

正味財産増減計算書内訳表  
(2023年4月1日から2024年3月31日まで)

(単位：円)

| 科目                 | 公益目的<br>事業会計    | 収益事業等会計       |                |               |                |               |                | 法人会計           | 合計              |
|--------------------|-----------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|-----------------|
|                    |                 | 取1(受託)        | 取2(販売)         | 他1(溶接)        | 他2(会員共益)       | 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           |                 |               |                |               |                |               |                |                |                 |
| ① 特定資産運用益          | [ 122,172 ]     | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 0 ]          | [ 120,600 ]    | [ 242,772 ]     |
| 受取利息               | 122,172         | 0             | 0              | 0             | 0              | 0             | 0              | 120,600        | 242,772         |
| ② 受取会費             | [ 34,348,400 ]  | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 0 ]          | [ 34,348,400 ] | [ 68,696,800 ]  |
| 維持会員受取会費           | 24,945,500      | 0             | 0              | 0             | 0              | 0             | 0              | 24,945,500     | 49,891,000      |
| 普通会員受取会費           | 9,085,500       | 0             | 0              | 0             | 0              | 0             | 0              | 9,085,500      | 18,171,000      |
| 学生会員受取会費           | 85,400          | 0             | 0              | 0             | 0              | 0             | 0              | 85,400         | 170,800         |
| 公共会員受取会費           | 232,000         | 0             | 0              | 0             | 0              | 0             | 0              | 232,000        | 464,000         |
| ③ 事業収益             | [ 78,045,581 ]  | [ 3,127,300 ] | [ 29,445,685 ] | [ 1,644,341 ] | [ 6,852,150 ]  | [ 0 ]         | [ 41,069,476 ] | [ 0 ]          | [ 119,115,057 ] |
| 会誌販売収益             | 729,930         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 729,930         |
| 別刷収益               | 256,760         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 256,760         |
| 論文誌投稿料収益           | 490,660         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 490,660         |
| 広告収益               | 5,968,120       | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 5,968,120       |
| 規格収益               | 7,053,930       | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 7,053,930       |
| 図書収益               | 40,200          | 0             | 377,885        | 0             | 0              | 0             | 377,885        | 0              | 418,085         |
| 参加費収益              | 19,275,485      | 0             | 63,000         | 45,000        | 6,852,150      | 0             | 6,960,150      | 0              | 26,235,635      |
| 溶接士認定収益            | 0               | 0             | 0              | 1,599,341     | 0              | 0             | 1,599,341      | 0              | 1,599,341       |
| 標準試験認定収益           | 0               | 0             | 29,004,800     | 0             | 0              | 0             | 29,004,800     | 0              | 29,004,800      |
| 設備維持管理士認証収益        | 17,937,510      | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 17,937,510      |
| 受託収益               | 26,292,986      | 3,127,300     | 0              | 0             | 0              | 0             | 3,127,300      | 0              | 29,420,286      |
| 産油・産ガス国研共同プロジェクト事業 | ( 21,843,419 )  | ( )           | ( )            | ( )           | ( )            | ( )           | ( )            | ( )            | ( 21,843,419 )  |
| 産油・産ガス国研究者受入事業     | ( 4,449,567 )   | ( )           | ( )            | ( )           | ( )            | ( )           | ( )            | ( )            | ( 4,449,567 )   |
| ガソリン車の制御技術・燃料影響調査  | ( )             | ( 1,851,300 ) | ( )            | ( )           | ( )            | ( )           | ( 1,851,300 )  | ( )            | ( 1,851,300 )   |
| ディーゼル車の燃料供給システム調査  | ( )             | ( 1,276,000 ) | ( )            | ( )           | ( )            | ( )           | ( 1,276,000 )  | ( )            | ( 1,276,000 )   |
| ④ 受取寄付金            | [ 3,567,185 ]   | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 0 ]          | [ 0 ]          | [ 3,567,185 ]   |
| 移動大学寄付金振替収益        | 2,967,185       | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 2,967,185       |
| 受取寄付金振替収益          | 600,000         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 600,000         |
| ⑤ 雑収益              | [ 47,165 ]      | [ 336,765 ]   | [ 141,178 ]    | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 477,943 ]    | [ 290,245 ]    | [ 815,353 ]     |
| 受取利息               | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 958            | 958             |
| 雑収益                | 47,165          | 336,765       | 141,178        | 0             | 0              | 0             | 477,943        | 289,287        | 814,395         |
| 経常収益計              | 116,130,503     | 3,464,065     | 29,586,863     | 1,644,341     | 6,852,150      | 0             | 41,547,419     | 34,759,245     | 192,437,167     |
| (2) 経常費用           |                 |               |                |               |                |               |                |                |                 |
| ① 事業費              | [ 139,907,950 ] | [ 2,861,011 ] | [ 6,300,466 ]  | [ 803,330 ]   | [ 10,984,233 ] | [ 0 ]         | [ 20,949,040 ] | [ 0 ]          | [ 160,856,990 ] |
| 役員報酬               | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 0               |
| 給料手当               | 51,156,227      | 588,848       | 1,251,303      | 241,264       | 511,153        | 0             | 2,592,568      | 0              | 53,748,795      |
| 臨時雇賃金              | 679,350         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 679,350         |
| 会議費                | 665,827         | 7,924         | 160,501        | 226,000       | 5,430,165      | 0             | 5,824,590      | 0              | 6,490,417       |
| 運営費                | 2,365,034       | 0             | 0              | 0             | 3,759,037      | 0             | 3,759,037      | 0              | 6,124,071       |
| 表彰費                | 567,138         | 0             | 0              | 67,870        | 0              | 0             | 67,870         | 0              | 635,008         |
| 施設利用費              | 7,674,330       | 6,800         | 1,427          | 0             | 448,447        | 0             | 456,674        | 0              | 8,131,004       |
| 旅費交通費              | 20,086,996      | 494,953       | 65,083         | 73,226        | 234,672        | 0             | 867,934        | 0              | 20,954,930      |
| 通信運搬費              | 5,237,218       | 6,283         | 29,788         | 5,493         | 25,374         | 0             | 66,938         | 0              | 5,304,156       |
| 減価償却費              | 1,211,499       | 13,875        | 29,206         | 5,625         | 11,166         | 0             | 59,872         | 0              | 1,271,371       |
| 消耗什器備品費            | 635,642         | 6,327         | 13,446         | 7,592         | 14,893         | 0             | 42,258         | 0              | 677,900         |
| 消耗品費               | 1,698,340       | 1,350         | 2,869          | 2,342         | 14,480         | 0             | 21,041         | 0              | 1,719,381       |
| 保守費                | 257,256         | 452           | 960            | 185           | 392            | 0             | 1,989          | 0              | 259,245         |
| 印刷製本費              | 15,027,196      | 551,562       | 483,826        | 640           | 8,516          | 0             | 1,044,544      | 0              | 16,071,740      |
| 新聞図書費              | 373,909         | 4,135         | 219,987        | 1,694         | 3,590          | 0             | 229,406        | 0              | 603,315         |
| 光熱水料費              | 536,866         | 6,180         | 13,132         | 2,532         | 5,364          | 0             | 27,208         | 0              | 564,074         |
| 賃借料                | 11,763,481      | 135,407       | 287,740        | 55,479        | 117,541        | 0             | 596,167        | 0              | 12,359,648      |
| 清掃費                | 222,694         | 2,563         | 5,447          | 1,050         | 2,225          | 0             | 11,285         | 0              | 233,979         |
| 保険料                | 302,270         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 302,270         |
| 諸謝金                | 8,024,098       | 0             | 0              | 0             | 40,093         | 0             | 40,093         | 0              | 8,064,191       |
| 租税公課               | 3,391,213       | 119,190       | 2,453,770      | 108,227       | 1,200          | 0             | 2,682,387      | 0              | 6,073,600       |
| 表彰費(受取寄付金)         | 600,000         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 600,000         |
| 支払助成金(受取寄付金)       | 2,000,000       | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 2,000,000       |
| 支払寄付金              | 1,767,000       | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 1,767,000       |
| 委託費                | 2,241,732       | 906,499       | 1,185,140      | 0             | 165,000        | 0             | 2,256,639      | 0              | 4,498,371       |
| 雑費                 | 1,422,634       | 8,663         | 96,841         | 4,111         | 190,925        | 0             | 300,540        | 0              | 1,723,174       |
| ② 管理費              | [ 0 ]           | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 0 ]          | [ 0 ]         | [ 0 ]          | [ 17,928,277 ] | [ 17,928,277 ]  |
| 役員報酬               | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 0               |
| 給料手当               | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 9,928,643      | 9,928,643       |
| 退職給付費用             | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 1,000,000      | 1,000,000       |
| 会議費                | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 8,636          | 8,636           |
| 施設利用費              | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 56,565         | 56,565          |
| 旅費交通費              | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 996,952        | 996,952         |
| 通信運搬費              | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 259,852        | 259,852         |
| 減価償却費              | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 230,368        | 230,368         |
| 消耗什器備品費            | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 571,010        | 571,010         |
| 消耗品費               | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 157,621        | 157,621         |
| 保守費                | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 81,535         | 81,535          |
| 印刷製本費              | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 81,334         | 81,334          |
| 新聞図書費              | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 69,723         | 69,723          |
| 光熱水料費              | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 104,197        | 104,197         |
| 賃借料                | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 2,283,112      | 2,283,112       |
| 清掃費                | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 43,221         | 43,221          |
| 租税公課               | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 0               |
| 雑費                 | 0               | 0             | 0              | 0             | 0              | 0             | 0              | 2,055,508      | 2,055,508       |
| 経常費用計              | 139,907,950     | 2,861,011     | 6,300,466      | 803,330       | 10,984,233     | 0             | 20,949,040     | 17,928,277     | 178,785,267     |
| 当期経常増減額            | △ 23,777,447    | 603,054       | 23,286,397     | 841,011       | △ 4,132,083    | 0             | 20,598,379     | 16,830,968     | 13,651,900      |
| 2. 経常外増減の部         |                 |               |                |               |                |               |                |                |                 |
| (1) 経常外収益          |                 |               |                |               |                |               |                |                |                 |
| 経常外収益計             |                 |               |                |               |                |               |                |                |                 |
| (2) 経常外費用          |                 |               |                |               |                |               |                |                |                 |
| 経常外費用計             |                 |               |                |               |                |               |                |                | 0               |
| 当期経常外増減額           |                 |               |                |               |                |               |                |                | 0               |
| 他会計振替額             | 21,231,100      |               |                |               |                | △ 21,231,100  | △ 21,231,100   |                | 0               |
| 税引前当期一般正味財産増減額     | △ 2,546,347     | 603,054       | 23,286,397     | 841,011       | △ 4,132,083    | △ 21,231,100  | △ 632,721      | 16,830,968     | 13,651,900      |
| 法人税、住民税及び事業税       |                 |               |                |               |                | 415,000       | 415,000        |                | 415,000         |
| 法人税等調整額            |                 |               |                |               |                | 0             | 0              |                | 0               |
| 当期一般正味財産増減額        | △ 2,546,347     | 603,054       | 23,286,397     | 841,011       | △ 4,132,083    | △ 21,646,100  | △ 1,047,721    | 16,830,968     | 13,236,900      |
| 一般正味財産期首残高         | △ 77,324,874    | 22,032,627    | 237,428,952    | 13,164,452    | △ 23,512,702   | △ 203,170,416 | 45,942,913     | 249,833,821    | 218,451,860     |
| 一般正味財産期末残高         | △ 79,871,221    | 22,635,681    | 260,715,349    | 14,005,463    | △ 27,644,785   | △ 224,816,516 | 44,895,192     | 266,664,789    | 231,688,760     |
| II 指定正味財産増減の部      |                 |               |                |               |                |               |                |                |                 |
| 受取寄付金              |                 |               |                |               |                |               |                |                |                 |
| ① 奨励賞              | 800,000         |               |                |               |                |               |                |                | 800,000         |
| ② 移動大学             | 3,000,000       |               |                |               |                |               |                |                | 3,000,000       |
| 一般正味財産への振替額        |                 |               |                |               |                |               |                |                |                 |
| ① 野口記念賞            |                 |               |                |               |                |               |                |                | 0               |
| ② 奨励賞              | 600,000         |               |                |               |                |               |                |                | 600,000         |
| ③ 移動大学             | 2,967,185       |               |                |               |                |               |                |                | 2,967,185       |
| 当期指定正味財産増減額        | 232,815         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 232,815         |
| 指定正味財産期首残高         | 693,570         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 693,570         |
| 指定正味財産期末残高         | 926,385         | 0             | 0              | 0             | 0              | 0             | 0              | 0              | 926,385         |
| III 正味財産期末残高       | △ 78,944,836    | 22,635,681    | 260,715,349    | 14,005,463    | △ 27,644,785   | △ 224,816,516 | 44,895,192     | 266,664,789    | 232,615,145     |

(参考)

|           |            |           |             |
|-----------|------------|-----------|-------------|
| 収益事業収益計   | 33,050,928 | その他事業収益計  | 8,496,491   |
| 収益事業費用計   | 9,161,477  | その他事業費用計  | 11,787,563  |
| 当期利益      | 23,889,451 | 当期利益      | △ 3,291,072 |
| 収益事業分管理費※ | 1,021,090  | その他事業分管理費 | 1,313,780   |
| 管理費調整後の利益 | 22,868,361 | 管理費調整後の利益 | △ 4,604,852 |

$$\text{※収益事業分管理費} = \frac{\text{収益事業費用} \times \text{管理費}}{\text{(公益事業費用} + \text{収益事業費用} + \text{その他事業費用})}$$

|             |            |              |            |
|-------------|------------|--------------|------------|
| みなし寄附上限※※   | 21,231,100 | ※※みなし寄附上限    |            |
| 収益事業より公益事業へ | 21,231,100 | その他事業より公益事業へ | 0          |
|             |            | 他会計振替額計      | 21,231,100 |

課税対象額 1,637,261

法人税額 415,000

|                   |             |
|-------------------|-------------|
| 公益目的事業の当期経常増減額    | 23,777,447  |
| -公益目的保有財産に係る減価償却費 | △ 1,211,499 |
| -特定費用準備資金積立額取崩    | △ 2,500,000 |
| +公益目的保有財産に係る取得支出  | 865,152     |
| +特定費用準備資金積立額      | 300,000     |
|                   | 21,231,100  |