

令和5事業年度

Fiscal Year 2023

財 務 諸 表

Financial Statements

【 第 20 期 】

20th Business Term

自：令和 5年 4月 1日 *from April 1, 2023*

至：令和 6年 3月31日 *to March 31, 2024*

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6年3月31日)
Balance Sheet as of March 31, 2024

(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>	163,371,438	
減損損失累計額 <i>Accumulated impairment loss</i>	△ 608,780	162,762,658
	335,095,677	
建物 <i>Buildings</i>		
減価償却累計額 <i>Accumulated depreciation</i>	△ 185,831,031	
減損損失累計額 <i>Accumulated impairment loss</i>	△ 17,527	149,247,119
	32,342,758	
構築物 <i>Structures</i>		
減価償却累計額 <i>Accumulated depreciation</i>	△ 18,971,684	
減損損失累計額 <i>Accumulated impairment loss</i>	△ 37	13,371,036
	725,388	
機械装置 <i>Machinery and equipment</i>		
減価償却累計額 <i>Accumulated depreciation</i>	△ 482,736	242,651
	180,365,259	
工具器具備品 <i>Tools, furniture and fixtures</i>		
減価償却累計額 <i>Accumulated depreciation</i>	△ 157,026,373	23,338,886
	35,623,648	
図書 <i>Books</i>		940,907
美術品・收藏品 <i>Art works and collections</i>		
船舶 <i>Vessels</i>	294,987	
減価償却累計額 <i>Accumulated depreciation</i>	△ 287,158	7,829
	455,073	
車両その他の陸上運搬具 <i>Vehicles and other land delivery equipment</i>		
減価償却累計額 <i>Accumulated depreciation</i>	△ 397,023	58,050
	285,982	
建設仮勘定 <i>Construction in progress</i>		285,982
その他の有形固定資産 <i>Other tangible assets - not current or investments</i>	73,056	
減価償却累計額 <i>Accumulated depreciation</i>	△ 70,984	2,072
有形固定資産合計 <i>Total property, plant and equipment</i>		385,880,841

2 無形固定資産 *Intangible assets*

特許権 <i>Patent right</i>		440,142
特許権仮勘定 <i>Patent right in progress</i>		572,673
借地権 <i>Leasehold right</i>		1,205,294
商標権 <i>Trademark right</i>		1,043
電話加入権 <i>Telephone subscription right</i>		1,326
ソフトウェア <i>Software</i>		228,339
その他の無形固定資産 <i>Other intangible assets</i>		274,073
無形固定資産合計 <i>Total intangible assets</i>		2,722,893

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

投資有価証券 <i>Investment securities</i>		32,201,257
関係会社株式 <i>Shares of subsidiaries and associates</i>		203,867
その他の関係会社有価証券 <i>Investments in other securities of subsidiaries and associates</i>		14,150,375
破産更生債権等 <i>Claims provable in bankruptcy, claims provable in rehabilitation and other</i>	66,318	
貸倒引当金 <i>Allowance for doubtful accounts</i>	△ 55,387	10,930
長期性預金 <i>Long-term time deposits</i>		2,000,000
その他の投資その他の資産 <i>Other</i>		127,328
投資その他の資産合計 <i>Total investments and other assets</i>		48,693,758

固定資産合計 *Total non-current assets*

437,297,494

II 流動資産 <i>Current assets</i>			
現金及び預金 <i>Cash and deposits</i>		90,836,236	
未収学生納付金収入 <i>Accounts receivable – Student fees</i>	273,528		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	<u>△ 55,973</u>	217,555	
未収附属病院収入 <i>Accounts receivable – university hospital</i>	7,692,827		
徴収不能引当金 <i>Allowance for doubtful accounts</i>	<u>△ 69,079</u>	7,623,748	
未収入金 <i>Accounts receivable</i>		4,616,475	
未収消費税等 <i>Consumption taxes refund receivable</i>		200,746	
金銭の信託 <i>Money held in trust</i>		19,101,368	
たな卸資産 <i>Inventories</i>		100,416	
医薬品及び診療材料 <i>Inventories – medicines and medical examination materials</i>		679,285	
前払費用 <i>Prepaid expenses</i>		251,122	
未収収益 <i>Accrued income</i>		108,330	
その他の流動資産 <i>Other</i>		104,398	
流動資産合計 <i>Total current assets</i>		<u>123,839,683</u>	
資産合計 <i>Total assets</i>			<u>561,137,177</u>
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>		6,007,845	
長期寄附金債務 <i>Long-term donations obligations *</i>		21,191,208	
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>		99,144	
長期借入金 <i>Long-term loans payable</i>		36,854,123	
引当金 <i>Provision</i>			
退職給付引当金 <i>Provision for retirement benefits</i>	<u>175,260</u>	175,260	
資産除去債務 <i>Asset retirement obligations</i>		2,195	
長期未払金 <i>Long-term accounts payable</i>		3,663,931	
固定負債合計 <i>Total non-current liabilities</i>			67,993,709
II 流動負債 <i>Current liabilities</i>			
運営費交付金債務 <i>Operational grants obligations *</i>		2,048,753	
預り施設費 <i>Subsidies for facilities received *</i>		212,996	
預り補助金等 <i>Subsidies received *</i>		62,887	
寄附金債務 <i>Donations obligations *</i>		68,692,966	
前受受託研究費 <i>Commissioned research funds received *</i>		6,781,744	
前受共同研究費 <i>Collaborative research funds received *</i>		7,658,766	
前受受託事業費等 <i>Commissioned projects funds received *</i>		1,212,956	
前受金 <i>Advances received</i>		1,065,996	
科学研究費助成事業等預り金 <i>Subsidies for scientific research received</i>		3,494,864	
預り金 <i>Deposits received</i>		1,330,060	
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>		135,096	
一年以内返済予定長期借入金 <i>Current portion of long-term loans payable</i>		2,545,224	
未払金 <i>Accounts payable</i>		21,368,697	
未払費用 <i>Accrued expenses</i>		3,277	
引当金 <i>Provision</i>			
賞与引当金 <i>Provision for bonuses</i>	<u>376,493</u>	376,493	
流動負債合計 <i>Total current liabilities</i>			<u>116,990,784</u>
負債合計 <i>Total liabilities</i>			<u>184,984,493</u>

純資産の部 *Net assets*

I 資本金 *Capital stock*

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

II 資本剰余金 *Capital surplus*

資本剰余金 <i>Capital surplus</i>	166,578,874	
減価償却相当累計額(一) <i>Accumulated depreciation expenses included in capital surplus*</i>	△ 158,292,345	
減損損失相当累計額(一) <i>Accumulated impairment losses included in capital surplus*</i>	△ 631,210	
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>	684,593	
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>	△ 2,716,574	
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>	△ 1,201,261	
資本剰余金合計 <i>Total capital surpluses</i>		4,422,026

III 利益剰余金 *Retained earnings*

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>	28,620,869	
教育研究等積立金 <i>Reserve for specific purposes – education and research*</i>	1,901,871	
積立金 <i>Reserves</i>	68,974,611	
当期末処分利益 <i>Unappropriated retained earnings</i>	4,070,715	
(うち当期総利益 <i>Gross profit for the current period</i>)	(4,070,715)	
利益剰余金合計 <i>Total retained earnings</i>		103,568,067
純資産合計 <i>Total net assets</i>		376,152,683
負債純資産合計 <i>Total liabilities and net assets</i>		561,137,177

*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5年4月1日～令和6年3月31日)

Statement of Income for the Fiscal Year ended March 31, 2024

(単位:千円 ¥ in thousands)

経常費用 Ordinary expenses

業務費 Operating expenses

教育経費 Education	7,232,793	
研究経費 Research	23,511,179	
診療経費 Medical service	31,342,208	
教育研究支援経費 Education and research support	1,940,277	
受託研究費 Expenses for commissioned research	24,476,471	
共同研究費 Expenses for collaborative research	7,897,353	
受託事業費等 Expenses for commissioned projects	1,529,881	
役員人件費 Personnel expenses – executive directors	241,304	
教員人件費 Personnel expenses – faculty	38,269,558	
職員人件費 Personnel expenses – administrative	32,240,610	168,681,638

一般管理費 General and administrative expenses 3,954,863

財務費用 Financial expenses

支払利息 Interest expenses	130,020	
その他の財務費用 Other financial expenses	10,326	140,346

雑損 Miscellaneous loss 28,403

経常費用合計 Total ordinary expenses 172,805,251

経常収益 Ordinary revenue

運営費交付金収益 Operational grants *		55,610,558
授業料収益 Tuition *		11,466,088
入学金収益 Admission fee *		1,714,868
検定料収益 Entrance examination fee *		323,821
附属病院収益 University hospital *		43,147,358
受託研究収益 Grants for commissioned research *		25,596,322
共同研究収益 Grants for collaborative research *		8,442,059
受託事業等収益 Grants for commissioned projects *		1,714,073
寄附金収益 Donations *		14,869,377
施設費収益 Subsidies for facilities *		395,887
補助金等収益 Subsidies *		5,994,714

財務収益 Financial revenue

受取利息 Interest income	117,858	
有価証券利息 Interest on securities	76,639	
その他の財務収益 Other financial revenue	1,392	195,891

雑益	<i>Miscellaneous income</i>		
講習料収益	<i>Tuition – open courses</i>	72,807	
財産貸付料収益	<i>Rent income</i>	1,125,649	
寄宿料収益	<i>Rent income – residence</i>	98,052	
入場料収益	<i>Admission fee – university museum and aquarium</i>	50,773	
農場及研究林収益	<i>Income from university farms and forests</i>	39,561	
刊行物等売払代収益	<i>Publication income</i>	4,836	
不用物品売払代収益	<i>Sales of unutilized assets</i>	731	
手数料収益	<i>Commission income</i>	75,724	
研究関連収入	<i>Research-related income</i>	3,145,815	
その他雑益	<i>Other miscellaneous income</i>	2,707,002	7,320,954
経常収益合計	<i>Total ordinary revenue</i>		176,791,977
経常利益	<i>Ordinary profit</i>		3,986,725
臨時損失	<i>Extraordinary losses</i>		
固定資産除却損	<i>Loss on retirement of non-current assets</i>	320,433	
減損損失	<i>Impairment losses</i>	4,007	
その他の臨時損失	<i>Other extraordinary loss</i>	1,288,000	1,612,440
臨時利益	<i>Extraordinary income</i>		
固定資産売却益	<i>Gain on sales of non-current assets</i>	97,799	
その他の臨時利益	<i>Other extraordinary income</i>	1,349,998	1,447,797
当期純利益	<i>Net profit</i>		3,822,082
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>		248,632
当期総利益	<i>Gross profit</i>		4,070,715

*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 Gross profit		4,070,715	
減価償却相当額 Depreciation expenses	△ 6,725,187		
減損損失相当額 Impairment losses	△ 98,827		
利息費用相当額 Interest expenses	2		
除売却差額相当額 Interest expenses	△ 14,043		
有価証券損益相当額(確定) Profit and loss from securities(realized)	178,484		
有価証券損益相当額(その他) Profit and loss from securities (unrealized)	252,104		
賞与引当増加相当額 Increase in provision for unreserved bonus	△ 96,447		
退職給付引当増加相当額 Increase in provision for unreserved retirement benefits	△ 84,540		
(うち国からの出向職員に係るもの Of these, those related to employees on secondment from the government)	(34,065)		
小計 Subtotal		△ 6,588,455	
施設費収益相当額 Subsidies for facilities		6,112,539	
その他 Other		446,198	
資本剰余金を減額したコスト等を 含めた損益相当額 Net profit after costs included in capital surplus			4,040,998

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 Amount received		11,240,995
当期支出額 Amount spent		11,586,370

キャッシュ・フロー計算書(令和5年4月1日～令和6年3月31日)

Statement of Cash Flows for the Fiscal Year ended March 31, 2024

(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	△ 74,984,375
	人件費支出	Payments for personnel expenses	△ 76,900,132
	その他の業務支出	Payments for other operating activities	△ 3,618,210
	運営費交付金収入	Proceeds from operational grants	56,175,135
	授業料収入	Proceeds from tuition	9,816,290
	入学金収入	Proceeds from admission fee	1,663,497
	検定料収入	Proceeds from entrance examination fee	323,801
	附属病院収入	Proceeds from university hospital	43,123,405
	受託研究収入	Proceeds from commissioned research	28,379,539
	共同研究収入	Proceeds from collaborative research	9,077,356
	受託事業等収入	Proceeds from commissioned projects	1,714,136
	補助金等収入	Proceeds from subsidies	5,825,127
	補助金等の精算による返還金の支出	Repayments for settlement of subsidies received	△ 91,697
	寄附金収入	Proceeds from donations	12,642,710
	科学研究費助成事業等預り金の受払	Subsidies for scientific research, net	△ 468,467
	その他収入	Other proceeds	6,532,165
	業務活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	19,210,284
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	△ 6,358,280
	金銭の信託の売却による収入	Proceeds from sales of money held in trust	1,380,819
	有価証券の取得による支出	Purchase of securities	△ 7,500,000
	有価証券の売却及び償還による収入	Proceeds from sales and redemption of securities	1,020,135
	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	△ 1,836,900
	出資金の分配による収入	Proceeds from share of profits on investments in capital	475,654
	有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 13,563,580
	無形固定資産の取得による支出	Purchase of intangible assets	△ 349,000
	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	125,055
	施設費による収入	Proceeds from subsidies for facilities	3,670,085
	施設費の精算による返還金の支出	Repayments for settlement of subsidies for facilities received	△ 8,305
	定期預金の取得による支出	Payments into time deposits	△ 68,500,000
	定期預金の払戻による収入	Proceeds from withdrawal of time deposits	59,500,000
	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	△ 11,285
	小計	Subtotal	△ 31,955,601
	利息及び配当金の受取額	Interest and dividend income received	415,565
	投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	△ 31,540,035

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>	△ 426,783
	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>	1,013,814
	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>	△ 2,223,441
	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>	△ 206,755
	小計	<i>Subtotal</i>	△ 2,441,136
	利息の支払額	<i>Interest expenses paid</i>	△ 131,450
	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>	△ 2,572,587
IV	資金増加額(又は減少額)	<i>Net increase (decrease) in cash and cash equivalents</i>	△ 14,902,338
V	資金期首残高	<i>Cash and cash equivalents at beginning of period</i>	59,738,574
VI	資金期末残高	<i>Cash and cash equivalents at end of period</i>	44,836,236