

1-2 Statement of Operating Activities Ratios / Consumption Ratio between Income and Expenditure (University Level) ※Private Universities Only

(Table 7)

	Ratio	Formula (*100) ①*2	Formula (*100) ② *2	AY2011	AY2012	AY2013	AY2014	AY2015	Remarks
1	Rate of Personnel Expenditure	$\frac{\text{Personnel Expenditure}}{\text{Imputed Income}} \times 100$	$\frac{\text{Personnel Expenditure}}{\text{Ordinary Income}} \times 100$	% 39.7	% 39.7	% 38.1	% 37.6	% 37.0	FY2011:37.6% when the amount of special transfer from reserved fund of retirement allowance (*University note) removed.
2	Rate of Personnel Dependency	$\frac{\text{Personnel Dependency}}{\text{Student Income}} \times 100$	$\frac{\text{Personnel Dependency}}{\text{Student Income}} \times 100$	50.6	51.2	50.3	48.8	47.3	FY2011:47.9% as above
3	Rate of Academic Research Expenses	$\frac{\text{Academic Research Expense}}{\text{Imputed Income}} \times 100$	$\frac{\text{Academic Research Expense}}{\text{Ordinary Income}} \times 100$	45.2	45.5	48.1	49.1	47.8	
4	Rate of Administrative Expenses	$\frac{\text{Administrative Expense}}{\text{Imputed Income}} \times 100$	$\frac{\text{Administrative Expense}}{\text{Ordinary Income}} \times 100$	14.9	14.8	14.3	12.8	12.3	
5	Rate of Interest on Payable Debts	$\frac{\text{Interest of Payable Debts}}{\text{Imputed Income}} \times 100$	$\frac{\text{Interest of Payable Debts}}{\text{Ordinary Income}} \times 100$	0.6	0.2	0.2	0.1	0.1	
6	Rate of Net Income/Loss for Operating Activities (Rate of Attributable Balances)	$\frac{\text{Imputed Income} - \text{Consumption Expenditure}}{\text{Imputed Income}} \times 100$	$\frac{\text{Net Income/Loss for Given Academic Year Prior to Allocation to Capital Funds}}{\text{Income from Operating Activities}} \times 100$	-0.4	-0.4	-0.8	0.3	2.8	FY2011:1.7% as above
7	Expenditure-to-Income Ratio for Operating Activities (Rate of Consumption Expenditure)	$\frac{\text{Consumption Expenditure}}{\text{Imputed Income}} \times 100$	$\frac{\text{Expenditures on Operating Activities}}{\text{Income from Operating Activities}} \times 100$	100.4	100.4	100.8	99.7	97.2	FY2011:98.3% as above
8	Expenditure-to-Income Ratio after Allocation to Capital Funds (Rate of Consumption Balance)	$\frac{\text{Consumption Balance}}{\text{Consumer Income}} \times 100$	$\frac{\text{Expenditures on Operating Activities}}{\text{Income from Operating Activities-Allocations to Capital Funds}} \times 100$	149.5	102.1	102.7	103.5	99.1	FY2011:146.4% as above
9	Rate of Student Income	$\frac{\text{Student Income}}{\text{Imputed Income}} \times 100$	$\frac{\text{Student Income}}{\text{Ordinary Income}} \times 100$	78.4	77.6	75.8	77.1	78.3	
10	Rate of Donations	$\frac{\text{Donations}}{\text{Imputed Income}} \times 100$	$\frac{\text{Donations}}{\text{Income from Operating Activities}} \times 100$	0.3	0.6	0.5	0.3	0.3	
11	Ordinary Donation Ratio		$\frac{\text{Donations in Educational Activity Income and Expenditures}}{\text{Ordinary Income}} \times 100$	/	/	/	/	0.3	
12	Rate of Subsidies	$\frac{\text{Subsidies}}{\text{Imputed Income}} \times 100$	$\frac{\text{Subsidies}}{\text{Income from Operating Activities}} \times 100$	9.5	10.9	11.7	11.9	11.0	
13	Ordinary Subsidy Ratio		$\frac{\text{Subsidies in Educational Activity Income and Expenditures}}{\text{Ordinary Income}} \times 100$	/	/	/	/	10.9	
14	Rate of Base Financial Grouping	$\frac{\text{Base Financial Grouping}}{\text{Imputed Income}} \times 100$	$\frac{\text{Base Financial Grouping}}{\text{Income from Operating Activities}} \times 100$	32.9	1.7	1.9	3.7	1.9	
15	Rate of Depreciation	$\frac{\text{Amount of Depreciation}}{\text{Consumption Expenditure}} \times 100$	$\frac{\text{Amount of Depreciation}}{\text{Ordinary Expenditures}} \times 100$	11.6	11.8	11.5	11.4	7.6	FY2011:11.8% as above
16	Ordinary Net Income/Loss Ratio		$\frac{\text{Ordinary Net Income/Loss}}{\text{Ordinary Income}} \times 100$	/	/	/	/	2.9	
17	Net Income/Loss Ratio for Educational Activities		$\frac{\text{Net Income/Loss for Educational Activities}}{\text{Total Educational Activity Income}} \times 100$	/	/	/	/	2.2	

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 (University Level) 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.