

Balance Sheet

	FY2019 (as of March 31, 2020)	FY2020 (as of March 31, 2021)	Increase/(decrease)		FY2019 (as of March 31, 2020)	FY2020 (as of March 31, 2021)	Increase/(decrease)
< Assets >				< Liabilities >			
Cash and deposits	127,153	166,288	39,135	Accounts payable	15,790	15,804	14
Securities	398,811	440,178	41,367	Provision for bonuses	696	695	(1)
Inventories	5,146	5,035	(111)	Financing bills	77,369	92,778	15,409
Accounts receivable	13,834	15,101	1,267	Government bonds	899,154	986,940	87,786
Loans	152,133	166,301	14,167	Incorporated administrative agencies bonds	56,085	57,608	1,523
Allowance for doubtful accounts	(3,034)	(3,658)	(624)	Borrowings	35,608	40,390	4,782
Tangible fixed assets	277,023	280,248	3,226	Money on deposit	2,534	2,223	(312)
National property, except for property for public use	71,489	72,054	566	Postal deposits	181,365	187,937	6,573
Property for public use	197,360	199,673	2,313	Insurance liabilities	91,663	89,960	(1,704)
Goods	8,152	8,500	348	Deposit reserved for the public pension	125,262	126,037	775
Other tangible assets	23	21	(1)	Provision for retirement benefits	10,484	10,185	(299)
Intangible fixed assets	1,406	1,401	(5)	Acceptances and guarantees	2,528	2,416	(112)
Investments in capital	18,216	19,285	1,069	Other liabilities	47,321	48,255	933
Customers' liabilities for acceptances and guarantees	2,528	2,416	(112)	Total Liabilities	1,545,861	1,661,228	115,367
Other assets	29,672	28,374	(1,298)	< Difference between assets and liabilities >			
				Difference between assets and liabilities	(522,974)	(540,259)	(17,285)
Total Assets	1,022,888	1,120,969	98,081	Total Liabilities and Difference Between Assets and Liabilities	1,022,888	1,120,969	98,081

Operating Cost Statement

(Unit: billion yen)

	FY2019 (For the year ended March 31, 2020)	FY2020 (For the year ended March 31, 2021)	Increase/(decrease)
Personnel expenses	9,679	9,629	(50)
Provision for retirement benefits	1,410	1,340	(70)
Basic Pension benefits	23,454	23,872	419
National Pension benefits	398	340	(58)
Employees' Pension Insurance benefits	23,561	23,475	(86)
Federation of National Public Service Personnel	4,319	4,300	(19)
Mutual Aid Associations grants			
Unemployment benefits	1,100	1,412	312
Child care leave benefits	571	644	73
The employment adjustment subsidy, etc.	184	3,206	3,023
Other social security benefits	1,149	1,661	512
Insurance benefits	6,411	6,013	(398)
Subsidy program for sustaining businesses, etc.	—	7,169	7,169
Subsidies	30,584	57,075	26,490
Commission fees	1,964	2,690	727
Local allocation tax grants	19,821	19,447	(374)
General office cost	3,379	4,631	1,252
Administration expense for government bonds	33	18	(15)
Depreciation	7,639	7,602	(37)
Provision of allowance for doubtful accounts	712	1,303	591
Interest expenses	6,743	6,147	(595)
Loss (gain) on disposal of assets	382	872	490
Loss on valuation of investments in capital	156	148	(8)
Other operating costs	24,850	25,065	216
Total Operating Costs	168,497	208,058	39,561

Statement of Difference Between Assets and Liabilities

(Unit: billion yen)

	FY2019 (For the year ended March 31, 2020)	FY2020 (For the year ended March 31, 2021)	Increase/(decrease)
Difference Between Assets and Liabilities (end of prior financial year)	(504,465)	(522,974)	(18,509)
Total operating costs (A)	(168,497)	(208,058)	(39,561)
Revenues (B)	143,520	191,449	47,929
Tax revenues	62,175	64,933	2,758
Other revenues	81,345	126,516	45,171
Gain/(loss) on valuation of assets	2,492	(2,508)	(5,000)
(Increase)/decrease of deposit reserved for the public pension deposits	(523)	(775)	(253)
Other difference between assets and liabilities	4,498	2,607	(1,891)
Difference Between Assets and Liabilities (end of financial year)	(522,974)	(540,259)	(17,285)
(References) (A) + (B)	(24,976)	(16,609)	8,368

Statement of Revenues and Expenditures

(Unit: billion yen)

	FY2019 (For the year ended March 31, 2020)	FY2020 (For the year ended March 31, 2021)	Increase/(decrease)
Revenues/(expenditures) for government operating(A)	81,380	17,389	(63,991)
Revenues	286,825	305,090	18,265
Expenditures	(205,446)	(287,702)	(82,256)
Revenues/(expenditures) for government financing(B)	19,846	129,467	109,621
Government bonds issuance	206,740	319,830	113,089
Debt redemption expenses	(186,894)	(190,362)	(3,469)
Net revenues/(expenditures) (A+B)	101,226	146,856	45,630
Management of treasury surplus	(4,388)	(4,672)	(284)
Refunding bonds issuance	45,083	9,373	(35,710)
Fund balances	24,833	39,332	14,499
Temporary use of treasury surplus	(39,600)	(24,600)	15,000
Cash and Deposits Balances	127,153	166,288	39,135

(Note) They contain cash flows from operating activities by consolidated corporation(indirect method) and increase or decrease of negotiable deposits(net)

Consolidated Financial Statement of Japanese Government ②[In Comparison to Nation]

Balance Sheet

(Unit: billion yen)

	Standalone Basis	Consolidated Basis	Difference		Standalone Basis	Consolidated Basis	Difference
< Assets >				< Liabilities >			
Cash and deposits	69,464	166,288	96,825	Accounts payable	12,141	15,804	3,663
Securities	119,684	440,178	320,494	Provision for bonuses	343	695	352
Inventories	4,108	5,035	927	Financing bills	92,778	92,778	-
Accounts receivable	12,671	15,101	2,430	Government bonds	1,083,931	986,940	(96,991)
Loans	120,093	166,301	46,208	Incorporated administrative agencies bonds	-	57,608	57,608
Money in trust	112,553	-	(112,553)	Borrowings	32,863	40,390	7,528
Allowance for doubtful accounts	(1,613)	(3,658)	(2,045)	Money on deposit	7,070	2,223	(4,848)
Tangible fixed assets	191,272	280,248	88,977	Postal deposits	-	187,937	187,937
National property, except for property for public use	32,521	72,054	39,533	Insurance liabilities	9,496	89,960	80,464
Property for public use	154,075	199,673	45,598	Deposit reserved for the public pension	121,798	126,037	4,239
Goods	4,654	8,500	3,846	Provision for retirement benefits	5,716	10,185	4,469
Other tangible assets	21	21	-	Acceptances and guarantees	-	2,416	2,416
Intangible fixed assets	353	1,401	1,048	Other liabilities	9,818	48,255	38,436
Investments in capital	83,389	19,285	(64,104)	Total Liabilities	1,375,954	1,661,228	285,273
Customers' liabilities for acceptances and guarantees	-	2,416	2,416	< Difference between assets and liabilities >			
Other Assets	8,818	28,374	19,556	Difference between assets and liabilities	(655,163)	(540,259)	114,905
Total Assets	720,791	1,120,969	400,178	Total Liabilities and Difference Between Assets and Liabilities	720,791	1,120,969	400,178

Operating Cost Statement

(Unit: billion yen)

	Standalone Basis	Consolidated Basis	Difference
Personnel expenses	4,488	9,629	5,141
Provision for retirement benefits	660	1,340	680
Basic Pension benefits	23,872	23,872	-
National Pension benefits	340	340	-
Employees' Pension Insurance benefits	23,475	23,475	-
Federation of National Public Service Personnel Mutual Aid	4,603	4,300	(303)
Associations grants	10,449	-	(10,449)
Insurance grants	1,412	1,412	-
Unemployment benefits	644	644	-
Child care leave benefits	3,206	3,206	-
The employment adjustment subsidy, etc.	1,661	1,661	-
Other social security benefits	-	6,013	6,013
Insurance benefits	7,169	7,169	-
Subsidy program for sustaining businesses, etc.	63,628	57,075	(6,553)
Subsidies	3,180	2,690	(490)
Commission fees	19,447	19,447	-
Local allocation tax grants	3,462	-	(3,462)
Operating expense subsidies	4,673	4,631	(43)
General office cost	18	18	(0)
Administration expense for government bonds	5,079	7,602	2,522
Depreciation	796	1,303	506
Provision of allowance for doubtful accounts	6,421	6,147	(273)
Interest expenses	509	872	363
Loss (gain) on disposal of assets	11	148	137
Loss on valuation of investments in capital	1,530	25,065	23,535
Other operating costs			
Total Operating Costs	190,732	208,058	17,326

Statement of Difference Between Assets and Liabilities

(Unit: billion yen)

	Standalone Basis	Consolidated Basis	Difference
Difference Between Assets and Liabilities (end of prior financial year)	(591,810)	(522,974)	68,837
Total operating costs (A)	(190,732)	(208,058)	(17,326)
Revenues (B)	131,654	191,449	59,795
Tax revenues	64,933	64,933	-
Other revenues	66,721	126,516	59,795
Gain/(loss) on valuation of assets	(5,674)	(2,058)	3,166
(Increase)/decrease of deposit reserved for the public pension deposits	(612)	(775)	(163)
Other difference between assets and liabilities	2,012	2,607	596
Difference Between Assets and Liabilities (end of financial year)	(655,163)	(540,259)	114,905
(References) (A) + (B)	(59,078)	(16,609)	42,470

Statement of Revenues and Expenditures

(Unit: billion yen)

	Standalone Basis	Consolidated Basis	Difference
Revenues/(expenditures) for government operating(A)	(63,289)	17,389	80,677
Revenues	165,064	305,090	140,026
Expenditures	(228,353)	(287,702)	(59,349)
Revenues/(expenditures) for government financing(B)	113,313	129,467	16,155
Government bonds issuance	299,308	319,830	20,522
Debt redemption expenses	(185,995)	(190,362)	(4,367)
Net revenues/(expenditures) (A+B)	50,024	146,856	96,832
Management of treasury surplus	(4,665)	(4,672)	(7)
Refunding bonds issuance	9,373	9,373	-
Fund balances	39,332	39,332	-
Temporary use of treasury surplus	(24,600)	(24,600)	-
Cash and Deposits Balances	69,464	166,288	96,825

(Note) They contain cash flows from operating activities by consolidated corporation(indirect method) and increase or decrease of negotiable deposits(net)