

令和4年度予算書(損益計算書)  
公益社団法人 日本医業経営コンサルタント協会

	公益目的事業会計												共通 B	公益目的事業会計 C (A+B)	法人会計 D	令和4年度予算 E (C+D)	令和3年度予算 F	令和3年度決算 G	増減 (E-G)	公益目的事業会計 (内訳)		摘要	
	資格認定事業			講座・セミナー人材育成事業			学会・研究会人材育成事業			調査研究・提言活動事業		相談・助言事業								公1	共通		
	医業経営コンサルタント資格認定	医業経営管理能力検定	継続研修	支部主催研修	医業実務講座	コンサルタント学会	地域研究交流会	外部学会活動	調査研究	提言活動	医療勤務環境改善	持ち分なし事業法人移行											
<b>I 一般正味財産増減の部</b>																							
<b>1. 経常増減の部</b>																							
<b>(1) 経常収益</b>																							
<b>特定資産運用益</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
特定資産受取利息	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
<b>受取会費等</b>	0	0	0	0	0	0	0	0	0	0	0	0	191,548,300	191,548,300	130,941,700	322,490,000	330,340,000	325,420,000	-2,930,000	0	191,548,300		
個人正会員会費	0	0	0	0	0	0	0	0	0	0	0	0	187,578,700	187,578,700	130,351,300	317,930,000	325,920,000	320,820,000	-2,890,000	0	187,578,700		
法人正会員会費	0	0	0	0	0	0	0	0	0	0	0	0	849,600	849,600	590,400	1,440,000	1,440,000	1,440,000	0	0	849,600		
賛助会員会費	0	0	0	0	0	0	0	0	0	0	0	0	3,120,000	3,120,000	0	3,120,000	2,880,000	2,960,000	160,000	0	3,120,000		
法人正会員入会金	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
賛助会員入会金	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100,000	200,000	-200,000	0	0		
<b>事業収益</b>	23,225,000	1,950,000	19,860,000	14,973,000	5,616,000	18,000,000	0	200,000	1,900,000	0	47,694,971	0	1,380,000	134,798,971	1,640,000	136,438,971	142,582,271	96,771,435	39,667,536	133,418,971	1,380,000		
①資格認定事業収益	23,225,000	1,950,000	0	0	0	0	0	0	0	0	0	0	0	25,175,000	40,000	25,215,000	23,237,000	24,569,400	645,600	25,175,000	0		
指定講座受講料収益	7,650,000	0	0	0	0	0	0	0	0	0	0	0	0	7,650,000	0	7,650,000	7,300,000	8,805,000	-1,155,000	7,650,000	0		
一次試験受験料収益	1,850,000	0	0	0	0	0	0	0	0	0	0	0	0	1,850,000	0	1,850,000	1,990,000	2,130,000	-280,000	1,850,000	0		
二次試験受験料収益	1,835,000	0	0	0	0	0	0	0	0	0	0	0	0	1,835,000	0	1,835,000	1,885,000	1,935,000	-100,000	1,835,000	0		
テキスト収益	340,000	500,000	0	0	0	0	0	0	0	0	0	0	0	840,000	0	840,000	505,000	854,400	-14,400	840,000	0		
個人正会員登録料収益	9,520,000	0	0	0	0	0	0	0	0	0	0	0	0	9,520,000	0	9,520,000	9,200,000	9,520,000	0	9,520,000	0		
個人正会員登録更新料収益	1,950,000	0	0	0	0	0	0	0	0	0	0	0	0	1,950,000	0	1,950,000	250,000	125,000	1,825,000	1,950,000	0		
法人正会員登録料収益	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
法人正会員登録更新料収益	80,000	0	0	0	0	0	0	0	0	0	0	0	0	80,000	40,000	120,000	0	40,000	80,000	80,000	0		
審査料収益	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
受験料収益	0	800,000	0	0	0	0	0	0	0	0	0	0	0	800,000	0	800,000	800,000	470,000	330,000	800,000	0		
認定料収益	0	400,000	0	0	0	0	0	0	0	0	0	0	0	400,000	0	400,000	400,000	440,000	-40,000	400,000	0		
指定校更新料	0	250,000	0	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000	250,000	250,000	0	250,000	0		
出版収益	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	657,000	0	0	0	0		
②講座・セミナー人材育成事業収益	0	0	19,860,000	14,973,000	5,616,000	0	0	0	0	0	0	0	660,000	41,109,000	0	41,109,000	49,361,000	31,927,724	9,181,276	40,449,000	660,000		
受講料収益	0	0	19,860,000	14,973,000	5,616,000	0	0	0	0	0	0	0	660,000	41,109,000	0	41,109,000	49,361,000	31,927,724	9,181,276	40,449,000	660,000		
③学会・研究会人材育成事業収益	0	0	0	0	0	18,000,000	0	200,000	0	0	0	0	0	18,200,000	1,600,000	19,800,000	20,370,000	9,868,000	9,932,000	18,200,000	0		
参加費収益	0	0	0	0	0	8,900,000	0	200,000	0	0	0	0	0	9,100,000	1,600,000	10,700,000	12,370,000	5,874,000	4,826,000	9,100,000	0		
協賛金収益	0	0	0	0	0	6,000,000	0	0	0	0	0	0	0	6,000,000	0	6,000,000	5,000,000	2,900,000	3,100,000	6,000,000	0		
広告料収益	0	0	0	0	0	3,100,000	0	0	0	0	0	0	0	3,100,000	0	3,100,000	3,000,000	1,094,000	2,006,000	3,100,000	0		
雑収益	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
④調査研究・提言活動事業収益	0	0	0	0	0	0	0	0	1,900,000	0	0	0	0	1,900,000	0	1,900,000	2,110,000	854,040	1,045,960	1,900,000	0		
出版収益	0	0	0	0	0	0	0	0	460,000	0	0	0	0	460,000	0	460,000	480,000	312,120	147,880	460,000	0		
受講料収益	0	0	0	0	0	0	0	0	1,440,000	0	0	0	0	1,440,000	0	1,440,000	1,630,000	541,920	898,080	1,440,000	0		
⑤相談・助言事業収益	0	0	0	0	0	0	0	0	0	47,694,971	0	0	720,000	48,414,971	0	48,414,971	47,504,271	29,552,271	18,862,700	47,694,971	720,000		
相談助言収益	0	0	0	0	0	0	0	0	0	47,694,971	0	0	0	47,694,971	0	47,694,971	47,504,271	29,552,271	18,142,700	47,694,971	0		
受講料収益	0	0	0	0	0	0	0	0	0	0	0	720,000	720,000	720,000	0	720,000	0	0	720,000	0	720,000		
<b>受取寄附金</b>	0	0	0	0	0	0	0	0	0	0	0	0	645,000	645,000	0	645,000	390,000	674,000	-29,000	0	645,000		
<b>雑収益</b>	0	0	0	0	0	0	0	0	0	0	0	0	4,220,000	4,220,000	1,715,146	5,935,146	2,673,789	2,112,947	3,822,199	0	4,220,000		
受取利息収益	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,716	7,716	291,389	7,494	222	0	0		
その他収益	0	0	0	0	0	0	0	0	0	0	0	0	4,220,000	4,220,000	1,707,430	5,927,430	2,382,400	2,105,453	3,821,977	0	4,220,000		
(うち支部計)	(0)	(0)	(0)	(14,973,000)	(0)	(0)	(0)	(0)	(0)	(0)	(42,154,971)	(0)	(0)	(57,127,971)	(1,715,116)	(58,843,087)	(64,629,060)	(37,302,159)	(21,540,928)	(57,127,971)	(0)		
(うち地区協議会計)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(3,900,000)	(3,900,000)	(30)	(3,900,030)	(500,000)	(67)	(3,899,963)	(0)	(3,900,000)		
<b>経常収益計</b>	23,225,000	1,950,000	19,860,000	14,973,000	5,616,000	18,000,000	0	200,000	1,900,000	0	47,694,971	0	197,793,300	331,212,271	134,296,846	465,509,117	475,986,060	424,978,382	40,530,735	133,418,971	197,793,300		

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	A 公1																			公1	共通	
	資格認定事業		講座・セミナー人材育成事業			学会・研究会人材育成事業			調査研究・提言活動事業		相談・助言事業											
事業経営の円滑化	医療経営管理の向上	継続研修	支部主催研修	医業実務講座	コンサルタント学会	地域研究交流会	外部学会活動	調査研究	提言活動	医療勤務環境改善	待命分なし事業法人移行											
(2) 経常費用																						
事業費																						
給料手当	0	0	0	0	0	0	0	0	0	0	0	0	63,381,519	63,381,519	25,662,481	89,044,000	86,305,000	85,269,011	3,774,989	0	63,381,519	
退職給付費用	0	0	0	0	0	0	0	0	0	0	0	0	3,522,301	3,522,301	1,426,141	4,948,442	6,956,913	6,300,368	-1,351,926	0	3,522,301	
法定福利費	0	0	0	0	0	0	0	0	0	0	0	0	10,036,380	10,036,380	4,063,620	14,100,000	15,200,000	14,176,709	-76,709	0	10,036,380	
福利厚生費	0	0	0	0	0	0	0	0	0	0	0	0	2,818,728	2,818,728	1,141,272	3,960,000	4,020,000	3,112,411	847,589	0	2,818,728	
会議費	94,000	2,000	40,000	0	48,000	100,000	0	387,000	0	0	0	0	144,000	815,000	14,556,890	15,371,890	18,390,464	10,888,982	4,482,908	671,000	144,000	
報酬	0	0	5,000	0	0	0	0	0	0	0	0	0	0	5,000	0	5,000	0	0	5,000	5,000	0	
旅費交通費	1,855,000	2,100,000	1,380,000	1,559,000	18,000	3,322,000	0	725,000	4,666,000	400,000	1,765,000	0	16,479,000	34,269,000	15,961,512	50,230,512	68,677,644	48,282,785	1,947,727	17,790,000	16,479,000	
通信運搬費	1,940,000	492,000	1,136,000	1,302,800	900,000	400,000	0	19,000	360,000	0	266,000	0	7,947,328	14,763,128	8,617,151	23,380,279	21,515,116	19,656,501	3,723,778	6,815,800	7,947,328	
減価償却費	0	0	5,000	0	0	0	0	0	0	0	0	0	1,744,551	1,749,551	1,171,537	2,921,088	6,754,263	2,895,118	25,970	5,000	1,744,551	
消耗品費	155,000	14,000	0	271,000	0	0	0	0	50,000	0	724,000	0	322,070	1,536,070	995,389	2,531,459	2,152,755	2,395,889	135,570	1,214,000	322,070	
印刷製本費	2,785,000	722,000	500,000	2,306,500	150,000	2,640,000	0	330,000	680,000	6,000	10,000	0	21,344,072	31,473,572	2,445,540	33,919,112	41,431,650	34,863,326	-944,214	10,129,500	21,344,072	
光熱水料費	0	0	0	0	0	0	0	0	0	0	0	0	656,640	656,640	243,360	900,000	1,020,000	864,122	35,878	0	656,640	
貸借料	2,380,000	30,000	1,510,000	5,644,030	2,920,000	9,500,000	0	1,804,000	85,000	0	432,000	0	1,660,000	25,965,030	2,080,100	28,045,130	30,106,600	17,501,201	10,543,929	24,305,030	1,660,000	
リース料(8%)	0	0	0	0	0	0	0	0	0	0	0	0	1,166,405	1,166,405	423,787	1,590,192	1,967,328	1,715,904	-125,712	0	1,166,405	
リース料(10%)	0	0	155,496	0	0	0	0	0	0	0	0	0	0	155,496	1,113,948	1,269,444	1,175,496	1,005,400	264,044	155,496	0	
租税公課	0	0	0	0	0	0	0	0	0	0	0	0	3,100,000	3,100,000	255,000	3,355,000	4,705,000	3,300,800	54,200	0	3,100,000	
講師謝金等	4,385,000	260,000	11,660,000	8,729,500	2,996,000	1,730,000	0	998,000	4,960,000	90,000	11,499,600	0	3,440,000	50,748,100	1,440,000	52,188,100	50,979,000	38,856,565	13,331,535	47,308,100	3,440,000	
支払負担金	0	0	0	0	0	0	0	300,000	0	0	0	0	430,000	730,000	154,100	884,100	884,100	884,100	0	300,000	430,000	
委託費	2,335,000	12,800	1,320,000	2,197,000	0	4,700,000	0	146,000	105,000	0	35,196,371	0	20,564,040	66,576,211	15,679,892	82,256,103	84,593,865	70,948,269	11,307,834	46,012,171	20,564,040	
広告宣伝費	0	0	0	859,860	0	300,000	0	0	0	0	0	0	2,383,000	3,542,860	6,000	3,548,860	8,206,644	2,582,548	966,312	1,159,860	2,383,000	
事務用品費	0	0	20,000	0	0	10,000	0	0	0	0	0	0	880,200	910,200	469,800	1,380,000	1,780,000	1,100,435	279,565	30,000	880,200	
渉外費	0	0	0	0	0	260,000	0	0	400,000	0	0	0	500,000	1,160,000	7,629,000	8,789,000	10,298,810	6,404,600	2,384,400	660,000	500,000	
新聞図書費	0	0	0	0	60,000	0	0	0	0	0	0	0	740,887	800,887	309,673	1,110,560	1,351,360	911,053	199,507	60,000	740,887	
賞与引当金繰入額	0	0	0	0	0	0	0	0	0	0	0	0	4,598,228	4,598,228	1,963,219	6,561,447	6,460,000	6,144,000	417,447	0	4,598,228	
貸倒引当金繰入額	0	0	0	0	0	0	0	0	0	0	0	0	2,950,000	2,950,000	2,050,000	5,000,000	6,200,000	3,700,000	1,300,000	0	2,950,000	
地代家賃	0	0	0	0	0	0	0	0	0	0	0	0	22,793,357	22,793,357	14,451,538	37,244,895	37,123,128	37,249,360	-4,465	0	22,793,357	
支払利息	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	140,000	0	0	0	0	
支払手数料	55,000	24,000	48,000	0	18,000	36,000	0	1,500	92,000	4,000	50,000	0	1,071,000	1,399,500	503,200	1,902,700	1,619,282	2,496,152	-593,452	328,500	1,071,000	
保険料	0	0	0	0	0	0	0	0	0	0	0	0	0	0	145,000	145,000	235,000	119,150	25,850	0	0	
雑費	0	0	0	0	0	0	0	0	0	0	0	0	3,000	3,000	4,458,772	4,461,772	7,984,154	3,517,111	944,661	0	3,000	
(うち支部計)	(0)	(0)	(0)	(22,869,690)	(0)	(0)	(0)	(0)	(1,266,000)	(0)	(43,432,971)	(0)	(3,953,280)	(71,521,941)	(33,746,558)	(105,268,499)	(125,823,372)	(72,802,876)	(32,465,623)	(67,568,661)	(3,953,280)	
(うち地区協議会計)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(10,267,072)	(10,267,072)	(7,406,252)	(17,673,324)	(21,595,000)	(9,447,640)	(8,225,684)	(0)	(10,267,072)	
経常費用計	15,984,000	3,656,800	17,779,496	22,869,690	7,110,000	22,998,000	0	4,710,500	11,398,000	500,000	49,942,971	0	194,676,706	351,626,163	129,417,922	481,044,085	528,233,572	427,141,870	53,902,215	156,949,457	194,676,706	
評価損益調整前当期増減額	7,241,000	-1,706,800	2,080,504	-7,896,690	-1,494,000	-4,998,000	0	-4,510,500	-9,498,000	-500,000	-2,248,000	0	3,116,594	-20,413,892	4,878,924	-15,534,968	-52,247,512	-2,163,488	-13,371,480	-23,530,486	3,116,594	
評価損益等計													0	0	0	0	0	0	0	0	0	
当期経常増減額	7,241,000	-1,706,800	2,080,504	-7,896,690	-1,494,000	-4,998,000	0	-4,510,500	-9,498,000	-500,000	-2,248,000	0	3,116,594	-20,413,892	4,878,924	-15,534,968	-52,247,512	-2,163,488	-13,371,480	-23,530,486	3,116,594	
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	0	0	0	0	0	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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	
税引前一般正味財産増減額																						
当期一般正味財産増減額	7,241,000	-1,706,800	2,080,504	-7,896,690	-1,494,000	-4,998,000	0	-4,510,500	-9,498,000	-500,000	-2,248,000	0	3,116,594	-20,413,892	4,878,924	-15,534,968	-52,247,512	-2,163,488	-13,371,480	-23,530,486	3,116,594	
一般正味財産期首残高																	388,366,641	378,267,369	390,530,129	-2,163,488		
一般正味財産期末残高																	372,831,673	326,019,857	388,366,641	-15,534,968		
II 指定正味財産増減の部																						
当期指定正味財産増減額																					0	
指定正味財産期首残高																					0	
指定正味財産期末残高																					0	
III 正味財産期末残高																	372,831,673	326,019,857	388,366,641	-15,534,968		

公益目的事業比率 73.10%