

# Financial Statements

## 財務諸表

Fiscal Year 2020 令和2事業年度

(17<sup>th</sup> Fiscal Period 第17期)

From April 1, 2020 自：令和 2年4月 1日

To March 31, 2021 至：令和 3年3月31日

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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

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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, 2021)  
貸借対照表 (令和3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	218,603	
減価償却累計額	Accumulated depreciation	△ 104,820	
減損損失累計額	Accumulated impairment loss	△ 238	113,544
構築物	Structures	16,317	
減価償却累計額	Accumulated depreciation	△ 9,879	
減損損失累計額	Accumulated impairment loss	△ 0	6,437
機械及び装置	Machinery	623	
減価償却累計額	Accumulated depreciation	△ 616	6
工具・器具及び備品	Equipment	178,108	
減価償却累計額	Accumulated depreciation	△ 154,045	24,062
図書	Books		21,416
美術品・収蔵品	Art works and collections		1,209
船舶	Vessels	48	
減価償却累計額	Accumulated depreciation	△ 36	11
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	78	
減価償却累計額	Accumulated depreciation	△ 43	34
建設仮勘定	Construction in progress		4,400
その他有形固定資産	Other tangible fixed assets	67	
減価償却累計額	Accumulated depreciation	△ 58	8
有形固定資産合計	Total of Property, plant and equipment		390,988
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		175
借地権	Leasehold rights		12
商標権	Trademark rights		3
ソフトウェア	Software		211
その他無形固定資産	Other intangible fixed assets		748
無形固定資産合計	Total of intangible fixed assets		1,150
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		3,504
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	13,160	
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	223	
貸倒引当金	Allowance for doubtful accounts	△ 202	20
その他投資資産	Other investment assets		24
投資その他の資産合計	Total of investment and other assets		16,780
固定資産合計	Total of fixed assets		408,920
II 流動資産	Current assets		
現金及び預金	Cash and deposits		61,307
未収学生納付金収入	Accounts receivable – student fees	200	
徴収不能引当金	Allowance for doubtful accounts	△ 1	198
未収附属病院収入	Accounts receivable – university hospital	9,489	
徴収不能引当金	Allowance for doubtful accounts	△ 0	9,489
その他未収入金	Other accounts receivable		3,242
有価証券	Securities		1,499
たな卸資産	Inventory assets		60
医薬品及び診療材料	Pharmaceuticals and medical care materials		886
前渡金	Advance payments		51
前払費用	Prepaid expenses		132
未収収益	Accrued income		17
その他流動資産	Other current assets		27
流動資産合計	Total of current assets		76,913
資産合計	Total of assets		485,833
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	7,388	
資産見返授業料	Contra-accounts for assets funded by tuition fees	10,898	
資産見返寄附金	Contra-accounts for assets funded by donations	12,064	
資産見返補助金等	Contra-accounts for assets funded by subsidies	5,255	
資産見返物品受贈額	Contra-accounts for donation of non-current assets	17,621	
建設仮勘定見返運営費交付金	Contra-construction in progress funded by management expense grants	229	
建設仮勘定見返授業料	Contra-construction in progress funded by tuition fees	490	

建設仮勘定見返寄附金	Contra-construction in progress funded by donations	720	
建設仮勘定見返施設費	Contra-construction in progress funded by subsidies for facilities	2,985	
建設仮勘定見返補助金等	Contra-construction in progress funded by subsidies	4	57,659
長期寄附金債務	Long-term donations liabilities		700
長期前受受託研究費	Long-term advances received for contract research expenses		430
長期前受共同研究費	Long-term advances received for joint research expenses		583
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		4
大学改革支援・学位授与機構債務負担金	Contribution for NIAD-QE inherited debts		0
長期借入金	Long-term loans		7,480
長期未払金	Long-term accounts payable		
リース債務	Lease liabilities	777	
P F I 債務	Private Finance Initiative liabilities	6,719	
その他長期未払金	Other long-term accounts payable	43	7,540
退職給付引当金	Allowances for retirement benefits		0
資産除去債務	Asset retirement obligations		131
固定負債合計	Total of fixed liabilities		74,531
Ⅱ 流動負債	Current liabilities		
運営費交付金債務	Management expense grants liabilities		2,424
寄附金債務	Donations liabilities		25,275
預り補助金等	Deposited subsidies		0
前受受託研究費	Advances received for contract research		4,485
前受共同研究費	Advances received for joint research		8,334
前受受託事業費等	Advances received for contract project		368
預り科学研究費補助金等	Deposited grants-in-aid for scientific research		3,205
前受金	Advances received		700
預り金	Deposits		954
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		20
一年以内返済予定長期借入金	Current portion of long-term loans payable		1,079
未払金	Accounts payable		20,150
未払費用	Accrued expenses		45
未払消費税等	Accrued consumption taxes		58
賞与引当金	Allowances for bonuses		311
資産除去債務	Asset retirement obligations		46
その他流動負債	Other current liabilities		1
流動負債合計	Total of current liabilities		67,463
負債合計	Total of liabilities		141,995

<b>純 資 産 の 部</b>	Net assets		
<b>I 資本金</b>	Capital		
政府出資金	Capital investment from national government	284,638	
資本金合計	Total of capital		284,638
<b>II 資本剰余金</b>	Capital surplus		
資本剰余金	Capital surplus	96,986	
損益外減価償却累計額(－)	Accumulated depreciation not included in statement of income (－)	△ 96,048	
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)	1,858	
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)	△ 1,937	
損益外利息費用累計額(－)	Accumulated interest cost not included in statement of income (－)	△ 27	
資本剰余金合計	Total of capital surplus		740
<b>III 利益剰余金</b>	Retained earnings		
前中期目標期間繰越積立金	Reserve fund from previous mid-term objective period	46,053	
(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	3,696	
積立金	Reserve fund	6,620	
当期末処分利益	Unappropriated retained earnings for the period	2,088	
(うち当期総利益)	(of which, the amount of current gross profit)	( 2,088 )	
利益剰余金合計	Total of retained earnings		58,459
純資産合計	Total of net assets		343,838
負債純資産合計	Total of liabilities and net assets		485,833

## Statement of Income (April 1, 2020 - March 31, 2021)

損益計算書 (令和2年4月1日～令和3年3月31日)

(unit: million yen 単位: 百万円)

<b>経常費用</b>	Ordinary expenses			
業務費	Operating expenses			
教育経費	Education expenses		4,820	
研究経費	Research expenses		16,392	
診療経費	Medical service expenses			
材料費	Materials expenses	17,829		
委託費	Entrustment expenses	4,454		
設備関係費	Equipment-related expenses	5,533		
研修費	Training expenses	1		
経費	Other expenses	1,485	29,304	
教育研究支援経費	Expenses for supporting education and research		2,927	
受託研究費	Contract research expenses		15,201	
共同研究費	Joint research expenses		7,858	
受託事業費	Contract project expenses		741	
役員人件費	Personnel expenses - executives		202	
教員人件費	Personnel expenses - academic staff			
常勤教員人件費	Personnel expenses - full-time academic	27,670		
非常勤教員人件費	Personnel expenses for part-time academic	9,985	37,656	
職員人件費	Personnel expenses - administrative			
常勤職員人件費	Personnel expenses - full-time administrative	14,560		
非常勤職員人件費	Personnel expenses - part-time administrative	10,506	25,066	140,172
一般管理費	General and administrative expenses			5,117
財務費用	Financial expenses			72
雑 損	Miscellaneous loss			507
経常費用合計	Total of ordinary expenses			145,871
<b>経常収益</b>	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		43,632	
授業料収益	Revenues from tuition fees		9,469	
入学金収益	Revenues from enrollment fees		1,766	
検定料収益	Revenues from examination fees		288	
附属病院収益	Revenues from the university hospital		42,708	
受託研究収益	Revenues from contract research		16,608	
共同研究収益	Revenues from joint research		8,903	
受託事業等収益	Revenues from contract project		779	
寄附金収益	Revenues from donations		4,347	
施設費収益	Revenues from subsidies for facilities		110	
補助金等収益	Revenues from subsidies		7,492	

財務収益	Financial revenues		
受取利息	Interest income	55	
有価証券利息	Interest on securities	19	
その他財務収益	Other financial revenues	133	208
雑 益	Miscellaneous income		
手数料等収入	Income from comission fees	79	
財産貸付料収入	Income from property rental fees	374	
版權及び特許権料収入	Income from copyright and patent fees	347	
刊行物等売払代収入	Income from sales of publications	5	
研究関連収入	Income related to research	2,264	
その他雑益	Other miscellaneous income	1,794	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		2,140
資産見返寄附金戻入	Reversal of contra-accounts for assets funded by donations		2,380
資産見返補助金等戻入	Reversal of contra-accounts for assets funded by subsidies		1,041
資産見返物品受贈額戻入	Reversal of contra-accounts for received assets by donations		662
経常収益合計	Total of ordinary revenues		147,408
経常利益	Ordinary income		1,536
臨時損失	Extraordinary loss		
災害損失	Loss on disaster		432
減損損失	Impairment loss		222
臨時利益	Extraordinary income		
過年度損益修正益	Income from prior period adjustment		4
運営費交付金収益	Revenues from management expense grants		432
当期純利益	Net income		1,318
目的積立金取崩額	Reversal of reserve fund		316
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		453
当期総利益	Gross income		2,088

## Statement of Cash Flow (April 1, 2020 - March 31, 2021)

キャッシュ・フロー計算書 (令和2年4月1日～令和3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	△ 55,711
人件費支出	Payments for personnel expenses	△ 68,032
その他の業務支出	Payments for other operations	△ 4,281
運営費交付金収入	Proceeds from management expense grants	44,321
授業料収入	Proceeds from tuition fees	10,507
入学金収入	Proceeds from enrollment fees	1,739
検定料収入	Proceeds from examination fees	287
附属病院収入	Proceeds from the university hospital	41,899
受託研究収入	Proceeds from contract research	17,474
共同研究収入	Proceeds from joint research	10,004
受託事業等収入	Proceeds from contract projects	630
研究関連収入	Proceeds related to research	2,448
補助金等収入	Proceeds from subsidies	8,986
寄附金収入	Proceeds from donations	7,996
その他の業務収入	Proceeds from other operations	3,057
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	644
預り金の増減	Increase or decrease in deposits	201
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	22,173
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	△ 91,674
定期預金等の払戻による収入	Proceeds from time deposit refund	92,596
有価証券の取得による支出	Payments for purchase of securities	△ 62
有価証券の売却による収入	Proceeds from sales of securities	194
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	△ 6,530
出資金の分配による収入	Dividends income from capital contribution	4
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 21,025
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 514
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	-
施設費による収入	Proceeds from subsidies for facilities	3,719
資産除去債務の履行による支出	Payments for asset retirement obligations	△ 0
小計	Sub-total	△ 23,292
利息及び配当金の受取額	Amount of interest and dividends received	75
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	△ 23,217
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	△ 82
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,409
PFI債務の返済による支出	Repayments of PFI obligations	△ 58
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	△ 1,121
長期借入れによる収入	Proceeds from long-term borrowings	23
小計	Sub-total	△ 2,669
利息の支払額	Amount of interest expenses paid	△ 73
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	△ 2,743
IV 資金に係る換算差額	Translation adjustments on funds	-
V 資金の増加額 (又は減少額)	Increase (or decrease) in amount of funds	△ 3,786
VI 資金期首残高	Beginning balance of funds	59,093
VII 資金期末残高	Ending balance of funds	55,307



# 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	2,088
	当期総利益	Gross Income for the period	2,088
II	利益処分額	Appropriated amount	
	積立金 Reserve		299
	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)		
		1,789	1,789
			2,088

## Statement of Operation Cost (April 1, 2020 - March 31, 2021)

国立大学法人等業務実施コスト計算書 (令和2年4月1日～令和3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	140,172	
	一般管理費	General and administrative expenses	5,117	
	財務費用	Financial expenses	72	
	雑損	Miscellaneous loss	507	
	臨時損失	Extraordinary loss	655	146,526
(2)	(控除) 自己収入等	(Deduction) Non-subsidy income		
	授業料収益	Revenues from tuition fees	△ 9,469	
	入学者料収益	Revenues from enrollment fees	△ 1,766	
	検定料収益	Revenues from examination fees	△ 288	
	附属病院収益	Revenues from the university hospital	△ 42,708	
	受託研究収益	Revenues from contract research	△ 16,608	
	共同研究収益	Revenues from joint research	△ 8,903	
	受託事業等収益	Revenues from contract projects	△ 779	
	寄附金収益	Revenues from donations	△ 4,347	
	財務収益	Financial revenues	△ 208	
	雑益	Miscellaneous income	△ 2,600	
	資産見返授業料戻入	Reversal of tuition fees per contra liabilities for property acquisitions	△ 1,016	
	資産見返寄附金戻入	Reversal of donations per contra liabilities for property acquisitions	△ 2,380	
	臨時利益	Extraordinary income	△ 4	△ 91,083
	業務費用合計	Total of operating expenses		55,442
II	損益外減価償却相当額	Amount equivalent to depreciation not included in statement of income		4,926
III	損益外減損損失相当額	Amount equivalent to impairment loss not included in statement of income		0
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)		489
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)		75
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		0
VIII	引当外賞与増加見積額	Estimated amount of increase in unreserved bonuses		△ 16
IX	引当外退職給付増加見積額	Estimated amount of increase in unreserved retirement benefits		△ 254
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	12	
	政府出資の機会費用	Opportunity cost of contributions from the government	-	12
XI	国立大学法人等業務実施コスト	Operation cost of the national university corporation		60,680