

令和 5 年度

Fiscal Year 2023

財務諸表

Financial Statements

第 5 期

5th 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

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Note: Translation of the followings are not available:

注 : 以下については、英語訳版はありません。

- Statement of Changes in Net Assets
- Statement of Profit Appropriation
- Notes to the Financial Statements
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- 純資産変動計算書
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Note: These documents have been translated from Japanese original for reference purpose only.

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のみに提供しています。

公立大学法人大阪

University Public Corporation Osaka

貸借対照表 Balance Sheet
(令和6年3月31日) (March 31, 2024)

(単位：円) (unit: yen)

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		78,221,287,242
建物		Buildings	159,225,967,100	
減価償却累計額		Accumulated depreciation	△89,604,816,498	
減損損失累計額		Accumulated impairment loss	△633,735	69,620,516,867
構築物		Structures	4,907,783,601	
減価償却累計額		Accumulated depreciation	△2,886,456,838	
減損損失累計額		Accumulated impairment loss	△26,163,580	1,995,163,183
機械装置		Machinery and equipment	636,388,255	
減価償却累計額		Accumulated depreciation	△628,990,812	7,397,443
工具器具備品		Tools, furniture and fixtures	48,677,056,536	
減価償却累計額		Accumulated depreciation	△37,065,286,244	11,611,770,292
図書		Books		16,342,947,548
美術品・收藏品		Art works and collections		201,639,736
船舶		Vessels	7,604,333	
減価償却累計額		Accumulated depreciation	△6,722,331	882,002
車両運搬具		Vehicles and other land delivery equipment	72,157,547	
減価償却累計額		Accumulated depreciation	△58,480,770	13,676,777
建設仮勘定		Construction in progress		21,080,323,040
研究用放射性同位元素		Radioisotopes for reserch	65,937,270	
減価償却累計額		Accumulated depreciation	△65,937,264	6
有形固定資産合計		Total property, plant and equipment		199,095,604,136
2 無形固定資産		Intangible assets		
特許権		Patent rights		105,466,858
ソフトウェア		Software		2,962,856,419
電話加入権		Telephone subscription right		797,500
産業財産権仮勘定		Industrial property rights in progress		166,343,976
ソフトウェア仮勘定		Software in progress		468,600
無形固定資産合計		Total intangible assets		3,235,933,353
3 投資その他の資産		Total investments and other assets		
投資有価証券		Investment securities		1,591,476,774
長期前払費用		long-term prepaid expenses		60,741,881
未収財源措置予定額*1		Accounts receivable		10,959,385,469
破産更生債権等		- planned amount delivery of financial resources -		-
長期性預金		Long-term time deposits		1,200,000,000
長期未収入金		long-term accounts receivables	41,799,855	
貸倒引当金		Allowance for doubtful accounts	△40,829,439	970,416
差入敷金・保証金		Leasehold and guarantee deposits		71,000,240
その他投資		Other investment assets		75,530
投資その他の資産合計		Total investments and other assets		13,883,650,310
固定資産合計		Total non-current assets		216,215,187,799
II 流動資産		Current assets		
現金及び預金		Cash and deposits		27,561,088,495
未収学生納付金収入		Accounts receivable - student fees		5,906,000
未収附属病院収入		Accounts receivable - university hospital	6,645,663,424	
徴収不能引当金		Allowance for doubtful accounts	△12,551,041	6,633,112,383
未収入金		Accounts receivable		12,489,450,205
有価証券		Securities		1,410,000,000
棚卸資産		Inventories		22,672,450
医薬品及び診療材料		Pharmaceuticals and medical care materials		516,626,440
前渡金		Advance payments		19,630,613
前払費用		Prepaid expenses		70,944,492
未収収益		Accrued income		27,559,925
仮払金		Suspense payments		1,998,206
立替金		Advances paid		5,510,611
未収消費税		Consumption taxes refund receivable		820,500
未収財源措置予定額*1		Accounts receivable		1,699,166,885
		- planned amount delivery of financial resources -		
流動資産合計		Total current assets		50,464,487,205
資産合計		Total assets		266,679,675,004

負債の部	Liabilities			
I 固定負債	Non-current Liabilities			
長期繰延補助金等*1	Long-term deferred subsidies		1,154,154,967	
長期寄附金債務*1	Long-term donations liabilities		3,853,044,079	
長期借入金	Long-term loans payable		4,116,680,000	
長期未払金	Long-term accounts payable			
リース債務	Lease liabilities	2,510,853,983		
割賦未払金	Long-term accounts payable - installment purchase	10,610,503,125		
その他	Other long-term accounts payable	1,138,325,088	14,259,682,196	
資産除去債務	Asset retirement obligations		198,805,224	
長期前受収益	Long-term unearned revenue		37,500,000	
固定負債合計	Total non-current liabilities			23,619,866,466
II 流動負債	Current liabilities			
運営費交付金債務*1	Operational grants obligations		200,591,682	
預り施設費*1	Subsidies for facilities received		20,851,379,007	
預り補助金等*1	Subsidies received		137,461,785	
寄附金債務*1	Donations obligations		3,910,722,070	
前受受託研究費*1	Commissioned research funds received		301,919,578	
前受共同研究費*1	Collaborative research funds received		673,420,399	
前受受託事業費等*1	Commissioned projects funds received		748,121,308	
一年以内返済予定長期借入金	Current portion of long-term loans payable		1,104,420,000	
未払金	Accounts payable			
リース債務	Lease liabilities	666,649,450		
割賦未払金	Current portion of long-term accounts payable - installment purchase	1,718,767,380		
その他	Other accounts payable	29,657,017,264	32,042,434,094	
未払費用	Accrued expenses		244,304,231	
前受金	Advances received		13,439,700	
科学研究費助成事業等預り金*1	Deposited grants-in-aid for scientific research		792,220,487	
預り金	Deposits		351,972,723	
前受収益	Unearned revenue		10,000,000	
引当金	Provision			
賞与引当金	Provision for bonuses	918,745,811		
看護職員未払賃金引当金	Provision for accrued wages of nursing staff	503,000,000	1,421,745,811	
流動負債合計	Total current liabilities			62,804,152,875
負債合計	Total liabilities			86,424,019,341
純資産の部	Net assets			
I 資本金	Capital stock			
地方公共団体出資金*1	Local government Investment		175,932,656,777	
資本金合計	Total capital stock			175,932,656,777
II 資本剰余金	Capital surplus			
資本剰余金	Capital surplus		64,879,661,678	
減価償却相当累計額*1	Accumulated depreciation expenses included in capital surplus		△88,196,806,159	
減損損失相当累計額*1	Accumulated impairment losses included in capital surplus		△1,532,500	
利息費用相当累計額*1	Accumulated interest expenses included in capital surplus		△4,211,631	
除売却差額相当累計額*1	Accumulated disposal losses included in capital surplus		△3,606,132,340	
資本剰余金合計	Total capital surpluses			△26,929,020,952
III 利益剰余金	Retained earnings			
目的積立金*1	Reserve fund for specific purposes		5,732,682,458	
旧法人承継積立金*1	Reserve fund carried over from the former University Public Corporation		3,164,801,005	
積立金*1	Reserve fund		290,819,806	
当期末処分利益	Unappropriated retained earnings		21,971,536,059	
(うち当期総利益 21,971,536,059)	(Gross profit for the current period)			
利益剰余金合計	Total retained earnings			31,159,839,328
IV 評価・換算差額等	Valuation and translation adjustments			
その他有価証券評価差額金	Valuation difference on available-for-sale securities		92,180,510	
評価・換算差額等合計	Total valuation and translation adjustments		92,180,510	
純資産合計	Total net assets			180,255,655,663
負債純資産合計	Total liabilities and net assets			266,679,675,004

(注1) これらは、地方独立行政法人固有の会計処理に伴う勘定科目です。

*1 These are the account items associated with the accounting treatment unique to local independent administrative agency.

(注2) 翌期以降の運営費交付金から充当されるべき退職給付見積額は、22,269,317,637円です。

*2 The estimated amount of retirement benefits to be appropriated from the operating subsidy for the following fiscal year is 22,269,317,637 yen.

(注3) 翌期の運営費交付金から充当されるべき賞与の見積額は1,820,040,738円です。

*3 The estimated amount of bonuses to be appropriated from the operating subsidy for the next fiscal year is 1,820,040,738 yen.

(注4) 現金及び預金のうち、54,626,583円についてはコンソーシアム等から預かっている現金及び預金です。

*4 54,626,583 yen of cash and deposits are cash and deposits deposited by the Consortium and others.

(注5) 未収入金のうち11,462,558,800円は施設整備費補助金です。

*5 11,462,558,800 yen of the accounts receivable is for subsidies for facility maintenance.

損益計算書 Statement of Income
(令和5年4月1日～令和6年3月31日) (April 1, 2023 - March 31, 2024)

(単位:円) (unit:yen)

経常費用	Ordinary expenses			
業務費	Operating expenses			
教育経費	Education expenses	5,201,254,843		
研究経費	Research expenses	6,139,691,726		
診療経費	Medical service expenses			
材料費	Materials expenses	16,805,796,944		
委託費	Entrustment expenses	3,761,645,679		
設備関係費	Equipment-related expenses	3,875,847,212		
経費	Other expenses	1,563,448,979	26,006,738,814	
教育研究支援経費	Expenses for supporting education and research		2,991,318,081	
受託研究費	Contract research expenses		2,960,719,002	
共同研究費	Joint research expenses		1,278,696,526	
受託事業費	Contract project expenses		715,394,899	
役員人件費	Personnel expenses - executives		118,702,393	
教員人件費	Personnel expenses - academic staff			
常勤教員給与	Personnel expenses - full-time academic	19,098,266,246		
非常勤教員給与	Personnel expenses for part-time academic	5,534,101,699	24,632,367,945	
職員人件費	Personnel expenses - administrative			
常勤職員給与	Personnel expenses - full-time administrative	15,292,263,635		
非常勤職員給与	Personnel expenses - part-time administrative	4,751,561,202	20,043,824,837	90,088,709,066
一般管理費	General and administrative expenses			2,500,578,693
財務費用	Financial expenses			
支払利息	Interest expenses	233,520,079		233,520,079
雑損	Miscellaneous loss			97,678,129
経常費用合計	Total ordinary expenses			92,920,485,967
経常収益	Ordinary revenues			
運営費交付金収益*1	Revenues from management expense grants		28,531,972,716	
授業料収益*1	Revenues from tuition fees		8,598,269,210	
入学金収益*1	Revenues from enrollment fees		1,494,013,400	
検定料収益*1	Revenues from examination fees		555,043,400	
附属病院収益	Revenues from the university hospital		37,328,950,927	
受託研究収益*1	Revenues from contract research		3,016,530,584	
共同研究収益*1	Revenues from joint research		1,300,504,961	
受託事業等収益*1	Revenues from contract project		927,146,001	
補助金等収益*1	Revenues from subsidies		2,381,069,348	
施設費収益*1	Revenues from subsidies for facilities		3,034,246,693	
寄附金収益*1	Revenues from donations		1,917,156,467	
財務収益	Financial revenues			
受取利息	Interest income	14,626,023		
有価証券利息	Interest on securities	3,430,423	18,056,446	
雑益	Miscellaneous income			
獣医臨床センター診療収益	Income from veterinary medical center	412,299,591		
財産貸付料収益	Income from property rental fees	246,716,500		
科学研究費補助金等間接経費収益*1	Income from subsidies for scientific research	597,922,534		
その他雑益	Other miscellaneous income	676,380,251	1,933,318,876	
経常収益合計	Total ordinary revenues			91,036,279,029
経常損失	Ordinary loss			△1,884,206,938
臨時損失	Extraordinary loss			
減損損失*2	Impairment loss		27,026,754	
看護職員未払賃金引当金繰入額	Provision of allowance for accrued wages of nursing staff		503,000,000	530,026,754
臨時利益	Extraordinary income			
資産見返運営費交付金等戻入*1	Reversal of contra-accounts for assets funded by management expense grants		6,498,842,023	
資産見返寄附金戻入*1	Reversal of contra-accounts for assets funded by donations		2,953,709,290	
資産見返物品受贈額戻入*1	Reversal of contra-accounts for received assets by donations		14,430,656,515	23,883,207,828
当期純利益	Net income			21,468,974,136
目的積立金取崩額*1	Reversal of reserve fund			375,808,037
旧法人承継積立金取崩額*1	Reversal of reserve fund carried over from the former University Public Corporation			126,753,886
当期総利益	Gross income			21,971,536,059

(注1) これらは、地方独立行政法人固有の会計処理に伴う勘定科目です。

*1 These are the account items associated with the accounting treatment unique to local independent administrative agency.

(注2) 中期計画等で想定した業務運営を行ったにもかかわらず生じた減損額は、27,026,754円です。

*2 The amount of impairment loss incurred in spite of the business operations assumed in the mid-term plan, etc. is 27,026,754 yen.

(注3) 資本剰余金を減額したコスト等に関する注記

*3 Notes on costs and other items that reduced capital surplus

当期総利益	Gross profit		21,971,536,059	
減価償却相当額	Depreciation expenses	△4,294,435,929		
利息費用相当額	Interest expenses	△472,324		
除売却差額相当額	Interest expenses	△341,401		
賞与引当増加相当額	Increase in provision for unreserved bonus	△8,761,992		
退職給付引当増加相当額	Increase in provision for unreserved retirement benefits	△613,956,412		
小計	Subtotal		△4,917,968,058	
施設費収益相当額	Subsidies for facilities		15,650,511,411	
その他	Other		971,466,736	
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			33,675,546,148

(注) 退職給付引当増加相当額には、設立団体からの派遣職員に係る退職給付引当増加相当額16,413,467円が含まれています。

+ The amount equivalent to the increase in the provision for retirement benefits includes an amount equivalent to the increase in the allowance for retirement benefits of 16,413,467 yen related to employees dispatched from the founding organization.

(注4) 科学研究費助成事業等に関する注記

*4 Notes on subsidies for scientific research

(単位:円) (unit:yen)

当期受入額	Amount received	2,115,616,483
当期支出額	Amount spent	2,130,617,432

キャッシュ・フロー計算書 Statement of Cash Flows
(令和5年4月1日～令和6年3月31日)(April 1, 2023 - March 31, 2024)

(単位: 円) (unit: yen)

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	△ 48,879,080,316
人件費支出	Payments for personnel expenses	△ 44,825,850,184
その他の業務支出	Payments for other operating activities	△ 1,042,695,089
運営費交付金収入	Proceeds from operational grants	28,684,280,770
授業料収入	Proceeds from tuition	7,112,332,586
入学金収入	Proceeds from admission fee	1,485,240,200
検定料収入	Proceeds from entrance examination fee	555,053,800
附属病院収入	Proceeds from university hospital	37,001,301,257
受託研究収入	Proceeds from commissioned research	3,092,788,812
共同研究収入	Proceeds from collaborative research	1,306,150,331
受託事業等収入	Proceeds from commissioned projects	846,547,399
補助金等収入	Proceeds from subsidies	3,120,434,771
寄附金収入	Proceeds from donations	1,270,893,895
その他の業務収入	Other proceeds	1,949,405,758
預り金等増減	Increase or decrease in deposits	6,243,773
業務活動によるキャッシュ・フロー	Net cash provided by(used in) operating activities	△ 8,316,952,237
II 投資活動によるキャッシュ・フロー	Cash flows from investing activities	
有価証券の取得による支出	Purchase of securities	△ 6,210,000,000
有価証券の償還による収入	Proceeds from redemption of securities	9,500,000,000
有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 9,615,369,661
無形固定資産の取得による支出	Purchase of intangible assets	△ 207,370,965
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	2,050,000
定期預金の取得による支出	Payments into time deposits	△ 10,230,000,000
定期預金の払戻による収入	Proceeds from withdrawal of time deposits	8,000,000,000
施設費による収入	Proceeds from subsidies for facilities	21,288,671,865
小 計	Subtotal	12,527,981,239
利息及び配当金の受取額	Interest and dividend income received	34,022,376
投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	12,562,003,615
III 財務活動によるキャッシュ・フロー	Cash flows from financing activities	
リース債務の返済による支出	Repayments of finance lease obligations	△ 801,548,556
割賦未払金の返済による支出	Repayments of installment payables	△ 1,917,541,585
長期借入金の返済による支出	Repayments of long-term loans	△ 1,081,500,000
長期借入による収入	Proceeds from long-term loans payable	1,000,000,000
小 計	Subtotal	△ 2,800,590,141
利息の支払額	Interest expenses paid	△ 234,166,584
財務活動によるキャッシュ・フロー	Net cash provided by (used in) financing activities	△ 3,034,756,725
IV 資金増減額	Net increase (decrease) in cash and cash equivalents	1,210,294,653
V 資金期首残高	Cash and cash equivalents at beginning of period	18,920,793,842
VI 資金期末残高	Cash and cash equivalents at end of period	20,131,088,495