

Statement of Cash Flow

From : 2023. 4. 1

to : 2024. 3. 31

(Unit:¥)

Income			
Account title	The budget	Actual income	The difference
Receipts from students	1,730,595,000	1,745,484,500	△14,889,500
Tuition	1,131,529,000	1,148,371,500	△16,842,500
Entrance fees	94,950,000	94,950,000	0
Laboratory and training fees	17,936,000	15,268,000	2,668,000
Property and equipment costs	486,180,000	486,895,000	△715,000
Commission receipt	41,535,000	34,456,465	7,078,535
Entrance examination fees	39,005,000	31,915,000	7,090,000
Supplementary examination	140,000	73,500	66,500
Certification fees	872,000	599,300	272,700
The common test for university admissions fees	1,200,000	1,490,308	△290,308
Other commission income	318,000	378,357	△60,357
Donation	40,000,000	52,258,116	△12,258,116
Designated donation	40,000,000	52,258,116	△12,258,116
Subsidy	225,040,000	217,116,989	7,923,011
Government subsidy	224,940,000	216,819,500	8,120,500
Local government subsidy	100,000	297,489	△197,489
Profit on sale of assets	0	0	0
Accompanying business and the profit-making business income	27,035,000	26,718,243	316,757
Income from extraordinary operation	8,185,000	9,486,643	△1,301,643
Income from open class	15,100,000	14,963,600	136,400
Income from Japanese culture class	3,750,000	2,268,000	1,482,000
Interest earned and the dividend income	10,900,000	11,021,816	△121,816
3rd number, the fund mortgage asset management income	3,300,000	3,363,049	△63,049
Other interest earned and dividend income	7,600,000	7,658,767	△58,767
Miscellaneous income	144,028,000	170,220,578	△26,192,578
Facility and equipment rental receipts	149,000	498,500	△349,500
Premium from retirement allowance	135,931,000	163,956,683	△28,025,683
Research and Study income	1,500,000	1,325,798	174,202
Other income	6,448,000	4,439,597	2,008,403
Borrowing	0	0	0
Advance income	365,590,000	305,097,500	60,492,500
Tuition	181,890,000	151,882,500	30,007,500
Entrance fees	102,500,000	88,750,000	13,750,000
Property and equipment costs	3,000,000	0	3,000,000
Income from open class			0
Other income	874,656,476	931,209,366	△56,552,890
Transfer from retirement allowance	192,823,000	223,125,651	△30,302,651
Realization of accounts receivable	118,017,476	118,017,476	0
Loans	0	500,000	△500,000
Scholarship loans	28,816,000	20,690,190	8,125,810
Deposit received	490,300,000	537,483,617	△47,183,617
Reversal of suspense payment	44,700,000	31,342,432	13,357,568
Guaranty money	0	50,000	△50,000
Adjustment account	△371,795,590	△489,027,747	117,232,157
Account receivable for current term	△32,330,000	△149,562,157	117,232,157
Advance received for previous term	△339,465,590	△339,465,590	0
Balance Brought from previous term	3,139,776,478	3,139,776,478	
Total income	6,227,360,364	6,144,332,304	83,028,060

Expenditure			
Account title	The budget	Accounting	The difference
Personnel expenses	1,574,936,000	1,532,668,600	42,267,400
Teachers	808,981,000	792,299,799	16,681,201
Office staff	564,972,000	509,767,150	55,204,850
Directors	8,160,000	7,476,000	684,000
Retirement allowance	192,823,000	223,125,651	△30,302,651
Educational expenses	633,225,000	561,502,395	71,722,605
Supplies	53,482,000	42,771,141	10,710,859
Research and Development expense	15,975,000	14,678,059	1,296,941
Water and Electricity	45,989,000	32,591,738	13,397,262
Travelling expenses	24,216,000	15,707,699	8,508,301
Scholarship	79,067,000	76,742,931	2,324,069
Welfare expenses	9,683,000	8,148,642	1,534,358
Communication and Transportation	11,207,000	8,500,312	2,706,688
Printing and Book-binding	22,630,000	20,180,630	2,449,370
Repairs	24,173,000	23,661,375	511,625
Insurance premium	1,283,000	1,234,245	48,755
Rent	5,747,000	6,024,504	△277,504
Fees	2,324,000	2,025,877	298,123
Meeting expenses	2,016,000	1,414,211	601,789
Service commission	251,885,000	244,528,153	7,356,847
Commission	65,439,000	49,421,732	16,017,268
Support to club activity	13,162,000	10,263,629	2,898,371
Miscellaneous expenses	4,947,000	3,607,517	1,339,483
Management accounting	213,147,000	193,536,189	19,610,811
Supplies	7,423,000	4,331,608	3,091,392
Water and Electricity	3,431,000	2,081,179	1,349,821
Travelling expenses	1,358,000	1,441,733	△83,733
Welfare expenses	4,480,000	3,524,509	955,491
Communication and Transportation	6,937,000	8,729,940	△1,792,940
Printing and Book-binding	20,867,000	19,014,026	1,852,974
Repairs	10,127,000	4,451,172	5,675,828
Insurance premium	68,000	64,961	3,039
Rent	2,867,000	2,823,874	43,126
Taxes	2,150,000	2,807,600	△657,600
Advertisement	80,169,000	63,483,035	16,685,965
Fees	2,646,000	2,413,315	232,685
Meeting expenses	920,000	379,190	540,810
Public relation	450,000	170,260	279,740
Service commission	46,758,000	52,696,661	△5,938,661
Commission	13,725,000	14,004,897	△279,897
Cost of extraordinary operation	6,500,000	4,904,019	1,595,981
Refund of subsidy for expenses	0	800,000	△800,000
Miscellaneous expenses	2,271,000	2,073,980	197,020
Past year adjustment expenses	0	3,340,230	△3,340,230
Interest paid	0	0	0
Repayment of borrowing	0	0	0
Property	120,949,000	119,344,060	1,604,940
Building	117,970,000	117,860,160	109,840
Other Structures	2,979,000	1,483,900	1,495,100

Account title	The budget	Accounting	The difference
Equipment and furniture	35,234,000	18,157,623	17,076,377
Educational furniture and fixture	9,291,000	6,892,050	2,398,950
Management furniture and fixture	843,000	810,700	32,300
Books	25,100,000	10,454,873	14,645,127
Transfer to special accounts	253,106,000	291,997,614	△38,891,614
2nd number, fund mortgage specific property transfer expenses	70,000,000	70,000,000	0
3rd number, fund mortgage specific property transfer expenses	2,500,000	13,732,089	△11,232,089
Transfer to retirement allowance	180,606,000	208,265,525	△27,659,525
Other expenditures	611,877,915	632,795,233	△20,917,318
Loans	500,000	1,500,000	△1,000,000
Scholarship loans	29,995,000	24,475,000	5,520,000
Accounts payable from previous term	38,524,915	38,524,915	0
Refund of deposit received	487,900,000	526,792,838	△38,892,838
Prepaid expenses	10,318,000	9,828,970	489,030
Suspence payment	44,640,000	31,673,510	12,966,490
[Reserve fund]	(0) 50,000,000		50,000,000
Adjustment	△50,888,144	△67,821,061	16,932,917
Account payable in current term	△36,100,000	△53,032,917	16,932,917
Prepaid expenses previous term	△14,788,144	△14,788,144	0
Balance carried to following term	2,785,773,593	2,862,151,651	△76,378,058
Total expenditures	6,227,360,364	6,144,332,304	83,028,060

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	1,745,484,500
		Commission receipt	34,456,465
		Designated donation	52,005,116
		Other donation	0
		The ordinary expense subsidy	217,116,989
		Accompanying business income	26,718,243
		Miscellaneous income	170,220,578
		Income total of educational activities	2,246,001,891
	Expenses	Personnel expenses	1,532,668,600
		Educational expenses	561,502,395
		Management accounting	190,195,959
Total of expenses of educational activities		2,284,366,954	
The balance		△38,365,063	
The adjustment bill		△47,843,595	
The income and expenditure difference of educational activities(1)		△86,208,658	
The income and expenditure of funds from maintenance and improvement of facilities	Account title		Accounting
	The income	The equipment subscription of facilities	253,000
		The equipment subsidy of facilities (The state subsidy)	0
		Equipment activity income total of facilities	253,000
	Expenses	Property	119,344,060
		Eciupment and furniture	18,157,623
		2nd number, fund mortgage specific property transfer expenses	70,000,000
		Equipment activity total of expenses of facilities	207,501,683
	The balance		△207,248,683
	The adjustment bill		1,398,000
The equipment activity income and expenditure difference of facilities (2)		△205,850,683	
The subtotal (3) = (1) + (2)			△292,059,341
The income and expenditure of funds by other activities	Account title		Accounting
	The income	The loan income	0
		Transfer from retirement allowance	223,125,651
		Loans	500,000
		Scholarship loans	20,690,190
		Deposit received	537,483,617
		Reversal of suspense payment	31,342,432
		Other incomes	50,000
		The subtotal	813,191,890
		Interest earned and the dividend income	11,021,816
		Other activity income total	824,213,706
	Expenses	Repayment of borrowing	0
		3rd number, fund mortgage specific property transfer expenses	13,732,089
		Transfer to retirement allowance	208,265,525
		Loans	1,500,000
		Scholarship loans	24,475,000
		Refund of deposit received	526,792,838
		Suspence payment	31,673,510
		The subtotal	806,438,962
		Interest paid	0
		Past year adjustment expenses	3,340,230
	Other activity income total	809,779,192	
The balance		14,434,514	
The adjustment bill		0	
Other activity income and expenditure difference (4)		14,434,514	
The payment amount of increase and decrease of funds (3) + (4)			△277,624,827
Balance Brought from previous term			3,139,776,478
Balance carried to following term			2,862,151,651

Educational business activity calculation of income and expenditure a note

From : 2023. 4. 1

to : 2024. 3.31

(Unit:¥)

Account title	The budget	Accounting	The difference
The income and expenditure of educational activities			
Income			
Receipts from students	1,730,595,000	1,745,484,500	△14,889,500
Tuition	1,131,529,000	1,148,371,500	△16,842,500
Entrance fees	94,950,000	94,950,000	0
Laboratory and training fees	17,936,000	15,268,000	2,668,000
Property and equipment costs	486,180,000	486,895,000	△715,000
Commission receipt	41,535,000	34,456,465	7,078,535
Entrance examination fees	39,005,000	31,915,000	7,090,000
Supplementary examination	140,000	73,500	66,500
Certification fees	872,000	599,300	272,700
The common test for university admissions fees	1,200,000	1,490,308	△290,308
Other commission income	318,000	378,357	△60,357
Donation	40,000,000	52,233,314	△12,233,314
Designated donation	40,000,000	52,005,116	△12,005,116
Contribution in kind	0	228,198	△228,198
The ordinary expense subsidy	225,040,000	217,116,989	7,923,011
Government subsidy	224,940,000	216,819,500	8,120,500
Local government subsidy	100,000	297,489	△197,489
Accompanying business income	27,035,000	26,718,243	316,757
Income from extraordinary operation	8,185,000	9,486,643	△1,301,643
Income from open class	15,100,000	14,963,600	136,400
Income from Japanese culture class	3,750,000	2,268,000	1,482,000
Miscellaneous income	144,028,000	170,220,578	△26,192,578
Facility equipment rental receipts	149,000	498,500	△349,500
Premium from retirement allowance	135,931,000	163,956,683	△28,025,683
Research and Study income	1,500,000	1,325,798	174,202
Other income	6,448,000	4,439,597	2,008,403
Income total of educational activities(1)	2,208,233,000	2,246,230,089	△37,997,089

Account title	The budget	Accounting	The difference
Expenditure			
Personnel expenses	1,562,719,000	1,517,808,474	44,910,526
Teachers	808,981,000	792,299,799	16,681,201
Office staff	564,972,000	509,767,150	55,204,850
Directors	8,160,000	7,476,000	684,000
Transfer to retirement allowance	180,606,000	208,265,525	△27,659,525
Educational expenses	815,251,000	742,508,015	72,742,985
Supplies	53,482,000	42,999,339	10,482,661
Research and Development expense	15,975,000	14,678,059	1,296,941
Water and Electricity	45,989,000	32,591,738	13,397,262
Travelling expenses	24,216,000	15,707,699	8,508,301
Scholarship	79,067,000	76,742,931	2,324,069
Welfare expenses	9,683,000	8,148,642	1,534,358
Communication and Transportation	11,207,000	8,500,312	2,706,688
Printing and Book-binding	22,630,000	20,180,630	2,449,370
Repairs	24,173,000	23,661,375	511,625
Insurance premium	1,283,000	1,234,245	48,755
Rent	5,747,000	6,024,504	△277,504
Fees	2,324,000	2,025,877	298,123
Meeting expenses	2,016,000	1,414,211	601,789
Service commission	251,885,000	244,528,153	7,356,847
Commission	65,439,000	49,421,732	16,017,268
Support to club activity	13,162,000	10,263,629	2,898,371
Miscellaneous expenses	4,947,000	3,607,517	1,339,483
Building depreciation	128,386,000	130,262,580	△1,876,580
Structures depreciation	12,164,000	12,423,656	△259,656
Educational furniture depreciation	41,476,000	38,091,186	3,384,814
Management accounting	222,946,000	200,449,947	22,496,053
Supplies	7,423,000	4,331,608	3,091,392
Water and Electricity	3,431,000	2,081,179	1,349,821
Travelling expenses	1,358,000	1,441,733	△83,733
Welfare expenses	4,480,000	3,524,509	955,491
Communication and Transportation	6,937,000	8,729,940	△1,792,940
Printing and Book-binding	20,867,000	19,014,026	1,852,974
Repairs	10,127,000	4,451,172	5,675,828
Insurance premium	68,000	64,961	3,039
Rent	2,867,000	2,823,874	43,126
Taxes	2,150,000	2,807,600	△657,600
Advertisement	80,169,000	63,483,035	16,685,965
Fees	2,646,000	2,413,315	232,685
Meeting expenses	920,000	379,190	540,810
Public relation	450,000	170,260	279,740
Service commission	46,758,000	52,696,661	△5,938,661
Commission	13,725,000	14,004,897	△279,897
Cost of extraordinary operation	6,500,000	5,365,891	1,134,109
Refund of subsidy for expenses	0	800,000	△800,000
Miscellaneous	2,271,000	1,938,480	332,520
Building depreciation	6,758,000	6,855,925	△97,925
Structures depreciation	640,000	590,767	49,233
Management equipment depreciation	2,401,000	2,480,924	△79,924
Collection impossible frames	750,000	750,000	0
Transfer to reserve non-collectable accounts	750,000	750,000	0
Total of expenses of educational activities (2)	2,601,666,000	2,461,516,436	140,149,564
The income and expenditure difference of educational activities (3) = (1) - (2)	△393,433,000	△215,286,347	△178,146,653

(Unit:¥)

Account title	The budget	Accounting	The difference
The outside income and expenditure of educational activities			
Income			
Interest earned and the dividend income	10,900,000	11,021,816	△121,816
Profit on No.3 foundation funds	3,300,000	3,363,049	△63,049
Other interest earned and dividend income	7,600,000	7,658,767	△58,767
The outside income total of educational activities (4)	10,900,000	11,021,816	△121,816
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)	10,900,000	11,021,816	△121,816
The current account difference (7) = (3) + (6)	△382,533,000	△204,264,531	△178,268,469
The special income and expenditure			
Income			
Other special incomes	300,000	3,350,401	△3,050,401
The equipment subscription of facilities	0	253,000	△253,000
Contribution in kind	300,000	3,097,401	△2,797,401
Special income total (8)	300,000	3,350,401	△3,050,401
Expenditure			
Loss on disposal of property	2,500,000	511,100	1,988,900
Loss on disposal of other assets	2,500,000	511,100	1,988,900
Other special expenses	0	3,340,230	△3,340,230
The past fiscal year modified amount	0	3,340,230	△3,340,230
Special total of expenses (9)	2,500,000	3,851,330	△1,351,330
The special income and expenditure difference (10) = (8) - (9)	△2,200,000	△500,929	△1,699,071
【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)	△414,733,000	△204,765,460	△209,967,540
Foundation fund(13)	△194,846,000	△217,965,895	23,119,895
The degree of this year income and expenditure difference (14) = (12) + (13)	△609,579,000	△422,731,355	△186,847,645
The previous year's balance carried forward income and expenditure difference	△2,838,562,430	△2,838,562,430	0
Transfer from foundation funds	0	0	0
The next year's balance carried forward income and expenditure difference	△3,448,141,430	△3,261,293,785	△186,847,645

Reference

Income total (17) = (1) + (4) + (8)	2,219,433,000	2,260,602,306	△41,169,306
Total of expenses (18) = (2) + (5) + (9) +(11)	2,634,166,000	2,465,367,766	168,798,234

Balance Sheet

2024. 3. 31

(Unit:¥)

Account title	Current term	Previous term	Increase or Decrease
Assets			
Fixed assets	9,843,196,609	9,820,906,890	22,289,719
Tangible fixed assets	6,590,139,812	6,640,756,866	△50,617,054
Land	1,325,752,294	1,325,752,294	0
Building	2,914,980,501	2,934,238,846	△19,258,345
Other Structures	151,930,617	160,600,238	△8,669,621
Educational Furniture, Fixture	60,163,465	91,474,426	△31,310,961
Other Furniture and Fixture	11,148,514	12,818,738	△1,670,224
Books	2,126,164,421	2,115,872,324	10,292,097
Specific property	3,102,805,063	3,033,933,100	68,871,963
2nd number, fund allowance specific property	1,630,000,000	1,560,000,000	70,000,000
3rd number, fund allowance specific property	959,008,256	945,276,167	13,732,089
Deposit retirement allowance	513,796,807	528,656,933	△14,860,126
Other fixed assets	150,251,734	146,216,924	4,034,810
Telephone rights	1,362,120	1,362,120	0
Loans	1,000,000	0	1,000,000
Scholarship loans	147,889,614	144,854,804	3,034,810
Current assets	3,027,405,342	3,278,489,956	△251,084,614
Cash and Deposits	2,862,151,651	3,139,776,478	△277,624,827
Accounts receivable	149,562,157	118,017,476	31,544,681
Stored goods	506,500	371,000	135,500
Supplies	2,610,010	3,071,882	△461,872
Prepaid expenses	11,330,346	16,289,520	△4,959,174
Suspence payment	1,224,678	893,600	331,078
Guaranty money	20,000	70,000	△50,000
Total assets	12,870,601,951	13,099,396,846	△228,794,895

Account title	Current term	Previous term	Increase or Decrease
Liabilities			
Fixed liabilities	513,796,807	528,656,933	△14,860,126
Reserve retirement allowance	513,796,807	528,656,933	△14,860,126
Current liabilities	401,880,063	411,049,372	△9,169,309
Account payable	53,032,917	38,524,915	14,508,002
Advances received	305,097,500	339,465,590	△34,368,090
Deposits received	43,749,646	33,058,867	10,690,779
Total liabilities	915,676,870	939,706,305	△24,029,435
The part of a net asset			
Non-expendable foundation funds	15,216,218,866	14,998,252,971	217,965,895
1st number, the fund	12,450,210,610	12,315,976,804	134,233,806
2nd number, the fund	1,630,000,000	1,560,000,000	70,000,000
3rd number, the fund	959,008,256	945,276,167	13,732,089
4th number, the fund	177,000,000	177,000,000	0
The balance carried forward income and expenditure difference frame	△3,261,293,785	△2,838,562,430	△422,731,355
The next year's balance carried forward income and expenditure difference	△3,261,293,785	△2,838,562,430	△422,731,355
The part total of a net asset	11,954,925,081	12,159,690,541	△204,765,460
The part sum of liabilities and a net asset	12,870,601,951	13,099,396,846	△228,794,895

Notes

Accumulated depreciation	5,858,708,678
Reserve for non-collectable accounts	750,000