# 正味財産増減計算書内訳表

平成27年 4月 1日から平成28年 3月31日まで

一般財団法人　日本書写技能検定協会

（単位：円）

| 科目 | 実施事業会計 | その他会計 | | | | 法人会計 | 合計 |
|---|---|---|---|---|---|---|---|
| | 硬毛検定事業 | 講習会等事業 | 出版等事業 | 不動産貸付事業 | 小計 | 管理 | |
| Ⅰ　一般正味財産増減の部 | | | | | | | |
| 1．経常増減の部 | | | | | | | |
| (1) 経常収益 | | | | | | | |
| 基本財産運用益 | 0 | 0 | 0 | 0 | 0 | 12,812,464 | 12,812,464 |
| 基本財受取利息 | 0 | 0 | 0 | 0 | 0 | 12,812,464 | 12,812,464 |
| 特定資産運用益 | 0 | 0 | 0 | 0 | 0 | 767,403 | 767,403 |
| 特定資受取利息 | 0 | 0 | 0 | 0 | 0 | 767,403 | 767,403 |
| 事業収益 | 188,006,169 | 11,110,234 | 7,221,805 | 10,777,788 | 29,109,827 | 0 | 217,115,996 |
| 硬毛検定事業収 | 188,006,169 | 0 | 0 | 0 | 0 | 0 | 188,006,169 |
| 講習会事業収益 | 0 | 11,110,234 | 0 | 0 | 11,110,234 | 0 | 11,110,234 |
| 出版等事業収益 | 0 | 0 | 7,221,805 | 0 | 7,221,805 | 0 | 7,221,805 |
| 不動産賃貸収益 | 0 | 0 | 0 | 10,777,788 | 10,777,788 | 0 | 10,777,788 |
| 雑収益 | 0 | 0 | 0 | 0 | 0 | 745,060 | 745,060 |
| 受取利息 | 0 | 0 | 0 | 0 | 0 | 7,829 | 7,829 |
| 受取配当 | 0 | 0 | 0 | 0 | 0 | 15,000 | 15,000 |
| 雑収益 | 0 | 0 | 0 | 0 | 0 | 722,231 | 722,231 |
| 経常収益計 | 188,006,169 | 11,110,234 | 7,221,805 | 10,777,788 | 29,109,827 | 14,324,927 | 231,440,923 |
| (2) 経常費用 | | | | | 0 | | |
| 事業費 | 225,213,154 | 6,780,539 | 4,273,444 | 3,148,832 | 14,202,815 | | 239,415,969 |
| 役員給与 | 34,233,804 | 54,568 | 54,568 | 0 | 109,136 | | 34,342,940 |
| 従業員給与 | 51,507,277 | 646,095 | 1,180,480 | 0 | 1,826,575 | | 53,333,852 |
| 雑給 | 15,200 | 0 | 0 | 0 | 0 | | 15,200 |
| 法定福利費 | 11,114,224 | 105,737 | 152,732 | 0 | 258,469 | | 11,372,693 |
| 福利厚生費 | 1,696,337 | 69,445 | 0 | 0 | 69,445 | | 1,765,782 |
| 通勤費 | 1,125,954 | 27,639 | 28,945 | 0 | 56,584 | | 1,182,538 |
| 試験実施費 | 18,606,980 | 0 | 0 | 0 | 0 | | 18,606,980 |
| 会場費 | 29,877,420 | 882,825 | 0 | 0 | 882,825 | | 30,760,245 |
| 諸謝金 | 479,631 | 1,400,207 | 0 | 0 | 1,400,207 | | 1,879,838 |
| 手引硬毛費 | 242,250 | 0 | 2,389,198 | 0 | 2,389,198 | | 2,631,448 |
| 書検ニュース費 | 1,103,800 | 0 | 0 | 0 | 0 | | 1,103,800 |
| 審査費 | 6,432,486 | 0 | 0 | 0 | 0 | | 6,432,486 |
| 表彰式費 | 1,790,604 | 0 | 0 | 0 | 0 | | 1,790,604 |
| 半紙等仕入費 | 0 | 692,983 | 0 | 0 | 692,983 | | 692,983 |
| 講習会費 | 0 | 850,845 | 0 | 0 | 850,845 | | 850,845 |
| 看板・認定費 | 0 | 1,095,836 | 0 | 0 | 1,095,836 | | 1,095,836 |
| 発送費 | 7,337,235 | 253,088 | 184,250 | 0 | 437,338 | | 7,774,573 |
| 会議費 | 1,455,401 | 125,623 | 0 | 0 | 125,623 | | 1,581,024 |
| 調査研究費 | 107,576 | 0 | 0 | 0 | 0 | | 107,576 |
| 旅費交通費 | 18,615,326 | 189,235 | 0 | 0 | 189,235 | | 18,804,561 |
| 通信費 | 876,875 | 608 | 0 | 0 | 608 | | 877,483 |
| 消耗品費 | 481,132 | 17,783 | 0 | 0 | 17,783 | | 498,915 |
| 普及宣伝費 | 1,156,360 | 0 | 0 | 0 | 0 | | 1,156,360 |
| 動力水光熱費 | 2,261,174 | 20,109 | 29,046 | 0 | 49,155 | | 2,310,329 |
| 修繕費 | 991,505 | 0 | 0 | 0 | 0 | | 991,505 |
| 支払手数料 | 1,321,389 | 3,449 | 0 | 0 | 3,449 | | 1,324,838 |
| 保険料 | 2,212,787 | 15,595 | 22,527 | 0 | 38,122 | | 2,250,909 |
| 租税公課 | 2,061,344 | 5,359 | 5,359 | 729,173 | 739,891 | | 2,801,235 |
| 委託費 | 2,982,150 | 77,778 | 0 | 0 | 77,778 | | 3,059,928 |
| リース料 | 1,598,035 | 0 | 0 | 0 | 0 | | 1,598,035 |
| 減価償却費 | 7,217,674 | 31,214 | 25,982 | 2,419,659 | 2,476,855 | | 9,694,529 |
| 役員退職引繰入 | 2,745,924 | 4,547 | 4,547 | 0 | 9,094 | | 2,755,018 |
| 退職給付費用 | 12,885,256 | 108,760 | 195,810 | 0 | 304,570 | | 13,189,826 |
| 交際費 | 61,112 | 100,000 | 0 | 0 | 100,000 | | 161,112 |
| 慶弔費 | 612,068 | 0 | 0 | 0 | 0 | | 612,068 |
| 雑費 | 6,864 | 1,211 | 0 | 0 | 1,211 | | 8,075 |
| 管理費 | | | | | | 16,331,123 | 16,331,123 |
| 役員給与 | | | | | | 345,901 | 345,901 |
| 従業員給与 | | | | | | 2,635,272 | 2,635,272 |
| 法定福利費 | | | | | | 375,956 | 375,956 |
| 福利厚生費 | | | | | | 69,815 | 69,815 |
| 通勤費 | | | | | | 41,948 | 41,948 |
| 会議費 | | | | | | 348,514 | 348,514 |
| 旅費交通費 | | | | | | 20,967 | 20,967 |
| 消耗品費 | | | | | | 470,600 | 470,600 |
| 動力水光熱費 | | | | | | 71,499 | 71,499 |
| 修繕費 | | | | | | 579,519 | 579,519 |
| 支払手数料 | | | | | | 11,100 | 11,100 |
| 保険料 | | | | | | 55,451 | 55,451 |
| 租税公課 | | | | | | 7,023,896 | 7,023,896 |
| 委託費 | | | | | | 3,605,049 | 3,605,049 |
| 減価償却費 | | | | | | 126,935 | 126,935 |
| 役員退職引繰入 | | | | | | 27,982 | 27,982 |
| 退職給付費用 | | | | | | 520,619 | 520,619 |
| 雑費 | | | | | | 100 | 100 |
| 経常費用計 | 225,213,154 | 6,780,539 | 4,273,444 | 3,148,832 | 14,202,815 | 16,331,123 | 255,747,092 |
| 評価損益調整前当期増減額 | −37,206,985 | 4,329,695 | 2,948,361 | 7,628,956 | 14,907,012 | −2,006,196 | −24,306,169 |
| 評価損益等計 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 当期経常増減額 | −37,206,985 | 4,329,695 | 2,948,361 | 7,628,956 | 14,907,012 | −2,006,196 | −24,306,169 |
| 2．経常外増減の部 | | | | | | | |
| (1) 経常外収益 | | | | | | | |
| 固定資産返還益 | 660,000 | 0 | 0 | 0 | 0 | 0 | 660,000 |
| 経常外収益計 | 660,000 | 0 | 0 | 0 | 0 | 0 | 660,000 |
| (2) 経常外費用 | | | | | | | |
| 固定資産売却損 | 8,389,166 | 0 | 0 | 0 | 0 | 0 | 8,389,166 |
| 経常外費用計 | 8,389,166 | 0 | 0 | 0 | 0 | 0 | 8,389,166 |
| 当期経常外増減額 | −7,729,166 | 0 | 0 | 0 | 0 | 0 | −7,729,166 |
| 当期一般正味財産増減額 | −44,936,151 | 4,329,695 | 2,948,361 | 7,628,956 | 14,907,012 | −2,006,196 | −32,035,335 |
| 一般正味財産期首残高 | | | | | | | 3,039,547,809 |
| 一般正味財産期末残高 | | | | | | | 3,007,512,474 |
| Ⅱ　指定正味財産増減の部（省略） | | | | | | | 0 |
| Ⅲ　正味財産期末残高 | | | | | | | 3,007,512,474 |