

令和 2 事業年度

Fiscal Year 2020

財 務 諸 表

Financial Statements

【 第 17 期 】

17th Business Term

自 : 令和 2 年 4 月 1 日 *from April 1, 2020*

至 : 令和 3 年 3 月 3 1 日 *to March 31, 2021*

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(令和3年3月31日)
Balance Sheet as of March 31, 2021

(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	△ 103,330	162,938,428
建物 Buildings	307,291,135	
減価償却累計額 Accumulated depreciation	△ 157,912,617	
減損損失累計額 Accumulated impairment loss	△ 16,858	149,361,659
構築物 Structures	30,068,847	
減価償却累計額 Accumulated depreciation	△ 15,164,883	
減損損失累計額 Accumulated impairment loss	△ 37	14,903,926
機械装置 Machinery and equipment	739,056	
減価償却累計額 Accumulated depreciation	△ 400,227	338,828
工具器具備品 Tools, furniture and fixtures	165,569,897	
減価償却累計額 Accumulated depreciation	△ 142,403,425	23,166,471
図書 Books		35,031,215
美術品・收藏品 Art works and collections		939,760
船舶 Vessels	289,156	
減価償却累計額 Accumulated depreciation	△ 249,580	39,575
車両その他の陸上運搬具 Vehicles and other land delivery equipment	449,153	
減価償却累計額 Accumulated depreciation	△ 343,559	105,593
建設仮勘定 Construction in progress		3,903,688
その他の有形固定資産 Other tangible assets – not current or investments	78,130	
減価償却累計額 Accumulated depreciation	△ 72,145	5,984
有形固定資産合計 Total property, plant and equipment		390,735,134

2 無形固定資産 Intangible assets

特許権 Patent right		567,183
特許権仮勘定 Patent right in progress		705,049
借地権 Leasehold right		1,259,471
商標権 Trademark right		1,168
電話加入権 Telephone subscription right		1,326
ソフトウェア Software		170,504
その他の無形固定資産 Other intangible assets		398,278
無形固定資産合計 Total intangible assets		3,102,981

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

投資有価証券 Investment securities		12,135,402
関係会社株式 Shares of subsidiaries and associates		202,958
その他の関係会社有価証券 Investments in other securities of subsidiaries and associates		9,833,904
破産更生債権等 Claims provable in bankruptcy, claims provable in rehabilitation and other	15,153	
貸倒引当金 Allowance for doubtful accounts	△ 15,153	-
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		147,804
投資その他の資産合計 Total investments and other assets		25,820,070

固定資産合計 Total non-current assets

419,658,186

II 流動資産 *Current assets*

現金及び預金 <i>Cash and deposits</i>		78,037,257	
未収学生納付金収入 <i>Accounts receivable – Student fees</i>	298,645		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 58,453	240,191	
未収附属病院収入 <i>Accounts receivable – university hospital</i>	7,263,494		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 70,048	7,193,446	
未収入金 <i>Accounts receivable</i>		3,222,701	
金銭の信託 <i>Money held in trust</i>		5,994,988	
有価証券 <i>Securities</i>		999,681	
たな卸資産 <i>Inventories</i>		773,483	
医薬品及び診療材料 <i>Inventories – medicines and medical examination materials</i>		633,234	
前払費用 <i>Prepaid expenses</i>		194,530	
未収収益 <i>Accrued income</i>		9,804	
その他の流動資産 <i>Other</i>		103,417	
流動資産合計 <i>Total current assets</i>			97,402,738
資産合計 <i>Total assets</i>			<u>517,060,925</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>	23,676,331		
資産見返補助金等 <i>Assets funded by subsidies – per contra</i>	8,061,582		
資産見返寄附金 <i>Assets funded by donations – per contra</i>	20,003,575		
資産見返物品受贈額 <i>Donation of non-current assets – per contra</i>	26,318,012		
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>	104,352		
建設仮勘定見返施設費 <i>Construction in progress funded by subsidies for facilities – per contra</i>	979,650		
建設仮勘定見返寄附金 <i>Construction in progress funded by donations – per contra</i>	75,685		
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>	200,336		
特許権仮勘定見返補助金等 <i>Patent right in progress funded by subsidies – per contra</i>	13,781		
特許権仮勘定見返寄附金 <i>Patent right in progress funded by donations – per contra</i>	61,760	79,495,068	
長期寄附金債務 <i>Long-term donations obligations</i>		7,593,236	
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>		1,292,697	
長期借入金 <i>Long-term loans payable</i>		33,345,357	
引当金 <i>Provision</i>			
退職給付引当金 <i>Provision for retirement benefits</i>	127,111	127,111	
資産除去債務 <i>Asset retirement obligations</i>		2,435	
長期未払金 <i>Long-term accounts payable</i>		5,186,729	
固定負債合計 <i>Total non-current liabilities</i>			127,042,636

II 流動負債 *Current liabilities*

運営費交付金債務 <i>Operational grants obligations</i>	1,354,700	
寄附金債務 <i>Donations obligations</i>	42,066,252	
前受受託研究費 <i>Commissioned research funds received</i>	3,113,518	
前受共同研究費 <i>Collaborative research funds received</i>	5,463,728	
前受受託事業費等 <i>Commissioned projects funds received</i>	639,168	
前受金 <i>Advances received</i>	980,107	
預り科学研究費補助金等 <i>Subsidies for scientific research received</i>	3,682,890	

預り金 <i>Deposits received</i>		1,175,680	
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>		776,760	
一年以内返済予定長期借入金 <i>Current portion of long-term loans payable</i>		1,858,610	
未払金 <i>Accounts payable</i>		16,987,902	
未払費用 <i>Accrued expenses</i>		2,008	
未払消費税等 <i>Accrued consumption taxes</i>		385,129	
引当金 <i>Provision</i>			
賞与引当金 <i>Provision for bonuses</i>	344,228		
研究関連損失引当金 <i>Provision for reserch-related loss</i>	4,591	348,820	
資産除去債務 <i>Asset retirement obligations</i>		600	
流動負債合計 <i>Total current liabilities</i>			78,835,876
負債合計 <i>Total liabilities</i>			<u>205,878,512</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>		151,306,146	
損益外減価償却累計額(一) <i>Accumulated depreciation not included in the statement of income</i>		△ 138,427,030	
損益外減損損失累計額(一) <i>Accumulated impairment loss not included in the statement of income</i>		△ 125,923	
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>		9,375	
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>		△ 1,577,929	
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>			11,184,584
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>		28,741,907	
教育研究等積立金 <i>Reserve for specific purposes - education and research</i>		970,225	
積立金 <i>Reserves</i>		1,978,303	
当期末処分利益 <i>Unappropriated retained earnings</i>		125,152	
(うち当期総利益125,152 <i>Gross profit for the current period 125,152</i>)			
利益剰余金合計 <i>Total retained earnings</i>			31,815,588
純資産合計 <i>Total net assets</i>			<u>311,182,412</u>
負債純資産合計 <i>Total liabilities and net assets</i>			<u>517,060,925</u>

損益計算書(令和2年4月1日～令和3年3月31日)

Statement of Income for the Fiscal Year ended March 31, 2021

(単位:千円 ¥ in thousands)

経常費用 Ordinary expenses

業務費 Operating expenses

教育経費 Education	7,884,282	
研究経費 Research	20,062,329	
診療経費 Medical service	27,440,399	
教育研究支援経費 Education and research support	2,521,344	
受託研究費 Expenses for commissioned research	23,235,926	
共同研究費 Expenses for collaborative research	6,243,447	
受託事業費等 Expenses for commissioned projects	1,462,227	
役員人件費 Personnel expenses – executive directors	415,022	
教員人件費 Personnel expenses – faculty	38,358,509	
職員人件費 Personnel expenses – administrative	31,228,661	158,852,150

一般管理費 General and administrative expenses 3,414,701

財務費用 Financial expenses

支払利息 Interest expenses	82,912	
その他の財務費用 Other financial expenses	3,957	86,869

雑損 Miscellaneous loss 18,305

経常費用合計 Total ordinary expenses 162,372,027

経常収益 Ordinary revenue

運営費交付金収益 Operational grants	53,602,725
授業料収益 Tuition	11,549,915
入学金収益 Admission fee	1,717,718
検定料収益 Entrance examination fee	303,088
附属病院収益 University hospital	37,919,476
受託研究収益 Grants for commissioned research	23,190,104
共同研究収益 Grants for collaborative research	6,222,247
受託事業等収益 Grants for commissioned projects	1,448,468
寄附金収益 Donations	5,765,712

財務収益 Financial revenue

受取利息 Interest income	145,356	
有価証券利息 Interest on securities	47,791	
その他の財務収益 Other financial revenue	12,724	205,872

雑益	<i>Miscellaneous income</i>		
講習料収益	<i>Tuition – open courses</i>	60,725	
財産貸付料収益	<i>Rent income</i>	807,022	
寄宿料収益	<i>Rent income – residence</i>	68,799	
入場料収益	<i>Admission fee – university museum and aquarium</i>	32,082	
農場及研究林収益	<i>Income from university farms and forests</i>	41,318	
刊行物等売払代収益	<i>Publication income</i>	5,604	
不用物品売払代収益	<i>Sales of unutilized assets</i>	8,274	
手数料収益	<i>Commission income</i>	75,905	
補助金等収益	<i>Subsidies</i>	6,171,165	
施設費収益	<i>Subsidies for facilities</i>	1,206,041	
研究関連収入	<i>Research-related income</i>	2,920,814	
その他雑益	<i>Other miscellaneous income</i>	1,495,261	12,893,015
資産見返負債戻入	<i>Reversal of contra-accounts for assets</i>		6,420,716
経常収益合計	<i>Total ordinary revenue</i>		161,239,061
経常損失	<i>Ordinary loss</i>		△ 1,132,965
臨時損失	<i>Extraordinary losses</i>		
固定資産除却損	<i>Loss on retirement of non-current assets</i>	89,713	
固定資産売却損	<i>Loss on sales of non-current assets</i>	500	
減損損失	<i>Impairment loss</i>	828	
その他の臨時損失	<i>Other extraordinary loss</i>	4,478	95,521
臨時利益	<i>Extraordinary income</i>		
固定資産売却益	<i>Gain on sales of non-current assets</i>	86,225	
その他の臨時利益	<i>Other extraordinary income</i>	144,499	230,725
当期純損失	<i>Net loss</i>		△ 997,761
目的積立金取崩額	<i>Reversal of reserve for specific purposes</i>		182,084
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>		940,828
当期総利益	<i>Gross profit</i>		125,152

キャッシュ・フロー計算書(令和2年4月1日～令和3年3月31日)

Statement of Cash Flows for the Fiscal Year ended March 31, 2021

(単位:千円 ¥ in thousands)

I	業務活動によるキャッシュ・フロー	<i>Cash flows from operating activities</i>	
	原材料、商品又はサービスの購入による支出	<i>Payments for raw materials, goods and services</i>	△ 74,765,475
	人件費支出	<i>Payments for personnel expenses</i>	△ 75,462,767
	その他の業務支出	<i>Payments for other operating activities</i>	△ 4,027,519
	運営費交付金収入	<i>Proceeds from operational grants</i>	55,984,529
	授業料収入	<i>Proceeds from tuition</i>	9,775,715
	入学金収入	<i>Proceeds from admission fee</i>	1,649,850
	検定料収入	<i>Proceeds from entrance examination fee</i>	303,088
	附属病院収入	<i>Proceeds from university hospital</i>	38,095,901
	受託研究収入	<i>Proceeds from commissioned research</i>	24,014,197
	共同研究収入	<i>Proceeds from collaborative research</i>	7,175,665
	受託事業等収入	<i>Proceeds from commissioned projects</i>	1,635,294
	補助金等収入	<i>Proceeds from subsidies</i>	6,910,813
	補助金等の精算による返還金の支出	<i>Repayments for settlement of subsidies received</i>	△ 53,864
	寄附金収入	<i>Proceeds from donations</i>	17,284,627
	預り科学研究費補助金等の受払	<i>Subsidies for scientific research, net</i>	1,645,321
	その他収入	<i>Other proceeds</i>	5,509,130
	業務活動によるキャッシュ・フロー	<i>Net cash provided by (used in) operating activities</i>	15,674,508
II	投資活動によるキャッシュ・フロー	<i>Cash flows from investing activities</i>	
	金銭の信託の取得による支出	<i>Investments in money held in trust</i>	△ 500,000
	有価証券の取得による支出	<i>Purchase of securities</i>	△ 1,100,563
	有価証券の償還による収入	<i>Proceeds from redemption of securities</i>	1,500,000
	関係会社株式の取得による支出	<i>Purchase of shares of subsidiaries and associates</i>	△ 3,000
	その他の関係会社有価証券の取得による支出	<i>Payments for investments in other securities of subsidiaries and associates</i>	△ 2,913,000
	有形固定資産の取得による支出	<i>Purchase of property, plant and equipment</i>	△ 17,307,345
	無形固定資産の取得による支出	<i>Purchase of intangible assets</i>	△ 294,908
	有形固定資産及び無形固定資産の売却による収入	<i>Proceeds from sales of property, plant and equipment and intangible assets</i>	58,771
	施設費による収入	<i>Proceeds from subsidies for facilities</i>	4,285,655
	施設費の精算による返還金の支出	<i>Repayments for settlement of subsidies for facilities received</i>	△ 160,806
	定期預金の取得による支出	<i>Payments into time deposits</i>	△ 50,100,000
	定期預金の払戻による収入	<i>Proceeds from withdrawal of time deposits</i>	62,100,000
	小計	<i>Subtotal</i>	△ 4,435,196
	利息及び配当金の受取額	<i>Interest and dividend income received</i>	206,538
	投資活動によるキャッシュ・フロー	<i>Net cash provided by (used in) investing activities</i>	△ 4,228,657

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>	△ 454,118
	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>	3,730,315
	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>	△ 515,834
	PFI債務等の返済による支出	<i>Repayments of PFI obligations</i>	△ 597,970
	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>	△ 268,599
	小計	<i>Subtotal</i>	<u>1,893,793</u>
	利息の支払額	<i>Interest expenses paid</i>	<u>△ 86,816</u>
	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>	<u>1,806,976</u>
IV	資金増加額(又は減少額)	<i>Net increase (decrease) in cash and cash equivalents</i>	13,252,827
V	資金期首残高	<i>Cash and cash equivalents at beginning of period</i>	<u>46,784,430</u>
VI	資金期末残高	<i>Cash and cash equivalents at end of period</i>	<u><u>60,037,257</u></u>