収支予算書

自　令和８年　１月　１日

至　令和８年１２月３１日

公益財団法人日本相撲協会

収支予算書(損益計算ベース)

(令和8年1月1日から令和8年12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	法人合計
		貸館事業	広告販売事業	物品販売事業	外来診療事業	小計	協会員 福利厚生事業	合計		
Ⅰ 一般正味財産増減の部										
1. 経常損益の部										
(1) 経常収益										
基本財産運用益	60,000	0	0	0	0	0	0	0	250,000	310,000
特定資産運用益	28,984,000	7,932,000	8,000	64,000	116,000	8,120,000	357,000	8,477,000	704,000	38,165,000
事業収益	11,331,991,000	943,017,000	1,022,612,000	2,068,919,000	6,297,000	4,040,845,000	2,500,000	4,043,345,000	0	15,375,336,000
受取寄付金	393,788,000	0	0	0	0	0	0	0	394,287,000	788,075,000
受取補助金	378,000	231,000	0	0	3,000	234,000	9,000	243,000	8,000	629,000
その他	0	0	0	0	0	0	0	0	612,000	612,000
経常収益 計	11,755,201,000	951,180,000	1,022,620,000	2,068,983,000	6,416,000	4,049,199,000	2,866,000	4,052,065,000	395,861,000	16,203,127,000
(2) 経常費用										
事業費/(法人会計は管理費)										
役員報酬	85,740,000	1,439,000	0	0	0	1,439,000	0	1,439,000	44,979,000	132,158,000
給料手当	4,021,506,000	14,658,000	17,901,000	24,757,000	19,855,000	77,171,000	50,787,000	127,958,000	107,181,000	4,256,645,000
臨時雇賃金	7,085,000	0	0	0	0	0	0	0	0	7,085,000
賞与	881,948,000	5,054,000	7,549,000	7,818,000	5,151,000	25,572,000	15,593,000	41,165,000	45,346,000	968,459,000
退職給付費用	427,326,000	2,183,000	627,000	2,917,000	892,000	6,619,000	3,455,000	10,074,000	14,224,000	451,624,000
役員退職慰労引当金繰入	80,422,000	1,350,000	0	0	0	1,350,000	0	1,350,000	37,828,000	119,600,000
法定福利費	868,074,000	3,524,000	3,933,000	5,233,000	2,382,000	15,072,000	8,469,000	23,541,000	25,407,000	917,022,000
力士等奨励金	373,905,000	0	0	0	0	0	0	0	0	373,905,000
力士等補助費	23,311,000	0	0	0	0	0	0	0	0	23,311,000
福利厚生費	79,208,000	0	0	0	30,000	30,000	88,164,000	88,194,000	5,096,000	172,498,000
会議費	530,000	0	0	0	0	0	0	0	1,131,000	1,661,000
入場券手数料	404,782,000	0	0	0	0	0	0	0	0	404,782,000
支払手数料	10,000	0	0	42,477,000	0	42,477,000	0	42,477,000	0	42,487,000
広告宣伝費	143,459,000	0	0	2,811,000	0	2,811,000	0	2,811,000	0	146,270,000
情報加工料	0	2,276,000	0	0	0	2,276,000	0	2,276,000	27,430,000	29,706,000
旅費交通費	624,066,000	456,000	678,000	3,573,000	26,000	4,733,000	220,000	4,953,000	10,100,000	639,119,000
通信運搬費	8,259,000	214,000	50,000	11,117,000	95,000	11,476,000	293,000	11,769,000	2,991,000	23,019,000
運搬費	42,455,000	0	0	0	0	0	0	0	0	42,455,000
減価償却費	504,197,000	297,570,000	501,000	3,720,000	3,753,000	305,544,000	17,259,000	322,803,000	35,566,000	862,566,000
利息費用	0	2,500,000	0	0	0	2,500,000	0	2,500,000	81,000	2,581,000
消耗品費	52,721,000	3,897,000	368,000	6,491,000	209,000	10,965,000	628,000	11,593,000	14,007,000	78,321,000
修繕費	8,775,000	9,771,000	0	4,000	65,000	9,840,000	395,000	10,235,000	156,000	19,166,000
保安衛生費	221,459,000	55,212,000	45,000	2,009,000	1,246,000	58,512,000	2,890,000	61,402,000	55,761,000	338,622,000
印刷製本費	112,555,000	0	4,248,000	0	0	4,248,000	0	4,248,000	0	116,803,000
光熱水料費	42,448,000	84,809,000	0	0	402,000	85,211,000	1,206,000	86,417,000	803,000	129,668,000
設営費	206,287,000	0	1,573,000	0	0	1,573,000	0	1,573,000	955,000	208,815,000
会場使用料	187,223,000	0	177,000	0	0	177,000	0	177,000	0	187,400,000
賃借料	2,140,000	973,000	0	2,884,000	0	3,857,000	13,000	3,870,000	0	6,010,000

科目	公益目的事業会計	収益事業等会計							法人会計	法人合計
		貸館事業	広告販売事業	物品販売事業	外来診療事業	小計	協会員 福利厚生事業	合計		
保険料	20,282,000	8,892,000	0	466,000	135,000	9,493,000	611,000	10,104,000	436,000	30,822,000
諸謝金	5,403,000	0	0	0	2,466,000	2,466,000	7,399,000	9,865,000	47,875,000	63,143,000
租税公課	123,107,000	79,846,000	442,000	0	986,000	81,274,000	5,080,000	86,354,000	3,130,000	212,591,000
支払助成金	0	0	0	0	0	0	23,575,000	23,575,000	0	23,575,000
支払寄付金	3,631,000	0	0	0	0	0	0	0	2,782,000	6,413,000
指導費	24,612,000	0	0	0	0	0	0	0	0	24,612,000
交際費	26,263,000	0	0	0	5,000	5,000	14,000	19,000	4,315,000	30,597,000
委託費	179,850,000	5,239,000	15,523,000	194,037,000	753,000	215,552,000	2,628,000	218,180,000	28,181,000	426,211,000
力士等養成費	1,333,467,000	0	0	0	0	0	0	0	0	1,333,467,000
稽古褌費	7,000,000	0	0	0	0	0	0	0	0	7,000,000
薬品費	4,058,000	0	0	0	9,909,000	9,909,000	32,170,000	42,079,000	0	46,137,000
雑費	8,675,000	29,000	15,000	324,000	126,000	494,000	337,000	831,000	3,713,000	13,219,000
商品仕入	0	0	0	782,993,000	0	782,993,000	0	782,993,000	0	782,993,000
経常費用　計	11,146,239,000	579,892,000	53,630,000	1,093,631,000	48,486,000	1,775,639,000	261,186,000	2,036,825,000	519,474,000	13,702,538,000
評価損益等調整前当期経常増減額	608,962,000	371,288,000	968,990,000	975,352,000	▲ 42,070,000	2,273,560,000	▲ 258,320,000	2,015,240,000	▲ 123,613,000	2,500,589,000
評価損益等　計	0	0	0	0	0	0	0	0	0	0
当期経常増減額	608,962,000	371,288,000	968,990,000	975,352,000	▲ 42,070,000	2,273,560,000	▲ 258,320,000	2,015,240,000	▲ 123,613,000	2,500,589,000
2.　経常外損益の部										
(1)　経常外収益										
経常外収益　計	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
当期経常外増減額	0	0	0	0	0	0	0	0	0	0
他会計振替前当期一般正味財産増減	608,962,000	371,288,000	968,990,000	975,352,000	▲ 42,070,000	2,273,560,000	▲ 258,320,000	2,015,240,000	▲ 123,613,000	2,500,589,000
他会計振替額	1,101,796,000	▲ 194,652,000	▲ 533,798,000	▲ 518,949,000	21,990,000	▲ 1,225,409,000	0	▲ 1,225,409,000	123,613,000	0
税引前当期一般正味財産増減額	1,710,758,000	176,636,000	435,192,000	456,403,000	▲ 20,080,000	1,048,151,000	▲ 258,320,000	789,831,000	0	2,500,589,000
法人税等	0	69,326,000	170,804,000	179,130,000	0	419,260,000	0	419,260,000	0	419,260,000
当期一般正味財産増減額	1,710,758,000	107,310,000	264,388,000	277,273,000	▲ 20,080,000	628,891,000	▲ 258,320,000	370,571,000	0	2,081,329,000
一般正味財産期首残高										28,262,936,000
一般正味財産期末残高										30,344,265,000
Ⅱ　指定正味財産増減の部										
一般正味財産への振替額	378,000	231,000	0	0	3,000	234,000	9,000	243,000	8,000	629,000
当期指定正味財産増減額	▲ 378,000	▲ 231,000	0	0	▲ 3,000	▲ 234,000	▲ 9,000	▲ 243,000	▲ 8,000	▲ 629,000
指定正味財産期首残高										36,332,000
指定正味財産期末残高										35,703,000
Ⅲ　正味財産期末残高										30,379,968,000