

Financial Statements

財務諸表

Fiscal Year 2023 令和5事業年度
(20th Fiscal Period 第20期)

From April 1, 2023 自：令和 5年4月 1日
To March 31, 2024 至：令和 6年3月31日

Contents:

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

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 |
| -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, 2024)
貸借対照表 (令和6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	232,377	
減価償却累計額	Accumulated depreciation	△ 124,639	
減損損失累計額	Accumulated impairment loss	△ 228	107,509
構築物	Structures	16,508	
減価償却累計額	Accumulated depreciation	△ 10,356	6,152
機械及び装置	Machinery	563	
減価償却累計額	Accumulated depreciation	△ 561	2
工具・器具及び備品	Equipment	185,422	
減価償却累計額	Accumulated depreciation	△ 156,154	29,267
図書	Books		20,707
美術品・収蔵品	Art works and collections		1,387
船舶	Vessels	51	
減価償却累計額	Accumulated depreciation	△ 45	6
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	81	
減価償却累計額	Accumulated depreciation	△ 67	14
建設仮勘定	Construction in progress		16,158
その他有形固定資産	Other tangible fixed assets	54	
減価償却累計額	Accumulated depreciation	△ 48	5
有形固定資産合計	Total of property, plant and equipment	401,146	
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		309
商標権	Trademark rights		2
ソフトウェア	Software		236
その他無形固定資産	Other intangible fixed assets		849
無形固定資産合計	Total of intangible fixed assets		1,398
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		2,405
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		11,180

国立大学法人等償還引当特定資産	Reserved assets for reimbursement of national university corporation bonds		1,400	
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	38		
貸倒引当金	Allowance for doubtful accounts	△ 34	3	
その他投資資産	Other investment assets		64	
投資その他の資産合計	Total of investment and other assets		15,203	
固定資産合計	Total of fixed assets			417,748
Ⅱ 流動資産	Current assets			
現金及び預金	Cash and deposits		93,829	
未収学生納付金収入	Accounts receivable - student fees	144		
徴収不能引当金	Allowance for doubtful accounts	△0	144	
未収附属病院収入	Accounts receivable - university hospital	9,225		
徴収不能引当金	Allowance for doubtful accounts	△0	9,224	
その他未収入金	Other accounts receivable		2,875	
金銭の信託	Money held in trust		16,680	
有価証券	Securities		300	
たな卸資産	Inventory assets		43	
医薬品及び診療材料	Pharmaceuticals and medical care materials		886	
前渡金	Advance payments		10	
前払費用	Prepaid expenses		140	
その他流動資産	Other current assets		17	
流動資産合計	Total of current assets			124,153
資産合計	Total of assets			541,901
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		5,961	
長期寄附金債務	Long-term donations liabilities		400	
長期前受受託研究費	Long-term advances received for contract research expenses		2,825	
長期前受共同研究費	Long-term advances received for joint research expenses		772	
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		101	
長期借入金	Long-term loans		13,545	
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	3,674		
P F I 債務	Private Finance Initiative liabilities	5,960		
その他長期未払金	Other long-term accounts payable	2	9,636	
資産除去債務	Asset retirement obligations		137	
固定負債合計	Total of fixed liabilities			63,680

Ⅱ 流動負債	Current liabilities		
運営費交付金債務	Management expense grants liabilities	1,072	
預り施設費	Subsidies for facilities received	1,978	
寄附金債務	Donations liabilities	32,375	
前受受託研究費	Advances received for contract research	4,737	
前受共同研究費	Advances received for joint research	9,372	
前受受託事業費等	Advances received for contract project	641	
科学研究費助成事業等預り金	Deposited grants-in-aid for scientific research	2,940	
前受金	Advances received	924	
預り金	Deposits	1,148	
一年以内返済予定長期借入金	Current portion of long-term loans payable	1,135	
未払金	Accounts payable	19,846	
未払費用	Accrued expenses	205	
未払消費税等	Accrued consumption taxes	256	
賞与引当金	Allowances for bonuses	324	
その他流動負債	Other current liabilities	1	
流動負債合計	Total of current liabilities	76,963	
負債合計	Total of liabilities		140,344

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	110,767	
減価償却相当累計額(△)	Accumulated depreciation not included in statement of income (△)	△ 105,304	
減損損失相当累計額 (△)	Accumulated impairment loss not included in statement of income (△)	△ 6	
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)	1,643	
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)	△ 3,276	
利息費用相当累計額 (△)	Accumulated interest cost not included in statement of income (△)	△ 20	
除売却差額相当累計額 (△)	Accumulated disposal losses not included in statement of income(△)	△ 7,303	
資本剰余金合計	Total of capital surplus		△ 3,500
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	61,589	
(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	4,079	
積立金	Reserve fund	49,535	
当期末処分利益	Unappropriated retained earnings for the period	5,443	
(うち当期総利益)	(of which, the amount of current gross profit)	(5,443)	
利益剰余金合計	Total of retained earnings		120,648
純資産合計	Total of net assets		401,557
負債純資産合計	Total of liabilities and net assets		541,901

Statement of Income (April 1, 2023 - March 31, 2024)

損益計算書 (令和5年4月1日～令和6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	4,673		
研究経費	Research expenses	20,278		
診療経費	Medical service expenses			
材料費	Materials expenses	22,947		
委託費	Entrustment expenses	4,762		
設備関係費	Equipment-related expenses	5,729		
研修費	Training expenses	1		
経費	Other expenses	1,427	34,867	
教育研究支援経費	Expenses for supporting education and research		2,426	
受託研究費	Contract research expenses		19,330	
共同研究費	Joint research expenses		9,118	
受託事業費等	Contract project expenses		1,286	
役員人件費	Personnel expenses - executives		205	
教員人件費	Personnel expenses - academic staff			
常勤教員人件費	Personnel expenses - full-time academic	27,633		
非常勤教員人件費	Personnel expenses - part-time academic	10,181	37,814	
職員人件費	Personnel expenses - administrative			
常勤職員人件費	Personnel expenses - full-time administrative	15,251		
非常勤職員人件費	Personnel expenses - part-time administrative	11,032	26,283	156,286
一般管理費	General and administrative expenses			5,299
財務費用	Financial expenses			493
雑 損	Miscellaneous loss			657
経常費用合計	Total of ordinary expenses			162,736
経常収益	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		44,773	
授業料収益	Revenues from tuition fees		11,806	
入学金収益	Revenues from enrollment fees		1,715	
検定料収益	Revenues from examination fees		309	
附属病院収益	Revenues from the university hospital		50,595	
受託研究収益	Revenues from contract research		22,147	
共同研究収益	Revenues from joint research		10,760	
受託事業等収益	Revenues from contract project		1,358	
寄附金収益	Revenues from donations		11,062	
施設費収益	Revenues from subsidies for facilities		274	
補助金等収益	Revenues from subsidies		6,807	

財務収益	Financial revenues		
受取利息	Interest income	130	
受取配当金	Dividends income	5	
その他財務収益	Other financial revenues	27	163
雑 益	Miscellaneous income		
手数料等収入	Income from comission fees	301	
財産貸付料収入	Income from property rental fees	748	
版權及び特許権料収入	Income from copyright and patent fees	468	
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	2,369	
その他雑益	Other miscellaneous income	2,110	6,002
経常収益合計	Total of ordinary revenues		167,775
経常利益	Ordinary income		5,039
臨時損失	Extraordinary loss		
災害損失	Loss on disaster		2
減損損失	Impairment loss		2
臨時利益	Extraordinary income		
過年度損益修正益	Income from prior period adjustment		48
その他臨時利益	Other extraordinary income		2
当期純利益	Net income		5,084
目的積立金取崩額	Reversal of reserve fund		5
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		354
当期総利益	Gross income		5,443

Statement of Cash Flow (April 1, 2023 - March 31, 2024)

キャッシュ・フロー計算書 (令和5年4月1日~令和6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	△ 67,348
人件費支出	Payments for personnel expenses	△ 71,108
その他の業務支出	Payments for other operations	△ 4,799
運営費交付金収入	Proceeds from management expense grants	44,771
授業料収入	Proceeds from tuition fees	10,290
入学金収入	Proceeds from enrollment fees	1,683
検定料収入	Proceeds from examination fees	307
附属病院収入	Proceeds from the university hospital	50,898
受託研究収入	Proceeds from contract research	23,413
共同研究収入	Proceeds from joint research	11,121
受託事業等収入	Proceeds from contract projects	1,385
研究関連収入	Proceeds related to research	2,487
補助金等収入	Proceeds from subsidies	7,797
寄附金収入	Proceeds from donations	10,692
その他の業務収入	Proceeds from other operations	4,004
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	△ 186
預り金の増減	Increase or decrease in deposits	△ 309
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	25,100
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	△ 146,465
定期預金等の払戻による収入	Proceeds from time deposit refund	146,465
金銭の信託の取得による支出	Payments for purchase of money held in trust	△ 10,400
金銭の信託の払戻による収入	Proceeds from withdrawal of money held in trust	9,000
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	40
出資金の分配による収入	Dividends income from capital contribution	634
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 25,996
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 379
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	4
施設費による収入	Proceeds from subsidies for facilities	2,126
資産除去債務の履行による支出	Payments for asset retirement obligations	△ 17
小計	Sub-total	△ 25,003
利息及び配当金の受取額	Amount of interest and dividends received	165
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	△ 24,837
III 財務活動によるキャッシュ・フロー	Cash flow from financing activities	
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,312
P F I 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	△ 1,190
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	5,508
小計	Sub-total	2,050
利息の支払額	Amount of interest expenses paid	△ 485
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	1,564
IV 資金に係る換算差額	Translation adjustments on funds	△ 10
V 資金の増加額 (又は減少額)	Increase (or decrease) in amount of funds	1,817
VI 資金期首残高	Beginning balance of funds	92,011
VII 資金期末残高	Ending balance of funds	93,829

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	5,443
	当期総利益	Gross Income for the period	5,443
II	利益処分類	Appropriated amount	
	積立金	Reserve	3,355
	国立大学法人法第35条の2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 35-2 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)		
		2,088	5,443
		2,088	