

February 10, 2015

参考資料9

米国大学における財務状況の分析

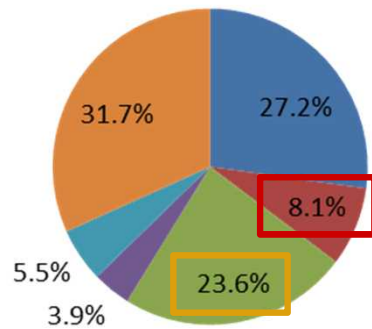
JSTワシントン事務所長
北場 林

分析の概要

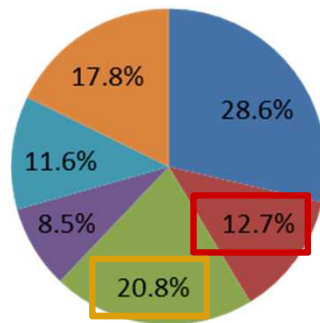
- 「QS World University Rankings® 2014/15」 100位以内の米国州立大学（※1）について、OMB Circular A-133に基づいて公表されている財務諸表から、2012/2013の各大学における収入構造を分析
 - また、州立大学の2校（※2）と私立大学の3校（※3）について、2012/2013の予算書等から実際の間接経費率を算出
- ※1：ミシガン大学、カリフォルニア大学バークレー校、ロサンジェルス校、サンディエゴ校、デービス校、ノースカロライナ大学チャペルヒル校、テキサス大学オースティン校
- ※2：ミシガン大学、カリフォルニア大学（全体）
- ※3：マサチューセッツ工科大学、ハーバード大学、スタンフォード大学

各大学の収入構造について

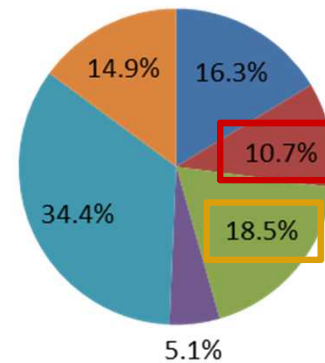
- 分析対象の大学において、病院収入を除いた際の総額に占める、教育に対する州補助金による収入の割合は、10%～20%程度
- 一方、連邦や州などからのグラント等による収入の割合は、20%～30%程度



University of Michigan



UC, Berkeley



UC, Los Angeles

■ Student tuition and fees, net

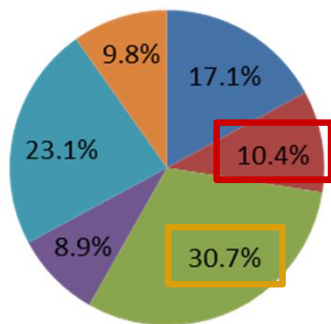
■ State educational appropriations

■ Governmental grants and contracts, net

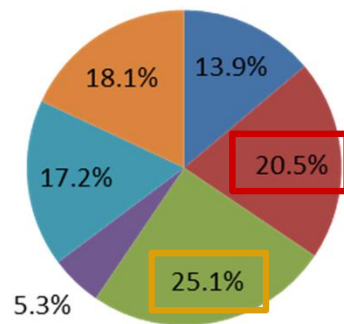
■ Non-governmental grants and contracts, net

■ Educational activities and auxiliary enterprises

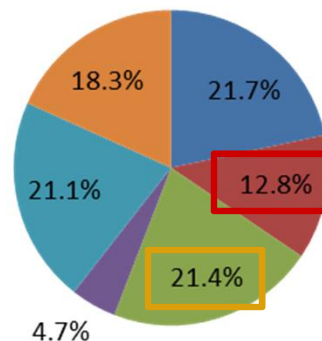
■ Other revenues (Pell grants, private gifts, investment income, net and other)



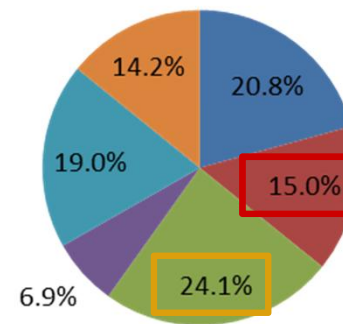
UC, San Diego



University of North Carolina at Chapel Hill



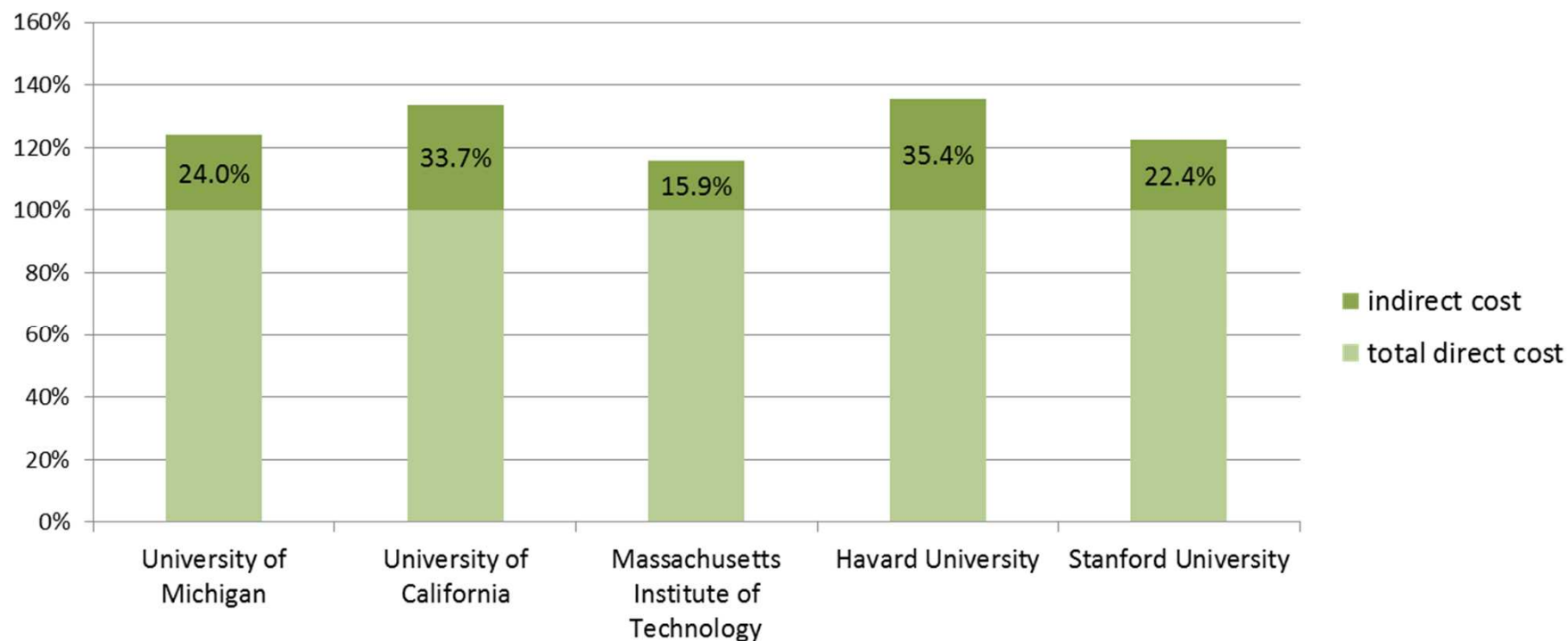
University of Texas at Austin



UC, Davis

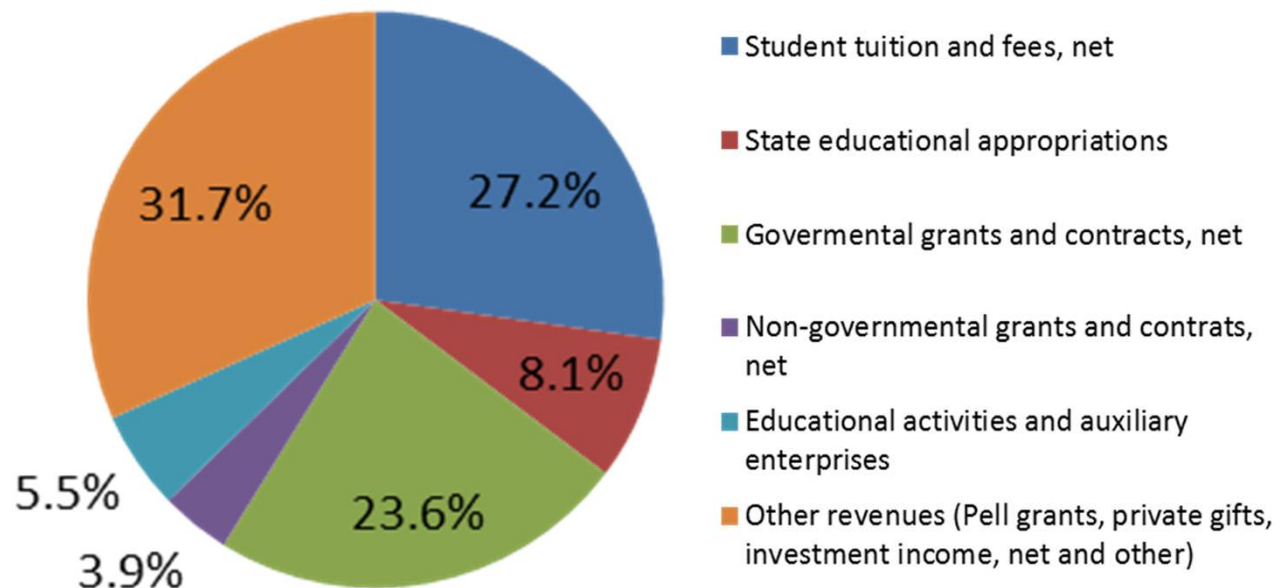
各大学の実際の間接経費率について

- 間接経費 (indirect cost) について、米国では公定レート (negotiated rate) が存在するが、ファンディングの種類等によって実際の間接経費率は異なる
- 各大学の直接経費 (total direct cost) の合計と間接経費 (indirect cost) の合計を比較すると、16%~35%程度

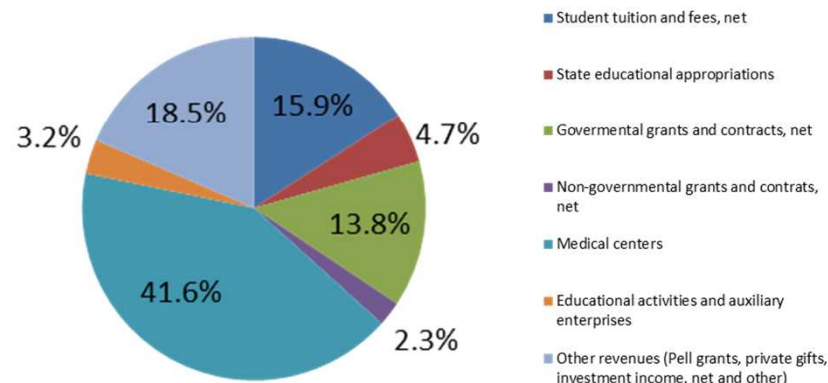


(參考資料)

University of Michigan の収入構造



+medical centers



QS World University Rankings® 2014/15
 The Times Higher Education World University Rankings 2014-2015
 Academic Ranking of World Universities 2014

University of Michigan

Student tuition and fees, net	23	1,064,671,000
State educational appropriations	17	315,921,000
Governmental grants and contracts, net	22	922,526,000
Non-governmental grants and contracts, net		153,440,000
Medical centers		2,786,063,000
Educational activities and auxiliary enterprises		216,376,000
Other revenues (Pell grants, private gifts, investment income, net and other)		1,241,611,000

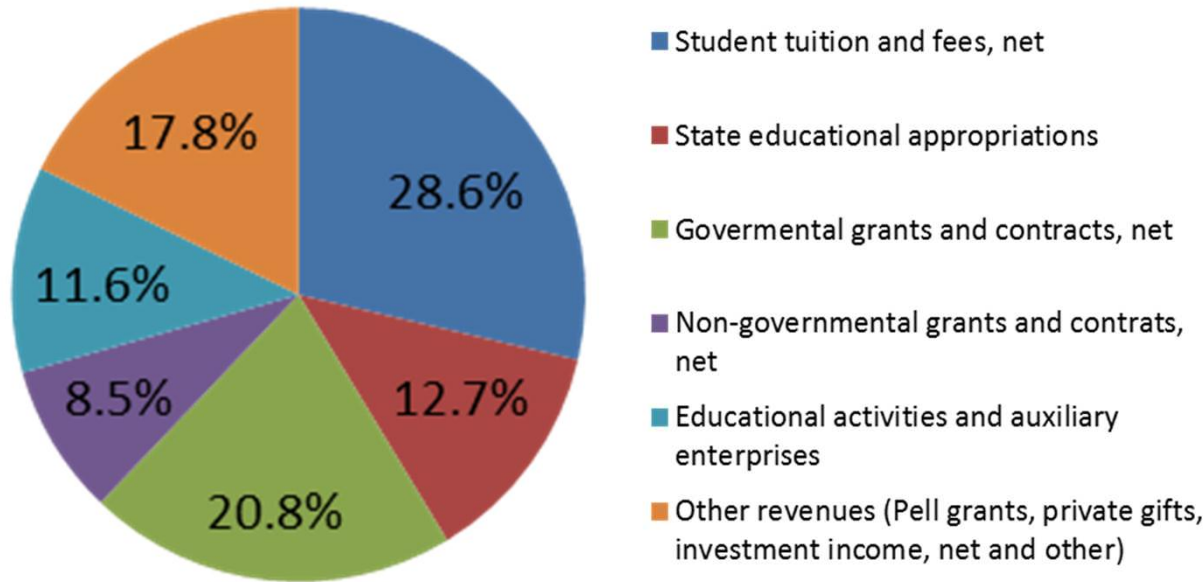
Total

Total without medical center

6,700,608,000

3,914,545,000 (\$)

University of California, Berkeley の収入構造



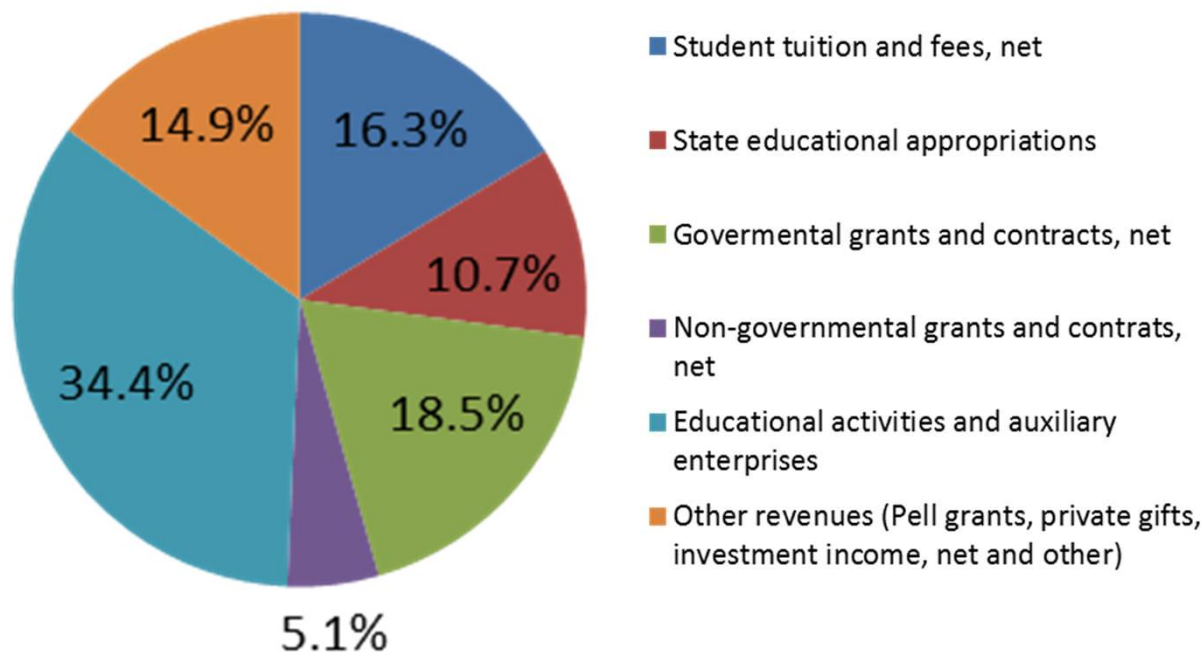
QS World University Rankings® 2014/15
 The Times Higher Education World University Rankings 2014-2015
 Academic Ranking of World Universities 2014

University of California, Berkeley
 27
 8
 4

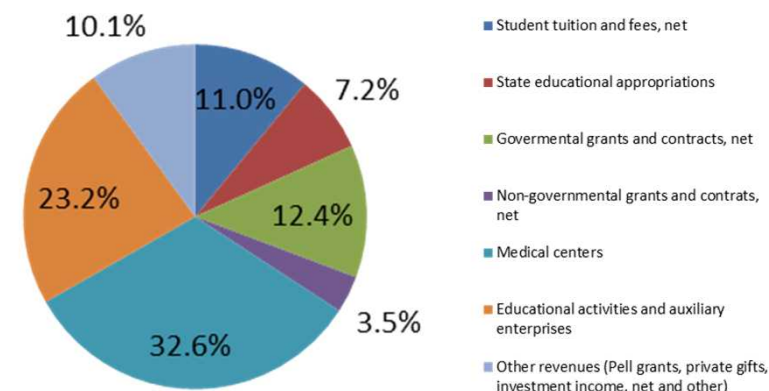
Student tuition and fees, net	639,860,000
State educational appropriations	283,378,000
Governmental grants and contracts, net	464,677,000
Non-governmental grants and contracts, net	189,837,000
Medical centers	-
Educational activities and auxiliary enterprises	259,475,000
Other revenues (Pell grants, private gifts, investment income, net and other)	396,792,000

Total **2,234,019,000**
 Total without medical center 2,234,019,000 (\$)

University of California, Los Angeles の収入構造



+medical centers



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University of California, Los Angeles

Student tuition and fees, net	621,099,000
State educational appropriations	407,887,000
Governmental grants and contracts, net	701,644,000
Non-governmental grants and contracts, net	195,274,000
Medical centers	1,836,854,000
Educational activities and auxiliary enterprises	1,306,214,000
Other revenues (Pell grants, private gifts, investment income, net and other)	566,779,000

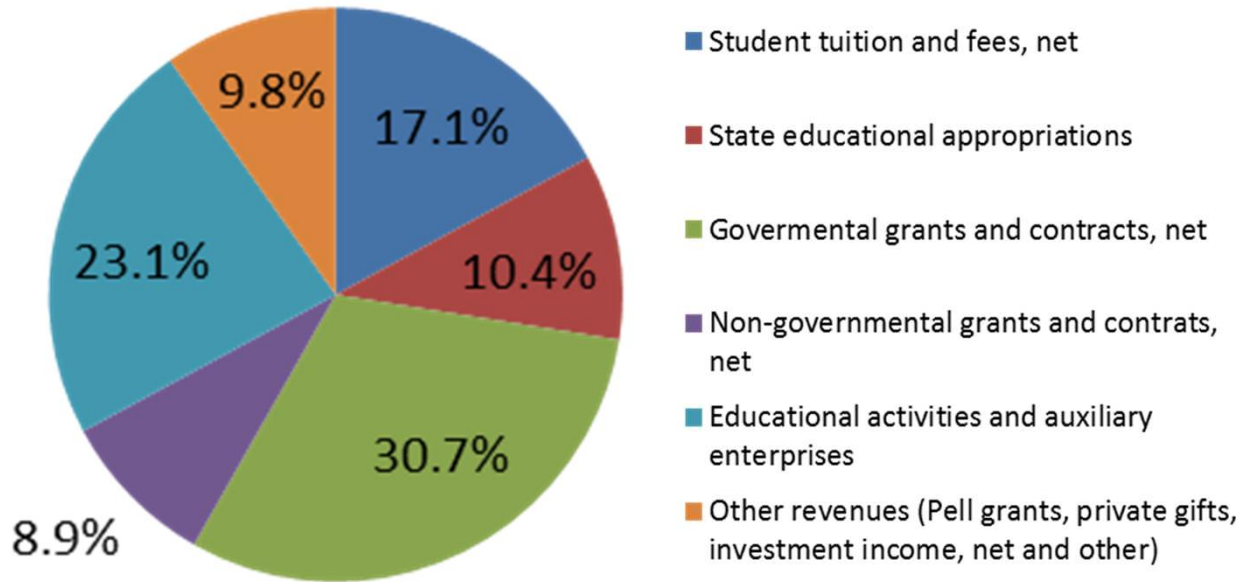
Total

Total without medical center

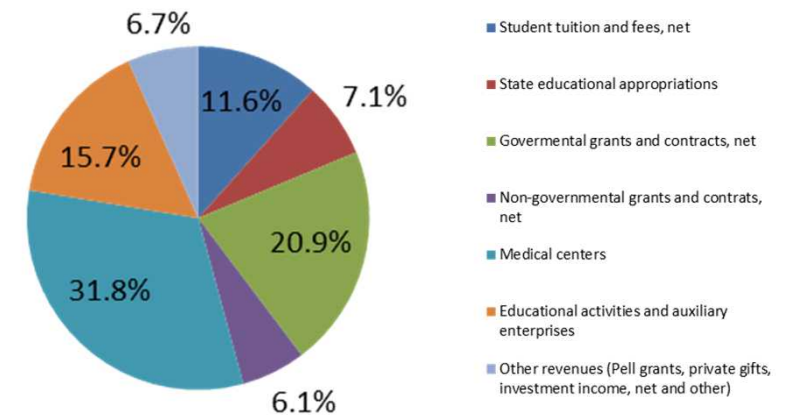
5,635,751,000

3,798,897,000 (\$)

University of California, San Diego の収入構造



+medical centers



QS World University Rankings® 2014/15
 The Times Higher Education World University Rankings 2014-2015
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University of California, San Diego

Student tuition and fees, net	414,526,000
State educational appropriations	252,469,000
Governmental grants and contracts, net	745,195,000
Non-governmental grants and contracts, net	215,758,000
Medical centers	1,133,397,000
Educational activities and auxiliary enterprises	559,462,000
Other revenues (Pell grants, private gifts, investment income, net and other)	237,905,000

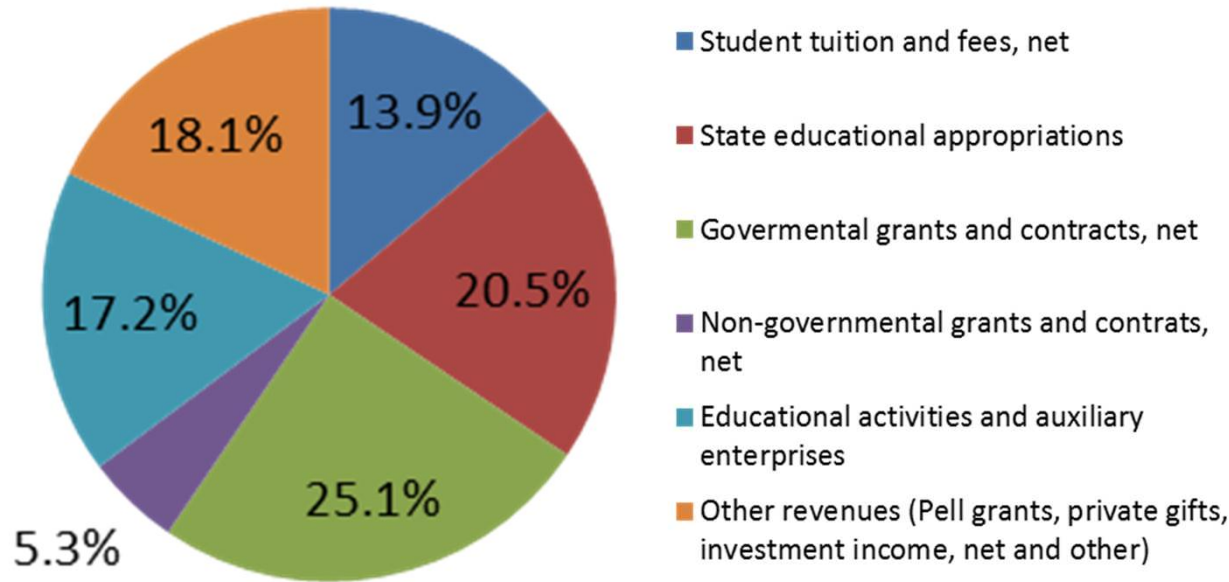
Total

Total without medical center

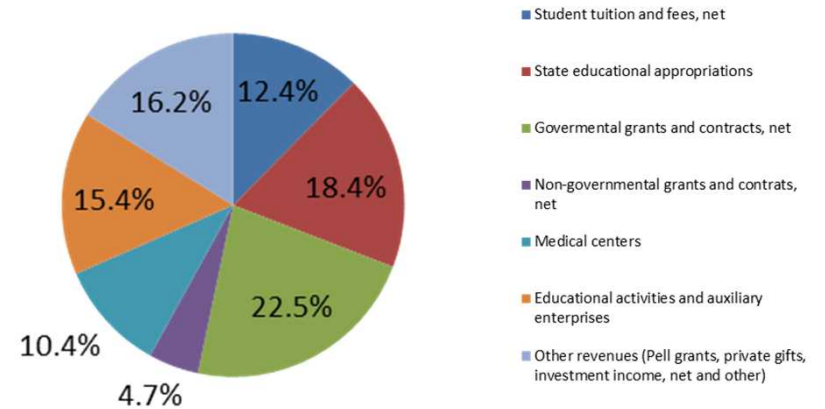
3,558,712,000

2,425,315,000 (\$)

University of North Carolina at Chapel Hill の収入構造



+medical centers



QS World University Rankings® 2014/15
 The Times Higher Education World University Rankings 2014-2015
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University of North Carolina at Chapel Hill

Student tuition and fees, net	62	348,049,137
State educational appropriations	46	515,120,948
Governmental grants and contracts, net	36	628,689,593
Non-governmental grants and contracts, net		132,506,396
Medical centers		291,277,004
Educational activities and auxiliary enterprises		429,973,412
Other revenues (Pell grants, private gifts, investment income, net and other)		452,783,360

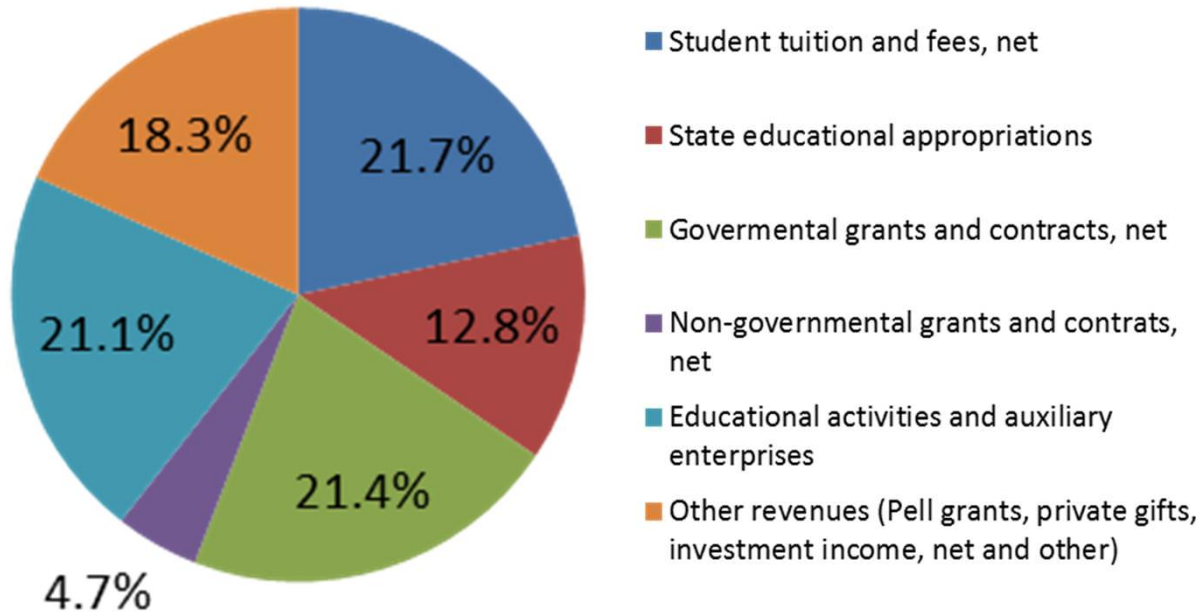
Total

Total without medical center

2,798,399,850

2,507,122,846 (\$)

University of Texas at Austin の収入構造



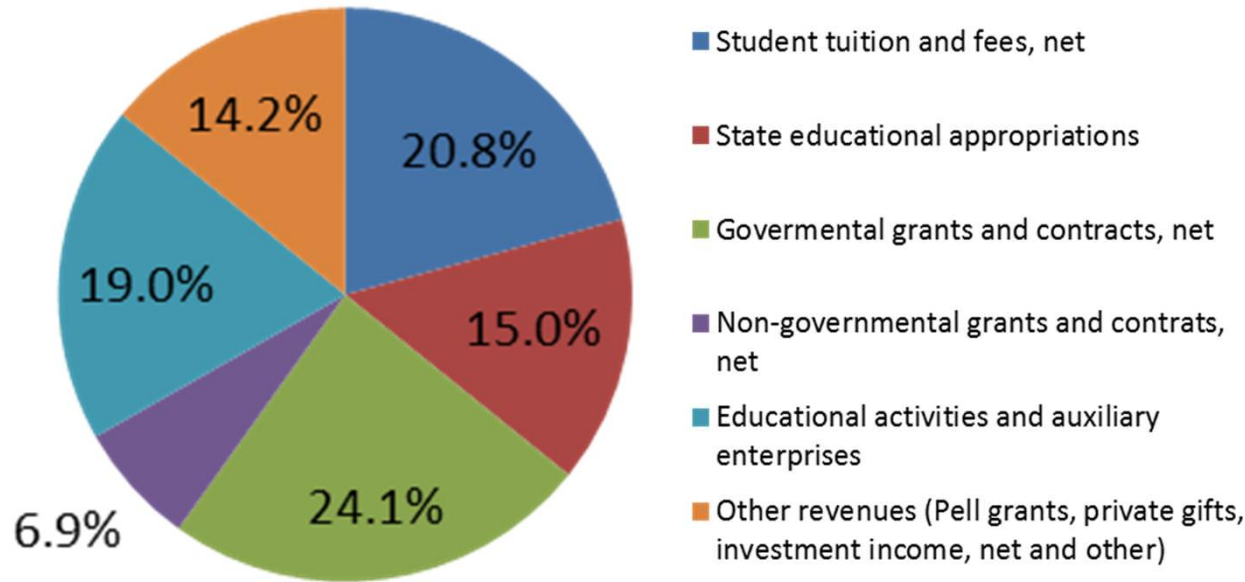
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University of Texas at Austin	79
	28
	39

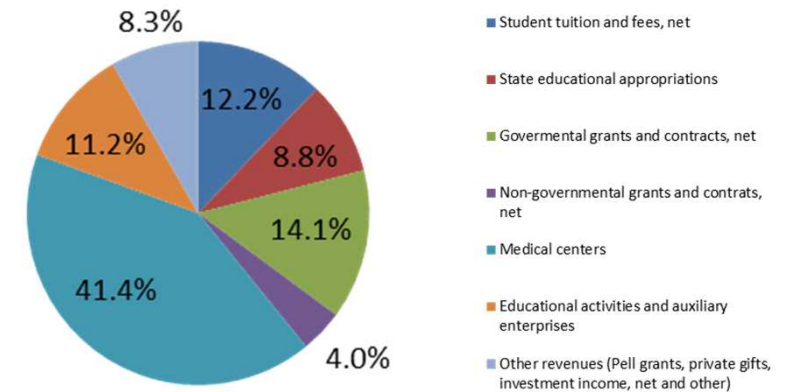
Student tuition and fees, net	495,148,734
State educational appropriations	292,300,281
Governmental grants and contracts, net	489,355,897
Non-governmental grants and contracts, net	107,480,802
Medical centers	-
Educational activities and auxiliary enterprises	482,756,090
Other revenues (Pell grants, private gifts, investment income, net and other)	417,763,875

Total	<u>2,284,805,679</u>
Total without medical center	2,284,805,679 (\$)

University of California, Davis の収入構造



+medical centers



QS World University Rankings® 2014/15
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University of California, Davis

Student tuition and fees, net	434,317,000
State educational appropriations	314,365,000
Governmental grants and contracts, net	503,740,000
Non-governmental grants and contracts, net	144,465,000
Medical centers	1,476,447,000
Educational activities and auxiliary enterprises	398,191,000
Other revenues (Pell grants, private gifts, investment income, net and other)	296,804,000

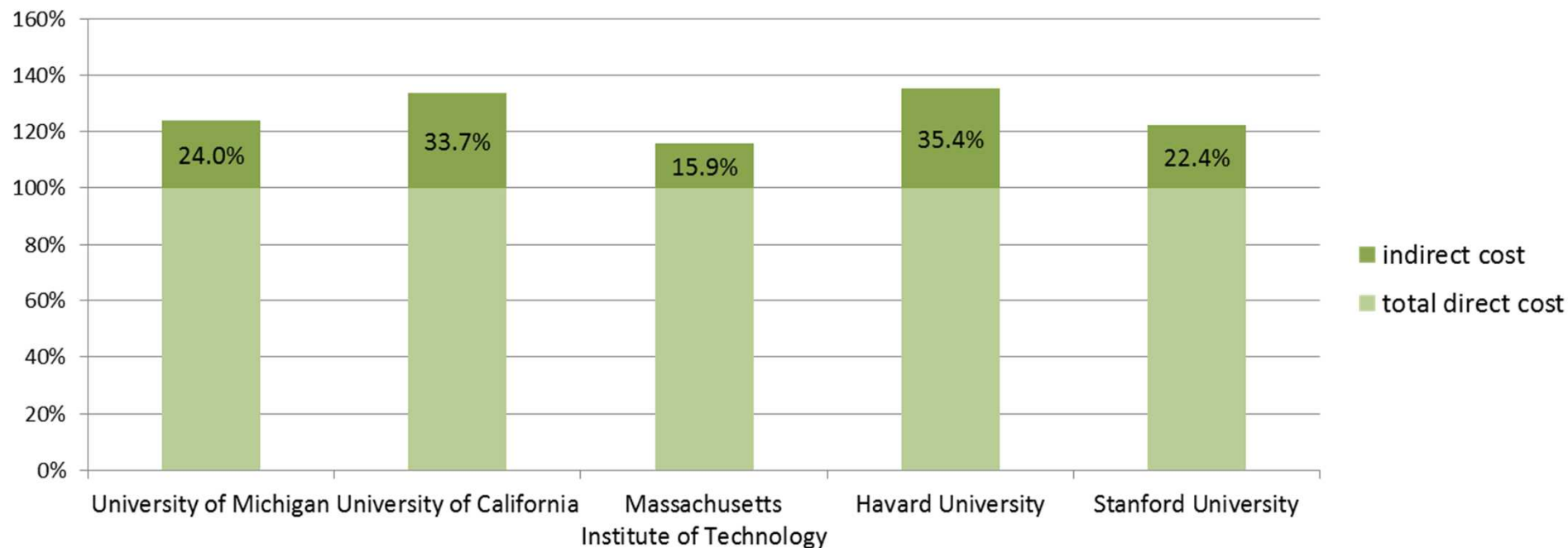
Total

Total without medical center

3,568,329,000

2,091,882,000 (\$)

間接経費率の算出バックデータ



(\$)

	QS World University Rankings® 2014/15	Total Direct Cost	Indirect Cost	Indirect Cost Rate
University of Michigan	23	886,078,920	213,016,080	24.0%
University of California	27	2,232,500,000	752,000,000	33.7%
Massachusetts Institute of Technology	1	1,380,742,000	219,718,000	15.9%
Harvard University	5	542,717,000	192,010,000	35.4%
Stanford University	7	1,007,702,000	225,500,000	22.4%