

# 令和4年度収支予算書案

令和4年4月1日から令和5年3月31日まで

(単位：円)

| 科 目          | 当年度                | 前年度                | 増減                |
|--------------|--------------------|--------------------|-------------------|
| I 一般正味財産増減の部 |                    |                    |                   |
| 1 経常増減の部     |                    |                    |                   |
| (1) 経常収益     |                    |                    |                   |
| 特定資産運用益      |                    |                    |                   |
| 特定資産受取利息     | 10,000             | 10,000             | 0                 |
| 受取入会金        |                    |                    |                   |
| 受取入会金        | 2,000,000          | 2,000,000          | 0                 |
| 受取会費         |                    |                    |                   |
| 正会員受取会費      | 125,000,000        | 125,000,000        | 0                 |
| 賛助会員受取会費     | 1,800,000          | 1,800,000          | 0                 |
| 受取補助金等       |                    |                    |                   |
| 受取地方公共団体補助金  | 8,077,000          | 4,500,000          | 3,577,000         |
| 受取国庫助成金      | 17,900,000         | 18,000,000         | △ 100,000         |
| 受取民間助成金      | 26,834,024         | 25,993,734         | 840,290           |
| 受取負担金        |                    |                    |                   |
| 受取分担金        | 24,050,000         | 24,050,000         | 0                 |
| 事業収益         |                    |                    |                   |
| 事業収益         | 56,245,700         | 54,922,340         | 1,323,360         |
| 賃貸事業収益       | 4,695,000          | 4,575,000          | 120,000           |
| 雑収益          |                    |                    |                   |
| 受取配当金        | 3,600,056          | 3,600,056          | 0                 |
| 受取利息         | 0                  | 0                  | 0                 |
| 雑収益          | 6,160,000          | 3,620,000          | 2,540,000         |
| <b>経常収益計</b> | <b>276,371,780</b> | <b>268,071,130</b> | <b>8,300,650</b>  |
| (2) 経常費用     |                    |                    |                   |
| 事業費          | <b>244,363,316</b> | <b>233,879,151</b> | <b>10,484,165</b> |
| 給与手当         | 44,660,000         | 52,180,000         | △ 7,520,000       |
| 法定福利費        | 9,209,974          | 9,402,800          | △ 192,826         |
| 退職給付費用       | 3,497,120          | 1,131,152          | 2,365,968         |
| 福利厚生費        | 459,200            | 469,600            | △ 10,400          |
| 旅費交通費        | 19,498,000         | 18,381,400         | 1,116,600         |
| 修繕費          | 474,000            | 474,000            | 0                 |
| 光熱水料費        | 2,685,000          | 2,685,000          | 0                 |
| 賃借料          | 17,088,008         | 17,024,586         | 63,422            |
| 租税公課         | 5,649,778          | 5,639,778          | 10,000            |
| 支払寄付金        | 855,000            | 655,000            | 200,000           |
| 通信運搬費        | 4,445,700          | 4,351,120          | 94,580            |
| 消耗備品費        | 1,231,170          | 1,265,000          | △ 33,830          |
| 消耗品費         | 2,750,000          | 3,875,000          | △ 1,125,000       |
| 雑費           | 6,472,803          | 5,991,886          | 480,917           |
| 会費           | 8,935,000          | 10,035,000         | △ 1,100,000       |
| 役員報酬         | 14,475,510         | 8,101,520          | 6,373,990         |
| 減価償却費        | 1,293,262          | 893,189            | 400,073           |
| 印刷製本費        | 6,521,000          | 6,093,000          | 428,000           |
| 車両燃料費        | 118,500            | 118,500            | 0                 |
| 会議費          | 400,000            | 380,000            | 20,000            |

(単位：円)

| 科 目              | 当年度                | 前年度                | 増減                |
|------------------|--------------------|--------------------|-------------------|
| 広告宣伝費            | 4,730,000          | 8,255,000          | △ 3,525,000       |
| 諸謝金              | 4,604,341          | 6,966,430          | △ 2,362,089       |
| 臨時雇賃金            | 600,000            | 600,000            | 0                 |
| 新聞図書費            | 1,189,000          | 1,189,000          | 0                 |
| 交際費              | 7,050,000          | 7,050,000          | 0                 |
| 事務委託費            | 34,295,500         | 30,988,000         | 3,307,500         |
| 業務委託費            | 28,356,510         | 17,652,950         | 10,703,560        |
| 保険料              | 308,000            | 489,000            | △ 181,000         |
| 会場費              | 3,995,940          | 3,458,240          | 537,700           |
| 支払負担金            | 2,400,000          | 2,320,000          | 80,000            |
| 支払助成金            | 6,115,000          | 5,763,000          | 352,000           |
| <b>管 理 費</b>     | <b>55,124,339</b>  | <b>54,967,952</b>  | <b>156,387</b>    |
| 給与手当             | 7,940,000          | 9,820,000          | △ 1,880,000       |
| 法定福利費            | 1,993,531          | 1,947,200          | 46,331            |
| 退職給付費用           | 874,280            | 282,788            | 591,492           |
| 福利厚生費            | 1,100,800          | 1,100,400          | 400               |
| 旅費交通費            | 2,850,000          | 2,550,000          | 300,000           |
| 修繕費              | 131,000            | 136,000            | △ 5,000           |
| 光熱水料費            | 630,000            | 630,000            | 0                 |
| 賃借料              | 2,982,000          | 2,965,830          | 16,170            |
| 租税公課             | 738,422            | 738,422            | 0                 |
| 支払寄付金            | 7,000,000          | 7,000,000          | 0                 |
| 通信運搬費            | 342,300            | 341,880            | 420               |
| 消耗備品費            | 210,000            | 210,000            | 0                 |
| 雑費               | 300,000            | 250,000            | 50,000            |
| 会費               | 400,000            | 534,500            | △ 134,500         |
| 役員報酬             | 5,085,990          | 2,846,480          | 2,239,510         |
| 減価償却費            | 420,716            | 513,852            | △ 93,136          |
| 印刷製本費            | 189,000            | 42,000             | 147,000           |
| 車両燃料費            | 31,500             | 31,500             | 0                 |
| 会議費              | 900,000            | 1,750,000          | △ 850,000         |
| 諸謝金              | 402,150            | 401,100            | 1,050             |
| 新聞図書費            | 21,000             | 21,000             | 0                 |
| 交際費              | 1,010,000          | 1,010,000          | 0                 |
| 保険料              | 42,000             | 42,000             | 0                 |
| 役員退職慰労引当金繰入額     | 2,629,650          | 6,033,000          | △ 3,403,350       |
| 総会費              | 5,100,000          | 5,000,000          | 100,000           |
| 常任理事会等費          | 5,000,000          | 5,000,000          | 0                 |
| 役員会費             | 1,800,000          | 1,770,000          | 30,000            |
| 役員退職金            | 5,000,000          | 2,000,000          | 3,000,000         |
| <b>経 常 費 用 計</b> | <b>299,487,655</b> | <b>288,847,103</b> | <b>10,640,552</b> |
| 当期経常増減額          | △ 23,115,875       | △ 20,775,973       | △ 2,339,902       |

(単位：円)

| 科 目            | 当年度          | 前年度          | 増減          |
|----------------|--------------|--------------|-------------|
| 2 経常外増減の部      |              |              |             |
| (1) 経常外収益      |              |              |             |
| ① 固定資産除却益      | 0            | 0            | 0           |
| 経常外収益計         | 0            | 0            | 0           |
| (2) 経常外費用      |              |              |             |
| ① 固定資産除却損      | 0            | 0            | 0           |
| 経常外費用計         | 0            | 0            | 0           |
| 当期経常外増減額       | 0            | 0            | 0           |
| 税引前当期一般正味財産増減額 | △ 23,115,875 | △ 20,775,973 | △ 2,339,902 |
| 法人税、住民税及び事業税   | 870,000      | 870,000      | 0           |
| 当期一般正味財産増減額    | △ 23,985,875 | △ 21,645,973 | △ 2,339,902 |
| 一般正味財産期首残高     | 999,018,089  | 977,041,894  | 21,976,195  |
| 一般正味財産期末残高     | 975,032,214  | 955,395,921  | 19,636,293  |
| II 指定正味財産増減の部  |              |              |             |
| ① 一般正味財産への振替額  | 0            | 0            | 0           |
| 当期指定正味財産増減額    | 0            | 0            | 0           |
| 指定正味財産期首残高     | 0            | 0            | 0           |
| 指定正味財産期末残高     | 0            | 0            | 0           |
| III 正味財産期末残高   | 975,032,214  | 955,395,921  | 19,636,293  |

# 令和4年度収支予算の事業別区分の内訳表

令和4年4月1日から令和5年3月31日まで

(単位:円)

| 科目           | 実施事業等会計           |                   | その他会計             |                   |                   |          | 法人会計              | 内部取引控除              | 合計                 |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------|-------------------|---------------------|--------------------|
|              | 継1-1              | 継1-2              | 小計                | 他1-1              | 他1-2              | 他1-3     |                   |                     |                    |
| I 一般正味財産増減の部 |                   |                   |                   |                   |                   |          |                   |                     |                    |
| 1. 経常増減の部    |                   |                   |                   |                   |                   |          |                   |                     |                    |
| (1) 経常収益     |                   |                   |                   |                   |                   |          |                   |                     |                    |
| 特定資産運用益      | 0                 | 0                 | 0                 | 0                 | 0                 | 0        | 0                 | 0                   | 10,000             |
| 特定資産受取利息     |                   |                   | 0                 |                   |                   |          |                   |                     | 10,000             |
| 受取入会金        | 0                 | 0                 | 0                 | 0                 | 0                 | 0        | 0                 | 0                   | 2,000,000          |
| 受取入会金        |                   |                   | 0                 |                   |                   |          |                   |                     | 2,000,000          |
| 受取会費         | 0                 | 0                 | 0                 | 0                 | 0                 | 0        | 0                 | 0                   | 126,800,000        |
| 正会員受取会費      |                   |                   | 0                 |                   |                   |          |                   |                     | 125,000,000        |
| 賛助会員受取会費     |                   |                   | 0                 |                   |                   |          |                   |                     | 1,800,000          |
| 受取補助金等       | 44,811,024        | 0                 | 44,811,024        | 8,000,000         | 0                 | 0        | 8,000,000         | 0                   | 52,811,024         |
| 受取地方公共団体補助金  | 8,077,000         |                   | 8,077,000         |                   |                   |          | 0                 |                     | 8,077,000          |
| 受取国庫助成金      | 17,900,000        |                   | 17,900,000        |                   |                   |          | 0                 |                     | 17,900,000         |
| 受取民間助成金      | 18,834,024        |                   | 18,834,024        | 8,000,000         |                   |          | 8,000,000         |                     | 26,834,024         |
| 受取負担金        | 0                 | 37,551,000        | 37,551,000        | 35,050,000        | 0                 | 0        | 35,050,000        | 0                   | 24,050,000         |
| 受取分担金        |                   |                   | 0                 | 35,050,000        |                   |          | 35,050,000        |                     | 24,050,000         |
| 受取交付金        |                   | 37,551,000        | 37,551,000        |                   |                   |          | 0                 |                     | 0                  |
| 事業収益         | 5,370,000         | 0                 | 5,370,000         | 23,943,700        | 31,627,000        | 0        | 55,570,700        | 0                   | 60,940,700         |
| 事業収益         | 5,370,000         |                   | 5,370,000         | 19,248,700        | 31,627,000        |          | 50,875,700        |                     | 56,245,700         |
| 賃貸事業収益       |                   |                   | 0                 | 4,695,000         |                   |          | 4,695,000         |                     | 4,695,000          |
| 雑収益          | 3,760,000         | 2,500,000         | 6,260,000         | 0                 | 900,000           | 0        | 900,000           | △ 2,500,000         | 9,760,056          |
| 受取配当金        |                   |                   | 0                 |                   |                   |          | 0                 |                     | 3,600,056          |
| 受取利息         |                   |                   | 0                 |                   |                   |          | 0                 |                     | 0                  |
| 雑収益          | 3,760,000         | 2,500,000         | 6,260,000         |                   | 900,000           |          | 900,000           | △ 2,500,000         | 6,160,000          |
| <b>経常収益計</b> | <b>53,941,024</b> | <b>40,051,000</b> | <b>93,992,024</b> | <b>66,993,700</b> | <b>32,527,000</b> | <b>0</b> | <b>99,520,700</b> | <b>△ 51,051,000</b> | <b>276,371,780</b> |

※会計科目の説明

|         |      |
|---------|------|
| 実施事業等会計 |      |
| 継1-1    | 継1-2 |
| 本部事業会計  | 支部会計 |

- ・広報活動
- ・研修活動
- ・災害対応
- ・調査・研究・要望

|       |          |
|-------|----------|
| その他会計 |          |
| 他1-1  | 他1-2     |
| 本部会計  | 建退共会計    |
|       | 元氣回復助成事業 |

|      |         |
|------|---------|
| 法人会計 |         |
|      | 本部(管理費) |

令和4年4月1日から令和5年3月31日まで

(単位:円)

| 科目      | 実施事業等会計     |            |             | その他会計      |            |      |            | 法人会計 | 内部取引控除       | 合計          |
|---------|-------------|------------|-------------|------------|------------|------|------------|------|--------------|-------------|
|         | 継1-1        | 継1-2       | 小計          | 他1-1       | 他1-2       | 他1-3 | 小計         |      |              |             |
| (2)経常費用 |             |            |             |            |            |      |            |      |              |             |
| 事業費     | 158,037,148 | 41,870,094 | 199,907,242 | 59,162,074 | 36,345,000 | 0    | 95,507,074 | 0    | △ 51,051,000 | 244,363,316 |
| 給与手当    | 12,936,000  |            | 12,936,000  | 18,424,000 | 13,300,000 |      | 31,724,000 |      |              | 44,660,000  |
| 法定福利費   | 2,572,080   |            | 2,572,080   | 4,537,894  | 2,100,000  |      | 6,637,894  |      |              | 9,209,974   |
| 退職給付費用  | 1,442,562   |            | 1,442,562   | 2,054,558  |            |      | 2,054,558  |      |              | 3,497,120   |
| 福利厚生費   | 146,400     |            | 146,400     | 232,800    | 80,000     |      | 312,800    |      |              | 459,200     |
| 旅費交通費   | 16,800,000  | 2,328,000  | 19,128,000  |            | 370,000    |      | 370,000    |      |              | 19,498,000  |
| 修繕費     | 186,000     |            | 186,000     | 288,000    |            |      | 288,000    |      |              | 474,000     |
| 光熱水料費   | 930,000     |            | 930,000     | 1,440,000  | 315,000    |      | 1,755,000  |      |              | 2,685,000   |
| 賃借料     | 4,540,600   | 3,731,408  | 8,272,008   | 6,816,000  | 2,000,000  |      | 8,816,000  |      |              | 17,088,008  |
| 租税公課    | 1,016,242   |            | 1,016,242   | 2,873,536  | 1,760,000  |      | 4,633,536  |      |              | 5,649,778   |
| 支払寄付金   |             | 855,000    | 855,000     |            |            |      | 0          |      |              | 855,000     |
| 通信運搬費   | 875,300     | 88,000     | 963,300     | 782,400    | 2,700,000  |      | 3,482,400  |      |              | 4,445,700   |
| 消耗備品費   | 751,170     |            | 751,170     | 480,000    |            |      | 480,000    |      |              | 1,231,170   |
| 消耗品費    |             | 650,000    | 650,000     |            | 2,100,000  |      | 2,100,000  |      |              | 2,750,000   |
| 雑費      | 1,897,000   | 4,520,803  | 6,417,803   |            | 55,000     |      | 55,000     |      |              | 6,472,803   |
| 会費      | 8,800,000   |            | 8,800,000   |            | 135,000    |      | 135,000    |      |              | 8,935,000   |
| 役員報酬    | 3,521,070   |            | 3,521,070   | 10,954,440 |            |      | 10,954,440 |      |              | 14,475,510  |
| 減価償却費   | 135,633     | 1,130,883  | 1,266,516   | 26,746     |            |      | 26,746     |      |              | 1,293,262   |
| 印刷製本費   | 5,454,000   | 385,000    | 5,839,000   | 432,000    | 250,000    |      | 682,000    |      |              | 6,521,000   |
| 車両燃料費   | 46,500      |            | 46,500      | 72,000     |            |      | 72,000     |      |              | 118,500     |
| 会議費     | 400,000     |            | 400,000     |            |            |      | 0          |      |              | 400,000     |
| 広告宣伝費   | 4,730,000   |            | 4,730,000   |            |            |      | 0          |      |              | 4,730,000   |
| 諸謝金     | 3,065,141   | 620,000    | 3,685,141   | 919,200    |            |      | 919,200    |      |              | 4,604,341   |
| 臨時雇賃金   |             | 600,000    | 600,000     |            |            |      | 0          |      |              | 600,000     |
| 新聞図書費   | 961,000     |            | 961,000     | 48,000     | 180,000    |      | 228,000    |      |              | 1,189,000   |
| 交際費     | 7,050,000   |            | 7,050,000   |            |            |      | 0          |      |              | 7,050,000   |
| 事務委託費   | 10,890,000  | 17,221,000 | 28,111,000  | 8,684,500  |            |      | 8,684,500  |      | △ 2,500,000  | 34,295,500  |
| 業務委託費   | 22,176,510  | 6,180,000  | 28,356,510  |            |            |      | 0          |      |              | 28,356,510  |
| 保険料     | 167,000     | 45,000     | 212,000     | 96,000     |            |      | 96,000     |      |              | 308,000     |
| 会場費     | 3,995,940   |            | 3,995,940   |            |            |      | 0          |      |              | 3,995,940   |
| 支払負担金   | 38,051,000  | 1,900,000  | 39,951,000  |            | 11,000,000 |      | 11,000,000 |      | △ 48,551,000 | 2,400,000   |
| 支払助成金   | 4,500,000   | 1,615,000  | 6,115,000   |            |            |      | 0          |      |              | 6,115,000   |

令和4年4月1日から令和5年3月31日まで

(単位:円)

| 科 目          | 実施事業等会計            |                   |                    | その他会計             |                   |                | 法人会計              | 内部取引控除              | 合計                 |
|--------------|--------------------|-------------------|--------------------|-------------------|-------------------|----------------|-------------------|---------------------|--------------------|
|              | 継1-1               | 継1-2              | 小計                 | 他1-1              | 他1-2              | 他1-3           |                   |                     |                    |
| 管理費          | 0                  | 0                 | 0                  | 0                 | 700,000           | 409,015        | 54,015,324        | 0                   | 55,124,339         |
| 給与手当         |                    |                   | 0                  |                   |                   |                | 7,940,000         |                     | 7,940,000          |
| 法定福利費        |                    |                   | 0                  |                   |                   |                | 1,993,531         |                     | 1,993,531          |
| 退職給付費用       |                    |                   | 0                  |                   |                   |                | 874,280           |                     | 874,280            |
| 福利厚生費        |                    |                   | 0                  |                   |                   |                | 1,100,800         |                     | 1,100,800          |
| 旅費交通費        |                    |                   | 0                  |                   |                   |                | 2,850,000         |                     | 2,850,000          |
| 修繕費          |                    |                   | 0                  |                   |                   |                | 131,000           |                     | 131,000            |
| 光熱水料費        |                    |                   | 0                  |                   |                   |                | 630,000           |                     | 630,000            |
| 賃借料          |                    |                   | 0                  |                   |                   |                | 2,982,000         |                     | 2,982,000          |
| 租税公課         |                    |                   | 0                  |                   |                   |                | 738,422           |                     | 738,422            |
| 支払寄付金        |                    |                   | 0                  |                   |                   |                | 7,000,000         |                     | 7,000,000          |
| 通信運搬費        |                    |                   | 0                  |                   |                   |                | 342,300           |                     | 342,300            |
| 消耗備品費        |                    |                   | 0                  |                   |                   |                | 210,000           |                     | 210,000            |
| 雑費           |                    |                   | 0                  |                   |                   |                | 300,000           |                     | 300,000            |
| 会費           |                    |                   | 0                  |                   |                   |                | 400,000           |                     | 400,000            |
| 役員報酬         |                    |                   | 0                  |                   |                   |                | 5,085,990         |                     | 5,085,990          |
| 減価償却費        |                    |                   | 0                  |                   |                   | 409,015        | 11,701            |                     | 420,716            |
| 印刷製本費        |                    |                   | 0                  |                   |                   |                | 189,000           |                     | 189,000            |
| 車両燃料費        |                    |                   | 0                  |                   |                   |                | 31,500            |                     | 31,500             |
| 会議費          |                    |                   | 0                  |                   |                   |                | 900,000           |                     | 900,000            |
| 諸謝金          |                    |                   | 0                  |                   |                   |                | 402,150           |                     | 402,150            |
| 新聞図書費        |                    |                   | 0                  |                   |                   |                | 21,000            |                     | 21,000             |
| 交際費          |                    |                   | 0                  |                   |                   |                | 1,010,000         |                     | 1,010,000          |
| 保険料          |                    |                   | 0                  |                   |                   |                | 42,000            |                     | 42,000             |
| 役員退職慰労引当金繰入額 |                    |                   | 0                  |                   |                   |                | 2,629,650         |                     | 2,629,650          |
| 総会費          |                    |                   | 0                  |                   | 500,000           |                | 4,600,000         |                     | 5,100,000          |
| 常任理事会等費      |                    |                   | 0                  |                   |                   |                | 5,000,000         |                     | 5,000,000          |
| 役員会費         |                    |                   | 0                  |                   | 200,000           |                | 1,600,000         |                     | 1,800,000          |
| 役員退職金        |                    |                   | 0                  |                   |                   |                | 5,000,000         |                     | 5,000,000          |
| <b>経常費用計</b> | <b>158,037,148</b> | <b>41,870,094</b> | <b>199,907,242</b> | <b>59,162,074</b> | <b>37,045,000</b> | <b>409,015</b> | <b>54,015,324</b> | <b>△ 51,051,000</b> | <b>299,487,655</b> |

令和4年4月1日から令和5年3月31日まで

(単位:円)

| 科 目             | 実施事業等会計       |             |               | その他会計     |             |           |           | 法人会計       | 内部取引控除 | 合計           |
|-----------------|---------------|-------------|---------------|-----------|-------------|-----------|-----------|------------|--------|--------------|
|                 | 継1-1          | 継1-2        | 小計            | 他1-1      | 他1-2        | 他1-3      | 小計        |            |        |              |
| 評価損益等調整前当期経常増減額 | △ 104,096,124 | △ 1,819,094 | △ 105,915,218 | 7,831,626 | △ 4,518,000 | △ 409,015 | 2,904,611 | 79,894,732 | 0      | △ 23,115,875 |
| 基本財産評価損益等       |               |             | 0             |           |             |           | 0         |            |        | 0            |
| 特定資産評価損益等       |               |             | 0             |           |             |           | 0         |            |        | 0            |
| 投資有価証券評価損益等     |               |             | 0             |           |             |           | 0         |            |        | 0            |
| 評価損益等計          | 0             | 0           | 0             | 0         | 0           | 0         | 0         | 0          | 0      | 0            |
| 当期経常増減額         | △ 104,096,124 | △ 1,819,094 | △ 105,915,218 | 7,831,626 | △ 4,518,000 | △ 409,015 | 2,904,611 | 79,894,732 | 0      | △ 23,115,875 |
| 2. 経常外増減の部      |               |             |               |           |             |           |           |            |        |              |
| (1) 経常外収益       |               |             |               |           |             |           |           |            |        |              |
| 中科目別記載          |               |             | 0             |           |             |           | 0         |            |        | 0            |
| 経常外収益計          | 0             | 0           | 0             | 0         | 0           | 0         | 0         | 0          | 0      | 0            |
| (2) 経常外費用       |               |             |               |           |             |           |           |            |        |              |
| 中科目別記載          |               |             | 0             |           |             |           | 0         |            |        | 0            |
| 経常外費用計          | 0             | 0           | 0             | 0         | 0           | 0         | 0         | 0          | 0      | 0            |
| 当期経常外増減額        | 0             | 0           | 0             | 0         | 0           | 0         | 0         | 0          | 0      | 0            |
| 税引前当期一般正味財産増減額  |               |             |               |           |             |           |           |            |        |              |
| 法人税、住民税及び事業税    |               |             | 0             | 870,000   |             |           | 870,000   |            |        | 870,000      |
| 当期一般正味財産増減額     | △ 104,096,124 | △ 1,819,094 | △ 105,915,218 | 6,961,626 | △ 4,518,000 | △ 409,015 | 2,034,611 | 79,894,732 | 0      | △ 23,985,875 |
| 一般正味財産期首残高      |               |             |               |           |             |           |           |            |        | 999,018,089  |
| 一般正味財産期末財高      |               |             |               |           |             |           |           |            |        | 975,032,214  |