

V Finance

1-1 Consumption Ratio between Income and Expenditure (Whole Organization) ※Private Universities Only

(Table 6)

	Ratio	Formula (* 100)	AY2009	AY2010	AY2011	AY2012	AY2013	Remarks
1	Rate of Personnel Expenditure	$\frac{\text{Personnel Expenditure}}{\text{Imputed Income}}$	% 43.2	% 45.3	% 51.3	% 47.5	% 48.7	FY2011:46.3% when the amount of special transfer from reserved fund of retirement allowance (*University note) removed.
2	Rate of Personnel Dependency	$\frac{\text{Personnel Dependency}}{\text{Student Income}}$	57.3	59.9	68.8	64.3	66.3	FY2011:62.1% as above
3	Rate of Academic Research Expenses	$\frac{\text{Academic Research Expense}}{\text{Imputed Income}}$	36.5	36.4	36.8	36.2	37.5	
4	Rate of Administrative Expenses	$\frac{\text{Administrative Expense}}{\text{Imputed Income}}$	6.4	7.5	6.9	7.2	6.8	
5	Rate of Interest on Payable Debts	$\frac{\text{Interest of Payable Debts}}{\text{Imputed Income}}$	0.1	0.1	0.1	0.1	0.0	
6	Rate of Attributable Balances	$\frac{\text{Imputed Income} - \text{Consumption Expenditure}}{\text{Imputed Income}}$	13.1	9.9	4.2	8.4	6.0	FY2011:9.2% as above
7	Rate of Consumption Expenditure	$\frac{\text{Consumption Expenditure}}{\text{Imputed Income}}$	86.9	90.1	95.8	91.6	94.0	FY2011:90.8% as above
8	Rate of Consumption Balance	$\frac{\text{Consumption Balance}}{\text{Consumer Income}}$	99.8	127.5	102.5	108.6	112.3	FY2011:97.1% as above
9	Rate of Student Income	$\frac{\text{Student Income}}{\text{Imputed Income}}$	75.4	75.8	74.5	73.9	73.5	
10	Rate of Donations	$\frac{\text{Donations}}{\text{Imputed Income}}$	1.2	1.0	1.1	2.3	1.3	
11	Rate of Subsidies	$\frac{\text{Subsidies}}{\text{Imputed Income}}$	12.4	11.9	12.4	12.2	13.5	
12	Rate of Base Financial Grouping	$\frac{\text{Base Financial Grouping}}{\text{Imputed Income}}$	12.9	29.3	6.5	15.7	16.3	
13	Rate of Depreciation	$\frac{\text{Amount of Depreciation}}{\text{Consumption Expenditure}}$	10.5	10.4	9.8	10.2	9.5	FY2011:10.3% as above

Notes: Enter rates for the past 5 years using the consumer income and expenditure sheets (for a school corporation) found within the financial calculation papers based on the "Accounting Standards for Academic Corporations".

[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.