This English translation of "Net Assets Variation Statement" of the Institute of Actuaries of Japan is an unofficial translation. Only its original Japanese texts have effect, and the translation is to be used solely as reference material to aid in the understanding of the original one.

この「正味財産増減計算書」の翻訳は公定訳ではありません。効力を有するのは日本語の資料であり、 翻訳はあくまでその理解を助けるための参考資料です。

Net Assets Variation Statement

From April 1, 2020 to March 31, 2021

(Un					
Items	Current Year	Previous Year	Changes		
. Changes in general net assets					
1. Changes in ordinary revenue/expenses					
(1) Ordinary revenue					
Specified asset investment profit					
Interest received on international conference expense fund	972	1,077	-1		
Interest received on research and investigation operation fund	0	0			
Interest received on examination and education operation fund	407	400			
Interest received on reserve for retirement benefits fund	119	107			
Membership dues received					
Individual membership dues received	97,570,000	94,642,000	2,928,0		
Corporate membership dues received	42,015,000	41,740,000	275,0		
Operating revenue					
Examination fee received	50,868,000	55,772,000	-4,904,0		
Course fee received	19,605,000	22,736,800	-3,131,8		
Printing expense contribution received	9,287,254	7,907,745	1,379,5		
Subsidy etc. received					
Subsidy received	0	0			
Miscellaneous revenue					
Interest received	1,551	1,431	1		
Certificate of Qualification Fee received	431,000	397,000	34,0		
Miscellaneous revenue	5,000	7,000	-2,0		
Total ordinary revenue	219,784,303	223,205,560	-3,421,2		
(2) Ordinary expenses					
Operating expenses	0	0			
Executive remuneration	0	0	C 7 1 C		
Wages and allowances	18,546,998	17,875,010	671,9		
Provision for reserve for bonuses	1,407,896	1,370,932	36,9		
Retirement benefit expenses	945,256	973,755	-28,4		
Statutory welfare expenses	3,210,532	3,107,279	103,2		
Conference expenses	0	0	10 540 0		
Travel and transportation expenses	360,089	18,910,015	-18,549,9		
Communication and freight expenses	2,401,856	1,904,713	497,1		
Rent	20,503,610	20,378,765	124,8		
Depreciation expenses	761,535	735,277	26,2		
Supplies expenses	673,025	200,081	472,9		
Newspaper and book expenses	202,539	356,524	-153,9		
Repair expenses	4,746,140	4,030,047	716,0		
Printing and binding expenses	12,363,489	12,320,336	43,1		
Rental expenses	46,661,876	44,777,912	1,883,9		
Gratuity expenses	21,585,650	28,252,366	-6,666,7		
Membership fees	5,081,519	5,919,510	-837,9		
Taxes and other public charges	1,982,576	1,900,834	81,7		
Service charges paid	10,071,438	8,941,308	1,130,1		
Miscellaneous expenses	580,093	3,081,243	-2,501,1		
Total operating expenses	152,086,117	175,035,907	-22,949,7		

Items	Current Year	Previous Year	Changes
Administrative expenses			
Executive remuneration	177,776	133,332	44,444
Wages and allowances	8,930,036	8,606,487	323,549
Provision for reserve for bonuses	677,875	660,078	17,797
Retirement benefit expenses	455,124	468,845	-13,721
Statutory welfare expenses	1,545,812	1,496,098	49,714
Conference expenses	636,696	6,141,343	-5,504,647
Travel and transportation expenses	74,529	70,716	3,813
Communication and freight expenses	843,807	852,294	-8,487
Rent	12,610,246	12,510,658	99,588
Depreciation expenses	366,664	354,023	12,641
Supplies expenses	2,817,637	3,092,248	-274,611
Newspaper and book expenses	94,080	93,480	600
Repair expenses	2,285,179	1,940,393	344,786
Printing and binding expenses	330,880	598,899	-268,019
Rental expenses	0	0	0
Gratuity expenses	44,548	3,887,768	-3,843,220
Membership fees	135,498	135,500	-2
Taxes and other public charges	954,574	915,216	39,358
Service charges paid	1,113,575	1,182,066	-68,491
Miscellaneous expenses	95,949	155,495	-59,546
Total administrative expenses	34,190,485	43,294,939	-9,104,454
Total ordinary expenses	186,276,602	218,330,846	-32,054,244
Current changes in ordinary revenue/expenses before adjustment by appraisal gain or loss	33,507,701	4,874,714	28,632,987
Specified assets appraisal gain or loss	-3,046	-8,800	5,754
Total appraisal gain or loss	-3,046	-8,800	5,754
Current changes in ordinary revenue/expenses	33,504,655	4,865,914	28,638,741
 Changes in extraordinary revenue/expenses (1) Extraordinary revenue 			
Total extraordinary revenue	0	0	0
(2) Extraordinary expenses			
Loss on retirement of inventories	0	7,802	-7,802
Miscellaneous loss	0	0	0
Loss on retirement of leased assets	0	673,596	-673,596
Total extraordinary expenses	0	681,398	
			-681,398
Current changes in extraordinary revenue/expenses	0	-681,398	681,398
Current changes in general net assets	33,504,655	4,184,516	29,320,139
Opening balance of general net assets	325,725,477	321,540,961	4,184,516
Closing balance of general net assets	359,230,132	325,725,477	33,504,655
I . Changes in designated net assets			
Current changes in designated net assets	_	_	_
Opening balance of designated net assets	_		
Closing balance of designated net assets	_	_	_
III.Closing balance of net assets	359,230,132	325,725,477	33,504,655

Breakdown of Net Assets Variation Statement

From April 1, 2020 to March 31, 2021

Corporate membership dues received 21,007,500 420,150 20,587,350 0 42,03 Operating revenue 49,850,640 1,017,360 0 50,88 Examination fee received 19,212,900 392,100 0 0 9,28 Subsidies received 9,101,509 185,745 0 0 9,28 Subsidies received 0 0 0 0 0 9,28 Subsidies received 1,025 22 504 0 42,03 Miscellancous revenue 148,387,285 2,999,826 68,397,192 0 219,77 Coll ordinary expenses 148,387,285 2,999,826 68,397,192 0 18,57 Operating expenses 0 0 0 0 0 0 18,57 Operating expenses 1,81,62,319 384,679 0 18,57 0 148,357,285 0 0 32,21 Conference expenses 3,143,943 66,589 0 0 32,21 0 14,44	Items	Accounting for public-interest purpose operation	Accounting for profit-making businesses	Corporate accounting	Elimination of intra-company transactions	(Unit: Y Total
Specified asset investment profit 953 19 0 0 Interest received on international conference 953 19 0 0 Interest received on research and investigation 0 0 0 0 Interest received on research and investigation 399 8 0 0 operation find 399 8 0 0 47,809,300 0 975,700 Individual membership dues received 48,785,000 975,700 47,809,300 0 975,700 Operating revenue 21,007,500 420,0150 20,587,350 0 42,01 Course for received 49,850,640 1,017,360 0 50,80 Course for received 19,212,900 392,100 0 19,66 Subsidias etc., received 0 0 0 0 9,28 Subsidias etc., received 1,025 22 504 0 9,28 Colar downrment Subsidies received 1,025 2,29,98,26 68,397,192 219,77 Colar dinary	nary revenue/expenses					
$\begin{tabular}{ c c c c c c c } line terceived in international conference expense find investigation operation fund investigation operation fund investigation and education operation fund investigation and education operation fund interest received on reserve for retirement benefits 79 2 38 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 $	nue					
expanse fund 353 19 0 0 Interest received on examination and education operation fund 399 8 0 0 Interest received on reserve for retirement benefits 79 2 38 0 Interest received on reserve for retirement benefits 79 2 38 0 Membership dues received $48,785,000$ $975,700$ $47,809,300$ 0 $975,570$ Coporate membership dues received $21,007,500$ $420,150$ $20,587,350$ 0 $42,01$ Operating revenue $19,212,900$ $392,100$ 0 0 0 $9,28$ Subsidies etc., received $19,212,900$ $392,100$ 0 0 $9,28$ Subsidies etc., received $1,025$ 22 504 0 <	nvestment profit					
expense tund 0 0 0 0 0 Intrest received assisting and education 399 8 0 0 Intrest received received 79 2 38 0 Membership dues received 48,785,000 975,700 47,809,300 0 975,570 Corporate membership dues received 21,007,500 420,150 20,587,350 0 42,03 Operating revenue Examination fere received 19,212,900 392,100 0 0 50,84 Course fer received 19,212,900 392,100 0 0 9,22 Subsidies etc., received 10,215 22 504 0 9,22 Subsidies etc., received 1,025 22 504 0 </td <td>red on international conference</td> <td>953</td> <td>19</td> <td>0</td> <td>0</td> <td>97</td>	red on international conference	953	19	0	0	97
operation find 0 0 0 0 0 0 Intrest received on examination and education operation fund 399 8 0 0 Intrest received on reserve for retirement benefits fund 79 2 38 0 Membership dues received 21,007,500 47,809,300 0 97,57 Individual membership dues received 21,007,500 42,0150 20,587,350 0 42,01 Operating revenue 10,212,000 392,100 0 19,66 0 0 9,28 Subsidies etc., received 19,212,900 392,100 0 0 9,28 Subsidies received 0 0 0 0 0 0 Interest received 1,025 22 504 0 0 0 Interest received 1,025 22 504 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		200		Ū	Ū	
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fund 79 2 38 0 Membership dus received 48,785,000 975,57 0 42,015 Individual membership dus received 21,007,500 420,150 20,587,350 0 42,01 Operating revenue 10,017,360 0 0 50,88 0 9,28 Course fee received 19,212,900 392,100 0 19,66 0 9,28 Subsities etc., received 9,101,509 185,745 0 0 9,28 Local Government Subsidies received 0 0 0 0 0 Miscellancous revenue 4,000 100 0 0 0 0 Interest received 1,025 22 504 0 1,015,95 0 0 1,015,95 0		399	0	0	0	40
Membership dues received 48,785,000 975,700 47,809,300 0 97,57 Operating revenue 21,007,500 420,150 20,587,350 0 42,010 Examination fee received 49,850,640 1,017,360 0 0 50,88 Course fee received 19,212,900 392,100 0 0 19,66 Subsidies etc., received 9,101,509 185,745 0 0 9,28 Subsidies etc., received 0 0 0 0 0 9,28 Interest received 1,025 22 504 0 0 0 Miscellaneous revenue 4,900 100 0 0 0 0 0 0 Operating expenses 1,857,825 2,999,826 68,397,192 0 219,78 (2) Ordinary expenses 18,162,319 384,679 0 0 148,387,895 29,201 0 14,40 Retirement benefit expenses 13,78,695 29,201 0 0 9,322,322	red on reserve for retirement benefits	79	2	38	0	1
Individual membership dues received 48,785,000 975,700 47,809,300 0 97,553 Corporate membership dues received 21,007,500 420,150 20,587,350 0 42,050 Operating revenue 49,850,640 1,017,360 0 0 19,012,000 0 19,010 0 19,010 0 19,010 0 19,010 0 97,55 0 0 9,015 9,101,509 185,745 0 0 9,26 392,100 0 0 9,26 392,100 0 0 9,26 392,100 0 0 9,26 392,100 0 0 9,26 392,100 0 0 9,26 392,100 0 9,26 392,100 0 9,26 392,100 0 9,26 30,27 30,20 0 0 0 0 0 0 0 0 0 0 0 0 0 1,37,50 20,20 0 0 1,37,50 20,909,826 68,397,192 0 219,77 10 0 1,47,459 38,4679 0 0 1,37,50						
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Examination fee received $49,850,640$ $1,017,360$ 0 0 $50,86$ Course fee received $19,212,900$ $392,100$ 0 0 $19,66$ Printing expense contribution received $9,101,509$ $185,745$ 0 0 $9,28$ Subsidies tex, received 0 0 0 0 0 0 $9,28$ Interest received $1,025$ 22 504 0 0 0 0 0 Certificate of Qualification Fee received $422,380$ $8,620$ 0 0 43 Miscellaneous revenue $4,900$ 100 0 0 0 0 fotal ordinary revenue $148,387,285$ $2,999,826$ $68,397,192$ 0 $219,78$ (2) Ordinary expenses $18,162,319$ $384,679$ 0 0 0 0 Wages and allowances $18,162,319$ $384,679$ 0 0 0 $1,40$ Retirement benefit expenses $925,651$ $19,605$ 0 0 $32,200$ 0 $32,200$ 0 $32,200$ 0 $32,200$ 0 $32,200$ 0 $32,200$ 0 <	mbership dues received	21,007,500	420,150	20,587,350	0	42,015,0
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Subsidies etc., received 0 0 0 0 0 Miscellaneous revenue 1,025 22 504 0 Interest received 1,025 22 504 0 Certificate of Qualification Fee received 422,380 8,620 0 0 Miscellaneous revenue 4,900 100 0 0 0 Cordinary expenses 148,387,285 2,999,826 68,397,192 0 219,78 (2) Ordinary expenses 18,162,319 384,679 0 0 18,55 Provision for reserve for bonuses 1,378,695 29,201 0 148,357 Statutory welfare expenses 925,651 19,605 0 9 Statutory welfare expenses 31,43,943 66,589 0 0 3,23 Conference expenses 0 0 0 24,94 7 24,94 Rent 20,086,747 416,863 0 220,55 7 7 0 0 24 Repair expen	ceived	19,212,900	392,100	0	0	19,605,0
Local Government Subsidies received00000Miscellaneous revenue $1,025$ 22 504 00Certificate of Qualification Fee received $422,380$ $8,620$ 000Miscellaneous revenue $423,380$ $2,999,826$ $68,397,192$ 0 $219,78$ Cotal ordinary revenue $148,387,285$ $2,999,826$ $68,397,192$ 0 $219,78$ Operating expenses1 $148,387,285$ $2,999,826$ $68,397,192$ 0 $219,78$ Operating expenses000000Executive remuneration000018,56Provision for reserve for bonuses $1,378,695$ $29,201$ 0 $144,323$ Statutory welfare expenses $925,651$ $19,605$ 00 94 Conference expenses000 362 Conference expenses $352,887$ $7,202$ 0 362 Conference expenses $22,364,280$ $37,576$ 0 $22,566$ Depreciation expenses $745,740$ $15,795$ 0 776 Supplies expenses $659,166$ $13,859$ 0 6656 Newspaper and book expenses $198,488$ $4,051$ 0 $22,566$ Renat expenses $129,742,720$ 00 $12,336$ Renate expenses $129,742,720$ 00 $12,336$ Renat expenses $129,742,720$ 00 $12,336$ Repair expenses $129,742,720$ <td>nse contribution received</td> <td>9,101,509</td> <td>185,745</td> <td>0</td> <td>0</td> <td>9,287,2</td>	nse contribution received	9,101,509	185,745	0	0	9,287,2
Miscellaneous revenue 1,025 22 504 0 Interest received 1,025 22 504 0 43 Certificate of Qualification Fee received 422,380 $8,620$ 0 0 43 Miscellaneous revenue 4,900 100 0 0 0 0 Total ordinary revenue 148,387,285 2,999,826 68,397,192 0 219,78 (2) Ordinary expenses 0 0 0 0 0 0 18,562,319 384,679 0 0 18,562 Provision for reserve for bonuses 1,378,695 29,201 0 0 1,48,387 Statutory welfare expenses 925,651 19,605 0 0 32,22 0 0 33,22 Conference expenses 0 0 0 0 34,243 66,589 0 0 32,22 0 0 32,23 0 0 32,23 0 0 32,23 0 0 74,643 0	eceived					
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	ment Subsidies received	0	0	0	0	
$\begin{array}{c c} \mbox{Certificate of Qualification Fee received} & 422,380 & 8,620 & 0 & 0 & 433 \\ \mbox{Miscellaneous revenue} & 148,387,285 & 2,999,826 & 68,397,192 & 0 & 219,78 \\ \mbox{Coll ordinary revenue} & 148,387,285 & 2,999,826 & 68,397,192 & 0 & 219,78 \\ \mbox{(2) Ordinary expenses} & & & & & & & & & & & & & & & & & & &$	evenue					
$\begin{array}{c c} \mbox{Certificate of Qualification Fee received} & 422,380 & 8,620 & 0 & 0 & 433 \\ \mbox{Miscellaneous revenue} & 148,387,285 & 2,999,826 & 68,397,192 & 0 & 219,78 \\ \mbox{Coll ordinary revenue} & 148,387,285 & 2,999,826 & 68,397,192 & 0 & 219,78 \\ \mbox{(2) Ordinary expenses} & & & & & & & & & & & & & & & & & & &$	red	1.025	22	504	0	1,5
Miscellaneous revenue 4,900 100 0 0 Total ordinary revenue 148,387,285 2,999,826 68,397,192 0 219,78 (2) Ordinary expenses 148,387,285 2,999,826 68,397,192 0 219,78 Operating expenses 0 0 0 0 0 0 18,56 Executive remuneration 0 0 0 0 18,56 Provision for reserve for bonuses 1,378,695 29,201 0 148,52 Statutory welfare expenses 925,651 19,605 0 0 94 Statutory welfare expenses 3143,943 66,589 0 0 342 Conference expenses 352,887 7,202 0 0 36 Communication and freight expenses 22,364,280 37,576 0 0 20,56 Depreciation expenses 65,166 13,859 0 0 66 Newspaper and book expenses 198,488 4,051 0 20,57		,				431,0
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Executive remuneration0000Wages and allowances $18,162,319$ $384,679$ 00 $18,56$ Provision for reserve for bonuses $1,378,695$ $29,201$ 00 $1,40$ Retirement benefit expenses $925,651$ $19,605$ 00 94 Statutory welfare expenses $3,143,943$ $66,589$ 00 $3,22$ Conference expenses00000Travel and transportation expenses $352,887$ $7,202$ 00 36 Communication and freight expenses $2,364,280$ $37,576$ 00 $24,46$ Rent $20,086,747$ $416,863$ 00 $20,56$ Depreciation expenses $745,740$ $15,795$ 00 66 Supplies expenses $659,166$ $13,859$ 00 $4,74$ Printing and binding expenses $198,488$ $4,051$ 00 $20,67$ Repair expenses $4,647,702$ $98,438$ 0 $4,74$ Printing and binding expenses $45,728,639$ $933,237$ 00 $46,66$ Gratuity expenses $20,672,628$ $913,022$ 00 $21,56$ Membership fees $4,979,888$ $10,631$ 0 $5,06$ Taxes and other public charges $1,941,456$ $41,120$ 00 $19,66$ Service charges paid $9,870,009$ $201,429$ 00 $10,07$	ises					
Wages and allowances $18,162,319$ $384,679$ 0 0 $18,56$ Provision for reserve for bonuses $1,378,695$ $29,201$ 0 0 $1,46$ Retirement benefit expenses $925,651$ $19,605$ 0 0 92 Statutory welfare expenses $3,143,943$ $66,589$ 0 0 $3,22$ Conference expenses 0 0 0 0 $3,22$ Conference expenses $352,887$ $7,202$ 0 0 36 Communication and freight expenses $2,364,280$ $37,576$ 0 0 $2,46$ Rent $20,086,747$ $416,863$ 0 $20,567$ Depreciation expenses $745,740$ $15,795$ 0 0 76 Supplies expenses $659,166$ $13,859$ 0 0 $20,567$ Newspaper and book expenses $198,488$ $4,051$ 0 0 $20,567$ Rental expenses $4,647,702$ $98,438$ 0 $4,74$ Printing and binding expenses $12,116,219$ $247,270$ 0 0 $12,366$ Gratuity expenses $20,672,628$ $913,022$ 0 $21,568$ Membership fees $4,979,888$ $101,631$ 0 $5,066$ Taxes and other public charges $1,941,456$ $41,120$ 0 0 Service charges paid $9,870,009$ $201,429$ 0 0 $10,0756$	es					
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Retirement benefit expenses $925,651$ $19,605$ 0 0 94 Statutory welfare expenses $3,143,943$ $66,589$ 0 0 $3,23$ Conference expenses 0 0 0 0 0 $3,23$ Travel and transportation expenses $352,887$ $7,202$ 0 0 36 Communication and freight expenses $2,364,280$ $37,576$ 0 0 $2,40$ Rent $20,086,747$ $416,863$ 0 $20,500$ Depreciation expenses $745,740$ $15,795$ 0 0 76 Supplies expenses $659,166$ $13,859$ 0 0 $20,500$ Newspaper and book expenses $198,488$ $4,051$ 0 0 $20,500$ Rental expenses $4,647,702$ $98,438$ 0 0 $47,720$ Printing and binding expenses $12,116,219$ $247,270$ 0 0 $46,660$ Gratuity expenses $20,672,628$ $913,022$ 0 0 $21,580$ Membership fees $4,979,888$ $101,631$ 0 0 $5,080$ Taxes and other public charges $1,941,456$ $41,120$ 0 0 $10,050$ Service charges paid $9,870,009$ $201,429$ 0 0 $10,050$				0	0	1,407,8
Statutory welfare expenses $3,143,943$ $66,589$ 003,22Conference expenses00003Travel and transportation expenses $352,887$ $7,202$ 003Communication and freight expenses $2,364,280$ $37,576$ 0024,40Rent $20,086,747$ $416,863$ 0020,50Depreciation expenses $745,740$ $15,795$ 007Supplies expenses659,166 $13,859$ 0067Newspaper and book expenses198,488 $4,051$ 0020Rental expenses $4,647,702$ $98,438$ 00 $4,74$ Printing and binding expenses $12,116,219$ $247,270$ 0012,36Gratuity expenses $20,672,628$ $913,022$ 0021,58Membership fees $4,979,888$ 101,631005,08Taxes and other public charges $1,941,456$ $41,120$ 001,98Service charges paid $9,870,009$ $201,429$ 0010,07	enefit expenses			0	0	945,2
Travel and transportation expenses $352,887$ $7,202$ 0036Communication and freight expenses $2,364,280$ $37,576$ 00 $2,40$ Rent $20,086,747$ $416,863$ 00 $20,50$ Depreciation expenses $745,740$ $15,795$ 0076Supplies expenses $659,166$ $13,859$ 0067Newspaper and book expenses $198,488$ $4,051$ 0020Repair expenses $4,647,702$ $98,438$ 00 $4,74$ Printing and binding expenses $12,116,219$ $247,270$ 00 $12,36$ Gratuity expenses $20,672,628$ $913,022$ 00 $21,58$ Membership fees $4,979,888$ $101,631$ 0 $5,08$ Taxes and other public charges $1,941,456$ $41,120$ 00 $1,98$ Service charges paid $9,870,009$ $201,429$ 00 $10,07$	-		66,589	0	0	3,210,5
Communication and freight expenses2,364,28037,576002,40Rent20,086,747416,8630020,50Depreciation expenses745,74015,7950076Supplies expenses659,16613,8590067Newspaper and book expenses198,4884,0510020Repair expenses4,647,70298,438004,74Printing and binding expenses12,116,219247,2700012,36Gratuity expenses20,672,628913,0220021,58Membership fees4,979,888101,631005,08Taxes and other public charges1,941,45641,1200010,07Service charges paid9,870,009201,4290010,07	xpenses	0	0	0	0	
Rent20,086,747416,8630020,56Depreciation expenses745,74015,7950076Supplies expenses659,16613,8590067Newspaper and book expenses198,4884,0510020Repair expenses4,647,70298,438004,74Printing and binding expenses12,116,219247,2700012,36Rental expenses45,728,639933,2370046,66Gratuity expenses20,672,628913,0220021,58Membership fees4,979,888101,631005,08Taxes and other public charges1,941,45641,1200019,86Service charges paid9,870,009201,4290010,07	insportation expenses	352,887	7,202	0	0	360,0
Depreciation expenses745,74015,7950076Supplies expenses659,16613,8590067Newspaper and book expenses198,4884,0510020Repair expenses4,647,70298,438004,74Printing and binding expenses12,116,219247,2700012,36Rental expenses45,728,639933,2370046,66Gratuity expenses20,672,628913,0220021,58Membership fees4,979,888101,631005,08Taxes and other public charges1,941,45641,1200010,07Service charges paid9,870,009201,4290010,07	on and freight expenses	2,364,280	37,576	0	0	2,401,8
Supplies expenses 659,166 13,859 0 0 67 Newspaper and book expenses 198,488 4,051 0 0 20 Repair expenses 4,647,702 98,438 0 0 4,74 Printing and binding expenses 12,116,219 247,270 0 0 12,36 Rental expenses 45,728,639 933,237 0 0 46,66 Gratuity expenses 20,672,628 913,022 0 0 21,58 Membership fees 4,979,888 101,631 0 0 5,08 Taxes and other public charges 1,941,456 41,120 0 0 19,49 Service charges paid 9,870,009 201,429 0 0 10,07		20,086,747	416,863	0	0	20,503,6
Newspaper and book expenses198,4884,051020Repair expenses4,647,70298,438004,74Printing and binding expenses12,116,219247,2700012,36Rental expenses45,728,639933,2370046,66Gratuity expenses20,672,628913,0220021,58Membership fees4,979,888101,631005,08Taxes and other public charges1,941,45641,1200010,07Service charges paid9,870,009201,4290010,07		745,740	15,795	0	0	761,5
Repair expenses4,647,70298,438004,74Printing and binding expenses12,116,219247,2700012,36Rental expenses45,728,639933,2370046,66Gratuity expenses20,672,628913,0220021,58Membership fees4,979,888101,631005,08Taxes and other public charges1,941,45641,120001,98Service charges paid9,870,009201,4290010,07		659,166	13,859	0	0	673,0
Printing and binding expenses12,116,219247,2700012,36Rental expenses45,728,639933,2370046,66Gratuity expenses20,672,628913,0220021,58Membership fees4,979,888101,631005,08Taxes and other public charges1,941,45641,120001,98Service charges paid9,870,009201,4290010,07	-					202,5
Rental expenses45,728,639933,2370046,66Gratuity expenses20,672,628913,0220021,58Membership fees4,979,888101,631005,08Taxes and other public charges1,941,45641,120001,98Service charges paid9,870,009201,4290010,07						4,746,1
Gratuity expenses20,672,628913,0220021,58Membership fees4,979,888101,631005,08Taxes and other public charges1,941,45641,120001,98Service charges paid9,870,009201,4290010,07						12,363,4
Membership fees4,979,888101,63105,08Taxes and other public charges1,941,45641,120001,98Service charges paid9,870,009201,4290010,07						46,661,8
Taxes and other public charges1,941,45641,120001,98Service charges paid9,870,009201,4290010,07						21,585,6
Service charges paid 9,870,009 201,429 0 0 10,07						5,081,5
						1,982,5
Miscellaneous expenses 568,491 11,602 0 58	-					10,071,4
Total operating expenses 148,542,948 3,543,169 0 0 152,08	-					580,0 152,086,1

Items	Accounting for public-interest purpose operation	Accounting for profit-making businesses	Corporate accounting	Elimination of intra-company transactions	Total
Administrative expenses	operation				
Executive remuneration	0	0	177,776	0	177,776
Wages and allowances	0	0	8,930,036	0	8,930,036
Provision for reserve for bonuses	0	0	677,875	0	677,875
Retirement benefit expenses	0	0	455,124	0	455,124
Statutory welfare expenses	0	0	1,545,812	0	1,545,812
Conference expenses	0	0	636,696	0	636,696
Travel and transportation expenses	0	0	74,529	0	74,529
Communication and freight expenses	0	0	843,807	0	843,807
Rent	0	0	12,610,246	0	12,610,246
Depreciation expenses	0	0	366,664	0	366,664
Supplies expenses	0	0	2,817,637	0	2,817,637
Newspaper and book expenses	0	0	94,080	0	94,080
Repair expenses	0	0	2,285,179	0	2,285,179
Printing and binding expenses	0	0	330,880	0	330,880
Rental expenses	0	0	0	0	0
Gratuity expenses	0	0	44,548	0	44,548
Membership fees	0	0	135,498	0	135,498
Taxes and other public charges	0	0	954,574	0	954,574
Service charges paid	0	0	1,113,575	0	1,113,575
Miscellaneous expenses	0	0	95,949	0	95,949
_	0	0		0	
Total administrative expenses			34,190,485		34,190,485
Total ordinary expenses	148,542,948	3,543,169	34,190,485	0	186,276,602
Current changes in ordinary revenue/expenses before adjustment by appraisal gain or loss	-155,663	-543,343	34,206,707	0	33,507,701
Specified assets appraisal gain or loss	-2,985	-61	0	0	-3,046
Total appraisal gain or loss	-2,985	-61	0	0	-3,046
Current changes in ordinary revenue/expenses	-158,648	-543,404	34,206,707	0	33,504,655
2. Changes in extraordinary revenue/expenses					
(1) Extraordinary revenue					
Total extraordinary revenue	0	0	0	0	0
-	0	0	0	0	0
(2)Extraordinary expenses	0	0	0	0	0
Loss on retirement of inventories Miscellaneous loss	0	0	0	0	0
Loss on retirement of leased assets	0	0	0	0	0
Total extraordinary expenses	0	0	0	0	0
Current changes in extraordinary revenue/expenses	0	0	0	0	0
Current changes in extraordinary revenue/expenses	0	0	0	0	0
Current changes in general net assets	-158,648	-543,404	34,206,707	0	33,504,655
Opening balance of general net assets					325,725,477
Closing balance of general net assets					359,230,132
II. Changes in designated net assets					
Current changes in designated net assets					_
Opening balance of designated net assets					_
Closing balance of designated net assets					_
III. Closing balance of net assets					359,230,132