

Statement of Cash Flow

From : 2020. 4. 1

to : 2021. 3. 31

(Unit:¥)

Income			
Account title	The budget	Actual income	The difference
Receipts from students	2,125,670,000	2,156,234,000	△30,564,000
Tuition	1,388,870,000	1,410,241,000	△21,371,000
Entrance fees	133,575,000	133,750,000	△175,000
Laboratory and training fees	5,525,000	4,658,000	867,000
Property and equipment costs	597,700,000	607,585,000	△9,885,000
Commission receipt	63,450,000	50,530,824	12,919,176
Entrance examination fees	59,675,000	48,385,000	11,290,000
Supplementary examination	140,000	64,500	75,500
Certification fees	1,020,000	665,400	354,600
The common test for university admissions fees	1,200,000	1,286,196	△86,196
Other commission income	1,415,000	129,728	1,285,272
Donation	47,300,000	61,511,831	△14,211,831
Designated donation	42,300,000	56,511,831	△14,211,831
Other donation	5,000,000	5,000,000	0
Subsidy	154,963,000	206,691,610	△51,728,610
Government subsidy	154,963,000	206,691,610	△51,728,610
Local government subsidy			0
Profit on sale of assets	0	0	0
Accompanying business and the profit-making business income	700,000	1,357,743	△657,743
Income from extraordinary operation	700,000	1,357,743	△657,743
Interest earned and the dividend income	13,400,000	13,653,853	△253,853
3rd number, the fund mortgage asset management income	4,400,000	4,334,456	65,544
Other interest earned and dividend income	9,000,000	9,319,397	△319,397
Miscellaneous income	48,690,000	46,119,547	2,570,453
Facility and equipment rental receipts	1,505,000	1,001,000	504,000
Premium from retirement allowance	38,134,000	38,134,310	△310
Research and Study income	3,000,000	4,122,000	△1,122,000
Other income	6,051,000	2,862,237	3,188,763
Borrowing	0	0	0
Advance income	466,020,000	494,955,000	△28,935,000
Tuition	233,370,000	249,830,000	△16,460,000
Entrance fees	121,250,000	137,625,000	△16,375,000
Property and equipment costs	10,000,000	0	10,000,000
Income from open class			0
Other income	649,211,835	722,436,940	△73,225,105
Transfer from retirement allowance	54,689,000	54,689,150	△150
Realization of accounts receivable	75,318,835	75,318,835	0
Scholarship loans	21,584,000	21,928,131	△344,131
Deposit received	452,480,000	500,806,741	△48,326,741
Reversal of suspense payment	45,140,000	69,694,083	△24,554,083
Adjustment account	△502,837,380	△513,344,179	10,506,799
Account receivable for current term	△37,103,000	△47,609,799	10,506,799
Advance received for previous term	△465,734,380	△465,734,380	0
Balance Brought from previous term	3,069,357,279	3,069,357,279	
Total income	6,135,924,734	6,309,504,448	△173,579,714

Expenditure			
Account title	The budget	Accounting	The difference
Personnel expenses	1,445,624,000	1,412,263,351	33,360,649
Teachers	784,595,000	777,121,740	7,473,260
Office staff	599,860,000	573,324,461	26,535,539
Directors	6,480,000	7,128,000	△648,000
Retirement allowance	54,689,000	54,689,150	△150
Educational expenses	693,887,000	608,652,587	85,234,413
Supplies	97,445,000	90,369,876	7,075,124
Research and Development expense	21,275,000	19,827,467	1,447,533
Water and Electricity	24,119,000	20,025,618	4,093,382
Travelling expenses	27,516,000	6,273,149	21,242,851
Scholarship	110,722,000	102,889,600	7,832,400
Welfare expenses	13,156,000	6,662,591	6,493,409
Communication and Transportation	16,595,000	16,665,557	△70,557
Printing and Book-binding	24,450,000	21,060,239	3,389,761
Repairs	33,907,000	30,934,576	2,972,424
Insurance premium	1,425,000	1,264,667	160,333
Rent	3,951,000	3,650,688	300,312
Fees	2,927,000	2,491,833	435,167
Meeting expenses	2,997,000	837,057	2,159,943
Service commission	252,704,000	241,691,732	11,012,268
Commission	51,413,000	42,232,598	9,180,402
Support to club activity	4,390,000	862,887	3,527,113
Miscellaneous expenses	4,895,000	912,452	3,982,548
Management accounting	212,725,000	167,788,595	44,936,405
Supplies	8,765,000	4,800,282	3,964,718
Water and Electricity	2,093,000	1,132,275	960,725
Travelling expenses	3,021,000	428,083	2,592,917
Welfare expenses	9,062,000	4,040,268	5,021,732
Communication and Transportation	18,734,000	15,248,370	3,485,630
Printing and Book-binding	26,655,000	21,867,011	4,787,989
Repairs	13,617,000	3,524,948	10,092,052
Insurance premium	75,000	66,561	8,439
Rent	2,639,000	1,880,172	758,828
Taxes	4,315,000	1,159,000	3,156,000
Advertisement	67,128,000	62,161,120	4,966,880
Fees	2,733,000	2,608,315	124,685
Meeting expenses	1,118,000	127,118	990,882
Public relation	750,000	166,015	583,985
Service commission	31,801,000	21,300,136	10,500,864
Commission	14,330,000	14,521,958	△191,958
Cost of extraordinary operation	900,000	339,241	560,759
Miscellaneous expenses	4,989,000	1,437,722	3,551,278
Past year adjustment expenses	0	10,980,000	△10,980,000
Interest paid	0	0	0
Repayment of borrowing	0	0	0
Property	108,075,000	107,791,200	283,800
Building	30,140,000	29,856,200	283,800
Other Structures	60,335,000	60,335,000	0
Construction in process account	17,600,000	17,600,000	0

Account title	The budget	Accounting	The difference
Equipment and furniture	95,444,000	76,655,493	18,788,507
Educational furniture and fixture	64,394,000	56,745,406	7,648,594
Management furniture and fixture	900,000	469,473	430,527
Books	30,150,000	19,440,614	10,709,386
Transfer to special accounts	138,027,000	140,537,407	△2,510,407
2nd number, fund mortgage specific property transfer expenses	70,000,000	70,000,000	0
3rd number, fund mortgage specific property transfer expenses	3,800,000	6,310,321	△2,510,321
Transfer to retirement allowance	64,227,000	64,227,086	△86
Other expenditures	576,052,928	653,875,602	△77,822,674
Loans	500,000	0	500,000
Scholarship loans	29,995,000	23,360,000	6,635,000
Accounts payable from previous term	34,480,928	34,480,928	0
Refund of deposit received	451,590,000	511,544,883	△59,954,883
Prepaid expenses	12,447,000	15,127,708	△2,680,708
Suspense payment	47,040,000	69,362,083	△22,322,083
	(0)		
[Reserve fund]	50,000,000		50,000,000
Adjustment	△47,851,148	△53,860,712	6,009,564
Account payable in current term	△35,620,000	△41,629,564	6,009,564
Prepaid expenses previous term	△12,231,148	△12,231,148	0
Balance carried to following term	2,863,940,954	3,195,800,925	△331,859,971
Total expenditures	6,135,924,734	6,309,504,448	△173,579,714

Activity division calculation of income and expenditure of funds a note

The income and expenditure of funds from educational activities	Account title		Accounting
	The income	Receipts from students	2,156,234,000
		Commission receipt	50,530,824
		Designated donation	56,093,831
		Other donation	5,000,000
		The ordinary expense subsidy	197,316,610
		Accompanying business income	1,357,743
		Miscellaneous income	46,119,547
		Income total of educational activities	2,512,652,555
	Expenses	Personnel expenses	1,412,263,351
		Educational expenses	608,652,587
		Management accounting	156,808,595
		Total of expenses of educational activities	2,177,724,533
The balance		334,928,022	
The adjustment bill		70,556,732	
The income and expenditure difference of educational activities(1)		405,484,754	
The income and expenditure of funds from maintenance and improvement of facilities	Account title		Accounting
	The income	The equipment subscription of facilities	418,000
		The equipment subsidy of facilities (The state subsidy)	9,375,000
		Equipment activity income total of facilities	9,793,000
	Expenses	Property	107,791,200
		Eiquipment and furniture	76,655,493
		2nd number, fund mortgage specific property transfer expenses	70,000,000
		Equipment activity total of expenses of facilities	254,446,693
	The balance		△244,653,693
	The adjustment bill		△9,375,000
The equipment activity income and expenditure difference of facilities (2)		△254,028,693	
The subtotal (3) = (1) + (2)			151,456,061
The income and expenditure of funds by other activities	Account title		Accounting
	The income	The loan income	0
		Transfer from retirement allowance	54,689,150
		Scholarship loans	21,928,131
		Deposit received	500,806,741
		Reversal of suspence payment	69,694,083
		The subtotal	647,118,105
		Interest earned and the dividend income	13,653,853
		Other activity income total	660,771,958
	Expenses	Repayment of borrowing	0
		3rd number, fund mortgage specific property transfer expenses	6,310,321
		Transfer to retirement allowance	64,227,086
		Scholarship loans	23,360,000
		Refund of deposit received	511,544,883
		Suspence payment	69,362,083
		The subtotal	674,804,373
		Interest paid	0
		Past year adjustment expenses	10,980,000
		Other activity income total	685,784,373
The balance		△25,012,415	
The adjustment bill		0	
Other activity income and expenditure difference (4)		△25,012,415	
The payment amount of increase and decrease of funds (3) + (4)			126,443,646
Balance Brought from previous term			3,069,357,279
Balance carried to following term			3,195,800,925

Educational business activity calculation of income and expenditure a note

From : 2020. 4. 1

to : 2021. 3.31

(Unit:¥)

Account title	The budget	Accounting	The difference
The income and expenditure of educational activities			
Income			
Receipts from students	2,125,670,000	2,156,234,000	△30,564,000
Tuition	1,388,870,000	1,410,241,000	△21,371,000
Entrance fees	133,575,000	133,750,000	△175,000
Laboratory and training fees	5,525,000	4,658,000	867,000
Property and equipment costs	597,700,000	607,585,000	△9,885,000
Commission receipt	63,450,000	50,530,824	12,919,176
Entrance examination fees	59,675,000	48,385,000	11,290,000
Supplementary examination	140,000	64,500	75,500
Certification fees	1,020,000	665,400	354,600
The common test for university admissions fees	1,200,000	1,286,196	△86,196
Other commission income	1,415,000	129,728	1,285,272
Donation	47,300,000	61,093,831	△13,793,831
Designated donation	42,300,000	56,093,831	△13,793,831
Other donation	5,000,000	5,000,000	0
The ordinary expense subsidy	154,963,000	197,316,610	△42,353,610
Government subsidy	154,963,000	197,316,610	△42,353,610
Accompanying business income	700,000	1,357,743	△657,743
Income from extraordinary operation	700,000	1,357,743	△657,743
Miscellaneous income	48,690,000	46,119,547	2,570,453
Facility equipment rental receipts	1,505,000	1,001,000	504,000
Premium from retirement allowance	38,134,000	38,134,310	△310
Research and Study income	3,000,000	4,122,000	△1,122,000
Other income	6,051,000	2,862,237	3,188,763
Income total of educational activities(1)	2,440,773,000	2,512,652,555	△71,879,555

Account title	The budget	Accounting	The difference
Expenditure			
Personnel expenses	1,455,162,000	1,421,801,287	33,360,713
Teachers	784,595,000	777,121,740	7,473,260
Office staff	599,860,000	573,324,461	26,535,539
Directors	6,480,000	7,128,000	△648,000
Transfer to retirement allowance	64,227,000	64,227,086	△86
Educational expenses	882,827,000	802,228,642	80,598,358
Supplies	97,445,000	90,369,876	7,075,124
Research and Development expense	21,275,000	19,827,467	1,447,533
Water and Electricity	24,119,000	20,025,618	4,093,382
Travelling expenses	27,516,000	6,273,149	21,242,851
Scholarship	110,722,000	102,889,600	7,832,400
Welfare expenses	13,156,000	6,662,591	6,493,409
Communication and Transportation	16,595,000	16,665,557	△70,557
Printing and Book-binding	24,450,000	21,060,239	3,389,761
Repairs	33,907,000	30,934,576	2,972,424
Insurance premium	1,425,000	1,264,667	160,333
Rent	3,951,000	3,650,688	300,312
Fees	2,927,000	2,491,833	435,167
Meeting expenses	2,997,000	837,057	2,159,943
Service commission	252,704,000	241,691,732	11,012,268
Commission	51,413,000	42,232,598	9,180,402
Support to club activity	4,390,000	862,887	3,527,113
Miscellaneous expenses	4,895,000	912,452	3,982,548
Building depreciation	115,714,000	116,421,140	△707,140
Structures depreciation	31,207,000	31,161,194	45,806
Educational furniture depreciation	42,019,000	45,993,721	△3,974,721
Management accounting	224,017,000	168,664,064	55,352,936
Supplies	8,765,000	4,800,282	3,964,718
Water and Electricity	2,093,000	1,132,275	960,725
Travelling expenses	3,021,000	428,083	2,592,917
Welfare expenses	9,062,000	4,040,268	5,021,732
Communication and Transportation	18,734,000	15,248,370	3,485,630
Printing and Book-binding	26,655,000	21,867,011	4,787,989
Repairs	13,617,000	3,524,948	10,092,052
Insurance premium	75,000	66,561	8,439
Rent	2,639,000	1,880,172	758,828
Taxes	4,315,000	1,159,000	3,156,000
Advertisement	67,128,000	62,161,120	4,966,880
Fees	2,733,000	2,608,315	124,685
Meeting expenses	1,118,000	127,118	990,882
Public relation	750,000	166,015	583,985
Service commission	31,801,000	21,300,136	10,500,864
Commission	14,330,000	14,521,958	△191,958
Cost of extraordinary operation	900,000	655,386	244,614
Miscellaneous	4,989,000	1,583,722	3,405,278
Building depreciation	6,091,000	6,127,428	△36,428
Structures depreciation	1,504,000	1,594,326	△90,326
Management equipment depreciation	3,697,000	3,671,570	25,430
Collection impossible frames	3,953,000	1,282,500	2,670,500
Transfer to reserve non-collectable accounts	3,953,000	1,282,500	2,670,500
Total of expenses of educational activities (2)	2,565,959,000	2,393,976,493	171,982,507
The income and expenditure difference of educational activities (3) = (1) - (2)	△125,186,000	118,676,062	△243,862,062

(Unit:¥)

Account title	The budget	Accounting	The difference
The outside income and expenditure of educational activities			
Income			
Interest earned and the dividend income	13,400,000	13,653,853	△253,853
Profit on No.3 foundation funds	4,400,000	4,334,456	65,544
Other interest earned and dividend income	9,000,000	9,319,397	△319,397
The outside income total of educational activities (4)	13,400,000	13,653,853	△253,853
Expenditure			
Interest paid	0	0	0
Total of expenses outside the educational activities (5)	0	0	0
The outside income and expenditure difference of educational activities (6) = (4) - (5)	13,400,000	13,653,853	△253,853
The current account difference (7) = (3) + (6)	△111,786,000	132,329,915	△244,115,915
The special income and expenditure			
Income			
Other special incomes	300,000	10,179,335	△9,879,335
The equipment subscription of facilities	0	418,000	△418,000
The equipment subsidy of facilities (The state subsidy)	0	9,375,000	△9,375,000
Contribution in kind	300,000	386,335	△86,335
Special income total (8)	300,000	10,179,335	△9,879,335
Expenditure			
Loss on disposal of property	2,500,000	5,513,978	△3,013,978
Loss on disposal of other assets	2,500,000	5,513,978	△3,013,978
Other special expenses	0	10,980,000	△10,980,000
The past fiscal year modified amount	0	10,980,000	△10,980,000
Special total of expenses (9)	2,500,000	16,493,978	△13,993,978
The special income and expenditure difference (10) = (8) - (9)	△2,200,000	△6,314,643	4,114,643
【The reserve fund】	(0) 30,000,000		30,000,000
The degree of fund set income this year income and expenditure difference(12)=(7)+(10)-(11)	△143,986,000	126,015,272	△270,001,272
Foundation fund(13)	△214,965,000	△157,021,763	△57,943,237
The degree of this year income and expenditure difference (14) = (12) + (13)	△358,951,000	△31,006,491	△327,944,509
The previous year's balance carried forward income and expenditure difference	△2,778,006,184	△2,778,006,184	0
Transfer from foundation funds	0	0	0
The next year's balance carried forward income and expenditure difference	△3,136,957,184	△2,809,012,675	△327,944,509

Reference

Income total (17) = (1) + (4) + (8)	2,454,473,000	2,536,485,743	△82,012,743
Total of expenses (18) = (2) + (5) + (9) + (*)	2,598,459,000	2,410,470,471	187,988,529

Balance Sheet

2021. 3. 31

(Unit:¥)

Account title	Current term	Previous term	Increase or Decrease
Assets			
Fixed assets	9,492,587,191	9,432,239,894	60,347,297
Tangible fixed assets	6,445,893,430	6,470,796,323	△24,902,893
Land	1,325,752,294	1,325,752,294	0
Building	2,668,509,873	2,763,143,297	△94,633,424
Other Structures	183,638,215	156,058,735	27,579,480
Educational Furniture, Fixture	123,495,575	113,069,417	10,426,158
Other Furniture and Fixture	8,377,615	11,579,712	△3,202,097
Books	2,091,679,858	2,074,352,868	17,326,990
Construction in process account	44,440,000	26,840,000	17,600,000
Specific property	2,888,281,649	2,802,433,392	85,848,257
2nd number, fund allowance specific property	1,420,000,000	1,350,000,000	70,000,000
3rd number, fund allowance specific property	917,365,850	911,055,529	6,310,321
Deposit retirement allowance	550,915,799	541,377,863	9,537,936
Other fixed assets	158,412,112	159,010,179	△598,067
Telephone rights	2,026,088	2,773,524	△747,436
Scholarship loans	156,386,024	156,236,655	149,369
Current assets	3,263,726,232	3,162,889,207	100,837,025
Cash and Deposits	3,195,800,925	3,069,357,279	126,443,646
Accounts receivable	47,609,799	75,318,835	△27,709,036
Stored goods	333,500	479,500	△146,000
Supplies	2,832,111	3,148,256	△316,145
Prepaid expenses	16,288,897	13,392,337	2,896,560
Suspence payment	791,000	1,123,000	△332,000
Guaranty money	70,000	70,000	0
Total assets	12,756,313,423	12,595,129,101	161,184,322

Account title	Current term	Previous term	Increase or Decrease
Liabilities			
Fixed liabilities	550,915,799	541,377,863	9,537,936
Reserve retirement allowance	550,915,799	541,377,863	9,537,936
Current liabilities	568,979,719	543,348,605	25,631,114
Account payable	41,629,564	34,480,928	7,148,636
Advances received	494,955,000	465,734,380	29,220,620
Deposits received	32,395,155	43,133,297	△10,738,142
Total liabilities	1,119,895,518	1,084,726,468	35,169,050
The part of a net asset			
Non-expendable foundation funds	14,445,430,580	14,288,408,817	157,021,763
1st number, the fund	11,931,064,730	11,850,353,288	80,711,442
2nd number, the fund	1,420,000,000	1,350,000,000	70,000,000
3rd number, the fund	917,365,850	911,055,529	6,310,321
4th number, the fund	177,000,000	177,000,000	0
The balance carried forward income and expenditure difference frame	△2,809,012,675	△2,778,006,184	△31,006,491
The next year's balance carried forward income and expenditure difference	△2,809,012,675	△2,778,006,184	△31,006,491
The part total of a net asset	11,636,417,905	11,510,402,633	126,015,272
The part sum of liabilities and a net asset	12,756,313,423	12,595,129,101	161,184,322

Notes

Accumulated depreciation	5,483,145,212
Reserve for non-collectable accounts	1,282,500