

2018 年度財務諸表

Settlement Statement in FY2018

公益財団法人地球環境戦略研究機関

Institute for Global Environmental Strategies

貸借対照表
Balance Sheet
令和元年 6月30日現在
As of June 30, 2019

(単位: 円 Unit: yen)

科 目 Account		当年度 Fiscal 2018	前年度 Fiscal 2017	増減 Increase / Decrease
I 資産の部	Assets			
1. 流動資産	Current assets			
現金預金	Cash in hand and in banks	998,899,159	963,056,746	35,842,413
未収金	Accounts receivable	125,029,380	60,039,561	64,989,819
棚卸資産	Inventory assets	469,456,739	227,225,455	242,231,284
前払費用	Prepaid expenses	8,896,030	26,482,714	△ 17,586,684
立替金	Advance disbursement	807,567	730,417	77,150
仮払金	Advance payments	319,462	1,437,850	△ 1,118,388
流動資産合計	Total current assets	1,603,408,337	1,278,972,743	324,435,594
2. 固定資産	Non-current assets			
(1) 基本財産	Assets for basic funds			
普通預金	Ordinary account	0	0	0
投資有価証券	Investment securities	250,000,000	250,000,000	0
基本財産合計	Total assets for basic funds	250,000,000	250,000,000	0
(2) 特定資産	Restricted assets			
退職給付引当資産	Retirement benefit funds	298,941,519	287,738,667	11,202,852
減価償却引当資産	Depreciation funds	103,288,151	92,879,037	10,409,114
JISE運営基金	JISE funds	2,228,358,095	2,268,929,574	△ 40,571,479
戦略事業促進準備資金	Deposits for Promoting Strategic Initiatives	377,768,780	351,755,891	26,012,889
IPBES-TSU事業資産	Deposits for IPBES-TSU Project	22,917,944	19,438,994	3,478,950
APN事業促進準備金	Deposits for Promoting APN Projects	160,506,088	155,832,216	4,673,872
TSU事業資産	Deposits for IPCC TFI TSU Project	13,043,198	15,592,981	△ 2,549,783
特定資産合計	Total restricted assets	3,204,823,775	3,192,167,360	12,656,415
(3) その他固定資産	Other non-current assets			
建物附属設備	Building equipment	11,878,977	13,243,922	△ 1,364,945
情報通信設備	IT equipment	23,257,122	26,317,259	△ 3,060,137
車両運搬具	Vehicles	1	1	0
什器備品	Office equipment	14,292,740	12,390,625	1,902,115
投資有価証券	Investment securities	1,831,747	2,191,045	△ 359,298
リース資産	Lease asset	62,575,248	30,544,474	32,030,774
ソフトウェア	Software	22,593,334	12,548,578	10,044,756
電話加入権	Telephone rights	0	2,974,020	△ 2,974,020
敷金	Lease deposits	24,921,277	25,162,609	△ 241,332
長期前払費用	Long-term prepaid expenses	3,586,286	0	3,586,286
その他固定資産合計	Total other non-current assets	164,936,732	125,372,533	39,564,199
固定資産合計	Total non-current assets	3,619,760,507	3,567,539,893	52,220,614
資産合計	Total assets	5,223,168,844	4,846,512,636	376,656,208
II 負債の部	Liabilities			
1. 流動負債	Current liabilities			
未払金	Accounts payable	167,807,487	121,069,739	46,737,748
未払消費税等	Accrued consumption taxes	15,856,700	87,428,600	△ 71,571,900
前受金	Advance receipt	669,358,113	280,414,958	388,943,155
預り金	Deposits received	32,444,311	27,879,368	4,564,943
賞与引当金	Accrued bonus	26,298,642	26,341,527	△ 42,885
短期リース債務	Short-term lease obligation	16,593,105	10,800,693	5,792,412
流動負債合計	Total current liabilities	928,358,358	553,934,885	374,423,473
2. 固定負債	Non-current liabilities			
退職給付引当金	Accrued retirement benefit	298,941,519	287,738,667	11,202,852
長期リース債務	Long-term lease obligation	46,352,950	19,637,847	26,715,103
資産除却債務	Asset Retirement Obligations (ARO)	9,227,631	9,136,583	91,048
固定負債合計	Total non-current liabilities	354,522,100	316,513,097	38,009,003
負債合計	Total liabilities	1,282,880,458	870,447,982	412,432,476
III 正味財産の部	Net Assets			
1. 指定正味財産	Restricted net assets			
地方公共団体出捐金	Permanently restricted contribution from Local Government	250,000,000	250,000,000	0
IPBES-TSU事業拠出金	Temporally restricted contribution for IPBES-TSU Project	22,917,944	19,438,994	3,478,950
寄附金	Donation	2,241,401,293	2,284,522,555	△ 43,121,262
指定正味財産合計	Total restricted net assets	2,514,319,237	2,553,961,549	△ 39,642,312
(うち基本財産への充当額)	(Allocated for assets for basic fund)	(250,000,000)	(250,000,000)	0
(うち特定資産への充当額)	(Allocated for restricted assets)	(2,264,319,237)	(2,303,961,549)	39,642,312
2. 一般正味財産	Unrestricted net assets	1,425,969,149	1,422,103,105	3,866,044
(うち特定資産への充当額)	(Allocated for restricted assets)	(641,563,019)	(600,467,144)	△ 41,095,875
正味財産合計	Total net assets	3,940,288,386	3,976,064,654	△ 35,776,268
負債及び正味財産合計	Total liabilities and net assets	5,223,168,844	4,846,512,636	376,656,208

貸借対照表内訳表
Breakdown of Balance Sheet
令和元年 6月30日現在
As of June 30, 2019

(単位: 円 Unit: yen)

科 目 Account		公益目的事業会計 Accounting for Project for public-interest purpose	法人会計 Incorporated accounts	内部取引消去 Elimination of internal transactions	合計 Total
I 資産の部	Assets				
1. 流動資産	Current assets				
現金預金	Cash in hand and in banks	998,899,159	0	0	998,899,159
未収金	Accounts receivable	182,567,915	33,056,383	△ 90,594,918	125,029,380
棚卸資産	Inventory assets	469,456,739	0	0	469,456,739
前払費用	Prepaid expenses	20,861,315	3,219,310	△ 15,184,595	8,896,030
立替金	Advance disbursement	807,567	0	0	807,567
仮払金	Advance payments	309,462	10,000	0	319,462
流動資産合計	Total current assets	1,672,902,157	36,285,693	△ 105,779,513	1,603,408,337
2. 固定資産	Non-current assets				
(1) 基本財産	Assets for basic funds				
投資有価証券	Investment securities	250,000,000	0	0	250,000,000
基本財産合計	Total assets for basic funds	250,000,000	0	0	250,000,000
(2) 特定資産	Restricted assets				
退職給付引当資産	Retirement benefit funds	0	298,941,519	0	298,941,519
減価償却引当資産	Depreciation funds	0	103,288,151	0	103,288,151
JISE運営基金	JISE funds	2,228,358,095	0	0	2,228,358,095
戦略事業促進準備資金	Deposits for Promoting Strategic Initiatives	377,768,780	0	0	377,768,780
IPBES-TSU事業資産	Deposits for IPBES-TSU Project	22,917,944	0	0	22,917,944
APN事業促進準備金	Deposits for Promoting APN Projects	160,506,088	0	0	160,506,088
TSU事業資産	Deposits for IPCC TFI TSU Project	13,043,198	0	0	13,043,198
特定資産合計	Total restricted assets	2,802,594,105	402,229,670	0	3,204,823,775
(3) その他固定資産	Other non-current assets				
建物附属設備	Building equipment	9,995,268	1,883,709	0	11,878,977
情報通信設備	IT equipment	3,491,354	19,765,768	0	23,257,122
車両運搬具	Vehicles	0	1	0	1
什器備品	Office equipment	9,792,849	4,499,891	0	14,292,740
投資有価証券	Investment securities	1,831,747	0	0	1,831,747
リース資産	Lease asset	52,450,360	10,124,888	0	62,575,248
ソフトウェア	Software	4,961,064	17,632,270	0	22,593,334
敷金	Lease deposits	7,899,901	17,021,376	0	24,921,277
長期前払費用	Long-term prepaid expenses	283,862	3,302,424	0	3,586,286
その他固定資産合計	Total other non-current assets	90,706,405	74,230,327	0	164,936,732
固定資産合計	Total non-current assets	3,143,300,510	476,459,997	0	3,619,760,507
資産合計	Total assets	4,816,202,667	512,745,690	△ 105,779,513	5,223,168,844
II 負債の部	Liabilities				
1. 流動負債	Current liabilities				
未払金	Accounts payable	143,274,064	115,128,341	△ 90,594,918	167,807,487
未払消費税等	Accrued consumption taxes	15,856,700	0	0	15,856,700
前受金	Advance receipt	684,542,708	0	△ 15,184,595	669,358,113
預り金	Deposits received	32,418,378	25,933	0	32,444,311
賞与引当金	Accrued bonus	24,200,504	2,098,138	0	26,298,642
短期リース債務	Short-term lease obligation	14,197,789	2,395,316	0	16,593,105
流動負債合計	Total current liabilities	914,490,143	119,647,728	△ 105,779,513	928,358,358
2. 固定負債	Non-current liabilities				
退職給付引当金	Accrued retirement benefit	0	298,941,519	0	298,941,519
長期リース債務	Long-term lease obligation	38,560,528	7,792,422	0	46,352,950
資産除却債務	Asset Retirement Obligations (ARO)	2,214,371	7,013,260	0	9,227,631
固定負債合計	Total non-current liabilities	40,774,899	313,747,201	0	354,522,100
負債合計	Total liabilities	955,265,042	433,394,929	△ 105,779,513	1,282,880,458
III 正味財産の部	Net Assets				
1. 指定正味財産	Restricted net assets				
地方公共団体出捐金	Permanently restricted contribution from Kanagawa	250,000,000	0	0	250,000,000
IPBES-TSU事業拠出金	Temporally restricted contribution from MOEJ	22,917,944	0	0	22,917,944
寄附金	Donation	2,241,401,293	0	0	2,241,401,293
指定正味財産合計	Total restricted net assets	2,514,319,237	0	0	2,514,319,237
(うち基本財産への充当額)	(Allocate for Assets for basic fund)	(250,000,000)	0	0	(250,000,000)
(うち特定資産への充当額)	(Allocate for Restricted assets)	(2,264,319,237)	0	0	(2,264,319,237)
2. 一般正味財産	Unrestricted net assets				
(うち特定資産への充当額)	(Allocate for Restricted assets)	(538,274,868)	(103,288,151)	0	(641,563,019)
正味財産合計	Total net assets	3,860,937,625	79,350,761	0	3,940,288,386
負債及び正味財産合計	Total liabilities and net assets	4,816,202,667	512,745,690	△ 105,779,513	5,223,168,844

正味財産増減計算書
Statement of Activities Summary
平成30年 7月1日から令和元年6月30日まで
Fiscal 2018 (Year ending June 30, 2019)

(単位: 円 Unit: yen)

科 目 Account		当年度 Fiscal 2018	前年度 Fiscal 2017	増減 Increase / Decrease
I 一般正味財産増減の部	Changes in unrestricted net assets			
1.経常増減の部	Operating activities			
(1) 経常収益	Revenues and gains from operating activities			
基本財産運用益	Income from basic fund			
基本財産受取利息	Interest income	3,011,246	2,999,100	12,146
特定資産運用益	Income from restricted assets			
JISE運営基金等受取利息	Income from JISE fund	20,017,804	20,739,226	△ 721,422
受取会費	Membership fees	2,437,000	2,202,500	234,500
事業収益	Contract revenues			
受託事業収益	Contract revenues	2,194,779,641	2,011,185,862	183,593,779
その他事業収益	Others	3,067,708	5,976,684	△ 2,908,976
受取拠出金	Contribution			
環境省拠出金	Ministry of the Environment(MOEJ)	713,580,000	709,766,000	3,814,000
韓国拠出金	The Government of Korea	4,919,030	5,564,500	△ 645,470
ニュージーランド 拠出金	The Government of New Zealand	2,292,670	2,315,134	△ 22,464
IPCC拠出金	IPCC Japanese special funds	150,000,000	150,000,000	0
受取補助金等	Grants			
神奈川県	Kanagawa Prefecture	86,455,000	86,455,000	0
北九州市	Kitakyushu City	18,494,580	20,585,706	△ 2,091,126
兵庫県	Hyogo Prefecture	54,797,039	58,898,976	△ 4,101,937
指定正味財産より振替額	Transfer from restricted net assets	16,521,050	18,355,678	△ 1,834,628
受取負担金	Revenue for shared services			
家賃負担金	Revenue for rental of office	238,428,974	237,490,104	938,870
その他負担金	Others	8,518,395	6,765,427	1,752,968
受取寄附金	Donation			
受取寄附金	Donation	120,000	42,000	78,000
指定正味財産より振替額	Transfer from restricted net assets	40,992,189	29,496,812	11,495,377
雑収益	Miscellaneous revenue	18,041,745	13,497,846	4,543,899
経常収益計	Total revenues and gains from operating activities	3,576,474,071	3,382,336,555	194,137,516
(2) 経常費用	Expenses and losses from operating activities			
事業費	Expenses for projects and programme			
役員報酬	Remuneration officers	22,708,739	17,467,804	5,240,935
給与手当	Salaries for staff members	983,422,377	962,193,042	21,229,335
臨時雇用賃金	Salaries for Temporary staff	11,289,349	14,126,068	△ 2,836,719
賞与引当金繰入	Provision for accrued bonus	23,754,773	24,181,057	△ 426,284
退職給付費用	Provision for accrued retirement benefit	48,805,426	55,280,743	△ 6,475,317
福利厚生費	Welfare	152,877,940	137,192,497	15,685,443
会議費	Conferences	86,961,918	72,184,370	14,777,548
旅費交通費	Travel and transportation	402,523,835	386,263,907	16,259,928
通信運搬費	Communication and logistic	28,114,322	24,518,497	3,595,825
消耗什器備品費	Office equipment	8,205,547	7,352,587	852,960
図書情報費	Books and references	13,266,754	5,863,790	7,402,964
消耗品費	Supplies	2,903,150	2,710,980	192,170
印刷製本費	Printing and binding	31,901,442	37,519,551	△ 5,618,109
広告宣伝費	Advertising	2,884,576	6,379,105	△ 3,494,529
諸謝金	Remuneration	66,350,023	83,872,849	△ 17,522,826
委託費	Contracted services	727,964,978	549,721,115	178,243,863
施設管理費	Facility maintenance	67,285,387	68,019,799	△ 734,412
光熱水料費	Water and electricity	16,291,016	16,358,700	△ 67,684
賃借料	Lease and rent	279,938,980	276,735,146	3,203,834
保険料	Insurance expense	4,095,088	4,100,837	△ 5,749
支払負担金	Payments	170,173,401	117,054,760	53,118,641
租税公課	Tax and due	90,752,619	89,148,287	1,604,332
支払利息	Interest payment	762,364	521,225	241,139
利息費用	Interst cost	81,686	93,777	△ 12,091
雑費	Miscellaneous	47,447,598	11,552,201	35,895,397
減価償却費	Depreciation and amortization	28,895,543	27,209,634	1,685,909
敷金償却費	Amortisation expense of security deposit	279,531	349,414	△ 69,883
管理費	General and administrative expenses			
役員報酬	Remuneration officers	20,798,283	10,757,159	10,041,124
給与手当	Salaries for staff members	96,531,267	98,399,367	△ 1,868,100
臨時雇用賃金	Salaries for Temporary staff	11,135,663	15,104,416	△ 3,968,753
賞与引当金繰入	Provision for accrued bonus	2,098,138	2,160,470	△ 62,332
退職給付費用	Provision for accrued retirement benefit	6,797,167	5,844,032	953,135
福利厚生費	Welfare	16,192,252	15,213,140	979,112
会議費	Conferences	3,090,557	3,345,993	△ 255,436
旅費交通費	Travel and transportation	8,550,616	11,259,195	△ 2,708,579
通信運搬費	Communication and logistic	2,684,452	2,457,692	226,760
消耗什器備品費	Office equipment	1,802,359	915,296	887,063
図書情報費	Books and references	609,491	5,237,255	△ 4,627,764
消耗品費	Supplies	1,180,150	1,188,588	△ 8,438
印刷製本費	Printing and binding	887,013	1,096,535	△ 209,522
広告宣伝費	Advertising	2,157,049	596,138	1,560,911
諸謝金	Remuneration	1,028,064	1,209,800	△ 181,736
委託費	Contracted services	23,166,614	19,738,960	3,427,654
施設管理費	Facility maintenance	11,294,941	11,034,887	260,054
光熱水料費	Water and electricity	2,436,816	2,207,689	229,127
賃借料	Lease and rent	26,680,779	28,292,324	△ 1,611,545
車両維持費	Vehicle maintenance	123,639	99,668	23,971
保険料	Insurance expense	1,186,835	1,242,120	△ 55,285
支払負担金	Payments	300,000	300,000	0
租税公課	Tax and due	197,620	117,410	80,210
支払利息	Interest payment	89,985	67,792	22,193
利息費用	Interst cost	9,362	10,722	△ 1,360
雑費	Miscellaneous	1,370,172	1,599,237	△ 229,065

減価償却費	Depreciation and amortization	8,038,501	8,194,293	△ 155,792
経常費用計	Total expenses and losses from operating activities	3,570,376,147	3,245,661,920	324,714,227
評価損益等調整前当期経常増減額	Profit or loss from valuation before adjustment in total charges of current operation	6,097,924	136,674,635	△ 130,576,711
投資有価証券評価損益等	Profit or loss from valuation of investment securities	0	0	0
評価損益等 計	Total profit or loss from valuation	0	0	0
当期経常増減額	Total changes in operating activities for the year	6,097,924	136,674,635	△ 130,576,711
2.経常外増減の部	Non-operating activities			
(1) 経常外収益	Revenues from non-operating			
固定資産受増益	Gain on donation of fixed assets	781,984	267,246	514,738
経常外収益計	Total revenues from non-operating	781,984	267,246	514,738
(2) 経常外費用	Expenses and losses from non-operating			
固定資産除却損	Loss on disposal of fixed assets	3,013,864	97,677	2,916,187
経常外費用計	Total expenses and losses from non-operating	3,013,864	97,677	2,916,187
当期経常外増減額	Total changes in non-operating activities for the year	△ 2,231,880	169,569	△ 2,401,449
当期一般正味財産増減額	Total changes in unrestricted net assets	3,866,044	136,844,204	△ 132,978,160
一般正味財産期首残高	Unrestricted net assets at beginning of year	1,422,103,105	1,285,258,901	136,844,204
一般正味財産期末残高	Unrestricted net assets at end of year	1,425,969,149	1,422,103,105	3,866,044
II 指定正味財産増減の部	Changes in restricted net assets			
受取補助金等	Grants	20,000,000	17,000,000	3,000,000
IPBES-TSU事業拠出金	Temporally restricted contribution from MOEJ	20,000,000	17,000,000	3,000,000
受取寄附金	Donation	0	15,592,981	△ 15,592,981
TSU事業寄附金	Donation for IPCC TFI TSU Project	0	15,592,981	△ 15,592,981
基本財産運用益	Income from basic fund	3,011,246	2,999,100	12,146
基本財産受取利息	Income from basic fund	3,011,246	2,999,100	12,146
特定資産運用益	Income from restricted assets	20,072,157	20,793,579	△ 721,422
JISE運営基金受取利息	Income from JISE restricted assets	20,017,804	20,739,226	△ 721,422
JISE運営基金受取利息(償却額)	Net accumulation gain of JISE funds	54,353	54,353	0
JISE運営基金評価損益等	Profit on valuation of operation of JISE funds and others	△ 2,183,426	12,543,155	△ 14,726,581
一般正味財産への振替額	Transfer to unrestricted net assets	△ 80,542,289	△ 71,590,816	△ 8,951,473
当期指定正味財産増減額	Total changes of restricted net assets for the year	△ 39,642,312	△ 2,662,001	△ 36,980,311
指定正味財産期首残高	Restricted net assets at beginning of year	2,553,961,549	2,556,623,550	△ 2,662,001
指定正味財産期末残高	Restricted net assets at end of year	2,514,319,237	2,553,961,549	△ 39,642,312
III 正味財産期末残高	Net assets at end of year	3,940,288,386	3,976,064,654	△ 35,776,268

正味財産増減計算書内訳表
Breakdown of Activities Summary

平成30年 7月1日から令和元年6月30日まで
Fiscal 2018 (Year ending June 30, 2019)

(単位: 円 Unit: yen)

科 目 Account		公益目的事業会計 Accounting for Project for public-interest purpose					法人会計 Incorporated accounts	内部取引消去 Elimination of internal transactions	合計 Total
		戦略研究事業 Projects	TSU事業 IPCC/TSU	APN事業 APN	JISE事業 JISE	小計 Sub-Total			
I 一般正味財産増減の部	Changes in unrestricted net assets								
1.経常増減の部	Operating activities								
(1) 経常収益	Revenues and gains from operating activities								
基本財産運用益	Income from basic fund								
基本財産受取利息	Interest income	3,011,246				3,011,246			3,011,246
特定資産運用益	Income from restricted assets								
JISE運営基金等受取利息	Income from JISE fund				20,017,804	20,017,804			20,017,804
受取会費	Membership fees	1,800,000			637,000	2,437,000			2,437,000
事業収益	Contract revenues								
受託事業収益	Contract revenues	2,098,195,973			8,231,218	2,106,427,191	90,793,256	△ 2,440,806	2,194,779,641
その他事業収益	Others	2,840,708			227,000	3,067,708			3,067,708
受取拠出金	Contribution								
環境省拠出金	Ministry of the Environment(MOEJ)	400,000,000		213,580,000		613,580,000	100,000,000		713,580,000
韓国拠出金	The Government of Korea			4,919,030		4,919,030			4,919,030
ニュージーランド 拠出金	The Government of New Zealand			2,292,670		2,292,670			2,292,670
IPCC拠出金	IPCC Japanese special funds		150,000,000			150,000,000			150,000,000
受取補助金等	Grants								
神奈川県	Kanagawa Prefecture	67,844,254				67,844,254	18,610,746		86,455,000
北九州市	Kitakyushu City	18,494,580				18,494,580			18,494,580
兵庫県	Hyogo Prefecture	33,350,155		21,446,884		54,797,039			54,797,039
指定正味財産より振替額	Transfer from restricted net assets	16,521,050				16,521,050			16,521,050
受取負担金	Revenue for shared services								
家賃負担金	Revenue for rental of office	185,505,010	18,292,543	9,525,600		213,323,153	25,105,821		238,428,974
その他負担金	Others	8,518,395				8,518,395	14,657,400	△ 14,657,400	8,518,395
受取寄附金	Donation								
受取寄附金	Donation				120,000	120,000			120,000
指定正味財産より振替額	Transfer from restricted net assets		2,549,783		38,442,406	40,992,189			40,992,189
雑収益	Miscellaneous revenue	10,638,746	1,732,790	4,957,160	64,042	17,392,738	1,270,562	△ 621,555	18,041,745
経常収益計	Total revenues and gains from operating activities	2,846,720,117	172,575,116	256,721,344	67,739,470	3,343,756,047	250,437,785	△ 17,719,761	3,576,474,071
(2) 経常費用	Expenses and losses from operating activities								
事業費	Expenses for projects and programme								
役員報酬	Remuneration officers	22,708,739				22,708,739			22,708,739
給与手当	Salaries for staff members	832,869,776	74,528,351	40,394,421	35,629,829	983,422,377			983,422,377
臨時雇用賃金	Salaries for Temporary staff	11,289,349				11,289,349			11,289,349
賞与引当金繰入	Provision for accrued bonus	21,296,247	1,479,249	93,265	886,012	23,754,773			23,754,773
退職給付費用	Provision for accrued retirement benefit	39,983,896	4,171,730	2,743,900	1,905,900	48,805,426			48,805,426
福利厚生費	Welfare	127,960,558	9,896,731	9,484,476	5,536,175	152,877,940			152,877,940
会議費	Conferences	83,017,669	1,807,702	1,860,735	275,812	86,961,918			86,961,918
旅費交通費	Travel and transportation	346,306,454	37,164,855	16,757,631	2,294,895	402,523,835			402,523,835
通信運搬費	Communication and logistic	23,405,661	1,175,539	2,154,123	1,378,999	28,114,322			28,114,322
消耗什器備品費	Office equipment	7,131,253	350,351	303,283	420,660	8,205,547			8,205,547
図書情報費	Books and references	13,025,628	118,410	20,541	102,175	13,266,754			13,266,754
消耗品費	Supplies	1,941,403	109,846	109,871	742,030	2,903,150			2,903,150
印刷製本費	Printing and binding	29,221,184	128,675	380,173	2,171,410	31,901,442			31,901,442
広告宣伝費	Advertising	2,525,790			358,786	2,884,576			2,884,576
諸謝金	Remuneration	60,597,074	4,289,250	91,700	1,371,999	66,350,023			66,350,023
委託費	Contracted services	723,672,486	2,218,605	296,501	1,777,386	727,964,978			727,964,978
施設管理費	Facility maintenance	61,612,620	5,424,367	248,400		67,285,387			67,285,387
光熱水料費	Water and electricity	14,303,535	1,226,697	137,228	623,556	16,291,016			16,291,016
賃借料	Lease and rent	237,996,844	22,377,916	10,821,199	8,743,021	279,938,980			279,938,980
保険料	Insurance expense	3,665,775	264,340	99,493	65,480	4,095,088			4,095,088
支払負担金	Payments	8,822,044	6,200,000	167,708,757	2,100,000	184,830,801		△ 14,657,400	170,173,401
租税公課	Tax and due	90,722,919		19,600	10,100	90,752,619			90,752,619
支払利息	Interest payment	742,102	20,262			762,364			762,364
利息費用	Interst cost	81,686				81,686			81,686
雑費	Miscellaneous	29,294,981	270,503	3,455,235	388,181	33,408,900		14,038,698	47,447,598
減価償却費	Depreciation and amortization	26,372,721	1,637,335	69,120	816,367	28,895,543			28,895,543
敷金償却費	Amortisation expense of security deposit	138,834			140,697	279,531			279,531
管理費	General and administrative expenses								
役員報酬	Remuneration officers						20,798,283		20,798,283
給与手当	Salaries for staff members						96,531,267		96,531,267
臨時雇用賃金	Salaries for Temporary staff						11,135,663		11,135,663
賞与引当金繰入	Provision for accrued bonus						2,098,138		2,098,138
退職給付費用	Provision for accrued retirement benefit						6,797,167		6,797,167
福利厚生費	Welfare						16,192,252		16,192,252
会議費	Conferences						3,090,557		3,090,557
旅費交通費	Travel and transportation						8,550,616		8,550,616
通信運搬費	Communication and logistic						2,684,452		2,684,452
消耗什器備品費	Office equipment						1,802,359		1,802,359
図書情報費	Books and references						609,491		609,491
消耗品費	Supplies						1,180,150		1,180,150
印刷製本費	Printing and binding						887,013		887,013
広告宣伝費	Advertising						2,157,049		2,157,049
諸謝金	Remuneration						1,028,064		1,028,064
委託費	Contracted services						23,166,614		23,166,614
施設管理費	Facility maintenance						11,294,941		11,294,941
光熱水料費	Water and electricity						2,436,816		2,436,816
賃借料	Lease and rent						26,680,779		26,680,779
車両維持費	Vehicle maintenance						123,639		123,639
保険料	Insurance expense						1,186,835		1,186,835
支払負担金	Payments						300,000		300,000
租税公課	Tax and due						197,620		197,620
支払利息	Interest payment						89,985		89,985
利息費用	Interst cost						9,362		9,362
雑費	Miscellaneous						1,370,172		1,370,172
減価償却費	Depreciation and amortization						8,038,501		8,038,501

経常費用計	Total expenses and losses from operating activities	2,820,707,228	174,860,714	257,249,652	67,739,470	3,320,557,064	250,437,785	△ 618,702	3,570,376,147
評価損益等調整前当期経常増減額	Profit or loss from valuation before adjustment in total charges of current operation	26,012,889	△ 2,285,598	△ 528,308	0	23,198,983	0	△ 17,101,059	6,097,924
当期経常増減額	Total changes in operating activities for the year	26,012,889	△ 2,285,598	△ 528,308	0	23,198,983	0	△ 17,101,059	6,097,924
2.経常外増減の部	Non-operating activities								
(1) 経常外収益	Revenues from non-operating								
固定資産受贈益	Profit on beneficiary of fixed assets				781,984	781,984			781,984
経常外収益計	Total revenues from non-operating	0	0	0	781,984	781,984	0	0	781,984
(2) 経常外費用	Expenses and losses from non-operating					0			
固定資産除却損	Loss on disposal of fixed assets	2,281,536	305,760	151,202		2,738,498	275,366		3,013,864
経常外費用計	Total expenses and losses from non-operating	2,281,536	305,760	151,202	0	2,738,498	275,366	0	3,013,864
当期経常外増減額	Total changes in non-operating activities for the year	△ 2,281,536	△ 305,760	△ 151,202	781,984	△ 1,956,514	△ 275,366	0	△ 2,231,880
当期一般正味財産増減額	Total changes in unrestricted net assets	23,731,353	△ 2,591,358	△ 679,510	781,984	21,242,469	△ 275,366	△ 17,101,059	3,866,044
一般正味財産期首残高	Unrestricted net assets at beginning of year	890,578,260	123,445,472	248,548,249	62,803,938	1,325,375,919	79,626,127	17,101,059	1,422,103,105
一般正味財産期末残高	Unrestricted net assets at end of year	914,309,613	120,854,114	247,868,739	63,585,922	1,346,618,388	79,350,761	0	1,425,969,149
II 指定正味財産増減の部	Changes in restricted net assets								
受取補助金等	Grants	20,000,000				20,000,000			20,000,000
IPBES-TSU事業拠出金	Temporally restricted contribution from MOEJ	20,000,000				20,000,000			20,000,000
基本財産運用益	Income from basic fund	3,011,246				3,011,246			3,011,246
基本財産受取利息	Income from basic fund	3,011,246				3,011,246			3,011,246
特定資産運用益	Income from restricted assets				20,072,157	20,072,157			20,072,157
JISE運営基金受取利息	Income from JISE restricted assets				20,017,804	20,017,804			20,017,804
JISE運営基金受取利息(償却額)	Net accumulation gain of JISE funds				54,353	54,353			54,353
JISE運営基金評価損益等	Profit on valuation of operation of JISE funds and others				△ 2,183,426	△ 2,183,426			△ 2,183,426
一般正味財産への振替額	Transfer to unrestricted net assets	△ 19,532,296	△ 2,549,783		△ 58,460,210	△ 80,542,289			△ 80,542,289
当期指定正味財産増減額	Total changes of restricted net assets for the year	3,478,950	△ 2,549,783	0	△ 40,571,479	△ 39,642,312	0	0	△ 39,642,312
指定正味財産期首残高	Restricted net assets at beginning of year	269,438,994	15,592,981	0	2,268,929,574	2,553,961,549	0	0	2,553,961,549
指定正味財産期末残高	Restricted net assets at end of year	272,917,944	13,043,198	0	2,228,358,095	2,514,319,237	0	0	2,514,319,237
III 正味財産期末残高	Net assets at end of year	1,187,227,557	133,897,312	247,868,739	2,291,944,017	3,860,937,625	79,350,761	0	3,940,288,386

財務諸表に対する注記
Notes to Financial Statements

1. 重要な会計方針

Significant accounting policies

(1) 有価証券の評価基準及び評価方法 Valuation basis and method for securities

満期保有目的の債券・・・移動平均法による原価法

ただし、債券金額と異なる価額で取得した債券で、当該差額が金利の調整と認められるものは、償却原価法による原価法

満期保有目的の債券以外の有価証券・・・期末日の市場価格等に基づく時価法

(売却原価は移動平均法により算定)

Held-to-maturity debt securities--- Evaluated by the moving average cost method

However, the accumulation / amortization are applied for those securities purchased by values different from the face value whose difference is considered as the adjustment of the interest rate.

Securities other than Held-to-maturity debt securities--- Evaluated by the market value method based on the value at the end of the fiscal year (Sales cost should be evaluated by the moving average cost method)

(2) 棚卸資産の評価基準及び評価方法

Evaluation method and evaluation standards for inventory assets

個別法による原価法（貸借対照表価額は収益性の低下に基づく簿価切下げの方法により算定）

Cost approach according to identified cost method (the balance sheet value is calculated by way of inventory write-down based on decreased profitability.)

(3) 固定資産の減価償却の方法 Depreciation method for Fixed assets

有形固定資産（リース資産を除く） Tangible Fixed assets (omitting lease assets)

建物附属設備、情報通信設備及び什器備品等・・・定額法

Building, IT equipment, office equipment and others---Straight line method

無形固定資産（リース資産を除く） Intangible Fixed assets (omitting lease assets)

定額法 Straight line method

なお、ソフトウェアについては法人内における利用可能期間（５年）に基づき、定額法によっている。

Software for internal use is amortized based on the straight-line method over an estimated useful life of 5 years.

リース資産 Lease assets

所有権移転ファイナンス・リース取引に係るリース資産

Lease assets related to ownership-transfer finance lease transactions

自己所有の固定資産に適用する減価償却方法と同一の方法を採用している。

Same method is applied as for self-owned fixed assets

所有権移転外ファイナンス・リース取引に係るリース資産

Lease assets related to non-ownership-transfer finance lease transactions

リース期間を耐用年数とし、残存価額を零とする定額法を採用している。

Straight line method uses zero for the residual value for the useful lifespan of lease period

(4) 引当金の計上基準 Basis of provisions

賞与引当金 Accrued bonus

職員に対する賞与の支給に備えるため、支給見込額のうち当事業年度に帰属する額を計上している。

Accrued bonuses to employees are provided for the expected payments of bonuses at the year-end.

退職給付引当金 Accrued retirement benefit (including for directors)

職員の退職給付及び役員の退職慰労金の支給に備えるため、当事業年度末における要支給額（職員については自己都合要支給額の 100%、役員については内規に基づく要支給額）を計上している。

To cover the employees' retirement payment, accrued retirement benefit for employees (including for directors) has been provided based on the amount equivalent to 100 % of the liability estimated based on voluntary termination (directors: based on detailed regulations).

(5) 消費税等の会計処理 Accounting for consumption taxes

消費税等の会計処理は、税込方式によっている。

Transaction subject to consumption taxes are stated at the gross amount of the related consumption taxes.

2. 基本財産及び特定資産の増減額及びその残高

Changes and balance of Assets for basic funds and restricted assets

基本財産及び特定資産の増減額及びその残高は、次のとおりである。

Details are set out below:

(単位：円 Unit: yen)

科 目 Accounts	前期末残高 Balance at end of previous year	当期増加額 Increase	当期減少額 Decrease	当期末残高 Balance at end of current year
基本財産 Basic funds				
投資有価証券 Investment securities	250,000,000	0	0	250,000,000
小 計 Sub-total	250,000,000	0	0	250,000,000
特定資産 Restricted assets				
退職給付引当資産 Retirement benefit funds	287,738,667	55,602,593	44,399,741	298,941,519
減価償却引当資産 Depreciation funds	92,879,037	10,409,114	0	103,288,151
JISE 運営基金 JISE funds	2,268,929,574	27,311,523	67,883,002	2,228,358,095
戦略事業促進準備資金 Deposits for Promoting Strategic Initiatives	351,755,891	26,012,889	0	377,768,780
IPBES-TSU 事業資産 Deposits for IPBES-TSU Project	19,438,994	20,000,000	16,521,050	22,917,944
APN 事業促進準備金 Deposits for Promoting APN Projects	155,832,216	64,646,660	59,972,788	160,506,088
TSU 事業資産 Deposits for IPCC TFI TSU Project	15,592,981	0	2,549,783	13,043,198
小 計 Sub-total	3,192,167,360	203,982,779	191,326,364	3,204,823,775
合 計 Total	3,442,167,360	203,982,779	191,326,364	3,454,823,775

3. 基本財産及び特定資産の財源等の内訳

Details of financial resources of assets for basic funds and restricted assets

基本財産及び特定資産の財源等の内訳は、次のとおりである。

Details are set out below:

(単位：円 Unit: yen)

科 目 Accounts	当期末残高 Balance at end of year	(うち指定正味財 産からの充当額) Allocated from restricted net assets	(うち一般正味財 産からの充当額) Allocated from unrestricted net assets	(うち負債に 対応する額) Correspond to Liabilities
基本財産 Basic funds				
投資有価証券 Investment securities	250,000,000	(250,000,000)	(0)	(0)
小 計 Sub-total	250,000,000	(250,000,000)	(0)	(0)
特定資産 Restricted assets				
退職給付引当資産 Retirement benefit funds	298,941,519	(0)	(0)	(298,941,519)
減価償却引当資産 Depreciation funds	103,288,151	(0)	(103,288,151)	(0)
JISE 運営基金 JISE funds	2,228,358,095	(2,228,358,095)	(0)	(0)
戦略事業促進準備資金 Deposits for Promoting Strategic Initiatives	377,768,780	(0)	(377,768,780)	(0)
IPBES-TSU 事業資産 Deposits for IPBES-TSU Project	22,917,944	(22,917,944)	(0)	(0)
APN 事業促進準備金 Deposits for Promoting APN Projects	160,506,088	(0)	(160,506,088)	(0)
TSU 事業資産 Deposits for IPCC TFI TSU Project	13,043,198	(13,043,198)	(0)	(0)
小 計 Sub-total	3,204,823,775	(2,264,319,237)	(641,563,019)	(298,941,519)
合 計 Total	3,454,823,775	(2,514,319,237)	(641,563,019)	(298,941,519)

4. 固定資産の取得価額、減価償却累計額及び当期末残高

Acquisition cost, accumulated depreciation and net book value of fixed assets at end of year

固定資産の取得価額、減価償却累計額及び当期末残高は、次のとおりである。

Details are set out below:

(単位：円 Unit: yen)

科 目 Accounts	取得価額 Acquisition cost	減価償却累計額 Accumulated depreciation	当期末残高 Net book value at end of year
その他固定資産 Other non-current assets			
建物附属設備 Building equipment	27,313,550	15,434,573	11,878,977
情報通信設備 IT equipment	76,163,737	52,906,615	23,257,122
車両運搬具 Vehicles	3,037,653	3,037,652	1
什器備品 Office equipment	85,926,077	71,633,337	14,292,740
リース資産 Lease asset	129,864,494	67,289,246	62,575,248
ソフトウェア Software	68,974,586	46,381,252	22,593,334
合 計 Total	391,280,097	256,682,675	134,597,422

5. 満期保有目的の債券の内訳並びに帳簿価額、時価及び評価損益
Book value, fair value and unrealized gain/loss of held-to-maturity debt securities

満期保有目的の債券の内訳並びに帳簿価額、時価及び評価損益は、次のとおりである。
Details are set out below:

(単位: 円 Unit: yen)

種類及び銘柄 Items	帳簿価額 Book value	時 価 Fair value	評価損益 Unrealized Gain/loss
基本財産及び投資有価証券 Basic Funds and Investment securities			
第 18 回 北九州市債 18 th Kitakyushu City Bonds	100,000,000	117,970,000	17,970,000
第 188 回 神奈川県債 188 th Kanagawa Prefecture Bonds	100,955,038	103,842,352	2,887,314
第 152 回 利付国債 152 nd National Bonds	50,095,343	58,761,837	8,666,494
小 計 Sub-total	251,050,381	280,574,189	29,523,808
JISE 運営基金及び投資有価証券 Deposits for JISE Funds and Investment securities			
第 79 回 共同発行市場公募債 79 th Joint Issue of Public Bonds onto the Market	99,985,939	100,410,000	424,061
第 3 回 神奈川県住宅供給公社債 3 rd Bonds of Kanagawa prefectural Housing Supply Corp.	200,000,000	202,482,000	2,482,000
野村ヨーロッパファイナンス No.40413 Nomura Europe Finance No.40413	99,978,547	102,380,000	2,401,453
三菱 UFJ セキュリティーズインター ナショナル クレジットリンク債 Mitsubishi UFJ Securities International CLN	100,000,000	100,288,000	288,000
みずほ証券 住友不動産クレジ ットリンク債 Mizuho Securities Co.,Ltd. Sumitomo Fudosan CLN	100,000,000	100,070,000	70,000
ゴールドマンサックスグループ The Goldman Sachs Group, Inc.,	30,005,887	31,512,183	1,506,296

みずほ証券 新日鐵住金クレジット リンク債 Mizuho Securities Co.,Ltd. Shin- Nittetsu Jukin CLN	100,000,000	99,550,000	△450,000
みずほ証券 日本郵船クレジット リンク債 Mizuho Securities Co.,Ltd. Nippon Yusen Kaisha CLN	100,000,000	99,250,000	△750,000
東京都環境サポーター債 Tokyo Environment Supporter Bonds	150,940,000	153,143,724	2,203,724
小 計 Sub-total	980,910,373	989,085,907	8,175,534
合 計 Total	1,231,960,754	1,269,660,096	37,699,342

6. 補助金等の内訳並びに交付者、当期の増減額及び残高

Details of Grants etc. and granter and changes and balance of grants for this year

補助金等の内訳並びに交付者、当期の増減額及び残高は、次のとおりである。

Details are set out below:

(単位：円 Unit: yen)

補助金等の名称 Subscriptions	交付者 Granter	前期末残高 Balance at end of previous year	当期増加額 Increase	当期減少額 Decrease	当期末残高 Balance at end of current year	貸借対照表上 の記載区分 B/S account
補助金 Grants						
補助事業補助金 For operating	神奈川県 Kanagawa	0	86,455,000	86,455,000	0	—
事務所運営補助金 For operating	北九州市 Kitakyushu	0	18,494,580	18,494,580	0	—
事務所運営補助金 For operating	兵庫県 Hyogo	0	33,350,155	33,350,155	0	—
補助事業補助金 For operating	兵庫県 Hyogo	0	21,446,884	21,446,884	0	—
IPBES-TSU 拠出金 For operating	環境省 MOEJ	19,438,994	20,000,000	16,521,050	22,917,944	指定正味財産 Restricted net assets
合 計 Total		19,438,994	179,746,619	176,267,669	22,917,944	

7. 指定正味財産から一般正味財産への振替額の内訳

Details of amount transfer from restricted net assets to unrestricted net assets:

指定正味財産から一般正味財産への振替額の内訳は、次のとおりである。

Details are set out below:

		(単位：円 unit: yen)	
内 容	Subscription	金 額	Amount
経常収益への振替額			
Transfer to revenue and gains from Operating activities			
基本財産受取利息	Income from basic fund		3,011,246
IPBES-TSU 事業拠出金	Temporarily restricted contribution form MOEJ		16,521,050
受取寄附金	Donation		40,992,189
JISE 運営基金受取利息	Income from JISE funds		20,017,804
合 計	Total		80,542,289

8. その他

Others

(1) リース取引関係（借主側）

Finance leases that do not transfer the ownership of assets at the end of the lease term (Renter)

1) リース資産の内容 Details of Lease assets

職員用 PC 及び事務所什器備品（建物附属設備、什器備品）である。

These include the PC for staff and the office equipment (Building equipment, Office equipment)

2) リース資産の減価償却の方法 Method of depreciation of lease assets

「1. 重要な会計方針（3）固定資産の減価償却の方法」に記載のとおりである。

This method follows what is stated in "1. Important Accounting Policies (3) Depreciation of Fixed Assets"

(2) 退職給付関係

Retirement benefit plan

1) 採用している退職給付制度の概要 Summary of the retirement benefit plan

確定給付型の制度として退職一時金制度を設けている。

A lump-sum retirement allowance plan has been established as defined benefit plan

2) 退職給付債務及びその内訳 Details of accrued retirement benefit

(単位：円 Unit: yen)

退職給付債務	
Projected benefit obligation	298,941,519
退職給付引当金	
Accrued retirement benefit	298,941,519

3) 退職給付費用に関する事項 Details of provision for accrued retirement benefit

(単位：円 Unit: yen)

勤務費用 Service cost	55,602,593
退職給付費用 Provision for accrued retirement benefit	55,602,593

4) 退職給付債務等の計算の基礎に関する事項 Calculation basic of projected benefit obligation

1. 重要な会計方針 (4) 参照 Refer to significant accounting policies 1. (4).

(3) 金融商品の状況に関する事項 Status of financial instruments

1) 金融商品に対する取組方針 Policy on financial instruments

当法人は、法人運営の財源の一部を運用益によって賄うため、債券、デリバティブ取引を組み込んだ複合金融商品により資産運用する。当法人が利用するデリバティブ取引は、デリバティブを組み込んだ複合金融商品（仕組債、仕組預金）のみであり、一定の金額を限度としている。なお、投機目的のデリバティブ取引は行わない方針である。

IGES operates assets with bonds and hybrid financial instruments incorporating derivative transactions to cover a part of the financial resources of corporate management with profits from such transactions. The only derivative transactions that IGES uses are composite financial instruments that incorporate derivatives (structured bonds and structured deposits), and these are limited to a certain amount. It is not IGES policy to conduct derivatives trading for speculative purposes.

2) 金融商品の内容及びそのリスク Contents of financial instruments and their risks

投資有価証券は、債券、デリバティブ取引を組み込んだ債券（仕組債）であり、発行体の信用リスク、市場リスク（金利の変動リスク、為替の変動リスク及び市場価格の変動リスク）にさらされている。

Investment securities consist of both bonds as well as bonds incorporating derivative transactions (structured bonds), and they do have some issuer credit risk and market risk (interest rate fluctuation risk, foreign exchange fluctuation risk and market price fluctuation risk).

3) 金融商品のリスクに係る管理体制 Management system to deal with the risk of financial instruments

① 資産運用規程に基づく取引 Transactions based on the Regulations on the Management of Assets of IGES

金融商品の取引は、当法人の資産運用規程に基づき行う。

Transactions of financial instruments based on the Regulations on the Management of Assets of IGES.

② 信用リスク及び市場リスクの管理 Management system for credit risk and Market risk

債券及び仕組債については、発行体の信用情報や時価の状況を定期的に把握し、運用状況を理事会に報告する。

For bonds and structured bonds, IGES periodically gathers information on the state of issuers credit and the market price situation. This is then reported to the Board of Directors

(4) 資産除去債務の概要 Asset Retirement Obligations (ARO)

1) 事務所の不動産賃貸借契約に伴う原状回復義務である。なお、一部の原状回復義務に関しては、資産除去債務の計上に代えて、不動産賃貸借契約に係る敷金の回収が最終的に見込めないと認められる金額を合理的に見積り、そのうち当年度の負担に属する金額を費用に計上する方法によっている。

The institute recognises the obligation related to the restoration at the time of leaving the building as Asset Retirement Obligations (ARO) on its Head Office based on the lease contract.

In calculating this obligation, instead of recording the debt of ARO, the institute estimates the amount that would unlikely to be recovered from the security deposit deposited based on the lease contract, and out of that amount, records the part which belongs to the obligation of the current period.

2) 当該資産除去債務の金額の算定方法 Method of calculating the amount of the Asset Retirement Obligation (ARO)

使用見込期間を当該資産の耐用年数と見積り、割引率は当該使用見込期間に見合う国債の流通利回りを使用して資産除去債務の金額を計算している。

ARO is calculated by using the figure of expected usage period which is estimated based on the useful life of the asset and discount rate which uses the yield on government bonds during the expected usage period.

3) 当該資産除去債務の総額の増減 Increase and decrease of the Asset Retirement Obligation (ARO)

(単位：円 Unit: yen)

	当年度 Current Year 自 2018 年 7 月 1 日 至 2019 年 6 月 30 日 From July 1, 2018 to June 30 2019
期首残高 Balance at the beginning of current year	9,136,583
有形固定資産の取得に伴う増加額 Increase due to acquisition of tangible fixed assets	—
時の経過による調整額 Adjustment amount over time	91,048
資産除去債務の履行による減少額 Reduction due to performance of asset retirement obligation	—
期末残高 Balance at the end of current year	9,227,631

附属明細書
Annexed specification

1. 基本財産及び特定資産の明細 Details of Assets for basic funds and Restricted assets

財務諸表に対する注記の「2. 基本財産及び特定資産の増減額及びその残高」において記載している為、内容の記載を省略する。

As "2. Changes and balance of Assets for basic funds and restricted assets" is noted in the Notes to Financial Statements, detailed notes shall be omitted here.

2. 引当金の明細 Details of provisions

(単位:円 Unit: yen)

科目 Accounts	期首残高 Balance at end of previous year	当期増加額 Increase	当期減少額 Decrease		期末残高 Balance at end of year
			目的使用 Intended use	その他 Other	
賞与引当金 Accrued bonus	26,341,527	26,298,642	26,341,527	0	26,298,642
退職給付引当金 Accrued retirement benefit	287,738,667	55,602,593	44,399,741	0	298,941,519

財産目録
Property Inventory
令和元年 6月30日現在
As of June 30, 2019

(単位:円 Unit: Yen)

貸 借 対 照 表 科 目 Accounts		場所・物量等 Location/amount	使用目的等 Intended use	金 額 Amount	
I 資産の部 I Assets					
1.流動資産 Current assets	現金 Cash in hand	現金手持有高 Cash in hand	運転資金として As running costs	1,851,613	
	普通預金 Ordinary deposits	みずほ銀行新橋支店等 Mizuho bank (Shinbashi branch) and others	運転資金として As running costs	937,913,999	
	当座預金 Current deposits	みずほ銀行バンコク支店等 Mizuho bank (Bangkok branch) and others	運転資金として As running costs	59,133,547	
	未収金 Accounts receivable	UNEP, 環境省、国際協力機構等 UNEP, MOEJ of Japan, JICA and others	H27-30年度受託事業収益に対する未収分 Receivable amounts for income from commissioned work in FY2015-FY2018	125,029,380	
	棚卸資産 Inventory assets	環境省等 Ministry of the Environment of Japan and others	次年度以降の事業収益に対するH27-30年度の支出費用 Expenses of FY2015-18 work in relation to expected operating revenue from the next fiscal year	469,456,739	
	前払費用 Prepaid expenses	ISAP2019会場使用料等 ISAP2019 venue rent fee and others	ISAP2019会場使用料等の前払分 Amount of prepaid expenses for ISAP2018 venue rent fee and other costs in FY2019	8,896,030	
	立替金 Advance disbursement	東京事務所賃料等 Rental expenses for the Tokyo office and others	東京事務所に同居する企業の賃料、光熱水費の立替分 Amount of advance disbursement for office rental expenses and water and electricity costs for the company sharing the same facilities	807,567	
	仮払金 Advance payments	海外出張他現地精算費用等 Advances for overseas trips	R1年度事業の出張等に対する仮払分 Advances for business trips in FY2019	319,462	
流動資産合計 Total current assets				1,603,408,337	
2.固定資産 Non-current assets					
(1) 基本財産 Assets for basic funds	投資有価証券 Investment securities	公共債 Public bonds	公益目的保有財産であり、運用益を事業の財源として使用している。 Reserve assets for public interest purposes, returns used for project funding	250,000,000	
(2) 特定資産 Restricted assets	退職給付引当資産 Retirement benefit funds	普通預金 Ordinary deposits	共有財産であり、退職引当金の原資として、積み立てている資金 Joint property, separate reserve to fund retirement benefits	298,941,519	
	減価償却引当資産 Depreciation funds	普通預金 Ordinary deposits	共有財産であり、固定資産の代替に供するための、別途積み立てている資金 Joint property, separate reserve as substitute for fixed assets	103,288,151	
	JISE運営基金 JISE funds	公共債、外国債、外貨預金 Public bonds, Foreign bonds and Foreign currency deposits	公益目的保有財産であり、運用益を事業の財源として使用している。 Reserve assets for public interest purposes, returns used for project funding	2,228,358,095	
	戦略事業促進準備資金 Deposit for Promoting Strategic Initiatives	普通預金 Ordinary deposits	特定費用準備資金として積立てた資産であり、戦略事業促進のために用いる。 Funds reserved for specified expenses for promoting strategic initiatives	377,768,780	
	IPBES-TSU事業資産 Deposits for IPBES-TSU Project	普通預金 Ordinary deposits	公益目的事業保有資産であり、IPBES-TSU事業の財源として使用している。 Reserve assets for public interest purposes used for IPBES Project.	22,917,944	
	APN事業促進準備資金 Deposits for Promoting APN Projects	普通預金 Ordinary deposits	特定費用準備資金として積立てる予定の資産であり、APN事業促進のために用いる。 Funds to be reserved for specified expenses for promoting APN Projects	160,506,088	
	TSU事業資産 Deposits for IPCC TFI TSU Project	普通預金 Ordinary deposits	公益目的事業保有資産であり、IPCC TFI-TSU事業の財源として使用している。 Reserve assets for public interest purposes used for IPCC TFI-TSU Project.	13,043,198	
	(3) その他固定資産 Other non-current assets	建物附属設備 Building equipment	研究施設追加工事等 Additional Construction Work on the Research Facility and Others	共有財産であり、研究及び管理部門全体の運営施設として利用している。 Joint property used as operating facility for research/management	11,878,977
		情報通信設備 IT equipment	情報通信システム等 Equipment for Information system and others	共有財産であり、研究及び管理部門で利用している。 Joint property used for research/management	23,257,122
		車両運搬具 Vehicles	車両 Vehicle	法人会計の車両として使用している。 Vehicles used for management	1
什器備品 Office equipment		PC、備品等 Computers, Office equipment,	共有財産であり、研究及び管理部門で利用している。 Joint property used for research/management	14,292,740	
投資有価証券 Investment securities		公共債、ユーロ円債 Public bonds, Euro Yen bonds	公益目的保有財産であり、運用益を事業の財源として使用している。 Reserve assets for public interest purposes, returns used for project funding	1,831,747	
リース資産 Lease asset		PC、備品等 Computers, Office equipment and others	共有財産であり、研究及び管理部門で利用している。 Joint property used for research/management	62,575,248	
ソフトウェア Software		予算管理システム一式等 Budget Control System and others	共有財産であり、研究及び管理部門で利用している。 Joint property used for research/management	22,593,334	
敷金 Lease deposits	事務所及び借上社宅敷金等 Leased offices and housing for employees	事務所及び職員の社宅として利用している貸室の敷金であり、共有財産として保有している。 Joint assets as rental deposit for offices and company housing used for staff	24,921,277		
	長期前払費用 Long-term prepaid expenses	ITシステム保守費用等 Maintenance costs for IT system	ITシステムの保守費用等の前払分 Amount of prepaid expenses for maintenance costs for IT system and other costs over multiple periods	3,586,286	
固定資産合計 Total non-current assets				3,619,760,507	
資産合計 Total assets				5,223,168,844	

財産目録
Property Inventory
令和元年 6月30日現在
As of June 30, 2019

(単位:円 Unit: Yen)

貸 借 対 照 表 科 目 Accounts		場所・物量等 Location/amount	使用目的等 Intended use	金 額 Amount
Ⅱ 負債の部 Ⅱ Liabilities				
1. 流動負債 1. Current liabilities	未払金 Accounts payable	事業費/管理費 Expenses for projects and programme, general administrative expenses	契約や物品購入等の未払分 Amount payable for contracts and goods purchase	167,807,487
	未払消費税等 Accrued consumption tax	H30年度 確定申告分 Fiscal 2018 year end	H30年度分確定消費税の未払分 Amount payable for consumption tax for FY2018 and preceding fiscal year	15,856,700
	前受金 Advance receipt	R1年度請負事業契約金等 Contracts etc., for FY2019	公益目的事業に対する翌年度の契約金等の前受分 Amount of advance payment for contract sum of project for public interest purpose	669,358,113
	預り金 Deposits received	社会保険料控除等 Social insurance premium deduction and others	給与より控除した社会保険料等の預り分 Amount of deposits received for social insurance premiums deducted from salaries	32,444,311
	賞与引当金 Accrued bonus	職員賞与 Accrued bonus	職員に対する賞与の支給に備えたもの Provision of payment for employees' bonus	26,298,642
	短期リース債務 Short-term lease obligation	PC、什器備品等 PC, office equipment and others	1年以内のリース債務 Lease obligation of less than one year	16,593,105
流動負債合計 Total current liabilities				928,358,358
2. 固定負債 2. Non-current liabilities	退職給付引当金 Accrued retirement benefit		職員に対する退職金の支給に備えたもの Provision of payment for employees' retirement benefit	298,941,519
	長期リース債務 Long-term lease obligation	PC、什器備品等 PC, office equipment and others	1年超のリース債務 Lease obligation of more than one year	46,352,950
	資産除去債務 Asset Retirement Obligations (ARO)	研究施設追加工事等 Additional Construction Work on the Research Facility and other	建物附属設備等の除去費用 Removal cost of Building equipment	9,227,631
固定負債合計 Total non-current liabilities				354,522,100
負債合計 Total liabilities				1,282,880,458
正味財産 Net assets				3,940,288,386

独立監査人の監査報告書

2019年8月30日

公益財団法人地球環境戦略研究機関

理事長 武内和彦 殿

EY新日本 有限責任監査法人

指定有限責任社員 公認会計士
業務執行社員

山下 康彦 

<財務諸表監査>

当監査法人は、公益社団法人及び公益財団法人の認定等に関する法律第23条の規定に基づく監査に準じて、公益財団法人地球環境戦略研究機関の2018年7月1日から2019年6月30日までの2018年度の貸借対照表及び損益計算書（公益認定等ガイドラインI-5(1)の定めによる「正味財産増減計算書」をいう。）並びにその附属明細書並びに財務諸表に対する注記について監査し、併せて、貸借対照表内訳表及び正味財産増減計算書内訳表（以下、これらの監査の対象書類を「財務諸表等」という。）について監査を行った。

財務諸表等に対する理事者の責任

理事者の責任は、我が国において一般に公正妥当と認められる公益法人会計の基準に準拠して財務諸表等を作成し適正に表示することにある。これには、不正又は誤謬による重要な虚偽表示のない財務諸表等を作成し適正に表示するために理事者が必要と判断した内部統制を整備及び運用することが含まれる。

監査人の責任

当監査法人の責任は、当監査法人が実施した監査に基づいて、独立の立場から財務諸表等に対する意見を表明することにある。当監査法人は、我が国において一般に公正妥当と認められる監査の基準に準拠して監査を行った。監査の基準は、当監査法人に財務諸表等に重要な虚偽表示がないかどうかについて合理的な保証を得るために、監査計画を策定し、これに基づき監査を実施することを求めている。

監査においては、財務諸表等の金額及び開示について監査証拠を入手するための手続が実施される。監査手続は、当監査法人の判断により、不正又は誤謬による財務諸表等の重要な虚偽表示のリスクの評価に基づいて選択及び適用される。財務諸表監査の目的は、内部統制の有効性について意見表明するためのものではないが、当監査法人は、リスク評価の実施に際して、状況に応じた適切な監査手続を立案するために、財務諸表等の作成と適正な表示に関連する内部統制を検討する。また、監査には、理事者が採用した会計方針及びその適用方法並びに理事者によって行われた見積りの評価も含め全体としての財務諸表等の表示を検討することが含まれる。

当監査法人は、意見表明の基礎となる十分かつ適切な監査証拠を入手したと判断している。

監査意見

当監査法人は、上記の財務諸表等が、我が国において一般に公正妥当と認められる公益法人会計の基準に準拠して、当該財務諸表等に係る期間の財産及び損益（正味財産増減）の状況をすべての重要な点において適正に表示しているものと認める。

＜財産目録に対する意見＞

当監査法人は、公益財団法人地球環境戦略研究機関の2019年6月30日現在の2018年度の財産目録（「貸借対照表科目」、「金額」及び「使用目的等」の欄に限る。以下同じ。）について監査を行った。

財産目録に対する理事者の責任

理事者の責任は、財産目録を、我が国において一般に公正妥当と認められる公益法人会計の基準に準拠するとともに、公益認定関係書類と整合して作成することにある。

監査人の責任

当監査法人の責任は、財産目録が、我が国において一般に公正妥当と認められる公益法人会計の基準に準拠しており、公益認定関係書類と整合して作成されているかについて意見を表明することにある。

財産目録に対する監査意見

当監査法人は、上記の財産目録が、我が国において一般に公正妥当と認められる公益法人会計の基準に準拠しており、公益認定関係書類と整合して作成されているものと認める。

利害関係

公益財団法人地球環境戦略研究機関と当監査法人又は業務執行社員との間には、公認会計士法の規定により記載すべき利害関係はない。

以　　上

(English translation)

Independent Auditor's Report

August 30, 2019
Kazuhiko Takeuchi
Chair, Board of Directors
Institute for Global Environmental Strategies (IGES)

Ernst & Young ShinNihon LLC
Yasuhiko Yamashita
Certified Public Accountant
Public Sector Partner

<Audit of Financial Statements>

In accordance with the same provisions in Article 23 of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundation applicable to statutory audits, we have audited the accompanying financial statements, which comprise the balance sheet, the statement of income (the statement of activities summary prepared in accordance with the Guidelines on Authorization of Public Interest Incorporated Foundation I-5(1)), the annexed specification, the notes to the financial statements, the breakdown of the balance sheet, and the breakdown of the activities summary of IGES applicable to the year ended June 30, 2019.

The Board of Directors' Responsibility for the Financial Statements

The Board of Directors is responsible for the preparation and fair presentation of these financial statements in accordance with public interest corporation accounting principles generally accepted in Japan, and for designing and operating such internal control as the Board of Directors determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in Japan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. The purpose of an audit of the financial statements is not to express an opinion on the effectiveness of the entity's internal control, but in making these risk assessments the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of IGES applicable to the year ended June 30, 2019 in conformity with public interest corporation accounting principles generally accepted in Japan.

<Audit of Property Inventory>

We have audited the accompanying property inventory (limited to accounts, amounts, and intended use) of IGES applicable as for June 30, 2019.

The Board of Directors' Responsibility for the Property Inventory

The Board of Directors is responsible for the preparation of the property inventory in accordance with public interest corporation accounting principles generally accepted in Japan, and consistent with the necessary documentation applicable to authorization of public interest corporation.

Auditor's Responsibility

Our responsibility is to express an opinion on the property inventory prepared in accordance with public interest corporation accounting principles generally accepted in Japan and consistent with the necessary documentation applicable to authorization of public interest corporation.

Opinion

In our opinion, the property inventory has been prepared in accordance with public interest corporation accounting principles generally accepted in Japan, and is consistent with the necessary documentation applicable to authorization of public interest corporation.

Conflicts of Interest

We have no interest in IGES which should be disclosed in compliance with the Certified Public Accountants Act.

監 査 報 告 書

2019年9月9日

公益財団法人地球環境戦略研究機関

理 事 長 武 内 和 彦 殿

監 事 長 谷 川 健 印

Auditor: Ken Hasegawa

監 事 安 田 弘 幸 印

Auditor: Hiroyuki Yasuda

私たち監事は、2018年7月1日から2019年6月30日までの会計年度における会計及び業務の監査を行い、次のとおり報告する。

1 監査の方法の概要

- (1) 会計監査について、帳簿並びに関係書類の閲覧など必要と思われる監査手続を用いて、財務諸表の正確性を検討した。また、公益社団法人及び公益財団法人の認定等に関する法律第23条に基づく監査に準じる監査を委託しているEY新日本有限責任監査法人（以下「監査法人」という。）と意思疎通及び情報交換を図り、監査法人の監査の実施状況について報告を受け参考とした。
- (2) 業務監査について、理事から業務の報告を聴取し、関係書類の閲覧など必要と思われる監査手続を用いて業務執行の妥当性を検討した。

2 監査意見

- (1) 財務諸表すなわち、貸借対照表、正味財産増減計算書並びに財産目録は、会計帳簿の記載金額と一致し、法人の財産の状況を正しく示していると認める。
- (2) 事業報告書の内容は、真実であると認める。
- (3) 理事の職務執行に関する不正の行為又は法令若しくは定款に違反する重大な過失はないと認める。

Audit Report

September 9, 2019

Prof. Kazuhiko Takeuchi
Chair of the Board of Directors
Institute for Global Environmental Strategies (IGES)

Auditor: Ken Hasegawa
Auditor: Hiroyuki Yasuda

We have conducted the audit on the accounts and operations of IGES for the fiscal year from July 1, 2018 to June 30, 2019 and can report as follows.

1. Outline of auditing method

- (1) For the financial audit, we used the audit procedures we thought necessary such as viewing documents related to the accounts and verifying that the financial statements were correct. In addition, we communicated with Ernst & Young ShinNihon LLC, the company entrusted with equivalent audits pursuant to Article 23 of the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations, and received reports on the status of their audits for reference.
- (2) For the operational audit, we received reports from the Directors on IGES activities and examined the appropriateness of the activities carried out by viewing the relevant documents and through other procedures we thought necessary.

2. Audit results

- (1) It is our opinion that the figures entered in the account books matched with those in the financial documents, that is to say the balance sheets, statements of activities and lists of property. It is also our opinion that the state of the institute's revenues and expenses as well as property were correctly indicated.
- (2) It is our opinion that the contents of the business report were true.
- (3) It is our opinion that there had been no unjust or illegal acts on the part of the Chair in the execution of his work and that there was nothing of note that contravened the institute's Articles of incorporation.