

Financial Statements

財務諸表

Fiscal Year 2021 令和3事業年度
(18th Fiscal Period 第18期)

From April 1, 2021 自：令和 3年4月 1日
To March 31, 2022 至：令和 4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, 2022)
貸借対照表 (令和4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	219,255	
建物	Buildings	221,044	
減価償却累計額	Accumulated depreciation	△ 108,657	
減損損失累計額	Accumulated impairment loss	△ 223	112,163
構築物	Structures	15,742	
減価償却累計額	Accumulated depreciation	△ 9,541	6,201
機械及び装置	Machinery	618	
減価償却累計額	Accumulated depreciation	△ 613	4
工具・器具及び備品	Equipment	181,552	
減価償却累計額	Accumulated depreciation	△ 153,056	28,495
図書	Books		21,407
美術品・収蔵品	Art works and collections		1,339
船舶	Vessels	49	
減価償却累計額	Accumulated depreciation	△ 40	9
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	△ 51	27
建設仮勘定	Construction in progress		7,421
その他有形固定資産	Other tangible fixed assets	66	
減価償却累計額	Accumulated depreciation	△ 60	6
有形固定資産合計	Total of Property, plant and equipment		396,332
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		204
借地権	Leasehold rights		12
商標権	Trademark rights		3
ソフトウェア	Software		260
その他無形固定資産	Other intangible fixed assets		788
無形固定資産合計	Total of intangible fixed assets		1,269
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		2,705
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		12,758

破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	220	
貸倒引当金	Allowance for doubtful accounts	△ 204	15
その他投資資産	Other investment assets		21
投資その他の資産合計	Total of investment and other assets		15,570
固定資産合計	Total of fixed assets		413,172
II 流動資産	Current assets		
現金及び預金	Cash and deposits		65,793
未収学生納付金収入	Accounts receivable - student fees	192	
徴収不能引当金	Allowance for doubtful accounts	△ 1	191
未収附属病院収入	Accounts receivable - university hospital	9,599	
徴収不能引当金	Allowance for doubtful accounts	△ 0	9,599
その他未収入金	Other accounts receivable		3,323
金銭の信託	Money held in trust		6,919
有価証券	Securities		799
たな卸資産	Inventory assets		67
医薬品及び診療材料	Pharmaceuticals and medical care materials		924
前渡金	Advance payments		20
前払費用	Prepaid expenses		106
未収収益	Accrued income		5
その他流動資産	Other current assets		30
流動資産合計	Total of current assets		87,782
資産合計	Total of assets		500,954
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	6,591	
資産見返授業料	Contra-accounts for assets funded by tuition fees	10,808	
資産見返寄附金	Contra-accounts for assets funded by donations	13,660	
資産見返補助金等	Contra-accounts for assets funded by subsidies	5,885	
資産見返物品受贈額	Contra-accounts for donation of non-current assets	17,505	
建設仮勘定見返運営費交付金	Contra-construction in progress funded by management expense grants	1,417	
建設仮勘定見返授業料	Contra-construction in progress funded by tuition fees	554	

建設仮勘定見返寄附金	Contra-construction in progress funded by donations	1,270	
建設仮勘定見返施設費	Contra-construction in progress funded by subsidies for facilities	3,674	
建設仮勘定見返補助金等	Contra-construction in progress funded by subsidies	4	61,373
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		365
長期前受共同研究費	Long-term advances received for joint research expenses		595
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		3
長期借入金	Long-term loans		7,751
長期未払金	Long-term accounts payable		
リース債務	Lease liabilities	3,850	
P F I 債務	Private Finance Initiative liabilities	6,485	
その他長期未払金	Other long-term accounts payable	21	10,358
退職給付引当金	Allowances for retirement benefits		0
資産除去債務	Asset retirement obligations		133
固定負債合計	Total of fixed liabilities		81,282
II 流動負債	Current liabilities		
寄附金債務	Donations liabilities		27,225
預り補助金等	Deposited subsidies		0
前受受託研究費	Advances received for contract research		4,933
前受共同研究費	Advances received for joint research		8,575
前受受託事業費等	Advances received for contract project		593
預り科学研究費補助金等	Deposited grants-in-aid for scientific research		3,334
前受金	Advances received		767
預り金	Deposits		953
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		0
一年以内返済予定長期借入金	Current portion of long-term loans payable		1,103
未払金	Accounts payable		22,576
未払費用	Accrued expenses		46
未払消費税等	Accrued consumption taxes		32
賞与引当金	Allowances for bonuses		316
その他流動負債	Other current liabilities		1
流動負債合計	Total of current liabilities		70,461
負債合計	Total of liabilities		151,744

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	98,731	
損益外減価償却累計額(一)	Accumulated depreciation not included in statement of income (一)	△ 97,309	
損益外減損損失累計額(一)	Accumulated impairment loss not included in statement of income (一)	△ 2	
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)	1,912	
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)	△ 3,006	
損益外利息費用累計額(一)	Accumulated interest cost not included in statement of income (一)	△ 17	
資本剰余金合計	Total of capital surplus		308
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	45,186	
(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	5,486	
積立金	Reserve fund	6,919	
当期未処分利益	Unappropriated retained earnings for the period	6,900	
(うち当期総利益)	(of which, the amount of current gross profit)	(6,900)	
利益剰余金合計	Total of retained earnings		64,492
純資産合計	Total of net assets		349,210
負債純資産合計	Total of liabilities and net assets		500,954

Statement of Income (April 1, 2021 - March 31, 2022)

損益計算書 (令和3年4月1日～令和4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		4,627	
研究経費	Research expenses		18,529	
診療経費	Medical service expenses			
材料費	Materials expenses	19,732		
委託費	Entrustment expenses	4,530		
設備関係費	Equipment-related expenses	5,345		
研修費	Training expenses	0		
経費	Other expenses	1,603	31,212	
教育研究支援経費	Expenses for supporting education and research		2,547	
受託研究費	Contract research expenses		19,411	
共同研究費	Joint research expenses		7,325	
受託事業費	Contract project expenses		1,118	
役員人件費	Personnel expenses – executives		199	
教員人件費	Personnel expenses – academic staff			
常勤教員人件費	Personnel expenses – full-time academic	27,647		
非常勤教員人件費	Personnel expenses for part-time academic	10,043	37,690	
職員人件費	Personnel expenses – administrative			
常勤職員人件費	Personnel expenses – full-time administrative	14,839		
非常勤職員人件費	Personnel expenses – part-time administrative	10,873	25,712	148,375
一般管理費	General and administrative expenses			5,804
財務費用	Financial expenses			75
雑 損	Miscellaneous loss			746
経常費用合計	Total of ordinary expenses			155,001
経常収益	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		44,894	
授業料収益	Revenues from tuition fees		10,540	
入学金収益	Revenues from enrollment fees		1,783	
検定料収益	Revenues from examination fees		305	
附属病院収益	Revenues from the university hospital		45,963	
受託研究収益	Revenues from contract research		21,545	
共同研究収益	Revenues from joint research		8,836	
受託事業等収益	Revenues from contract project		1,156	
寄附金収益	Revenues from donations		4,726	
施設費収益	Revenues from subsidies for facilities		606	
補助金等収益	Revenues from subsidies		7,076	

財務収益	Financial revenues		
受取利息	Interest income	60	
有価証券利息	Interest on securities	9	
その他財務収益	Other financial revenues	46	116
雑 益	Miscellaneous income		
手数料等収入	Income from comission fees	131	
財産貸付料収入	Income from property rental fees	468	
版權及び特許権料収入	Income from copyright and patent fees	709	
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	2,412	
その他雑益	Other miscellaneous income	2,467	6,195
資産見返運営費交付金等戻入	Reversal of contra-accounts for assets funded by management expense grants		2,594
資産見返寄附金戻入	Reversal of contra-accounts for assets funded by donations		2,504
資産見返補助金等戻入	Reversal of contra-accounts for assets funded by subsidies		1,206
資産見返物品受贈額戻入	Reversal of contra-accounts for received assets by donations		116
経常収益合計	Total of ordinary revenues		160,169
経常利益	Ordinary income		5,167
臨時損失	Extraordinary loss		
災害損失	Loss on disaster		15
減損損失	Impairment loss		6
過年度損益修正損	Loss on prior period adjustment	28	51
臨時利益	Extraordinary income		
運営費交付金収益	Revenues from management expense grants	1,043	1,043
当期純利益	Net income		6,159
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		740
当期総利益	Gross income		6,900

Statement of Cash Flow (April 1, 2021 - March 31, 2022)

キャッシュ・フロー計算書 (令和3年4月1日～令和4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	△ 61,130
人件費支出	Payments for personnel expenses	△ 69,433
その他の業務支出	Payments for other operations	△ 5,258
運営費交付金収入	Proceeds from management expense grants	45,133
授業料収入	Proceeds from tuition fees	10,350
入学金収入	Proceeds from enrollment fees	1,707
検定料収入	Proceeds from examination fees	303
附属病院収入	Proceeds from the university hospital	45,788
受託研究収入	Proceeds from contract research	22,273
共同研究収入	Proceeds from joint research	9,062
受託事業等収入	Proceeds from contract projects	1,402
研究関連収入	Proceeds related to research	2,415
補助金等収入	Proceeds from subsidies	8,738
寄附金収入	Proceeds from donations	8,366
その他の業務収入	Proceeds from other operations	3,407
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	129
預り金の増減	Increase or decrease in deposits	31
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	23,288
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	△ 68,432
定期預金等の払戻による収入	Proceeds from time deposit refund	74,432
金銭の信託の取得による支出	Payments for purchase of money held in trust	△ 7,000
有価証券の取得による支出	Payments for purchase of securities	△ 31
有価証券の売却による収入	Proceeds from sales of securities	77
有価証券の償還等による収入	Proceeds from redemption of securities	1,499
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	△ 1,000
出資金の分配による収入	Dividends income from capital contribution	388
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 19,505
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 423
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	3,612
大学改革支援・学位授与機構への納付による支出	Payments to NIAD-QE	△ 364
施設費による収入	Proceeds from subsidies for facilities	5,207
資産除去債務の履行による支出	Payments for asset retirement obligations	△ 46
小計	Sub-total	△ 11,585
利息及び配当金の受取額	Amount of interest and dividends received	82
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	△ 11,503
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	△ 20
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,247
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	△ 1,079
長期借入れによる収入	Proceeds from long-term borrowings	1,374
小計	Sub-total	△ 1,228
利息の支払額	Amount of interest expenses paid	△ 70
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	△ 1,298
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	10,486
VI 資金期首残高	Beginning balance of funds	55,307
VII 資金期末残高	Ending balance of funds	65,793

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		6,900
	当期総利益	Gross Income for the period	6,900	
II	積立金振替額	Transfer of reserve fund		50,672
	前中期目標期間繰越 積立金	Reserve fund carry-over from previous mid-term objective period	45,186	
	目的積立金	Reserve fund for specific purposes	5,486	
III	利益処分額	Profit disposition amount		
	積立金	Reserve fund		
			<u>57,572</u>	<u>57,572</u>

Statement of Operation Cost (April 1, 2021 - March 31, 2022)

国立大学法人等業務実施コスト計算書（令和3年4月1日～令和4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	148,375	
	一般管理費	General and administrative expenses	5,804	
	財務費用	Financial expenses	75	
	雑損	Miscellaneous loss	746	
	臨時損失	Extraordinary loss	51	155,052
	(2) (控除) 自己収入等	(Deduction) Non-subsidy income		
	授業料収益	Revenues from tuition fees	△ 10,540	
	入学科収益	Revenues from enrollment fees	△ 1,783	
	検定料収益	Revenues from examination fees	△ 305	
	附属病院収益	Revenues from the university hospital	△ 45,963	
	受託研究収益	Revenues from contract research	△ 21,545	
	共同研究収益	Revenues from joint research	△ 8,836	
	受託事業等収益	Revenues from contract projects	△ 1,156	
	寄附金収益	Revenues from donations	△ 4,726	
	財務収益	Financial revenues	△ 116	
	雑益	Miscellaneous income	△ 3,782	
	資産見返授業料戻入	Reversal of tuition fees per contra liabilities for property acquisitions	△ 1,366	
	資産見返寄附金戻入	Reversal of donations per contra liabilities for property acquisitions	△ 2,504	
	臨時利益	Extraordinary income	-	△ 102,628
	業務費用合計	Total of operating expenses		52,424
II	損益外減価償却相当額	Amount equivalent to depreciation not included in statement of income		4,870
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)		1,068
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)		△ 54
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		△ 1,352
VIII	引当外賞与増加見積額	Estimated amount of increase in unreserved bonuses		△ 187
IX	引当外退職給付増加見積額	Estimated amount of increase in unreserved retirement benefits		20
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賃借取引の機会費用	Opportunity cost of lending transactions due to the exemption or reduction of usage fees by the national or local government	4	
	政府出資の機会費用	Opportunity cost of contributions from the government	564	569
XI	国立大学法人等業務実施コスト	Operation cost of the national university corporation		57,360