

令和6年度

Fiscal Year 2024

# 財務諸表

Financial Statements

第6期

6th 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

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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
- Supplementary Schedules

- 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: 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



(令和7年3月31日) (March 31, 2025)

(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		91,897,101,877
建物	Buildings	215,396,736,972	
減価償却累計額	Accumulated depreciation	△94,446,662,039	
減損損失累計額	Accumulated impairment loss	△633,735	120,949,441,198
構築物	Structures	6,304,668,523	
減価償却累計額	Accumulated depreciation	△3,112,382,693	
減損損失累計額	Accumulated impairment loss	△26,163,580	3,166,122,250
機械装置	Machinery and equipment	625,856,779	
減価償却累計額	Accumulated depreciation	△607,043,669	18,813,110
工具器具備品	Tools, furniture and fixtures	52,857,681,741	
減価償却累計額	Accumulated depreciation	△39,281,891,873	13,575,789,868
図書	Books		16,202,416,346
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	△6,848,331	756,002
車両運搬具	Vehicles and other land delivery equipment	69,893,642	
減価償却累計額	Accumulated depreciation	△61,586,704	8,306,938
建設仮勘定	Construction in progress		963,272,006
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		246,983,659,337
2 無形固定資産	Intangible assets		
特許権	Patent rights		111,451,856
ソフトウェア	Software		2,227,527,347
電話加入権	Telephone subscription right		797,500
産業財産権仮勘定	Industrial property rights in progress		225,218,724
無形固定資産合計	Total intangible assets		2,564,995,427
3 投資その他の資産	Total investments and other assets		
投資有価証券	Investment securities		4,681,301,460
長期前払費用	Long-term prepaid expenses		80,596,238
未収財源措置予定額*1	Accounts receivable - planned amount delivery of financial resources -		9,459,030,950
長期性預金	Long-term time deposits		1,400,000,000
長期未収入金	Long-term accounts receivables	45,007,927	
貸倒引当金	Allowance for doubtful accounts	△43,864,679	1,143,248
差入敷金・保証金	Leasehold and guarantee deposits		105,469,640
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		15,727,617,066
固定資産合計	Total non-current assets		265,276,271,830
II 流動資産	Current assets		
現金及び預金	Cash and deposits		15,755,328,939
未収学生納付金収入	Accounts receivable - student fees		252,143,900
未収附属病院収入	Accounts receivable - university hospital	6,930,249,652	
徴収不能引当金	Allowance for doubtful accounts	△14,278,091	6,915,971,561
未収入金	Accounts receivable		36,461,605,583
有価証券	Securities		500,000,000
棚卸資産	Inventories		17,923,618
医薬品及び診療材料	Pharmaceuticals and medical care materials		533,464,102
前渡金	Advance payments		37,552,488
前払費用	Prepaid expenses		78,230,359
未収収益	Accrued income		55,303,782
仮払金	Suspense payments		1,448,881
立替金	Advances paid		5,460,496
未収財源措置予定額*1	Accounts receivable - planned amount delivery of financial resources -		1,485,799,356
流動資産合計	Total current assets		62,100,233,065
資産合計	Total assets		327,376,504,895

負債の部	Liabilities		
<b>I 固定負債</b>	<b>Non-current Liabilities</b>		
長期繰延補助金等*1	Long-term deferred subsidies	3,888,594,647	
長期寄附金債務*1	Long-term donations liabilities	7,000,267,423	
長期預り敷金	Long-term leasehold deposits	4,075,800	
長期借入金	Long-term loans payable	4,031,600,000	
長期未払金	Long-term accounts payable		
リース債務	Lease liabilities	1,925,577,714	
割賦未払金	Long-term accounts payable - installment purchase	9,131,517,203	
その他	Other long-term accounts payable	790,276,224	11,847,371,141
資産除去債務	Asset retirement obligations	200,178,669	
長期前受収益	Long-term unearned revenue	27,500,000	
<b>固定負債合計</b>	<b>Total non-current liabilities</b>		<b>26,999,587,680</b>
<b>II 流動負債</b>	<b>Current liabilities</b>		
運営費交付金債務*1	Operational grants obligations	-	
授業料債務		-	
預り施設費*1	Subsidies for facilities received	721,542,981	
預り補助金等*1	Subsidies received	2,741,388,089	
寄附金債務*1	Donations obligations	904,875,673	
前受受託研究費*1	Commissioned research funds received	515,960,283	
前受共同研究費*1	Collaborative research funds received	593,787,354	
前受受託事業費等*1	Commissioned projects funds received	729,098,585	
一年以内返済予定長期借入金	Current portion of long-term loans payable	1,085,080,000	
未払金	Accounts payable		
リース債務	Lease liabilities	667,690,403	
割賦未払金	Current portion of long-term accounts payable - installment purchase	1,478,985,922	
その他	Other accounts payable	44,116,179,262	46,262,855,587
未払費用	Accrued expenses		284,939,818
未払消費税等			73,686,000
前受金	Advances received		21,773,000
科学研究費助成事業等預り金*1	Deposited grants-in-aid for scientific research		749,754,218
預り金	Deposits		354,274,849
前受収益	Unearned revenue		10,000,000
引当金	Provision		
賞与引当金	Provision for bonuses	1,151,132,661	
看護職員未払賃金引当金	Provision for accrued wages of nursing staff	1,535,254	1,152,667,915
<b>流動負債合計</b>	<b>Total current liabilities</b>		<b>56,201,684,352</b>
<b>負債合計</b>	<b>Total liabilities</b>		<b>83,201,272,032</b>
<b>純資産の部</b>	<b>Net assets</b>		
<b>I 資本金</b>	<b>Capital</b>		
地方公共団体出資金*1	Local government Investment	189,608,471,412	
<b>資本金合計</b>	<b>Total capital stock</b>		<b>189,608,471,412</b>
<b>II 資本剰余金</b>	<b>Capital surplus</b>		
資本剰余金	Capital surplus	122,331,816,971	
減価償却相当累計額*1	Accumulated depreciation expenses included in capital surplus	△92,906,917,525	
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	△4,688,160	
除売却差額相当累計額*1	Accumulated disposal losses included in capital surplus	△3,695,745,598	
<b>資本剰余金合計</b>	<b>Total capital surpluses</b>		<b>25,722,933,188</b>
<b>III 利益剰余金</b>	<b>Retained earnings</b>		
目的積立金*1	Reserve fund for specific purposes	5,177,029,672	
旧法人承継積立金*1	Reserve fund carried over from the former University Public Corporation	2,408,099,267	
積立金*1	Reserve fund	22,262,355,865	
当期未処理損失 (うち当期総損失 △1,172,734,815)		△1,172,734,815	
<b>利益剰余金合計</b>	<b>Total retained earnings</b>		<b>28,674,749,989</b>
<b>IV 評価・換算差額等</b>	<b>Valuation and translation adjustments</b>		
<b>純資産合計</b>	<b>Total net assets</b>	169,078,274	<b>244,175,232,863</b>
<b>負債純資産合計</b>	<b>Total liabilities and net assets</b>		<b>327,376,504,895</b>

(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、22,948,091,422円です。

\*2 The estimated amount of retirement benefits to be appropriated from the operating subsidy for the following fiscal year is 22,948,091,422 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2,038,670,659円です。

\*3 The estimated amount of bonuses to be appropriated from the operating subsidy for the next fiscal year is 2,038,670,659 yen.

(注4) 現金及び預金のうち、56,324,485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 56,324,485 yen of cash and deposits are cash and deposits deposited by the Consortium and others.

(注5) 未収入金のうち35,761,061,510円は施設整備費補助金です。

\*5 35,761,061,510 yen of the accounts receivable is for subsidies for facility maintenance.

## (令和6年4月1日～令和7年3月31日) (April 1, 2024 - March 31, 2025)

(単位:円) (unit:yen)

経常費用	Ordinary expenses			
業務費	Operating expenses			
教育経費	Education expenses	5,996,168,398		
研究経費	Research expenses	5,982,363,635		
診療経費	Medical service expenses			
材料費	Materials expenses	17,512,879,024		
委託費	Entrustment expenses	3,921,958,252		
設備関係費	Equipment-related expenses	4,110,385,640		
経費	Other expenses	1,551,499,722	27,096,722,638	
教育研究支援経費	Expenses for supporting education and research		3,260,449,713	
受託研究費	Contract research expenses	from April 1, 2024	2,385,099,561	
共同研究費	Joint research expenses		1,445,090,734	
受託事業費	Contract project expenses	to March 31, 2025	623,391,584	
役員人件費	Personnel expenses - executives		145,614,788	
教員人件費	Personnel expenses - academic staff			
常勤教員給与	Personnel expenses - full-time academic	19,411,413,882		
非常勤教員給与	Personnel expenses for part-time academic	6,184,483,257	25,595,897,139	
職員人件費	Personnel expenses - administrative			
常勤職員給与	Personnel expenses - full-time administrative	16,087,572,697		
非常勤職員給与	Personnel expenses - part-time administrative	5,459,637,884	21,547,210,581	94,078,008,771
一般管理費	General and administrative expenses			3,201,962,955
財務費用	Financial expenses			
文払利息	Interest expenses		222,432,379	222,432,379
雑損	Miscellaneous loss			84,184,728
経常費用合計	Total ordinary expenses			97,586,588,833
経常収益	Ordinary revenues			
運営費交付金収益*1	Revenues from management expense grants		30,031,230,309	
授業料収益*1	Revenues from tuition fees		8,632,242,490	
入学金収益*1	Revenues from enrollment fees		1,531,999,200	
検定料収益*1	Revenues from examination fees		558,605,500	
附属病院収益	Revenues from the university hospital		39,763,289,303	
受託研究収益*1	Revenues from contract research		2,530,120,006	
共同研究収益*1	Revenues from joint research		1,532,307,727	
受託事業等収益*1	Revenues from contract project		839,188,393	
補助金等収益*1	Revenues from subsidies		3,547,483,469	
施設費収益*1	Revenues from subsidies for facilities		2,995,788,509	
寄附金収益*1	Revenues from donations		1,871,392,486	
財務収益	Financial revenues			
受取利息	Interest income	28,984,430		
有価証券利息	Interest on securities	5,902,312	34,886,742	
雑益	Miscellaneous income			
獣医臨床センター診療収益	Income from veterinary medical center	415,502,145		
財産貸付料収益	Income from property rental fees	270,267,419		
科学研究費補助金等間接経費収益*1	Income from subsidies for scientific research	562,698,404		
その他雑益	Other miscellaneous income	533,246,082	1,781,714,050	
経常収益合計	Total ordinary revenues			95,650,248,184
経常損失	Ordinary loss			△1,936,340,649
臨時損失	Extraordinary loss			
減損損失*2	Impairment loss		3,470,573	
図書除却損	Loss on the disposal of books		4,232,446	7,703,019
臨時利益	Extraordinary income			
引当金戻入益	Reversal of provision		11,012,233	
運営費交付金収益	Revenues from management expense grants		141,152,704	152,164,937
当期純損失	Net loss			△1,791,878,731
目的積立金取崩額*1	Reversal of reserve fund			429,491,052
旧法人承継積立金取崩額*1	Reversal of reserve fund carried over from the former University Public Corporation			189,652,864
当期総損失	Gross loss			△1,172,734,815

(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、3,470,573円です。

\*2 The amount of impairment loss incurred in spite of the business operations assumed in the mid-term plan, etc. is 3,470,573 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

当期総損失	Comprehensive loss for the period		△1,172,734,815
減価償却相当額	Depreciation expenses	△4,797,385,257	
減損損失相当額	Impairment loss	△811,579	
利息費用相当額	Interest expenses	△476,529	
除売却差額相当額	Interest expenses	△1,527,788	
賞与引当増加相当額	Increase in provision for unreserved bonus	△218,629,921	
退職給付引当増加相当額	Increase in provision for unreserved retirement benefits	△557,639,965	
小計	Subtotal		△ 5,576,471,039
施設費収益相当額	Subsidies for facilities	56,758,944,685	
その他	Other	693,210,608	
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		50,702,949,439

(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121,133,820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 121,133,820 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	2,034,042,807
当期支出額	Amount spent	1,948,723,535

キャッシュ・フロー計算書 Statement of Cash Flows  
(令和6年4月1日～令和7年3月31日)(April 1, 2024 - March 31, 2025)

(単位:円) (unit:yen)

<b>I 業務活動によるキャッシュ・フロー</b>	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	△ 39,612,123,555
人件費支出	Payments for personnel expenses	△ 47,394,348,466
その他の業務支出	Payments for other operating activities	△ 2,365,427,367
運営費交付金収入	Proceeds from operational grants	29,918,008,085
授業料収入	Proceeds from tuition	6,657,828,404
入学金収入	Proceeds from admission fee	1,283,652,600
検定料収入	Proceeds from entrance examination fee	558,385,700
附属病院収入	Proceeds from university hospital	39,484,298,199
受託研究収入	Proceeds from commissioned research	2,879,019,632
共同研究収入	Proceeds from collaborative research	1,449,149,606
受託事業等収入	Proceeds from commissioned projects	857,999,646
補助金等収入	Proceeds from subsidies	10,608,073,116
寄附金収入	Proceeds from donations	1,436,023,485
その他の業務収入	Other proceeds	△ 312,388,918
預り金等増減	Increase or decrease in deposits	△ 40,186,023
業務活動によるキャッシュ・フロー	Net cash provided by(used in) operating activities	<u>5,407,964,144</u>
<b>II 投資活動によるキャッシュ・フロー</b>	Cash flows from investing activities	
有価証券の取得による支出	Purchase of securities	△ 6,500,000,000
有価証券の償還による収入	Proceeds from redemption of securities	4,410,000,000
有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 29,495,611,444
無形固定資産の取得による支出	Purchase of intangible assets	△ 207,491,073
長期性預金の取得による支出	Payments into long-term deposits	△ 200,000,000
定期預金の取得による支出	Payments into time deposits	△ 12,000,000,000
定期預金の払戻による収入	Proceeds from withdrawal of time deposits	13,430,000,000
施設費による収入	Proceeds from subsidies for facilities	17,581,207,682
資産除去債務の履行による支出	Payments for asset retirement obligations	△ 17,195,696
小計	Subtotal	<u>△ 12,999,090,531</u>
利息及び配当金の受取額	Interest and dividend income received	47,136,252
投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	<u>△ 12,951,954,279</u>
<b>III 財務活動によるキャッシュ・フロー</b>	Cash flows from financing activities	
リース債務の返済による支出	Repayments of finance lease obligations	△ 768,919,341
割賦未払金の返済による支出	Repayments of installment payables	△ 1,736,065,554
長期借入金の返済による支出	Repayments of long-term loans	△ 1,104,420,000
長期借入による収入	Proceeds from long-term loans payable	1,000,000,000
小計	Subtotal	<u>△ 2,609,404,895</u>
利息の支払額	Interest expenses paid	△ 222,364,526
財務活動によるキャッシュ・フロー	Net cash provided by (used in) financing activities	<u>△ 2,831,769,421</u>
<b>IV 資金増減額</b>	Net increase (decrease) in cash and cash equivalents	△ 10,375,759,556
<b>V 資金期首残高</b>	Cash and cash equivalents at beginning of period	<u>20,131,088,495</u>
<b>VI 資金期末残高</b>	Cash and cash equivalents at end of period	<u>9,755,328,939</u>