

Financial Statements

財務諸表

Fiscal Year 2019 令和元事業年度
(16th Fiscal Period 第16期)

From April 1, 2019 自：平成31年4月 1日
To March 31, 2020 至：令和 2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。

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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, 2020)
貸借対照表 (令和2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	199,485	
減価償却累計額	Accumulated depreciation	△ 98,222	
減損損失累計額	Accumulated impairment loss	△ 13	101,249
構築物	Structures	14,345	
減価償却累計額	Accumulated depreciation	△ 9,441	
減損損失累計額	Accumulated impairment loss	△ 0	4,904
機械及び装置	Machinery	630	
減価償却累計額	Accumulated depreciation	△ 621	8
工具・器具及び備品	Equipment	172,642	
減価償却累計額	Accumulated depreciation	△ 148,407	24,234
図書	Books		21,971
美術品・収蔵品	Art works and collections		1,208
船舶	Vessels	44	
減価償却累計額	Accumulated depreciation	△ 32	11
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	73	
減価償却累計額	Accumulated depreciation	△ 36	37
建設仮勘定	Construction in progress		3,649
その他有形固定資産	Other tangible fixed assets	66	
減価償却累計額	Accumulated depreciation	△ 47	19
有形固定資産合計	Total of Property, plant and equipment		377,150
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		139
借地権	Leasehold rights		12
商標権	Trademark rights		1
ソフトウェア	Software		274
その他無形固定資産	Other intangible fixed assets		548
無形固定資産合計	Total of intangible fixed assets		977
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		5,004
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	7,200	
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	212	
貸倒引当金	Allowance for doubtful accounts	△ 187	24
その他投資資産	Other investment assets		18
投資その他の資産合計	Total of investment and other assets		12,317
固定資産合計	Total of fixed assets		390,446
II 流動資産	Current assets		
現金及び預金	Cash and deposits		66,015
未収学生納付金収入	Accounts receivable – student fees	243	
徴収不能引当金	Allowance for doubtful accounts	△ 1	242
未収附属病院収入	Accounts receivable – university hospital	8,708	
徴収不能引当金	Allowance for doubtful accounts	△ 0	8,708
その他未収入金	Other accounts receivable		2,617
たな卸資産	Inventory assets		61
医薬品及び診療材料	Pharmaceuticals and medical care materials		809
前渡金	Advance payments		106
前払費用	Prepaid expenses		64
未収収益	Accrued income		16
その他流動資産	Other current assets		28
流動資産合計	Total of current assets		78,670
資産合計	Total of assets		469,116
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	7,912	
資産見返授業料	Contra-accounts for assets funded by tuition fees	9,060	
資産見返寄附金	Contra-accounts for assets funded by donations	9,624	
資産見返補助金等	Contra-accounts for assets funded by subsidies	4,218	
資産見返物品受贈額	Contra-accounts for donation of non-current assets	18,283	
建設仮勘定見返運営費交付金	Contra-construction in progress funded by management expense grants	320	
建設仮勘定見返授業料	Contra-construction in progress funded by tuition fees	870	

建設仮勘定見返寄附金	Contra-construction in progress funded by donations	85	
建設仮勘定見返施設費	Contra-construction in progress funded by subsidies for facilities	915	
建設仮勘定見返補助金等	Contra-construction in progress funded by subsidies	5	51,299
長期寄附金債務	Long-term donations liabilities		2,100
長期前受受託研究費	Long-term advances received for contract research expenses		504
長期前受共同研究費	Long-term advances received for joint research expenses		518
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		2
大学改革支援・学位授与機構債務負担金	Contribution for NIAD-QE inherited debts		21
長期借入金	Long-term loans		8,536
長期未払金	Long-term accounts payable		
リース債務	Lease liabilities	1,561	
その他長期未払金	Other long-term accounts payable	82	1,643
退職給付引当金	Allowances for retirement benefits		0
資産除去債務	Asset retirement obligations		174
固定負債合計	Total of fixed liabilities		64,803
Ⅱ 流動負債	Current liabilities		
運営費交付金債務	Management expense grants liabilities		2,675
寄附金債務	Donations liabilities		20,466
預り補助金等	Deposited subsidies		1
前受受託研究費	Advances received for contract research		3,484
前受共同研究費	Advances received for joint research		7,285
前受受託事業費等	Advances received for contract project		550
預り科学研究費補助金等	Deposited grants-in-aid for scientific research		2,560
前受金	Advances received		707
預り金	Deposits		831
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		82
一年以内返済予定長期借入金	Current portion of long-term loans payable		1,121
未払金	Accounts payable		17,735
未払費用	Accrued expenses		46
未払消費税等	Accrued consumption taxes		77
賞与引当金	Allowances for bonuses		317
その他流動負債	Other current liabilities		0
流動負債合計	Total of current liabilities		57,945
負債合計	Total of liabilities		122,748

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	94,944	
損益外減価償却累計額(－)	Accumulated depreciation not included in statement of income (－)	△ 91,232	
損益外減損損失累計額(－)	Accumulated impairment loss not included in statement of income (－)	△ 90	
損益外有価証券損益累計額(確定)	Accumulated profit and loss from securities not included in statement of income (confirmed)	1,934	
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)	△ 1,448	
損益外利息費用累計額(－)	Accumulated interest cost not included in statement of income (－)	△ 25	
資本剰余金合計	Total of capital surplus		4,082
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	46,604	
(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	2,852	
積立金	Reserve fund	5,514	
当期末処分利益	Unappropriated retained earnings for the period	2,675	
(うち当期総利益)	(of which, the amount of current gross profit)	(2,675)	
利益剰余金合計	Total of retained earnings		57,646
純資産合計	Total of net assets		346,367
負債純資産合計	Total of liabilities and net assets		469,116

Statement of Income (April 1, 2019 - March 31, 2020)

損益計算書 (平成31年4月1日～令和2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		4,456	
研究経費	Research expenses		16,977	
診療経費	Medical service expenses			
材料費	Materials expenses	17,774		
委託費	Entrustment expenses	4,330		
設備関係費	Equipment-related expenses	5,437		
研修費	Training expenses	3		
経費	Other expenses	1,465	29,011	
教育研究支援経費	Expenses for supporting education and research		2,383	
受託研究費	Contract research expenses		14,473	
共同研究費	Joint research expenses		7,398	
受託事業費	Contract project expenses		830	
役員人件費	Personnel expenses – executives		258	
教員人件費	Personnel expenses – academic staff			
常勤教員人件費	Personnel expenses – full-time academic	27,483		
非常勤教員人件費	Personnel expenses for part-time academic	9,410	36,894	
職員人件費	Personnel expenses – administrative			
常勤職員人件費	Personnel expenses – full-time administrative	14,355		
非常勤職員人件費	Personnel expenses – part-time administrative	10,121	24,477	137,160
一般管理費	General and administrative expenses			4,267
財務費用	Financial expenses			93
雑 損	Miscellaneous loss			216
経常費用合計	Total of ordinary expenses			141,737
経常収益	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		43,525	
授業料収益	Revenues from tuition fees		10,367	
入学金収益	Revenues from enrollment fees		1,803	
検定料収益	Revenues from examination fees		300	
附属病院収益	Revenues from the university hospital		44,084	
受託研究収益	Revenues from contract research		15,442	
共同研究収益	Revenues from joint research		8,283	
受託事業等収益	Revenues from contract project		871	
寄附金収益	Revenues from donations		4,425	
施設費収益	Revenues from subsidies for facilities		537	
補助金等収益	Revenues from subsidies		3,166	

財務収益	Financial revenues		
受取利息	Interest income	73	
有価証券利息	Interest on securities	19	
その他財務収益	Other financial revenues	0	94
雑 益	Miscellaneous income		
手数料等収入	Income from comission fees	95	
財産貸付料収入	Income from property rental fees	467	
版權及び特許権料収入	Income from copyright and patent fees	473	
刊行物等売払代収入	Income from sales of publications	9	
研究関連収入	Income related to research	2, 585	
その他雑益	Other miscellaneous income	1, 784	5, 415
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, 843
資産見返寄附金戻入	Reversal of contra-accounts for assets funded by donations		2, 421
資産見返補助金等戻入	Reversal of contra-accounts for assets funded by subsidies		1, 125
資産見返物品受贈額戻入	Reversal of contra-accounts for received assets by donations		150
経常収益合計	Total of ordinary revenues		143, 857
経常利益	Ordinary income		2, 120
臨時損失	Extraordinary loss		
災害損失	Loss on disaster	3, 082	3, 082
臨時利益	Extraordinary income		
固定資産売却益	Income from sale of fixed assets	0	
過年度損益修正益	Income from prior period adjustment	154	
運営費交付金収益	Revenues from management expense grants	1, 209	
施設費収益	Revenues from subsidies for facilities	1, 868	
その他臨時利益	Other extraordinary income	0	3, 231
当期純利益	Net income		2, 270
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		405
当期総利益	Gross income		2, 675

Statement of Cash Flow (April 1, 2019 - March 31, 2020)

キャッシュ・フロー計算書(平成31年4月1日～令和2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	△ 57,249
人件費支出	Payments for personnel expenses	△ 67,498
その他の業務支出	Payments for other operations	△ 4,549
運営費交付金収入	Proceeds from management expense grants	44,712
授業料収入	Proceeds from tuition fees	10,676
入学金収入	Proceeds from enrollment fees	1,686
検定料収入	Proceeds from examination fees	297
附属病院収入	Proceeds from the university hospital	43,079
受託研究収入	Proceeds from contract research	15,441
共同研究収入	Proceeds from joint research	9,597
受託事業等収入	Proceeds from contract projects	867
研究関連収入	Proceeds related to research	2,543
補助金等収入	Proceeds from subsidies	3,508
寄附金収入	Proceeds from donations	5,992
その他の業務収入	Proceeds from other operations	3,026
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	313
預り金の増減	Increase or decrease in deposits	109
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	12,556
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	△ 85,451
定期預金等の払戻による収入	Proceeds from time deposit refund	89,020
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
出資金の分配による収入	Dividends income from capital contribution	437
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 14,295
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 350
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	0
施設費による収入	Proceeds from subsidies for facilities	3,640
資産除去債務の履行による支出	Payments for asset retirement obligations	-
小計	Sub-total	△ 9,999
利息及び配当金の受取額	Amount of interest and dividends received	114
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	△ 9,884
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	△ 162
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,421
PFI 債務の返済による支出	Repayments of PFI obligations	△ 189
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	△ 1,184
長期借入れによる収入	Proceeds from long-term borrowings	432
小計	Sub-total	△ 2,547
利息の支払額	Amount of interest expenses paid	△ 98
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	△ 2,645
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	27
VI 資金期首残高	Beginning balance of funds	59,066
VII 資金期末残高	Ending balance of funds	59,093

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	2,675
	当期総利益	Gross Income for the period	2,675
II	利益処分類	Appropriated amount	
	積立金 Reserve		1,106
	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)		
		1,569	1,569
			2,675

Statement of Operation Cost (April 1, 2019 - March 31, 2020)

国立大学法人等業務実施コスト計算書(平成31年4月1日～令和2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	137,160	
	一般管理費	General and administrative expenses	4,267	
	財務費用	Financial expenses	93	
	雑損	Miscellaneous loss	216	
	臨時損失	Extraordinary loss	3,082	144,819
(2)	(控除) 自己収入等	(Deduction) Non-subsidy income		
	授業料収益	Revenues from tuition fees	△ 10,367	
	入学者収益	Revenues from enrollment fees	△ 1,803	
	検定料収益	Revenues from examination fees	△ 300	
	附属病院収益	Revenues from the university hospital	△ 44,084	
	受託研究収益	Revenues from contract research	△ 15,442	
	共同研究収益	Revenues from joint research	△ 8,283	
	受託事業等収益	Revenues from contract projects	△ 871	
	寄附金収益	Revenues from donations	△ 4,425	
	財務収益	Financial revenues	△ 94	
	雑益	Miscellaneous income	△ 2,829	
	資産見返授業料戻入	Reversal of tuition fees per contra liabilities for property acquisitions	△ 937	
	資産見返寄附金戻入	Reversal of donations per contra liabilities for property acquisitions	△ 2,421	
	臨時利益	Extraordinary income	△ 154	△ 92,016
	業務費用合計	Total of operating expenses		52,802
II	損益外減価償却相当額	Amount equivalent to depreciation not included in statement of income		4,953
III	損益外減損損失相当額	Amount equivalent to impairment loss not included in statement of income		1
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)		538
V	損益外有価証券損益相当額(確定)	Amount equivalent to profit and loss in securities not included in statement of income(confirmed)		△ 277
VI	損益外利息費用相当額	Amount equivalent to interest cost not included in statement of income		1
VII	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		5
VIII	引当外賞与増加見積額	Estimated amount of increase in unreserved bonuses		36
IX	引当外退職給付増加見積額	Estimated amount of increase in unreserved retirement benefits		205
X	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	5	
	政府出資の機会費用	Opportunity cost of contributions from the government	13	19
XI	国立大学法人等業務実施コスト	Operation cost of the national university corporation		58,286