

(Annex 6, Appendix 5)

XX Consortium Accounting Processing Regulations

Year XX / month XX / day XX enacted

Chapter 1 General Rules

(Effect)

Article 1. Regarding the accounting work of the XX Consortium (hereinafter referred to as the "Consortium"), in addition to what is stipulated in the provisions of the government regarding the Moonshot Research and Development Program for Agriculture, Forestry and Fisheries (hereinafter referred to as "this research project") of which contract was concluded with the Director of the Bio-oriented Technology Research Advancement Institution (BRAIN), National Agriculture and Food Research Organization (hereinafter referred to as the "Director of BRAIN"), the commissioned contract for this research project, and the XX Consortium Terms and Condition (hereinafter referred to as the "Consortium Terms and Condition"), it shall be in accordance with these regulations.

(Purpose)

Article 2. The purpose of these regulations is to establish the standards for the Consortium's accounting processing and to carry out the proper and efficient operation of the Consortium's project, and to appropriately implement the budget.

(Accounting principles)

Article 3. Consortium's accounting must comply with the principles listed in the following items.

- (i) Make the truth clear about the Consortium's accounting processing
- (ii) Carry out accurate bookkeeping for all transactions
- (iii) Do not change accounting processing methods and procedures without reason.

(Opening an account)

Article 4. The Consortium shall open a bank account under its name.

(* It is also possible to use a management account already held in the name of the representative organization. In that case, stipulate that "the consortium's account shall be the management account of XX.", and others)

(Fiscal year)

Article 5. The fiscal year of the Consortium shall follow the fiscal year specified in the Consortium Terms and Condition.

2. The Consortium's receipts and disbursements shall be closed on April 30th of the following fiscal year.

(Treasurer)

Article 6. The person responsible for having charge of receipts and disbursements shall be the head of the representative organization (hereinafter referred to as "representative organization") as stipulated in the Consortium Terms and Condition.

(Accounting Manager)

Article 7. Accounting processing for the Consortium shall be handled by an accounting manager (hereinafter referred to as "accounting manager") assigned in the representative organization.

2. The person responsible for accounting processing in the preceding paragraph may concurrently serve as the person responsible for administrative processing prescribed in the XX Consortium administrative processing regulations (hereinafter referred to as "administrative processing regulations").

Chapter 2 Account books

(Account books)

Article 8. The accounting manager shall prepare an account book stating the product name, specifications, amount, contract partner, contract date, delivery date, and payment date, and keep it in the main office specified in the Consortium Terms and Condition.

(Accounting slip)

Article 9. Bookkeeping for all transactions shall be done using accounting slips.

2. Accounting slips shall be listed in the following items, and the format shall be specified separately by the representative organization.

(i) Deposit slip

(ii) Withdrawal slip

(iii) Transfer slip

3. Accounting slips shall be created based on the certificate and saved together with the certificate.

4. The accounting slip shall be affixed with the seal of the creator and shall receive the seal of approval from the accounting manager.

(Preservation and disposal of books and documents)

Article 10. The retention period for accounting books, accounting slips and other accounting-related documents shall be in accordance with the administrative processing regulations.

2. When disposing of the accounting-related documents in the preceding paragraph, the instructions or approval of the accounting manager shall be obtained in advance.

3. When disposing of accounting-related documents in which personal information is recorded in the preceding paragraph, they must be disposed of by shredding, incineration, or any other irreversible method.

(Update of account books)

Article 11. In principle, the books shall be updated every project year.

Chapter 3 Budget

(Purpose of budget)

Article 12. The purpose of the budget is to rationally control income and expenditure by displaying project activities in a project year with clear figures, and to ensure smooth and proper operation of the project.

(Usage of budget for other purposes)

Article 13. The budget shall not be used for purposes other than those specified.

(Budget execution)

Article 14. The execution of the budget required for administrative work related to the operation of the Consortium must be approved by the accounting manager.

2 Regarding the execution of the budget required for the portion of this research project that is to be implemented by the members themselves, approval must be obtained in accordance with the internal regulations of the member concerned.

Chapter 4 Receipts and disbursements

(Clarification of cash receipts and disbursements)

Article 15. Persons who administrate receipts and disbursements must strictly and reliably handle cash receipts, disbursements, and custody, record the affairs, and always clarify the balance of money.

2. Cash receipts and disbursements must be made using accounting slips.

(Payment method)

Article 16. When the person who administrate receipts and disbursements makes a cash payment, it shall be done with the approval of the accounting manager based on the invoice from the final recipient and other documents certifying the transaction.

2. Payment shall be made by transfer to a financial institution. Provided, however, that this shall not apply to small payments or other payments recognized by the accounting manager as being difficult to do so.

(Collection of receipts)

Article 17. Regarding payment of money, a receipt must be collected from the final recipient. However, if it is difficult to collect a receipt, a payment certificate stipulated separately may be used instead.

2. When paying by bank transfer to a financial institution, the transfer receipt from the handling financial institution may be used as a receipt for the payee

(Excess or Deficiency of Money)

Article 18. Generally, the person who administrate receipts and disbursements shall, at least once a month, check the balance of deposits and savings against the book balance using documents that can prove the balance of deposits and savings, and when there is

an excess or deficiency of money, report to the accounting manager in Article 7, Paragraph 1, without delay and receive instructions from him/her.

Chapter 5 Goods

(Property management ledger)

Article 19. In managing machines and equipment worth 100,000 yen or more acquired through this research project, the Consortium shall prepare the attached property management ledger (machinery and equipment), and the increase or decrease by each time due to acquire, use, move, dispose, and others of the machines and equipment shall be recorded, and the current situation shall be clearly understood.

(Duty of good care of goods)

Article 20. Regarding the management of machines and equipment purchased for this research project, the Consortium shall take responsibility for good management and take all possible measures to ensure their maintenance.

2. In the case of continuing to use the goods in the preceding paragraph to implement the same type of project after the completion of this research project, the user of the goods shall comply with the provisions of the commissioned contract for this research project and continue to fulfill the duty of care stated in the preceding paragraph.

(Indication of goods)

Article 21. Machines and equipment shall be displayed according to the following management nameplates.

Goods label	
Project name	Moonshot Research and Development Program for Agriculture, Forestry and Fisheries
Name of Consortium	
Name of goods	
Number of goods	
Date of acquirement	XX Year / XX Month / XX day
Note	XX research institute

Chapter 6 settlement of accounts

(Purpose of settlement)

Article 22. The purpose of settlement of accounts is to organize the accounting records for each project year, calculate the income and expenditure for the relevant period, and clarify the financial situation at the end of the relevant period.

(Preparation of financial statements)

Article 23. The accounting manager must immediately after the end of the project year make the necessary arrangements for the fiscal annual settlement of accounts, prepare the financial statements listed in the following items, and report them to the representative organization.

(i) Statement of revenues and expenses

(ii) Property inventory

(Finalization of fiscal annual accounts)

Article 24. The representative organization shall submit the financial statements of the preceding article to the General Assembly, and upon approval, finalizes the annual settlement.

Chapter 7 Miscellaneous provisions

Article 25. In addition to what is stipulated in Article 1, matters necessary for the implementation of these regulations shall be determined by the representative organization.

Supplementary provision

These regulations will come into effect from Year XX / month XX / day XX.

(Attachment)

Property management ledger (machinery and fixtures)

Item (unit) _____ /

Date	Classi- fication	Sum- mary	Change value				Current value		Disposal restri- ction period		Rem- arks
			Increase		Decrease		Quanti- ty	Amou- nt	Usef- ul lif- e	Disposal restrictio- n expirat- ion date	
			Qua- ntity	Amou- nt	Qua- ntity	Amou- nt					
				Yen		Yen		Yen			

Note : (1) Separate pages for each item.

(2) Enter purchases, and others in the Classification column.

(3) In the Disposal restriction period column, enter the useful life of 4 years and the disposal restriction expiration date (the day before 4 years after the date of acquisition).

(4) Enter the installation location in the remarks column.