2024.06.22 Approved by the general meeting of delegates

2025.06.28. Approved by the general meeting of delegates

**Accounting Standards (Draft for Overseas Use)**

(General rules)

Article 1

The expenses related to the overseas accounting of the Headquarters under Article 33.2 of the Wado-Kai rules shall be in accordance with these standards, unless otherwise specified.

(Registration categories and base)

Article 2

1. The registration categories and base amount for the businesses conducted by the Headquarters as stipulated in each item of Article 33 of the Wado-Kai rules are as follows. Each overseas branch that coordinates the following must apply to the Headquarters with the forms related to each registration fee, examination fee, or certification fee in items 2 and 3, along with the collected fees.
2. In the case of delegation to an overseas branch, the practical Dan examination fee in (4) shall be delegated to the branch.
3. Member registration fee: 3,000 yen for new registration, re-registration (each time a membership card is issued) 2,000 yen
4. Branch registration fee: 10,000 yen for new registration
5. Annual branch membership fee:17,000 yen per branch
6. Examination fee for practical Dan: 5,000 yen each for 1 Dan to 5 Dan
7. Review fee for recommended Dan: 5,000 yen for each Dan
8. Examination fee for central (Chuo) examiner, district (Chiku) examiner: 10,000 yen each

Examination fee for 1 Kyu instructor, 2 Kyu instructor, 3 Kyu instructor: 5,000 yen each

Examination fee for 1 Kyu referee, 2 Kyu referee: 5,000 yen each

1. Review fee for titles for Hanshi, Kyoshi, and Renshi: 5,000 yen each
2. Dan registration fee:

(Dan) (Practical Dan) (Recommended Dan)

1 Dan 8,000 yen 15,000 yen

2 Dan 9,000 yen 20,000 yen

3 Dan 10,000 yen 25,000 yen

4 Dan 15,000 yen 35,000 yen

5 Dan 25,000 yen 45,000 yen

6 Dan 40,000 yen 60,000 yen

7 Dan 50,000 yen 80,000 yen

8 Dan 60,000 yen 90,000 yen

9 Dan amount determined by the council based on Article 4.3 of the Dan Examination System

10th Dan Same as above

1. Title registration fee:

Hanshi 100,000 yen, Kyoshi 70,000 yen, Renshi 40,000 yen

1. Qualification registration fee:

central (Chuo) examiner 20,000 yen, district (Chiku) examiner 10,000 yen

1 Kyu instructor 20,000 yen, 2 Kyu instructor 10,000 yen, 3 Kyu instructor 10,000 yen

1 Kyu referee 10,000 yen, 2 Kyu referee 5,000 yen

1. Other cost items and base amount are as follows. In addition, handling of (2) Seminar Fee set forth below for seminars sponsored by the overseas branch will be delegated to the organizers.
2. Qualification renewal registration fee:

|  |  |
| --- | --- |
| central (Chuo) examiner 5,000 yen | district (Chiku) examiner 3,000 yen |
| 1 Kyu instructor 5,000 yen | 2 Kyu instructor 3,000 yen |
| 1 Kyu referee 5,000 yen | 2 Kyu referee 3,000 yen |

1. Seminar fee: Technical, referee, instructor, and other seminars up to 10,000 yen per day
2. Trademark usage fee: The base amount for the use of registered trademarks such as the mark and Wado-Kai name is determined separately. The fee is to be paid to the Headquarters.
3. Fee: A fee may be collected when reissuing licenses, certificates, membership cards, etc., or when issuing other certificate documents. The amount of the fee in this case is determined separately.
4. The prices of the Kyu exemption form, instructional materials (including videos), badges, and other items produced by Wado-Kai will be determined separately based on cost or current market value.

(Handling of income from specific business)

Article 3

In principle, overseas business that collect participation fees, contributions, sponsorship fees, cooperation fees, etc. shall be processed through special accounts. However, income from the sale of members-only items produced or purchased in the ordinary course of business of the Headquarters office shall be paid to the Headquarters.

(Handling of other income)

Article 4

In the case of income other than those specified in the previous two articles, income not included in the budget or plan, or other income that is difficult to be processed under these standards, the Headquarters finance subcommittee, etc. shall take appropriate measures.

(Income procedures)

Article 5

In principle, income shall be collected immediately when the event occurs. However, if this is difficult, the date, place and method of payment may be specified. In this case, advance payment is not prohibited.

(Obligation to settle early)

Article 6

The person who received the expenses from the Headquarters or the person responsible for the execution of the event (“Event Executor”) must prepare a settlement statement including supporting documents such as receipts and details of the execution after the execution or completion of the event, and submit it promptly to General Secretary.

(Expense items and base amount)

Article 7

The Event Executor shall pay the following items to the recipients within the limit.

|  |  |  |
| --- | --- | --- |
| Item | Scope of payment and recipients | Limit amount |
| Examination honorarium | Paid to those delegated by the Technical Committee to examine Dan grading, instructor and referee examinations, as well as to observers and the examiners. | 10,000 yen/day or 5,000 yen/examination |

(Deadline for accounting)

Article 8 The settlement of accounts is finalized on March 31 of each year, and accounting is closed at the end of the following month.

(Amendment or abolition of standards)

Article 9: The amendment or abolition of these standards shall be decided by the Executive Committee.

(Amendment of standards)

Article 10: In principle, these standards shall be reviewed every two years. However, they shall be reviewed as appropriate if requested by the Chairman or the Executive Committee.

(Supplementary Provisions)

These standards shall come into effect on October 31, 2021.

Established and enforced on April 1, 1988

Partially revised on April 1, 1990

Partially revised on April 1, 1992

Partially revised on April 1, 1994

Partially revised on October 30, 2021

Partially revised on June 24, 2023

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