



THE ASSOCIATION FOR OVERSEAS TECHNICAL SCHOLARSHIP[AOTS]

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November 2011

Program Outline

&

Participation Requirements

of

The Program on Material Flow Cost Accounting

- Aiming at Reducing both Environmental Impact and Costs Simultaneously -

[MFCA]

14– 20 March 2012

1. BACKGROUND OF THE PROGRAM:

AOTS - the Association for Overseas Technical Scholarship - is a non-profit association run with Japanese government subsidies from the Ministry of Economy, Trade and Industry (METI). Since its establishment in 1959, AOTS has been conducting various technical and management training programs in Japan for the people of developing countries. The total number of participants in past AOTS training programs amounts to almost 162,000 from about 170 developing countries and regions. These former participants are playing very important roles in industry and contributing greatly to the economic development of their respective countries.

This 1-week program is one of such management training programs to promote human resource development in the area of “green innovation” specified as a priority area in Japan’s New Growth Strategy.

Targeting all developing countries, this training course is designed to develop managers and executives who can promote the reduction of both environmental impact and costs simultaneously in their companies by understanding the concepts of Material Flow Cost Accounting (MFCA) and its general approach. It also contributes to the dissemination of MFCA, which has just been internationally standardized under the initiative of Japan, and promotes Green Innovation, one of the political priority areas of the Japanese government.

[What is the Material Flow Cost Accounting (MFCA)?]

The Material Flow Cost Accounting (hereinafter referred to as MFCA), one of the environmental management accounting methods, is intended to reconstruct the cost accounting system from the environmental point of view, covering the product costs as a whole. Specifically, it evaluates both a product and its wastes in equivalent manner and calculates their costs in volume and monetary terms. It is a new kaizen approach as well as cost-accounting approach covering all the costs of the company mainly based on waste, characteristically reviewing the overall manufacturing process from the environmental viewpoint. In Japan, the MFCA has already been introduced to over 300 companies, showing successful performances in cost reduction and higher environmental performance. Japan also took initiative in international standardization of MFCA, successfully resulting in publication of ISO14051 in September, 2011.

2. COUNTRY:

Please refer to the List of Target countries and regions.

(http://www.aots.or.jp/jp/use/kokunai/pdf/e_taishokoku.pdf)

3. COUNTRY AND NUMBER OF PARTICIPANTS

25 participants from developing countries

4. PARTICIPATION REQUIREMENTS:

Participants should have the following qualifications.

- (1) Participants should be executives in manufacturing industries. Middle/Senior managers in manufacturing industries, managers in business organizations and industrial bodies engaged in diagnosis and training of companies, and consultants engaged in diagnosis and training of companies can also participate.
- (2) Participants should be between 25 and 60 years of age.
- (3) Participants should be university graduates and/or have equivalent professional experience.
- (4) Participants should be healthy enough to undergo an intensive training program in Japan.
- (5) Participants should be able to understand lectures, engage in discussions, give presentations and formulate reports in English.
- (6) Participants should be residing in developing countries.
- (7) Participants should not be students or armed forces personnel.
- (8) AOTS ex-participants who have recently been awarded an AOTS Scholarship and participated in an AOTS training program in Japan are not entitled to apply for any program which starts within six months (183 days) after they have returned home from Japan.

Notes:

- (1) In the case of Japanese companies and/or companies that have Japanese capital, persons who are engaged in the duties described in the participation requirements are able to participate in this program without regard to their positions.
- (2) Family members are not allowed to accompany the participants to Japan.
- (3) Participants shall not request AOTS to arrange, nor arrange by themselves, any additional programs, and shall leave Japan and return to their home country soon after the completion of the program. However, this will not apply where a Japanese host company plans specialized technical training after the end of this course and obtains approval from AOTS for this.
- (4) The Guarantee Letter, which is one of the invitation documents to be issued by AOTS, shall be used only for the purpose of obtaining a training visa and shall not be used for any other purposes, such as participants' business.
- (5) The number of participants for the same host company or from the same sending company may be limited if there are more applicants than AOTS can accept.

5. APPLICATION PROCEDURE:

5-1) Application from host companies in Japan

Please refer to Application Procedure from Japan (http://www.aots.or.jp/eng/t_prg_j/application.html)

Host companies should apply to AOTS by submitting the required documents to reach AOTS Head Office by **no later than 10 January 2012.**

5-2) Application from overseas countries

Applicants should apply to AOTS by submitting the following documents to reach AOTS Head Office **by no later than 10 January 2012.**

- (1) AOTS Training Application Form, Applicant's Personal Record and Medical Check Sheet
(AOTS official form: Handwriting shall be avoided.)
- (2) 2 copies of a photo (4 cm × 3 cm) (Please write down the applicant's name on the back.)
- (3) Brochure of the applicant's company/organization
- (4) Photocopy of a passport, an election card, a driver's license or any other identification document issued by a public organization in the applicant's country containing, in Roman letters, the applicant's name in full, a photo of the applicant and his/her date of birth
- (5) Overseas Travel Insurance Consent Form
- (6) Pre-Training Report and Readiness Test Answer Sheets
- (7) About the handling of Personal Information Concerning Trainees (AOTS official form)
The applicant himself or herself is required to submit a form bearing his or her own signature. Either in the absence of agreement, or non-submittance, course participation will not be granted.
- (8) Enquiry into Training Contract (For Japanese Joint-Venture-Companies and Companies exclusively funded by Japanese Enterprises)
- (9) About the Benefits of Management Training Program (AOTS official form)
In principle, a representative of the applicant's company/organization is required to fill in the questionnaires. (The form is attached to the end of the outline.)

The required documents (Application Form, etc.) can be downloaded from the following Website.

http://www.aots.or.jp/eng/t_prg_j/management/documents/documents.html

The application documents will be forwarded to the AOTS Screening Committee, which will meet on 9 February 2012, for official approval of participation. Those who have successfully passed the screening process will be notified when they receive the invitation documents.

Notes: If the number of participants is less than 13 as of 10 January 2012, AOTS may postpone or cancel this program.

6. OUTLINE OF THE PROGRAM:

- OBJECTIVES

To learn the method to reduce both environmental impact and costs based on the concept of Material Flow Cost Accounting (MFCA), a method of Environmental Management Accounting

- DURATION

14 – 20 March 2012 (1 week)

- CONCEPT/ CONTENTS

- Emphasis on hands-on team discussions in addition to one-way classroom lectures throughout the curriculum
- Internationally versatile and expandable contents incorporating ISO14051 to the extent possible

[1st Step: Grasping the whole image]

- Understand the concepts of MFCA

[2nd Step: Understanding MFCA's practical methods and its implementation]

- Understand practical methods of MFCA using case examples in Japan and overseas. In view of the international versatility in the future, MFCA-related terms and basic approaches will be explained based on ISO14051 as much as possible.

[3rd Step: Examination and application in the future]

- Understand case examples of companies introducing MFCA and their key to success
- Examine the possibility of introducing MFCA in your company

The course will usually consist of three hours in the morning and three hours in the afternoon. Group discussions may take place after dinner.

Please see the draft timetable for further details.

- LANGUAGE

All lectures, company visits and exercises will be conducted in English or Japanese with translation into English. The program documents and training materials will be prepared in English.

- PROGRAM DIRECTOR

Mr. Hiroshi Tachikawa

Representative Director of Propharm Japan Co., Ltd.; ISO TC207 WG8 (MFCA) Expert/Assistant Secretary; Member of Steering Committee in MFCA Forum Japan

As a consultant specializing in sustainable strategy consulting for environment and society, environmental risk management, and Material Flow Cost Accounting, Mr. Tachikawa provides consulting and advisory services for many Japanese and foreign companies in wide-ranging industries from manufacturers to service industries. He is also a member of "Material Flow Cost Accounting Committee for Introduction, Demonstration and Local Management" entrusted by Japanese Ministry of Economy, Trade and Industry, and contributed to the international standardization of Material Flow Cost Accounting (ISO 14051).

- TRAINING LOCATION AND ACCOMMODATION

AOTS Tokyo Kenshu Center (TKC) <may change in consideration of various factors>

<http://www.aots.or.jp/eng/about/center/tkc.html>

30-1, Senju-Azuma 1-chome, Adachi-ku, Tokyo 120-8534, Japan

Tel: 81-3-3888-8231 (Reception) Fax: 81-3-3888-0763

Please refer to item 7 for further information on accommodation.

Tentative Schedule of
The Program on Material Flow Cost Accounting [MFCA]
14- 20 March 2012 AOTS Tokyo Kenshu Center (Tentative)

	Morning Session		Afternoon Session	
13 March (Tue.)	(Arrival in Japan)			
14 (Wed.)	Orientation / Opening ceremony Lectures and discussions: Overview of MFCA - Meanings, success examples, international standardization as ISO14051, and overview of the standards - Relationship and comparison with conventional environmental management tools		Lectures and discussions: Concrete ideas and practical methods of MFCA (1) - Explanation of ISO14051 standards - Features of MFCA methods (Illustrate the difference with conventional cost accounting using examples) - Checking basic knowledge	
15 (Thu.)	Lectures and discussions: Concrete ideas and practical methods of MFCA (2) - Features of MFCA methods (continued from the previous day) - Explanation and discussion on MFCA case examples - Checking basic knowledge [Leave for the visit destination in the evening]			
16 (Fri.)	(Distant) Company visits	MFCA introduction example (1)	MFCA introduction example (2) [Return to Tokyo in the evening]	
17 (Sat.)	Day off			
18 (Sun.)	Day off			
19 (Mon.)	Lectures and discussions: MFCA practical examples (planning to do some practices using Japanese and foreign examples and model cases) - Step-by-step explanation based on case examples and hands-on group work - Checking basic knowledge			
20 (Tue.)	Preparation for the final report		Final report presentation Evaluation of the program/Closing ceremony	
21 (Wed.)	(Departure from Japan)			

Remarks:

- 1) The above schedule is subject to change for the convenience of lecturers and cooperating companies, or for other unavoidable reasons.
- 2) Participants may be required to complete homework or engage in group discussions in the evenings.
- 3) Though Saturdays and Sundays are days off in general, lectures may be scheduled if deemed necessary.

7. ACCOMMODATION:

During the training period, participants will be accommodated at an AOTS Kenshu Center. AOTS will provide a participant with accommodation in a single room to the value of ¥8,500 per day with meals (lunch, dinner and breakfast). The said conditions are subject to change due to unavoidable reasons.

Please note that AOTS Kenshu Center canteens are closed on Sundays. The participant will receive ¥2,500 in cash per day for meals to cover this day.

Participants in principle are requested to arrive in Japan the day before the commencement of the training program and leave Japan the day after the final day of the program.

The after-mentioned participation fee estimate(s) reflect(s) the case when a participant lodges at an AOTS Kenshu Center. The suggested amounts may vary otherwise.

8. TRAINING COSTS:

8.1) Application from host companies in Japan

In applying for this program, please contact 'Scholarship Administration Group' listed in 10. FURTHER INFORMATION.

8.2) Application from overseas countries

1) Outline

AOTS training programs are financed by Official Development Assistance (ODA) subsidies from the Japanese Ministry of Economy, Trade and Industry (METI) together with the Participation Fee (Contributions from Participant) from the participants themselves.

Participants shall pay the Participation Fee (Contributions from Participant) in cash to AOTS after their arrival in Japan.

The Training Costs will vary in accordance with the actual airfare and participants' staying days. Therefore, the Participation Fee will be finalized after their arrival in Japan.

The Estimates of the Participation Fee for the countries of Category 1* and for the countries in Category 2* are shown in Tables 1-1 and 1-2.

Please note that the subsidy from the Japanese government will be applicable from the day before the commencement of the training program to the final day of the training program in principle.

**Please refer to Table 3 "List of Target Countries and Regions"*

2) Breakdown

1. Participation Fee (Contributions from Participant)

The Participation Fee, which consists of Contribution to Allowance Costs and Contribution to Course Implementation Costs is the amount participants should bear.

Each participant will be requested to pay the Participation Fee to AOTS in cash after his/her arrival in Japan.

(1) The Contribution to Allowance Costs for the participants from the countries in Category 1 is 25% of the Allowance Costs (2-(1)). The Contribution to Allowance Costs is not set up for the participants from the countries in Category 2.

(2) The Contribution to Course Implementation Costs is ¥59,000 for a 1-week AOTS Management Training Program.

2. Training Costs

The Training Costs are the total amount of expenses to invite a participant to a training program in Japan. It is the sum of (1) Allowance Costs, (2) Course Implementation Costs (3) Domestic Travel Allowance.

(1) Allowance Costs

a. International Travel Expenses

- **Participants from China will not have their International Travel Expenses subsidized.**
- Participants will purchase their own round-trip air tickets, concerning which there are no restrictions pertaining to boarding class.
- The subsidy from the Japanese government will cover the actual airfare up to the Standard Airfare Limits (the AOTS's Standard Airfare Limits for 2011 is shown in Table 2.).
- Please refer to "Guidelines for Purchase of Air Tickets by the Participant" for the arrangement and the method of reimbursement for details.
- A participant is not allowed to overstay at city(ies) of a third country between participant home country and Japan for any reasons other than flight convenience. In such a case, AOTS might not reimburse the International Travel Expenses to the participant.
- International travel expenses are provided if an air ticket and its receipt satisfy required conditions; not provided if unsatisfying conditions or for a free ticket.

b. Accommodation and Meal Allowance

At the AOTS Kenshu Center

- AOTS will provide a participant with accommodation to the value of ¥8,500 per day with meals (lunch, dinner and breakfast), while the participant stays at an AOTS Kenshu Center.
- For the arrival day, AOTS will provide a participant with accommodation to the value of ¥7,700 per day with dinner and breakfast at an AOTS Kenshu Center.

c. Personal Allowance

- AOTS will pay ¥800 per day in cash to a participant.

(2) Course Implementation Costs

Course Implementation Costs, which is the cost to carry out a 1-week AOTS Management Training Program, is ¥236,000.

(3) Domestic Travel Allowance

- Expenses for a part of transportation fee between international airport in Japan and AOTS Kenshu Center
- AOTS will pay ¥1,900 in cash to a participant for the cost of travel between Narita Airport and AOTS Tokyo Kenshu Center (TKC).

3. The amount to be paid in cash to participants by AOTS

The following allowances and expenses will be paid in cash as per Table 1 to each participant after his/her arrival in Japan.

- (1) Subsidy for international travel expenses (when they are claimable for subsidy)
- (2) Personal Allowance (¥800 x staying days)
- (3) Domestic Travel Allowance

4. Contribution to AOTS's Administration Cost

The Contribution to AOTS's Administration Costs is ¥1,800 per day for the participants from the countries in Category 1, and ¥1,000 per day for the participants from the countries in Category 2, and covers administrative expenses. The participant is kindly requested to pay the Contribution to AOTS's Administration Cost..

[Table 1-1] Estimate of the Fees and Costs [the Country of Category 1]
***The amounts and figures for the Fiscal Year 2011 (April 1, 2011 – March 31, 2012)**

Country: Thailand

International Travel Expenses: Bangkok - Narita /Japan, Roundtrip

Management Training Course: 1 -week Course

1. Participation Fee (Contributions from Participant)

		(Japanese Yen)	
		With International Travel Expenses subsidy	Without International Travel Expenses subsidy
(1) Contribution to Allowances Costs	[A] x 0.25	37,350	20,300
(2) Contribution to Course Implementation Costs		59,000	59,000
Total		96,350	79,300

2. Training Costs

		(Japanese Yen)	
		With International Travel Expenses subsidy	Without International Travel Expenses subsidy
(1) Allowance Costs			
a. International Travel Expenses		68,200	0 [1]
b. Accommodation and Meal Allowances			
at the AOTS Kenshu Center	@ 7,700 x 1 day = (Arrival Day)	7,700	7,700 (paid in kind)
during the study tour	@ 8,500 x 5 days =	42,500	42,500 (paid in kind)
Meal Allowance	@ 2,500 x 2 day(s) =	5,000	5,000 [3]
Accommodation Allowance	@ 9,800 x 2 day(s) =	19,600	19,600 (paid in kind)
c. Personal Allowance	@ 800 x 8 days =	6,400	6,400 [2]
Sub Total		149,400	81,200 [A]
(2) Course Implementation Costs		236,000	236,000
(3) Domestic Travel Allowance (Narita Airport - TKC)		1,900	1,900 [4]
Total		387,300	319,100

[1] The maximum amount of airfare claimable for subsidy to the air ticket's purchase. Air ticket will be purchased by participant. AOTS will subsidize the amount in accordance with rules & regulations.

Duration of **2 days** are counted **for the study tour** in this Estimate.

However, duration of the study tour **is subject to change** for the location of the companies we will visit.

3. The amount to be paid in cash to participant by AOTS

		With International Travel Expenses subsidy	Without International Travel Expenses subsidy
(1) International Travel Expenses subsidy	[1]	68,200	0
(2) Personal Allowance	[2]	6,400	6,400
	[SUM1]	74,600	6,400
(3) Meal Allowance during the study tour	[3]	5,000	5,000
(4) Domestic Travel Allowance in Japan	[4]	1,900	1,900
	[SUM2]	6,900	6,900
Total =[SUM1]+[SUM2]		81,500	13,300

*[1] provided if an air ticket and its receipt satisfy required conditions; not provided if unsatisfying conditions or for a free ticket

4. Contribution to AOTS's Administration Costs

The amount mentioned below covers administrative expenses.

The participant is kindly requested to pay the Contribution to AOTS's Administration Cost.

@ 1,800 x 8 days = 14,400

[Table 1-2] Estimate of the Fees and Costs [the Country of Category 2]
***The amounts and figures for the Fiscal Year 2011(April 1, 2011 – March 31, 2012)**

Country: Bangladesh

International Travel Expenses: Bangladesh - Narita /Japan, Roundtrip

Management Training Course: 1 -week Course

1. Participation Fee (Contributions from Participant)

		(Japanese Yen)	
		With International Travel Expenses subsidy	Without International Travel Expenses subsidy
(1) Contribution to Allowances Costs	[A] x 0	0	0
(2) Contribution to Course Implementation Costs		59,000	59,000
Total		59,000	59,000

2. Training Costs

		(Japanese Yen)	
		With International Travel Expenses subsidy	Without International Travel Expenses subsidy
(1) Allowance Costs			
a. International Travel Expenses		127,400	0 [1]
b. Accommodation and Meal Allowances			
at the AOTS Kenshu Center	@ 7,700 x 1 day = (Arrival Day)	7,700	7,700 (paid in kind)
during the study tour	@ 8,500 x 5 days =	42,500	42,500 (paid in kind)
Meal Allowance	@ 2,500 x 2 day(s) =	5,000	5,000 [3]
Accommodation Allowance	@ 9,800 x 2 day(s) =	19,600	19,600 (paid in kind)
c. Personal Allowance	@ 800 x 8 days =	6,400	6,400 [2]
Sub Total		208,600	81,200 [A]
(2) Course Implementation Costs		236,000	236,000
(3) Domestic Travel Allowance	(Narita Airport - TKC)	1,900	1,900 [4]
Total		446,500	319,100

[1] The maximum amount of airfare claimable for subsidy to the air ticket's purchase. Air ticket will be purchased by participant. AOTS will subsidize the amount in accordance with rules & regulations.

Duration of **2 days** are counted for **the study tour** in this Estimate.

However, duration of the study tour **is subject to change** for the location of the companies we will visit.

3. The amount to be paid in cash to participant by AOTS

		(Japanese Yen)	
		With International Travel Expenses subsidy	Without International Travel Expenses subsidy
(1) International Travel Expenses subsidy	[1]	127,400	0
(2) Personal Allowance	[2]	6,400	6,400
	[SUM1]	133,800	6,400
(3) Meal Allowance during the study tour	[3]	5,000	5,000
(4) Domestic Travel Allowance in Japan	[4]	1,900	1,900
	[SUM2]	6,900	6,900
Total = [SUM1]+[SUM2]		140,700	13,300

*[1] provided if an air ticket and its receipt satisfy required conditions; not provided if unsatisfying conditions or for a free ticket

4. Contribution to AOTS's Administration Costs

The amount mentioned below covers administrative expenses.

The participant is kindly requested to pay the Contribution to AOTS's Administration Cost.

@ 1,000 x 8 days = 8,000

Table 2 Standard Airfare Limits (FY 2011)

* Mark indicates the countries of category 2.

Unit: Japanese Yen

Area	Country	Place of Departure	Place of Arrival	Airfare Limit	Area	Country	Place of Departure	Place of Arrival	Airfare Limit	
Southeast Asia	Indonesia	Jakarta		68,100	Central and South America	Nicaragua			178,700	
		Manado		56,800		* Haiti			200,500	
	* Cambodia			82,500		Panama			192,200	
	Singapore			59,200		Paraguay			166,500	
	Thailand	Bangkok		68,200		Brazil			137,000	
		Chiang Mai		80,600		Venezuela			199,900	
	Philippines	Cebu	Narita			45,100	Peru			159,800
			Kansai			43,500	Bolivia			182,800
			Chubu			44,400	Honduras			163,800
		Manila	Narita			43,800	Mexico	Guadalajara		187,700
			Kansai			36,500		Mexico City		136,500
	Chubu		47,700	Tijuana				112,800		
	Davao	Narita		51,000		Mazatlan			172,000	
	Vietnam			86,100		San Luis Potosi			172,000	
	Malaysia	Kuala Lumpur		72,700		Monterrey			140,700	
		Kota Kinabalu		71,400		Morelia			168,900	
* Myanmar			93,600	Cancun		169,800				
* Laos			69,200	Algeria			168,000			
North east Asia	Mongolia	Ulan Bator	Narita	109,100	* Uganda			86,100		
			Kansai	97,800	Egypt			68,700		
			Chubu	68,000	* Ethiopia			123,200		
Middle Asia	* Afghanistan			239,300	Ghana			182,600		
	Uzbekistan	Tashkent	Narita	169,200	Cameroon			205,300		
			Kansai	156,800	Kenya			82,200		
Kazakhstan			175,100	* Zambia	Lusaka		160,400			
South Asia	India	Calcutta		107,200	Ndola			232,800		
		Cochin		111,300	Zimbabwe			125,100		
		Chennai		103,000	* Sudan			129,400		
		Thiruvananthapuram		125,500	Seychelles			44,400		
		Delhi		102,600	* Senegal			231,900		
		Hyderabad		100,200	* Tanzania			89,700		
		Bangalore		110,500	Tunisia			131,400		
		Mumbai		108,100	Nigeria			129,000		
		Ahmedabad		134,100	* Madagascar			98,900		
	Coimbatore		122,800	* Mozambique			67,800			
	Sri Lanka			55,900	Mauritius			66,900		
	* Nepal			146,500	* Mauritania			125,600		
	Pakistan			79,100	Morocco			180,300		
	* Bangladesh			127,400	South Africa			124,400		
* Bhutan			130,200	* Malawi			144,400			
* Maldives			190,300	Libya			47,800			
Oceania	* Samoa			67,400	Middle East	Iran	Tehran		77,200	
	* Vanuatu			99,300			Tabriz		74,200	
	Papua New Guinea			129,000		Jordan			137,600	
	Fiji			70,800		Syria			157,100	
Central and South America	Argentina			188,600	Lebanon			187,800		
	Uruguay			191,700	Ukraine			59,400		
	Ecuador			187,500	Serbia			122,000		
	El Salvador			163,800	Montenegro			113,200		
	Guatemala			163,800	Turkey			90,400		
	Costa Rica			176,100	Macedonia (Former Yugoslav Rep. of)			119,900		
	Colombia			173,800	Croatia			106,000		
	Jamaica			200,500						
	Chile			227,500						
	Dominican Republic			200,500						

[Table 3] List of Target Countries and Regions (FY 2011)

Trainees should be citizens of the following countries/regions.

<i>Category 2*</i>	<i>Category 1*</i>		
Afghanistan	Albania	Macedonia, Former Yugoslav	Zimbabwe
Angola	Algeria	Malaysia	
Bangladesh	▪ Anguilla	Marshall Islands	
Benin	Antigua and Barbuda	Mauritius	
Bhutan	Argentina	▪ Mayotte	
Burkina Faso	Armenia	Mexico	
Burundi	Azerbaijan	Micronesia, Federated States	
Cambodia	Barbados	Moldova	
Central African Rep.	Belarus	Mongolia	
Chad	Belize	Montenegro	
Comoros	Bolivia	▪ Montserrat	
Congo, Dem. Rep.	Bosnia and Herzegovina	Morocco	
Djibouti	Botswana	Namibia	
Equatorial Guinea	Brazil	Nauru	
Eritrea	Cameroon	Nicaragua	
Ethiopia	Cape Verde	Nigeria	
Gambia	Chile	Niue	
Guinea	China	Pakistan	
Guinea-Bissau	Colombia	Palau	
Haiti	Congo, Rep.	Palestinian Administered Areas	
Kiribati	Cook Islands	Panama	
Laos	Costa Rica	Papua New Guinea	
Lesotho	Côte d'Ivoire	Paraguay	
Liberia	Croatia	Peru	
Madagascar	Cuba	Philippines	
Malawi	Dominica	Serbia (incl. Kosovo)	
Maldives	Dominican Republic	Seychelles	
Mali	Ecuador	South Africa	
Mauritania	Egypt	Sri Lanka	
Mozambique	El Salvador	▪ St. Helena	
Myanmar	Fiji	St. Kitts-Nevis	
Nepal	Gabon	St. Lucia	
Niger	Georgia	St. Vincent and Grenadines	
Rwanda	Ghana	Suriname	
Samoa	Grenada	Swaziland	
Sao Tome and Principe	Guatemala	Syria	
Senegal	Guyana	Tajikistan	
Sierra Leone	Honduras	Thailand	
Solomon Islands	India	▪ Tokelau	
Somalia	Indonesia	Tonga	
Sudan	Iran	Tunisia	
Tanzania	Iraq	Turkey	
Timor-Leste	Jamaica	Turkmenistan	
Togo	Jordan	Ukraine	
Tuvalu	Kazakhstan	Uruguay	
Uganda	Kenya	Uzbekistan	
Vanuatu	Kyrgyz Rep.	Venezuela	
Yemen	Lebanon	Viet Nam	
Zambia	Libya	▪ Wallis and Futuna	

▪ Territory.

- The list above is in alphabetical order, with the generic name for the country being used.
- These countries and regions are mainly developing countries as designated by the OECD/DAC (Organization for Economic Co-operation and Development / Development Assistance Committee).
- The following countries and regions have already been excluded from the list of target countries and regions:
China (Hong Kong, Macau), Singapore, Brunei, United Arab Emirates, Qatar, Kuwait, Bahamas, Greece, Puerto Rico, French Guiana, Israel, Cyprus, Guadeloupe, Saint Pierre and Miquelon, Martinique, Réunion, Bermuda, Cayman Islands, Falkland Islands, Republic of Korea, Aruba, French Polynesia, Gibraltar, Netherlands Antilles, New Caledonia, Northern Mariana Islands, British Virgin Islands, Malta, Slovenia, Bahrain, Estonia, Slovakia, Czech, Hungary, Bulgaria, Poland, Latvia, Lithuania, Romania, Saudi Arabia
- Antigua and Barbuda, Barbados, Oman and Trinidad and Tobago graduated from the List in 2011

Developing Countries (Category 1):

According to the DAC list of ODA recipients effective from 2009, these are developing countries and regions other than the “Least Developed Countries”, and thus have been recognized by the Japanese government as target countries for ODA.

Least Developed Countries (Category 2):

These are the least developed countries on the DAC list.

Guidelines for Purchase of Air Tickets by the Participant

1. Arrival and Departure Dates:

Arriving in Japan on the day before the commencement of the program and departing on the day after the closing day of the program or the nearest days to be allowed by the flight schedule within two days before and/or after the program.

2. Method of Reimbursement:

During the training program in Japan, participants should present to AOTS their air tickets and submit official receipts of air ticket purchase for reimbursement. The sum of the following items (1) and (2) will be subsidized. In principle, an economy class air ticket purchased for a round-trip on the standard route according to the criteria of the International Air Transport Association (IATA) is defined as the standard airfare to be covered.

- (1) Actual round-trip airfare within the Standard Airfare Limits (the limits of AOTS's standard round-trip airfare amount) specified for the respective area (country).
- (2) The departure tax, airport tax and other taxes indispensable to the usual flight route defined by IATA subject to the submission of evidence.

[NOTE] A participant is not allowed to overstay at city(ies) of a third country between participant's home country and Japan by any reasons other than flight convenience. In such case, AOTS might not reimburse the International Travel Expenses to the participant.

3. Official Receipts:

AOTS will confirm the air ticket and official receipt and calculate the actual yen value of the air ticket with the exchange rate on the date of the ticket's issue.

- (1) AOTS can only accept the official receipts duly issued by the issuer in which a breakdown of the total airfare is explicitly described, such as airfare, tax (the departure tax, airport tax and other taxes indispensable to the usual flight route defined by IATA) and commission. It should also contain the name of the issuer's representative, address, telephone number and facsimile number.
- (2) Neither Invoice nor Calculation Sheet will be accepted as the receipt. However, an Invoice/Calculation Sheet using the letter-head of the air ticket issuer stating the word "Received" or "Paid" and including the signature of the air ticket issuer may be accepted.

*** If any participant fails to submit the official receipt duly issued by the relevant airline company or travel agent, the participant will not receive any subsidy towards his/her airfare and will be required to pay the full amount of the Participation Fee in cash to AOTS.**

Visa Acquisition Procedures:

1. Status of Residence:

The status required for your training in Japan is "Trainee."

2. Visa Acquisition:

A participant shall apply for and obtain a "Trainee" visa at a Japanese embassy or general consulate (hereinafter: diplomatic mission) with materials issued by AOTS such as a Guarantee Letter. It may be the case that the submitted materials are forwarded to the Consular Affairs Bureau (Tokyo) for checking.

3. Notes:

- a) **A citizen from a country or area participating in a visa waiver program with Japan** shall additionally apply for and obtain a "Trainee" visa.
- b) **A bearer of a visa other than a "Trainee" visa**, e.g., a "temporary visitor" visa or a "multiple" visa shall additionally apply for and obtain a "Trainee" visa. Please bear in mind that **the existing visa will be nullified in exchange for the "Trainee" visa.**
- c) **A bearer of an APEC business travel card (ABTC)** shall additionally apply for and obtain a "Trainee" visa. This is because the purpose of his or her travel is participation in an AOTS training program.
- d) **Please contact the local Japanese diplomatic mission for any inquiries prior to visa application.**

9. HANDLING OF PERSONALLY IDENTIFIABLE INFORMATION:

AOTS handles personally identifiable information we have obtained from the applicant as follows:

- (1) Administrator of Personally Identifiable Information: General Manager, General Affairs Division,
The Association for Overseas Technical Scholarship (AOTS)
Department in charge: General Affairs Group, General Affairs Div., AOTS
Tel: 81-3-3888-8211 E-mail: kojinjoho@aots.or.jp

- (1) Use of Personally Identifiable Information

Personally identifiable information provided by the participant will only be used for the screening of the participants and the implementation of the training program. It will not be used for any other purposes or beyond the scope required by laws and regulations of Japan.

For AOTS's privacy policy, please visit <http://www.aots.or.jp/eng/privacypolicy.html>.

10. FURTHER INFORMATION:

AOTS HEAD OFFICE

Application from overseas countries:	30-1, Senju-azuma 1-chome, Adachi-ku, Tokyo 120-8534, Japan
Scholarship Processing Group	Tel: 81-3-3888-8214
	Fax: 81-3-3888-8242
	E-mail: shouhei@aots.or.jp

Application from host companies in Japan:	30-1, Senju-azuma 1-chome, Adachi-ku, Tokyo 120-8534, Japan
Scholarship Administration Group	Tel: 81-3-3888-8221
	Fax: 81-3-3888-8242

AOTS OVERSEAS OFFICES /

1. AOTS Bangkok Office / (General Manager) Mr. Kitaro Makino 14th Fl. Paso Tower 3, 88 Silom Rd., Suriyawong, Bangruk, Bangkok 10500 Tel: 66-2-238-5233~4, 268-0784 Fax:66-2-634-1200 E-mail: aots@loxinfo.co.th
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2. AOTS Jakarta Office / (General Manager) Mr. Hiroyuki Sato 6th Floor, Summitmas I, Jalan Jend.Sudirman, Kav.61-62, Jakarta 12190 Tel: 62-21-522-6776~7 Fax:62-21-522-6661 E-mail: aotsjkt@aots.or.id
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3. AOTS New Delhi Office / (General Manager) Mr. Yasumi Suzuki Flat No.1307, 13th Flr., Gopaldas Bhawan, 28 Barakhamba Road, New Delhi 110001 Tel: 91-11-23704122 Fax:91-11-23704123 E-mail: contact@aotsindia.com
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PRE-TRAINING REPORT

- The Program on Material Flow Cost Accounting -
[MFCA]

Please fill in the following items using a personal computer or typewriter, or by handwriting in block letters. AOTS will duplicate and distribute it to lecturers and other participants as part of the reference materials for the group discussion and presentations to be held during the program.

The report form is available here in an MS-Word format (<http://www.aots.or.jp/jp/documents/ptr/11mfca-e.doc>).

1. Your name	
2. Your country	
3. Name of your company/ organization	
4. Outline of your organization (preferably attach an organization brochure)	
5. Your position and department (preferably attach an organizational chart, indicating your position)	
6. Your duties in detail	
7. Expectation for this course	

Question 4:

If you have ticked “Yes, I am” in the above Question 2, please answer the following question. When you use what is learned from the AOTS training, what benefits do you expect? Tick the following statement that applies to you (multiple answers allowed).

- A reduced load to the environment and energy saving will be realized.
- Technology development and product design and development will be possible in the home country.
- Production capacity will expand. [About _____] %
- Productivity will increase. [About _____] %
- Product and service quality will improve. [About _____] %
- Costs will be reduced. [About _____] %
- Market will be extended.

- Others [_____]

Question 5:

Please provide the sales amounts of your company.

Actual sales for the last fiscal year [_____] USD * 1 USD = 82 JPY

Estimated sales for this fiscal year [_____] USD * 1 USD = 82 JPY

Question 6:

The AOTS training program costs about 5,000 USD per person to run the course. Do you think the AOTS training programs produce enough benefits to justify the expense (5,000 USD)? Tick the following statement that applies to you.

- Yes
- No

Question 7:

The following question is relevant to the above Question 6. Supposing that the expense (5,000 USD) is defined as “1”, describe the benefits obtained from the AOTS training program in numerical value. Roughly assess the benefits for the next five years after the training. Tick the following statement that applies to you. A very rough estimate is fine. Your response is highly appreciated.

- Below 1.0 => Provide a specific value [_____]
- 1.0 or above and below 1.5
- 1.5 or above and below 2.0
- 2.0 or above and below 2.5
- 2.5 or above and below 3.0
- 3.0 or above => Provide a specific value [_____]

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