

令和 4 事業年度
Fiscal Year 2022

財 務 諸 表
Financial Statements

【 第 19 期 】
19th Business Term

自：令和 4 年 4 月 1 日 *from April 1, 2022*

至：令和 5 年 3 月 31 日 *to March 31, 2023*

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。

- ・ 純資産変動計算書
- ・ 利益の処分に関する書類
- ・ 注記事項
- ・ 附属明細書

Note: Translation of the followings are not available:

- Statement of Changes in Net Assets
- Documents Concerning the Appropriation of Profits
- Notes to the Financial Statements
- Supplementary Schedules

貸借対照表(令和5年3月31日)
Balance Sheet as of March 31, 2023

(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 <i>Land</i>	163,396,963	
減損損失累計額 <i>Accumulated impairment loss</i>	△ 513,780	162,883,183
建物 <i>Buildings</i>	323,624,833	
減価償却累計額 <i>Accumulated depreciation</i>	△ 176,583,029	
減損損失累計額 <i>Accumulated impairment loss</i>	△ 16,486	147,025,317
構築物 <i>Structures</i>	30,920,878	
減価償却累計額 <i>Accumulated depreciation</i>	△ 17,683,324	
減損損失累計額 <i>Accumulated impairment loss</i>	△ 85	13,237,467
機械装置 <i>Machinery and equipment</i>	724,509	
減価償却累計額 <i>Accumulated depreciation</i>	△ 450,289	274,220
工具器具備品 <i>Tools, furniture and fixtures</i>	175,345,321	
減価償却累計額 <i>Accumulated depreciation</i>	△ 152,751,238	22,594,083
図書 <i>Books</i>		35,448,954
美術品・收藏品 <i>Art works and collections</i>		942,537
船舶 <i>Vessels</i>	293,287	
減価償却累計額 <i>Accumulated depreciation</i>	△ 282,233	11,054
車両その他の陸上運搬具 <i>Vehicles and other land delivery equipment</i>	458,094	
減価償却累計額 <i>Accumulated depreciation</i>	△ 392,362	65,732
建設仮勘定 <i>Construction in progress</i>		4,094,011
その他の有形固定資産 <i>Other tangible assets - not current or investments</i>	74,125	
減価償却累計額 <i>Accumulated depreciation</i>	△ 71,150	2,975
有形固定資産合計 <i>Total property, plant and equipment</i>		386,579,538

2 無形固定資産 *Intangible assets*

特許権 <i>Patent right</i>		489,272
特許権仮勘定 <i>Patent right in progress</i>		539,665
借地権 <i>Leasehold right</i>		1,205,294
商標権 <i>Trademark right</i>		636
電話加入権 <i>Telephone subscription right</i>		1,326
ソフトウェア <i>Software</i>		246,141
その他の無形固定資産 <i>Other intangible assets</i>		315,475
無形固定資産合計 <i>Total intangible assets</i>		2,797,811

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

投資有価証券 <i>Investment securities</i>		24,824,119
関係会社株式 <i>Shares of subsidiaries and associates</i>		203,457
その他の関係会社有価証券 <i>Investments in other securities of subsidiaries and associates</i>		12,358,541
破産更生債権等 <i>Claims provable in bankruptcy, claims provable in rehabilitation and other</i>	13,628	
貸倒引当金 <i>Allowance for doubtful accounts</i>	△ 13,628	-
長期性預金 <i>Long-term time deposits</i>		3,000,000
その他の投資その他の資産 <i>Other</i>		87,427
投資その他の資産合計 <i>Total investments and other assets</i>		40,473,544

固定資産合計 *Total non-current assets*

429,850,894

II 流動資産 <i>Current assets</i>			
現金及び預金 <i>Cash and deposits</i>		95,738,574	
未収学生納付金収入 <i>Accounts receivable – Student fees</i>	284,940		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 54,082	230,857	
未収附属病院収入 <i>Accounts receivable – university hospital</i>	7,707,575		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 66,902	7,640,673	
未収入金 <i>Accounts receivable</i>		5,446,825	
未収消費税等 <i>Consumption taxes refund receivable</i>		6,785	
金銭の信託 <i>Money held in trust</i>		13,018,207	
有価証券 <i>Securities</i>		999,926	
たな卸資産 <i>Inventories</i>		96,483	
医薬品及び診療材料 <i>Inventories – medicines and medical examination materials</i>		644,709	
前払費用 <i>Prepaid expenses</i>		402,183	
未収収益 <i>Accrued income</i>		50,278	
その他の流動資産 <i>Other</i>		70,488	
流動資産合計 <i>Total current assets</i>		<u>124,345,992</u>	
資産合計 <i>Total assets</i>			<u>554,196,887</u>

負債の部 *Liabilities*

I 固定負債 <i>Non-current liabilities</i>			
長期繰延補助金等 <i>Long-term deferred subsidies *</i>		6,846,698	
長期寄附金債務 <i>Long-term donations obligations *</i>		19,763,890	
大学改革支援・学位授与 <i>Contribution for NIAD-QE</i>			
機構債務負担金 <i>inherited debts *</i>		234,241	
長期借入金 <i>Long-term loans payable</i>		38,385,533	
引当金 <i>Provision</i>			
退職給付引当金 <i>Provision for retirement benefits</i>	132,526	132,526	
資産除去債務 <i>Asset retirement obligations</i>		2,195	
長期未払金 <i>Long-term accounts payable</i>		4,114,127	
固定負債合計 <i>Total non-current liabilities</i>		<u>69,479,213</u>	

II 流動負債 <i>Current liabilities</i>			
運営費交付金債務 <i>Operational grants obligations *</i>		1,484,177	
預り施設費 <i>Subsidies for facilities received *</i>		3,059,983	
預り補助金等 <i>Subsidies received *</i>		72,983	
寄附金債務 <i>Donations obligations *</i>		67,737,006	
前受受託研究費 <i>Commissioned research funds received *</i>		4,699,581	
前受共同研究費 <i>Collaborative research funds received *</i>		7,072,517	
前受受託事業費等 <i>Commissioned projects funds received *</i>		1,210,804	
前受金 <i>Advances received</i>		1,093,240	
科学研究費助成事業等預り金 <i>Subsidies for scientific research received</i>		3,964,402	
預り金 <i>Deposits received</i>		1,570,458	
一年以内返済予定大学改革支援・ <i>Current portion of contribution</i>			
学位授与機構債務負担金 <i>for NIAD-QE inherited debts *</i>		426,783	
一年以内返済予定長期借入金 <i>Current portion of long-term loans payable</i>		2,223,441	
未払金 <i>Accounts payable</i>		17,097,358	
未払費用 <i>Accrued expenses</i>		2,905	
引当金 <i>Provision</i>			
賞与引当金 <i>Provision for bonuses</i>	364,059	364,059	
資産除去債務 <i>Asset retirement obligations</i>		80	
流動負債合計 <i>Total current liabilities</i>		<u>112,079,783</u>	
負債合計 <i>Total liabilities</i>			<u>181,558,996</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>		268,175,352	
資本金合計 <i>Total capital stock</i>		<u>268,175,352</u>	268,175,352
II 資本剰余金 <i>Capital surplus</i>			
資本剰余金 <i>Capital surplus</i>		160,020,135	
減価償却相当累計額(一) <i>Accumulated depreciation expenses included in capital surplus*</i>		△ 151,735,444	
減損損失相当累計額(一) <i>Accumulated impairment losses included in capital surplus*</i>		△ 536,209	
有価証券損益相当累計額(確定)(±) <i>Accumulated profit and loss from securities included in capital surplus(realized)*</i>		506,108	
有価証券損益相当累計額(その他)(±) <i>Accumulated profit and loss from securities included in capital surplus(unrealized)*</i>		△ 2,968,679	
利息費用相当累計額(一) <i>Accumulated interest expenses included in capital surplus*</i>		△ 50	
除売却差額相当累計額(一) <i>Accumulated disposal losses included in capital surplus*</i>		△ 1,015,104	
資本剰余金合計 <i>Total capital surpluses</i>		<u>4,270,754</u>	4,270,754
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>		29,315,300	
当期末処分利益 <i>Unappropriated retained earnings</i>		<u>70,876,482</u>	
(うち当期総利益 <i>Gross profit for the current period</i>)		(70,876,482)	
利益剰余金合計 <i>Total retained earnings</i>		<u>100,191,783</u>	100,191,783
純資産合計 <i>Total net assets</i>			<u>372,637,890</u>
負債純資産合計 <i>Total liabilities and net assets</i>			<u>554,196,887</u>

*これらは、国立大学法人等固有の会計処理に伴う勘定科目です。

These are the account items associated with the accounting treatment unique to national university corporations.

損益計算書(令和4年4月1日～令和5年3月31日)

Statement of Income for the Fiscal Year ended March 31, 2023

(単位:千円 ¥ in thousands)

経常費用 Ordinary expenses

業務費 Operating expenses

教育経費 Education	6,938,091	
研究経費 Research	22,309,453	
診療経費 Medical service	30,228,263	
教育研究支援経費 Education and research support	1,462,130	
受託研究費 Expenses for commissioned research	25,779,570	
共同研究費 Expenses for collaborative research	7,929,677	
受託事業費等 Expenses for commissioned projects	2,188,321	
役員人件費 Personnel expenses – executive directors	253,599	
教員人件費 Personnel expenses – faculty	38,584,017	
職員人件費 Personnel expenses – administrative	31,432,964	167,106,089

一般管理費 General and administrative expenses 3,824,368

財務費用 Financial expenses

支払利息 Interest expenses	124,869	
その他の財務費用 Other financial expenses	542	125,412

雑損 Miscellaneous loss 36,202

経常費用合計 Total ordinary expenses 171,092,073

経常収益 Ordinary revenue

運営費交付金収益 Operational grants *		55,159,778
授業料収益 Tuition *		11,464,663
入学金収益 Admission fee *		1,724,087
検定料収益 Entrance examination fee *		309,839
附属病院収益 University hospital *		41,391,461
受託研究収益 Grants for commissioned research *		25,700,809
共同研究収益 Grants for collaborative research *		7,966,282
受託事業等収益 Grants for commissioned projects *		2,185,203
寄附金収益 Donations *		9,885,436
施設費収益 Subsidies for facilities *		134,331
補助金等収益 Subsidies *		8,233,913

財務収益 Financial revenue

受取利息 Interest income	141,438	
有価証券利息 Interest on securities	32,650	
その他の財務収益 Other financial revenue	1,885	175,973

雑益 <i>Miscellaneous income</i>			
講習料収益 <i>Tuition – open courses</i>	84,360		
財産貸付料収益 <i>Rent income</i>	1,015,663		
寄宿料収益 <i>Rent income – residence</i>	95,861		
入場料収益 <i>Admission fee – university museum and aquarium</i>	49,997		
農場及研究林収益 <i>Income from university farms and forests</i>	46,258		
刊行物等売払代収益 <i>Publication income</i>	6,823		
不用物品売払代収益 <i>Sales of unutilized assets</i>	1,102		
手数料収益 <i>Commission income</i>	65,690		
研究関連収入 <i>Research-related income</i>	3,112,852		
その他雑益 <i>Other miscellaneous income</i>	1,635,689	6,114,300	
経常収益合計 <i>Total ordinary revenue</i>			170,446,081
経常損失 <i>Ordinary loss</i>			△ 645,992
臨時損失 <i>Extraordinary losses</i>			
固定資産除却損 <i>Loss on retirement of non-current assets</i>		292,943	
減損損失 <i>Impairment losses</i>		49,237	342,180
臨時利益 <i>Extraordinary income</i>			
固定資産売却益 <i>Gain on sales of non-current assets</i>		152,441	
資産見返負債戻入 <i>Reversal of contra-accounts for assets *</i>		70,460,338	70,612,779
当期純利益 <i>Net profit</i>			69,624,607
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 *</i>			1,251,875
当期総利益 <i>Gross profit</i>			70,876,482

* これらは、国立大学法人等固有の会計処理に伴う勘定科目です。

These are the account items associated with the accounting treatment unique to national university corporations.

注 Note)

1. 資本剰余金を減額したコスト等に関する注記 Note on costs included in capital surplus

当期総利益 <i>Gross profit</i>		70,876,482
減価償却相当額 <i>Depreciation expenses</i>	△ 6,844,899	
減損損失相当額 <i>Impairment losses</i>	△ 486,530	
利息費用相当額 <i>Interest expenses</i>	2	
除売却差額相当額 <i>Interest expenses</i>	△ 29,187	
有価証券損益相当額(確定) <i>Profit and loss from securities(realized)</i>	496,733	
有価証券損益相当額(その他) <i>Profit and loss from securities (unrealized)</i>	△ 765,910	
賞与引当増加相当額 <i>Increase in provision for unreserved bonus</i>	4,098	
退職給付引当増加相当額 <i>Increase in provision for unreserved retirement benefits</i>	106,455	
(うち国からの出向職員に係るもの <i>Of these, those related to employees on secondment from the government</i>)	(△ 35,075)	
小計 <i>Subtotal</i>		△ 7,519,238
施設費収益相当額 <i>Subsidies for facilities</i>		2,776,182
その他 <i>Other</i>		389,882
資本剰余金を減額したコスト等を含めた損益相当額 <i>Net profit after costs included in capital surplus</i>		<u>66,523,309</u>

2. 科学研究費助成事業等に関する注記 Notes on subsidies for scientific research

当期受入額 <i>Amount received</i>	11,569,106
当期支出額 <i>Amount spent</i>	12,218,229

キャッシュ・フロー計算書(令和4年4月1日～令和5年3月31日)

Statement of Cash Flows for the Fiscal Year ended March 31, 2023

(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	△ 73,011,661
	人件費支出	Payments for personnel expenses	△ 75,395,224
	その他の業務支出	Payments for other operating activities	△ 3,521,007
	運営費交付金収入	Proceeds from operational grants	56,643,956
	授業料収入	Proceeds from tuition	9,864,172
	入学金収入	Proceeds from admission fee	1,678,610
	検定料収入	Proceeds from entrance examination fee	309,839
	附属病院収入	Proceeds from university hospital	40,816,208
	受託研究収入	Proceeds from commissioned research	24,920,269
	共同研究収入	Proceeds from collaborative research	8,688,046
	受託事業等収入	Proceeds from commissioned projects	2,596,832
	補助金等収入	Proceeds from subsidies	7,489,157
	補助金等の精算による返還金の支出	Repayments for settlement of subsidies received	△ 134,276
	寄附金収入	Proceeds from donations	11,011,099
	科学研究費助成事業等預り金の受払	Subsidies for scientific research, net	△ 422,711
	その他収入	Other proceeds	6,126,467
	小計	Subtotal	17,659,777
	国庫納付金の支払額	Payment to national treasury	△ 81,362
	業務活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	17,578,414
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	△ 5,391,719
	有価証券の取得による支出	Purchase of securities	△ 12,000,000
	有価証券の償還による収入	Proceeds from redemption of securities	686,095
	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	△ 1,050,000
	出資金の分配による収入	Proceeds from share of profits on investments in capital	544,346
	有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 18,775,700
	無形固定資産の取得による支出	Purchase of intangible assets	△ 275,824
	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	182,089
	施設費による収入	Proceeds from subsidies for facilities	3,453,265
	定期預金の取得による支出	Payments into time deposits	△ 75,600,000
	定期預金の払戻による収入	Proceeds from withdrawal of time deposits	76,100,000
	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	△ 12,313
	小計	Subtotal	△ 32,139,761
	利息及び配当金の受取額	Interest and dividend income received	195,400
	投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	△ 31,944,361

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>	△ 631,672
	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>	2,160,746
	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>	△ 2,063,494
	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>	△ 207,433
	小計 <i>Subtotal</i>	△ 1,339,823
	利息の支払額 <i>Interest expenses paid</i>	△ 126,273
	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>	△ 1,466,096
IV	資金増加額(又は減少額) <i>Net increase (decrease) in cash and cash equivalents</i>	△ 15,832,043
V	資定期首残高 <i>Cash and cash equivalents at beginning of period</i>	75,570,618
VI	資定期末残高 <i>Cash and cash equivalents at end of period</i>	59,738,574