

平成 2 9 事業年度

Fiscal Year 2017

財 務 諸 表
Financial Statements

【 第 1 4 期 】

14th Business Term

自 : 平成 2 9 年 4 月 1 日 *from April 1, 2017*

至 : 平成 3 0 年 3 月 3 1 日 *to March 31, 2018*

国立大学法人 京都大学

National University Corporation, Kyoto University

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に提供しているものであり、英語訳版において意味又は文言に相違があった場合、日本語版が優先します。

Note: This document has been translated from Japanese original for reference purpose only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

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注: 以下については、英語訳版はありません。

- ・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
- ・注記事項
- ・附属明細書

Note: Translation of the followings are not available:

- Documents Concerning the Appropriation of Profits
- Statement of National University Corporation Business Operation Cost
- Notes to the Financial Statements
- Supplementary Schedules

貸借対照表(平成30年3月31日)
Balance Sheet as of March 31, 2018

(単位:千円 ¥ in thousands)

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	163,089,993	
減損損失累計額 Accumulated impairment loss	△ 63,260	163,026,733
建物 Buildings	283,345,652	
減価償却累計額 Accumulated depreciation	△ 130,478,358	
減損損失累計額 Accumulated impairment loss	△ 222,096	152,645,197
構築物 Structures	26,837,870	
減価償却累計額 Accumulated depreciation	△ 11,346,966	
減損損失累計額 Accumulated impairment loss	△ 3,307	15,487,595
機械装置 Machinery and equipment	735,627	
減価償却累計額 Accumulated depreciation	△ 286,672	448,955
工具器具備品 Tools, furniture and fixtures	149,077,964	
減価償却累計額 Accumulated depreciation	△ 127,380,151	21,697,812
図書 Books		34,639,145
美術品・收藏品 Art works and collections		935,967
船舶 Vessels	276,341	
減価償却累計額 Accumulated depreciation	△ 205,355	70,985
車両その他の陸上運搬具 Vehicles and other land delivery equipment	368,499	
減価償却累計額 Accumulated depreciation	△ 286,869	81,630
建設仮勘定 Construction in progress		3,901,856
その他の有形固定資産 Other tangible assets - not current or investments	82,060	
減価償却累計額 Accumulated depreciation	△ 72,520	9,540
有形固定資産合計 Total property, plant and equipment		392,945,421

2 無形固定資産 Intangible assets

特許権 Patent right		529,605
特許権仮勘定 Patent right in progress		720,485
借地権 Leasehold right		1,259,471
商標権 Trademark right		1,044
電話加入権 Telephone subscription right		1,326
ソフトウェア Software		249,340
その他の無形固定資産 Other intangible assets		522,483
無形固定資産合計 Total intangible assets		3,283,756

3 投資その他の資産 Investments and other assets

投資有価証券 Investment securities		4,623,801
関係会社株式 Shares of subsidiaries and associates		111,000
その他の関係会社有価証券 Investments in other securities of subsidiaries and associates		4,169,263
破産更生債権等 Claims provable in bankruptcy, claims provable in rehabilitation and other	18,177	
貸倒引当金 Allowance for doubtful accounts	△ 18,177	-
長期性預金 Long-term time deposits		3,500,000
その他の投資その他の資産 Other		79,113
投資その他の資産合計 Total investments and other assets		12,483,177
固定資産合計 Total non-current assets		408,712,355

II 流動資産 <i>Current assets</i>		
現金及び預金 <i>Cash and deposits</i>		74,208,109
未収学生納付金収入 <i>Accounts receivable – student fees</i>	310,859	
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 72,130	238,729
未収附属病院収入 <i>Accounts receivable – university hospital</i>	7,072,980	
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 97,260	6,975,719
未収入金 <i>Accounts receivable</i>		3,692,801
有価証券 <i>Securities</i>		1,002,400
たな卸資産 <i>Inventories</i>		792,404
医薬品及び診療材料 <i>Inventories – medicines and medical examination materials</i>		770,907
前払費用 <i>Prepaid expenses</i>		137,240
未収収益 <i>Accrued income</i>		10,825
その他の流動資産 <i>Other</i>		54,182
流動資産合計 <i>Total current assets</i>		87,883,321
資産合計 <i>Total assets</i>		496,595,677

負債の部 *Liabilities*

I 固定負債 *Non-current liabilities*

資産見返負債 <i>Contra-accounts for assets</i>		
資産見返運営費交付金等 <i>Assets funded by operational grants – per contra</i>	22,716,056	
資産見返補助金等 <i>Assets funded by subsidies – per contra</i>	9,284,983	
資産見返寄附金 <i>Assets funded by donations – per contra</i>	20,250,248	
資産見返物品受贈額 <i>Donation of non-current assets – per contra</i>	26,926,453	
建設仮勘定見返運営費交付金等 <i>Construction in progress funded by operational grants – per contra</i>	401,154	
建設仮勘定見返施設費 <i>Construction in progress funded by subsidies for facilities – per contra</i>	752,783	
建設仮勘定見返寄附金 <i>Construction in progress funded by donations – per contra</i>	11,592	
特許権仮勘定見返運営費交付金等 <i>Patent right in progress funded by operational grants – per contra</i>	328,491	
特許権仮勘定見返補助金等 <i>Patent right in progress funded by subsidies – per contra</i>	22,936	
特許権仮勘定見返寄附金 <i>Patent right in progress funded by donations – per contra</i>	78,305	80,773,006
長期寄附金債務 <i>Long-term donations obligations</i>		122,073
大学改革支援・学位授与機構債務負担金 <i>Contribution for NIAD-QE inherited debts</i>		3,477,807
長期借入金 <i>Long-term loans payable</i>		16,562,621
引当金 <i>Provision</i>		
退職給付引当金 <i>Provision for retirement benefits</i>	124,097	
環境安全対策引当金 <i>Provision for environmental measures</i>	90,303	214,400
資産除去債務 <i>Asset retirement obligations</i>		6,735
長期未払金 <i>Long-term accounts payable</i>		6,673,603
固定負債合計 <i>Total non-current liabilities</i>		107,830,248

II 流動負債 *Current liabilities*

運営費交付金債務 <i>Operational grants obligations</i>	2,060,190
寄附金債務 <i>Donations obligations</i>	27,512,764
前受受託研究費 <i>Commissioned research funds received</i>	2,832,325
前受共同研究費 <i>Collaborative research funds received</i>	3,523,633
前受受託事業費等 <i>Commissioned projects funds received</i>	206,907
前受金 <i>Advances received</i>	771,861
預り科学研究費補助金等 <i>Subsidies for scientific research</i>	2,013,908

預り金 <i>Deposits received</i>		665,559	
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 <i>Current portion of contribution for NIAD-QE inherited debts</i>		1,137,469	
一年以内返済予定長期借入金 <i>Current portion of long-term loans payable</i>		908,446	
未払金 <i>Accounts payable</i>		18,829,485	
未払費用 <i>Accrued expenses</i>		10,258	
未払消費税等 <i>Accrued consumption taxes</i>		329,818	
引当金 <i>Provision</i>			
賞与引当金 <i>Provision for bonuses</i>	215,365	215,365	
流動負債合計 <i>Total current liabilities</i>			61,017,994
負債合計 <i>Total liabilities</i>			168,848,243
純資産の部 <i>Net assets</i>			
I 資本金 <i>Capital stock</i>			
政府出資金 <i>Government investment</i>		268,182,239	
資本金合計 <i>Total capital stock</i>			268,182,239
II 資本剰余金 <i>Capital surplus</i>			
資本剰余金 <i>Capital surplus</i>		139,816,104	
損益外減価償却累計額(一) <i>Accumulated depreciation not included in the statement of income</i>		△ 117,423,821	
損益外減損損失累計額(一) <i>Accumulated impairment loss not included in the statement of income</i>		△ 84,242	
損益外有価証券損益累計額 (その他)(±) <i>Accumulated gain or loss on investments in partnership and securities not included in the statement of income</i>		△ 630,736	
損益外利息費用累計額(一) <i>Accumulated accretion expense not included in the statement of income</i>		△ 53	
資本剰余金合計 <i>Total capital surpluses</i>			21,677,249
III 利益剰余金 <i>Retained earnings</i>			
前中期目標期間繰越積立金 <i>Reserve fund carried over from the previous mid-term objectives period</i>		35,035,530	
教育研究等積立金 <i>Reserve for specific purposes - education and research</i>		983,309	
積立金 <i>Reserves</i>		1,054,652	
当期末処分利益 <i>Unappropriated retained earnings</i>		814,453	
(うち当期総利益814,453 <i>Gross profit for the current period 814,453</i>)			
利益剰余金合計 <i>Total retained earnings</i>			37,887,945
純資産合計 <i>Total net assets</i>			327,747,434
負債純資産合計 <i>Total liabilities and net assets</i>			496,595,677

損益計算書(平成29年4月1日～平成30年3月31日)
Statement of Income for the Fiscal Year ended March 31, 2018

(単位:千円 ¥ in thousands)

経常費用 Ordinary expenses

業務費 Operating expenses

教育経費 Education	7,797,039	
研究経費 Research	19,652,881	
診療経費 Medical service	23,682,517	
教育研究支援経費 Education and research support	2,469,493	
受託研究費 Expenses for commissioned research	24,280,202	
共同研究費 Expenses for collaborative research	5,265,419	
受託事業費 Expenses for commissioned projects	2,384,775	
役員人件費 Personnel expenses – executive directors	171,402	
教員人件費 Personnel expenses – faculty	37,911,930	
職員人件費 Personnel expenses – administrative	29,172,222	152,787,885

一般管理費 General and administrative expenses		4,483,471
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財務費用 Financial expenses

支払利息 Interest expenses		262,619
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雑損 Miscellaneous loss		16,774
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経常費用合計 Total ordinary expenses		157,550,750
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経常収益 Ordinary revenue

運営費交付金収益 Operational grants		53,247,242
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授業料収益 Tuition		11,641,232
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入学金収益 Admission fee		1,774,315
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検定料収益 Entrance examination fee		315,696
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附属病院収益 University hospital		36,669,419
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受託研究収益 Grants for commissioned research		24,819,093
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共同研究収益 Grants for collaborative research		5,289,499
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受託事業等収益 Grants for commissioned projects		2,391,009
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寄附金収益 Donations		4,848,530
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財務収益 Financial revenue

受取利息 Interest income	83,619	
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有価証券利息 Interest on securities	73,383	
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その他の財務収益 Other financial revenue	1,237	158,240
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雑益	<i>Miscellaneous income</i>		
講習料収益	<i>Tuition – open courses</i>	65,085	
財産貸付料収益	<i>Rent income</i>	847,055	
寄宿料収益	<i>Rent income – residence</i>	40,447	
入場料収益	<i>Admission fee – university museum and aquarium</i>	48,546	
農場及研究林収益	<i>Income from university farms and forests</i>	38,664	
刊行物等売払代収益	<i>Publication income</i>	7,081	
不用物品売払代収益	<i>Sales of unutilized assets</i>	1,031	
手数料収益	<i>Commission income</i>	72,900	
補助金等収益	<i>Subsidies</i>	4,364,937	
施設費収益	<i>Subsidies for facilities</i>	200,258	
研究関連収入	<i>Research-related income</i>	3,050,984	
その他雑益	<i>Other miscellaneous income</i>	1,265,555	10,002,549
資産見返負債戻入	<i>Reversal of contra-accounts for assets</i>		7,435,646
経常収益合計	<i>Total ordinary revenue</i>		158,592,475
経常利益	<i>Ordinary profit</i>		1,041,724
臨時損失	<i>Extraordinary losses</i>		
固定資産除却損	<i>Loss on retirement of non-current assets</i>	313,503	
減損損失	<i>Impairment loss</i>	6,233	
その他の臨時損失	<i>Other extraordinary losses</i>	143,214	462,951
臨時利益	<i>Extraordinary income</i>		
固定資産売却益	<i>Gain on sales of non-current assets</i>	27,632	
その他の臨時利益	<i>Other extraordinary income</i>	148	27,781
当期純利益	<i>Net profit</i>		606,554
前中期目標期間繰越積立金取崩額	<i>Reversal of reserve fund carried over from the previous mid-term objectives period</i>		207,898
当期総利益	<i>Gross profit</i>		814,453

キャッシュ・フロー計算書(平成29年4月1日～平成30年3月31日)

Statement of Cash Flows for the Fiscal Year ended March 31, 2018

(単位:千円 ¥ in thousands)

I	業務活動によるキャッシュ・フロー	Cash flows from operating activities	
	原材料、商品又はサービスの購入による支出	Payments for raw materials, goods and services	△ 61,826,580
	人件費支出	Payments for personnel expenses	△ 73,223,717
	その他の業務支出	Payments for other operating activities	△ 4,080,484
	運営費交付金収入	Proceeds from operational grants	54,074,580
	授業料収入	Proceeds from tuition	10,074,372
	入学金収入	Proceeds from admission fee	1,734,835
	検定料収入	Proceeds from entrance examination fee	315,696
	附属病院収入	Proceeds from university hospital	36,499,272
	受託研究収入	Proceeds from commissioned research	23,739,951
	共同研究収入	Proceeds from collaborative research	6,085,805
	受託事業等収入	Proceeds from commissioned projects	3,091,053
	補助金等収入	Proceeds from subsidies	4,912,891
	補助金等の精算による返還金の支出	Repayments for settlement of subsidies received	△ 37,978
	寄附金収入	Proceeds from donations	8,825,491
	預り科学研究費補助金等の受払	Subsidies for scientific research, net	79,673
	その他収入	Other proceeds	5,344,012
	業務活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	15,608,875
II	投資活動によるキャッシュ・フロー	Cash flows from investing activities	
	有価証券の取得による支出	Purchase of securities	0
	有価証券の償還による収入	Proceeds from redemption of securities	1,000,000
	その他の関係会社有価証券の取得による支出	Payments for investments in other securities of subsidiaries and associates	△ 2,301,000
	有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 13,333,029
	無形固定資産の取得による支出	Purchase of intangible assets	△ 371,216
	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 assets	30,868
	施設費による収入	Proceeds from subsidies for facilities	3,514,974
	施設費の精算による返還金の支出	Repayments for settlement of subsidies for facilities received	△ 26,946
	定期預金等の取得による支出	Payments into time deposits	△ 105,000,000
	定期預金等の払戻による収入	Proceeds from withdrawal of time deposits	89,600,000
	大学改革支援・学位授与機構への納付による支出	Payment to NIAD-QE	△ 1,575
	資産除去債務の履行による支出	Payments for asset retirement obligations	△ 3
	小計	Subtotal	△ 26,887,926
	利息及び配当金の受取額	Interest and dividend income received	166,634
	投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	△ 26,721,291

III	財務活動によるキャッシュ・フロー	<i>Cash flows from financing activities</i>	
	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	<i>Decrease in contribution for NIAD-QE inherited debts</i>	△ 1,379,912
	大学改革支援・学位授与機構からの借入れによる収入	<i>Proceeds from long-term loans payable</i>	2,198,187
	大学改革支援・学位授与機構借入金の返済による支出	<i>Repayments of long-term loans payable</i>	△ 859,036
	PFI債務の返済による支出	<i>Repayments of PFI obligations</i>	△ 1,841,733
	ファイナンス・リース債務の返済による支出	<i>Repayments of finance lease obligations</i>	△ 279,421
	小計	<i>Subtotal</i>	△ 2,161,917
	利息の支払額	<i>Interest expenses paid</i>	△ 286,923
	財務活動によるキャッシュ・フロー	<i>Net cash provided by (used in) financing activities</i>	△ 2,448,840
IV	資金増加額(又は減少額)	<i>Net increase (decrease) in cash and cash equivalents</i>	△ 13,561,256
V	資金期首残高	<i>Cash and cash equivalents at beginning of period</i>	73,369,365
VI	資金期末残高	<i>Cash and cash equivalents at end of period</i>	59,808,109