

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)	AY2019	AY2020	AY2021	AY2022	AY2023	Remarks
1	Personnel Expenditure Ratio	$\frac{\text{Personnel Expenditure}}{\text{Ordinary Income}}$	% 49.9	% 50.6	% 50.0	% 49.1	% 48.0%	
2	Personnel Dependency Ratio	$\frac{\text{Personnel Expenditure}}{\text{Income from Student Fees}}$	69.2	69.2	69.8	68.6	67.3%	
3	Education and Research Expenditure Ratio	$\frac{\text{Education and Research Expenditure}}{\text{Ordinary Income}}$	38.0	41.3	40.1	41.3	42.0%	
4	Administrative Expenditure Ratio	$\frac{\text{Administrative Expenditure}}{\text{Ordinary Income}}$	8.1	7.9	7.7	8.1	7.3%	
5	Interest on Payable Debts Ratio	$\frac{\text{Interest on Payable Debts}}{\text{Ordinary Income}}$	0.0	0.0	0.0	0.0	0.0%	
6	Ratio of Net Income/Loss for Operating Activities (Ratio of Attributable Balance)	$\frac{\text{Net Income/Loss for Given Academic Year Prior to Allocations to Capital Funds}}{\text{Income from Operating Activities}}$	3.5	0.6	2.4	1.3	6.2%	
7	Expenditure-to-Income Ratio for Operating Activities (Rate of Consumption Expenditure)	$\frac{\text{Operating Activities Expenditure}}{\text{Income from Operating Activities}}$	96.5	99.4	97.6	98.7	93.8%	
8	Expenditure-to-Income Ratio after Allocation to Capital Funds (Ratio of Consumption Balance)	$\frac{\text{Operating Activities Expenditure}}{\text{Income from Operating Activities} - \text{Allocations to Capital Funds}}$	101.6	102.8	109.3	115.4	105.5%	
9	Student Fee Income Ratio	$\frac{\text{Income from Student Fees}}{\text{Ordinary Income}}$	72.1	73.1	71.6	71.6	71.3%	
10	Donations Ratio	$\frac{\text{Donations}}{\text{Income from Operating Activities}}$	2.5	1.6	0.8	0.8	1.0%	
11	Ordinary Donations Ratio	$\frac{\text{Donations in Educational Activity Income and Expenditure}}{\text{Ordinary Income}}$	1.5	0.8	0.6	0.6	0.8%	
12	Subsidies Ratio	$\frac{\text{Subsidies}}{\text{Income from Operating Activities}}$	11.8	13.1	12.4	12.7	15.4%	
13	Ordinary Subsidies Ratio	$\frac{\text{Subsidies in Educational Activities Income and Expenditure}}{\text{Ordinary Income}}$	11.9	13.3	12.5	12.8	12.2%	
14	Capital Funds Allocation Ratio	$\frac{\text{Capital Funds Allocations}}{\text{Income from Operating Activities}}$	5.0	3.3	10.7	14.4	11.1%	
15	Depreciation Ratio	$\frac{\text{Amount of Depreciation}}{\text{Ordinary Expenditure}}$	9.1	8.9	8.9	8.3	8.2%	
16	Ordinary Net Income/Loss Ratio	$\frac{\text{Ordinary Net Income/Loss}}{\text{Ordinary Income}}$	3.8	0.0	2.2	1.5	2.7%	
17	Net Income/Loss Ratio for Educational Activities	$\frac{\text{Net Income/Loss for Educational Activities}}{\text{Total Income from Educational Activities}}$	1.1	-3.3	-2.6	-2.0	-1.7%	

Notes:

- 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.
- Please enter the data submitted to the Promotion and Mutual Aid Corporation for Private Schools of Japan (PMAC).