

**PRO NATURA FUND Expenditure Item list**

Item	Detail	Note
a. Equipments	Purchase of equipments which costs over \$500. ※For highly versatile items such as cameras, drones, etc., even if it is 50,000 yen or less, it is applicable to the equipments cost.	Camera traps, GPS and drones which are essential to the project. It also includes costs for the installation of apparatus and computer programming.
b. Consumables	Purchase of stationary, chemical reagents, samples and consumable supplies, which costs under \$500.	It includes any recording devices (photo films, SD cards, USB flash drives) and batteries.
c. Commission fee	Outsourcing of computer program development, software and application development, mechanical design, plotting, test and analysis, outsourcing cost of nonprofit event, etc.	No outsourcing to a company which any group member is involved as a director or executive.
d. Personnel		
•reward for helpers	Reward for helpers who give advice and cooperate to the project group.	No reward and wages for proeject members.
•wage for workers	Wage for temporary workers other than project members who engage in assistant works in reseach and activities.	Wage for experiment and investigation assistants, data collectors, interpreters, drivers, local guides ...etc.
e. Travelling		
•domestic travels	Expense of domestic travels exceeding 100 km/one-way, accomodation, rental car, and others related to domestic travels.	It includes petrol fee and highway tolls.
•international travels	Expense of flight tickets, transportation in the region, accomodation, and others (procedure fees, insurance, tax...etc).	It includes short-term visit to Japan with project-related purpose. In 2022, the short-term visit to Japan is not allowed.
f. Short-travels, telecommunication and transportation	Expense of short distance trip under 100 km/one-way, telecommunication (internet, phone...etc), carriage of documents, and transportation of luggage ...etc *New annual license fees for online conference tools such as ZOOM, etc., is also applicable.	Maintenance and management fees of Website and renewal fees for online conference tools that you have already purchased is not applicable.
g. Books and materials		
•book purchase	Purchase of books and journals.	
•material purchase	Purchase of aerial photograph, maps, microfilms, and other materials.	
•printing and copying	Expense of printing and copying of survey documents, summary data, and copying of books and literature.	Not applicable to printing and copying of products made in this project.
h. Printing	Expense of printing and copying of booklets, handouts, poster and other products made in this projects.	Applicable when the project aims at making such products.
i. Meeting	Rental fee of meeting room, and expense of teacake and lunch. Expenses related to a web conference must be applied as "f. Short-travels, telecommunication and transportation".	No expense for reception party and social gatherings.

j. Rent	Reantal fee of property for experiment. Rental fee of facilities, equipments, software, and an airplane or ship for investigation.	Car rental fee should be included in "e. Traveling".
k. Others	Bank transfer fee, breeding fee of animal and plants , fuel and light expenses, translation fee, insurance fee, photographic developing fee, maintenance fee of facilities and equipments... etc.	Conference attendance, and contribution and/or revision of thesis to a journal are allows with in 10% of the whole project expense. Indirect expense, such as maintenance fee of office, is not applicable.
l. Travel expense to attend the meeting for presentation of outcomes*	Transportation expenses to attend the meeting for presentation of outcomes.	NOT APPLICABLE to overseas grantees.

\*This meeting is an important event that every grantee attends to present what they have done in their project. The overseas grantees can attend online.