

2018（平成30）事業年度

Fiscal Year 2018

財 務 諸 表

Financial Statements

【 第 15 期 】

15th Business Term

自：2018（平成30）年 4月 1日 *from April 1, 2018*

至：2019（平成31）年 3月31日 *to March 31, 2019*

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: Audited financial statements are issued in Japanese.

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31年3月31日)
Balance Sheet as of March 31, 2019

(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	163,041,758	
減損損失累計額 Accumulated impairment loss	△ 34,580	163,007,178
建物 Buildings	285,575,954	
減価償却累計額 Accumulated depreciation	△ 139,937,743	
減損損失累計額 Accumulated impairment loss	△ 238,583	145,399,627
構築物 Structures	27,322,625	
減価償却累計額 Accumulated depreciation	△ 12,484,471	
減損損失累計額 Accumulated impairment loss	△ 2,436	14,835,717
機械装置 Machinery and equipment	735,301	
減価償却累計額 Accumulated depreciation	△ 325,568	409,733
工具器具備品 Tools, furniture and fixtures	154,731,893	
減価償却累計額 Accumulated depreciation	△ 134,083,727	20,648,165
図書 Books		34,537,030
美術品・收藏品 Art works and collections		933,581
船舶 Vessels	282,128	
減価償却累計額 Accumulated depreciation	△ 222,117	60,010
車両その他の陸上運搬具 Vehicles and other land delivery equipment	383,767	
減価償却累計額 Accumulated depreciation	△ 302,759	81,007
建設仮勘定 Construction in progress		10,344,017
その他の有形固定資産 Other tangible assets - not current or investments	82,841	
減価償却累計額 Accumulated depreciation	△ 72,700	10,141
有形固定資産合計 Total property, plant and equipment		390,266,211

2 無形固定資産 Intangible assets

特許権 Patent right		600,358
特許権仮勘定 Patent right in progress		646,248
借地権 Leasehold right		1,259,471
商標権 Trademark right		812
電話加入権 Telephone subscription right		1,326
ソフトウェア Software		200,141
その他の無形固定資産 Other intangible assets		481,081
無形固定資産合計 Total intangible assets		3,189,439

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

投資有価証券 Investment securities		6,103,007
関係会社株式 Shares of subsidiaries and associates		201,000
その他の関係会社有価証券 Investments in other securities of subsidiaries and associates		5,393,960
破産更生債権等 Claims provable in bankruptcy, claims provable in rehabilitation and other	16,688	
貸倒引当金 Allowance for doubtful accounts	△ 16,688	-
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		85,724
投資その他の資産合計 Total investments and other assets		15,283,692

固定資産合計 Total non-current assets

408,739,344

II 流動資産 <i>Current assets</i>			
現金及び預金 <i>Cash and deposits</i>		78,252,788	
未収学生納付金収入 <i>Accounts receivable – Student fees</i>	311,792		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 73,767	238,024	
未収附属病院収入 <i>Accounts receivable – university hospital</i>	7,267,802		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 65,168	7,202,634	
未収入金 <i>Accounts receivable</i>		3,172,480	
金銭の信託 <i>Money held in trust</i>		5,135,196	
有価証券 <i>Securities</i>		500,174	
たな卸資産 <i>Inventories</i>		834,839	
医薬品及び診療材料 <i>Inventories – medicines and medical examination materials</i>		911,793	
前払費用 <i>Prepaid expenses</i>		234,867	
未収収益 <i>Accrued income</i>		11,700	
その他の流動資産 <i>Other</i>		82,293	
流動資産合計 <i>Total current assets</i>			96,576,793
資産合計 <i>Total assets</i>			<u>505,316,137</u>

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>	23,838,886		
資産見返補助金等 <i>Assets funded by subsidies – per contra</i>	8,920,553		
資産見返寄附金 <i>Assets funded by donations – per contra</i>	19,340,528		
資産見返物品受贈額 <i>Donation of non-current assets – per contra</i>	26,484,913		
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>	116,740		
建設仮勘定見返施設費 <i>Construction in progress funded by subsidies for facilities – per contra</i>	2,259,882		
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>	240,103		
特許権仮勘定見返補助金等 <i>Patent right in progress funded by subsidies – per contra</i>	11,086		
特許権仮勘定見返寄附金 <i>Patent right in progress funded by donations – per contra</i>	84,095	81,308,382	
長期寄附金債務 <i>Long-term donations obligations</i>		1,149,953	
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>		2,523,575	
長期借入金 <i>Long-term loans payable</i>		22,251,716	
引当金 <i>Provision</i>			
退職給付引当金 <i>Provision for retirement benefits</i>	113,441		
環境安全対策引当金 <i>Provision for environmental measures</i>	90,108	203,550	
資産除去債務 <i>Asset retirement obligations</i>		6,582	
長期未払金 <i>Long-term accounts payable</i>		5,640,975	
固定負債合計 <i>Total non-current liabilities</i>			113,084,736

II 流動負債 *Current liabilities*

運営費交付金債務 <i>Operational grants obligations</i>	1,264,220
寄附金債務 <i>Donations obligations</i>	32,960,638
前受受託研究費 <i>Commissioned research funds received</i>	2,506,888
前受共同研究費 <i>Collaborative research funds received</i>	3,817,139
前受受託事業費等 <i>Commissioned projects funds received</i>	198,498
前受金 <i>Advances received</i>	726,835
預り科学研究費補助金等 <i>Subsidies for scientific research received</i>	1,941,694

預り金 <i>Deposits received</i>		857,766	
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>		954,231	
一年以内返済予定長期借入金 <i>Current portion of long-term loans payable</i>		933,060	
未払金 <i>Accounts payable</i>		23,185,057	
未払費用 <i>Accrued expenses</i>		5,072	
未払消費税等 <i>Accrued consumption taxes</i>		121,757	
引当金 <i>Provision</i>			
賞与引当金 <i>Provision for bonuses</i>	275,519	275,519	
資産除去債務 <i>Asset retirement obligations</i>		153	
流動負債合計 <i>Total current liabilities</i>			69,748,532
負債合計 <i>Total liabilities</i>			<u>182,833,269</u>
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>		141,339,843	
損益外減価償却累計額(一) <i>Accumulated depreciation not included in the statement of income</i>		△ 124,790,831	
損益外減損損失累計額(一) <i>Accumulated impairment loss not included in the statement of income</i>		△ 70,453	
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>		△ 906,039	
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>			15,572,465
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>		34,174,949	
教育研究等積立金 <i>Reserve for specific purposes – education and research</i>		1,498,661	
積立金 <i>Reserves</i>		1,180,327	
当期未処分利益 <i>Unappropriated retained earnings</i>		1,874,225	
(うち当期総利益1,874,225 <i>Gross profit for the current period 1,874,225</i>)			
利益剰余金合計 <i>Total retained earnings</i>			<u>38,728,163</u>
純資産合計 <i>Total net assets</i>			<u>322,482,867</u>
負債純資産合計 <i>Total liabilities and net assets</i>			<u><u>505,316,137</u></u>

損益計算書(平成30年4月1日～平成31年3月31日)
Statement of Income for the Fiscal Year ended March 31, 2019

(単位:千円 ¥ in thousands)

経常費用 Ordinary expenses

業務費 Operating expenses

教育経費 Education	7,570,858	
研究経費 Research	18,949,602	
診療経費 Medical service	25,133,684	
教育研究支援経費 Education and research support	2,820,933	
受託研究費 Expenses for commissioned research	24,471,271	
共同研究費 Expenses for collaborative research	5,435,271	
受託事業費等 Expenses for commissioned projects	1,858,054	
役員人件費 Personnel expenses – executive directors	169,313	
教員人件費 Personnel expenses – faculty	38,102,296	
職員人件費 Personnel expenses – administrative	29,329,285	153,840,571

一般管理費 General and administrative expenses		3,919,216
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財務費用 Financial expenses

支払利息 Interest expenses	182,002	
その他の財務費用 Other financial expenses	781	182,783

雑損 Miscellaneous loss		17,544
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経常費用合計 Total ordinary expenses		157,960,116
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経常収益 Ordinary revenue

運営費交付金収益 Operational grants		52,976,064
授業料収益 Tuition		11,616,168
入学金収益 Admission fee		1,768,845
検定料収益 Entrance examination fee		318,594
附属病院収益 University hospital		38,643,740
受託研究収益 Grants for commissioned research		24,352,516
共同研究収益 Grants for collaborative research		5,564,367
受託事業等収益 Grants for commissioned projects		1,863,672
寄附金収益 Donations		5,163,199

財務収益 Financial revenue

受取利息 Interest income	92,720	
有価証券利息 Interest on securities	65,458	
その他の財務収益 Other financial revenue	850	159,029

雑益	<i>Miscellaneous income</i>		
講習料収益	<i>Tuition – open courses</i>	71,070	
財産貸付料収益	<i>Rent income</i>	1,014,065	
寄宿料収益	<i>Rent income – residence</i>	42,799	
入場料収益	<i>Admission fee – university museum and aquarium</i>	50,982	
農場及研究林収益	<i>Income from university farms and forests</i>	45,331	
刊行物等売払代収益	<i>Publication income</i>	7,065	
不用物品売払代収益	<i>Sales of unutilized assets</i>	2,430	
手数料収益	<i>Commission income</i>	86,521	
補助金等収益	<i>Subsidies</i>	3,719,159	
施設費収益	<i>Subsidies for facilities</i>	274,336	
研究関連収入	<i>Research-related income</i>	3,041,802	
その他雑益	<i>Other miscellaneous income</i>	1,607,386	9,962,952
資産見返負債戻入	<i>Reversal of contra-accounts for assets</i>		7,122,048
経常収益合計	<i>Total ordinary revenue</i>		159,511,197
経常利益	<i>Ordinary profit</i>		1,551,080
臨時損失	<i>Extraordinary losses</i>		
固定資産除却損	<i>Loss on retirement of non-current assets</i>	295,735	
固定資産売却損	<i>Loss on sales of non-current assets</i>	595	
減損損失	<i>Impairment loss</i>	724	297,054
臨時利益	<i>Extraordinary income</i>		
固定資産売却益	<i>Gain on sales of non-current assets</i>	48,767	48,767
当期純利益	<i>Net profit</i>		1,302,792
目的積立金取崩額	<i>Reversal of reserve for specific purposes</i>		12,236
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>		559,195
当期総利益	<i>Gross profit</i>		1,874,225

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)

Statement of Cash Flows for the Fiscal Year ended March 31, 2019

(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	△ 63,879,234
	人件費支出	Payments for personnel expenses	△ 73,472,579
	その他の業務支出	Payments for other operating activities	△ 3,685,360
	運営費交付金収入	Proceeds from operational grants	55,166,130
	授業料収入	Proceeds from tuition	9,990,520
	入学金収入	Proceeds from admission fee	1,735,992
	検定料収入	Proceeds from entrance examination fee	318,594
	附属病院収入	Proceeds from university hospital	38,396,220
	受託研究収入	Proceeds from commissioned research	24,070,766
	共同研究収入	Proceeds from collaborative research	5,853,443
	受託事業等収入	Proceeds from commissioned projects	2,378,140
	補助金等収入	Proceeds from subsidies	5,009,924
	補助金等の精算による返還金の支出	Repayments for settlement of subsidies received	△ 11,764
	寄附金収入	Proceeds from donations	10,368,860
	預り科学研究費補助金等の受払	Subsidies for scientific research, net	△ 70,005
	その他収入	Other proceeds	5,602,303
	業務活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	17,771,950
II	投資活動によるキャッシュ・フロー	Cash flows from investing activities	
	金銭の信託の取得による支出	Investments in money held in trust	△ 5,000,000
	有価証券の取得による支出	Purchase of securities	△ 1,000,000
	有価証券の償還による収入	Proceeds from redemption of securities	1,000,000
	関係会社株式の取得による支出	Purchase of shares of subsidiaries and associates	△ 90,000
	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	△ 1,500,000
	有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 13,005,287
	無形固定資産の取得による支出	Purchase of intangible assets	△ 287,061
	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	330,490
	施設費による収入	Proceeds from subsidies for facilities	3,163,077
	施設費の精算による返還金の支出	Repayments for settlement of subsidies for facilities received	△ 6,640
	定期預金等の取得による支出	Payments into time deposits	△ 85,500,000
	定期預金等の払戻による収入	Proceeds from withdrawal of time deposits	72,500,000
	小計	Subtotal	△ 29,395,421
	利息及び配当金の受取額	Interest and dividend income received	163,536
	投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	△ 29,231,885

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>	△ 1,137,469
	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>	6,622,155
	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>	△ 908,446
	PFI債務の返済による支出	<i>Repayments of PFI obligations</i>	△ 1,617,143
	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>	△ 251,267
	小計	<i>Subtotal</i>	2,707,828
	利息の支払額	<i>Interest expenses paid</i>	△ 203,214
	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>	2,504,613
IV	資金増加額(又は減少額)	<i>Net increase (decrease) in cash and cash equivalents</i>	△ 8,955,320
V	資金期首残高	<i>Cash and cash equivalents at beginning of period</i>	59,808,109
VI	資金期末残高	<i>Cash and cash equivalents at end of period</i>	50,852,788