

正味財産増減計算書内訳表
令和7年4月1日から令和8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	内部取引等消去	合 計
	公 1	公 2	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							
特定資産運用益	684,041	31,993,707,197	31,994,391,238	0	33,733,848	0	32,028,125,086
学術大会積立金積立資産受取利息	20,000	0	20,000	0	0	0	20,000
国際学術交流基金積立資産受取利息	664,041	0	664,041	0	0	0	664,041
福祉共済保険基金受取利息	0	394,981,745	394,981,745	0	0	0	394,981,745
年金保険基金運用益	0	31,598,725,452	31,598,725,452	0	0	0	31,598,725,452
退職給付引当資産受取利息	0	0	0	0	1,906,157	0	1,906,157
歯科医師会館修繕資金積立資産受取利息	0	0	0	0	31,645,767	0	31,645,767
災害対策資金積立資産受取利息	0	0	0	0	181,924	0	181,924
受取入会金	5,180,000	0	5,180,000	0	5,180,000	0	10,360,000
受取入会金	5,180,000	0	5,180,000	0	5,180,000	0	10,360,000
受取会費	974,266,316	237,786	974,504,102	1,664,503	955,719,003	0	1,931,887,608
受取会費	954,054,500	0	954,054,500	0	954,054,500	0	1,908,109,000
受取特別会費振替額	20,211,816	237,786	20,449,602	1,664,503	1,664,503	0	23,778,608
保険料収入	0	6,991,396,500	6,991,396,500	0	0	0	6,991,396,500
福祉共済保険料	0	4,810,906,500	4,810,906,500	0	0	0	4,810,906,500
年金保険料	0	2,180,490,000	2,180,490,000	0	0	0	2,180,490,000
受取負担金	0	0	0	0	2,470,200	0	2,470,200
他団体からの受取負担金	0	0	0	0	2,470,200	0	2,470,200
事業収益	139,317,850	0	139,317,850	24,940,356	0	0	164,258,206
参加登録料収益	2,045,000	0	2,045,000	0	0	0	2,045,000
補助金収益	500,000	0	500,000	0	0	0	500,000
専門分科会分担金収益	3,330,000	0	3,330,000	0	0	0	3,330,000
認定分科会分担金収益	630,000	0	630,000	0	0	0	630,000
広告収益	115,939,450	0	115,939,450	0	0	0	115,939,450
受託金収益	16,873,400	0	16,873,400	0	0	0	16,873,400
家賃収益	0	0	0	15,301,176	0	0	15,301,176
共益費収益	0	0	0	9,639,180	0	0	9,639,180
雑収益	26,127,989	150,819	26,278,808	7,337,391	23,305,150	0	56,921,349
受取利息	779,082	147,919	927,001	258,309	22,912,450	0	24,097,760
受取手数料	7,877,300	2,900	7,880,200	0	0	0	7,880,200
雑収益	17,471,607	0	17,471,607	7,079,082	392,700	0	24,943,389
経常収益計	1,145,576,196	38,985,492,302	40,131,068,498	33,942,250	1,020,408,201	0	41,185,418,949
(2) 経常費用							
事業費	1,784,926,814	37,985,550,677	39,770,477,491	26,899,580	0	0	39,797,377,071
役員報酬	110,424,528	5,811,817	116,236,345	1,452,954	0	0	117,689,299
給料手当	300,985,896	19,801,704	320,787,600	7,920,681	0	0	328,708,281
臨時雇賃金	43,477,110	2,860,336	46,337,446	1,144,134	0	0	47,481,580
役員退職慰労引当金繰入額	43,721,280	2,301,120	46,022,400	575,280	0	0	46,597,680
退職給付費用	32,404,158	2,131,853	34,536,011	852,741	0	0	35,388,752
福利厚生費	2,350,938	154,667	2,505,605	61,867	0	0	2,567,472
法定福利費	50,412,340	3,316,601	53,728,941	1,326,642	0	0	55,055,583
賞与引当金繰入額	32,511,257	2,138,898	34,650,155	855,559	0	0	35,505,714
役員賞与引当金繰入額	9,612,582	505,925	10,118,507	126,481	0	0	10,244,988
会議費	3,628,547	0	3,628,547	0	0	0	3,628,547
旅費交通費	108,215,012	0	108,215,012	8,161	0	0	108,223,173
減価償却費	52,219,995	614,352	52,834,347	4,300,469	0	0	57,134,816
通信運搬費	129,394,196	66,090	129,460,286	0	0	0	129,460,286
消耗什器備品費	82,500	0	82,500	0	0	0	82,500
消耗品費	5,080,738	0	5,080,738	45,135	0	0	5,125,873
修繕費	2,296,230	27,014	2,323,244	189,101	0	0	2,512,345
印刷製本費	117,076,455	478,815	117,555,270	0	0	0	117,555,270
光熱水料費	15,457,997	181,859	15,639,856	1,273,013	0	0	16,912,869
賃借料	30,591,520	0	30,591,520	25,983	0	0	30,617,503
保険料	10,809,784	426,585	11,236,369	170,634	0	0	11,407,003
諸謝金	26,074,201	0	26,074,201	0	0	0	26,074,201
租税公課	893,124	222	893,346	2,571,998	0	0	3,465,344
支払負担金	31,374,748	0	31,374,748	0	0	0	31,374,748
支払助成金	264,739,897	0	264,739,897	0	0	0	264,739,897
支払寄附金	6,384,600	0	6,384,600	0	0	0	6,384,600
委託費	238,375,856	515,128,159	753,504,015	3,998,747	0	0	757,502,762
新聞図書費	2,988,870	0	2,988,870	0	0	0	2,988,870
渉外費	28,632,605	0	28,632,605	0	0	0	28,632,605
広告宣伝費	83,110,807	0	83,110,807	0	0	0	83,110,807
福祉共済保険金	0	2,899,000,000	2,899,000,000	0	0	0	2,899,000,000

科 目	公益目的事業会計			収益事業等会計	法人会計	内部取引等消去	合 計
	公 1	公 2	小 計				
年金保険給付金	0	14,995,905,900	14,995,905,900	0	0	0	14,995,905,900
責任準備金繰入額	0	19,821,175,071	19,821,175,071	0	0	0	19,821,175,071
支払備金繰入額	0	△288,431,311	△288,431,311	0	0	0	△288,431,311
支払手数料	36,798	0	36,798	0	0	0	36,798
貸倒引当金繰入額	0	1,955,000	1,955,000	0	0	0	1,955,000
雑費	1,562,245	0	1,562,245	0	0	0	1,562,245
管理費	0	0	0	0	477,031,037	0	477,031,037
役員報酬	0	0	0	0	27,606,133	0	27,606,133
給料手当	0	0	0	0	67,325,793	0	67,325,793
臨時雇賃金	0	0	0	0	9,725,143	0	9,725,143
役員退職慰労引当金繰入額	0	0	0	0	10,930,320	0	10,930,320
退職給付費用	0	0	0	0	7,248,298	0	7,248,298
福利厚生費	0	0	0	0	525,867	0	525,867
法定福利費	0	0	0	0	11,276,444	0	11,276,444
賞与引当金繰入額	0	0	0	0	7,272,255	0	7,272,255
役員賞与引当金繰入額	0	0	0	0	2,403,145	0	2,403,145
会議費	0	0	0	0	4,049,730	0	4,049,730
旅費交通費	0	0	0	0	122,729,440	0	122,729,440
通信運搬費	0	0	0	0	11,279,566	0	11,279,566
消耗什器備品費	0	0	0	0	639,656	0	639,656
減価償却費	0	0	0	0	4,300,469	0	4,300,469
消耗品費	0	0	0	0	8,090,559	0	8,090,559
修繕費	0	0	0	0	189,101	0	189,101
印刷製本費	0	0	0	0	13,625,679	0	13,625,679
燃料費	0	0	0	0	78,040	0	78,040
光熱水料費	0	0	0	0	1,273,011	0	1,273,011
賃借料	0	0	0	0	7,676,158	0	7,676,158
保険料	0	0	0	0	1,450,389	0	1,450,389
諸謝金	0	0	0	0	955,865	0	955,865
租税公課	0	0	0	0	12,996,686	0	12,996,686
支払負担金	0	0	0	0	4,596,750	0	4,596,750
支払寄附金	0	0	0	0	320,000	0	320,000
委託費	0	0	0	0	116,572,009	0	116,572,009
新聞図書費	0	0	0	0	807,356	0	807,356
渉外費	0	0	0	0	18,527,002	0	18,527,002
広告宣伝費	0	0	0	0	374,000	0	374,000
支払手数料	0	0	0	0	2,170,175	0	2,170,175
雑費	0	0	0	0	15,998	0	15,998
経常費用計	1,784,926,814	37,985,550,677	39,770,477,491	26,899,580	477,031,037	0	40,274,408,108
評価損益等調整前当期経常増減額	△639,350,618	999,941,625	360,591,007	7,042,670	543,377,164	0	911,010,841
特定資産評価損益等	△12,640,350	△1,286,436,950	△1,299,077,300	0	△61,835,116	0	△1,360,912,416
特定資産評価損益等	△12,640,350	△1,286,436,950	△1,299,077,300	0	△61,835,116	0	△1,360,912,416
投資有価証券評価損益等	0	0	0	0	△38,346,500	0	△38,346,500
投資有価証券評価損益等	0	0	0	0	△38,346,500	0	△38,346,500
評価損益等計	△12,640,350	△1,286,436,950	△1,299,077,300	0	△100,181,616	0	△1,399,258,916
当期経常増減額	△651,990,968	△286,495,325	△938,486,293	7,042,670	443,195,548	0	△488,248,075
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							
固定資産除却損	141,492	1,665	143,157	11,652	11,652	0	166,461
価格変動準備金繰入額	0	15,165,363	15,165,363	0	0	0	15,165,363
経常外費用計	141,492	15,167,028	15,308,520	11,652	11,652	0	15,331,824
当期経常外増減額	△141,492	△15,167,028	△15,308,520	△11,652	△11,652	0	△15,331,824
他会計振替前当期一般正味財産増減額	△652,132,460	△301,662,353	△953,794,813	7,031,018	443,183,896	0	△503,579,899
他会計振替額	3,515,509	0	3,515,509	△3,515,509	0	0	0
税引前当期一般正味財産増減額	△648,616,951	△301,662,353	△950,279,304	3,515,509	443,183,896	0	△503,579,899
法人税、住民税及び事業税	0	0	0	752,100	0	0	752,100
当期一般正味財産増減額	△648,616,951	△301,662,353	△950,279,304	2,763,409	443,183,896	0	△504,331,999
一般正味財産期首残高	△4,699,649,255	184,220,235	△4,515,429,020	62,077,732	13,488,177,538	0	9,034,826,250
一般正味財産期末残高	△5,348,266,206	△117,442,118	△5,465,708,324	64,841,141	13,931,361,434	0	8,530,494,251
II 指定正味財産増減の部							
一般正味財産への振替額	20,211,816	237,786	20,449,602	1,664,503	1,664,503	0	23,778,608
当期指定正味財産増減額	△20,211,816	△237,786	△20,449,602	△1,664,503	△1,664,503	0	△23,778,608
指定正味財産期首残高	374,508,286	4,979,344	379,487,630	34,142,045	85,404,691	0	499,034,366
指定正味財産期末残高	354,296,470	4,741,558	359,038,028	32,477,542	83,740,188	0	475,255,758
III 正味財産期末残高	△4,993,969,736	△112,700,560	△5,106,670,296	97,318,683	14,015,101,622	0	9,005,750,009