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.

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Net Assets Variation Statement

From April 1, 2021 to March 31, 2022

1. Changes in ordinary revenue Specified asset investment profit		(Unit:			
1. Changes in ordinary revenue Specified asset investment profit	Items	Current Year	Previous Year	Changes	
(1) Ordinary revenue Specified asset investment profit Interest received on international conference expense fund 1	I. Changes in general net assets				
Specified asset investment profit Interest received on international conference expense fund 1	1. Changes in ordinary revenue/expenses				
Interest received on international conference expense fund	(1) Ordinary revenue				
Interest received on research and investigation operation fund Interest received on examination and education operation fund Interest received on examination and education operation fund Interest received on examination and education operation fund Interest received on examination and retirement benefits fund Membership dues received	Specified asset investment profit				
Interest received on examination and education operation fund Interest received on reserve for retirement benefits fund Membership dues received Individual membership dues received	Interest received on international conference expense fund	837	972	-135	
Interest received on reserve for retirement benefits fund Membership dues received Individual membership dues received 100,826,000 97,570,000 3,256,000 Corporate membership dues received 41,970,000 42,015,000 -45,000 Operating revenue Examination fee received 45,944,000 50,868,000 -4,924,000 Course fee received 12,790,000 19,605,000 -6,815,000 Printing expense contribution received Subsidy etc. received 0 0 0 0 0 0 0 0 0	Interest received on research and investigation operation fund	0	0	C	
Membership dues received	Interest received on examination and education operation fund	400	407	-7	
Individual membership dues received	Interest received on reserve for retirement benefits fund	134	119	15	
Corporate membership dues received	Membership dues received				
Operating revenue 45,944,000 50,868,000 -4,924,000 Course fee received 12,790,000 19,605,000 -4,924,000 Printing expense contribution received 6,310,158 9,287,254 -2,977,090 Subsidy etc. received 0 0 0 0 Miscellaneous revenue 1,848 1,551 29° Interest received 297,000 431,000 -134,000 Miscellaneous revenue 6,000 5,000 1,000 Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,920 (2) Ordinary expenses 0 0 0 0 Operating expenses 18,781,632 18,546,998 234,632 Provision for reserve for bonuses 1,878,632 18,546,998 234,633 Provision for reserve for bonuses 1,071,765 945,256 126,503 Statutory welfare expenses 3,354,128 3,210,532 143,599 Conference expenses 9 0 0	Individual membership dues received	100,826,000	97,570,000	3,256,000	
Examination fee received 45,944,000 50,868,000 -4,924,000 Course fee received 12,790,000 19,605,000 -6,815,000 Printing expense contribution received 6,310,158 9,287,254 -2,977,096 Subsidy etc. received 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Corporate membership dues received	41,970,000	42,015,000	-45,000	
Course fee received 12,790,000 19,605,000 -6,815,000 Printing expense contribution received 6,310,158 9,287,254 -2,977,090 Subsidy tec. received 0 0 0 0 Miscellaneous revenue 1,848 1,551 29° Certificate of Qualification Fee received 297,000 431,000 -134,000 Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,926 (2) Ordinary expenses 0 0 0 0 Operating expenses 0	Operating revenue				
Printing expense contribution received 6,310,158 9,287,254 -2,977,096 Subsidy etc. received 0 0 0 Miscellaneous revenue 1,848 1,551 297 Certificate of Qualification Fee received 297,000 431,000 -134,000 Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,926 (2) Ordinary expenses 0 0 0 0 Operating expenses 18,781,632 18,546,998 234,634 Provision for reserve for bonuses 1,433,360 1,407,896 25,466 Retirement benefit expenses 1,071,765 945,256 126,506 Statutory welfare expenses 0 0 0 0 Conference expenses 96,004 360,089 -264,081 264,081 2455,579 2,401,856 53,722 2,508,725 20,509,610 5,111 Depreciation expenses 119,660 673,025 -553,366 8 141,870 202,539 -60,666	Examination fee received	45,944,000	50,868,000	-4,924,000	
Subsidy received 0 0 0 Subsidy received 1,848 1,551 29° Certificate of Qualification Fee received 297,000 431,000 -134,000 Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,920 (2) Ordinary expenses 0 0 0 0 Operating expenses 0 <td< td=""><td>Course fee received</td><td>12,790,000</td><td>19,605,000</td><td>-6,815,000</td></td<>	Course fee received	12,790,000	19,605,000	-6,815,000	
Subsidy received 0 0 0 Miscellaneous revenue 1,848 1,551 29° Interest received 297,000 431,000 -134,000 Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,926 (2) Ordinary expenses 209,146,377 219,784,303 -11,637,926 (2) Ordinary expenses 208,146,377 219,784,303 -11,637,926 (2) Ordinary expenses 208,146,377 219,784,303 -11,637,926 (2) Ordinary expenses 0 0 0 0 Executive remuneration 0 <	Printing expense contribution received	6,310,158	9,287,254	-2,977,096	
Miscellaneous revenue 1,848 1,551 29' Certificate of Qualification Fee received 297,000 431,000 -134,000 Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,926 (2) Ordinary expenses 20,000 0<	Subsidy etc. received				
Interest received	Subsidy received	0	0	(
Certificate of Qualification Fee received Miscellaneous revenue 297,000 431,000 -134,000 Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,920 (2) Ordinary expenses 209,700 431,000 -134,000 (2) Ordinary expenses 0 0 0 0 Executive remuneration 0 0 0 0 Wages and allowances 18,781,632 18,546,998 234,634 Provision for reserve for bonuses 1,433,360 1,407,896 25,466 Retirement benefit expenses 1,071,765 945,256 126,500 Statutory welfare expenses 3,354,128 3,210,532 143,590 Conference expenses 0 0 0 0 Travel and transportation expenses 96,004 360,089 -264,088 Communication and freight expenses 2,455,579 2,401,856 53,722 Rent 20,508,725 20,503,610 5,115 Depreciation expenses 119,660	Miscellaneous revenue				
Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,920 (2) Ordinary expenses 0 0 0 0 Operating expenses 0 0 0 0 Executive remuneration 0 0 0 0 Wages and allowances 18,781,632 18,546,998 234,634 Provision for reserve for bonuses 1,433,360 1,407,896 25,466 Retirement benefit expenses 1,071,765 945,256 126,506 Statutory welfare expenses 3,354,128 3,210,532 143,590 Conference expenses 0 </td <td>Interest received</td> <td>1,848</td> <td>1,551</td> <td>297</td>	Interest received	1,848	1,551	297	
Miscellaneous revenue 6,000 5,000 1,000 Total ordinary revenue 208,146,377 219,784,303 -11,637,920 (2) Ordinary expenses 0 0 0 0 Operating expenses 0 0 0 0 Executive remuneration 0 0 0 0 Wages and allowances 18,781,632 18,546,998 234,634 Provision for reserve for bonuses 1,433,360 1,407,896 25,466 Retirement benefit expenses 1,071,765 945,256 126,506 Statutory welfare expenses 3,354,128 3,210,532 143,590 Conference expenses 0 </td <td>Certificate of Qualification Fee received</td> <td>297,000</td> <td>431,000</td> <td>-134,000</td>	Certificate of Qualification Fee received	297,000	431,000	-134,000	
Total ordinary revenue 208,146,377 219,784,303 -11,637,926 (2) Ordinary expenses 0 0 0 Operating expenses 0 0 0 Executive remuneration 0 0 0 Wages and allowances 18,781,632 18,546,998 234,632 Provision for reserve for bonuses 1,473,3360 1,407,896 25,466 Retirement benefit expenses 1,071,765 945,256 126,500 Statutory welfare expenses 0 0 0 Conference expenses 0 0 0 0 Travel and transportation expenses 96,004 360,089 -264,083 2,455,579 2,401,856 53,722 Rent 20,508,725 20,503,610 5,111 5,111 0 5,121 0			5,000		
Operating expenses Executive remuneration 0 0 0 Wages and allowances 18,781,632 18,546,998 234,634 Provision for reserve for bonuses 1,433,360 1,407,896 25,466 Retirement benefit expenses 1,071,765 945,256 126,509 Statutory welfare expenses 3,354,128 3,210,532 143,590 Conference expenses 0 0 0 0 Travel and transportation expenses 96,004 360,089 -264,083 Communication and freight expenses 2,455,579 2,401,856 53,723 Rent 20,508,725 20,503,610 5,113 Depreciation expenses 560,536 761,535 -200,999 Supplies expenses 119,660 673,025 -553,363 Newspaper and book expenses 141,870 202,539 -60,666 Repair expenses 9,075,528 4,746,140 4,329,388 Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Gratuity expenses 21,771,467 21,585,	Total ordinary revenue	208,146,377	219,784,303	-11,637,926	
Operating expenses Executive remuneration 0 0 0 Wages and allowances 18,781,632 18,546,998 234,634 Provision for reserve for bonuses 1,433,360 1,407,896 25,466 Retirement benefit expenses 1,071,765 945,256 126,509 Statutory welfare expenses 3,354,128 3,210,532 143,590 Conference expenses 0 0 0 0 Travel and transportation expenses 96,004 360,089 -264,083 Communication and freight expenses 2,455,579 2,401,856 53,723 Rent 20,508,725 20,503,610 5,113 Depreciation expenses 560,536 761,535 -200,999 Supplies expenses 119,660 673,025 -553,363 Newspaper and book expenses 141,870 202,539 -60,666 Repair expenses 9,075,528 4,746,140 4,329,388 Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Gratuity expenses 21,771,467 21,585,	(2) Ordinary average				
Executive remuneration 0 0 0 Wages and allowances 18,781,632 18,546,998 234,634 Provision for reserve for bonuses 1,433,360 1,407,896 25,464 Retirement benefit expenses 1,071,765 945,256 126,509 Statutory welfare expenses 3,354,128 3,210,532 143,596 Conference expenses 0 0 0 0 Travel and transportation expenses 96,004 360,089 -264,083 Communication and freight expenses 2,455,579 2,401,856 53,723 Rent 20,508,725 20,503,610 5,119 Depreciation expenses 560,536 761,535 -200,999 Supplies expenses 119,660 673,025 -553,366 Newspaper and book expenses 141,870 202,539 -60,666 Repair expenses 9,075,528 4,746,140 4,329,388 Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Gratuity expenses 46,661,876 -539,217 <t< td=""><td></td><td></td><td></td><td></td></t<>					
Wages and allowances 18,781,632 18,546,998 234,634 Provision for reserve for bonuses 1,433,360 1,407,896 25,464 Retirement benefit expenses 1,071,765 945,256 126,500 Statutory welfare expenses 0 0 0 Conference expenses 0 0 0 Conference expenses 96,004 360,089 -264,083 Communication and freight expenses 2,455,579 2,401,856 53,723 Rent 20,508,725 20,503,610 5,115 Depreciation expenses 560,536 761,535 -200,999 Supplies expenses 119,660 673,025 -553,363 Newspaper and book expenses 141,870 202,539 -60,669 Repair expenses 9,075,528 4,746,140 4,329,388 Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Rental expenses 46,122,659 46,661,876 -539,217 Gratuity expenses 21,771,467 21,585,650 185,817 Membership fees 5,729,018 5,081,519 647,499 <t< td=""><td></td><td>0</td><td>0</td><td></td></t<>		0	0		
Provision for reserve for bonuses 1,433,360 1,407,896 25,466 Retirement benefit expenses 1,071,765 945,256 126,509 Statutory welfare expenses 3,354,128 3,210,532 143,596 Conference expenses 0 0 0 Travel and transportation expenses 96,004 360,089 -264,088 Communication and freight expenses 2,455,579 2,401,856 53,723 Rent 20,508,725 20,503,610 5,119 Depreciation expenses 560,536 761,535 -200,999 Supplies expenses 119,660 673,025 -553,363 Newspaper and book expenses 141,870 202,539 -60,669 Repair expenses 9,075,528 4,746,140 4,329,388 Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Rental expenses 46,122,659 46,661,876 -539,217 Gratuity expenses 21,771,467 21,585,650 185,817 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576		_	-		
Retirement benefit expenses 1,071,765 945,256 126,50 Statutory welfare expenses 3,354,128 3,210,532 143,59 Conference expenses 0 0 0 Travel and transportation expenses 96,004 360,089 -264,08 Communication and freight expenses 2,455,579 2,401,856 53,72 Rent 20,508,725 20,503,610 5,11 Depreciation expenses 560,536 761,535 -200,99 Supplies expenses 119,660 673,025 -553,36 Newspaper and book expenses 141,870 202,539 -60,66 Repair expenses 9,075,528 4,746,140 4,329,38 Printing and binding expenses 5,773,117 12,363,489 -6,590,375 Gratuity expenses 46,122,659 46,661,876 -539,215 Gratuity expenses 21,771,467 21,585,650 185,815 Membership fees 5,729,018 5,081,519 647,490 Taxes and other public charges 1,532,351 1,982,576 -450,225 Service charges paid 12,089,682 10,071,438 2,018,244 </td <td></td> <td></td> <td></td> <td></td>					
Statutory welfare expenses 3,354,128 3,210,532 143,596 Conference expenses 0 0 0 Travel and transportation expenses 96,004 360,089 -264,08 Communication and freight expenses 2,455,579 2,401,856 53,72 Rent 20,508,725 20,503,610 5,11 Depreciation expenses 560,536 761,535 -200,999 Supplies expenses 119,660 673,025 -553,36 Newspaper and book expenses 141,870 202,539 -60,666 Repair expenses 9,075,528 4,746,140 4,329,38 Printing and binding expenses 5,773,117 12,363,489 -6,590,37 Rental expenses 46,122,659 46,661,876 -539,21 Gratuity expenses 21,771,467 21,585,650 185,81 Membership fees 5,729,018 5,081,519 647,49 Taxes and other public charges 1,532,351 1,982,576 -450,22 Service charges paid 12,089,682 10,071,438 2,018,24 Miscellaneous expenses 562,583 580,093 -17,510 <td></td> <td></td> <td></td> <td></td>					
Conference expenses 0 0 0 Travel and transportation expenses 96,004 360,089 -264,081 Communication and freight expenses 2,455,579 2,401,856 53,723 Rent 20,508,725 20,503,610 5,113 Depreciation expenses 560,536 761,535 -200,996 Supplies expenses 119,660 673,025 -553,363 Newspaper and book expenses 141,870 202,539 -60,669 Repair expenses 9,075,528 4,746,140 4,329,383 Printing and binding expenses 5,773,117 12,363,489 -6,590,373 Rental expenses 46,122,659 46,661,876 -539,213 Gratuity expenses 21,771,467 21,585,650 185,813 Membership fees 5,729,018 5,081,519 647,493 Taxes and other public charges 1,532,351 1,982,576 -450,223 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510				-	
Travel and transportation expenses 96,004 360,089 -264,083 Communication and freight expenses 2,455,579 2,401,856 53,723 Rent 20,508,725 20,503,610 5,113 Depreciation expenses 560,536 761,535 -200,998 Supplies expenses 119,660 673,025 -553,363 Newspaper and book expenses 141,870 202,539 -60,669 Repair expenses 9,075,528 4,746,140 4,329,383 Printing and binding expenses 5,773,117 12,363,489 -6,590,373 Rental expenses 46,122,659 46,661,876 -539,217 Gratuity expenses 21,771,467 21,585,650 185,817 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,223 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510					
Communication and freight expenses 2,455,579 2,401,856 53,723 Rent 20,508,725 20,503,610 5,113 Depreciation expenses 560,536 761,535 -200,996 Supplies expenses 119,660 673,025 -553,363 Newspaper and book expenses 141,870 202,539 -60,666 Repair expenses 9,075,528 4,746,140 4,329,383 Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Rental expenses 46,122,659 46,661,876 -539,212 Gratuity expenses 21,771,467 21,585,650 185,812 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,223 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510	<u> •</u>	-	_		
Rent 20,508,725 20,503,610 5,113 Depreciation expenses 560,536 761,535 -200,999 Supplies expenses 119,660 673,025 -553,368 Newspaper and book expenses 141,870 202,539 -60,669 Repair expenses 9,075,528 4,746,140 4,329,388 Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Rental expenses 46,122,659 46,661,876 -539,217 Gratuity expenses 21,771,467 21,585,650 185,817 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,225 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510		′	·		
Depreciation expenses 560,536 761,535 -200,999 Supplies expenses 119,660 673,025 -553,365 Newspaper and book expenses 141,870 202,539 -60,666 Repair expenses 9,075,528 4,746,140 4,329,385 Printing and binding expenses 5,773,117 12,363,489 -6,590,375 Rental expenses 46,122,659 46,661,876 -539,215 Gratuity expenses 21,771,467 21,585,650 185,815 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,225 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510					
Supplies expenses 119,660 673,025 -553,366 Newspaper and book expenses 141,870 202,539 -60,669 Repair expenses 9,075,528 4,746,140 4,329,388 Printing and binding expenses 5,773,117 12,363,489 -6,590,373 Rental expenses 46,122,659 46,661,876 -539,213 Gratuity expenses 21,771,467 21,585,650 185,813 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,229 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510					
Newspaper and book expenses 141,870 202,539 -60,666 Repair expenses 9,075,528 4,746,140 4,329,386 Printing and binding expenses 5,773,117 12,363,489 -6,590,376 Rental expenses 46,122,659 46,661,876 -539,216 Gratuity expenses 21,771,467 21,585,650 185,816 Membership fees 5,729,018 5,081,519 647,496 Taxes and other public charges 1,532,351 1,982,576 -450,226 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510					
Repair expenses 9,075,528 4,746,140 4,329,388 Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Rental expenses 46,122,659 46,661,876 -539,212 Gratuity expenses 21,771,467 21,585,650 185,812 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,228 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510			•	-	
Printing and binding expenses 5,773,117 12,363,489 -6,590,372 Rental expenses 46,122,659 46,661,876 -539,212 Gratuity expenses 21,771,467 21,585,650 185,812 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,229 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510		•			
Rental expenses 46,122,659 46,661,876 -539,21° Gratuity expenses 21,771,467 21,585,650 185,81° Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,229 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510					
Gratuity expenses 21,771,467 21,585,650 185,817 Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,229 Service charges paid 12,089,682 10,071,438 2,018,249 Miscellaneous expenses 562,583 580,093 -17,510	6 7				
Membership fees 5,729,018 5,081,519 647,499 Taxes and other public charges 1,532,351 1,982,576 -450,229 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510					
Taxes and other public charges 1,532,351 1,982,576 -450,223 Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510	· ·				
Service charges paid 12,089,682 10,071,438 2,018,244 Miscellaneous expenses 562,583 580,093 -17,510	•				
Miscellaneous expenses 562,583 580,093 -17,510		· · ·			
Total operating expenses 151,179,664 152,086,117 -906,453	Miscellaneous expenses	562,583	580,093	-17,510	
	Total operating expenses	151,179,664	152,086,117	-906,453	

Items	Current Year	Previous Year	Changes
Administrative expenses			
Executive remuneration	155,554	177,776	-22,222
Wages and allowances	9,043,009	8,930,036	112,973
Provision for reserve for bonuses	690,136	677,875	12,261
Retirement benefit expenses	516,035	455,124	60,911
Statutory welfare expenses	1,614,951	1,545,812	69,139
Conference expenses	2,877,726	636,696	2,241,030
Travel and transportation expenses	140,427	74,529	65,898
Communication and freight expenses	948,110	843,807	104,303
Rent	12,613,388	12,610,246	3,142
Depreciation expenses	269,887	366,664	-96,777
Supplies expenses	2,283,775	2,817,637	-533,862
Newspaper and book expenses	94,680	94,080	600
Repair expenses	4,369,698	2,285,179	2,084,519
Printing and binding expenses	292,281	330,880	-38,599
Rental expenses	0	0	0
Gratuity expenses	66,821	44,548	22,273
Membership fees	135,500	135,498	2
Taxes and other public charges	737,799	954,574	-216,775
Service charges paid	1,002,197	1,113,575	-111,378
Miscellaneous expenses	87,550	95,949	-8,399
Total administrative expenses	37,939,524	34,190,485	3,749,039
Total ordinary expenses	189,119,188	186,276,602	2,842,586
Current changes in ordinary revenue/expenses before adjustment by appraisal gain or loss	19,027,189	33,507,701	-14,480,512
Specified assets appraisal gain or loss	-11,847	-3,046	-8,801
Total appraisal gain or loss	-11,847	-3,046	-8,801
		·	<u> </u>
Current changes in ordinary revenue/expenses	19,015,342	33,504,655	-14,489,313
2. Changes in extraordinary revenue/expenses(1) Extraordinary revenue			
Total extraordinary revenue	0	0	0
(2) Extraordinary expenses			
Loss on retirement of inventories	38,064	0	38,064
Miscellaneous loss	0	0	0
Loss on retirement of leased assets	0	0	0
Total extraordinary expenses	38,064	0	38,064
Current changes in extraordinary revenue/expenses	-38,064	0	-38,064
Current changes in extraordinary revenue/expenses	-30,004	0	-30,00+
Current changes in general net assets	18,977,278	33,504,655	-14,527,377
Opening balance of general net assets	359,230,132	325,725,477	33,504,655
Closing balance of general net assets	378,207,410	359,230,132	18,977,278
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	378,207,410	359,230,132	18,977,278

Breakdown of Net Assets Variation Statement

From April 1, 2021 to March 31, 2022

(Unit: Yen)

					(Unit: Yen)
Items	Accounting for public-interest purpose operation	Accounting for profit-making businesses	Corporate accounting	Elimination of intra-company transactions	Total
I. 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	820	17	0	0	837
Interest received on research and investigation operation fund	0	0	0	0	0
Interest received on examination and education operation fund	392	8	0	0	400
Interest received on reserve for retirement benefits fund	89	2	43	0	134
Membership dues received					
Individual membership dues received	50,413,000	1,008,260	49,404,740	0	100,826,000
Corporate membership dues received	20,985,000	419,700	20,565,300	0	41,970,000
Operating revenue					
Examination fee received	45,025,120	918,880	0	0	45,944,000
Course fee received	12,534,200	255,800	0	0	12,790,000
Printing expense contribution received	6,183,955	126,203	0	0	6,310,158
Subsidies etc., received		,			-,,
Local Government Subsidies received	0	0	0	0	0
Miscellaneous revenue		Ŭ	Ü		o l
	1 000	06	600		1.040
Interest received Certificate of Qualification Fee received	1,222 291,060	26 5,940	600 0	0	1,848 297,000
Miscellaneous revenue	5,880	120	0	0	6,000
Total ordinary revenue	135,440,738	2,734,956	69,970,683	0	208,146,377
(2) Ordinary expenses					
Operating expenses					
Executive remuneration		0	0	0	0
Wages and allowances	0 18,392,087	0 389,545	0	0	0 18,781,632
Provision for reserve for bonuses	1,403,631	29,729	0	0	1,433,360
Retirement benefit expenses	1,049,536	22,229	0	0	1,071,765
Statutory welfare expenses	3,284,561	69,567	0	0	3,354,128
Conference expenses	0,201,001	0	0	0	0,001,120
Travel and transportation expenses	94,083	1,921	0	0	96,004
Communication and freight expenses	2,405,009	50,570	0	0	2,455,579
Rent	20,091,757	416,968	0	0	20,508,725
Depreciation expenses	548,910	11,626	0	0	560,536
Supplies expenses	117,267	2,393	0	0	119,660
Newspaper and book expenses	139,032	2,838	0	0	141,870
Repair expenses	8,887,295	188,233	0	0	9,075,528
Printing and binding expenses	5,657,655	115,462	0	0	5,773,117
Rental expenses	45,200,206	922,453	0	0	46,122,659
Gratuity expenses	21,336,036	435,431	0	0	21,771,467
Membership fees	5,614,438	114,580	0	0	5,729,018
Taxes and other public charges	1,500,569	31,782	0	0	1,532,351
Service charges paid	11,847,889	241,793	0	0	12,089,682
Miscellaneous expenses	551,331	11,252	0	0	562,583
Total operating expenses	148,121,292	3,058,372	0	0	151,179,664

Items	Accounting for public-interest purpose operation	Accounting for profit-making businesses	Corporate accounting	Elimination of intra-company transactions	Total
Administrative expenses	орегинон				
Executive remuneration	0	0	155,554	0	155,554
Wages and allowances	0	0	9,043,009	0	9,043,009
Provision for reserve for bonuses	0	0	690,136	0	690,136
Retirement benefit expenses	0	0	516,035	0	516,035
Statutory welfare expenses	0	0	1,614,951	0	1,614,951
Conference expenses	0	0	2,877,726	0	2,877,726
Travel and transportation expenses	0	0	140,427	0	140,427
Communication and freight expenses	0	0	948,110	0	948,110
Rent	0	0	12,613,388	0	12,613,388
Depreciation expenses	0	0	269,887	0	269,887
Supplies expenses	0	0	2,283,775	0	2,283,775
Newspaper and book expenses	0	0	94,680	0	94,680
Repair expenses	0	0	4,369,698	0	4,369,698
Printing and binding expenses	0	0	292,281	0	292,281
Rental expenses	0	0	0	0	0
Gratuity expenses	0	0	66,821	0	66,821
Membership fees	0	0	135,500	0	135,500
Taxes and other public charges	0	0	737,799	0	737,799
Service charges paid	0	0	1,002,197	0	1,002,197
Miscellaneous expenses	0	0	87,550	0	87,550
Total administrative expenses	0	0	37,939,524	0	37,939,524
Total ordinary expenses	148,121,292	3,058,372	37,939,524	0	189,119,188
Current changes in ordinary revenue/expenses before adjustment by appraisal gain or loss	-12,680,554	-323,416	32,031,159	0	19,027,189
Specified assets appraisal gain or loss	-11,610	-237	0	0	-11,847
Total appraisal gain or loss	-11,610	-237	0	0	-11,847
Current changes in ordinary revenue/expenses	-12,692,164	-323,653	32,031,159	0	19,015,342
Changes in extraordinary revenue/expenses					
(1) Extraordinary revenue					
Total extraordinary revenue	0	0	0	0	0
(2)Extraordinary expenses				-	
Loss on retirement of inventories	37,303	761	0	0	38,064
Miscellaneous loss	0	0	0	0	0
Loss on retirement of leased assets	0	0	0	0	0
Total extraordinary expenses	37,303	761	0	0	38,064
Current changes in extraordinary revenue/expenses	-37,303	-761	0	0	-38,064
Current changes in general net assets	-12,729,467	-324,414	32,031,159	0	18,977,278
Opening balance of general net assets	, ,	,	, ,		359,230,132
Closing balance of general net assets					378,207,410
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					378,207,410