

令和6事業年度

Fiscal Year 2024

財 務 諸 表

Financial Statements

【 第 21 期 】

21th Business Term

自：令和 6年 4月 1日 *from April 1, 2024*

至：令和 7年 3月 31日 *to March 31, 2025*

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.

目 次

Table of Contents

貸借対照表 <i>Balance Sheet</i>	1
損益計算書 <i>Statement of Income</i>	4
純資産変動計算書 <i>Statement of Changes in Net Assets</i>	7
キャッシュ・フロー計算書 <i>Statement of Cash Flows</i>	8
利益の処分に関する書類 <i>Documents Concerning the Appropriation of Profits</i>	10
注記事項 <i>Notes to the Financial Statements</i>	11
附属明細書 <i>Supplementary Schedules</i>	別紙 <i>Appendix</i>

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7年3月31日)

Balance Sheet as of March 31, 2025

(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	163,371,438	
減損損失累計額 Accumulated impairment loss	△ 657,325	162,714,112
建物 Buildings	338,768,170	
減価償却累計額 Accumulated depreciation	△ 195,297,629	
減損損失累計額 Accumulated impairment loss	△ 16,522	143,454,018
構築物 Structures	32,827,443	
減価償却累計額 Accumulated depreciation	△ 20,215,855	
減損損失累計額 Accumulated impairment loss	△ 141	12,611,446
機械装置 Machinery and equipment	722,589	
減価償却累計額 Accumulated depreciation	△ 512,206	210,382
工具器具備品 Tools, furniture and fixtures	185,416,738	
減価償却累計額 Accumulated depreciation	△ 159,564,912	25,851,825
図書 Books		35,758,770
美術品・収蔵品 Art works and collections		932,076
船舶 Vessels	295,759	
減価償却累計額 Accumulated depreciation	△ 291,125	4,634
車両その他の陸上運搬具 Vehicles and other land delivery equipment	458,021	
減価償却累計額 Accumulated depreciation	△ 397,915	60,106
建設仮勘定 Construction in progress		727,625
その他の有形固定資産 Other tangible assets – not current or investments	27,245	
減価償却累計額 Accumulated depreciation	△ 24,588	2,656
有形固定資産合計 Total property, plant and equipment		382,327,655

2 無形固定資産 Intangible assets

特許権 Patent right		408,621
特許権仮勘定 Patent right in progress		635,866
借地権 Leasehold right		1,109,034
商標権 Trademark right		1,733
電話加入権 Telephone subscription right		1,326
ソフトウェア Software		195,534
その他の無形固定資産 Other intangible assets		232,672
無形固定資産合計 Total intangible assets		2,584,788

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

投資有価証券 Investment securities		45,819,279
関係会社株式 Shares of subsidiaries and associates		204,000
その他の関係会社有価証券 Investments in other securities of subsidiaries and associates		15,860,688
破産更生債権等 Claims provable in bankruptcy, claims provable in rehabilitation and other	63,458	
貸倒引当金 Allowance for doubtful accounts	△ 54,727	8,730
長期性預金 Long-term time deposits		1,000,000
その他の投資その他の資産 Other		123,541
投資その他の資産合計 Total investments and other assets		63,016,240
固定資産合計 Total non-current assets		447,928,684

II 流動資産 <i>Current assets</i>			
現金及び預金 <i>Cash and deposits</i>		81,610,876	
未収学生納付金収入 <i>Accounts receivable – Student fees</i>	304,783		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 52,796	251,987	
未収附属病院収入 <i>Accounts receivable – university hospital</i>	7,999,057		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 72,706	7,926,351	
未収入金 <i>Accounts receivable</i>		5,072,821	
金銭の信託 <i>Money held in trust</i>		18,925,000	
たな卸資産 <i>Inventories</i>		103,001	
医薬品及び診療材料 <i>Inventories – medicines and medical examination materials</i>		645,133	
前払費用 <i>Prepaid expenses</i>		318,820	
未収収益 <i>Accrued income</i>		174,233	
その他の流動資産 <i>Other</i>		87,638	
流動資産合計 <i>Total current assets</i>			115,115,865
資産合計 <i>Total assets</i>			563,044,549
負債の部 <i>Liabilities</i>			
I 固定負債 <i>Non-current liabilities</i>			
長期繰延補助金等 <i>Long-term deferred subsidies *</i>		6,496,805	
長期寄附金債務 <i>Long-term donations obligations *</i>		23,819,125	
長期借入金 <i>Long-term loans payable</i>		34,539,252	
引当金 <i>Provision</i>			
退職給付引当金 <i>Provision for retirement benefits</i>	238,918	238,918	
資産除去債務 <i>Asset retirement obligations</i>		2,195	
長期未払金 <i>Long-term accounts payable</i>		3,550,116	
固定負債合計 <i>Total non-current liabilities</i>			68,646,413
II 流動負債 <i>Current liabilities</i>			
運営費交付金債務 <i>Operational grants obligations *</i>		2,171,122	
預り施設費 <i>Subsidies for facilities received *</i>		674,065	
預り補助金等 <i>Subsidies received *</i>		287,327	
寄附金債務 <i>Donations obligations *</i>		71,326,884	
前受受託研究費 <i>Commissioned research funds received *</i>		7,404,100	
前受共同研究費 <i>Collaborative research funds received *</i>		7,859,533	
前受受託事業費等 <i>Commissioned projects funds received *</i>		1,129,460	
前受金 <i>Advances received</i>		1,528,218	
科学研究費助成事業等預り金 <i>Subsidies for scientific research received</i>		3,903,347	
預り金 <i>Deposits received</i>		1,036,464	
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>		99,144	
一年以内返済予定長期借入金 <i>Current portion of long-term loans payable</i>		2,684,871	
未払金 <i>Accounts payable</i>		18,536,949	
未払費用 <i>Accrued expenses</i>		3,281	
未払消費税等 <i>Accrued consumption taxes</i>		350,149	
引当金 <i>Provision</i>			
賞与引当金 <i>Provision for bonuses</i>	411,058	411,058	
流動負債合計 <i>Total current liabilities</i>			119,405,978
負債合計 <i>Total liabilities</i>			188,052,392

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>		268,162,589	
資本金合計 <i>Total capital stock</i>		268,162,589	268,162,589
II 資本剰余金 <i>Capital surplus</i>			
資本剰余金 <i>Capital surplus</i>		169,352,673	
減価償却相当累計額(一) <i>Accumulated depreciation expenses included in capital surplus*</i>		△ 164,579,538	
減損損失相当累計額(一) <i>Accumulated impairment losses included in capital surplus*</i>		△ 679,894	
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>		2,437,346	
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>		△ 1,216,314	
利息費用相当累計額(一) <i>Accumulated interest expenses included in capital surplus*</i>		△ 48	
除売却差額相当累計額(一) <i>Accumulated disposal losses included in capital surplus*</i>		△ 1,896,263	
資本剰余金合計 <i>Total capital surpluses</i>		3,417,960	3,417,960
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>		28,431,682	
教育研究等積立金 <i>Reserve for specific purposes – education and research*</i>		1,756,776	
積立金 <i>Reserves</i>		72,353,804	
当期未処分利益 <i>Unappropriated retained earnings</i>		869,342	
(うち当期総利益 <i>Gross profit for the current period</i>)		(869,342)	
利益剰余金合計 <i>Total retained earnings</i>		103,411,606	103,411,606
純資産合計 <i>Total net assets</i>		374,992,157	374,992,157
負債純資産合計 <i>Total liabilities and net assets</i>		563,044,549	563,044,549

*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6年4月1日～令和7年3月31日)

Statement of Income for the Fiscal Year ended March 31, 2025

(単位:千円 ¥ in thousands)

経常費用 <i>Ordinary expenses</i>		
業務費 <i>Operating expenses</i>		
教育経費 <i>Education</i>	7,157,964	
研究経費 <i>Research</i>	23,626,317	
診療経費 <i>Medical service</i>	31,642,831	
教育研究支援経費 <i>Education and research support</i>	2,295,319	
受託研究費 <i>Expenses for commissioned research</i>	27,149,636	
共同研究費 <i>Expenses for collaborative research</i>	8,072,387	
受託事業費等 <i>Expenses for commissioned projects</i>	1,815,009	
役員人件費 <i>Personnel expenses – executive directors</i>	220,826	
教員人件費 <i>Personnel expenses – faculty</i>	38,422,978	
職員人件費 <i>Personnel expenses – administrative</i>	33,598,420	174,001,692
一般管理費 <i>General and administrative expenses</i>		4,015,042
財務費用 <i>Financial expenses</i>		
支払利息 <i>Interest expenses</i>	137,329	
その他の財務費用 <i>Other financial expenses</i>	7,665	144,994
雑損 <i>Miscellaneous loss</i>		20,164
経常費用合計 <i>Total ordinary expenses</i>		178,181,894
経常収益 <i>Ordinary revenue</i>		
運営費交付金収益 <i>Operational grants *</i>		56,014,089
授業料収益 <i>Tuition *</i>		11,491,657
入学金収益 <i>Admission fee *</i>		1,725,225
検定料収益 <i>Entrance examination fee *</i>		334,545
附属病院収益 <i>University hospital *</i>		45,609,700
受託研究収益 <i>Grants for commissioned research *</i>		28,644,552
共同研究収益 <i>Grants for collaborative research *</i>		8,606,959
受託事業等収益 <i>Grants for commissioned projects *</i>		1,812,019
寄附金収益 <i>Donations *</i>		11,690,910
施設費収益 <i>Subsidies for facilities *</i>		241,167
補助金等収益 <i>Subsidies *</i>		6,237,503
財務収益 <i>Financial revenue</i>		
受取利息 <i>Interest income</i>	186,017	
有価証券利息 <i>Interest on securities</i>	246,331	
その他の財務収益 <i>Other financial revenue</i>	142,627	574,976

雑益 <i>Miscellaneous income</i>			
講習料収益 <i>Tuition – open courses</i>	59,486		
財産貸付料収益 <i>Rent income</i>	1,173,602		
寄宿料収益 <i>Rent income – residence</i>	100,466		
入場料収益 <i>Admission fee – university museum and aquarium</i>	55,155		
農場及研究林収益 <i>Income from university farms and forests</i>	49,917		
刊行物等売払代収益 <i>Publication income</i>	5,832		
不用物品売払代収益 <i>Sales of unutilized assets</i>	1,840		
手数料収益 <i>Commission income</i>	75,732		
研究関連収入 <i>Research-related income</i>	2,664,417		
その他雑益 <i>Other miscellaneous income</i>	1,995,481	6,181,932	
経常収益合計 <i>Total ordinary revenue</i>			179,165,240
経常利益 <i>Ordinary profit</i>			983,346
臨時損失 <i>Extraordinary losses</i>			
固定資産除却損 <i>Loss on retirement of non-current assets</i>		440,770	440,770
臨時利益 <i>Extraordinary income</i>			
固定資産売却益 <i>Gain on sales of non-current assets</i>		82,970	82,970
当期純利益 <i>Net profit</i>			625,546
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>			16,638
目的積立金取崩額 <i>Reversal of reserve for specific purposes *</i>			227,158
当期総利益 <i>Gross profit</i>			869,342

*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>		869,342	
減価償却相当額 <i>Depreciation expenses</i>	△ 6,664,900		
減損損失相当額 <i>Impairment losses</i>	△ 148,273		
除売却差額相当額 <i>Interest expenses</i>	△ 217,704		
有価証券損益相当額(確定) <i>Profit and loss from securities(realized)</i>	1,752,752		
有価証券損益相当額(その他) <i>Profit and loss from securities (unrealized)</i>	1,500,260		
賞与引当増加相当額 <i>Increase in provision for unreserved bonus</i>	△ 204,006		
退職給付引当増加相当額 <i>Increase in provision for unreserved retirement benefits</i>	△ 623,396		
(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>)	(29,605)		
小計 <i>Subtotal</i>		△ 4,605,268	
施設費収益相当額 <i>Subsidies for facilities</i>		1,991,792	
その他 <i>Other</i>		782,006	
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>			△ 962,126

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>		11,175,800
当期支出額 <i>Amount spent</i>		10,808,121

キャッシュ・フロー計算書(令和6年4月1日～令和7年3月31日)

Statement of Cash Flows for the Fiscal Year ended March 31, 2025

(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	△ 79,179,194
	人件費支出	Payments for personnel expenses	△ 78,035,420
	その他の業務支出	Payments for other operating activities	△ 3,950,198
	運営費交付金収入	Proceeds from operational grants	56,136,458
	授業料収入	Proceeds from tuition	9,810,765
	入学金収入	Proceeds from admission fee	1,623,352
	検定料収入	Proceeds from entrance examination fee	334,545
	附属病院収入	Proceeds from university hospital	45,267,185
	受託研究収入	Proceeds from commissioned research	28,890,865
	共同研究収入	Proceeds from collaborative research	9,048,224
	受託事業等収入	Proceeds from commissioned projects	1,724,901
	補助金等収入	Proceeds from subsidies	6,428,217
	補助金等の精算による返還金の支出	Repayments for settlement of subsidies received	△ 44,879
	寄附金収入	Proceeds from donations	13,744,883
	科学研究費助成事業等預り金の受払	Subsidies for scientific research, net	400,318
	その他収入	Other proceeds	7,115,374
	業務活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	19,315,400
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	△ 6,000,000
	金銭の信託の売却による収入	Proceeds from sales of money held in trust	6,101,993
	有価証券の取得による支出	Purchase of securities	△ 13,000,000
	有価証券の売却及び償還による収入	Proceeds from sales and redemption of securities	14,890
	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	△ 1,413,000
	出資金の分配による収入	Proceeds from share of profits on investments in capital	2,955,662
	有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 18,210,019
	無形固定資産の取得による支出	Purchase of intangible assets	△ 255,394
	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	106,102
	施設費による収入	Proceeds from subsidies for facilities	2,694,034
	施設費の精算による返還金の支出	Repayments for settlement of subsidies for facilities received	△ 340
	定期預金の取得による支出	Payments into time deposits	△ 47,700,000
	定期預金の払戻による収入	Proceeds from withdrawal of time deposits	58,700,000
	小計	Subtotal	△ 16,006,071
	利息及び配当金の受取額	Interest and dividend income received	701,223
	投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	△ 15,304,848

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>	△ 135,096
	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>	370,000
	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>	△ 2,545,224
	PFI債務等の返済による支出 <i>Repayments of PFI obligations</i>	△ 528,540
	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>	△ 258,616
	小計 <i>Subtotal</i>	△ 3,097,478
	利息の支払額 <i>Interest expenses paid</i>	△ 138,433
	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>	△ 3,235,912
IV	資金増加額(又は減少額) <i>Net increase (decrease) in cash and cash equivalents</i>	774,640
V	資金期首残高 <i>Cash and cash equivalents at beginning of period</i>	44,836,236
VI	資金期末残高 <i>Cash and cash equivalents at end of period</i>	45,610,876