

令和元事業年度

*Fiscal Year 2019*

財 務 諸 表

*Financial Statements*

【 第 16 期 】

*16th Business Term*

自 : 平成 31 年 4 月 1 日 *from April 1, 2019*

至 : 令和 2 年 3 月 31 日 *to March 31, 2020*

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（案）
- ・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 (Unapproved)
- Statement of National University Corporation Business Operation Cost
- Notes to the Financial Statements
- Supplementary Schedules

貸借対照表(令和2年3月31日)  
Balance Sheet as of March 31, 2020

(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  | 303,618,101   |             |
| 減価償却累計額 Accumulated depreciation                              | △ 148,264,924 |             |
| 減損損失累計額 Accumulated impairment loss                           | △ 16,850      | 155,336,326 |
| 構築物 Structures  | 28,584,339    |             |
| 減価償却累計額 Accumulated depreciation                              | △ 14,030,355  |             |
| 減損損失累計額 Accumulated impairment loss                           | △ 37          | 14,553,946  |
| 機械装置 Machinery and equipment                                  | 739,056       |             |
| 減価償却累計額 Accumulated depreciation                              | △ 365,093     | 373,962     |
| 工具器具備品 Tools, furniture and fixtures                          | 162,697,866   |             |
| 減価償却累計額 Accumulated depreciation                              | △ 140,031,777 | 22,666,089  |
| 図書 Books  |               | 34,752,689  |
| 美術品・收藏品 Art works and collections                             |               | 930,400     |
| 船舶 Vessels  | 283,642       |             |
| 減価償却累計額 Accumulated depreciation                              | △ 240,323     | 43,318      |
| 車両その他の陸上運搬具 Vehicles and other land delivery equipment        | 439,043       |             |
| 減価償却累計額 Accumulated depreciation                              | △ 319,387     | 119,655     |
| 建設仮勘定 Construction in progress                                |               | 2,200,875   |
| その他の有形固定資産 Other tangible assets – not current or investments | 83,410        |             |
| 減価償却累計額 Accumulated depreciation                              | △ 73,898      | 9,511       |
| 有形固定資産合計 Total property, plant and equipment                  |               | 393,993,956 |

2 無形固定資産 Intangible assets

|                                    |  |           |
|------------------------------------|--|-----------|
| 特許権 Patent right                   |  | 606,659   |
| 特許権仮勘定 Patent right in progress    |  | 688,034   |
| 借地権 Leasehold right                |  | 1,259,471 |
| 商標権 Trademark right                |  | 1,492     |
| 電話加入権 Telephone subscription right |  | 1,326     |
| ソフトウェア Software                    |  | 173,500   |
| その他の無形固定資産 Other intangible assets |  | 439,680   |
| 無形固定資産合計 Total intangible assets   |  | 3,170,164 |

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

|  |          |            |
|--|----------|------------|
| 投資有価証券 Investment securities   |          | 12,106,374 |
| 関係会社株式 Shares of subsidiaries and associates                                       |          | 189,125    |
| その他の関係会社有価証券 Investments in other securities of subsidiaries and associates        |          | 7,338,590  |
| 破産更生債権等 Claims provable in bankruptcy, claims provable in rehabilitation and other | 15,933   |            |
| 貸倒引当金 Allowance for doubtful accounts  | △ 15,933 | -          |
| 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   |          | 83,401     |
| 投資その他の資産合計 Total investments and other assets                                      |          | 23,217,492 |

固定資産合計 Total non-current assets

420,381,612

II 流動資産 *Current assets*

|  |           |            |                    |
|--|-----------|------------|--------------------|
| 現金及び預金 <i>Cash and deposits</i>  |           | 76,784,430 |                    |
| 未収学生納付金収入 <i>Accounts receivable – Student fees</i>                        | 307,103   |            |                    |
| 徴収不能引当金 <i>Allowance for doubtful accounts</i>                             | △ 59,495  | 247,608    |                    |
| 未収附属病院収入 <i>Accounts receivable – university hospital</i>                  | 7,475,808 |            |                    |
| 徴収不能引当金 <i>Allowance for doubtful accounts</i>                             | △ 71,273  | 7,404,535  |                    |
| 未収入金 <i>Accounts receivable</i>  |           | 3,227,488  |                    |
| 金銭の信託 <i>Money held in trust</i>   |           | 5,129,737  |                    |
| 有価証券 <i>Securities</i>   |           | 1,499,886  |                    |
| たな卸資産 <i>Inventories</i>   |           | 800,833    |                    |
| 医薬品及び診療材料 <i>Inventories – medicines and medical examination materials</i> |           | 518,576    |                    |
| 前払費用 <i>Prepaid expenses</i>   |           | 121,671    |                    |
| 未収収益 <i>Accrued income</i>   |           | 13,836     |                    |
| その他の流動資産 <i>Other</i>  |           | 88,608     |                    |
| 流動資産合計 <i>Total current assets</i>   |           |            | 95,837,213         |
| 資産合計 <i>Total assets</i>   |           |            | <u>516,218,826</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>                        | 23,686,427 |            |             |
| 資産見返補助金等 <i>Assets funded by subsidies – per contra</i>                                    | 8,456,377  |            |             |
| 資産見返寄附金 <i>Assets funded by donations – per contra</i>                                     | 19,168,522 |            |             |
| 資産見返物品受贈額 <i>Donation of non-current assets – per contra</i>                               | 26,393,008 |            |             |
| 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>   | 133,430    |            |             |
| 建設仮勘定見返施設費 <i>Construction in progress funded by subsidies for facilities – per contra</i> | 1,871,803  |            |             |
| 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>  | 211,614    |            |             |
| 特許権仮勘定見返補助金等 <i>Patent right in progress funded by subsidies – per contra</i>              | 12,520     |            |             |
| 特許権仮勘定見返寄附金 <i>Patent right in progress funded by donations – per contra</i>               | 80,328     | 80,025,626 |             |
| 長期寄附金債務 <i>Long-term donations obligations</i>   |            | 7,653,396  |             |
| 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>                         |            | 1,681,077  |             |
| 長期借入金 <i>Long-term loans payable</i>   |            | 30,856,988 |             |
| 引当金 <i>Provision</i>   |            |            |             |
| 退職給付引当金 <i>Provision for retirement benefits</i>   | 127,412    |            |             |
| 環境安全対策引当金 <i>Provision for environmental measures</i>                                      | 72,471     | 199,884    |             |
| 資産除去債務 <i>Asset retirement obligations</i>   |            | 6,735      |             |
| 長期未払金 <i>Long-term accounts payable</i>  |            | 5,883,534  |             |
| 固定負債合計 <i>Total non-current liabilities</i>  |            |            | 126,307,242 |

II 流動負債 *Current liabilities*

|   |            |  |  |
|---|------------|--|--|
| 運営費交付金債務 <i>Operational grants obligations</i>  | 1,092,281  |  |  |
| 寄附金債務 <i>Donations obligations</i>  | 40,057,161 |  |  |
| 前受受託研究費 <i>Commissioned research funds received</i>   | 2,860,573  |  |  |
| 前受共同研究費 <i>Collaborative research funds received</i>  | 4,650,987  |  |  |
| 前受受託事業費等 <i>Commissioned projects funds received</i>  | 216,087    |  |  |
| 前受金 <i>Advances received</i>  | 818,134    |  |  |
| 預り科学研究費補助金等 <i>Subsidies for scientific research received</i>                                 | 2,038,004  |  |  |
| 預り金 <i>Deposits received</i>  | 1,122,513  |  |  |
| 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> | 842,498    |  |  |

|   |           |               |                    |
|---|-----------|---------------|--------------------|
| 一年以内返済予定長期借入金 <i>Current portion of long-term loans payable</i>   |           | 1,132,498     |                    |
| 未払金 <i>Accounts payable</i>   |           | 17,629,679    |                    |
| 未払費用 <i>Accrued expenses</i>  |           | 4,070         |                    |
| 未払消費税等 <i>Accrued consumption taxes</i>   |           | 136,574       |                    |
| 引当金 <i>Provision</i>  |           |               |                    |
| 賞与引当金 <i>Provision for bonuses</i>  | 321,018   |               |                    |
| 研究関連損失引当金 <i>Provision for research-related loss</i>  | 1,021,046 | 1,342,065     |                    |
| 流動負債合計 <i>Total current liabilities</i>   |           |               | 73,943,130         |
| 負債合計 <i>Total liabilities</i>   |           |               | <u>200,250,373</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>  |           | 146,385,196   |                    |
| 損益外減価償却累計額(一) <i>Accumulated depreciation not included in the statement of income</i>   |           | △ 131,643,536 |                    |
| 損益外減損損失累計額(一) <i>Accumulated impairment loss not included in the statement of income</i>  |           | △ 57,165      |                    |
| 損益外有価証券損益累計額(確定)(±) <i>Accumulated gain or loss on investments in partnership and securities not included in the statement of income</i>  |           | 9,374         |                    |
| 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> |           | △ 1,160,243   |                    |
| 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>  |           |               | 13,533,571         |
| 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>  |           | 32,807,781    |                    |
| 教育研究等積立金 <i>Reserve for specific purposes - education and research</i>  |           | 1,594,398     |                    |
| 積立金 <i>Reserves</i>   |           | 1,978,303     |                    |
| 当期末処理損失 <i>Undisposed loss</i>  |           | △ 2,127,842   |                    |
| (うち当期総損失2,127,842 <i>Gross loss for the current period 2,127,842</i> )  |           |               |                    |
| 利益剰余金合計 <i>Total retained earnings</i>  |           |               | 34,252,642         |
| 純資産合計 <i>Total net assets</i>   |           |               | <u>315,968,453</u> |
| 負債純資産合計 <i>Total liabilities and net assets</i>   |           |               | <u>516,218,826</u> |

損益計算書(平成31年4月1日～令和2年3月31日)

Statement of Income for the Fiscal Year ended March 31, 2020

(単位:千円 ¥ in thousands)

経常費用 Ordinary expenses

業務費 Operating expenses

|  |            |             |
|--|------------|-------------|
| 教育経費 Education                                 | 7,130,877  |             |
| 研究経費 Research                                  | 20,358,124 |             |
| 診療経費 Medical service                           | 29,014,014 |             |
| 教育研究支援経費 Education and research support        | 2,508,208  |             |
| 受託研究費 Expenses for commissioned research       | 23,337,273 |             |
| 共同研究費 Expenses for collaborative research      | 5,734,788  |             |
| 受託事業費等 Expenses for commissioned projects      | 1,613,278  |             |
| 役員人件費 Personnel expenses – executive directors | 170,512    |             |
| 教員人件費 Personnel expenses – faculty             | 38,567,732 |             |
| 職員人件費 Personnel expenses – administrative      | 30,573,999 | 159,008,811 |

一般管理費 General and administrative expenses 3,633,615

財務費用 Financial expenses

|                                   |         |         |
|-----------------------------------|---------|---------|
| 支払利息 Interest expenses            | 143,102 |         |
| その他の財務費用 Other financial expenses | 11,874  | 154,977 |

雑損 Miscellaneous loss 103,176

経常費用合計 Total ordinary expenses

162,900,580

経常収益 Ordinary revenue

|  |            |  |
|--|------------|--|
| 運営費交付金収益 Operational grants              | 54,409,231 |  |
| 授業料収益 Tuition                            | 11,586,084 |  |
| 入学金収益 Admission fee                      | 1,739,432  |  |
| 検定料収益 Entrance examination fee           | 319,433    |  |
| 附属病院収益 University hospital               | 40,488,631 |  |
| 受託研究収益 Grants for commissioned research  | 23,408,263 |  |
| 共同研究収益 Grants for collaborative research | 5,823,108  |  |
| 受託事業等収益 Grants for commissioned projects | 1,629,657  |  |
| 寄附金収益 Donations                          | 5,352,497  |  |

財務収益 Financial revenue

|                                  |         |         |
|----------------------------------|---------|---------|
| 受取利息 Interest income             | 130,217 |         |
| 有価証券利息 Interest on securities    | 58,293  |         |
| その他の財務収益 Other financial revenue | 7,940   | 196,452 |

雑益 *Miscellaneous income*

|   |           |             |
|---|-----------|-------------|
| 講習料収益 <i>Tuition – open courses</i>                         | 55,057    |             |
| 財産貸付料収益 <i>Rent income</i>                                  | 917,566   |             |
| 寄宿料収益 <i>Rent income – residence</i>                        | 86,334    |             |
| 入場料収益 <i>Admission fee – university museum and aquarium</i> | 50,170    |             |
| 農場及研究林収益 <i>Income from university farms and forests</i>    | 44,471    |             |
| 刊行物等売払代収益 <i>Publication income</i>                         | 5,065     |             |
| 不用物品売払代収益 <i>Sales of unutilized assets</i>                 | 3,607     |             |
| 手数料収益 <i>Commission income</i>                              | 69,880    |             |
| 補助金等収益 <i>Subsidies</i>                                     | 3,444,309 |             |
| 施設費収益 <i>Subsidies for facilities</i>                       | 463,504   |             |
| 研究関連収入 <i>Research-related income</i>                       | 2,843,642 |             |
| その他雑益 <i>Other miscellaneous income</i>                     | 1,218,894 | 9,202,504   |
| 資産見返負債戻入 <i>Reversal of contra-accounts for assets</i>      |           | 6,538,518   |
| 経常収益合計 <i>Total ordinary revenue</i>                        |           | 160,693,815 |

経常損失 *Ordinary loss* △ 2,206,765

臨時損失 *Extraordinary losses*

|   |           |           |
|---|-----------|-----------|
| 固定資産除却損 <i>Loss on retirement of non-current assets</i> | 184,443   |           |
| 過年度損益修正損 <i>Prior – period adjustment</i>               | 190,011   |           |
| その他の臨時損失 <i>Other extraordinary loss</i>                | 1,714,112 | 2,088,568 |

臨時利益 *Extraordinary income*

|  |         |         |
|--|---------|---------|
| 固定資産売却益 <i>Gain on sales of non-current assets</i> | 36,388  |         |
| 過年度損益修正益 <i>Prior – period adjustment</i>          | 190,011 |         |
| その他の臨時利益 <i>Other extraordinary income</i>         | 693,066 | 919,466 |

当期純損失 *Net loss* △ 3,375,867

目的積立金取崩額 *Reversal of reserve for specific purposes* 360,254

前中期目標期間繰越積立金取崩額 *Reversal of reserve fund carried over from the previous mid-term objectives period* 887,771

当期総損失 *Gross loss* △ 2,127,842

キャッシュ・フロー計算書(平成31年4月1日～令和2年3月31日)

Statement of Cash Flows for the Fiscal Year ended March 31, 2020

(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                              | △ 67,435,006 |
|    | 人件費支出                  | Payments for personnel expenses   | △ 74,662,220 |
|    | その他の業務支出               | Payments for other operating activities                                     | △ 3,477,545  |
|    | 運営費交付金収入               | Proceeds from operational grants  | 56,152,587   |
|    | 授業料収入                  | Proceeds from tuition   | 10,100,390   |
|    | 入学金収入                  | Proceeds from admission fee   | 1,690,505    |
|    | 検定料収入                  | Proceeds from entrance examination fee                                      | 319,433      |
|    | 附属病院収入                 | Proceeds from university hospital   | 40,255,966   |
|    | 受託研究収入                 | Proceeds from commissioned research   | 23,715,619   |
|    | 共同研究収入                 | Proceeds from collaborative research  | 6,439,250    |
|    | 受託事業等収入                | Proceeds from commissioned projects   | 1,814,751    |
|    | 補助金等収入                 | Proceeds from subsidies   | 4,205,506    |
|    | 補助金等の精算による返還金の支出       | Repayments for settlement of subsidies received                             | △ 13,522     |
|    | 寄附金収入                  | Proceeds from donations   | 12,193,744   |
|    | 預り科学研究費補助金等の受払         | Subsidies for scientific research, net                                      | 91,667       |
|    | その他収入                  | Other proceeds  | 5,533,197    |
|    | 業務活動によるキャッシュ・フロー       | Net cash provided by (used in) operating activities                         | 16,924,324   |
| 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  | △ 1,000,000  |
|    | 有価証券の売却及び償還による収入       | Proceeds from sales and redemption of securities                            | 608,300      |
|    | 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 | △ 2,250,000  |
|    | 出資金の分配による収入            | Proceeds from share of profits on investments in capital                    | 60,539       |
|    | 有形固定資産の取得による支出         | Purchase of property, plant and equipment                                   | △ 26,855,776 |
|    | 無形固定資産の取得による支出         | Purchase of intangible assets   | △ 277,810    |
|    | 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  | 38,590       |
|    | 施設費による収入               | Proceeds from subsidies for facilities                                      | 4,606,586    |
|    | 施設費の精算による返還金の支出        | Repayments for settlement of subsidies for facilities received              | △ 56,711     |
|    | 定期預金の取得による支出           | Payments into time deposits   | △ 66,300,000 |
|    | 定期預金の払戻による収入           | Proceeds from withdrawal of time deposits                                   | 63,700,000   |
|    | 小計                     | Subtotal  | △ 27,726,279 |
|    | 利息及び配当金の受取額            | Interest and dividend income received                                       | 192,401      |
|    | 投資活動によるキャッシュ・フロー       | Net cash provided by (used in) investing activities                         | △ 27,533,878 |



|     |                            |   |             |
|-----|----------------------------|---|-------------|
| 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> | △ 954,231   |
|     | 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>                | 9,737,770   |
|     | 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>                | △ 933,060   |
|     | PFI債務等の返済による支出             | <i>Repayments of PFI obligations</i>                        | △ 879,987   |
|     | 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>              | △ 279,609   |
|     | 小計                         | <i>Subtotal</i>   | 6,690,880   |
|     | 利息の支払額                     | <i>Interest expenses paid</i>                               | △ 149,685   |
|     | 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>  | 6,541,195   |
| IV  | 資金増加額(又は減少額)               | <i>Net increase (decrease) in cash and cash equivalents</i> | △ 4,068,358 |
| V   | 資金期首残高                     | <i>Cash and cash equivalents at beginning of period</i>     | 50,852,788  |
| VI  | 資金期末残高                     | <i>Cash and cash equivalents at end of period</i>           | 46,784,430  |