(Table 10) Ratios Pertaining to Operating Activities Income and Expenditure Statement / Ratios Pertaining to Ratios Pertaining to Consumption Income and Expenditure Statement (University Level)

Personnel Expenditure Ratio Imposed Broome Collamy Incomes September Personnel Expenditure		Ratio	Formula (*100) ①	Formula (* 100) ②	AY2012	AY2013	AY2014	AY2015	AY2016	Remarks
Impact Income Presented Expenditure Dependency Ratio Presented Expenditure Presentative Presentative			Personnel Expenditure	Personnel Expenditure	%	%	%	%	%	AY2011: 37.6% with the amount of special transfer
Personnel Expenditure Dependency Marko Income from Studen Feas 51.2 50.3 48.8 47.3 49.1 AV2011-47.9% as above	1	Personnel Expenditure Ratio	Imputed Income	Ordinary Income	39.7	38.1	37.6	37.0	38.7	from the reserve fund for retirement allowance (*University notes) removed.
Secretarian and Recurser Expenditure Ratio Education and Recurser Expenditure Secretarian	2	Personnel Expenditure Dependency Ratio		Personnel Expenditure						AY2011: 47 9% as above
Second Interest Perspectation Relation Inspired Income Administrative Expenditure Administrative Expenditure Administrative Expenditure Inspired Income Inspired Inco			Income from Student Fees	Income from Student Fees	51.2	51.2 50.3 48.8 47.3	49.1	7112011. 17.570 as above		
Administrative Expenditure Ratio Administrative Expenditure Administ	3	Education and Research Expenditure Ratio		1	45.5	40.1	40.1	47.0	45.1	
A Administrative Expenditure Ratio			*	•	45.5	48.1	49.1	47.8	45.1	
S Interest on Psyable Debts Ratio Interest of Psyable Debts Interest Interest of Psyable Debts Interest of Psyable Debts Interes	4	Administrative Expenditure Ratio			14.8	1/13	12.8	12.3	12.0	
Society Continued Contin			*	*	14.0	14.5	12.0	12.3	12.9	
Ratio of Net Income Loss for Operating Activities (Ratio of Attributable Balance) Imputed Income Imput	5	Interest on Payable Debts Ratio			0.2	0.2	0.1	0.1	0.1	
Ratio of Net Income Lose for Operating Activities (Ratio of Attributable Balance) Imputed Income Imputed Income Imputed Income Imputed Income Imputed Income Imputed Income Income from Operating Activities 100.4 100.8 99.7 97.2 97.0			Imputed Income	· · · · · · · · · · · · · · · · · · ·	0.2	0.2	0.1	0.1	0.1	
Expenditure-to-Income Ratio for Operating Activities (Ratio of Consumption Expenditure)	6	1 0	Imputed Income — Consumption Expenditure		-0.4		0.3	2.8	3.0	AY2011: 1.7% as above
Consumption Consumption Expenditure Imputed Income Income from Operating Activities 100.4 100.8 99.7 97.2 97.0 AV2011: 98.3% as above			Imputed Income	Income from Operating Activities		-0.8				
Registration Expenditure	7		Consumption Expenditure	Expenditure on Operating Activities						AV2011: 98 3% as above
Expenditure - Income Ratio after Atlocation to Capital Funds (Ratio of Consumption Balance) Consumption Income Income from Operating Activities - Allocations to Capital Funds Income from Operating Activities - Allocations to Capital Funds Income from Operating Activities Income from Student Fees Income from Student Fees Income from Student Fees Income from Operating Activities I		(Ratio of Consumption Expenditure)	Imputed Income	Income from Operating Activities	100.4	100.8	99.7	97.2	97.0	1112011. 90.3% as above
S (Ratio of Consumption Balance)			Consumption Expenditure	Operating Activities Expenditure	102.1 102.7 103.5			ı	Į.	
Student Fee Income Ratio Imputed Income Ordinary Income 77.6 75.8 77.1 78.3 79.0	8		Consumption Income			99.1	99.5	AY2011: 146.4% as above		
Donations Ratio	9	Student Fee Income Ratio								
10 Donations Ratio Imputed Income Income from Operating Activities 0.6 0.5 0.3 0.3 0.3 11 Ordinary Donations Ratio Subsidies Expenditure Ordinary Income 0.3 0.3 12 Subsidies Ratio Subsidies Imputed Income Income from Operating Activities 10.9 11.7 11.9 11.0 10.4 13 Ordinary Subsidies Ratio Subsidies Income from Operating Activities 10.9 11.7 11.9 11.0 10.4 14 Capital Funds Allocation Ratio Capital Funds Allocations Imputed Income Income from Operating Activities 1.7 1.9 3.7 1.9 2.5 15 Depreciation Ratio Amount of Depreciation Consumption Expenditure Ordinary Expenditure 11.8 11.5 11.4 7.6 5.3 16 Ordinary Net Income/Loss Ratio Ordinary Net Income/Loss Ratio Ordinary Income 2.9 3.1 17 Net Income/Loss Ratio for Educational Activities Net Income/Loss Ratio for Educational Activities Net Income/Loss for Educational Activities Net Income/Loss Ratio for Educational Activities Net Income/Loss for Educational Activities Net Income/Loss Ratio for Educational Activities Net Income/Loss for Educational Activities Net Income/Loss for Educational Activities Net Income/Loss Ratio for Educational Activities Net Income/Loss Ratio for Educational Activities Net Income/Loss for Educational Activities Net Inco				*	77.6	75.8	77.1	78.3	79.0	
Imputed Income Income from Operating Activities 0.6 0.5 0.3 0.3 0.3 0.3	10	Donations Ratio	Donations	Donations						
11 Ordinary Donations Ratio	10		Imputed Income		0.6	0.5	0.3	0.3	0.3	
12 Subsidies Ratio Subsidies Subsi	11	Ordinary Donations Ratio								
12 Subsidies Ratio Imputed Income Income from Operating Activities 10.9 11.7 11.9 11.0 10.4 13 Ordinary Subsidies Ratio Subsidies in Educational Activities Income and Expenditure Ordinary Income 10.9 10.4 14 Capital Funds Allocation Ratio Capital Funds Allocations Imputed Income Income from Operating Activities 1.7 1.9 3.7 1.9 2.5 15 Depreciation Ratio Amount of Depreciation Ordinary Expenditure 11.8 11.5 11.4 7.6 5.3 16 Ordinary Net Income/Loss Ratio Ordinary Net Income/Loss Ratio Ordinary Income 2.9 3.1 17 Net Income/Loss Ratio for Educational Activities Net Income/Loss for Educational Activ				Ordinary Income				0.3	0.3	
Imputed Income Income from Operating Activities 10.9 11.7 11.9 11.0 10.4			Subsidies	Subsidies						
Capital Funds Allocation Ratio Expenditure 10.9 10.4	12	Subsidies Ratio	Imputed Income	Income from Operating Activities	10.9	11.7	11.9	11.0	10.4	
Capital Funds Allocation Ratio Capital Funds Allocations Capital Funds Allocations Imputed Income Income from Operating Activities 1.7 1.9 3.7 1.9 2.5	13	Ordinary Subsidies Ratio								
14 Capital Funds Allocation Ratio Imputed Income Income from Operating Activities 1.7 1.9 3.7 1.9 2.5								10.9	10.4	
Imputed Income Income from Operating Activities 1.7 1.9 3.7 1.9 2.5		0.515.1.11	Capital Funds Allocations	Capital Funds Allocations						
Depreciation Ratio Consumption Expenditure Ordinary Expenditure 11.8 11.5 11.4 7.6 5.3 AY2011: 11.8% as above	14	Capital Funds Allocation Ratio	Imputed Income	Income from Operating Activities	1.7	1.9	3.7	1.9	2.5	
16 Ordinary Net Income/Loss Ratio Ordinary Income 2.9 3.1 Net Income/Loss Ratio for Educational Activities Net Income/Loss Ratio for Educational Activities	15	Depreciation Ratio			11.8	11.5	11.4	7.6	5.3	AY2011: 11.8% as above
17 Net Income/Loss Ratio for Educational Activities Net Income/Loss Ratio for Educational Activities	16	Ordinary Net Income/Loss Ratio						2.9	3.1	
		Net Income/Loss Ratio for Educational Activities		·						
Total Income from Educational Activities 2.2 2.3	17			Total Income from Educational Activities				2.2	2.3	

Note:

¹ In accordance with the Accounting Standards for Incorporated Educational Institutions, please enter ratios for the past five years using the figures from the Operating Activities Income and Expenditure Statement and Consumption Income and Expenditure Statement (University level), as well as the formulas in the table.

² Please calculate the ratios using Formula ① for 2014 and earlier and Formula ② for 2015 and after.

³ Please enter the data submitted to the Promotion and Mutual Aid Corporation for Private Schools of Japan (PMAC).