

Guide Book of JFGE Grant Policies and Procedures, 2026



April 2026

**Environmental Restoration and Conservation Agency
Japan Fund for Global Environment (JFGE)**

INTRODUCTION

This guide outlines the procedures for, and evaluation of, grant and payment applications for JFGE grants. JFGE is financed in part by grants from the government. Consequently, there are detailed rules and regulations stipulated for each procedure, so please be sure to read and follow the guide closely when carrying out the procedures. We appreciate your cooperation in ensuring that each part of the procedures can be carried out smoothly.

Please note that the procedures for applying for the grant must be carried out through the “Global Environment Fund Grant Application System” (<https://jfge.erca.go.jp>). Please refer to this guide along with the system operation manual, which is separately available on the website.

Changes from the Previous Fiscal Year

(1) Subsidies for Full-Time Personnel Expenses and Organizational Capacity-Building Costs (Personnel Expenses: p.45, Organizational Capacity-Building Costs: p.98)

Full-time personnel expenses and organizational capacity-building costs will be made eligible under all grant programs starting in FY2026, in order to support sustainable activities and future budget securing after the grant period.

(2) Change in the Upper Limit for Accommodation Expenses (p.59)

Due to the revision of the Travel Expense System for National Public Employees, the upper limit for accommodation expenses will be changed.

(3) Expenses Related to Food and Beverages (p.74)

Expenses for food and beverages that are essential for carrying out subsidized activities (e.g., drinks necessary for heat-stroke prevention) are eligible for subsidy applications. However, eligibility is strictly limited to cases in which such expenses are indispensable for the implementation of the activity. If you are considering applying for such expenses, please consult the Environmental Restoration and Conservation Agency (ERCA) in advance.

(4) Documents to be Submitted for Payment Application Procedures (p.99)

The documents to be submitted to the Environmental Restoration and Conservation Agency (ERCA) differ between organizations receiving this subsidy program for the first year and those continuing from previous years.

Please submit the required documents according to the number of years your organization has participated in the subsidized activities.

(5) Procedures for Applying for Approval of Changes to the Subsidized Activity Plan (p.34)

In order to ensure the appropriate execution of the subsidy budget, the timing for carrying out these procedures will be moved forward by approximately one month compared to the previous fiscal year.

Organizations selected for the Strategic Project or the Organizational Capacity-Building Support Program are required to submit additional documents. Details will be provided separately.

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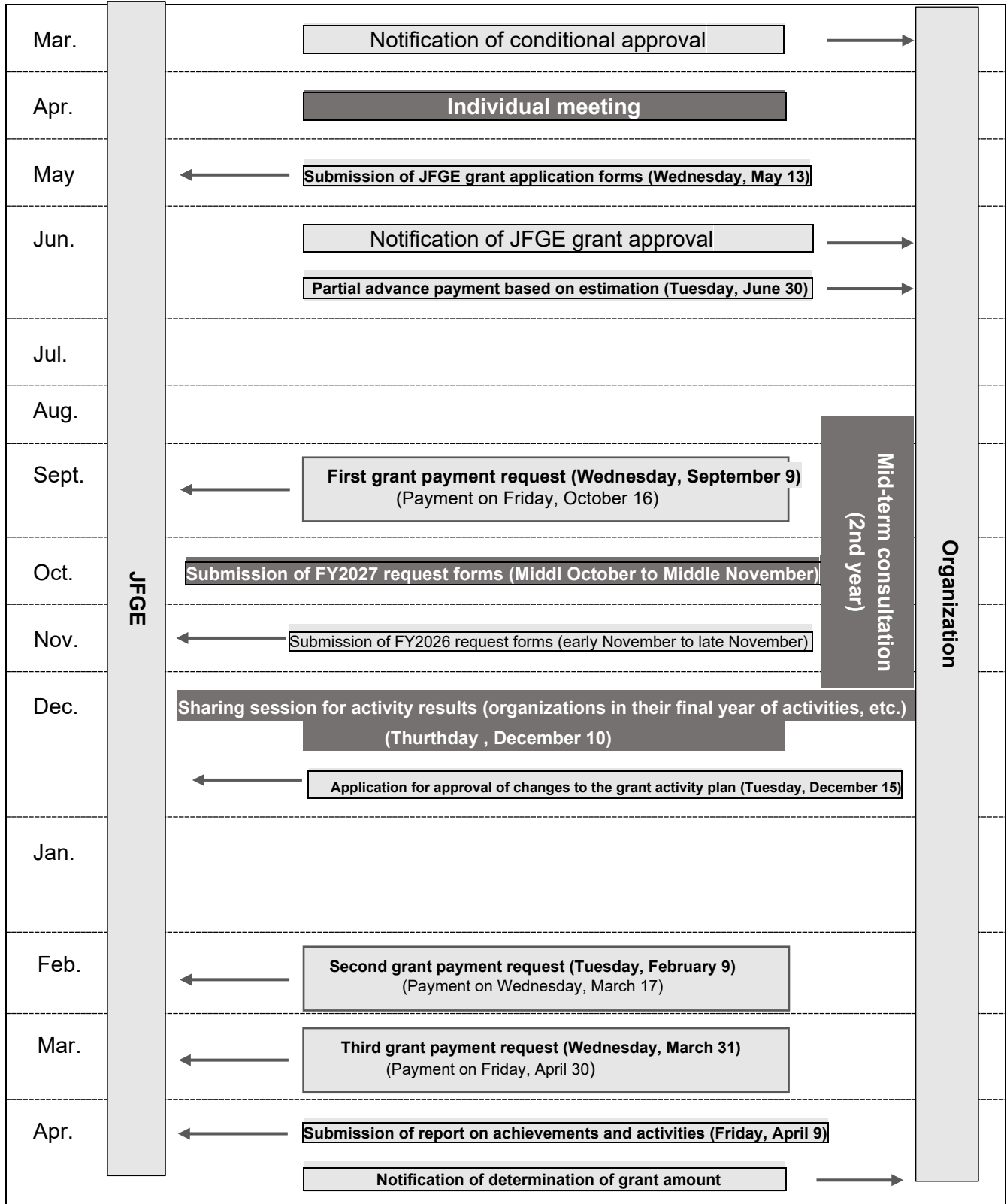
CHAPTER 1: BEFORE RECEIVING A GRANT



1. BASIC PROCEDURES AND ANNUAL OVERVIEW

GRANT PERIOD: WEDNESDAY, APRIL 1, 2026 - WEDNESDAY, MARCH 31, 2027*FOR MORE INFORMATION, PLEASE SEE THE FOLLOWING PAGE.

○ JFGE GRANT SCHEDULE FOR FY2026



2. POINTS TO NOTE REGARDING THE VARIOUS GRANT PROCEDURES

(1) DOCUMENT SUBMISSION DEADLINES MUST BE STRICTLY OBSERVED.

In carrying out the various procedures required to complete a grant project, JFGE performs the necessary processing, including payment processing, following document reviews carried out after the submission deadline of each document. In the event that the required documents do not arrive by their respective deadlines, grant funds may not be paid.

(2) PRESENT AND PRESERVE RELIABLE EVIDENCE OF THE USE OF THE GRANT FUNDS.

In accordance with the "Japan Fund for Global Environment Grant Policies and Procedures" (hereinafter referred to as "JFGE Grant Policies and Procedures"), JFGE prohibits the use of grant funds for activities other than grant activities and expenditures other than the expenses covered by grants. Relevant documents must therefore meet the following substantive and formal requirements.

① Substantive requirements:

The contents of applications and reports to prove the use of grant funds, as well as the amounts and contents described in ledger sheets and receipts, must be in accordance with the grant application. For example, grant recipients are required to have fair and clear receipts and records that can prove their performance and expenditures so that they will not be suspected of receiving grant funds for unsubstantiated honorariums or wages, or of improperly claiming travel expenses.

② Formal requirements:

Documents such as grant application forms, payment request forms, reports, and the like, must be prepared with all necessary details included, and submitted by the deadline using the designated forms.

- Grant activities are required to be accounted for by separating their income and expenses from other activities of the organization, and to keep books, records, and bankbooks related to these grant activities (e.g., preparing separate ledgers for receipts and disbursements, and organizing receipts and vouchers on ledger sheets). The books and records related to the grant activities and the ledgers in which receipts and vouchers are organized must be kept for seven years from the date of receipt of the notification of determination of grant amount from the Environmental Restoration and Conservation Agency (hereinafter referred to as "the Agency" JFGE-ERCA), even after the conclusion of the grant activities. After the grant activities have concluded, organizations are asked to keep the books and records at their principal office until the end of the retention period.
- For property acquired with grant funds, the preparation, storage and disposal of a management ledger may require the approval of the Agency President.

(3) PLEASE PREPARE FOR THE ON-SITE INSPECTION AND SURVEYS.

Focused mainly on organizations in their second year of a grant, JFGE representatives visit the offices of grant recipients to survey and offer guidance on the status of grant activities and accounting work .

After the conclusion of the grant period, JFGE representatives also conduct on-site audits as necessary. In the event that fraudulent facts, etc., come to light during such an audit, or if expenditures cannot be proven due to insufficient maintenance of separate and fair accounting records or inadequate storage and management of goods, the grant approval may be rescinded and the recipient may, among other measures, be requested to refund the grant amount. Please note that on-site inspections by the Board of Audit of Japan may occur as well.

(4) PLEASE CONTACT JFGE IF YOU HAVE RECEIVED A TAX RETURN

In the case of a tax return, please reach out to JFGE. The return of the grant received may be requested.

(5) DOCUMENTS TO BE SUBMITTED MUST BE CHECKED WITHIN THE ORGANIZATION.

The review for grant payments is based on the attached documents and evidence. Documents submitted by organizations regarding grants are also subject to disclosure as corporate documents. When preparing the documents to be submitted, organizations are asked to perform a self-check to ensure that there are no mistakes, spelling errors or omissions. In addition, an administrative processing system should be in place to provide adequate reviews and support, including the storage and verification of documents to be submitted.

(6) PLEASE CONTACT JFGE IF THERE ARE ANY CHANGES TO THE CONTENTS OF THE GRANT APPLICATION.

Organizations are asked to notify JFGE in advance of any changes in the plans for the grant activities. Any changes to the grant activities as described in the grant application form including the organization's representative and bank account information (except for minor changes) require the approval of the Agency President.

Please note that if major changes are made to activity plans or eligible expenses without notifying JFGE in advance or without following the procedures for changing the content of plans, the organization in question will lose their eligibility for the grant, regardless of the reason. For details, please refer to Chapter 2, "4. In the event of changes to the contents of a grant application" (page 33).

(7) GRANT APPLICATION FORMS AND PAYMENT REQUEST FORMS SHOULD BE ENTERED AND SUBMITTED THROUGH THE "JFGE GRANT APPLICATION SYSTEM".

- ① In the same manner as the grant request forms, organizations are asked to enter and submit various documents through the "JFGE Grant Application System".
- ② Please refer to the JFGE website for the system operation manual (<https://www.erca.go.jp/jfge/subsidy/grant/flow.html>)
- ③ When attaching materials to grant application forms, please do not simply refer to them with a single phrase, such as "See attachments", but include a description of them in the application that outlines their content.

(8) PLEASE COOPERATE WITH THE PROVISION AND DISCLOSURE OF YOUR CORPORATE NUMBER. (IN CASE OF A JAPANESE ORGANIZATION)

In accordance with a request from the Cabinet Secretariat, corporate numbers should now also be listed when posting information about corporations on the websites of independent administrative agencies, and the like. JFGE posts a list of grant recipients on its website, and since corporate numbers are listed on said page of the website, organizations that have obtained corporate status are required to enter their corporate number (13 digits) in the grant application form. We appreciate your understanding and cooperation on this matter. For more information on corporate numbers, please visit the National Tax Agency's corporate number publication site at <https://www.houjin-bangou.nta.go.jp/>

3. HANDLING OF GOODS, ETC. PURCHASED WITH GRANT FUNDS

(1) HANDLING OF PROPERTY ACQUIRED WITH GRANT FUNDS

Property purchased with grant funds is subject to the provisions of the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc. (Act No. 179 of 1955) (hereinafter referred to as the Subsidy Regulation Act). Please continue to manage any property that has been acquired or had its utility increased as a result of grant activities with the due care of a prudent manager even after the conclusion of the activities, and ensure its efficient use. Organizations may also sell items produced using property purchased with the grant funds. (However, the proceeds from such sales must be used for grant activities.)

(2) HANDLING OF ITEMS (MOVABLE PROPERTY SUCH AS MACHINERY AND EQUIPMENT) WITH AN ACQUISITION PRICE OR INCREASE IN UTILITY VALUE EXCEEDING 500,000 YEN

Whenever movable property valued in excess of 500,000 yen is acquired, the organization in question is required to prepare and maintain an "Acquired Property/Residual Property Control Ledger" (see page 108). If such a control ledger has been prepared, a copy of it should be submitted together with the report on achievements and activities.

In accordance with the Subsidy Regulation Act, the above movable property shall not be used, transferred, exchanged, loaned, or pledged as collateral contrary to the purpose of the grant without the approval of the Agency President. Any disposition of the property must be approved by the Agency President, and if income is generated from the disposition of the property following such approval, the amount equivalent to such income must be returned to the Agency.

When preparing the "Acquired Property/Residual Property Control Ledger" (see page 108)

<Durable years> The useful life of the asset shall be estimated based on the Ministerial Ordinance Concerning the Useful Life, etc. of Depreciable Assets (Ministry of Finance Ordinance No.15 of 1965), and shall be calculated from the month in which the asset was acquired.

(Enter the keywords "depreciation useful life" into a search engine, or check the National Tax Agency's website.)

<Calculation of depreciation> The straight-line method is used to account for accumulated depreciation.

Example: In the case of agricultural equipment purchased for 700,000 yen

Useful life: 7 years

Depreciate at a rate of $700,000 \text{ yen} \div 7 \text{ years} = 100,000 \text{ yen/year}$.

→If the organization concerned wishes to dispose of the property before seven years have passed, the approval of the Agency President is required, and the income generated using the equipment, if any, is to be returned to the Agency.

(3) INDICATION OF JFGE TRADEMARK FOR ACTIVITIES BY GRANTS

The following information should be used to indicate activities targeted by grants. Please also make sure to display the JFGE trademark (Kikin-chan mark). If you require the trademark (in sticker or electronic form), please contact JFGE.

- Facilities, equipment, publicity materials, brochures, websites, and other facilities and goods that have received grant funds

Please be sure to indicate that the facility or product was "purchased or produced with funding from the JFGE grants of the Environmental Restoration and Conservation Agency of Japan". Grant eligibility is conditioned upon such indication. Please note that printed materials such as booklets, DVDs, and other items and publicity materials produced with grant funds shall be distributed free of charge.

- When holding seminars or symposiums using grant funds

Please be sure to indicate that the event is "held with funding from the JFGE grants of the Environmental Restoration and Conservation Agency of Japan" (including when the event targeted by the grant is part of a series of lectures, etc.). Grant eligibility is conditioned upon such indication.

- When publishing surveys, research, etc., conducted with the grant funds in general journals, etc.

Please be sure to indicate that the project was "carried out with funding from the JFGE grants of the Environmental Restoration and Conservation Agency of Japan".

*Be sure to consult with JFGE representatives in advance and agree on the location and method, etc., of displaying the indication before implementing it.

<Example>

This report was prepared with funding from the JFGE grants of the Environmental Restoration and Conservation Agency of Japan in FY20XX.

This booklet was released with funding from the JFGE grants of the Environmental Restoration and Conservation Agency.

This pamphlet was funded by the JFGE grant program.

This seminar is held with funding from the JFGE grants of the Environmental Restoration and Conservation Agency of Japan in FY20XX.

This project (symposium) is funded by the JFGE grants of the Environmental Restoration and Conservation Agency.

- For activities under the LOVE BLUE grant

Please be sure to indicate that you have received the "JFGE Cooperative Project (LOVE BLUE Grant) of the Environmental Restoration and Conservation Agency of Japan".

Recipients of this grant may also be asked for their cooperation in publicizing the LOVE BLUE grant, including the use of "nobori" banners and horizontal banners, the participation in presentations, and drafting of exhibit materials for Fishing Festivals.

(4) THE JFGE TRADEMARK (KIKIN-CHAN MARK)

Kikin-chan, as illustrated below, is available from JFGE in the form of stickers and digital files.

The JFGE trademark (Kikin-chan mark) must be included in printed flyers and reports, as well as on websites created with grant funds.

A variety of digital file types are available. Please inform JFGE representatives of the file type you require.

(PDF/JPEG/illustrator, Japanese/English versions, color/monochrome, various combinations)

The stickers are available in the following types. Please be sure to affix them to all items purchased with grant funds.

(In cases where it would be difficult to affix a sticker, such as on items that will get wet, please use an oil-based pen, or the like, to write "Global Environment Fund" or "JFGE" on the item in question)

Text	Color (background)	Size
Japanese	Transparent (waterproof)	Small, medium, large
	White	Small, medium, large, extra large
English	Transparent (waterproof)	Small, medium, large
	White	Small, medium, large

Size Height x width
(cm)

Small: 1.6 x 1.6
Medium: 2.6 x 2.6
Large: 7.0 x 7.0
Extra large: 9.0 x 9.0



Kikin-chan mark

MARK OF THE JFGE COOPERATIVE PROJECT "LOVE BLUE GRANT"

Digital files of the LOVE BLUE trademark are available and will be sent to you by a JFGE representative.

(5) SECONDARY USE OF DELIVERABLES

What should you do in this case?



If you wish to use any deliverables created with grant funds after the conclusion of the grant please contact the Agency in advance.

In addition, with regard to the handling of deliverables, please clarify the ownership of copyrights and take care to avoid any disputes that may arise from their use.

(6) COMPLIANCE WITH LAWS AND REGULATIONS

Please ensure that your activities comply with all laws and regulations (in the case of overseas activities, this includes the laws and regulations of the country where the activities will take place). In addition, if you are going to engage in activities that require a permit, such as NGO registration in the country of activity, please obtain a permit. If a violation of laws and regulations is found, such as when a permit is required for an activity but not obtained, the grant will not be provided.

4. REQUEST FOR COOPERATION IN PUBLICIZING JFGE

JFGE conducts PR activities to introduce the Fund's projects and the activities of grant recipients and to promote public understanding of said projects. We kindly request the cooperation of grant recipient organizations in these publicity efforts.

(1) REQUEST FOR ACTIVE PUBLICITY OF GRANT ACTIVITIES

The wide-scale provision of information on activities funded through JFGE grants in various advertising media is deemed advantageous. Please actively work to disseminate information through your organization's website, Facebook, X (formerly Twitter), Instagram, etc. Please also state that the activities in question are funded by JFGE grants.

(2) USE OF THE JFGE BANNER

We would appreciate your cooperation in placing a web banner linking to the JFGE website on your organization's website, etc. (the digital files used for the web banner are available from JFGE, so please contact a JFGE representative to receive them.)



<link to: <https://www.erca.go.jp/jfge/index.html>>

■ Web banner for the JFGE website

- Size: 100px x 40px
- File name: JFGE_banner (white)

(3) REQUEST FOR CONTRIBUTION IN POSTING, LIKING AND FOLLOWING ON SOCIAL NETWORKING SERVICES

In order to further enhance our PR activities, we disseminate information on JFGE and other topics through various social networking services.

Please follow us and contribute by posting information about your organization's activities and events.

<X (formerly Twitter)>

Account name : 地球環境基金
Account ID : @ERCA_kikin
URL : https://x.com/ERCA_kikin



<Instagram>

Account name : 地球環境基金
Account ID : erca_kikin
URL : https://instagram.com/ERCA_kikin



<Facebook>

Account name : 地球環境基金 JFGE
Account ID : JFGE.erca.com
URL : <https://www.facebook.com/JFGE.erca.jp>



(4) INSTALLATION OF JFGE DONATION BOXES

JFGE is always accepting donations. We would appreciate your cooperation in setting up donation boxes and handing out leaflets at events and seminars hosted by your organization.

We also provide publicity goods and the like to those who support our publicity fundraising activities (for more information, please visit the JFGE website).



Small donation box
(Size: W:11cm x H:20cm)



Globe-shaped donation box
(Diameter 30cm)

(5) DISPLAYING OF BANNERS AT EXHIBITIONS, EVENTS, ETC.

JFGE “nobori” banners are loanable for display during grant activities or during exhibitions at events and the like. We encourage all grant recipients to use our banners.

Banner loan applications are accepted via the JFGE website.

Please access and fill out the application form via the following URL or 2D code.

<https://www.erca.go.jp/jfge/subsidy/grant/noborihataform/input.html>



(6) REQUEST FOR PUBLICITY IN MASS MEDIA, ETC.

If you are interviewed by the media, please inform them that your activities are funded by JFGE.

(7) REQUESTS FOR COOPERATION IN PROVIDING MATERIAL FOR PROMOTIONAL MATERIALS, ETC.



JFGE regularly publishes brochures and other promotional materials, such as the "JFGE Newsletter". We also have an official YouTube channel. We may ask you to participate in providing material for such promotional materials, and we would greatly appreciate your cooperation in this matter.

The JFGE Newsletter
Published once a year (December)

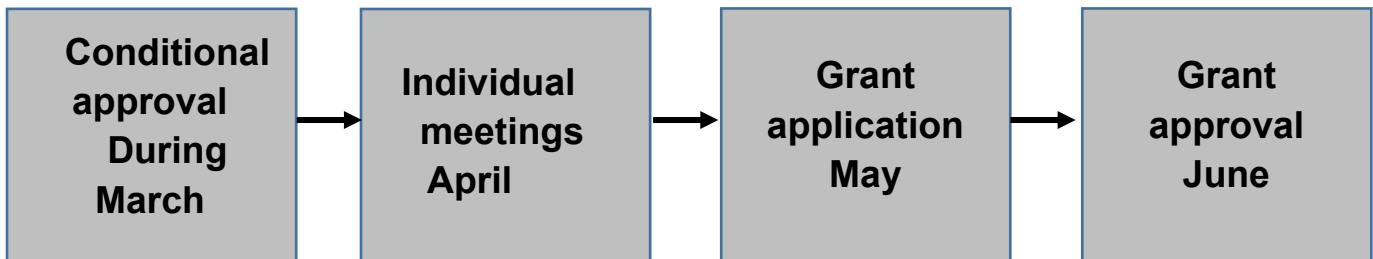
CHAPTER 2: FROM CONDITIONAL APPROVAL TO FINAL GRANT APPROVAL



1. PROCESS FROM CONDITIONAL APPROVAL TO FINAL APPROVAL

(1) PROCESS FROM CONDITIONAL APPROVAL TO FINAL APPROVAL

After the conditional approval of a JFGE grant is granted, the following process takes place to determine the actual activities and expenses to be covered by the grant.



Conditional approval: Based on the request forms, JFGE reviews and scrutinizes the amount of funds involved as well as the content of the planned activities, and issue a conditional grant approval. Please note that an application may be selected for a different grant program than the one applied for as a result of the examination process.

Individual meetings: Explanatory materials on the annual flow administrative procedures of JFGE grants are posted on the JFGE website. At this time, JFGE and the organization share the intentions underlying the goals to be achieved within the period of the grant activity.

Sharing of Goals and Guidance on Annual Grant Procedures

Guidance on the annual process and administrative procedures for the Global Environment Fund grant will be provided based on the materials published on the Global Environment Fund's website.

Grant application: Based on the individual meeting, applicants are asked to submit a new list of activities and expenses to be covered by the grant. If the grant application is incomplete or in some way questionable, JFGE may ask the applicant to revise it. The activities and expenditures described in the grant application are those eligible for the grant.

Grant approval: The notification of grant approval signifies the decision to provide a grant for one year based on the content of the grant application. Expenses incurred for activities conducted after April 1, even before the grant approval is finalized, are also eligible for funding.

2. ADVANCE PAYMENT BASED ON ESTIMATION (ONLY FOR SOME ORGANIZATIONS)

Some organizations are eligible for grants with "advance payment based on estimation".

Eligible organizations are those that meet both of the following conditions:

- ① The organization meets a certain level of administrative processing capacity and structure.
- ② There is a need within the organization to receive advance payment based on estimation.

Organizations eligible for advance payment based on estimation, are notified of this in the notification of conditional approval.

(1) UPPER LIMIT

The upper limit for advance payment is 50% of the grant amount pertaining to the grant and may vary depending on the organization.

Organizations may apply for their desired amount (in units of 10,000 yen).

(2) DISBURSEMENT PERIOD

The amount applied for in the request for advance payment based on estimation will be deposited at the end of June (after the JFGE grant approval has been made).

(3) PROCEDURE

- ① Organizations that wish to receive advance payment based on estimation, must first submit their grant application forms and register the bank account to which payments shall be made through the JFGE Grant Application System, and then complete the application procedures for advance payment based on estimation.
- ② Settlement of grants with advance payment based on estimation will be made through payment requests. Furthermore, organizations approved for grants with payment based on estimation must apply for payment on the occasion of the first grant payment request. If the amount requested in each payment request exceeds the payment amount based on estimation, the balance of the excess will be transferred.

(4) RETURN PROCEDURES

In the event that an organization that has received a grant with advance payment based on estimation is left with an excess of grant funds due to the cancellation of activities, etc., for which advance payment has been received, the organization will be required to return the remaining amount to JFGE, excluding any amount that has already been applied for in payment requests, in accordance with Article 17-2 of the JFGE Grant Policies and Procedures. After the amount to be returned has been determined, JFGE will issue an invoice, which must be processed by its due date.

3. JFGE GRANT APPLICATION PROCEDURES

(1) SUBMISSION DEADLINE

**APPLICATIONS MUST
ARRIVE NO LATER THAN MAY 13, 2025 (TUESDAY)**



(2) DOCUMENTS TO BE SUBMITTED

- ① JFGE grant application forms should be submitted through the JFGE Grant Application System.

Document name	New project	Continuing project	Remarks
① JFGE Grant Application Forms	○	○	System input
-Attachments: Part 2-6_Annual Activity Schedule	○	○	Prescribed forms are available in the system
-Attachments: "List of Members of the Board of Directors, Board of Officers, and Other Decision-Making Bodies of the Organization" for the new fiscal year	○	○	Format unspecified (Reference templates are available in the system.) Please include the following items: Name Position / Title Full-time / Part-time Paid / Unpaid
-Attachments: Articles of Incorporation or Bylaws of the Organization	○	○	Format unspecified
-Attachments: Legal compliance checklist (Category A projects only) (Attach documents showing approval from the government of the counterpart country, if necessary)	○	○	Prescribed forms are available in the system
② Registration of grant transfer account information	○	○	System input
-Attachments: Scan data of bankbook	○	○	Submit the page that includes furigana
③ Request for advance payment based on estimation	Only for organizations selected as eligible at the time of conditional approval that wish to receive advance payment		System input

(3) NOTES

- Applicants should prepare grant application forms after reviewing the details of their grant activities within the range of the conditionally approved grant amount.
- Applicants should use own funds to prepare an amount equivalent to approximately 20% of the total cost of the grant project.
- Prescribed forms are available for download on the My Page section of the JFGE Grant Application System

(4) OTHER DOCUMENTS TO BE SUBMITTED

• Registration of grant transfer account

① Payments from the Agency to recipient organizations will be made through direct bank transfer (wire transfer).

For transfers of grant funds, an account created in the name of the organization (e.g., an account that includes the name of the organization and its representative, for example) is required. Accounts created in the name of an individual that do not include the name of the organization cannot be used. However, if the recipient is acting as the agent for an overseas organization and their activities (Category B project), an account in the agent's personal name is acceptable as long as the account is dedicated for use in grant-related matters. Furthermore, the transfer branch code (branch number) must also be entered.

② The financial institution to which grant funds are to be transferred should be designated among the various types of banks available (city, regional or local banks, credit unions, credit associations, labor credit associations, and the like).

③ Submit a copy of your bankbook or the equivalent web page (the page that includes furigana) when registering the account for grant payment transfers.

• List of the members of the decision-making bodies for the new fiscal year (format unspecified, Reference templates are available)

Since the fiscal year has changed since the grant request was submitted, please submit the latest "list of members of the board of directors, board of officers, and other decision-making bodies of the organization". In the list of members, please be sure to categorize the officers of the organization as full-time/part-time and paid/unpaid together with name and job title.

For general incorporated associations, general incorporated foundations, and voluntary organizations (excluding B projects), approval of the grant is conditional upon meeting the requirements stated below.

Therefore, please confirm that the contents of the "List of Members of the Decision-Making Body for the New Fiscal Year" and the "Articles of Incorporation or Bylaws of the Organization" satisfy these requirements before submitting them.

〈General Incorporated Associations and General Incorporated Foundations〉

The organization must meet the requirements of a non-profit type corporation under the Corporation Tax Act.

〈Voluntary Organizations〉

The organization must have at least two directors and one auditor.

The articles of incorporation or equivalent regulations must stipulate the organization and authority of the decision-making bodies, such as the board of directors and auditors.

The articles of incorporation or equivalent regulations must define the authority of the auditor to audit the directors' execution of duties, the organization's financial status, and other related matters.

▪ Request for advance payment based on estimation (only for organizations selected as eligible at the time of conditional approval)

This should only be submitted by organizations that are eligible for partial advance payment based on estimation, and that wish to receive such payment. Please confirm the upper limit (a percentage of the conditional grant amount), which is stated in the notification of conditional approval. (Please enter "0" if you do not wish to utilize this method of payment.)

JFGE GRANT APPLICATION FORM FOR FY2026

To: President, Environmental Restoration and Conservation Agency of Japan

APPLICANT ORGANIZATION

Address		Agent: Address	
Corporate status		Agent: Corporate status	
Organization name		Agent: Organization name	
Name of representative		Agent: Name of representative	
Corporate number		Agent: Contact	

In accordance with the provisions of the Japan Fund for Global Environment Grant Policies and Procedures, we hereby submit our application for the JFGE Grant for our project, which we plan to carry out as described below.

APPLICATION DESCRIPTION

Grant program	
Project title	
Project category	
Type of activity	
Field of activity	
Fiscal years in which JFGE grants have been received	
Project period: Planned years	
Project period: Current year of the project	
Young Project Leader (PL) Development Program Name of candidate	

TOTAL COST OF GRANT PROJECT AND REQUESTED GRANT AMOUNT

Total cost of grant project (OWN CAPITAL + REQUESTED GRANT AMOUNT)	THOUSAND YEN (FOR ONE YEAR)
REQUESTED JFGE GRANT AMOUNT	THOUSAND YEN (FOR ONE YEAR) (Agent-related expenses for overseas organizations) thousand yen (for one year)

Points to keep in mind when preparing the application

[Corporate number]

Part 1-1 [Organization requesting grants]

• The corporate number will be displayed as previously entered on the JFGE grant request form.
(If you have acquired corporate status since the submission of the request form and have been assigned a new corporate number, please fill out this section now.)

• A corporate number is a 13-digit number designated for corporations by the Commissioner of the National Tax Agency based on the

Act on the Use of Numbers to Identify a Specific Individual in Administrative Procedures.

• If you do not know your organization's corporate number, please check the National Tax Agency's corporate number publication website.

(<https://www.houjin-bangou.nta.go.jp>)

• Only organizations that have obtained corporate status are required to provide a corporate number. Private organizations are not required to do so.

[Grant program]

Part 1-6 [Project title].

- The adopted grant program as stated on the notification of conditional approval will be displayed.
- Which year of the project period the plan is currently in will be displayed.

[Project title]

Part 1-6 [Project title].

- The project name will be displayed as previously entered on the JFGE grant request form.

*In case of overseas activities, please be sure to state the name of the country and region. (Not required for activities in Japan)

*Do not make any changes unless there are special reason to do so, such as when JFGE points out something that needs to be revised.

[Project category] [Type of activity] [Field of activity]

Part 1-6 [Project title].

- Will be displayed as entered on the JFGE grant request form.

Project category: A B C

Type of activity: a. Practical implementation; b. Provision and dissemination of knowledge;
c. Surveys and research; d. International conferences

Field of activity: a. Nature protection, conservation and restoration;

b. Forest conservation and tree/grass planting; c. Anti-desertification;

d. Environmental conservation-type agriculture; e. Climate change mitigation and adaptation; f. Building of a recycling-oriented society;

g. Air, water, and soil conservation h. Comprehensive environmental education i. Comprehensive environmental conservation projects;

j. Restoration projects; k. Other environmental conservation projects

[Total cost of grant project and requested grant amount]

- The total cost of the grant project automatically displays the budgeted amount for the current fiscal year for all grant activities, which is the requested grant amount recorded in Part 3-2 (Activity budget breakdown by activity), plus the amount of the applicant's own fund.
- In the case of overseas Category B projects, the requested grant amount displayed includes the agent's expenses.

[Adoption of the Young PL Development Program] *New applications are not being accepted.
Part 1-6 [Project title].

- For organizations that are continuing a project from the previous year (recipients of the 11th round of grants), the name of the candidate for the Young PL Development Program will be displayed in the "Young PL Development Program Candidate Name" column.

Part 2-1. Description of the activities for which the grant is requested

① Outline of activities

--

② Issues/problems to be solved

--

③ Strategies for this activity to resolve issues, and measures to address anticipated risks

--

④ Status of response based on points raised in the mid-term consultation

--

Points to keep in mind when preparing the application

[① Outline of activities]

- Information will be displayed as previously entered on the JFGE grant request form.
- Please provide a brief description of the overall picture of the grant activities.

[② Issues/problems to be solved]

- Information will be displayed as previously entered on the JFGE grant request form.
- Please provide specific details from an objective point of view so as to provide an understanding of the actual situation in the target area where the grant activity is to be carried out and the factors (problems) that have brought about such a situation. When applying for Capacity-Building Support Activity, please also describe the challenges or issues your organization faces regarding its activity base.

[③ Strategies for this activity to resolve issues, and measures to address anticipated risks]

- Information will be displayed as previously entered on the JFGE grant request form.
- Please explain why these activities are the best solution to the above-mentioned issues and problems. (Alternatively, please indicate how the target area or target population will be affected should the activities not be carried out.)
- Please provide specific reasons why there is a need for the activities in the target area or by the target population.
- If this project were to be unsuccessful, what do you think could be the reason?

Describe the anticipated external risks and the measures to deal with them in the course of the activities.

※For policy proposal activities, please consider where and how the proposals will be disseminated. Capacity-Building Activity Support by Grants, please describe your strategies and plans for Capacity-Building activity base.

[④ Status of response based on points raised in the mid-term consultation]

- Information will be displayed as previously entered on the JFGE grant request form. Please update the content to show the status of the response at the time of the grant application.
- Please indicate ① what advice or counsel you received, ② how you responded to it, and ③ in parentheses, the items described in the grant application that have been addressed with your response, if you were advised by the mid-term consultation or the following evaluation.
Example: Since the expert committee member advised us to strengthen the network among organizations, we reviewed the stakeholders taking part in our grant activities, and added a new partner organization. (Part 2-4, ⑦ External collaboration system)
 - If you received a priority improvement suggestion that you did not address, please provide a brief description of the priority improvement suggestion and the reason why it was not addressed.

PART 2-2. DESCRIPTION OF THE ACTIVITIES FOR WHICH THE GRANT IS REQUESTED

⑤ Overall goal and activity plans

(1) The desired state of the environment to be ultimately achieved by this grant activity (overall goal)

--

How close are you to achieving the overall goal?

--

(2) Desired results that will contribute to the realization of the overall goal (outcomes)

--

How are results measured?

--

Level of achievement of outcomes (performance values)

--

Changes from the outcomes of the previous year

--

(3) Direct activity goals (outputs) and specific measures (activity plans) to achieve the outcomes

Activity 1:

[First year]

Activity Plan	Output (goal)
What was achieved/not achieved (including output performance values)	

[Second year]

Activity Plan	Output (goal)
What was achieved/not achieved (including output performance values)	

[Third year]

Activity Plan	Output (goal)
---------------	---------------

Points to keep in mind when preparing the application

[(1) The desired state of the environment to be ultimately achieved by this grant activity (overall goal)]

- Information will be displayed as previously entered on the JFGE grant request form. Please base your application on the goals shared with JFGE in the individual meeting, etc.
- We ask that you provide specific details about what kind of changes you expect to see in the region or group that will ultimately be the target of your activities. If specific goals are not entered, reconsideration may be requested.
- Please choose words and phrases that will give as many people as possible a concrete image of the state you wish to achieve, as vague expressions, overly broad concepts, and catch phrases can be interpreted very differently by different people.

[(2) Desired results that will contribute to the realization of the overall goal (outcomes)]

- Information will be displayed as previously entered on the JFGE grant request form.
- Please base your application on the goals shared with JFGE in the individual meeting, etc.
- Please describe the state that you expect to have achieved by the conclusion of the activities funded by JFGE.
- Please describe indicators capable of objectively determining that the current status and problems have been improved, and that the outcomes have been achieved.

TERMS: Outcome: The end results or expected accomplishments of an activity.

- For organizations in the second or later year of a grant, if the desired results (outcomes) that will contribute to the realization of the overall goal have changed from the previous year, please be sure to indicate the "changes from the outcomes of the previous year".

[(3) Direct activity goals (outputs) and specific measures (activity plans) to achieve outcomes]

- Organizations in their first year of a grant:
 - ◆ The "activity plans" and "outputs" planned for the entire grant period will be displayed as previously entered on the JFGE grant request form.
 - ◆ Please base your application on matters you have shared with JFGE in the individual meeting, etc.
- Organizations in the second or later year of a grant:
 - ◆ The "activity plans" as well as "outputs" and "what was achieved/not achieved" included in the previous year's report on achievements and activities are displayed in the column for the previous year.
 - ◆ The information previously entered on the JFGE grant request form will be displayed under "activity plans" and "outputs" for the current year, but please revise and submit your application based on the situation at the time of application.
 - ◆ The information previously entered on the JFGE grant request form will be displayed under "activity plan" and "outputs" for the following (and subsequent) years, but please revise and submit your application based on the situation at the time of application.

○ Outputs

- Please describe the direct results produced by your activities.
- Please describe indicators that allow us to judge from an objective point of view that the outputs have been achieved.

TERMS: Output: The quantity of deliverables or business directly generated through the implementation of activities.

TERMS: Indicator: A standard by which the achievement of outputs can be objectively measured.

○ Activity plans

- Please describe the specific activities (means) to be implemented in your activity plans.
- Please provide specific details on the target population, target area, timing, and content of each activity.
- Please describe in an organized manner which activities lead to which "outputs".
- Please revise your plans if the need to do so is pointed out during the individual meeting.

*If you are able to provide a logic model, please upload it in the "Other Related Materials" section of the JFGE Grant Application System as reference material (optional submission, format unspecified).

PART 2-3. DESCRIPTION OF THE ACTIVITIES FOR WHICH THE GRANT IS REQUESTED

Please select the Sustainable Development Goals (SDGs) that are relevant to your activities.

*The types and number of goals selected are not part of the requirements for passing the examination (and do not affect your chances of being accepted for a grant).

- | | | | | | |
|--------------------------|---|--|--------------------------|--|---|
| <input type="checkbox"/> |  | No Poverty | <input type="checkbox"/> |  | Zero hunger |
| <input type="checkbox"/> |  | Good Health and well-being | <input type="checkbox"/> |  | Quality education |
| <input type="checkbox"/> |  | Gender equality | <input type="checkbox"/> |  | Clean water and sanitation |
| <input type="checkbox"/> |  | Affordable and clean energy | <input type="checkbox"/> |  | Decent work and economic growth |
| <input type="checkbox"/> |  | Industry, innovation and infrastructure | <input type="checkbox"/> |  | Reduced inequalities |
| <input type="checkbox"/> |  | Sustainable cities and communities | <input type="checkbox"/> |  | Responsible consumption and production |
| <input type="checkbox"/> |  | Climate action | <input type="checkbox"/> |  | Life below water |
| <input type="checkbox"/> |  | Life on land | <input type="checkbox"/> |  | Peace, justice and strong institutions |
| <input type="checkbox"/> |  | Partnerships for the goals | | | |

Of the 169 targets of the SDGs, please describe the target(s) you would particularly like to achieve through these activities.

*Please refer to the list of 169 targets of the SDGs

(https://www.erca.go.jp/jfge/subsidy/application/download/2021_jyosei_mokuhyo.pdf)

Points to keep in mind when preparing the application

[Goals and targets of the SDGs (Sustainable Development Goals) that are relevant to your activities]

- The same information will be displayed as previously entered on the JFGE grant request form.
- Please select at least two each of the SDGs and targets related to your activities.
- For LOVE BLUE grants, please select at least one of each.

PART 2-4. DESCRIPTION OF THE ACTIVITIES FOR WHICH THE GRANT IS REQUESTED

⑥ Sustainability of activities and results, independence of the organization (prospects and plans after the conclusion of the grant)

⑦ External collaboration system (stakeholders who can realistically be expected to cooperate in order to advance the activities)

⑧ Concurrent applications for subsidies and grants, organizational evaluation results and awards.

PART 2-5. DESCRIPTION OF THE ACTIVITIES FOR WHICH THE GRANT IS REQUESTED

⑨ Activity implementation schedule, total cost of grant project

First year

Second year

Third year

Points to keep in mind when preparing the application

[⑥ Sustainability of activities and results, independence of the organization]

- Information will be displayed as previously entered on the JFGE grant request form. Please revise and submit your application based on the situation at the time of grant application.
- Please provide specific goals for developing or sustaining the effects of the activities after the conclusion of the JFGE grant period.
- Please provide information on the prospects for funding and human resource development for the continuation and development of activities after the conclusion of the grant period.
- Please describe the positive and negative impacts of the activities.
- Please also describe the challenges to sustaining the activities.

*In the case of activities with a view to commercialization, please describe the creation and expansion of demand, sales strategies, etc.

[⑦ External collaboration system]

- Information will be displayed as previously entered on the JFGE grant request form. Please revise and submit your application based on the situation at the time of grant application.
- Please indicate the status of collaboration with relevant organizations with which you are currently collaborating (or plan to collaborate with).

Please describe the situation in detail, e.g., in place, set up requested, being discussed, in coordination, or about to be discussed.

(Ex.)

- _____ Union (in place)
 - _____ School (to be discussed)
 - _____ University (being discussed)
- Please list separately those organizations with which you already have a collaboration system in place and those with which you would like to collaborate in the future.

*If you are able to provide a stakeholder map (stakeholder correlation chart), please upload it in the "Other Related Materials" section of the JFGE Grant Application System as reference material (optional submission, format unspecified).

[⑧ Status of Concurrent Applications for Subsidies/Grants, Organizational Evaluations, and Awards]

If you are applying for subsidies or grants other than the Global Environment Fund, please provide the details. If your organization has undergone any external evaluations, please describe them.

- Please list any awards received in the past ten years related to the proposed activities.

Example: ○○ Award (Year ○○)

PART 2-5. DESCRIPTION OF THE ACTIVITIES FOR WHICH THE GRANT IS REQUESTED

⑨ Activity implementation schedule (1st year to 3rd year)

Note: If the activities pertaining to the requested grant span multiple years, please provide a multi-year implementation schedule.

			First year												Second year												Third year															
Activities			4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3				
Activity 1	1																																									
	2																																									
	3																																									
	4																																									
	5																																									
Activity 2	1																																									
	2																																									
	3																																									
	4																																									
	5																																									
Activity 3	1																																									
	2																																									
	3																																									
	4																																									
	5																																									

PART 2-6. DESCRIPTION OF THE ACTIVITIES FOR WHICH THE GRANT IS REQUESTED

Reference number: _____
 Organization Name: _____
 Date of submission: _____

⑨ Activity implementation schedule (FY2025)

Please enter the activity plans as described in the JFGE grant application forms.

	5			6			7			8			9			10			11			12			1			2			3				
	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early		
Activity 1 Field surveys of coral and the habitats of organisms that cause feeding damage, etc., along the coast of _____ - 3 surveys				Determination of survey area			Survey	Summary of survey results		Survey	Summary of survey results		Survey	Summary of survey results																					
Study sessions on the extermination of organisms that cause feeding damage - 4 sessions													Confirmation of lecturer schedules			Taking of applications begins			Study session	Study session	Study session	Study session	Review												
Activity 2 Coral conservation awareness seminars - 5 seminars	Taking of applications begins	Seminar	Review	Taking of applications begins			Seminar	Review	Taking of applications begins	Seminar	Review	Taking of applications begins	Seminar	Review	Taking of applications begins																				
Activity 3 Visits to relevant external organizations to make proposals for future collaboration - 3 visits																Drafting of proposals									Finalization of proposals			Proposal			Proposal			Proposal	Review
Report on the situation to the relevant organizations - 1 report																																		Report	

Please describe in detail the schedule for the current fiscal year as described in Part 2-5 of the JFGE grant application form.

When revising the schedule in the future, **please enter the implementation schedule as of the date of submission.**

Even if the schedule is undecided, please state approximate time frames for the activities, and refrain from stating a rough schedule, such as "to be carried out over the course of the year".

Divide months into three parts and fill in the corresponding cells for the early, mid, and late parts of each month.

Special remarks

Note: Please provide a one-year implementation schedule from April 2026 to March 2027.

PART 3-1. ACTIVITY BUDGET BREAKDOWN BY EXPENSE

	Category	Amount (thousand yen)		Details
Income	JFGE grants funds			
	Own capital (Membership fees, other grants, etc.)			
	Total			
Expenditure	Category	JFGE grant	Own capital	Total cost of grant project
		thousand yen	thousand yen	thousand yen
	① Wages			
	② Honorariums			
	③ Travel expenses			
	④ Materials and supplies			
	⑤ Rental fees/services			
	⑥ Administrative expenses			
	Total			

PART 3-2. ACTIVITY BUDGET BREAKDOWN BY EXPENSE

Activity 1				
Category	Breakdown	JFGE grant funds (thousand yen)	Own capital (thousand yen)	Total (thousand yen)
① Wages				
② Honorariums				
③ Travel expenses				
④ Materials and supplies				
⑤ Rental fees/services				
⑥ Administrative expenses				
Subtotal				

Activity evaluation, etc.				
Category	Breakdown	JFGE grant funds (thousand yen)	Own capital (thousand yen)	Total (thousand yen)
② Honorariums				
② Honorariums				
③ Travel expenses				
③ Travel expenses				
Subtotal				
Total				

Points to keep in mind when preparing the application

[Activity budget breakdown by expense/activity budget breakdown by activity]

- Information will be displayed as previously entered on the JFGE grant request form. Please adjust your application's total amount to fall within the conditionally approved grant amount.
- Please refer to pages 41-96 for the maximum unit price for each expense item.
- The payment of JFGE grants is subject to a strict examination process. Any expenses that cannot be justifiably allocated to the grants or that are not covered by the grants must be covered by the applicant's own funds. Please ensure that you have secured your own capital amounting to approximately 20% of the total cost (including expected amounts) of the project activities (it is not possible to apply with zero funds). Please note that this is not 20% of the grant amount.
- Please record only the expenses attribute to the current fiscal year, even if the activities span multiple fiscal years.
- Please record the honorarium for lecturers and authors of manuscripts under ② Honorariums, regardless of whether the payment is to an individual, a group, or a corporation (their affiliation).
- Please note that administrative expenses are capped at 10% of the total expense categories ① through ⑤.
- If payments are made overseas, please convert the related expenses into yen using the appropriate exchange rate.
- In the breakdown of expenses, please be specific about the number of persons, quantity, frequency, unit price, etc., related to each expense, as expenses for which the details are unclear will be judged as improper.
- When recording expenses for Capacity-Building activity, please include the keyword "[Capacity-Building activity base]" to clearly indicate that the expenditure is related to strengthening the activity base.
- Amounts should be in thousands of yen and rounded down to the nearest thousand.
- If your project has received a subsidy or grant from the government or another national organization, said project will not be eligible for JFGE grants. (If you are in the process of applying to the government or another national organization, please enter the name of the specific grant, etc., you are applying for in the breakdown, and write "(application in progress)").
- Please do not include expenses related to activities in the "Activity evaluation, etc." section. Instead, add up the following expenses.

PART 3-3. BUDGET BREAKDOWN OF AGENT-RELATED EXPENSES

Category	Breakdown	JFGE grant funds (thousand yen)	Own capital (thousand yen)	Total (thousand yen)
① Wages				
② Honorariums				
④ Materials and supplies				
⑤ Rental fees/services				
				1
				1
⑥ Administrative expenses				
				1
Total agent-related				1

Points to keep in mind when preparing the application

[Budget breakdown of agent-related expenses]

The person acting as an agent shall perform the following duties and shall be responsible for expenses incurred in doing so.

- i. Wages for labor related to on-site guidance and the preparation of various application and reporting documents in Japanese (*)
- ii. One-time travel expenses required to carry out on-site guidance and progress management
- iii. Travel expenses required for participation in JFGE-related events.
- iv. Communication and postage fees related to correspondence with in-field personnel and JFGE (including remittance fees)

*The upper wage limit shall be 360,000 yen per year.

- Payment for labor should be recorded under ① Wages if the agent is an individual, or as a consignment contract under ⑤ Rental/service expenses if the agent is an organization.
- The grant amount pertaining to the application is the total of the organization's activity expenses and agent-related expenses.
- "Activity budget breakdown by expense" (Part 3-1) includes agent-related expenses.

4. IN THE EVENT OF CHANGES TO THE CONTENTS OF A GRANT APPLICATION

(1) Procedures for changing details of the JFGE grant application

What should you do in this case?

- ① If you wish to change activity plans after the grant approval has been made, please consult with JFGE representatives as soon as possible concerning the reasons and details of the changes you wish to make in advance, regardless of whether said changes are of a minor or major nature.

Furthermore, if it becomes likely, based on the status of your activities, that you will not use the full amount of the approved grant, you must complete the procedures to request a reduction. If you do not carry out the reduction procedures and a large unspent balance remains (defined as 20% or more of the approved amount, or an unspent balance of 1,000,000 yen or more), you will be required to submit a written explanation. In addition, for organizations that continue their grant-supported activities, the approved grant amount for the following fiscal year may be reduced.

- ② In addition, if the following two conditions apply, prior approval from the Agency President is required by submitting an "Application Form for Approval of Changes in Grant Activity Plans".

Condition 1: The amount pertaining to the change exceeds 30% of the approved grant amount for the categories (① Wages – ⑤ Rental and Service Fees).

Condition 2: The amount pertaining to the change will be 200,000 yen or more from the approved grant amount for the categories (① Wages – ⑤ Rental and Service Fees)

As a general rule, changes to the **plans** may be made only once during the fiscal year.

In addition, if a request for grant payment is made even though the expense item in question is "0" in the notification of grant approval, the plan must be changed regardless of the amount of the expense.

Submission Deadline: Must arrive no later than December 15, 2026 (Wednesday)

Please submit your application as soon as possible, as it may affect the second payment request.

- ③ Any unauthorized changes to the content of the activities, etc., will be excluded from the scope of the grants, regardless of the reason behind the change. If the grant has already been paid by JFGE, the grant approval may be revoked in whole or in part, and the organization may be required to return the grant. Furthermore, for expenses newly added as part of a changed plan, the date on the receipts must be a date after the plan was changed.
- ④ For administrative expenses, the "cumulative amount" of "other expense items" in the application for approval of changes shall not exceed 10%.

Please refer to the following examples to determine when **it is necessary to submit an "Application Form for Approval of Changes in Grant Activity Plans."**

- ① Change amount ÷ original amount ≤ 30% : No submission required
- ② Change amount ÷ original amount >30% and change amount ≥ 200,000 yen: submission required
- ③ Change amount ÷ original amount > 30% and change amount < 200,000 yen: No submission required
Submission required (payment requests cannot be made without making changes to the plan).

For details, please refer to the "Manual on the Application Form for Approval of Changes in Grant Activity Plans (Notification of Intent)".

(https://www.erca.go.jp/jfge/subsidy/grant/pdf/keikaku_henkou_manual.pdf)

(2) Other change procedures

What should you do in this case?

In addition to the items listed in the "Application Form for Approval of Changes in Grant Activity Plans" (description of grant activities, expenses covered by the grant, and grant amount), please be sure to update the registration information in the JFGE Grant Application System if there are any changes in the organization's address, the name of the representative, grant transfer account, address of the agent, or the organization name.

For details, please refer to the. (<https://www.erca.go.jp/jfge/subsidy/grant/flow.html>)

CHAPTER 3: APPLYING FOR A GRANT



1. PAYMENT REQUESTS (GRANT DISBURSEMENT)

(1) What is a payment request?

To receive payment of a grant, the organization must apply for the grant using a Grant Application Form. JFGE will review the application documents and, if there are no deficiencies, the amount requested for payment will be transferred to the bank account designated by the organization on the date specified by JFGE. Please pay attention to the following points in order to prepare the application form correctly.

① JFGE grants do not support those listed below .

(1) Wages for Representative and Auditors

(2) Donations, relief money, and gifts, etc., given to individuals or organizations

(3) Expenses related to food and beverages "Except in cases that is essential for the activity (e.g., beverages for heatstroke prevention)."

② Payment of grants is by reimbursement based on receipts or bank transfer statements. However, if the organization has certain administrative processing capabilities and systems in place, and there is a need to make payments based on estimations received by the organization, it is possible to request payment based on such estimation, for up to 50% of the grant amount . Eligible organizations will be contacted to this effect at the time of notification of conditional approval. Organizations approved for grants with payment based on estimation must apply for payment on the occasion of the first grant payment request. If the amount spent during the year is less than the amount paid based on the estimation, the remainder shall be refunded to ERCA (JFGE) . JFGE grant payments are limited to activities ending between April 1, 2026, and March 31, 2027, covering expenses with receipts or bank transfer details that are dated to confirm that payment was completed within the same period.

(*In order to ensure smooth accounting procedures for both the organization and JFGE, organizations are requested to complete all procedures related to the activities to be subsidized by late March 2026.)

③ The subsidized activities cannot be receiving other government subsidies, grants, etc. Although it is possible to receive subsidies from other companies for the same activity, please be very careful not to apply twice for the same expense.

④ Expenses incurred as a result of the implementation of the subsidized activities must be entered in a ledger book that is separated from other activities, and the receipts and account transfer statements obtained must be kept in an organized manner. Please submit these supporting documents attached to the designated document backing sheet with the Grant Application Form by the pre-determined deadline for payment requests.

⑤ JFGE grants are subject to "Proper budget execution of the grant"(Law No.179, 27 Aug 1955), and therefore require strict inspection to ensure that the documents submitted for payment are for items

covered by the grant, and that these documents clarify the date, payment details, payee, amount, and basis for calculation, etc.

(2) Receipts and Documentation on Proofs

When applying for a grant, the applicant is required to submit receipts and bank transfer statements, but in order for the relevant expenses to be eligible for the grant, the receipts or bank transfer statements (hereinafter referred to as "receipts, etc.") must meet the following requirements

(1) Receipts, etc. to be affixed to the document backing sheet

Receipts, etc. must specify i) the amount with currency unit, ii) details, iii) date, iv) name of payee, v) name of issuer, vi) and address, and be marked as vii) "Receipt (Proof)", and any revision of the amount will be void. A seal is not mandatory, but please obtain a receipt that clearly identifies the issuer. (See p. 40)

A bank transfer statement may be substituted for a receipt, but if multiple expenses are transferred to a single account at one time, a breakdown should be added to the document backing sheet.

Receipts

What should you do in this case?

- Amount

When entering the amount, please enter the total amount on the receipt as the receipt amount. However, please enter only the amount related to the grant activity in the "Requested amount" column of the Detailed Statement of Documents.

- Date

The payment date is the date on which the organization actually made the expenditure. Therefore, if there is a reimbursement payment, the date of the reimbursement payment receipt will be the payment date.

Definition of payment date

Payment currency	Payer	Cash payment (including bank transfer)	Credit card payment
Yen	Organization	Date of cash payment	Date of credit card use
	Individual	Date of reimbursement payment receipt	

Definition of rate effective date

Payment currency	Payer	Cash payment (including bank transfer)	Credit card payment
Foreign currency	Organization	Date of cash payment	Date of credit card use
	Individual		

*If a credit card transaction is charged in Japanese yen, please use the amount shown in Japanese yen. (For "Rate," select "Japan: yen.")

Additionally, for payments made in foreign currencies, please use the exchange rate indicated on the foreign-currency receipt (see page 42).

- Payee name

Please use the official name of your organization. However, an abbreviation is acceptable if the abbreviation is specified in the Articles of Incorporation or General Terms and Conditions, etc.

(2) Attaching and organizing receipts, etc.

Please use a sheet of backing paper for each documentation on proof, attach the receipt, fill in the required information in the space provided, and submit a copy of the receipt (the original documentation on proof must be kept at your organization's office for seven years).

Receipts that are too large to fit on the backing paper (A4 size) should be attached as a separate sheet, or a reduced size copy should be made provided that the details can be discerned.

Note that if the payments were made on the same day, multiple receipts or bank transfer statements with the same details can be attached to a single documentation on proof for a combined payment request.

(iii) Receipt of reimbursement payment

What should you do in this case?

If the receipt is not addressed to the organization's name or is not addressed to the organization, please attach a separate "Receipt of reimbursement payment" that certifies payment from the organization to the payee.

Sample

Receipt of Reimbursement Payment

Date: _____

Addressee: XXX NPO

Amount: 3,300 yen

Details

Recipient: Moto Kankyo Seal

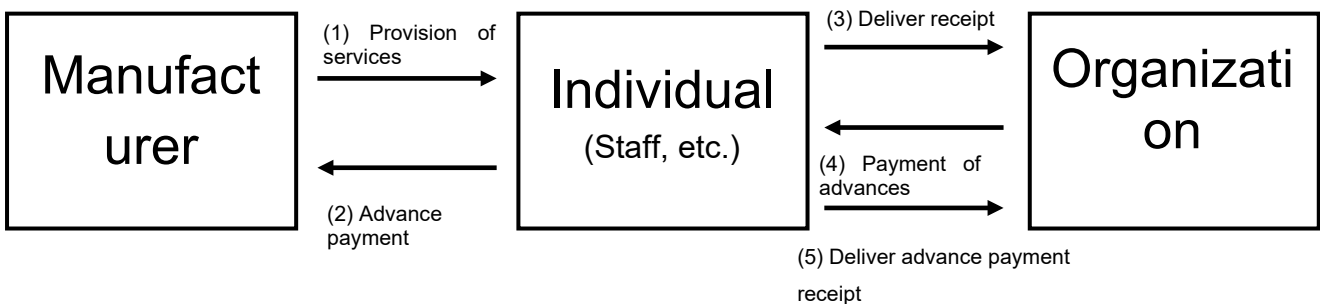
Address: XX City, XX Prefecture

If the receipt is addressed to an individual instead of the name of the organization, it will be assumed that the travel and accommodation expenses were on behalf of the organization's staff, etc. In such cases, a Receipt of Reimbursement Payment should be issued to clarify that the advance amount was paid by the organization to the individual.

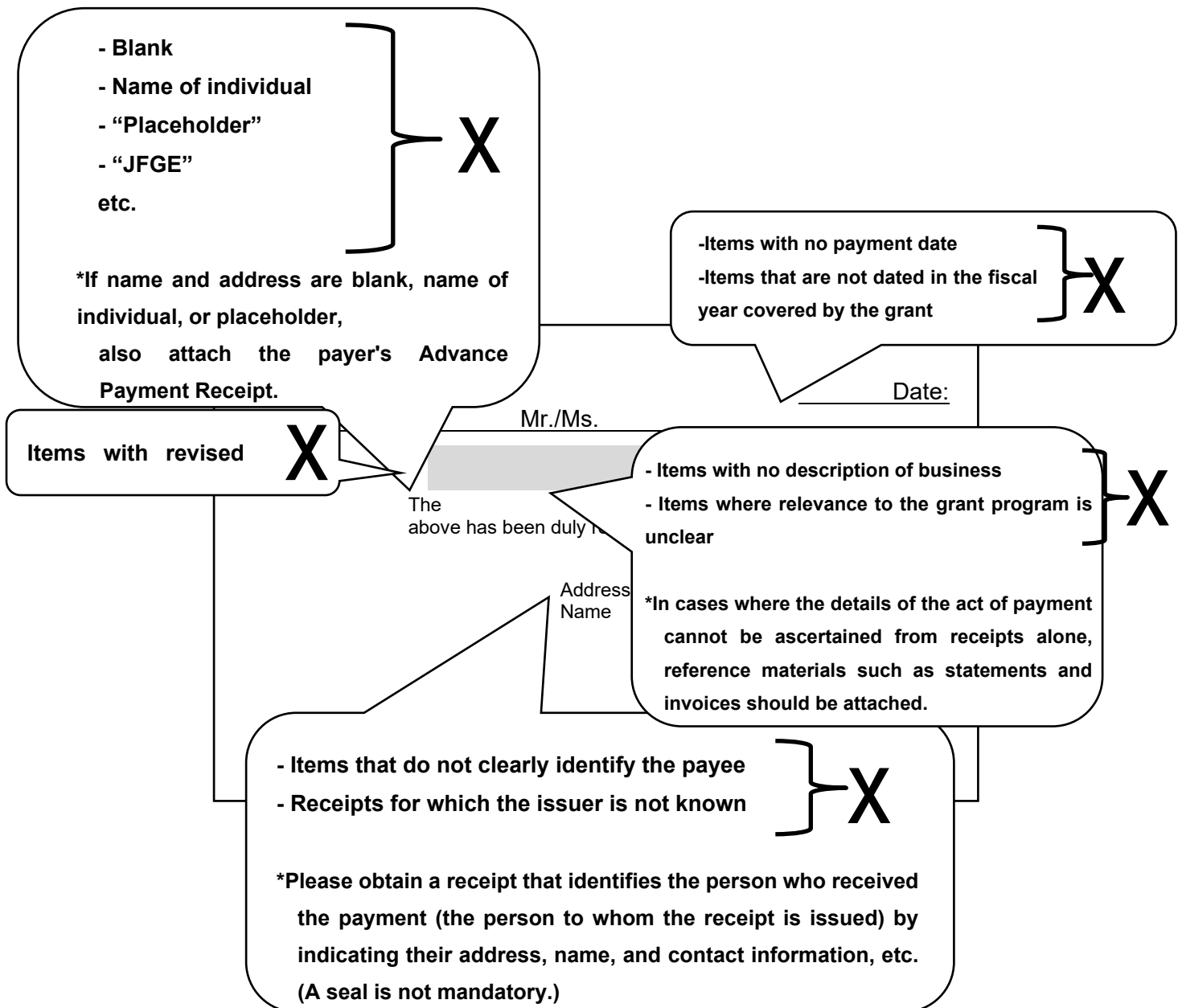
You may enter the total expenses on the Receipt of Reimbursement Payment. There is no need to prepare the Receipt of Reimbursement Payment for each travel expense item or each accommodation expense item.

How to handle advance payment receipts

When an individual pays for a service or other purchase that should have been paid by the organization, an advance payment receipt is required to clarify that the payment was made by the organization, since the name on the receipt issued by the vendor will be in the name of the individual.



RECEIPTS NOT ELIGIBLE FOR PAYMENT REQUESTS



Please note that any questionable items may be excluded from the grant upon review.

(3) Points to keep in mind when making a payment request

(1) Units for recording

The amount of the payment request shall be in units of one thousand yen, rounded down to the nearest hundred yen for each expense item. In calculating actual expenses, such as amount, unit price, time, etc., fractions after the decimal point shall be rounded down to the nearest whole number in accordance with applicable laws and regulations.

(2) Provisions regarding maximum payment

Even when expenditures exceed the maximum unit price by expense category (pages 43-99), payment from JFGE is limited to the maximum unit price.

When paying rewards, etc., overseas, please compare and consider the Gross Domestic Product (GDP), etc., making sure that the amount of rewards, etc., does not significantly exceed the locally accepted amount, and attach documentation of the basis for the unit price of rewards, etc.

(3) Provisions regarding the appropriation of expenses between items

If, during the payment request, there is a change in the amount of each expense item that exceeds 30% of the determined grant amount and 200,000 yen, this will be considered a change in the details of the grant application (change in the details of activities as stipulated in Article 9 of the Grant Guidelines) and will require prior approval from the President of JFGE using the Application Form for Approval of Changes in Grant Activity Plan (Form 7-1).

(4) When there is a remaining balance after execution

If there is a balance of more than 20% of the determined grant amount or more than 1,000,000 yen, please explain the reason in the report on achievements & activities.

(5) Management of ledger and documents

Please record the income and expenditure generated by the activities targeted by the grant (example of ledger format: page 118). In addition, all ledgers, receipts and vouchers, and bank books must be kept for seven years after the grant activity is completed and the grant recipient receives a "Notice of Determined Grant Amount" from JFGE. Furthermore, the "Acquired Property/Residual Property Control Ledger" (page 115) for movable property such as machinery and equipment with an acquisition price or increase in utility value exceeding 500,000 yen must also be prepared and maintained.

(6) Payment for grant activities

The activities targeted by the grant are basically the projects sponsored by the organization. If you are allocating expenses for co-sponsored, cooperative, or sponsored projects (e.g., gratuities, travel expenses, venue expenses, printing expenses, etc.), please submit a statement of reasons indicating the method of prorating the expenses.

(7) Cancellation fee

What should you do in this case?

In principle, cancellation fees are not covered by the grant if the cancellation is made for items that require advance reservations, such as airline tickets and venue fees. However, if there is a clear and compelling reason for the project, it may be exceptionally eligible for a grant.

2 ACCOUNTING FOR FOREIGN CURRENCY IN OVERSEAS ACTIVITIES, etc.

(1) Accounting

For overseas grant activities, it is the responsibility of the organization or its representative to make sure that all necessary information is written in Japanese on receipts and other documents written in the language of the respective activity region. Please do not write the Japanese translation on the original receipts, etc. Instead, supplement the Japanese translation on photocopies of receipts, etc.

(2) Obtaining receipts overseas

For activities in countries or regions where it is not customary to issue receipts, we request that the organization or its representative bring the receipt form to the activity site in advance and obtain it at the time of expenditure. (Signature is acceptable for foreign nationals)

(Reference) Receipt Date:
To:
Amount: XXX USD
IN PAYMENT OF XXXX Address: XXX Name: XXX

(3) Foreign currency receipt conversion rate

The rate at which foreign currency receipts, etc., are converted into Japanese yen is automatically calculated into yen using the rate specified by the JFGE after input into the application system. If you used a credit card and the debit was in Japanese yen, please apply the amount in Japanese yen.

Applicable rates will be posted on the JFGE Grant Application System after the reference date, but if you would like to know the rates for a country not listed, please contact JFGE for details.

Date of receipt, etc.	Applicable rate reference date
Wednesday, April 1, 2026 to Tuesday, June 30, 2026	Wednesday, April 15, 2026
Wednesday, July 1, 2026 to Wednesday, September 30, 2026	Wednesday, July 15, 2026
Thursday, October 1, 2026 to Thursday, December 31, 2025	Thursday, October 15, 2026
Friday, January 1, 2027 to Wednesday March 31, 2027	Friday, January 15, 2027

3 CLASSIFICATION OF EXPENSES TARGETED BY GRANT, MAXIMUM UNIT PRICE BY EXPENSE ITEM, AND EXAMPLES OF ENTRIES IN VOUCHERS

	No.	Item	Page
① Wages	A	Wages of Full time-staff and other part-time workers related to the grant activities	45
	B	project agent administrative expenses (individual)	45
② Honorariums	A	Honorariums to lecturers, experts, etc.	50
	B	Honorariums to unpaid part-time officials	50
	C	Honorariums for writing manuscripts	50
	D	Honorariums to unpaid part-time officials for writing manuscripts	50
③ Travel expenses	A	Rail and Bus fare (when the fare for one section is 2,001 yen or more)	54
	B	when the charge for one section is 2,000 yen or less)	54
	C	Airfare	55
	D	Boat fare (2nd class cabin)	56
	E	Taxi fare (if unavoidable)	56
	F	Expressway tolls, road tolls (cash)	56
	G	Expressway fees (ETC use)	56
	H	Accommodation expenses	57
	I	Accommodation expenses (multiple occupancy)	57
	J	Accommodation expenses (paid through a travel agency)	57
	K	Accommodation expenses (package use)	57
	L	Airport fees	60
	M	Visas and vaccinations, Passport issuance expenses (up to 5 years)	60
	N	Travel insurance	60
	O	Vehicle parking fees	60
	P	Vehicle rental fee (car rental)	61
	Q	Special vehicles (heavy-duty trucks, etc.)	61
	R	Payment for hiring a driver	61
	S	Cost of fuel (include EV Charge)	62
	T	Cost of fuel for frequent use of the same private vehicle	62
④ Materials and supplies	A	Cost of purchasing equipment, materials, and supplies	74
	B	Cost of purchasing books and DVDs	74
	C	Cost of fuel (chainsaw oil, etc.)	74
	D	Cost for essential food and beverages	74

⑤ Rental/service expen	A	Rental fees for venues, etc.	79
	B	Fees for participation in seminars,	79
	C	Consecutive interpretation	80
	D	Simultaneous interpretation	80
	E	Translation	80
	F	Binding and printing costs (Reports, posters, etc.)	82
	G	Volunteer insurance fee (for activity period onl y)	82
	H	Shipping of materials and equipment, materials related to meetings and events, etc.	83
	I	Equipment rental fees (paid after the fact) - Online conference system usage fees	83
	J	Procurement and other outsourcing expenses	84
	K	Website and homepage construction and updating costs	84
	L	Building construction costs, building expenses, and equipment installation expenses, etc.	84
⑥ Administrative expenses	A to D	Administrative expenses for activities targeted by the grant (expenses for consumable stationery, photocopying, film, development, etc.) Communication expenses (Internet), phone and fax service charges, postal charges, bank transfer charges, etc.	97
Strengthening the Activity Base (Capacity-Building)	—	Costs necessary for strengthening the organizational structure for grant-related activities	98

① Wages

No.	Expense details	Documents to be submitted	Maximum wage
A	*Wages of Full time-staff and other part-time workers related to the grant activities	<p>- Receipts, wage and salary management records (documents that can confirm the workdays, office hours, number of hours worked excluding breaks, nature of work (duties), and supervisor of work)</p> <p>“ Please note that the forms differ for full-time and part-time staff.”</p>	<p><u>Regardless of the staff type, the total amount under the grant-eligible expense category ‘(1) Wages’ must be within 40% of the approved grant amount. (For organizations selected for strategic projects, the limit is within 50%.)</u></p> <p>Strictly adhere so as not to significantly exceed the locally accepted amount.</p>
B	project agent administrative expenses (individual)		<p><u>The cumulative annual limit is 360,000 yen for the administrative expenses</u></p>

Note: The upper limit for each wage is the maximum that can be requested under the grant.

If the minimum wage hourly rate set by each prefecture exceeds the maximum grant amount, we ask that you comply with the Labor Standards Act and the Minimum Wage Act by using your own funds to cover the difference.

Notes:

Wages (A-B)

- Wages for the organization's representative and auditor are not covered by the grants.
- In principle, payment of wages to part-time workers engaged in the activities targeted by the grant described in the "Confirmation of the Implementation Structure and Contact Information for the JFGE Grant Activities" shall be made by bank transfer. However, for wages paid overseas to local workers, bank transfers shall be recommended. (Bank transfer fees can be requested under ⑥ Administrative expenses.)
- If the payee is the organization to which the payment is to be made, the payment should be recorded as service expenses, and therefore, should be recorded in ⑤ Rental/service expenses.
- Receipts will be accepted only when it is unavoidable to hand-deliver cash to those who are not listed in the activity implementation structure.
- Please state work duties in specific terms in the record for the administration of wages . (Paperwork, document filling, and other activities that may or may not be considered activities targeted by the grant shall be excluded.)
- If the business is only travel, payment will not be applicable.
- Bonuses and lump-sum payments are not eligible for payment.
- Wages paid by the end of March are also eligible as wages for March.
- The maximum amount is before the deduction of tax withheld at source.
- Applications may be submitted based on the gross salary amount before deductions such as social insurance premiums Employee benefit costs are not covered.
- We ask that you comply with labor-related laws and regulations, including guidelines on minimum wage and monthly payment of wages.

- When paying wages overseas, strict attention should be paid so that the amount of wages does not significantly exceed the locally accepted amount, comparing and considering GDP and other factors. At that time, we may also confirm the basis for the unit price and request the submission of supporting documents.

Category B project agent administrative expenses (individual) (B)

- The annual cumulative amount of the Category B project agent administrative expenses (individual) is 360,000 yen, regardless of the determined grant amount.

Example of Documentation on Proofs

Receipt No. ①-1

Reference number: Organization name: 2nd payment request

Receipt number	(1) Wages 1	Date of payment	08/31	Activity No.	3
Details - Description	Wages for part-time staff for August				
Receipt amount	64,000 yen		Amount requested	64,000 yen	
Payee - Remarks	Chikyu Hanako				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

***The work schedule (ledger for management of part-time wages) is attached separately.**

Account Statement xxx Bank

Date		Store No.		Details of transaction	
XX0831		0101234		Bank transfer	
Receipt No.	Bank No.	Branch No.	Account No.		
0123		0123	*****		
Time	Bank transfer charge	Transaction amount			
14:20	420 yen	64,000 yen			
		Balance			
		* * *			
Change					
		* * *			

Payee
 XX Bank XX Branch, Ordinary Account 0123456
 Ms. Hanako Chikyu
 Client
 MARUHOSHI KYOKAI NPO

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
Have you attached documents describing work performance and details, such as a wage management ledger?	<input type="radio"/>
Are full-time employees other than young project leaders eligible to receive wages?	<input type="radio"/>

*Cash payment

Name of organization must be stated.

XXX Association

Receipt

The date of payment must be indicated.

August 31, XXXX

64,000 yen

The above has been duly received as a shipping and pre-event preparation and part-time work fee for August 3, 4, 7, 12-15, and 17 for invitations to the International Symposium on Satochi Regeneration and Sustainable Society Formation.

Address XXX 2-5-2, Setagaya-ku, Tokyo
 Name Chikyu Hanako

Self-checks shall be performed by the organization.

Working days and business must be stated.

Chikyu

The name and address of the payee must be provided.

Month Year Full-time wage management ledger

Name of grant activity : _____

Name of worker : _____

Name of Supervisor : _____

Basic salary (monthly)	...Enter monthly base salary in yen
年間所定労働時間 0時間	...365 days - annual holidays x scheduled working hours per day
月間所定労働時間 0時間	...Number of scheduled working hours per year + 12 months
調整単位 #DIV/0!	...Enter the number of days you plan to work normally in the grant year

Work day	Day of the week	Subject	Working hours (enter time in 24-hour format)				Break (Minutes)	Working (Minutes)	Working (Hours)	Work contents	Hourly rate = hours worked (A)
			Start	End	Start	End					
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
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							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
							0:00	0		#DIV/0!	
Total								0:00	0.0		#DIV/0!

1 Subject

- 1. Work (Subsid) ...Select if you performed work related to the grant project and are eligible for the grant. - - - Round down to the nearest thousand yen
- 2. Work (Exclud) ...Select if you commuted but did not perform work related to the grant project and are therefore ineligible for the grant.
- 3. Business Trip ...Select if you did not commute due to a business trip (including those for which separate travel expenses are provided).
- 4. Holidays ...Select if you were on a holiday (including paid leave).

Part-time wage management ledger (for August XXXX)

Name of worker : Chikyu Hanako
 Worker's address : XXX 2-5-2, Setagaya-ku, Tokyo

Please comply with the Labor Standards Act!

Workday	Office hours	Number of hours	Break	Work contents
8/1				
8/2				
8/3	9:00-18:00	8	1	Creation of an invitation to the International Symposium on Satochi Restoration
8/4	9:00-18:00	8	1	Creation of an invitation to the International Symposium on Satochi Restoration
8/5				
8/6				
8/7	9:00-18:00	8	1	Sending out invitation for the International Symposium on Satochi Restoration
8/8				
8/9				
8/10				
8/11				
8/12	9:00-18:00	8	1	Preparation of materials for the International Symposium on Satochi Restoration
8/13	9:00-18:00	8	1	Preparation of materials for the International Symposium on Satochi Restoration
8/14	9:00-18:00	8	1	Preparation of materials for the International Symposium on Satochi Restoration
8/15	9:00-18:00	8	1	Preparation of materials for the International Symposium on Satochi Restoration
8/16				
8/17	9:00-18:00	8	1	Organizing and preparing a list of participants for the International Symposium on Satochi Restoration
8/18				
8/19				
8/20				
8/21				
8/22				
8/23				
8/24				
8/25				
8/26				
8/27				
8/28				
Total	64 hours (a)			

Enter the time excluding break time.

Rather than listing all the projects together as "Grant programs," provide specific details of the work.

[Unit price for wages of part-time staff: 1,000 yen/hour x (a) = 64,000 yen (part-time job fee)]

*Forms can be downloaded from the website.

Administrator's name:

***Although a seal is not required, please include the name and title of the manager so that we can identify the manager for the office hours. (Confirmation by signature or seal is also acceptable.)**

② Honorariums

No.	Expense details	Documents to be submitted	Maximum amount
A	Honorariums to lecturers, experts, etc.	- Bank account transfer statement or receipt - Supporting documents such as flyers, websites, programs, etc. (clearly stating that the program is funded by the JFGE)	<u>[Upper limit: Per person per day 20,000 yen]</u> (Special exceptions apply; see notes)
B	Honorariums to unpaid part-time officials	- Bank account transfer statement - Supporting documents such as flyers, websites, programs, etc. (clearly stating that the program is funded by the JFGE)	
C	Honorariums for writing manuscripts	- Receipt - Manuscripts eligible for honorariums	<u>[Upper limit: 2,400 yen/page]</u>
D	Honorariums to unpaid part-time officials for writing manuscripts	- Bank account transfer statement - Manuscripts eligible for honorariums	

Notes:

Honorariums to lecturers, experts, etc. (A and B)

- Covers honorariums to lecturers, experts, etc. for seminars, workshops, practical guidance, etc.
- Attach supporting documents such as a flyer or website showing the date and time of the event, the program for the day, and the content of the lecture by the person to whom the honorarium will be paid. (Clearly state that assistance is provided by the JFGE)
- Honorariums for internal study sessions are not eligible. (Eligible for the grant if applied for as Capacity-Building Activity.)
- Honorariums to salaried directors and employees are not eligible.
- Honorariums to the organization's directors for attendance at board of directors' meetings and review committee meetings are not eligible.
- Regardless of whether the payment is to an individual or an organization or corporation (affiliation), the honorarium should be included in (2) Honorariums.
- When making payments overseas, strict attention should be paid so that the amount does not significantly exceed the locally accepted amount, comparing and considering GDP and other factors.
- If withholding tax is to be collected on the honorariums, this should be indicated in the document backing sheet.

What should you do in this case?

- If there is tax withheld at source, enter the amount after withholding tax in the receipt amount in the itemized list of documents and the amount before withholding tax in the amount requested. The maximum amount is before deduction of income tax withheld at source.
- Honorariums to unpaid part-time officials must meet the following three criteria.
 1. Honorariums to unpaid part-time officials are limited to 50% of the determined grant amount in ② Honorariums.
(Example: If the determined grant amount in ② Honorariums is 100,000 yen, up to 50,000 yen is allowed.)
 2. Honorariums can only be paid to those who have been listed in flyers, websites, programs on the day of the event, etc. (such documents must be attached).
 3. Payment must be made by bank transfer only, and a bank account transfer statement is required.

(Special exception for honorariums for lecturers)

If the number of participants exceeds 50 [Upper limit: 35,000 yen/person/day]

If the number of participants exceeds 150 [Upper limit: 50,000 yen/person/day]

- Attach supporting documents that show the number of participants. (Reception register on the day of the event, etc.)
- The number of audience members must be at least the specified number, and the actual working hours of the lecturer concerned must be at least two hours, taking into consideration the speaker's performance. (The actual hours and scale of work must be confirmed by flyers or activity implementation reports, etc.)
- However, unpaid part-time employees of the organization are exempt from this exception, and the maximum amount shall be 20,000 yen as stated above.

Honorariums for writing reports on the grant activities and for external communications (C and D)

- The standard size is 400-character manuscript paper or A4 paper (200 words).
 - Attach the documents that are eligible for honorariums and state the character count.
 - Translation expenses are to be included in ⑤ Rental/service expenses.
 - Honorariums to full-time salaried directors and employees are not eligible.
 - When making payments overseas, strict attention should be paid so that the amount does not significantly exceed the locally accepted amount.
- Honorariums to unpaid part-time officials writing manuscripts must meet the following three criteria.**
1. Honorariums to unpaid part-time officials are limited to 50% of the determined grant amount in ② Honorariums.
(Example: If the determined grant amount in ② Honorariums is 100,000 yen, up to 50,000 yen is allowed.)
 2. It must be clear that it was written by the official in question.
 3. Payment must be made by bank transfer only, and a bank account transfer statement is required.

Example of Documentation on Proofs

Receipt No. ②-1

Reference number:

Organization name:

2nd payment request

Receipt number	(2) Honorarium	payment date	09/10	Activity No.	3
Details - Description	Symposium speaker honorarium				
Receipt amount	20,000 yen		Amount requested	20,000 yen	
Payee - Remarks	Taro Kankyo				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="checkbox"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="checkbox"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="checkbox"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="checkbox"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="checkbox"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="checkbox"/>
Are documents attached showing the seminars, courses, manuscripts, etc. for which the honorarium is being paid?	<input type="checkbox"/>
Are salaried or full-time officials of the organization not set to receive the honorariums?	<input type="checkbox"/>

Receipt

September 10, XXXX

20,000 yen

The above has been duly received as an honorarium to a lecturer for the "International Symposium on Satoyama Restoration and Sustainable Society Formation".

Address 5-4-3, Nakazakinaminami, Kita-ku,
Osaka-shi, Osaka
Name Kankyo Taro

Kankyo

Name of organization must be stated.

XXX Association

The date of payment must be indicated.

The date of work and the task are indicated.

The name and address of the payee are indicated.

In addition to the receipt, attach documents that show the expertise of the lecturer (title, brief profile, etc.)

Self-checks shall be performed by the organization. (Required)

③ Travel expenses

Notes:

Travel expenses

- Please attach documents (activity records, etc.) to the payment request that show that the business traveler was engaged in the grant activity at the destination.
- If the travel schedule includes business outside of the grant program, the full amount of the travel expenses cannot be requested. Please contact JFGE for the appropriate proration.
- Travel expenses to be covered by the grant will be from the place of residence to the place of work for the grant activity.
- The application should be made for payment using discount coupons or vouchers at the actual cost.
- In principle, cancellation fees are not covered by the grant if the cancellation is made for items that require advance reservations, such as airline tickets. However, if there is a clear and compelling reason for the project, it may be exceptionally eligible for a grant.
- One single section on a rail or bus means a section that does not require a transfer.

- Rail and Bus fares for grant activities (2,001 yen or more)

No.	Expense details	Documents to be submitted
A	Rail and Bus fare (when the fare for one section is 2,001 yen or more)	- Receipt issued by the transportation operator

Notes:

- A receipt issued by the transportation operator is required. (When the amount spent on one segment is more than 2,001 yen or more)
- Special seat fees (in JR, Green fees) are to be borne by the individual.
- Only the portion of coupon tickets to be used should be requested after the fact.

- Short-distance travel by bus and rail for grant activities, and simple means of transportation in developing regions (2,000 yen or less)

No.	Expense details	Documents to be submitted
B	when the charge for one section is 2,000 yen or less)	- A transportation expenditure control chart or similar (confirming the date of use, business, section used, transportation used, user's name, address, amount paid, and administrator)

Notes:

- For short-distance travel where the fare for one section is 2,000 yen or less, a copy of the transportation expenditure control chart or an alternative form of proof of payment to the user by the organization (confirming the date of use, business, section used, transportation used, user's name, address, amount paid, and administrator) can be used instead of a receipt. - Commuter passes incurred by officials and employees of the organization in commuting to the organization's offices are not eligib

- Airfare

No.	Expense details	Documents to be	Maximum amount
C	Airfare	- Receipt issued by vendor, boarding stub or boarding pass	Domestic and international direct normal airline ticket (economy class) fare

Notes:

Airfare (C)

- In addition to a receipt issued by the vendor, a ticket stub or boarding pass showing boarding is required. (Round-trip ticket stubs or boarding passes are required for round-trip fares)
- If the boarding pass is lost, please attach the airline's proof of boarding.
- If the receipt does not match the boarding pass or other documents, e-tickets or other detailed documents must be submitted.
- The total amount, including handling charges, shall be construed as the ticket price.
- For stubs or boarding passes showing return travel for persons originating from abroad and returning home after activities in Japan, this can be omitted if all of the following items 1-3 are satisfied.
 1. There is a stub or boarding pass attached showing onward travel.
 2. A copy of the ticket (including e-ticket), including the return trip, is submitted.
 3. Documentation is submitted that explains that the payee actually conducted the activity in Japan.
(Example: Information on the symposium at which the payee gave a lecture, etc.)
- Grants shall apply to normal economy class airline tickets.
 - *If frequent flyer points are earned, this will not be eligible for the grant.
However, if the frequent flyer points have been canceled and there is documentation to confirm this, a payment request can be made.
 - *If a seat upgrade has been made, the individual must use their own funds to cover the cost of the upgrade.
For airfare, the difference compared to the normal economy class airline ticket fare shall be borne by the organization. In this case, please attach a document clarifying the normal airline ticket economy class fare. (Attach a vendor-issued quote for the same itinerary and same airline for economy class fares on normal airline tickets.)

Cheap flights within Japan

- If a boarding pass is not issued, the boarding pass may be omitted if the passenger, date of use, route/flight number, etc., can be confirmed with a receipt and a document showing the route (such as a copy of an itinerary statement or e-ticket). (For full-fare tickets, a boarding pass is required as usual.)

- Boat fares for grant activities

No.	Expense details	Documents to be submitted
D	Boat fare (2nd class cabin)	- Receipt issued by vendor

Notes:

- Receipt issued by the vendor is required.
- Eligible for 2nd-class cabins.

- Taxi fares for transportation related to grant activities

No.	Expense details	Documents to be submitted
E	Taxi fare (if unavoidable)	- Receipts issued by commercial vehicles, indicating the section used, purpose of

Notes:

In principle, public transportation is the preferred method of transportation, but in unavoidable circumstances (e.g., when public transportation is not available), taxi fares may be paid as long as the following requirements are met. Please enter the reason on the documentation on proofs

1. There is a receipt issued by the commercial vehicle.
2. For credit card payments, a statement of payment is provided.
3. The section used, purpose of use, user, and reason for use are clearly specified.
4. In the case of an unaddressed receipt, the reimbursement payment receipt should also be attached.

- Expressway fees related to grant activities

No.	Expense details	Documents to be submitted
F	Expressway tolls, road tolls (cash)	- Receipt issued by vendor or replacement payment receipt if the driver paid on the
G	Expressway fees (ETC use)	Statement of proof of use of ETC/replacement

Notes:

Expressway fees (cash) (F)

- Receipt issued by the vendor is required.
- Attach a replacement payment receipt if the driver paid on the individual's behalf.
- The section used, and purpose of use should also be indicated on the replacement payment receipt.

Expressway fees (ETC) (G)

What should you do in this case?

- Attach a statement of proof of ETC usage and replacement payment receipt.
- The section used and purpose of use should also be indicated on the replacement payment receipt.

- Accommodation and service expenses related to grant activities

No.	Expense details	Documents to be submitted
H	Accommodation expenses	- Receipts and detailed documents
I	Accommodation expenses (multiple occupancy)	- Receipt - Documents clearly showing the name of the person staying, number of nights, dates of stay, and
J	Accommodation expenses (paid through a travel agency)	- Receipt - Documents clearly showing the name of the person staying, number of nights, dates of stay, and whether or not meals are provided
K	Accommodation expenses (package use)	- Receipts; boarding stubs, etc. for air travel; itinerary statements (items that can confirm the user, date of use, route, accommodation information, etc.)

Notes:

- Receipts and detailed documents of the accommodation must be attached.
- If more than one person is staying at the same hotel, the name of each person, the number of nights, and the date of the stay must be included in the request.
- If payment is made through a travel agency, attach receipts.
- If the accommodation fee includes food and beverage expenses, the equivalent amount should be deducted from the request.

(If food and beverage expenses are unknown, deduct 1,000 yen per meal in Japan and one-eighth of the accommodation fee per meal overseas.) However, if the accommodation facility provides free breakfast, no deduction for the cost of the meal is required. (In this case, attach documentation showing that breakfast is free of charge.)

- If the itinerary includes activities other than the grant activities, the accommodation expenses should be requested for the number of nights spent engaged in the grant activities, and the airfare or Shinkansen fare should be requested for an amount corresponding to the grant activities. In this case, clearly indicate the basis for calculating the amount corresponding to the grant activities.

(Example: Requesting half of the airfare because the individual worked the same number of days on other business as on the grant activity.)

- In case of using a package through a travel agency, the following three requirements must be met.

1. Proof of round trip is attached (e.g., boarding stub if air travel was used).
*However, a separate report or other documentation must be submitted with the itinerary statement that clarifies that the traveler was engaged in the activity, including information on the user, date of use, route, and accommodations.
2. The breakdown of airfare, rail fare, accommodation expenses, etc., are stated in as much detail as possible so that comparisons with standalone prices can be made.
3. If a benefit, such as a gift certificate or money order, was received for using the package, this amount is to be deducted from the requested amount.

Reference: Upper limit for accommodation expenses (per person per night)

○ within Japan

Prefecture	Maximum amount (yen)	Prefecture	Maximum amount (yen)	Prefecture	Maximum amount (yen)	Prefecture	Maximum amount (yen)
Hokkaido	15,000	Tokyo	21,000	Shiga	11,000	Kagawa	15,000
Aomori	12,000	Kanagawa	16,000	Kyoto	20,000	Ehime	12,000
Iwate	10,000	Niigata	16,000	Osaka	16,000	Kochi	12,000
Miyagi	12,000	Toyama	11,000	Hyogo	17,000	Fukuoka	17,000
Akita	11,000	Ishikawa	10,000	Nara	12,000	Saga	11,000
Yamagata	10,000	Fukui	10,000	Wakayama	11,000	Nagasaki	13,000
Fukushima	9,000	Yamanashi	13,000	Tottori	9,000	Kumamoto	14,000
Ibaraki	11,000	Nagano	13,000	Shimane	12,000	Oita	11,000
Tochigi	11,000	Gifu	13,000	Okayama	14,000	Miyazaki	11,000
Gunma	12,000	Shizuoka	12,000	Hiroshima	14,000	Kagoshima	11,000
Saitama	16,000	Aichi	12,000	Yamaguchi	9,000	Okinawa	12,000
Chiba	17,000	Mie	12,000	Tokushima	10,000		

○ Overseas

<https://www.erca.go.jp/jfge/subsidy/grant/shukuhaku.html>

- Airport fees, travel insurance, vaccinations, visa and passport issuance fees, ticketing fees, and other incidental expenses for transportation, etc.

No.	Expense details	Documents to be submitted
L	Airport fees	- Receipts and documents showing the date of use, the section used, and the purpose of use
M	Visas and vaccinations, Passport issuance expenses (up to 5 years)	- Receipt
N	Travel insurance	- Receipts and documents showing the insured and insurance coverage

Notes:

<ul style="list-style-type: none"> - In the case of an unaddressed receipt, a reimbursement payment receipt should also be attached. - The airport fee must be clearly indicated on the receipt with the attached fee, and the date of use, the of the airport section used, and the purpose of use for the grant activity must be clearly indicated. - Passport issuance expenses shall be limited to the <u>minimum period (5 years)</u>. - <u>Travel insurance must be accompanied by a certificate of insurance, policy, or other documentation showing the insured and the nature of the insurance.</u>
--

- Parking fees (actual expenses) for vehicles used in grant activities

No.	Expense details	Documents to be submitted
O	Vehicle parking fees	- Receipt (For unaddressed receipts, an advance payment receipt)

Notes:

<ul style="list-style-type: none"> - Affix a receipt clearly indicating the fee, and state the date, place, and purpose of use for the activity in the "Details" column of the document backing sheet. - If also performing work unrelated to the grant activity during the parking period, only request payment for the hours that apply to the grant activity. - <u>In the case of an unaddressed receipt, an advance payment receipt should also be attached.</u>

- Vehicle rental, hiring of drivers, etc. for grant activities (actual expenses)

No.	Expense details	Documents to be submitted
P	Vehicle rental fee (car rental)	- Receipts, statements, and other supplementary
Q	Special vehicles (heavy-duty trucks, etc.)	- Receipts, statements of use and other supplementary explanatory documents, contracts with vehicle owners, and other materials that can be used as the basis for
R	Payment for hiring a driver	- Receipts and supplementary explanatory documents

Notes:

- Even if there is no public transportation and the activity cannot be done without a car, the rental fee or usage fee for a private car will not be eligible for grants. (In the case of overseas activities, the grant will be provided on a case-by-case basis, taking into consideration local conditions and other factors.)
- Vehicle rental fees (including cost of fuel) in accordance with the organization's travel expense regulations are not eligible for grants, except for overseas.
 - If a special vehicle (such as a large truck) is required to transport equipment, etc., attach documents that will support the estimate, such as any written agreement with the owner of the vehicle.
- When renting from a company other than a rental company overseas, make sure that the amount of the rental fee is not significantly higher than the locally accepted amount.
- Expenses related to vehicle maintenance and accidents, etc. are not eligible.

- Costs of fuel for vehicles used in the grant activities (actual expenses)

No	Expense details	Documents to be submitted
S	Cost of fuel (include EV Charge)	- Receipt issued by the fueling company; operation record stating date, purpose of use, section, and distance traveled; and in the case of an unaddressed receipt, an advance payment receipt should also be attached.
T	Cost of fuel for frequent use of the same private vehicle	- Once every quarter (three consecutive months), calculate the fuel consumption of the vehicle, submitting the receipts issued by the fueling company on which the fuel consumption calculation was based and the statement of application for payment of the gasoline price

Notes:

Cost of fuel (S)

- In addition to the receipt issued by the fueling company, attach an operating record stating the date, purpose of use, section, and distance traveled.

However, if the date, purpose of use, section, and distance traveled can be confirmed on the invoice backing sheet or (advance payment) receipt, submission of the operating record can be omitted.

- In the case of an unaddressed receipt, a reimbursement payment receipt should also be attached.

*Only the cost of fuel used for the grant activities should be requested.

Cost of fuel for frequent use of the same private car (T)

- Once every quarter (three consecutive months), calculate the fuel consumption of the vehicle, attaching a statement of delivery and receipt issued by the fueling company as the basis for estimating fuel consumption. For fuel consumption, rather than using the fuel consumption officially announced by the automaker, calculate it as **distance traveled (km) ÷ amount of gasoline used (ℓ)**.

In this case, fuel consumption shall be rounded down to one decimal place.

- Submit a Gasoline Price Payment Request Statement (date of use, business, route, distance traveled, fuel consumption, and fuel unit price)

*A seal is not required, but please provide a statement/signature/seal in such a way that the administrator, etc., can be identified.

- The amount for each date (each journey) on the gasoline price payment statement should be rounded down to the nearest whole number.

Calculation method for the Gasoline Price Payment Request Statement

$$\text{Distance traveled (km)} \times \text{fuel unit price} \div \text{fuel consumption (km/ℓ)} = \text{requested amount}$$

Example of Documentation on Proofs

- Example of rail fare

Receipt No. ③-2

Reference number:		Organization name:		2nd payment request	
Receipt No.	(3) Travel expenses 2	Date of payment	08/17	Activity No.	3
Details - Description	Staff travel expenses				
Receipt amount	27,500 yen		Amount requested	27,500 yen	
Payee - Remarks	Environmental Passenger Railroad Co. Tokyo Station = Shin-Osaka Station				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system, and they should not exceed 10MB per file.

If the boarding station, disembarking station, and transit station are not specified on the receipt, please enter them in the "Details/overview" or "Payee/remarks" section.

Check items	
Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
In the case of air travel, is a ticket stub or boarding pass attached to the ticket?	<input type="radio"/>
When using an aircraft, does the request include the cost of upgrades?	<input type="radio"/>
When using the Shinkansen, is a Green car fare included in the requested amount?	<input type="radio"/>
In the case of accommodation expenses, are food and beverages included in the requested amount?	<input type="radio"/>
Are receipts issued by rail companies, airlines, hotels, etc. attached, except for short-distance transportation?	<input type="radio"/>

Receipt

No.123456789-01
August 17, XXXX

XXX Association

27,500 yen

The above have been duly received as train and express ticket fare "Consumption tax included"

Environmental Passenger Railroad Co.
Tokyo Station cashier
Thank you for using our services.

Environmental Passenger Railroad Co. Seal

Name of organization is indicated.

A clear breakdown is provided.

In addition to the receipt, attach documents that show the expertise of the lecturer (title, brief profile, etc.)

Self-checks shall be performed by the organization. (Required)

***If you used multiple modes of transportation, please indicate the breakdown and the section, etc. in the margin of the holder.**

● Example of airfare

Receipt No. ③-3

Reference number: Organization name: 2nd payment request

Receipt No.	(3) Travel expenses 3	Date of payment	08/21	Activity No.	3
Details - Description	Lecturer travel expenses				
Receipt amount	26,180 yen		Amount requested	26,180 yen	
Payee - Remarks	Environmental Travel Co.				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system, and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
In the case of air travel, is a ticket stub or boarding pass attached to the ticket?	<input type="radio"/>
When using an aircraft, does the request include the cost of upgrades?	<input type="radio"/>
When using the Shinkansen, is a Green car fare included in the requested amount?	<input type="radio"/>
In the case of accommodation expenses, are food and beverages included in the requested amount?	<input type="radio"/>
Are receipts issued by rail companies, airlines, hotels, etc. attached, except for short-distance transportation?	<input type="radio"/>

Name of organization is indicated. XXX Association **pt**

No987654321-99
August 21, XXXX

26,180 yen

The above has been duly received as airfare
(Haneda-Itami round trip)
"Consumption tax included"

XX 9-8-7, Shinjuku-ku, Tokyo
Environmental Travel Co.

Kankyo

Must be a vendor-issued receipt

Attach ticket stubs proving boarding.

ANA | A STAR ALLIANCE MEMBER AMK

搭乗券
BOARDING PASS

Mr. Kankyo Taro

行先 DESTINATION 搭乗日 DATE
Tokyo/Haneda Sept. 9

TOKYO/HANEDA
Flight name
FLIGHT

ANA Flight 38

座席 SEAT Non-Smoking 搭乗口 GATE
9 F 10

Please come to the boarding gate 10 minutes before departure

This transportation is subject to the Conditions of Carriage for Domestic Carriage.
TO BE KEPT UP YOUR DESTINATION.
SUBJECT TO GENERAL CONDITIONS OF CARRIAGE.
Reference Number 469H0101
Please carry this ticket to your destination.

AMA | A STAR ALLIANCE MEMBER ANK

搭乗券
BOARDING PASS

Mr. Kankyo Taro

行先 DESTINATION 搭乗日 DATE
Osaka/Itami Sept. 10

OSAKA/ITAMI
Flight name
FLIGHT

ANA Flight 56

座席 SEAT Non-Smoking 搭乗口 GATE
5 G 10

Please come to the boarding gate 10 minutes before departure

This transportation is subject to the Conditions of Carriage for Domestic Carriage.
TO BE KEPT UP YOUR DESTINATION.
SUBJECT TO GENERAL CONDITIONS OF CARRIAGE.
Reference Number 313H0141
Please carry this ticket to your destination.

Self-checks shall be performed by the organization. (Required)

- Example of accommodation expenses

Receipt No. ③-4

Reference number: Organization name:

2nd payment request

Receipt No.	(3) Travel expenses 4	Date of payment	09/10	Activity No.	3
Details - Description	Lecturer accommodation expenses				
Receipt amount	18,000 yen		Amount requested	18,000 yen	
Payee - Remarks	Global Environment Hotel Co.				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
In the case of air travel, is a ticket stub or boarding pass attached to the ticket?	<input type="radio"/>
When using an aircraft, does the request include the cost of upgrades?	<input type="radio"/>
When using the Shinkansen, is a Green car fare included in the requested amount?	<input type="radio"/>
In the case of accommodation expenses, are food and beverages included in the requested amount?	<input type="radio"/>
Are receipts issued by rail companies, airlines, hotels, etc. attached, except for short-distance transportation?	<input type="radio"/>

領収書
Receipt

No.43218765-09
September 10, XXXX

XXX Association Taro Kankyo

月日 DATE	摘要 EXPLANATION	ご利用額 CHARGE	ご入金 CREDITS	残高 BALANCE
9/9	Deposit Room rent (including consumption tax)	18,000	19,000	
	Breakfast fee (including consumption tax)	1,000		
合計 TOTAL		19,000 yen	19,000 yen	

above has been duly received.

1-2-4 Akasaka, Minato-ku, Tokyo
Global Environment Hotel Co.

PAID

Global
Environment
Hotel

Must be a vendor-issued receipt

Self-checks shall be performed by the organization. (Required)

- Example of accommodation expenses

Receipt No. ③-5

Reference number:

Organization name:

2nd payment request

Receipt No.	(3) Travel expenses 5	Payment date	09/01	Activity No.	3
Details - Description	Lecturer travel expenses/accommodation expenses				
Receipt amount	36,100 yen		Amount requested	35,100 yen	
Payee - Remarks	XXX Travel *Make a request with deduction of 1,000 yen for breakfast expenses				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system, and they should not exceed 10MB per file.

If food and beverage expenses are included, the equivalent amount must be deducted from the request.

Receipt

No.12345
September 1, XXXX

XXX Association

Amount
36,100 yen

The above has been duly received as travel and accommodation expenses
above has been duly received.

2-3-4, XX-cho, Naka-ku, Sakai-shi, Osaka
XXX Travel, Inc.
Tel.: 06-XXXX-XXXX
Fax: 06-XXXX-XXXX

XXX
Travel
Co.

Must be a vendor-issued receipt

Self-checks shall be performed by the organization. (Required)

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
In the case of air travel, is a ticket stub or boarding pass attached to the ticket?	<input type="radio"/>
When using the Shinkansen, is a Green car fare included in the requested amount?	<input type="radio"/>
In the case of accommodation expenses, are food and beverages included in the requested amount?	<input type="radio"/>
Are receipts issued by rail companies, airlines, hotels, etc. attached, except for short-distance transportation?	<input type="radio"/>

Issue date: September 1, XXXX

XXX Association

Trip details

XXX Travel, Inc.
 2-3-4, XX-cho, Naka-ku, Sakai-shi, Osaka
 Tel.: 06-XXXX-XXXX
 Fax: 06-XXXX-XXXX

Traveler Daichi Mori
 Trip start/end dates 20XX-9-9/20XX-9-10
 Hotel name/check-in date Global Environment Hotel/20XX-9-9

Date application

9/9	<u>Transportation</u>	<u>13,850 yen</u>			
	Departure location	Arrival location	Departure time	Arrival time	
	Osaka	Tokyo	13:55	16:40	Nozomi XXX

9/9	<u>Accommodation</u>	<u>8,400 yen</u>	
	Room rent	7,400 yen (consumption tax included)	
	Breakfast fee	1,000 yen (consumption tax included)	

9/10	<u>Transportation</u>	<u>13,850 yen</u>		
	Departure location	Arrival location	Departure time	Arrival time
	Tokyo	Osaka	16:30	19:10 Nozomi XXX

A separate report or other documentation must be submitted with the itinerary statement that clarifies that the traveler was engaged in the activity, including information on the user, date of use, route, and accommodations.

Reference number: Organization name: 2nd payment request

Receipt No.	(3) Travel expenses 6	Date of payment	09/10	Activity No.	3
Details - Description	Taxi fare				
Receipt amount	1,100 yen		Amount requested	1,100 yen	
Payee - Remarks	Hiroko Kawanaka				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="checkbox"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="checkbox"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input checked="" type="checkbox"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="checkbox"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="checkbox"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="checkbox"/>
In the case of air travel, is a ticket stub or boarding pass attached to the ticket?	<input type="checkbox"/>
When using an aircraft, does the request include the cost of upgrades?	<input type="checkbox"/>
When using the Shinkansen, is a Green car fare included in the requested amount?	<input type="checkbox"/>
In the case of accommodation expenses, are food and beverages included in the requested amount?	<input type="checkbox"/>
Are receipts issued by rail companies, airlines, hotels, etc. attached, except for short-distance transportation?	<input type="checkbox"/>

Receipt

No.2670

Date 09/10/00
Car number 100999 00

Basic fare 1,100 yen
Total 1,100 yen

.....
Thank you for riding with us.
Environmental Transportation
1-2-3, XX-cho, Chikusa-ku, Nagoya-shi, Aichi
Tel. (052)123-4567

State in reimbursement payment receipt

A separate advance payment receipt is required if the vendor-issued receipt is not addressed to the

Advance payment receipt
September 10, XXXX

XXX Association

1,100 yen

The above has been duly received as an amount used to cover the cost of taxi fare from Nagoya Station to Nagoya University.
(Transportation of equipment and materials for holding the International Symposium on Satochi Restoration and Sustainable Society Formation)

(Kawanaka)

Address: XXX-XXXX
XX 9-8-7, Arakawa-ku, Tokyo
Name: Hiroko Kawanaka

State the reason for using the taxi.

Self-checks shall be performed by the organization. (Required)

Reference number:

Organization name:

2nd payment request

Receipt No.	(3) Travel expenses 10	Payment date	09/19	Activity No.	1, 2, 3
Details - Description	Staff travel expenses				
Receipt amount	3,580 yen		Amount requested	3,580 yen	
Payee - Remarks	Kusata Shinrin				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.

If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.

Please scan the series of receipt sheets and attachments together and make one PDF file for each category.

Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	
If there is a cap on unit price or annual cumulative amount, does the requested amount exceed the cap?	
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	
In the case of air travel, is a ticket stub or boarding pass attached to the ticket?	
When using an aircraft, does the request include the cost of upgrades?	
When using the Shinkansen, is a Green car fare included in the requested amount?	
In the case of accommodation expenses, are food and beverages included in the requested amount?	
Are receipts issued by rail companies, airlines, hotels, etc. attached, except for short-distance transportation?	

Self-checks shall be performed by the organization. (Required)

Travel Expenses Expenditure Management Chart (JR, subway, etc., suburban travel)

Name of recipient (user): Kusata ShinrinRecipient's (user's) address: XX, XX-cho, XX-ku, Yokohama-shi, Kanagawa

Date of use	Business	Section used	Transportation	Amount
XX.8.10	Hearing at XXX University	JR Yokohama Station	JR East Japan	400
		JR Fujisawa Station to XXX University-mae	XX Bus	390
		XXX University-mae	XX Bus	390
		JR Fujisawa Station	JR East Japan	400
XX.9.20	Hearing at XX University	JR Yokohama Station	JR East Japan	210
		JR Kawasaki Station	JR East Japan	210
XX.9.23	Hearing at XXX University	JR Yokohama Station	JR East Japan	400
		JR Fujisawa Station	XX Bus	390
		XXX University-mae	XX Bus	390
		JR Fujisawa Station	JR East Japan	400
Total				3,580

If you are applying for multiple short-distance travel expenses at the same time, enter the date of payment.

Payment dateSept. 29, XXXX

Managerial seal	Seal of receipt
(Seal)	(Seal)

*Forms can be downloaded from the website.

*A seal is not required, but please provide a statement/signature/seal in such a way that the administrator, etc. can be identified.

- Example of gasoline expenses

Receipt No. ③-10

Reference number:

Organization name:

2nd payment request

Receipt No.	(3) Travel expenses 10	Date of payment	09/11	Activity No.	3
Details - Description	Cost of fuel				
Receipt amount	1,540 yen		Amount requested	1,540 yen	
Payee - Remarks	Daichi Yamanaka				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Receipt

No.12345-6789

Date 09/10/20XX

.....

Regular gasoline

Quantity **14.0 L**

Unit price @110

Total 1,540

(Including consumption tax (10%)
140 yen)

.....

X X O i l

2-3-4, XX-cho, XX-ku, Nagoya
City

Tel. (052)345-6789

September 11, XXXX

Advance payment receipt

XXX Association

1,540 yen

However, to cover the cost of gasoline for the International Symposium on Land Regeneration and Sustainable Society Formation, held on September 10, 2011...

(Section: Otsu to Nagoya Distance: 140 km)

Address: XXXX, Otsu-shi, Shiga
 Name: Daichi Yamanaka Yamanaka

Date, purpose of use, section, and distance are indicated.

Check items	
Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	
Are the necessary documents such as vendor-issued receipts, quotations, invoices, consignment contracts and completion reports attached?	<input type="radio"/>

Self-checks shall be performed by the organization. (Required)

Reference number:		Organization name:		2nd Payment Request	
Receipt No.	(3) Travel expenses 10	Date of payment	09/29	Activity No.	3
Details - Description	Gasoline price				
Receipt amount	9,916 yen		Amount requested	9,916 yen	
Payee - Remarks	Mamoru Kankyo				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Receipt

No.12345-8866

Date 07/12/20XX

Regular gasoline

Quantity **25.0** L

Unit price @119

Total 2,975

(Including consumption tax (10%) 270 yen)

X X O i l

2-1, XX-cho, XX-ku, Osaka City
 Tel. (052)345-6789

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure verified by the receipt provision, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	
If there is a cap on unit price or annual cumulative amount, does the requested amount exceed the cap?	
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	
Are the necessary documents such as vendor-issued receipts, quotations, invoices, consignment contracts and completion reports attached?	<input type="radio"/>

If a request is made using the Gasoline Price Payment Request Statement, attach the receipt for the gasoline payment as the basis for the fuel consumption calculation to the

Self-checks shall be performed by the organization. (Required)

Gasoline Price Payment Request Statement

XXX Association

Name of recipient (user): Mamoru Kankyo

Recipient's (user's) address: XX, XX-shi, Osaka P

Vehicles for private use: Car A

If there is more than one vehicle to be used, distinguish each vehicle by symbols, etc.

$$\frac{200\text{km}}{\text{Distance travelled}} \times \frac{119 \text{ (yen/L)}}{\text{Fuel unit price}} \div \frac{10.2 \text{ (km/L)}}{\text{Fuel consumption}} = 2,333 \text{ yen}$$

Date	Business	Route	Distance travelled (km)	Fuel unit price	Fuel consumption (km/L)	Amount
7/10	Symposium meeting	XX to XX	200	119	10.2	2,333 yen
7/10	Symposium meeting	XX to XX	150	119	10.2	1,750 yen
7/10	Symposium meeting	XX to XX	300	119	10.2	3,500 yen
7/10	Symposium meeting	XX to XX	150	119	10.2	1,750 yen
7/10	Symposium meeting	XX to XX	50	119	10.2	583 yen
						9,916 yen

Decimal places should be rounded down.

Use the unit price of gasoline and fuel consumption at the time of refueling as the basis for the fuel consumption calculations below.

Rationale for fuel consumption

Fuel consumption shall be calculated to the first decimal place, and any smaller units shall be rounded down to the nearest whole number.

Date of refueling	Distance travelled	Quantity of fuel supplied	Fuel unit price	Amount paid	Fuel consumption
July 12	255 km	25.00 L	119 yen	2,975 yen	10.2 km/L

If the same vehicle is used multiple times, fuel consumption shall be calculated on a quarterly basis from the fueling statement.

Date of payment September 29, XXXX

Managerial seal	Seal of receipt
(Seal)	(Seal)

*Forms can be downloaded from the website.

*A seal is not required, but please provide a statement/signature/seal in such a way that the administrator, etc. can be identified.

④ Materials and supplies

No	Expense details	Documents to be submitted	Maximum
A	Cost of purchasing equipment, materials, and supplies	<ul style="list-style-type: none"> - Vendor-issued quotations, invoices, receipts, and delivery slips, and images showing the display of the JFGE logo (Kikin-chan mark) *. - If the amount is 500,000 yen or more, quotations from two or more companies are required. However, if, due to the nature of the contract, there is only one specific counterparty to the contract, a statement of reasons for selection may be submitted 	The total amount of the purchase cost of goods and materials is 50% of the determined grant amount
B	Cost of purchasing books and DVDs	<ul style="list-style-type: none"> - Receipts and statements issued by vendors *Image showing the JFGE logo (the Kikin-chan mark), or copy of cover page and table of contents showing the title and contents of the book 	
C	Cost of fuel (chainsaw oil, etc.)	Receipt issued by the vendor, specifying the number of days and number of units used	
D	Cost for essential food and beverages	Vendor-issued quotation , Invoice, Receipt, Delivery note	

(Common)

*For items with a unit price of less than 10,000 yen (excluding tax), quotations, invoices, delivery slips, and photographs (images) of the purchased items are not required in principle.

We ask for your cooperation in displaying the JFGE logo (Kikin-chan mark), confirming the actual product during office visits, and voluntarily requesting the submission of photographs (images).

Notes:

Common expenses for purchase of goods and materials (A-C)

- The grant does not cover items not listed in the grant application or general-purpose items (hardware and software such as computers, tablets, digital cameras, etc.).
- The purchase and production costs of novelties, goods, and materials for the purpose of distribution and transfer to participants of events, etc., are not eligible.
- All purchased items must bear the JFGE logo (Kikin-chan mark). If seals are required, contact the JFGE staff before submitting your grant application.
- The name, unit price, and quantity of the purchased items must be clear. If the receipt (account transfer statement) does not indicate the items to be purchased, the details of the items to be purchased must always be clearly indicated on the quotation or invoice.
- The application should be made for payment using discount coupons or vouchers at the actual cost. If reward points or similar benefits are granted, the amount equivalent to such points must be deducted when submitting the claim.

Cost of purchasing books and DVDs (B)

- If the title of the book or DVD purchased is not indicated on the receipt, but is listed as "book cost," etc., be sure to submit a detailed statement or receipt.

Cost of fuel (chainsaw oil, etc.) (C)

- For cost of fuel (chainsaw oil, etc.), the number of days used, number of units used, and purpose of use must be clearly indicated on the document backing sheet.

Food and beverages (limited to items that are essential for carrying out the activity) (D)

- If you are considering submitting such an application, please consult with the person in charge at the Environmental Restoration and Conservation Agency (ERCA) in advance.

- Example of short-distance travel

Receipt No.	(4) Materials and supplies - 1	Date of payment	06/10	Activity No.	1
Details - Description	Cost of hydrangea saplings				
Receipt amount	51,450 yen		Amount requested	50,000 yen	
Payee - Remarks	Earth Green Nursery *Tomato saplings were purchased for another project. Requested 50,000 yen to purchase hydrangea saplings.				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

If the purchase was made jointly with another business, you must indicate this and submit the application minus the part of each business.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	
Are documents showing the breakdown of purchased goods, etc. and photographs of the actual goods purchased (photographs are required for goods with a purchase unit price of 10,000 yen or more) attached?	

Receipt

June 10, XXXX

Name of organization is indicated. → XXX Association

51,450 yen

The date of payment must be indicated. → June 10, XXXX

However, for the cost of hydrangea saplings and tomato saplings... above has been duly received.

3-2-1, XXX, Matsudo-shi, Chiba, Japan
Earth Green Nursery

Indicate the name of the purchased item(s) → Earth Green Nursery

Revenue Stamp

Must be a vendor-issued receipt

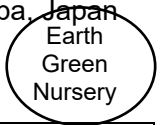
Self-checks shall be performed by the organization. (Required)

Invoice

June 10, XXXX

XXX Association

Earth Green Nursery
 3-2-1, XXX, Matsudo-shi, Chiba, Japan



I would like to make the following request.

Name of product	Volume	Unit price	Amount (tax included)	Description
Hydrangea saplings	200	250	50,000	
Tomato saplings	5	290	1,450	
Total			51,450	

- Example of cost of purchasing books

Receipt No. ④-4

Reference number:

Organization name:

2nd Payment Request

Receipt No.	(4) Materials and supplies 4	Date of payment	09/14	Activity No.	2
Details - Description	Cost of purchasing books				
Receipt amount			4,400 yen	Amount requested	4,400 yen
Payee - Remarks	XX Bookstore				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	
Are documents showing the breakdown of purchased goods, etc. and photographs of the actual goods purchased (photographs are required for goods with a purchase price	

Receipt

September 14, XXXX
No.A14792580

To: XXX Association

4,400 yen

However, as the cost of purchasing books...

Indicate the name of the purchased item(s)

123-4567
1-2-3, XX-machi, XX-ku, Tokyo
XX Bookstore
Tel. 03(1234)5678 / Fax 03(9876)5432

XX
Bookstore

Delivery statement

No. B-123

To: XXX Association
September 14, XXXX

XX
Bookstore

123-4567
1-2-3, XX-machi, XX-ku, Tokyo
XX Bookstore
Tel. 03(1234)5678 / Fax 03(9876)5432

We have delivered the following.

Book title	No. of copies	Unit price	Amount			
Considering the Roles of Satochi and Satoyama	1		1	6	0	0
National Forest Statistics Handbook	1		2	4	0	0
		Consumption tax		4	0	0
		Total	¥	4	4	0 0

For books purchased, clarify the book title, monetary amount, and number of books.

If the unit price is 10,000 yen or more, be sure to attach a copy of the cover page and table of contents of the book purchased, in addition to the receipt.

Self-checks shall be performed by the organization. (Required)

⑤ Rental/service expenses

- Rental expenses for venues and other facilities related to grant activities

No	Expense	Documents to be submitted	Maximum amount
A	Rental fees for venues, etc.	- Receipts, invoices, and documents (minutes, etc.) showing that the venue was used for the activity in question	Domestic 200,000 yen/day, Overseas 50,000 yen/day

Notes:

- Expenses for beverages served at meetings, meeting participation fees, and decorations such as fresh flowers are not eligible for grants.
- The purpose of use must be clearly stated on the proviso of the receipt or in the "Details" column of the document backing sheet.
- Attach minutes of the meeting, program of the day, or other evidence (clearly indicating that the activity is JFGE-subsidized) that shows that the venue was used for the activity in question.
- Expenses other than the venue rental fee, venue setup expenses such as equipment rental, booth setup, and signboard production, etc., related to the conference should be separately applied for in ⑤ Rental/service expenses based on actual expenses.

What should you do in this case?

- If the venue fee is paid in advance, the grant request should be submitted after the venue is used.

No	Expense details	Documents to be submitted
B	Fees for participation in seminars,	- Receipts, seminar programs, etc.

Notes:

- The grant is limited to participation in seminars, conferences, and events if they are related to the grant activities and approved at the time of application for the grant.

- Interpretation and translation by professional companies used in grant activities

No.	Expense	Documents to be submitted		Maximum amount
		- When translation/interpretation is provided by a specialty contractor (e.g., a company that provides interpretation or	-When translation/interpretation is provided by a specialty contractor (a sole proprietor)	
C to E	Common to interpretation and translation	- Documents certifying that the applicant is registered with a company, etc., that provides interpretation and translation services	- Documents showing past interpretation/translation work achievements (date, time, outline of interpretation work performed, receipts, or other documents showing that the work was performed for compensation)	
C	Consecutive interpretation	- Receipts, advance notice materials for meetings for which interpretation was provided, or programs for the day of the meeting, etc.		Consecutive interpretation 45,500
D	Simultaneous interpretation	- Receipts, advance notice materials for meetings, etc., or programs for the day of the meeting, invoices, and receipts for the use of simultaneous interpretation equipment, etc.		Simultaneous interpretation 80,000 yen/person/day
E	Translation	- Receipt, adding part of the translated manuscript, and statement of character count		(Japanese to other languages) 8,000 yen/page (400 characters) (From other languages to Japanese) 5,000 yen/page (200 words)

Common to interpretation and translation (C-E)

- The applicant must be a professional interpreter or translator. In doing so, the applicant shall demonstrate expertise by one of the following methods.
 - i. If the applicant is registered as a translator with a company, etc. that provides interpretation or translation services, attach documents or other materials that certify that the person is registered with the company, etc.
 - ii. If the applicant is engaged in the business of interpretation or translation as a sole proprietor, attach documents showing past interpretation or translation work (dates and times and a summary of the interpretation or translation work performed, receipts, or other documents indicating that the work was performed for compensation).
- Interpretation and translation fees for full-time salaried officers and paid part-time officers or employees of the organization are not eligible.
- Interpretation and translation fees for unpaid part-time officers or employees shall be no more than 50% of the total interpretation and translation fees stated in the grant application form (e.g., if the total amount of interpretation and translation fees stated in the grant application form under ⑤ Rental/service expenses is 100,000 yen, an amount up to 50,000 yen is acceptable) and shall be paid by bank transfer.
- The name of the business requiring interpretation/translation must be clearly indicated on the receipt or in the "Details" column of the document backing sheet.
- When making payments overseas, strict attention should be paid so that the amount does not significantly exceed the locally accepted amount, comparing and considering GDP and other factors.

Consecutive interpretation (C)

- Attach receipts, advance notice materials for meetings for which interpretation was provided, or programs for the day of the meeting, etc.

Simultaneous interpretation (D)

- Attach receipts, advance notice materials for meetings for which interpretation was provided, or programs for the day of the meeting, etc.
- Attach invoices, receipts, or other documentation indicating that equipment for simultaneous interpretation was used.

Translation (E)

- One page shall be about 200 words or 400 characters of the manuscript before translation.
- Attach receipts and part of the translated manuscript, and indicate the character count of the manuscript before translation.
- It must be clearly stated that assistance is provided by JFGE.

- Cost of binding and printing of reports, posters, etc. (actual expenses)

No.	Expense details	Documents to be submitted
F	Binding and printing costs (Reports, posters, etc.)	<ul style="list-style-type: none"> - Vendor-issued quotations, invoices, receipts (bank account transfer statements), and delivery slips, and the entirety or part of the actual article, including parts showing the display of the JFGE logo (Kikin-chan mark) and the statement of JFGE assistance - If the amount is 500,000 yen or more, quotations from two or more companies are required. However, if, due to the nature of the contract, there is only one specific counterparty to the contract, a statement of reasons for selection may be submitted.

Notes:

<ul style="list-style-type: none"> - The entirety or part of the actual article, including parts showing the display of the JFGE logo (Kikin-chan mark) and the statement of JFGE assistance, must be submitted. - - The organization must sponsor the event when producing and printing flyers for the event, etc. If other organizations are concurrently listed as sponsors, submit documentation explaining their role and the proration of expenses. - The cost related to printed materials directly used for grant activities should be applied for under ⑤ Rental/service Expenses, while those used for administrative procedures should be applied for under ⑥ Administrative expenses.

- Volunteer insurance premiums, etc., incurred in grant activities

No.	Expense details	Documents to be submitted
G	Volunteer insurance fee (for activity period only)	- Receipts, insurance policies, contracts, and other documents showing the details

Notes:

<ul style="list-style-type: none"> - If the contract period or insurance coverage period extends beyond the fiscal year in which the grant is received, the premiums paid shall be prorated on a monthly basis and the amount for the number of months of activity in the fiscal year shall be applied for. - Clearly indicate the event to be covered in the "Details" column of the document backing sheet.

- Shipping fees (actual expenses) directly related to activities such as the shipping of materials and equipment, materials related to meetings and events, etc.

No.	Expense details	Documents to be submitted
H	Shipping of materials and equipment, materials related to meetings and events, etc.	- Vendor-issued receipts, statements, and other documents that clarify the details

Notes:

- In addition to the vendor-issued receipt, a statement or other document that clarifies the contents (client, destination, and mailing address) is required.

- The postage cost for ordinary correspondence is included in ⑥ Administrative expenses.

- Rental of equipment used for grant activities (actual expenses)

No.	Expense details	Documents to be submitted
I	Equipment rental fees (paid after the fact) - Online conference system usage fees	- Vendor-issued receipt, quotation, and invoice - Receipt issued by vendor

Notes:

- In principle, orders shall be placed with contractors, but in cases where equipment owned by an individual is rented for unavoidable reasons, documentation must be attached to provide the basis for the cost estimate.

- Lease fees can be applied after the fact only for the part implemented for the activity. Advance payments and applications for the following year are not allowed.

- Online conference system usage fees will be subsidized for the usage period of the contracted period for the grant activities.

- Outsourcing expenses (actual expenses) for difficult-to-implement tasks related to grant activities

No.	Expense details	Documents to be submitted	Maximum
J	Procurement and other outsourcing expenses	<ul style="list-style-type: none"> - Vendor-issued receipts, quotations, invoices, consignment contracts, completion reports, etc. - If the outsourcing fee is 500,000 yen or more, quotations from two or more companies are required. However, if, due to the nature of the contract, there is only one specific counterparty to the contract, a statement of reasons for selection may be submitted. 	The total amount of outsourcing expenses is 50% of the determined grant amount
K	Website and homepage construction and updating costs	<ul style="list-style-type: none"> - Vendor-issued quotations, receipts, invoices, outsourcing contracts, work completion reports, and deliverables - Quotations from two or more companies are required, if the outsourcing fee is 500,000 yen or more. However, if, due to the nature of the contract, there is only one specific counterparty to the contract, a statement of reasons for selection may be submitted. - 	
L	Building construction costs, building expenses, and equipment installation expenses, etc.	<ul style="list-style-type: none"> - Vendor-issued quotations, receipts, invoices, outsourcing contracts, work completion reports - Photographs showing that the building or production is labeled as having assistance provided by JFGE. 	

Notes:

- When recording the cost of building or updating a website or homepage, submit copies of documents (specifications, quotations, invoices, or records of correspondence with the business, as well as the website screens and information posted on the website that was built or updated) that show the details of the order placed with the business, etc. Also, indicate on the website that it was built and updated with assistance provided by JFGE.
- All works and deliverables must belong to the organization.
- In the case of joint outsourcing with other organizations, the expenses shall be borne reciprocally.
- Expenses are limited to the construction cost indicated in the grant application. If there are construction costs not listed in the grant application, you must consult with JFGE in advance.
- It must be clearly stated on the building or production that assistance is provided by JFGE.

Reference number: Organization name:

2nd Payment Request

Receipt No.	(5) Rental fees/services 1	Date of payment	09/20	Activity No.	1
Details - Description	Biotope construction cost				
Receipt amount	557,700 yen		Amount requested	557,700 yen	
Payee - Remarks	Environmental Engineering Firm				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
Are the necessary documents such as vendor-issued receipts, quotations, invoices, consignment contracts and completion reports attached?	<input type="radio"/>

Name of organization is indicated.

To: XXX Association

September 20, XXXX

557,700 yen

However, as the construction cost of biotope infrastructure...
 have been duly received.

Must be a vendor-issued receipt

Revenue Stamp

XX 3-6-9, Tokorozawa City, Saitama Prefecture
 Environmental Engineering Firm
 President and Representative Director
 Minoru Tabata

Environmental Engineering Firm

The date of payment must be indicated.

Name organization is indicated.

XXX Association

Invoice

September 20, XXXX

XX 3-6-9, Tokorozawa City,
 Saitama Prefecture
 Environmental Engineering Firm
 President and Representative
 Director Minoru Tabata

I would like to make the following request.

Name of product	No. of copies	Unit price	Amount	Description
Biotope infrastructure construction work			507,000	
XX construction work	1	220,000	220,000	
XX construction work	1	200,000	200,000	
XX construction work	1	87,000	87,000	
Subtotal			507,000	
Consumption tax			50,700	
Total			557,700	

Self-checks shall be performed by the organization. (Required)

Construction work contract

Construction name Biotope infrastructure construction work
 Construction details Complete biotope maintenance work
 Construction site 3-5-9, XXX, Setagaya-ku, Tokyo
 Construction period From July 1, XXXX to September 15, XXXX
 Contract price 557,700 yen (including 50,700 yen consumption tax on the transaction)
 Payment terms Lump-sum payment after completion of construction

The orderer, XXX Association (hereinafter referred to as "A") and the contractor, Environmental Engineering Firm (hereinafter referred to as "B"), have entered into a contract for the above work in accordance with the following terms and conditions and shall perform the same faithfully and in accordance with good faith.

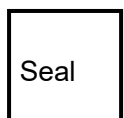
1. B shall complete the work within the construction period in accordance with the specifications and drawings provided by A.
2. B shall comply with the Labor Standards Act, the Industrial Safety and Health Act, and other related laws and regulations equivalent thereto, and shall assume all responsibility for the execution of the construction work.
3. During the construction work, B shall ensure safety management and smooth progress of the work.
4. Completion of the work shall be confirmed upon inspection by A.
5. B shall be liable for any defective workmanship or other defects in the construction.
6. In the event of any physical or personal accident, or any damage or dispute with a third party caused by the negligence of the construction personnel belonging to B, B shall be responsible for handling and resolving the matter under its own responsibility and expense.
7. Matters not stipulated in this clause shall be decided by mutual consultation between the parties as necessary.

Two (2) copies of this document shall be prepared as evidence of the execution of this contract, and each party shall retain one (1) copy.

(Date of contract)

July 1, XXXX

A 1-2-3, XXX, Chiyoda-ku, Tokyo
 XXX Association Representative Mamoru Kankyo



B 3-6-9, XXX, Tokorozawa City, Saitama Prefecture
 Environmental Engineering Firm
 Representative Director Minoru Tabata

President and



XXX Association

Representative Mamoru Kankyo

Address: 3-6-9, XXX, Tokorozawa City, Saitama
Prefecture

Name: Environmental Engineering Firm

Minoru Tabata, President and

Representative Director

*Environmental
Engineering Firm*

Construction delivery note

In line with the construction contract dated July 1, XXXX, work has been completed and has passed the inspection.

1. Construction name: Biotope infrastructure construction work
2. Contract price: 557,700 yen
3. Construction cost breakdown statement: See Attachment 1.
4. Date of construction delivery: September 20, XXXX
5. Construction completion drawings, etc: See Attachment 2.

※ **Attachments are omitted in this
sample entry.**

- Example of printing fees

Receipt No. ⑤-2

Reference number:

Organization name:

2nd Payment Request

Receipt No.	(5) Rental fees/services 2	Date of payment	08/30	Activity No.	3
Details - Description	Brochure printing cost				
Receipt amount	330,000 yen		Amount requested	330,000 yen	
Payee - Remarks	Environmental Printing Co.				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
Are the necessary documents such as vendor-issued receipts, quotations, invoices, consignment contracts and completion reports attached?	<input type="radio"/>

Receipt

August 30, XXXX

XXX Association

330,000 yen

The above has been duly received as a fee for printing brochures distributed at the above has been duly received.

9-8-7 Nishi-Shinbashi, Minato-ku, Tokyo
Environmental Printing Co.

Revenue Stamp

Environmental Printing Co. Seal

- It must be clearly stated on printed materials that project assistance is provided by JFGE. Grant eligibility is conditioned upon such indication.

Self-checks shall be performed by the organization. (Required)

The name of the organization is indicated.

Invoice

August 30, XXXX

XXX Association

Environmental Printing Co.
9-8-7 Nishi-Shinbashi, Minato-ku, Tokyo

**Environmental
Printing
Co.
Seal**

I would like to make the following request.

Name of product	Volume	Unit price	Amount	Description
Brochure color output copy	3000	20	240,000	
Brochure printing	3000	20	60,000	
Subtotal			300,000	
Consumption tax			30,000	
Total			330,000	

In addition to receipts, be sure to attach statements, invoices, and other documents that clarify the contents.

- Example of venue rental fees

Receipt No. (5)-3
2nd Payment Request

Receipt No.	(5) Rental/service expenses - 3	Date of payment	09/10	Activity No.	3
Details - Description	Symposium venue fee				
Receipt amount	147,800 yen		Amount requested	147,800 yen	
Payee - Remarks	XXX Hall				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	
Are the necessary documents such as vendor-issued receipts, quotations, invoices, consignment contracts and completion reports attached?	<input type="radio"/>

Receipt

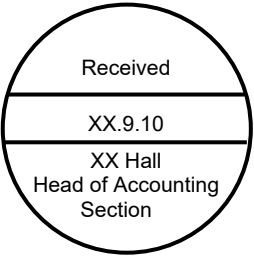
FY XXXX
No. 02587

XXXX No. 0004257
XXX Association
Mamoru Kankyo

Payment amount 147,800 yen

The above has been duly received on September 10, XXXX
as a facility rental fee for the
International Symposium on Satochi Regeneration and
Sustainable Society Formation.

*Any item without a receipt stamp is invalid.



XX Hall
XXX 3-1, Shinjuku-ku, Tokyo
Tel.: 03(6574)8392

Reven
ue
Stamp

The maximum venue fee is
Domestic: 200,000 yen/day
Overseas: 50,000 yen/day
 If multiple venues are rented on a single day, the total rental amount must not exceed the above limits.

Self-checks shall be performed by the organization. (Required)

Facility Rental Fee Invoice

September 10, XXXX

XX Hall

Treasurer Director of Administration



We have determined the following facility usage fees for your organization and invoice you accordingly.

No. 0004257 Organization name XXX Association Representative Mamoru Kankyo Date of use September 10, XXXX					
Schedule	Facility name	Unit price	Number of people	Number of days	Amount
9.10	International Conference Room Before After Night	28,800		1	86,400
9.10	International No. 1 Before After	15,000		1	30,000
9.10	International No. 2 Before After	10,000		1	20,000
9.10	International Special 1 Before After Night	1,800		1	5,400
9.10	International Special 3 Before After Night	2,000		1	6,000
Total					147,800

In addition to receipts, be sure to attach statements, invoices, and other documents that clarify the contents.

- Example of venue equipment rental

Receipt No. ⑤-4

Reference number: Organization name: 2nd Payment Request

Receipt No.	(5) Rental fees/services - Service expenses 4	Date of payment	09/10	Activity No.	3
Details - Description	Venue equipment rental				
Receipt amount	370,920 yen		Amount requested	370,920 yen	
Payee, Remarks	XXX Planning				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	
Are the necessary documents such as vendor-issued receipts, quotations, invoices, consignment contracts and completion reports attached?	<input type="radio"/>

Receipt

No.3962

XXX Association

370,920 yen

However, as a venue equipment rental fee...
 (For the International Symposium on Satochi Regeneration and Sustainable Society Formation)
 September 10, XXXX The above has been duly received.

Breakdown
 Taxes 337,200
 Consumption tax, etc. (10%) 33,720

3F XX Building, 2-3-4 XX, Minato-ku, Tokyo

XXX Planning
 Tel.: 03-0192-8374/Fax: 03-0192-8375

Revenue Stamp

XXX
 Planning

Venue setup expenses such as equipment rental, booth setup, and signboard production, etc. related to the conference can be included in the actual

Self-checks shall be performed by the organization. (Required)

Invoice

September 10, XXXX

FAO: XXX Association

XXX Planning
 3F XX Building, 2-3-4 XX, Minato-ku, Tokyo
 Tel.: 03-0192-8374/Fax: 03-0192-8375
 Person in charge: Choko Fujino

XXX
 Planning

Conference title International Symposium on Satochi Regeneration and Sustainable Society FormationDate of event September 10, XXXXTotal amount 370,920 yenConsumption tax 33,720 yen

	Details	Volume	Unit price	Amount	Remarks
1	Hanging signboard for stage	1 set	100,000	100,000	
2	Wireless microphone	2 units	2,500	5,000	
3	OHP sheet copies	31 units	200	6,200	
4	Multi projector	2 units	38,000	76,000	
5	Simultaneous interpretation	1 set	150,000	150,000	
6					
7					
8					
9					
10					
11					
12					
13					

Subtotal 337,200ExpensesTotal 337,200Consumption tax 33,720Total amount 370,920 yen

In addition to receipts, be sure to attach statements, invoices, and other documents that clarify the contents.

- Example of interpretation fee

Receipt No. ⑤-5

Reference number:

Organization name:

2nd Payment Request

Receipt No.	(5) Rental fees/services - Service expenses 5	Date of payment	09/10	Activity No.	3
Details - Description	Symposium interpreter fees				
Receipt amount	90,000 yen		Amount requested	80,000 yen	
Payee - Remarks	XX Company				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.
 If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.
 Please scan the series of receipt sheets and attachments together and make one PDF file for each category.
 Please upload the files to the system and they should not exceed 10MB per file.

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) and payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
Are the necessary documents such as vendor-issued receipts, quotations, invoices, contract reports attached?	<input type="radio"/>

Receipt

September 10, XXXX

FAO: XXX Association

The following has been duly received.


Details
 Comprehensive total amount: **90,000 yen**

Date	Interpretation services	Period	Amount
September 10, XXXX	As a simultaneous interpreter for the International Symposium on Satochi Regeneration and Sustainable Society Formation	1 day	90,000 yen x 1 person
Total			90,000 yen

Revenue Stamp

End

1-3-2 Kanda Jimbocho, Chiyoda-ku, Tokyo
 XX Company
 Tel./Fax: 03 (3210) 9876



Self-checks shall be performed by the organization. (Required)

Example of translation fee

Receipt No. ⑤-6

Reference number:

Organization name:

2nd Payment Request

Receipt No.	(5) Rental fees/services ⑤-6	Date of payment	09/29	Activity No.	3
Details - Description	Document translation fee				
Receipt amount	30,000 yen		Amount requested	30,000 yen	
Payee - Remarks	Kiyoshi Midorikawa				

Note: Please attach receipts or other evidence of payment in the margin below or on a separate sheet of paper.

If multiple receipts are combined, please provide a breakdown in the margin below or elsewhere.

Please scan the series of receipt sheets and attachments together and make one PDF file for each category.

Please upload the files to the system and they should not exceed 10MB per file.

Receipt				
September 29, XXXX				
FAO: <u>XXX Association</u>				
Kiyoshi Midorikawa XXX 2-3-4, Meguro-ku, Tokyo Tel./Fax: 03-8765-4321				
<u>Translation of materials for the International Symposium on Satochi Regeneration and Sustainable Society Formation</u>				
Midorikawa				
Delivery date	Name of product	Unit	Volume	Price
9/28	Translation of materials for the International Symposium on Satochi Regeneration and Sustainable Society Formation (English to Japanese)	2,500 yen	12 sheets	30,000 yen
		Total		30,000 yen
Bank transfer address: XX Bank, XXX Branch 123-5678				
Account name: Kiyoshi Midorikawa				

Check items

Are there any items other than those covered by the grant included in the requested amount?	<input type="radio"/>
Can the payer (organization) or payee be verified by receipts, bank account transfers, etc.?	<input type="radio"/>
Can the details of the expenditure be verified by the receipt proviso, statement, etc.?	<input type="radio"/>
Are events, purchased goods, and products labeled with a "Supported by JFGE" sign or sticker?	<input type="radio"/>
If there is a cap on unit price or annual cumulative amount, does the requested amount for exceed the cap?	<input type="radio"/>
When purchasing or consigning goods of 500,000 yen or more, do you obtain multiple quotations?	<input type="radio"/>
Are the necessary documents such as vendor-issued receipts, quotations, invoices, consignment contracts and completion reports attached?	<input type="radio"/>

When requesting a translation fee, the content of the translation, the unit price, and the number of pages must be clearly indicated. Also, documentation showing the content of the translation must be attached.

Self-checks shall be performed by the organization. (Required)

⑥ Administrative expenses

No	Expense details	Documents to be submitted	Maximum amount
A to D	Administrative expenses for activities targeted by the grant (expenses for consumable stationery, photocopying, film, development, etc.) Communication expenses (Internet), phone and fax service charges, postal charges, bank transfer charges, etc.	- Receipts are not required. Please keep receipts at your organization.	The cumulative amount of office management expenses is 10% of the cumulative amount paid for ① Wages to ⑤ Rental/service expenses.

Notes:

- Expenses for business communication related to the activities covered by the grant.
 - Permanent expenses such as office rent and utilities are not eligible.
 - The program does not cover items that are necessary for the organization's operation. (Examples: Anti-virus software for PCs, food and beverages, organization seals/stamps, business cards of organization officials, fluorescent lights, tableware, daily necessities, etc.)
 - The maximum amount of administrative expenses is limited to 10% of the cumulative amount of payments from ① Wages to ⑤ Rental/service expenses.
 - The total of the individual receipts for the activities covered by the grant should be used.
 - For expenses applied for under administrative expenses, it is not necessary to submit a copy of the receipt to JFGE, but the organization should keep the receipt as well as other original receipts.
 - Describe in specific terms in the "Details" column of the itemized documents. "Office supplies" is too vague a description, so items should be described in specific terms ("envelopes," "pens," "duct tape," etc.).
 - For consumables used for administrative procedures of the grant activities, apply under ⑥ Administrative expenses, and for consumables used directly for the grant activities, apply under ④ Materials and supplies.
 - For items also used in projects and activities other than JFGE projects (monthly phone and Internet charges, etc.), the application should be based on an appropriate calculation basis (e.g., calculation based on the percentage of the grant in the organization's total annual operating expenses).
Example: Internet connection fees for information sharing: 10,000 yen x 0.1 (10%) = 1,000 yen
- *Calculated as the ratio of the JFGE grant to the total project (10%), assuming that the determined grant amount is 1 million yen and the budget for the group's activities is 10 million yen.
- The above calculation method is to be shown in the itemized documents.

Strengthening the Activity Base (Capacity-Building)

Establishment of Capacity-Building Expenses

(1) Utilization of Capacity-Building Expenses

Capacity-building refers to strengthening the organizational foundation necessary for the sustainable development of subsidized activities, which in turn supports the growth of the environmental NPO itself. Unlike direct expenses required for implementing the subsidized activities, these efforts build knowledge and expertise that remain within the organization even after the subsidy period ends. It is expected that the subsidized activities will further develop based on the know-how accumulated through these efforts.

(i) Efforts for “staff capacity development” for implementation of the subsidized activities

- Participation in training related to project management necessary for implementing the subsidized project
- Acquiring research methodologies for market analysis of products developed through the subsidized

activities

(ii) Efforts for “building an organizational structure” for the recipient organization

- Objectively reviewing the strengths and challenges of the subsidized activities through external advisors or other third parties
- Consulting with experts regarding the use of pro bono services to supplement necessary skills, or conducting fundraising aimed at diversifying revenue sources

(2) Eligible Expenses for Capacity-Building Activities

When allocating capacity-building expenses, please list them separately from regular activity expenses in “Subsidy Application Form No. 3-2 [Detailed Budget by Activity].” All expense categories—from “(1) Wages” to “(6) Administrative and management costs”—may include capacity-building expenses. Both regular activity expenses and capacity-building expenses must be incurred within the approved amount or the determined grant amount.

Please note that for expense categories with predetermined upper limits, the limit applies to the combined total of regular activity expenses and capacity-building expenses. The maximum allowable amount for capacity-building expenses is 10% of the total approved grant amount.

Category	Details of expenses
(1) Wages	Efforts related to staff capacity development
(2) Honorariums	Honorariums for advisors or intermediary support organizations
(3) Travel expenses	Travel expenses for attending training related to capacity-building or for advisor visits
(4) Materials and supplies	Costs for purchasing books or materials necessary for acquiring expertise
(5) Rental/service expenses	Fees for outsourcing to advisors or intermediary support organizations
(6) Administrative and management costs	Administrative expenses, such as office supplies and communication costs, necessary for capacity-building efforts

*If you are considering applying for capacity-building expenses for purposes other than the examples listed above, please consult the Secretariat of the Japan Fund for Global Environment in advance.

(3) Supporting Documents Required for Payment Applications

Please prepare the supporting documents in accordance with pages 43 to 97 of this guide. In addition, be sure to include the keyword “[Capacity-Building Expenses]” in the “Payee/Remarks” field of the system to clearly indicate that the expenditure pertains to capacity-building activities.

[Important Notice Regarding Payment Application Procedures]

Please note that the payment application procedures will be revised from FY2026. Kindly review the information below.

Change (1): Revision of Required Documents for Payment Applications

(For organizations receiving this grant for the first year)

- Please submit all supporting documents listed on pages 43–97 of this guide.

(For organizations continuing to receive this grant in subsequent years)

- Please submit only documents that verify the actual expenditure, such as receipts and bank transfer statements.

Note 1: Submission of supporting documents other than receipts (e.g., wage management records, flyers) is not required. However, to verify the utilization of personnel expenses for full-time staff, wage management records for full-time employees must always be submitted.

Note 2: Submission of supporting documents to the Japan Fund for Global Environment is not required, but please organize and properly retain all supporting documents related to payment applications as stipulated in this guide. (These documents must be kept for seven years.)

Note 3: If you purchase goods or outsource services costing 500,000 yen or more, you must submit deliverables or other materials that verify the results.

Change (2): Implementation of Reviews Related to Accounting and Financial Procedures

The Japan Fund for Global Environment will conduct reviews of accounting and financial procedures, primarily for organizations in their second or subsequent consecutive years of receiving this grant. If any fraudulent activities are identified, or if accounting books and records are not maintained independently and appropriately, or if goods and materials are not properly stored and managed—resulting in an inability to substantiate expenditures—the organization may be required to return the grant funds.

(Items to be reviewed)

(1) Verification of whether the grant has been recorded in the financial statements and whether the financial statements have been formally approved by the organization’s governing body

(2) Confirmation of audit implementation by auditors or audit & supervisory board members

(3) Verification of consistency between the income and expenditure ledger for the subsidized project and the organization’s accounting books and financial statements

(4) Verification of consistency between the income and expenditure ledger for the subsidized project and bank passbooks or cash journals

(5) Verification of consistency between honorariums and similar payments recorded in the income and expenditure ledger for the subsidized project and documents proving tax payment

(6) Confirmation that payments of honorariums or similar compensations to board members recorded in the income and expenditure ledger for the subsidized project have been formally approved by the organization’s governing body

- (7) Confirmation of whether recipients of honorariums or similar payments recorded in the income and expenditure ledger for the subsidized project have made any donations to the organization
- (8) Verification of the document management status for each stage of transactions recorded in the income and expenditure ledger (“specifications → competitive quotations → order placement → delivery → inspection → payment”)
- (9) Verification of the implementation status of transactions with companies related to board members, as recorded in the income and expenditure ledger for the subsidized project
- (10) Verification of consistency between acquired assets recorded in the income and expenditure ledger for the subsidized project and the “Asset Acquisition and Remaining Property Management Ledger”
- (11) Verification of proper storage and preservation of supporting documents and related records for the subsidized project

Chapter 4: Activity Report and Grant Request for the Following Fiscal Year



1 GRANT REQUEST FORM (MID-OCT. TO MID-NOV.)

If the granted project was scheduled for multiple years, and grantees wish to continue project activities for the next fiscal year, please submit the Grant Request (continued project).

Required documents: (1) Grant Request

(2) Additional documents * For details, please refer to the Guide to JFGE Grant Request published around September/October of each year.

Deadline: Mid-October to Mid-November of every year (deadline to be strictly observed)

*Please note that deadlines are subject to change.

2 REPORT ON ACHIEVEMENTS AND ACTIVITIES (APR. 2027)

(1) Report on achievements and activities

A report on achievements and activities (including photographs, research reports, and any other deliverables) is to be submitted via the JFGE online application system after the completion of grant activities.

Documents to be submitted:

- 1) Report on achievements and activities (Parts 1-5) (inc. Acquired Property/Residual Property Control Ledger)
- 2) Photos for the JFGE Grant Project Report Collection (Part 5)
- 3) Deliverables (research reports, videos, etc.) concerning grant activities to be uploaded as appropriate (to be mailed separately if over 10 MB)
- 4) Comprehensive Final Project Report (Required only in the final year for multi-year grant projects; any format but in Japanese)

Deadline: Within one month from the date of project completion, or on April 10 of the following year (or the preceding business day if this falls on a Saturday, Sunday, or public holiday), whichever comes first.

Where to submit: Please submit online via the JFGE Grant Application System.

*Points to keep in mind when preparing the Report on achievements and activities:

a. In principle, we ask that data be provided in a digital format, but items for which this is not possible (i.e., hard copy materials which cannot be scanned) may be mailed separately as appropriate. Examples: Reports/photographs/other materials showing the status of activities, educational leaflets, DVDs, seminar materials, posters, field guides, etc., produced as a result of the grant activities.

b. Projects which have continued for multiple years must prepare and submit a Comprehensive Final Project Report in the final year, in addition to the Report on achievements and activities, acting as a summary of grant activities conducted over the entire project period .

Any format is acceptable; however, documents should in principle be written in Japanese. If the comprehensive report is lengthy and written in a foreign language, a Japanese summary may be submitted instead.

(2) JFGE Grant Project Report FY2026

For the purpose of raising public awareness concerning environmental conservation activities both in and outside Japan, JFGE posts the “JFGE Grant Project Report” each year on our website (only in Japanese).

As such, grantees are asked to submit a manuscript for inclusion in the JFGE Grant Project Report along with the rest of their Report on achievements and activities.

- 1) Among the Report on achievements and activities forms, this is comprised of [Part 5: Manuscript for “JFGE Grant Project Report FY2026”].
- 2) We ask that the manuscript be submitted in an electronic format to better facilitate our editing process, and that multiple photos be attached for inclusion in the report. Photos should describe specific project activities and results (please avoid group photos, etc.) and be submitted as electronic data (.). Please submit the documents in the highest resolution as much as possible.
- 3) The manuscript for the JFGE Grant Project Report and accompanying photos may be edited for production reasons or reused for secondary purposes in other publications.

In either case, the copyright of the publication shall belong to the Environmental Restoration and Conservation Agency of Japan (ERCA).

3 SHARING SESSION FOR ACTIVITY RESULTS OF JFGE GRANTEES

(1) Objective

For the purpose of promoting further networking and collaboration on environmental conservation activities, JFGE grantees in the final year of their grant period are given the opportunity to present the results of their projects to the other grantees

(2) Participants

Grantees or Agents in the final year of their grant period, who have been grant recipients for three or more years. For organizations under Category B, an authorized representative must attend. Please also arrange for local staff to attend whenever possible.

(3) Event Period

December 10, 2026 (Thu.)

(4) Venue

Online (planned)

(5) Contents

The session is being planned with a view to not only reporting on grantees' activities, but also facilitating the sharing of experiences and opinions on environmental conservation activities among various stakeholders.

Specific details will be communicated to eligible organizations through the JFGE Grant Application System.

Chapter 5: Project Evaluation



1 REVIEW OF THE EVALUATION SYSTEM

In 2023, upon the 30th anniversary of JFGE's founding, a new grant policy was developed in light of the numerous changes in social conditions that have emerged over this period. In accordance with this new policy, JFGE's grant system has also been reviewed, with a new lineup of grant programs launching in FY2025. Our evaluation system has likewise been revised in line with the above, with the new system to be applied to grant activities beginning in FY2025.

For this reason, the grants beginning in FY2022 to FY2024 will be subject to ongoing evaluation under the previous system, while grants beginning in FY2025 will be subject to the new evaluation system.

2 PREVIOUS EVALUATION SYSTEM (FOR GRANTS BEGINNING IN FY2022-2024)

*For organizations receiving JFGE grants from FY2025, please refer to p.109 onwards.

(1) Objectives

JFGE conducts evaluations of its grant activities by having the JFGE Evaluation Committee review the activities at each milestone to provide advice for improvement. The purpose of JFGE's evaluation system is as follows.

1) Improvement of Grant Activities

By understanding the results of grant activities and providing feedback for improved project design and procedures, better outcomes can be realized for environmental conservation.

2) Growth of Environmental NGOs/NPOs

Grantees' expertise, ability to make proposals, mobilize and disseminate information, partnership and collaboration efforts, as well as self-evaluation capabilities, can be reinforced by the evaluation.

3) Reinforcement of Accountability

By better understanding the goal-setting mechanisms, implementation systems and results, organizational growth, etc. concerning grant activities, grantee organizations and JFGE grant projects implemented with grant funds are able to improve transparency and fulfill accountability to the public (including donors).

4) Publicity of Evaluation Results

Spreading and sharing successful cases and good practices enables the activities of environmental NGOs/NPOs to become even more effective.

5) Improvement of JFGE programs

Feedback from the results of grant activity evaluations allows for more effective selection of grant recipients, and better provision of advice on grantees' activities, thereby improving the effectiveness of future JFGE programs.

(2) Framework of Evaluation

Conducting a consistent evaluation spanning from the beginning to the end of the project allows for an accurate assessment of the results of the grantee organization's activities.

At the beginning, the objective, expected outcomes and outputs are shared between JFGE and the grantee in order to clarify attainable goals for the activities to be funded.

At the Mid-term Consultation, the progress of the project is reviewed and factors that may contribute to or detract from future activities are identified, with the members of the JFGE Evaluation Committee then proposing revisions and improvements for the latter half.

Lastly, a comprehensive post-project evaluation is conducted from the perspectives of Relevance, Achievement, Efficiency, Effectiveness, and Sustainability, followed by feedback on the evaluation results.

(3) Evaluation Perspectives

1) Relevance

- The project plan (including any revisions) is assessed from the viewpoint of relevance (projected or demonstrated) throughout the process of implementation, taking into account changes in the environmental issues or social conditions.
- The grant activities are confirmed on whether they have been (or projected to be) an effective strategy for achieving the goals.

2) Achievement and Impact

- The project goals and any (expected) outcomes and outputs are evaluated initially in terms of likelihood to be achieved, and later in terms of whether they have been successfully attained.
- If a higher goal (objective) is set, this is initially checked for being specific and achievable, and the degree to which it has been approached is ascertained post-project.
- It is also confirmed whether the (expected) project outputs were/are sufficient to achieve the proposed outcomes.

3) Efficiency

- The extent and timing of budget, material, and human resource utilization by the project are assessed for appropriateness/efficiency with regard to achieving the project outputs.
- Any possible ways to realize a higher level of achievement are identified.

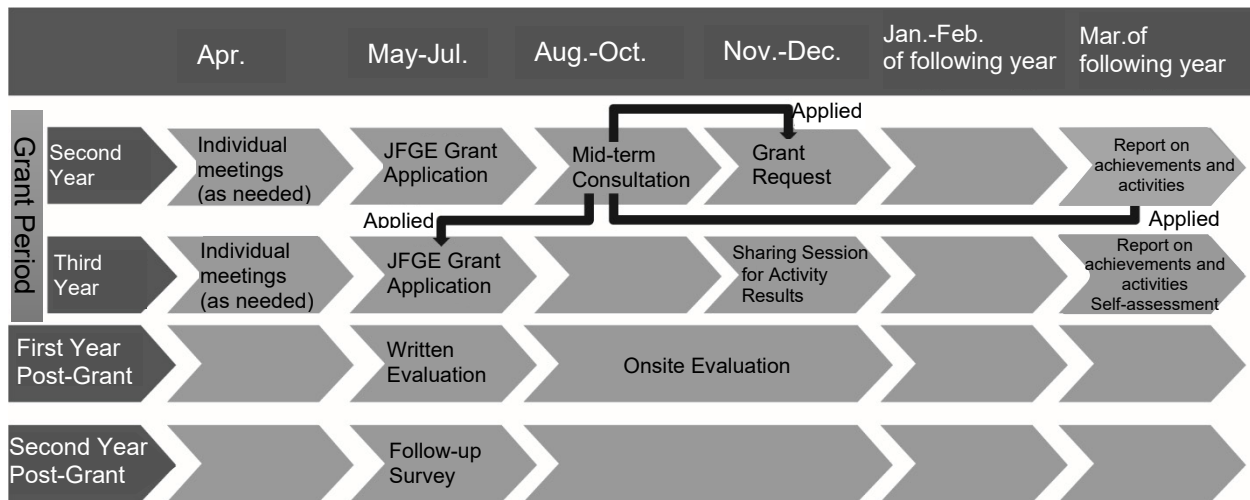
4) Effectiveness

- Level of (expected) attainment of the project's objective is evaluated in light of the results/status of grant activities.
- A higher goal (objective) and outcome are checked for consistency in order to achieve the project objective.
- Environmental and socioeconomic impacts (both expected and unexpected) of the grant project on target areas/groups are also evaluated.

5) Sustainability

- The possibility of ongoing support for the project by the grantee, its supporters, and local residents after the grant period has ended is evaluated, including any initiatives for self-sustaining development.
- The degree of organizational change and capacity building exhibited by the grantee throughout the course of the project is also evaluated, along with whether it possesses the capacity for continued growth following the grant's conclusion.

(4) Evaluation Flow



Please refer to the Evaluation Guideline (Apr. 2019; Japanese only) on the JFGE website for details on evaluation perspectives and procedures.

(URL: <https://www.erca.go.jp/jfge/subsidy/organization/assessment/index.html>)



In the event that an organization subject to evaluations or surveys neglects to undergo such without justifiable cause, JFGE may make a public announcement to that effect.

Second Year

1) Post-project Evaluation (Self-evaluation, Written Evaluation, Onsite Evaluation, Follow-up Survey)

- Self-evaluation

End of Grant Period

Self-evaluation is required at the end of the grant period. Grantees are required to fill in the Self-Evaluation Sheet (Report on achievements and activities, Part 4) provided by JFGE. This necessitates a review of the preceding grant activities, analysis of the appropriateness of the activity plan and implementation system, and identification of any factors that contributed to or detracted from the results of the project. In doing so, grantees are also required to secure objectivity by having a third-party specialist participate in any internal meetings for self-evaluation.

Year After Grant Conclusion

- Written Evaluation

For projects with grant periods of three years or more, the JFGE Evaluation Committee provides a written evaluation of grant activities based on Grant Application and the Report on achievements and activities submitted by grantees throughout the grant period.

- Onsite Evaluation

Specific grantees selected by the JFGE Evaluation Committee will receive an onsite evaluation. The feedback from interviews conducted with the members of the JFGE Evaluation Committee at this time will be utilized for the purpose of improving future projects.

- Follow-up Survey

Second Year After Grant Conclusion (for projects continuing for three or more years)

To investigate the continuity and ripple effects of the project, and the development status of the grantee organization, JFGE carries out a follow-up survey for General Grants, using questionnaires.

3 NEW EVALUATION SYSTEM (FOR REGULAR GRANTS BEGINNING IN FY2025)

*For organizations with projects beginning in FY2021-2024, please refer to p.106 onwards.

(1) Objectives

JFGE conducts evaluations of its grant activities for the two main objectives described below.

1) Improving the Quality and Outcomes of Grant Activities

By understanding the results of grant activities and measuring the project's impact on sustainable environmental and community action in the target area, evaluation results can be fed back to improve the grantee's organizational capacity and the quality of future activities.

2) Ensuring Accountability

Publicizing the results of evaluations allows JFGE to fulfill social accountability for the investment of public funds and ensure the transparency of our grant programs.

By addressing the above objectives through evaluations, it is anticipated that JFGE grant projects will better contribute to tackling social challenges and enable environmental NPOs to grow and thrive.

(2) Framework of Evaluation

At JFGE, the progress of grant projects is managed based on the PDCA cycle. A system is in place to monitor the status of grant activities and the degree to which goals have been achieved, evaluate their effectiveness, and use findings to review and improve each project.

At the Preliminary Goal Sharing meeting held upon the commencement of grant activities, JFGE confirms the project content and plan as well as the indicators (outputs) used to measure effectiveness with the grantee organization, which then makes any necessary revisions before submitting a grant application.

At the Mid-term Consultation (only for projects with a planned activity period of three years), the members of the JFGE Evaluation Committee review the progress of grant activities, evaluate the processes taken, and identify and advise on any factors deemed liable to detract from future activities.

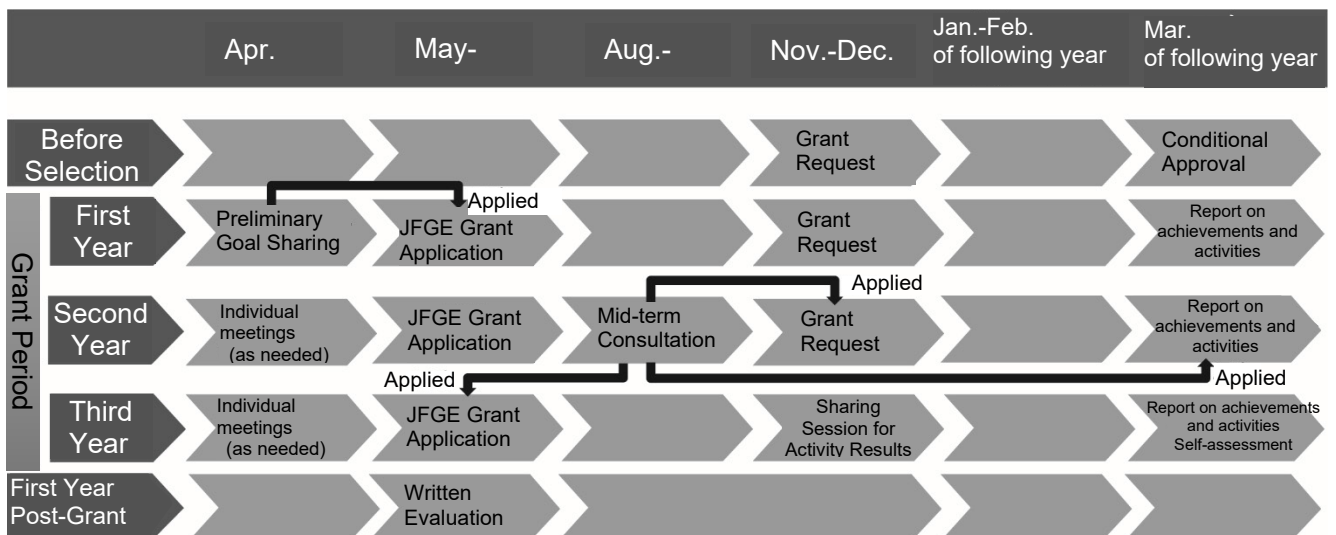
At the Post-project Evaluation, the project's results are comprehensively verified from the following evaluation perspectives. The results of any written evaluations conducted by the JFGE Evaluation Committee at this time are also fed back to the grantee organization.

(3) Evaluation Perspectives

Evaluation of JFGE grant project activities will be conducted from the following points of view.

Evaluation Perspectives	Description
Relevance	Are/were grant activities relevant as a means to achieve the project's goal? Is/was the project consistent with JFGE's grant policy?
Achievement	Are the outcome and output targets achieved or expected to be achieved, and are benefits accruing for project beneficiaries as a result of grant activities?
Efficiency	Were resources input to achieve the output goals of grant activities utilized efficiently?
Effectiveness (projected)	What is the degree of impact expected from outcomes that have occurred or are expected to occur as the result of grant activities (including direct and indirect, anticipated and unanticipated effects).
Sustainability (projected)	To what degree are the grant activities and their ongoing effects expected to be sustained and continue to develop following the conclusion of the grant period.

(4) Evaluation Flow



Please refer to the revised Evaluation Guideline (Apr. 2025; Japanese only) to be posted on the JFGE website for details on evaluation perspectives and procedures. If you are unsure about any points, please contact a JFGE representative.

<https://www.erca.go.jp/fgce/subsidy/organization/assessment/r07/index.html>



In the event that an organization subject to evaluations or surveys neglects to undergo such without justifiable cause, JFGE may make a public announcement to that effect.

1) Preliminary Goal Sharing

First Year

Conducted at the beginning of the grant period. Grantees share the objective, expected outcomes and outputs for grant activities with the JFGE Secretariat and reflect these in the Grant Application Form. Projects with multi-year activity plans also share these with the JFGE Evaluation Committee.

2) Mid-term Consultation

Second Year

Around fall during the second year of the grant period (only for projects with a three-year duration), grantees are asked to report on the progress of the achievement of the activity goals. The grantees then receive advice from the members of the JFGE Evaluation Committee to improve their activities in the future. The advice from the members of the JFGE Evaluation Committee should be reflected in the Report on achievements and activities for the year of implementation and in the Grant Request for the following year. An on-site visit may also be conducted if deemed necessary by the evaluators.

※For organizations under Category B, local staff should attend as well, if possible, with the authorized representative providing interpretation. If it is difficult for local staff to attend, the representative should confirm the local organization's intentions in advance and respond accordingly

3) Post-project Evaluation (Self-evaluation, Written Evaluation)

End of Grant Period

- Self-evaluation

Self-evaluation is required at the end of the grant period. Grantees are required to fill in the Self-Evaluation Sheet (Report on achievements and activities, Part 4) provided by JFGE. This necessitates a review of the preceding grant activities, analysis of the appropriateness of the activity plan and implementation system, and identification of any factors that contributed to or detracted from the results of the project. In doing so, grantees are also required to secure objectivity by having a third-party specialist participate in any internal meetings for self-evaluation.

- Written Evaluation

End of Grant Period

For projects with grant periods of two years or more, the JFGE Evaluation Committee provides a written evaluation of grant activities based on the Grant Application and Report on achievements and activities submitted by grantees throughout the grant period.

4) Onsite Evaluation

During the grant period or in the fiscal year following its conclusion, if deemed necessary by the JFGE Evaluation Committee and the JFGE Secretariat, the grantee will be visited for a more comprehensive onsite evaluation. The feedback from interviews conducted with the members of the JFGE Evaluation Committee at this time will be utilized for the purpose of improving future projects.

5) Follow-up Survey

During or after the fiscal year following the conclusion of the grant period, JFGE carries out a follow-up survey using questionnaires to investigate the results of grant activities and continued developments for each project.

4 EXPENDITURES IN RELATION TO THE EVALUATION

Expenditures raised from the evaluation are able to be compensated by the grant within the following limits.

However, any expenditure to be covered should fall within the grantee's approved grant amount.

1) Post-project Evaluation (Self-evaluation)

Self-evaluations are conducted at the end of each fiscal year, when each grantee is asked to reflect on its activities and evaluate itself. However, in the final year of the project, self-evaluation must be conducted not only by the grantee itself but also by third-party external experts. (Part 4 of the Report on achievements and activities shall be submitted.) Expenses incurred in this process include honorariums and travel expenses for the self-evaluation paid to the third-party external experts. These costs can be compensated for using the grant by applying within the upper limit of each expense item. Please contact the consultation service listed on the next page if you wish to consult about the selection of third-party external experts, etc.

2) Onsite Evaluation

Any travel expenses related to onsite evaluation during or after the grant period will be compensated by JFGE. As the settlement method will vary depending on the site location (domestic/international, etc.), specifics will be communicated by JFGE staff after the determination of the onsite evaluation.

3) Follow-up Survey

In the fiscal year following the end of the grant period or after, a questionnaire on the status of activities will be conducted. Please note, however, that no honorariums will be presented in relation to the Follow-up Survey.

Consultation services for the selection of external experts for self-evaluation:

Environmental Partnership Office Hokkaido (EPO Hokkaido)		
Address:	7F Daigo Bldg., 5-11 Odori Nishi, Chuo-ku, Sapporo-shi, 060-0042	
TEL:	011-596-0921 FAX: 011-596-0931	
URL:	https://epohok.jp	
Environmental Partnership Office Tohoku (EPO Tohoku)		
Address:	1F Sendai Second Government Bldg., 3-2-23 Honcho, Aoba-ku, Sendai-shi, Miyagi, 80-0014	
TEL:	022-290-7179 FAX: 022-290-7181	
URL:	https://www.epo-tohoku.jp	
Kanto Environmental Partnership Office (Kanto EPO)		
Address:	B1F Cosmos Aoyama, 5-53-67 Jingumae, Shibuya-ku, Tokyo, 150-0001	
TEL:	03-3406-5180 FAX: 03-3406-5064	
URL:	http://www.geoc.jp/kanto_epo	
Environmental Partnership Office Chubu (EPO Chubu)		
Address:	4F Nishiki Park Bldg., 2-4-3 Nishiki, Naka-ku, Nagoya-shi, 460-0003	
TEL:	052-218-8605 FAX: 052-218-8606	
URL:	https://www.epo-chubu.jp	
Kinki Environmental Partnership Office (Kinki Kankyokan)		
Address:	5F OMM, 1-7-31 Otemae, Chuo-ku, Osaka-shi, 540-6591 (Mailing address: PO Box 111 in OMM Bldg.)	
TEL:	06-6940-2001 FAX: 06-6940-2022	
URL:	http://www.kankyokan.jp	
Environmental Partnership Office Chugoku (EPO Chugoku)		
Address:	5F Gojinsha Hiroshima Kamiyacho Bldg., 11-10 Motomachi, Naka-ku, Hiroshima-shi, 730-0011	
TEL:	082-511-0720 FAX: 082-511-0723	
URL:	https://epo-cg.jp	
Shikoku Environmental Partnership Office (Shikoku EPO)		
Address:	2F Takamatsu Sunport Joint Government Bldg. South Tower, 3-33 Sunport, Takamatsu-shi, Kagawa, 760-0019	
TEL:	087-816-2232 FAX: 087-823-5675	
URL:	https://4epo.jp	
Environmental Partnership Office Kyushu (EPO Kyushu)		
Address:	2F Kumamoto City International Center, 4-18 Hanabata-cho, Chuo-ku, Kumamoto-shi, 860-0806	
TEL:	096-312-1884 FAX: 096-312-1894	
URL:	https://www.epo-kyushu.jp	

Chapter 6: Relevant Forms



**Acquired Property/Residual Property Control Ledger
(cum Description on Continued Use of Equipment)**

(Reference)

			Name of Organization				
Year of Adoption	Category of Project	Adoption No.	Summary of Grant Project (Name of Grant Project)				
Acquired Assets and Residual Property (Size, Form or Specification)			Date of Acquisition	Acquired Quantity	Unit Acquisition Price (Unit:yen)	Acquisition Value (Unit: yen)	Estimated Service Life
Years of Continued Use	Co-User for Continued Use	Period of Use (Years, Months)	Residual Ratio	Residual Value (Unit: yen)	Particulars		
(Year of Acquisition)							

(Compilation and Safekeeping of Control Ledger)

1. This Control Ledger shall be compiled separately for each fiscal year, grant project, and acquired assets or residual property (hereinafter referred to as the "Acquired Assets, etc."), and is to be kept at the office of the Grant Recipient Organization. However, with respect to movable assets such as machinery and equipment, the aforesaid applies only to those assets with an acquisition value or maximized value of over 500,000 yen.
2. For the "Years of Continued Use" column, the year of acquisition shall be entered in the top row, followed by each subsequent year of continued use, if any.
3. The Period of Use shall be that covering the month of acquisition of the corresponding equipment until the month in which the grant project is completed.

(Other Important Notes)

1. Acquired assets shall refer to any assets to be acquired by use of the Grant, including value grown upon acquisition. Residual property shall refer to the machinery, appliances, temporary installation, or other equipment and materials (hereinafter referred to as the "Equipment") to be obtained through the grant project, which remain upon completion of such project.
2. Assets acquired through the grant project, including the value grown upon acquisition, shall be kept with the care of a prudent manager, even after the completion of the grant project, in order to maintain efficient management.
3. Disposal of the Acquired Assets, etc. (including movable assets such as machinery and equipment with an acquisition value or maximized value of over 500,000 yen) shall be subject to approval of the President of ERCA.

4. Any revenue generated from the disposal of Acquired Assets, etc., as per the above 3. shall be returned to the ERCA.

(Reference)

Sample Entry of Balance of Revenues and Expenditures under Grant

(Unit: yen)

Year	Month	Date	Particulars	Revenue			Expenditure			Balance	
				___ Fee	Subscription Fee	JFGE	Expense Items		Amount		
							Own capital	JFGE			
								Grant Payout No.			Receipt No.
X	4	1	Donation by President	50,000						50,000	
X	4	1	Equity Capital	200,000						250,000	
X	4	2	Symposium Rewards				2nd	①-1	20,000	230,000	
X	4	2	Bullet Train Fare				2nd	②-1	27,500	202,500	
X	4	5	Subscription Fee		40,000					242,500	
X	5	6	Telephone Bill (for Grant project)				X		2,400	240,100	
X	6	7	Funds Borrowed	150,000						390,100	
X	7	7	Printing Costs of Reports				2nd	⑤-1	30,000	360,100	
X	7	10	Salaries to Part-timers (for 10 days)				2nd	①-2	80,000	280,100	
X	8	18	Seeding						80,000	200,100	
X	8	18	Conference Hall/Facility Rental Fees						150,000	50,100	
X	9	20	Accommodation						9,000	41,100	
X	10	28	Grant			200,000				241,100	
X	10	29	Debt Servicing				X		150,000	91,100	
X	10	29	Interest on Borrowing				X		1,095	90,005	

This guideline is made in Japanese and translated into English.
The Japanese guideline is the original and the English text is for reference purposes. If there is any conflict or inconsistency between these two texts, the Japanese text shall prevail.

Inquiries



Environmental Restoration and Conservation Agency of Japan (ERCA) Global Environment Fund Division, Global Environment Fund Department

8F Muza Kawasaki Central Tower, 1310 Omiya-cho,
Saiwai-ku, Kawasaki-shi, Kanagawa, 212-8554

TEL: 044-520-9505

E-mail: c-kikin@erca.go.jp

Website: <https://www.erca.go.jp/jfge/>

Access:

3 min. walk from JR Kawasaki Station West Exit

8 min. walk from Keikyū Kawasaki Station West Exit

