

Kagoshima University
Summary of Financial Statements FY2024
April 1, 2024 to March 31, 2025

Balance Sheet

As of March 31, 2025

Unit:JPY 1,000

Assets		Liabilities	
1.Noncurrent assets	133,039,482	1.Non current liabilities	41,926,605
Land	53,339,394	Long-term deferred inflow of subsidies	2,011,493
Land - impairment loss	△ 133,508	Long-term deferred inflow of donations	7,756,204
Buildings	96,114,275	Long-term loans payable	29,188,214
Buildings - accumulated depreciation	△ 46,713,638	Long-term accounts payable	2,196,624
Buildings - impairment loss	△ 816,244	Other non current liabilities	774,068
Structures	5,375,392	2.Current liabilities	16,685,538
Structures - accumulated depreciation	△ 3,102,600	Deferred inflow of government grants	226,707
Equipment	38,628,216	Deferred inflow of facility subsidy	578,288
Equipment - accumulated depreciation	△ 29,030,668	Deferred inflow of subsidies	281,235
Books	4,661,229	Deferred inflow of donations	5,228,746
Art works and collections	43,966	Deferred inflow of commissioned research	488,496
Ships	5,919,677	Current portion of long-term loans payable	1,591,869
Ships - accumulated depreciation	△ 5,594,340	Accounts payable	6,565,092
Vehicles	281,052	Other current liabilities	1,725,102
Vehicles - accumulated depreciation	△ 238,475	Total liabilities	58,612,144
Construction in progress	686,593		
Patent rights	55,328	Net assets	
Patent rights in progress	126,024	1.Capital stock	70,643,866
Software	110,786	Government Investment	70,643,866
Investment Securities	10,034,647	2.Capital surplus	4,609,703
Reserved assets for depreciation	2,180,183	Capital surplus	42,704,268
Other non current assets	1,112,188	Accumulated depreciation not in SOA (-)	△ 37,901,521
2.Current assets	23,897,041	Accumulated impairment loss not in SOA (-)	△ 179,956
Cash and deposits	16,555,776	Other capital surplus	△ 13,086
Accounts receivable - tuition fees	207,805	3.Retained earnings	23,070,808
Accounts receivable - hospital	5,674,061	4.Valuation difference on available-for-sale securities	0
Accounts receivable	714,046	Total net assets	98,324,379
Money held in trust and securities	0		
Medicines and medical examination materials	617,547		
Other current assets	127,804		
Total assets	156,936,524	Total liabilities and net assets	156,936,524

Profit and Loss Statement

Unit:JPY 1,000

Ordinary expenses	
Operating expenses	
Education	2,951,303
Research	2,192,515
Medical service	20,877,977
Supports for education and research	538,047
Commissioned research	1,553,111
Personnel expenses	26,402,786
General administration	1,217,999
Financing expenses	231,651
Miscellaneous loss	0
Total ordinary expenses	55,965,393
Ordinary revenue	
Government grants	14,999,292
Student fees	6,181,660
Hospital revenue	28,575,430
Research grants	1,768,229
Subsidies	1,544,490
Donations	1,647,631
Other ordinary revenue	1,162,059
Total ordinary revenue	55,878,795
Ordinary income	△ 86,597
Extraordinary loss	1,004,512
Extraordinary income	335
Net income	△ 1,090,779
Reduction of reserve for specific purposes	415,179
Total income	△ 675,599

Cash Flow Statement

Unit:JPY 1,000

1.Cash flow from operating activities	
Payments for raw materials, goods and services	Δ 24,152,957
Payments for personnel expenses	Δ 26,162,341
Payments for other operating activities	Δ 940,838
Proceeds from government grants	14,920,839
Proceeds from student fees	5,576,542
Proceeds from hospital	28,271,994
Proceeds from research grants	1,757,378
Proceeds from subsidies	1,602,273
Proceeds from donations	1,219,758
Proceeds from other operations	1,153,663
Subtotal	3,246,311
Payment to national treasury	0
Net cash flow from operating activities	3,246,311
2.Cash flow from investment activities	
Purchase of investment securities	Δ 700,000
Proceeds from sale of investment securities	100,000
Purchase of property, plant, equipment and intangible assets	Δ 5,980,283
Proceeds from sale of property, plant, equipment and intangible assets	600
Purchase of Reserved assets for depreciation	Δ 126,568
Proceeds from sale of Reserved assets for depreciation	39,009
Payments into fixed-term deposits	Δ 14,300,000
Proceeds from withdrawal of fixed-term deposits	15,600,000
Proceeds from grants for facilities	2,061,292
Subtotal	Δ 3,305,949
Interest and dividends received	223,295
Net cash flow from investment activities	Δ 3,082,653
3.Cash flow from financial activities	
Proceeds from long-term loans payable	1,440,979
Repayment of long-term loans payable	Δ 1,884,917
Repayment of lease liabilities	Δ 420,518
Repayment of burden charges from NIAD-QE	Δ 41,021
Subtotal	Δ 905,478
Interest paid	Δ 230,589
Net cash flow from financial activities	Δ 1,136,067
4.Effect of exchange rate change on cash and cash equivalents	
	Δ 39
5.Increase (decrease) in cash and cash equivalents	
	Δ 972,450
6.Cash and cash equivalents at beginning of period	
	13,724,225
7.Cash and cash equivalents at end of period	
	12,751,775