

PRO NATURA FUND Expenditure Item list

Item	Detail	Note
a. Equipments	Purchase of equipments which cost over \$500.	No purchase of equipments with high versatility (e.g. computer, laptops...etc). It 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 device (photo films, recording tape, USB flash drives) and batteries.
c. Commission fee	Outsourcing of computer program development, mechanical design, plotting, test and analysis,... 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.
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	
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.	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.	No expense for conference attendance, and contribution and/or revision of thesis to a journal. 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.	Applicable to Japanese member who presents the result. If a project leader is visiting Japan with other budget, he/she may attend the session. In that case, domestic transportation expenses for 2 people (the project leader and Japanese member) are applicable.

*This meeting is important event that every grantee attends to present what they have done in their project. The attendance is essential.