

正味財産増減計算書

(令和3年 4月 1日から令和4年 3月31日まで)

公益社団法人 益田法人会

(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 | [165] | [499] | [▲ 334] |
| 基本財産受取利息 | 165 | 499 | ▲ 334 |
| 特定資産運用益 | [176] | [340] | [▲ 164] |
| 特定資産受取利息 | 176 | 340 | ▲ 164 |
| 受取会費 | [8,338,500] | [8,655,000] | [▲ 316,500] |
| 正会員受取会費 | 8,114,500 | 8,418,000 | ▲ 303,500 |
| 賛助会員受取会費 | 224,000 | 237,000 | ▲ 13,000 |
| 事業収益 | [780,600] | [842,800] | [▲ 62,200] |
| 広報・IT事業収益 | 313,500 | 324,400 | ▲ 10,900 |
| 支部・部会事業収益 | 467,100 | 518,400 | ▲ 51,300 |
| 受取補助金等 | [7,520,000] | [7,684,000] | [▲ 164,000] |
| 全法連受取助成金振替額 | 7,016,000 | 7,035,000 | ▲ 19,000 |
| 全法連受取助成金 | 350,000 | 370,000 | ▲ 20,000 |
| 全法連受取補助金 | 154,000 | 54,000 | 100,000 |
| 県法連受取補助金 | 0 | 225,000 | ▲ 225,000 |
| 受取負担金 | [97,000] | [151,000] | [▲ 54,000] |
| 青年・女性部会受取負担金 | 97,000 | 151,000 | ▲ 54,000 |
| 雑収益 | [284,396] | [810,773] | [▲ 526,377] |
| 受取利息 | 84 | 78 | 6 |
| 雑収益 | 284,312 | 810,695 | ▲ 526,383 |
| 経常収益計 | 17,020,837 | 18,144,412 | ▲ 1,123,575 |
| (2) 経常費用 | | | |
| 事業費 | [12,751,390] | [14,743,675] | [▲ 1,992,285] |
| 税制提言事業 | (159,850) | (15,040) | (▲ 144,810) |
| 旅費交通費 | 116,660 | 13,720 | 102,940 |
| 支払負担金 | 33,000 | 0 | 33,000 |
| 会場費 | 2,750 | 0 | 2,750 |
| 委員会費 | 7,440 | 0 | 7,440 |
| 印刷製本費 | 0 | 0 | 0 |
| 通信運搬費 | | 1,320 | 1,320 |
| 研修事業 | (244,406) | (64,306) | (▲ 180,100) |
| 旅費交通費 | | 0 | 0 |
| 通信運搬費 | 203,166 | 0 | 203,166 |
| 会場費 | 33,980 | 64,306 | ▲ 30,326 |
| 委員会費 | 7,260 | 0 | 7,260 |
| 税の広報事業 | (1,475,881) | (1,574,765) | (▲ 98,884) |
| 旅費交通費 | 58,660 | 38,750 | 19,910 |
| 通信運搬費 | 338,463 | 308,526 | 29,937 |
| 消耗品費 | 59,658 | 59,796 | ▲ 138 |
| 修繕費 | 49,500 | 49,500 | 0 |
| 印刷製本費 | 830,750 | 1,049,350 | ▲ 218,600 |
| 賃借料 | 10,000 | 10,000 | 0 |
| 保険料 | 2,000 | 2,000 | 0 |
| 事務委託費 | 0 | 0 | 0 |
| 会場費 | 30,790 | 27,370 | 3,420 |
| 広告宣伝費 | 66,000 | 0 | 66,000 |
| 委員会費 | 30,060 | 29,473 | 587 |
| 租税教育事業 | (176,600) | (173,200) | (▲ 3,400) |
| 旅費交通費 | 10,000 | 11,000 | ▲ 1,000 |
| 消耗品費 | 92,400 | 92,400 | 0 |
| 印刷製本費 | 68,200 | 63,800 | 4,400 |
| 保険料 | 0 | 0 | 0 |
| 会場費 | 6,000 | 6,000 | 0 |
| 委員会費 | 0 | 0 | 0 |
| 経済・経営等セミナー事業 | (1,206,321) | (1,937,646) | (▲ 731,325) |
| 旅費交通費 | 195,560 | 130,000 | 65,560 |
| 印刷製本費 | 53,350 | 109,202 | ▲ 55,852 |
| 諸謝金 | 715,000 | 1,430,000 | ▲ 715,000 |
| 会場費 | 207,701 | 234,414 | ▲ 26,713 |
| 委員会費 | 34,710 | 34,030 | 680 |
| 社会貢献事業 | (527,797) | (1,612,954) | (▲ 1,085,157) |
| 旅費交通費 | 8,000 | 6,000 | 2,000 |
| 通信運搬費 | 0 | 125,465 | ▲ 125,465 |
| 消耗品費 | 175,772 | 160,940 | 14,832 |
| 保険料 | 0 | 0 | 0 |
| 支払寄付金 | 148,775 | 1,133,979 | ▲ 985,204 |
| 会場費 | 148,790 | 141,290 | 7,500 |
| 委員会費 | 46,460 | 45,280 | 1,180 |

| 科 目 | 当 年 度 | 前 年 度 | 増 減 |
|---------------|---------------|---------------|---------------|
| 福利厚生事業 | (7,000) | (11,780) | (▲ 4,780) |
| 旅費交通費 | 7,000 | 11,780 | ▲ 4,780 |
| 通信運搬費 | 0 | 0 | 0 |
| 消耗品費 | 0 | 0 | 0 |
| 印刷製本費 | 0 | 0 | 0 |
| 会員増強事業 | (337,656) | (386,994) | (▲ 49,338) |
| 会議費 | 180,574 | 242,064 | ▲ 61,490 |
| 旅費交通費 | 17,520 | 2,000 | 15,520 |
| 消耗品費 | 139,562 | 142,930 | ▲ 3,368 |
| 会員交流事業 | (1,067,372) | (1,648,561) | (▲ 581,189) |
| 会議費 | 723,400 | 901,702 | ▲ 178,302 |
| 通信運搬費 | | 82,815 | ▲ 82,815 |
| 消耗品費 | 336,412 | 663,014 | ▲ 326,602 |
| 諸謝金 | 0 | 0 | 0 |
| 会場費 | 7,560 | 1,030 | 6,530 |
| 管理費のうち事業費配賦額 | (7,548,507) | (7,318,429) | (230,078) |
| 給料手当 | 4,471,846 | 4,143,149 | 328,697 |
| 退職給付費用 | 179,872 | 619,080 | ▲ 439,208 |
| 福利厚生費 | 885,712 | 855,187 | 30,525 |
| 旅費交通費 | 208,867 | 224,536 | ▲ 15,669 |
| 通信運搬費 | 353,662 | 379,417 | ▲ 25,755 |
| 減価償却費 | 127 | 1,053 | ▲ 926 |
| 消耗什器備品費 | 0 | 0 | 0 |
| 消耗品費 | 318,920 | 275,048 | 43,872 |
| 印刷製本費 | 412,409 | 222,647 | 189,762 |
| 事務委託費 | 46,200 | 46,200 | 0 |
| リース料 | 123,731 | 123,731 | 0 |
| 事務所管理費 | 215,424 | 215,424 | 0 |
| 支払手数料 | 162,879 | 87,962 | 74,917 |
| 雑費 | 67,795 | 17,464 | 50,331 |
| 保守料 | 71,957 | 71,957 | 0 |
| 新聞図書費 | 29,106 | 35,574 | ▲ 6,468 |
| 管理費 | [3,134,994] | [3,538,589] | [▲ 403,595] |
| 給料手当 | 1,335,746 | 1,237,563 | 98,183 |
| 退職給付費用 | 53,728 | 184,920 | ▲ 131,192 |
| 福利厚生費 | 264,563 | 255,446 | 9,117 |
| 会議費 | 348,723 | 731,883 | ▲ 383,160 |
| 旅費交通費 | 62,388 | 67,069 | ▲ 4,681 |
| 通信運搬費 | 79,747 | 87,271 | ▲ 7,524 |
| 減価償却費 | 28 | 237 | ▲ 209 |
| 消耗品費 | 71,913 | 62,020 | 9,893 |
| 印刷製本費 | 92,994 | 50,205 | 42,789 |
| 租税公課 | 814 | 0 | 814 |
| 支払負担金 | 378,320 | 269,200 | 109,120 |
| 事務委託費 | 13,800 | 13,800 | 0 |
| 渉外慶弔費 | 20,000 | 59,521 | ▲ 39,521 |
| 表彰費 | 253,854 | 391,074 | ▲ 137,220 |
| リース料 | 27,901 | 27,901 | 0 |
| 事務所管理費 | 48,576 | 48,576 | 0 |
| 支払手数料 | 36,728 | 19,835 | 16,893 |
| 雑費 | 20,251 | 5,216 | 15,035 |
| 消耗什器備品費 | 0 | 0 | 0 |
| 新聞図書費 | 8,694 | 10,626 | ▲ 1,932 |
| 保守料 | 16,226 | 16,226 | 0 |
| 経常費用計 | 15,886,384 | 18,282,264 | ▲ 2,395,880 |
| 当期経常増減額 | 1,134,453 | ▲ 137,852 | 1,272,305 |
| 2. 経常外増減の部 | | | |
| (1) 経常外収益 | | | |
| 経常外収益計 | 0 | 0 | 0 |
| (2) 経常外費用 | | | |
| 固定資産除却損 | | | |
| 什器備品除却損 | | | 0 |
| 経常外費用計 | 0 | 0 | 0 |
| 当期経常外増減額 | 0 | 0 | 0 |
| 当期一般正味財産増減額 | 1,134,453 | ▲ 137,852 | 1,272,305 |
| 一般正味財産期首残高 | 14,291,735 | 14,429,587 | ▲ 137,852 |
| 一般正味財産期末残高 | 15,426,188 | 14,291,735 | 1,134,453 |
| II 指定正味財産増減の部 | | | |
| 受取補助金等 | [7,016,000] | [7,035,000] | [▲ 19,000] |
| 受取全法連助成金 | 7,016,000 | 7,035,000 | ▲ 19,000 |
| 一般正味財産への振替額 | ▲ 7,016,000 | ▲ 7,035,000 | 19,000 |
| 当期指定正味財産増減額 | 0 | 0 | 0 |
| 指定正味財産期首残高 | 0 | 0 | 0 |
| 指定正味財産期末残高 | 0 | 0 | 0 |
| III 正味財産期末残高 | 15,426,188 | 14,291,735 | 1,134,453 |

正味財産増減計算書内訳表

(令和3年4月1日から令和4年3月31日まで)

公益社団法人 益田法人会

(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 | | |
| | 税の啓発事業 | 地域貢献事業 | | | 会員交流事業 | | |
| 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 | | | [165] | [165] | | | [165] |
| 基本財産受取利息 | | | 165 | 165 | | | 165 |
| 特定資産運用益 | | | | | | [176] | [176] |
| 特定資産受取利息 | | | | | | 176 | 176 |
| 受取会費 | | | [1,974,500] | [1,974,500] | [3,836,320] | [2,527,680] | [8,338,500] |
| 正会員受取会費 | | | 1,918,500 | 1,918,500 | 3,740,000 | 2,456,000 | 8,114,500 |
| 賛助会員受取会費 | | | 56,000 | 56,000 | 96,320 | 71,680 | 224,000 |
| 事業収益 | [313,500] | | | [313,500] | [467,100] | | [780,600] |
| 広報・IT事業収益 | 313,500 | | | 313,500 | | | 313,500 |
| 支部・部会事業収益 | | | | | 467,100 | | 467,100 |
| 受取補助金等 | [] | | [7,016,000] | [7,016,000] | [0] | [504,000] | [7,520,000] |
| 全法連受取助成金振替額 | | | 7,016,000 | 7,016,000 | | | 7,016,000 |
| 全法連受取助成金 | | | | | | 350,000 | 350,000 |
| 全法連受取補助金 | | | | | | 154,000 | 154,000 |
| 県法連受取補助金 | | | | | | | 0 |
| 受取負担金 | | | | | [97,000] | | [97,000] |
| 青年・女性部会受取負担金 | | | | | 97,000 | | 97,000 |
| 雑収益 | | | | | | [284,396] | [284,396] |
| 受取利息 | | | | | | 84 | 84 |
| 雑収益 | | | | | | 284,312 | 284,312 |
| 経常収益 計 | 313,500 | | 8,990,665 | 9,304,165 | 4,400,420 | 3,316,252 | 17,020,837 |
| (2) 経常費用 | | | | | | | |
| 事業費 | [5,802,684] | [4,580,310] | | [10,382,994] | [2,368,396] | | [12,751,390] |
| 税制提言事業 | (159,850) | | | (159,850) | | | (159,850) |
| 旅費交通費 | 116,660 | | | 116,660 | | | 116,660 |
| 支払負担金 | 33,000 | | | 33,000 | | | 33,000 |
| 会場費 | 2,750 | | | 2,750 | | | 2,750 |
| 委員会費 | 7,440 | | | 7,440 | | | 7,440 |
| 印刷製本費 | | | | | | | 0 |
| 通信運搬費 | | | | | | | 0 |
| 研修事業 | (229,556) | (14,850) | | (244,406) | | | (244,406) |
| 旅費交通費 | | | | 0 | | | 0 |
| 通信運搬費 | 203,166 | | | 203,166 | | | 203,166 |
| 会場費 | 19,130 | 14,850 | | 33,980 | | | 33,980 |
| 委員会費 | 7,260 | | | 7,260 | | | 7,260 |
| 税の広報事業 | (1,475,881) | | | (1,475,881) | | | (1,475,881) |
| 旅費交通費 | 58,660 | | | 58,660 | | | 58,660 |
| 通信運搬費 | 338,463 | | | 338,463 | | | 338,463 |
| 消耗品費 | 59,658 | | | 59,658 | | | 59,658 |
| 修繕費 | 49,500 | | | 49,500 | | | 49,500 |
| 印刷製本費 | 830,750 | | | 830,750 | | | 830,750 |
| 賃借料 | 10,000 | | | 10,000 | | | 10,000 |
| 保険料 | 2,000 | | | 2,000 | | | 2,000 |
| 会場費 | 30,790 | | | 30,790 | | | 30,790 |
| 広告宣伝費 | 66,000 | | | 66,000 | | | 66,000 |
| 委員会費 | 30,060 | | | 30,060 | | | 30,060 |
| 租税教育事業 | (176,600) | | | (176,600) | | | (176,600) |
| 旅費交通費 | 10,000 | | | 10,000 | | | 10,000 |
| 消耗品費 | 92,400 | | | 92,400 | | | 92,400 |
| 印刷製本費 | 68,200 | | | 68,200 | | | 68,200 |
| 保険料 | | | | 0 | | | 0 |
| 会場費 | 6,000 | | | 6,000 | | | 6,000 |
| 委員会費 | | | | 0 | | | 0 |
| 経済・経営等セミナー事業 | | (1,206,321) | | (1,206,321) | | | (1,206,321) |
| 旅費交通費 | | 195,560 | | 195,560 | | | 195,560 |
| 印刷製本費 | | 53,350 | | 53,350 | | | 53,350 |
| 諸謝金 | | 715,000 | | 715,000 | | | 715,000 |
| 会場費 | | 207,701 | | 207,701 | | | 207,701 |
| 委員会費 | | 34,710 | | 34,710 | | | 34,710 |
| 社会貢献事業 | | (527,797) | | (527,797) | | | (527,797) |
| 旅費交通費 | | 8,000 | | 8,000 | | | 8,000 |
| 通信運搬費 | | | | 0 | | | 0 |
| 消耗品費 | | 175,772 | | 175,772 | | | 175,772 |
| 支払寄付金 | | 148,775 | | 148,775 | | | 148,775 |
| 会場費 | | 148,790 | | 148,790 | | | 148,790 |
| 委員会費 | | 46,460 | | 46,460 | | | 46,460 |
| 福利厚生事業 | | | | | (7,000) | | (7,000) |
| 旅費交通費 | | | | | 7,000 | | 7,000 |
| 通信運搬費 | | | | | | | 0 |
| 消耗品費 | | | | | | | 0 |
| 印刷製本費 | | | | | | | 0 |

| 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 | 会 員 交 流 事 業 | | |
| | 税の啓発事業 | 地域貢献事業 | | | | | | |
| 会員増強事業 | | | | | (337,656) | | (337,656) | |
| 会議費 | | | | | 175,764 | | 175,764 | |
| 旅費交通費 | | | | | 17,520 | | 17,520 | |
| 消耗品費 | | | | | 139,562 | | 139,562 | |
| 会場費 | | | | | 4,810 | | 4,810 | |
| 会員交流事業 | | | | | (1,067,372) | | (1,067,372) | |
| 会議費 | | | | | 723,400 | | 723,400 | |
| 通信運搬費 | | | | | | | 0 | |
| 消耗品費 | | | | | 336,412 | | 336,412 | |
| 会場費 | | | | | 7,560 | | 7,560 | |
| 管理費のうち事業費配賦額 | (3,760,797) | (2,831,342) | | (6,592,139) | (956,368) | | (7,548,507) | |
| 給料手当 | 2,177,847 | 1,742,278 | | 3,920,125 | 551,721 | | 4,471,846 | |
| 退職給付費用 | 87,600 | 70,080 | | 157,680 | 22,192 | | 179,872 | |
| 福利厚生費 | 431,353 | 345,083 | | 776,436 | 109,276 | | 885,712 | |
| 旅費交通費 | 101,721 | 81,377 | | 183,098 | 25,769 | | 208,867 | |
| 通信運搬費 | 190,267 | 114,420 | | 304,687 | 48,975 | | 353,662 | |
| 減価償却費 | 68 | 41 | | 109 | 18 | | 127 | |
| 消耗品費 | 171,576 | 103,180 | | 274,756 | 44,164 | | 318,920 | |
| 印刷製本費 | 221,872 | 133,426 | | 355,298 | 57,111 | | 412,409 | |
| 事務委託費 | 22,500 | 18,000 | | 40,500 | 5,700 | | 46,200 | |
| リース料 | 66,566 | 40,031 | | 106,597 | 17,134 | | 123,731 | |
| 事務所管理費 | 115,896 | 69,696 | | 185,592 | 29,832 | | 215,424 | |
| 支払手数料 | 87,627 | 52,696 | | 140,323 | 22,556 | | 162,879 | |
| 雑費 | 33,017 | 26,414 | | 59,431 | 8,364 | | 67,795 | |
| 保守料 | 38,712 | 23,280 | | 61,992 | 9,965 | | 71,957 | |
| 新聞図書費 | 14,175 | 11,340 | | 25,515 | 3,591 | | 29,106 | |
| 管理費 | | | | | | [3,134,994] | [3,134,994] | |
| 給料手当 | | | | | | 1,335,746 | 1,335,746 | |
| 退職給付費用 | | | | | | 53,728 | 53,728 | |
| 福利厚生費 | | | | | | 264,563 | 264,563 | |
| 会議費 | | | | | | 348,723 | 348,723 | |
| 旅費交通費 | | | | | | 62,388 | 62,388 | |
| 通信運搬費 | | | | | | 79,747 | 79,747 | |
| 減価償却費 | | | | | | 28 | 28 | |
| 消耗品費 | | | | | | 71,913 | 71,913 | |
| 印刷製本費 | | | | | | 92,994 | 92,994 | |
| 租税公課 | | | | | | 814 | 814 | |
| 支払負担金 | | | | | | 378,320 | 378,320 | |
| 事務委託費 | | | | | | 13,800 | 13,800 | |
| 渉外費用 | | | | | | 20,000 | 20,000 | |
| 表彰費 | | | | | | 253,854 | 253,854 | |
| リース料 | | | | | | 27,901 | 27,901 | |
| 事務所管理費 | | | | | | 48,576 | 48,576 | |
| 支払手数料 | | | | | | 36,728 | 36,728 | |
| 雑費 | | | | | | 20,251 | 20,251 | |
| 新聞図書費 | | | | | | 8,694 | 8,694 | |
| 保守料 | | | | | | 16,226 | 16,226 | |
| 経常費用計 | 5,802,684 | 4,580,310 | 0 | 10,382,994 | 2,368,396 | 3,134,994 | 15,886,384 | |
| 当期経常増減額 | ▲ 5,489,184 | ▲ 4,580,310 | 8,990,665 | ▲ 1,078,829 | 2,032,024 | 181,258 | 1,134,453 | |
| 2. 経常外増減の部 | | | | | | | | |
| (1) 経常外収益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 経常外収益計 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (2) 経常外費用 | | | | | | | | |
| 固定資産除却損 | | | | | | | | |
| 什器備品除却損 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 経常外費用計 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 当期経常外増減額 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 他会計振替額 | 0 | 0 | 724,871 | 724,871 | ▲ 724,871 | 0 | 0 | |
| 当期一般正味財産増減額 | ▲ 5,489,184 | ▲ 4,580,310 | 9,715,536 | ▲ 353,958 | 1,307,153 | 181,258 | 1,134,453 | |
| 一般正味財産期首残高 | | | | | | | 14,291,735 | |
| 一般正味財産期末残高 | | | | | | | | |
| II 指定正味財産増減の部 | | | | | | | | |
| 受取補助金等 | | | | | | | | |
| 受取全法連助成金 | | | 7,016,000 | 7,016,000 | | | 7,016,000 | |
| 一般正味財産への振替額 | | | ▲ 7,016,000 | ▲ 7,016,000 | | | ▲ 7,016,000 | |
| 当期指定正味財産増減額 | | | 0 | 0 | | | 0 | |
| 指定正味財産期首残高 | | | 0 | 0 | | | 0 | |
| 指定正味財産期末残高 | | | 0 | 0 | | | 0 | |
| III 正味財産期末残高 | | | | | | | 15,426,188 | |

◎ 公益目的事業比率 $\frac{10,382,994(\text{公益目的事業 経常費用計})}{15,886,384(\text{全体 経常費用計})} = 65.3\%$