

FY 2020

Financial Statement

(The 15th Fiscal Year)



From April 1, 2020
To March 31, 2021

The Public University Corporation

The University of Aizu

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Balance Sheet
March 31, 2021

In Japanese Yen

Fixed Assets			
1 Tangible Fixed Assets			
Land	6,583,700,000	6,583,700,000	
Buildings	15,906,432,165		
Accumulated depreciation	△9,169,599,327	6,736,832,838	
Structure	1,121,781,677		
Accumulated depreciation	△867,889,459	253,892,218	
Tools, fixtures and durable goods	2,224,524,409		
Accumulated depreciation	△1,614,061,919	610,462,490	
Library materials		1,495,477,952	
Art works/collections		7,600,003	
Vehicles and delivery equipment	3,359,240		
Accumulated depreciation	△3,359,238	2	
Construction in progress		90,606,700	
Total Tangible Fixed Assets		15,778,572,203	
2 Intangible Assets			
Patent right		18,802,782	
Trademark right		164,767	
Software		4,974,944	
Other intangible assets		907,200	
Patent right in progress		16,728,796	
Total Intangible Assets		41,578,489	
3 Investments and Other Assets			
Long-term Prepaid Expenses		25,240	
Long-term Deposit		500,000,000	
Total Investment and Other Assets		500,025,240	
TOTAL FIXED ASSETS			16,320,175,932
Current Assets			
Cash on hand and in banks		2,051,904,309	
Payments from students receivable	3,416,600		
Reserve for uncollectible tuition	△2,375,000	1,041,600	
Prepaid expenses		3,099,250	
Accounts receivable		248,347,095	
Total Current Assets			2,304,392,254
TOTAL ASSETS			18,624,568,186
Fixed Liabilities			
Asset offsetting liabilities			
Asset offsetting operational subsidies, etc.	462,636,462		
Asset offsetting grants	848,418,443		
Asset offsetting donations	163,347,394		
Amount of items received or donated as offsetting of assets	1,361,214,215		
Construction in progress offsetting operational subsidies	65,007,000		
Construction in progress offsetting grants	1,796,000		
Patent rights in progress offsetting operational subsidies	16,189,652		
Patent rights in progress offsetting grants	242,400	2,918,851,566	
Reserve for Retirement Allowances		82,653	
Long-term lease liabilities		136,218,534	
Contract Deposit		12,363,750	
Total Fixed Liabilities			3,067,516,503
Current Liabilities			
Operational subsidy liabilities		225,422,012	
Donation liabilities		51,994,138	
Commissioned research expenses received		2,955,500	
Cooperative research expenses received		463,789	
Advances		2,585,342	
Kakenhi, etc. entrusted		21,358,274	
Deposits received		70,468,962	
Accounts payable		474,873,145	
Short-term lease liabilities		253,749,832	
Reserve for Bonuses		730,182	
Accrued consumption taxes, etc.		3,288,400	
Total Current Liabilities			1,107,889,576
TOTAL LIABILITIES			4,175,406,079

Capital Stock			
Investment from local public entity	19,947,593,953		
Total Capital Stock		19,947,593,953	
Capital Surplus			
Capital surplus	1,969,382,417		
Accumulated depreciation not associated with profit and loss	△9,324,497,312		
Total Capital Surplus		△7,355,114,895	
Earned Surplus			
Carry-over from the term of the 2nd mid-term goals	889,825,077		
Reserve funds for improvement of education/research and organizational operation	623,088,720		
Unappropriated surplus at the end of the current term	343,769,252		
(Current gross profits)	(343,769,252)		
Total Earned Surplus		1,856,683,049	
TOTAL NET ASSETS			14,449,162,107
TOTAL LIABILITIES AND NET ASSETS			18,624,568,186

Income Statement
From April 1, 2020 to March 31, 2021

In Japanese Yen

Ordinary Expenses

Operating expenses			
Educational expenses	417,870,424		
Research expenses	464,225,925		
Educational and research assistance expenses	783,429,301		
Commissioned research expenses	56,337,536		
Cooperative research expenses	29,811,211		
Commissioned project expenses	11,350,387		
Personnel expenses for executives	96,917,033		
Personnel expenses for faculty			
Salaries for full-time faculty	1,482,675,596		
Salaries for part-time faculty	135,662,122	1,618,337,718	
Personnel expenses			
Salaries for full-time personnel	568,110,775		
Salaries for part-time personnel	197,739,790	765,850,565	4,244,130,100
General administrative expenses			458,861,347
Financial costs			
Interest expenses	10,061,525		
Foreign exchange losses	9,502	10,071,027	
Miscellaneous loss		87,817	
TOTAL ORDINARY EXPENSES			4,713,150,291

Ordinary Income

Operational subsidies		3,270,473,883	
Tuition fees		756,051,800	
Admission fees		181,491,000	
Examination fees		28,525,800	
Seminar fees		4,042,000	
Income from commissioned research		65,503,422	
Income from cooperative research		40,112,029	
Income from commissioned projects		11,366,782	
Donations		38,734,537	
Grants, etc.		360,005,427	
Reversal of asset offsetting liabilities			
Reversal of asset offsetting operational subsidies	59,853,653		
Reversal of asset offsetting grants, etc.	105,442,925		
Reversal of asset offsetting donations	4,800,451		
Reversal of amount of items received or donated as offsetting of assets	9,709,874	179,806,903	
Financial income			
Interest income	328,302	328,302	
Miscellaneous income			
Income from property lending	47,405,419		
Copyrights and patents	33,000		
Other miscellaneous income	39,542,032	86,980,451	
TOTAL ORDINARY INCOME			5,023,422,336
Ordinary Profit			310,272,045

Non-recurring Losses

Fixed assets elimination loss	15,724,871	15,724,871
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Non-recurring Profits

Reversal of asset offsetting operational subsidies	1,682,243	
Reversal of reserve for uncollectible tuition	2,503,000	
Other non-recurring profits	2	4,185,245

Net Profit for the Fiscal Year

298,732,419

Reversal of Reserve Funds for Specific Purposes

45,036,833

Gross Profits for the Fiscal Year

343,769,252

Cash Flow Statement
From April 1, 2020 to March 31, 2021

In Japanese Yen

I	Cash Flow from Operation Activities	
	Expenses for purchase of materials, goods, or services	△1,114,980,757
	Personnel expenses	△2,522,282,565
	Other operating expenses	△416,353,990
	Income from operational subsidies	3,477,573,000
	Income from tuition fees	668,667,700
	Income from admission fees	162,597,000
	Income from examination fees	26,976,742
	Income from commissioned research	56,127,324
	Income from cooperative research	42,249,418
	Income from commissioned projects	19,846,421
	Income from grants, etc.	423,629,465
	Income from donations	40,283,500
	Other operating income	91,876,707
	Increase/decrease in deposits	12,430,981
	Cash Flow from Operation Activities	<u>968,640,946</u>
II	Cash Flow from Investing Activities	
	Expenses for acquisition of tangible fixed assets	△377,627,167
	Expenses for fixed deposits, etc.	△14,095,376
	Income from withdrawal of fixed deposits, etc.	30,376,418
	Expenses for acquisition of intangible fixed assets	△8,519,277
	Expenses for term deposit	△500,000,000
	Income from refund of term deposit	500,000,000
	Subtotal	<u>△369,865,402</u>
	Interest and dividends received	328,302
	Cash Flow from Investing Activities	<u>△369,537,100</u>
III	Cash Flow from Financial Activities	
	Expenses for payment of lease liabilities	△392,693,090
	Subtotal	<u>△392,693,090</u>
	Amount of interest paid	△10,449,184
	Cash Flow from Financial Activities	<u>△403,142,274</u>
IV	Increase in Funds (or Decrease)	195,961,572
V	Fund Balance at the Beginning of the Fiscal Year	<u>1,855,942,737</u>
VI	Fund Balance at the End of the Fiscal Year	<u><u>2,051,904,309</u></u>

Appropriation of Profits

In Japanese Yen

I Unappropriated Surplus at the End of the Term	343,769,252	
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Gross Profits	343,769,252	
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II Appropriation of Profits

Reserve Funds	3,850,000	
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Amount to be applied for an authorization from a
representative of the founder, according to Item
3 of Article 40 of the Local Independent
Administrative Corporation Law

Reserve Fund for Improvement of Quality
of Education/Research and Organizational
Operation

	339,919,252	343,769,252
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Cost Statement for Implementation of Administrative Services
From April 1, 2020 to March 31, 2021

In Japanese Yen

I Operating Expenses

(1) Classification of expenses in the Statement of Income

Operating expenses	4,244,130,100	
General administrative expenses	458,861,347	
Financial costs	10,071,027	
Miscellaneous loss	87,817	
Non-recurring losses	15,724,871	4,728,875,162

(2) (deduction) Self-generated income, etc.

Tuition fees	△756,051,800	
Admission fees	△181,491,000	
Examination fees	△28,525,800	
Seminar fees	△4,042,000	
Income from commissioned research	△65,503,422	
Income from cooperative research	△40,112,029	
Income from commissioned projects, etc.	△11,366,782	
Donations	△38,734,537	
Reversal of asset offsetting dominations	△4,800,451	
Financial income	△328,302	
Miscellaneous income	△62,007,624	
Non-recurring profits	△2,503,000	△1,195,466,747

Total Operating Expenses		3,533,408,415
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II Depreciation Equivalent not Associated with Profit and Loss		372,505,421
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III Difference in Retirement and Sale not Associated with Profit and Loss		25,807,303
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IV Estimated Increases in Bonuses other than the Reserve for Bonuses		7,664,626
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V Estimated Amount of Increase in Retirement Benefits other than the Reserve for Retirement Allowances		10,497,863
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VI Opportunity Costs

Opportunity costs for lease transactions of properties of the national government or local public entities without compensation or reduced usage charges	2,736	
Opportunity costs invested by local public entities	14,302,542	14,305,278

VII Costs for Implementation of Administrative Services		3,964,188,906
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Annotations

I Important Accounting Policies

Accounting Standards of Local Incorporated Administrative Agencies, Local Incorporated Administrative Agencies Accounting Standards Notes (Revised by Ministry of Internal Affairs and Communications Notice No. 125, March 30, 2018), Q & A on "Accounting Standards of Local Incorporated Administrative Agencies and Local Incorporated Administrative Agencies Accounting Standards Notes" (Revised by Local Administration Bureau and Local Public Finance Bureau, Ministry of Internal Affairs and Communications, and the Japanese Institute of Certified Public Accountants, May, 2018) have been applied.

1 Criteria for Realization of Income from Operational Subsidies and Tuition Fees

With the exception of the operational subsidies listed below, time-based income realization criteria is used for appropriation of income.

(1) Cost-based income realization criteria

- ① Operational subsidies appropriated for retirement allowances
- ② Operational subsidies appropriated for personnel expenses designated by the Government of Fukushima Prefecture, granter of the subsidies, as specified expenses
- ③ Operational subsidies designated by the Government of Fukushima Prefecture, granter of the subsidies, as facility maintenance expenses

2 Accounting Procedures Regarding Depreciation

(1) Tangible fixed assets

The straight-line method is adopted.

Useful life-spans of assets are based on useful life-spans determined by corporate-tax codes.

For fixed assets inherited from the Government of Fukushima Prefecture, estimated useful life-spans are used. Life spans of specific depreciable assets purchased by income from commissioned research, etc., are the "period of the commissioned research."

However, the straight line depreciation method using lease periods as useful life-spans of assets is applied to leased assets.

Amounts equivalent to depreciation for specific depreciable assets (Local Independent Administrative Corporation Accounting Rules, No. 87) are deducted from the capital surplus as accumulated depreciation not associated with profit and loss.

Useful life-spans of major assets are as follows:

- | | |
|-----------------------------------|---------------------|
| ① Buildings | 2 years to 50 years |
| ② Structures | 2 years to 50 years |
| ③ Tools, fixtures & durable goods | 2 year to 15 years |

(2) Intangible assets

The straight-line method is adopted.

Software used at the Corporation shall be depreciated based on the Corporation's use period (5 years) in principle.

3 Criteria for Appropriation of Reserves

(1) Criteria for appropriation of reserves and estimates regarding bonuses

To provide for the payment of bonuses to some part-time employees, the amount expected to be paid in the future but borne by the current fiscal year is recorded.

As bonuses for faculty members other than some part-time employees are financed by operational subsidies, no reserves for bonuses are appropriated.

For the estimated amount of increase in bonuses other than reserve for bonuses entered in the calculation of costs for implementation of administrative services, the amount posted is calculated by deducting the "estimate from the previous year" from the "estimate for the relevant year's reserve."

(2) Criteria for appropriation of reserves and estimates regarding retirement benefits

To provide for the retirement allowances of some part-time employees, the amount of retirement allowances for personal reasons at the end of the fiscal year is recorded.

As retirement allowances for faculty members other than some part-time employees are financed by operational subsidies, no reserves for retirement benefits are appropriated.

For the estimated amount of increase in retirement benefits other than reserve for retirement allowances entered in the calculation of costs for implementation of administrative services, the increase for this term in reserves for retirement benefits regarding retirement allowances calculated based on No. 89, Item 4 of the Accounting Rules is appropriated.

(3) Reserves for uncollectable tuition fees

Reserves for uncollectable tuition fees are calculated based upon the possibilities that individual students would or would not make payment on tuition fees.

4 Accounting Procedures Regarding Lease Transactions

(1) For finance lease transactions for a total lease of 3M yen or more, accounting procedures based on the methods used for ordinary sales transactions are applied.

(2) For finance lease transactions for a total lease of 3M yen or less, accounting procedures based on the methods used for ordinary lease transactions are applied.

5 Accounting Procedures Regarding Consumption Taxes, Etc.

Accounting regarding consumption taxes and local consumption taxes is conducted on a pretax basis.

6 Methods for Appropriation of Opportunity Costs for Calculation of Costs Used in the Statement for Implementation of Administrative Services

(1) Method for appropriation of opportunity costs for no-cost or discounted lease transactions regarding properties of the national government or local public entities Usage charges are calculated based on the Aizu-Wakamatsu City Ordinance Regarding Road Occupancy, and other regulations.

(2) Rates used for appropriation of opportunity costs invested by local public entities It is calculated at 0.120% based on the 10-year JGB yield as of March 31, 2021.

II Annotations Regarding the "Balance Sheet"

- 1 Estimated amount for bonuses which should be appropriated from operational subsidies: 185,116,333 yen
- 2 Estimated amount for retirement benefits which should be appropriated from operational subsidies: 964,194,714yen
(This amount excludes estimation of retirement benefits for personnel who are sent from Fukushima Prefecture.)

III Annotation Regarding the "Income Statement"

None

IV Annotations Regarding the "Cash Flow Statement"

- 1 Breakdown of Term-end Capital Balance

Cash and savings	2,051,904,309 yen
Final term-end capital balance	2,051,904,309 yen
- 2 Important Non-fund Transaction
Acquisition of tangible fixed assets due to finance lease 109,212,730 yen

V Annotations Regarding "the Statement for Calculation of Costs for Implementation of Administrative Services"

- 1 The estimated amount of increase in retirement benefits includes expenses for prefectural employees dispatched to the University.
(5,787,449yen)
- 2 Breakdown of Opportunity Costs
The Opportunity Costs occurred all because of the funds by local public organizations in Fukushima.

VI Items about Fair Value of Financial Instruments

- 1 Items regarding the conditions of financial instruments
The Public University Corporation regards "saving" as one and only way of fund management.
Some of tools and fixtures are on finance lease contracts.

- 2 Items Regarding Fair Value of Financial Instruments

Amount on the Balance Sheet, fair value and the differences as of the last day of this fiscal year are as follows:

In Japanese Yen			
	Amount on Balance Sheet(¥)	Fair Value(¥)	Difference(¥)
(1)Long-term deposit	500,000,000	500,000,000	-
(2)Cash on hand in banks	2,051,904,309	2,051,904,309	-
(3) Lease liabilities	(389,968,366)	(388,087,300)	1,881,066
(4)Accounts Payable	(474,873,145)	(474,873,145)	-

※ Those accounted as "liabilities" are indicated in ().

(Note) Calculation method of fair value of financial instruments

- (1) Long-term Savings
The current value was set as the same value as book value because the current value of long-term deposits is almost the same as book value since the likely deposit interest rates after making new deposits and the contracted interest rates were the same.
- (2) Cash on hand and in banks
Determined by its carrying value: Fair value is almost equivalent to its carrying value as this category is settled in a short period of time.
- (3) Lease liabilities
Calculated by the following formula:(Total amount for lease x 1 x interest at the time of conclusion of contract)
- (total amount for lease x 1 x current interest (assumed))= difference written above
- (4) Accounts payable
Determined by its carrying value: Fair value is almost equivalent to its carrying value as this category is settled in a short period of time.

VII Disclosure of Fair Value of Real Estate (Rental Property, etc.)

The Public University Corporation owns a dormitory, etc. The amounts related to the real estate and rental property on the Balance Sheet, the increase/decrease and fair value in this term are as follows:

Amount on balance sheet			In Japanese Yen
Balance of FY 2019	Increase in FY 2020	Term-end balance	Fair value in FY 2020
796,792,127	△ 23,049,630	773,742,497	773,742,497

Note 1) The amount on the balance sheet = acquisition cost - accumulated depreciation

Note 2) Reasons of the increase/decrease in FY 2020

Decrease due to depreciation;	△ 39,185,985 yen
Increase due to renewal of water supply and hot water piping at the Matsunaga Building	16,136,355 yen

Note 3) As this is depreciation assets, fair value in FY 2020 is determined by its carrying value appropriately.

Conditions regarding income and expenses on the real estate and rental property as of fiscal year ending in March 2021 are as follows:

In Japanese Yen		
Income from rents	Rental expenses	Other (loss on sale)
27,254,930	58,447,841 (30,577,437)	0

(Note) Depreciation equivalent not associated with profit and loss is indicated in ().

Ⅷ Annotations regarding retirement allowances

1 Overview of the retirement allowances system adopted by The Public University Corporation

The Public University Corporation has adopted a lump-sum retirement allowance system.

2 Defined allowance System

(1) Beginning and ending balances of reserve for retirement allowances using the simplified method

Reserve for retirement allowances at the beginning of the fiscal year	0 円
Retirement allowances	82,653 円
Payments for retirement allowances	0 円
Reserve for retirement allowances at the end of the fiscal year	82,653 円

(2) Profit and loss related to retirement benefits

Retirement allowances expenses calculated using the simplified method	82,653 円
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Ⅸ Important Activities Regarding Debt Burdens

The following is a list of debt obligations that were contracted during the current fiscal year and are scheduled to be paid in the following fiscal year or later.

In Japanese Yen

Name	Contract amount	Amount to be paid after the next fiscal year
Exterior walls and other renovation work	106,359,000	67,289,000
Energy Center and Library Rooftop Waterproofing Repair Work	63,899,000	39,449,000
Total	170,258,000	106,738,000

X Important Events after Creation of the Balance Sheet

None

Notes regarding Financial Statements

(1) Expenses for Acquisition, Disposition, and Depreciation of Fixed Assets (Costs equivalent to depreciation not associated with gain and loss stipulated in "No. 87: Accounting Procedures Related to Depreciation of Specific Depreciable Assets") and Details Regarding Impairment Losses

In Japanese Yen

Type of asset		Balance at the beginning of the fiscal year	Increase in the fiscal year	Decrease in the fiscal year	Balance at the end of the fiscal year	Depreciation total		Accumulated impairment			Balance at the end of the fiscal year	Remarks
							Amount Depreciated in this FY		Within this year's profit-loss	Not within this year's profit-loss		
Tangible fixed assets (Specified depreciable assets)	Buildings	13,912,947,482	121,318,840	18,636,201	14,015,630,121	8,367,001,020	351,102,858	—	—	—	5,648,629,101	*1 , *5
	Structure	1,059,947,444	—	720,720	1,059,226,724	852,585,479	15,877,011	—	—	—	206,641,245	*5
	Tools and equipment	121,135,181	12,394,030	—	133,529,211	95,363,773	5,168,703	—	—	—	38,165,438	
	Total	15,094,030,107	133,712,870	19,356,921	15,208,386,056	9,314,950,272	372,148,572	—	—	—	5,893,435,784	
Tangible fixed assets (Assets other than specified depreciable assets)	Buildings	1,786,452,259	104,349,785	—	1,890,802,044	802,598,307	102,434,808	—	—	—	1,088,203,737	*1
	Structure	62,554,953	—	—	62,554,953	15,303,980	4,401,388	—	—	—	47,250,973	*1
	Tools and equipment	2,377,660,198	215,359,429	502,024,429	2,090,995,198	1,518,698,146	446,248,397	—	—	—	572,297,052	*1
	Library materials	1,500,841,942	4,539,308	9,903,298	1,495,477,952	—	—	—	—	—	1,495,477,952	
	Vehicles, etc.	3,359,240	—	—	3,359,240	3,359,238	—	—	—	—	2	
	Total	5,730,868,592	324,248,522	511,927,727	5,543,189,387	2,339,959,671	553,084,593	—	—	—	3,203,229,716	
Non-depreciable assets	Land	6,620,300,000	—	36,600,000	6,583,700,000	—	—	—	—	—	6,583,700,000	*5
	Art works	7,600,003	—	—	7,600,003	—	—	—	—	—	7,600,003	
	Construction in progress	18,515,300	359,619,650	287,528,250	90,606,700	—	—	—	—	—	90,606,700	
	Total	6,646,415,303	359,619,650	324,128,250	6,681,906,703	—	—	—	—	—	6,681,906,703	
Total of tangible fixed assets	Land	6,620,300,000	—	36,600,000	6,583,700,000	—	—	—	—	—	6,583,700,000	
	Buildings	15,699,399,741	225,668,625	18,636,201	15,906,432,165	9,169,599,327	453,537,666	—	—	—	6,736,832,838	*2
	Structure	1,122,502,397	—	720,720	1,121,781,677	867,889,459	20,278,399	—	—	—	253,892,218	
	Tools and equipment	2,498,795,379	227,753,459	502,024,429	2,224,524,409	1,614,061,919	451,417,100	—	—	—	610,462,490	*3 , *4
	Library materials	1,500,841,942	4,539,308	9,903,298	1,495,477,952	—	—	—	—	—	1,495,477,952	
	Art works	3,359,240	—	—	3,359,240	3,359,238	—	—	—	—	2	
	Vehicles, etc.	7,600,003	—	—	7,600,003	—	—	—	—	—	7,600,003	
	Construction in progress	18,515,300	359,619,650	287,528,250	90,606,700	—	—	—	—	—	90,606,700	
	Total	27,471,314,002	817,581,042	855,412,898	27,433,482,146	11,654,909,943	925,233,165	—	—	—	15,778,572,203	
Intangible assets (Specified depreciable assets)	Software	9,547,040	—	—	9,547,040	9,547,040	356,849	—	—	—	—	
Intangible assets (Assets other than specified depreciable assets)	Patent rights	26,070,620	13,188,955	4,224,765	35,034,810	16,232,028	3,417,082	—	—	—	18,802,782	
	Patent rights in progress	23,188,278	6,729,473	13,188,955	16,728,796	—	—	—	—	—	16,728,796	
	Trademark rights	286,400	—	—	286,400	121,633	28,640	—	—	—	164,767	
	Software	142,897,404	900,000	3,979,500	139,817,904	134,842,960	4,121,695	—	—	—	4,974,944	
	Other intangible assets	1,134,000	—	226,800	907,200	—	—	—	—	—	907,200	
	Total	193,576,702	20,818,428	21,620,020	192,775,110	151,196,621	7,567,417	—	—	—	41,578,489	
Total of Intangible assets	Patent rights	26,070,620	13,188,955	4,224,765	35,034,810	16,232,028	3,417,082	—	—	—	18,802,782	
	Patent rights in progress	23,188,278	6,729,473	13,188,955	16,728,796	—	—	—	—	—	16,728,796	
	Trademark rights	286,400	—	—	286,400	121,633	28,640	—	—	—	164,767	
	Software	152,444,444	900,000	3,979,500	149,364,944	144,390,000	4,478,544	—	—	—	4,974,944	
	Other intangible assets	1,134,000	—	226,800	907,200	—	—	—	—	—	907,200	
	Total	203,123,742	20,818,428	21,620,020	202,322,150	160,743,661	7,924,266	—	—	—	41,578,489	
Investments and other assets	Long-term advance payment	25,240	—	—	25,240	—	—	—	—	—	25,240	
	Long-term Deposit	—	500,000,000	—	500,000,000	—	—	—	—	—	500,000,000	
	Total	25,240	500,000,000	—	500,025,240	—	—	—	—	—	500,025,240	

*1 The increase in the value of buildings, etc. due to the revision of the accounting process for repair work costs.

*2 The increase in Buildings for the current period is mainly due to implement Auditorium stage rigging repairreplacement and Elevator replacement in Research Quadrangles and Junior college heating system replacement.

*3 The increase in Tools and equipment for the current period is mainly due to implement Academic affairs system and laboratory equipments of soft tensor processor based AI edge technologies.

*4 The decrease in Tools and equipment for the current period is mainly due to expiration Educational computer system and Academic affairs system.

*5 The decrease in Buildings and Structure and Land for the current period is due to sale of President's residence.

(2) Inventory Assets
Not applicable.

(3) Securities
(3)-1 Marketable securities included as current assets
Not applicable.

(3)-2 Marketable securities included as investment or other assets
Not applicable.

(4) Long-term Loans
Not applicable.

(5) Long-term Loans Payable
Not applicable.

(6) Details of Reserves

(6)-1 Details of Reserve for Bonuses

In Japanese Yen

Category	Amount at the beginning of FY2020	Increase in FY2020	Decrease in FY 2020		Balance at the end of FY 2020	Remarks
			Use for the purpose	Other		
Reserve for Bonuses	0	730,182	0	0	730,182	
Total	0	730,182	0	0	730,182	

(6)-2 Details of Reserve for Retirement Allowances

In Japanese Yen

Category	Amount at the beginning of FY2020	Increase in FY2020	Decrease in FY 2020		Balance at the end of FY 2020	Remarks
			Use for the purpose	Other		
Reserve for Retirement Allowances	0	82,653	0	0	82,653	
Total	0	82,653	0	0	82,653	

(6)-3 Details of Reserve for Uncollectible Receivables to Unpaid Tuitions

In Japanese Yen

Category	Balance of unpaid tuitions income			Balance of reserve for uncollectible receivables			Remarks
	Amount at the beginning of FY2020	Increase in FY2020	Balance at the end of FY2020	Amount at the beginning of FY2020	Increase in FY2020	Balance at the end of FY2020	
Unpaid tuitions	5,158,400	△1,741,800	3,416,600	5,138,400	△2,763,400	2,375,000	Note 1 and 2
Total	5,158,400	△1,741,800	3,416,600	5,138,400	△2,763,400	2,375,000	

Note 1) Reserves for uncollectible receivables are related to unpaid tuitions income, which is a receivable of tuition.

Note 2) The amount of reserve for uncollectible is calculated based on possibility of students paying tuition, for which a decision is made on an individual basis.

(7) Details of Asset Retirement Obligations: Not applicable

(8) Guarantee Liabilities: Not applicable.

(9) Details of Capital and Capital Surplus

In Japanese Yen

Category		Balance at the beginning of FY2020	Increase in FY 2020	Decrease in FY 2020	Balance at the end of FY 2020	Remark
Capital	Funds from local public organization	19,947,593,953	0	0	19,947,593,953	Note 1
	Total	19,947,593,953	0	0	19,947,593,953	
Capital Surplus	Capital surplus					
	Reserve funds for specific purposes	1,021,891,228	133,712,870	0	1,155,604,098	Note 2 and 3
	Charge-free grants	1,046,725,241	0	0	1,046,725,241	Note 4
	Difference in retirement not included in loss/profit	△ 207,139,619	△ 25,807,303	0	△ 232,946,922	
	Total	1,861,476,850	107,905,567	0	1,969,382,417	
	Accumulated depreciation not included in loss/profit	△ 8,963,772,726	△ 372,505,421	△ 11,780,835	△ 9,324,497,312	Note 5
	Accumulated impairment losses not included in loss/profit	△ 21,453,000	0	△ 21,453,000	0	Note 5
Adjusted total		△ 7,123,748,876	△ 264,599,854	△ 33,233,835	△ 7,355,114,895	

Note 1) The amount remaining at the beginning of the fiscal year in the category, "Capital", are grants in kind from the Founder of the University (the Government of Fukushima Prefecture).

Note 2) The increase in the number of Reserve Funds for Specific Purposes is due to the revision of the accounting process for repair work costs.

Note 3) The increase in Reserve funds for specific purposes for the current term is the amount allocated to fixed assets acquired by reversing the Carry-over from the term of the 2nd mid-term goals.

Note 4) The charge-free grants are from the Founder of the University (the Government of Fukushima Prefecture).

Note 5) The decrease in Accumulated depreciation not included in loss/profit and Accumulated impairment losses not included in loss/profit for the current period is due to sale of President's residence.

(10) Details regarding Reserve Funds and Reversal of Reserve Funds for Specific Purposes

(10)-1 Details of Reserve Funds

In Japanese Yen

Category	Balance at the beginning of FY2020	Increase in FY2020	Decrease in FY 2020	Balance at the end of FY 2020	Remarks
Reserve funds for improvement of education/research and organizational operation	298,363,387	324,725,333	0	623,088,720	Note 1
(Somei House repair costs)	8,522,908	8,841,321	0	17,364,229	Note 2
Reserve funds	0	0	0	0	
Carry-over from the previous mid-term goal period	1,068,574,780	0	178,749,703	889,825,077	Note 1
(Somei House repair costs)	74,998,884	0	0	74,998,884	Note 2

Note 1) Increases; As a result of appropriation of the profits from the previous term.

Decrease; Due to occurrence of costs and reversal for purchase of assets.

Note 2) Amongst reserve funds, showing the costs equivalent to those needed for Somei House repair.

Reserve fund name and business name	Carry-over from the term of the 2nd mid-term goals		
	Top Global University Project	Facility repair expenses	Sub-total
Buildings	0	9,805,167	9,805,167
Structure	0	111,513,673	111,513,673
Tools, fixtures and durable goods	0	12,394,030	12,394,030
Sub-total	0	133,712,870	133,712,870
Expenses for Research			
Consumable Goods	40,693	0	40,693
Repairs	0	6,072,000	6,072,000
Correspondence and Shipping	3,819	0	3,819
Rent	24,895	0	24,895
Honoraria, Outsourcing, Handling Charges	2,189,537	0	2,189,537
Expenses for Educational and Research Support			
Consumable Goods	0	2,286,566	2,286,566
Durable Goods	0	246,070	246,070
Travel and Transportation	0	31,770	31,770
Honoraria, Outsourcing, Handling Charges	0	2,936,334	2,936,334
General Administration Expenses			
Honoraria, Outsourcing, Handling Charges	0	20,383,000	20,383,000
Personnel expenses	2,693,739	0	2,693,739
Fixed assets elimination loss	0	8,128,410	8,128,410
Sub-total	4,952,683	40,084,150	45,036,833
Total	4,952,683	173,797,020	178,749,703

(11) Details regarding Operational Subsidy Liabilities and Income from Operational Subsidies

Fiscal Year	Balance at Beginning of FY 2020	Amount of Subsidy	Amount of Money Transferred to FY 2020					Balance at the End of FY 2020
			Income from Operational Subsidies	Collateral Operational Subsidies for Assets	Collateral Operational Subsidies for Patent Rights in Progress	Collateral Operational Construction in progress	Sub-total	
FY 2019	133,152,963	-	133,152,963	0	0	0	133,152,963	0
FY 2020	-	3,477,573,000	3,137,320,920	53,869,334	△2,559,266	63,520,000	3,252,150,988	225,422,012
Total	133,152,963	3,477,573,000	3,270,473,883	53,869,334	△2,559,266	63,520,000	3,385,303,951	225,422,012

Criteria	FY 2019	FY 2020	Total	Remarks
Period-based portion	0	981,278,500	981,278,500	
Expense-based portion	133,152,963	2,156,042,420	2,289,195,383	
計	133,152,963	3,137,320,920	3,270,473,883	

(12) Details regarding Financial Sources other than Operational Subsidies from the Government of Fukushima Prefecture

(12)-1 Facilities Expenses
Not applicable.

Category	Issuer	Direct Cost or Indirect Cost	Balance at Beginning of FY 2020	Amount granted for FY 2020	Amount transferred in FY 2020			Balance at the End of FY 2020	Remarks
					Collateral Grants, etc. for Construction in Progress	Collateral Grants for Assets, etc.	Profit Appropriation		
The 3rd period of enPIT (Education Network for Practical Information Technologies) program	MEXT	Direct Cost	0	5,200,000	0	0	5,200,000	0	5,200,000
		Indirect Cost	0	780,000	0	0	780,000	0	780,000
Top Global University Project	MEXT	Direct Cost	0	23,428,168	0	0	23,428,168	0	23,652,000
The Center for Lunar and Planetary Exploration Archive Science Project	MEXT	Direct Cost	0	15,317,000	0	1,925,000	13,392,000	0	14,937,000
Subsidies for Tuition exemption(support for COVID-19 infectious diseases)	MEXT	Direct Cost	0	173,600	0	0	173,600	0	293,000
Hamadori Robotics Specialist Development Program	Fukushima Innovation Coast Framework Promotion Organization	Direct Cost	0	11,424,046	0	0	11,424,046	0	12,318,182
		Indirect Cost	0	581,954	0	0	581,954	0	681,818
Promote Integration of Advanced ICT Industries Project	Fukushima Prefecture	Direct Cost	0	7,314,977	0	0	7,314,977	0	8,986,000
Female Programmer Development Project	Fukushima Prefecture	Direct Cost	0	23,006,787	0	0	23,006,787	0	27,400,271
The UoA Lecture Room Equipment Maintenance Project	Fukushima Prefecture	Direct Cost	0	12,016,400	0	0	12,016,400	0	12,205,160
The UoA Robotics Technolgy Support Project	Fukushima Prefecture	Direct Cost	0	156,498,589	0	1,168,200	155,330,389	0	171,500,000
The UoA Facility Maintenance Project	Fukushima Prefecture	Direct Cost	0	39,196,000	1,796,000	36,653,592	746,408	0	42,325,932
Subsidies for Preventing the Spread of COVID-19	Fukushima Prefecture	Direct Cost	0	60,767,783	0	33,196,625	27,571,158	0	64,234,000
The UoA Exercise and Experiment Equipment Installation Project	Fukushima Prefecture	Direct Cost	0	13,715,460	0	8,151,000	5,564,460	0	15,121,018
Research Subsidies from Aizu Misato Town	Aizumisato Town	Direct Cost	0	253,366	0	0	253,366	0	500,000
Grants for research in aquatic life around Inawashiro-Lake	Other	Direct Cost	0	132,814	0	0	132,814	0	250,000
Fukushima Public Univ. grants (Quake-victim student support)	Fukushima Prefecture	Direct Cost	0	8,084,000	0	0	8,084,000	0	13,671,000
Fukushima Public Univ. grants (Typhoon-victim student support)	Fukushima Prefecture	Direct Cost	0	580,200	0	0	580,200	0	580,200
Higher education study support new system	Fukushima Prefecture	Direct Cost	0	64,424,700	0	0	64,424,700	0	64,424,700
Total		Direct Cost	0	441,533,890	1,796,000	81,094,417	358,643,473	0	477,598,463
		Indirect Cost	0	1,361,954	0	0	1,361,954	0	1,461,818
		Total	0	442,895,844	1,796,000	81,094,417	360,005,427	0	479,060,281

(13) Details Regarding Salaries for Executives, Faculty and Administrative Staff

In Japanese Yen or person

Category		Remuneration/Salary		Statutory Welfare Expenses	Retirement Allowance	
		Amount Paid	Number of Recipients	Amount Paid	Amount Paid	Number of Recipients
Executives	Full-time	(44,040,381) 82,401,152	(3) 6	(7,221,705) 14,043,981	(0) 0	(0) 0
	Part-time	(0) 471,900	(0) 2	(0) 0	(0) 0	(0) 0
	Total	(44,040,381) 82,873,052	(3) 8	(7,221,705) 14,043,981	(0) 0	(0) 0
Faculty	Full-time	(451,273,773) 1,147,150,877	(51) 141	(94,883,892) 236,951,585	(85,941,339) 98,573,134	(4) 6
	Part-time	(0) 71,410,628	(0) 147	(0) 5,378,991	(0) 256,949	(0) 3
	Total	(451,273,773) 1,218,561,505	(51) 288	(94,883,892) 242,330,576	(85,941,339) 98,830,083	(4) 9
Administrative Staff	Full-time	(38,246,236) 467,517,640	(6) 74	(8,188,935) 98,132,293	(0) 2,460,842	(0) 2
	Part-time	(0) 169,631,389	(0) 80	(0) 26,880,911	(0) 72,274	(0) 1
	Total	(38,246,236) 637,149,029	(6) 154	(8,188,935) 125,013,204	(0) 2,533,116	(0) 3
Total	Full-time	(533,560,390) 1,697,069,669	(60) 221	(110,294,532) 349,127,859	(85,941,339) 101,033,976	(4) 8
	Part-time	(0) 241,513,917	(0) 229	(0) 32,259,902	(0) 329,223	(0) 4
	Total	(533,560,390) 1,938,583,586	(60) 450	(110,294,532) 381,387,761	(85,941,339) 101,363,199	(4) 12

Note 1: Number in parenthesis above indicates amounts of money paid to employees of the Public University Corporation.

Note 2: Outline of the criteria for payment of remuneration and retirement allowances to executives

- (1) Remuneration for executives
Remuneration for executives has been paid according to the "University Regulation Concerning Salaries for Executives."
- (2) Retirement Allowances
Retirement allowances for executives have been paid according to the "University Regulation Concerning Retirement Allowances for Executives."

Note 3: Outline of the criteria for payment of salaries and retirement allowances to faculty and administrative staff

- (1) Salaries for faculty and administrative staff
Salaries for faculty and administrative staff have been paid according to the "University Regulation Concerning Salaries for University Personnel" and the "University Ruling Concerning Office Regulations for Part-time Personnel, Etc. of the Public University Corporation, the University of Aizu."
- (2) Retirement allowances for faculty and administrative staff
Retirement allowances for faculty and administrative staff have been paid according to the "University Regulation Concerning Retirement Allowances for University Personnel."

Note 4: The numbers in the columns, “Number of Recipients” of “Remuneration/Salary” are the annual average number of recipients, and those in “Number of Recipients” of “Retirement Allowance” are the actual numbers of eligible retirees.

Note 5: The total amount paid in the table above does not include personnel expenses paid with funds for commissioned research/cooperative research/commissioned programs

(14) Segment Information that Should be Disclosed

Description is omitted, as our corporation carries out business operation in a single segment.

(15) Details of Operational Expenses and General Administration Expenses

In Japanese Yen

Expenses for Education

Consumable Goods	34,395,127	
Durable Goods	24,083,775	
Library Materials	1,040,233	
Printing/Book Binding	5,129,455	
Utilities (Water, Lighting, and Heating)	54,360,855	
Travel and Transportation	5,046,590	
Correspondence and Shipping	2,509,594	
Rent	3,058,236	
Health and Welfare Services	2,189,330	
Maintenance	72,592,184	
Repairs	3,639,620	
Insurance	36,494	
Events	15,096,190	
Membership Fees	750,908	
Honoraria, Outsourcing, Handling Charges	16,999,654	
Training Programs	5,420	
Scholarship	125,041,892	
Depreciation	51,820,537	
Miscellaneous	72,480	
Taxes	1,850	417,870,424

Expenses for Research

Consumable Goods	67,853,683	
Durable Goods	53,465,804	
Library Materials	10,363,586	
Printing/Book Binding	1,990,268	
Utilities (Water, Lighting, and Heating)	33,327,957	
Travel and Transportation	6,341,827	
Correspondence and Shipping	3,458,147	
Rent	4,354,441	
Maintenance	43,698,084	
Repairs	11,623,409	
Insurance	1,800	
Advertising	4,429,396	
Membership Fees	8,632,344	
Conferences	105,362	
Training Programs	591,806	
Honoraria, Outsourcing, Handling Charges	182,420,652	
Depreciation	30,981,840	
Miscellaneous Expenses	22,729	
Taxes	562,790	464,225,925

Expenses for Educational and Research Support

Consumable Goods	10,851,249	
Durable Goods	3,165,693	
Library Materials	43,476,089	
Printing/Book Binding	360,800	
Utilities (Water, Lighting, and Heating)	20,933,355	
Travel and Transportation	117,370	
Correspondence and Shipping	9,413,141	
Rent	394,218	
Welfare Expenses	868,000	
Maintenance	232,410,518	
Repairs	1,222,309	
Membership Fees	382,374	
Training Programs	10,780	
Honoraria, Outsourcing, Handling Charges	25,274,032	
Depreciation	<u>434,549,373</u>	783,429,301

Expenses for Commissioned Research

Personnel Expenses for Faculty Members			
Salaries for Part-time Faculty			
Other Salaries	<u>868,425</u>	<u>868,425</u>	868,425
Personnel Expenses for Administrative Personnel			
Salaries for Part-time Staff			
Salaries	9,448,195		
Bonuses	1,343,273		
Statutory Welfare Expenses	<u>1,053,590</u>	<u>11,845,058</u>	11,845,058
Consumable Goods		1,489,530	
Durable Goods		1,963,840	
Library Materials		410,427	
Travel and Transportation		25,570	
Correspondence and Shipping		9,610	
Rent		2,729,760	
Membership Fees		200,071	
Honoraria, Outsourcing, Handling Charges		34,556,673	
Depreciation		<u>2,238,572</u>	<u>43,624,053</u>
			56,337,536

Expenses for Cooperative Research

Personnel Expenses for Faculty Members			
Salaries for Part-time Faculty			
Other Salaries	<u>7,327,113</u>	<u>7,327,113</u>	7,327,113
Personnel Expenses for Administrative Personnel			
Salaries for Part-time Staff			
Salaries	2,940,200		
Bonuses	399,832		
Statutory Welfare Expenses	<u>756,498</u>	<u>4,096,530</u>	4,096,530
Consumable Goods		3,192,541	
Durable Goods		3,212,381	
Library Materials		648,064	
Printing/Book Binding		3,200	
Travel and Transportation		155,310	
Correspondence and Shipping		204,600	
Membership Fees		33,532	
Training Programs		36,000	
Honoraria, Outsourcing, Handling Charges		<u>10,901,940</u>	<u>18,387,568</u>
			29,811,211

Expenses for Commissioned Programs

Personnel Expenses for Faculty Members

Salaries for Full-time Faculty

Other Salaries	1,598,798	1,598,798	1,598,798
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Salaries for Part-time Faculty

Salaries	612,300		
Reserve for Bonuses	197,498		
Retirement Allowances	82,653		
Statutory Welfare Expenses	119,894	1,012,345	1,012,345

Consumable Goods		2,635,073	
Durable Goods		1,501,164	
Library Materials		82,828	
Printing/Book Binding		364,130	
Travel and Transportation		32,550	
Correspondence and Shipping		28,963	
Insurance		11,700	
Honoraria, Outsourcing, Handling Charges		4,082,836	8,739,244
			11,350,387

Personnel Expenses for Executives

Remuneration	58,828,428		
Bonuses	24,044,624		
Statutory Welfare Expenses	14,043,981		96,917,033

Personnel Expenses for Faculty Members

Salaries for Full-time Faculty

Salaries	839,295,146		
Bonuses	307,855,731		
Retirement Allowances	98,573,134		
Statutory Welfare Expenses	236,951,585	1,482,675,596	

Salaries for Part-time Faculty

Salaries	67,892,042		
Bonuses	3,518,586		
Retirement Allowances	256,949		
Statutory Welfare Expense	5,378,991		
Other Salaries	58,615,554	135,662,122	1,618,337,718

Personnel Expenses for Administrative Personnel

Salaries for Full-time Staff

Salaries	356,060,709		
Bonuses	111,456,931		
Retirement Allowances	2,460,842		
Statutory Welfare Expenses	98,132,293	568,110,775	

Salaries for Part-time Staff

Salaries	150,170,595		
Bonuses	18,928,110		
Reserve for Bonuses	532,684		
Retirement Allowances	72,274		
Statutory Welfare Expenses	26,880,911		
Other Salaries	1,155,216	197,739,790	765,850,565

General Administration Expenses

Consumable Goods	26,055,576	
Durable Goods	4,534,517	
Library Materials	1,297,657	
Printing/Book Binding	4,943,565	
Utilities (Water, Lighting, and Heating)	64,321,875	
Travel and Transportation	3,844,998	
Correspondence and Shipping	6,489,462	
Rent	3,941,766	
Automobile Fuel	15,562	
Health and Welfare Services	7,146,682	
Maintenance	170,664,474	
Repairs	28,015,819	
Insurance	3,426,546	
Advertising	2,470,856	
Membership Fees	1,875,075	
Training Programs	1,503,061	
Conferences	6,000	
Honoraria, Outsourcing, Handling Charge	70,282,282	
Depreciation	41,061,688	
Taxes	16,710,731	
Miscellaneous Fees	<u>253,155</u>	458,861,347

(16) Details Regarding Donations

In Japanese Yen

Category	Amount Remaining at the Beginning of the Fiscal Year	Number of Donations accepted	Remarks
The University of Aizu	140,780,447	1,149 donations	1,029 in-kind donations/100,496,947yen
Total	140,780,447	1,149 donations	

(17) Details Regarding Commissioned Research Projects

In Japanese Yen

Client	Direct Cost or Indirect Cost	Amount Remaining at the Beginning of the Fiscal Year	Amount Accepted in the Fiscal Year	Income from Cooperative Research Projects	Term-end Balance
Local public entity (Except for Fukushima Prefecture)	Direct Cost	0	181,818	181,818	0
	Indirect Cost	0	18,182	18,182	0
Local incorporated administrative agency and National university corporation	Direct Cost	2,046,710	43,506,155	45,552,865	0
	Indirect Cost	740,930	7,759,127	8,500,057	0
Company etc	Direct Cost	0	12,049,000	9,093,500	2,955,500
	Indirect Cost	0	2,157,000	2,157,000	0
Total	Direct Cost	2,046,710	55,736,973	54,828,183	2,955,500
	Indirect Cost	740,930	9,934,309	10,675,239	0

(18) Details Regarding Cooperative Research Projects

In Japanese Yen

Client	Direct Cost or Indirect Cost	Amount Remaining at the Beginning of the Fiscal Year	Amount Accepted in the Fiscal Year	Income from Cooperative Research Projects	Term-end Balance
Local incorporated administrative agency and National university corporation	Direct Cost	0	472,700	472,700	0
	Indirect Cost	0	47,270	47,270	0
Company etc	Direct Cost	4,750,400	32,096,852	36,383,463	463,789
	Indirect Cost	0	3,208,596	3,208,596	0
Total	Direct Cost	4,750,400	32,569,552	36,856,163	463,789
	Indirect Cost	0	3,255,866	3,255,866	0

(19) Details Regarding Commissioned Programs

In Japanese Yen

Client	Direct Cost or Indirect Cost	Amount Remaining at the Beginning of the Fiscal Year	Amount Accepted in the Fiscal Year	Income from Cooperative Research Projects	Term-end Balance
Fukushima Prefecture	Direct Cost	0	4,997,860	4,997,860	0
	Indirect Cost	0	0	0	0
Local public entity (Except for Fukushima Prefecture)	Direct Cost	0	242,000	242,000	0
	Indirect Cost	0	0	0	0
Company etc	Direct Cost	0	4,617,800	4,617,800	0
	Indirect Cost	0	0	0	0
Other	Direct Cost	0	1,509,122	1,509,122	0
	Indirect Cost	0	0	0	0
Total	Direct Cost	0	11,366,782	11,366,782	0
	Indirect Cost	0	0	0	0

(20) Details Regarding Grants-In-Aid for Scientific Research (Kakenhi)

In Japanese Yen

Category	Amount Accepted of the Fiscal Year	Number of Proposals Accepted	Remarks
Scientific Research (S) Assessed Contribution	(700,000) 210,000	1	
Scientific Research (A) Assessed Contribution	(300,000) 90,000	1	
Scientific Research (B)	(1,850,000) 555,000	1	
Scientific Research (B) Assessed Contribution	(3,969,000) 1,190,700	8	
Scientific Research (C)	(30,260,000) 9,078,000	33	
Scientific Research (C) Assessed Contribution	(4,155,000) 1,246,500	27	
Research by Young Researchers	(4,300,000) 1,290,000	6	
Challenging Research Assessed Contribution(Pioneering)	(4,099,424) 929,827	3	
Challenging Research Assessed Contribution(Exploratory)	(400,000) 120,000	1	
Fostering Joint International Research (B) Assessed Contribution	(200,000) 60,000	1	
JSPS Fellows	(1,800,000) 270,000	2	
Research Subsidies from Fukushima Foundation for Advancement of Science and Education	(700,000) 0	1	
Health and Labor Sciences Research Grant	(150,000) 0	1	
Other Grants-In-Aid	(1,500,000) 0	3	
Total	(54,383,424) 15,040,027	89	

(Remarks) The acceptance of this fiscal year shows equivalent amounts of indirect cost. Equivalent amounts of direct cost are shown within brackets.

Except the equivalent amount of contribution to other institutions, it includes the equivalent amount of contribution accepting from other institutions.

(21) Details Regarding Major Assets and Liabilities

(21)-1 Cash and Deposits

In Japanese Yen

Category	Amount	Remarks
Cash	45,050	Deposits are included.
Ordinary Savings	2,051,859,259	
Total	2,051,904,309	

(21)-2 Accrued Liabilities

In Japanese Yen

Creditor	Amount	Remarks
East Japan Accounting Center Co., Ltd.	32,439,000	
FSK Co., Ltd.	29,995,900	
IZAK CO.,LTD.	27,000,000	
Nippon Otis Elevator Company Ltd.	21,408,000	
JA MITSUI LEASING, LTD.	17,526,521	
Taihei Building Service Co., Ltd.	16,293,040	
SEKI KUKAN, LTD.	14,273,000	
UCHIKAWA Water Co.,LTD.	11,663,219	
Hitachi Capital Inc.	10,668,460	
Fukushima Computer System Co., Ltd.	9,999,000	
Other	283,607,005	
Total	474,873,145	