

[Appendix 2] Matters to be observed to execute the grant, how to execute, and the items that are prohibited to use the grant

1. Matters to be observed to execute the grant

Number	Content
1	Projects shall be carried out in accordance with the submitted project plan in good faith.
2	The grant shall be managed separately from general accounting.
3	In case of wishing to change a project plan that has already been delivered and/or supported, be sure to get the approval of OKF in advance followed by diplomatic offices.
4	In case of cancelling a project, grant shall immediately be returned to OKF through diplomatic offices.
5	Comply with the forms that need to be filled when executing the grant, prepare documentary evidence, and submit it within the prescribed time. If you fail to submit it within the period, you may be a subject of sanctions such as reduced support in the following year, or may be asked to submit a document that explains the reasons for that delay.
6	In case of wishing to execute the budget in the next year, be sure to get the approval of OKF through diplomatic offices in the current year
7	The contents of the execution report and supporting documents must be in accord and be submitted to OKF through diplomatic office within 2 months after the termination of the project.
8	Cooperate with requests from OKF or an external auditor for submission of materials.
9	The results that are yielded from the grant may be uploaded to the website of OKF, published (collections of best practices, workshops, etc.), and used to produce promotional videos for public, educational, and/ or promotional purposes.
10	Indicate the sponsorship of OKF in business (events) banners, booklets, promotional materials, and media promotion activities.
11	Apply the unit price that reflects local prices, but comply with the contents that are specified in the "how to execute, and the items that are prohibited to use the grant" parts.

2. How to execute

Account	How to execute
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Labor costs	<ul style="list-style-type: none"> - Account transfer to manpower (including foreign guests) required for business - If payment is made directly due to the local-specific reasons, a confirmation form of receive may be used for confirmation. ※ confirmation form of receive : Recipient's name, amount and signature of the head of the group are necessary (E.g.) Lecture fee, service fee for operating team, etc.
Project promotion costs	<ul style="list-style-type: none"> -Food expenses (unit price x number of people) receipt -Accommodation fee (unit price × number of people) receipt
Operating costs	<ul style="list-style-type: none"> - Direct expenses for the manufacture, purchase, and rental of materials (items, booklets, sound equipment, etc.) (E.g.) Collection of materials (unit price X number of books)
	<ul style="list-style-type: none"> -Banner, promotional materials, plaque manufacturing costs -Online / offline advertising expenses
	<ul style="list-style-type: none"> - Direct expenses such as fee for use of facilities required for business and various insurance fees (E.g.) Facility use (short term lease) contract, receipt -Domestic and overseas business travel expenses (transportation expenses, accommodation expenses) and expert invitation expenses (airfare, accommodation expenses)
Other expenses	Major expenses related to business

※ For the purpose of simplifying OKF's administration, management, and supervision, if the total amount of receipts is less than USD30, do not execute

3. The items that are prohibited to use the grant

Category	The items that are prohibited to use the grant
Capital expenses	Facility fee, repair fee, telegraph phone, etc.
Operation expense of Overseas Koreans organization	Long term rent for offices, utility bills, etc.
Etc.	<ul style="list-style-type: none"> - Scholarships, awards and donations (goods), snacks -R & D expenses If you are a research organization, you can execute R & D expenses.

※ *Where there exists a false claim, etc.* an administrative authority can impose and collect an additional monetary sanction of up five times the value of the relevant illicit profits by 'ACT ON PROHIBITION OF FALSE CLAIMS FOR PUBLIC FUNDS AND RECOVERY OF ILLICIT PROFITS'.*

<'ACT ON PROHIBITION OF FALSE CLAIMS FOR PUBLIC FUNDS AND RECOVERY OF ILLICIT PROFITS'>

- The "False claim, etc." means any of the following acts that cause a loss to or earn a profit from public funds:
 - (a) An act of claiming a payment from public funds by fraud or other improper means, despite a lack of qualifications to do so
 - (b) An act of claiming a payment from public funds in excess of the payment supposed to be received by fraud or other improper means
 - (c) An act of using a payment from public funds for any purpose other than the specified purpose or use, without complying with the procedures prescribed by statutes and regulations or municipal ordinances and rules, or standards