

Financial Statements

財務諸表

Fiscal Year 2018 平成 30 事業年度
(15th Fiscal Period 第 15 期)

From April 1, 2018 自：平成 30 年 4 月 1 日
To March 31, 2019 至：平成 31 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。

- 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：財務諸表は英語版が原文です。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, 2019)
貸借対照表 (平成31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	196,621	
減価償却累計額	Accumulated depreciation	△ 91,877	
減損損失累計額	Accumulated impairment loss	△ 10	104,733
構築物	Structures	14,039	
減価償却累計額	Accumulated depreciation	△ 9,030	
減損損失累計額	Accumulated impairment loss	△ 0	5,009
機械及び装置	Machinery	643	
減価償却累計額	Accumulated depreciation	△ 630	13
工具・器具及び備品	Equipment	166,895	
減価償却累計額	Accumulated depreciation	△ 142,987	23,908
図書	Books		22,020
美術品・収蔵品	Art works and collections		1,202
船舶	Vessels	44	
減価償却累計額	Accumulated depreciation	△ 29	14
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	53	
減価償却累計額	Accumulated depreciation	△ 43	9
建設仮勘定	Construction in progress		1,721
その他有形固定資産	Other tangible fixed assets	54	
減価償却累計額	Accumulated depreciation	△ 41	13
有形固定資産合計	Total of Property, plant and equipment		378,504
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		104
借地権	Leasehold rights		12
商標権	Trademark rights		2
ソフトウェア	Software		330
その他無形固定資産	Other intangible fixed assets		452
無形固定資産合計	Total of intangible fixed assets		902
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		4,899	
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	216		
貸倒引当金	Allowance for doubtful accounts	△ 189	27	
その他投資資産	Other investment assets		14	
投資その他の資産合計	Total of investment and other assets		10,016	
固定資産合計	Total of fixed assets			389,422
II 流動資産	Current assets			
現金及び預金	Cash and deposits		69,556	
未収学生納付金収入	Accounts receivable - student fees	165		
徴収不能引当金	Allowance for doubtful accounts	△ 1	164	
未収附属病院収入	Accounts receivable - university hospital	7,842		
徴収不能引当金	Allowance for doubtful accounts	△ 0	7,841	
その他未収入金	Other accounts receivable		2,835	
たな卸資産	Inventory assets		70	
医薬品及び診療材料	Pharmaceuticals and medical care materials		1,007	
前渡金	Advance payments		20	
前払費用	Prepaid expenses		156	
未収収益	Accrued income		14	
その他流動資産	Other current assets		30	
流動資産合計	Total of current assets			81,698
資産合計	Total of assets			471,120

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	5,463	
資産見返授業料	Contra-accounts for assets funded by tuition fees	8,794	
資産見返寄附金	Contra-accounts for assets funded by donations	9,866	
資産見返補助金等	Contra-accounts for assets funded by subsidies	4,840	
資産見返物品受贈額	Contra-accounts for donation of non-current assets	18,433	
建設仮勘定見返運営費交付金	Contra-construction in progress funded by management expense grants	161	
建設仮勘定見返授業料	Contra-construction in progress funded by tuition fees	719	

建設仮勘定見返寄附金	Contra-construction in progress funded by donations	82	
建設仮勘定見返施設費	Contra-construction in progress funded by subsidies for facilities	601	
建設仮勘定見返補助金等	Contra-construction in progress funded by subsidies	7	48,971
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		574
長期前受共同研究費	Long-term advances received for joint research expenses		395
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		3
大学改革支援・学位授与機構債務負担金	Contribution for NIAD-QE inherited debts		103
長期借入金	Long-term loans		9,225
長期未払金	Long-term accounts payable		
リース債務	Lease liabilities	2,580	
その他長期未払金	Other long-term accounts payable	83	2,664
退職給付引当金	Allowances for retirement benefits		0
資産除去債務	Asset retirement obligations		172
固定負債合計	Total of fixed liabilities		64,211
II 流動負債	Current liabilities		
運営費交付金債務	Management expense grants liabilities		6,211
寄附金債務	Donations liabilities		18,397
前受受託研究費	Advances received for contract research		3,343
前受共同研究費	Advances received for joint research		6,573
前受受託事業費等	Advances received for contract project		524
預り科学研究費補助金等	Deposited grants-in-aid for scientific research		2,237
前受金	Advances received		834
預り金	Deposits		722
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		162
一年以内返済予定長期借入金	Current portion of long-term loans payable		1,184
未払金	Accounts payable		18,733
未払費用	Accrued expenses		45
未払消費税等	Accrued consumption taxes		201
賞与引当金	Allowances for bonuses		294
その他流動負債	Other current liabilities		2
流動負債合計	Total of current liabilities		59,470
負債合計	Total of liabilities		123,681

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	93,138	
損益外減価償却累計額(-)	Accumulated depreciation not included in statement of income (-)	△ 86,397	
損益外減損損失累計額(-)	Accumulated impairment loss not included in statement of income (-)	△ 89	
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)	1,656	
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)	△ 909	
損益外利息費用累計額(-)	Accumulated interest cost not included in statement of income (-)	△ 23	
資本剰余金合計	Total of capital surplus		7,375
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	47,058	
(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	1,151	
積立金	Reserve fund	4,446	
当期末処分利益	Unappropriated retained earnings for the period	2,767	
(うち当期総利益)	(of which, the amount of current gross profit)	(2,767)	
利益剰余金合計	Total of retained earnings		55,425
純資産合計	Total of net assets		347,438
負債純資産合計	Total of liabilities and net assets		471,120

Statement of Income (April 1, 2018 - March 31, 2019)

損益計算書 (平成30年4月1日~平成31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		4,936	
研究経費	Research expenses		16,919	
診療経費	Medical service expenses			
材料費	Materials expenses	16,892		
委託費	Entrustment expenses	4,084		
設備関係費	Equipment-related expenses	5,549		
研修費	Training expenses	5		
経費	Other expenses	1,386	27,918	
教育研究支援経費	Expenses for supporting education and research		2,717	
受託研究費	Contract research expenses		15,661	
共同研究費	Joint research expenses		6,117	
受託事業費	Contract project expenses		756	
役員人件費	Personnel expenses - executives		194	
教員人件費	Personnel expenses - academic staff			
常勤教員人件費	Personnel expenses - full-time academic	28,086		
非常勤教員人件費	Personnel expenses for part-time academic	8,699	36,785	
職員人件費	Personnel expenses - administrative			
常勤職員人件費	Personnel expenses - full-time administrative	14,526		
非常勤職員人件費	Personnel expenses - part-time administrative	9,712	24,238	136,246
一般管理費	General and administrative expenses			4,350
財務費用	Financial expenses			132
雑損	Miscellaneous loss			169
経常費用合計	Total of ordinary expenses			140,898
経常収益	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		44,401	
授業料収益	Revenues from tuition fees		10,418	
入学金収益	Revenues from enrollment fees		1,780	
検定料収益	Revenues from examination fees		300	
附属病院収益	Revenues from the university hospital		42,522	
受託研究収益	Revenues from contract research		16,659	
共同研究収益	Revenues from joint research		6,796	
受託事業等収益	Revenues from contract project		790	
寄附金収益	Revenues from donations		4,251	
施設費収益	Revenues from subsidies for facilities		122	
補助金等収益	Revenues from subsidies		3,942	

財務収益	Financial revenues		
受取利息	Interest income	66	
有価証券利息	Interest on securities	18	84
雑 益	Miscellaneous income		
手数料等収入	Income from comission fees	65	
財産貸付料収入	Income from property rental fees	465	
版權及び特許権料収入	Income from copyright and patent fees	854	
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	2,443	
その他雑益	Other miscellaneous income	1,536	5,374
資産見返運営費交付金等戻入	Reversal of contra-accounts for assets funded by manegement expense grants		1,563
資産見返寄附金戻入	Reversal of contra-accounts for assets funded by donations		2,519
資産見返補助金等戻入	Reversal of contra-accounts for assets funded by subsidies		1,936
資産見返物品受贈額戻入	Reversal of contra-accounts for received asstes by donations		135
経常収益合計	Total of ordinary revenues		143,599
経常利益	Ordinary income		2,701
臨時損失	Extraordinary loss		
固定資産除却損	Loss on retirement of non-current assets		0
災害損失	Loss on disaster		693
過年度損益修正損	Loss on prior period adjustment		142
その他臨時損失	Other extraordinary loss		114
臨時利益	Extraordinary income		949
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		91
運営費交付金収益	Revenues from management expense grants		458
施設費収益	Revenues from subsidies for facilities		145
その他臨時利益	Other extraordinary income		114
当期純利益	Net income		2,561
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		206
当期総利益	Gross income		2,767

Statement of Cash Flow (April 1, 2018 - March 31, 2019)

キャッシュ・フロー計算書 (平成30年4月1日~平成31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	△ 53,786
人件費支出	Payments for personnel expenses	△ 66,194
その他の業務支出	Payments for other operations	△ 4,823
運営費交付金収入	Proceeds from management expense grants	50,798
授業料収入	Proceeds from tuition fees	10,569
入学金収入	Proceeds from enrollment fees	1,751
検定料収入	Proceeds from examination fees	298
附属病院収入	Proceeds from the university hospital	42,619
受託研究収入	Proceeds from contract research	17,037
共同研究収入	Proceeds from joint research	8,069
受託事業等収入	Proceeds from contract projects	964
研究関連収入	Proceeds related to research	2,488
補助金等収入	Proceeds from subsidies	4,716
寄附金収入	Proceeds from donations	5,000
その他の業務収入	Proceeds from other operations	2,729
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	△ 68
預り金の増減	Increase or decrease in deposits	27
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	22,198
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	△ 64,020
定期預金等の払戻による収入	Proceeds from time deposit refund	76,930
有価証券の取得による支出	Payments for investment securities	△ 1,000
出資金の分配による収入	Dividends income from capital contribution	1,847
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 10,918
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 303
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	2,181
施設費による収入	Proceeds from subsidies for facilities	3,173
資産除去債務の履行による支出	Payments for asset retirement obligations	-
小計	Sub-total	7,891
利息及び配当金の受取額	Amount of interest and dividends received	101
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	7,992
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	△ 470
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,419
PFI債務の返済による支出	Repayments of PFI obligations	△ 413
割賦債務の返済による支出	Repayment of installment obligations	△ 18
長期借入金の返済による支出	Repayment of long-term loans	△ 1,289
長期借入れによる収入	Proceeds from long-term borrowings	582
小計	Sub-total	△ 3,028
利息の支払額	Amount of interest expenses paid	△ 143
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	△ 3,172
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	27,019
VI 資金期首残高	Beginning balance of funds	32,046
VII 資金期末残高	Ending balance of funds	59,066

Statement of Profit Appropriation

利益の処分に関する書類

(unit: million yen 単位 : 百万円)

I	当期末処分利益	Unappropriated retained earnings		2,767
	当期総利益	Gross Income for the period	2,767	
II	利益処分額	Appropriated amount		
	積立金 Reserve		1,067	
	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)			
			<u>1,700</u>	<u>1,700</u>
				<u>2,767</u>

Statement of Operation Cost (April 1, 2018 - March 31, 2019)

国立大学法人等業務実施コスト計算書 (平成30年4月1日~平成31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	136,246	
	一般管理費	General and administrative expenses	4,350	
	財務費用	Financial expenses	132	
	雑損	Miscellaneous loss	169	
	臨時損失	Extraordinary loss	949	141,848
	(2) (控除) 自己収入等	(Deduction) Non-subsidy income		
	授業料収益	Revenues from tuition fees	△ 10,418	
	入学料収益	Revenues from enrollment fees	△ 1,780	
	検定料収益	Revenues from examination fees	△ 300	
	附属病院収益	Revenues from the university hospital	△ 42,522	
	受託研究収益	Revenues from contract research	△ 16,659	
	共同研究収益	Revenues from joint research	△ 6,796	
	受託事業等収益	Revenues from contract projects	△ 790	
	寄附金収益	Revenues from donations	△ 4,251	
	財務収益	Financial revenues	△ 84	
	雑益	Miscellaneous income	△ 2,931	
	資産見返授業料戻入	Reversal of tuition fees per contra liabilities for property acquisitions	△ 920	
	資産見返寄附金戻入	Reversal of donations per contra liabilities for property acquisitions	△ 2,519	
	臨時利益	Extraordinary income	△ 206	△ 90,181
	業務費用合計	Total of operating expenses		51,667
II	損益外減価償却相当額	Amount equivalent to depreciation not included in statement of income		5,707
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)		1,909
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)		△ 1,656
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		72
IX	引当外退職給付増加見積額	Estimated amount of increase in unreserved retirement benefits		133
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	-	5
XI	国立大学法人等業務実施コスト	Operation cost of the national university corporation		57,840