

## Statement of Cash Flow

From : 2021. 4. 1

to : 2022. 3. 31

(Unit:¥)

Income			
Account title	The budget	Actual income	The difference
Receipts from students	2,137,014,000	2,151,304,692	△14,290,692
Tuition	1,393,224,000	1,405,458,000	△12,234,000
Entrance fees	137,625,000	137,625,000	0
Laboratory and training fees	6,315,000	5,611,692	703,308
Property and equipment costs	599,850,000	602,610,000	△2,760,000
Commission receipt	60,092,000	40,370,634	19,721,366
Entrance examination fees	54,855,000	37,575,000	17,280,000
Supplementary examination	140,000	95,000	45,000
Certification fees	957,000	779,800	177,200
The common test for university admissions fees	1,200,000	1,489,084	△289,084
Other commission income	2,940,000	431,750	2,508,250
Donation	41,000,000	73,879,160	△32,879,160
Designated donation	41,000,000	73,879,160	△32,879,160
Subsidy	393,933,000	408,182,826	△14,249,826
Government subsidy	324,231,000	338,480,000	△14,249,000
Local government subsidy	69,702,000	69,702,826	△826
Profit on sale of assets	0	0	0
Accompanying business and the profit-making business income	32,840,000	12,509,533	20,330,467
Income from extraordinary operation	13,230,000	5,863,003	7,366,997
Income from open class	19,610,000	6,646,530	12,963,470
Interest earned and the dividend income	12,800,000	11,908,330	891,670
3rd number, the fund mortgage asset management income	3,800,000	3,691,479	108,521
Other interest earned and dividend income	9,000,000	8,216,851	783,149
Miscellaneous income	98,785,000	101,183,140	△2,398,140
Facility and equipment rental receipts	91,000	342,650	△251,650
Premium from retirement allowance	92,210,000	92,878,100	△668,100
Research and Study income	2,000,000	2,637,600	△637,600
Other income	4,484,000	5,324,790	△840,790
Borrowing	0	0	0
Advance income	466,020,000	359,645,000	106,375,000
Tuition	233,370,000	178,605,000	54,765,000
Entrance fees	121,250,000	104,350,000	16,900,000
Property and equipment costs	101,400,000	76,690,000	24,710,000
Income from open class	10,000,000	0	10,000,000
Other income	696,532,799	712,775,130	△16,242,331
Transfer from retirement allowance	101,880,000	102,647,040	△767,040
Realization of accounts receivable	47,609,799	47,609,799	0
Scholarship loans	26,223,000	27,587,617	△1,364,617
Deposit received	460,850,000	490,277,591	△29,427,591
Reversal of suspense payment	59,970,000	44,653,083	15,316,917
Adjustment account	△587,415,000	△796,979,819	209,564,819
Account receivable for current term	△92,460,000	△302,024,819	209,564,819
Advance received for previous term	△494,955,000	△494,955,000	0
Balance Brought from previous term	3,195,800,925	3,195,800,925	
Total income	6,547,402,724	6,270,579,551	276,823,173

Expenditure			
Account title	The budget	Accounting	The difference
Personnel expenses	1,511,985,000	1,497,221,218	14,763,782
Teachers	801,273,000	802,120,643	△847,643
Office staff	601,632,000	584,293,535	17,338,465
Directors	7,200,000	8,160,000	△960,000
Retirement allowance	101,880,000	102,647,040	△767,040
Educational expenses	676,555,000	583,057,284	93,497,716
Supplies	80,733,000	74,497,927	6,235,073
Research and Development expense	21,275,000	18,662,272	2,612,728
Water and Electricity	34,130,000	33,312,252	817,748
Travelling expenses	16,981,000	3,588,142	13,392,858
Scholarship	97,259,000	86,179,034	11,079,966
Welfare expenses	13,007,000	10,833,812	2,173,188
Communication and Transportation	14,856,000	11,345,863	3,510,137
Printing and Book-binding	23,070,000	21,178,623	1,891,377
Repairs	49,094,000	44,235,591	4,858,409
Insurance premium	1,425,000	1,256,791	168,209
Rent	3,909,000	4,763,778	△854,778
Fees	3,550,000	3,267,814	282,186
Meeting expenses	2,708,000	1,041,384	1,666,616
Service commission	228,127,000	216,477,503	11,649,497
Commission	69,867,000	45,311,488	24,555,512
Support to club activity	9,953,000	5,128,696	4,824,304
Miscellaneous expenses	6,611,000	1,976,314	4,634,686
Management accounting	227,047,000	196,895,405	30,151,595
Supplies	9,654,000	6,145,412	3,508,588
Water and Electricity	3,094,000	1,972,198	1,121,802
Travelling expenses	2,845,000	460,198	2,384,802
Welfare expenses	7,113,000	3,912,277	3,200,723
Communication and Transportation	19,131,000	20,842,506	△1,711,506
Printing and Book-binding	25,437,000	19,984,935	5,452,065
Repairs	9,227,000	8,390,387	836,613
Insurance premium	75,000	66,148	8,852
Rent	4,331,000	3,444,419	886,581
Taxes	4,330,000	2,282,500	2,047,500
Advertisement	65,353,000	68,243,517	△2,890,517
Fees	2,728,000	2,623,940	104,060
Meeting expenses	1,073,000	214,229	858,771
Public relation	750,000	194,472	555,528
Service commission	47,620,000	39,357,886	8,262,114
Commission	14,364,000	13,525,428	838,572
Cost of extraordinary operation	7,000,000	3,310,428	3,689,572
Miscellaneous expenses	2,922,000	1,924,525	997,475
Interest paid	0	0	0
Repayment of borrowing	0	0	0
Property	347,224,000	337,333,150	9,890,850
Building	57,902,000	58,463,350	△561,350
Other Structures	660,000	660,000	0
Construction in process account	288,662,000	278,209,800	10,452,200

Account title	The budget	Accounting	The difference
Equipment and furniture	96,035,000	62,322,026	33,712,974
Educational furniture and fixture	62,405,000	45,987,635	16,417,365
Management furniture and fixture	3,480,000	3,279,210	200,790
Books	30,150,000	13,055,181	17,094,819
Transfer to special accounts	163,947,000	180,198,712	△16,251,712
2nd number, fund mortgage specific property transfer expenses	70,000,000	70,000,000	0
3rd number, fund mortgage specific property transfer expenses	3,500,000	17,673,783	△14,173,783
Transfer to retirement allowance	90,447,000	92,524,929	△2,077,929
Other expenditures	604,480,564	611,361,994	△6,881,430
Loans	500,000	0	500,000
Scholarship loans	29,995,000	22,801,700	7,193,300
Accounts payable from previous term	41,629,564	41,629,564	0
Refund of deposit received	460,690,000	487,885,587	△27,195,587
Prepaid expenses	13,876,000	14,406,060	△530,060
Suspence payment	57,790,000	44,639,083	13,150,917
	(0)		
[Reserve fund]	50,000,000		50,000,000
Adjustment	△44,286,740	△50,349,368	6,062,628
Account payable in current term	△32,470,000	△38,532,628	6,062,628
Prepaid expenses previous term	△11,816,740	△11,816,740	0
Balance carried to following term	2,914,415,900	2,852,539,130	61,876,770
Total expenditures	6,547,402,724	6,270,579,551	276,823,173

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	2,151,304,692
		Commission receipt	40,370,634
		Designated donation	73,879,160
		Other donation	0
		The ordinary expense subsidy	199,526,826
		Accompanying business income	12,509,533
		Miscellaneous income	101,183,140
		Income total of educational activities	2,578,773,985
	Expenses	Personnel expenses	1,497,221,218
		Educational expenses	583,057,284
		Management accounting	196,895,405
Total of expenses of educational activities		2,277,173,907	
The balance		301,600,078	
The adjustment bill		△196,130,276	
The income and expenditure difference of educational activities(1)		105,469,802	
The income and expenditure of funds from maintenance and improvement of facilities	Account title		Accounting
	The income	The equipment subscription of facilities	0
		The equipment subsidy of facilities (The state subsidy)	208,656,000
		Equipment activity income total of facilities	208,656,000
	Expenses	Property	337,333,150
		Equipment and furniture	62,322,026
		2nd number, fund mortgage specific property transfer expenses	70,000,000
		Equipment activity total of expenses of facilities	469,655,176
	The balance		△260,999,176
	The adjustment bill		△199,281,000
The equipment activity income and expenditure difference of facilities (2)		△460,280,176	
The subtotal (3) = (1) + (2)		△354,810,374	
The income and expenditure of funds by other activities	Account title		Accounting
	The income	The loan income	0
		Transfer from retirement allowance	102,647,040
		Scholarship loans	27,587,617
		Deposit received	490,277,591
		Reversal of suspense payment	44,653,083
		The subtotal	665,165,331
		Interest earned and the dividend income	11,908,330
		Other activity income total	677,073,661
	Expenses	Repayment of borrowing	0
		3rd number, fund mortgage specific property transfer expenses	17,673,783
		Transfer to retirement allowance	92,524,929
		Scholarship loans	22,801,700
		Refund of deposit received	487,885,587
		Suspense payment	44,639,083
		The subtotal	665,525,082
		Interest paid	0
Other activity income total	665,525,082		
The balance		11,548,579	
The adjustment bill		0	
Other activity income and expenditure difference (4)		11,548,579	
The payment amount of increase and decrease of funds (3) + (4)		△343,261,795	
Balance Brought from previous term		3,195,800,925	
Balance carried to following term		2,852,539,130	

# Educational business activity calculation of income and expenditure a note

From : 2021. 4. 1

to : 2022. 3.31

(Unit:¥)

Account title	The budget	Accounting	The difference
<b>The income and expenditure of educational activities</b>			
Income			
Receipts from students	2,137,014,000	2,151,304,692	△14,290,692
Tuition	1,393,224,000	1,405,458,000	△12,234,000
Entrance fees	137,625,000	137,625,000	0
Laboratory and training fees	6,315,000	5,611,692	703,308
Property and equipment costs	599,850,000	602,610,000	△2,760,000
Commission receipt	60,092,000	40,370,634	19,721,366
Entrance examination fees	54,855,000	37,575,000	17,280,000
Supplementary examination	140,000	95,000	45,000
Certification fees	957,000	779,800	177,200
The common test for university admissions fees	1,200,000	1,489,084	△289,084
Other commission income	2,940,000	431,750	2,508,250
Donation	41,000,000	73,879,160	△32,879,160
Designated donation	41,000,000	73,879,160	△32,879,160
The ordinary expense subsidy	185,277,000	199,526,826	△14,249,826
Government subsidy	185,127,000	199,376,000	△14,249,000
Local government subsidy	150,000	150,826	△826
Accompanying business income	32,840,000	12,509,533	20,330,467
Income from extraordinary operation	13,230,000	5,863,003	7,366,997
Income from open class	19,610,000	6,646,530	12,963,470
Miscellaneous income	98,785,000	101,183,140	△2,398,140
Facility equipment rental receipts	91,000	342,650	△251,650
Premium from retirement allowance	92,210,000	92,878,100	△668,100
Research and Study income	2,000,000	2,637,600	△637,600
Other income	4,484,000	5,324,790	△840,790
Income total of educational activities (1)	2,555,008,000	2,578,773,985	△23,765,985

Account title	The budget	Accounting	The difference
Expenditure			
Personnel expenses	1, 500, 552, 000	1, 487, 099, 107	13, 452, 893
Teachers	801, 273, 000	802, 120, 643	△847, 643
Office staff	601, 632, 000	584, 293, 535	17, 338, 465
Directors	7, 200, 000	8, 160, 000	△960, 000
Transfer to retirement allowance	90, 447, 000	92, 524, 929	△2, 077, 929
Educational expenses	852, 914, 000	759, 637, 094	93, 276, 906
Supplies	80, 733, 000	74, 497, 927	6, 235, 073
Research and Development expense	21, 275, 000	18, 662, 272	2, 612, 728
Water and Electricity	34, 130, 000	33, 312, 252	817, 748
Travelling expenses	16, 981, 000	3, 588, 142	13, 392, 858
Scholarship	97, 259, 000	86, 179, 034	11, 079, 966
Welfare expenses	13, 007, 000	10, 833, 812	2, 173, 188
Communication and Transportation	14, 856, 000	11, 345, 863	3, 510, 137
Printing and Book-binding	23, 070, 000	21, 178, 623	1, 891, 377
Repairs	49, 094, 000	44, 235, 591	4, 858, 409
Insurance premium	1, 425, 000	1, 256, 791	168, 209
Rent	3, 909, 000	4, 763, 778	△854, 778
Fees	3, 550, 000	3, 267, 814	282, 186
Meeting expenses	2, 708, 000	1, 041, 384	1, 666, 616
Service commission	228, 127, 000	216, 477, 503	11, 649, 497
Commission	69, 867, 000	45, 311, 488	24, 555, 512
Support to club activity	9, 953, 000	5, 128, 696	4, 824, 304
Miscellaneous expenses	6, 611, 000	1, 976, 314	4, 634, 686
Building depreciation	117, 559, 000	119, 279, 387	△1, 720, 387
Structures depreciation	13, 319, 000	13, 362, 499	△43, 499
Educational furniture depreciation	45, 481, 000	43, 937, 924	1, 543, 076
Management accounting	235, 737, 000	206, 039, 427	29, 697, 573
Supplies	9, 654, 000	6, 145, 412	3, 508, 588
Water and Electricity	3, 094, 000	1, 972, 198	1, 121, 802
Travelling expenses	2, 845, 000	460, 198	2, 384, 802
Welfare expenses	7, 113, 000	3, 912, 277	3, 200, 723
Communication and Transportation	19, 131, 000	20, 842, 506	△1, 711, 506
Printing and Book-binding	25, 437, 000	19, 984, 935	5, 452, 065
Repairs	9, 227, 000	8, 390, 387	836, 613
Insurance premium	75, 000	66, 148	8, 852
Rent	4, 331, 000	3, 444, 419	886, 581
Taxes	4, 330, 000	2, 282, 500	2, 047, 500
Advertisement	65, 353, 000	68, 243, 517	△2, 890, 517
Fees	2, 728, 000	2, 623, 940	104, 060
Meeting expenses	1, 073, 000	214, 229	858, 771
Public relation	750, 000	194, 472	555, 528
Service commission	47, 620, 000	39, 357, 886	8, 262, 114
Commission	14, 364, 000	13, 525, 428	838, 572
Cost of extraordinary operation	7, 000, 000	3, 847, 446	3, 152, 554
Miscellaneous	2, 922, 000	1, 896, 025	1, 025, 975
Building depreciation	6, 187, 000	6, 277, 862	△90, 862
Structures depreciation	655, 000	655, 237	△237
Management equipment depreciation	1, 848, 000	1, 702, 405	145, 595
Collection impossible frames	1, 808, 000	2, 119, 500	△311, 500
Transfer to reserve non-collectable accounts	1, 808, 000	2, 119, 500	△311, 500
Total of expenses of educational activities (2)	2, 591, 011, 000	2, 454, 895, 128	136, 115, 872
The income and expenditure difference of educational activities (3) = (1) - (2)	△36, 003, 000	123, 878, 857	△159, 881, 857

(Unit:¥)

Account title	The budget	Accounting	The difference
<b>The outside income and expenditure of educational activities</b>			
Income			
Interest earned and the dividend income	12,800,000	11,908,330	891,670
Profit on No.3 foundation funds	3,800,000	3,691,479	108,521
Other interest earned and dividend income	9,000,000	8,216,851	783,149
The outside income total of educational activities (4)	12,800,000	11,908,330	891,670
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)	12,800,000	11,908,330	891,670
The current account difference (7) = (3) + (6)	△23,203,000	135,787,187	△158,990,187
<b>The special income and expenditure</b>			
Income			
Other special incomes	209,276,000	209,624,808	△348,808
The equipment subsidy of facilities (The state subsidy )	208,656,000	208,656,000	0
Contribution in kind	620,000	968,808	△348,808
Special income total (8)	209,276,000	209,624,808	△348,808
Expenditure			
Loss on disposal of property	2,826,000	4,131,162	△1,305,162
Loss on disposal of other assets	2,826,000	4,131,162	△1,305,162
Other special expenses	0	0	0
The past fiscal year modified amount			0
Special total of expenses (9)	2,826,000	4,131,162	△1,305,162
The special income and expenditure difference (10) = (8) - (9)	206,450,000	205,493,646	956,354
【The reserve fund】 (11)	( 0) 30,000,000		30,000,000
The degree of fund set income this year income and expenditure difference (12) = (7) + (10) - (11)	153,247,000	341,280,833	△188,033,833
Foundation fund (13)	△392,023,000	△340,454,168	△51,568,832
The degree of this year income and expenditure difference (14) = (12) + (13)	△238,776,000	826,665	△239,602,665
The previous year's balance carried forward income and expenditure difference	△2,809,012,675	△2,809,012,675	0
Transfer from foundation funds	0	0	0
The next year's balance carried forward income and expenditure difference	△3,047,788,675	△2,808,186,010	△239,602,665

## Reference

Income total (17) = (1) + (4) + (8)	2,777,084,000	2,800,307,123	△23,223,123
Total of expenses (18) = (2) + (5) + (9) + (11)	2,623,837,000	2,459,026,290	164,810,710

## Balance Sheet

2022. 3. 31

(Unit:¥)

Account title	Current term	Previous term	Increase or Decrease
Assets			
Fixed assets	9,774,510,954	9,492,587,191	281,923,763
Tangible fixed assets	6,657,245,922	6,445,893,430	211,352,492
Land	1,325,752,294	1,325,752,294	0
Building	2,601,210,051	2,668,509,873	△67,299,822
Other Structures	170,280,478	183,638,215	△13,357,737
Educational Furniture, Fixture	125,592,833	123,495,575	2,097,258
Other Furniture and Fixture	9,120,188	8,377,615	742,573
Books	2,102,640,278	2,091,679,858	10,960,420
Construction in process account	322,649,800	44,440,000	278,209,800
Specific property	2,965,833,321	2,888,281,649	77,551,672
2nd number, fund allowance specific property	1,490,000,000	1,420,000,000	70,000,000
3rd number, fund allowance specific property	935,039,633	917,365,850	17,673,783
Deposit retirement allowance	540,793,688	550,915,799	△10,122,111
Other fixed assets	151,431,711	158,412,112	△6,980,401
Telephone rights	1,951,104	2,026,088	△74,984
Scholarship loans	149,480,607	156,386,024	△6,905,417
Current assets	3,176,946,259	3,263,726,232	△86,779,973
Cash and Deposits	2,852,539,130	3,195,800,925	△343,261,795
Accounts receivable	302,024,819	47,609,799	254,415,020
Stored goods	362,000	333,500	28,500
Supplies	2,295,093	2,832,111	△537,018
Prepaid expenses	18,878,217	16,288,897	2,589,320
Suspence payment	777,000	791,000	△14,000
Guaranty money	70,000	70,000	0
Total assets	12,951,457,213	12,756,313,423	195,143,790



Account title	Current term	Previous term	Increase or Decrease
Liabilities			
Fixed liabilities	540,793,688	550,915,799	△10,122,111
Reserve retirement allowance	540,793,688	550,915,799	△10,122,111
Current liabilities	432,964,787	568,979,719	△136,014,932
Account payable	38,532,628	41,629,564	△3,096,936
Advances received	359,645,000	494,955,000	△135,310,000
Deposits received	34,787,159	32,395,155	2,392,004
Total liabilities	973,758,475	1,119,895,518	△146,137,043
The part of a net asset			
Non-expendable foundation funds	14,785,884,748	14,445,430,580	340,454,168
1st number, the fund	12,183,845,115	11,931,064,730	252,780,385
2nd number, the fund	1,490,000,000	1,420,000,000	70,000,000
3rd number, the fund	935,039,633	917,365,850	17,673,783
4th number, the fund	177,000,000	177,000,000	0
The balance carried forward income and expenditure difference frame	△2,808,186,010	△2,809,012,675	826,665
The next year's balance carried forward income and expenditure difference	△2,808,186,010	△2,809,012,675	826,665
The part total of a net asset	11,977,698,738	11,636,417,905	341,280,833
The part sum of liabilities and a net asset	12,951,457,213	12,756,313,423	195,143,790

#### Notes

Accumulated depreciation	5,524,648,089
Reserve for non-collectable accounts	2,119,500