

V Finance

1-1 Statement of Operating Activities Ratios / Consumption Statement Ratios (Trust-wide) ※Private Universities Only

(Table 6)

| Ratio | Formula (*100) ① * 2 | Formula (*100) ② * 2 | AY2011 | AY2012 | AY2013 | AY2014 | AY2015 | Remarks |
|-------|--|---|---|---|-----------|-----------|-----------|---|
| 1 | Rate of Personnel Expenditure | Personnel Expenditure Imputed Income | % 51.3 | % 47.5 | % 48.7 | % 47.9 | % 48.7 | FY2011:46.3% when the amount of special transfer from reserved fund of retirement allowance (*University note) removed. |
| | Personnel Expenditure | Personnel Expenditure | | | | | | |
| 2 | Rate of Personnel Dependency | Personnel Dependency Student Income | 68.8 | 64.3 | 66.3 | 65.9 | 66.1 | FY2011:62.1% as above |
| | Personnel Dependency | Personnel Dependency | | | | | | |
| 3 | Rate of Academic Research Expenses | Academic Research Expense Imputed Income | 36.8 | 36.2 | 37.5 | 38.0 | 38.8 | |
| | Academic Research Expense | Academic Research Expense | | | | | | |
| 4 | Rate of Administrative Expenses | Administrative Expense Imputed Income | 6.9 | 7.2 | 6.8 | 6.8 | 7.2 | |
| | Administrative Expense | Administrative Expense | | | | | | |
| 5 | Rate of Interest on Payable Debts | Interest of Payable Debts Imputed Income | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | |
| | Interest of Payable Debts | Interest of Payable Debts | | | | | | |
| 6 | Rate of Net Income/Loss for Operating Activities (Rate of Attributable Balances) | Imputed Income — Consumption Expenditure Imputed Income | Net Income/Loss for Given Academic Year Prior to Allocation to Capital Funds 4.2 | Income from Operating Activities 8.4 | 6.0 | 0.6 | 7.1 | FY2011:9.2% as above |
| | Consumption Expenditure | Expenditures on Operating Activities | | | | | | |
| 7 | Expenditure-to-Income Ratio for Operating Activities (Rate of Consumption Expenditure) | Consumption Expenditure Imputed Income | 95.8 | 91.6 | 94.0 | 99.4 | 92.9 | FY2011:90.8% as above |
| | Consumption Expenditure | Expenditures on Operating Activities | | | | | | |
| 8 | Expenditure-to-Income Ratio after Allocation to Capital Funds (Rate of Consumption Balance) | Consumption Expenditure Consumer Income | 102.5 | 108.6 | 112.3 | 105.7 | 98.9 | FY2011:97.1% as above |
| | Consumption Expenditure | Expenditures on Operating Activities | | | | | | |
| 9 | Rate of Student Income | Student Income Imputed Income | 74.5 | 73.9 | 73.5 | 72.7 | 73.8 | |
| | Student Income | Student Income | | | | | | |
| 10 | Rate of Donations | Donations Imputed Income | 1.1 | 2.3 | 1.3 | 1.5 | 1.4 | |
| | Donations | Donations | | | | | | |
| 11 | Ordinary Donation Ratio | Donations Imputed Income | / | / | / | / | 1.1 | |
| | Donations | Donations | | | | | | |
| 12 | Rate of Subsidies | Subsidies Imputed Income | 12.4 | 12.2 | 13.5 | 13.4 | 14.1 | |
| | Subsidies | Subsidies | | | | | | |
| 13 | Ordinary Subsidy Ratio | Subsidies Imputed Income | / | / | / | / | 12.3 | |
| | Subsidies | Subsidies | | | | | | |
| 14 | Rate of Base Financial Grouping | Base Financial Grouping Imputed Income | 6.5 | 15.7 | 16.3 | 6.0 | 6.1 | |
| | Base Financial Grouping | Base Financial Grouping | | | | | | |
| 15 | Rate of Depreciation | Amount of Depreciation Consumption Expenditure | 9.8 | 10.2 | 9.5 | 8.8 | 9.7 | FY2011:10.3% as above |
| | Amount of Depreciation | Amount of Depreciation | | | | | | |
| 16 | Ordinary Net Income/Loss Ratio | Ordinary Net Income/Loss Imputed Income | / | / | / | / | 5.2 | |
| | Ordinary Net Income/Loss | Ordinary Net Income/Loss | | | | | | |
| 17 | Net Income/Loss Ratio for Educational Activities | Net Income/Loss for Educational Activities Total Educational Activity Income | / | / | / | / | 2.6 | |
| | Net Income/Loss for Educational Activities | Net Income/Loss for Educational Activities | | | | | | |

Notes:

- In accordance with the Accounting Standards for Incorporated Educational Institutions, please enter ratios for the past five years using the figures from your Statement of Operating Activities and Consumption Statement (Trust-wide) and the formulas in the table.
- Please calculate the ratios using Formula ① for 2014 and earlier and Formula ② for 2015 and after.
- Please list the figures submitted to the Promotion and Mutual Aid Corporation for Private Schools of Japan (PMAC).

[University Notes]

- The amount of the special provision for accrued retirement allowances is the amount put on reserve to address the difference at the time changes take effect in accordance with “Unification of Accounting Methods for Accrued Retirement Allowances” (a notification issued by the Counsellor for the Private Education Institution Department of the Higher Education Bureau of MEXT on Feb. 17, 2011), and it was recorded as a lump sum in AY2011.