

**PRO NATURA FUND Expenditure Item List**

<b>Item</b>	<b>Detail</b>	<b>Note</b>
a. Equipments	Purchase of equipments which cost over 10,000yen. ※For highly versatile items such as cameras, drones, etc., even if it is 10,000 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 cost under 10,000 yen.	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	Applicable within 50% of the total amount of grant.	
•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 are engaged in assistant works in reseach and activities.	Wage for experiment and investigation assistants, data collectors, interpreters, car drivers, local guides, etc.
e. Travelling		
•domestic travels	Expense of domestic travels, accomodation, rental car, and others related to domestic travels.	It includes petrol fee and highway tolls.
•international travels	Expense of international travels, transportation, accomodation and others (procedure fees, insurance, tax, etc.).	Applicable within 30% of the total amount of grant.
f. Telecommunication and transportation	Expense of telecommunication (internet, phone, etc.), carriage of documents, and transportation of luggage, etc. *New annual license fees for online conference tools such as ZOOM, etc., are also applicable.	Maintenance and management fees of Website and renewal fees for online conference tools that you have already purchased are not applicable.
g. Books and materials		
•book purchase	Purchase of books and journals.	
•material purchase	Purchase of aerial photographs, maps, microfilms, and other materials.	
•printing and copying	Printing costs of any documents for conducting survey. Copying costs of literature which is required to conduct the project.	
h. Printing	Printing costs of products such as booklets, handouts, posters, etc. which are produced through the project.	Applicable when the project aims at making such products. →Only applicable when the production of printed material is the project's objective.
i. Meeting	Rental fee of meeting room, and expense of teacake and lunch. Expenses related to a web conference must be applied as "f. Telecommunication and transportation".	Expenses for reception party and social gatherings are not applicable.
j. Rent	Reantal fee of property for experiment. Rental fee of facilities, equipments, software, and 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.	Indirect expense, such as maintenance fee of office, is not applicable.
l. Fees of conference and article submission fee	Fees of registration and travelling for conference. Fees of submission and English supervision for articles.	Applicable within 10% of the total amount of grant.
m. Travel expense to attend the final session* held in Tokyo.	Transportation expenses to attend the meeting for presentation of outcomes.	ONLY expenses of transportation within Japan and two-night stay in Japan are applicable.

\*This event is important. Every grantee must attend and present what they have done in their project. In the overseas program, submission of the presentation video is allowed instead of inperson attendance.