

Balance Sheet

(Unit: billion yen)

	FY2021 (as of March 31, 2022)	FY2022 (as of March 31, 2023)	Increase/(decrease)		FY2021 (as of March 31, 2022)	FY2022 (as of March 31, 2023)	Increase/(decrease)
< Assets >				< Liabilities >			
Cash and deposits	86,292	90,872	4,580	Accounts payable	14,979	15,213	235
Securities	353,703	362,972	9,269	Provision for bonuses	543	567	24
Inventories	4,904	5,095	191	Financing bills	88,322	87,704	(618)
Accounts receivable	13,373	13,579	206	Government bonds	1,103,060	1,132,877	29,818
Loans	161,616	161,344	(271)	Incorporated administrative agencies bonds	63,924	61,928	(1,996)
Allowance for doubtful accounts	(3,926)	(3,894)	32	Borrowings	42,338	42,051	(287)
Tangible fixed assets	280,062	281,608	1,546	Money on deposit	1,861	1,689	(172)
National property, except for property for public use	69,359	69,676	317	Postal deposits	592	478	(114)
Property for public use	202,421	204,170	1,748	Insurance liabilities	28,793	29,816	1,023
Goods	8,274	7,757	(517)	Deposit reserved for the public pension	126,675	127,580	905
Other tangible assets	8	6	(2)	Provision for retirement benefits	7,843	7,562	(281)
Intangible fixed assets	1,236	1,307	71	Acceptances and guarantees	2,338	2,451	113
Investments in capital	22,286	24,806	2,520	Other liabilities	33,065	34,564	1,499
Customers' liabilities for acceptances and guarantees	2,338	2,451	113	Total Liabilities	1,514,333	1,544,482	30,149
Other assets	20,887	22,547	1,660	< Difference between assets and liabilities >			
				Difference between assets and liabilities	(571,562)	(581,794)	(10,232)
Total Assets	942,771	962,688	19,916	Total Liabilities and Difference Between Assets and Liabilities	942,771	962,688	19,916

Operating Cost Statement

(Unit: billion yen)

	FY2021 (For the year ended March 31, 2022)	FY2022 (For the year ended March 31, 2023)	Increase/(decrease)
Personnel expenses	9,692	7,652	(2,040)
Provision for retirement benefits	1,374	1,175	(199)
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	4,586	4,478	(108)
Mutual Aid Associations grants	1,295	1,147	(148)
Unemployment benefits	645	695	50
The employment adjustment subsidy, etc.	2,418	1,018	(1,399)
Other social security benefits	1,721	1,488	(233)
Insurance benefits	5,664	2,954	(2,710)
Subsidy program for sustaining businesses, etc.	1,116	1,189	73
Subsidies	51,694	48,283	(3,411)
Commission fees	2,393	2,608	215
Local allocation tax grants	22,406	21,616	(791)
General office cost	4,296	4,268	(28)
Administration expense for government bonds	22	17	(5)
Depreciation	8,006	8,025	19
Provision of allowance for doubtful accounts	990	721	(268)
Interest expenses	6,040	7,081	1,040
Loss (gain) on disposal of assets	876	155	(721)
Loss on valuation of investments in capital	17	114	97
Other operating costs	25,888	26,001	112
Total Operating Costs	199,003	188,549	(10,454)

Statement of Difference Between Assets and Liabilities

(Unit: billion yen)

	FY2021 (For the year ended March 31, 2022)	FY2022 (For the year ended March 31, 2023)	Increase/(decrease)
Difference Between Assets and Liabilities (end of prior financial year)	(540,259)	(571,562)	(31,304)
Total operating costs (A)	(199,003)	(188,549)	10,454
Revenues (B)	171,184	164,749	(6,435)
Tax revenues	71,881	76,338	4,457
Other revenues	99,303	88,412	(10,891)
Gain/(loss) on valuation of assets	6,243	13,730	7,487
(Increase)/decrease of deposit reserved for the public pension deposits	(638)	(905)	(267)
(Increase)/decrease of deposit reserved for the scope of consolidation	(10,698)	-	10,698
Other difference between assets and liabilities	1,609	743	(865)
Difference Between Assets and Liabilities (end of financial year)	(571,562)	(581,794)	(10,232)
(References) (A) + (B)	(27,819)	(23,800)	4,019

Statement of Revenues and Expenditures

(Unit: billion yen)

	FY2021 (For the year ended March 31, 2022)	FY2022 (For the year ended March 31, 2023)	Increase/(decrease)
Revenues/(expenditures) for government operating (A)	128,935	53,214	(75,721)
Revenues	404,341	284,839	(119,502)
Expenditures	(275,406)	(231,624)	43,781
Revenues/(expenditures) for government financing (B)	16,200	20,741	4,541
Government bonds issuance	261,022	276,137	15,115
Debt redemption expenses	(244,822)	(255,396)	(10,573)
Net revenues/(expenditures) (A+B)	145,135	73,956	(71,180)
(Increase)/decrease of deposit reserved for the scope of consolidation	(67,903)	(1)	67,902
Management of treasury surplus	(3,993)	(2,704)	1,289
Refunding bonds issuance	15,136	15,499	363
Fund balances	27,817	26,722	(1,095)
Temporary use of treasury surplus	(29,900)	(22,600)	7,300
Cash and Deposits Balances	86,292	90,872	4,580

(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	53,774	90,872	37,098	Accounts payable	12,094	15,213	3,119
Securities	125,626	362,972	237,345	Provision for bonuses	334	567	233
Inventories	4,313	5,095	783	Financing bills	87,705	87,704	(0)
Accounts receivable	11,722	13,579	1,857	Government bonds	1,143,921	1,132,877	(11,043)
Loans	125,118	161,344	36,226	Incorporated administrative agencies bonds	-	61,928	61,928
Money in trust	114,717	-	(114,717)	Borrowings	33,752	42,051	8,299
Allowance for doubtful accounts	(1,395)	(3,894)	(2,498)	Money on deposit	11,614	1,689	(9,925)
Tangible fixed assets	194,626	281,608	86,982	Postal deposits	-	478	478
National property, except for property for public use	33,115	69,676	36,561	Insurance liabilities	9,750	29,816	20,067
Property for public use	157,516	204,170	46,654	Deposit reserved for the public pension	123,031	127,580	4,549
Goods	3,990	7,757	3,767	Provision for retirement benefits	5,293	7,562	2,269
Other tangible assets	6	6	-	Acceptances and guarantees	-	2,451	2,451
Intangible fixed assets	398	1,307	909	Other liabilities	15,211	34,564	19,352
Investments in capital	97,568	24,806	(72,762)	Total Liabilities	1,442,705	1,544,482	101,777
Customers' liabilities for acceptances and guarantees	-	2,451	2,451	<Difference between assets and liabilities>			
Other Assets	14,230	22,547	8,317	Difference between assets and liabilities	(702,008)	(581,794)	120,214
Total Assets	740,696	962,688	221,991	Total Liabilities and Difference Between Assets and Liabilities	740,696	962,688	221,991

Operating Cost Statement

(Unit: billion yen)

	Standalone Basis	Consolidated Basis	Difference
Personnel expenses	4,485	7,652	3,167
Provision for retirement benefits	693	1,175	482
Basic Pension benefits	24,200	24,200	-
National Pension benefits	240	240	-
Employees' Pension Insurance benefits	23,423	23,423	-
Federation of National Public Service Personnel Mutual Aid	4,765	4,478	(287)
Associations grants			
Insurance grants	10,928	-	(10,928)
Unemployment benefits	1,147	1,147	-
Child care leave benefits	695	695	-
The employment adjustment subsidy, etc.	1,018	1,018	-
Other social security benefits	1,488	1,488	(0)
Insurance benefits	-	2,954	2,954
Subsidy program for sustaining businesses, etc.	1,189	1,189	-
Subsidies	56,049	48,283	(7,766)
Commission fees	3,141	2,608	(533)
Local allocation tax grants	21,616	21,616	-
Operating expense subsidies	3,259	-	(3,259)
General office cost	4,304	4,268	(36)
Administration expense for government bonds	17	17	(0)
Depreciation	5,540	8,025	2,486
Provision of allowance for doubtful accounts	444	721	277
Interest expenses	6,269	7,081	812
Loss (gain) on disposal of assets	119	155	37
Loss on valuation of investments in capital	167	114	(53)
Other operating costs	2,389	26,001	23,612
Total Operating Costs	177,585	188,549	10,965

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)	(687,031)	(571,562)	115,468
Total operating costs (A)	(177,585)	(188,549)	(10,965)
Revenues (B)	145,378	164,749	19,371
Tax revenues	76,338	76,338	-
Other revenues	69,041	88,412	19,371
Gain/(loss) on valuation of assets	15,913	13,730	(2,183)
(Increase)/decrease of deposit reserved for the public pension deposits	(754)	(905)	(151)
(Increase)/decrease of deposit reserved for the scope of consolidation	-	-	-
Other difference between assets and liabilities	2,070	743	(1,327)
Difference Between Assets and Liabilities (end of financial year)	(702,008)	(581,794)	120,214
(References) (A) + (B)	(32,206)	(23,800)	8,406

Statement of Revenues and Expenditures

(Unit: billion yen)

	Standalone Basis	Consolidated Basis	Difference
Revenues/(expenditures) for government operating(A)	15,792	53,214	37,422
Revenues	200,760	284,839	84,079
Expenditures	(184,968)	(231,624)	(46,657)
Revenues/(expenditures) for government financing(B)	21,090	20,741	(349)
Government bonds issuance	253,712	276,137	22,425
Debt redemption expenses	(232,622)	(255,396)	(22,774)
Net revenues/(expenditures) (A+B)	36,882	73,956	37,074
(Increase)/decrease of deposit reserved for the scope of consolidation	-	(1)	(1)
Management of treasury surplus	(2,517)	(2,704)	(187)
Refunding bonds issuance	15,499	15,499	-
Fund balances	26,510	26,722	212
Temporary use of treasury surplus	(22,600)	(22,600)	-
Cash and Deposits Balances	53,774	90,872	37,098

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