

平成26年度総合正味財産増減計算書

平成26年4月1日から平成27年3月31日まで

(単位:円)

| 科 目 | 当年度 | 前年度 | 増 減 |
|-------------------|-------------------|-------------------|----------------|
| 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 | 1,320 | 1,231 | 89 |
| 基本財産受取利息 | 1,320 | 1,231 | 89 |
| 特定資産運用益 | 1,878 | 1,922 | -44 |
| 特定資産受取利息 | 1,878 | 1,922 | -44 |
| 受取会費 | 4,521,250 | 4,371,050 | 150,200 |
| 会員受取会費 | 4,511,250 | 4,361,050 | 150,200 |
| 特別会員受取会費 | 10,000 | 10,000 | 0 |
| 事業収益 | 604,950 | 341,838 | 263,112 |
| 研修事業収益 | 109,950 | 97,167 | 12,783 |
| 福利厚生事業収益 | 100,000 | 100,000 | 0 |
| 会員親睦事業収益 | 395,000 | 144,671 | 250,329 |
| 受取補助金等 | 4,259,900 | 4,212,600 | 47,300 |
| 受取県連補助金 | 225,000 | 332,100 | -107,100 |
| 受取全法連助成金振替額 | 4,034,900 | 3,880,500 | 154,400 |
| 受取負担金 | 776,000 | 746,000 | 30,000 |
| 受取負担金 | 776,000 | 746,000 | 30,000 |
| 雑収益 | 801,482 | 715,644 | 85,838 |
| 雑収益 | 801,482 | 715,644 | 85,838 |
| 経常収益計 | 10,966,780 | 10,390,285 | 576,495 |
| (2) 経常費用 | | | |
| 事業費 | | | |
| 研修相談事業 | 551,641 | 611,639 | -59,998 |
| 租税教育事業 | 1,093,469 | 1,050,732 | 42,737 |
| 税制提言事業 | 281,540 | 269,301 | 12,239 |
| 税の広報事業 | 414,437 | 312,566 | 101,871 |
| 社会貢献事業 | 1,696,374 | 1,385,055 | 311,319 |
| 経営支援事業 | 99,955 | 103,638 | -3,683 |
| 福利厚生事業 | 100,000 | 111,513 | -11,513 |
| 会員増強事業 | 16,000 | 0 | 16,000 |
| 会員支援事業 | 1,450,622 | 1,216,919 | 233,703 |
| 事業直接経費計(A) | 5,704,038 | 5,061,363 | 642,675 |
| 給料手当 | 2,351,113 | 2,370,425 | -19,312 |
| 福利厚生費 | 483,444 | 501,919 | -18,475 |
| 旅費交通費 | 382,325 | 408,427 | -26,102 |
| 通信運搬費 | 255,784 | 338,977 | -83,193 |
| 減価償却費 | 41,741 | 14,216 | 27,525 |
| 消耗品費 | 244,364 | 340,634 | -96,270 |
| 印刷製本費 | 113,389 | 115,567 | -2,178 |
| 賃借料 | 548,100 | 548,100 | 0 |
| 租税公課 | 62,640 | 62,640 | 0 |
| 委託費 | 26,100 | 26,100 | 0 |
| リース料 | 47,899 | 0 | 47,899 |
| 支払手数料 | 12,758 | 17,123 | -4,365 |
| 雑費 | 143,049 | 57,334 | 85,715 |
| 事業共通経費計(B) | 4,712,706 | 4,801,462 | -88,756 |

| 事業費合計(C)=(A)+(B) | 10,416,744 | 9,862,825 | 553,919 |
|----------------------|-------------------|-------------------|-------------------|
| 科 目 | 当年度 | 前年度 | 増 減 |
| 管理費 | | | |
| 給料手当 | 351,315 | 354,201 | -2,886 |
| 福利厚生費 | 72,238 | 74,999 | -2,761 |
| 会議費 | 1,697,952 | 1,486,468 | 211,484 |
| 旅費交通費 | 57,128 | 61,029 | -3,901 |
| 通信運搬費 | 38,220 | 50,651 | -12,431 |
| 減価償却費 | 6,237 | 2,124 | 4,113 |
| 消耗品費 | 36,514 | 50,899 | -14,385 |
| 印刷製本費 | 16,943 | 17,268 | -325 |
| 賃借料 | 81,900 | 81,900 | 0 |
| 租税公課 | 9,360 | 9,360 | 0 |
| 諸会費 | 144,050 | 126,950 | 17,100 |
| 支払負担金 | 53,035 | 123,875 | -70,840 |
| 委託費 | 3,900 | 3,900 | 0 |
| 渉外慶弔費 | 129,480 | 123,950 | 5,530 |
| 表彰費 | 150,812 | 0 | 150,812 |
| リース料 | 7,157 | 0 | 7,157 |
| 支払手数料 | 1,906 | 2,558 | -652 |
| 雑費 | 21,374 | 8,567 | 12,807 |
| 管理費合計(D) | 2,879,521 | 2,578,699 | 300,822 |
| 経常費用合計(C)+(D) | 13,296,265 | 12,441,524 | 854,741 |
| 当期経常増減額 | -2,329,485 | -2,051,239 | 278,246 |
| 2. 経常外増減の部 | | | |
| (1) 経常外収益計 | 0 | 0 | 0 |
| (2) 経常外費用計 | 0 | 0 | 0 |
| 固定資産除却損 | | | |
| 什器備品除却損 | 2,690 | 0 | 2,690 |
| 当期経常外増減額 | -2,690 | 0 | -2,690 |
| 税引前当期一般正味財産増減額 | -2,332,175 | -2,051,239 | 280,936 |
| 当期一般正味財産増減額 | -2,332,175 | -2,051,239 | 280,936 |
| 一般正味財産期首残高 | 20,766,066 | 22,817,305 | -2,051,239 |
| 一般正味財産期末残高 | 18,433,891 | 20,766,066 | -2,332,175 |
| II 指定正味財産増減の部 | | | |
| 受取補助金等 | 4,034,900 | 3,880,500 | 154,400 |
| 受取全法連助成金 | 4,034,900 | 3,880,500 | 154,400 |
| 一般正味財産への振替額 | -4,034,900 | -3,880,500 | -154,400 |
| 一般正味財産への振替額 | -4,034,900 | -3,880,500 | -154,400 |
| 当期指定正味財産増減額 | 0 | 0 | 0 |
| III 基金増減の部 | | | |
| 基金期首残高 | 0 | 0 | 0 |
| 基金期末残高 | 0 | 0 | 0 |
| 当期基金増減額 | 0 | 0 | 0 |
| IV 正味財産期末残高 | 18,433,891 | 20,766,066 | -2,332,175 |

平成26年度総合正味財産増減計算書内訳表

平成26年4月1日から平成27年3月31日まで

(単位:円)

| 科目 | 公益目的事業会計 | | | | 収益事業等会計 | | | 法人会計 | 合計 |
|----------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|-------------------|
| | 公1 | 公2 | 共通 | 小計 | 他1 | 共通 | 小計 | | |
| 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 | | | 1,320 | 1,320 | | | | | 1,320 |
| 基本財産受取利息 | | | 1,320 | 1,320 | | | | | 1,320 |
| 特定資産運用益 | | | 1,878 | 1,878 | | | | | 1,878 |
| 特定資産受取利息 | | | 1,878 | 1,878 | | | | | 1,878 |
| 受取会費 | | | 912,250 | 912,250 | | 450,000 | 450,000 | 3,159,000 | 4,521,250 |
| 正会員受取会費 | | | 902,250 | 902,250 | | 450,000 | 450,000 | 3,159,000 | 4,511,250 |
| 特別会員受取会費 | | | 10,000 | 10,000 | | | | | 10,000 |
| 事業収益 | | 109,950 | | 109,950 | 495,000 | | 495,000 | | 604,950 |
| 研修事業収益 | | 109,950 | | 109,950 | | | | | 109,950 |
| 福利厚生事業収益 | | | | 0 | 100,000 | | 100,000 | | 100,000 |
| 会員親睦事業収益 | | | | 0 | 395,000 | | 395,000 | | 395,000 |
| 受取補助金等 | | | 4,034,900 | 4,034,900 | | 225,000 | 225,000 | | 4,259,900 |
| 受取県連補助金 | | | | | | 225,000 | 225,000 | | 225,000 |
| 受取助成金振替額 | | | 4,034,900 | 4,034,900 | | | | | 4,034,900 |
| 受取負担金 | | 776,000 | | 776,000 | | | | | 776,000 |
| 受取負担金 | | 776,000 | | 776,000 | | | | | 776,000 |
| 雑収益 | | | | | 153,000 | | 153,000 | 648,482 | 801,482 |
| 雑収益 | | | | | 153,000 | | 153,000 | 648,482 | 801,482 |
| 経常収益計 | 0 | 885,950 | 4,950,348 | 5,836,298 | 648,000 | 675,000 | 1,323,000 | 3,807,482 | 10,966,780 |
| (2) 経常費用 | | | | | | | | | |
| 事業費 | | | | | | | | | |
| 事業の直接経費 | | | | | | | | | |
| (研修相談事業) | 551,641 | | | 551,641 | | | | | 551,641 |
| (租税教育事業) | 1,093,469 | | | 1,093,469 | | | | | 1,093,469 |
| (税制改正提言事業) | 281,540 | | | 281,540 | | | | | 281,540 |
| (税の広報事業) | 414,437 | | | 414,437 | | | | | 414,437 |
| (社会貢献活動) | | 1,696,374 | | 1,696,374 | | | | | 1,696,374 |
| (経営支援事業) | | 99,955 | | 99,955 | | | | | 99,955 |
| (福利厚生事業) | | | | | 100,000 | | 100,000 | | 100,000 |
| (会員増強事業) | | | | | 16,000 | | 16,000 | | 16,000 |
| (会員支援事業) | | | | | 1,450,622 | | 1,450,622 | | 1,450,622 |
| 事業直接経費計 | 2,341,087 | 1,796,329 | | 4,137,416 | 1,566,622 | | 1,566,622 | | 5,704,038 |
| 事業の共通経費 | | | | | | | | | |
| 給料手当 | | | 1,972,774 | 1,972,774 | | 378,339 | 378,339 | | 2,351,113 |
| 福利厚生費 | | | 405,649 | 405,649 | | 77,795 | 77,795 | | 483,444 |
| 旅費交通費 | | | 320,802 | 320,802 | | 61,523 | 61,523 | | 382,325 |
| 通信運搬費 | | | 214,624 | 214,624 | | 41,160 | 41,160 | | 255,784 |
| 減価償却費 | | | 35,025 | 35,025 | | 6,716 | 6,716 | | 41,741 |

| | | | | | | | | | |
|-------------------|-------------------|------------------|------------------|-------------------|------------------|----------------|-------------------|------------------|-------------------|
| 消耗品費 | | | 205,042 | 205,042 | | 39,322 | 39,322 | | 244,364 |
| 科目 | 公益目的事業会計 | | | | 収益事業等会計 | | | 法人会計 | 合計 |
| | 公1 | 公2 | 共通 | 小計 | 他1 | 共通 | 小計 | | |
| 印刷製本費 | | | 95,143 | 95,143 | | 18,246 | 18,246 | | 113,389 |
| 賃借料 | | | 459,900 | 459,900 | | 88,200 | 88,200 | | 548,100 |
| 租税公課 | | | 52,560 | 52,560 | | 10,080 | 10,080 | | 62,640 |
| 事務委託費 | | | 21,900 | 21,900 | | 4,200 | 4,200 | | 26,100 |
| リース料 | | | 40,192 | 40,192 | | 7,707 | 7,707 | | 47,899 |
| 支払手数料 | | | 10,706 | 10,706 | | 2,052 | 2,052 | | 12,758 |
| 雑費 | | | 120,030 | 120,030 | | 23,019 | 23,019 | | 143,049 |
| 事業共通経費計 | 0 | 0 | 3,954,347 | 3,954,347 | 0 | 758,359 | 758,359 | 0 | 4,712,706 |
| 事業費計 | 2,341,087 | 1,796,329 | 3,954,347 | 8,091,763 | 1,566,622 | 758,359 | 2,324,981 | 0 | 10,416,744 |
| 管理費 | | | | | | | | | |
| 給料手当 | | | | | | | | 351,315 | 351,315 |
| 福利厚生費 | | | | | | | | 72,238 | 72,238 |
| 会議費 | | | | | | | | 1,697,952 | 1,697,952 |
| 旅費交通費 | | | | | | | | 57,128 | 57,128 |
| 通信運搬費 | | | | | | | | 38,220 | 38,220 |
| 減価償却費 | | | | | | | | 6,237 | 6,237 |
| 消耗品費 | | | | | | | | 36,514 | 36,514 |
| 印刷製本費 | | | | | | | | 16,943 | 16,943 |
| 賃借料 | | | | | | | | 81,900 | 81,900 |
| 租税公課 | | | | | | | | 9,360 | 9,360 |
| 諸会費 | | | | | | | | 144,050 | 144,050 |
| 支払負担金 | | | | | | | | 53,035 | 53,035 |
| 事務委託費 | | | | | | | | 3,900 | 3,900 |
| 渉外慶弔費 | | | | | | | | 129,480 | 129,480 |
| 表彰費 | | | | | | | | 150,812 | 150,812 |
| リース料 | | | | | | | | 7,157 | 7,157 |
| 支払手数料 | | | | | | | | 1,906 | 1,906 |
| 雑費 | | | | | | | | 21,374 | 21,374 |
| 管理費計 | | | | | | | | 2,879,521 | 2,879,521 |
| 経常費用計 | 2,341,087 | 1,796,329 | 3,954,347 | 8,091,763 | 1,566,622 | 758,359 | 2,324,981 | 2,879,521 | 13,296,265 |
| 当期経常増減額 | -2,341,087 | -910,379 | 996,001 | -2,255,465 | -918,622 | -83,359 | -1,001,981 | 927,961 | -2,329,485 |
| 2. 経常外増減の部 | | | | | | | | | |
| (1) 経常外収益 | | | | | | | | | |
| 経常外収益計 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (2) 経常外費用 | | | | | | | | | |
| 固定資産除却損 | | | | | | | | 2,690 | 2,690 |
| 什器備品除却損 | | | | | | | | 2,690 | 2,690 |
| 経常外費用計 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,690 | -2,690 |
| 当期経常外増減額 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,690 | -2,690 |
| 当期一般正味財産増減額 | | | | | | | | | -2,332,175 |
| 一般正味財産期首残高 | | | | | | | | | 20,766,066 |
| 一般正味財産期末残高 | | | | | | | | | 18,433,891 |
| Ⅱ 指定正味財産増減の部 | | | | | | | | | |
| Ⅲ 正味財産期末残高 | | | | | | | | | 18,433,891 |