

**正味財産増減計算書**  
令和6年4月1日から令和7年3月31日まで

(単位:円)

| 科 目                  | 当年度            | 前年度            | 増減             |
|----------------------|----------------|----------------|----------------|
| <b>I 一般正味財産増減の部</b>  |                |                |                |
| <b>1. 経常増減の部</b>     |                |                |                |
| (1) 経常収益             |                |                |                |
| ① 基本財産運用益            | [ 4,342,890]   | [ 4,203,737]   | [ 139,153]     |
| 基本財産受取利息             | 4,342,890      | 4,203,737      | 139,153        |
| ② 特定資産運用益            | [ 611,731]     | [ 12,606]      | [ 599,125]     |
| 特定資産受取利息             | 611,731        | 12,606         | 599,125        |
| ③ 受取会費               | [ 5,250,000]   | [ 5,580,000]   | [△ 330,000]    |
| 賛助会員受取会費             | 5,250,000      | 5,580,000      | 330,000        |
| ④ 受取寄附金              | [ 300,000]     | [ 300,000]     | [ 0]           |
| 受取寄附金                | 300,000        | 300,000        | 0              |
| ⑤ 事業収益               | [ 589,779,611] | [ 631,993,489] | [△ 42,213,878] |
| 認定事業収益               | 435,050,000    | 473,135,080    | 38,085,080     |
| 研修事業収益               | 59,220,700     | 63,070,700     | 3,850,000      |
| e-ラーニング実施機関収益        | 32,912,000     | 33,440,000     | 528,000        |
| テキスト収益               | 24,284,040     | 22,360,800     | 1,923,240      |
| 研修会開催申請              | 32,406,000     | 34,419,000     | 2,013,000      |
| 出版図書編集監修料            | 3,092,411      | 2,037,679      | 1,054,732      |
| 作成販売収益               | 2,814,460      | 3,530,230      | 715,770        |
| ⑥ 受取委託収益             | [ 2,062,320]   | [ 0]           | [ 2,062,320]   |
| 受取委託収益               | 2,062,320      | 0              | 2,062,320      |
| ⑦ 雑収益                | [ 187,234]     | [ 275,681]     | [△ 88,447]     |
| 受取利息                 | 187,234        | 3,287          | 183,947        |
| 雑収益                  | 0              | 272,394        | △ 272,394      |
| 経常収益計                | 602,533,786    | 642,365,513    | △ 39,831,727   |
| (2) 経常費用             |                |                |                |
| ① 事業費                | [ 571,414,741] | [ 502,861,856] | [ 68,552,885]  |
| 役員報酬                 | 8,419,920      | 7,731,987      | 687,933        |
| 職員給与                 | 123,292,720    | 101,918,526    | 21,374,194     |
| 通勤手当                 | 3,441,889      | 3,038,128      | 403,761        |
| 福利厚生費                | 21,708,023     | 16,709,159     | 4,998,864      |
| 賞金雇上費                | 17,003,220     | 26,704,724     | △ 9,701,504    |
| 退職給付費用               | 15,784,381     | 5,199,341      | 10,585,040     |
| 旅費交通費                | 6,475,479      | 2,866,184      | 3,609,295      |
| 通信運搬費                | 37,661,647     | 39,892,651     | △ 2,231,004    |
| 減価償却費                | 3,819,230      | 4,251,778      | △ 432,548      |
| 印刷製本費                | 19,508,409     | 23,395,729     | △ 3,887,320    |
| 諸謝金                  | 6,839,949      | 5,615,364      | 1,224,585      |
| 会議費                  | 13,595,267     | 14,467,585     | △ 872,318      |
| 事務所費                 | 36,809,180     | 36,112,737     | 696,443        |
| 事務費                  | 74,541,760     | 74,886,346     | △ 344,586      |
| 業務委託費                | 51,589,900     | 12,437,000     | 39,152,900     |
| 諸雑費                  | 6,600          | 0              | 6,600          |
| 租税公課                 | 29,649,350     | 34,357,700     | △ 4,708,350    |
| 支払助成金                | 33,220,000     | 25,916,000     | 7,304,000      |
| 雑損失                  | 14,960         | 0              | 14,960         |
| ソフトウェア償却費            | 67,288,439     | 67,094,526     | 193,913        |
| 貯蔵品期首在高              | 7,337,880      | 8,033,520      | △ 695,640      |
| 期首貯蔵品廃棄額             | 7,480          | 14,960         | △ 7,480        |
| 貯蔵品期末在高              | △ 6,574,920    | △ 7,360,320    | 785,400        |
| 期首棚卸資産廃棄額            | 0              | 815,417        | △ 815,417      |
| 棚卸資産期首在高             | 1,623,095      | 385,909        | 1,237,186      |
| 棚卸資産期末在高             | △ 1,649,117    | △ 1,623,095    | △ 26,022       |
| ② 管理費                | [ 9,478,184]   | [ 8,766,924]   | [ 711,260]     |
| 役員報酬                 | 970,080        | 666,347        | 303,733        |
| 職員給与                 | 1,928,962      | 2,098,758      | △ 169,796      |
| 通勤手当                 | 87,927         | 115,262        | △ 27,335       |
| 福利厚生費                | 333,172        | 321,767        | 11,405         |
| 退職給付費用               | 204,334        | 52,913         | 151,421        |
| 旅費交通費                | 305,616        | 361,411        | △ 55,795       |
| 通信運搬費                | 190,362        | 141,029        | 49,333         |
| 減価償却費                | 201,012        | 223,778        | △ 22,766       |
| 事務所費                 | 1,937,326      | 1,900,672      | 36,654         |
| 事務費                  | 3,079,763      | 2,741,275      | 338,488        |
| 会議費                  | 63,000         | 0              | 63,000         |
| 諸雑費                  | 167,360        | 136,610        | 30,750         |
| 租税公課                 | 9,270          | 7,102          | 2,168          |
| 経常費用計                | 580,892,925    | 511,628,780    | 69,264,145     |
| 当期経常増減額              | 21,640,861     | 130,736,733    | △ 109,095,872  |
| <b>2. 経常外増減の部</b>    |                |                |                |
| (1) 経常外収益            |                |                |                |
| 経常外収益計               | 0              | 0              | 0              |
| (2) 経常外費用            |                |                |                |
| 経常外費用計               | 0              | 0              | 0              |
| 当期経常外増減額             | [ 0]           | [ 0]           | [ 0]           |
| 税引前当期一般正味財産増減額       | 21,640,861     | 130,736,733    | △ 109,095,872  |
| 法人税、住民税及び事業税         | 2,414,400      | 1,720,000      | 694,400        |
| 当期一般正味財産増減額          | 19,226,461     | 129,016,733    | △ 109,790,272  |
| 一般正味財産期首残高           | 1,368,845,403  | 1,239,828,670  | 129,016,733    |
| 一般正味財産期末残高           | 1,388,071,864  | 1,368,845,403  | 19,226,461     |
| <b>II 指定正味財産増減の部</b> |                |                |                |
| 当期指定正味財産増減額          | 0              | 0              | 0              |
| 指定正味財産期首残高           | 479,050,000    | 479,050,000    | 0              |
| 指定正味財産期末残高           | 479,050,000    | 479,050,000    | 0              |
| <b>III 正味財産期末残高</b>  | 1,867,121,864  | 1,847,895,403  | 19,226,461     |

# 正味財産増減計算書内訳表

令和6年4月1日から令和7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         | 内部取引消去 | 合計             |
|-------------------|----------------|---------------|--------------|---------------|--------------|--------|----------------|
|                   |                | 出版監修事業        | 作成販売事業       | 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          |                |               |              |               |              |        |                |
| ① 基本財産運用益         | [ 2,171,445]   | [ 0]          | [ 0]         | [ 0]          | [ 2,171,445] | [ 0]   | [ 4,342,890]   |
| 基本財産受取利息          | 2,171,445      | 0             | 0            | 0             | 2,171,445    | 0      | 4,342,890      |
| ② 特定資産運用益         | [ 611,731]     | [ 0]          | [ 0]         | [ 0]          | [ 0]         | [ 0]   | [ 611,731]     |
| 特定資産受取利息          | 611,731        | 0             | 0            | 0             | 0            | 0      | 611,731        |
| ③ 受取会費            | [ 0]           | [ 0]          | [ 0]         | [ 0]          | [ 5,250,000] | [ 0]   | [ 5,250,000]   |
| 賛助会員受取会費          | 0              | 0             | 0            | 0             | 5,250,000    | 0      | 5,250,000      |
| ④ 受取寄附金           | [ 150,000]     | [ 0]          | [ 0]         | [ 0]          | [ 150,000]   | [ 0]   | [ 300,000]     |
| 受取寄附金             | 150,000        | 0             | 0            | 0             | 150,000      | 0      | 300,000        |
| ⑤ 事業収益            | [ 559,588,700] | [ 27,376,451] | [ 2,814,460] | [ 30,190,911] | [ 0]         | [ 0]   | [ 589,779,611] |
| 認定事業収益            | 435,050,000    | 0             | 0            | 0             | 0            | 0      | 435,050,000    |
| 研修事業収益            | 59,220,700     | 0             | 0            | 0             | 0            | 0      | 59,220,700     |
| e-ラーニング実施機関収益     | 32,912,000     | 0             | 0            | 0             | 0            | 0      | 32,912,000     |
| テキスト収益            | 0              | 24,284,040    | 0            | 24,284,040    | 0            | 0      | 24,284,040     |
| 研修会開催申請           | 32,406,000     | 0             | 0            | 0             | 0            | 0      | 32,406,000     |
| 出版図書編集監修料         | 0              | 3,092,411     | 0            | 3,092,411     | 0            | 0      | 3,092,411      |
| 作成販売収益            | 0              | 0             | 2,814,460    | 2,814,460     | 0            | 0      | 2,814,460      |
| ⑥ 受取委託収益          | [ 0]           | [ 2,062,320]  | [ 0]         | [ 2,062,320]  | [ 0]         | [ 0]   | [ 2,062,320]   |
| 受取委託収益            | 0              | 2,062,320     | 0            | 2,062,320     | 0            | 0      | 2,062,320      |
| ⑦ 雑収益             | [ 124,659]     | [ 58,814]     | [ 0]         | [ 58,814]     | [ 3,761]     | [ 0]   | [ 187,234]     |
| 受取利息              | 124,659        | 58,814        | 0            | 58,814        | 3,761        | 0      | 187,234        |
| 雑収益               | 0              | 0             | 0            | 0             | 0            | 0      | 0              |
| 経常収益計             | 562,646,535    | 29,497,585    | 2,814,460    | 32,312,045    | 7,575,206    | 0      | 602,533,786    |
| (2) 経常費用          |                |               |              |               |              |        |                |
| ① 事業費             | [ 557,924,014] | [ 10,159,175] | [ 3,331,552] | [ 13,490,727] | [ 0]         | [ 0]   | [ 571,414,741] |
| 役員報酬              | 8,388,960      | 30,960        | 0            | 30,960        | 0            | 0      | 8,419,920      |
| 職員給与              | 122,522,188    | 770,532       | 0            | 770,532       | 0            | 0      | 123,292,720    |
| 通勤手当              | 3,428,022      | 13,867        | 0            | 13,867        | 0            | 0      | 3,441,889      |
| 福利厚生費             | 21,570,258     | 137,765       | 0            | 137,765       | 0            | 0      | 21,708,023     |
| 賞金雇上費             | 17,003,220     | 0             | 0            | 0             | 0            | 0      | 17,003,220     |
| 退職給付費用            | 15,721,269     | 63,112        | 0            | 63,112        | 0            | 0      | 15,784,381     |
| 旅費交通費             | 6,359,191      | 116,288       | 0            | 116,288       | 0            | 0      | 6,475,479      |
| 通信運搬費             | 37,561,367     | 8,650         | 91,630       | 100,280       | 0            | 0      | 37,661,647     |
| 減価償却費             | 3,618,218      | 201,012       | 0            | 201,012       | 0            | 0      | 3,819,230      |
| 印刷製本費             | 12,398,603     | 5,181,440     | 1,928,366    | 7,109,806     | 0            | 0      | 19,508,409     |
| 諸謝金               | 6,416,743      | 423,206       | 0            | 423,206       | 0            | 0      | 6,839,949      |
| 会議費               | 13,595,267     | 0             | 0            | 0             | 0            | 0      | 13,595,267     |
| 事務所費              | 34,871,854     | 968,663       | 968,663      | 1,937,326     | 0            | 0      | 36,809,180     |
| 事務費               | 73,800,520     | 372,325       | 368,915      | 741,240       | 0            | 0      | 74,541,760     |
| 業務委託費             | 51,193,900     | 396,000       | 0            | 396,000       | 0            | 0      | 51,589,900     |
| 諸雑費               | 6,600          | 0             | 0            | 0             | 0            | 0      | 6,600          |
| 租税公課              | 28,173,995     | 1,475,355     | 0            | 1,475,355     | 0            | 0      | 29,649,350     |
| 支払助成金             | 33,220,000     | 0             | 0            | 0             | 0            | 0      | 33,220,000     |
| 雑損失               | 14,960         | 0             | 0            | 0             | 0            | 0      | 14,960         |
| ソフトウェア償却費         | 67,288,439     | 0             | 0            | 0             | 0            | 0      | 67,288,439     |
| 貯蔵品期首在高           | 7,337,880      | 0             | 0            | 0             | 0            | 0      | 7,337,880      |
| 期首貯蔵品廃棄額          | 7,480          | 0             | 0            | 0             | 0            | 0      | 7,480          |
| 貯蔵品期末在高           | △ 6,574,920    | 0             | 0            | 0             | 0            | 0      | △ 6,574,920    |
| 期首棚卸資産廃棄額         | 0              | 0             | 0            | 0             | 0            | 0      | 0              |
| 棚卸資産期首在高          | 0              | 125,600       | 1,497,495    | 1,623,095     | 0            | 0      | 1,623,095      |
| 棚卸資産期末在高          | 0              | △ 125,600     | △ 1,523,517  | △ 1,649,117   | 0            | 0      | △ 1,649,117    |
| ② 管理費             | [ 0]           | [ 0]          | [ 0]         | [ 0]          | [ 9,478,184] | [ 0]   | [ 9,478,184]   |
| 役員報酬              | 0              | 0             | 0            | 0             | 970,080      | 0      | 970,080        |
| 職員給与              | 0              | 0             | 0            | 0             | 1,928,962    | 0      | 1,928,962      |
| 通勤手当              | 0              | 0             | 0            | 0             | 87,927       | 0      | 87,927         |
| 福利厚生費             | 0              | 0             | 0            | 0             | 333,172      | 0      | 333,172        |
| 退職給付費用            | 0              | 0             | 0            | 0             | 204,334      | 0      | 204,334        |
| 旅費交通費             | 0              | 0             | 0            | 0             | 305,616      | 0      | 305,616        |
| 通信運搬費             | 0              | 0             | 0            | 0             | 190,362      | 0      | 190,362        |
| 減価償却費             | 0              | 0             | 0            | 0             | 201,012      | 0      | 201,012        |
| 事務所費              | 0              | 0             | 0            | 0             | 1,937,326    | 0      | 1,937,326      |
| 事務費               | 0              | 0             | 0            | 0             | 3,079,763    | 0      | 3,079,763      |
| 会議費               | 0              | 0             | 0            | 0             | 63,000       | 0      | 63,000         |
| 諸雑費               | 0              | 0             | 0            | 0             | 167,360      | 0      | 167,360        |
| 租税公課              | 0              | 0             | 0            | 0             | 9,270        | 0      | 9,270          |
| 経常費用計             | 557,924,014    | 10,159,175    | 3,331,552    | 13,490,727    | 9,478,184    | 0      | 580,892,925    |
| 当期経常増減額           | 4,722,521      | 19,338,410    | △ 517,092    | 18,821,318    | △ 1,902,978  | 0      | 21,640,861     |
| 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              |
| 他会計振替前当期一般正味財産増減額 | 4,722,521      | 19,338,410    | △ 517,092    | 18,821,318    | △ 1,902,978  | 0      | 21,640,861     |
| 他会計振替増減           | 9,410,659      | △ 9,410,659   | 0            | △ 9,410,659   | 0            | 0      | 0              |
| 税引前当期一般正味財産増減額    | 14,133,180     | 9,927,751     | △ 517,092    | 9,410,659     | △ 1,902,978  | 0      | 21,640,861     |
| 法人税、住民税及び事業税      | 0              | 2,414,400     | 0            | 2,414,400     | 0            | 0      | 2,414,400      |
| 当期一般正味財産増減額       | 14,133,180     | 7,513,351     | △ 517,092    | 6,996,259     | △ 1,902,978  | 0      | 19,226,461     |
| 一般正味財産期首残高        | 1,185,431,324  | 111,893,443   | △ 1,491,702  | 110,401,741   | 73,012,338   | 0      | 1,368,845,403  |
| 一般正味財産期末残高        | 1,199,564,504  | 119,406,794   | △ 2,008,794  | 117,398,000   | 71,109,360   | 0      | 1,388,071,864  |
| 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        | 239,525,000    | 0             | 0            | 0             | 239,525,000  | 0      | 479,050,000    |
| 指定正味財産期末残高        | 239,525,000    | 0             | 0            | 0             | 239,525,000  | 0      | 479,050,000    |
| III 正味財産期末残高      | 1,439,089,504  | 119,406,794   | △ 2,008,794  | 117,398,000   | 310,634,360  | 0      | 1,867,121,864  |