

# 正味財産増減計算書

(令和5年4月1日から令和6年3月31日まで)

| 科目               | 実施事業等会計   |           |            | その他会計     |            |            | 法人会計       | 令和5年度<br>合計(A) | 令和4年度<br>合計(B) | 差異(A-B)    |
|------------------|-----------|-----------|------------|-----------|------------|------------|------------|----------------|----------------|------------|
|                  | 普及啓発      | 人材育成      | 計          | 調査研究      | 人材認定       | 計          |            |                |                |            |
|                  | 円         | 円         | 円          | 円         | 円          | 円          | 円          | 円              | 円              | 円          |
| I 一般正味財産増減の部     |           |           |            |           |            |            |            |                |                |            |
| 1.経常増減の部         |           |           |            |           |            |            |            |                |                |            |
| (1)経常収益          |           |           |            |           |            |            |            |                |                |            |
| 国債等運用益           | 0         | 0         | 0          | 0         | 0          | 0          | 9,389,350  | 9,389,350      | 8,413,460      | 975,890    |
| 受取入会金            | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0              | 0              | 0          |
| 正会員受取会費          | 0         | 0         | 0          | 0         | 0          | 0          | 7,340,000  | 7,340,000      | 7,360,000      | -20,000    |
| 賛助会員受取会費         | 0         | 0         | 0          | 0         | 0          | 0          | 670,000    | 670,000        | 670,000        | 0          |
| 情報誌収益            | 112,920   | 0         | 112,920    | 0         | 0          | 0          | 0          | 112,920        | 119,540        | -6,620     |
| インストラクター養成収入     | 0         | 6,968,000 | 6,968,000  | 0         | 0          | 0          | 0          | 6,968,000      | 5,009,000      | 1,959,000  |
| インストラクター試験認定収益   | 0         | 0         | 0          | 0         | 8,799,000  | 8,799,000  | 0          | 8,799,000      | 8,141,000      | 658,000    |
| 図書販売             | 0         | 0         | 0          | 147,809   | 869,632    | 1,017,441  | 0          | 1,017,441      | 1,034,485      | -17,044    |
| 受託補助金            | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0              | 0              | 0          |
| 民間助成金等           | 0         | 0         | 0          | 7,382,674 | 0          | 7,382,674  | 0          | 7,382,674      | 7,448,673      | -65,999    |
| 受取負担金            | 710,000   | 0         | 710,000    | 0         | 100,000    | 100,000    | 0          | 810,000        | 1,210,000      | -400,000   |
| 受取利息             | 0         | 0         | 0          | 0         | 0          | 0          | 138        | 138            | 208            | -70        |
| その他収入            | 148,504   | 0         | 148,504    | 20,000    | 42,905     | 62,905     | 60,920     | 272,329        | 291,154        | -18,825    |
| 退職給与引当金戻入        | 0         | 0         | 0          | 0         | 0          | 0          | 1,690,300  | 1,690,300      | 0              | 1,690,300  |
| 経常収益計            | 971,424   | 6,968,000 | 7,939,424  | 7,550,483 | 9,811,537  | 17,362,020 | 19,150,708 | 44,452,152     | 39,697,520     | 4,754,632  |
| (2)経常費用<br>(事業費) |           |           |            |           |            |            |            |                |                |            |
| 役員報酬             | 370,560   | 138,960   | 509,520    | 277,920   | 324,240    | 602,160    |            | 1,111,680      | 1,111,680      | 0          |
| 給与手当             | 2,876,029 | 2,716,250 | 5,592,279  | 3,131,029 | 3,834,706  | 6,965,735  |            | 12,558,014     | 11,489,389     | 1,068,625  |
| 退職給付引当金繰入        | 58,086    | 48,405    | 106,491    | 22,589    | 70,994     | 93,583     |            | 200,074        | 664,778        | -464,704   |
| 臨時雇用賃金           | 0         | 40,000    | 40,000     | 608,895   | 174,000    | 782,895    |            | 822,895        | 2,565,430      | -1,742,535 |
| 福利厚生費            | 506,913   | 422,427   | 929,340    | 509,223   | 619,560    | 1,128,783  |            | 2,058,123      | 2,207,232      | -149,109   |
| 会議費              | 12,420    | 0         | 12,420     | 43,780    | 24,720     | 68,500     |            | 80,920         | 44,182         | 36,738     |
| 旅費交通費            | 313,927   | 281,244   | 595,171    | 673,880   | 421,102    | 1,094,982  |            | 1,690,153      | 1,827,559      | -137,406   |
| 通信運搬費            | 735,924   | 135,987   | 871,911    | 244,297   | 549,217    | 793,514    |            | 1,665,425      | 1,516,574      | 148,851    |
| 消耗品費             | 113,027   | 72,161    | 185,188    | 397,167   | 175,623    | 572,790    |            | 757,978        | 1,131,522      | -373,544   |
| 印刷製本費            | 1,532,454 | 335,940   | 1,868,394  | 653,949   | 1,543,279  | 2,197,228  |            | 4,065,622      | 3,683,624      | 381,998    |
| 光熱水料費            | 13,205    | 11,004    | 24,209     | 5,135     | 16,140     | 21,275     |            | 45,484         | 45,311         | 173        |
| 賃借料              | 770,105   | 2,841,974 | 3,612,079  | 515,859   | 1,874,707  | 2,390,566  |            | 6,002,645      | 6,037,048      | -34,403    |
| 諸謝金              | 343,000   | 1,278,000 | 1,621,000  | 242,000   | 900,000    | 1,142,000  |            | 2,763,000      | 2,543,000      | 220,000    |
| 租税公課             | 111,888   | 93,240    | 205,128    | 43,512    | 136,752    | 180,264    |            | 385,392        | 593,957        | -208,565   |
| 保険料              | 0         | 8,800     | 8,800      | 0         | 5,000      | 5,000      |            | 13,800         | 36,120         | -22,320    |
| 委託費              | 35,002    | 273,728   | 308,730    | 2,023,397 | 115,000    | 2,138,397  |            | 2,447,127      | 2,595,485      | -148,358   |
| 支払負担金            | 330,000   | 0         | 330,000    | 0         | 0          | 0          |            | 330,000        | 290,000        | 40,000     |
| 雑費               | 699,726   | 53,067    | 752,793    | 52,584    | 73,328     | 125,912    |            | 878,705        | 730,953        | 147,752    |
| 事業費計             | 8,822,266 | 8,751,187 | 17,573,453 | 9,445,216 | 10,858,368 | 20,303,584 | 0          | 37,877,037     | 39,113,844     | -1,236,807 |

| 科目                  | 実施事業等会計    |            |            | その他会計      |            |            | 法人会計       | 令和5年度<br>合計(A) | 令和4年度<br>合計(B) | 差異(A-B)     |
|---------------------|------------|------------|------------|------------|------------|------------|------------|----------------|----------------|-------------|
|                     | 普及啓発       | 人材育成       | 計          | 調査研究       | 人材認定       | 計          |            |                |                |             |
| (管理費)               |            |            |            |            |            |            |            |                |                |             |
| 役員報酬                |            |            |            |            |            |            | 1,204,320  | 1,204,320      | 1,204,320      | 0           |
| 給与手当                |            |            |            |            |            |            | 5,592,279  | 5,592,279      | 6,066,118      | -473,839    |
| 退職金                 |            |            |            |            |            |            | 1,690,300  | 1,690,300      | 0              | 1,690,300   |
| 退職給付引当金繰入           |            |            |            |            |            |            | 122,626    | 122,626        | 425,022        | -302,396    |
| 臨時雇賃金               |            |            |            |            |            |            | 20,000     | 20,000         | 20,000         | 0           |
| 福利厚生費               |            |            |            |            |            |            | 1,070,149  | 1,070,149      | 1,120,252      | -50,103     |
| 会議費                 |            |            |            |            |            |            | 206,709    | 206,709        | 122,504        | 84,205      |
| 旅費交通費               |            |            |            |            |            |            | 486,183    | 486,183        | 545,255        | -59,072     |
| 通信運搬費               |            |            |            |            |            |            | 188,928    | 188,928        | 245,094        | -56,166     |
| 消耗品費                |            |            |            |            |            |            | 110,316    | 110,316        | 123,563        | -13,247     |
| 印刷製本費               |            |            |            |            |            |            | 119,350    | 119,350        | 115,280        | 4,070       |
| 光熱水料費               |            |            |            |            |            |            | 27,878     | 27,878         | 27,843         | 35          |
| 賃借料                 |            |            |            |            |            |            | 1,616,025  | 1,616,025      | 1,602,496      | 13,529      |
| 諸謝金                 |            |            |            |            |            |            | 814,000    | 814,000        | 814,000        | 0           |
| 租税公課                |            |            |            |            |            |            | 236,208    | 236,208        | 379,743        | -143,535    |
| 委託費                 |            |            |            |            |            |            | 0          | 0              | 0              | 0           |
| 支部運営費               |            |            |            |            |            |            | 2,090,000  | 2,090,000      | 2,060,000      | 30,000      |
| 支払負担金               |            |            |            |            |            |            | 440,000    | 440,000        | 440,000        | 0           |
| 雑費                  |            |            |            |            |            |            | 71,281     | 71,281         | 65,698         | 5,583       |
| 減価償却費               |            |            |            |            |            |            | 102,870    | 102,870        | 78,693         | 24,177      |
| 管理費計                |            |            |            |            |            |            | 16,209,422 | 16,209,422     | 15,455,881     | 753,541     |
| 経常費用計               | 8,822,266  | 8,751,187  | 17,573,453 | 9,445,216  | 10,858,368 | 20,303,584 | 16,209,422 | 54,086,459     | 54,569,725     | -483,266    |
| 評価損益等調整前<br>当期経常増減額 | -7,850,842 | -1,783,187 | -9,634,029 | -1,894,733 | -1,046,831 | -2,941,564 | 2,941,286  | -9,634,307     | -14,872,205    | 5,237,898   |
| 投資有価証券評価損益          | 0          | 0          | 0          | 0          | 0          | 0          | 4,140,000  | 4,140,000      | -2,284,550     | 6,424,550   |
| 固定資産評価損益            | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0              | 0              | 0           |
| 当期経常増減額             | -7,850,842 | -1,783,187 | -9,634,029 | -1,894,733 | -1,046,831 | -2,941,564 | 7,081,286  | -5,494,307     | -17,156,755    | 11,662,448  |
| 2.経常外増減の部           |            |            |            |            |            |            |            |                |                |             |
| (1)経常外収益            | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0              | 0              | 0           |
| (2)経常外費用            | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0              | 0              | 0           |
| 当期経常外増減額            | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0              | 0              | 0           |
| 当期一般正味財産増減額         | -7,850,842 | -1,783,187 | -9,634,029 | -1,894,733 | -1,046,831 | -2,941,564 | 7,081,286  | -5,494,307     | -17,156,755    | 11,662,448  |
| 一般正味財産期首残高          | -          | -          | -          | -          | -          | -          | -          | 500,872,882    | 518,029,637    | -17,156,755 |
| 一般正味財産期末残高          | -          | -          | -          | -          | -          | -          | -          | 495,378,575    | 500,872,882    | -5,494,307  |
| II 正味財産期末残高         | -          | -          | -          | -          | -          | -          | -          | 495,378,575    | 500,872,882    | -5,494,307  |