

令和 3 事業年度
Fiscal Year 2021

財 務 諸 表
Financial Statements

【 第 18 期 】
18th Business Term

自 : 令和 3 年 4 月 1 日 *from April 1, 2021*

至 : 令和 4 年 3 月 3 1 日 *to March 31, 2022*

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4年3月31日)
Balance Sheet as of March 31, 2022

(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	163,410,736	
減損損失累計額 Accumulated impairment loss	△ 113,780	163,296,956
建物 Buildings	318,196,705	
減価償却累計額 Accumulated depreciation	△ 166,993,916	
減損損失累計額 Accumulated impairment loss	△ 16,702	151,186,086
構築物 Structures	30,662,024	
減価償却累計額 Accumulated depreciation	△ 16,426,285	
減損損失累計額 Accumulated impairment loss	△ 37	14,235,702
機械装置 Machinery and equipment	734,543	
減価償却累計額 Accumulated depreciation	△ 427,814	306,728
工具器具備品 Tools, furniture and fixtures	171,035,173	
減価償却累計額 Accumulated depreciation	△ 146,747,346	24,287,827
図書 Books		35,247,268
美術品・收藏品 Art works and collections		939,760
船舶 Vessels	292,672	
減価償却累計額 Accumulated depreciation	△ 267,961	24,710
車両その他の陸上運搬具 Vehicles and other land delivery equipment	458,253	
減価償却累計額 Accumulated depreciation	△ 372,480	85,773
建設仮勘定 Construction in progress		3,511,734
その他の有形固定資産 Other tangible assets – not current or investments	75,622	
減価償却累計額 Accumulated depreciation	△ 71,648	3,973
有形固定資産合計 Total property, plant and equipment		393,126,521

2 無形固定資産 Intangible assets

特許権 Patent right		555,802
特許権仮勘定 Patent right in progress		613,624
借地権 Leasehold right		1,259,471
商標権 Trademark right		844
電話加入権 Telephone subscription right		1,326
ソフトウェア Software		187,991
その他の無形固定資産 Other intangible assets		356,876
無形固定資産合計 Total intangible assets		2,975,937

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

投資有価証券 Investment securities		12,396,329
関係会社株式 Shares of subsidiaries and associates		203,278
その他の関係会社有価証券 Investments in other securities of subsidiaries and associates		12,122,065
破産更生債権等 Claims provable in bankruptcy, claims provable in rehabilitation and other	14,373	
貸倒引当金 Allowance for doubtful accounts	△ 14,373	-
長期性預金 Long-term time deposits		3,000,000
その他の投資その他の資産 Other		146,856
投資その他の資産合計 Total investments and other assets		27,868,530

固定資産合計 Total non-current assets

423,970,989

II 流動資産 *Current assets*

現金及び預金 <i>Cash and deposits</i>		112,070,618	
未収学生納付金収入 <i>Accounts receivable – Student fees</i>	303,211		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 53,539	249,672	
未収附属病院収入 <i>Accounts receivable – university hospital</i>	7,183,408		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	△ 70,468	7,112,940	
未収入金 <i>Accounts receivable</i>		3,304,101	
金銭の信託 <i>Money held in trust</i>		7,757,399	
有価証券 <i>Securities</i>		620,986	
たな卸資産 <i>Inventories</i>		697,914	
医薬品及び診療材料 <i>Inventories – medicines and medical examination materials</i>		606,057	
前払費用 <i>Prepaid expenses</i>		354,979	
未収収益 <i>Accrued income</i>		9,830	
その他の流動資産 <i>Other</i>		85,458	
流動資産合計 <i>Total current assets</i>			132,869,958
資産合計 <i>Total assets</i>			556,840,947

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>	24,238,077		
資産見返補助金等 <i>Assets funded by subsidies – per contra</i>	7,666,130		
資産見返寄附金 <i>Assets funded by donations – per contra</i>	19,671,788		
資産見返物品受贈額 <i>Donation of non-current assets – per contra</i>	26,241,864		
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>	27,301		
建設仮勘定見返施設費 <i>Construction in progress funded by subsidies for facilities – per contra</i>	2,492,850		
建設仮勘定見返寄附金 <i>Construction in progress funded by donations – per contra</i>	108,141		
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>	164,867		
特許権仮勘定見返補助金等 <i>Patent right in progress funded by subsidies – per contra</i>	22,829		
特許権仮勘定見返寄附金 <i>Patent right in progress funded by donations – per contra</i>	50,988	80,684,840	
長期寄附金債務 <i>Long-term donations obligations</i>		7,355,612	
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>		661,025	
長期借入金 <i>Long-term loans payable</i>		38,453,218	
引当金 <i>Provision</i>			
退職給付引当金 <i>Provision for retirement benefits</i>	131,422	131,422	
資産除去債務 <i>Asset retirement obligations</i>		2,275	
長期未払金 <i>Long-term accounts payable</i>		4,724,155	
固定負債合計 <i>Total non-current liabilities</i>			132,012,549

II 流動負債 *Current liabilities*

預り施設費 <i>Subsidies for facilities received</i>		24,382	
預り補助金等 <i>Subsidies received</i>		2,020	
寄附金債務 <i>Donations obligations</i>		74,466,354	
前受受託研究費 <i>Commissioned research funds received</i>		3,688,140	
前受共同研究費 <i>Collaborative research funds received</i>		6,140,125	
前受受託事業費等 <i>Commissioned projects funds received</i>		809,398	
前受金 <i>Advances received</i>		1,043,662	
預り科学研究費補助金等 <i>Subsidies for scientific research received</i>		4,394,244	

預り金 <i>Deposits received</i>		1,369,296	
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>		631,672	
一年以内返済予定長期借入金 <i>Current portion of long-term loans payable</i>		2,058,504	
未払金 <i>Accounts payable</i>		21,523,418	
未払費用 <i>Accrued expenses</i>		2,501	
未払消費税等 <i>Accrued consumption taxes</i>		414,781	
引当金 <i>Provision</i>			
賞与引当金 <i>Provision for bonuses</i>	350,223	350,223	
資産除去債務 <i>Asset retirement obligations</i>		80	
流動負債合計 <i>Total current liabilities</i>			116,918,806
負債合計 <i>Total liabilities</i>			248,931,356
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>		156,150,326	
損益外減価償却累計額(－) <i>Accumulated depreciation not included in the statement of income</i>		△ 145,086,181	
損益外減損損失累計額(－) <i>Accumulated impairment loss not included in the statement of income</i>		△ 136,217	
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>		△ 2,202,768	
損益外利息費用累計額(－) <i>Accumulated accretion expense not included in the statement of income</i>		△ 52	
資本剰余金合計 <i>Total capital surpluses</i>			8,734,482
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>		26,791,302	
教育研究等積立金 <i>Reserve for specific purposes - education and research</i>		509,536	
積立金 <i>Reserves</i>		1,978,303	
当期未処分利益 <i>Unappropriated retained earnings</i>		1,713,727	
(うち当期総利益1,713,727 <i>Gross profit for the current period 1,713,27)</i>			
利益剰余金合計 <i>Total retained earnings</i>			30,992,870
純資産合計 <i>Total net assets</i>			307,909,591
負債純資産合計 <i>Total liabilities and net assets</i>			556,840,947

損益計算書(令和3年4月1日～令和4年3月31日)

Statement of Income for the Fiscal Year ended March 31, 2022

(単位:千円 ¥ in thousands)

経常費用 Ordinary expenses

業務費 Operating expenses

教育経費 Education	6,828,319	
研究経費 Research	21,231,732	
診療経費 Medical service	30,134,006	
教育研究支援経費 Education and research support	2,417,622	
受託研究費 Expenses for commissioned research	23,967,596	
共同研究費 Expenses for collaborative research	6,532,428	
受託事業費等 Expenses for commissioned projects	2,190,747	
役員人件費 Personnel expenses – executive directors	174,461	
教員人件費 Personnel expenses – faculty	38,377,940	
職員人件費 Personnel expenses – administrative	31,484,007	163,338,863

一般管理費 General and administrative expenses 3,817,098

財務費用 Financial expenses

支払利息 Interest expenses	123,040	
その他の財務費用 Other financial expenses	9,312	132,352

雑損 Miscellaneous loss 17,274

経常費用合計 Total ordinary expenses 167,305,588

経常収益 Ordinary revenue

運営費交付金収益 Operational grants	54,373,278
授業料収益 Tuition	11,512,963
入学金収益 Admission fee	1,736,189
検定料収益 Entrance examination fee	308,495
附属病院収益 University hospital	40,481,045
受託研究収益 Grants for commissioned research	24,055,738
共同研究収益 Grants for collaborative research	6,502,948
受託事業等収益 Grants for commissioned projects	2,183,719
寄附金収益 Donations	5,416,094

財務収益 Financial revenue

受取利息 Interest income	95,589	
有価証券利息 Interest on securities	37,606	
その他の財務収益 Other financial revenue	1,891	135,087

雑益	<i>Miscellaneous income</i>		
講習料収益	<i>Tuition – open courses</i>	78,228	
財産貸付料収益	<i>Rent income</i>	867,174	
寄宿料収益	<i>Rent income – residence</i>	83,033	
入場料収益	<i>Admission fee – university museum and aquarium</i>	39,072	
農場及研究林収益	<i>Income from university farms and forests</i>	47,759	
刊行物等売払代収益	<i>Publication income</i>	6,699	
不用物品売払代収益	<i>Sales of unutilized assets</i>	1,274	
手数料収益	<i>Commission income</i>	64,572	
補助金等収益	<i>Subsidies</i>	6,677,572	
施設費収益	<i>Subsidies for facilities</i>	341,266	
研究関連収入	<i>Research-related income</i>	3,123,951	
その他雑益	<i>Other miscellaneous income</i>	1,797,813	13,128,417
資産見返負債戻入	<i>Reversal of contra-accounts for assets</i>		6,486,437
経常収益合計	<i>Total ordinary revenue</i>		<u>166,320,416</u>
経常損失	<i>Ordinary loss</i>		△ 985,172
臨時損失	<i>Extraordinary losses</i>		
固定資産除却損	<i>Loss on retirement of non-current assets</i>	389,958	
固定資産売却損	<i>Loss on sales of non-current assets</i>	1,736	391,695
臨時利益	<i>Extraordinary income</i>		
固定資産売却益	<i>Gain on sales of non-current assets</i>	28,145	
運営費交付金収益	<i>Operational grants</i>	1,875,872	
その他の臨時利益	<i>Other extraordinary income</i>	929	1,904,947
当期純利益	<i>Net profit</i>		<u>528,079</u>
目的積立金取崩額	<i>Reversal of reserve for specific purposes</i>		175,839
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>		1,009,808
当期総利益	<i>Gross profit</i>		<u><u>1,713,727</u></u>

キャッシュ・フロー計算書(令和3年4月1日～令和4年3月31日)

Statement of Cash Flows for the Fiscal Year ended March 31, 2022

(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	△ 68,542,442
	人件費支出	Payments for personnel expenses	△ 75,516,814
	その他の業務支出	Payments for other operating activities	△ 3,243,952
	運営費交付金収入	Proceeds from operational grants	57,609,780
	授業料収入	Proceeds from tuition	9,799,788
	入学金収入	Proceeds from admission fee	1,661,224
	検定料収入	Proceeds from entrance examination fee	308,495
	附属病院収入	Proceeds from university hospital	40,502,158
	受託研究収入	Proceeds from commissioned research	24,888,837
	共同研究収入	Proceeds from collaborative research	7,032,290
	受託事業等収入	Proceeds from commissioned projects	2,536,534
	補助金等収入	Proceeds from subsidies	7,242,117
	補助金等の精算による返還金の支出	Repayments for settlement of subsidies received	△ 176,310
	寄附金収入	Proceeds from donations	37,284,530
	預り科学研究費補助金等の受払	Subsidies for scientific research, net	712,481
	その他収入	Other proceeds	6,031,502
	業務活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	48,130,220
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	△ 1,600,000
	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
	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	△ 2,913,000
	有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 18,943,740
	無形固定資産の取得による支出	Purchase of intangible assets	△ 283,491
	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	49,036
	施設費による収入	Proceeds from subsidies for facilities	5,404,183
	施設費の精算による返還金の支出	Repayments for settlement of subsidies for facilities received	△ 25,974
	定期預金の取得による支出	Payments into time deposits	△ 57,800,000
	定期預金の払戻による収入	Proceeds from withdrawal of time deposits	39,800,000
	小計	Subtotal	△ 36,312,987
	利息及び配当金の受取額	Interest and dividend income received	149,873
	投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	△ 36,163,113

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>	△ 776,760
	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>	7,166,365
	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>	△ 1,858,610
	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>	△ 242,417
	小計	<i>Subtotal</i>	<u>3,690,606</u>
	利息の支払額	<i>Interest expenses paid</i>	<u>△ 124,353</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>3,566,252</u>
IV	資金増加額(又は減少額)	<i>Net increase (decrease) in cash and cash equivalents</i>	15,533,360
V	資金期首残高	<i>Cash and cash equivalents at beginning of period</i>	<u>60,037,257</u>
VI	資金期末残高	<i>Cash and cash equivalents at end of period</i>	<u><u>75,570,618</u></u>