

1-2 Ratios From the Income and Expenditure Statement (For the university only) *Only for private universities

Table (46-2)

	Ratio	Calculation (*100)	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Note
1	Personnel Cost Ratio	$\frac{\text{Personnel Costs}}{\text{Imputed Income}}$	49.4%	48.9%	50.4%	49.8%	51.1%	
2	Personnel Cost Dependency Ratio	$\frac{\text{Personnel Costs}}{\text{Student Tuition and Fees}}$	67.0%	65.2%	66.9%	65.4%	66.5%	
3	Instruction and Research Cost Ratio	$\frac{\text{Instruction and Research Costs}}{\text{Imputed Income}}$	30.8%	32.4%	34.4%	34.2%	31.6%	
4	Administration Cost Ratio	$\frac{\text{Administration Costs}}{\text{Imputed Income}}$	3.1%	3.2%	3.2%	2.8%	2.6%	
5	Loan Interest Ratio	$\frac{\text{Loan Interest}}{\text{Imputed Income}}$	0.7%	0.6%	0.6%	0.5%	0.4%	
6	Cost Ratio	$\frac{\text{Costs}}{\text{Imputed Income}}$	84.9%	85.4%	89.6%	87.8%	86.2%	
7	Income and Expenditure Ratio	$\frac{\text{Costs}}{\text{Income}}$	91.4%	97.7%	102.5%	89.4%	95.2%	
8	Student Tuition and Fees Ratio	$\frac{\text{Student Tuition and Fees}}{\text{Imputed Income}}$	73.7%	74.9%	75.4%	76.1%	76.9%	
9	Donation Ratio	$\frac{\text{Donation}}{\text{Imputed Income}}$	1.6%	1.2%	1.1%	1.7%	1.6%	
10	Grant Ratio	$\frac{\text{Grant}}{\text{Imputed Income}}$	11.5%	10.9%	11.2%	11.0%	11.5%	
11	Endowment Installment Ratio	$\frac{\text{Endowment Installment Amounts}}{\text{Imputed Income}}$	7.1%	12.6%	12.6%	1.7%	9.4%	
12	Depreciation Cost Ratio	$\frac{\text{Depreciation Costs}}{\text{Costs}}$	9.5%	9.4%	9.7%	10.4%	10.4%	

[Note] Enter ratios for the past five years using the calculations displayed in the table with income and expenditure statements for the university only from university financial records compliant with the accounting standards established for incorporated educational institutions when creating Table 46-2.