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Cabinet Office Ordinance No. 59 of 2011 Enforcement Regulation of the Okinawa Institute of Science and Technology School Corporation Act

Based on the provisions of Article 9, paragraph (1), Article 11, and Article 12, paragraph (1) of the Okinawa Institute of Science and Technology School Corporation Act (Act No. 76 of 2009) and in order to enforce said Act, the Enforcement Regulation of the Okinawa Institute of Science and Technology School Corporation Act shall be enacted as follows.

(Preparation of Business Plan)

Article 1 The business plan provided for in Article 9, paragraph (1) of the Okinawa Institute of Science and Technology School Corporation Act (hereinafter referred to as the “Act”) must include plans concerning the matters listed below:

- (i) matters concerning education and research at Okinawa Institute of Science and Technology Graduate University;
- (ii) matters concerning development of appropriateness and transparency in the operation of the Okinawa Institute of Science and Technology School Corporation (hereinafter referred to as the “School Corporation”) and improvement of the efficiency thereof;
- (iii) matters concerning enhancement of financial base of the School Corporation; and

- (iv) in addition to those matters provided for in the preceding three items, matters concerning business affairs of the School Corporation.

(Application for Approval for Business Plan)

Article 2 (1) When intending to receive an approval for the business plan pursuant to the first sentence of Article 9, paragraph (1) of the Act, the School Corporation must submit to the Prime Minister a written application describing the business plan with the following documents attached by 30 days prior to the commencement of the relevant fiscal year.

- (i) an income and expenditure budget;
- (ii) a projected balance sheet and projected income statement for the preceding fiscal year;
- (iii) a projected balance sheet and projected income statement for the relevant fiscal year;
- (iv) in addition to those documents provided for in the preceding three items, reference documents for the business plan.

(2) When intending to receive an approval for the amendment of the business plan pursuant to the latter sentence of Article 9, paragraph (1) of the Act, the School Corporation must submit to the Prime Minister a written application describing the following matters with the amended business plan attached. In this case, if such amendment requires changes to the documents listed in items of the preceding paragraph that were attached to the application, the School Corporation must attach the changed documents.

- (i) matters to be changed;
- (ii) date of change; and
- (iii) reasons for the change.

(Application for Approval for Borrowing)

Article 3 When intending to receive an approval for the borrowing of funds with a payment period exceeding one year pursuant to the provisions of Article 10 of the Act, the School Corporation must submit to the Prime Minister a written application describing the following matters:

- (i) reasons why the borrowing is necessary;
- (ii) the amount of the borrowing;
- (iii) the lender;
- (iv) the interest rate of the borrowing;

- (v) the method and due date of repayment of the borrowing;
- (vi) the method and due date of payment of the interest; and
- (vii) any other necessary matters.

(Scope of Important Assets)

Article 4 Important assets provided for in Article 11 of the Act as prescribed by Cabinet Office Ordinance shall be the land, buildings, and other assets designated by the Prime Minister.

(Application for Approval for Transfer, etc. of Important Assets)

Article 5 When intending to receive an approval for receipt, transfer, exchange, or provision as collateral (hereinafter referred to as the “transfer, etc.”) of important assets pursuant to the provisions of Article 11 of the Act, the School Corporation must submit to the Prime Minister a written application describing the following matters with a document certifying the transfer, etc. attached:

- (i) content and appraised value of the assets subject to the transfer, etc.;
- (ii) conditions of the transfer, etc.;
- (iii) methods of the transfer, etc.; and
- (iv) a statement to the effect that the transfer, etc. does not adversely affect the operation of the School Corporation and reasons therefor.

(Accounting Principles)

Article 6 (1) The accounting of the School Corporation shall be as provided for in this Ordinance and, any matters thereof not specified by this Ordinance shall be in accordance with generally accepted corporate accounting standards.

(2) The corporate accounting standards published by the Business Accounting Council provided for in Article 24, paragraph (1) of the Order for Organization of the Financial Service Agency (Cabinet Order No. 392 of 1998) shall be deemed as generally accepted corporate accounting standards under the preceding paragraph.

(3) The accounting standards for the Okinawa Institute of Science and Technology School Corporation that are separately publicized by the Prime Minister as the accounting standards applying to the School Corporation shall apply in preference to the generally accepted corporate accounting standards provided for in paragraph (1).

(Designation, etc. of Depreciable Assets)

Article 7 (1) Where it is deemed that, with respect to depreciable assets that the School Corporation plans to acquire for its operation, the School Corporation is not able to obtain earnings corresponding to the depreciation amount of such assets, the Prime Minister may designate such depreciable assets for special accounting treatment until the School Corporation obtains the earnings.

(2) With respect to the assets designated pursuant to the preceding paragraph, the School Corporation shall not record the depreciation cost thereof, and instead, shall record the same amount thereto as a deduction against the contribution surplus.

Supplementary Provisions (Extract)

(Effective Date)

Article 1 This Cabinet Order shall come into force as from the effective date of the Act (November 1, 2011).

(Abolishment of the Cabinet Office Ordinance concerning Finance and Accounting of the Okinawa Institute of Science and Technology School Corporation)

Article 2 The Cabinet Office Ordinance concerning Finance and Accounting of the Okinawa Institute of Science and Technology School Corporation (Cabinet Order No. 86 of 2005) shall be abolished.

(Special Accounting Treatment at the Time of Establishment)

Article 3 Among the assets deemed to have been contributed to the School Corporation at the time of establishment thereof pursuant to the provision of Article 4, paragraph (1) of the Supplementary Provisions of the Act, the depreciable assets shall be deemed to be designated pursuant to the provision of Article 7, paragraph (1).