

Category	No.	Questions	Answers	
Application Guidelines	Contents of Project	1	Because specimens, contaminated water, etc. for sampling are on the premises of Fukushima Daiichi NPS, it may be difficult to take them out from there during the test. Can we use a space or a simple facility for the test and implement the test on site?	At present, whether a simple facility can be set up or not is uncertain. So, if possible, please include test methods on both the assumptions that the facility can/cannot be set up in your proposal.
		2	Regarding the contaminated water, we suppose that reasonable accommodations will be provided for the usage of processed contaminated water. Can we use a water of about 1 ton at one time?	At present, we don't know the usable amount of the contaminated water. So please include the reason for the needed amount, the test method by using the need amount, and countermeasures in a case where the needed amount cannot be obtained in your proposal.
		3	What size of processing equipment can we bring in on site to implement the test?	At present, we don't know whether the on-site test work is possible or not. So please include test methods on the assumption the on-site work is possible/impossible in your proposal.
		4	When permitted, how many specimens can we take out from the site?	Please include the reason for the needed amount of specimens, utilization purpose and test method in your proposal. Also, please describe what you would do if the specimens cannot be taken out of the site.
		5	The item 2. (6) [2] "Gathering domestic and overseas wisdom" says that "- they must consider introduction of necessary technologies and knowledge both from domestic and overseas countries broadly." Can the applicants directly commission or outsource work to an overseas institution, etc.? Or the applicant must place an order with an overseas institution via a Japanese corporate of the institution?	The applicants don't need to place an order via a Japanese corporate and can make direct orders to overseas institutions. In addition, the actual outsourcing amount for an overseas institution will be settled in Japanese yen.
	Payment by estimate	6	As one of the requirements of the subsidy grant, the payment of subsidy is said to be made after the completion of the subsidized project in principle. In addition, the guidelines says that "please note that cases where the payment (i.e. the payment by estimate) before the completion of the project is permitted are limited." How exactly is the limit imposed on the permission of the payment by estimate? In addition, can the subsidy be paid in advance at the time of the commencement of each project?	The payment by estimate can only be permitted when the subsidized entity submits the written explanation of the reason why the payment is needed and the Ministry of Finance admits the reason is reasonable. For example, if your explanation is that the entity's management and business continuity will be severely damaged without the payment by estimate and the government admits that is reasonable.
	Targeted Expenses	7	The expenses of "disposal of radioactive waste" resulting from the implementation of test in this subsidized project can be included in "other necessities" of operating cost?	Only the disposal of waste generated by the test can be included in the cost of other necessities. Please calculate the generated amount in the planning stage as precisely as possible and estimate the disposal cost.
		8	For calculating the labor cost to implement the subsidized project in the item 10. (1), can we use the calculation method of hourly rate (Technique 2 on page 10) which is written in "Commissioned Operations Administration Manual"? For example, the actual annual salary and statutory benefits which the company is paying can be applied? In addition, the calculation method of outsourcing hourly rate (Technique 4 on page 12), that is, the hourly rate based on the outsourcing hourly rate regulations, etc. can be used? In such a case, although there is no rules on the hourly rate, may the calculation result of this outsourcing hourly rate be accepted even if a new rule on this hourly rate is made?	In this subsidized project, the entities need to follow not "Commissioned Operations Administration Manual" but "Subsidized Project Administration Manual." The calculation method of hourly rate in "Commissioned Operations Administration Manual" (Technique 2 on page 10) is the same as the calculation method of hourly rate (Technique 1 on page 10) in "Subsidized Project Administration Manual" and the hourly rate calculated by this method can be adopted. In "Subsidized Project Administration Manual," there is no calculation for outsourcing hourly rate (Technique 4 on page 12) and it won't be admitted.
		9	The item 10. (2) Allocation of Expenses says that the cost of "office supply equipment (furniture such as desks, chairs and bookshelves, office machinery and so on) cannot be included in expenses covered by the subsidy. However, those machinery and office equipment should be used as a matter of course for this project. For those which should not be equipped beforehand for this subsidized project (research and development) but additionally needed for researchers such as office supply equipment (furniture such as desks, chairs and bookshelves, office machinery and so on) can be considered as the subsidy targeted expenses? Or won't those additional necessities be admitted as the office machinery and supplies at all?	You need to inform us the reason why the machinery or supplies are needed for this subsidized project, and the ground for those goods will be used only for this project, and the past performance, and then the Management Office will examine them. After that we will determine if the goods can be subsidized. Therefore, the machinery which will be used before the commencement of the subsidized project may not be admitted as the needed expenses even if they were used for this project.
		10	Which does that "Any expenditure for the subsidized project" in the item 11. Other (3) mean "total amount of costs for the subsidy project" or "costs subject to subsidy"?	It means the "total amount of costs for the subsidy project".

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Acquired property	11	The item 11. Miscellaneous (8) says "any Acquired Asset having a unit price equal to or higher than 500 thousand yen (tax included)." In case of intangible depreciable assets, such as the patent property and the utility model right, how should the unit price be calculated?	If the assets were acquired for value, the unit price will be the amount of consideration payable, and if the assets were acquired for free, the unit price will be its fair value.
	12	Can you provide us with the format of the application (Form 1), Outline of Subsidy Project (Form 2) and a series of formats of "Grant Policy for Subsidy for Decommissioning and Contaminated Water Management" (format no. 1- 15, attachments)?	The formats of the application (Form 1), Outline of Subsidy Project (Form 2) and a series of formats of "Grant Policy for Subsidy for Decommissioning and Contaminated Water Management" (Format No. 1-15, attachments) are now downloadable in Microsoft Word as the website of solicitation round was renewed on March 12. http://www.mri.co.jp/news/press/public_offering/recruit/015316.html
Documents to be submitted	13	Although formats of documents to be submitted are specified, a PDF file is not designated. Can we submit the company contract and others in PDF format?	Yes, they can.
	14	Can we ask your advice for the document formats, etc. before submitting the application and/or the proposal?	Please contact us if there are any uncertainties about the format of documents to be submitted (how to print out, handling of attachments).
	15	Can the proposal and attachments be double-sided printing?	We recommend double-sided printing as it is environmentally friendly.
	16	What is the detailed image of accounting base (accounting skill, organization of evidence documents of spending, storage system and financial situation, etc.)?	"The accounting skill" means presence/absence of a department or a system of accounting, implementing status of account audit (such as if there are any instructions and confirmation, etc.). The "organization and storage system for evidenced documents and such of the spending" means a system or a process for preparation and check of documents, the department for storage management, etc. The "financial status" means the status of settlement report, capital fund, etc. in previous few years.
	17	Please advise us what kinds of alternative documents should be prepared if the financial statement is not available.	Please submit us a document which explains about the "state of financial affairs" of the applicant. We'd like to discuss that matter individually.
Others	18	The subsidy will be paid through the "Fund Establishment Organization" and are there any points to remember such as changes from the former subsidized projects?	Please follow the "Grant Policy for Subsidy for the Project of Decommissioning and Contaminated Water Management" as "outsourcing expenses" differ from the examples of "Subsidized Project Administration Manual."
	19	How will the presentation be implemented on March 31 (such as the duration of time, usage of PC, the number of attendees)?	We are currently discussing the details taking the number of applicants, etc. into consideration. It will be posted on our website in the week of March 25th.
	1	Please provide us with the final version of "Subsidy Grant Guidelines" and "Implementation Guidelines" which are specified in Article 1 of the Grant Policy for Subsidy.	It is enough for the entities to read "Grant Policy for Subsidy" and the "Guidelines for the Subsidy Program," however, we provide you with the "Decommissioning and Contaminated Water Management Project Cost Subsidy Grand Guidelines" and the "Decommissioning and Contaminated Water Management Project Implementation Guideline" just in case.
	2	Article 8 says that "provided, however, that the fungible increase or decrease which is diversion within 10% of each allocated amount shall be excluded." In this case, of which 10% should be applied?	It is 10% of the distributed amount for each subsidy targeted expenses in the Grant Application at the time of grant decision.
	3	Article 16 says the subsidy may be paid based on the estimation. Meanwhile, the Application Guidelines 6. (3) says "cases where the payment (i.e. the payment by estimate) before the completion of the project is permitted are limited." Please explain what kind of limitation is imposed on the payment.	The payment by estimate can only be permitted when the subsidized entity submits the written explanation of the reason why the payment is needed and the Ministry of Finance admits the reason is reasonable. For example, if your explanation is that the entity's management and business continuity will be severely damaged without the payment by estimate and the government admits that is reasonable.

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Grant Policy for Subsidy	4	Article 21 says "the Acquired Assets, etc." and what are included in the "etc."? Please specify them as well as the "other assets" in Article 22.	"The acquired assets, etc." means "the assets acquired by the subsidy targeted expenses or the assets of which utility has increased by the subsidy" and doesn't define specific objects.
	5	Article 22 says that the period of the restriction on asset disposal provided under the preceding paragraph shall be the period separately set forth by the Minister, taking into consideration the Ministerial Ordinance concerning the Useful Life, etc. of Depreciable Assets (Finance Ministry Ordinance No. 15 of 1965). Is it correct Ministry of International Trade and Industry Notification No. 360 isn't applicable?	As the "subsidy for the decommissioning and contaminated water management project" is not defined in Ministry of International Trade and Industry Notification No. 360. So please follow the grant policies, that is, Finance Ministry Ordinance No. 15 of 1965.
	6	Schedule 1 of the Grant Policy for Subsidy says that "the research and development has no precedent in Japan or abroad." What does this "no precedent" mean exactly? Is it correct that the outsourcing or the subsidized research and development in 2013, for example, won't be deemed as a "precedent" if it is implemented continuously?	"No precedent" means that the research and development doesn't actually categorized as "technologies which contribute to the decommissioning and contaminated water management" as far as publicly known. As you mentioned, if the research and development which was commissioned or implemented as the subsidized project in the previous year isn't in a state of achieving the goals of this subsidized project and it should be continuously implemented, it won't be considered as "technologies which contribute to the decommissioning and contaminated water management" yet.
	7	What is the definition of "independent project" which is written on Schedule 1 of the Grant Policy for Subsidy? All the businesses which are covered by own expenses of the research and development can be positioned as the "independent project"?	Please understand that the independent projects are those which are implemented only by the entity's own financial source.
	8	Schedule 1 of the Grant Policy for Subsidy says that "candidate operators shall be solicited widely from around Japan and abroad for the research and development." Is it correct that means applicants for the subsidized project (= operating entities of the research and development) won't be forced into doing a broad "solicitation" and such?	The operating entities are not required to do the "solicitation" but need to submit a proposal which meets the requirements, in the item of "Gathering domestic and overseas wisdom" written in the Application Guidelines.
	9	Is it correct that the content of Schedule 1 of the Grant Policy for Subsidy won't be applied to the applicants of the subsidized project? Please tell us if there are any items which are not applied to the Grant Policy other than Schedule 1.	Our reply was not precise. The entities we will solicit for this project are supposed to be those which are categorized into I、II、III and IV in Schedule 1. This Grant Policy for Subsidy will be applied to all the subsidized project operating entities. In addition, the item IV "candidate operators shall be solicited widely from around Japan and abroad" means "the project will be implemented with the cooperation of multiple entities."
	10	In Schedule 2 of the Grant Policy for Subsidy, how should the "outsourcing" cost be differentiated from the "design/fabrication/processing" cost? When we ask an other company for a manufacturing, it should be managed as "outsourcing" or "design/fabrication/processing"?	For the details of outsourcing cost, please see "8. Accounting procedures regarding outsourcing expenses < Basic concept >" of the Subsidized Project Administration Manual (page 24).
	11	On Form No.1 of the Subsidy Grant Guidelines, the definition of the "cost required for the subsidized project" and that of "subsidized costs" seem different. In which case the amount of those costs would be different? For example, if the amount of out-of-pocket expenses and own fund differ considerably, do we need to include both in the "costs required for the subsidized project" and only those of which evidences such as ledger sheets can be submitted should be budgeted as the "subsidized cost"?	If some own resource (at the entity's own expense) is necessary in addition to the subsidy, "total amount of costs for the subsidy project" and "Costs subjects to subsidy" will be different. For the details, please see Note 1 and 2 of the Subsidized Project Administration Manual (page 15).
	12	What kinds of expenses should be included in "Other" of "(1) Income" on Form No. 2 of the Grant Policy for Subsidy?	Please write any financial source which are spent as the project expenses in addition to own fund, "bond flotation" and "borrowed money," which includes contributions received from a third party.
13	What is the "basis for calculation" in Form No. 5 of the Grant Policy for Subsidy? Are there any designated formats?	Please submit us a document which explains the basis for calculation or supports documents for "4. Allocation amounts of the costs required for the subsidy project, costs eligible for the subsidy and subsidy after the change." There is no designated format.	