

Financial Statements

財務諸表

Fiscal Year 2017 平成 29 事業年度
(14th Fiscal Period 第 14 期)

From April 1, 2017 自 : 平成 29 年 4 月 1 日
To March 31, 2018 至 : 平成 30 年 3 月 31 日

Contents:

- Balance Sheet
- Statement of Income
- Statement of Cash Flow
- Statement of Profit Appropriation
- Statement of Operating Cost

目次:

- 貸借対照表
- 損益計算書
- キャッシュ・フロー計算書
- 利益の処分に関する書類
- 国立大学法人等業務実施コスト計算書

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
- Business Report -事業報告書

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, 2018)
貸借対照表 (平成30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	219,934	
減損損失累計額	Accumulated impairment loss	△ 77	219,856
建物	Buildings	193,833	
減価償却累計額	Accumulated depreciation	△ 85,209	
減損損失累計額	Accumulated impairment loss	△ 10	108,613
構築物	Structures	13,739	
減価償却累計額	Accumulated depreciation	△ 8,593	
減損損失累計額	Accumulated impairment loss	△ 0	5,146
機械及び装置	Machinery	649	
減価償却累計額	Accumulated depreciation	△ 631	18
工具・器具及び備品	Equipment	161,535	
減価償却累計額	Accumulated depreciation	△ 134,730	26,805
図書	Books		22,052
美術品・収蔵品	Art works and collections		1,198
船舶	Vessels	38	
減価償却累計額	Accumulated depreciation	△ 26	12
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	53	
減価償却累計額	Accumulated depreciation	△ 38	14
建設仮勘定	Construction in progress		1,324
その他有形固定資産	Other tangible fixed assets	54	
減価償却累計額	Accumulated depreciation	△ 35	18
有形固定資産合計	Total of Property, plant and equipment		385,060
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		75
借地権	Leasehold rights		12
商標権	Trademark rights		1
ソフトウェア	Software		324
その他無形固定資産	Other intangible fixed assets		559
無形固定資産合計	Total of intangible fixed assets		973
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		4,004
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		7,000
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	109	
貸倒引当金	Allowance for doubtful accounts	△ 75	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		11,119
固定資産合計	Total of fixed assets		397,153
II 流動資産	Current assets		
現金及び預金	Cash and deposits		55,446
未収学生納付金収入	Accounts receivable - student fees	174	
徴収不能引当金	Allowance for doubtful accounts	△ 1	172
未収附属病院収入	Accounts receivable - university hospital	8,063	
徴収不能引当金	Allowance for doubtful accounts	△ 0	8,063
その他未収入金	Other accounts receivable		5,035
たな卸資産	Inventory assets		56
医薬品及び診療材料	Pharmaceuticals and medical care materials		743
前渡金	Advance payments		12
前払費用	Prepaid expenses		76
未収収益	Accrued income		5
その他流動資産	Other current assets		27
流動資産合計	Total of current assets		69,640
資産合計	Total of assets		466,793
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	5,374	
資産見返授業料	Contra-accounts for assets funded by tuition fees	8,669	
資産見返寄附金	Contra-accounts for assets funded by donations	10,170	
資産見返補助金等	Contra-accounts for assets funded by subsidies	6,082	
資産見返物品受贈額	Contra-accounts for donation of non-current assets	18,569	
建設仮勘定見返運営費交付金	Contra-construction in progress funded by management expense grants	15	
建設仮勘定見返授業料	Contra-construction in progress funded by tuition fees	426	

建設仮勘定見返寄附金	Contra-construction in progress funded by donations	56	
建設仮勘定見返施設費	Contra-construction in progress funded by subsidies for facilities	481	
建設仮勘定見返補助金等	Contra-construction in progress funded by subsidies	10	49,858
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		378
長期前受共同研究費	Long-term advances received for joint research expenses		217
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		266
長期借入金	Long-term loans		9,827
長期未払金	Long-term accounts payable		
リース債務	Lease liabilities	3,407	
その他長期未払金	Other long-term accounts payable	104	3,512
退職給付引当金	Allowances for retirement benefits		0
資産除去債務	Asset retirement obligations		169
固定負債合計	Total of fixed liabilities		66,330
II 流動負債	Current liabilities		
運営費交付金債務	Management expense grants liabilities		1,150
寄附金債務	Donations liabilities		17,188
前受受託研究費	Advances received for contract research		3,343
前受共同研究費	Advances received for joint research		5,054
前受受託事業費等	Advances received for contract project		288
預り科学研究費補助金等	Deposited grants-in-aid for scientific research		2,315
前受金	Advances received		683
預り金	Deposits		698
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		470
一年以内返済予定長期借入金	Current portion of long-term loans payable		1,289
未払金	Accounts payable		18,178
未払費用	Accrued expenses		41
未払消費税等	Accrued consumption taxes		160
賞与引当金	Allowances for bonuses		226
その他流動負債	Other current liabilities		1
流動負債合計	Total of current liabilities		51,091
負債合計	Total of liabilities		117,422

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	91,343	
損益外減価償却累計額(-)	Accumulated depreciation not included in statement of income (-)	△ 80,854	
損益外減損損失累計額(-)	Accumulated impairment loss not included in statement of income (-)	△ 89	
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)	1,000	
損益外利息費用累計額(-)	Accumulated interest cost not included in statement of income (-)	△ 21	
資本剰余金合計	Total of capital surplus		11,378
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	47,755	
(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 fund for specific purposes	740	
積立金	Reserve fund	2,305	
当期末処分利益	Unappropriated retained earnings for the period	2,553	
(うち当期総利益)	(of which, the amount of current gross profit)	(2,553)	
利益剰余金合計	Total of retained earnings		53,353
純資産合計	Total of net assets		349,371
負債純資産合計	Total of liabilities and net assets		466,793

Statement of Income (April 1, 2017 - March 31, 2018)

損益計算書 (平成29年4月1日~平成30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		5,292	
研究経費	Research expenses		16,152	
診療経費	Medical service expenses			
材料費	Materials expenses	16,424		
委託費	Entrustment expenses	3,713		
設備関係費	Equipment-related expenses	5,438		
研修費	Training expenses	5		
経費	Other expenses	1,120	26,702	
教育研究支援経費	Expenses for supporting education and research		2,855	
受託研究費	Contract research expenses		16,248	
共同研究費	Joint research expenses		5,801	
受託事業費	Contract project expenses		705	
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	27,880		
非常勤教員人件費	Personnel expenses for part-time academic	8,779	36,660	
職員人件費	Personnel expenses - administrative			
常勤職員人件費	Personnel expenses - full-time administrative	14,172		
非常勤職員人件費	Personnel expenses - part-time administrative	9,237	23,410	134,022
一般管理費	General and administrative expenses			4,094
財務費用	Financial expenses			196
雑損	Miscellaneous loss			395
経常費用合計	Total of ordinary expenses			138,708
経常収益	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		42,783	
授業料収益	Revenues from tuition fees		10,934	
入学金収益	Revenues from enrollment fees		1,801	
検定料収益	Revenues from examination fees		296	
附属病院収益	Revenues from the university hospital		41,273	
受託研究収益	Revenues from contract research		16,943	
共同研究収益	Revenues from joint research		5,859	
受託事業等収益	Revenues from contract project		718	
寄附金収益	Revenues from donations		4,460	
施設費収益	Revenues from subsidies for facilities		271	
補助金等収益	Revenues from subsidies		3,873	

財務収益	Financial revenues		
受取利息	Interest income	38	
有価証券利息	Interest on securities	15	
その他財務収益	Other financial revenues	9	63
雑益	Miscellaneous income		
手数料等収入	Income from comission fees	60	
財産貸付料収入	Income from property rental fees	458	
版權及び特許権料収入	Income from copyright and patent fees	274	
刊行物等売払代収入	Income from sales of publications	12	
研究関連収入	Income related to research	2,513	
その他雑益	Other miscellaneous income	1,545	4,865
資産見返運営費交付金等戻入	Reversal of contra-accounts for assets funded by management expense grants		1,646
資産見返寄附金戻入	Reversal of contra-accounts for assets funded by donations		2,853
資産見返補助金等戻入	Reversal of contra-accounts for assets funded by subsidies		2,310
資産見返物品受贈額戻入	Reversal of contra-accounts for received assets by donations		43
経常収益合計	Total of ordinary revenues		140,999
経常利益	Ordinary income		2,290
臨時利益	Extraordinary income		
固定資産売却益	Income from sale of fixed assets		1
過年度特許権料収入	Income from carry-forward patent fees		130
当期純利益	Net income		2,422
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		130
当期総利益	Gross income		2,553

Statement of Cash Flow (April 1, 2017 - March 31, 2018)

キャッシュ・フロー計算書 (平成29年4月1日～平成30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	△ 53,135
人件費支出	Payments for personnel expenses	△ 65,679
その他の業務支出	Payments for other operations	△ 4,256
運営費交付金収入	Proceeds from management expense grants	43,941
授業料収入	Proceeds from tuition fees	10,711
入学金収入	Proceeds from enrollment fees	1,756
検定料収入	Proceeds from examination fees	294
附属病院収入	Proceeds from the university hospital	40,605
受託研究収入	Proceeds from contract research	16,253
共同研究収入	Proceeds from joint research	7,249
受託事業等収入	Proceeds from contract projects	999
研究関連収入	Proceeds related to research	2,512
補助金等収入	Proceeds from subsidies	4,887
寄附金収入	Proceeds from donations	4,795
その他の業務収入	Proceeds from other operations	2,286
預り科学研究費補助金等の増加	Increase or decrease in deposited grants-in-aid for scientific research	368
預り金の減少	Increase or decrease in deposits	△ 48
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	13,543
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	△ 75,930
定期預金等の払戻による収入	Proceeds from time deposit refund	84,960
その他の関係会社有価証券の取得による支出	Payments for investments in securities of subsidiaries and associates	△ 3,000
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 10,272
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 271
有形固定資産の売却による収入	Proceeds from sales of property, plant and equipment	2,181
施設費による収入	Proceeds from subsidies for facilities	3,089
資産除去債務の履行による支出	Payments for asset retirement obligations	△ 8
小計	Sub-total	748
利息及び配当金の受取額	Amount of interest and dividends received	59
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	808
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	△ 1,188
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,294
PFI債務の返済による支出	Repayments of PFI obligations	△ 446
割賦債務の返済による支出	Repayment of installment obligations	△ 21
長期借入金の返済による支出	Repayment of long-term loans	△ 1,212
長期借入れによる収入	Proceeds from long-term borrowings	361
小計	Sub-total	△ 3,801
利息の支払額	Amount of interest expenses paid	△ 211
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	△ 4,013
IV 資金に係る換算差額	Translation adjustments on funds	0
V 資金の増加額 (又は減少額)	Increase (or decrease) in amount of funds	10,339
VI 資金期首残高	Beginning balance of funds	21,707
VII 資金期末残高	Ending balance of funds	32,046

Statement of Profit Appropriation

利益の処分に関する書類

(unit: million yen 単位 : 百万円)

I	当期未処分利益	Unappropriated retained earnings	2,553
	当期総利益	Gross Income for the period	2,553
II	利益処分額	Appropriated amount	
	積立金 Reserve		2,141
	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)		
		411	411
		_____	_____ 2,553

Statement of Operation Cost (April 1, 2017 - March 31, 2018)

国立大学法人等業務実施コスト計算書 (平成29年4月1日~平成30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	134,022	
	一般管理費	General and administrative expenses	4,094	
	財務費用	Financial expenses	196	
	雑損	Miscellaneous loss	395	138,708
	(2) (控除) 自己収入等	(Deduction) Non-subsidy income		
	授業料収益	Revenues from tuition fees	△ 10,934	
	入学金収益	Revenues from enrollment fees	△ 1,801	
	検定料収益	Revenues from examination fees	△ 296	
	附属病院収益	Revenues from the university hospital	△ 41,273	
	受託研究収益	Revenues from contract research	△ 16,943	
	共同研究収益	Revenues from joint research	△ 5,859	
	受託事業等収益	Revenues from contract project, etc	△ 718	
	寄附金収益	Revenues from donations	△ 4,460	
	財務収益	Financial revenues	△ 63	
	雑益	Miscellaneous income	△ 2,352	
	資産見返授業料戻入	Reversal of tuition fees per contra liabilities for property acquisitions	△ 927	
	資産見返寄附金戻入	Reversal of donations per contra liabilities for property acquisitions	△ 2,853	
	臨時利益	Extraordinary income	△ 131	△ 88,616
	業務費用合計	Total of operating expenses		50,091
II	損益外減価償却相当額	Amount equivalent to depreciation not included in statement of income		5,885
III	損益外減損損失相当額	Amount equivalent to impairment loss not included in statement of income		-
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)		△ 1,393
V	損益外利息費用相当額	Amount equivalent to interest cost not included in statement of income		0
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		△ 1,680
VII	引当外賞与増加見積額	Estimated amount of increase in unreserved bonuses		106
VIII	引当外退職給付増加見積額	Estimated amount of increase in unreserved retirement benefits		△ 1,400
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	9	
	政府出資の機会費用	Opportunity cost of contributions from the government	131	140
X	国立大学法人等業務実施コスト	Operation cost of the national university corporation		51,750