

Cashflow Statement

April 1, 2023 to March 31, 2024

(Unit Yen)

Revenues			
Category	Budget	Result	Difference
Student Fees	34,110,114,000	34,179,319,333	△ 69,205,333
Processing Fees	913,220,000	877,273,591	35,946,409
Donations	191,050,000	213,138,286	△ 22,088,286
Subsidies	6,033,202,000	5,827,498,979	205,703,021
Sale of Assets	37,000,120,000	23,915,446,602	13,084,673,398
Income from Incidental Businesses and Profit-Making Businesses	1,107,395,000	1,258,243,324	△ 150,848,324
Interest and Dividends Income	1,259,932,000	1,825,627,106	△ 565,695,106
Miscellaneous	806,895,000	872,585,986	△ 65,690,986
Loans Payable Received	6,000,000,000	6,000,000,000	0
Advances Received	5,951,642,000	5,659,132,731	292,509,269
Other Type of Income	7,449,818,000	8,980,833,871	△ 1,531,015,871
Revenue Adjustment	△ 6,354,029,000	△ 6,487,311,973	133,282,973
Carryover from the Previous Year	17,601,684,000	17,601,683,627	373
Total Revenue	112,071,043,000	100,723,471,463	11,347,571,537
Expenditures			
Category	Budget	Result	Difference
Personnel	21,445,331,000	20,969,606,464	475,724,536
Education and Research	11,789,842,000	10,542,192,481	1,247,649,519
Institutional Administration	2,686,279,000	2,339,850,510	346,428,490
Interest on Loans Payable	27,484,000	27,483,159	841
Debt Repayment	5,192,440,000	5,192,440,000	0
Facilities	2,060,596,000	1,964,730,293	95,865,707
Equipment	2,147,802,000	2,055,010,172	92,791,828
Asset Management	45,634,661,000	36,617,778,934	9,016,882,066
Other Expenditures	3,033,434,000	2,982,484,171	50,949,829
[Reserve Fund]	(8,186,000) 1,189,556,000		1,189,556,000
Expenditure Adjustment	△ 409,950,000	△ 1,060,495,978	650,545,978
Carryover into the Next Year	17,273,568,000	19,092,391,257	△ 1,818,823,257
Total Expenditure	112,071,043,000	100,723,471,463	11,347,571,537

Activity-Based Cashflow Statement

April 1, 2023 to March 31, 2024

(Unit Yen)

Cashflow from Educational Activities	Category		Amount
	Revenues	Student Fees	34,179,319,333
		Processing Fees	877,273,591
		Special Donations	210,246,286
		Subsidies for Ordinary Expenses	5,496,682,979
		Incidental Businesses	1,258,243,324
		Miscellaneous	869,618,002
		Total Revenue from Educational Activities	42,891,383,515
	Expenditures	Personnel	20,969,606,464
		Education and Research	10,542,192,481
Institutional Administration		2,339,850,510	
Total Expenditure for Educational Activities		33,851,649,455	
Balance		9,039,734,060	
Adjustments		△ 608,416,643	
Balance of Cashflow from Educational Activities		8,431,317,417	
Cashflow from Facility Improvement Activities	Category		Amount
	Revenues	Donations for Facilities and Equipment	2,892,000
		Subsidies for Facilities and Equipment	330,816,000
		Sale of Assets for Facilities and Equipment	120,000
		Total Revenue from Facility Improvement Activities	333,828,000
	Expenditures	Facilities	1,964,730,293
		Equipment	2,055,010,172
		Total Expenditure for Facility Improvement Activities	4,019,740,465
	Balance		△ 3,685,912,465
	Adjustments		232,066,745
	Balance of Cashflow from Facility Improvement Activities		△ 3,453,845,720
Subtotal (Balance of Cashflow from Educational Activities + Balance of Cashflow from Facility Improvement Activities)			4,977,471,697
Cashflow from Other Activities	Category		Amount
	Revenues	Loans Payable Received	6,000,000,000
		Sale of Securities	22,915,326,602
		Money Trust	1,000,000,000
		Reversal of Specified Assets Reserved for Retirement Pension	997,516,434
		Reversal of Specified Assets Reserved for Retirement Benefits	790,726,915
		Reversal of Specified Assets Reserved for Retirement Benefits of Hiroshima International University	267,251,883

Cashflow from Other Activities	Revenues	Reversal of Specified Assets Reserved for Education and Research	544,075,666	
		Reversal of Fund Management Reserve Specified Assets	0	
		Reversal of Specified Assets Reserved for Future Plan	3,939,000,000	
		Loans Receivable Collected	100,000	
		Deposits Received	1,298,977,876	
		Advance Money Collected	3,449,231	
		Suspense Payment Collected	1,023,000	
		Subtotal	37,757,447,607	
		Interest and Dividend Income	1,825,627,106	
		Previous Year Adjustment	2,967,984	
		Total Revenue from Other Activities	39,586,042,697	
		Expenditures	Debt Repayment	5,192,440,000
	Purchase of Securities		28,256,573,379	
	Money Trust		3,000,000,000	
	Provision of Specified Assets Reserved for the 3rd Capital Fund		5,276,000	
	Provision of Specified Assets Reserved for Retirement Pension		302,615,962	
	Provision of Specified Assets Reserved for Retirement Benefits		1,432,098,623	
	Provision of Specified Assets Reserved for Retirement Benefits of Hiroshima International University		267,251,883	
	Provision of Specified Assets Reserved for Education and Research		673,725,177	
	Provision of Specified Assets Reserved for Fund Management		1,680,237,910	
	Provision of Specified Assets Reserved for Future Plan		1,000,000,000	
	Loans Receivable Disbursed		100,000	
	Payment of Deposit		1,229,770,488	
	Advance Money Disbursed		3,232,682	
	Suspense Payment Disbursed		924,000	
	Subtotal		43,044,246,104	
	Interest on Loans Payable		27,483,159	
	Total Expenditure for Other Activities		43,071,729,263	
	Balance		△ 3,485,686,566	
	Adjustments		△ 1,077,501	
	Balance of Cashflow from Other Activities		△ 3,486,764,067	
	Change in Expenditure (Subtotal + Balance of Cashflow from Other Activities)		1,490,707,630	
	Carryover from the Previous Year		17,601,683,627	
Carryover into the Next Year		19,092,391,257		

Statement of Cashflow from Business Activities

April 1, 2023 to March 31, 2024

(Unit Yen)

Revenue from Educational Activities	Revenue from Business Activities	Category	Budget	Result	Difference
		Student Fees	34,110,114,000	34,179,319,333	△ 69,205,333
		Processing Fees	913,220,000	877,273,591	35,946,409
		Donations	189,290,000	211,596,468	△ 22,306,468
		Subsidies for Ordinary Expenses	5,702,386,000	5,496,682,979	205,703,021
		Incidental Businesses	1,107,395,000	1,258,243,324	△ 150,848,324
		Miscellaneous	837,524,000	869,977,418	△ 32,453,418
		Total Revenue from Educational Activities	42,859,929,000	42,893,093,113	△ 33,164,113
	Expenditure for Business Activities	Category	Budget	Result	Difference
		Personnel	20,697,166,000	21,324,630,375	△ 627,464,375
		Education and Research	17,240,992,000	16,048,493,738	1,192,498,262
		Institutional Administration	3,290,259,000	2,957,011,759	333,247,241
		Uncollectible Amounts	0	0	0
		Total Expenditure for Educational Activities	41,228,417,000	40,330,135,872	898,281,128
Balance of Cashflow from Educational Activities			1,631,512,000	2,562,957,241	△ 931,445,241

Cashflow from Business Activities	Revenue from Business Activities	Category	Budget	Result	Difference
		Interest and Dividend Income	1,259,932,000	1,825,627,106	△ 565,695,106
		Other Non-Educational Activities	0	0	0
		Total Non-Educational Activities	1,259,932,000	1,825,627,106	△ 565,695,106
	Expenditure for Business Activities	Category	Budget	Result	Difference
		Interest on Loans Payable	27,484,000	27,483,159	841
		Other Non-Educational Activities	0	0	0
		Total Non-Educational Activities	27,484,000	27,483,159	841
	Balance of Cashflow from Business Activities			1,232,448,000	1,798,143,947
Current Balance			2,863,960,000	4,361,101,188	△ 1,497,141,188

Special Cashflow	Revenue from Business Activities	Category	Budget	Result	Difference
		Balance of Asset Sale	100,000,000	408,672,674	△ 308,672,674
		Other Special Revenues	490,409,000	495,449,676	△ 5,040,676
		Total Special Revenue	590,409,000	904,122,350	△ 313,713,350
	Expenditure for Business Activities	Category	Budget	Result	Difference
		Balance of Asset Sale	114,110,000	100,397,725	13,712,275
		Other Special Expenditure	0	0	0
		Total Special Expenditure	114,110,000	100,397,725	13,712,275
	Balance of Special Cashflow			476,299,000	803,724,625
[Reserve Fund]			(5,183,000) 1,044,048,000		1,044,048,000
Balance of Cashflow for Current Year Before Transfer to Capital Fund			2,296,211,000	5,164,825,813	△ 2,868,614,813
Total Transfer to Capital Fund			△ 2,439,411,000	△ 1,770,429,645	△ 668,981,355
Balance of Cashflow for Current Year			△ 143,200,000	3,394,396,168	△ 3,537,596,168
Balance Carried Over from Previous Year			△ 25,419,952,000	△ 25,419,952,199	199
Reversal of Capital Fund			0	0	0
Balance Carried Forward to Next Year			△ 25,563,152,000	△ 22,025,556,031	△ 3,537,595,969
(Reference)					
Total Revenue from Business Activities			44,710,270,000	45,622,842,569	△ 912,572,569
Total Expenditure from Business Activities			42,414,059,000	40,458,016,756	1,956,042,244

Balance Sheet

as of March 31, 2024

(Unit Yen)

Assets			
Category	Current Year	Previous Year	Fluctuation
Fixed Assets	245,319,087,308	245,336,318,017	△ 17,230,709
Tangible Fixed Assets	155,562,318,875	157,746,247,843	△2,183,928,968
Specified Assets	58,998,969,265	59,775,791,874	△ 776,822,609
Other Fixed Assets	30,757,799,168	27,814,278,300	2,943,520,868
Current Assets	29,583,257,449	24,081,588,203	5,501,669,246
Total	274,902,344,757	269,417,906,220	5,484,438,537
Liabilities			
Category	Current Year	Previous Year	Fluctuation
Fixed Liabilities	25,465,777,098	27,475,193,187	△2,009,416,089
Current Liabilities	16,421,426,212	14,092,397,399	2,329,028,813
Total Liabilities	41,887,203,310	41,567,590,586	319,612,724
Net Assets			
Category	Current Year	Previous Year	Fluctuation
Capital Fund	255,040,697,478	253,270,267,833	1,770,429,645
Balance to Be Carried Over	△22,025,556,031	△25,419,952,199	3,394,396,168
Total Net Assets	233,015,141,447	227,850,315,634	5,164,825,813
Total of Liabilities and Net Assets	274,902,344,757	269,417,906,220	5,484,438,537