

事業区別整理の内訳表

(単位:円)

| 科目 | 予算合計額 | 公1 合計 | 公2 合計 | 公益 共通 | 公益合計 | その他 ③会員交流合計 | 収益 ④福利厚生合計 | 収益 共通 | 収益合計 | 法人会計 |
|----------------------|------------|------------|------------|-----------|------------|----------------|---------------|-----------|------------|------------|
| I 一般正味財産増減の部 | 事業割合(%) | | | | 70% | | | | 20% | 10% |
| 1 経常増減の部 | | | | | | | | | | |
| (1) 経常収益 | | | | | | | | | | |
| 基本財産運用益 | 1,000 | 0 | 0 | 1,000 | 1,000 | | | | 0 | 0 |
| 基本財産利息収益 | 1,000 | 0 | 0 | 1,000 | 1,000 | | | | 0 | 0 |
| 特定資産運用益 | 500 | 0 | 0 | 0 | 0 | | | | 0 | 500 |
| 特定資産受取利息 | 500 | 0 | 0 | 0 | 0 | | | | 0 | 500 |
| 受取会費 | 5,319,000 | 0 | 0 | 2,659,500 | 2,659,500 | 0 | 0 | 1,323,750 | 1,323,750 | 1,335,750 |
| 正会員受取会費 | 4,600,000 | 0 | 0 | 2,300,000 | 2,300,000 | | | 1,150,000 | 1,150,000 | 1,150,000 |
| 賛助会員受取会費 | 24,000 | 0 | 0 | 12,000 | 12,000 | | | | | 12,000 |
| 役員会費 | 695,000 | | | 347,500 | 347,500 | | | 173,750 | 173,750 | 173,750 |
| 事業収益 | 887,500 | 104,000 | 174,000 | 0 | 278,000 | 412,000 | 167,500 | | 579,500 | 30,000 |
| 研修事業収益 | 188,000 | 14,000 | 174,000 | 0 | 188,000 | 0 | 0 | | 0 | 0 |
| 広報事業収益 | 130,000 | 0 | 0 | 0 | 0 | 50,000 | 80,000 | | 130,000 | 0 |
| 福利厚生事業収益 | 87,500 | 0 | 0 | 0 | 0 | 0 | 87,500 | | 87,500 | 0 |
| 会員親睦事業収益 | 482,000 | 90,000 | 0 | 0 | 90,000 | 362,000 | 0 | | 362,000 | 30,000 |
| 受取補助金等 | 4,020,100 | 0 | 0 | 4,020,100 | 4,020,100 | 0 | 0 | | 0 | 0 |
| 受取全法連助成金振替額 | 4,020,100 | 0 | 0 | 4,020,100 | 4,020,100 | 0 | 0 | | 0 | 0 |
| 受取県連補助金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 受取負担金 | 626,000 | 0 | 12,000 | 0 | 12,000 | 12,000 | 0 | 125,000 | 137,000 | 477,000 |
| 受取負担金 | 376,000 | 0 | 12,000 | 0 | 12,000 | 12,000 | 0 | 0 | 12,000 | 352,000 |
| 青年・女性部会受取負担金 | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 125,000 | 125,000 | 125,000 |
| 雑収 | 76,500 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 76,500 |
| 受取利息収益 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 500 |
| 雑収 | 76,000 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 76,000 |
| 経常収益計 ① | 10,930,600 | 104,000 | 186,000 | 6,680,600 | 6,970,600 | 424,000 | 167,500 | 1,448,750 | 2,040,250 | 1,919,750 |
| (2) 経常費用 | | | | | | | | | | |
| 事業費 | 8,931,496 | 2,876,608 | 4,125,080 | 0 | 7,001,688 | 1,252,961 | 676,847 | 0 | 1,929,808 | 0 |
| 給料手当 | 3,067,200 | 1,022,400 | 1,363,200 | 0 | 2,385,600 | 402,144 | 279,456 | | 681,600 | |
| 臨時雇賃金 | 216,000 | 72,000 | 96,000 | 0 | 168,000 | 28,320 | 19,680 | | 48,000 | |
| 退職給付費用 | 183,600 | 61,200 | 81,600 | 0 | 142,800 | 24,072 | 16,728 | | 40,800 | |
| 福利厚生費 | 690,840 | 230,280 | 307,040 | 0 | 537,320 | 90,577 | 62,943 | | 153,520 | |
| 事務委託費 | 163,296 | 54,432 | 72,576 | 0 | 127,008 | 21,410 | 14,878 | | 36,288 | |
| 会議費 | 491,600 | 114,300 | 46,650 | 0 | 160,950 | 277,550 | 53,100 | | 330,650 | |
| 旅費交通費 | 718,970 | 284,547 | 165,763 | 0 | 450,310 | 121,009 | 147,651 | | 268,660 | |
| 通信運搬費 | 366,350 | 193,700 | 148,320 | 0 | 342,020 | 12,210 | 12,120 | | 24,330 | |
| 減価償却費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 消耗品費 | 432,510 | 117,684 | 266,046 | 0 | 383,730 | 75,586 | -26,806 | | 48,780 | |
| 印刷製本費 | 455,420 | 142,620 | 238,400 | 0 | 381,020 | 60,408 | 13,992 | | 74,400 | |
| 諸会費 | 60,000 | 25,714 | 34,286 | 0 | 60,000 | 0 | 0 | | 0 | |
| 賃借料 | 629,856 | 209,952 | 279,936 | 0 | 489,888 | 82,581 | 57,387 | | 139,968 | |
| 保険料 | 3,500 | 3,500 | 0 | 0 | 3,500 | 0 | 0 | | 0 | |
| 諸謝金 | 588,780 | 35,000 | 552,000 | 0 | 587,000 | 1,780 | 0 | | 1,780 | |
| 支払負担金 | 230,000 | 100,000 | 130,000 | 0 | 230,000 | 0 | 0 | | 0 | |
| 委託費 | 356,000 | 137,600 | 184,800 | 0 | 322,400 | 23,760 | 9,840 | | 33,600 | |
| 会場費 | 132,440 | 10,634 | 105,272 | 0 | 115,906 | 16,156 | 378 | | 16,534 | |
| 表彰費 | 21,000 | 21,000 | 0 | 0 | 21,000 | 0 | 0 | | 0 | |
| リース料 | 108,000 | 36,000 | 48,000 | 0 | 84,000 | 14,160 | 9,840 | | 24,000 | |
| 支払手数料 | 8,100 | 1,500 | 1,800 | 0 | 3,300 | 0 | 4,800 | | 4,800 | |
| 雑費 | 8,034 | 2,544 | 3,392 | 0 | 5,936 | 1,238 | 860 | | 2,098 | |
| 管理費 | 1,999,104 | | | | | | | | | |
| 給料手当 | 340,800 | | | | | | | | | 340,800 |
| 臨時雇賃金 | 24,000 | | | | | | | | | 24,000 |
| 退職給付費用 | 20,400 | | | | | | | | | 20,400 |
| 福利厚生費 | 76,760 | | | | | | | | | 76,760 |
| 事務委託費 | 18,144 | | | | | | | | | 18,144 |
| 会議費 | 735,350 | | | | | | | | | 735,350 |
| 旅費交通費 | 64,330 | | | | | | | | | 64,330 |
| 通信運搬費 | 75,000 | | | | | | | | | 75,000 |
| 減価償却費 | 0 | | | | | | | | | 0 |
| 消耗品費 | 24,390 | | | | | | | | | 24,390 |
| 印刷製本費 | 84,720 | | | | | | | | | 84,720 |
| 賃借料 | 69,984 | | | | | | | | | 69,984 |
| 保険料 | 0 | | | | | | | | | 0 |
| 租税公課 | 72,000 | | | | | | | | | 72,000 |
| 負担金 | 67,000 | | | | | | | | | 67,000 |
| 委託費 | 19,000 | | | | | | | | | 19,000 |
| 会場費 | 0 | | | | | | | | | 0 |
| 渉外慶弔費 | 68,000 | | | | | | | | | 68,000 |
| 諸会費 | 123,220 | | | | | | | | | 123,220 |
| 表彰費 | 20,000 | | | | | | | | | 20,000 |
| リース料 | 12,000 | | | | | | | | | 12,000 |
| 支払手数料 | 76,200 | | | | | | | | | 76,200 |
| 新聞図書費 | 6,000 | | | | | | | | | 6,000 |
| 雑費 | 1,806 | | | | | | | | | 1,806 |
| 経常費用計 ② | 10,930,600 | 2,876,608 | 4,125,080 | 0 | 7,001,688 | 1,252,961 | 676,847 | 0 | 1,929,808 | 1,999,104 |
| 評価損益等調整前当期経常増減額 | 0 | -2,772,608 | -3,939,080 | 6,680,600 | -31,088 | -828,961 | -509,347 | 1,448,750 | 110,442 | -79,354 |
| 2 経常外増減の部 | 事業支出総額 | | | | 64.06% | | | | 17.66% | 18.29% |
| (1) 経常外収益 | | | | | | | | | | |
| 経常外収益計 | 0 | | | | | | | | | |
| (2) 経常外費用 | | | | | | | | | | |
| 経常外費用計 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 当期経常外増減額 | 0 | | | | | | | | | |
| 当期一般正味財産増減額 | 0 | -2,772,608 | -3,939,080 | 6,680,600 | -31,088 | -828,961 | -509,347 | 1,448,750 | 110,442 | -79,354 |
| 一般正味財産期首残高 | 10,132,294 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 一般正味財産期末残高 | 10,132,294 | -2,772,608 | -3,939,080 | 6,680,600 | -31,088 | -828,961 | -509,347 | 1,448,750 | 110,442 | -79,354 |
| II 指定正味財産増減の部 | | | | | | | | | | |
| 受取補助金等 | 4,020,100 | | | | | | | | | |
| 受取全法連助成金 | 4,020,100 | | | | | | | | | |
| 一般正味財産への振替額 | -4,020,100 | | | | | | | | | |
| 一般正味財産への振替額 | -4,020,100 | | | | | | | | | |
| 当期指定正味財産増減額 | 0 | | | | | | | | | |
| 指定正味財産期首残高 | 0 | | | | | | | | | |
| 指定正味財産期末残高 | 0 | | | | | | | | | |
| III 基金増減の部 | | | | | | | | | | |
| 当期基金増減額 | 0 | | | | | | | | | |
| 基金期首残高 | 0 | | | | | | | | | |
| 基金期末残高 | 0 | | | | | | | | | |
| IV 正味財産期末残高 | 10,132,294 | -2,772,608 | -3,939,080 | 6,680,600 | -31,088 | -828,961 | -509,347 | 1,448,750 | 110,442 | -79,354 |

公益社団法人の条件
①公益事業費が事業支出総額の**50%以上**であること

- 公益事業費 **7,001,688** 円は経常費用 **10,930,600** 円の **64.1** %を占める
- ②公益事業費が**収支相償**であること
公益事業収入 **6,970,600** 円より、公益事業支出額 **7,001,688** 円が多い
- ③遊休財産額の保有上限＝公益目的事業の実施した費用の額 26年度末遊休財産額 5,105,222円（流動資産）+（周年事業積立）

②公益事業費が

③遊休財産額の