follows (Note):

Business classification	Grant limit	
	General case	Priority projects in international cooperation
Development Cooperation Projects	50 million yen	100 million yen
NGO Partnership Projects	50 million yen	100 million yen
Recycled Material Transportation Projects	10 million yen	
Disaster Recovery and Reconstruction Support Projects	100 million yen	100 million yen
Landmine and UXO-Related Projects	100 million yen	100 million yen
Microcredit Funding Projects	20 million yen	
Peacebuilding Projects	50 million yen	100 million yen

(Note) Note: Applications (amounts) exceeding the applicant's total annual income, excluding Japan NGO Partnership Grant funds (including the average annual revenue over the past two years and net assets carried over from the previous fiscal year), will be carefully evaluated, taking into account the applicant's Japan NGO Partnership Grant implementation track record.

Additionally, for organizations applying for the Japan NGO Partnership Grant for the first time, financial assistance will not be generally provided if it significantly exceeds the applicant's total annual income, excluding public funds (including income from government-related agencies), based on the average income over the past two years. In the first fiscal year, the number of applications will be limited to one, regardless of the target country or project type.

(2) The Japan NGO Partnership Grant does not cover all expenses an implementing organization considers necessary for its project. For more details, see (Appendix I) Eligible Expenses and Estimation Considerations (pages 40-52).

(3) Unless otherwise allowed under specific conditions (see pages 31-35), unused disbursed funds must be returned to the national treasury at settlement and are not for the unrestricted use of the implementing organization.

(4) Only expenses listed in the Budget Details (Form 1-a) are eligible for support as part of Japan NGO Partnership Grant projects. For essential points when calculating each expense, please refer to Appendix I, "Eligible Expenses and Points to Note when Calculating." Since "eligible expenses" refer to expenses that can be approved, if the necessity and reasonableness of each expense are not fully explained, such expenses may not be approved even if they fall under "eligible expenses".

(5) To maximize the effective use of the limited Japan NGO Partnership Grant budget and enable more projects to be implemented, please estimate eligible expenses accurately and honestly. Strictly avoid inflating expenses, such as overstating the number of planned hires in personnel costs or recording anticipated inflation, to secure contingency funds for project changes or shortages.

(6) When procuring goods or services necessary for implementing Japan NGO Partnership Grant projects, you must ensure fairness and neutrality. The following procurement (sales contracts) are prohibited.

- When an officer of the applying organization or a Japan NGO Partnership Grant business employee is also an officer or employee of the supplier of goods or services.
- When an officer of the applying organization or a Japan NGO Partnership Grant employee is married (including common-law marriage), a parent or child, or a sibling of an officer or employee of the supplier of goods or services.
- When there is a risk of inducing or providing unfair benefits to the applying organization or the supplier (sales contract partner).
- When there is a risk of undermining the effective use of Japan NGO Partnership Grant funds by intentionally engaging in procurement procedures that lack competitiveness.

(7) Since the Japan NGO Partnership Grant provides financial assistance to projects run by organizations and does not support the ongoing activities of the organization itself, in principle, the procurement method for items that could become fixed assets of the organization should be on lease. If you are required to purchase the assets due to reasons such as the lack of local leasing options or lower costs, please consult with the Japanese Embassy or NGO Cooperation Division in advance, obtain approval from the beneficiary organization (excluding organizations or entities established locally by their representatives), local community organizations, local NGOs (excluding local organizations within the same alliance and organizations with local offices), and the relevant national and local governments to be responsible for the use of the assets for the project's purposes, after the transfer of the assets from the applicant organization to the beneficiary organization at the completion of the project. If you wish to continue using vehicles, PCs, or other office equipment in a subsequent Japan NGO Partnership Grant project (including projects carried out by the same organization in the same country), please consult with the NGO Cooperation Division well in advance during the current project and submit a project change approval application (see page 86 of the Implementation Guidelines). (For vehicles, special consideration will be given to price and versatility.) (Note) When obtaining approval, please have the recipient (stakeholder) pledge not to use or resell the items for personal purposes. Additionally, as a general rule, when donating goods, a Japanese flag sticker should be affixed to indicate that the items are Japanese aid. The donor organization is required to monitor the use of the goods annually for three years after transfer and keep proper records.

(Note) The Japan NGO Partnership Grant fixed assets are items that can be kept and used in their original form for more than a year, can withstand repeated use, and have a unit price of 50,000 yen or more. However, some items are also considered fixed assets under this framework even if they cost less than 50,000 yen. These include office desks, chairs, cabinets, televisions, videos (including DVDs and Blu-ray discs), projectors, generators, water purifiers, refrigerators, air purifiers, air conditioners, tuners (including decoders), printers, scanners, multifunction devices, communication devices (including telephones, mobile phones, fax machines, pocket Wi-Fi, etc.), PCs, tablets, PC OS software, satellite broadcast receivers, gift certificates, and cameras. If you are unsure about the process, please consult with the NGO Cooperation Division in advance. Electrical and communication equipment should meet the minimum required performance, not necessarily the latest models.

(8) For projects involving facility construction or equipment provision, make sure to exchange written transfer conditions in advance with the local recipient organization.

(9) If you are uncertain whether certain items for the project are eligible for support, please consult the NGO Cooperation Division in advance. Please note that, as a general rule, the following items, even if necessary for the project's implementation and management, are not eligible for Japan NGO Partnership Grant support:

- Expenses related to the organization's ongoing operations, including costs for both beneficiaries and applicants, such as equipment designed to enhance the beneficiary organization's overall administrative capabilities (e.g., vehicles, computers), as well as expenses unrelated to the project.
- Expenditures for land acquisition.
- Expenses for research and study.
- Expenses for direct financial support to individuals (excluding microcredit projects).
- Direct taxes and fees paid by the organization to the recipient country's government, local government, etc. However, in some instances, we will consider including them as conference expenses as an exception. Please consult with the NGO Cooperation Division, MOFA during the preliminary consultation or overseas diplomatic missions before submitting your application.

① When fees are incurred in obtaining agreement from the host government or during the project registration procedures to implement the Japan NGO Partnership Grant project, you are applying for.

② Customs duties are imposed when importing materials or equipment that are not readily available locally. However, this depends on confirmation from the government of the country where the project is being carried out to determine whether they are exempt from tax.

- Insurance premiums (except for those separately specified in Appendix I (page 40) "Eligible Expenses and Points to Note in Calculation").
- Expenses covered by other funds (double counting is prohibited).

## 5. Safety Measures

(1) Ensuring the safety of local staff (Japanese and local) is the responsibility of the implementing organization. When implementing a project, organizations should make every effort to gather information from various sources, including the Ministry of Foreign Affairs' Overseas Safety Information Website. To prepare for unforeseen circumstances, organizations should verify in advance with their headquarters and local offices that emergency communication networks and evacuation procedures are in place.

(2) As a general rule, the Japan NGO Partnership Grant cannot approve projects that involve Japanese staff entering countries or regions where the Ministry of Foreign Affairs has issued an "evacuation advisory" in its Overseas Safety Information.

Additionally, even for projects involving Japanese staff entering countries or regions with a "no travel advisory" issued, thorough consultation with the NGO Cooperation Division and Japanese diplomatic missions overseas is required during the project planning stage. Furthermore, the project will be reviewed to ensure that adequate safety measures are in place, including the security training history of Japanese expatriates and business travelers planning to work in that area. You may also be asked to submit safety-related documents such as evacuation plans and safety manuals. When conducting business in high-risk areas, including those designated as having infectious disease risks, specific safety conditions will be attached to business approval and contract signing. In cases where a project is being carried out in a high risk area, specific safety conditions will be attached to the project approval and contract signing.

(3) When an organization related to a Japan NGO Partnership Grant project travels to the project area, if the stay is three months or longer, such as for local expatriates, they must submit a "Notification of Residence" to the Japanese diplomatic mission having jurisdiction over their location (this is a requirement under the Passport Act. <https://www.ezairyu.mofa.go.jp/RRnet/index.html>). In addition, if your stay is short-term (business trip) of less than three months, please register with Travel Registration

Service called "Tabi-Reji" (<https://www.ezairyu.mofa.go.jp/tabireg/index.html>). When traveling or on a business trip abroad, by registering your travel itinerary, destinations, contact information, etc., you will receive the latest safety information for your destination, email notifications in case of an emergency, and emergency contact details. Please note that for Japan NGO Partnership Grant projects, the applicant's responses to these issues will be evaluated in Japan NGO Partnership Grant applications starting from the next fiscal year.

(4) If the security situation in the project area worsens, the project implementing organization should work closely with the Japanese diplomatic mission or the Ministry of Foreign Affairs to consult and take necessary safety precautions. Suppose the security situation deteriorates further and endangers Japanese expatriates in the area. In that case, the local office should immediately inform the Japanese diplomatic mission, and the headquarters should promptly notify the NGO Cooperation Division and take all appropriate measures.

(5) Depending on the security situation in the project area, the following safety measures to protect staff may be included within the grant limit. Please consult with the NGO Cooperation Division in advance. Note that, as a general rule, the budget allocated for these safety measures cannot be used for any other purpose, even if it is transferred within 20% between sub-items determined at the time of contract (see pages 31-35).

- Bulletproof vehicle rental fees (including cases where armed guards are included in the package)
- Security guard hiring costs
- Contract costs with security companies, etc. (costs related to providing information on the local security situation, advice on safety measures, etc.)
- Overseas travel accident insurance premiums, including war risk clauses
- Satellite mobile phones
- Bulletproof vests and helmets
- Shatterproof film, etc.
- Costs of bringing in local staff

(If Japanese staff cannot be stationed locally due to security reasons and the project is managed from a base within Japan or a third country ("remote management method"), costs related to bringing in local staff to the remote management base and transferring administrative duties, etc., can be recorded as necessary.)

- Travel expenses for participating in domestic and international safety training and drills organized by JICA.

(Travel expenses for participating in JICA's domestic and international safety training and drills can only be approved once per person within an organization during the project period, covering both domestic training and training in the project country. However, this is limited to travel expenses necessary for trips between the training venue and the organization's headquarters, or between the training venue and your home, whichever is closer (covering transportation for one round trip, plus daily allowances and accommodation for up to one night and two days if no same-day return is possible). This applies only to safety measures managers at the organization's headquarters who have not attended the training. For JICA training and drills in the project country, even if JICA has not yet decided to hold the training, travel expenses for trips between the project site and the capital (one round-trip for transportation, and up to two nights and three days for accommodation if same-day travel isn't possible due to lack of transportation) may be included in the budget. This only applies to Japanese staff who have not attended the training. (Note: If the JICA safety training does not take place or the organization does not participate, the travel expenses will be returned to the national treasury as unused funds at the time of settlement.))

\*Other procurement costs for goods, services, and similar items that help ensure staff safety at the project site, if their necessity and effectiveness can be clearly and reasonably explained, may also be

considered for individual support. However, these expenses are limited to those necessary for security measures and do not include items like fire extinguishers used solely to prevent accidental fires. If you are unsure, please consult with the NGO Cooperation Division in advance.

#### **6. Publicizing the Project**

Because the Japan NGO Partnership Grant receives government funding from tax revenue, we ask implementing organizations to make an effort to widely inform local communities that Japan supports the project and to publicize to the Japanese public how the project has benefited local people. Specifically, when providing equipment, supplies, or constructing buildings locally, we request that the implementing NGOs clearly indicate that the project is a gift from the Japanese people by using the project organization's logo, attaching a Japanese flag sticker, or installing a Japanese flag plaque. (However, this does not apply if displaying the Japanese flag is considered inappropriate due to national sentiment or special circumstances, such as politics or religion.) Additionally, after starting a Japan NGO Partnership Grant project, we ask organizations to post progress updates, and after completion, to share project results on their websites so it's clear that the Japan NGO Partnership Grant funds the project.

Furthermore, the Ministry of Foreign Affairs is enhancing the "visibility" of ODA by actively sharing information about ODA projects with the public. For Japan NGO Partnership Grant projects that use part of the ODA budget, the text and photos submitted with the application and completion reports are posted on the Ministry of Foreign Affairs website. Implementing organizations should use this opportunity to promote their projects to the Japanese public and submit reports and photos that clearly show the project's progress.

#### **7. Measures in the Event of Inappropriate Fund Management or Use**

If a violation of the Japan NGO Partnership Grant implementation guidelines, false information in submitted documents like project applications, or improper management of Japan NGO Partnership Grant funds is found, we may take actions such as requesting the return of funds, additional fees, or suspending new Japan NGO Partnership Grant applications for a specific period, based on the grant agreement with the organization.

#### **8. Implementation of External Investigations**

All Japan NGO Partnership Grant projects are required to undergo an external investigation by a qualified accountant or accounting audit firm after the project is completed. For more information on external investigations, please read "About External Investigations" on page 36 carefully.

#### **9. Audits by the Board of Audit**

Japan NGO Partnership Grant projects funded by taxpayers' money are subject to national audits by the Board of Audit. During these audits, some or all documents related to submitted applications, project changes, and interim and final reports (including proof of expense payments) may be requested by the Board of Audit. As outlined in the grant agreement, these documents must be retained for five years from the fiscal year following the project's completion date; therefore, please ensure they are stored securely. Additionally, organizations implementing projects that are subject to onsite audits at their headquarters or onsite inspections by the Board of Audit are required to cooperate both in Japan and locally.

#### **10. Information Disclosure**

Under the Information Disclosure Act, "administrative documents" subject to disclosure requests refer to documents, books, or electronic records created and acquired by employees of administrative agencies (e.g., the Ministry of Foreign Affairs) during their duties and maintained for organizational use (Article 2, Paragraph 2 of the Information Disclosure Act). Therefore, in principle, all documents related to this Japan NGO Partnership Grant project that are created and held by the Ministry at the time of the disclosure request are eligible for information disclosure.

## **11. Countermeasures against Terrorist Financing for NPOs**

In today's society, with advances in IT and the globalization of economic and financial services, the landscape of money laundering (hereinafter referred to as "ML") and terrorist financing is constantly evolving. Nonprofit organizations, too, face risks of being involved in these crimes due to the misuse of public trust (quoted from the Cabinet Office NPO website).

Therefore, when implementing NPO projects, we ask that applicant organizations refer to the Cabinet Office's "Guidance for Countermeasures against Terrorist Financing for NPOs" (which explains what NPO officers and employees must do to prevent their organization from being misused for terrorist financing; Cabinet Office website: <https://www.npo-homepage.go.jp/news/npo-tf-risk>) and other documents, and take appropriate measures based on the level of risk they expect to be misused for terrorist financing.

## Information on managing projects involving medical procedures under the Grant Assistance for Japanese NGO Projects

1. Projects involving medical procedures under the Grant Assistance for Japanese NGO Projects will qualify for support if they meet the following criteria:

(Criteria)

- (1) The recipient organization must have the qualifications or written permission to perform medical procedures in the country where the project is conducted.
- (2) A reasonable written agreement must be reached in advance between the recipient organization and the government or institution of the country where the project is being carried out regarding the content of the medical procedures and the scope of responsibility.
- (3) In case an unlikely event occurs for which the recipient organization is responsible, the recipient organization must have medical liability insurance or have taken measures through other means, such as savings.
- (4) Consent must be obtained from the recipient of the medical procedures or their family regarding the content and risks of the procedures (ensuring consent about the procedures).
- (5) The Japan NGO Partnership Grant contract must include an exemption for the Ministry of Foreign Affairs from liability for damages resulting from medical procedures conducted as part of the project.

2. When evaluating the implementation of individual projects, even if the criteria in 1 are met, if the project involves medical procedures that require advanced medical technology and are generally recognized as high-risk, we will conduct a more careful and comprehensive assessment. This includes determining whether the project is necessary for economic and social development, considering the risks, and consulting medical professionals if needed.

\*The term "medical procedures" refers to medical procedures in Japan, which are only allowed to be performed by licensed physicians, dentists, nurses, and other specialists under laws like the Medical Practitioners Act, Dentist Act, Public Health Nurses, Midwives, and Nurses Act, and related regulations. These procedures can cause or are likely to cause harm to the human body if not performed with the proper medical judgment and skills of such licensed professionals. The term also encompasses medical procedures specified by laws and regulations in the country where the project is conducted.

## II. Eligible Projects

There are seven types of projects that the Japan NGO Partnership Grant supports. However, unless otherwise specified, the provisions for Development Cooperation Projects apply.

### 1. Development Cooperation Projects

These are basic projects funded by the Grant Assistance for Japanese NGO Projects. Projects eligible for the Japan NGO Partnership Grant program that do not fall into any other category should be applied for as development cooperation projects.

Development Cooperation Projects are those that the applying organization undertakes independently, with the authority to decide on project policies (including implementation plans), personnel matters (including labor management), fund management, and daily accounting operations. It does not matter whether the organization has a partner organization.

#### (1) Grant Limit

The grant limit is 50 million yen (Note 1). However, funding will not be provided if it significantly exceeds the applicant organization's total annual income (average of the past two years), excluding Japan NGO Partnership Grant funds. Additionally, for organizations applying to the Japan NGO Partnership Grant for the first time, as a general rule, funding will not be granted if it greatly surpasses the applicant organization's total annual income (average of the past two years), excluding public funds (including income from government-related agencies). In the first year, the number of projects that can be funded is limited to one, regardless of the target country or project classification.

Note 1: When converting the grant limit amount into Japanese yen for overseas contracts, the FY2025 official exchange rate is used, which may differ from the exchange rate at the time the contract is signed. (FY2025 official exchange rate: 1 USD = 150 JPY)

#### (2) Project Period

The project duration is up to 12 months. It must show specific results within this timeframe.

#### (3) Points to Note

Development cooperation projects (Note 2) permit the “construction of facilities” and the “installation of equipment” in line with the project objectives. However, a thorough confirmation and preparation regarding local building standards, permits, ownership, and other relevant details are necessary. When applying for the Japan NGO Partnership Grant, please pay close attention to the following points when developing your project (case).

Note 2: Facility construction and equipment installation projects are also eligible as NGO partnership projects, disaster recovery and reconstruction support initiatives, mine and unexploded ordnance-related activities, and peacebuilding efforts.

- Construction and installation must be carried out in accordance with local building standards and after obtaining building permits.
- Construction and installation must not negatively impact the surrounding environment or the lives of local residents.
- The land where the facility is built must be public land with permission from the local government. When using the land, a confirmation must be made by drafting a memorandum of understanding with the local government.

\*The submission of documents verifying these matters may be requested when the application is accepted.

## 2. NGO Partnership Projects

NGO partnership projects involve each organization independently performing specific activities within the project. The organizations must agree on and approve the project policy (implementation plan), personnel matters (including labor management), fund management, and daily accounting procedures.

### (1) Overview

This project involves collaboration with multiple NGOs to carry out those as mentioned above, "1. Development Cooperation Projects." The Japanese NGO receiving the most significant funding will enter into a grant agreement with the Japanese diplomatic mission (or the Ministry of Foreign Affairs) as the primary contractor. The leading organization under the grant contract must mediate and resolve any issues related to the partner organization in the project and bear legal responsibility. When applying, detailed budget information must be provided, including the overall budget as well as specific budgets for each NGO, including the central contract organization.

### (2) Grant Limit and Project Period

The grant limit and project duration are the same as those for development cooperation projects.

### (3) Requirements for Partner NGOs

Domestic and international NGOs that will become partner organizations of the main contract organization under this project must meet the following requirements (partner organizations do not necessarily need to have legal status). When applying for this project, if there is a partner organization in Japan, please submit an overview of the organization (Form 1-f).

- The organization must not aim to engage in political or religious activities.
- The organization must avoid engaging in illegal or antisocial activities.
- The organization must be recognized as having an organizational structure capable of executing the project as a partner of the Japanese NGO, which will serve as the main contracting organization.

### (4) Important Points

- If this project is submitted as an International Cooperation Priority Issue Project, Overhead expenses will be covered by Japanese organizations with legal personality, in addition to the main contract organization (unincorporated organizations are not eligible). The application rate for Overhead expenses varies by organization. Overhead expenses cannot be claimed from partner organizations in local or third countries.

### **3. Recycled Material Transportation Projects**

#### **(1) Overview**

This project covers the transportation costs of high-quality used goods supplied by Japanese local governments, medical institutions, educational organizations, and others (e.g., fire trucks, ambulances, hospital beds, wheelchairs, school desks and chairs, temporary prefabricated housing, and other durable consumer goods). It excludes consumables such as food, used clothing, stationery, and electronic devices (PCs, mobile phones, tablets, etc.), as well as items that could become personal possessions. (Note 1) Japanese NGOs (recipient organizations) are responsible for receiving and recycling these goods in developing countries, supporting local residents, and promoting socio-economic development. The project then funds the transportation costs of these goods, including distribution or donation, to recipient organizations (e.g., NGOs and local governments) in the recipient countries. (Note 2) In principle, no interim report is required for this project.

Note 1: While aid supplies are intended to be usable second-hand goods, new or used items are also acceptable as long as they are provided free of charge. The donor of the items may be a for-profit organization (such as a company) or an individual.

Note 2: If a local NGO or local government is the recipient organization of the aid goods, please use the "Grass-Roots Human Security Grant Assistance." In this case, the recipient organization in that country will apply through a Japanese diplomatic mission overseas.

#### **(2) Grant Limit and Project Period**

The funding limit per project is 10 million yen. However, as a general rule, funding will not be provided if it greatly exceeds the applicant organization's average annual total revenue over the past two years, excluding the Japan NGO Partnership Grant funds. Additionally, for organizations applying to the Japan NGO Partnership Grant for the first time, funding will generally not be given if it significantly surpasses the applicant organization's average annual total revenue over the past two years, excluding public funds (including income from government-related agencies). Furthermore, in the first year, the number of projects will be limited to one, regardless of the target country or project category.

Project periods are limited to 12 months or less.

#### **(3) Eligible Expenses**

In principle, only the following expenses are eligible for support under this project:

##### **(a) Transportation costs for used supplies, etc.**

These include transportation costs within Japan from the supplies' recipient to the project site recipient. (Customs duties, etc., paid directly by the organization to the government of the project country or the local government of the site, are not eligible for support.)

##### **(b) Advance repair and maintenance costs**

Advance repair and maintenance costs should be kept to the minimum necessary. Costs for modifying items that have become unusable are not eligible for support. Spare parts will only be supported under exceptional circumstances, and only to the extent necessary.

##### **(c) Minimum travel, daily allowance, and accommodation costs for receiving supplies, attending the handover ceremony, distributing them to the recipient, and providing instructions on how to use the supplies (technical guidance).**

##### **(d) External investigation costs**

#### **(4) Points to Note**

The following requirements must be met for a project to be approved:

- The applicant organization must have a local office in the project country and be recognized for possessing adequate maintenance and management capabilities to ensure the dependable distribution or donation of aid goods to local recipient organizations.
- The recipient organization must be a nonprofit or local government involved in community economic and social development projects. The aid goods should be provided free of charge by the Japanese supplier and distributed or donated at no cost by the recipient organization within the local community.
- The developing country that will receive the aid supplies must be identified before the application is submitted.
- The recipient organization in the developing country must agree to receive used goods, not "new."
- The performance and specifications of the aid goods (especially used vehicles) must comply with the domestic laws and regulations of the project country, and there should be no issues with import or customs clearance (an import license or equivalent document must be obtained beforehand).
- Transporting used goods from Japan must be more affordable than purchasing new goods locally.
- The project's sustainability must be acknowledged, and the outcomes of the development project should be clearly outlined (see page 2).

(Note) When planning the overseas transportation of used goods, such as those involved in the Recycled Goods Transportation Initiative, it is crucial to understand in advance the recipient's needs for the goods, as well as their maintenance and management capabilities (including how to handle breakdowns or damaged parts). Additionally, when actually transporting the goods, you must obtain permission from the recipient country to import them. Keep these points in mind beforehand.

## 4. Disaster Recovery and Reconstruction Support Projects

### (1) Overview (Eligible Projects and NGOs)

This program provides financial support to Japanese NGOs involved in humanitarian recovery and reconstruction efforts for refugees, displaced persons, and victims of large-scale conflicts and natural disasters abroad. The program targets Japanese NGOs with a proven track record of offering assistance in conflict zones, disaster-affected areas, and other regions impacted by disasters.

### (2) Grant Limit and Project Period

The maximum amount per project is 100 million yen. However, funding will not be provided if that greatly exceeds the applicant organization's average annual total revenue over the past two years, excluding the Japan NGO Partnership Grant funds. Additionally, for organizations applying for the Japan NGO Partnership Grant for the first time, the funding provided will not significantly surpass the applicant organization's annual total revenue (average over the past two years), excluding public funds (including income from government-related agencies). Furthermore, the number of projects funded in the first year will be limited to one, regardless of the target country or project type.

Project periods are limited to 12 months or less.

### (3) Points to Note

- Even if the procedures from application to grant agreement are completed as quickly as possible, Grant Assistance for Japanese NGO Projects usually takes two months. Therefore, this project is not suitable for immediate emergency humanitarian aid right after a conflict or natural disaster. It is mainly intended for projects that need humanitarian support during the recovery and reconstruction phase after the emergency aid stage has ended.
- As a result, the distribution of emergency relief supplies is typically not included. However, supplies considered essential from a humanitarian perspective, even during the recovery and reconstruction phase (such as winter supplies for refugee camps), are eligible.
- If the applying organization is deemed unwilling to implement adequate safety measures on-site or lacks the necessary personnel, experience, and communication systems to do so, funding for this project may be withheld. Additionally, if assistance is provided in a specific region, certain safety measures requirements might be attached to the funding.

## **5. Landmine and UXO-Related Projects**

### **(1) Overview**

We provide financial support for landmine and UXO-related activities conducted by Japanese NGOs, such as landmine and UXO clearance, victim assistance, and landmine and UXO risk education.

### **(2) Grant Limit and Project Period**

The maximum amount per project is 100 million yen. (Financial support for the same organization's landmine clearance activities in the same mine-affected country will not exceed 200 million yen per year, regardless of the number of approved projects.)

However, as a general rule, we will not provide financial support that significantly exceeds the applicant organization's average annual total revenue over the past two years, excluding Japan NGO Partnership Grant funds. Additionally, for organizations applying to the Japan NGO Partnership Grant for the first time, we will not offer financial support that significantly surpasses the applicant organization's annual total revenue (average over the past two years), excluding public funds (including income from government-related agencies). Furthermore, the number of projects supported in the first year will be limited to one, regardless of the target country or project category.

Project periods are limited to 12 months or less.

### **(3) Important Points**

For a project to be approved, the following requirements must be satisfied:

- The organization must have a proven track record in anti-personnel mine and UXO clearance activities, including whether it has maintained this record for at least the past three years.
- The project plan must establish collaborative relationships with local organizations involved in mine and UXO clearance, as well as local NGOs, and ensure that mine clearance activities continue after the applying organization's project is finished.
- The project must be acknowledged as allowing Japan to showcase its visible development cooperation.

## 6. Microcredit Funding Projects

### (1) Overview

Microcredit (or microfinance) generally refers to (1) a service that provides small, unsecured loans to people experiencing poverty, especially women, who are ineligible for loans from private banks and other financial institutions due to their lack of collateral. This aims to help them secure and expand their means of production and increase their income. (2) It also includes financial services that are too costly for private banks to offer, such as providing small, unsecured loans to the same group. In principle, this program supplies microcredit funds to Japanese NGOs with a proven track record of microcredit activities in the local area (Note 1).

Note 1: Interest income may be used within the scope of the applicant organization's activities. For periods during which reporting on fund usage is required, approval from the Japanese diplomatic mission (or the Ministry of Foreign Affairs) is required.

### (2) Grant Limit and Project Period

The maximum grant amount per project is 20 million yen. However, funding will not be provided if it significantly exceeds the applicant organization's average annual total income over the past two years, excluding the Japan NGO Partnership Grant funds. Additionally, for organizations applying for the Japan NGO Partnership Grant for the first time, funding will not be granted if it greatly exceeds the applicant organization's average annual total income over the past two years, excluding public funds (including income from government-related agencies). Moreover, the number of projects in the first year will be limited to one, regardless of the target country or project type.

Project periods are limited to 12 months or less.

### (3) Important Points

For project approval, applicant organizations are required to fulfill the following criteria:

- Have at least three years of experience in microcredit operations (organizations implementing microcredit for the first time are not eligible).
- Be recognized for possessing proper information management and financial reporting skills (the ability to conduct routine monitoring and report on these activities).
- Establish a system to implement small-scale loans effectively.
- Microcredit operations are permitted under the legal system of the country where the project is being carried out.
- Major donors are effectively providing microcredit support, and it is acknowledged that the microcredit resource operations of the Japan NGO Partnership Grant will be highly effective.
- Target low-income individuals and those with limited access to regular credit.
- Provide end-user-oriented loans (allowing for prompt and straightforward responses to small-scale loans, while taking measures to promote repayment, such as a joint liability system).
- Be attentive to customer needs and develop a strong expansion plan.
- Maintain a debt recovery rate of 95% or higher for at least three years.
- Reduce reliance on subsidies or donor aid, and instead cover operating costs through loan interest.
- The purpose of the microcredit loans provided by the applicant organization must support poverty reduction by helping people experiencing poverty secure and expand their means of production and increase their income.

### (4) Ensuring the Proper Use of Funds

Once funding is provided, the implementing organization must, in principle, undergo an external financial audit at least once every six months during the first two years from the initial funding date. From the third to fifth years, audits are required at least once a year, and from the sixth year onward, audits may be requested by the Ministry of Foreign Affairs. Additionally, the organization must report the use of funds to the Japanese diplomatic mission overseas as follows. Suppose the report indicates that the funds have not been used appropriately in accordance with their intended purpose. In that case, the organization may be asked to return the funds, and other necessary actions may be taken.

- Two years → At least once every three months
- Three years from the third year → At least once a year
- Sixth year onwards → Upon request from the Ministry

The financial audit and use of funds report in 2 must include the following information:

A. Loan Status

- Number and amount of loans disbursed during the period
- Delinquent debt status

B. Interest Status

- Loan interest

C. Income

- Interest income
- Investment and other business income
- Non-business income
- Donors' donations (for project expenditures or fund support)
- Total income

D. Expenditures

- Personnel expenses
- Office rent and other operating expenses
- Unrepaid loan amounts
- Non-business expenses
- Total expenditures

**(5) Reapplication for Funds**

Two years after receiving funding from the Japan NGO Partnership Grant's microcredit project, the organization can reapply for a loan from the same grant if its report on fund usage and the results of an external audit verify proper utilization and the achievement of the intended effects.

## 7. Peacebuilding Projects

### (1) Overview (Eligible Projects)

This project provides financial support to peacebuilding initiatives led by Japanese NGOs, mainly in post-conflict countries and regions. It includes projects that support disarmament, demobilization, and reintegration (DDR) of former soldiers, reconciliation, and building mutual trust. Activities like mine and unexploded ordnance (UXO) clearance and assistance for refugees and displaced persons are not part of the peacebuilding projects under the Japan NGO Partnership Grant program. (These activities are considered to be mine and unexploded ordnance-related projects and disaster recovery and reconstruction efforts.)

### (2) Target Countries/Regions, Grant Limits, and Project Period

The target countries/regions, grant limits, and project period are the same as those for development cooperation projects.

### (3) Points to Note

- Some projects, like community development and educational support in conflict-affected countries, could be peacebuilding in a broad sense. However, the systems used for other projects, such as development cooperation efforts, might be applied to these projects.  
If you want to confirm in advance whether the project you're planning to apply for with the Japan NGO Partnership Grant is a peacebuilding project or another type, please get in touch with the NGO Cooperation Division.
- As with other projects, peacebuilding projects also require you to demonstrate the project's results clearly.
- Because peacebuilding projects can involve highly political implications, the Ministry of Foreign Affairs might not be able to provide financial support even if the project's importance is fully acknowledged. Additionally, obtaining approval for the project may require permission from the local government (either central or local).
- Even peacebuilding projects may be subject to safety-related conditions.

### III. Projects Eligible for Preferential Treatment

#### 1. Eligible Projects - Priority Issues in International Cooperation -

For projects that fall under the following "Priority Issues in International Cooperation" (hereinafter "Priority Issues"), such as "Development Cooperation Projects," "NGO Partnership Projects," "Disaster Recovery and Reconstruction Support Projects," "Projects Related to Landmines and UXO," or "Peacebuilding Projects," you can apply for the Japan NGO Partnership Grant Program using three preferential treatment measures, based on the requirements for regular Japan NGO Partnership Grant projects.

- (1) Projects that contribute to poverty reduction in Asia (including socioeconomic infrastructure development, health and medical care, education, and welfare (child protection, etc.))
- (2) Support for overcoming vulnerabilities in small island states (Note 1)
- (3) Projects that contribute to the promotion of "quality growth" and "human security" in Africa
- (4) Support for improving and reforming living standards in the Middle East and North Africa (Note 2)
- (5) Peacebuilding projects
- (6) Projects related to landmines and unexploded ordnance (UXO)
- (7) Reducing disparities in Latin America and the Caribbean (including health, education, human resource development, disaster prevention, and environmental conservation projects)

(Note 1) Target small island states

Asia: Maldives, Timor-Leste

Oceania: Kiribati, Cook Islands, Samoa, Solomon Islands, Tuvalu, Tonga, Nauru, Vanuatu, Papua New Guinea, Palau, Fiji, Marshall Islands, Micronesia

Latin America: Antigua and Barbuda, Guyana, Cuba, Jamaica, Saint Kitts and Nevis, Saint Vincent and the Grenadines, Saint Lucia, Dominica, Dominican Republic, Haiti, Belize, Grenada, Suriname.

Africa: Cape Verde, Guinea-Bissau, Comoros, Sao Tome and Principe, Mauritius.

(Note 2) Eligible countries and regions in the Middle East and North Africa:

Afghanistan, Algeria, Yemen, Iran, Iraq, Egypt, Syria, Tunisia, Turkey, Palestine, Morocco, Jordan, Lebanon.

#### 2. Eligible Organizations

In addition to meeting the standard requirements for Japan NGO Partnership Grant eligible organizations, organizations must be rated "A," "B," "C," or "D" in the "Provision of Services, etc." competitive contracting qualifications (which are consistent across all ministries and agencies) for fiscal years 2023, 2024, and 2025 (HP: refer to the procurement information websites for each ministry and agency).

#### 3. Details of the preferential treatment measures (Note)

- Project period: In addition to single-year projects of 12 months or less, projects longer than 12 months are also eligible for support, up to a maximum of 36 months. Due to the single-year budget policy, no commitments are made to fund the succeeding projects, even for "Priority Issues in International Cooperation" projects.
- Grant limit: Up to 100 million yen per year. However, as a general rule, funding will not be provided if it significantly exceeds the applicant organization's average annual total income over the past two years, excluding Japan NGO Partnership Grant funds. See pages 3-4, (1) "Funding limit per project" (Note).
- Eligible expenses: As specified in "Application for Overhead Expense Expansion" on page 24, Overhead Expenses costs listed in Appendix IV-1 are eligible for support at the applicable rates (5%, 10%, 15%) for each local currency of project expenses. However, in the case of NGO Partnership Projects, only the portion used by the Japanese NGO is eligible for funding overhead expenses.

Additionally, overhead expenses, as referenced by the Japan NGO Partnership Grant, are costs unrelated to the specific project and are necessary for the organization to maintain and operate its activities, serving as prerequisites for implementing the project. Therefore, expenses directly related to the execution of Japan NGO Partnership Grant projects (such as personnel costs for headquarters staff involved in these projects) are categorized as 1. Local project expenses and 2. Local project support expenses, which are listed in Appendix I and cannot be paid from overhead expenses. However, among expenses not permitted under 1. Local project expenses and 2. Local project support expenses, statutory welfare expenses for headquarters staff involved in Japan NGO Partnership Grant projects are allowed to be paid from overhead expenses.

(Note) Note: Even for "Priority Issue" projects, adequate safety measures must be implemented, just like in other projects.

There are situations where posting Japanese staff on-site is not allowed.

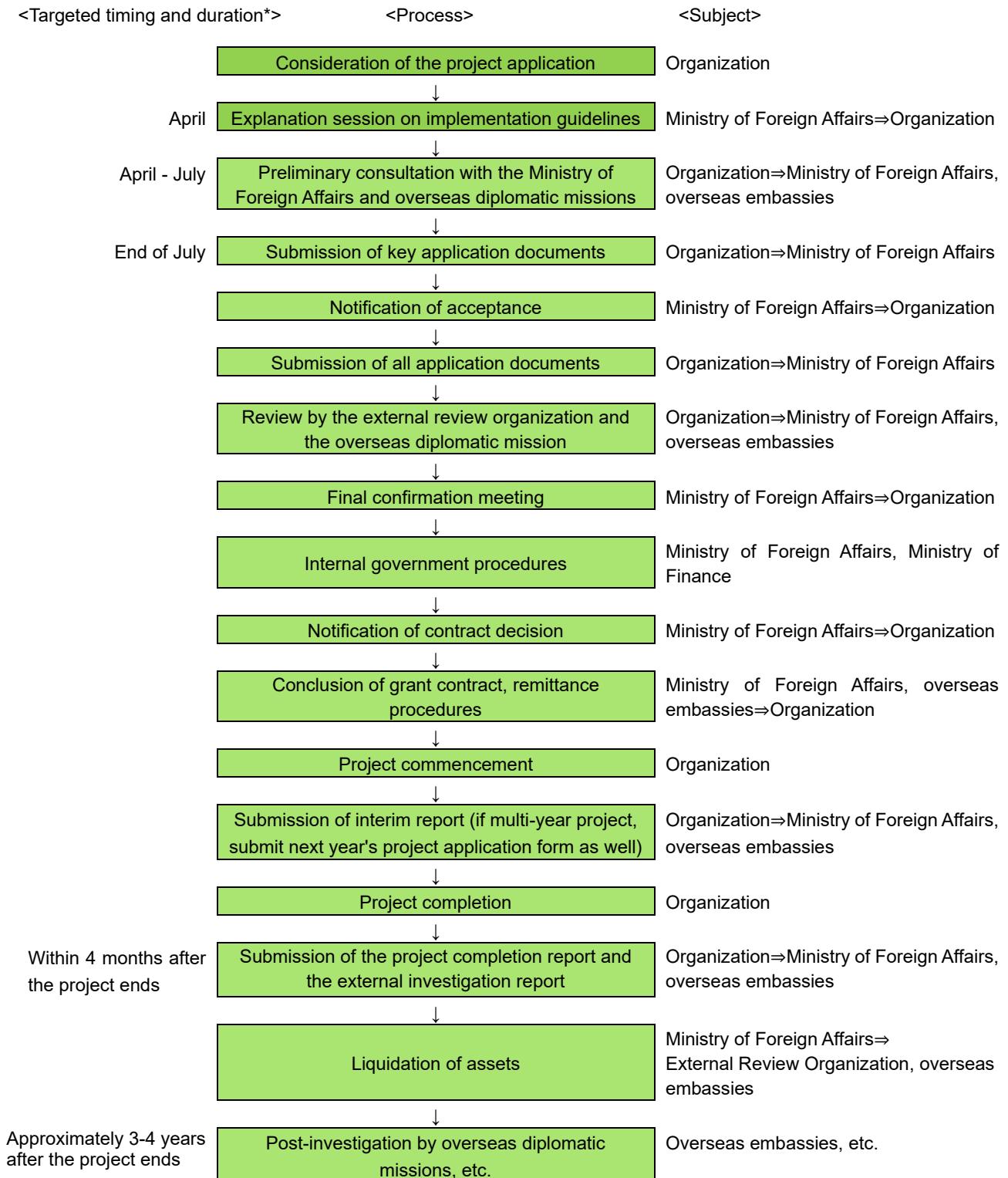
#### **4. Overview of the Procedures**

For "Priority Issue" projects, support is also available for multi-year projects lasting more than 12 months, up to a maximum of 36 months. The process is outlined in Section IV below. Please note that grant agreements for multi-year projects cannot exceed 12 months in duration. In such cases, grant agreements must be renewed annually starting from the second year. To ensure a smooth continuation of projects into the next fiscal year, the necessary documents for the upcoming year's project must be submitted when the current project's interim report is submitted (note: the submission deadline specified in the grant agreement) or immediately afterward.

#### **IV. Process from Application to Project Completion**

The process from project application to implementation and completion is as follows. For documents that require a specific format for submission or presentation, please download them from the Ministry of Foreign Affairs' ODA website and complete them. (Some forms require attaching additional sheets. Please follow the instructions on each form.) Standard formats are reviewed and updated annually. When preparing documents, ensure you use the format for the current fiscal year. Additionally, do not alter or modify the indirect functions in the budget Excel data, as this may result in incorrect recording of necessary expenses. The Ministry of Foreign Affairs is not responsible for any inaccuracies in expense recording caused by changes or revisions.

When applying for a new project



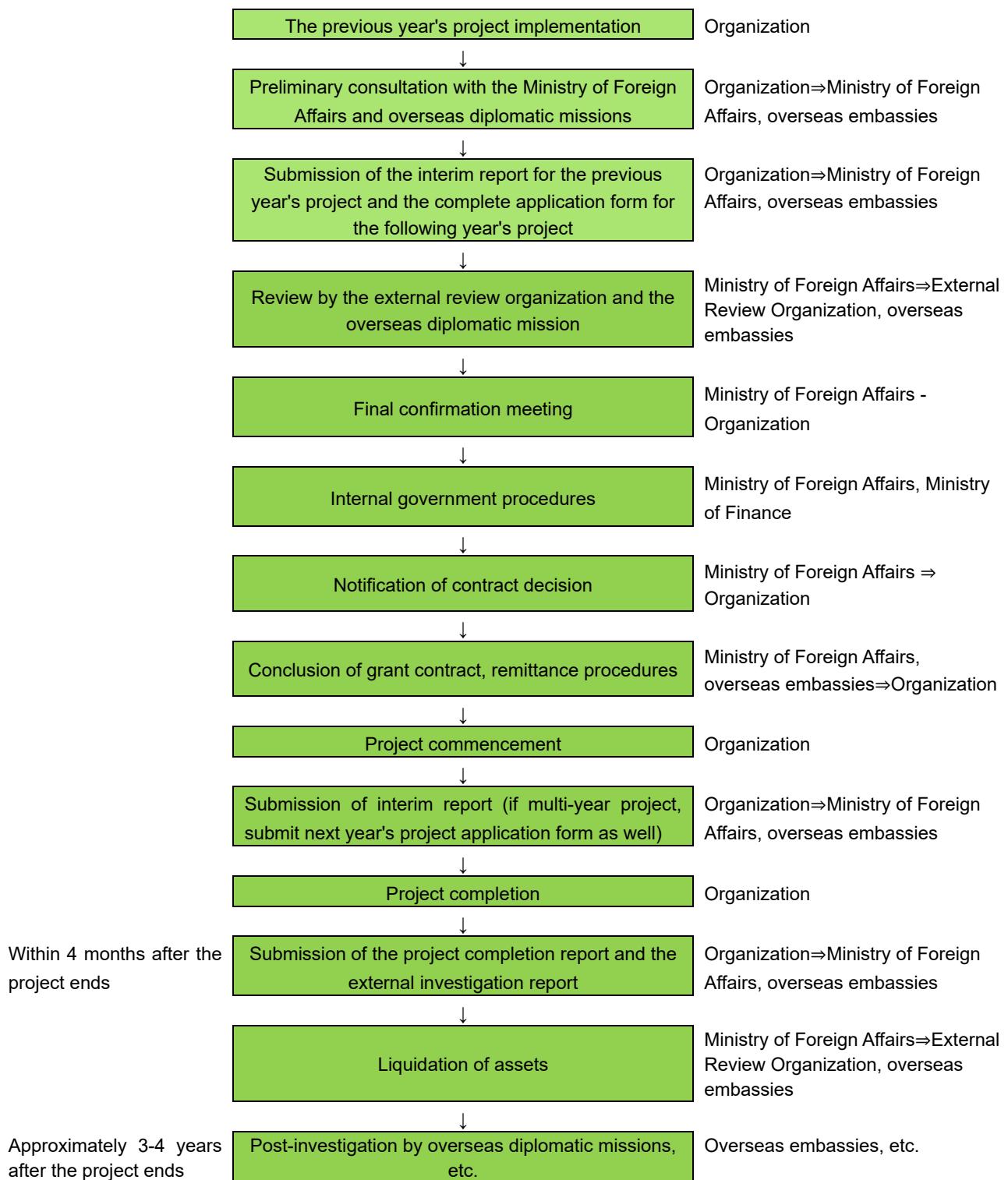
\*The period is an estimate and may change due to adjustments or other circumstances.

When applying for the second or third year of a continuing project (multi-year project)

<Targeted timing and duration\*>

<Process>

<Subject>



\*The period is an estimate and may change due to adjustments or other circumstances.

## 1. Project Applications

### (1) New Project Applications

#### 〈Application Preparation〉

When considering submitting a project application to the Grant Assistance for Japanese NGO Projects, please consult with the NGO Cooperation Division, MOFA for general guidance. Additionally, inform the Japanese diplomatic mission in the project area about your project details and seek their advice on key points to consider during implementation. (Note)

(Note) General advice pertains to whether the application details, such as (1) necessity and background, (2) overall goal and project purpose, (3) activities, (4) results and indicators, and (5) sustainability, as described in these Implementation Guidelines, are correctly stated. Advice from the Japanese diplomatic mission will also focus on (1) general needs in the local area and (2) whether the project overlaps with other ODA projects or donor country projects. Generally, pre-planning consultations in Japan are limited to two sessions: one during the project formation stage and one during the draft project application stage. Additionally, to make the content of this pre-consultation more thorough, please prepare outline documents for your candidate project at the project formulation stage.

#### 〈Application/Application Acceptance〉

If you are applying after completing the outlined application preparation process, please review these implementation guidelines carefully. (An information session for NGOs is usually held in April.) Then, submit the five main application documents via email to the NGO Cooperation Division by July 31st: "(1) Application Form (Form 1), (2) Project Timetable (Form 1-d), (3) Organization Overview (Form 1-f and Appendix 1), (4) Detailed Budget (no Appendix needed; for multi-year projects, include each fiscal year's budget), and (5) Financial Statements (Income and Expenditure Statements, Balance Sheets) for three years". (Contact the NGO Cooperation Division for email addresses.) Please be aware that applications that do not meet Grant Assistance for Japanese NGO Projects requirements, are incomplete, or contain significantly unclear information, may be challenging to review.

After reviewing the main application documents, the NGO Cooperation Division will notify the applicant if it considers the project suitable for consideration as a candidate for the Grant Assistance for Japanese NGO Projects of that fiscal year (the applicant will also be notified if the project is not selected). Organizations receiving this notification should submit the complete application documents along with a filled-out "Application Document Checklist" (page 54).

#### 〈After submitting the complete set of the application documents〉

Once all application documents are received, the NGO Cooperation Division will request an external review organization and overseas diplomatic missions to evaluate the appropriateness of the expense accounting and the proposed project in the planned location. During this process, the applicant may be asked questions and must verify details; therefore, the applicant should respond appropriately. After this review, the NGO Cooperation Division will hold a final confirmation meeting, after which the applicant will sign a grant agreement for the proposed project.

### (2) Applications for the second or later year of a multi-year project that focuses on a priority issue in international cooperation.

#### 〈Application Procedure〉

For second- or third-year project applications, submit all documents to the NGO Cooperation Division either when you submit the interim report for the previous year or immediately after. If necessary, you can consult with the NGO Cooperation Division or a Japanese diplomatic mission before submitting your application.

After submitting all application documents, the process proceeds as with new projects: it involves review by an external organization and a Japanese diplomatic mission, followed by a final confirmation meeting, and then advancing to the grant agreement.

<Application for an Increase in Overhead Expenses>

- A) If you wish to request preferential treatment for a project classified as a "priority issue in international cooperation", select the maximum permissible ratio for Overhead expenses (5%, 10%, or 15%) in the applicant organization profile (Form 1-f). (The allowed Overhead expenses are listed in Appendix IV-1.)
- B) If the applicable ratio limit is set at 10% or 15%, please confirm your agreement with the "(Appendix) Items to Confirm When Applying for an Expansion of Overhead Expenses" in the Applicant Organization Summary (Form 1-f).
- C) If you submit multiple projects within the same fiscal year, you can skip the Applicant Organization Summary (Form 1-f) for subsequent projects. Suppose the initial project has a ratio limit of 10% or 15%. In that case, it will be assumed that you want to apply the same limit to later projects and that you agree to the related "(Appendix) Items to Confirm When Applying for an Expansion of Overhead Expenses" Additionally, during the three-year evaluation period after the expansion, you are required to submit an Applicant Organization Summary each fiscal year (with the project start date), even if there are years when you do not submit a new project application.
- D) If the applicable ratio limit is set at 10% or 15%, please describe as clearly and quantitatively as possible in Applicant Organization Summary 3 what you can or have achieved by increasing Overhead expenses, among other things.
- E) The goal of increasing Overhead expenses is to strengthen the NGO's organizational foundation and help these organizations contribute to sustainable development as a key part of Japan's "visible development cooperation" ODA. NGOs applying for the 15% limit are expected to play a more prominent role in boosting Japan's profile and advancing sustainable development. Therefore, please include information about your application and approval status for ECOSOC consultative status, whether they have obtained Implementing Partner (IP) status with international organizations, and if they have participated in or spoken at international conferences in the "Applicant Overview" and "2. Activities" sections.
- F) As explained in "3. Details of Preferential Treatment" (page 19), Overhead expenses, among others, approved for projects under "Priority Issues in International Cooperation" can be budgeted up to the applicable rate (5%, 10%, or 15%) for each currency in "1. Local Project Expenses" in the budget details. Suppose actual local project expenses are less than those approved in the grant agreement. In that case, support will only be provided up to the applicable rate for the actual costs (the difference will be refunded). If the actual local project expenses exceed the approved amount in the grant agreement, you will be responsible for any extra costs.
- G) Even if receipts are unavailable due to the nature of the expenses, please submit any supporting documents, to the extent possible, as proof of payment to the auditing firm or other entity conducting the external investigation.

## Important points regarding application documents

Overall notes	<ul style="list-style-type: none"> <li>➤ Please note the following points when submitting application documents. As a general rule, submit them electronically.</li> <li>➤ For documents with specified formats, please use them as provided without altering the format or item names.</li> <li>➤ The information in the Application Form (Form 1) serves as the foundation, so related documents must align with this information.</li> <li>➤ For unit prices, quantities, and amounts, ensure that the data and numerical values match, including decimal points (for example, if figures are shown to two decimal places, round down to three decimal places).</li> <li>➤ Documents written in languages other than Japanese or English must be accompanied by a translation into Japanese or English.</li> </ul>											
	<span style="border: 1px solid black; padding: 2px;">Documents</span>		<span style="border: 1px solid black; padding: 2px;">Target businesses</span>			<span style="border: 1px solid black; padding: 2px;">First year</span>						
			<span style="border: 1px solid black; padding: 2px;">Second year</span>			<span style="border: 1px solid black; padding: 2px;">Third year</span>						
	<span style="border: 1px solid black; padding: 2px;">Things to keep in mind</span>											
	<span style="border: 1px solid black; padding: 2px;">Project documents</span>											
1	Application Form (Form 1) Page 54	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ In principle, formal applications must be submitted electronically, and the final version of the application (in electronic format) should be submitted after the final confirmation meeting.</li> </ul>							
2	Budget Details (Form 1-a) Page 63	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ The calculation formula has been established; please refrain from modifying it.</li> <li>➤ For the first year of a multi-year project, you will also need to enter the amounts for each subsequent year.</li> <li>➤ For NGO partnership projects, you will need the amounts for the partner organization, the applicant organization, and the total amount.</li> <li>➤ Please record each currency for each budget item.</li> <li>➤ If there is a subsidiary currency in a foreign currency, include decimal points and make sure the notation matches the calculated value. (For example, if you show a number with two decimal places, round down the third decimal place.)</li> <li>➤ For Japanese yen, please round down to the nearest whole number and record it as an integer.</li> <li>➤ Please use the form for the application year. Forms from previous years are invalid.</li> <li>➤ Do not delete items not included in the budget; record them as 0.</li> <li>➤ If the project's details change after the application is submitted, please explain the changes and the reasons behind them.</li> <li>➤ If consumption tax or other taxes are applied, please record the total amount including tax.</li> <li>➤ To ensure a common rate for converting Japanese yen, please use the following online service. <a href="https://www.xe.com/">https://www.xe.com/</a></li> </ul>							
3	Budget details appendix	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ Please prepare a separate table for each expense listed in the detailed budget.</li> <li>➤ For detailed personnel expenses, generally avoid deleting or inserting "rows" when recording expenses. If you need to add rows due to a lack of space, do not insert them before the first row or at the end, as this may affect the calculation formulas.</li> <li>➤ Please clearly specify the basis for the detailed budget calculation, including a breakdown of the calculation (item, unit price, quantity, such as number of items, people, or times, and amount).</li> </ul>							

				<ul style="list-style-type: none"> <li>➤ For local expenses related to activities outside this project, please provide a clear justification that explains the project's scope and how costs are allocated. If justifying is difficult, dividing costs by the number of projects is a reasonable approach to take.</li> <li>➤ Please clearly list the items and include explanations as needed.</li> <li>➤ To document expenses, please include specific details in the "Activity Details" section of the project application form, allowing for verification of the basis and establishment of the calculation method.</li> <li>➤ If a subsidiary currency is denominated in a foreign currency, such as US dollars, include decimal points and ensure the notation matches the calculated value (for example, if listing to two decimal places, round down the third decimal place).</li> <li>➤ For Japanese yen, please round down to the nearest whole number.</li> <li>➤ If there are any updates to your project application details after submission, please provide an explanation of the changes and the reasons behind them.</li> <li>➤ If a tax, such as a consumption tax, is applicable, please include it in your calculation.</li> </ul>	
4	List of three-party estimates (Form 1-c) Page 66	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ A three-party quote means obtaining quotes from three different parties based on the same specifications and conditions, and adopting the lowest quote in principle.</li> <li>➤ Please list all budget items that fall under "When a quote (contract) is required" in 5 below.</li> <li>➤ For ongoing contracts, such as office rent, please list the item name, amount, and other relevant details. Then, note the reason why a quote has not been obtained in the remarks section. Also, please submit a document instead of a quote, such as a copy of the contract.</li> <li>➤ If three-party quotes cannot be submitted, the appropriateness of the price cannot be objectively determined, and as a general rule, the budget item cannot be approved. If there are exceptional circumstances that prevent you from obtaining quotes from three parties for objectively unavoidable reasons, please consult with the NGO Cooperation Division well in advance.</li> <li>➤ If you accept a price other than the lowest, please note the reason in the remarks section.</li> </ul>
5	Quotation (contract)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ Estimates should be obtained under the exactly same specifications and conditions.</li> <li>➤ As a general rule, they must be addressed to the applicant organization, the date must be verifiable, and at a minimum, they should include the unit price, quantity, total amount, and tax amount. In the case of facility construction, they must align with the unit price and quantity of materials listed on Form 1-e.</li> <li>➤ To demonstrate that the project costs are based on local, Japanese market, or competitive and reasonable prices, please submit the following in the cases below: <ul style="list-style-type: none"> <li>-The unit price is 50,000 yen or more</li> <li>-Even if the unit price is less than 50,000 yen, the quantity is large, and the total cost is 1 million yen or more</li> <li>-You're planning to place an order with a construction company for facility construction</li> <li>-If the overseas travel insurance premium is less than 50,000 yen, but the travel period is 31 days or more, please submit an estimate or a document verifying the insurance amount (coverage amount) to confirm the insurance coverage.</li> <li>-If the travel period is less than 31 days, submission is not necessary.</li> </ul> </li> <li>➤ If it is a continuing contract, such as a lease for a local office, please submit a copy of the contract.</li> </ul>

6	Materials and equipment, specifications, catalogs, and other relevant documents.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ Please submit this form when procuring equipment or materials whose specifications are challenging to identify.</li> </ul>
7	External investigation quotation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ Request a quote based on the scope and content of the audit described on pages 36-38 of the "Implementation Guidelines," and obtain and submit a quote that confirms that scope and content.</li> <li>➤ There is no need to obtain quotes from the three contractors.</li> </ul>
8	Personnel cost details (1-b) page 65	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ For the monthly unit price, use 6. Monthly Personnel Cost Unit Price in "Project Personnel Information," multiply by the number of roles and months, and add up.</li> <li>➤ If there are salary increases during the project period, record each different monthly unit price (do not use an average unit price for the entire period).</li> <li>➤ If a secondary currency is used, include decimal points and ensure that the calculated value matches the notation (for example, if you are using two decimal places, round down the third decimal place).</li> <li>➤ Round down the Japanese yen figures in the application amount column to the nearest whole number and record them as integers.</li> <li>➤ Do not use this form for expert honoraria.</li> <li>➤ Organizations applying for multiple projects in the same fiscal year should submit a list of personnel roles (free format) for each staff member working on various projects (staff with a personnel role of less than 1.0).</li> </ul>
9	Information on project managers, staff and experts Page 76	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ This will serve as the basis for detailed personnel expenses or monthly (daily) personnel expenses for expert honoraria.</li> <li>➤ Please specify the graduation date of your highest level of education (up to university).</li> <li>➤ If the person to be assigned has not yet been decided, please include their expected educational background, work history, responsibilities, area of expertise, and personnel expenses.</li> </ul>
10	Most recent pay slip (service contract)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ This will serve as the basis for determining the monthly (daily) unit labor costs for project staff and experts.</li> <li>➤ If a salary increase is planned during the project period, a salary (remuneration) regulation that confirms the amount of the salary increase will be required.</li> </ul>
11	Salary (remuneration) regulations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ If you do not have a recent pay slip (work contract) due to reasons such as new employment (contract), please submit one.</li> <li>➤ If a salary increase is scheduled during the project period, this will serve as the basis for the amount of the salary increase.</li> </ul>
12	Project site map	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ Please submit the site map even if your project is in the second year or later.</li> <li>➤ Please use a map that clearly indicates the project's planned area (e.g., state, prefecture, county, city, town, village) in the country. The scale is optional.</li> </ul>
13	Project Timetable and Personnel Allocation Table (Form 1-d) Page 67	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<ul style="list-style-type: none"> <li>➤ Please ensure that the budget is consistent with the project content and implementation plan in the project application form.</li> <li>➤ Please ensure that the budget for personnel expenses, expert dispatch costs, headquarters staff dispatch costs, and other relevant expenses is consistent with the personnel allocation.</li> </ul>

14 -1	Facility project application forms/application documents (including building facilities and well drilling)	<input type="radio"/> <input type="radio"/> <input type="radio"/>	<p>➤When applying for a facility project, please keep the following points in mind and compile your application materials accordingly.</p> <p>① Organizing the main text of the application for a facility project The main text of the application for a facility project (activities) should be concisely divided into sections and describe the plan outline, key points of the plan, construction methods, construction supervision methods, etc., and the specific plan scale (number of planned sites, type, number, or length of various structures that make up the planned facility, etc.) should be organized appropriately in an appendix (or bullet points) separate from the main text so that it can be easily compared with design and cost estimation documents.</p> <p>② Photographs of the current state and construction status of similar facilities, etc. Please submit application materials including panoramic photos of the project site for the relevant year, related sites that are essential requirements for infrastructure development (such as water sources and existing facilities), current photos of various structures within the infrastructure, along with construction progress, completion photos, and operation status photos of similar facilities that the applicant has built or is currently building in the country. Please note that photographs of the construction status of similar facilities are not required if there is no track record in the country.</p> <p>③ Overall floor plan Please submit either a topographical map or a photograph covering the entire project site as part of your application materials. Include an overall floor plan that illustrates (by marking or plotting names) any related sites critical for infrastructure development, such as water sources, existing facilities, and the various structures comprising the infrastructure. The scale is optional, and you may also divide it into sections as appropriate.</p> <p>④ Design specifications, design drawings, etc. Please submit the main design specifications that form the basis of the infrastructure facility design (such as the design basis, design conditions, etc.) along with the design drawings of the various buildings that make up the infrastructure facility, as appropriate.</p> <p>⑤ Functional schematic diagram of the infrastructure facility For infrastructure facilities where multiple components operate as a system (such as water supply and irrigation facilities), please submit a schematic diagram that clearly shows the system's configuration and functions, as appropriate.</p> <p>➤Estimates, cost estimates, and design drawings must be aligned with one another. ➤Estimates and cost estimates cannot be reviewed if design drawings are not submitted.</p>
14 -2	Required Documents and Information for Construction Projects/Well Projects (Form 1-e) Pages 68-69	<input type="radio"/> <input type="radio"/> <input type="radio"/>	<p>➤If the project involves the construction of facilities or well drilling, please submit this form.</p>
15	Partnership agreement (draft) with partner organization	<input type="radio"/> <input type="radio"/> <input type="radio"/>	<p>➤Please submit this form if you are a partner in an NGO project.</p>
16	Application Document Checklist Page 53	<input type="radio"/> <input type="radio"/> <input type="radio"/>	

Organization documents						
17	Unified participation qualifications for all ministries and agencies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ Please submit this form if it is a priority issue project. ➤ This form may be omitted for subsequent applications in the same fiscal year.	
18	Applicant Organization Overview (Form 1-f) Pages 70-71	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	For NGO partnership projects, please submit organization profiles for both the main contract organization and the partner organization (only if the partner organization is located in Japan).	
19	Articles of incorporation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year.	
20	Seal certificate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ Must have been issued within the last six months. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year. ➤ Submitted documents will not be returned.	
21	Certified copy of corporate registration	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ Must have been issued within the last six months. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year. ➤ Submitted documents will not be returned.	
22	Business plan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ A document that can verify the project you are applying for. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year.	
23	Income and expenditure budget (Activity budget)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ A document that can verify the project you are applying for. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year.	
24	Business report	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ For the past three years. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year.	
25	Statement of Activities (Income and Expenditure Statement) (Statement of Changes in Net Assets)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ For the past three years. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year.	
26	Property inventory	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ Most recent. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year.	
27	Balance Sheet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ Most recent. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year.	
28	List of Directors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year. ➤ Check the staff who will be included in the personnel expenses details.	
29	Staff list	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year. ➤ Check the staff who will be included in the personnel expenses details.	
30	Audit Report	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	➤ Please submit this form if you are undergoing a group audit. ➤ If there are no changes to the information provided, this can be omitted for subsequent applications in the same fiscal year.	

## 2. Procedures after Project Approval

For projects considered suitable for Grant Assistance for Japanese NGO Projects, please submit the seal registration certificate and a certified copy of the corporate registry to the NGO Cooperation Division. Then, a grant contract (G/C) will be signed between the overseas diplomatic mission and the applying organization (Note). The process for receiving the funds is as follows:

Note: Grant contracts are usually made between the overseas diplomatic mission and the applying organization (overseas contract). However, in some cases, a contract may be made between the Ministry of Foreign Affairs and the applying organization (Japanese contract).

- When local government laws and regulations prevent opening a local bank account
- When local bank accounts can be opened, but there are obstacles, such as the inability to send funds overseas.
- When other exceptional circumstances prevent the signing of an overseas contract
- When payments in Japan make up most of the grant amount

### [Determining the Grant Limit]

The grant limit specified in the grant agreement is determined as follows:

- Confirm that the items listed in the budget details are eligible for Grant Assistance for Japanese NGO Projects support (only items eligible for Grant Assistance for Japanese NGO Projects support are included in the grant limit).
- Add up the amounts for each currency unit listed in the budget details.
- Since grant contracts are based on overseas agreements, calculate the total amount for each currency using the latest prevailing exchange rate and convert it to the remittance currency (foreign currency specified in the grant contract). For Japanese contracts, convert to Japanese yen. Round down the total to the nearest whole number.

### (1) Opening a fund receiving account (do not combine with other businesses)

- A. Set up a dedicated account for managing Grant Assistance funds for Japanese NGO Projects, explicitly assigned to the recipient organization. Generally, a personal account cannot serve as this dedicated account. For overseas contracts, consult with the local bank beforehand about the account opening requirements for the currency used in the country where the organization operates. We recommend using an interest-free account. Any interest earned on bank accounts used for Grant Assistance for Japanese NGO Projects will be returned, whether in Japan or abroad (except when the Grant Assistance funds are exhausted; see also page 35 (2) Settlement of funds). The grant management account does not need to be newly opened. However, payments will only be processed after confirming that the account balance is zero (unless the minimum balance required to open the account remains). The dedicated account is for deposits and withdrawals of Grant Assistance funds; do not deposit personal funds, even if they are related to the grant project.
- B. You may close the account after completing the project, but please retain account records for five years, starting from the fiscal year after the fiscal year in which the project concludes.
- C. For Japanese contracts, remittances may not be available to some online banks. Therefore, if you wish to open a Grant Assistance account for Japanese NGO Projects at a financial institution that has not been used for such projects before, please consult with the NGO Cooperation Division in advance.

### (2) Submission of payment request forms

For overseas contracts, please submit the following documents to the Japanese diplomatic mission abroad. For Japanese contracts, please submit them to the NGO Cooperation Division. The remittance process will commence once these documents are received.

- Payment Request Form  
Please prepare this form according to the example on pages 83-84.
- Documents related to the Grant Assistance for Japanese NGO Projects Fund Dedicated Account  
Please submit documents that show the following: ①bank name, ②account number, and ③balance.  
(For Japanese accounts, include a copy of the bankbook's cover, endpapers, and balance page; for online banks without a bankbook, provide a transaction history statement.)

### (3) Submission of receipts

After confirming that the Grant Assistance for Japanese NGO Projects funds have been deposited into the grant management account, please submit a receipt (see page 85). The submission address is the same as for payment invoices.

### (4) Obtaining visas, etc.

When stationed or traveling to the country to implement a Grant Assistance for Japanese NGO Projects, you must obtain any visas or residence permits required by the project's host country. The organization must obtain visas, residence permits, and other necessary documents independently.

### (5) Multi-year Projects that fall under priority issues in international cooperation

If a Grant Assistance for Japanese NGO Projects is approved as a "priority issue in international cooperation," a grant contract will be signed that explicitly states it is a "priority issue" project. As outlined in IV. "Process from Application to Project Completion" above, the period covered by a single grant contract will not exceed 12 months. If the overall project duration spans multiple years, separate grant contracts will be signed for each fiscal year. However, when signing a grant contract for the second year or later years, the following information must be included in the agreement:

- The Japanese diplomatic mission (or the Ministry of Foreign Affairs) reserves the right to terminate this agreement if it becomes clear that funds for the previous year's project were not used properly, in accordance with the grant agreement signed the prior year.
- If this agreement is terminated, the applicant organization will return all funds provided to date in a single lump sum by a date to be determined by the Japanese diplomatic mission or the Ministry of Foreign Affairs.

A. Please submit the interim report by the deadline specified in the grant contract.

B. After completing the first (or second) year's project, to ensure a prompt start for the following year's project, the following day, please submit the complete set of application documents for the upcoming year to the NGO Cooperation Division at the same time as, or immediately after, submitting the interim report.

C. When reviewing the following year's project, we will verify that there are no issues with the contents of the first or second year's interim report, etc. Suppose there are any doubts or concerns about the interim report's contents. In that case, we may suspend the following year's grant contract or request that appropriate improvements be made to the project content or the organization's project management system.

D. Once we confirm there are no issues with the contents of the interim report, we will review the documents submitted for next year's project and complete the following procedures before closing the grant contract. For application documents, please refer to page 54.

## 3. After the Project Begins

### (1) Proper Management of Grant Assistance for Japanese NGO Projects Funds

Whether the contract is concluded overseas or in Japan, most Grant Assistance for Japanese NGO Projects Funds will be managed and used in the country where the project is being carried out (hereinafter

referred to as the "local country"). In this regard, a Grant Assistance for Japanese NGO Projects Fund management account must be opened, and the following must be strictly followed.

- A) A system must be established that enables the organization's headquarters to regularly monitor the management and utilization of Grant Assistance for Japanese NGO Projects funds locally. Therefore, the headquarters must verify and confirm the balance in the Grant Assistance for Japanese NGO Projects Fund management account and the local fund management ledger at least twice a month during the project period. Supporting documents for exchange rates must be also retained.
- B) Japanese expenses (expenses paid in Japan) for overseas contracts and local expenses (expenses paid locally) for Japanese contracts must be transferred promptly to Japan or the local country once the funds are provided. Please strictly avoid using the organization's funds for an extended period in the country where the funds are intended to be used, and then offsetting them with a lump-sum remittance later, as this can lead to confusion in fund management, including exchange rate risks.
- C) Even Japanese expatriates should not have sole authority to access the local Grant Assistance for Japanese NGO Projects fund management account (cash withdrawals, remittances, issuing checks, etc.); they must obtain permission from the organization's headquarters each time.
- D) When renting local offices, housing, vehicles, or office equipment, the organization's headquarters must conduct prior checks to ensure there are no irregularities, such as duplicate contracts.

(2) Submission of interim report:

Submit an interim report on the progress of the project to the Japanese diplomatic mission (or NGO Cooperation Division) by the deadline specified in the grant contract, as follows, and explain the progress of the project, etc.

- Interim report (Form 3)
- Photographs (please select and submit photos that allow for comparison between the photos taken at the start of the project in the interim report and the photos submitted in the completion report).
- Bank balance certificate (or a copy of the bankbook balance column)

(3) Project Changes/Cancellations

Grant assistance for Japanese NGO projects is based on the application documents submitted by each organization. It is reviewed by multiple departments and organizations, including external review bodies, regarding project content and expense allocation, before a contract is finalized. Therefore, the project objectives should be achieved with the approved project content and budget allocation. It is recommended that project applications be submitted only after thorough consideration of the project content and budget, and that projects proceed in accordance with the approved application. However, if changes to the project content or budget allocation become necessary due to unavoidable circumstances that were unforeseen at the time of application, such as natural disasters, please follow the procedure below. This process will be handled between the Japanese Embassy/Consulate abroad for overseas contracts and the NGO Cooperation Division for domestic contracts.

A. Project Changes

If, due to unavoidable circumstances, a project change listed below becomes necessary to meet the project goals, please submit a Project Change Approval Application Form or Project Change Report, depending on the extent of the changes, to the Japanese Embassy/Consulate for overseas contracts or to the NGO Cooperation Division for domestic contracts.

However, as a general rule, major project changes that modify the objectives listed in the Grant

Assistance for Japanese NGO projects application form will not be approved. Additionally, project change applications and reports that primarily aim to utilize unused disbursed funds just before the project's completion will not be approved. If you have any questions, please get in touch with the NGO Cooperation Division in advance.

#### <Project Change Approval Application>

If there are any significant changes to the initially planned content listed in the table below, or if the transfer of funds between sub-items exceeds 20% of the source sub-item, you must submit a Project Change Approval Application and obtain approval before making the change.

When applying for project change approval, you must obtain approval during the project period, and the approval process takes time. Therefore, please submit your project change approval application to the NGO Cooperation Division or the Japanese diplomatic mission abroad well in advance. Submissions after the project period will not be approved. Additionally, if an approval application is submitted after a project change, any changes to expenses resulting from the change will not be approved. Please note that, depending on the changes, a new review by an external review organization may be required. In such cases, approval could take more than a month.

#### <Project Change Report>

For minor changes listed in the table below involving the transfer of 20% or less of the amount from the source sub-item, please promptly submit a Project Change Report (Form 2-3) to the Japanese Embassy/Consulate, or NGO Cooperation Division, either before or after the change. Note that when submitting a Project Change Report, external reviews during settlement may result in the change not being classified as a Grant Assistance for Japanese NGO Projects expense. Therefore, review the Grant Assistance for Japanese NGO Projects Implementation Guidelines carefully before submitting your change report.

Please submit the Project Change Report during the project period. However, if a Project Change Report is necessary due to unavoidable circumstances, such as settling overtime based on actual hours worked and the amount is difficult to determine during the project period because of personnel expenses or other items, we may exceptionally allow you to submit it after the project period has ended. This exception remains in effect until an external investigation is conducted and the amount is determined. Please consult with the NGO Cooperation Division in advance to confirm if you can submit a Project Change Report. (In the project change report, clearly state the reason for submitting it after the project period in the Reason for Change/Item section.) Additionally, if needed, we may permit transferring up to 20% of the sub-item "1. Local Project Expenses (1) Direct Project Expenses" to another sub-item. Please consult with the NGO Cooperation Division regarding this.

- Other changes considered necessary by the Ministry of Foreign Affairs or the Japanese Embassy/Consulate.

Note that a project change report is not necessary in the following cases:

If you have any questions about the submission requirements, please consult with the NGO Cooperation Division in advance.

- Adjusting the number of business trips for employees involved in the project (e.g., Mr. A was scheduled for three trips, but one is canceled, and Mr. B's trip is increased by one).
- Small adjustments to activity timings (for example, a seminar set for early August is moved to mid-September).
- If the change in an item's unit price due to exchange rate fluctuations is within 20%, a change report is not required. However, if the unit price exceeds 20%, a change report must be submitted. When

covering expenses from other items due to a budget shortfall, submit a project change approval application or a project change report, depending on whether the change from the original expense item is greater than or less than 20%.

- Changes in the number of items to be purchased that were budgeted at the time of application and do not require a three-party estimate.
- Changes in activity details, such as modifications or additions to items used in activities, expansion or reduction in project scope, like increasing or decreasing the number of training sessions, or new purchases of supplies, that are necessary to meet project goals and do not involve diverting funds from other budget items.

(Table) Examples of Project Change Approval Applications and Project Change Reports

	Project Change Approval Application	Project Change Report
Project period	<ul style="list-style-type: none"> <li>• An extension of one month or more.</li> <li>• An extension of less than one month, but the project period after the extension exceeds 12 months.</li> </ul>	<ul style="list-style-type: none"> <li>• A reduction of one month or more. Any other change to the project period.</li> </ul>
Activity details	<ul style="list-style-type: none"> <li>• A change in the business location.</li> <li>• A change, addition, or reduction in the content of activities (corresponding to Activity 1, Activity 2, etc., on the application form).</li> <li>• When constructing a facility, etc., if the construction site or the main structure, strength, total area, or scale of the building or facility is changed.</li> <li>• When it is necessary to purchase fixed assets that were not planned for at the time of the contract.</li> </ul>	<ul style="list-style-type: none"> <li>• Changes to activity details (such as Activity 1-1, Activity 1-2, Activity 2-1, Activity 1-2-1, Activity 2-3-4 on the application form) (including any changes or additions to items resulting from such changes), expansion or reduction of the scale of the project.</li> <li>• Cancellation of the dispatch of headquarters staff or experts, schedule changes, and associated flight cancellation fees.</li> </ul>
Budget (Note 1)	<ul style="list-style-type: none"> <li>• When a transfer between expense items exceeds 20% of the source expense item (subitem) due to a change in activities, etc.</li> </ul>	<ul style="list-style-type: none"> <li>• When a change in activities, etc., results in a transfer between expense items of 20% or less of the original expense item (subitem).</li> <li>• When the unit price of an item fluctuates by more than 20% due to exchange rate fluctuations. However, if the resulting shortfall in expenses is made up from other expense items, a Project Change Approval Application or Project Change Report must be submitted, depending on whether the transfer from the original expense item is 20% or less or more than 20%.</li> </ul>

Personnel Changes (Note 2)	<ul style="list-style-type: none"> <li>When there is a change in the person in charge of the project (headquarters, local, expert) and the resulting transfer between the source expense items (sub-items) exceeds 20%.</li> </ul>	<ul style="list-style-type: none"> <li>When there is a change in the person in charge of the project (headquarters, local, expert) and the resulting transfer between the original expense items (sub-items) is 20% or less.</li> <li>The confirmation of staff who were not verified at the time of the contract, along with changes to the monthly unit price and personnel duties related to the hiring of these staff.</li> <li>Changes in staff unit price and personnel duties.</li> <li>Expense transfer from other items to personnel costs after the project is completed (20% or less). However, this is permitted as an exception when it is necessary to submit a Project Change Report due to unavoidable circumstances, such as settling overtime work based on actual working hours, and when it is difficult to determine the amount during the project period because it involves items like personnel costs. Details are provided above.</li> </ul>
Fixed assets	<ul style="list-style-type: none"> <li>When you plan to continue using fixed assets purchased during a one-year project into a project in the following year, you may do so. However, if a contract for the following year's project is not signed, such continued use will not be allowed.</li> <li>When you need to purchase fixed assets that were not originally planned.</li> </ul>	<ul style="list-style-type: none"> <li>When fixed assets purchased during the implementation of a project are used in the next year of a multi-year project. However, if a contract for continuing the project is not signed, such continued use will not be permitted.</li> </ul>
Others	Any other change that the Ministry of Foreign Affairs or a diplomatic mission overseas deems necessary.	Any other change that the Ministry of Foreign Affairs or a diplomatic mission overseas deems necessary.

### (Note 1) Budget Changes

If, due to unavoidable circumstances, a budget change is made by submitting a Project Change Approval Application or Project Change Report, the process for transferring expenses within the same item or between different items will be as follows.

		(Item Description)
Primary item →		1. Local project expenses
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
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
		(1) Local external investigation expenses
		(2) Headquarters external investigation 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.

← **Expenses cannot be transferred.**

**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" permitted

(within 20% of the original sub-item determined at the time of contract)

Regarding budget transfers between expense items, the following transfers are generally not permitted:

- Reclassifying budget items listed under "Direct Project Expenses" to different sub-items.
- Reclassifying budget items from "Local Project Expenses" to "Local Project Support Expenses."
- Reclassifying budget items from "Safety Measures" to other categories.
- Reclassifying "External investigation Expenses" to different categories.
- Reclassifying "Overhead Expenses" for "Priority Issues in International Cooperation" projects to or from other categories.

Furthermore, regarding the transfer of expenses between expense items, if the transfer is approved in a Project Change Approval Application, the revised expenses will serve as the baseline. If expenses are transferred within the same sub-item after the change, please use the revised expenses as the basis for calculation. If you submit multiple Project Change Reports in which the transfer of funds between items is 20% or less of the original sub-item, but the total transfer exceeds 20%, you must submit a Project Change Approval Application for any changes over 20%. Please note that the amount related to the change will be finalized during settlement after the project is completed, so even if the project change is approved, the amount may fluctuate during the settlement process.

[Example]

- ① First change: Transfer 250,000 yen from sub-item A (1 million yen) to sub-item B (2 million yen).
  - Submit a Project Change Approval Application.
  - If the change is approved, sub-item A will be adjusted to 750,000 yen, and sub-item B will be adjusted to 2.25 million yen.
- ② Second change: Transfer 100,000 yen from sub-item A to sub-item B.
  - Submit a Project Change Report.
  - Confirm whether the change is approved at the time of settlement after the project is completed.
- ③ Third change: Transfer 100,000 yen from sub-item A to sub-item B.
  - Along with the second change, this will result in a total transfer of 200,000 yen from sub-item A, which exceeds 20% (150,000 yen). Therefore, submit a Project Change Approval Application.
  - If the change is approved, sub-item A will be adjusted to 550,000 yen, and sub-item B will be adjusted to 2.45 million yen.

(Note 2) Project Change Reports related to personnel changes must be submitted to the NGO Cooperation Division within the project period. Failure to submit these reports on time will result in the expenses not being recognized for the change. When personnel are changed, please attach information about the new headquarters staff and experts. Information about local staff may be requested as needed. Additionally, if staff monthly rates change, regular salary increases not budgeted at the time of the contract will not be recognized as expenditures from Grant Assistance for Japanese NGO Projects funds.

(i) Project Cancellation

If it becomes clear that a project must be canceled due to unavoidable circumstances, please promptly submit a Project Cancellation Approval Application (refer to Form 2-1). (Include the project cancellation date on this application.) Once the project cancellation application is approved, the project will be canceled, and settlement will be based on the date of project cancellation indicated on the application (it is also acceptable to use the date of application approval as the project cancellation date).

4 After the Project is Completed

(1) Submitting a Completion Report

A. After completing a Grant Assistance for Japanese NGO Project, submit a project completion report to the Japanese Embassy/ Consulate (overseas contract) or NGO Cooperation Division (domestic contract) within four months of the project's end date. (If the project ends on the last day of the month, the deadline is the last day of the fourth month. For example, if the project ends on February 28, the deadline is June 30.) Please attach the "Checklist for Submitting a Completion Report" on page 93 and submit the report to the Japanese Embassy/ Consulate (overseas contract) or the NGO Cooperation Division (domestic contract). Note that submitting an appropriate report by the deadline is required for the expansion of overhead expenses.

B. If facilities or items that could become fixed assets are built or purchased with Grant Assistance for Japanese NGO Project funds, they should be handed over to the beneficiary group, resident organization, local NGO, government, or similar entity within four months of the project completion date. This should be noted in the Completion Report. Additionally, when transferring or handing over property to the recipient, please sign a memorandum outlining the terms and conditions of the transfer and handover. A copy of the memorandum must be included when submitting your Completion Report.

## [Effectiveness Verification Sheet]

Please use the Effectiveness Verification Sheet to measure your project's effectiveness (see page 121). For "Priority Issues in International Cooperation" projects (page 19), you may need to submit an Effectiveness Verification Sheet for similar projects previously funded by the Grant Assistance for Japanese NGO Projects when applying. If you need to visit the site after completing the project to verify its success, you can request travel expenses and other costs under the NGO Project Grant.

### (2) Settlement of Funds

A. Funds will be paid out according to the submitted completion report. Settlements will be made in the currency specified in the grant agreement.

B. Interest accrued in the Grant Assistance for Japanese NGO Projects-only account will be refunded.

The Grant Assistance for Japanese NGO Projects account mentioned here includes not only the dedicated account where grant funds are transferred at the start of a project, but also a separate account managing Grant Assistance for Japanese NGO Projects funds, whether it is in Japan or overseas, or regardless of the name of the account holder.

Depositing small amounts of separate funds into an account to avoid it becoming a Grant Assistance for Japanese NGO Projects dedicated account constitutes "inappropriate fund management" (page 7).

C. Additional expenses incurred after an external investigation is completed will not be approved, as their supporting documentation has not been verified.

D. If there are any doubts about the use of funds, you might be asked to submit additional documents such as receipts, copies of contracts, pay stubs, and documents showing exchange rates.

E. If, as a result of settlement, it is found that the Grant Assistance for Japanese NGO Projects fund use statement includes expenses that are not eligible for Grant Assistance for Japanese NGO Projects support, or if questions about expenses approved in the budget cannot be resolved, you might be required to pay those costs yourself.

F. If it is confirmed that a part of provided funds has been unused, please follow the instructions of the Japanese diplomatic mission or the NGO Cooperation Division to return the funds. The repayment will be made in the remittance currency specified in the grant contract.

\*Please cover the remittance fee from your own funds, as the project has already concluded, and Grant Assistance for Japanese NGO Projects funds cannot be used.

G. In principle, Grant Assistance for Japanese NGO Projects funds only cover expenses incurred during the project period. Grant Assistance for Japanese NGO Projects funds cannot be used retroactively to cover expenditures made before the project start date (unless otherwise specified in these implementation guidelines). For individual cases where laws and regulations require advance payments before the project begins, please consult with the NGO Cooperation Division during your prior consultation.

H. Please keep receipts and other documents as proof of expense payments for five years from the fiscal year after the project's completion.

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

If it is found that funds have been used in violation of these Implementation Guidelines, that submitted documents contain false information, or that Grant Assistance for Japanese NGO Projects funds have not been properly managed, we may take actions such as making the organization's name public, requesting the return of funds provided and additional fees, or refusing to accept Grant Assistance for Japanese NGO Projects applications for a certain period, in accordance with the contract with the organization.

## 5. Regarding External Investigations

The Completion Report must be accompanied by an "Agreed Procedure Implementation Report" (a Japanese summary must be provided if the report is written in a language other than English), prepared in accordance with Practical Guidelines for Professional Services 4400, "Practical Guidelines for Agreed Procedure Engagements," published by the Japanese or local certified public accountant's association. Please note that Practical Guidelines for Professional Services 4400, "Practical Guidelines for Agreed-upon Procedures Regarding Financial Information," are based on International Standard on Related Services (ISRS) 4400, "Engagements to Perform Agreed-upon Procedures Regarding Financial Information." However, if this is not yet common or has not been implemented in the country or region where the project is being implemented, please consult the NGO Cooperation Division.

### (1) Purpose of the External Investigation

The purpose of the external investigation of Grant Assistance for Japanese NGO Projects is to obtain confirmation from qualified accountants, audit firms, certified public accounting firms, and others (hereinafter referred to as "Audit Firms, etc.") that the income and expenditure documents submitted for completed projects have been prepared in accordance with the "Implementation Guidelines for the FY2025 Grant Assistance for Japanese NGO Projects," based on the implementation of agreed-upon procedures. (This differs from so-called organization audits, which examine whether the accounting of the project implementing organization complies with the Public Interest Corporation Accounting Standards, etc.)

### (2) Appointment of Audit Firm, etc.

- A. When conducting an external investigation, the project implementing organization should request the inquiry from an audit firm, etc. or another qualified organization in Japan or the local area. If it is necessary to request an external investigation from someone else, please consult with the NGO Cooperation Division first.
- B. Even if the project implementing organization's auditor is a certified public accountant, an investigation conducted by an auditor who is also an organization officer will not be considered an external investigation. Please request the investigation from an external Audit Firm, etc.

### (3) Contract with Audit Firm, etc.

- A. The project implementing organization and the audit firm, etc., should enter into a business contract for the investigation.
- B. The business contract under A. will be decided between the project implementing organization and the Audit Firm, etc., and its contents should state that the purpose of each organization's request for the implementation of the procedures is "to confirm that the income and expenditure-related documents submitted have been prepared in accordance with the 'Implementation Guidelines for the FY2025 Grant Assistance for Japanese NGO Projects'. " Additionally, be sure to include all items in the "Agreed Procedures for External Investigations under the Grant Assistance for Japanese NGO Projects" as agreed procedures.
- C. The service contract for the investigation must state that the results of the procedure will be available to the Ministry of Foreign Affairs as well as the project implementing organization.
- D. The documents that must be provided to the Audit Firm, etc., when requesting an investigation are listed below. Please also cooperate in submitting other documents if the Audit Firm, etc., deems them necessary for the purpose stated in B and requests them.

#### [Documents to be provided to Audit Firms, etc.]

- Japan NGO Collaboration Grant Aid Income and Expenditure Statement (Form 4-a)
- Japan NGO Collaboration Grant Aid Usage Statement (Form 4-b)

- Rate used at the time of conversion (each time conversion is made during the project period) (Appendix (free format) to Usage Statement (Form 4-b))
- Personnel Expenses Actual Table (Form 4-c)
- Overhead Expenses, etc. Expenditure Summary Sheet (Form 4-d)
- FY2025 Japan NGO Collaboration Grant Aid Implementation Guidelines
- Copy of Grant Agreement (including the attached grant amount breakdown)
- Japan NGO Collaboration Grant Aid Application Form (Form 1)
- Detailed Budget for Japan NGO Collaboration Grant Aid (Form 1-a) and Appendices 1-6
- Personnel Expenses Actual Table (Form 1-b)
- Project Change Approval Application (including Approval Notice) (Form 2-2) and Project Change Report (Form 2-3)
- Submit a copy of your bankbook's deposit and withdrawal records (① bank name, ② account number, and ③ a document showing the deposit and withdrawal records from the time the Grant Assistance for Japanese NGO Projects funds were deposited until the end of the project (for Japanese accounts, a copy of the bankbook's cover, endpapers, and the page showing the deposit and withdrawal records from the time the Grant Assistance for Japanese NGO Projects funds were deposited until the end of the project; for accounts in other countries, a transaction history statement is required if the bank does not issue a bankbook or if the bank is online; similarly, a statement is required for accounts overseas)).
- Receipts and other documents (evidence) proving each expenditure
- Japan NGO Collaboration Project Work Time Record Sheet (Form 4-c, Appendix) or your organization's work time record (any format)
- A copy of your corporate registration or other document that can verify your organization's name and corporate number

\*For travel expenses such as transportation, per diem, and accommodation, be sure to attach a receipt from the traveler or the person going abroad. If the organization paid for transportation or accommodation directly, attach a receipt from the payee. Submit these to the auditing firm, etc.

#### (4) Reporting the Results of the External Investigation

- A. The project implementing organization is asked to ensure that the auditing firm, etc., prepare and submit a report using the separately specified "Agreed Procedure Implementation Results Report Template" (pp. 98-106) as a reference.
- B. If the Ministry of Foreign Affairs determines that the agreed procedures have not been implemented sufficiently and appropriately, the project implementing organization may request that the auditing firm make improvements and, in some cases, request that the auditing firm be changed.

#### (5) Return of Investigation Results

Investigation results may be submitted either in PDF format or with an electronic signature. However, since originals may be required if necessary, project implementing organizations are asked to keep the originals of investigation results for five years from the fiscal year after the project is completed. Additionally, if originals are submitted, they will be returned after settlement procedures.

#### (6) Expenses for External Investigations

Expenses for external investigations will be covered up to a maximum of 10% of the combined total of 1. local project expenses and 2. local project support expenses.

#### 6. Regarding Post-Condition Investigations

- Approximately 3 to 4 years after the project is completed, diplomatic missions will conduct on-site inspections to assess the "validity of the plan," "degree of achievement of goals/effectiveness," "efficiency," "impact," "sustainability," "social considerations/impact," "environmental considerations/impact," and "supplementary information from qualitative and quantitative perspectives."

(Appendix IV-1) Details of overhead expenses

Item	Expense item	Contents
1. Overhead expenses	(1) Executive compensation	Remuneration for board members and auditors
	(2) Employee salaries and allowances	Salaries, allowances, and bonuses (including those not subject to personnel expenses) for staff at the headquarters office and field offices (including local staff)
	(3) Retirement benefits	Retirement benefits for board members and employees
	(4) Statutory welfare expenses	Organizational share of workers' compensation insurance, employment insurance, health insurance, etc., for employees of the headquarters office and local offices
	(5) Employee benefits expenses	Expenses for recreation and entertainment, rental clothing, medical care, congratulatory and condolence money, welfare benefits, and other cultural activities for staff at the headquarters and field offices
	(6) Repair and maintenance costs	Repair and maintenance costs for buildings, machinery, equipment, etc., management costs for warehouse goods, etc.
	(7) Office supplies costs	Office supplies expenses, office equipment expenses not recorded as fixed assets, purchase expenses for newspapers, reference books, etc.
	(8) Communication expenses	Communication, transportation, and travel expenses
	(9) Power/water utility costs	Electricity, water, gas, firewood, etc.
	(10) Research and study expenses	Costs for technological research and development
	(11) Advertising expenses	Expenses required for advertising, publicity, and promotion
	(12) Entertainment expenses	Expenses for receiving visitors to the headquarters office, local offices, etc.
	(13) Donations	Donations
	(14) Land rent	Office rental fees
	(15) Depreciation	Depreciation expenses for buildings, vehicles, machinery, office supplies, etc.
	(16) Amortization of experimental and research expenses	Amortization of expenses specifically incurred for research into new businesses
	(17) Development cost amortization	Amortization of expenses incurred explicitly for the adoption of new businesses or new organizational forms, the development of resources, and the expansion of business locations
	(18) Taxes and public charges	Real estate acquisition tax, fixed asset tax, road occupation fees, and other public charges
	(19) Insurance premiums	Fire insurance and other non-life insurance premiums
	(20) Contract guarantee fee	Costs required to guarantee the contract
	(21) Miscellaneous expenses	Computer expenses, expenses for internal meetings, expenses for academic societies and association activities, and other necessary expenses
2. Additional profit	(1) Corporate tax, prefectural inhabitant tax, municipal inhabitant tax, etc. (2) Board members bonuses (3) Retained earnings (4) Interest and discount fees, guarantee fees, and other non-operating expenses	

(Note) Expenses directly related to implementing Grant Assistance for Japanese NGO Projects, such as personnel costs for headquarters staff involved in these projects, are recorded as 1. Local project expenses and 2. Local project support expenses, which are listed in Appendix I. As a result, they cannot be paid from overhead expenses, etc. However, among expenditures that are not permitted to be recorded as Local project expenses or Local project support expenses listed in Appendix I, statutory welfare expenses for headquarters staff involved in Grant Assistance for Japanese NGO Projects are allowed to be paid from the overhead expenses.

(Appendix I) Eligible expenses and points to note when calculating

Budget Items				Uses and Targets	Precautions	
L	M	S	Subsidy			
1. Local project expenses						
	(1) Direct project expenses					
	A. Equipment and materials purchase expenses		<ul style="list-style-type: none"> <li>• Facility construction costs (material costs, material transportation costs, construction costs, construction worker labor costs, design and construction management labor costs)</li> <li>• Transportation costs for transported goods, repair and maintenance costs (Recycled Goods Transportation Projects)</li> <li>• Food, clothing, and daily necessities (Disaster Recovery and Reconstruction Support Projects only)</li> </ul>		<ul style="list-style-type: none"> <li>• These are expenses necessary for the challenging aspects of the project, such as the purchase of construction materials and provided equipment, and the procurement of related services. (Please include labor costs for construction workers, etc., here.)</li> <li>• Expenses related to the procurement of supplies for distribution in disaster recovery and reconstruction support projects, etc., should be included here. Even in development cooperation projects, expenses related to the distribution of food and consumables (including medicines) will not be uniformly excluded from support, but please fully explain the necessity and expected effects of distributing such supplies in your application (if your explanation is deemed insufficient, your project may not be eligible for Grant Assistance for Japanese NGO Projects).</li> <li>• Include repair and maintenance costs, such as transportation costs for supplies in recycled material transportation projects, here.</li> <li>• Items owned or possessed by individual beneficiaries will not be uniformly excluded, but their effects will be carefully considered.</li> </ul>	
	B. Workshop holding expenses		<ul style="list-style-type: none"> <li>• Costs required for holding workshops and training sessions</li> <li>• Venue rental, training equipment, and materials purchase and preparation costs</li> <li>• Participant costs (transportation, daily allowance, accommodation, meals)</li> <li>• Instructor costs (transportation, daily allowance, accommodation, meals, honorarium)</li> </ul>		<ul style="list-style-type: none"> <li>• Expenses related to the soft aspects of the project, such as holding workshops, training sessions, etc., on-site and procuring related services.</li> <li>• Expenses related to food and drink (workshop meals, drinking water, etc.) and consumables (stationery, etc.) provided or distributed to participants at workshops, training sessions, etc., as well as travel expenses for participation (transportation costs, per diem, and accommodation costs) are also eligible for support. However, please fully explain in your application the necessity of providing or distributing these items and their expected benefits (if your explanation is deemed insufficient, Grant Assistance for Japanese NGO Projects may not offer support). (Note) If meals are provided for organization staff or instructors at workshops, etc., per diem should be half the rate (half the organization's rate).</li> <li>• Instructors here refer to individuals employed solely for workshops and training sessions. Please note that, depending on the instructor's fee, you may be required to submit information related to the project manager and expert during the review process.</li> <li>• If an expert participates as an instructor in a workshop, this is considered part of the expert's duties and is therefore not eligible as an instructor's fee.</li> </ul>	

		C. Expert dispatch expenses	<ul style="list-style-type: none"> <li>• These are expenses related to the dispatch of experts necessary to carry out activities A and B.</li> <li>• The nationality of the experts does not matter.</li> <li>• The "experts" referred to here mainly refer to external experts (who are not employees of the applying organization) who participate in the project overall, but this does not apply if the applying organization employs staff with specialized skills, such as doctors or architects. Additionally, suppose an organization's staff (headquarters staff) or directors are directly involved in project implementation, rather than as project managers (such as speakers at workshops). In that case, they may be recorded as experts in expenses.</li> <li>• Only expenses necessary for the Grant Assistance for Japanese NGO Projects can be recorded as expenses to the Grant Assistance for Japanese NGO Projects organization.</li> </ul>
		(a) Travel expenses for dispatching experts, etc.	<ul style="list-style-type: none"> <li>• Transportation costs (departure and return) and airfare within the expert's place of residence (Japan, a third country) <ul style="list-style-type: none"> <li>• Daily allowance and accommodation costs (from the date of departure to the date of return). Accommodation is based on actual accommodation (excluding overnight stays on the plane).</li> <li>• Overseas travel insurance premiums, visa fees, and vaccinations</li> </ul> </li> </ul> <p><b>Excluded:</b> Transportation costs associated with visa acquisition and vaccinations (excluding cases where the expert is based outside Tokyo and the expert must appear in person to obtain a visa or where the vaccination site is located far away; however, travel expenses from the business location to Japan are not included).</p> <ul style="list-style-type: none"> <li>• In addition to travel expenses for experts in accordance with the headquarters staff dispatch expenses in (2) K, expenses for experts traveling to the local area (see (2) D (C) below) should be included here.</li> <li>• The breakdown of airfare expenses is airfare, aviation insurance, fuel surcharge, airport usage tax, passenger security charge, and ticketing fee. The maximum amount is the regular discounted economy class airfare for the most economical and standard route to the destination.</li> <li>• Please ensure that the daily allowance and accommodation expenses are consistent with the dispatch period, and that accommodation is for the actual number of nights spent, excluding overnight stays on the plane.</li> <li>• The overseas travel accident insurance premiums covered by Grant Assistance for Japanese NGO Projects cover five basic categories: death from injury (up to 50 million yen), disability due to injury (up to 50 million yen), medical and rescue expenses (unlimited), death from illness (up to 30 million yen), and liability (up to 100 million yen). However, suppose the price of a set plan that includes these five categories is cheaper than the quote for each category individually. In that case, priority will be given to the set plan (although war insurance will only be included if truly necessary). For short-term travel (31 days or less), the maximum insurance premium is 31,000 yen. Any coverage is available as long as it falls within the maximum amount.</li> <li>• Only the minimum number of passport photos required to obtain a visa.</li> <li>• Only vaccinations required or recommended on the Ministry of Foreign Affairs' Overseas Safety Website.</li> <li>• If you are working concurrently with other businesses, please provide appropriate evidence, such as the scale of the business, to apportion travel expenses. If providing evidence is difficult, you can divide the amount by the number of projects.</li> </ul>

		(b) Honoraria	<ul style="list-style-type: none"> <li>• Remuneration (labor costs) during the local and domestic work period</li> </ul> <p>• The unit price will be based on a monthly basis. If the project engagement period is less than one month, the method for calculating the honorarium will be in accordance with the organization's salary regulations. However, unless otherwise specified, the amount to be supported will be the monthly unit price divided by 30 and multiplied by the number of days actually engaged in the project.</p> <p>(Note) If the honorarium unit price is based on a daily rate, please also indicate the monthly amount obtained by subtracting the number of annual holidays stipulated in the organization's work rules from 365 days, dividing the result by 12 to determine the number of actual working days in one month, and multiplying this number by the daily honorarium.</p> <p>• The unit price will be based on the organization's salary regulations. Still, if the monthly unit price exceeds the unit cost of expenses related to JICA expert dispatch (basic overseas allowance), the excess amount will be borne by the organization itself.</p> <p>Suppose the unit cost of dispatching a JICA expert to the host country (the daily rate calculated by dividing one month's basic allowance by 30 days) is lower (same) than the unit cost of the JICA expert's domestic salary. In that case, the unit cost of the domestic salary will be used as the upper limit.</p>
		D. Training participant invitation expenses	<p>Expenses required for inviting trainees (to Japan or a third country)</p> <ul style="list-style-type: none"> <li>• These are travel expenses, etc., required when inviting local residents and other direct beneficiaries of the project to a third country (including Japan) for training, etc., as part of achieving the project's objectives.</li> <li>• Please explain why the participation of local staff is essential and discuss this with the NGO Cooperation Division.</li> </ul>
		(a) Travel expenses for inviting trainees	<ul style="list-style-type: none"> <li>• Travel expenses for trainees (transportation expenses (from place of residence to the venue), daily allowance, and accommodation) <ul style="list-style-type: none"> <li>• Travel expenses for instructors (transportation expenses (from place of residence to the venue), daily allowance, and accommodation)</li> <li>• Overseas travel insurance, visa acquisition fees, vaccinations</li> </ul> </li> </ul> <p><b>Excluded:</b> Passport fees, photographs, transportation, and other incidental costs associated with passport issuance</p> <ul style="list-style-type: none"> <li>• In addition to travel expenses similar to those in (2)(i) Headquarters Staff Dispatch Expenses below, expenses for participants traveling within a third country or Japan can be included.</li> <li>• The unit price for daily allowances and accommodation costs will be determined in accordance with the organization's travel expense regulations. Still, if the total amount of daily allowances and accommodation costs exceeds the unit price for JICA participants, the excess amount will be borne by the organization.</li> </ul>

		(b) Training session costs	<ul style="list-style-type: none"> <li>• Venue rental, training equipment, consumables (including stationery)</li> <li>• Lecturer's honorarium</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses related to holding training sessions, etc., in a third country (including Japan).</li> <li>• (1) (i) Expenses similar to those for holding workshops, etc., can be recorded, but if trainees are paid a daily allowance, food and drink expenses cannot be recorded.</li> </ul>
	(2)Local project support expenses		Costs required for managing the project locally	
	A. Headquarters staff personnel expenses (resident)	<ul style="list-style-type: none"> <li>• Personnel expenses (basic salary and other position allowances) of headquarters staff who are dispatched from headquarters to the local area and engaged in the application project</li> </ul> <p><b>Excluded:</b> Bonuses, housing allowances, legal welfare benefits for dependents, etc. paid by headquarters</p>	<ul style="list-style-type: none"> <li>• When recording personnel expenses for headquarters staff (resident staff), please only record the amount necessary to carry out the Grant Assistance for Japanese NGO Projects business. If it is determined that the amount is recorded incorrectly, we will instruct you to adjust it accordingly.</li> <li>• "Headquarters staff" refers to staff engaged in Grant Assistance for Japanese NGO Projects and employed (including under contract work) at the headquarters office of the Japanese NGO applying for Grant Assistance for Japanese NGO Projects support. (Staff employed by affiliated organizations of the same alliance in other countries do not qualify as headquarters staff.) Nationality is not an issue.</li> <li>• If headquarters staff are engaged in multiple projects, only those recognized as engaged in Grant Assistance for Japanese NGO Projects will be eligible for Grant Assistance for Japanese NGO Projects support. In Form 1-b, Personnel Cost Details, please enter the percentage of their involvement in Grant Assistance for Japanese NGO Projects as personnel roles. (If they also perform work other than Grant Assistance for Japanese NGO Projects (if the personnel roles are less than 1.0), be sure to enter the names of other work and the personnel roles for that work in the "Work Description" section of the form.)</li> </ul> <p>*Please note that personnel costs recorded at the time of application should be reimbursed based on the actual hours worked on Grant Assistance for Japanese NGO Projects working hours. During the project period, please record Grant Assistance for Japanese NGO Projects working hours in daily work reports, timetables, etc., so that actual working hours can be proven. When reporting completion, you will be required to submit a personnel cost performance sheet (Form 4-c). Please note that periods of paid vacation cannot be included in actual working hours.</p> <p>*To record Grant Assistance for Japanese NGO Projects working hours (monthly), please use the work time record sheet, "Form 4-c, Appendix." However, if your organization already has an established working time record format, you may continue to use that.</p> <p>*This working time record should be one of the documents subject to external review.</p> <p>The unit price will be determined by the organization's salary regulations. However, if the monthly unit price exceeds the unit cost of expenses related to JICA expert dispatches (basic allowance for working hours), the organization will be responsible for the excess.</p> <p>If headquarters staff who record personnel expenses receive regular salary increases during the Grant Assistance for Japanese NGO Projects, please also include the promotion difference in the application. If the</p>	

			<p>regular salary increase is an automatic annual increase, please provide a salary table or salary regulations so that the basis for the increase can be understood during the pre-review process. In the case of appraisal-based salary increases or promotion-based salary increases, please also provide the basis for the salary increase during the pre-review process. If the basis for this is not provided during the pre-screening stage, regular salary increases and promotion-related salary increases will not be approved. (Furthermore, applications will not be approved mid-project.)</p> <ul style="list-style-type: none"> <li>For project personnel (headquarters staff) whose budget was included in the contract during the pre-screening, if a position that was vacant at the start of the project is filled during the project period, please promptly submit a change report or change approval application. Additionally, if you need to change staff due to unavoidable circumstances, please submit a change report in advance. If a change report is not submitted during the project period, the personnel costs cannot be covered by the Grant Assistance for Japanese NGO Projects support.</li> <li>Calculation of assumed overtime pay will not be permitted.</li> </ul>
	B. Local staff labor costs	<ul style="list-style-type: none"> <li>Labor costs (basic salary) for local staff (including security guards) employed by the applicant organization engaged in the proposed project</li> <li>Special social insurance premium allowance, social insurance premiums (employer's share) (however, only if the employer is required to pay under local law)</li> <li>Accident insurance for local staff directly engaged in mine/UXO-related projects and projects in risk areas with a risk level of 3 or higher (excluding staff primarily engaged in desk work)</li> </ul>	<ul style="list-style-type: none"> <li>This is the personnel cost of local staff (locally hired staff other than headquarters staff (resident)) engaged in the Grant Assistance for Japanese NGO Projects who are primarily involved in project management, including the cost of hiring security guards (please include workers in construction projects and temporary employees involved in holding workshops, etc., in the respective direct project expenses section).</li> <li>It does not matter whether the staff are already employed or newly hired.</li> <li>If local staff are engaged in multiple projects, only the part deemed to be engaged in the Grant Assistance for Japanese NGO Projects project will be eligible for Grant Assistance for Japanese NGO Projects support. In Form 1-b, Personnel Cost Details, please enter the proportion of their involvement in the Grant Assistance for Japanese NGO Projects as personnel work. Please note that if it is determined that the amount has been recorded excessively, the recording may not be approved.</li> </ul> <p>*The amount will be set in the personnel work setting (at the time of application), but actual payments should be based on the time actually spent on Grant Assistance for Japanese NGO Projects work. During the project period, record the hours worked by Grant Assistance for Japanese NGO Projects in daily work reports and timetables, etc., and make sure that the actual hours worked for Grant Assistance for Japanese NGO Projects can be proven on monthly pay slips and other payment evidence. Please note that periods of paid leave cannot be included in actual working hours.</p>

			<ul style="list-style-type: none"> <li>• To record Grant Assistance for Japanese NGO Projects' working hours (monthly), please use the working hours record sheet, "Form 4-c Appendix." However, if your organization already has an established working hours record format, you may continue to use that. *This working hours record should be one of the documents to be verified by an external investigator.</li> <li>• The unit price will be based on the organization's salary regulations. However, suppose it is significantly higher than the labor costs of local staff employed by other organizations conducting projects in the same region. In that case, you may be asked for a separate, detailed explanation. Furthermore, if the monthly unit price exceeds the cost unit for JICA expert dispatch (basic allowance for working), the excess amount will be borne by the organization.</li> <li>• Only basic salary based on the organization's salary regulations will be covered. However, for local staff directly engaged in projects related to landmines and unexploded ordnance, or projects in risk areas rated Level 3 or higher by the Ministry of Foreign Affairs (staff who primarily perform desk work and do not travel to the project site cannot be included), insurance premiums for accident insurance, etc. can be included (though support will not be provided for any amounts exceeding the maximum overseas travel insurance premiums included in (c) and other travel expenses). Social security and special allowances for local staff, which are required by law to be paid by employers in the project country, may also be included. In such cases, documentation supporting the above-mentioned contributions (such as relevant legal provisions showing the employer's share of the contribution) must be submitted.</li> <li>• Unit rates are based on monthly rates. For projects lasting less than one month, labor costs will be calculated in accordance with the organization's salary regulations. Unless otherwise specified, the monthly unit rate will be divided by 30 and multiplied by the number of days the staff actually worked on the project.</li> <li>• If local staff, whose expenses are recorded as personnel expenses, receive regular salary increases during the Grant Assistance for Japanese NGO Projects, please also include the promotion difference in your calculations when applying. If the regular salary increase is an automatic annual increase, please provide a salary table or salary regulations so that the basis for the increase is clear during the pre-review stage. In the case of appraisal-based or promotion-based salary increases, please also provide the basis for the salary increase during the pre-review stage. If the basis is not provided during the pre-review stage, the regular salary increase or promotion-based salary increase will not be approved. (Furthermore, applications will not be accepted mid-project.)</li> <li>• For project managers (local staff) who were budgeted in the contract during the pre-review stage, if a position that was vacant at the start of the project is filled during the project period, please promptly submit a change report or change approval application. Additionally, if you need to change staff due to unavoidable circumstances, please submit a change report in advance. If a change</li> </ul>
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				<p>report is not submitted during the project period, the personnel expenses cannot be covered by the Grant Assistance for Japanese NGO Projects support.</p> <ul style="list-style-type: none"> <li>Calculation of assumed overtime pay will not be permitted.</li> <li>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 partner organizations will also be allowed to participate in training necessary for project implementation, taking into account the need for sustainable development.</li> </ul>
	C. Local office rental fees, etc.	Local office rental fees and utility costs necessary for implementing the project		
		(a) Local office rental fees	<ul style="list-style-type: none"> <li>Rent for the office that will serve as the base for the applying project activities (where staff who manage the project are stationed)</li> </ul> <p><b>Excluded:</b> Facility maintenance costs that should be borne by the lessor, office rental fees for local partner organizations, etc.</p>	<ul style="list-style-type: none"> <li>The local office does not have to be located in the same place as the project, but it must be located in a location deemed appropriate for managing the project.</li> <li>In cases where it is considered necessary for the proper management of the business, such as in the case of remote operation, the rental fees for multiple offices may be supported.</li> <li>If the local office serves as a base for managing multiple projects, only the extent to which the office is deemed essential for the management of Grant Assistance for Japanese NGO Projects businesses will be supported by Grant Assistance for Japanese NGO Projects (please provide appropriate evidence, such as the scale of the businesses, to apportion the amount. If it is difficult to provide evidence, it is also acceptable to divide by the number of projects).</li> </ul>
		(b) Local office utility costs	<ul style="list-style-type: none"> <li>Electricity, gas, and water bills for the office that serves as the base for project activities</li> </ul>	<ul style="list-style-type: none"> <li>Even if tap water is not suitable for drinking, the purchase costs of drinking mineral water, etc., are not eligible for support.</li> <li>Includes fuel costs for power generation in areas with unstable electricity supplies. (Generator purchase costs (leasing fees) should be included in the purchase and rental of office machinery, etc., under Q (I).)</li> <li>Only expenses deemed essential for the management of Grant Assistance for Japanese NGO Projects will be eligible for support from Grant Assistance for Japanese NGO Projects.</li> <li>If the local office is not exclusively for Grant Assistance for Japanese NGO Projects or if you are renting the office of a local partner organization, please provide appropriate justification for the apportionment. (We may ask you to readjust this during the pre-screening process.)</li> <li>Utility costs used during the project period and billed after the project ends will be eligible as Grant Assistance for Japanese NGO Projects expenses.</li> </ul>
	D. Local transportation expenses	Travel expenses for headquarters staff and local staff involved in project management		

		(a) Vehicle purchase and rental costs	<ul style="list-style-type: none"> <li>Lease or purchase fees for vehicles, motorbikes, and bicycles necessary for business management</li> </ul>	<p>*As a general rule, vehicles should be used exclusively for Grant Assistance for Japanese NGO Projects. If you receive funding for other projects, such as a JICA grassroots partnership program or a project commissioned by an international organization, during the same fiscal year and wish to use the vehicle for those projects as well, please divide the lease and purchase costs by showing appropriate grounds, such as the scale of the project. If it is difficult to justify, it is also acceptable to divide them by the number of projects.</p> <ul style="list-style-type: none"> <li>If leasing a bulletproof vehicle, please include the entire package fee, including the on-board armed guard, here.</li> <li>As Grant Assistance for Japanese NGO Projects funds are intended to support the projects conducted by organizations and not to support the organization's ongoing activities, the purchase of vehicles that could become the organization's fixed assets (or durable consumer goods) should generally be leased, even if they are necessary for the project, unless there is a legitimate reason, such as there being no leasing company or purchasing is cheaper than leasing.</li> </ul> <p>*If you 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 sale amount in the remarks column for this item on the usage statement.) If you wish to transfer the vehicle to a local counterpart who will follow up on the project, please enter the recipient in the project details section and in the notes section of the budget details section of the application form (local organizations affiliated with the same alliance are not eligible).</p>
		(b) Vehicle maintenance costs	<ul style="list-style-type: none"> <li>Fuel costs (associated with the use and maintenance of vehicles, etc.), consumables such as tires and engine oil, spare parts, and maintenance labor costs</li> </ul> <p>Compulsory automobile insurance premiums <b>Excluded:</b> Voluntary automobile insurance premiums, car wash fees</p>	<ul style="list-style-type: none"> <li>Automobile insurance premiums are generally not eligible for support. However, if automobile insurance is required when purchasing or leasing a vehicle, the compulsory automobile insurance premiums can be included in this amount.</li> <li>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.</li> </ul>

		(c) Local travel expenses	<ul style="list-style-type: none"> <li>Domestic transportation costs associated with project management (airplane, bus, taxi, train, ship)</li> <li>Daily allowance and accommodation costs</li> </ul>	<ul style="list-style-type: none"> <li>These are expenses necessary for local staff and headquarters staff to travel to the local area, etc., including travel expenses (transportation costs), per diem allowances, and accommodation costs (per diem allowances and accommodation costs exceeding the upper limit of Per diem allowances and accommodation costs will not be supported).</li> <li>As a general rule, travel expenses not included in (i) Headquarters staff dispatch expenses should be recorded here (please be careful not to overlap with Headquarters staff dispatch expenses).</li> <li>If a single business trip involves work other than Grant Assistance for Japanese NGO Projects, such as a JICA Technical Cooperation for Grassroots Projects, travel expenses should be apportioned by providing appropriate evidence, such as the project's scope. If providing evidence is difficult, it is acceptable to divide it by the number of projects.</li> <li>If per diem allowances and accommodation costs are paid at a fixed rate as specified by the organization, be sure to provide a receipt from the traveler (or a document verifying payment to the person) as evidence. If actual hotel expenses are to be paid at actual cost, a hotel receipt (or proof of remittance) is required.</li> <li>If the purpose of the business trip is for business related to workshops or training for the applied project, and meals are provided, the daily allowance should be a "half-day allowance."</li> </ul>
		(e) Meeting expenses	<p>Expenses necessary for holding meetings between local counterparts, government agencies, staff of the applicant organization, dispatched experts, and other stakeholders related to project management, as well as local staff training.</p> <ul style="list-style-type: none"> <li>Venue rental fees</li> <li>Participant transportation costs (airplane, bus, taxi, train, ship)</li> <li>Participant's daily allowance and accommodation costs</li> <li>Drinking water (bottled)</li> </ul> <p><b>Excluded:</b> Food and beverage expenses (excluding drinking water, tea, coffee, and sugar).</p>	<ul style="list-style-type: none"> <li>Expenses that fall under 1(1)A) above do not apply to workshops and other events that directly benefit local residents.</li> <li>Conference expenses include venue rental fees (including rental fees for video and audio equipment), travel expenses, per diem allowances, and accommodation costs for local staff participating in the conference (see (2)E) for information on travel, per diem, and accommodation costs for headquarters staff dispatch.</li> <li>Travel and accommodation expenses that are included under other categories, such as expert dispatch expenses, local travel expenses, local staff labor costs, headquarters staff dispatch expenses, and headquarters staff labor costs, cannot be included here.</li> <li>Expenses necessary for bringing local staff to the remote operation base (in the case of a third country) for projects using the "remote operation" method, which are recognized as safety measures expenses, should be included here.</li> <li>Food and beverage expenses, excluding drinking water, tea, coffee, and sugar, even if necessary for the conference, are not eligible for support.</li> </ul>
		F. Communication costs	Telecommunications, postal, banking, and other costs associated with managing your project	

		(a) Fixed line usage fees	<ul style="list-style-type: none"> <li>Fixed telephone line usage fee</li> <li>Internet connection fee</li> <li>Setup fee</li> </ul>	<ul style="list-style-type: none"> <li>These are telephone, fax, and internet usage fees paid by the local office (costs for purchasing new equipment or leasing fees required for these should be included in the purchase and rental fees for office machinery, etc., under (i) Office Supplies Purchase Expenses, etc.).</li> <li>Only expenses deemed essential for the management of Grant Assistance for Japanese NGO Projects will be eligible for support from Grant Assistance for Japanese NGO Projects. Please also provide a suitable justification for the allocation, such as the scale of projects managed by the local office. If it is difficult to provide justification, it is acceptable to divide it by the number of projects.</li> </ul>
		(b) Mobile phone usage fees	<ul style="list-style-type: none"> <li>Mobile phone (including satellite mobile phone) line usage fees, call charges, prepaid cards</li> </ul>	<ul style="list-style-type: none"> <li>This is the usage fee for mobile phones (including satellite phones) paid by the local office (costs for purchasing or leasing new mobile phones should be included in the purchase/rental of office machinery, etc., under (i)). This includes the cost of purchasing prepaid mobile phone cards.</li> <li>Only expenses deemed essential for the management of Grant Assistance for Japanese NGO Projects will be eligible for support from Grant Assistance for Japanese NGO Projects. Please also provide a suitable justification for the allocation, such as demonstrating the scale of projects managed by the local office. If it is difficult to provide justification, it is acceptable to divide it by the number of projects.</li> </ul>
		(c) Postal and shipping costs	<ul style="list-style-type: none"> <li>Local domestic mail, international mail, and courier services to Japan</li> </ul>	<ul style="list-style-type: none"> <li>Costs for postal, home delivery, courier, etc., sent by the local office in connection with Grant Assistance for Japanese NGO Projects (including costs required for receiving the goods).</li> </ul>
		(d) Bank fees	<p>Account opening and maintenance fees Domestic remittance and deposit fees, fees for receiving remittances from Japan</p>	<ul style="list-style-type: none"> <li>These are the fees required for bank procedures related to depositing and transferring Grant Assistance for Japanese NGO Projects funds locally, as well as the costs of maintaining an account.</li> </ul> <p>*These fees cannot be used to cover the transfer fees when returning the remaining Grant Assistance for Japanese NGO Projects funds to the overseas diplomatic mission after the project is completed (this is the organization's responsibility).</p>
		G. Costs for preparing project materials	Costs for preparing materials necessary for local project management and public relations for the project	
		(a) Document preparation costs	<ul style="list-style-type: none"> <li>Printing, copying, and translation costs</li> </ul> <p><b>Excluding:</b> business cards, Japanese PR materials, calendars, and planners</p>	<ul style="list-style-type: none"> <li>This covers the cost of creating materials necessary for managing and publicizing the project, including the cost of creating local project PR materials and reports.</li> <li>The cost of creating materials for personal use, such as business cards, and the creation of PR materials in Japan, is not eligible for support.</li> </ul>
		(b) Installation and purchase of public relations equipment	<ul style="list-style-type: none"> <li>Nameplates and guide signs for facilities to be constructed under the proposed project</li> <li>Stickers to be affixed to the provided equipment</li> <li>Media coverage costs</li> </ul>	<ul style="list-style-type: none"> <li>Expenses necessary for publicizing the project, including banners, plates, panels, national flags, etc. (Procurement in Japan is acceptable).</li> <li>Regarding T-shirts for the purpose of publicizing the project (including distribution to workshop participants), please fully explain the necessity and number of shirts to be produced in the application form (if the number of shirts produced appears to be excessive, please adjust the quantity).</li> </ul>

		H. Office supplies purchase expenses, etc.	Office supplies, office equipment, and office furniture for local project management	
		(a) Purchase of office supplies	<ul style="list-style-type: none"> <li>• Stationery, copy paper</li> </ul> <p><b>Excluding:</b> kitchen utensils, tableware, cleaning supplies, etc.</p>	<ul style="list-style-type: none"> <li>• Daily necessities (kitchen utensils, cleaning tools, etc., that are not directly related to the Grant Assistance for Japanese NGO Projects business) and tableware do not apply.</li> </ul>
		(b) Purchase and rental costs of office machinery, etc.	<ul style="list-style-type: none"> <li>• Copy machines, fax machines</li> <li>• PCs, printers, and other related equipment, as well as applications and security software for local expatriates and staff</li> <li>• Ink cartridges and other consumables</li> <li>• Digital cameras and other image recording equipment</li> <li>• Generators, etc. (to ensure power supply in local offices where the power supply is unstable)</li> <li>• Air conditioners, fans, and refrigerators</li> </ul>	<ul style="list-style-type: none"> <li>• This includes the purchase or lease costs (if leasing is possible) of machinery such as computers (and peripherals), copiers, communication equipment, and generators for the local office, which are necessary for managing the project and maintaining the local office's functions.</li> <li>• This includes office equipment repair costs and the purchase of consumables such as copier toner and printer ink associated with the office equipment (excluding those included in (a) Office Supplies Purchase Expenses).</li> <li>• Since Grant Assistance for Japanese NGO Projects funds are intended to support the projects conducted by organizations and not to support the organization's ongoing activities, the purchase of office equipment that could become an organization's fixed asset (or durable consumer goods) will generally be leased, even if it is necessary for the project, unless there is no leasing company or purchasing is cheaper than leasing throughout the project period.</li> </ul> <p>(Note) If, due to unavoidable circumstances, you purchase office equipment such as computers that could become fixed assets (or durable consumer goods), please enter the transferee of the office equipment after the project is completed in the notes section of the Budget Details Appendix (this does not apply to local organizations affiliated with the same alliance). Also, please submit the details in the Completion Report and any memorandum of understanding concluded with the transferee when submitting the Completion Report.</p> <p>(Note) The purchase of additional air conditioners, fans, refrigerators, and office equipment (such as from the second year of a multi-year project onwards) will be approved as necessary.</p>
		(c) Office furniture purchase and rental costs	<ul style="list-style-type: none"> <li>• Office desks, conference tables, chairs</li> <li>• Safes</li> </ul> <p><b>Excluding:</b> Curtains, carpets, sofas, etc.</p>	<ul style="list-style-type: none"> <li>• Purchase costs or lease fees (if leasing is possible) for desks, chairs, etc., for local offices necessary for managing the project and maintaining the functions of the local office.</li> <li>• Because Grant Assistance for Japanese NGO Projects funds are not intended to support the permanent activities of organizations, the purchase of office furniture that could become an organization's fixed asset (or durable consumer goods) will generally be leased, even if it is necessary for the project, unless there are reasons such as no leasing company available or purchasing being cheaper than leasing throughout the project period.</li> </ul> <p>(Note) If, due to unavoidable circumstances, office furniture, etc., that could become a fixed asset (or durable consumer goods) is purchased, please enter the transferee of the office furniture, etc., after the</p>

				<p>project ends in the notes section of the Budget Details Appendix (this does not apply to local organizations affiliated with the same alliance).</p> <p>(Note) Additional furniture purchases (such as from the second year of a multi-year project onwards) will be permitted as needed.</p>
	I. Headquarters staff dispatch expenses			<p>Expenses necessary for dispatching resident and short-term dispatch staff</p> <p>* In principle, travel expenses, daily allowances, and accommodation expenses for a resident staff member dispatched from headquarters to a local office for the purpose of managing Grant Assistance for Japanese NGO Projects who returns to Japan temporarily during the project implementation period are not permitted to be recorded. In addition, if a local resident is designated as a resident staff member, expenses related to the resident staff member's return to Japan are not permitted to be recorded.</p>
	(a) Travel expenses		<ul style="list-style-type: none"> <li>• Round-trip transportation costs from your place of residence or organization office in Japan or a third country to the airport (for departure and return)</li> <li>• Overseas transportation costs (airfare), airport usage fees (tax)</li> <li>• Round-trip transportation costs from the local airport to your local office or business location</li> </ul>	<ul style="list-style-type: none"> <li>• Transportation expenses for headquarters staff (including staff stationed at local offices) traveling to the local office or project site for the purpose of project management. Airport charges are included.</li> <li>• For airfare, obtain three quotes with the same discount/economy fare, including reasonable routes and return flight dates that allow for changes based on the duration of the assignment (open tickets are not accepted), and record the lowest price. If it is difficult to obtain three quotes, please explain the reason and consult with the NGO Cooperation Division in advance.</li> <li>• Support will be provided for travel expenses for headquarters staff who sign the grant contract at the local signing ceremony (as well as the minimum daily allowance and accommodation costs required to attend the ceremony), even if it is before the start of the project period. However, travel solely for the signing ceremony is not permitted (this restriction applies only to staff who will continue to manage the project).</li> <li>• Includes transportation expenses (train or bus only) from your home or organization's office to the airport, airfare to the project country (including airport charges), and transportation from the airport in the project country to your local office.</li> <li>• The point of departure does not have to be Japan (travel expenses from the overseas office to the project site are also eligible for support).</li> <li>• If a traveler transits through a third country for business unrelated to the Grant Assistance for Japanese NGO Projects, only travel expenses calculated using that third country as the point of departure will be eligible for support.</li> </ul> <p>(The same applies if the traveler transits through another country within Japan.)</p> <p>*If the staff member will also be performing work unrelated to the Grant Assistance for Japanese NGO Projects (such as an organization's independent project, a JICA Technical Cooperation for Grassroots Project, or work commissioned by an international organization) during their stay, please provide appropriate evidence, such as the scale of the project, to apportion the expenses. If providing evidence is difficult, it is acceptable to divide it by the number of projects.</p> <ul style="list-style-type: none"> <li>• If reasonable accommodation is required due to a disability, it will be considered within the total project</li> </ul>

				cost. Please clearly state the need on your application form and discuss this in advance with the NGO Cooperation Division.
		(b) Daily allowance and accommodation expenses	<ul style="list-style-type: none"> <li>• Daily allowance and accommodation expenses (from the date of departure to the date of return. Accommodation is based on actual overnight stays (excluding overnight stays on the plane).</li> </ul> <p><b>Excluded:</b> Accommodation expenses that do not involve actual overnight stays (such as overnight stays on the plane).</p>	<ul style="list-style-type: none"> <li>• Expenses related to daily allowances and accommodation for headquarters staff staying at the project site (if overnight stays are required for transfers or transits on the way back home, support is available if the organization's travel expense regulations stipulate payment of daily allowances and accommodation expenses).</li> </ul> <p>*As with (a) travel expenses, if the staff member in question also performs work other than for Grant Assistance for Japanese NGO Projects during their stay in the project site, please provide appropriate evidence, such as the scale of the project, to apportion the amount. If it is difficult to provide evidence, it is also acceptable to divide it by the number of projects.</p> <ul style="list-style-type: none"> <li>• Expenses related to accommodation in the project site include accommodation expenses paid to business travelers, accommodation or housing allowances paid to expatriates, and rental fees for accommodation rented by the organization for expatriates, etc. Still, these expenses cannot be counted twice.</li> </ul> <p>*If a residence is rented for a long-term stay, the utility costs for the house can be included in the rent, but food costs are not eligible.</p> <ul style="list-style-type: none"> <li>• The unit price will be based on the organization's travel expense regulations, etc.. However, if the sum of the daily allowance and accommodation unit price, or the monthly housing allowance calculated on a daily basis, exceeds the unit cost (travel expenses) for the dispatch of JICA experts, the excess amount will be borne by the organization itself (local housing allowances paid to headquarters staff stationed in the local area can be recorded separately from the unit cost (for personnel costs) for the dispatch of JICA experts).</li> <li>• In principle, the number of days of stay is calculated from the date of departure from Japan to the date of arrival in Japan (for details on the departure point, see (a) Travel expenses above).</li> <li>• If no actual accommodation expenses are incurred, such as when spending the night on the plane, support will not be provided regardless of the organization's regulations.</li> </ul>
		(c) Other travel expenses	<ul style="list-style-type: none"> <li>• Only overseas travel insurance premiums, visa acquisition fees, and vaccination fees are covered.</li> </ul> <p><b>Excluding:</b> Transportation costs associated with visa acquisition and vaccinations</p>	<ul style="list-style-type: none"> <li>• These are visa acquisition fees, vaccination fees, and overseas travel accident and illness insurance premiums required for headquarters staff to travel to the project site.</li> </ul> <p>*Similar to (a), expenditures prior to the project start date are only permitted if the resident staff dispatched from headquarters arrives on-site before the project start date to sign the grant contract.</p> <p>*As with (a) Travel expenses and (b) Daily allowances and accommodation expenses, if the staff member in question also performs work other than for Grant Assistance for Japanese NGO Projects during their visit to the project site, please provide appropriate evidence, such as the scale of the project, to apportion these costs. If providing evidence is difficult, it is also acceptable to divide it by the number of projects.</p>

			<ul style="list-style-type: none"> <li>The overseas travel accident insurance premiums eligible for Grant Assistance for Japanese NGO Projects support are based on five items: death from injury (up to 50 million yen), permanent disability from injury (up to 50 million yen), medical and rescue expenses (unlimited), death from illness (up to 30 million yen), and liability insurance (up to 100 million yen). However, suppose the price of a set plan that includes these five items is cheaper than the estimated cost for each item individually. In that case, priority will be given to recording the set plan (special war clauses will only be applied if truly necessary). This does not apply if required for projects related to landmines and unexploded ordnance, or for projects in exceptionally high-risk areas that have been approved. However, if the travel period is short (31 days or less), the insurance premium limit is 31,000 yen. Coverage does not matter as long as it falls within the limit.</li> <li>Visa acquisition costs include the cost of taking a photograph (minimum) required for local expatriates to obtain a residence permit for their stay or extension in the country. Transportation costs for applications that require an in-person appearance at the local embassy in Japan or the regional Ministry of Interior, etc., can only be claimed if the project location is far from the application location.</li> <li>Vaccination costs are limited to those vaccinations that are required or recommended as specified on the Ministry of Foreign Affairs' Overseas Safety Information Website (transportation costs for vaccinations must be borne by the organization itself).</li> <li>Infectious disease prevention medications such as malaria prophylaxis are also included.</li> </ul>
	(3) Information gathering costs	<ul style="list-style-type: none"> <li>Costs necessary to gather information, advice, etc., regarding the local security situation</li> <li>Local newspapers</li> <li>Advice and other information fees from security companies</li> </ul> <p><b>Excluded:</b> Costs for obtaining information other than local security information, magazines, TV reception fees, etc.</p>	<ul style="list-style-type: none"> <li>These are expenses related to providing information on the local security situation and advice on safety measures from security companies, etc.</li> <li>Includes the cost of purchasing newspapers to gather information on the local security situation. As a general rule, only one newspaper can be recorded; however, if purchasing multiple newspapers is necessary, this will be considered on a case-by-case basis.</li> </ul>

	(4) Other safety measures	(3) Expenses that are particularly necessary for security measures other than information gathering expenses	<ul style="list-style-type: none"> <li>• Expenses that do not fall under any other category may only be recorded if they are deemed particularly necessary for safety measures. (See page 5)</li> <li>• This category only covers expenses needed for security measures. For example, fire extinguishers used to prevent accidental fires may not be covered. If you are unsure, please consult with the NGO Cooperation Division in advance.</li> <li>• Travel expenses for the purpose of participating in JICA's safety training/exercises in the project host country may be recorded for one person per organization, limited to Japanese staff who have not attended the training, during the project period. Even if JICA's on-site safety training/exercises have not been scheduled in advance, travel expenses necessary for travel between the project site and the capital (one round-trip transportation, and accommodation for up to two nights and three days only if transportation is unavailable and a same-day return is not possible) may be recorded as planned. However, if the training/exercise is not conducted or the organization does not participate, the recorded travel expenses must be returned as unused.</li> </ul>	
2. Local project support expenses		Costs required for managing a project in Japan		
	(1) Local project support administration expenses	<ul style="list-style-type: none"> <li>• Expenses that are essential for the proper management of local projects in Japan (only those deemed to be directly related to the Grant Assistance for Japanese NGO Projects are eligible for support).</li> </ul>		
	A. Headquarters staff personnel expenses	<ul style="list-style-type: none"> <li>• Personnel expenses for project and accounting staff (basic salary, position allowance, commuting allowance, regional allowance, adjustment allowance)</li> </ul> <p><b>Excluded:</b> Housing allowance, dependent allowance, bonus, statutory welfare expenses (employer's share), executive compensation, personnel engaged in public relations-related work</p>	<ul style="list-style-type: none"> <li>• These are the personnel expenses of headquarters staff (project managers or equivalent personnel and accounting personnel) engaged in Grant Assistance for Japanese NGO Projects in Japan. When recording this, please limit it to the extent necessary to carry out the Grant Assistance for Japanese NGO Projects. Headquarters staff here refers to staff engaged in the Grant Assistance for Japanese NGO Projects who are employed (including under contract work) at the headquarters office of the Japanese NGO that is the Grant Assistance for Japanese NGO Projects applicant organization (staff employed in other countries by alliance organizations do not qualify as headquarters staff). Nationality does not matter.</li> </ul>	

			<ul style="list-style-type: none"> <li>• If headquarters staff are engaged in multiple projects, only the portion deemed to be involved in Grant Assistance for Japanese NGO Projects will be eligible for Grant Assistance for Japanese NGO Projects support. In Form 1-b, Personnel Cost Details, please enter the percentage of involvement in Grant Assistance for Japanese NGO Projects as personnel roles. (If staff also perform work other than Grant Assistance for Japanese NGO Projects (if their personnel role is less than 1.0), be sure to enter the names of those other tasks and the personnel roles for those jobs in the "Job Description" section of the form.) Please note that it is unlikely that an organization's accounting staff member will be in a "single-person role" (devote all working hours to Grant Assistance for Japanese NGO Projects accounting work), and this type of recording is not permitted.</li> </ul>
			<ul style="list-style-type: none"> <li>*The amount will be set in the personnel role setting (at the time of application), but actual payments should be settled based on the time actually spent on Grant Assistance for Japanese NGO Projects work. During the project period, please record Grant Assistance for Japanese NGO Projects work hours in daily work reports, timetables, etc., so that actual working hours can be proven. When reporting completion, you will be required to submit a personnel cost performance sheet (Form 4-c). Please note that periods of paid leave cannot be included in actual working hours.</li> <li>• To record the work hours for Grant Assistance for Japanese NGO Projects (monthly), please use the work hours record sheet, "Form 4-c Appendix." However, if your organization already has an established work hours record format, you may continue to use that. *This work hours record should be one of the documents to be confirmed by an external investigator.</li> <li>• The unit price will be based on the organization's salary regulations. However, if the monthly unit price exceeds the cost unit price (domestic salary) for JICA expert dispatches, the excess amount will be borne by the organization.</li> <li>• Director's remuneration cannot be considered salary. It cannot be recorded as personnel expenses.</li> <li>• The unit price is based on the monthly rate. If the project engagement period is less than one month, personnel expenses will be calculated in accordance with 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 to determine the amount to be supported.</li> <li>• In addition to the basic salary based on the organization's salary regulations, support is available for items paid as the salary of headquarters staff, rather than allowances primarily intended for welfare purposes (position allowance, regional allowance, commuting allowance, adjustment allowance).</li> <li>• If headquarters staff, for whom personnel expenses are recorded, receive regular salary increases during the Grant Assistance for Japanese NGO Projects period, please also include the promotion difference in your calculation when applying. Even if a regular salary increase is discovered during post-project settlement,</li> </ul>

			<p>and if it was not applied for in advance, such expenditure will not be approved.</p> <p>*If the regular salary increase is an automatic increase that occurs every year, please provide a salary table or salary regulations so that the basis for the increase can be understood during the pre-screening stage. In the case of appraisal-based or promotion-based salary increases, please also provide the basis for the salary increase amount during the pre-screening stage. If the basis is not provided during the pre-screening stage, the regular salary increase or promotion-based salary increase will not be approved. (Also, if the notice for salary increase is given during the project, such increase will not be accepted.)</p> <ul style="list-style-type: none"> <li>• If a headquarters staff position is vacant at the time of application and a decision is made to hire someone during the project period, please promptly submit a change report (or, if necessary, a change approval application form). Furthermore, if you need to change staff due to unavoidable circumstances, please submit a change report in advance. If a change report (or, in some cases, a change approval application) is not submitted during the project period, expenditure from Grant Assistance for Japanese NGO Projects funds will not be approved.</li> <li>• Public relations personnel are not permitted.</li> </ul>		
		B. Meeting expenses	<p>Expenses for meetings essential to the implementation of this project include those between headquarters staff, dispatched experts, and other related parties.</p> <p>Venue rental fees, equipment rental fees. Participant travel expenses (transportation, per diem, and accommodation).</p> <p><b>Excluded:</b> Food and beverage expenses (including drinking water).</p> <ul style="list-style-type: none"> <li>• Expenses related to meetings in Japan, such as meetings with experts, that are essential to the project's implementation.</li> <li>• Meeting expenses should be limited to those that are essential to the project's implementation and cannot be held online, and should be kept to the minimum number of meetings necessary.</li> <li>• Meeting expenses include venue rental (including rental of video and audio equipment), domestic travel expenses for conference participants, and per diem and accommodation expenses (see 1(2) I for information on travel expenses, per diem, and accommodation expenses).</li> <li>• For projects using the "remote management" method (see page 6), expenses necessary to bring local staff to the remote management base (in the case of Japan) are recognized as safety measures expenses. Please include these expenses here.</li> <li>• Food and beverage expenses, including drinking water, are not eligible for support, even if they are necessary for meetings.</li> </ul>		
		C. Communication costs	Communication costs, postal and shipping costs, and bank fees necessary for managing business in Japan		
		(a) Telephone charges, etc.	<ul style="list-style-type: none"> <li>• Landline telephone call charges</li> <li>• Internet connection fees</li> </ul> <p><b>Excluded:</b> Purchase costs of telephones, fax machines, etc.</p>	<ul style="list-style-type: none"> <li>• These are telephone, fax, and internet usage fees paid at the headquarters office.</li> <li>• Only fees deemed essential for the management of Grant Assistance for Japanese NGO Projects' business will be eligible for support from Grant Assistance for Japanese NGO Projects.</li> <li>• Mobile phone usage fees will not be eligible for support unless a separate, special calculation basis is provided.</li> </ul>	

		(b) Postal and shipping costs	<ul style="list-style-type: none"> <li>Domestic mail, courier services, international mail, and courier services</li> </ul> <p><b>Excluded:</b> Overseas shipping insurance premiums</p>	<ul style="list-style-type: none"> <li>Expenses related to postal, home delivery, courier, etc., sent by the headquarters office in connection with Grant Assistance for Japanese NGO Projects (including expenses required for receiving).</li> <li>Transportation costs for recycled material transportation projects should be recorded under 1(1)A. Equipment and material purchase expenses, etc. Insurance premiums related to the transportation of materials, such as marine transport insurance, are not eligible for support.</li> </ul>
		(c) Bank fees	<ul style="list-style-type: none"> <li>Transfer fees to local accounts</li> <li>Transfer fees for the purchase of equipment and materials in Japan, expert honoraria, and staff salaries (please prorate according to the number of staff roles for staff with less than one role) recorded by the Grant Assistance for Japanese NGO Projects.</li> </ul> <p><b>Excluded:</b> Transfer fees incurred when returning the remaining Grant Assistance for Japanese NGO Projects funds to the Ministry of Foreign Affairs after the completion of the project (for projects under Japanese contracts) (to be borne by the organization itself).</p>	<ul style="list-style-type: none"> <li>This is the fee required for bank procedures related to depositing and transferring Grant Assistance for Japanese NGO Projects funds within Japan.</li> </ul>
		D. Costs for preparing business materials	<ul style="list-style-type: none"> <li>Printing, copying, and translation fees required to prepare reports and explanatory materials for the project being applied for.</li> </ul> <p><b>Excluded:</b> Costs for creating business cards and PR materials for use in Japan (including journals, annual reports, and the applicant's annual business report).</p>	<ul style="list-style-type: none"> <li>Costs for preparing materials necessary for the implementation of the project.</li> </ul>
		Office supplies purchase costs	Stationery Copy paper, toner, ink cartridges	<ul style="list-style-type: none"> <li>Expenses for purchasing stationery needed for Grant Assistance for Japanese NGO Projects operations at the headquarters office.</li> </ul> <p>(This includes office equipment consumables such as printer ink, copier toner, and copy paper.) Because these</p>

			<p>items are highly versatile, please strive to purchase only what is absolutely necessary. Expenses for purchasing, leasing, or repairing office equipment or office furniture are not eligible.</p> <ul style="list-style-type: none"> <li>Daily necessities other than stationery (kitchen utensils, cleaning supplies, etc.) and tableware are not eligible.</li> </ul>
	(2) Other safety measures	<ul style="list-style-type: none"> <li>Expenses incurred in Japan for safety measures in light of the local security situation</li> </ul>	<ul style="list-style-type: none"> <li>Travel expenses for the purpose of participating in JICA safety training and drills in Japan may be recorded only once per organization, and only for one person, for the safety manager of the organization's headquarters who has not attended the said training during the project period. However, this must be the travel expenses necessary for travel between the training venue and the organization headquarters, or between the training venue and your home, whichever is closer (transportation expenses for one round trip, daily allowance and accommodation expenses for up to one night and two days only if there is no transportation and a same-day return is not possible), and if the said training and drills are not conducted or the organization does not participate, the recorded travel expenses must be returned as unused.</li> </ul>
3 Overhead expenses			<ul style="list-style-type: none"> <li>As stipulated in "Application for an Increase in Overhead Expenses" on pages 24-25, only in the case of priority issue projects in international cooperation, if each application requirement is met, the applicable ratio (5%, 10%, 15%) of 1 Local Project Expenses (the amount applied for by the Grant Assistance for Japanese NGO Projects, but the portion used by the Japanese NGO) can be recorded up to that limit. (However, if the actual local project expenses are less than the approved budget, the amount of overhead expenses eligible for support will be up to the applicable ratio of the local project expenses actually incurred. The difference needs to be returned.)</li> <li>Overhead expenses, etc., as defined by Grant Assistance for Japanese NGO Projects, are expenses that are not directly related to the Grant Assistance for Japanese NGO Projects in question, and are necessary for the organization itself to continue and maintain its activities as a prerequisite for implementing the project. Therefore, expenses directly related to the implementation of Grant Assistance for Japanese NGO Projects (e.g., personnel costs of headquarters staff involved in Grant Assistance for Japanese NGO Projects) are recorded as 1 Local Project Expense and 2 Local Project Logistical Support Expenses listed in Appendix I, and therefore cannot be paid from overhead expenses, etc. However, among the expenses that are not permitted to be included in 1 Local Project Expenses and 2 Local Project Support Expenses listed in Appendix I, statutory welfare expenses for headquarters staff involved in Grant Assistance for Japanese NGO Projects are permitted to be paid from overhead expenses. Overhead expenses, etc., for Grant Assistance for Japanese NGO Projects are limited to those included in the overhead expenses, etc., listed in Appendix IV-1. If it is confirmed at the time of settlement that there are expenses that do not fall under these categories, the organization will be responsible for those expenses.</li> </ul>

		Furthermore, suppose some expenses fall under overhead expenses, etc., that exceed the applicable ratio of the amount actually spent as local project expenses. In that case, the excess amount will be borne by the organization (expenses cannot be transferred from other expense items).
4. External investigation expenses		<ul style="list-style-type: none"> <li>• Expenses for requesting an external auditing firm to audit Grant Assistance for Japanese NGO Projects based on the "External Audit" section on pages 36-38.</li> <li>• Up to 10% of the total of (1) Local Project Expenses and (2) Local Project Support Expenses will be supported.</li> </ul>
(1) Local external investigation expenses		<ul style="list-style-type: none"> <li>• These are expenses related to external audits, mainly conducted by local offices, etc.</li> <li>• This includes cases where there are no suitable Audit Firms, etc., in the country where the project is implemented, and an audit of the local office is requested to be conducted by an audit firm, etc., in a third country.</li> </ul>
(2) Headquarters external investigation expenses		<ul style="list-style-type: none"> <li>• Expenses related to external surveys conducted by the headquarters office.</li> </ul>

Note: If you wish to include uses or items not listed in (Appendix 1), please consult with the NGO Cooperation Division in advance.

Please include project expenses in the appropriate budget items.

## V. Forms and Templates

## Application Document Checklist

<Please be sure to check the "Notes Regarding Application Documents" for important information about each document before preparing it.>  
<Please be sure to use the latest forms. >

### Project Name:

### Organization Name:

- Project-related documents (electronic submission required)

- 1 Project Application Form (Form 1)
- 2, 3, 8 Budget Details (Form 1-a) and Budget Details Schedule and Personnel Cost Details (Form 1-b)
- 4 List of Three-Party Estimates (Form 1-c)
- 5 Estimate (Contract)
- 6 Equipment and Materials Specifications, Catalogs, etc.
- 7 External Research Estimate
- 9 Information on Project Managers and Experts
- 10 Most Recent Pay Slip (Contract for Outsourcing)
- 11 Salary (Remuneration) Regulations
- 12 Project Site Map
- 13 Project Timetable and Staffing Chart (Form 1-d)
- 14 Required Documents and Items for Facilities Projects (Form 1-e) and Design Documents, Drawings, etc.
- 15 Partnership Agreement with Partner Organization (Draft) (For NGO Partnership Projects)
- 16 Application Document Checklist (this Checklist)

- Documents Related to the Organization (*Note*)

*(Note) This document may be omitted for subsequent applications in the same fiscal year if there are no changes to the information provided. In that case, please enter the name of the previously submitted project below.*

*(Country Name: )*

*(Project Name: )*

- 17 Notification of Results of Ministries and Agencies' Unified Eligibility Screening (Only for Priority Projects)
- 18 Overview of Applicant Organization (Form 1-f)
- 19 Articles of Incorporation
- 20 Seal Registration Certificate
- 21 Certified Copy of Corporate Registration
- 22 Business Plan
- 23 Income and Expenditure Budget (Activity Budget)
- 24 Business Report (Past 3 Years)
- 25 Activity Statement (Income and Expenditure Statement) (Past 3 Years)
- 26 Inventory of Assets
- 27 Balance Sheet
- 28 List of Officers
- 29 Staff List (Indicate whether each staff member is full-time/part-time, paid/unpaid, and their responsibilities)
- 30 Audit report (if audited as an organization)

- Other documents to be submitted/presented

*(Please specify the name of the document: )*

# Grant Assistance for Japanese NGO Projects Grant Agreement for FY ● (Template)

The Embassy of Japan in \_\_\_\_\_ (official position) (hereinafter referred to as "Party A") hereby enters into an agreement for the grant of funds (hereinafter referred to as "Funds") of up to **US dollars (remittance currency)** to provide financial assistance for the "Project Name" (hereinafter referred to as "Project") (Project Implementation Country: \_\_\_\_\_) submitted by a specified nonprofit organization (or public interest incorporated foundation, etc.) (hereinafter referred to as "Party B") as a "Priority Issue Project in International Cooperation" (Note: Please enter the specific priority issue listed in the application guidelines).

Party B agrees to the following terms upon receiving funds from Party A:

1. Upon invoice from Party B after the effectiveness of this Agreement, Party A will pay the funds to a dedicated project bank account that Party B will open in the Project Implementation Country that is \_\_\_\_\_.  
(Even if the project is for a single fiscal year, if it is in fact an ongoing project, the following should be added.) In addition, Party A reserves the right to terminate this Agreement if it becomes clear that the funds for the ●th year project (previous fiscal year project) of "(C) Project Name" implemented by Party B in Country (A) pursuant to the Grant Agreement for Grant Assistance for Japanese NGO Projects dated ●●/●●/●● have not been used appropriately. If Party A terminates the Agreement, Party B will repay the funds provided pursuant to the Grant Agreement in full in one lump sum by the due date specified by Party A.
2. Party B will submit a receipt to Party A certifying that the funds have been received.
3. Party B will submit relevant documents to Party A or the Ministry of Foreign Affairs upon request by Party A or the Ministry of Foreign Affairs.
4. Party B must implement the project in accordance with the project application form submitted on ●●/●●/●● and the Implementation Guidelines for the FY2025 Application for Grant Assistance for Japanese NGO Projects (hereinafter referred to as the "Implementation Guidelines").
5. Party B must use the funds appropriately and only for the expenses listed in the attached document that are approved as necessary for the implementation of the project during the project implementation period from ●● (Y) ●● (M) ●● (D) to ●● (Y) ●● (M) ●● (D). The same applies to any profits generated from the funds.
6. If Party B needs to import goods or services necessary for the project, it must procure them from the following eligible procurement countries:
  - (1) All developing countries listed in the OECD Development Assistance Committee (DAC) Statistical Instructions
  - (2) All OECD member countries
7. Party B must not engage in unfair procurement practices, as exemplified in the Implementation Guidelines, when procuring goods or services necessary for the project.
8. Party B must submit the following reports on the progress of the project to Party A by the following deadlines:
  - (1) One copy of the interim report, by the ●● (Y) ●● (M) ●● (D).
  - (2) One copy of the completion report, within four months after the project's completion.
9. Party B must notify Party A and obtain Party A's prior approval or instructions in the following cases regarding the project:
  - (1) When changes are made to the project content described in the application, a Project Change Approval Application is required.
  - (2) When changes are made to the budget allocation described in the attached document.
  - (3) When the project is suspended or abolished.
  - (4) When the project implementation period described in Section 5 is extended **beyond one month** (if the project implementation period is one year, this shall be deemed "beyond the project implementation period").
  - (5) When other changes are made to the terms of this Agreement.

10. If an "evacuation recommendation" is issued in the Ministry of Foreign Affairs' Overseas Safety Information due to a sudden change in the security or natural conditions in the project area, Party A may request Party B to immediately withdraw all Japanese personnel and suspend or cancel the project.
11. If part or all of the funds remain unused at the time the business is discontinued, terminated, or completed, resulting in a residual amount, Party B must report this to Party A and, upon Party A's request, return said residual amount to Party A.
12. If Party A approves or instructs the discontinuation of the business in accordance with Article 9, if there is a violation of this Agreement, or if it becomes clear that the funds have not been used appropriately, Party A may terminate this Agreement. In this case, Party B must return all or part of the funds to Party A upon Party A's request. Furthermore, if Party B violates this Agreement or if it becomes clear that the funds have not been used appropriately, Party A may take the following measures against Party B.
  - (1) Collection of an additional fee equivalent to 10% of the contract amount.
  - (2) Depending on the degree of Party B's violation of this Agreement or improper use of funds, Party B may take measures such as refusing to accept applications for the Grant Assistance for Japanese NGO Projects from Party B for a specific period of time.
13. Party B must have an external audit firm or other auditor conduct an external investigation of the Project as soon as possible after the Project is completed and submit a report on the investigation to Party A.
14. Party A will settle the provided funds based on the completion report under 8(2) and the external audit report by the audit firm or other auditor under 13. If a surplus is discovered as a result, Party B must return the surplus to Party A upon Party A's request. Furthermore, if any surplus remains after the settlement, Party B must also return it to Party A.
15. Party B must prepare documents evidencing the expenditure of funds and retain them for five years following the end of the fiscal year in which the Project is completed.
16. Party B shall bear full responsibility for any death, injury, illness, or other damage suffered by Party B, its members, or third parties during the implementation of this contract project. Party A or the Ministry of Foreign Affairs shall not bear any liability that may arise during the implementation of the project.
17. Any matters not specified in this Agreement or any doubts regarding the interpretation of its provisions shall be resolved through consultation between Party A and Party B in accordance with the Implementation Guidelines. This Agreement is governed by and interpreted in accordance with the laws of Japan.
18. If Party B's Japanese staff travel to an area where the Ministry of Foreign Affairs has issued a "Travel Avoidance Advisory (Level 3)" due to a sudden change in the security or natural conditions in the project location, and it is truly necessary for project management, Party B shall notify the Ministry of Foreign Affairs' International Cooperation Bureau's NGO Cooperation Division and the local embassy of their travel plans (travelers, itinerary, contact information, specific safety measures, etc.) in advance, discuss the feasibility of the trip based on the latest security situation and safety measures, etc., and travel only after obtaining the consent of the Ministry of Foreign Affairs' International Cooperation Bureau's NGO Cooperation Division and the local embassy. Furthermore, when entering or leaving the above areas, the relevant person in charge at the local embassy will be contacted. Furthermore, Japanese personnel will not enter areas where a "Level 4 Evacuation Advisory" has been issued. **(If any other conditions are attached to the project approval, such as ensuring safety measures or assigning experienced project personnel, those conditions will be stated below.)**

This Agreement will come into effect upon the signing of two copies of this Agreement by both Parties.

●● (Y) ●● (M) ●● (D)

Party A  
Embassy of Japan in \_\_\_\_\_  
Official Position (Signature)

Party B  
\_\_\_\_\_  
Position Name (Signature)

Grant Assistance for Japanese NGO Projects Grant Agreement for FY ●  
(Microcredit Funding Project)  
(Template)

The Embassy of Japan in \_\_\_\_\_ (Official Position) ○○○ (hereinafter referred to as "Party A") hereby enters into an agreement for the grant of funds (hereinafter referred to as "Funds") up to \_\_\_\_\_ US dollars (remittance currency) to provide financial support for the (hereinafter referred to as "Project") (Project Implementation Country: \_\_\_\_\_) requested by Party B (hereinafter referred to as "Party B").

Party B agrees to the following terms upon receiving the funds from Party A:

1. After the effectiveness of this Agreement, Party A will pay the funds upon request from Party B to a dedicated project bank account that Party B will open in the Project Implementation Country that is \_\_\_\_\_.

(Even if the project is for a single fiscal year, if it is in fact an ongoing project, the following should be added.) In addition, Party A reserves the right to terminate this Agreement if it becomes clear that the funds for the ●th year project (previous fiscal year project) of "(C) Project Name" implemented by Party B in Country (A) pursuant to the Grant Agreement for Grant Assistance for Japanese NGO Projects dated ○○/○○/○○ have not been used appropriately. If Party A terminates the Agreement, Party B will repay the funds provided pursuant to the Grant Agreement in full in one lump sum by the due date specified by Party A.

2. Party B will submit a receipt to Party A certifying that the funds have been received.

3. Party B will submit relevant documents to Party A or the Ministry of Foreign Affairs upon request by Party A or the Ministry of Foreign Affairs.

4. Party B must implement the project in accordance with the project application form submitted on ●●/●●/●● and the Implementation Guidelines for the FY2025 Application for Grant Assistance for Japanese NGO Projects (hereinafter referred to as the "Implementation Guidelines").

5. Party B must use the funds appropriately and only for the expenses listed in the attached document that are approved as necessary for the implementation of the project during the project implementation period from ●● (Y) ●● (M) ●● (D) to ●● (Y) ●● (M) ●● (D). The same applies to any profits generated from the funds.

6. If Party B needs to import goods or services necessary for the project, it must procure them from the following eligible procurement countries:

**(1) All developing countries listed in the OECD Development Assistance Committee (DAC) Statistical Instructions**

**(2) All OECD member countries**

7. Party B must not engage in unfair procurement practices, as exemplified in the Guidance, when procuring goods or services necessary for the project.

8. Party B must submit the following reports regarding project implementation, accounting audits, and use of funds to Party A by the following deadlines:

**(1) One interim report, by the ●● (Y) ●● (M) ●● (D).**

**(2) One completion report, within four months after the project's completion.**

**(3) One accounting audit report:** After funding is provided, an external accounting firm or other similar entity will be commissioned to conduct an audit of the microcredit funds at least once every six months for the first two years, at least once a year for the third through fifth years, and upon request from Party A from the sixth year onward.

**(4) One fund usage report:** After funding is provided, the microcredit funds will be audited at least once every three months for the first two years, at least once a year for the three years from the third year onward, and upon request from Party A from the sixth year onward.

9. Party B must notify Party A and obtain Party A's prior approval or instructions if any of the following apply to the implementation of the project.

**(1) When the project content described in the Project Application Form is changed, a Project Change Approval Application is required.**

**(2) When the budget allocation described in the Attachment is changed.**

**(3) When the project is canceled or abolished.**

**(4) When the project implementation period described in Article 5 is extended beyond one month (if the project implementation period is one year, this shall be deemed to be "beyond the project implementation period").**

**(5) When any other changes are made to the terms of this Agreement.**

10. If a Ministry of Foreign Affairs Overseas Safety Information "Evacuation Advisory" is issued due to a sudden change in public safety or natural conditions in the project area, Party A may request Party B to immediately withdraw all Japanese personnel and suspend or terminate the project.

11. If some or all of the funds remain unused at the time the project is canceled, abolished, or terminated, Party B must report this to Party A and, upon Party A's request, return the remaining funds to Party A.

12. If Party A approves or directs the abolition of the project in accordance with Article 9, or if it becomes clear that the funds have not been used appropriately, Party A may terminate this Agreement. In this case, Party B must return all or part of the funds to Party A upon request by Party A. If Party B breaches this Agreement or it becomes clear that the funds have not been used appropriately, Party A may take any of the following measures against Party B:

**(1) Collection of an additional fee equivalent to 10% of the contract amount**

**(2) Measures such as refusing to accept Party B's applications for the Grant Assistance for Japanese NGO Projects for a specific period of time, depending on the severity of Party B's violation of this Agreement or improper use of the funds**

13. Party B must have an external audit firm or other similar entity conduct an external investigation of the Project as soon as possible after its completion and submit a report on the inquiry to Party A.

14. Party A will settle the provided funds based on the completion report under 8(2) and the external audit firm or other similar entity report under 13. If a surplus is discovered as a result of this, Party B must return the surplus to Party A upon request by Party A. Furthermore, if any remaining funds are discovered after settlement, Party B must return such remaining funds to Party A.

15. Party B must prepare documentation evidencing the expenditure of funds and preserve such documentation for five years following the end of the fiscal year in which the project is completed.

16. Party B shall bear full responsibility for any death, injury, illness, or other damage suffered by Party B, its members, or a third party during the implementation of the project under this Agreement. Party A or the Ministry of Foreign Affairs shall not bear any liability that may arise during the implementation of the project.

17. Any matters not specified in this Agreement or any doubts regarding the interpretation of its provisions shall be resolved through consultation between Party A and Party B in accordance with the Guidelines. This Agreement shall be governed by and construed in accordance with the laws of Japan.

18. If Party B's Japanese staff travel to an area where the Ministry of Foreign Affairs' Overseas Safety Information has issued a "Travel Cancellation Advisory (Level 3)" due to a sudden change in the security or natural conditions in the project location, and Party B is required to travel to such an area for project management purposes, Party B will notify the Ministry of Foreign Affairs' International Cooperation Bureau NGO Cooperation Division and the local embassy of the travel plan (travelers, itinerary, contact information, specific safety measures, etc.) in advance, discuss the feasibility of the travel based on the latest security situation and safety measures, and only travel after obtaining the consent of the Ministry of Foreign Affairs' International Cooperation Bureau NGO Cooperation Division and the local embassy. Party B will also contact the relevant person at the local embassy when actually entering or leaving the area. In addition, Japanese staff will not enter areas where an "Evacuation Advisory (Level 4)" has been issued. **(If any other conditions are attached to the project approval, such as ensuring security measures or assigning experienced project staff, those conditions will be stated here.)**

This Agreement will become effective upon the signing of two copies of this Agreement by Party A and Party B.

●● (Y) ●● (M) ●● (D)

Party A

Embassy of Japan in \_\_\_\_\_

Official Position (Signature)

Party B

Position Name (Signature)