

Ⅱ-2 正味財産増減計算書内訳表  
令和4年1月1日から令和4年12月31日まで

公益財団法人ジャパン・スタッドブック・インターナショナル

| 科目                | 公益目的事業会計      |                      |               |               |                    |                |                |                | 計              | 法人会計 | 内部取引<br>消去      | 合計 |
|-------------------|---------------|----------------------|---------------|---------------|--------------------|----------------|----------------|----------------|----------------|------|-----------------|----|
|                   | 公1            |                      |               | 公2            |                    |                | 公3             |                |                |      |                 |    |
|                   | 国際会計          | 日本競馬の情報・<br>技術発信事業会計 | 小計            | 登録会計          | 競走馬マイクラブ<br>推進事業会計 | 小計             | 引退競走馬事業<br>会計  |                |                |      |                 |    |
| 円                 | 円             | 円                    | 円             | 円             | 円                  | 円              | 円              | 円              | 円              | 円    | 円               |    |
| I 一般正味財産増減の部      |               |                      |               |               |                    |                |                |                |                |      |                 |    |
| 1. 経常増減の部         |               |                      |               |               |                    |                |                |                |                |      |                 |    |
| (1) 経常収益          |               |                      |               |               |                    |                |                |                |                |      |                 |    |
| 基本財産運用益振替額        | (0)           | (0)                  | (0)           | (0)           | (0)                | (0)            | (0)            | (0)            | (50,000,000)   | 0    | (50,000,000)    |    |
| 特定資産運用益           | (15,016,439)  | (0)                  | (15,016,439)  | (18,016,619)  | (0)                | (18,016,619)   | (0)            | (33,033,058)   | (1,406)        | 0    | (33,034,464)    |    |
| 公益目的特定資産(1号財産)運用益 | 15,012,216    | 0                    | 15,012,216    | 18,002,204    | 0                  | 18,002,204     | 0              | 33,014,420     | 0              | 0    | 33,014,420      |    |
| *(3号財産)運用益        | 0             | 0                    | 0             | 9,212         | 0                  | 9,212          | 0              | 9,212          | 0              | 0    | 9,212           |    |
| その他特定資産運用益        | 4,223         | 0                    | 4,223         | 5,203         | 0                  | 5,203          | 0              | 9,426          | 1,406          | 0    | 10,832          |    |
| 事業収益              | (0)           | (0)                  | (0)           | (227,408,800) | (0)                | (227,408,800)  | (0)            | (227,408,800)  | (0)            | 0    | (227,408,800)   |    |
| 登録料収益             | 0             | 0                    | 0             | 199,979,200   | 0                  | 199,979,200    | 0              | 199,979,200    | 0              | 0    | 199,979,200     |    |
| 登録手数料収益           | 0             | 0                    | 0             | 5,330,200     | 0                  | 5,330,200      | 0              | 5,330,200      | 0              | 0    | 5,330,200       |    |
| DNA型検査料収益         | 0             | 0                    | 0             | 22,099,400    | 0                  | 22,099,400     | 0              | 22,099,400     | 0              | 0    | 22,099,400      |    |
| 受取補助金等            | (66,728,000)  | (94,215,040)         | (160,943,040) | (284,568,124) | (0)                | (284,568,124)  | (0)            | (445,511,164)  | (34,871,910)   | 0    | (480,383,074)   |    |
| JRA助成金            | 66,728,000    | 0                    | 66,728,000    | 223,594,000   | 0                  | 223,594,000    | 0              | 290,322,000    | 27,897,528     | 0    | 318,219,528     |    |
| JRA特別振興助成金        | 0             | 94,215,040           | 94,215,040    | 0             | 0                  | 0              | 0              | 94,215,040     | 0              | 0    | 94,215,040      |    |
| NAR助成金            | 0             | 0                    | 0             | 60,974,124    | 0                  | 60,974,124     | 0              | 60,974,124     | 6,974,382      | 0    | 67,948,506      |    |
| 受取補助金等振替額         | (0)           | (0)                  | (0)           | (0)           | (21,494,317)       | (21,494,317)   | (47,492,747)   | (68,987,064)   | (0)            | 0    | (68,987,064)    |    |
| JRA特別振興助成金振替額     | 0             | 0                    | 0             | 0             | 19,344,886         | 19,344,886     | 39,492,747     | 58,837,633     | 0              | 0    | 58,837,633      |    |
| NAR助成金振替額         | 0             | 0                    | 0             | 0             | 2,149,431          | 2,149,431      | 0              | 2,149,431      | 0              | 0    | 2,149,431       |    |
| 弘済会助成金振替額         | 0             | 0                    | 0             | 0             | 0                  | 0              | 8,000,000      | 8,000,000      | 0              | 0    | 8,000,000       |    |
| 受取寄附金振替額          | (0)           | (0)                  | (0)           | (0)           | (0)                | (0)            | (3,150,000)    | (3,150,000)    | (0)            | 0    | (3,150,000)     |    |
| 減価償却振替額           | (0)           | (0)                  | (0)           | (0)           | (110,000)          | (110,000)      | (985,768)      | (1,095,768)    | (0)            | 0    | (1,095,768)     |    |
| 受取利息振替額           | (0)           | (0)                  | (0)           | (0)           | (173)              | (173)          | (463)          | (636)          | (0)            | 0    | (636)           |    |
| 雑収益               | (287)         | (617)                | (904)         | (7,133,946)   | (0)                | (7,133,946)    | (0)            | (7,134,850)    | (3,090,715)    | 0    | (10,225,565)    |    |
| 受取利息              | 287           | 617                  | 904           | 18            | 0                  | 18             | 0              | 922            | 1,802,216      | 0    | 1,803,138       |    |
| その他雑収益            | 0             | 0                    | 0             | 7,133,928     | 0                  | 7,133,928      | 0              | 7,133,928      | 1,288,499      | 0    | 8,422,427       |    |
| 経常収益計             | 81,744,726    | 94,215,657           | 175,960,383   | 537,127,489   | 21,604,490         | 558,731,979    | 51,628,978     | 786,321,340    | 87,964,031     | 0    | 874,285,371     |    |
| (2) 経常費用          |               |                      |               |               |                    |                |                |                |                |      |                 |    |
| 事業費               | (98,967,127)  | (94,215,657)         | (193,182,784) | (604,218,944) | (21,604,490)       | (625,823,434)  | (59,837,901)   | (878,844,119)  | (0)            | (0)  | (878,844,119)   |    |
| 役員報酬              | 11,727,926    | 0                    | 11,727,926    | 21,107,945    | 0                  | 21,107,945     | 2,931,982      | 35,767,853     | 0              | 0    | 35,767,853      |    |
| 職員給与              | 54,687,645    | 0                    | 54,687,645    | 211,812,590   | 0                  | 211,812,590    | 4,043,360      | 270,543,595    | 0              | 0    | 270,543,595     |    |
| 役員退職慰労引当金繰入額      | 890,107       | 0                    | 890,107       | 1,804,236     | 0                  | 1,804,236      | 0              | 2,694,343      | 0              | 0    | 2,694,343       |    |
| 退職給付費用            | 5,893,303     | 0                    | 5,893,303     | 15,628,708    | 0                  | 15,628,708     | 0              | 21,522,011     | 0              | 0    | 21,522,011      |    |
| 社会保険料負担費          | 9,837,672     | 0                    | 9,837,672     | 36,949,991    | 0                  | 36,949,991     | 906,623        | 47,694,286     | 0              | 0    | 47,694,286      |    |
| 役員厚生費             | 2,704,771     | 0                    | 2,704,771     | 11,940,888    | 0                  | 11,940,888     | 326,958        | 14,972,617     | 0              | 0    | 14,972,617      |    |
| その他事業費            | 11,976,663    | 94,215,657           | 106,192,320   | 87,652,338    | 21,494,490         | 109,146,828    | 50,643,210     | 265,982,358    | 0              | 0    | 265,982,358     |    |
| DNA型検査事業費         | 0             | 0                    | 0             | 142,798,260   | 0                  | 142,798,260    | 0              | 142,798,260    | 0              | 0    | 142,798,260     |    |
| 賞与引当金繰入額          | 1,020,240     | 0                    | 1,020,240     | 4,495,940     | 0                  | 4,495,940      | 0              | 5,516,180      | 0              | 0    | 5,516,180       |    |
| 減価償却費             | 228,800       | 0                    | 228,800       | 70,028,048    | 110,000            | 70,138,048     | 985,768        | 71,352,616     | 0              | 0    | 71,352,616      |    |
| 管理費               | (0)           | (0)                  | (0)           | (0)           | (0)                | (0)            | (0)            | (0)            | (58,308,819)   | 0    | (58,308,819)    |    |
| 役員報酬              | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 7,546,983      | 0    | 7,546,983       |    |
| 職員給与              | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 25,345,769     | 0    | 25,345,769      |    |
| 役員退職慰労引当金繰入額      | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 546,625        | 0    | 546,625         |    |
| 退職給付費用            | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 3,208,509      | 0    | 3,208,509       |    |
| 社会保険料負担費          | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 5,199,592      | 0    | 5,199,592       |    |
| 役員厚生費             | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 1,872,508      | 0    | 1,872,508       |    |
| その他管理費            | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 12,688,201     | 0    | 12,688,201      |    |
| 賞与引当金繰入額          | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 663,680        | 0    | 663,680         |    |
| 減価償却費             | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 1,236,952      | 0    | 1,236,952       |    |
| 経常費用計             | 98,967,127    | 94,215,657           | 193,182,784   | 604,218,944   | 21,604,490         | 625,823,434    | 59,837,901     | 878,844,119    | 58,308,819     | 0    | 937,152,938     |    |
| 当期経常増減額           | △ 17,222,401  | 0                    | △ 17,222,401  | △ 67,091,455  | 0                  | △ 67,091,455   | △ 8,208,923    | △ 92,522,779   | 29,655,212     | 0    | △ 62,867,567    |    |
| 2. 経常外増減の部        |               |                      |               |               |                    |                |                |                |                |      |                 |    |
| (1) 経常外収益         |               |                      |               |               |                    |                |                |                |                |      |                 |    |
| 経常外収益計            | 0             | 0                    | 0             | 0             | 0                  | 0              | 0              | 0              | 0              | 0    | 0               |    |
| (2) 経常外費用         |               |                      |               |               |                    |                |                |                |                |      |                 |    |
| 経常外費用計            | 0             | 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    | 0               |    |
| 他会計振替前当期一般正味財産増減額 | △ 17,222,401  | 0                    | △ 17,222,401  | △ 67,091,455  | 0                  | △ 67,091,455   | △ 8,208,923    | △ 92,522,779   | 29,655,212     | 0    | △ 62,867,567    |    |
| 他会計振替額            | 879,670       | 0                    | 879,670       | 43,206,273    | 0                  | 43,206,273     | 8,208,923      | 52,294,866     | △ 52,294,866   | 0    | 0               |    |
| 当期一般正味財産増減額       | △ 16,342,731  | 0                    | △ 16,342,731  | △ 23,885,182  | 0                  | △ 23,885,182   | 0              | △ 40,227,913   | △ 22,639,654   | 0    | △ 62,867,567    |    |
| 一般正味財産期首残高        | 1,712,872,491 | 0                    | 1,712,872,491 | 1,835,771,991 | 0                  | 1,835,771,991  | 0              | 3,548,644,482  | 226,021,901    | 0    | 3,774,666,383   |    |
| 一般正味財産期末残高        | 1,696,529,760 | 0                    | 1,696,529,760 | 1,811,886,809 | 0                  | 1,811,886,809  | 0              | 3,508,416,569  | 203,382,247    | 0    | 3,711,798,816   |    |
| II 指定正味財産増減の部     |               |                      |               |               |                    |                |                |                |                |      |                 |    |
| 基本財産運用益           | (0)           | (0)                  | (0)           | (0)           | (0)                | (0)            | (0)            | (0)            | (50,000,000)   | 0    | (50,000,000)    |    |
| 特定資産運用益           | (0)           | (0)                  | (0)           | (0)           | (0)                | (0)            | (489)          | (489)          | (0)            | 0    | (489)           |    |
| 受取利息              | (0)           | (0)                  | (0)           | (0)           | (173)              | (173)          | (463)          | (636)          | (0)            | 0    | (636)           |    |
| 受取補助金等            | (0)           | (0)                  | (0)           | (0)           | (23,694,317)       | (23,694,317)   | (50,584,636)   | (74,278,953)   | (0)            | 0    | (74,278,953)    |    |
| JRA特別振興助成金        | 0             | 0                    | 0             | 0             | 21,324,886         | 21,324,886     | 41,084,636     | 62,409,522     | 0              | 0    | 62,409,522      |    |
| NAR助成金            | 0             | 0                    | 0             | 0             | 2,369,431          | 2,369,431      | 0              | 2,369,431      | 0              | 0    | 2,369,431       |    |
| 弘済会助成金            | 0             | 0                    | 0             | 0             | 0                  | 0              | 8,000,000      | 8,000,000      | 0              | 0    | 8,000,000       |    |
| その他助成金            | 0             | 0                    | 0             | 0             | 0                  | 0              | 1,500,000      | 1,500,000      | 0              | 0    | 1,500,000       |    |
| 受取寄附金             | (0)           | (0)                  | (0)           | (0)           | (0)                | (0)            | (7,389,685)    | (7,389,685)    | (0)            | 0    | (7,389,685)     |    |
| 一般正味財産への振替額       | (0)           | (0)                  | (0)           | (0)           | (△ 21,604,490)     | (△ 21,604,490) | (△ 51,628,978) | (△ 73,233,468) | (△ 50,000,000) | 0    | (△ 123,233,468) |    |
| 当期指定正味財産増減額       | 0             | 0                    | 0             | 0             | 2,090,000          | 2,090,000      | 6,346,295      | 8,436,295      | 0              | 0    | 8,436,295       |    |
| 指定正味財産期首残高        | 0             | 0                    | 0             | 0             | 0                  | 0              | 55,277,847     | 55,277,847     | 1,000,000,000  | 0    | 1,055,277,847   |    |
| 指定正味財産期末残高        | 0             | 0                    | 0             | 2,090,000     | 2,090,000          | 61,624,142     | 63,714,142     | 63,714,142     | 1,000,000,000  | 0    | 1,063,714,142   |    |
| III 正味財産期末残高      | 1,696,529,760 | 0                    | 1,696,529,760 | 1,811,886,809 | 2,090,000          | 1,813,976,809  | 61,624,142     | 3,572,130,711  | 1,203,382,247  | 0    | 4,775,512,958   |    |