

April 2012

Subsidized Project Administration Manual

Budget and Accounts Division, Minister's Secretariat
Ministry of Economy, Trade and Industry

Note)

This is a tentative translation by Management Office for the Project of Decommissioning and Contaminated Water Management (Mitsubishi Research Institute Inc.). Only the original Japanese texts of the laws and regulations, guides have legal effect, and this translation is to be used solely as reference materials to aid in the understanding of Japanese laws and regulations. The government of Japan is not responsible for the accuracy, reliability or currency of this translation, or for any consequence resulting from use of this translation.

The latest version of the original document is dated April 2014. The tentative translation of the latest version will be provided by Mitsubishi Research Institute Inc., soon.

Table of Contents

Page

Purpose of use and matters to bear in mind	1
I. Accounting process manual	
1. Basic concept of accounting process of subsidized projects	2
(Reference) Main cost items and their definitions	7
2. Arrangement of related documents	9
(Reference) Main related documents	7
3. Accounting process on personnel cost	10
4. Accounting process for travel expenses	15
5. Accounting process for meeting expense and rewards	17
6. Accounting procedures regarding equipment expenses and rental and hire fees	20
7. Accounting procedures regarding supplies expenses	22
8. Accounting procedures regarding outsourcing expenses	24
9. Accounting procedures regarding printing and binding expenses	25
10. Accounting procedures regarding assistant personnel costs	27
11. Accounting procedures regarding other miscellaneous expenses	28
12. Accounting procedures regarding expenses for commission	29
13. Preparing a performance report	30
II. On-site survey	
1. Outline of inspections	32
2. Aim of inspections	32
3. When conducting inspections	33
III. Subsequent tasks	
1. Accounting procedures relating to consumption tax deductions for taxable purchase	35
2. Procedures for managing and disposing of assets	36
3. Procedures for paying earnings	37

Purpose of use and matters to bear in mind

<Purpose of use>

This Manual describes basic matters including materials to be prepared upon accounting process, implementing inspection and other procedures pertaining to subsidized projects. We hope this Manual will help implement inspection, etc. properly and effectively between a party to undertake subsidized projects (hereinafter called “Subsidized Company”) and the Ministry.

<Matters to bear in mind>

- The accounting process of subsidy is different from general business transactions and business customs (*).
- This Manual gives a basic concept of accounting process and some other process different from the Manual may also be accepted so long as it is based on a concept appropriate to the situations.
- Administrative and accounting processes different from ordinary ones are required such as the maintenance of forms including a business log and management method of acquired property. Pay careful attention to avoid such an awkward situation that materials are not available on the day of inspection (on-site survey).
- * • The concept of actual payment (exclude profitability and pay the cost actually incurred by Subsidized Company on a project).
 - Categorized management of cost (there are limitations to diversions)
 - Categorized management between subsidized project and other projects
 - Chronological arrangement of materials (ensure the traceability of implementation date).

I. Accounting process manual

1. Basic concept of accounting process of subsidized projects

<Definition of subsidy>

Subsidies in the Act Concerning Regulation of Budget Execution Pertaining to Subsidies mean (1) subsidy (2) burden charge (excluding share of expenses under international treaties) (3) interest subsidy (4) other reasonable benefits without counter-performance which are provided for in Article 2 of the Enforcement Ordinance for the Act Concerning Regulation of Budget Execution Pertaining to Subsidies.

<Basic rules of accounting process>

Upon executing accounting process of subsidized projects, expenses subject to subsidization shall be clearly classified for the process. Also note that there are differences from ordinary accounting process and administration as shown in various limitations to ensure appropriate accounting process and management method of acquired property.

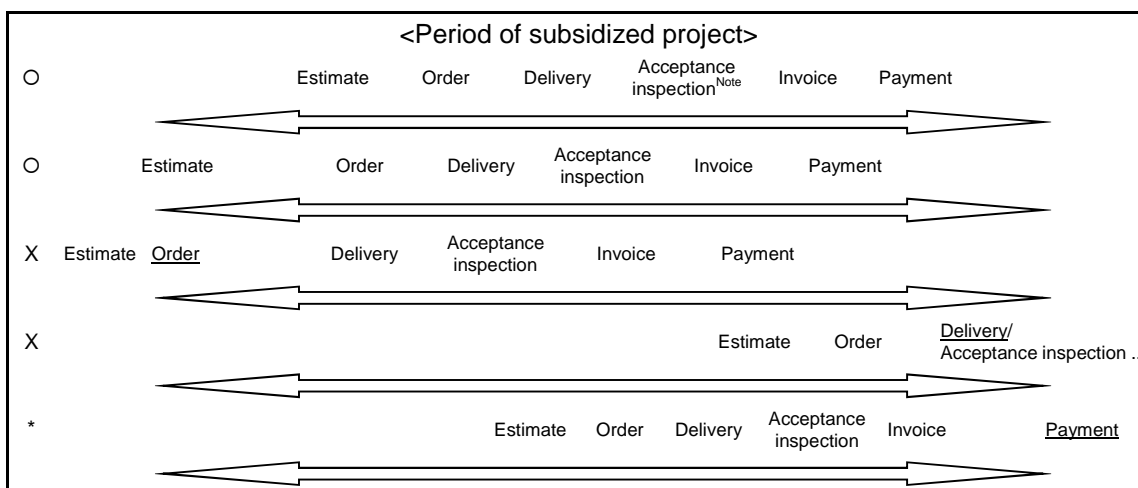
It must also be noted that if any unlawful act is found in the inspection or the like such as false report of cost or receipt of subsidy for inflated bills, the party is subject to the disposition including cancellation of subsidization decision, order for a return (non-issuance) of the subsidy in whole or in part, payment of additional amount, announcement of the wrong content, suspension of subsidization, or a criminal complaint. It is therefore requested to always observe appropriate accounting process.

Since the cost subject to subsidy (hereinafter called "Subsidization Cost") differs from one system to another, carefully check with the Subsidization Outline, etc. from the stage of the project start whether or not the expected costs can be approved as Subsidization Cost.

- The cost to be recorded are those accrued (placed an order) on or after the date of subsidization decision and ended (paid) during the project period^{*1}.
- The cost must be consistent with the project purpose and data needs to be organized to verify the use in the project concerned.
- The cost for receiving a final inspection or the like, cost for preparing a track record report after the end of the project, charges for fund transfer to financial institutions, exchange losses and the like are not subsidized in principle. However, if money transfer charge is borne by trading partner and is included in the transaction price, it can be posted as the subject of subsidization.
- When procuring in-house or from a wholly owned subsidiary, profit included in the procurement price must be excluded^{*2}.
- Effect all payments by bank transfer in principle and retain and arrange what can be a proof of payment (such as a receipt of bank transfer). Also, when paying by cash, credit card, check or bill payable (endorsed bills are not acceptable) for the convenience of accounting process, etc., retain and arrange a proof of payment as in the case of bank transfer.

- Calculate the yen equivalent of foreign currencies spent for overseas outsourcing, procurement of equipment, overseas business trip, etc. by applying the exchange rate at the time of use of such foreign currency or other practical method.
- Round off in principle any fractional figures after decimal point that occurs in the course of calculating the amount of Subsidization Cost. If treatment of fractional figures has been specified in internal rules, etc., however, posting after such treatment may be approved upon consultation with staff in charge at the Ministry of Economy, Trade and Industry.
- When posting consumption tax paid for subsidized projects as the subject of subsidization, there is a possibility of the accrual of the tax deductions for the taxable purchase pertaining to subsidy^{*3}. Therefore, if the tax deductions for the taxable purchase is known by the tax return of the consumption tax, the tax deductions for the taxable purchase pertaining to said subsidy must be reported.

[*¹ Judgment examples of whether or not procurement may be subsidized in subsidized projects]



Note Acceptance inspection refers to the inspection to see whether the delivered goods conform to the particulars of order.

* As an exception, even payment outside the period of subsidized project is acceptable as Subsidization Cost if the following requirements are met.

Cost accrues during the period of subsidized project for the fixed amount of cost (obligatory expenditure) and when there is a reasonable cause^{*} for not having paid during the project period.

(Examples of reasonable causes)

- (1) Personnel cost (there are many cases of payment such as salary payment closed at the end of month and paid in the following month)
- (2) The cost accrues just before the end of the project period in terms of the progress of project, but it is difficult to effect payment during the project period for the convenience of accounting process.

* If payment procedure is taken after the end of project period, it must be reported to the Ministry of Economy, Trade and Industry promptly upon the completion of the payment and checked by the staff in charge. If any question or doubt arises as a result of the check by the staff in charge at the Ministry of Economy, Trade and Industry, measures including an inspection may be taken as needed.

[*² The concept of excluding profit when procuring in-house, etc. in subsidized project]

If Subsidization Cost includes the procurement (including construction) of own product of Subsidized Company or from its wholly owned subsidiary in the subsidized project, it is considered not appropriate in view of the purpose of the subsidization that the results of the subsidized project include the amount corresponding to the profit of Subsidized Company. We therefore take the following measures as a method of excluding profit, etc.

1. Sources subject to the exclusion of profit, etc.

It will be subject to the exclusion of profit, etc. when procuring from the companies in the relationship of the following (1) to (3) (including the case of being through another company, or so-called subcontractor).

In the scope of the subject of the exclusion of profit, etc. are parent company, subsidiaries, affiliated companies and related companies as defined in Article 8 of the Regulations Concerning Financial Statements, etc.

- (1) Subsidized Company itself
- (2) Wholly owned group companies
- (3) Related companies of Subsidized Company (excluding the above (2))

2. Method of excluding profit, etc.

- (1) In the case of in-house procurement by Subsidized Company

Prime cost to be posted as Subsidization Cost. The prime cost in this case refers to the manufacturing cost of the procured goods.

- (2) In the case of procuring from wholly owned group companies

If the transaction price can be demonstrated as being within the manufacturing cost of the procured goods, then the transaction price is regarded as Subsidization Cost. If this is not applicable, use the ratio of gross operating profit against sales (hereinafter called "Gross Profit Margin," and 0 shall apply when the ratio is negative) of the latest financial report (non-consolidated profit and loss statement) of the source to exclude the amount corresponding to profit from transaction price. The Gross Profit Margin in this case is calculated by rounding up to one decimal place.

- (3) In the case of procuring from related companies (excluding the above (2)) of Subsidized Company

If the transaction price can be demonstrated as being within the total of the manufacturing cost and selling and general administrative expenses incurred on the procured goods, then the transaction price is posted as Subsidization Cost. If this is not applicable, use the ratio of operating profit against sales (hereinafter called "Operating Profit Margin," and 0 shall apply when the ratio is negative) of the latest financial report (non-consolidated profit and loss statement) of the source to exclude the amount corresponding to profit from transaction price.

Note) "Manufacturing cost" and "Selling and general administrative expenses" need to be demonstrated that the costs are for the procured goods concerned. Also prepare data to substantiate it.

This shall not apply if (2) and (3) turned out to be the lowest price in general competition.

[*³ What are tax deductions for the taxable purchase for consumption tax pertaining to subsidy?]

The tax deductions for the taxable purchase for consumption tax is a system under which, unless it is a business operator who is not subject to tax deductions for the taxable purchase (tax exempted business operator, etc.), the amount of consumption tax (consumption tax payable) paid during the period can be deducted from the amount of taxable consumption tax (suspense receipt of consumption tax) through reporting of the consumption tax.

Under the taxation system, subsidy is not taxable proceeds for consumption tax but restricted receipts, so when a subsidy including consumption tax is issued to a business operator, the consumption tax received as a part of the subsidy is not subject to suspense receipt of consumption tax.

However, the consumption tax received as a subsidy and paid in subsidized project is, in whole or in part, subject to consumption tax payable, so the Subsidized Company will receive tax deductions for the taxable purchase for consumption tax for the subsidy which was not borne by itself, along with consumption tax payable for other than the subsidized project.

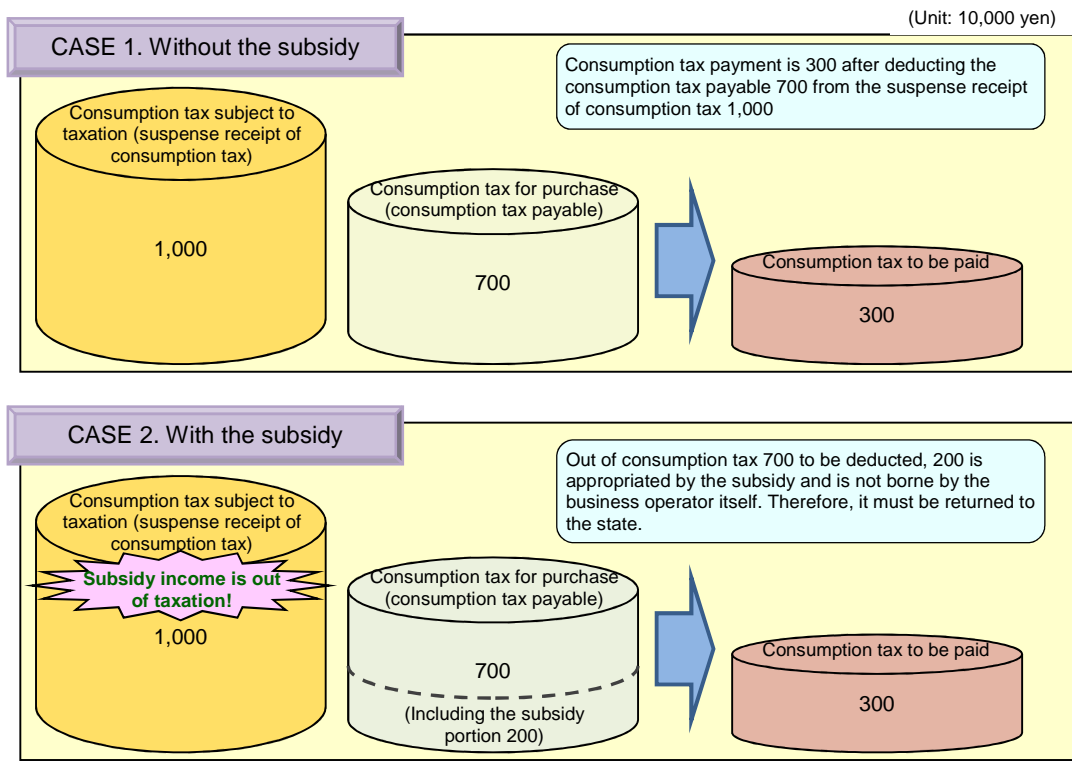
Therefore, when tax deductions for the taxable purchase are received also for consumption tax paid by the subsidy, the amount of subsidy portion in the deductions must be returned to the state in accordance with the Subsidization Summary. (See the chart below.)

Suppose final returns are filed with the consumption tax on sales as a result of business activities (suspense receipt of consumption tax) being 10 million yen and the consumption tax for purchase (consumption tax payable) being 7 million yen.

If this business operator has not received any subsidy from the state, it has to pay the consumption tax for 3 million yen only (10 million - 7 million) to the tax office. <CASE 1>

However, if the business operator has received a subsidy and suppose that 2 million yen out of the 7 million consumption tax payable is by the subsidy. In this case, said 2 million yen is not appropriated as suspense receipt of consumption tax of 10 million yen but appropriated as the consumption tax payable of 7 million yen. Therefore, in addition to CASE 1 (payment to the tax office), it becomes necessary to return the 2 million yen not borne by itself to the state. <CASE 2>

(Note) It is assumed here that the full deduction of the consumption tax amount 7 million yen has been approved.



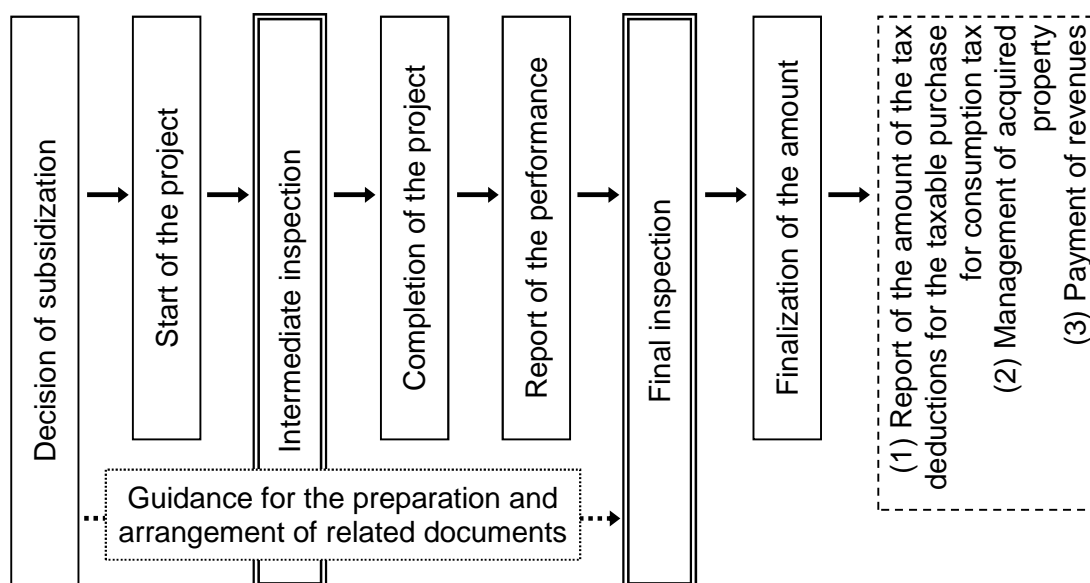
<Matters to bear in mind while project is under way>

In cases where the originally planned project has been cancelled or changes are needed, or the project is not proceeding as originally planned, prescribed procedures are required in accordance with Subsidization Summary, etc. Subsidized Company should carefully read materials such as Subsidization Summary, Guidelines for Public Offering and this Manual and keep close contact with the staff in charge at the Ministry of Economy, Trade and Industry to clarify any doubt or questions for smooth implementation of the project.

[Points to be confirmed]

- There are cases where Subsidized Company is required by the staff in charge at the Ministry of Economy, Trade and Industry to report on the progress situation of the project.
- In the event of the change of project details, change of distribution amount exceeding a certain rate (10%, etc.) specified in the Subsidization Summary, etc. among the classification of cost, or suspension or cancellation of the whole or part of the project, application for the approval of plan change must be filed in advance with the Ministry of Economy, Trade and Industry.
- If it is expected that the project will not be finished within the scheduled time frame, accident (delay) report must be submitted in advance to the Ministry of Economy, Trade and Industry to receive further instructions from the Ministry.

<Standard flowchart of subsidized projects>



<Main cost items and their definitions>

Cost items which can be appropriated as subject cost differ from one project to another. Carefully read materials such as Subsidization Summary, Guidelines for Public Offering and this Manual and keep contact with the staff in charge at the Ministry of Economy, Trade and Industry to clarify any doubt or questions for proper appropriation of costs.

Cost item	Description
I. Personnel cost	Personnel cost for working hours of those engaged in the project.
II. Project cost	
Travel expenses	Cost for domestic business travels and overseas business travels necessary for performing the project.
Meeting expense	Cost for meetings, seminars, symposiums and the like necessary for performing the project (rent of a venue, rental charges of equipment and materials, cost for refreshments (coffee money), etc.)
Rewards	Rewards necessary for performing the project (gratuity for external experts who attended meetings, seminars, symposiums, etc., gratuity for giving seminars, writing of drafts, cooperation with research, etc.)
Fittings and appliances	Cost for purchase or manufacture of goods necessary for performing the project (limited, however, to those serviceable for over one year)
(Rent and hire)	Cost for lease and rental of machinery, equipment and the like necessary for performing the project
Supplies expense	Cost for the purchase of goods necessary for performing the project but not belonging to fittings and appliances (however, only those verifiable for the use in the project)
Outsourcing cost	Cost for outsourcing to other business operator what Subsidized Company cannot implement on its own or not appropriate to do so (contract for work)
Printing and bookbinding cost	Cost for printing and bookbinding of pamphlets, leaflets, performance reports, etc. used for the project
Cost for subsidiary personnel	Cost for subsidiary personnel (part-timer, etc.) necessary for performing the project
Other miscellaneous cost	Cost necessary for performing the project which does not belong to any other category. In principle, those which can be identifiable and verifiable for the use in the project. Example) – Communication and transportation cost (postage, transportation charge,

	<p>communication and telephone charges, etc.)</p> <ul style="list-style-type: none"> - Utility charges (electricity, water, gas. For example, the charges used for the project can be calculated by reading a dedicated meter in a large-scale research institute, etc.) - Cost for repair and maintenance of facilities - Cost for translation, interpretation and stenography - Cost for the purchase of literatures, charges for statutory inspection, testing fees, cost for patent application, etc.
III. Commission fee	Cost for commissioning other business operator to do what Subsidized Company cannot implement on its own or is not appropriate to do so (commission contract)

2. Arrangement of related documents

<Purpose of implementation>

As a prerequisite for the implementation of effective and efficient accounting process, it is necessary that the related documents pertaining to the start of subsidized project, implementation status, etc. are put in order. Appropriate arrangement of related documents also leads to prompt and proper implementation of inspection in the on-site survey mentioned later.

<Specific implementation method>

- (1) Arrange and store related documents (see the main related documents below) in chronological order.
- (2) If any guidance is given by the staff in charge at the Ministry of Economy, Trade and Industry regarding arrangement and storage status, record the details of the guidance and arrange and store according to the guidance.

(Reference) Main related documents

- ⊙ Project plan (copy), application for subsidization (copy), subsidization notice (original),
- Progress status report (copy (if applicable)),
- Application for the approval of plan change (copy (if applicable)), Approval notice of plan change (original (if applicable)),
- Invoice for the payment by rough estimate (copy (if applicable)),
- Accident (delay) report (copy (if applicable)), Approval notice of accident (delay) report (original (if applicable)),
- ⊙ Performance report (copy),
- Management ledger of acquired property, etc. (original (if applicable)) and Management statement of acquired property, etc. (copy (if applicable)),
- Other documents to be submitted (if applicable)

3. Accounting process on personnel cost

<Basic concept>

Personnel cost refers to the salary and other allowances of personnel engaged in subsidized projects (hereinafter called "Project Personnel") for their working hours. To check business operations and operation management, prepare data to show the division of roles of Project Personnel pertaining to subsidized project (such as an organization chart).

Personnel cost is basically calculated for each component by the following formula. Hourly rate*¹ is calculated for each and every Project Personnel by the calculation method described later. In addition, the calculation method of hourly rate, etc. is fixed at the time of subsidization decision and cannot be changed later at the time of performance report or finalization (the amount of hourly rate may be changed according to the concept at the time of subsidization decision).

Also, appropriate only the number of hours*² engaged in the project concerned. Preparation of a work log will be the basis of calculating the number of hours.

$$\text{Personnel cost} = \text{Hourly rate}^{*1} \times \text{Number of (work) hours}^{*2}$$

<*¹ Calculation method of hourly rate>

Hourly rate is basically added up by the following formula (hereinafter called "Actual Rate Calculation").

[Technique 1: Actual Rate Calculation]

(1) How to add up hourly rate of personnel cost for regular staff, loaned staff and temporary staff

$$\text{Hourly rate of personnel cost} = (\text{Total annual payment} + \text{Annual statutory welfare cost}) / \text{Total theoretical annual working hours}$$

* Statutory welfare cost includes a portion of health insurance premiums, welfare pension insurance premiums (including premiums for welfare pension fund), labor insurance premiums, contributions to the child care funds, compensation for absence from work under the Labor Standards Act, etc. to be borne by Subsidized Company.

* Total theoretical annual working hours are the number of hours obtained by first calculating the number of prescribed annual business days from annual business calendar, etc. and then calculating prescribed working hours per day from work rules, etc. and finally multiplying the number of days by the number of hours.

The total annual payment may include basic salary and various allowances such as administrative allowance, urban allowance, housing allowance, family allowance and commutation allowance as well as bonus, but those subsidized under welfare program such as overtime allowance and meal allowance cannot be included (the same shall apply hereinafter).

* The total annual payment and annual statutory welfare cost for the loaned staff and temporary staff are the annual salary and annual statutory welfare cost borne by Subsidized Company.

* The hourly rate used for appropriating overtime work is calculated from the total overtime allowance paid by Subsidized Company and the total overtime hours.

(2) How to add up hourly rate for managerial staff without overtime allowance

$$\text{Hourly rate of personnel cost} = \frac{\text{Total annual payment} + \text{Annual statutory welfare cost}}{\text{Total theoretical annual working hours}}$$

* Cost to engage in overtime work for the project can only be appropriated when such prescribed overtime cost is borne by Subsidized Company.

However, if the subsidized project is to use the hourly rate calculated based on the premiums table of standard monthly income (hereinafter called “Health Insurance Grade Rate Calculation”), hourly rate is calculated based on the following concept.

[Technique 2: Health Insurance Grade Rate Calculation]

This calculation is carried out by confirming the appropriation method of health insurance grade rate in the subsidized project and the rate chart, etc.

○ The concept of hourly rate

The application of hourly rate in using the Health Insurance Grade Rate Calculation is basically as shown in the following table. When using this rate, the uniform rate shall apply irrespective of being within working hours, overtime or holiday.*1

Employment relationship	Salary	Hourly rate
Employees under health insurance grade	All	Select the classification in the hourly rate list according to the bonus frequency and apply the hourly rate corresponding to health insurance grade.
Other than employees under health insurance grade*2	Annual salary system Monthly salary system	Calculate the amount of monthly salary*3 and apply the hourly rate corresponding to the range of monthly salary in the hourly rate list.
	Day-rate system	Instead of applying the hourly rate list, apply the rate (less than one yen to be discarded) obtained by dividing day rate*4 by prescribed working hours.
	Hourly wage system	Apply the hourly wage*4 instead of the hourly rate list.

*1 However, in cases where personnel cost based on the health insurance grade rate substantially exceeds personnel cost borne by business operator, hourly rate needs to be adjusted.

*2 The bonus to be paid within the project period (including the one whose payment has been set for the last day of the following month of the last day of the project period) may be added to the calculation of hourly rate. As for the method of the addition, when adding to monthly salary, add the amount of bonus paid in each period of first half (April to September) and last half (October to March) to monthly amount of respective periods (divided by corresponding number of months), and when adding to day rate, add the amount obtained by further dividing the above-mentioned method by the prescribed working days per month to the day rate (less than one yen to be discarded).

*3 Calculation of standard monthly income for health insurance shall apply to the calculation of monthly salary from annual salary.

*4 Add to the hourly rate the amount obtained by dividing commutation allowance per day (to be calculated from the contract of employment, etc.) by prescribed working hours.

*5 For part-time workers (those for whom shortened working hours are specified in labor contract, etc. regardless whether they are part-time employees or short-time regular employees and so on) whose working hours are shorter than the prescribed working hours specified in the rules of employment, etc., the rate adjusted to the ratio of prescribed working hours can be used.

In applying the health insurance grade, use the rate based on the grade applied at the start of the subsidized project, and when there is any revision during the project period, the rate based on the new health insurance grade shall apply from the month of the revision.

<*2 Calculation of the number of (work) hours>

Prepare a work log to calculate the hours of engagement.

[Work log entry example 1] (In case of the duplication with other multiple projects, etc.)

(April)	Department	Section	0	..	8	9	10	11	12	13	14	15	16	17	18	19	20	~	
1						← A →					← B →			← C →					
2				8:30	← A(会議(2)) →						← C →								
3			8:30	← C(出張) →															
4					← B →			← A →			← D →								
.					← C →						← A(委員会) →								
.					← D →						← D →								
.																			
31																			

Total A: (XX) h B: (XX) h C: (XX) h D: (XX) h

A: NEDO Subsidy

B: JETRO Commission

C: METI Subsidy (xx subsidized project)

D: Communication with xx Co. (independent project) (3)

[Work log entry example 2] (In case of no duplication with other project or insignificant duplication, etc.)

日		曜日		従事時間帯(24時間制で時刻入力)		除外する時間数	従事した時間数	具体的な研究内容、作業内容 ※独自の休日を設定する場合は「休日」と入力
		開始時刻	終了時刻	開始時刻	終了時刻			
4/1	水	9:00	12:00	15:00	17:00	0:30	4:30	(AM) ○○開発打ち合わせ (PM) △△会議資料準備等
4/2	木			13:00	18:00		5:00	△△会議
4/3	金							
4/29	祝							
4/30	木							
合計							9:30	

- (1) Maintain a work log for each Project Personnel who is subject to personnel cost. (Careful attention needs to be paid in the entry **so as not to mix up the subsidized project with the hours of engagement and contents of other projects commissioned or subsidized and independent projects.**)
- (2) **Entry to work log should be made every day by the person who are engaged in the project.** (Avoid entering the details of several weeks at one time or having someone else enter the details to prevent erroneous facts from being described.)
- (3) Enter hours engaged in the subsidized project. In addition, the cases of work outside prescribed hours (overtime, holiday work, etc.) being included in the hours of engagement are as follows:
 - If overtime work on weekdays is indispensable from the nature of the subsidized project and when Subsidized Company is providing overtime allowance.
 - If holiday work (e.g. holding of symposium on weekend, etc.) is necessary from the nature of the subsidized project and when Subsidized Company is providing holiday work allowance. Even in the case of non-provision, the same shall apply if Subsidized Company is providing substitute holidays.
- (4) Exclude lunch break and recess (Enter in the "Hours to be excluded" in the format in accordance with the Work log entry example 2).
- (5) Describe in such a way that specific details of engagement (business travel, meeting, research, etc.) in the subsidized project is known. In addition, travelling time in a business travel, etc. can also be appropriated as the time spent for the subsidized project.*
 - * Consideration needs to be given to the division of the trip schedule including other projects like an independent project and appropriation of the travel outside prescribed working hours.
- (6) In the case of being concurrently engaged in operations other than the subsidized project, ensure that the status of engagement between other project and subsidized project can be identified.
- (7) Responsible person should print its name and affix its seal only after having confirmed that the data does not contradict with such forms as a time card (attendance record if time card is not available) and there is no duplication of description with other project.
- (8) If it is necessary from a viewpoint of the protection of personal information, take appropriate measures including masking.

<Implementation method of accounting process>

[To calculate by actual rate calculation]

- (1) Maintain the salary ledger or pay roll, calculation table of the prescribed annual working hours (annual business calendar, rules of employment, etc.) to be the basis of the hourly rate calculation and calculate hourly rate based on the materials thus maintained. Prepare and arrange the table* for the calculation of hourly rate of Project Personnel pertaining to the subsidized project as well as the table tabulating the monthly personnel cost for each individual.
 - * When using statutory welfare cost (to be borne by Subsidized Company) for the calculation of hourly rate, appropriate the ratio of the amount to be borne by Subsidized Company based on the premiums table of health insurance and welfare pension insurance, and prepare and arrange the documents indicating the grounds. If there has been any change in insurance grade or premium rate, calculate the statutory welfare cost taking the effect of the change into account.

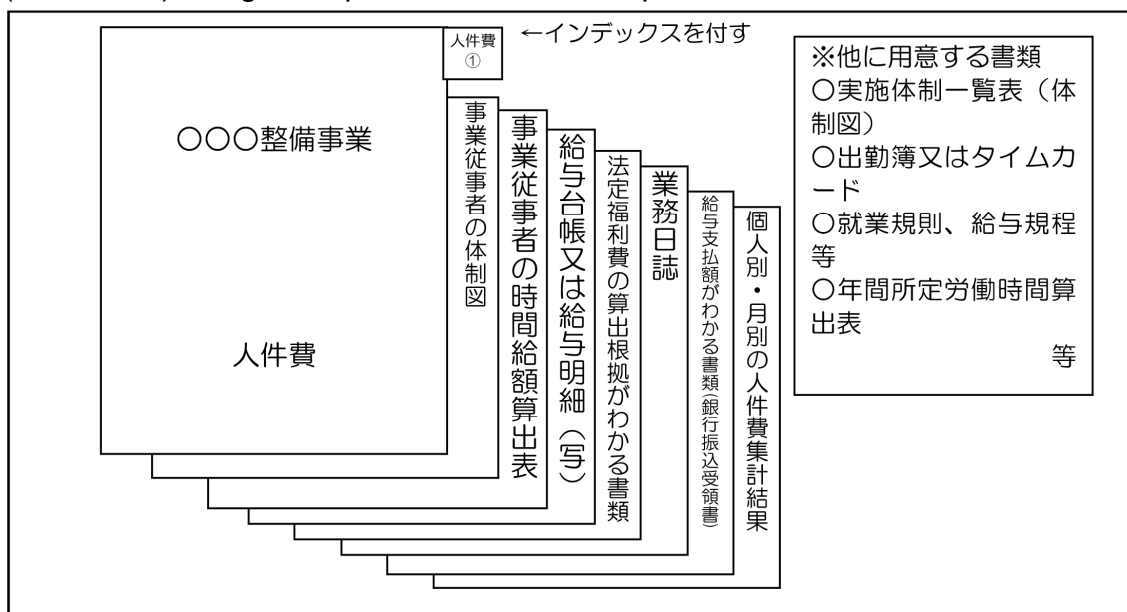
[To calculate by the Health Insurance Grade Rate Calculation]

- (1) Health insurance grade certificate* (standard income decision notice, standard income revision notice, premiums table of standard monthly income) needs to be maintained for employees under health insurance grade, and salary payment certificate* (pay roll, employment contract, etc.) needs to be maintained for inapplicable employees.
 * Certification shall be made by the chief of the department responsible for the pay roll and the certification shall be made after the expiration of the project period.
- (2) Maintain documents to verify the amount of salary payment (receipt of bank transfer, etc.), time card or attendance record, and documents to verify the payment for overtime if overtime is concerned.
- (3) By the time of reporting the performance, finish payment of salary and statutory welfare cost in principle. If payment is not completed within the project period, however, finalize the amount of payment obligation.
- (4) If it is not possible to confirm the payment results at the time of final inspection, have them confirmed by the staff in charge at the Ministry of Economy, Trade and Industry by submitting a report of payment results at a later date, etc.

Caution

- **If salary, etc. of Project Personnel are being paid by other than Subsidized Company, such as for loaned personnel from other organization or other business operator, appropriate only the portion borne by Subsidized Company!**
(Appropriate after deducting the portion paid by other than Subsidized Company, or calculate hourly rate by deducting such portion upon its calculation.)

(Reference) Filing example of documents on personnel cost



4. Accounting process for travel expenses

<Basic concept>

This refers to the cost for domestic business travels and overseas business travels necessary for performing the project (travel expenses, accommodation expenses, daily allowances). Persons to receive travel expenses are Project Personnel and people including external experts who attend meetings and other events necessary for performing the project.

Appropriate accounting process should be exercised for travel expenses based on the existing internal rules and by arranging forms like a business travel requisition and business travel report. (Assumed general flow is: business travel requisition -> business travel report -> payment)

In case there is no internal rule or the like, keep in mind a practical operation such as by formulating rules on travel expenses for subsidized projects. In formulating rules, study to use for reference the operation of others of the same industry and size in the same territory.

<Implementation method of accounting process>

General remarks

- Assignment of business travel must be the one necessary for performing the project.
- The number of persons to go on a business travel must be the minimum possible to perform the project.
- If business travel includes other projects like an independent project, only the portion of the subsidized project (such as by dividing between a return trip) should be treated as Subsidization Cost.

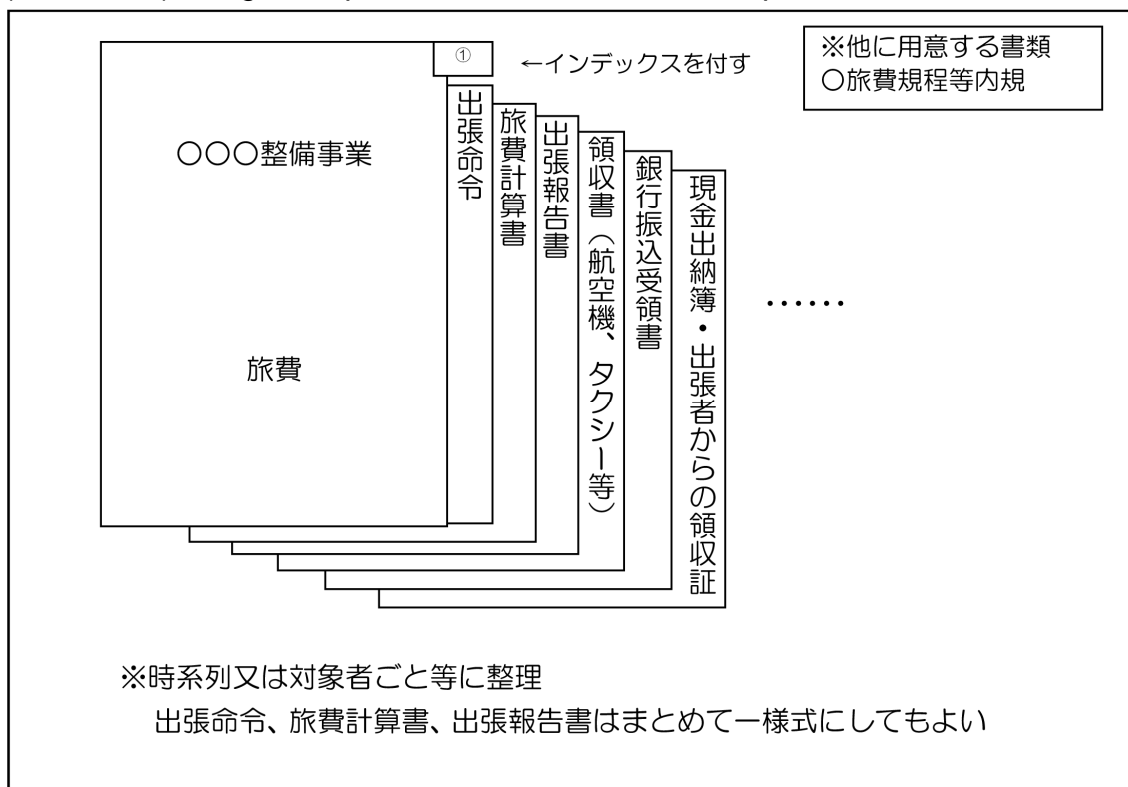
Business travel requisition

- It must be the one appropriately ordered according to internal rules, etc.

Business travel report → Payment

- To clearly indicate the engagement in the project, describe in business travel report as to when, with whom, where and what was done, as well as the name of the person on a business travel, destination, date and purpose.
- Travel expenses should be properly calculated according to internal rules, etc. Also, in the case of using a taxi or taking a route other than the shortest route, describe clear and valid reason for them in a business travel report, etc.
- Clarify the fact of payment (payee (person on a business travel), payment date, payment amount and any other details) by a receipt of bank transfer, etc.

(Reference) Filing example of documents on travel expenses



5. Accounting process for meeting expense and rewards

<Basic concept>

Meeting expense refers to the cost (rent of a venue, rental charges of equipment and materials, cost for refreshments (coffee money), etc.) for meetings, seminars, symposiums and the like (hereinafter called "Meetings") necessary for performing the project. Also, rewards mean gratuities paid to external experts who attended Meetings and gratuities for giving seminars, writing of drafts, cooperation with research, etc.

In the case of using a meeting room owned by Subsidized Company, rent of a venue does not occur in principle. If it becomes necessary to rent a paid venue (including paid meeting room within the company) while there is own meeting room, carefully review its necessity.

Cost for refreshments should be the minimum possible after checking attendance and handle according to the existing internal rules, etc.*¹

If any cost is required other than a rent of a venue and cost for refreshments, arrange various kinds of forms as in the case of meeting expense and other cost items so that its necessity and fairness can be explained.

As for rewards, after checking the necessity for giving a gratuity in order to perform the project, effect payment, etc. properly according to the existing internal rules, etc.*²

*¹ If there is no internal rule or the like for the cost of refreshments, several hundred yen per participant will be considered standard. Under special circumstances (such as entertainment of foreign VIP), however, the above standard can be exceeded by preparing materials substantiating such circumstances and having it acknowledged as appropriate expense by the staff in charge at the Ministry of Economy, Trade and Industry. Also, lunch cost may be spent only when a meeting lasts from the morning to the afternoon and the amount will be in the region of between 1,000 and 2,000 yen.

*² If there is no internal rule or the like for rewards, the following table may be used as a standard and can be spent within the range. Under special circumstances, however, the standard may be exceeded by preparing materials substantiating such circumstances and having it acknowledged as appropriate expense by the staff in charge at the Ministry of Economy, Trade and Industry.

Caution

The meeting expense and rewards shown in *¹ and *² shall not preclude expenditure less than their unit prices. Considering the regional situations, the nature of the meeting and other factors, try to cut down on meeting expense and rewards as much as possible.

[Reference] Standard payment levels of rewards

(Unit: yen)

Standard unit price		Positions by category, etc.			
Division	Unit price per hour	Positions at university	Average service years of those in university positions	Private sector	Local government, etc.
(1)	10,400	University president level	17 years or more	Chairman, president, director level	Governor, mayors of municipalities
(2)	9,000	University vice president level			
(3)	8,000	University dean level			
(4)	7,200	University professor level 1	12 years or more	Plant manager level	Department manager level
(5)	6,400	University professor level 2		Department manager level	-
(6)	5,600	University associate professor level		Section manager level	Section manager level
(7)	4,700	University lecturer level	Less than 12 years	Deputy section manager level	Office manager level
(8)	4,200	University research associate and assistant level		Subsection chief and chief level	Assistant section manager level
(9)	3,200	University assistant level 1 or lower	Less than 12 years	Person in charge 1	Section staff 1
(10)	2,200	University assistant level 2 or lower	Less than 8 years	Person in charge 2	Section staff 2
(11)	1,200	University assistant level 3 or lower	Less than 4 years	Person in charge 3	Section staff 3

<Implementation method of accounting process>

[Rent for a venue]

- Review the necessity for holding Meetings outside. Select a meeting room by taking into consideration the size of a meeting, expected attendance, etc.
- When there are internal rules, etc., the expenditure must be based on them.
- Prepare materials such as an estimate or price table to verify the rent for the venue (room charge for a meeting room, lease charge of a venue).
- Prepare an invoice and receipt (receipt of a bank transfer).

[Cost of refreshments]

- Review the necessity for serving refreshment at Meetings.
- When there are internal rules, etc., the expenditure must be based on them.
- Arrange an attendance list or minutes of meeting so that the attendance of Meetings can be confirmed.
- Prepare an estimate, invoice and receipt (receipt of a bank transfer).

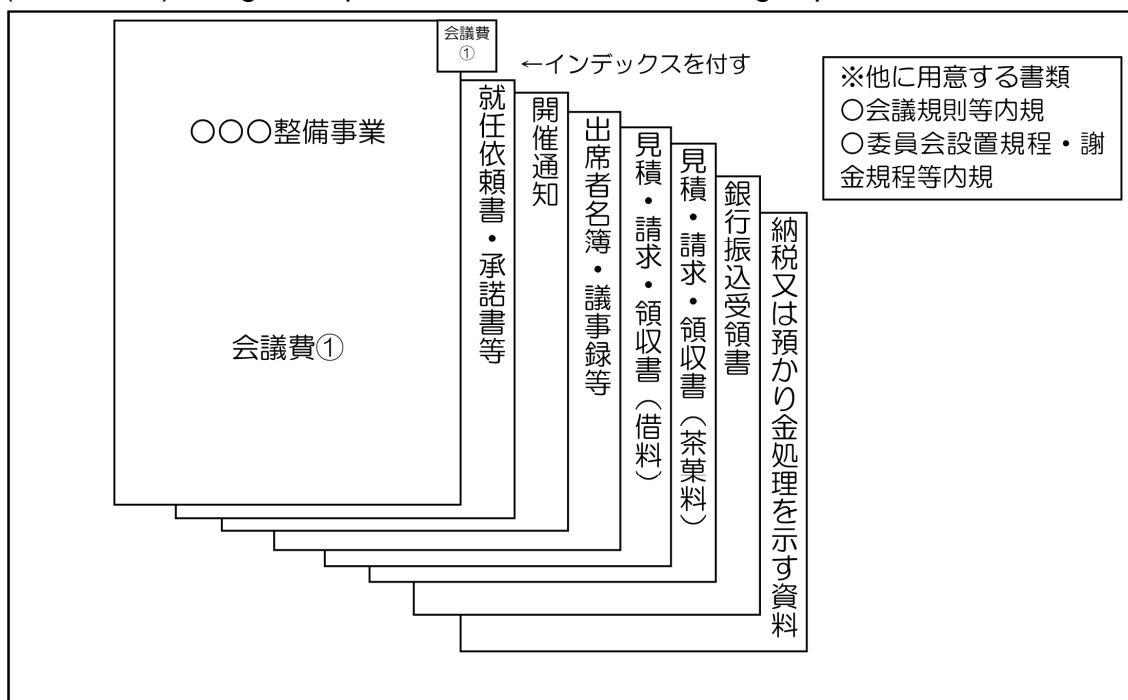
[Rewards]

- Arrange documents evidencing requests to external experts for attending Meetings or giving lectures (for example: written request for assuming a post of committee

member, acknowledgement of appointment, business request, letter of acceptance, etc.)

- Prepare materials to show the date and time, attendees, contents of Meetings (for example: opening notice, attendance list, minutes of meeting, etc.)
- Arrange an attendance list or minutes of meeting of Meetings to clarify the payment to the attendee himself/herself. If payment is made to any substitute attendee, arrange data (proxy) to verify that the substitute attended the meeting on behalf of the committee member.
- When there are internal rules, etc., the expenditure must be based on them.
- Clarify the fact of payment (payee, payment date, paid amount, etc.) by a receipt of bank transfer, etc.
- Withhold tax on rewards (implementation of “deposits received” accounting process by the business operator or payment to tax office) and arrange data to verify such processing.

(Reference) Filing examples of documents on meeting expense



6. Accounting procedures regarding equipment expenses and rental and hire fees

<Basic concept>

Equipment expenses are expenses for purchasing or manufacturing items necessary to carry out a project (items that can be used continuously for one year or more). Rental and hire fees are expenses for leasing or renting machinery and appliances necessary to carry out a project.

As a rule, equipment expenses and rental and hire fees shall be processed in the following order:

Specifications -> Quote -> Purchase order -> Delivery -> Inspection -> Payment

Equipment acquired must only be used for the project concerned. As such, please clearly differentiate the equipment from other equipment etc. (Attach a sticker on a visible location), and be careful not to use it for any other purposes than the project concerned (e.g. non-subsidized project).

<Accounting procedures>

- Organize documents in accordance with the following workflow:
Specifications -> Quote (General competition, etc.) -> Purchase order -> Delivery -> Inspection -> Payment
- From the viewpoint of economy, obtain competitive quotes from multiple business operators wherever possible, and select the one who presented the lowest price among competitive quotes (General competition, etc.). If competitive quotes are not obtained or the one who presented the lowest price is not selected, prepare a document stating the reason for such selection.
- If an order was placed via the Internet or by email and a purchase order is not obtained, prepare a document that substitutes a purchase order (A document printed from electronic media, etc.).
- Check deliverables to see if they match the details of what were ordered.
- State the inspection date on a delivery slip and have the inspector affix his/her seal on it in accordance with internal regulations, etc.
- **Differentiate the item from other machinery and appliances by attaching a sticker or through other forms of display to identify the item was purchased for the project concerned. Also, differentiate the project concerned from other projects when entering on accounting books.**
- The item must not be used for a non-subsidized project or any other projects than the project concerned.
- Payment to a supplier shall be made in the name of Subsidized Company.
- Obtain a bank transfer receipt, etc. to evidence that payment was made (The payee, the payment date and the paid amount, etc.)

<Handling of procurement through leasing or rental>

If procuring equipment necessary for the project concerned through leasing or rental (hereinafter referred to as leasing, etc.), such leasing or rental fees (fixed monthly payments) may be recorded as expenses only for the period of the project concerned (as long as payment can be verified). However, if an order is placed or payment is made before the decision to grant a subsidy was made, such expenses will not be considered applicable expenses. Documents, etc. to be prepared are the same as those prepared for equipment expenses.

In regards to equipment that was already being leased or rented for a non-subsidized project, etc. when the decision to grant a subsidy was made, only those for which payment can be verified may be recorded as expenses for the period of the project concerned.

If fixed monthly payments are not made (e.g. a lump sum payment was made in advance*), expenses that can be recorded shall be calculated using the formula below.

* For a subsidized project, advance payment shall not be made in principle. (As a rule, payment shall be made after a lease has been completed.)

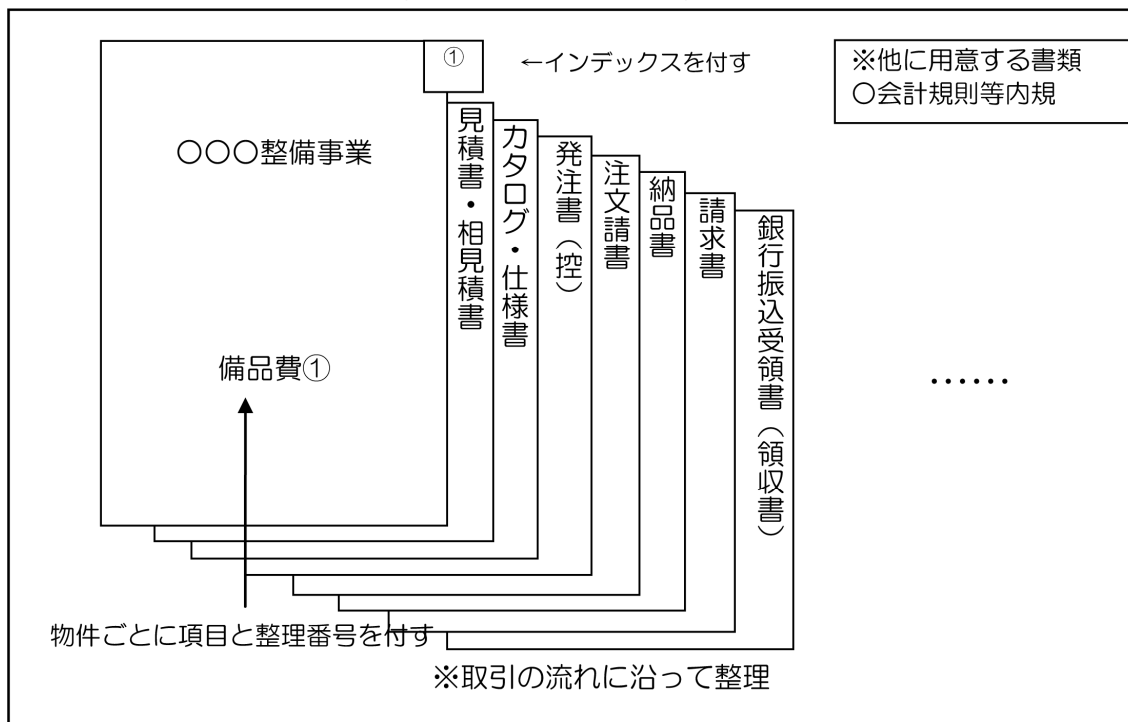
[Formula]

The contract amount for leasing, etc. X (The entire lease period/the period for the project concerned in the lease period)

(e.g.) If the period of a subsidized project is 10 months, when the lease amount is 960,000 yen for 4 years (48 months).

$$960,000 \text{ yen} \times (48 \text{ months} / 10 \text{ months}) = 200,000 \text{ yen}$$

(Reference) Example of filing documents relating to equipment expenses



7. Accounting procedures regarding supplies expenses

<Basic concept>

Supplies expenses are expenses for purchasing items necessary to carry out a project but are not classified as equipment expenses (However, those identified as being used only for the project concerned). For example, raw materials and parts, etc. are considered supplies.

As a rule, supplies expenses shall be processed in the following order:

Specifications -> Quote -> Purchase order -> Delivery -> Inspection -> Payment

If it is difficult to judge that the purchase or consumption was actually made due to the nature of the item, (e.g. the item perishes after being processed), it is necessary to evidence the consumption through receipt/payment ledger, etc.

<Accounting procedures>

- Organize documents in accordance with the following workflow:
Specifications -> Quote (General competition, etc.) -> Purchase order -> Delivery -> Inspection -> Payment
- From the viewpoint of economy, obtain competitive quotes from multiple business operators wherever possible, and select the one who presented the lowest price among competitive quotes (General competition, etc.)*. If competitive quotes are not obtained or the one who presented the lowest price is not selected, prepare a document stating the reason for such selection.
* In the case of not having to obtain competitive quotes because of the existing internal rules, etc., their collection and the document stating the reason for selection may be omitted.
- If an order was placed via the Internet or by email and a purchase order is not obtained, prepare a document that substitutes a purchase order (A document printed from electronic media, etc.).
- Check deliverables to see if they match the details of what were ordered.
- State the inspection date on a delivery slip and have the inspector affix his/her seal on it in accordance with internal regulations, etc.
- The item must not be used for a non-subsidized project or any other projects than the project concerned.
- Payment to a supplier shall be made in the name of Subsidized Company.
- Obtain a bank transfer receipt, etc. to evidence that payment was made (The payee, the payment date and the paid amount, etc.)

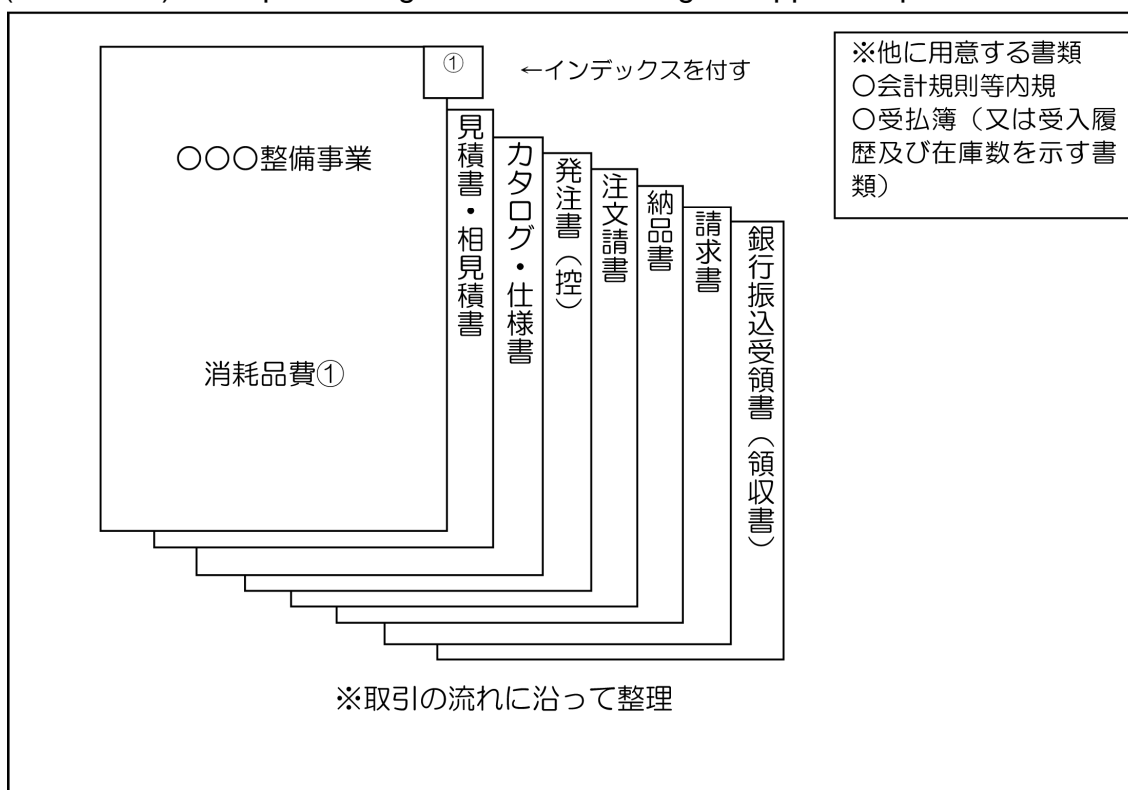
<Supplies and raw materials receipt/payment ledger>

In regards to supplies necessary for the project concerned, it is important to manage them at the time of purchase and delivery, differentiating them strictly for the project concerned, in order to clarify the use of such supplies.

If the above-mentioned requirements are met, it would be suffice to write necessary information, such as the date of receipt and the quantity of materials received, by the type or use of material at the time of purchase and to write stock when the project has ended. If these requirements are not met, necessary information, such as date of receipt and the quantity of materials received, shall be written each time such materials are received or payment is made.

As a rule, the national account is settled for each year. Therefore, only the quantity used for the period of the project concerned will be covered by subsidies.

(Reference) Example of filing documents relating to supplies expenses



8. Accounting procedures regarding outsourcing expenses

<Basic concept>

Among expenses for carrying out a project, there are some work that cannot be done directly or are not suitable to be done by Subsidized Company. Outsourcing expenses are expenses for outsourcing such work to other business operators (Service contract). Examples of such work include building construction, designing, manufacturing, modifying, repairing and installing machinery and equipment and tools, appliances and parts, developing and modifying computer programs, creating contents, such as media programs, transporting goods, and manufacturing and analyzing and examining samples.

As a rule, outsourcing expenses shall be processed in the following order:

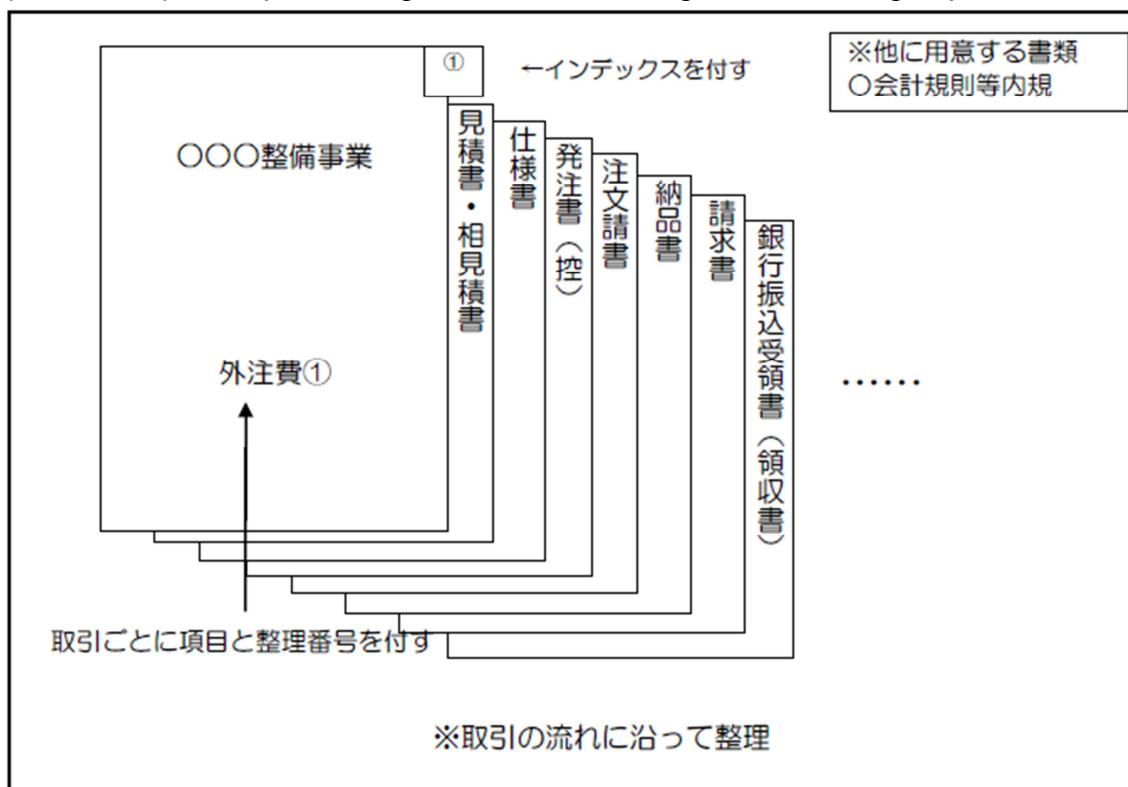
Specifications -> Quote -> Purchase order -> Delivery -> Inspection -> Payment

In addition, it is necessary to demonstrate that appropriate transactions are carried out, by presenting design drawings, specifications and deliverables, etc.

<Accounting procedures>

- Organize documents in accordance with the following workflow:
Specifications -> Quote (General competition, etc.) -> Purchase order -> Delivery -> Inspection -> Payment
- From the viewpoint of economy, obtain competitive quotes from multiple business operators wherever possible, and select the one who presented the lowest price among competitive quotes (General competition, etc.). If competitive quotes are not obtained or the one who presented the lowest price is not selected, prepare a document stating the reason for such selection.
- If an order was placed via the Internet or by email and a purchase order is not obtained, prepare a document that substitutes a purchase order (A document printed from electronic media, etc.).
- Check deliverables to see if they match the details of what were ordered.
- State the inspection date on a delivery slip and have the inspector affix his/her seal on it in accordance with internal regulations, etc.
- The item must not be used for a non-subsidized project or any other projects than the project concerned. In addition, the content of deliverables shall be sorted out.
- Payment to a supplier shall be made in the name of Subsidized Company.
- Obtain a bank transfer receipt, etc. to evidence that payment was made (The payee, the payment date and the paid amount, etc.)

(Reference) Example of filing documents relating to outsourcing expenses



9. Accounting procedures regarding printing and binding expenses

<Basic concept>

Printing and binding expenses are expenses relating to printing and binding pamphlets, leaflets, business performance reports and other documents used in a project.

As a rule, printing and binding expenses shall be processed in the following order:
Specifications -> Quote -> Purchase order -> Delivery -> Inspection -> Payment

Note that only the number of print copies* necessary for the project shall be recorded as expenses.

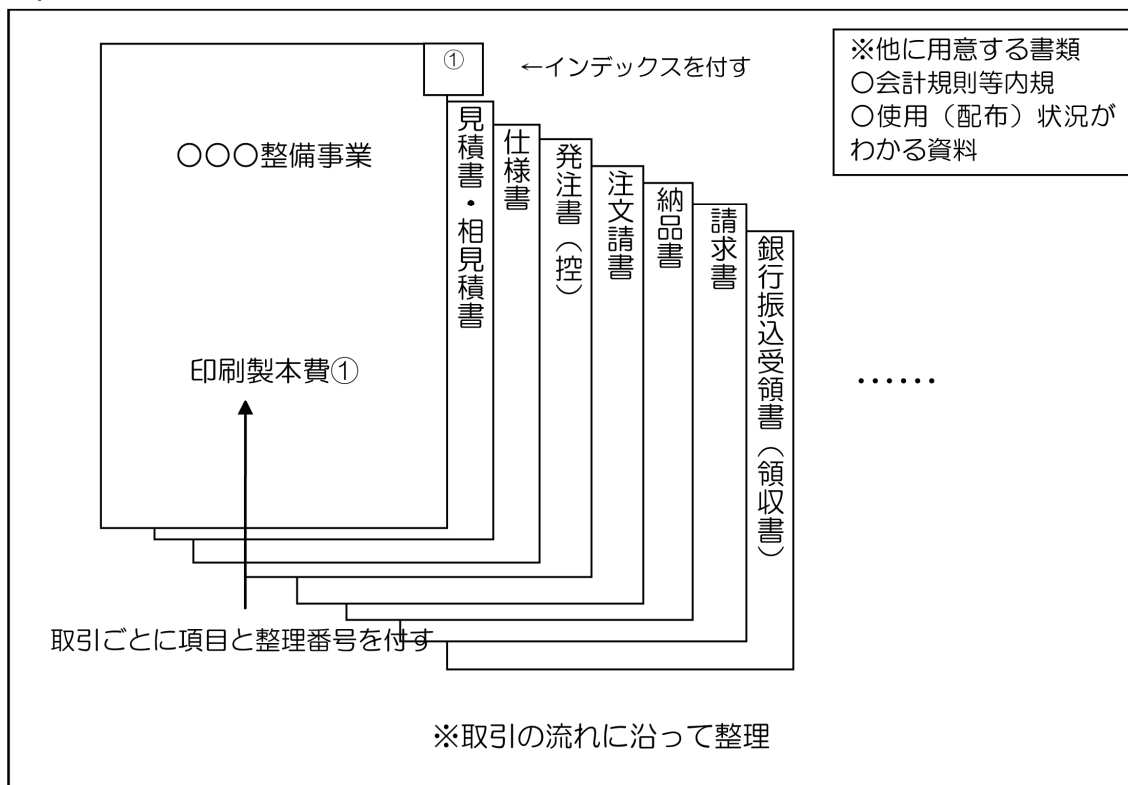
* "Number of print copies necessary for the project" refers to

- The number of copies if recipients (Distribution list, etc.) and the schedule, etc. are specifically indicated in the project plan or similar documents for the project concerned.
- The number of copies used during the period of the project concerned, unless specifically indicated in the plan

<Accounting procedures>

- Organize documents in accordance with the following workflow:
Specifications -> Quote (General competition, etc.) -> Purchase order -> Delivery -> Inspection -> Payment
- From the viewpoint of economy, obtain competitive quotes from multiple business operators wherever possible, and select the one who presented the lowest price among competitive quotes (General competition, etc.). If competitive quotes are not obtained or the one who presented the lowest price is not selected, prepare a document stating the reason for such selection.
- If an order was placed via the Internet or by email and a purchase order is not obtained, prepare a document that substitutes a purchase order (A document printed from electronic media, etc.).
- Check deliverables to see if they match the details of what were ordered.
- State the inspection date on a delivery slip and have the inspector affix his/her seal on it in accordance with internal regulations, etc.
- The item must not be used for a non-subsidized project or any other projects than the project concerned.
- Payment to a supplier shall be made in the name of Subsidized Company.
- Obtain a bank transfer receipt, etc. to evidence that payment was made (The payee, the payment date and the paid amount, etc.)

(Reference) Example of filing documents relating to printing and binding expenses



10. Accounting procedures regarding assistant personnel costs

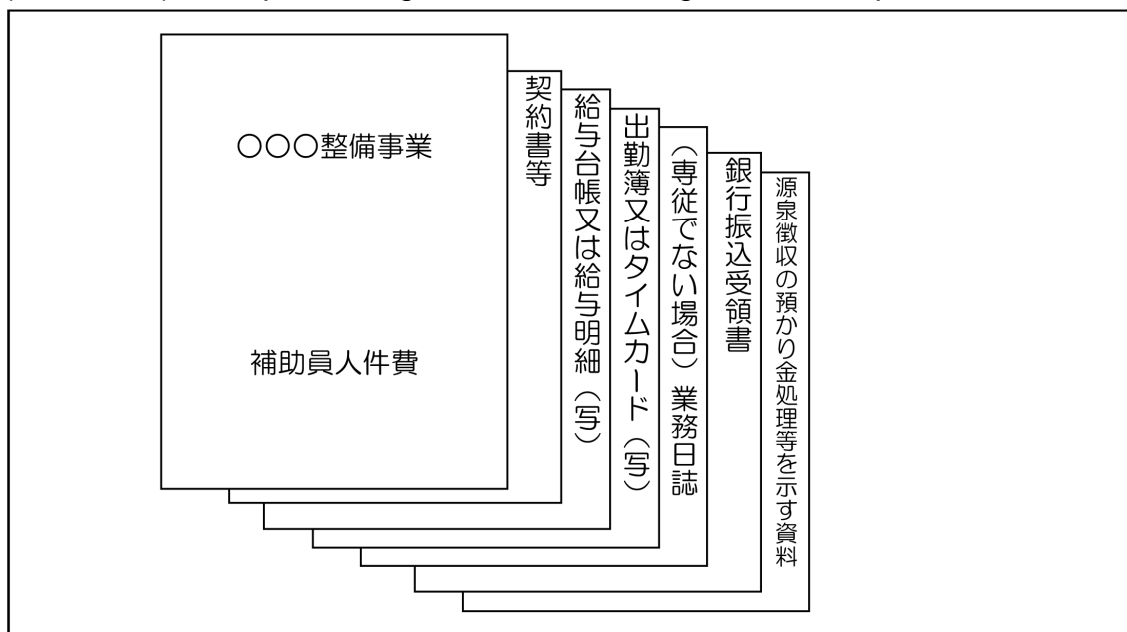
<Basic concept>

Assistant personnel costs refer to wages, etc. for assistant workers who are provide administrative support, etc. necessary to carry out a project (part-time workers, etc.).

<Accounting procedures>

- Manifest the content of an assistant worker's duties through a contract, etc.
- Calculate an assistant worker's hourly rate from the hourly rate stated in a contract, etc.
- Prepare attendance records or time cards
- In the following cases, extra working hours (overtime or working on a holiday) are included in the hours worked:
 - If working extra hours on weekdays is essential due to the nature of a subsidized project, and Subsidized Company is paying overtime pay.
 - If working on holidays is essential due to the nature of a subsidized project (e.g. Holding a symposium on weekends), and Subsidized Company is paying holiday pay. The same applies to the cases where Subsidized Company is giving time off in lieu even if holiday pay is not paid.
- If an assistant worker has worked any other projects than the project concerned, have a work log ready to manifest the hours worked in the project concerned.
- Prepare documents which prove payment of wages to assistant workers (Bank transfer receipts, etc.).
- If payment records cannot be verified at the time of a confirmatory test, have them verified by the person in charge at METI at a later date, such as submitting a report on payment records.
- Prepare documents showing taxes deducted from assistant personnel costs (Whether such taxes were processed by Subsidized Company as deposits or were paid to the taxation authorities).

(Reference) Example of filing documents relating to assistant personnel costs



11. Accounting procedures regarding other miscellaneous expenses

<Basic concept>

With regards to other expenses which are allowed by each system to be recorded as expenses, various documents and forms shall be verified based on the transaction flow, etc. according to other expenses to clarify the need for and the adequacy of transactions and the appropriateness of the period. Generally in many cases, the following expenses are not approved as expenses covered by a subsidy. Therefore, ask the person in charge at METI whether or not such expenses can be recorded as expenses covered by a subsidy, as well as checking the subsidy guidelines.

- Bond, deposit and broker's commission on rental properties, etc.
- Interest paid on debts, etc. and delinquency charges
- Payment for consumables, such as newspaper bills, and membership fees for organizations, etc.
- Expenses paid for tax accountants and chartered accountants, etc. to prepare tax returns and financial statements, etc., and legal fees for lawsuits, etc.
- Taxes and public dues and insurance costs

<Accounting procedures>

Other miscellaneous expenses shall be processed according to other expenses (equipment expenses, etc.).

12. Accounting procedures regarding expenses for commission

<Basic concept>

Among operations for carrying out the project concerned, there are some operations that cannot be done directly or are not suitable to be done by Subsidized Company. Expenses for commission are expenses for commissioning such operations to other business operators (Mandate agreement or quasi- mandate agreement). Examples of such work include commissioning administrative work for expenses on research operations and technical guidance, etc.

To determine the payment amount for a subcontractor, Subsidized Company must check various documents and forms in accordance with this manual.

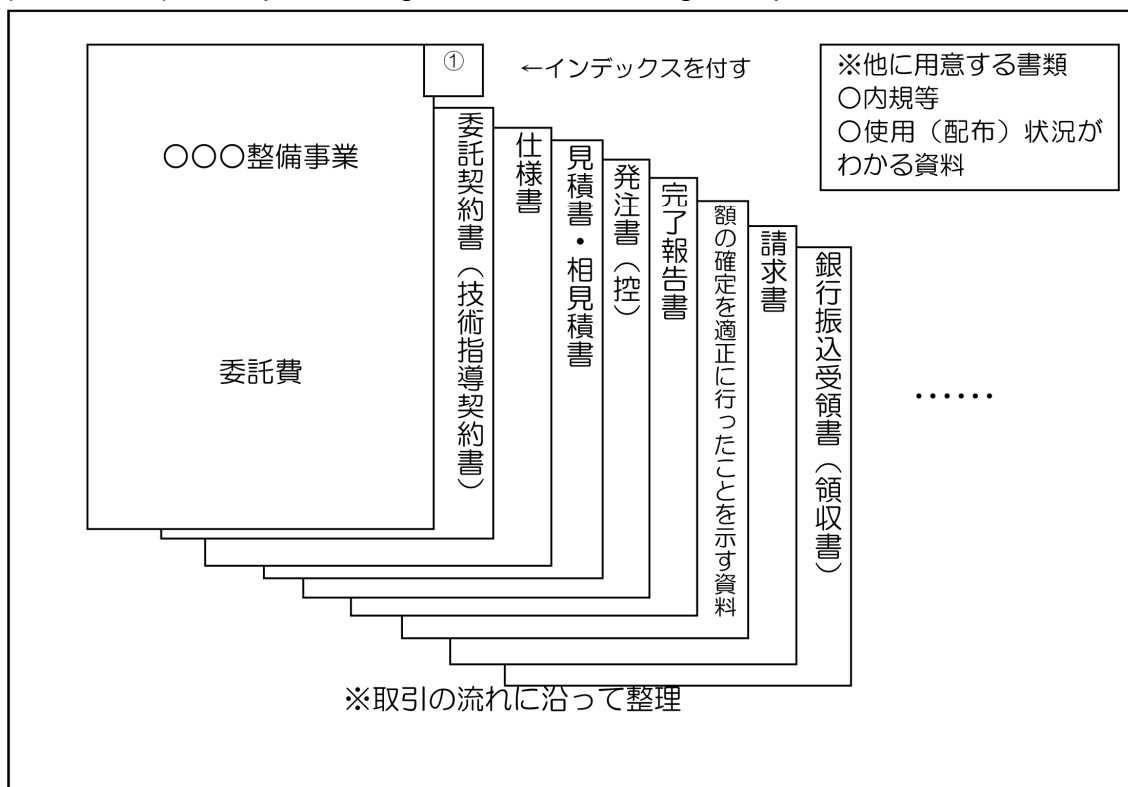
<Accounting procedures>

- Organize documents in accordance with the following workflow:
Specifications -> Quote (General competition, etc.) -> Contract -> Completion report
-> Inspection -> Payment
- From the viewpoint of economy, obtain competitive quotes from multiple business operators wherever possible, and select the one who presented the lowest price among competitive quotes (General competition, etc.). If competitive quotes are not obtained or the one who presented the lowest price is not selected, prepare a document stating the reason for such selection.
- Prepare documents including a service agreement, a technical guidance agreement, a completion report and technical guidance report, stipulating the content of work commissioned or guidance in detail. Please note that all rights to the service agreement concerned must belong to Subsidized Company.
- Use a completion report to check if the administrative work or operation commissioned has been completed.
- State the inspection date on a completion report and have the inspector affix his/her seal on it in accordance with internal regulations, etc.
- Payment to a supplier shall be made in the name of Subsidized Company.
- Obtain a bank transfer receipt, etc. to evidence that payment was made (The payee, the payment date and the paid amount, etc.)

<Determining the payment amount for a subcontractor>

- **In executing commissioned operations, instruct a subcontractor to follow the same accounting procedure in this manual**
- **If you have received a report on the completion of commissioned operations, determine the payment amount after conducting an appropriate inspection, by reviewing the report and by conducting an on-site survey as needed.**

(Reference) Example of filing documents relating to expenses for commission



13. Preparing a performance report

<Basic concept>

The content and results of the project concerned and its accounting procedures shall be sorted out according to a particular format. It is necessary to prepare a performance report properly as the amount of a subsidy to be provided is determined based on a performance report.

<Accounting procedures>

- Write a report according to the format specified in the subsidy guidelines.
- With regard to the content of the project, write details of what were implemented in the project concerned, comparing them to the initial plan. Write the process of executing the project in an easy-to-understand manner, using graphs, diagrams and photographs, etc.
- Write the rate of achieving the project goals indicated in the subsidy application as specific as possible.
- Ensure that the category and type of expenses paid are consistent with the subsidy application.
- Submit the report by the due date specified in the subsidy guidelines.

<Preparing an acquired property management ledger (Detailed list)>

If a facility, machine or equipment with a unit price of 500,000 yen or more is acquired or improved in a subsidized project, an acquired property management ledger (Detailed list) needs to be prepared. If transferring or discarding such a property or using it for another purpose during the period in which disposition of such properties is restricted, approval must be obtained in advance from the government agency granting the subsidy.

[Key points in preparing an acquired property management ledger]

- “A unit price of 500,000 yen” refers to “The price of a set of properties which can provide functions necessary to execute a project is 500,000 yen.” (Do not divide a property more than necessary.) However, if properties that make up such a set of properties have different periods of restrictions on disposition, the breakdown of such properties shall be listed.
- “Ministry of International Trade and Industry Notification No. 360 in 1978” shall be applied to “Period of restrictions on disposition”.
- Such properties acquired using a subsidy are subject to advanced depreciation. If using advanced depreciation, it must be stated clearly. However, when disposing of such a property, its book value shall be calculated including the value of a subsidy, not the reduced book value after advanced depreciation.

<Product of the project, such as intellectual property>

With regards to projects in which intellectual property is acquired in the course of business, it is stipulated in the subsidy guidelines, etc. that notification is required when intellectual property has been acquired. Therefore, if this applies, notification shall be given.

<Request for and payment of subsidies>

Payment procedures by the government need to be completed within the account adjustment term (by the end of April in the following year). As soon as receiving notice that the amount of a subsidy has been determined, submit a written request for final payment stipulated in the subsidy guidelines, etc.

II. On-site survey

1. Outline of inspections

Inspections refer to written inspections and on-site survey conducted as needed to ensure the project concerned is carried out properly. Written inspections are conducted in the following manner: Subsidized Company sends or brings in documents necessary for inspections and the person in charge at METI inspects them. On-site survey is conducted in the following manner: The person in charge at METI visits the location of the project or other locations to check progress of the project, how purchased goods are managed and used, expenses incurred, how documents are organized and how accounts procedures stated in I. are being followed. The types of inspections are as follows:

- Interim inspection: An interim inspection is conducted as needed before the project concerned is completed. The aim of an interim inspection is to distribute the load of determining the subsidy amount at the end of a fiscal year and to promptly correct misunderstandings or errors.
- Final inspection: A final inspection is conducted after the project concerned is completed and results are reported. Based on a performance report, the results of the project concerned and whether or not the accounting procedures were followed will be checked. The amount of a subsidy will be determined by this inspection.
- Other inspections: These inspections are conducted after the project period has ended if they are deemed necessary in addition to the above-mentioned inspections.

2. Aim of inspections

In addition to checking if the project concerned is carried out in accordance with its project plan (Checks include if the project started and ended within the project period and if the project conforms to the aim of the subsidy.), inspections will be conducted to check if the following points are observed in regard to accounting procedures.

- (1) If such expenses are necessary for the project concerned
- (2) If such expenses were generated and paid during the period of the project concerned
- (3) If such subsidy was used with other funds
- (4) If accounting procedures are appropriate according to laws and internal regulations, etc.
- (5) If such expenses are used in consideration of economy and efficiency

3. When conducting inspections

Before the date of an interim or final inspection, use the following checklist to check if documents are prepared or obtained in accordance with “I. Accounting process manual”.

In regards to matters pointed out or instructed in an interim or final inspection, share your understanding with the person in charge at METI and take corrective or appropriate action before the time when the final amount is determined.

<Notes on inspections>

It is required that inspections be conducted reasonably and efficiently as enormous amounts of documents must be checked within a limited time. Therefore, please ensure that inspections are conducted efficiently by organizing accounting documents and by performing self-inspection using the checklist.

<Checklist (example)>

		〇〇補助事業チェックリスト(例)		作成日 平成〇〇年〇〇月〇〇日	
事業者名称: 〇〇株式会社		検査対象期間: 平成 年 月 日 ~ 平成 年 月 日		※経済産業省記入欄	
確認者(経理責任者): _____ 印				担当課: 〇〇局××課	
管理(事業)番号: □□□□□□□□-□				検査員: ▲▲ ■■■、◇◇ ▽▽	
対象項目	チェック欄	点検ポイント	確認する書類例	判定	検査員記入欄
経費全般		経費の計上は、交付決定日以降に発生(発注)したもので、かつ、事業期間中に終了(支払)したものか			
		事業目的に合致し、かつ当該事業に使用された経費か			
		補助対象とならない費用(振込手数料、為替差損等)の計上はないか	・事業計画書(写)、交付申請書(写) ・交付決定通知書		
		経費の区分ごとに配分された額内に収まっているか、また流用額は認められた範囲内か	・計画変更承認申請書(写)※ ・計画変更承認通知書※		
		株式持分比率が100%の子会社等から譲渡する場合利益排除を行っているか	・事故報告書(写)※ ・事故報告に対する指示※ ・状況報告書※		
		外貨支払いにおける円換算は外貨使用の際の両替レートを適用する等合理的な方法で行われているか	・実績報告書(写) ・取得経理管理台帳・明細表※		
		それぞれの支払い方法による支払事実を示す証ひょうは備わっているか	※該当又は指示する場合に限る。		
		小数点以下の端数計算は切捨てられているか			
	関係書類は時系列に漏れなく整理されているか				
人件費	【総論】		・実施体制 一覧表 ・就業規則 ・雇用契約書 ・年間予定労働時間算出表 ・出勤簿、タイムカード等 ・給与明細 ・事務取扱 ・銀行振込受領書等 ・個人別・月別集計表 【実績による単価計算の場合】 ・法定福利費の支払額がわかる資料(給与台帳等) 【法定福利費の算出根拠がわかる資料(健康保険・厚生年金保険標準費と額決定通知書及び被保険者標準報酬決定通知書)及び被保険者標準報酬決定通知書) 【健保等級単価計算の場合】 ・健保等級証明書(標準報酬決定通知書、標準報酬月額被保険料額表)		
		実施計画書及び実施体制図等と照らして、事業に必要な人件費のみ計上しているか			
		人件費の支払を証明する資料は整備されているか			
		会社規則、雇用契約書、年間営業カレンダー、出勤簿、タイムカード等の書類は整備されているか			
		交付申請時の時間単価と同様の算定を行っているか			
		【実績による単価計算を行う場合】			
		給与支給総額と理論総労働時間から単価を算出しているか			
		法定福利費を時間単価に含める場合、事業者負担割合・負担額がわかる資料を整備しているか			
		【健保等級による単価計算を行う場合】			
		健保等級証明書に給与担当部署の証明者の押印はあるか			
		当該証明書による単価が適用されているか			
		【業務日誌】			
		業務日誌に記載した従事時間は、会社が記録する出勤記録等と整合しているか			
		実施計画書等と業務日誌の記載は整合しているか			
		専従・兼従の別はわかるようになっているか			
		他事業(自社事業含む。)との重複・除外漏れはないか			
		業務日誌は管理(責任)者が適正に確認して押印されているか			
		業務日誌に記載された時間数のみが経費計上されているか			
	業務内容がわかるよう記載されているか				
	【その他】				
	出向者等で給与を支払っていない者の人件費を計上していないか				
旅費		当該事業に必要な出張のみが計上されているか	・旅費規程等内規 ・出張伺い書 ・出張命令書 ・出張報告書 ・旅費計算書 ・領収書(タクシー、航空機等) ・銀行振込受領書等(現金払の場合は領収書及び現金出納簿、以下同様)		
		他の事業が含まれる場合按分等により経費が算定されているか			
		出勤簿、タイムカード等と整合が取れているか			
		伺い書、承認書、報告書、計算書又はこれらに準ずる書類が整備されているか			
		内規(旅費規程)等に基づき経済的かつ合理的な計算が行われているか			
		実費により精算する場合領収書(タクシーや航空券)は整備されているか			
		銀行振込受領書又は領収書及び現金出納簿等により支払の事実が確認できるか			

対象項目	チェック項目	点検ポイント	確認する書類例	判定	検査員記入欄		
会議費・旅費	【会場費】 会議を有料の会議室で行うことが適当であると認められる資料(予定人員、社内での開催が困難な理由等)が整理されているか 内規(会議規則)等に基づく支出であるか、内規等がない場合は適正な支出か 見積りや料金表、請求書及び領収書(銀行振込受領書)が整備されているか 出席者名簿及び議事録等により出席者数を確認できるか 【茶果料】 茶菓を出すことが適当であると認められる資料が整理されているか 内規(会議規則)等に基づく支出であるか、内規等がない場合は適正な支出か 見積りや料金表、請求書及び領収書(銀行振込受領書)が整備されているか 出席者名簿及び議事録等により出席者数を確認できるか 【謝金】 就任依頼書、就任承諾書(業務依頼書、承諾書)等は整備されているか 開催日時、出席者、内容等を示す資料が整備されているか 内規(謝金規程)等に基づく支出であるか、内規等がない場合は適正な支出か 代理の者に対して支払っている場合委任状等により委員等本人の代理である旨が確認できるか 領収書(銀行振込受領書)が整備されているか 源泉徴収額の預かり金処理又は税務署への納付が適正に行われていることを示す資料が整備されているか	【共通】 開催通知 出席者名簿 【会場費料・茶果料】 会議室等内規 見積り又は料金表 発注書・契約書 【茶果料】納品書 領収書 銀行振込受領書等 【謝金】 謝金規程等内規 就任依頼書及び就任承諾書(業務依頼書及び承諾書) 議事録 銀行振込受領書等 源泉徴収額の処理を示す資料					
		通常のフロー(仕様-見積-発注-納品-検収-支払)にしたがって取引されているか	【カタログ・仕様書】 見積書(選定理由書) 発注書、発注を確認できる資料 契約書 納品書(完了報告書) 請求書 領収書 銀行振込受領書等 【現物調査】 管理状況(現物、識別シール等)、稼働状況(動作等) 取得財産管理台帳・明細表 保証書				
		相見積もりを徴収していない場合、選定理由書は整備されており、またその理由は妥当であるか					
		インターネット取引の場合、発注画面等出力したものは整備されているか					
		納品書には検収担当者の検収(目付、押印)がなされているか					
		購入・製造等した設備等は当該事業で取得したことがすぐに判別できるよう整理されているか					
		購入した備品は当該事業でのみ使用されているか					
		銀行振込受領書又は領収書及び現金出納簿等により支払の事実が確認できるか					
		(単価50万円以上の場合)取得財産管理台帳・明細表は整備されているか					
		(リース・レンタルの場合)事業期間中に要した費用のみ計上されているか					
		消費品費	通常のフロー(仕様-見積-発注-納品-検収-支払)にしたがって取引されているか 内規(会計規則)等に基づく手続きがなされているか 内規等による相見積もりを徴収していない場合、選定理由書は整備されており、またその理由は妥当であるか インターネット取引の場合、発注画面等出力したものは整備されているか 納品書には検収担当者の検収(目付、押印)がなされているか 購入した物品は当該事業でのみ使用されているか 銀行振込受領書又は領収書及び現金出納簿等により支払の事実が確認できるか 受入及び在庫数量を記載した帳簿又は受払の部数記載の帳簿が整備されているか	【カタログ・仕様書】 見積書(選定理由書) 発注書、発注を確認できる資料 契約書 納品書 請求書 領収書 銀行振込受領書等 【現物調査】 管理状況(現物、識別シール等)、稼働状況(動作等) 取得財産管理台帳・明細表 保証書			
		外注費	通常のフロー(仕様-見積-発注-納品-検収-支払)にしたがって取引されているか 相見積もりを徴収していない場合、選定理由書は整備されており、またその理由は妥当であるか インターネット取引の場合、発注画面等出力したものは整備されているか 納品書には検収担当者の検収(目付、押印)がなされているか 購入・製造等した設備等は当該事業で取得したことがすぐに判別できるよう整理されているか 銀行振込受領書又は領収書及び現金出納簿等により支払の事実が確認できるか	【カタログ・仕様書】 見積書(選定理由書) 発注書、発注を確認できる資料 契約書 納品書(完了報告書) 請求書 領収書 銀行振込受領書等 【現物調査】 管理状況(現物、識別シール等)、稼働状況(動作等) 取得財産管理台帳・明細表 保証書			
		印刷製本費	通常のフロー(仕様-見積-発注-納品-検収-支払)にしたがって取引されているか 相見積もりを徴収していない場合、選定理由書は整備されており、またその理由は妥当であるか インターネット取引の場合、発注画面等出力したものは整備されているか 納品書には検収担当者の検収(目付、押印)がなされているか 購入した物品は当該事業でのみ使用されているか 銀行振込受領書又は領収書及び現金出納簿等により支払の事実が確認できるか 受入及び在庫数量を記載した帳簿又は使用実績を確認する帳簿が整備されているか	【カタログ・仕様書】 見積書(選定理由書) 発注書、発注を確認できる資料 契約書 納品書 請求書 領収書 銀行振込受領書等 【現物調査】 在庫状況・使用状況			
		補助員人件費	補助員の業務内容は当該事業と関連性が認められるか 契約書等により時間単価の算定基礎は確認できるか 出勤簿、タイムカード等により勤務実態が確認できるか 補助員人件費の支払を証明する資料が整備されているか 源泉所得税の預かり金処理又は税務署への納付が適正に行われていることを示す資料が整備されているか	派遣/雇用契約書、辞令 業務内容を示す資料(指示書等) 出勤簿・タイムカード 銀行振込受領書等			
		その他経費	通常のフロー(仕様-見積-発注-納品-検収-支払)にしたがって取引されているか 相見積もりを徴収していない場合、選定理由書は整備されており、またその理由は妥当であるか インターネット取引の場合、発注画面等出力したものは整備されているか 納品書には検収担当者の検収(目付、押印)がなされているか 購入・製造等した設備等は当該事業で取得したことがすぐに判別できるよう整理されているか 銀行振込受領書又は領収書及び現金出納簿等により支払の事実が確認できるか	見積書(選定理由書) 発注書、発注を確認できる資料 契約書 納品書(完了報告書) 請求書 領収書 銀行振込受領書等			
委託費	通常のフロー(仕様-見積-発注-納品-検収-支払)にしたがって取引されているか 相見積もりを徴収していない場合、選定理由書は整備されており、またその理由は妥当であるか 委託契約書等により委託した内容が確認できるか 納品書には検収担当者の検収(目付、押印)がなされているか 本事業と同様の経理処理を委託先が実施したことを補助事業者が確認した事実を証明できるか 銀行振込受領書又は領収書及び現金出納簿等により支払の事実が確認できるか	仕様書 見積書(選定理由書) 発注書、発注を確認できる資料 契約書 納品書 委託先の経理内容を証明した証明書 領収書 銀行振込受領書等					
消費税仕入税額控除(該当の有無を○、×で記載。全て○の場合には補助金に係る仕入控除(補助金申請からの控除、直への差遣)が発生する可能性がある。)	補助金を消費税込みで申請している/交付されている 課税事業者である(免税事業者又は簡易課税事業者ではない) 特定収入割合が5%を超える消費税法別表第3に掲げられる法人に該当しない ※以下のいずれかに該当する場合は○を、いずれにも該当しない場合は×を記載。 ①課税売上割合が95%以上の事業者である ②課税売上割合が95%未満だが一括比例配分方式を採用している ③課税売上割合が95%未満で、個別対応方式を採用しており、売戻課税上げにのみ要する仕入れ以外の仕入区分に補助事業支出が該当する	【免税事業者】 補助事業年度の前々年度に係る法人税申告書(法人事業税説明書及び別添付した売上高等の事業所別の内訳書等の売上高の分かる書類) 【簡易課税事業者】 補助事業年度に係る消費税確定申告書(特定収入割合5%超法人) 補助事業年度に係る消費税確定申告書(課税売上割合・控除対象仕入税額等の計算表及び特定収入割合の計算部分を含む。)					

III. Subsequent tasks

These tasks are to be carried out after the subsidy amount has been determined and payment of the subsidy has been completed. Depending on the type of a subsidized project, the following tasks may be required.

1. Accounting procedures relating to consumption tax deductions for taxable purchase

<Applicable cases and outline of the procedures>

If a subsidy is provided for consumption tax paid in a subsidized project, there may be consumption tax deductions for taxable purchase pertaining to subsidy. In this case, it must be reported promptly after a consumption tax return is filed.

If the amount of consumption tax deductions for taxable purchase has been determined and this has been reported by Subsidized Company, Subsidized Company will be order to return the subsidy pertaining to such consumption tax deductions for taxable purchase.

For details of this system, refer to “Consumption tax deductions for taxable purchase pertaining to subsidy” under “1. Accounting process manual”, “1. Understanding the subsidy system”.

<Specific procedures>

- If consumption tax deductions for taxable purchase pertaining to subsidy are identified after a consumption tax return is filed, prepare a report promptly in accordance with the format stipulated in the subsidy guidelines.
- If there is no consumption tax deduction for taxable purchase pertaining to subsidy, prepare documents showing the reason.

Note

- If the amount of consumption tax deductions (or refunds) for taxable purchase pertaining to subsidy is known when preparing a performance report, report the amount after deducting such amount.
- As deductions (or refunds) are normally given after the final inspection is conducted and a consumption tax return is filed (May in the following year, if Subsidized Company’s business period is from April to March, make sure to perform this procedure if a subsidy was provided including consumption tax).

2. Procedures for managing and disposing of assets

< Applicable cases and outline of the procedures >

If a facility, machine or equipment with a unit price of 500,000 yen or more is acquired or improved in a subsidized project, a Subsidized Company shall manage them with a care of a good manager even after the completion of the Subsidized Project, and strive to effectively make use of them in accordance with the purpose of the grant of the Subsidy.

When attempting to dispose of the acquired assets in the period of restrictions on disposition (conversion, transfer, lending, disposition, demolition or taking out a mortgage on such assets), the Minister's approval must be obtained in advance.

- Article 22 of the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc.
- Article 13 and 14 of Order for Enforcement of the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc.
- Period of restrictions on disposition of acquired assets or assets with increased utility as a result of subsidized projects (Ministry of International Trade and Industry Notification No. 360 in 1978)
- Handling of disposition, etc. of acquired assets or assets with increased utility as a result of subsidized projects (June 10, 2004)

< Specific procedures >

- A Subsidized Company shall prepare and manage acquired asset management ledger and strive to effectively make use of them in accordance with the purpose of the project.
- If disposing of acquired assets during the period of restrictions on disposition of acquired assets, approval or other procedures must be done. If income is gained or expected, a Subsidized Company may be ordered to pay all or some of the income to the government.
- If acquired assets are disposed of without obtaining the Minister's approval during the period of restrictions on disposition of acquired assets, punitive action may be taken, such as canceling the decision to grant a subsidy.

3. Procedures for paying earnings

< Applicable cases and outline of the procedures >

If earnings are generated by the completion of a subsidized project, or if industrial property rights are acquired based on the outcome of a subsidized project and such rights are transferred, license is granted or other results are provided, a Subsidized Company shall report thereon to METI in accordance with the subsidy guidelines.

<Specific procedures>

- In accordance with the provisions of the subsidy guidelines, a Subsidized Company shall submit notification concerning the acquisition of intellectual property rights.
- In accordance with the provisions of the subsidy guidelines, a Subsidized Company shall report on commercialization, transfer of industrial property rights, grant of license or provision of other results.
- If METI has determined, based on the report, that income was generated, the Subsidized Company may be ordered to pay all or some of the income to the government.