

平成23年度

後期高齢者医療特別会計補正予算（第3号）に関する説明書

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

The second part of the document provides a detailed explanation of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is described in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It explains how to distinguish between assets, liabilities, and equity accounts, and how to further subdivide them into current and non-current categories. This classification is essential for preparing the balance sheet and the statement of financial position.

The fourth part of the document discusses the importance of the double-entry system. It explains how every transaction affects at least two accounts, and how this system ensures that the accounting equation remains balanced. The document provides examples of how to record transactions using debits and credits.

The fifth part of the document covers the preparation of the income statement. It explains how to calculate net income by subtracting expenses from revenues. The document also discusses the importance of adjusting entries to ensure that the income statement accurately reflects the period's performance.

The sixth part of the document discusses the preparation of the statement of financial position. It explains how to calculate the total assets and total liabilities and equity, and how to ensure that the statement is balanced. The document also discusses the importance of disclosing additional information about the company's financial position.

The seventh part of the document covers the preparation of the statement of cash flows. It explains how to track the inflows and outflows of cash and cash equivalents, and how to classify them into operating, investing, and financing activities. The document also discusses the importance of reconciling the cash balance with the bank statement.

The eighth part of the document discusses the importance of internal controls. It explains how to design and implement controls to prevent errors and fraud, and how to monitor the effectiveness of these controls. The document also discusses the importance of separating duties and maintaining proper documentation.

The ninth part of the document covers the preparation of the financial statements. It explains how to compile the data from the accounting records into the various financial statements, and how to ensure that they are accurate and complete. The document also discusses the importance of reviewing the statements for errors and omissions.

The tenth part of the document discusses the importance of the closing process. It explains how to close the temporary accounts (revenues, expenses, and dividends) to the permanent accounts (retained earnings), and how to ensure that the books are balanced at the end of the period.

平成23年度栗原市後期高齢者医療特別会計補正予算に関する説明書
 歳入歳出補正予算事項別明細書

1. 総括
 (歳入)

(単位:千円)

| 款 | 補正前の額 | 補正額 | 計 |
|--------------|---------|----------|---------|
| 1 後期高齢者医療保険料 | 574,200 | △97,257 | 476,943 |
| 2 使用料及び手数料 | 50 | 0 | 50 |
| 3 繰入金 | 268,322 | △3,801 | 264,521 |
| 4 繰越金 | 4,015 | 0 | 4,015 |
| 5 諸収入 | 3,032 | 0 | 3,032 |
| 歳入合計 | 849,619 | △101,058 | 748,561 |

(歳出)

(単位:千円)

| 款 | 補正前の額 | 補正額 | 計 | 補正額の財源内訳 | | | |
|------------------|---------|----------|---------|----------|-----|-----|----------|
| | | | | 特定財源 | | | 一般財源 |
| | | | | 国県支出金 | 地方債 | その他 | |
| 1 総務費 | 23,703 | 0 | 23,703 | | | | |
| 2 後期高齢者医療広域連合納付金 | 818,372 | △101,058 | 717,314 | | | | △101,058 |
| 3 諸支出金 | 7,044 | 0 | 7,044 | | | | |
| 4 予備費 | 500 | 0 | 500 | | | | |
| 歳出合計 | 849,619 | △101,058 | 748,561 | | | | △101,058 |

2 歳 入

1 款 後期高齢者医療保険料

1 項 後期高齢者医療保険料

(単位:千円)

| 目 | 補正前の額 | 補正額 | 計 | 節 | | 説明 |
|------------|---------|---------|---------|----------|---------|----|
| | | | | 区分 | 金額 | |
| 1. 特別徴収保険料 | 467,989 | △88,014 | 379,975 | 1. 現年度分 | △88,014 | |
| 2. 普通徴収保険料 | 106,211 | △9,243 | 96,968 | 1. 現年度分 | △7,243 | |
| | | | | 2. 滞納繰越分 | △2,000 | |
| 計 | 574,200 | △97,257 | 476,943 | | | |

3 款 繰入金

1 項 一般会計繰入金

| | | | | | | |
|------------|---------|----------|---------|------------|--------|--------------|
| 2. 基盤安定繰入金 | 244,172 | △3,801 | 240,371 | 1. 基盤安定繰入金 | △3,801 | 一般会計繰入金基盤安定分 |
| 計 | 268,322 | △3,801 | 264,521 | | | |
| 歳入合計 | 849,619 | △101,058 | 748,561 | | | |

3 歳 出

2 款 後期高齢者医療広域連合納付金

1 項 後期高齢者医療広域連合納付金

(単位:千円)

| 目 | 補正前の額 | 補正額 | 計 | 補正額の財源内訳 | | | 一般財源 | 節 | | 説明 | |
|-------------------|---------|----------|---------|----------|-----|-----|----------|-----------------|----------|-------------------|---------|
| | | | | 特定財源 | | | | 区分 | 金額 | | |
| | | | | 国県支出金 | 地方債 | その他 | | | | | |
| 1. 後期高齢者医療広域連合納付金 | 818,372 | △101,058 | 717,314 | | | | △101,058 | 19. 負担金、補助及び交付金 | △101,058 | 宮城県後期高齢者医療広域連合負担金 | |
| | | | | | | | | | | 保険料分 | △97,257 |
| 計 | 818,372 | △101,058 | 717,314 | | | | △101,058 | | | 基盤安定負担金分 | △3,801 |
| 歳出合計 | 849,619 | △101,058 | 748,561 | | | | △101,058 | | | | |

平成23年度

下水道事業特別会計補正予算（第4号）に関する説明書

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting process. It starts with the identification of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing and journalizing the transactions, posting to the ledger, determining debits and credits, preparing a trial balance, adjusting the entries, preparing financial statements, and closing the books.

The third part of the document discusses the various types of accounts used in accounting. It categorizes them into assets, liabilities, equity, revenue, and expense accounts. Each type of account has a specific format and is used to record different types of transactions.

The fourth part of the document discusses the importance of the trial balance. It explains that the trial balance is a statement that lists all the accounts and their balances at a specific point in time. It is used to check the accuracy of the accounting records and to ensure that the debits equal the credits.

The fifth part of the document discusses the various financial statements that are prepared from the accounting records. These include the balance sheet, the income statement, the statement of retained earnings, and the statement of cash flows. Each statement provides different information about the company's financial performance and position.

The sixth part of the document discusses the importance of closing the books at the end of each accounting period. It explains that closing the books involves transferring the balances of the temporary accounts (revenue, expense, and dividend) to the permanent accounts (assets, liabilities, and equity) to prepare for the next period.

The seventh part of the document discusses the various methods used to record transactions. It includes the double-entry system, which requires that every transaction be recorded in two accounts, and the single-entry system, which only records one side of the transaction.

The eighth part of the document discusses the various types of errors that can occur in accounting. These include errors of omission, errors of commission, errors of principle, and errors of calculation. It provides tips on how to identify and correct these errors.

The ninth part of the document discusses the various types of accounts that are used in accounting. It includes the asset accounts, liability accounts, equity accounts, revenue accounts, and expense accounts. It also discusses the various types of journals and ledgers that are used to record transactions.

The tenth part of the document discusses the various types of financial statements that are prepared from the accounting records. It includes the balance sheet, the income statement, the statement of retained earnings, and the statement of cash flows. It also discusses the various types of ratios and other financial indicators that are used to analyze the company's performance.

平成23年度栗原市下水道事業特別会計補正予算に関する説明書
 歳入歳出補正予算事項別明細書

1 総括
 (歳入)

(単位:千円)

| 款 | 補正前の額 | 補正額 | 計 |
|------------|-----------|----------|-----------|
| 1 分担金及び負担金 | 33,218 | 923 | 34,141 |
| 2 使用料及び手数料 | 429,813 | △13,134 | 416,679 |
| 3 国庫支出金 | 881,800 | 217,092 | 1,098,892 |
| 4 繰入金 | 1,086,727 | 20,405 | 1,107,132 |
| 5 繰越金 | 48,547 | 0 | 48,547 |
| 6 諸収入 | 1 | 55 | 56 |
| 7 市債 | 1,576,300 | △487,800 | 1,088,500 |
| 歳入合計 | 4,056,406 | △262,459 | 3,793,947 |

(歳出)

(単位:千円)

| 款 | 補正前の額 | 補正額 | 計 | 補正額の財源内訳 | | | |
|---------|-----------|----------|-----------|----------|----------|-------|--------|
| | | | | 特定財源 | | | 一般財源 |
| | | | | 国庫支出金 | 地方債 | その他 | |
| 1 総務費 | 176,958 | △2,351 | 174,607 | | | 312 | △2,663 |
| 2 事業管理費 | 574,368 | 19,541 | 593,909 | | 2,800 | △876 | 17,617 |
| 3 公債費 | 1,570,080 | △8,149 | 1,561,931 | | | 1,559 | △9,708 |
| 4 予備費 | 15,000 | 0 | 15,000 | | | | |
| 5 災害復旧費 | 1,720,000 | △271,500 | 1,448,500 | 217,092 | △490,600 | | 2,008 |
| 歳出合計 | 4,056,406 | △262,459 | 3,793,947 | 217,092 | △487,800 | 995 | 7,254 |

2 歳 入

1 款 分担金及び負担金

1 項 分担金

(単位:千円)

| 目 | 補正前の額 | 補正額 | 計 | 節 | | 説明 |
|-----------|--------|-----|--------|---------|-----|----|
| | | | | 区 | 金額 | |
| 1. 受益者分担金 | 33,218 | 923 | 34,141 | 1. 現年度分 | 923 | |
| 計 | 33,218 | 923 | 34,141 | | | |

2 款 使用料及び手数料

1 項 使用料

| | | | | | | | |
|-------------|---------|---------|---------|---------|---------|-------------|---------|
| 1. 公共下水道使用料 | 429,749 | △13,206 | 416,543 | 1. 現年度分 | △14,969 | 現年度分 | △14,824 |
| | | | | | | 現年度分(震災減免分) | △145 |
| 2. 滞納繰越分 | | | | 1,763 | | | |
| 計 | 429,749 | △13,206 | 416,543 | | | | |

2 款 使用料及び手数料

2 項 手数料

| | | | | | | | |
|---------------|----|----|-----|---------------|----|--------------|-----|
| 1. 公共下水道手数料 | 64 | 72 | 136 | 1. 督促手数料 | 91 | | |
| | | | | 2. 責任技術者登録手数料 | 1 | 責任技術者登録手数料 | 21 |
| | | | | | | 責任技術者登録更新手数料 | △20 |
| 3. 指定工事店指定手数料 | | | △20 | 指定工事店指定更新手数料 | | | |
| 計 | 64 | 72 | 136 | | | | |

3 款 国庫支出金

1 項 国庫補助金

| | | | | | | | |
|-------------|---------|---------|-----------|------------------|---------|--|--|
| 2. 災害復旧費補助金 | 806,800 | 217,092 | 1,023,892 | 1. 下水道施設災害復旧費補助金 | 217,092 | | |
| 計 | 881,800 | 217,092 | 1,098,892 | | | | |

4 款 繰入金

1 項 他会計繰入金

| | | | | | | | |
|------------|-----------|--------|-----------|------------|--------|--|--|
| 1. 一般会計繰入金 | 1,086,727 | 20,405 | 1,107,132 | 1. 一般会計繰入金 | 20,405 | | |
| 計 | 1,086,727 | 20,405 | 1,107,132 | | | | |

6 款 諸収入

1 項 雑入

| | | | | | | | |
|-------|---|----|----|-------|----|--|--|
| 1. 雑入 | 1 | 55 | 56 | 1. 雑入 | 55 | | |
| 計 | 1 | 55 | 56 | | | | |

7款 市債

1項 市債

(単位:千円)

| 目 | 補正前の額 | 補正額 | 計 | 節分金額 | | 説明 |
|------------|-----------|----------|-----------|------------|----------|--------|
| | | | | 区 | 額 | |
| 1. 下水道事業債 | 675,100 | 2,800 | 677,900 | 1. 下水道事業債 | 2,800 | 下水道事業債 |
| 2. 災害復旧事業債 | 901,200 | △490,600 | 410,600 | 1. 災害復旧事業債 | △490,600 | |
| 計 | 1,576,300 | △487,800 | 1,088,500 | | | |
| 歳入合計 | 4,056,406 | △262,459 | 3,793,947 | | | |

| 区 | 補正前の額 | 補正額 | 計 | 節分金額 | 説明 |
|--------|-----------|----------|-----------|----------|---------|
| 1. 中央区 | 675,100 | 2,800 | 677,900 | 2,800 | 下水道事業債 |
| 2. 東区 | 901,200 | △490,600 | 410,600 | △490,600 | 災害復旧事業債 |
| 計 | 1,576,300 | △487,800 | 1,088,500 | | |
| 歳入合計 | 4,056,406 | △262,459 | 3,793,947 | | |

3 歳 出
1 款 総務費

1 項 総務管理費

(単位:千円)

| 目 | 補正前の額 | 補正額 | 計 | 補正額の財源内訳 | | | 一般財源 | 節 | | 説 明 |
|----------|---------|--------|---------|----------|-----|-----|--------|-----------------|--------|--|
| | | | | 特 定 財 源 | | | | 区 分 | 金 額 | |
| | | | | 国県支出金 | 地方債 | その他 | | | | |
| 1. 一般管理費 | 176,958 | △2,351 | 174,607 | | | 312 | △2,663 | 3. 職員手当等 | 1,542 | 時間外勤務手当 |
| | | | | | | | | 8. 報償費 | 240 | 受益者分担金一括納入報奨金 |
| | | | | | | | | 11. 需用費 | △300 | 印刷製本費 |
| | | | | | | | | 12. 役務費 | 6 | 自動車保険料 |
| | | | | | | | | 19. 負担金、補助及び交付金 | △3,320 | 負担金 日本下水道事業団負担金 △37 各種講習会負担金 △165 下水道事業事務委任経費負担金 △3,009 補助金、交付金 水洗便所等改造資金利子補給 △42 排水設備設置工事費補助金 △67 |
| | | | | | | | | 23. 償還金、利子及び割引料 | △194 | 過年度負担金等精算・返還金 |
| | | | | | | | | 28. 繰出金 | △325 | 下水道事業事務委任経費繰出金 |
| 計 | 176,958 | △2,351 | 174,607 | | | 312 | △2,663 | | | |

2 款 事業管理費

1 項 下水道事業費

| | | | | | | | | | | |
|-------------|---------|-------|---------|--|-------|------|----|-----------------|-------|-----------------------|
| 1. 公共下水道事業費 | 187,638 | △810 | 186,828 | | | △804 | △6 | 13. 委託料 | △797 | 測量設計業務等委託料 |
| | | | | | | | | 14. 使用料及び賃借料 | △13 | 会場借上料 |
| 2. 流域下水道事業費 | 30,694 | 2,728 | 33,422 | | 2,800 | △72 | | 19. 負担金、補助及び交付金 | 2,728 | 負担金 迫川流域下水道事業建設負担金 |
| 計 | 218,332 | 1,918 | 220,250 | | 2,800 | △876 | △6 | | | |

2 款 事業管理費

2 項 施設管理費

| | | | | | | | | | | |
|-------------|---------|--------|---------|--|--|--|--------|-----------------|--------|-----------------------|
| 1. 下水道施設管理費 | 356,036 | 17,623 | 373,659 | | | | 17,623 | 11. 需用費 | 2,350 | 施設修繕料 |
| | | | | | | | | 13. 委託料 | △7,000 | 施設管理業務委託料 |
| | | | | | | | | 19. 負担金、補助及び交付金 | 22,273 | 負担金 迫川流域下水道維持管理負担金 |

2款 事業管理費

2項 施設管理費

(単位:千円)

| 目 | 補正前の額 | 補正額 | 計 | 補正額の財源内訳 | | | 節 | | 説明 | |
|---|---------|--------|---------|----------|-----|-----|--------|----|----|----|
| | | | | 特定財源 | | | 一般財源 | 区分 | | 金額 |
| | | | | 国県支出金 | 地方債 | その他 | | | | |
| 計 | 356,036 | 17,623 | 373,659 | | | | 17,623 | | | |

3款 公債費

1項 公債費

| | | | | | | | | | | |
|-------|-----------|--------|-----------|--|--|-------|--------|-----------------|--------|----------|
| 1. 元金 | 1,135,501 | 3 | 1,135,504 | | | 1,559 | △1,556 | 23. 償還金、利子及び割引料 | 3 | 長期債元金償還金 |
| 2. 利子 | 434,579 | △8,152 | 426,427 | | | | △8,152 | 23. 償還金、利子及び割引料 | △8,152 | 長期債利子償還金 |
| 計 | 1,570,080 | △8,149 | 1,561,931 | | | 1,559 | △9,708 | | | |

5款 災害復旧費

1項 下水道施設災害復旧費

| | | | | | | | | | | |
|---------------|-----------|----------|-----------|---------|----------|-----|-------|-----------|----------|------------|
| 1. 下水道施設災害復旧費 | 1,720,000 | △271,500 | 1,448,500 | 217,092 | △490,600 | | 2,008 | 13. 委託料 | △25,723 | 測量設計業務等委託料 |
| | | | | | | | | 15. 工事請負費 | △245,777 | 災害復旧工事費 |
| 計 | 1,720,000 | △271,500 | 1,448,500 | 217,092 | △490,600 | | 2,008 | | | |
| 歳出合計 | 4,056,406 | △262,459 | 3,793,947 | 217,092 | △487,800 | 995 | 7,254 | | | |

給 与 費 明 細 書

一 般 職

(1) 総 括

単位:千円

| 区 分 | 職 員 数 (人) | 給 与 費 | | | | 共 済 費 | 合 計 | 備 考 |
|-----|--------------|-------|--------|---------|---------|--------|---------|-----|
| | | 報 酬 | 給 料 | 職 員 手 当 | 計 | | | |
| 補正後 | 18 | | 67,088 | 54,487 | 121,575 | 22,206 | 143,781 | |
| 補正前 | 18 | | 67,088 | 52,945 | 120,033 | 22,206 | 142,239 | |
| 比 較 | 0 | | 0 | 1,542 | 1,542 | 0 | 1,542 | |

| 職 員 手 当 の 内 訳 | 区 分 | 扶 養 手 当 | 住 居 手 当 | 通 勤 手 当 | 時 間 外 勤 務 手 当 | 管 理 職 手 当 | 期 末 手 当 | 勤 勉 手 当 | 寒 冷 地 手 当 | 退 職 手 当 | 児 童 手 当 |
|------------------|-------|----------|---------|---------|---------------|-----------|---------|---------|-----------|---------|---------|
| | 補正後 | 3,743 | 650 | 1,644 | 3,325 | 630 | 16,085 | 8,193 | 1,384 | 15,441 | 1,515 |
| | 補正前 | 3,743 | 650 | 1,644 | 1,783 | 630 | 16,085 | 8,193 | 1,384 | 15,441 | 1,515 |
| | 比 較 | 0 | 0 | 0 | 1,542 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 区 分 | 子 ども 手 当 | | | | | | | | | |
| 補正後 | 1,877 | | | | | | | | | | |
| 補正前 | 1,877 | | | | | | | | | | |
| 比 較 | 0 | | | | | | | | | | |

地方債の前々年度末における現在高並びに前年度末及び当該年度末における現在高の見込みに関する調書

() は今回補正額

(単位：千円)

| 区 分 | 前々年度末現在高 | 前年度末現在高 | 当該年度中増減見込 | | 当該年度末 現在高見込額 |
|---------|------------|------------|----------------------|------------------|-----------------|
| | | | 当該年度中 起債見込額 | 当該年度中 元金償還見込額 | |
| 下水道事業債 | 21,184,759 | 21,032,045 | (2,800) 634,000 | 890,897 | 20,775,148 |
| 過疎対策事業債 | 1,766,225 | 1,648,536 | 43,900 | 243,373 | 1,449,063 |
| 災害復旧事業債 | 97,700 | 97,700 | (△490,600) 410,600 | 1,234 | 507,066 |
| 合 計 | 23,048,684 | 22,778,281 | (△487,800) 1,088,500 | 1,135,504 | 22,731,277 |

平成23年度

農業集落排水事業特別会計補正予算（第4号）に関する説明書

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. The second part covers the various methods used to record transactions, including the double-entry system and the use of journals and ledgers. It also discusses the importance of regular reconciliations to identify and correct any errors. The third part of the document deals with the classification of transactions into different accounts, such as assets, liabilities, and equity. It explains how these transactions affect the accounting equation and how they are recorded in the general ledger. The fourth part discusses the preparation of financial statements, including the balance sheet, income statement, and statement of cash flows. It provides a step-by-step guide to the process, from gathering the data to the final presentation of the statements. The fifth part of the document covers the closing process, which involves transferring the balances of temporary accounts to permanent accounts and resetting the temporary accounts for the next period. The final part of the document discusses the importance of internal controls and the role of the auditor in ensuring the accuracy and reliability of the financial statements.

平成23年度栗原市農業集落排水事業特別会計補正予算に関する説明書
 歳入歳出補正予算事項別明細書

1 総括
 (歳入)

(単位:千円)

| 款 | 補正前の額 | 補正額 | 計 |
|------------|---------|---------|---------|
| 1 分担金及び負担金 | 1,732 | 368 | 2,100 |
| 2 使用料及び手数料 | 44,458 | △1,116 | 43,342 |
| 3 県支出金 | 19,230 | 0 | 19,230 |
| 4 繰入金 | 109,921 | △10,311 | 99,610 |
| 5 繰越金 | 3,643 | 0 | 3,643 |
| 6 諸収入 | 1 | 0 | 1 |
| 7 市債 | 170,200 | △22,600 | 147,600 |
| 8 国庫支出金 | 40,875 | 12,522 | 53,397 |
| 歳入合計 | 390,060 | △21,137 | 368,923 |

(歳出)

(単位:千円)

| 款 | 補正前の額 | 補正額 | 計 | 補正額の財源内訳 | | | |
|---------|---------|---------|---------|----------|---------|------|---------|
| | | | | 特定財源 | | | 一般財源 |
| | | | | 国県支出金 | 地方債 | その他 | |
| 1 総務費 | 5,135 | △1,570 | 3,565 | | | 11 | △1,581 |
| 2 事業管理費 | 40,977 | △1,000 | 39,977 | | | △452 | △548 |
| 3 公債費 | 187,388 | △1,087 | 186,301 | | | 820 | △1,907 |
| 4 予備費 | 500 | 0 | 500 | | | | |
| 5 災害復旧費 | 156,060 | △17,480 | 138,580 | 12,522 | △22,600 | | △7,402 |
| 歳出合計 | 390,060 | △21,137 | 368,923 | 12,522 | △22,600 | 379 | △11,438 |

2 歳 入

1 款 分担金及び負担金

1 項 分担金

(単位:千円)

| 目 | 補正前の額 | 補正額 | 計 | 節 | | 説明 |
|-----------|-------|-----|-------|---------|-----|----|
| | | | | 区分 | 金額 | |
| 1. 受益者分担金 | 1,732 | 368 | 2,100 | 1. 現年度分 | 368 | |
| 計 | 1,732 | 368 | 2,100 | | | |

2 款 使用料及び手数料

1 項 使用料

| | | | | | | |
|--------------|--------|--------|--------|----------|--------|--|
| 1. 農業集落排水使用料 | 44,457 | △1,127 | 43,330 | 1. 現年度分 | △1,501 | |
| | | | | 2. 滞納繰越分 | 374 | |
| 計 | 44,457 | △1,127 | 43,330 | | | |

2 款 使用料及び手数料

2 項 手数料

| | | | | | | |
|--------------|---|----|----|----------|----|--|
| 1. 農業集落排水手数料 | 1 | 11 | 12 | 1. 督促手数料 | 11 | |
| 計 | 1 | 11 | 12 | | | |

4 款 繰入金

1 項 他会計繰入金

| | | | | | | |
|------------|---------|---------|--------|------------|---------|--|
| 1. 一般会計繰入金 | 109,921 | △10,311 | 99,610 | 1. 一般会計繰入金 | △10,311 | |
| 計 | 109,921 | △10,311 | 99,610 | | | |

7 款 市債

1 項 市債

| | | | | | | |
|------------|---------|---------|---------|------------|---------|--|
| 2. 災害復旧事業債 | 107,200 | △22,600 | 84,600 | 1. 災害復旧事業債 | △22,600 | |
| 計 | 170,200 | △22,600 | 147,600 | | | |

8 款 国庫支出金

1 項 国庫補助金

| | | | | | | |
|-------------|---------|---------|---------|---------------------|--------|--|
| 1. 災害復旧費補助金 | 40,875 | 12,522 | 53,397 | 1. 農業集落排水施設災害復旧費補助金 | 12,522 | |
| 計 | 40,875 | 12,522 | 53,397 | | | |
| 歳入合計 | 390,060 | △21,137 | 368,923 | | | |

3 歳 出

1 款 総務費

1 項 総務管理費

(単位:千円)

| 目 | 補正前の額 | 補正額 | 計 | 補正額の財源内訳 | | | 一般財源 | 節 | | 説明 |
|----------|-------|--------|-------|----------|-----|-----|--------|-----------------|--------|--|
| | | | | 特定財源 | | | | 区 分 | 金 額 | |
| | | | | 国県支出金 | 地方債 | その他 | | | | |
| 1. 一般管理費 | 5,135 | △1,570 | 3,565 | | | 11 | △1,581 | 8. 報償費 | 60 | 受益者分担金一括納入報奨金 |
| | | | | | | | | 19. 負担金、補助及び交付金 | △318 | 負担金 宮城県農業集落排水事業推進協議会負担金 △28 農業集落排水事業事務委任経費負担金 △170 補助金、交付金 水洗便所等改造資金利子補給 △20 排水設備設置工事費補助金 △100 |
| | | | | | | | | 23. 償還金、利子及び割引料 | △88 | 過年度負担金等精算・還付金 |
| | | | | | | | | 27. 公課費 | △1,161 | 消費税及び地方消費税納付金 |
| | | | | | | | | 28. 繰出金 | △63 | 農業集落排水事業事務委任経費繰出金 |
| 計 | 5,135 | △1,570 | 3,565 | | | 11 | △1,581 | | | |

2 款 事業管理費

1 項 農業集落排水事業費

| | | | | | | | | | | |
|--------------|-------|--------|-------|--|--|------|------|-----------|--------|-----------|
| 1. 農業集落排水事業費 | 2,280 | △1,000 | 1,280 | | | △452 | △548 | 15. 工事請負費 | △1,000 | 公共施設建設工事費 |
| 計 | 2,280 | △1,000 | 1,280 | | | △452 | △548 | | | |

3 款 公債費

1 項 公債費

| | | | | | | | | | | |
|-------|---------|--------|---------|--|--|-----|--------|-----------------|--------|----------|
| 1. 元金 | 133,642 | 0 | 133,642 | | | 820 | △820 | | | 財源組替 |
| 2. 利子 | 53,746 | △1,087 | 52,659 | | | | △1,087 | 23. 償還金、利子及び割引料 | △1,087 | 長期債利子償還金 |
| 計 | 187,388 | △1,087 | 186,301 | | | 820 | △1,907 | | | |

5 款 災害復旧費

1 項 農業集落排水施設災害復旧費

| | | | | | | | | | | |
|------------------|---------|---------|---------|--------|---------|-----|---------|-----------|---------|---------|
| 1. 農業集落排水施設災害復旧費 | 156,060 | △17,480 | 138,580 | 12,522 | △22,600 | | △7,402 | 15. 工事請負費 | △17,480 | 災害復旧工事費 |
| 計 | 156,060 | △17,480 | 138,580 | 12,522 | △22,600 | | △7,402 | | | |
| 歳出合計 | 390,060 | △21,137 | 368,923 | 12,522 | △22,600 | 379 | △11,438 | | | |

地方債の前々年度末における現在高並びに前年度末及び当該年度末における現在高の見込みに関する調書

() は今回補正額

(単位：千円)

| 区 分 | 前々年度末現在高 | 前年度末現在高 | 当該年度中増減見込 | | 当該年度末 現在高見込額 |
|---------|-----------|-----------|-------------------|------------------|-----------------|
| | | | 当該年度中 起債見込額 | 当該年度中 元金償還見込額 | |
| 下水道事業債 | 2,380,919 | 2,342,625 | 63,000 | 96,007 | 2,309,618 |
| 過疎対策事業債 | 330,635 | 300,910 | | 37,347 | 263,563 |
| 災害復旧事業債 | 2,400 | 2,400 | (△22,600) 84,600 | 288 | 86,712 |
| 合 計 | 2,713,954 | 2,645,935 | (△22,600) 147,600 | 133,642 | 2,659,893 |