

National University Corporation Tokyo Institute of Technology
Guidelines for Donations for Education and Research

April 1, 2004

Issued by the president

Article 1: Purpose

The purpose of these guidelines is to provide for necessary matters pertaining to the acceptance of and accounting procedures for donations contributed to the National University Corporation Tokyo Institute of Technology (the "Institute") for education and research.

Article 2: Definitions

In these guidelines, the meaning of the terms listed in the following items will be as prescribed respectively in those items.

- i Donation for education and research: Cash contribution to be spent on the following, without conditions requiring any return in exchange
 - (a) Running costs of the Institute
 - (b) Providing support to students of Tokyo Institute of Technology or Tokyo Tech High School of Science and Technology ("students"), such as counseling services for study, careers, and mental and physical health
 - (c) Educational and research activities conducted in cooperation with parties outside the Institute
 - (d) Offering public lectures and providing learning opportunities to persons other than students
 - (e) Disseminating the Institute's research achievements and promoting the application of those results
- ii Research grant: A type of donation for education and research in the form of funding for a project proposed by the funding organization. A staff member of the Institute (including fixed-term staff, the same applies hereinafter) applies for a project, and if selected, receives funding for that project.
- iii Designated project coordinator: A staff member of the Institute, appointed by the donor, who is in charge of the project specified as the purpose of donation

Article 3: Restrictions on Acceptance

The Institute may not accept a contribution as a donation for education and research if any of the conditions in the following items are attached.

- i A condition requiring the transfer of ownership of tangible and/or intangible property bought and/or arising from work done using the donation for education and research to the donor without recompense
 - ii A condition requiring intellectual property rights or quasi rights resulting from the research as stipulated in Article 2 of the National University Corporation Tokyo Institute of Technology Invention Regulations (Regulation No. 21, 2004) to belong to the donor or a party other than the Institute
 - iii A condition requiring the donor to audit the fund's use
 - iv A condition permitting the donor to cancel the entire or partial amount of a donation (excluding research grants that stipulate provisions regarding cancellation and related matters at the time when applications are open for submission) following submission and acceptance of the application
 - v A condition requiring the reporting of confidential or other information that the president finds will impede operation
 - vi A condition that the president finds will impose significant financial burden upon acceptance
 - vii A condition other than those listed in the preceding items that the president finds will impede education or research
- 2 The Institute may accept a donation for education and research even if any of the conditions in the following items are attached, as long as none of the conditions in the preceding paragraph are attached.
- i A condition specifying scope, such as applicable students, in relation to expenditure under Article 2, paragraph 1, item i, sub item (b)
 - ii A condition specifying the field of research
 - iii A condition requiring the reporting of results of the research conducted with the donation for education and research
 - iv A condition requiring the submission of a summary of the settlement of accounts pertaining to the donation for education and research
 - v A condition other than those listed in the preceding items that the president finds will not impede education or research

Article 4: Donation Review Committee

The Institute will establish a Donation Review Committee for donations for education and research (the "Committee").

Article 5: Duties of the Committee

The Committee will review donation applications and discuss whether a donation for education and research should be accepted.

Article 6: Organization

The Committee will consist of the following members.

- i The president
- ii All executive vice presidents
- iii All deans
- iv The dean of the Institute for Liberal Arts
- v The director-general of the Institute of Innovative Research
- vi The director of the Institute library
- vii The chair of the directors conference
- viii The director-general

Article 7: Administration

The president will be appointed as the chair of the Committee.

- 2 The chair will preside over the Committee.
- 3 If the chair is unable to fulfill his or her duty, a person pre-appointed by the chair will fulfill the duty of the chair.
- 4 As a rule, the Committee will convene after the completion of the Deans and Directors Conference.

Article 8: Attendance at Meetings by Persons Other Than Committee Members

The Committee may, if necessary, request a person who is not a committee member to attend a meeting and ask for his or her opinion.

Article 9: Acceptance of an Application to Make a Donation for Education and Research for Review

When an application to make a donation for education and research is received, the president will decide whether to accept the application for review based on the submitted document that contains the information listed in the following items.

- i Name and address of the donor
- ii Donation amount
- iii Purpose of donation and attached conditions
- iv Name of the donation for education and research
- v Any other necessary matters

2 Despite the provision of the preceding paragraph, if approval to accept a research grant is being sought from the president, the grant award letter from the funding organization may be submitted instead of the application described in the preceding paragraph.

Article 10: Acceptance Review Process and Notification

The president will decide whether to accept a donation for education and research (excluding research grants) after it has been reviewed by the Committee.

2 When an application to make a donation in the form of a research grant is accepted for review by the president, he or she may decide whether to accept the research grant without having it reviewed by the Committee.

3 Despite the provision in the preceding paragraph, if the president has any concerns about accepting a research grant, he or she will make a decision on whether to accept the research grant after it has been reviewed by the Committee.

4 The president will notify the designated project coordinator, the dean or director of the school, institute, center, etc., to which the designated project coordinator is affiliated, and the treasurer of his or her decision, made in accordance with the preceding three paragraphs, on whether to accept the donation for education and research.

5 Under the provision of Article 10, paragraph 2, once a month, the president must notify the Committee of all research grants he or she has decided to accept over the past month.

Article 11: Payment Request

Under the provisions of Article 10, paragraph 4, upon receipt of a notification of a decision to accept a donation, the treasurer must promptly send a Payment Request to the donor.

Article 12: Receipt and Letter of Appreciation

Upon receipt of a donation for education and research, the president will send the donor a receipt for the donation for education and research (attached form) and a letter of appreciation issued under the name of the president.

Article 13: Management of the Accounts

When the president accepts a donation for education and research, he or she will appoint the Revenue and Expenditure Authority to manage and take charge of the accounts.

- 2 The donation for education and research must be deposited in a financial institution specified by the president.

Article 14: Accounting Procedures for Donations for Education and Research

Accounting procedures for donations for education and research will be carried out in accordance with the provisions of the National University Corporation Accounting Standards.

Article 15: Change of Use

A designated project coordinator of a donation for education and research who wants to change the use of the donation must obtain approval from the president.

Article 16: Transfer of Donations for Education and Research

A designated project coordinator of a donation for education and research who will move to another national university corporation or a research institute that is able to accept donations for education and research ("research institute") and wants to transfer the donation funds to the research institute in order to continue conducting educational and research activities must obtain approval from the president.

- 2 In addition to what is prescribed in the previous paragraph, a designated project coordinator who wants to transfer a research grant must obtain consent from the funding organization.
- 3 A staff member who moved from a research institute who wants to transfer funds of a donation for education and research from the research institute to the Institute in order to continue conducting educational and research activities must obtain approval from the president after a request to transfer funds is made by the research institute.

Article 17: Designated Administration Office

Administration work pertaining to donations for education and research (excluding research grants) and the Committee will be handled by the Industrial Cooperation Division, Research Promotion Department.

- 2 Administration work pertaining to research grants will be handled by the Research Planning Division, Research Promotion Department.

Article 18: Miscellaneous

In addition to what is prescribed in these guidelines, any other necessary matters will be prescribed separately.

Supplementary Provisions

These guidelines come into effect on April 1, 2004.

Supplementary Provisions (June 11, 2004)

These guidelines come into effect on June 11, 2004.

Supplementary Provisions (March 31, 2005)

These guidelines come into effect on April 1, 2005.

Supplementary Provisions (July 18, 2008)

These guidelines come into effect on July 18, 2008, and the provisions of the revised National University Corporation Tokyo Institute of Technology Guidelines for Donations for Education and Research apply from July 1, 2008.

Supplementary Provisions (July 1, 2010)

These guidelines come into effect on July 1, 2010.

Supplementary Provisions (March 4, 2016)

These guidelines come into effect on April 1, 2016.

Attached Form

No.

Receipt for Donation for Education and Research

Donor:

Amount donated: ¥ _____

A donation for education and research for the amount indicated above has been received.

Date: _____

(Month DD, YYYY)

President, National University Corporation Tokyo Institute of Technology

The above amount qualifies as a donation specified by the finance minister (Ministry of Finance Notification No. 154, April 30, 1965) under Article 78, paragraph 2, item ii of the Income Tax Act as well as Article 37, paragraph 3, item ii of the Corporation Tax Act.

Note 1. This donation qualifies either as a specific donation for which a donation deduction can be made under the Income Tax Act or as being fully tax deductible under the Corporation Tax Act, as designated by the finance minister.

2. To receive the above deduction, you will need this receipt when filing your tax return. Please keep the receipt in a safe place.