

# 第 35 期

(2025 年度)

## 収 支 予 算 書

(2025 年 8 月 1 日から 2026 年 7 月 31 日まで)

公益財団法人

全国税理士共栄会文化財団

第35期 収支予算書

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(単位：円)

| 科 目           | 公益目的事業      |              |           |              | 法人会計         | 2025年度予算額<br>(A) | 2024年度予算額<br>(B) | 増 減<br>(A-B) | 2024年度決算<br>(見込) |
|---------------|-------------|--------------|-----------|--------------|--------------|------------------|------------------|--------------|------------------|
|               | 顕彰事業        | 助成事業         | 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      |             |              |           |              |              |                  |                  |              |                  |
| 基本財産運用収益      | ⌢ 256,000   | ⌢ 800,000    | ⌢ 0       | ⌢ 1,056,000  | ⌢ 544,000    | ⌢ 1,600,000      | ⌢ 1,600,000      | 0            | ⌢ 1,600,000      |
| 有価証券利息振替額     | 256,000     | 800,000      | 0         | 1,056,000    | 544,000      | 1,600,000        | 1,600,000        | 0            | 1,600,000        |
| 特定資産運用収益      | ⌢ 334,400   | ⌢ 1,045,000  | ⌢ 0       | ⌢ 1,379,400  | ⌢ 710,600    | ⌢ 2,090,000      | ⌢ 1,266,000      | 824,000      | ⌢ 1,026,000      |
| 預金利息振替額       | 224,800     | 702,500      | 0         | 927,300      | 477,700      | 1,405,000        | 296,000          | 1,109,000    | 56,000           |
| 有価証券利息振替額     | 109,600     | 342,500      | 0         | 452,100      | 232,900      | 685,000          | 970,000          | -285,000     | 970,000          |
| 受取寄附金         | ⌢ 6,240,000 | ⌢ 19,500,000 | ⌢ 0       | ⌢ 25,740,000 | ⌢ 13,260,000 | ⌢ 39,000,000     | ⌢ 39,000,000     | 0            | ⌢ 35,000,000     |
| 受取寄附金振替額      | 6,240,000   | 19,500,000   | 0         | 25,740,000   | 13,260,000   | 39,000,000       | 39,000,000       | 0            | 35,000,000       |
| 雑収益           | ⌢ 0         | ⌢ 0          | ⌢ 550,000 | ⌢ 550,000    | ⌢ 0          | ⌢ 550,000        | ⌢ 550,000        | 0            | ⌢ 550,000        |
| 雑収入           | 0           | 0            | 550,000   | 550,000      | 0            | 550,000          | 550,000          | 0            | 550,000          |
| 経常収益計         | 6,830,400   | 21,345,000   | 550,000   | 28,725,400   | 14,514,600   | 43,240,000       | 42,416,000       | 824,000      | 38,176,000       |
| (2) 経常費用      |             |              |           |              |              |                  |                  |              |                  |
| ①事業費          | ⌢ 8,252,000 | ⌢ 22,840,000 | ⌢ 0       | ⌢ 31,092,000 | 0            | ⌢ 31,092,000     | ⌢ 30,332,000     | 760,000      | ⌢ 30,178,796     |
| 顕彰・助成金事業費     | ⌢ 1,000,000 | ⌢ 18,000,000 | ⌢ 0       | ⌢ 19,000,000 |              | 19,000,000       | 19,000,000       | 0            | 19,132,000       |
| 顕彰費           | 1,000,000   | 0            |           | 1,000,000    |              | 1,000,000        | 1,000,000        | 0            | 1,000,000        |
| 助成費           | 0           | 18,000,000   |           | 18,000,000   |              | 18,000,000       | 18,000,000       | 0            | 18,132,000       |
| 調査費           | 1,080,000   | 120,000      |           | 1,200,000    |              | 1,200,000        | 1,200,000        | 0            | 200,000          |
| 会議費           | ⌢ 1,120,000 | ⌢ 1,680,000  | ⌢ 0       | ⌢ 2,800,000  |              | 2,800,000        | 2,500,000        | 300,000      | 2,533,861        |
| 選考委員会費        | 1,120,000   | 1,680,000    |           | 2,800,000    |              | 2,800,000        | 2,500,000        | 300,000      | 2,533,861        |
| 広報費           | 500,000     | 500,000      |           | 1,000,000    |              | 1,000,000        | 1,000,000        | 0            | 1,015,750        |
| その他の事業費       | 3,600,000   | 400,000      |           | 4,000,000    |              | 4,000,000        | 3,500,000        | 500,000      | 4,407,902        |
| ア 事務委託費       | 792,000     | 1,980,000    |           | 2,772,000    |              | 2,772,000        | 2,772,000        | 0            | 2,772,000        |
| イ 旅費交通費       | 80,000      | 80,000       |           | 160,000      |              | 160,000          | 200,000          | -40,000      | 64,028           |
| ウ 印刷通信消耗品費    | 70,000      | 70,000       |           | 140,000      |              | 140,000          | 140,000          | 0            | 40,472           |
| エ 雑費          | 10,000      | 10,000       |           | 20,000       |              | 20,000           | 20,000           | 0            | 12,783           |
| ②管理費          | ⌢ 0         | ⌢ 0          | ⌢ 0       | ⌢ 0          | ⌢ 8,653,000  | ⌢ 8,653,000      | ⌢ 8,743,000      | -90,000      | ⌢ 6,160,069      |
| 理事会費          |             |              |           |              | 1,600,000    | 1,600,000        | 1,600,000        | 0            | 1,375,529        |
| 評議員会費         |             |              |           |              | 2,000,000    | 2,000,000        | 2,000,000        | 0            | 989,070          |
| 常務会費          |             |              |           |              | 1,000,000    | 1,000,000        | 1,200,000        | -200,000     | 537,580          |
| 監事会費          |             |              |           |              | 500,000      | 500,000          | 500,000          | 0            | 205,840          |
| その他の役員会費      |             |              |           |              | 200,000      | 200,000          | 30,000           | 170,000      | 300,000          |
| ア 事務委託費       |             |              |           |              | 1,188,000    | 1,188,000        | 1,188,000        | 0            | 1,188,000        |
| イ 旅費交通費       |             |              |           |              | 240,000      | 240,000          | 300,000          | -60,000      | 96,042           |
| ウ 印刷通信消耗品費    |             |              |           |              | 210,000      | 210,000          | 210,000          | 0            | 60,707           |
| 什器備品費         |             |              |           |              | 25,000       | 25,000           | 25,000           | 0            | 0                |
| 租税公課          |             |              |           |              | 10,000       | 10,000           | 10,000           | 0            | 500              |
| 減価償却費         |             |              |           |              | 0            | 0                | 0                | 0            | 0                |
| エ 雑費          |             |              |           |              | 480,000      | 480,000          | 480,000          | 0            | 306,801          |
| 組織対策費         |             |              |           |              | 1,200,000    | 1,200,000        | 1,200,000        | 0            | 1,100,000        |
| 経常費用計         | 8,252,000   | 22,840,000   | 0         | 31,092,000   | 8,653,000    | 39,745,000       | 39,075,000       | 670,000      | 36,338,865       |
| 当期経常増減額       | -1,421,600  | -1,495,000   | 550,000   | -2,366,600   | 5,861,600    | 3,495,000        | 3,341,000        | 154,000      | 1,837,135        |
| 2. 経常外増減の部    |             |              |           |              |              |                  |                  |              |                  |
| (1) 経常外収益     |             |              |           |              |              |                  |                  |              |                  |
| 過年度助成費返戻      | 0           | 0            | 0         | 0            | 0            | 0                | 0                | 0            | 0                |
| 経常外収益計        | 0           | 0            | 0         | 0            | 0            | 0                | 0                | 0            | 0                |
| (2) 経常外費用     |             |              |           |              |              |                  |                  |              |                  |
| 経常外費用計        |             |              |           |              |              | 0                | 0                | 0            | 0                |
| 当期経常外増減額      |             |              |           |              |              | 0                | 0                | 0            | 0                |
| 当期一般正味財産増減額   | -1,421,600  | -1,495,000   | 550,000   | -2,366,600   | 5,861,600    | 3,495,000        | 3,341,000        | 154,000      | 1,837,135        |
| 一般正味財産期首残高    | -12,165,511 | -59,682,096  | 7,551,082 | -64,296,525  | 70,629,324   | 6,332,799        | 4,729,137        | 1,603,662    | 4,495,664        |
| 一般正味財産期末残高    | -13,587,111 | -61,177,096  | 8,101,082 | -66,663,125  | 76,490,924   | 9,827,799        | 8,070,137        | 1,757,662    | 6,332,799        |
| II 指定正味財産増減の部 |             |              |           |              |              |                  |                  |              |                  |
| 基本財産運用益       | 305,204     | 953,762      | 0         | 1,258,966    | 648,558      | 1,907,524        | 1,600,000        | 307,524      | 1,477,935        |
| 有価証券利息        | 305,204     | 953,762      | 0         | 1,258,966    | 648,558      | 1,907,524        | 1,600,000        | 307,524      | 1,477,935        |
| 特定資産運用益       | 362,196     | 1,131,862    | 0         | 1,494,058    | 769,666      | 2,263,724        | 2,460,000        | -196,276     | 1,390,762        |
| 預金利息          | 224,800     | 702,500      | 0         | 927,300      | 477,700      | 1,405,000        | 540,000          | 865,000      | 297,086          |
| 有価証券利息        | 137,396     | 429,362      | 0         | 566,758      | 291,966      | 858,724          | 1,920,000        | -1,061,276   | 1,093,676        |
| 受取寄附金         | 3,200,000   | 10,000,000   | 0         | 13,200,000   | 6,800,000    | 20,000,000       | 20,000,000       | 0            | 20,000,000       |
| 一般正味財産への振替額   | -6,830,400  | -21,345,000  | 0         | -28,175,400  | -14,514,600  | -42,690,000      | -41,866,000      | -824,000     | -37,626,000      |
| 当期指定正味財産増減額   | -2,963,000  | -9,259,376   | 0         | -12,222,376  | -6,296,376   | -18,518,752      | -17,806,000      | -712,752     | -14,757,303      |
| 指定正味財産期首残高    | 158,037,154 | 493,866,099  | 0         | 651,903,253  | 335,828,946  | 987,732,199      | 1,002,395,392    | -14,663,193  | 1,002,489,502    |
| 指定正味財産期末残高    | 155,074,154 | 484,606,723  | 0         | 639,680,877  | 329,532,570  | 969,213,447      | 984,589,392      | -15,375,945  | 987,732,199      |
| III 正味財産期末残高  | 141,487,043 | 423,429,627  | 8,101,082 | 573,017,752  | 406,023,494  | 979,041,246      | 992,659,529      | -13,618,283  | 994,064,998      |