

# **University Regulation Concerning the Treatment of Cash Donations**

(Regulation No. 5 , FY2008)

Revised August 3, 2010 Regulation No. 18

Revised January 30, 2024 Regulation No. 31

Revised October 24, 2024 Regulation No.19

## **Article One**

### **(Objective)**

1.1 This regulation provides for necessary matters concerning the treatment of donations in cash, other than grant donations provided for in Article 2 of the “University Regulation on the Treatment of Grant Donations to the University of Aizu,” and in Article 2 of the “Junior College Division Regulation on the Treatment of Grant Donations to the Junior College Division” (hereinafter referred to as “CASH DONATIONS”), to financially support business operations of the Public University Corporation, the University of Aizu.

## **Article Two**

### **(Restrictions for Acceptance of CASH DONATIONS)**

2.1 CASH DONATIONS which fall under any of the following cases cannot be accepted.

(1) CASH DONATIONS for which acceptance will accompany significant financial burdens

(2) Offers of CASH DONATIONS including a condition that assets bought with the said CASH DONATIONS shall be transferred to the donor free of charge

(3) Offers of CASH DONATIONS including a condition that a part of or the whole CASH DONATION can be cancelled at the will of the donor, after the donation has been made to the University

(4) Offers of CASH DONATIONS including a condition that the donor may ask for disclosure of results of use of respective CASH DONATIONS

(5) Other cases that the Chairperson of the Board of Executives recognizes as having serious adverse effects.

## **Article Three**

### **(Offers of CASH DONATIONS)**

3.1 Individuals offering CASH DONATIONS shall submit an Offer of Cash Donation (Form No. 1), to the Chairperson of the Board of Executives by way of the Director General of the Administrative Office. However, if the donor offers a CASH DONATION by electronic means (hereinafter referred to as "Offer of Donation by Electronic Means"), having first selected the purpose of use of donation among those presented by the corporation in advance, the submission of an Offer of Cash Donation may be omitted.

3.2 The Director General of the Administrative Office, upon receipt of an offer of a CASH DONATION, shall conduct an examination and report results of the examination to the Chairperson of the Board of Executives.

3.3 Notwithstanding the provisions of the preceding two paragraphs, matters regarding acceptance of donations by bequest shall be determined separately in the University of Aizu Guidelines for Handling Bequests.

#### **Article Four**

##### **(Approval for Acceptance of CASH DONATIONS)**

4.1 The Chairperson of the Board of Executives shall make decisions regarding acceptance of CASH DONATIONS.

#### **Article Five**

##### **(Notification of Acceptance or Non-acceptance of CASH DONATIONS)**

5.1 The Chairperson of the Board of Executives, in situations in which s/he has approved the acceptance of a CASH DONATION, shall notify the result to the respective donor along with a Letter of Acceptance of Cash Donation (Form 2). However, this shall not apply when the Chairperson determines separately.

5.2 Notwithstanding the preceding provision, the notice via a Letter of Acceptance of Cash Donation to donors may be omitted in the event of an Offer of Donation by Electronic Means.

5.3 The Chairperson of the Board of Executives, in situations in which s/he has decided on non-acceptance of a CASH DONATION, shall notify the result in writing to the respective donor.

#### **Article Six**

##### **(Sending of Receipts)**

6.1 When a CASH DONATION is accepted by the corporation according to the provision in Paragraph 5.1 above, acknowledgement of receipt of the said CASH DONATION shall be sent to the donor along with a Receipt of the CASH DONATION (Form No.3).

#### **Article Seven**

##### **(Specified Usage)**

7.1 In cases where usage of a CASH DONATION has been specified, the specified usage must be observed.

7.2 Notwithstanding the preceding provision, in situations in which the Chairperson of the Board of Executives judges that the purpose of the CASH DONATION has been achieved, the remaining portion of the CASH DONATION may be used for other purposes.

#### **Article Eight**

##### **(Supplemental Provisions)**

8.1 Other than those provided for by this regulation, necessary matters concerning the treatment, etc. of CASH DONATIONS shall be determined separately by the Chairperson of the Board of Executives.

**ADDITIONAL PROVISIONS**

This regulation shall be enforced as of February 18, 2009.

**ADDITIONAL PROVISIONS**

This regulation shall be enforced as of August 3, 2010.

**ADDITIONAL PROVISIONS**

This regulation shall be enforced as of January 30, 2024.

**ADDITIONAL PROVISIONS**

This regulation shall be enforced as of October 24, 2024.

Form No. 1 (Related to Article 3)

## Offer of Cash Donation

Date: \_\_\_\_\_

To the Chairperson of the Board of Executives,  
the Public University Corporation, the University of Aizu

Applicant: \_\_\_\_\_

I herewith offer a cash donation according to the “University Regulation Concerning the Treatment of Cash Donations.”

1. Amount of donation: ¥ \_\_\_\_\_

2. Purposes and conditions of the donation:

3. Usage of the CASH DONATION:

4. Name, address and phone number of the donor:

5. Publication of names, etc. on the website (\*)

I do not wish to have my name or other information published.

6. Other information:

\*In principle, the University will publish your name and other information on our website and elsewhere. If you do not wish us to do so, please tick the box. Please note that the names of individual and corporate donors will be published.

Form No.2 (Related to Article 5)

## Letter of Acceptance of Cash Donation

Date: \_\_\_\_\_

To \_\_\_\_\_

From the Chairperson of the Board of Executives,  
the Public University Corporation, the University of Aizu

This is to notify that the offering of the donation dated \_\_\_\_\_  
has been accepted by the University.

Please carry out procedures, according to the information noted below.

Details of the donation	CASH DONATION OF ¥
Standard date for completion of the procedure	Date: * It would be appreciated if you could complete the procedure by this date.
Bank information	Bank Name: Toho Bank Aizu Branch Saving Type: Ordinary Savings Bank Account: Account Holder: Koritsu Daigaku Houjin Aizu Daigaku
Other notes	

Form 3 (Related to Article 6)

## Receipt of the CASH DONATION

Date:

To \_\_\_\_\_

From the Chairperson of the Board of Executives,  
the Public University Corporation, the University of Aizu

This is to acknowledge receipt of the CASH DONATION described below.

Please note that Paragraph 78.2, Item 3 of the Income Tax Law and Paragraph 37.4 of the Corporate Tax Law shall apply to this amount.

CASH DONATION: ¥ \_\_\_\_\_

Remarks:

- 1 This CASH DONATION falls under the category of “specified donation,” which is subject to tax deduction for donations provided for in the Income Tax Law. And in the Corporate Tax Law, the said CASH DONATION is classified as a CASH DONATION to a specified corporation expected to contribute to advancement of public good.
- 2 Please keep this receipt for the above-mentioned transactions, as the receipt is necessary for your final income tax return.