

University Management and Finances

(Table9) Ratios Pertaining to Operating Activities Income and Expenditure Statement / Ratios Pertaining to Consumption Income and Expenditure Statement (Trust-wide)

	Ratios	Formula (* 100) ①	Formula (* 100) ②	AY2013	AY2014	AY2015	AY2016	AY2017	Remarks
1	Personnel Expenditure Ratio	$\frac{\text{Personnel Expenditure}}{\text{Imputed Income}}$	$\frac{\text{Personnel Expenditure}}{\text{Ordinary Income}}$	% 48.7	% 47.9	% 48.7	% 48.8	% 48.3	
2	Personnel Dependency Ratio	$\frac{\text{Personnel Expenditure}}{\text{Income from Student Fees}}$	$\frac{\text{Personnel Expenditure}}{\text{Income from Student Fees}}$	66.3	65.9	66.1	65.2	66.0	
3	Education and Research Expenditure Ratio	$\frac{\text{Education and Research Expenditure}}{\text{Imputed Income}}$	$\frac{\text{Education and Research Expenditure}}{\text{Ordinary Income}}$	37.5	38.0	38.8	32.0	29.9	
4	Administrative Expenditure Ratio	$\frac{\text{Administrative Expenditure}}{\text{Imputed Income}}$	$\frac{\text{Administrative Expenditure}}{\text{Ordinary Income}}$	6.8	6.8	7.2	6.2	6.7	
5	Interest on Payable Debts Ratio	$\frac{\text{Interest on Payable Debts}}{\text{Imputed Income}}$	$\frac{\text{Interest on Payable Debts}}{\text{Ordinary Income}}$	0.0	0.0	0.0	0.0	0.0	
6	Ratio of Net Income/Loss for Operating Activities (Ratio of Attributable Balance)	$\frac{\text{Imputed Income} - \text{Consumption Expenditure}}{\text{Imputed Income}}$	$\frac{\text{Net Income/Loss for Given Academic Year Prior to Allocations to Capital Funds}}{\text{Income from Operating Activities}}$	6.0	0.6	7.1	5.8	5.4	
7	Expenditure-to-Income Ratio for Operating Activities (Rate of Consumption Expenditure)	$\frac{\text{Consumption Expenditure}}{\text{Imputed Income}}$	$\frac{\text{Operating Activities Expenditure}}{\text{Income from Operating Activities}}$	94.0	99.4	92.9	94.2	94.1	
8	Expenditure-to-Income Ratio after Allocation to Capital Funds (Ratio of Consumption Balance)	$\frac{\text{Consumption Expenditure}}{\text{Consumption Income}}$	$\frac{\text{Operating Activities Expenditure}}{\text{Income from Operating Activities} - \text{Allocations to Capital Funds}}$	112.3	105.7	98.9	90.2	92.2	
9	Student Fee Income Ratio	$\frac{\text{Income from Student Fees}}{\text{Imputed Income}}$	$\frac{\text{Income from Student Fees}}{\text{Ordinary Income}}$	73.5	72.7	73.8	74.9	73.2	
10	Donations Ratio	$\frac{\text{Donations}}{\text{Imputed Income}}$	$\frac{\text{Donations}}{\text{Income from Operating Activities}}$	1.3	1.5	1.4	3.3	2.2	
11	Ordinary Donations Ratio	_____	$\frac{\text{Donations in Educational Activity Income and Expenditure}}{\text{Ordinary Income}}$	/	/	1.1	0.8	0.9	
12	Subsidies Ratio	$\frac{\text{Subsidies}}{\text{Imputed Income}}$	$\frac{\text{Subsidies}}{\text{Income from Operating Activities}}$	13.5	13.4	14.1	11.3	11.7	
13	Ordinary Subsidies Ratio	_____	$\frac{\text{Subsidies in Educational Activities Income and Expenditure}}{\text{Ordinary Income}}$	/	/	12.3	11.4	11.8	
14	Capital Funds Allocation Ratio	$\frac{\text{Capital Funds Allocations}}{\text{Imputed Income}}$	$\frac{\text{Capital Funds Allocations}}{\text{Income from Operating Activities}}$	16.3	6.0	6.1	(4.5)	(2.0)	
15	Depreciation Ratio	$\frac{\text{Amount of Depreciation}}{\text{Consumption Expenditure}}$	$\frac{\text{Amount of Depreciation}}{\text{Ordinary Expenditure}}$	9.5	8.8	9.7	9.5	9.4	
16	Ordinary Net Income/Loss Ratio	_____	$\frac{\text{Ordinary Net Income/Loss}}{\text{Ordinary Income}}$	/	/	5.2	4.0	5.5	
17	Net Income/Loss Ratio for Educational Activities	_____	$\frac{\text{Net Income/Loss for Educational Activities}}{\text{Total Income from Educational Activities}}$	/	/	2.6	1.7	2.1	

Notes:

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