

Kagoshima University
Summary of Financial Statements FY2022
April 1, 2022 to March 31, 2023

Balance Sheet

As of March 31, 2023

Unit:JPY 1,000

Assets		Liabilities	
1.Noncurrent assets	120,313,674	1.Non current liabilities	32,180,183
Land	53,339,404	Long-term deferred inflow of subsidies	1,397,511
Land - impairment loss	△ 133,508	Long-term deferred inflow of donations	7,941,739
Buildings	78,613,848	Long-term loans payable	21,736,250
Buildings - accumulated depreciation	△ 41,103,216	Long-term accounts payable	454,542
Buildings - impairment loss	△ 34,212	Other non current liabilities	650,138
Structures	4,909,462	2.Current liabilities	17,451,234
Structures - accumulated depreciation	△ 2,832,718	Deferred inflow of government grants	105,480
Equipment	36,735,273	Deferred inflow of facility subsidy	841,801
Equipment - accumulated depreciation	△ 29,520,578	Deferred inflow of subsidies	4,102
Books	4,668,914	Deferred inflow of donations	5,130,711
Art works and collections	45,882	Deferred inflow of commissioned research	463,560
Ships	5,915,953	Current portion of long-term loans payable	1,878,926
Ships - accumulated depreciation	△ 4,892,237	Accounts payable	7,396,403
Vehicles	277,145	Other current liabilities	1,630,246
Vehicles - accumulated depreciation	△ 207,583	Total liabilities	49,631,418
Construction in progress	5,521,291		
Patent rights	82,156	Net assets	
Patent rights in progress	125,465	1.Capital stock	70,643,866
Software	68,610	Government Investment	70,643,866
Investment Securities	8,717,543	2.Capital surplus	3,530,272
Other non current assets	16,777	Capital surplus	38,206,825
2.Current assets	27,104,797	Accumulated depreciation not in SOA (-)	△ 34,499,803
Cash and deposits	19,586,859	Accumulated impairment loss not in SOA (-)	△ 165,513
Accounts receivable - tuition fees	170,895	Other capital surplus	△ 11,236
Accounts receivable - hospital	5,060,307	3.Retained earnings	23,612,914
Accounts receivable	403,911	4.Valuation difference on available-for-sale securities	0
Money held in trust and securities	1,200,000	Total net assets	97,787,053
Medicines and medical examination materials	570,144		
Other current assets	112,679	Total liabilities and net assets	147,418,471
Total assets	147,418,471		

Profit and Loss Statement

Unit:JPY 1,000

Ordinary expenses	
Operating expenses	
Education	3,082,895
Research	2,251,260
Medical service	18,722,923
Supports for education and research	505,190
Commissioned research	1,509,958
Personnel expenses	24,988,962
General administration	1,154,273
Financing expenses	80,955
Miscellaneous loss	0
Total ordinary expenses	52,296,420
Ordinary revenue	
Government grants	15,065,316
Student fees	6,140,110
Hospital revenue	27,413,837
Research grants	1,485,621
Subsidies	2,700,526
Donations	1,381,928
Other ordinary revenue	1,165,187
Total ordinary revenue	55,352,529
Ordinary income	3,056,108
Extraordinary loss	290,683
Extraordinary income	12,107,356
Net income	14,872,782
Reduction of reserve for specific purposes	47,598
Total income	14,920,380

Cash Flow Statement

Unit:JPY 1,000

1.Cash flow from operating activities	
Payments for raw materials, goods and services	△ 20,354,587
Payments for personnel expenses	△ 25,490,953
Payments for other operating activities	△ 1,164,568
Proceeds from government grants	15,170,797
Proceeds from student fees	5,468,972
Proceeds from hospital	26,994,717
Proceeds from research grants	1,436,161
Proceeds from subsidies	2,401,606
Proceeds from donations	1,341,368
Proceeds from other operations	1,233,661
Subtotal	7,037,176
Payment to national treasury	△ 1,436
Net cash flow from operating activities	7,035,740
2.Cash flow from investment activities	
Purchase of investment securities	△ 15,100,000
Proceeds from sale of investment securities	16,419,125
Purchase of property, plant, equipment and intangible assets	△ 6,931,894
Proceeds from sale of property, plant, equipment and intangible assets	2,057
Payments into fixed-term deposits	△ 8,970,000
Proceeds from withdrawal of fixed-term deposits	6,000,000
Proceeds from grants for facilities	2,027,789
Subtotal	△ 6,552,922
Interest and dividends received	157,623
Net cash flow from investment activities	△ 6,395,299
3.Cash flow from financial activities	
Proceeds from long-term loans payable	2,946,087
Repayment of long-term loans payable	△ 1,770,521
Repayment of lease liabilities	△ 788,705
Repayment of burden charges from NIAD-QE	△ 72,171
Subtotal	314,689
Interest paid	△ 69,084
Net cash flow from financial activities	245,605
4.Effect of exchange rate change on cash and cash equivalents	△ 11,295
5.Increase (decrease) in cash and cash equivalents	874,750
6.Cash and cash equivalents at beginning of period	14,738,106
7.Cash and cash equivalents at end of period	15,612,857