

# 正味財産増減計算書内訳表

平成29年 4月 1日から平成30年 3月31日まで

公益社団法人岡山県鍼灸師会

(単位：円)

| 科 目             | 公益目的事業会計    |             |            |           | 収益事業等<br>会計 | 法人会計      | 合 計       |
|-----------------|-------------|-------------|------------|-----------|-------------|-----------|-----------|
|                 | 学術事業        | 公衆衛生事業      | 共通         | 小 計       | 相互扶助事業      | 法人会計      |           |
| I 一般正味財産増減の部    |             |             |            |           |             |           |           |
| 1. 経常増減の部       |             |             |            |           |             |           |           |
| (1) 経常収益        |             |             |            |           |             |           |           |
| 受取入会金           | 0           | 0           | 110,000    | 110,000   | 11,000      | 99,000    | 220,000   |
| 受取入会金           | 0           | 0           | 110,000    | 110,000   | 11,000      | 99,000    | 220,000   |
| 受取会費            | 0           | 1,862,900   | 1,413,000  | 3,275,900 | 141,300     | 1,271,700 | 4,688,900 |
| A会員会費           | 0           | 0           | 1,035,000  | 1,035,000 | 103,500     | 931,500   | 2,070,000 |
| B会員会費           | 0           | 0           | 378,000    | 378,000   | 37,800      | 340,200   | 756,000   |
| 指導会費            | 0           | 1,862,900   | 0          | 1,862,900 | 0           | 0         | 1,862,900 |
| 事業収益            | 352,000     | 117,000     | 0          | 469,000   | 0           | 0         | 469,000   |
| 学術部講習会収入        | 332,000     | 0           | 0          | 332,000   | 0           | 0         | 332,000   |
| 保険部講習会収入        | 0           | 57,000      | 0          | 57,000    | 0           | 0         | 57,000    |
| 青年部講習会収入        | 20,000      | 0           | 0          | 20,000    | 0           | 0         | 20,000    |
| 広報部広告収入         | 0           | 60,000      | 0          | 60,000    | 0           | 0         | 60,000    |
| 受取負担金           | 5,000       | 23,459      | 0          | 28,459    | 0           | 0         | 28,459    |
| 受取負担金           | 5,000       | 23,459      | 0          | 28,459    | 0           | 0         | 28,459    |
| 雑収益             | 0           | 0           | 16         | 16        | 2           | 14        | 32        |
| 受取利息            | 0           | 0           | 16         | 16        | 2           | 14        | 32        |
| 経常収益計           | 357,000     | 2,003,359   | 1,523,016  | 3,883,375 | 152,302     | 1,370,714 | 5,406,391 |
| (2) 経常費用        |             |             |            |           |             |           |           |
| 事業費             | 663,801     | 3,296,897   | 139,413    | 4,100,111 | 190,004     | 0         | 4,290,115 |
| 役員報酬            | 31,000      | 235,500     | 4,000      | 270,500   | 0           | 0         | 270,500   |
| 会議費             | 7,819       | 61,390      | 0          | 69,209    | 0           | 0         | 69,209    |
| 旅費交通費           | 0           | 184,080     | 0          | 184,080   | 0           | 0         | 184,080   |
| 通信運搬費           | 91,218      | 310,540     | 37,738     | 439,496   | 24,619      | 0         | 464,115   |
| 消耗什器備品費         | 0           | 572,301     | 0          | 572,301   | 0           | 0         | 572,301   |
| 消耗品費            | 4,229       | 226,188     | 97,070     | 327,487   | 16,459      | 0         | 343,946   |
| 印刷製本費           | 149,290     | 548,313     | 0          | 697,603   | 147,976     | 0         | 845,579   |
| 光熱水料費           | 0           | 36,250      | 0          | 36,250    | 0           | 0         | 36,250    |
| 賃借料             | 0           | 425,184     | 0          | 425,184   | 0           | 0         | 425,184   |
| 諸謝金             | 256,810     | 497,685     | 0          | 754,495   | 0           | 0         | 754,495   |
| 支払負担金           | 24,000      | 120,000     | 0          | 144,000   | 0           | 0         | 144,000   |
| 雑費              | 795         | 23,336      | 605        | 24,736    | 950         | 0         | 25,686    |
| 会場費             | 98,640      | 23,130      | 0          | 121,770   | 0           | 0         | 121,770   |
| 広告宣伝費           | 0           | 3,000       | 0          | 3,000     | 0           | 0         | 3,000     |
| 諸会費             | 0           | 30,000      | 0          | 30,000    | 0           | 0         | 30,000    |
| 管理費             | 0           | 0           | 0          | 0         | 0           | 1,168,007 | 1,168,007 |
| 役員報酬            | 0           | 0           | 0          | 0         | 0           | 162,000   | 162,000   |
| 会議費             | 0           | 0           | 0          | 0         | 0           | 42,800    | 42,800    |
| 旅費交通費           | 0           | 0           | 0          | 0         | 0           | 122,817   | 122,817   |
| 通信運搬費           | 0           | 0           | 0          | 0         | 0           | 89,018    | 89,018    |
| 消耗品費            | 0           | 0           | 0          | 0         | 0           | 43,376    | 43,376    |
| 印刷製本費           | 0           | 0           | 0          | 0         | 0           | 303,610   | 303,610   |
| 諸謝金             | 0           | 0           | 0          | 0         | 0           | 108,000   | 108,000   |
| 租税公課            | 0           | 0           | 0          | 0         | 0           | 700       | 700       |
| 支払負担金           | 0           | 0           | 0          | 0         | 0           | 7,000     | 7,000     |
| 委託費             | 0           | 0           | 0          | 0         | 0           | 64,800    | 64,800    |
| 雑費              | 0           | 0           | 0          | 0         | 0           | 2,644     | 2,644     |
| 会場費             | 0           | 0           | 0          | 0         | 0           | 80,902    | 80,902    |
| 研修費             | 0           | 0           | 0          | 0         | 0           | 40,000    | 40,000    |
| 渉外費             | 0           | 0           | 0          | 0         | 0           | 100,340   | 100,340   |
| 経常費用計           | 663,801     | 3,296,897   | 139,413    | 4,100,111 | 190,004     | 1,168,007 | 5,458,122 |
| 評価損益等調整前当期経常増減額 | △ 306,801   | △ 1,293,538 | 1,383,603  | △ 216,736 | △ 37,702    | 202,707   | △ 51,731  |
| 評価損益等計          | 0           | 0           | 0          | 0         | 0           | 0         | 0         |
| 当期経常増減額         | △ 306,801   | △ 1,293,538 | 1,383,603  | △ 216,736 | △ 37,702    | 202,707   | △ 51,731  |
| 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         |
| (2) 経常外費用       |             |             |            |           |             |           |           |
| 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         |
| 当期一般正味財産増減額     | △ 306,801   | △ 1,293,538 | 1,383,603  | △ 216,736 | △ 37,702    | 202,707   | △ 51,731  |
| 一般正味財産期首残高      | △ 3,032,843 | △ 5,584,847 | 10,363,632 | 1,745,942 | 1,057,203   | 1,398,251 | 4,201,396 |
| 一般正味財産期末残高      | △ 3,339,644 | △ 6,878,385 | 11,747,235 | 1,529,206 | 1,019,501   | 1,600,958 | 4,149,665 |
| II 指定正味財産増減の部   |             |             |            |           |             |           |           |
| 当期指定正味財産増減額     | 0           | 0           | 0          | 0         | 0           | 0         | 0         |
| 指定正味財産期首残高      | 0           | 0           | 0          | 0         | 0           | 0         | 0         |
| 指定正味財産期末残高      | 0           | 0           | 0          | 0         | 0           | 0         | 0         |
| III 正味財産期末残高    | △ 3,339,644 | △ 6,878,385 | 11,747,235 | 1,529,206 | 1,019,501   | 1,600,958 | 4,149,665 |

入会金・会費・雑収益の各会計配賦比率は、公益目的事業会計共通区分に50%、収益事業等会計相互扶助事業区分に5%、法人会計に45%とした。