

基準モデルに基づく財務書類作成要領 別表A

財務書類関係

別表A1	附属明細表の種類	78
別表A2	勘定科目表	79
別表A3	財源区分表	85
別表A4	勘定科目参考事項	87
別表A5	帳簿等書式例	90
A5-1	仕訳帳	
A5-2	総勘定元帳	
A5-3	固定資産台帳（建設仮勘定台帳を含む）	
A5-4	資産負債整理簿	
A5-5	純資産変動整理表	
A5-6	合計残高試算表	
別表A6	資金仕訳変換表	98
A6-1		
A6-2		
A6-3		
A6-4		
別表A7	非資金仕訳例	102
A7-1		
A7-2		
A7-3		
A7-4		
A7-5		
別表A8	連結対象調査票	106
A8-1	連結対象調査票①（現金主義会計用）	
A8-2	連結対象調査票②（現金主義会計科目組替用）	
A8-3	連結対象調査票③（発生主義会計用）	
別表A9	連結内取引調査票	118
別表A10	相殺消去集計表	119
A10-1	相殺消去集計表（単体用）	
A10-2	相殺消去集計表（連結用）	

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BS	0	0	W	12	0	100	4

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PL	B	0	0	01	0	100	1			
PL	B	2	0	01	0	100	2			
PL	X	2	0	01	0	100	3			
PL	X	2	0	02	0	100	4			
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PL	N	1	0	08	0	100	5			

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NW	B	0	0	01	0	100	1			
NW	B	0	0	02	0	100	2			
NW	B	0	0	03	0	100	2			
NW	R	0	0	01	0	100	3			
NW	R	2	0	02	0	100	4			(AR
NW	R	2	0	03	0	100	5			
NW	R	2	0	04	0	100	5			(AR
NW	R	2	0	05	0	100	6			(AR
NW	R	2	0	06	0	100	6			(AR
NW	R	2	0	07	0	100	5			(AR
NW	R	2	0	08	0	100	5			
NW	R	2	0	09	0	100	6			
NW	R	2	0	10	0	100	6			
NW	R	1	0	11	0	100	4			
NW	R	1	0	12	0	100	5			
NW	R	1	0	13	0	100	5			
NW	R	1	0	14	0	100	5			
NW	R	1	0	15	0	100	6			
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NW	R	1	0	17	0	301	7			
NW	R	1	0	17	0	302	7			
NW	R	1	0	17	0	303	7			
NW	R	1	0	17	0	100	6			
NW	R	1	0	18	0	100	5			
NW	R	1	0	19	0	100	6			(AR
NW	R	1	0	20	0	100	6			(AR
NW	R	1	0	21	0	100	6			
NW	K	0	0	01	0	100	3			
NW	K	0	0	02	0	100	4			
NW	K	2	0	03	0	100	5			
NW	K	2	0	04	0	100	6			
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NW	K	1	0	07	0	100	6			
NW	K	1	0	08	0	100	6			
NW	K	0	0	09	0	100	4			
NW	K	2	0	10	0	100	5			
NW	K	1	0	11	0	100	5			
NW	V	0	0	01	0	100	4			
NW	V	2	0	02	0	100	5			
NW	V	2	0	03	0	100	6			(AR
NW	V	2	0	04	0	100	6			
NW	V	1	0	05	0	100	5			
NW	V	1	0	06	0	100	6			(AR
NW	V	1	0	07	0	100	6			
NW	Z	0	0	01	0	100	3			
NW	Z	0	0	02	0	100	4			
NW	Z	0	0	03	0	100	4			
NW	Z	2	0	04	0	100	5			(AR
NW	Z	1	0	05	0	100	5			(AR

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165	CF	B	0	0	02	0	100	2				
166	CF	B	0	0	03	0	100	2				
167	CF	B	0	0	04	0	100	3				
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172	CF	P	2	0	05	0	100	6				
173	CF	P	2	0	06	0	100	6				
174	CF	P	2	0	07	0	100	6				
175	CF	P	2	0	08	0	100	5				
176	CF	P	2	0	09	0	100	6				
177	CF	P	2	0	10	0	100	6				
178	CF	P	2	0	11	0	100	6				
179	CF	P	2	0	12	0	100	6				
180	CF	P	1	0	13	0	100	4				
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194	CF	C	2	0	05	0	100	5				
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197	CF	C	1	0	08	0	100	5				
198	CF	C	1	0	09	0	100	5				
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202	CF	F	2	0	04	0	100	6				
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204	CF	F	2	0	06	0	100	5				
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207	CF	F	2	0	09	0	100	7				
208	CF	F	2	0	10	0	100	6				
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217	CF	F	1	0	19	0	100	6				
218	CF	F	1	0	20	0	100	6				
219	CF	F	1	0	21	0	100	5				

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A5-5

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	B X N R K V Z P C F	Balance Expense Income Resource (K)Capitalization Valuation Operating Capital Financial
	O 1 2	
	B M A L W	Balance Mbnetary Asset Liability Wealth
		01
	100-199 200-299 300-399	

A3

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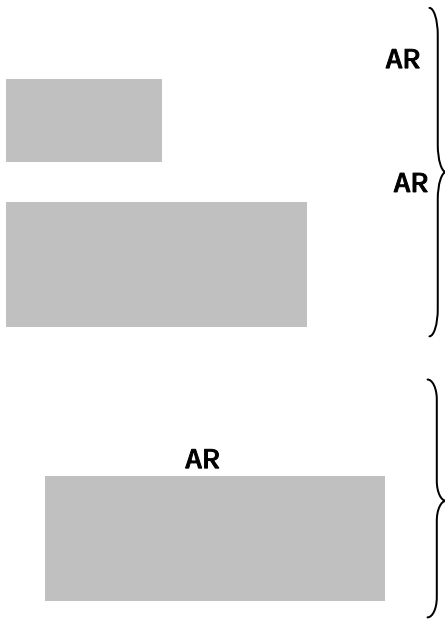
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A5-5

								AR	
NW	R	2	A	04	0	100	6	0	/
NW	R	2	A	04	0	100	8	11	/
NW	R	2	A	04	0	100	8	12	/
NW	R	2	A	04	0	100	8	13	/
NW	R	2	A	04	0	100	8	14	/
NW	R	2	A	04	0	100	8	21	/
NW	R	2	A	05	0	100	7	0	/
NW	R	2	A	05	0	100	8	11	/
NW	R	2	A	05	0	100	8	12	/
NW	R	2	A	05	0	100	8	13	/
NW	R	2	A	05	0	100	8	14	/
NW	R	2	A	05	0	100	8	21	/

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	A2	B2	C2=B2 A2
	A1	B1	C1=B1 A1
	A0	B0	C0=B0 A0
	C0 C1 C2		

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	

A5-3

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38		
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A5-4

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- 2
- 3 -2

A5-4

- 1 -2
- 2

	A	B	C=A-B	D	E=C-D	

	A	B	C=A-B	D	E=C-D	

	A	B	C=A-B	

	A	B	C=A-B	

A5-4

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A5-4

The diagram consists of a large rectangle divided into a grid. The top-left corner is a large empty square. To its right is a vertical strip containing a smaller grid of 10 columns and 2 rows. Below the large empty square is a vertical strip containing a grid of 10 columns and 4 rows. The bottom-most row of the entire grid is a single horizontal row spanning all 10 columns.

A5-4

The diagram is a simple grid with a large empty rectangular area on the left and a narrow vertical strip on the right. The vertical strip is divided into 4 equal-width columns. A horizontal line runs across the bottom of the entire grid, creating a footer row.

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BS	0	300,000		3.31			0	
PL	3,000	0	10	5.1	123-45-6		3,000	
PL	300,000	0		3.31			0	
CF	0	3,000	10	5.1	123-45-6		3,000	

BS	0	600,000	0	300,000	0	900,000
PL	0	0	3,000	0	3,000	0
PL	0	0	300,000	0	300,000	0
CF	0	0	0	3,000	0	3,000
	0	600,000	303,000	303,000	303,000	903,000

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A6-3

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.	CF		NW				
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8	CF		NW				
9	CF		PL				
10	CF		NW				
11	CF		NW				
12	CF		PL				
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14	CF		NW				
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	CF		BS		NW	NW	
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	CF		BS		NW	NW	
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	CF		BS		NW	NW	
	CF		BS		NW	NW	
	CF		BS		NW	NW	
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	CF		BS		NW	NW	

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	BS		CF		NW		NW
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	BS		CF		NW		NW
	BS		CF		NW		NW
	PL		CF				
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	BS		CF		NW		NW
	BS		CF		NW		NW
	PL		CF				
	50						
	BS		CF		NW		NW
	BS		CF		NW		NW
	PL		CF				
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	2.						
	3.						
	BS		CF		NW		NW
	BS		CF				
	PL		CF				
	BS		CF				
	BS		CF				
	BS		CF				
	BS		CF				
	PL		CF				
	PL		CF				
	BS		CF		NW		NW
	BS		CF		NW		NW
	BS		CF		NW		NW
	BS		CF		NW		NW
	BS		CF		NW		NW
	PL		CF				

A7

A7-

1	100	120	20	120 BS	120 NW	120 NW	120	120
				20 PL	20 NW	20 NW		20
2	100	120	20	120 BS	120 NW	120 NW	120	120
				20 PL	20 NW	20 NW		20
3	100	70	30	70 BS	70 NW	70 NW	70	70
				30 BS	30 NW	30 NW		30
4	100	70	30	70 BS	70 NW	70 NW	70	70
				30 BS	30 NW	30 NW		30
5		100	90	10	100 BS	100 NW	100	100
					10 PL	10 NW	10	10
					10 CF	10		
6				100 CF	100			
				100 PL	100			
7				100 CF	100			
				100 PL	100			
8				100	25	20	5	100
				100 BS	100 NW	100 NW		100
				20 CF	20			
				5 CF	5			
				20 BS	20 NW	20 NW		20

9	CF	BS	NW	CF	CF	CF	CF	CF	CF	CF	CF
						BS					
10	CF	BS	NW	CF	CF	CF	CF	CF	CF	CF	CF
						BS					

11										
	1.	BS								
	2.									
		BS		NW						
		BS		NW						
		BS		BS		NW		NW		
		BS		BS		NW		NW		
			100	120	20					
		BS		120	BS	100NW		100NW		100
					PL	20				
			100	70	30					
		BS		70	BS	100NW		100NW		100
		PL		30						
		BS	PL							
		BS		PL	PL					
			BS							
12		BS		BS		NW		NW		

A7-3

13		BS		BS						
14		BS		BS						

A7-4

15		CF		BS						
16		BS		BS						

17	BS				NW			
18	BS				NW			
19	BS				NW			
20	PL				BS			
21	BS				NW			
22	BS				NW			
23	NW				BS			
24	BS				PL			
25								
	BS				BS			
	PL				BS			
	BS				BS			
	PL				BS			
26					BS			
27	NW				BS			
28	NW				BS			
29	NW				BS			
30	BS				BS			

A8

A8-1

(1)

b)

a)

(2)

269

(3)

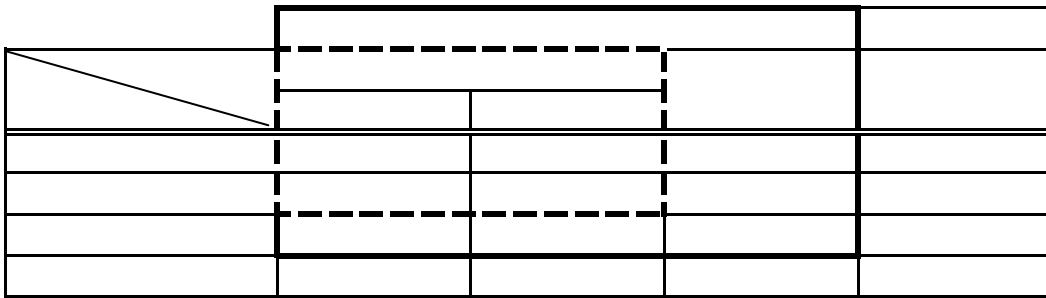
(4)

(5)

$$\begin{array}{r} \underline{\quad 5 \quad} \\ \underline{\quad 10 \quad} \end{array}$$

A9

2



3

4

5

6

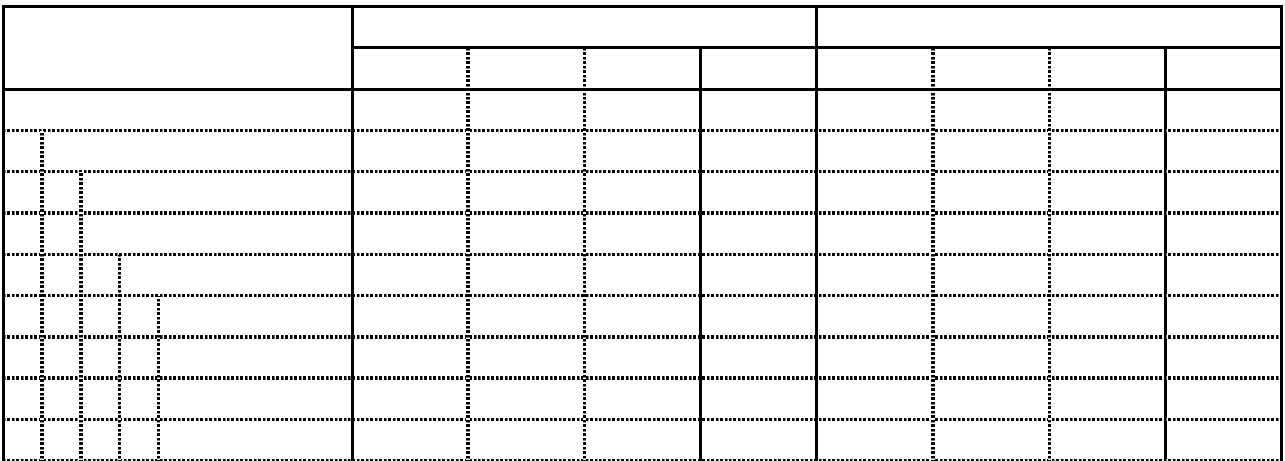
A8

7

A10



1



2

3

4

