

第Ⅲ. 令和5年度収支計算書

貸借対照表

令和6年3月31日現在

(単位:円)

| 科 目               | 当年度           | 前年度           | 増 減             |
|-------------------|---------------|---------------|-----------------|
| <b>I 資産の部</b>     |               |               |                 |
| 1. 流動資産           |               |               |                 |
| 現金預金              | 3,990,720,714 | 4,980,396,274 | △ 989,675,560   |
| 未収金               | 59,058,229    | 112,271,482   | △ 53,213,253    |
| 仮払金               | 13,778,631    | 11,331,762    | 2,446,869       |
| 仮払消費税             | 963,000       | 823,800       | 139,200         |
| 流動資産合計            | 4,064,520,574 | 5,104,823,318 | △ 1,040,302,744 |
| 2. 固定資産           |               |               |                 |
| (1) 基本財産          |               |               |                 |
| 土地                | 273,850,348   | 273,850,348   | 0               |
| 基本財産合計            | 273,850,348   | 273,850,348   | 0               |
| (2) 特定資産          |               |               |                 |
| 退職給付引当資産          |               |               |                 |
| 預金                | 18,222,167    | 61,220,167    | △ 42,998,000    |
| 有価証券              | 18,000,000    | 18,000,000    | 0               |
| 共済積立              | 16,570,500    | 18,232,500    | △ 1,662,000     |
| 特定資産合計            | 52,792,667    | 97,452,667    | △ 44,660,000    |
| (3) その他固定資産       |               |               |                 |
| 什器備品              | 467,941       | 1,007,279     | △ 539,338       |
| 保証金               | 16,064,100    | 16,064,100    | 0               |
| 事務所移転積立           | 20,064,958    | 20,064,958    | 0               |
| その他固定資産合計         | 36,596,999    | 37,136,337    | △ 539,338       |
| 固定資産合計            | 363,240,014   | 408,439,352   | △ 45,199,338    |
| 資産合計              | 4,427,760,588 | 5,513,262,670 | △ 1,085,502,082 |
| <b>II 負債の部</b>    |               |               |                 |
| 1. 流動負債           |               |               |                 |
| 未払金               | 36,619,620    | 25,851,305    | 10,768,315      |
| 預り金               | 196,414,127   | 237,265,288   | △ 40,851,161    |
| 国庫預り金             | 3,755,317,858 | 4,139,871,918 | △ 384,554,060   |
| 団体預り金             | 53,000,000    | 673,591,789   | △ 620,591,789   |
| 仮受金               | 2,675,674     | 2,987,542     | △ 311,868       |
| 仮受消費税             | 1,509,752     | 1,643,945     | △ 134,193       |
| 流動負債合計            | 4,045,537,031 | 5,081,211,787 | △ 1,035,674,756 |
| 2. 固定負債           |               |               |                 |
| 退職給付引当金           | 52,792,667    | 97,452,667    | △ 44,660,000    |
| 事務所移転引当金          | 20,064,958    | 20,064,958    | 0               |
| 固定負債合計            | 72,857,625    | 117,517,625   | △ 44,660,000    |
| 負債合計              | 4,118,394,656 | 5,198,729,412 | △ 1,080,334,756 |
| <b>III 正味財産の部</b> |               |               |                 |
| 正味財産合計            | 309,365,932   | 314,533,258   | △ 5,167,326     |
| 負債及び正味財産合計        | 4,427,760,588 | 5,513,262,670 | △ 1,085,502,082 |

# 正味財産増減計算書

令和 5年 4月 1日から令和 6年 3月31日まで

(単位:円)

| 科 目             | 当年度         | 前年度         | 増 減           |
|-----------------|-------------|-------------|---------------|
| I 一般正味財産増減の部    |             |             |               |
| 1. 経常増減の部       |             |             |               |
| (1) 経常収益        |             |             |               |
| 基本財産運用益         | 74,520,000  | 74,520,000  | 0             |
| 受取事業収入          | 140,105,000 | 140,994,000 | △ 889,000     |
| 受取補助金           | 45,017,820  | 49,925,109  | △ 4,907,289   |
| 受取補助金           | 304,296,423 | 498,769,213 | △ 194,472,790 |
| 受取負担金           | 49,176,620  | 44,608,179  | 4,568,441     |
| 退職給付取崩収         | 2,000,000   | 1,900,000   | 100,000       |
| 雑収              | 44,660,000  | 14,506,133  | 30,153,867    |
| 経常収益計           | 3,343,563   | 2,620,300   | 723,263       |
| (2) 経常費用        | 663,119,426 | 827,842,934 | △ 164,723,508 |
| 事業費             | 540,256,458 | 730,089,409 | △ 189,832,951 |
| 役員報酬            | 31,573,868  | 34,240,800  | △ 2,666,932   |
| 福利厚生費           | 108,509,219 | 119,954,860 | △ 11,445,641  |
| 会議費             | 15,967,295  | 12,612,605  | 3,354,690     |
| 旅費交通費           | 21,184,727  | 20,673,065  | 511,662       |
| 通信費             | 68,086,525  | 59,762,713  | 8,323,812     |
| 消耗什器備品          | 10,868,617  | 7,661,869   | 3,206,748     |
| 印刷製本料           | 7,395,113   | 6,440,223   | 954,890       |
| 光熱費             | 0           | 71,160      | △ 71,160      |
| 賃借料             | 8,858,214   | 6,769,096   | 2,089,118     |
| 雑費              | 2,851,848   | 2,666,064   | 185,784       |
| 広報費             | 1,918,380   | 2,082,880   | △ 164,500     |
| 交際費             | 9,712,972   | 9,741,536   | △ 28,564      |
| 印刷製本料           | 28,133,011  | 32,330,055  | △ 4,197,044   |
| 光熱費             | 743,815     | 1,149,955   | △ 406,140     |
| 賃借料             | 39,974,312  | 37,374,904  | 2,599,408     |
| 諸租税             | 51,889,000  | 45,132,000  | 6,757,000     |
| 支払金             | 33,045,034  | 29,795,269  | 3,249,765     |
| 委託費             | 264,000     | 264,000     | 0             |
| 雑減価償却費          | 2,000,000   | 1,900,000   | 100,000       |
| 減価償却費           | 95,632,057  | 297,766,695 | △ 202,134,638 |
| 役員報酬            | 1,219,637   | 1,126,400   | 93,237        |
| 福利厚生費           | 428,814     | 573,260     | △ 144,446     |
| 旅費交通費           | 128,030,294 | 96,258,714  | 31,771,580    |
| 通信費             | 14,993,912  | 15,979,200  | △ 985,288     |
| 消耗什器備品          | 13,563,651  | 12,980,772  | 582,879       |
| 光熱費             | 44,660,000  | 15,506,133  | 29,153,867    |
| 賃借料             | 2,322,846   | 1,651,651   | 671,195       |
| 雑費              | 2,243,548   | 1,398,415   | 845,133       |
| 広報費             | 5,894,625   | 3,353,372   | 2,541,253     |
| 交際費             | 2,438,996   | 1,721,695   | 717,301       |
| 印刷製本料           | 1,075,806   | 843,363     | 232,443       |
| 光熱費             | 0           | 0           | 0             |
| 賃借料             | 1,216,575   | 1,079,820   | 136,755       |
| 諸租税             | 227,341     | 213,464     | 13,877        |
| 支払金             | 2,357,000   | 1,616,753   | 740,247       |
| 委託費             | 2,969,838   | 2,917,979   | 51,859        |
| 雑減価償却費          | 4,307,600   | 10,317,700  | △ 6,010,100   |
| 減価償却費           | 108,208     | 150,588     | △ 42,380      |
| 福利厚生費           | 5,815,278   | 4,894,333   | 920,945       |
| 旅費交通費           | 98,286      | 96,978      | 1,308         |
| 通信費             | 206,000     | 186,600     | 19,400        |
| 光熱費             | 15,204      | 12,766      | 2,438         |
| 賃借料             | 17,642,550  | 17,621,300  | 21,250        |
| 諸租税             | 324,235     | 222,573     | 101,662       |
| 支払金             | 3,834,169   | 2,030,790   | 1,803,379     |
| 委託費             | 1,604,102   | 1,275,327   | 328,775       |
| 雑減価償却費          | 110,524     | 187,142     | △ 76,618      |
| 経常費用計           | 668,286,752 | 826,348,123 | △ 158,061,371 |
| 評価損益等調整前当期経常増減額 | △ 5,167,326 | 1,494,811   | △ 6,662,137   |
| 損益評価等計          | 0           | 0           | 0             |
| 当期経常増減額         | △ 5,167,326 | 1,494,811   | △ 6,662,137   |
| 2. 経常外増減の部      |             |             |               |
| (1) 経常外収入       |             |             |               |
| 移転補償収益          | 0           | 76,000,000  | △ 76,000,000  |
| 経常外収益計          | 0           | 0           | 0             |
| (2) 経常外費用       |             |             |               |
| 移転関係費用          | 0           | 76,000,000  | △ 76,000,000  |
| 経常外費用計          | 0           | 0           | 0             |
| 当期経常外増減額        | 0           | 0           | 0             |
| 他会計振替額          | 0           | 0           | 0             |
| 当期一般正味財産増減額     | △ 5,167,326 | 1,494,811   | △ 6,662,137   |
| 一般正味財産期首残高      | 314,533,258 | 313,038,447 | 1,494,811     |
| 一般正味財産期末残高      | 309,365,932 | 314,533,258 | △ 5,167,326   |
| 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             |
| 指定正味財産期首残高      | 0           | 0           | 0             |
| 指定正味財産期末残高      | 0           | 0           | 0             |
| III 正味財産期末残高    | 309,365,932 | 314,533,258 | △ 5,167,326   |

令和5年度決算正味財産増減計算書

自 令和 5年 4月 1日  
至 令和 6年 3月 31日

(単位:円)

| 科目              | 会計名 | 水産政策<br>継1   | 水産業振興<br>継2  | 功績者表彰<br>継3  | 機関誌発行<br>継4  | 共通           | 小計           | 土地賃貸<br>他1   | 相互扶助<br>他2  | 国庫補助<br>他3   | 小計           | 法人会計         | 合計          |
|-----------------|-----|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|
| I 一般正味財産増減の部    |     |              |              |              |              |              |              |              |             |              |              |              |             |
| 1. 経常増減の部       |     |              |              |              |              |              |              |              |             |              |              |              |             |
| (1) 経常収益        |     |              |              |              |              |              |              |              |             |              |              |              |             |
| 基本財産運用益         |     |              |              |              |              |              |              | 74,520,000   |             |              | 74,520,000   |              | 74,520,000  |
| 受取事業補助金         |     | 30,547,000   | 6,500,000    | 1,000,000    | 11,719,720   |              | 42,266,720   |              | 7,958,000   |              | 7,958,000    | 132,147,000  | 140,105,000 |
| 受取補助金           |     | 9,200,696    | 18,935,000   |              |              | 60,340,000   | 77,040,696   |              | 2,751,100   | 227,255,727  | 227,255,727  |              | 304,296,423 |
| 受取寄附金           |     | 10,810,000   | 2,000,000    |              |              |              | 29,745,000   |              |             | 19,431,620   | 19,431,620   |              | 49,176,620  |
| 退職給付取崩収         |     |              |              |              |              |              | 2,000,000    |              |             |              |              | 44,660,000   | 44,660,000  |
| 雑収益             |     | 15,632       | 415,841      |              | 19           |              | 431,492      |              |             |              |              | 2,912,071    | 3,343,563   |
| 経常収益計           |     | 50,573,328   | 27,850,841   | 1,000,000    | 11,719,739   | 60,340,000   | 151,483,908  | 74,520,000   | 10,709,100  | 246,687,347  | 331,916,447  | 179,719,071  | 663,119,426 |
| (2) 経常費用        |     |              |              |              |              |              |              |              |             |              |              |              |             |
| 事業報酬            |     | 106,761,857  | 80,022,587   | 15,872,611   | 21,138,252   | 0            | 223,795,307  | 34,246,882   | 12,678,738  | 269,535,531  | 316,461,151  |              | 540,256,458 |
| 役員報酬            |     | 13,577,823   | 9,944,399    | 3,124,622    | 1,201,600    |              | 27,848,444   | 1,862,712    | 1,862,712   |              | 3,725,424    |              | 31,573,868  |
| 給付金             |     | 27,127,304   | 26,991,667   | 2,441,457    | 4,204,732    |              | 60,765,160   | 542,546      | 2,170,184   | 45,031,329   | 47,744,059   |              | 108,509,219 |
| 福利厚生費           |     | 4,316,474    | 4,042,122    | 438,963      | 603,575      |              | 9,401,134    | 146,321      | 347,512     | 6,072,328    | 6,566,161    |              | 15,967,295  |
| 旅通シ             |     | 1,761,064    | 1,031,435    | 4,521,063    |              |              | 7,313,562    |              | 4,109,400   | 9,761,765    | 13,871,165   |              | 21,184,727  |
| 通信費             |     | 18,298,154   | 6,115,535    | 2,552        | 47,980       |              | 24,464,221   |              |             | 43,622,304   | 43,622,304   |              | 68,086,525  |
| 消耗品             |     | 2,941,531    | 2,053,595    | 241,901      | 932,517      |              | 6,169,544    |              | 430,951     | 4,268,122    | 4,699,073    |              | 10,868,617  |
| 資材              |     | 1,999,135    | 1,872,072    | 203,302      | 279,540      |              | 4,354,049    | 67,768       |             | 160,948      | 2,812,348    |              | 7,395,113   |
| 広報              |     | 3,129,810    | 2,595,545    | 857,860      | 22,887       |              | 6,606,102    |              | 109,429     | 2,142,683    | 2,252,112    |              | 8,858,214   |
| 印刷費             |     | 1,702,394    | 812,746      | 73,172       |              |              | 2,588,312    |              | 73,172      | 190,364      | 263,536      |              | 2,851,848   |
| 光熱費             |     | 1,109,900    | 698,480      |              |              |              | 1,808,380    |              |             | 110,000      | 110,000      |              | 1,918,380   |
| 賃借料             |     | 5,308,665    | 1,759,411    | 2,584,760    | 11,078       |              | 9,663,914    |              | 49,058      |              | 49,058       |              | 9,712,972   |
| 諸租税             |     | 5,600        | 2,846,456    | 262,900      | 11,143,000   |              | 14,257,956   |              | 2,454,430   | 11,420,625   | 13,875,055   |              | 28,133,011  |
| 支払手数料           |     | 201,076      | 188,297      | 20,449       | 28,117       |              | 437,939      | 6,816        |             | 16,188       | 282,872      |              | 305,876     |
| 支払利息            |     | 10,806,343   | 10,119,499   | 1,098,950    | 1,511,056    |              | 23,535,848   | 366,317      | 870,002     | 15,202,145   | 16,438,464   |              | 39,974,312  |
| 支払税金            |     | 8,240,000    | 825,000      |              | 519,000      |              | 9,584,000    |              |             | 42,305,000   | 42,305,000   |              | 51,889,000  |
| 支払手数料           |     | 1,510,352    | 58,624       |              | 202,785      |              | 1,771,761    | 31,254,402   | 18,871      |              | 31,273,273   |              | 33,045,034  |
| 支払手数料           |     |              |              |              | 264,000      |              | 264,000      |              |             |              |              |              | 264,000     |
| 支払手数料           |     | 3,646,363    | 2,000,000    |              |              |              | 2,000,000    |              |             |              |              |              | 2,000,000   |
| 支払手数料           |     | 651,055      | 6,034,047    | 660          | 90,904       |              | 9,771,314    |              |             | 85,860,743   | 85,860,743   |              | 95,632,057  |
| 支払手数料           |     | 428,814      | 33,657       |              | 75,481       |              | 760,853      |              | 5,881       | 452,903      | 458,784      |              | 1,219,637   |
| 経常費用計           |     | 106,761,857  | 80,022,587   | 15,872,611   | 21,138,252   | 0            | 223,795,307  | 34,246,882   | 12,678,738  | 269,535,531  | 316,461,151  | 128,030,294  | 668,286,752 |
| 評価損益等調整前当期経常増減額 |     | △ 56,188,529 | △ 52,171,746 | △ 14,872,611 | △ 9,418,513  | 60,340,000   | △ 72,311,399 | 40,273,118   | △ 1,969,638 | △ 22,848,184 | 15,455,296   | 51,688,777   | △ 5,167,326 |
| 損益評価等計          |     | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0           | 0            | 0            | 0            | 0           |
| 当期経常増減額         |     | △ 56,188,529 | △ 52,171,746 | △ 14,872,611 | △ 9,418,513  | 60,340,000   | △ 72,311,399 | 40,273,118   | △ 1,969,638 | △ 22,848,184 | 15,455,296   | 51,688,777   | △ 5,167,326 |
| 2. 経常外増減の部      |     |              |              |              |              |              |              |              |             |              |              |              |             |
| (1) 経常外収益       |     |              |              |              |              |              |              |              |             |              |              |              |             |
| 経常外収益計          |     |              |              |              |              |              | 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            | 0            | 0            | 0            | 0           | 0            | 0            | 0            | 0           |
| 他会計振替額          |     | 55,725,143   | 45,802,318   | 14,872,611   | 6,610,500    | △ 60,340,000 | 62,670,572   | △ 40,273,118 | 2,047,838   | 22,848,184   | △ 15,377,096 | △ 47,293,476 | 0           |
| 当期一般正味財産増減額     |     | △ 463,386    | △ 6,369,428  | 0            | △ 2,808,013  | 0            | △ 9,640,827  | 0            | 78,200      | 0            | 78,200       | 4,395,301    | △ 5,167,326 |
| 一般正味財産期首残高      |     | 15,423,611   | 20,095,925   | 0            | △ 13,763,014 | 0            | 21,756,522   | 0            | △ 178,078   | 0            | △ 178,078    | 292,954,814  | 314,533,258 |
| 一般正味財産期末残高      |     | 14,960,225   | 13,726,497   | 0            | △ 16,571,027 | 0            | 12,115,695   | 0            | △ 99,878    | 0            | △ 99,878     | 297,350,115  | 309,365,932 |
| 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           |
| 指定正味財産期首残高      |     |              |              |              |              |              | 0            |              |             |              | 0            |              | 0           |
| 指定正味財産期末残高      |     |              |              |              |              |              | 0            |              |             |              | 0            |              | 0           |
| III 正味財産期末残高    |     | 14,960,225   | 13,726,497   | 0            | △ 16,571,027 | 0            | 12,115,695   | 0            | △ 99,878    | 0            | △ 99,878     | 297,350,115  | 309,365,932 |

# 正味財産増減計算書内訳表

令和 5年 4月 1日から令和 6年 3月31日まで

(単位：円)

| 科 目           | 実施事業等会計      |              |              |              |              |              | その他会計        | 法人会計<br>(管理費) | 内部取<br>引控除 | 合 計         |
|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|------------|-------------|
|               | 水産政策         | 水産業振興        | 功績者表彰        | 機関誌発行        | 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      |              |              |              |              |              |              |              |               |            |             |
| 基本財産運用益       | 0            | 0            | 0            | 0            | 0            | 0            | 74,520,000   | 0             | 0          | 74,520,000  |
| 三会堂収益         |              |              |              |              |              |              | 74,520,000   |               |            | 74,520,000  |
| 受取会費          | 0            | 0            | 0            | 0            | 0            | 0            | 7,958,000    | 132,147,000   | 0          | 140,105,000 |
| 普通会費          |              |              |              |              |              |              | 7,958,000    | 96,047,000    |            | 104,005,000 |
| 賛助会費          |              |              |              |              |              |              | 0            | 36,100,000    |            | 36,100,000  |
| 事業収益          | 30,547,000   | 0            | 0            | 11,719,720   | 0            | 42,266,720   | 2,751,100    | 0             | 0          | 45,017,820  |
| 試験事業収益        | 30,547,000   |              |              |              |              | 30,547,000   |              |               |            | 30,547,000  |
| 販売事業収益        |              |              |              | 11,719,720   |              | 11,719,720   | 2,751,100    |               |            | 14,470,820  |
| 受取補助金等        | 9,200,696    | 6,500,000    | 1,000,000    | 0            | 60,340,000   | 77,040,696   | 227,255,727  | 0             | 0          | 304,296,423 |
| 国庫補助金         | 3,436,743    |              |              |              |              | 3,436,743    | 227,255,727  |               |            | 230,692,470 |
| 交付金           | 5,763,953    |              | 1,000,000    |              | 60,340,000   | 67,103,953   |              |               |            | 67,103,953  |
| 助成金           |              | 6,500,000    |              |              |              | 6,500,000    |              |               |            | 6,500,000   |
| 受取負担金         | 10,810,000   | 18,935,000   | 0            | 0            | 0            | 29,745,000   | 19,431,620   | 0             | 0          | 49,176,620  |
| 負担金           | 10,810,000   | 18,935,000   |              |              |              | 29,745,000   | 19,431,620   |               |            | 49,176,620  |
| 受取寄付金         | 0            | 2,000,000    | 0            | 0            | 0            | 2,000,000    | 0            | 0             | 0          | 2,000,000   |
| 寄付金           |              | 2,000,000    |              |              |              | 2,000,000    |              |               |            | 2,000,000   |
| 退職給付取崩収益      | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 44,660,000    | 0          | 44,660,000  |
| 雑収益           | 15,632       | 415,841      | 0            | 19           | 0            | 431,492      | 0            | 2,912,071     | 0          | 3,343,563   |
| 受取利息          | 5,132        | 43,041       |              | 19           |              | 48,192       |              | 83,741        |            | 131,933     |
| 雑収益           | 10,500       | 372,800      |              |              |              | 383,300      |              | 2,828,330     |            | 3,211,630   |
| 経常収益計         | 50,573,328   | 27,850,841   | 1,000,000    | 11,719,739   | 60,340,000   | 151,483,908  | 331,916,447  | 179,719,071   | 0          | 663,119,426 |
| (2) 経常費用      |              |              |              |              |              |              |              |               |            |             |
| 役員報酬          | 13,577,823   | 9,944,399    | 3,124,622    | 1,201,600    |              | 27,848,444   | 3,725,424    | 14,993,912    | 0          | 46,567,780  |
| 給与手当          | 27,127,304   | 26,991,667   | 2,441,457    | 4,204,732    |              | 60,765,160   | 47,744,059   | 13,563,651    | 0          | 122,072,870 |
| 退職給付費用        |              |              |              |              |              | 0            |              | 44,660,000    | 0          | 44,660,000  |
| 福利厚生費         | 4,316,474    | 4,042,122    | 438,963      | 603,575      |              | 9,401,134    | 6,566,161    | 2,322,846     | 0          | 18,290,141  |
| 会議費           | 1,761,064    | 1,031,435    | 4,521,063    |              |              | 7,313,562    | 13,871,165   | 2,243,548     | 0          | 23,428,275  |
| 旅費交通費         | 18,298,154   | 6,115,535    | 2,552        | 47,980       |              | 24,464,221   | 43,622,304   | 5,894,625     | 0          | 73,981,150  |
| 通信運搬費         | 2,941,531    | 2,053,595    | 241,901      | 932,517      |              | 6,169,544    | 4,699,073    | 2,438,996     | 0          | 13,307,613  |
| システム管理費       | 1,999,135    | 1,872,072    | 203,302      | 279,540      |              | 4,354,049    | 3,041,064    | 1,075,806     | 0          | 8,470,919   |
| 消耗什器備品費       |              |              |              |              |              | 0            |              |               | 0          | 0           |
| 消耗品費          | 3,129,810    | 2,595,545    | 857,860      | 22,887       |              | 6,606,102    | 2,252,112    | 1,216,575     | 0          | 10,074,789  |
| 資料費           | 1,702,394    | 812,746      | 73,172       |              |              | 2,588,312    | 263,536      | 227,341       | 0          | 3,079,189   |
| 広報費           | 1,109,900    | 698,480      |              |              |              | 1,808,380    | 110,000      | 2,357,000     | 0          | 4,275,380   |
| 交際費           | 5,308,665    | 1,759,411    | 2,584,760    | 11,078       |              | 9,663,914    | 49,058       | 2,969,838     | 0          | 12,682,810  |
| 印刷製本費         | 5,600        | 2,846,456    | 262,900      | 11,143,000   |              | 14,257,956   | 13,875,055   | 4,307,600     | 0          | 32,440,611  |
| 光熱水料費         | 201,076      | 188,297      | 20,449       | 28,117       |              | 437,939      | 305,876      | 108,208       | 0          | 852,023     |
| 賃借料           | 10,806,343   | 10,119,499   | 1,098,950    | 1,511,056    |              | 23,535,848   | 16,438,464   | 5,815,278     | 0          | 45,789,590  |
| 保険料           |              |              |              |              |              | 0            |              | 98,286        | 0          | 98,286      |
| 慶弔費           |              |              |              |              |              | 0            |              | 206,000       | 0          | 206,000     |
| 諸謝金           | 8,240,000    | 825,000      |              | 519,000      |              | 9,584,000    | 42,305,000   |               | 0          | 51,889,000  |
| 租税公課          | 1,510,352    | 58,624       |              | 202,785      |              | 1,771,761    | 31,273,273   | 15,204        | 0          | 33,060,238  |
| 支払負担金         |              |              |              | 264,000      |              | 264,000      |              | 17,642,550    | 0          | 17,906,550  |
| 支払寄付金         |              | 2,000,000    |              |              |              | 2,000,000    |              | 324,235       | 0          | 2,324,235   |
| 委託費           | 3,646,363    | 6,034,047    |              | 90,904       |              | 9,771,314    | 85,860,743   | 3,834,169     | 0          | 99,466,226  |
| 雑費            | 651,055      | 33,657       | 660          | 75,481       |              | 760,853      | 458,784      | 1,604,102     | 0          | 2,823,739   |
| 減価償却費         | 428,814      |              |              |              |              | 428,814      |              | 110,524       | 0          | 539,338     |
| 経常費用計         | 106,761,857  | 80,022,587   | 15,872,611   | 21,138,252   |              | 223,795,307  | 316,461,151  | 128,030,294   | 0          | 668,286,752 |
| 当期経常増減額       | △ 56,188,529 | △ 52,171,746 | △ 14,872,611 | △ 9,418,513  | 60,340,000   | △ 72,311,399 | 15,455,296   | 51,688,777    | 0          | △ 5,167,326 |
| 2. 経常外増減の部    |              |              |              |              |              |              |              |               |            |             |
| (1) 経常外収益     |              |              |              |              |              |              |              |               |            |             |
| 移転補償収益        |              |              |              |              |              |              |              |               |            | 0           |
| 経常外収益計        | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0          | 0           |
| (2) 経常外費用     |              |              |              |              |              |              |              |               |            |             |
| 移転関係費用        |              |              |              |              |              |              |              |               |            | 0           |
| 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            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0          | 0           |
| 他会計振替額        | 55,725,143   | 45,802,318   | 14,872,611   | 6,610,500    | △ 60,340,000 | 62,670,572   | △ 15,377,096 | △ 47,293,476  | 0          | 0           |
| 当期一般正味財産増減額   | △ 463,386    | △ 6,369,428  | 0            | △ 2,808,013  | 0            | △ 9,640,827  | 78,200       | 4,295,301     | 0          | △ 5,167,326 |
| 一般正味財産期首残高    | 15,423,611   | 20,095,925   | 0            | △ 13,763,014 | 0            | 21,756,522   | △ 178,078    | 292,954,814   | 0          | 314,533,258 |
| 一般正味財産期末残高    | 14,960,225   | 13,726,497   | 0            | △ 16,571,027 | 0            | 12,115,695   | △ 99,878     | 297,350,115   | 0          | 309,365,932 |
| 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            | 0             | 0          | 0           |
| 指定正味財産期首残高    | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0          | 0           |
| 指定正味財産期末残高    | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0             | 0          | 0           |
| III 正味財産期末残高  | 14,960,225   | 13,726,497   | 0            | △ 16,571,027 | 0            | 12,115,695   | △ 99,878     | 297,350,115   | 0          | 309,365,932 |

計算書類に対する注記（令和5年3月31日現在）

1. 重要な会計方針

- (1) 有価証券の評価基準及び評価方法について  
有価証券は、取得原価による評価方法を採用している。
- (2) 固定資産の減価償却について  
什器備品の減価償却については、定額法による。
- (3) 引当金の計上基準について  
退職給付引当金は、期末退職給与の要支給額の所要額を計上している。
- (4) 消費税の会計処理について  
消費税は税込方式を採用している。

2. 基本財産及び特定資産の増減額及びその残高

基本財産及び特定資産の増減額及びその残高は、次のとおりである。

(単位：円)

| 科目       | 前期末残高       | 当期増加額 | 当期減少額      | 当期末残高       |
|----------|-------------|-------|------------|-------------|
| 基本財産     |             |       |            |             |
| 土地       | 273,850,348 | 0     | 0          | 273,850,348 |
| 小計       | 273,850,348 | 0     | 0          | 273,850,348 |
| 特定資産     |             |       |            |             |
| 退職給付引当資産 | 97,452,667  | 0     | 44,660,000 | 52,792,667  |
| 小計       | 97,452,667  | 0     | 44,660,000 | 52,792,667  |
| 合計       | 371,303,015 | 0     | 44,660,000 | 326,643,015 |

3. 基本財産及び特定資産の財源等の内訳

基本財産及び特定資産の財源等の内訳は、次のとおりである。

(単位：円)

| 科目       | 当期末残高       | (うち指定正味財産からの充当額) | (うち一般正味財産からの充当額) | (うち負債に対応する額)  |
|----------|-------------|------------------|------------------|---------------|
| 基本財産     |             |                  |                  |               |
| 土地       | 273,850,348 | —                | (273,850,348)    | —             |
| 小計       | 273,850,348 | —                | (273,850,348)    | —             |
| 特定資産     |             |                  |                  |               |
| 退職給付引当資産 | 52,792,667  | —                | —                | (110,958,800) |
| 小計       | 52,792,667  | —                | —                | (110,958,800) |
| 合計       | 326,643,015 | —                | (273,850,348)    | (110,958,800) |

4. 固定資産の取得価額、減価償却累計額及び当期末残高

固定資産の取得価額、減価償却累計額及び当期末残高は、次のとおりである。

(単位：円)

| 科目         | 取得価格        | 減価償却累計額     | 当期末残高      |
|------------|-------------|-------------|------------|
| 什器備品       | 2,259,460   | 1,791,519   | 467,941    |
| (うち実施事業資産) | (1,755,000) | (1,419,724) | (335,276)  |
| 保証金        | 16,064,100  | —           | 16,064,100 |
| 事務所移転積立    | 20,064,958  | —           | 20,064,958 |
| 合計         | 38,388,518  | 1,791,519   | 36,596,999 |

5. 補助金等の内訳並びに交付者、当期の増減額及び残高

補助金等の内訳並びに交付者、当期の増減額及び残高は、次のとおりである。

(単位：円)

| 補助金等の名称<br>(交付者)         | 当期末残高         | 当期増加額       | 当期減少額         | 当期末残高         | 貸借対照表上<br>の記載区分 |
|--------------------------|---------------|-------------|---------------|---------------|-----------------|
| 水産業振興総合対策推進事業基金<br>(水産庁) | 40,793,101    | 657         | 18,399,372    | 22,394,386    | 流動負債            |
| 国際漁業再編対策事業<br>(水産庁)      | 4,099,078,817 | 830,425,444 | 1,196,580,789 | 3,732,923,472 | 流動負債            |
| 合 計                      | 4,139,871,918 | 830,426,101 | 1,214,980,161 | 3,755,317,858 |                 |

## 附属明細書

### 1. 基本財産及び特定資産の明細

(単位：円)

| 科目                  | 前期末残高       | 当期増加額      | 当期減少額      | 当期末残高       |
|---------------------|-------------|------------|------------|-------------|
| 基本財産                |             |            |            |             |
| 土地                  | 273,850,348 | 0          | 0          | 273,850,348 |
| 基本財産計               | 273,850,348 | 0          | 0          | 273,850,348 |
| 特定資産                |             |            |            |             |
| 退職給付引当資産            |             |            |            |             |
| 第27回三菱UFJFG劣後       | 5,000,000   |            |            | 5,000,000   |
| 第81回三菱UFJリース社債      | 5,000,000   |            |            | 5,000,000   |
| 第29回三菱UFJフィナンシャルG社債 | 8,000,000   |            |            | 8,000,000   |
| 共済積立(共助会)           | 18,232,500  | 3,408,000  | 5,070,000  | 16,570,500  |
| 定期預金(三井住友信託銀行)      | 50,000,000  |            | 50,000,000 | 0           |
| 普通預金(三菱東京UFJ銀行)     | 11,220,167  | 7,002,000  |            | 18,222,167  |
| 特定資産計               | 97,452,667  | 10,410,000 | 55,070,000 | 52,792,667  |

### 2. 引当金の明細

(単位：円)

| 科目       | 前期末残高      | 当期増加額 | 当期減少額      | 当期末残高      |
|----------|------------|-------|------------|------------|
| 退職給付引当金  | 97,452,667 | 0     | 44,660,000 | 52,792,667 |
| 事務所移転引当金 | 20,064,958 | 0     | 0          | 20,064,958 |