

Financial Statements

財務諸表

Fiscal Year 2022 令和4事業年度

(19th Fiscal Period 第19期)

From April 1, 2022 自：令和4年4月1日

To March 31, 2023 至：令和5年3月31日

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利益の処分にに関する書類

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。

-Changes in Net Assets

-純資産変動計算書

-Notes to the Financial Statements

-注記事項

-Supplementary Schedules

-附属明細書

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-連結財務諸表

-Business Report

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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, 2023)
貸借対照表 (令和5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	219,935	
建物	Buildings	225,947	
減価償却累計額	Accumulated depreciation	△ 118,277	
減損損失累計額	Accumulated impairment loss	△ 245	107,423
構築物	Structures	16,284	
減価償却累計額	Accumulated depreciation	△ 9,945	
減損損失累計額	Accumulated impairment loss	△ 1	6,337
機械及び装置	Machinery	572	
減価償却累計額	Accumulated depreciation	△ 569	3
工具・器具及び備品	Equipment	182,184	
減価償却累計額	Accumulated depreciation	△ 153,313	28,870
図書	Books		20,771
美術品・収蔵品	Art works and collections		1,376
船舶	Vessels	49	
減価償却累計額	Accumulated depreciation	△ 43	6
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	80	
減価償却累計額	Accumulated depreciation	△ 59	21
建設仮勘定	Construction in progress		7,888
その他有形固定資産	Other tangible fixed assets	61	
減価償却累計額	Accumulated depreciation	△ 54	6
有形固定資産合計	Total of property, plant and equipment		392,642
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		252
商標権	Trademark rights		2
ソフトウェア	Software		271
その他無形固定資産	Other intangible fixed assets		789
無形固定資産合計	Total of intangible fixed assets		1,316
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		2,746
関係会社株式	Shares of subsidiaries and associates		150
その他の関係会社有価証券	Securities of subsidiaries and associates		11,784

国立大学法人等償還引当特定資産	Reserved assets for reimbursement of national university corporation bonds		700	
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	45		
貸倒引当金	Allowance for doubtful accounts	△ 31	13	
その他投資資産	Other investment assets		33	
投資その他の資産合計	Total of investment and other assets		15,428	
固定資産合計	Total of fixed assets			409,387
II 流動資産	Current assets			
現金及び預金	Cash and deposits		92,011	
未収学生納付金収入	Accounts receivable – student fees	186		
徴収不能引当金	Allowance for doubtful accounts	△0	185	
未収附属病院収入	Accounts receivable – university hospital	9,570		
徴収不能引当金	Allowance for doubtful accounts	△0	9,570	
その他未収入金	Other accounts receivable		4,280	
金銭の信託	Money held in trust		14,358	
たな卸資産	Inventory assets		61	
医薬品及び診療材料	Pharmaceuticals and medical care materials		896	
前渡金	Advance payments		24	
前払費用	Prepaid expenses		98	
未収収益	Accrued income		3	
その他流動資産	Other current assets		32	
流動資産合計	Total of current assets			121,523
資産合計	Total of assets			530,910
負債の部	Liabilities			
I 固定負債	Non-current liabilities			
長期繰延補助金等	Long-term deferred subsidies		5,574	
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		818	
長期前受共同研究費	Long-term advances received for joint research expenses		562	
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		8	
長期借入金	Long-term loans		9,171	
国立大学法人等債	National university corporation bonds payable		30,000	
長期未払金	Long-term accounts payable			
リース債務	Lease liabilities	3,534		
PFI債務	Private Finance Initiative liabilities	6,252		
その他長期未払金	Other long-term accounts payable	0	9,787	
資産除去債務	Asset retirement obligations		135	
固定負債合計	Total of fixed liabilities			56,758

II 流動負債	Current liabilities		
運営費交付金債務	Management expense grants liabilities	1,074	
預り施設費	Subsidies for facilities received	3,123	
寄附金債務	Donations liabilities	28,822	
前受受託研究費	Advances received for contract research	5,919	
前受共同研究費	Advances received for joint research	9,051	
前受受託事業費等	Advances received for contract project	731	
科学研究費助成事業等預り金	Deposited grants-in-aid for scientific research	3,125	
前受金	Advances received	858	
預り金	Deposits	1,423	
一年以内返済予定長期借入金	Current portion of long-term loans payable	1,190	
未払金	Accounts payable	20,133	
未払費用	Accrued expenses	205	
未払消費税等	Accrued consumption taxes	210	
賞与引当金	Allowances for bonuses	335	
資産除去債務	Asset retirement obligations	17	
その他流動負債	Other current liabilities	0	
流動負債合計	Total of current liabilities	76,222	
負債合計	Total of liabilities		132,981

純 資 産 の 部	Net assets		
I 資本金	Capital		
政府出資金	Capital investment from national government	284,409	
資本金合計	Total of capital		284,409
II 資本剰余金	Capital surplus		
資本剰余金	Capital surplus	107,717	
減価償却相当累計額 (△)	Accumulated depreciation not included in statement of income (△)	△ 101,941	
減損損失相当累計額 (△)	Accumulated impairment loss not included in statement of income (△)	△ 1	
有価証券損益相当累計額 (確定)	Accumulated profit and loss from securities not included in statement of income (confirmed)	1,956	
有価証券損益相当累計額 (その他)	Accumulated profit and loss from securities not included in statement of income (other)	△ 3,620	
利息費用相当累計額 (△)	Accumulated interest cost not included in statement of income (△)	△ 18	
除売却差額相当累計額 (△)	Accumulated disposal losses not included in statement of income (△)	△ 6,221	
資本剰余金合計	Total of capital surplus		△ 2,129
III 利益剰余金	Retained earnings		
前中期目標期間繰越積立金	Reserve fund carry-over from previous mid-term objective period	61,988	
(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	-	
積立金	Reserve fund	-	
当期未処分利益	Unappropriated retained earnings for the period	53,619	
(うち当期総利益)	(of which, the amount of current gross profit)	(53,619)	
利益剰余金合計	Total of retained earnings		115,608
IV 評価・換算差額等	Valuation and translation adjustments		
その他有価証券評価差額金	Valuation difference on available-for-sale securities	41	
評価・換算差額等合計	Total valuation and translation adjustments		41
純資産合計	Total of net assets		397,929
負債純資産合計	Total of liabilities and net assets		530,910

Statement of Income (April 1, 2022 - March 31, 2023)

損益計算書 (令和4年4月1日～令和5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		4,450	
研究経費	Research expenses		20,225	
診療経費	Medical service expenses			
材料費	Materials expenses	20,830		
委託費	Entrustment expenses	4,699		
設備関係費	Equipment-related expenses	5,875		
研修費	Training expenses	1		
経費	Other expenses	1,644	33,051	
教育研究支援経費	Expenses for supporting education and research		2,700	
受託研究費	Contract research expenses		19,722	
共同研究費	Joint research expenses		8,753	
受託事業費等	Contract project expenses		1,220	
役員人件費	Personnel expenses - executives		250	
教員人件費	Personnel expenses - academic staff			
常勤教員人件費	Personnel expenses - full-time academic	27,043		
非常勤教員人件費	Personnel expenses - part-time academic	9,586	36,629	
職員人件費	Personnel expenses - administrative			
常勤職員人件費	Personnel expenses - full-time administrative	14,842		
非常勤職員人件費	Personnel expenses - part-time administrative	11,121	25,963	152,969
一般管理費	General and administrative expenses			6,124
財務費用	Financial expenses			425
雑 損	Miscellaneous loss			484
経常費用合計	Total of ordinary expenses			160,003
経常収益	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		43,903	
授業料収益	Revenues from tuition fees		11,757	
入学金収益	Revenues from enrollment fees		1,772	
検定料収益	Revenues from examination fees		309	
附属病院収益	Revenues from the university hospital		48,618	
受託研究収益	Revenues from contract research		21,796	
共同研究収益	Revenues from joint research		10,040	
受託事業等収益	Revenues from contract project		1,270	
寄附金収益	Revenues from donations		9,139	
施設費収益	Revenues from subsidies for facilities		349	
補助金等収益	Revenues from subsidies		7,764	

財務収益	Financial revenues		
受取利息	Interest income	80	
その他財務収益	Other financial revenues	42	122
雑 益	Miscellaneous income		
手数料等収入	Income from comission fees	209	
財産貸付料収入	Income from property rental fees	628	
版權及び特許権料収入	Income from copyright and patent fees	859	
刊行物等売払代収入	Income from sales of publications	4	
研究関連収入	Income related to research	2,385	
その他雑益	Other miscellaneous income	2,748	6,835
経常収益合計	Total of ordinary revenues		163,680
経常利益	Ordinary income		3,677
臨時損失	Extraordinary loss		
減損損失	Impairment loss		40
過年度損益修正損	Loss on prior period adjustment	2,766	2,806
臨時利益	Extraordinary income		
固定資産売却益	Income from sale of fixed assets		2
資産見返運営費交付金等戻入	Reversal of contra-accounts for assets funded by management expense grants	19,372	
資産見返寄附金戻入	Reversal of contra-accounts for assets funded by donations	14,930	
資産見返物品受贈額戻入	Reversal of contra-accounts for received assets by donations	17,505	51,810
当期純利益	Net income		52,681
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		938
当期総利益	Gross income		53,619

Statement of Cash Flow (April 1, 2022 - March 31, 2023)

キャッシュ・フロー計算書（令和4年4月1日～令和5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	△ 65,189
人件費支出	Payments for personnel expenses	△ 70,338
その他の業務支出	Payments for other operations	△ 5,373
運営費交付金収入	Proceeds from management expense grants	44,980
授業料収入	Proceeds from tuition fees	10,263
入学金収入	Proceeds from enrollment fees	1,697
検定料収入	Proceeds from examination fees	308
附属病院収入	Proceeds from the university hospital	48,584
受託研究収入	Proceeds from contract research	22,508
共同研究収入	Proceeds from joint research	10,449
受託事業等収入	Proceeds from contract projects	1,407
研究関連収入	Proceeds related to research	2,377
補助金等収入	Proceeds from subsidies	7,550
寄附金収入	Proceeds from donations	8,276
その他の業務収入	Proceeds from other operations	4,121
科学研究費助成事業等預り金の減少	Increase or decrease in deposited grants-in-aid for scientific research	△ 207
預り金の増減	Increase or decrease in deposits	411
小計	Sub-total	21,827
国庫納付金の支払額	Payments to national treasury	△ 502
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	21,325
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	△ 116,418
定期預金等の払戻による収入	Proceeds from time deposit refund	116,418
金銭の信託の取得による支出	Payments for purchase of money held in trust	△ 8,800
金銭の信託の払戻による収入	Proceeds from withdrawal of money held in trust	800
有価証券の取得による支出	Payments for purchase of securities	△ 15
有価証券の売却による収入	Proceeds from sales of securities	57
有価証券の償還による収入	Proceeds from redemption of securities	799
特定関連会社有価証券の取得による支出	Purchase of shares of subsidiaries	△ 80
出資金の分配による収入	Dividends income from capital contribution	403
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 18,840
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 369
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	3
施設費による収入	Proceeds from subsidies for facilities	1,770
小計	Sub-total	△ 24,272
利息及び配当金の受取額	Amount of interest and dividends received	80
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	△ 24,192
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	0
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,204
PFI 債務の返済による支出	Repayments of PFI obligations	△ 233
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	△ 1,103
国立大学法人等償還引当特定資産の繰入による支出	Provision of reserved assets for reimbursement of national university corporation bonds	△ 700
長期借入れによる収入	Proceeds from long-term borrowings	2,611
国立大学法人等債の発行による収入	Proceeds from issuance of national university corporation bonds	30,000
小計	Sub-total	29,347
利息の支払額	Amount of interest expenses paid	△ 263
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	29,083
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	26,218
VI 資金期首残高	Beginning balance of funds	65,793
VII 資金期末残高	Ending balance of funds	92,011

Statement of Profit Appropriation

利益の処分に關する書類

(unit: million yen 単位 : 百万円)

I	当期末処分利益	Unappropriated retained earnings	53,619
	当期総利益	Gross Income for the period	53,619
II	利益処分類	Appropriated amount	
	積立金	Reserve	49,535
	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)		
		4,084	4,084
			53,619