

Financial Statement of Japanese Government(General Account and Special Accounts)

参考資料4

Balance Sheet

(Unit: billion yen)

	FY2021	FY2022	Increase/(decrease)		FY2021	FY2022	Increase/(decrease)
	(as of March 31,2022)	(as of March 31,2023)			(as of March 31,2022)	(as of March 31,2023)	
<Assets>				<Liabilities>			
Cash and deposits	48,260	53,774	5,514	Accounts payable	12,073	12,094	21
Securities	123,506	125,626	2,120	Provision for bonuses	315	334	19
Accounts receivable	11,586	11,723	136	Financing bills	88,322	87,705	(617)
Prepaid expenses	3,265	2,773	(492)	Government bonds	1,113,968	1,143,921	29,953
Loans	123,206	125,118	1,911	Borrowings	33,554	33,752	198
Money in trust	113,709	114,717	1,008	Money on deposit	10,426	11,614	1,188
Allowance for doubtful accounts	(1,479)	(1,395)	84	Insurance liabilities	9,318	9,750	431
Tangible fixed assets	193,368	194,626	1,258	Deposit reserved for the public pension	122,277	123,031	754
National property, except for property for public use	32,766	33,115	349	Provision for retirement benefits	5,503	5,293	(210)
Property for public use	156,086	157,516	1,430	Other liabilities	15,217	15,211	(6)
Goods	4,509	3,990	(519)	Total Liabilities	1,410,973	1,442,705	31,732
Other tangible assets	8	6	(2)				
Intangible fixed assets	380	398	18	<Difference between assets and liabilities>			
Investments in capital	93,290	97,568	4,277	Difference between assets and liabilities	(687,031)	(702,008)	(14,978)
Other assets	14,848	15,769	921	Total Liabilities and Difference Between Assets and Liabilities	723,942	740,696	16,754
Total Assets	723,942	740,696	16,754				

Operating Cost Statement

(Unit: billion yen)

	FY2021	FY2022	Increase/(decrease)
	(For the year ended March 31,2022)	(For the year ended March 31,2023)	
Personnel expenses	4,536	4,485	(51)
Provision for retirement benefits	666	693	27
Basic Pension benefits	24,130	24,200	69
National Pension benefits	288	240	(48)
Employees' Pension Insurance benefits	23,442	23,423	(19)
Federation of National Public Service Personnel Mutual Aid Associations grants	4,901	4,765	(137)
Insurance grants	10,893	10,928	35
Unemployment benefits	1,295	1,147	(148)
Child care leave benefits	645	695	50
The employment adjustment subsidy, etc.	2,418	1,018	(1,399)
Other social security benefits	1,721	1,488	(233)
Subsidy program for sustaining businesses, etc.	1,116	1,189	73
Subsidies	56,740	56,049	(691)
Commission fees	2,821	3,141	320
Local allocation tax grants	22,406	21,616	(791)
Operating expense subsidies	3,192	3,259	67
General office cost	4,333	4,304	(28)
Administration expense for government bonds	22	17	(5)
Depreciation	5,407	5,540	133
Provision of allowance for doubtful accounts	457	444	(13)
Interest expenses	6,264	6,269	5
Loss (gain) on disposal of assets	530	119	(412)
Loss on valuation of investments in capital	447	167	(280)
Other operating costs	1,474	2,389	915
Total Operating Costs	180,147	177,585	(2,562)

(Note) Figures may not add up to the totals due to rounding.

Statement of Difference Between Assets and Liabilities

(Unit: billion yen)

	FY2021	FY2022	Increase/(decrease)
	(For the year ended March 31,2022)	(For the year ended March 31,2023)	
Difference Between Assets and Liabilities (end of prior financial year)	(655,163)	(687,031)	(31,867)
Total operating costs (A)	(180,147)	(177,585)	2,562
Revenues (B)	139,330	145,378	6,048
Tax revenues	71,881	76,338	4,457
Other revenues	67,449	69,041	1,592
Gain (loss) on valuation of assets	8,178	15,913	7,735
(Increase)/decrease of deposit reserved for the public pension deposits	(479)	(754)	(275)
Other difference between assets and liabilities	1,251	2,070	819
Difference Between Assets and Liabilities (end of financial year)	(687,031)	(702,008)	(14,978)
(References) (A) + (B)	(40,817)	(32,206)	8,610

Statement of Revenue and Expenditure

(Unit: billion yen)

	FY2021	FY2022	Increase/(decrease)
	(For the year ended March 31,2022)	(For the year ended March 31,2023)	
Revenues/(expenditures) for government operating(A)	23,683	15,792	(7,891)
Revenues	215,246	200,760	(14,487)
Expenditures	(191,563)	(184,968)	6,595
Revenues/(expenditures) for government financing(B)	15,543	21,090	5,547
Government bonds issuance	252,236	253,712	1,476
Debt redemption expenses	(236,693)	(232,622)	4,071
Net revenues/(expenditures) (A+B)	39,227	36,882	(2,344)
Management of treasury surplus	(4,020)	(2,517)	1,503
Refunding bonds issuance	15,136	15,499	363
Fund balances	27,817	26,510	(1,307)
Temporary use of treasury surplus	(29,900)	(22,600)	7,300
Cash and Deposits Balances	48,260	53,774	5,514

Financial Statement of Japanese Government(General Account)

Balance Sheet

(Unit: billion yen)

	FY2021 <small>(as of March 31,2022)</small>	FY2022 <small>(as of March 31,2023)</small>	Increase/(decrease)		FY2021 <small>(as of March 31,2022)</small>	FY2022 <small>(as of March 31,2023)</small>	Increase/(decrease)
<Assets>				<Liabilities>			
Cash and deposits	28,200	25,051	(3,149)	Accounts payable	2,680	2,715	35
Securities	3	7	4	Provision for bonuses	303	321	18
Accounts receivable	4,767	4,803	36	Government bonds	996,974	1,031,209	34,235
Loans	3,870	3,724	(146)	Borrowings	8,819	8,231	(588)
Allowance for doubtful accounts	(109)	(103)	5	Provision for retirement benefits	5,311	5,104	(208)
Tangible Fixed Assets	190,677	191,920	1,244	Other liabilities	13,915	13,888	(27)
National property, except for property for public use	30,182	30,516	335	Total Liabilities	1,028,002	1,061,468	33,466
Property for public use	156,085	157,514	1,429				
Goods	4,402	3,884	(518)	<Difference between assets and liabilities>			
Other tangible assets	8	6	(2)	Difference between assets and liabilities	(708,950)	(741,309)	(32,359)
Intangible fixed assets	219	233	14				
Investments in capital	64,093	66,753	2,660				
Government debt consolidation fund	18,443	18,751	308				
Other assets	8,890	9,020	130				
Total Assets	319,053	320,160	1,107	Total Liabilities and Difference Between Assets and Liabilities	319,053	320,160	1,107

Operating Cost Statement

(Unit: billion yen)

	FY2021 <small>(For the year ended March 31,2022)</small>	FY2022 <small>(For the year ended March 31,2023)</small>	Increase/(decrease)
Personnel expenses	4,349	4,298	(51)
Provision for retirement benefits	643	665	23
Subsidy program for sustaining businesses, etc.	1,116	1,189	73
Subsidies	52,263	51,585	(679)
Commission fees	2,013	2,350	337
Operating expense subsidies	2,509	2,594	85
Transfer to special accounts	37,864	35,314	(2,550)
General office cost	3,731	3,641	(90)
Administration expense for government bonds	15	16	1
Depreciation	5,236	5,371	134
Provision of allowance for doubtful accounts	26	26	0
Interest expenses	5,800	5,914	114
Loss (gain) on disposal of assets	644	612	(33)
Loss on valuation of investments in capital	416	161	(255)
Other operating costs	1,180	1,146	(34)
Total Operating Costs	117,806	114,881	(2,925)

Statement of Difference Between Assets and Liabilities

(Unit: billion yen)

	FY2021 <small>(For the year ended March 31,2022)</small>	FY2022 <small>(For the year ended March 31,2023)</small>	Increase/(decrease)
Difference Between Assets and Liabilities (end of prior financial year)	(667,763)	(708,950)	(41,187)
Total operating costs (A)	(117,806)	(114,881)	2,925
Revenues (B)	74,558	78,195	3,637
Tax revenues	67,038	71,137	4,100
Other revenues	7,520	7,057	(463)
Gain (loss) on valuation of assets	2,061	4,328	2,266
Difference Between Assets and Liabilities (end of financial year)	(708,950)	(741,309)	(32,359)
(References) (A) + (B)	(43,248)	(36,687)	6,561

Statement of Revenue and Expenditure

(Unit: billion yen)

	FY2021 <small>(For the year ended March 31,2022)</small>	FY2022 <small>(For the year ended March 31,2023)</small>	Increase/(decrease)
Revenues/(expenditures) for government operating(A)	(8,278)	(5,231)	3,048
Revenues	111,748	103,251	(8,498)
Expenditures	(120,027)	(108,481)	11,545
Revenues/(expenditures) for government financing(B)	33,032	26,575	(6,457)
Government bonds issuance	57,655	50,479	(7,176)
Debt redemption expenses	(24,623)	(23,904)	719
Net revenues/(expenditures) (A+B)	24,754	21,344	(3,410)
Fund balances	3,447	3,707	260
Cash and Deposits Balances	28,200	25,051	(3,149)