

National University Corporation Kyushu University Rules for Handling of Donations

Kyushu University Accounting Regulations No.6 of 2004  
Established: April 1, 2004  
Last amended: September 18, 2025  
(Kyushu University Accounting Regulations No.2 of 2025)

(Purpose)

Article 1 The handling of affairs related to the acceptance and accounting of donations at National University Corporation Kyushu University (hereinafter referred to as the "University") shall be governed by the provisions of these Rules.

(Definition)

Article 2 In these Rules, the meanings of the terms set forth in the following items are as provided respectively in those items:

(i) donations: Cash and securities for the purpose of covering the following expenses:

- (a) expenses for academic research;
- (b) expenses for the purpose of encouraging education and research;
- (c) expenses for the purpose of environmental improvement of educational and research facilities;
- (d) other expenses required for the operational management of the University;

(ii) division: each undergraduate school, each graduate school, each graduate faculty, Faculty of Arts and Science, the Institute for Advanced Study, each Attached Research Institute, the International Institute for Carbon-Neutral Energy Research, the Hospital, University Libraries, the Research Institute for Information Technology, Platform of Inter-/ Transdisciplinary Energy Research, the Institute for Asian and Oceanian Studies, the Quantum and Spacetime Research Institute, each Center for Common Education and Research, the University Farm, the University Forest, the Academic Research and Industrial Collaboration Management Office, the Ito Clinic, and the Administration Bureau;

(iii) division director: the head of each division referred to in the preceding item;

(iv) officers: the President, the Executive Vice President and Auditor provided in Article 18 of the Regulations of Kyushu University (Kyushu University Regulation No. 1 of 2004); and

(v) employee: the person provided in Article 2, Paragraph 1 of the National University Corporation Kyushu University General Regulations of Employment (Kyushu University Employment Regulation No.1 of 2004).

(Affairs to be Left Solely related to Acceptance and Accounting)

Article 3 the President shall decide affairs related to acceptance and accounting of donations, and the President shall have division director solely decide part of the matters.

(Application and Reporting, etc. for Acceptance)

Article 4 (1) For the appropriate acceptance of donations, employee of each division must promptly notify the division director of offer for donations for the encouragement of education and research activities, etc.

(2) When the division director receives an offer for donations, the division director shall confirm the document, etc. which written the following items, and if the application is deemed meaningful and appropriate for the education and research of the University, the division director shall solely decide on the acceptance of the donations pursuant to the provisions of the preceding Article.

- (i) Address and name of the donor
- (ii) Amount of donation
- (iii) Purpose and conditions of donation
- (iv) Name of donation
- (v) Other necessary matters

(3) The division director shall promptly report to the President and the faculty council, etc., when division director solely has made a decision on the acceptance of the donations as set forth in the preceding paragraph.

(Acceptance of donations by the officers)

Article 4-2 (1) In order to ensure the proper acceptance of donations, the officers shall promptly notify the division director of the division in which actually carried out the activity for which the donations is to be used, as specified in Article 7, when the officers shall be offered an application for donating the donations concerning the operations, etc. which they administer.

(2) When the officers notify of an offer for the donations pursuant to the preceding paragraph, the provisions of Paragraphs 2 and 3 of the preceding Article shall apply mutatis mutandis.

(Receipt Procedures)

Article 5 (1) When receiving a report pursuant to Article 4, Paragraph 3 (including a report pursuant to Article 4, Paragraph 3 as applied mutatis mutandis pursuant to the preceding Article, Paragraph 2), the President shall promptly request the donor to pay the donations.

(2) The President shall send a letter of appreciation and a receipt for the donations to the donor when the donations are received by the University.

(Restrictions on Acceptance)

Article 6 Donations with conditions that fall under any of the following items and donations from antisocial forces (groups or individuals who pursue economic benefits through the use of violence, force and fraudulent methods) shall not be accepted:

- (i) To transfer property acquired with the donations to applicant of the donation (hereinafter referred to as the "donor") without compensation;
- (ii) To assign or allow the donor to use patent rights, utility model rights, design rights, trademark rights, copyrights, and other rights equivalent thereto obtained as a result of academic research funded by the donations;
- (iii) The use of donations is subject to have the audit by the donor;
- (iv) After applying for the donations, the donor may cancel the donations in whole or in part based upon their intention;
- (v) Acceptance of the donations entails a significant cost burden; and
- (vi) Other conditions that the President deems particularly detrimental to the operational management of the University.

(Use of the donations)

Article 7 (1) The donor shall specify the use of the donations. However, if the donor has not specified the use of the donations, the division director shall solely determine the use of the donations in accordance with the provisions of Article 3.

(2) The use of the donations solely determined by the division director pursuant to the proviso of the preceding paragraph shall be specified by specifying the use of the donations to cover the expenses provided in Article 2, item (1).

(Change in use of the donations)

Article 8 In the event that the officers or the employee of the division (hereinafter referred to as the "employee, etc.") offer that the donations be used for other purposes after the purpose of the donations has been achieved and there is the remaining amount, the division director shall solely decide to change the use of the donations in accordance with the provisions of Article 3, as long as the contents of the offer are deemed appropriate.

(Transfer of the donations)

Article 9 (1) When the employee, etc. transfer to another national university corporation and inter-university research institute corporation (hereinafter referred to as the "other institution") and intend to transfer the donations in order to continue conducting research, the division director shall apply to the President with Donation Transfer Application Form (Appended Form 1).

(2) The President shall approve the transfer only when the transfer is deemed appropriate and the heads of other institution agrees to it, and shall notify the division director concerned of the Decision Notice of Donation Transfer (Appended Form 2).

(Handling of cash, etc. received by individual employee, etc.)

Article 10 When the employee, etc. directly accept donated cash or securities that falls under any of the following items, they must donate said cash or securities to the University again:

(i) Those related to the encouragement of education and research activities, etc. in the course of duties; and

(ii) Those activities involving the use of facilities or equipment of the University.

(Other)

Article 11 In addition to the provisions of these Rules, other necessary matters concerning the handling of the donations shall be prescribed separately.

Supplementary Provisions

These Rules come into effect as of April 1, 2004.

Supplementary Provisions (Kyushu University Accounting Regulations No. 15 of 2004)

These Rules come into effect as of March 1, 2005.

Supplementary Provisions (Kyushu University Accounting Regulations No. 38 of 2005)

These Rules come into effect as of November 18, 2005.

Supplementary Provisions (Kyushu University Accounting Regulations No. 15 of 2005)

These Rules come into effect as of April 1, 2006.

Supplementary Provisions (Kyushu University Accounting Regulations No. 15 of 2006)

These Rules come into effect as of April 1, 2007.

Supplementary Provisions (Kyushu University Accounting Regulations No. 8 of 2008)

These Rules come into effect as of December 15, 2008.

Supplementary Provisions (Kyushu University Accounting Regulations No. 22 of 2009)

These Rules come into effect as of March 1, 2010.

Supplementary Provisions (Kyushu University Accounting Regulations No. 24 of 2009)  
These Rules come into effect as of April 1, 2010.

Supplementary Provisions (Kyushu University Accounting Regulations No. 26 of 2010)  
These Rules come into effect as of December 1, 2010.

Supplementary Provisions (Kyushu University Accounting Regulations No. 11 of 2011)  
These Rules come into effect as of October 1, 2011.

Supplementary Provisions (Kyushu University Accounting Regulations No. 26 of 2011)  
These Rules come into effect as of April 1, 2012.

Supplementary Provisions (Kyushu University Accounting Regulations No. 16 of 2012)  
These Rules come into effect as of April 1, 2013.

Supplementary Provisions (Kyushu University Accounting Regulations No. 7 of 2014)  
These Rules come into effect as of April 1, 2015.

Supplementary Provisions (Kyushu University Accounting Regulations No. 4 of 2016)  
These Rules come into effect as of October 1, 2016.

Supplementary Provisions (Kyushu University Accounting Regulations No. 11 of 2016)  
These Rules come into effect as of April 1, 2017.

Supplementary Provisions (Kyushu University Accounting Regulations No. 1 of 2017)  
These Rules come into effect as of February 1, 2018.

Supplementary Provisions (Kyushu University Accounting Regulations No. 9 of 2018)  
These Rules come into effect as of December 1, 2018.

Supplementary Provisions (Kyushu University Accounting Regulations No. 15 of 2018)  
These Rules come into effect as of January 1, 2019.

Supplementary Provisions (Kyushu University Accounting Regulations No. 21 of 2018)  
These Rules come into effect as of April 1, 2019.

Supplementary Provisions (Kyushu University Accounting Regulations No. 3 of 2019)  
These Rules come into effect as of August 1, 2019.

Supplementary Provisions (Kyushu University Accounting Regulations No. 3 of 2022)  
These Rules come into effect as of July 4, 2022, and apply from June 1, 2022.

Supplementary Provisions (Kyushu University Accounting Regulations No. 12 of 2022)  
These Rules come into effect as of April 1, 2023.

Supplementary Provisions (Kyushu University Accounting Regulations No. 2 of 2025)  
These Rules come into effect as of October 1, 2025.

Appended Form 1 (related to Article 9)

Kyushu University No.  
Year Month Day

Dear President of Kyushu University

Division Director

## Donation Transfer Application Form

We would like to transfer the donations as follows, and would appreciate your approval.

record

1 Name of the donations to be transferred

2 Name of the institution to which the transfer is to be made

3 Transfer amount Yen

4 Reasons for transferring

Appendix Form 2 (related to Article 9)

Kyushu University No.  
Year Month Day

To: Division Director

President, Kyushu University

## Decision Notice of Donation Transfer

We hereby notify you that we have decided on the transfer of the donations for which application was made in the form of Kyushu University No.