

Financial Statements

財務諸表

Fiscal Year 2016 平成28事業年度
(13th Fiscal Period 第13期)

From April 1, 2016 自:平成28年4月 1日
To March 31, 2017 至:平成29年3月31日

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Note: Translation of the followings are not available:

注:以下については、英語訳版はありません。

-Notes to the Financial Statements	-注記事項
-Supplementary Schedules	-附属明細書
-Consolidated Financial Statements	-連結財務諸表
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Note: These documents have been translated from Japanese original for reference purpose only.

注:財務諸表は日本語版が原文です。英語訳版は参考のためのみに提供しています。

National University Corporation, Osaka University
国立大学法人大阪大学

Balance Sheet (March 31, 2017)
貸借対照表（平成29年3月31日）

(unit: million yen 単位：百万円)

資 産 の 部	Assets		
I 固定資産	non-current assets		
1 有形固定資産	Property, plant and equipment		
土地	Land	222,610	
減損損失累計額	Accumulated impairment loss	△ 77	222,532
建物	Buildings	191,270	
減価償却累計額	Accumulated depreciation	△ 78,808	
減損損失累計額	Accumulated impairment loss	△ 18	112,442
構築物	Structures	13,644	
減価償却累計額	Accumulated depreciation	△ 8,192	
減損損失累計額	Accumulated impairment loss	△ 0	5,452
機械及び装置	Machinery	671	
減価償却累計額	Accumulated depreciation	△ 648	23
工具・器具及び備品	Equipment	156,728	
減価償却累計額	Accumulated depreciation	△ 127,662	29,066
図書	Books		21,967
美術品・収蔵品	Art works and collections		1,192
船舶	Vessels	30	
減価償却累計額	Accumulated depreciation	△ 22	7
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	72	
減価償却累計額	Accumulated depreciation	△ 60	11
建設仮勘定	Construction in progress		758
その他有形固定資産	Other tangible fixed assets	54	
減価償却累計額	Accumulated depreciation	△ 34	20
有形固定資産合計	Total of Property, plant and equipment		393,475
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		66
借地権	Leasehold rights		12
商標権	Trademark rights		2
ソフトウェア	Software		358
その他無形固定資産	Other intangible fixed assets		456
無形固定資産合計	Total of intangible fixed assets		895
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		3,999
関係会社株式	Shares of subsidiaries and associates		70

その他の関係会社有価証券	Securities of subsidiaries and associates		2,606	
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	122		
貸倒引当金	Allowance for doubtful accounts	△ 87	34	
その他投資資産	Other investment assets		10	
投資その他の資産合計	Total of investment and other assets		6,720	
固定資産合計	Total of fixed assets			401,091
II 流動資産	Current assets			
現金及び預金	Cash and deposits		54,137	
未収学生納付金収入	Accounts receivable – student fees	168		
徴収不能引当金	Allowance for doubtful accounts	△ 1	167	
未収附属病院収入	Accounts receivable – university hospital	7,550		
徴収不能引当金	Allowance for doubtful accounts	△ 0	7,550	
その他未収入金	Other accounts receivable		1,440	
たな卸資産	Inventory assets		96	
医薬品及び診療材料	Pharmaceuticals and medical care materials		650	
前渡金	Advance payments		15	
前払費用	Prepaid expenses		75	
未収収益	Accrued income		11	
その他流動資産	Other current assets		24	
流動資産合計	Total of current assets			64,168
資産合計	Total of assets			465,260
負債の部	Liabilities			
I 固定負債	Non-current liabilities			
資産見返負債	Contra-accounts for assets			
資産見返運営費交付金	Contra-accounts for assets funded by management expense grants	5,938		
資産見返授業料	Contra-accounts for assets funded by tuition fees	8,717		
資産見返寄附金	Contra-accounts for assets funded by donations	11,001		
資産見返補助金等	Contra-accounts for assets funded by subsidies	7,217		
資産見返物品受贈額	Contra-accounts for donation of non-current assets	18,613		
建設仮勘定見返運営費交付金	Contra-construction in progress funded by management expense grants	0		
建設仮勘定見返授業料	Contra-construction in progress funded by tuition fees	357		

建設仮勘定見返寄附金	Contra-construction in progress funded by donations	33	
建設仮勘定見返施設費	Contra-construction in progress funded by subsidies for facilities	563	
建設仮勘定見返補助金等	Contra-construction in progress funded by subsidies	11	52,454
長期寄附金債務	Long-term donations liabilities		2,101
長期前受受託研究費	Long-term advances received for contract research expenses		413
長期前受共同研究費	Long-term advances received for joint research expenses		59
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		0
大学改革支援・学位授与機構債務負担金	Contribution for NIAD-QE inherited debts		737
長期借入金	Long-term loans		10,755
長期未払金	Long-term accounts payable		
リース債務	Lease liabilities	3,605	
P F I 債務	Private Finance Initiative liabilities	378	
その他長期未払金	Other long-term accounts payable	124	4,108
退職給付引当金	Allowances for retirement benefits		0
資産除去債務	Asset retirement obligations		166
固定負債合計	Total of fixed liabilities		70,796
II 流動負債	Current liabilities		
運営費交付金債務	Management expense grants liabilities		163
寄附金債務	Donations liabilities		16,437
前受受託研究費	Advances received for contract research		3,315
前受共同研究費	Advances received for joint research		2,448
前受受託事業費等	Advances received for contract project, etc.		35
預り科学研究費補助金等	Deposited grants-in-aid for scientific research		1,947
前受金	Advances received		2,097
預り金	Deposits		815
一年以内返済予定大学改革支援・学位授与機構債務負担金	Current portion of contribution for NIAD-QE inherited debts		1,188
一年以内返済予定長期借入金	Current portion of long-term loans payable		1,212
未払金	Accounts payable		17,950
未払費用	Accrued expenses		51
未払消費税等	Accrued consumption taxes		68
賞与引当金	Allowances for bonuses		223
環境対策引当金	Allowances for Poly Chlorinated Biphenyl		168
その他流動負債	Other current liabilities		8
流動負債合計	Total of current liabilities		48,133

負債合計	Total of liabilities		118,929
純資産の部	Net assets		
I 資本金	Capital		
政府出資金	Capital investment from national government	284,638	
資本金合計	Total of capital		284,638
II 資本剰余金	Capital surplus		
資本剰余金	Capital surplus	87,030	
損益外減価償却累計額(一)	Accumulated depreciation not included in statement of income (一)	△ 75,764	
損益外減損損失累計額(一)	Accumulated impairment loss not included in statement of income (一)	△ 91	
損益外有価証券損益累計額(その他)	Accumulated profit and loss from securities not included in statement of income (other)	△ 393	
損益外利息費用累計額(一)	Accumulated interest cost not included in statement of income (一)	△ 20	
資本剰余金合計	Total of capital surplus		10,760
III 利益剰余金	Retained earnings		
前中期目標期間繰越積立金	Reserve fund from previous mid-term objective period	47,886	
当期末処分利益	Unappropriated retained earnings for the period	3,045	
(うち当期総利益)	(of which, the amount of current gross profit)	(3,045)	
利益剰余金合計	Total of retained earnings		50,932
純資産合計	Total of net assets		346,330
負債純資産合計	Total of liabilities and net assets		465,260

Statement of Income (April 1, 2016 - March 31, 2017)

損益計算書 (平成28年4月1日～平成29年3月31日)

(unit: million yen 単位: 百万円)

経常費用	Ordinary expenses			
業務費	Operating expenses			
教育経費	Education expenses	5,612		
研究経費	Research expenses	18,018		
診療経費	Medical service expenses			
材料費	Materials expenses	15,755		
委託費	Entrustment expenses	3,929		
設備関係費	Equipment-related expenses	5,241		
研修費	Training expenses	4		
経費	Other expenses	1,422	26,354	
教育研究支援経費	Expenses for supporting education and research		3,554	
受託研究費	Contract research expenses		15,278	
共同研究費	Joint research expenses		3,753	
受託事業費	Contract project expenses		600	
役員人件費	Personnel expenses - executives		191	
教員人件費	Personnel expenses - academic staff			
常勤教員人件費	Personnel expenses - full-time academic	27,513		
非常勤教員人件費	Personnel expenses for part-time academic	9,440	36,953	
職員人件費	Personnel expenses - administrative			
常勤職員人件費	Personnel expenses - full-time administrative	14,292		
非常勤職員人件費	Personnel expenses - part-time administrative	9,172	23,464	133,780
一般管理費	General and administrative expenses		3,984	
財務費用	Financial expenses		304	
雑 損	Miscellaneous loss		457	
経常費用合計	Total of ordinary expenses			138,528
経常収益	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		43,532	
授業料収益	Revenues from tuition fees		10,762	
入学金収益	Revenues from enrollment fees		1,762	
検定料収益	Revenues from examination fees		287	
附属病院収益	Revenues from the university hospital		39,874	
受託研究収益	Revenues from contract research		16,269	
共同研究収益	Revenues from joint research		3,835	
受託事業等収益	Revenues from contract project		609	
寄附金収益	Revenues from donations		4,695	
施設費収益	Revenues from subsidies for facilities		227	
補助金等収益	Revenues from subsidies		6,048	
財務収益	Financial revenues			
受取利息	Interest income	45		
有価証券利息	Interest on securities	15	60	

雑 益	Miscellaneous income		
手数料等収入	Income from comission fees	65	
財産貸付料収入	Income from property rental fees	479	
版權及び特許権料収入	Income from copyright and patent fees	204	
刊行物等売払代収入	Income from sales of publications	11	
研究関連収入	Income related to research	2,427	
その他雑益	Other miscellaneous income	1,549	4,738
資産見返運営費交付金等戻入	Reversal of contra-accounts for assets funded by management expense grants		1,722
資産見返寄附金戻入	Reversal of contra-accounts for assets funded by donations		3,039
資産見返補助金等戻入	Reversal of contra-accounts for assets funded by subsidies		2,985
資産見返物品受贈額戻入	Reversal of contra-accounts for received assets by donations		501
経常収益合計	Total of ordinary revenues		140,954
経常利益	Ordinary income		2,426
臨時利益	Extraordinary income		
固定資産売却益	Income from sale of fixed assets	1	
その他臨時利益	Other extraordinary income	0	1
当期純利益	Net income		2,428
前中期目標期間繰越積立金取崩額	Reversal of reserve fund carry-over from previous mid-term objective period		616
当期総利益	Gross income		3,045

Statement of Cash Flow (April 1, 2016 - March 31, 2017)

キャッシュ・フロー計算書（平成28年4月1日～平成29年3月31日）

(unit: million yen 単位: 百万円)

I 業務活動によるキャッシュ・フロー	Cash flow from operational activities	
原材料、商品又はサービスの購入による支出	Payments for purchase of raw materials, products, or services	△ 52,499
人件費支出	Payments for personnel expenses	△ 63,983
その他の業務支出	Payments for other operations	△ 3,688
運営費交付金収入	Proceeds from management expense grants	43,832
授業料収入	Proceeds from tuition fees	10,779
入学金収入	Proceeds from enrollment fees	1,723
検定料収入	Proceeds from examination fees	284
附属病院収入	Proceeds from the university hospital	39,795
受託研究収入	Proceeds from contract research	17,935
共同研究収入	Proceeds from joint research	6,131
受託事業等収入	Proceeds from contract projects	611
研究関連収入	Proceeds related to research	2,489
補助金等収入	Proceeds from subsidies	6,527
寄附金収入	Proceeds from donations	5,279
その他の業務収入	Proceeds from other operations	2,293
預り科学研究費補助金等の増減	Increase or decrease in deposited grants-in-aid for scientific research	△ 57
預り金の増減	Increase or decrease in deposits	7
小計	Sub-total	17,461
国庫納付金の支払額	Payment to national treasury	△ 186
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	17,275
II 投資活動によるキャッシュ・フロー	Cash flow from investment activities	
定期預金等の取得による支出	Payments into time deposits	△ 72,430
定期預金等の払戻による収入	Proceeds from time deposit refund	54,500
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 10,333
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 319
有形固定資産及び無形固定資産の売却による収入	Proceeds from sales of property, plant and equipment and intangible fixed assets	1
施設費による収入	Proceeds from subsidies for facilities	2,254
資産除去債務の履行による支出	Payments for asset retirement obligations	△ 3
小計	Sub-total	△ 26,329
利息及び配当金の受取額	Amount of interest and dividends received	71
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	△ 26,258
III 財務活動によるキャッシュ・フロー	Cash flow from financing activities	
大学改革支援・学位授与機構債務負担金の返済による支出	Decrease in contribution for NIAD-QE inherited debts	△ 1,982
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,180
PFI 債務の返済による支出	Repayments of PFI obligations	△ 444
割賦債務の返済による支出	Repayment of installment obligations	△ 22
長期借入金の返済による支出	Repayment of long-term loans	△ 1,112
長期借入れによる収入	Proceeds from long-term borrowings	1,652
小計	Sub-total	△ 3,089
利息の支払額	Amount of interest expenses paid	△ 320
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	△ 3,409
IV 資金に係る換算差額	Translation adjustments on funds	1
V 資金の増加額（又は減少額）	Increase (or decrease) in amount of funds	△ 12,390
VI 資金期首残高	Beginning balance of funds	34,098
VII 資金期末残高	Ending balance of funds	21,707

Statement of Profit Appropriation

利益の処分に關する書類

(unit: million yen 単位 : 百万円)

I	当期未処分利益	Unappropriated retained earnings	3,045
	当期総利益	Gross Income for the period	3,045
II	利益処分類	Appropriated amount	
	積立金 Reserve		2,305
	国立大学法人法第35条において準用する 独立行政法人通則法第44条第3項により 文部科学大臣の承認を受けた額		
	Amount approved by the Minister of Education, Culture, Sports, Science and Technology in accordance with Article 44, Paragraph 3 of the Act on General Rules for Incorporated Administrative Agencies that applies mutatis mutandis to Article 35 of the National University Corporation Act		
	(教育研究等の質の向上及び組織運営の改善) 目的積立金 Reserve for specific purposes (for improving the quality of education and research, and improving the organizational operation)		
		740	740
			3,045

Statement of Operation Cost (April 1, 2016 - March 31, 2017)

国立大学法人等業務実施コスト計算書（平成28年4月1日～平成29年3月31日）

(unit: million yen 単位: 百万円)

I	業務費用	Operating expenses		
	(1) 損益計算書上の費用	Expenses on statement of income		
	業務費	Operating expenses	133,780	
	一般管理費	General and administrative expenses	3,984	
	財務費用	Financial expenses	304	
	雑損	Miscellaneous loss	457	138,528
	(2) (控除) 自己収入等	(Deduction) Non-subsidy income		
	授業料収益	Revenues from tuition fees	△ 10,762	
	入学料収益	Revenues from enrollment fees	△ 1,762	
	検定料収益	Revenues from examination fees	△ 287	
	附属病院収益	Revenues from the university hospital	△ 39,874	
	受託研究収益	Revenues from contract research	△ 16,269	
	共同研究収益	Revenues from joint research	△ 3,835	
	受託事業等収益	Revenues from contract project, etc	△ 609	
	寄附金収益	Revenues from donations	△ 4,695	
	財務収益	Financial revenues	△ 60	
	雑益	Miscellaneous income	△ 2,310	
	資産見返授業料戻入	Reversal of tuition fees per contra liabilities for property acquisitions	△ 889	
	資産見返寄附金戻入	Reversal of donations per contra liabilities for property acquisitions	△ 3,039	
	臨時利益	Extraordinary income	△ 1	△ 84,399
	業務費用合計	Total of operating expenses		54,128
II	損益外減価償却相当額	Amount equivalent to depreciation not included in statement of income		5,935
III	損益外減損損失相当額	Amount equivalent to impairment loss not included in statement of income		7
IV	損益外有価証券損益相当額(その他)	Amount equivalent to profit and loss in securities not included in statement of income(other)		238
V	損益外利息費用相当額	Amount equivalent to interest cost not included in statement of income		1
VI	損益外除売却差額相当額	Amount equivalent to the balance of disposal or sales not included in statement of income		0
VII	引当外賞与増加見積額	Estimated amount of increase in unreserved bonuses		73
VIII	引当外退職給付増加見積額	Estimated amount of increase in unreserved retirement benefits		△ 268
IX	機会費用	Opportunity cost		
	国又は地方公共団体の無償又は減額された使用料による貸借取引の機会費用	Opportunity cost of lending transactions due to the exemption or reduction of usage fees by the national or local government	8	
	政府出資の機会費用	Opportunity cost of contributions from the government	190	198
X	国立大学法人等業務実施コスト	Operation cost of the national university corporation		60,315