

Established on February 4, 2014, *Zaishi* No. 4
February 6, 2014
Revised: February 18, 2014, *Zaishi* No. 11
February 20, 2014
Revised: February 4, 2015, *Zaishi* No. 2
February 16, 2015
Revised: February 3, 2016, *Zaishi* No. 16
February 8, 2016
Revised: September 27, 2016, *Zaishi* No. 1
October 11, 2016
Revised: January 5, 2018, *Zaishi* No. 3
February 1, 2018
Revised: December 28, 2018, *Zaishi* No. 4
February 7, 2019
Revised: January 28, 2020, *Zaishi* No. 6
February 17, 2020
Revised: January 25, 2021, *Zaishi* No. 8
February 4, 2021
Revised: January 26, 2022, *Zaishi* No. 6
February 4, 2022
Revised: January 10, 2023, *Zaishi* No. 6
January 23, 2023
Revised: February 13, 2024, *Zaishi* No. 1003
February 19, 2024
Revised: January 27, 2025, *Zaishi* No.8
February 6, 2025
Revised: December 17, 2025, *Zaishi* No.10
January 15, 2026

The Decommissioning, Contaminated Water and Treated Water Management Project Implementation Guidelines are established as follows:

Toshimitsu Motegi,
Minister of Economy, Trade and Industry

Decommissioning, Contaminated Water and Treated Water Management Project Implementation Guidelines

Article 1 General

The objectives of these Guidelines are to improve national scientific and technological capabilities and ensure the smooth implementation of the Decommissioning, Contaminated Water

and Treated Water management by granting the subsidy for the Project of Decommissioning, Contaminated Water and Treated Water Management (hereinafter referred to as “Subsidy”), and establishing and utilizing the Fund for the Decommissioning, Contaminated Water and Treated Water Management (hereinafter referred to as “Fund”) to conduct a project to support development of technologies which can contribute to the Decommissioning, Contaminated Water and Treated Water management.

Article 2 Details of Work

An corporation that establishes and manages the Fund (hereinafter, the "Fund Establishing Corporation") shall, using the Fund created with the Subsidy, entrust the implementation of the Decommissioning, Contaminated Water and Treated Water Management Project set forth in Article 4 hereof (hereinafter, the "Subsidized Project") to a project operating entity designated by the Minister of Economy, Trade and Industry (hereinafter, the "Entrusted Entity"). With regard to the operation implemented by the Fund Establishing Corporation, and the Entrusted Entity stipulated in Article 4 (hereinafter referred to as “Fund Establishing Corporation etc.”), the Fund Establishing Corporation etc. shall not re-commission or outsource (hereinafter referred to as “Subcontracting etc.”) the planning and formulation of the overall project, nor the execution and management part related to fundamental of the project. In addition, if the total proportion of the costs related to the operations of the Fund Establishing Corporation etc. that are subcontracted etc. by the Fund Establishing Corporation etc. exceeds 50% of the Subsidized Project, the prior approval of the Minister of Economy, Trade and Industry shall be obtained.

The Minister of Economy, Trade and Industry may, if it becomes difficult for the Entrusted Entity to implement the Subsidized Project or when the term of the entrustment agreement expires etc., and the scope of the relevant Subsidized Project needs to be continuously implemented, let the Fund Establishing Corporation continue the Subsidized Project.

1. Establishment of the Fund

Based on the Decommissioning, Contaminated Water and Treated Water Management Project Cost Subsidy Grant Guidelines (hereinafter referred to as the “Grant Guidelines”), the Fund shall be established based on the Subsidy from the national government.

2. Public announcement of the basic information on the Fund

After the Fund is established, the Fund Establishing Corporation shall immediately make a public announcement concerning the name and amount of the Fund, the amount of national expenditure that forms part of the Fund, the outline of the Fund project (which refers to a funded project as stipulated in these Guidelines and the same shall apply hereinafter), the expiration date of the Fund project, intervals of regular revision and objectives of the Fund project.

3. Management and operation method of the Fund

(1) The Fund Establishing Corporation shall manage the resources belonging to the Fund using the following methods:

- (i) The Fund shall be managed in a manner which guarantees the safety of resources and transparency of the resource management. The specific method for managing the Fund shall be approved by the Minister of Economy, Trade and Industry in advance.
 - (ii) The assets which may be retained for the operation of the Fund shall be as shown below, and other assets shall be approved by the Minister of Economy, Trade and Industry in advance:
 - Acquisition of national government bonds, local government bonds and other beneficial, valuable securities
 - Deposits in financial institutions (i.e. ordinary deposits and fixed deposits)
 - Beneficiary rights to money trusts under the contracts with the rules for covering any losses of principal
 - (2) The payment of the Subsidized Project shall be made from the Fund based on the report issued by Entrusted Entity concerning the determination of the amount of the Subsidy to be granted to the Subsidized Project Operating Entity defined in Article 4 hereof.
 - (3) The Fund shall be managed in accordance with (1) above if the amount which the Subsidized Project Operating Entity defined in Article 4 hereof is ordered by the Fund Establishing Corporation to refund in connection with the disposal of the acquired assets (i.e. use, transfer, exchange, rental or mortgaging in breach of the objectives of the grant), etc. is paid to the Fund Establishing Corporation.
 - (4) The proceeds from the operation of the Fund and the dissaving of the Fund shall be applied to cover the costs for implementing the project under Article 4 hereof and the related necessary administrative work, as well as the costs for managing the Subsidized Project and for managing and operating the Fund, and shall not be diverted for other purposes.
 - (5) In advance of the payment from the Fund, documents showing the exact amount to be paid, its breakdown and grounds, and the balance of the Fund shall be prepared and submitted to the Minister of Economy, Trade and Industry for approval.
 - (6) The management of refund, interest, delinquent charge and other payments incurred to the Fund Establishing Corporation because of the implementation of the Entrust Project as specified in Article 4 shall be in accordance with (1).
 - (7) The Fund Establishing Corporation shall classify the column of amounts in Schedule 1 for “operating cost”, “operation management cost of the Fund Establishing Corporation*” and “Entrustment Cost specified in Article 4*” up to the amount of the Fund, and shall submit the Schedule 1 to the Minister of Economy, Trade and Industry for an approval when obtaining the prior approval of the Minister of Economy, Trade and Industry for the details of a entrustment agreement specified in Article 4. In addition, when it is necessary to divert an amount from one category to another, approval of the Minister of Economy, Trade and Industry also shall be obtained.
- *Under each of the operation management cost of the Fund Establishing Corporation, and Entrustment Cost specified in Article 4, the commission fee and outsourcing cost require further classification.

4. In case where the Fund management becomes difficult

The Fund Establishing Corporation shall, if it becomes difficult to conduct the Fund management, immediately inform the Minister of Economy, Trade and Industry thereof and follow

its direction.

5. Fund management period, etc.

- (1) Basically, the Fund management period shall continue until the work relating to the report is complete as stipulated in Article 3, Paragraph 1 (2).
- (2) The Minister of Economy, Trade and Industry may, in the following cases in addition to the case defined in (1) above, order the termination or change of the Fund management:
 - (i) If the Fund Establishing Corporation breaches the provisions of the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc. (Act No. 179 of 1955; hereinafter referred to as “Rationalization Act”), the Order for Enforcement of the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc. (Cabinet Order No. 255 of 1955; hereinafter referred to as “Enforcement Order”), other laws and regulations, the Grant Guidelines, these Implementation Guidelines, or any measures or directions issued by the Minister of Economy, Trade and Industry based on them.
 - (ii) If the Fund Establishing Corporation uses the Fund for any purposes other than those defined in these Implementation Guidelines.
 - (iii) If the Fund Establishing Corporation has engaged in fraudulence, negligence, or any other inappropriate conduct with respect to the Fund operation.
 - (iv) If it becomes no longer necessary to continue the Fund entirely or partly.
- (3) The Minister of Economy, Trade and Industry may, when ordering the termination or change of the Fund management under (2) above, order the application of the amount corresponding to the amount spent from the Fund to the Fund by designating the time limit.
- (4) If the amount is not applied to the Fund by the time limit defined under (3) above, the Minister of Economy, Trade and Industry shall also order the application of the delinquent charge calculated with the 5.0% annual interest in accordance with the period of absence of the payment to the Fund.
- (5) Any refund from an entity undertaking the Subsidized Project to the Fund after the Fund is dissolved must be refunded to the national treasury.

6. Handling of the balance of the Fund

Any balance of the Fund upon the termination of the Subsidized Project shall be refunded by the Fund Establishing Corporation to the national treasury in accordance with the procedure separately established.

7. Fund accounting, etc.

- (1) With regards to the Fund accounting, the Fund Establishing Corporation must keep books clearly separated from other accounting items and maintain records of the revenue and expenditure related thereto so as to clarify how the Fund is used.
- (2) When undertaking the accounting under (1) above, the Fund Establishing Corporation must prepare documents demonstrating the details of its expenditure, and retain them along with the accounting book for five (5) years after the end of the fiscal year including the completion date of the Fund management in order to ensure that they may be available whenever requested by

the Minister of Economy, Trade and Industry.

- (3) When commissioning or outsourcing part of the work to be conducted by the Fund Establishing Corporation itself, competitive quotes shall be obtained and the party which offers the lowest price among the quotations shall be selected. If no competitive quotes are obtained or the party offering the lowest price is not selected, a statement of reasons for the adoption shall be prepared, clarifying the reasons for the adoption.
In addition, its group company is not acceptable (refers to the group of companies listed on page 36 of the Subsidized Project Administration Manual*) as a reason for adoption.
- (4) When the Fund Establishing Corporation commissions or outsources (excluding the commission or outsourcing agreement with amount of less than 1 million yen) part of the work to be conducted by its own, the inspection to check the expenses for the commissioned or outsourced works shall be conducted for payment based on settlement. (examine evidential documents such as contract, quotation, invoice, worklog etc., and pay the amount for the expenses only approved by the examination)
- (5) In the settlement procedures (including commissioned entity, outsourced contractors, re-commissioned entity, and re-outsourced contractors) under (4), in which the general and administrative expenses are claimed as a certain proportion to total expenses, the maximum ratio to calculate the expenses should be equal as that stipulated separately in Guidelines for the Subsidy Program, etc. specified in the “Accounting Procedures regarding General and Administrative Expenses” of the Subsidized Project Administration Manual* provided by the Ministry of Economy, Trade and Industry. When commissioned entity /outsourced contractors further re-commission/re-outsource the tasks, that re-commissioning/re-outsourcing cost (whether or not these costs require to conduct the inspection for Payment based on Settlement) shall not be included in the calculation of the general and administrative expenses.

8. Fund inspection, etc.

- (1) The Minister of Economy, Trade and Industry may, if it deems it necessary for guaranteeing the appropriateness of the Fund and the Subsidized Project, request the Fund Establishing Corporation to submit the report, or order its personnel to visit the premises of the project, to inspect the related books, documents and other materials, or to question the involved parties.
- (2) The Minister of Economy, Trade and Industry, when the Minister deems it necessary for the proper execution of fund management and Entrusted Project, may inspect the commissioned entity and the outsourced contractors (including further re-commissioned entity/re-outsourced contractors) of the tasks conducted by the Fund Establishing Corporation in addition to the inspections etc. comply with (1) above while Fund Establishing Corporation may take the necessary measures for such inspections etc.
- (3) If the Minister of Economy, Trade and Industry conducts an investigation (1) (2) and find any fact not conforming to the provisions of the Rationalization Act, the Enforcement Order, other laws and regulations, the Grant Guidelines or these Implementation Guidelines is identified order the Fund Establishing Corporation to take measures necessary to ensure the conformity.

9. Report relating to the Fund project and the Fund Establishing Corporation

- (1) During the fund management period, the Fund Establishing Corporation shall report to the Minister of Economy, Trade and Industry every fiscal year on the amount of the fund (the remaining amount and the equivalent amount to the national treasury), the income and spending and their breakdowns concerning the Fund projects (including the forecast), the number of determined Fund projects and their amount, the holding ratio (which is written in "3 (3) The Criteria for Holding Funds" in "The Criteria for Funds Established by Subsidization etc." (decided by the cabinet on August 15, 2006" and hereinafter referred to as "Fund Criteria")), the ground for holding rates calculation, the goals and their achievement of the Fund projects by April 30th of the following fiscal year.
- (2) The Fund Establishing Corporation shall promptly inform the Minister of Economy, Trade and Industry any changes which may affect the Fund management or the guidance and supervision of the Subsidized Project, such as change of the representative, transfer of the office, change of the officers involved in the Fund management or guidance and supervision set forth in Article 3 hereof, and any significant change in the project implementation organization.
- (3) When commissioning or outsourcing part of the work to be conducted by the Fund Establishing Corporation itself (excluding the commission or outsourcing agreement with amount of less than 1 million yen), the Fund Establishing Corporation shall submit to the Minister of Economy, Trade and Industry, promptly after the conclusion of the commission or outsourcing agreement, documents describing the implementation organization for the relevant work, name of the entities to which the project is commissioned or outsourced, commissioning/outsourcing contractual relationship between the Entrusted Entity, addresses of the commissioned entity and/or outsourced contractors, contract amount of commission and/or outsourcing agreement (In the case of a project result report, the actual amount shall be indicated.), and details of agreement (including details of the tasks (hereinafter referred to as the "Implementation Organization etc.")).
- (4) The Implementation Organization, etc. for (3) shall be made public on the website of the Ministry of Economy, Trade and Industry at the beginning of the project and during almost the same period each year until completion of the project (in the event of a significant change in the middle of the year, the period of the change shall be included.), unless there is a particular risk of unfairly benefiting or causing a disadvantage to specific individuals.

10. Refund of the surplus

- (1) The Minister of Economy, Trade and Industry may, if it recognizes surplus in the Fund as a result of the inspection conducted under paragraph 8. or the change in the implementation organization under paragraph 9., request the Fund Establishing Corporation to refund the surplus.
- (2) If requested to refund the surplus under (1) above, the Fund Establishing Corporation must refund the surplus to the national treasury immediately. Any ambiguity in the calculation of the surplus shall be negotiated separately with the Minister of Economy, Trade and Industry.

11. Observance of the Fund Criteria, etc.

- (1) The Minister of Economy, Trade and Industry shall instruct and supervise the Fund Establishing Corporation to ensure the conformity to the Fund Criteria and take necessary measures under the Fund Criteria.
- (2) The Fund Establishing Corporation shall take necessary measures under the Fund Criteria to ensure the conformity to each criterion stipulated in Rules 3 and 4 of the Fund Criteria.

12. Information Management and Confidentiality

- (1) The Fund Establishing Corporation and Entrusted Entity shall implement in compliance with laws and regulations the appropriate management of information on third parties obtained while carrying out the Subsidized Project, in accordance with instructions of the party who provides the information, or unless otherwise designated, depending on the nature of the information, and shall not use it for purposes other than the Subsidized Project or those for which it provided. Necessary measures shall be implemented for confidential information of the Subsidized Project Operating Entity provided in Article 4 and other third party (including, but not limited to, private information of project participants obtained by the Subsidized Project Operating Entity provided in Article 4) to maintain confidentiality, and such information shall not be disclosed, released without demonstration of reasonable cause, or leaked.
- (2) If the Fund Establishing Corporation and Entrusted Entity make a third party (hereinafter referred to as “Auxiliary Entity”) carry out part of the Subsidized Project, they shall make Auxiliary Entity comply with the provisions of this article. Any information leaks by officers or employees of the Fund Establishing Corporation and Entrusted Entity or Auxiliary Entity are also considered to be violations by the Fund Establishing Corporation or the Entrusted Entity.
- (3) The provisions of this article shall be valid even after the Subsidized Project has been completed (including in cases in which abolishment is approved).

Article 3 Guidance and Supervision by the Fund Establishing Corporation

The Fund Establishing Corporation shall provide the guidance and supervision as provided below to ensure that the Subsidized Project is undertaken appropriately and smoothly:

1. Understanding the progress of the project by receiving the report and report to the national government thereof
 - (1) The Fund Establishing Corporation shall receive report from the Entrusted Entity under paragraph 7 of Article 4 hereof, request any report necessary from the Subsidized Project Operating Entity provided in Article 4 to understand the progress of the Subsidized Project and ensure its appropriate and smooth implementation, and provide the Minister of Economy, Trade and Industry with information obtained accordingly in a timely and appropriate manner.
 - (2) The Fund Establishing Corporation shall be informed by the Subsidized Project Operating Entity of the earnings conditions, etc. relating to the Subsidized Project after it is complete, and report the Minister of Economy, Trade and Industry upon request.

2. Guidance for the Entrusted Entity

The Fund Establishing Corporation shall, if there is any factor which impedes or may impede the appropriate and smooth implementation of the Subsidized Project, promptly inform the Minister of Economy, Trade and Industry thereof to ask for direction, and provide the Entrusted Entity with necessary guidance for improvement to be taken.

3. Measure for Exclusion of Organized Crime Groups

- (1) The Fund Establishing Corporation or the Entrusted Entity pursuant to Article 4, shall not grant the subsidies to the projects conducted by the entities correspond to the written pledges for the exclusion of organized crime groups (hereinafter referred to as “Pledges”) and shall dissolve part or all of the grant of the subsidy in the case when the Subsidized Project Operating Entity breaches the Pledges.
- (2) When suspecting that the Subsidized Project Operating Entity corresponds to the attached Pledges for the exclusion of organized crime groups by internal report, whistleblowing, press reporting and such, the Fund Establishing Corporation or the Entrusted Entity pursuant to Article 4, shall immediately report to the Ministry of Economy, Trade and Industry and make reference to Metropolitan Police Department or Organized Crime Division of the prefectural police headquarters (hereinafter referred to as “Organized Crime Division of Prefectural Police”). In addition, when being responded by Organized Crime Division of Prefectural Police that the Subsidized Project Operating Entity correspond to the category of the Pledges, the Fund Establishing Corporation shall immediately report to Ministry of Economy, Trade and Industry and shall not determine the subsidy grant to the subsidy applicants and shall take necessary procedures for dissolving the grant of subsidy for the Subsidized Project Operating Entities.
- (3) When being reported by the Minister of Economy, Trade and Industry that the subsidy applicants or the Subsidized Project Operating Entities correspond to the Pledges, the Fund Establishing Corporation or the Entrusted Entity pursuant to Article 4, shall not determine the subsidy grant to the subsidy applicants and shall take necessary procedures for dissolving the grant of subsidy for the Subsidized Project Operating Entities.

Article 4 Decommissioning, Contaminated Water and Treated Water Management Project (Entrusted Project based on the Fund)

The Fund Establishing Corporation shall implement the work relating to the grant of the Subsidy etc. for the Subsidized Project Operating Entity for the purpose of meeting the objectives set forth in Article 1 hereof through the use of the Fund (hereinafter referred to as the “Subsidy” in Article 4 hereof). In addition, the Fund Establishing Corporation shall enter into a entrustment agreement with the Entrusted Entity for the tasks specified in Paragraph 6. of Article 4, and obtain an approval from the Minister of Economy, Trade and Industry in advance with regard to the terms and conditions of the entrustment agreement.

1. Amount of the cost for the project

- (1) The Fund Establishing Corporation shall make and enter into an entrustment agreement with the Entrusted Entity with regard to a certain amount of the cost for the Project (hereinafter referred to as the “Entrustment Cost”) which is deemed appropriate by the Fund Establishing Corporation and does not exceed the amount of the Fund.
- (2) The Entrustment Cost shall be classified as shown in the table of contents, Schedule 1.

2. Subsidy targets and rate

The subsidized cost classification, description, subsidized rate and the upper limit of subsidy, and subsidized project periods are as listed in Schedule 2.

3. Approval of the Grant Policy

- (1) When implementing the project, the Fund Establishing Corporation shall separately formulate the Grant Policy in discussions with the Ministry of Economy, Trade and Industry concerning the procedure for granting the Subsidy, etc., and obtain approval from the Minister of Economy, Trade and Industry, and (when the Ministry of Economy, Trade and Industry deems it necessary) the Nuclear Damage Compensation and Decommissioning Facilitation Corporation (hereinafter referred to as “NDF”). This shall also apply when revising such Grant Policy.
- (2) The Grant Policy shall include the following items:
 - (i) Definition of the grant target requirements and subsidy rate
 - (ii) Application for grant and report on the achievement
 - (iii) Determination of the grant, the amount of subsidies, etc.
 - (iv) Withdrawal of the application
 - (v) Approval of the modification of plans, etc.
 - (vi) Payment of the Subsidy
 - (vii) Cancellation of the determination of the grant, etc.
 - (viii) Acquired asset management, etc.
 - (ix) On-site inspection and progress report etc.
 - (x) Security measures
 - (xi) Other necessary items

4. Work descriptions of the Fund Establishing Corporation

Fund Establishing Corporation shall conduct the following operations and establish an organization for proper implementation of its project, including the grant of subsidies etc.:

- (i) Any activities related to the formulation of the Grant Policy for the Subsidized Project.
- (ii) Any activities related to the formulation of standards of the guidelines etc. in the public tender for the Subsidized Project.
- (iii) Any activities related to evaluation and adoption (including the establishment of a third-party panel) of the Subsidized Project.
- (iv) Operations such as making decisions to the grant of the Subsidized Project and the

- determination of amount payable based on settlement etc.
- (v) Progress management of the Subsidized Project, inspection for subsidy amount determination, and activities related to enquiries about payment procedures and the Subsidized Project.
 - (vi) Any activities related to post-payment handlings (property management, audit, etc.) of the Subsidized Project.
 - (vii) Instruction and supervision provided for the Entrusted Entity, and any other handlings required in the process of the grant etc. of subsidies.

5. Obligations etc. of Fund Establishing Corporation

- (1) The Fund Establishing Corporation shall negotiate with the details of the Subsidized Project with the Minister of Economy, Trade and Industry when opening a public tender.
- (2) The Fund Establishing Corporation shall publish the methods and period of application, the criteria for the evaluation, the evaluation structure for the subsidized project management organization and the adoption of the Subsidized Project.
- (3) The Fund Establishing Corporation shall, to make approval for commencing the project to be adopted as requested by an applicant for the Subsidized Project, negotiate with the Minister of Economy, Trade and Industry, and (when the Ministry of Economy, Trade and Industry deems it necessary) the NDF and obtain their approval.
- (4) A third-party panel shall be established by the Fund Establishing Corporation and shall evaluate the adoption of applications for the Subsidized Project. The third-party panel shall be established jointly with the Ministry of Economy, Trade and Industry and the rules for its establishment shall be approved by the Minister of Economy, Trade and Industry.
- (5) The Fund Establishing Corporation shall report and consult with the Minister of Economy, Trade and Industry without any delay if any doubts or any obstacles arise during the implementation of the Subsidized Project.
- (6) The Fund Establishing Corporation shall consult with the Minister of Economy, Trade and Industry in advance, the method of conducting an on-site inspection and other matters necessary for the on-site inspection, when conducting the on-site inspection in managing the progress or completing the Subsidized Project.
- (7) The Minister of Economy, Trade and Industry may send an officer in charge to accompany the Fund Establishing Corporation on the on-site inspection when consulted as referred to in (6) above, and the Fund Establishing Corporation shall take the necessary measures to implement the inspection.

6. Details of the Entrusted Project and arrangements for the implementation organization

The Entrusted Entity shall only implement operations in accordance with the standards and instructions in these Implementation Guidelines and the Grant Policy, etc. (hereinafter referred to as “Regulations etc.”) set out by the national government and the Fund Establishing Corporation.

The Entrusted Entity shall establish an organization to appropriately carry out the following measures in order to ensure the smooth implementation of this project.

- (i) Administrative assistance for the public tender of the Subsidized Project (publication on the

website etc.).

- (ii) Administrative assistance related to the evaluation and adoption of the Subsidized Project. (e.g. Formal examination of application documents, assistance in the operation of the third-party panel etc.).
- (iii) Administrative assistance related to the Grant Policy, such as the grant decision of the Subsidized Project and determination of the subsidy amount etc. (Formal examination for the various types of documents etc., such as grant application, result reports etc.).
- (iv) Operations related to the progress management (including operational assistance for meetings necessary for managing the progress of the projects, such as project review meetings and meetings of organizations concerned), inspection for subsidy amount determination of the Subsidized Project (those handled mechanically in accordance with the Regulations etc.), payment procedures, and inquiries regarding the project (those handled mechanically in accordance with the Regulations etc.).
- (v) Other activities necessary for the project management such as analytical work related to the policy effects of the Subsidized Project, English-language support of relevant project, and throughgoing dissemination of relevant project etc.

7. Guidance, supervision, etc.

- (1) The Minister of Economy, Trade and Industry may request the Fund Establishing Corporation a progress report of the Subsidized Project and may provide instruction and supervision for improvement as necessary.
- (2) The Minister of Economy, Trade and Industry, the Fund Establishing Corporation, and (when the Ministry of Economy, Trade and Industry deems it necessary) the NDF shall provide guidance and supervision in accordance with these Guidelines with regard to the implementation of the project by the Entrusted Entity.
- (3) For the purpose of selecting the Subsidized Project, the Fund Establish Corporation shall establish the third-party panel, listen to the opinions on the application forms for public tender, etc., and at the same time negotiate with the Minister of Economy, Trade and Industry and (when the Ministry of Economy, Trade and Industry deems it necessary) the NDF.
- (4) For the purpose of selecting the Subsidized Project, the Minister of Economy, Trade and Industry, and (when the Ministry of Economy, Trade and Industry deems it necessary) the NDF may request a conference with the Fund Establishing Corporation, and provide guidance and advice as necessary, prior to the adoption.
- (5) If there is any ambiguity or problem in the implementation of the project, the Entrusted Entity shall report the Minister of Economy, Trade and Industry, the Fund Establishing Corporation, and (when the Ministry of Economy, Trade and Industry deems it necessary) the NDF thereof without delay.
- (6) The Entrusted Entity shall, to conduct on-site inspection to manage the progress of the Subsidized Project implemented by the Subsidized Project Operating Entity or upon the completion of the Subsidized Project, consult with the Minister of Economy, Trade and Industry with regard to the method and other matters necessary to conduct on-site inspection.
- (7) If consulted under (6) above, the Minister of Economy, Trade and Industry shall send relevant personnel to attend on-site inspection, as necessary.
- (8) When the Entrusted Entity subcontracts etc., in the implementation of the Entrusted Project,

the Entrusted Entity shall request the party to subcontract etc. (hereinafter referred to as “Prime Contractors etc.”) ensure that they have a system in place to accept investigations (including on-site inspection) by the Minister of Economy, Trade and Industry and the Fund Establishing Corporation regarding the costs of the Subcontracting etc. and the appropriateness of the execution of the tasks.

- (9) In the case of Subcontracting etc. with a contract amount of 1-million-yen or more, prior approval shall be obtained from the Minister of Economy, Trade and Industry and the Fund Establishing Corporation.
- (10) When the Entrusted Entity subcontracts etc. the operations conducted on its own (excluding any Subcontracting etc. with contract amount of less than 1 million yen), In principle, competitive quotes shall be obtained and the party which offers the lowest price among the quotations shall be selected. If no competitive quotes are obtained or if a method other than selecting a party with the lowest quoted price is used as the method of adoption, a statement of reasons shall be prepared. If the contract amount is more than 1 million yen, the approval of the Minister of Economy, Trade and Industry and the Fund Establishing Corporation shall be obtained along with the approval referred to in (9). In addition, its group company is not acceptable as a reason of the adoption.
- (11) When the Entrusted Entity subcontract etc. the operations conducted on its own (excluding any Subcontracting etc. with contract amount of less than 1 million yen), the inspection to check the expenses for the operations/works carried out (examine evidential documents of Subcontracting etc. such as contract, quotation, invoice, worklog etc., and determine the payment amount for the expenses only approved by the examination) shall be conducted for payment based on settlement.
- (12) In the settlement procedures in (11), in which the general and administrative expenses are claimed as a certain proportion to total expenses, the maximum ratio to calculate the expenses should be equal as that stipulated separately in the guidelines for public tender etc. specified in the “Accounting procedures regarding general and administrative expenses” of the Subsidized Project Administration Manual provided by the Ministry of Economy, Trade and Industry.
When the Prime Contractors etc. which carry out the settlement procedure further subcontract etc. the tasks, the relative costs of subcontracting etc. (whether or not these costs require to conduct the inspection for Payment based on Settlement) shall not be included in the calculation of the general and administrative expenses of the Prime Contractors etc.
- (13) Provisions (8) to (12) apply to Subcontracting, etc. which is funded by a portion of the contract amount paid to the Prime Contractors etc. via the Entrusted Entity (hereinafter referred to as “Multilayered Subcontracting etc.”. The same shall apply to the provisions (8) to (12) as applied by replacing terms pursuant to (14) and its provisions.). In this case, the term “Entrusted Entity” in (8) shall be replaced with “an orderer of the Multilayered Subcontracting etc.”, the term “Entrusted Project” shall be replaced with “a project implemented by the orderer of the Multilayered Subcontracting etc. as part of the Entrusted Project”, the term “Prime Contractors etc.” shall be replaced with “the party to subcontract in multilayers (hereinafter referred to as ‘Multilayered Subcontractors etc.’ ”, the term “Entrusted Entity” in (10) and (11) shall be replaced with “an orderer of Multilayered Subcontracting etc.”.
- (14) When the Entrusted Entity subcontracts etc. the operations conducted on its own (excluding any Subcontracting etc. with contract amount of less than 1 million yen), the implementation organization etc. shall be submitted to the Minister of Economy, Trade and Industry and the

Fund Establishing Corporation.

- (15) The implementation organization, etc. described in (14) shall be published on the website of the Ministry of Economy, Trade and Industry at the beginning of the project and during almost the same period each year until completion of the project (in the event of a significant change in the middle of the year, the period of the change shall be included.), unless there is a particular risk of unfairly benefiting or causing a disadvantage to specific individuals.
- (16) The Entrusted Entity shall organize the reports, evidential documents etc. obtained during the Subsidized Project, and retain them for five (5) years after the end of the fiscal year including the completion date of the project in order to ensure that they may be available whenever requested by the Minister of Economy, Trade and Industry and Fund Establishing Corporation.
- (17) The Entrusted Entity shall promptly report any significant changes in the system for office work concerning the project or circumstances which affect the project to the Minister of Economy, Trade and Industry, the Fund Establishing Corporation, and (when the Ministry of Economy, Trade and Industry deems it necessary) the NDF.
- (18) The Entrusted Entity shall implement the project in accordance with the guidance, supervision, etc. of the NDF.

8. Settlement and refund of the balance after the completion of the project

If there is any remaining amount in the Fund at the end of the Subsidized Project, the Fund Establishing Corporation shall return it to the national treasury in accordance with the procedures separately prescribed.

After the project is complete, the Entrusted Entity shall make settlement and refund any residual amount of the resources received from the Fund for incurring the Commission Cost to the Fund.

9. Miscellaneous

The Entrusted Entity shall promptly negotiate with the Minister of Economy, Trade and Industry, the Fund Establishing Corporation, and (when the Ministry of Economy, Trade and Industry deems it necessary) the NDF for any ambiguity herein, or any issue which may not be readily solved hereunder, or any specific matter not defined hereunder, and follow their direction.

- (1) Handling of the costs relating to the damage caused by the Entrusted Entity to other party in connection with the implementation of the project

If the Entrusted Entity causes damage, etc. to other party in connection with the implementation of the project, the accompanying costs may not be paid from the Fund based on the degree of intent or negligence of the Entrusted Entity.

- (2) Other

The Entrusted Entity shall promptly negotiate with the Minister of Economy, Trade and Industry, the Fund Establishing Corporation, and (when the Ministry of Economy, Trade and Industry deems it necessary) the NDF for any ambiguity herein, or any issue which may not be readily solved hereunder, or any specific matter not defined hereunder, and follow their direction.

Supplementary Provisions

These Implementation Guidelines shall become effective on January 15, 2026.

For the Article 2, paragraph 3. (7), the term of "when obtaining the prior approval of the Minister of Economy, Trade and Industry for the details of a entrustment agreement specified in Article 4" is applied by replacing the term "Submit to the Minister of Economy, Trade and Industry promptly after these Implementation Guidelines apply".

With regard to Article 4, any changes to the entrustment agreement shall be implemented after obtaining the prior approval from the Minister of Economy, Trade and Industry on the details of the relevant provision to be amended promptly after these implementation guidelines apply.

Note)

Only the original Japanese texts of the laws and regulations 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.

Classification of Subsidized Cost	Details	Amount
Operating cost	Subsidy for the Subsidized Project Operating Entity	
Operation management cost of Fund Establishing Corporation ① (Excluding Commission Cost & outsourcing cost)	Costs necessary to undertake the project (personnel cost, rewards, travel cost, consumable cost, general administration cost and other miscellaneous cost).	
Operation management cost of Fund Establishing Corporation ② (Commission Cost & outsourcing cost)	Cost necessary to commission or outsource to other companies (excluding the Commission Cost stipulated in Article 4 of these Implementation Guidelines) for the operation in which may not be directly handled or inappropriate to be handled by the Fund Establishing Corporation.	
Commission Cost stipulated in Article 4 of the Implementation Guidelines ① (Excluding Commission Cost & outsourcing cost)	Costs necessary for Entrusted Entity to undertake their operation (labor cost, travel cost, Review Committee cost, communication cost etc. (i.e. bank transfer fee, postage fee, communication cost, connection fee and consumable cost), document storage cost, system operation cost (i.e. system development cost, and maintenance and repair cost), survey cost, computer rental cost etc., office maintenance cost, utility cost, and general administration cost.)	
Commission Cost stipulated in Article 4 of the Implementation Guidelines ② (Commission Cost & outsourcing cost)	Cost necessary to commission or outsource to other companies for the operation in which may not be directly handled or inappropriate to be handled by the Entrusted Entity.	

Subsidized Cost and Rate

Classification of Subsidized Cost	Personnel Cost	Operating Cost
Description	Labor Cost	Raw material cost, consumable cost, design, production and processing costs, facility and equipment cost, procurement cost, survey cost, outsourcing cost, travel cost, rewards, rents, depreciation, and other expenses necessary for undertaking the project
Subsidy rate	1/2 or less, fixed rate	
Upper subsidy limit	4 billion yen	
Subsidized Project period	Projects of FY 2013 supplementary budget: Basically, by the end of FY 2015 Projects of FY 2014 supplementary budget: Basically, by the end of FY 2016 Projects of FY 2015 supplementary budget: Basically, by the end of FY 2017 Projects of FY 2016 supplementary budget: Basically, by the end of FY 2018 Projects of FY 2017 supplementary budget: Basically, by the end of FY 2019 Projects of FY 2018 supplementary budget (including Projects subsidized additionally after FY 2019 supplementary budget): Basically, by the end of FY 2027	

(Note) Although “Projects of FY 2018 supplementary budget” is basically by the end of FY 2027, it could be extended by the end of FY 2028, in the case when the projects cannot be completed within the period due to changes in the situation at the Fukushima Daiichi Nuclear Power Station or new issues that cannot be expected at the beginning of the project plan.