

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

参考資料 3

(Unit: billion yen)

Balance Sheet

	FY2023 (as of March 31,2024)	FY2024 (as of March 31,2025)	Increase/(decrease)		FY2023 (as of March 31,2024)	FY2024 (as of March 31,2025)	Increase/(decrease)
<Assets>				<Liabilities>			
Cash and deposits	65,362	55,151	(10,212)	Accounts payable	12,564	14,020	1,456
Securities	142,338	139,741	(2,597)	Provision for bonuses	344	358	14
Accounts receivable	12,060	12,055	(4)	Financing bills	94,771	82,042	(12,729)
Prepaid expenses	2,396	4,024	1,628	Government bonds	1,164,288	1,184,558	20,270
Loans	122,317	132,317	9,999	Borrowings	34,151	33,882	(269)
Money in trust	115,630	118,074	2,444	Money on deposit	10,504	8,866	(1,638)
Allowance for doubtful accounts	(1,266)	(1,171)	94	Insurance liabilities	9,813	10,027	214
Tangible fixed assets	196,748	198,596	1,848	Deposit reserved for the public pension	125,507	128,564	3,058
National property, except for property for public use	34,329	36,108	1,779	Provision for retirement benefits	5,127	4,981	(146)
Property for public use	158,738	158,656	(82)	Other liabilities	16,758	16,008	(750)
Goods	3,677	3,831	154	Total Liabilities	1,473,827	1,483,307	9,479
Other tangible assets	3	1	(2)	<Difference between assets and liabilities>			
Intangible fixed assets	462	580	118	Difference between assets and liabilities	(695,739)	(699,900)	(4,161)
Investments in capital	103,741	104,574	833	Total Liabilities and Difference Between Assets and Liabilities	778,088	783,406	5,318
Other assets	18,300	19,466	1,166				
Total Assets	778,088	783,406	5,318				

Operating Cost Statement

(Unit: billion yen)

	FY2023 (For the year ended March 31,2024)	FY2024 (For the year ended March 31,2025)	Increase/(decrease)
Personnel expenses	4,574	4,732	158
Provision for retirement benefits	602	728	126
Basic Pension benefits	24,797	25,616	819
National Pension benefits	202	172	(30)
Employees' Pension Insurance benefits	23,694	24,322	628
Federation of National Public Service Personnel Mutual Aid Associations grants	4,756	5,044	288
Insurance grants	11,050	11,784	734
Unemployment benefits	1,195	1,222	28
Child care leave benefits	749	794	45
The employment adjustment subsidy, etc.	211	169	(42)
Other social security benefits	1,394	1,412	19
Subsidies	49,633	44,340	(5,293)
Commission fees	2,809	2,775	(34)
Local allocation tax grants	21,999	24,164	2,165
Operating expense subsidies	3,140	3,532	391
General office cost	4,413	5,920	1,507
Administration expense for government bonds	17	23	6
Depreciation	5,587	5,940	353
Provision of allowance for doubtful accounts	316	334	18
Interest expenses	6,651	7,745	1,094
Loss (gain) on disposal of assets	419	1,124	705
Loss on valuation of investments in capital	251	25	(226)
Other operating costs	1,924	2,230	306
Total Operating Costs	170,383	174,146	3,763

Statement of Difference Between Assets and Liabilities

(Unit: billion yen)

	FY2023 (For the year ended March 31,2024)	FY2024 (For the year ended March 31,2025)	Increase/(decrease)
Difference Between Assets and Liabilities (end of prior financial year)	(702,008)	(695,739)	6,269
Total operating costs (A)	(170,383)	(174,146)	(3,763)
Revenues (B)	151,344	158,199	6,855
Tax revenues	77,387	81,066	3,679
Other revenues	73,957	77,133	3,176
Gain (loss) on valuation of assets	25,784	13,598	(12,186)
(Increase)/decrease of deposit reserved for the public pension deposits	(2,475)	(3,058)	(582)
Other difference between assets and liabilities	2,000	1,246	(754)
Difference Between Assets and Liabilities (end of financial year)	(695,739)	(699,900)	(4,161)
(References) (A) + (B)	(19,040)	(15,948)	3,092

Statement of Revenue and Expenditure

(Unit: billion yen)

	FY2023 (For the year ended March 31,2024)	FY2024 (For the year ended March 31,2025)	Increase/(decrease)
Revenues/(expenditures) for government operating(A)	25,629	24,504	(1,125)
Revenues	196,952	199,210	2,259
Expenditures	(171,323)	(174,706)	(3,383)
Revenues/(expenditures) for government financing(B)	2,725	6,756	4,031
Government bonds issuance	234,189	220,485	(13,704)
Debt redemption expenses	(231,464)	(213,729)	17,735
Net revenues/(expenditures) (A+B)	28,354	31,260	2,907
Management of treasury surplus	(3,943)	(32,970)	(29,028)
Refunding bonds issuance	24,358	24,925	567
Fund balances	34,293	32,036	(2,257)
Temporary use of treasury surplus	(17,700)	(100)	17,600
Cash and Deposits Balances	65,362	55,151	(10,212)

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

Financial Statement of Japanese Government(General Account)

Balance Sheet

(Unit: billion yen)

	FY2023 <small>(as of March 31,2024)</small>	FY2024 <small>(as of March 31,2025)</small>	Increase/(decrease)		FY2023 <small>(as of March 31,2024)</small>	FY2024 <small>(as of March 31,2025)</small>	Increase/(decrease)
<Assets>				<Liabilities>			
Cash and deposits	21,098	20,239	(859)	Accounts payable	3,026	3,108	81
Securities	3	7	4	Provision for bonuses	331	344	13
Accounts receivable	4,937	4,951	14	Government bonds	1,055,841	1,076,188	20,347
Loans	3,583	3,478	(105)	Borrowings	7,644	7,057	(587)
Allowance for doubtful accounts	(106)	(102)	4	Provision for retirement benefits	4,939	4,804	(135)
Tangible Fixed Assets	194,006	195,788	1,781	Other liabilities	14,006	13,542	(465)
National property, except for property for public use	31,702	33,433	1,731	Total Liabilities	1,085,787	1,105,043	19,255
Property for public use	158,738	158,656	(82)				
Goods	3,563	3,698	134	<Difference between assets and liabilities>			
Other tangible assets	3	1	(2)	Difference between assets and liabilities	(755,830)	(772,940)	(17,110)
Intangible fixed assets	275	335	61				
Investments in capital	70,135	71,409	1,274				
Government debt consolidation fund	27,575	28,169	594				
Other assets	8,452	7,828	(624)				
Total Assets	329,958	332,103	2,145	Total Liabilities and Difference Between Assets and Liabilities	329,958	332,103	2,145

Operating Cost Statement

(Unit: billion yen)

	FY2023 <small>(For the year ended March 31,2024)</small>	FY2024 <small>(For the year ended March 31,2025)</small>	Increase/(decrease)
Personnel expenses	4,384	4,538	154
Provision for retirement benefits	579	704	126
Subsidies	44,177	38,819	(5,358)
Commission fees	2,073	2,040	(33)
Operating expense subsidies	2,433	2,752	319
Transfer to special accounts	33,399	35,315	1,916
General office cost	3,779	5,396	1,617
Administration expense for government bonds	16	19	3
Depreciation	5,412	5,768	355
Provision of allowance for doubtful accounts	23	20	(4)
Interest expenses	6,343	7,272	929
Loss (gain) on disposal of assets	469	1,160	691
Loss on valuation of investments in capital	162	16	(145)
Other operating costs	1,152	1,409	257
Total Operating Costs	104,402	105,229	828

Statement of Difference Between Assets and Liabilities

(Unit: billion yen)

	FY2023 <small>(For the year ended March 31,2024)</small>	FY2024 <small>(For the year ended March 31,2025)</small>	Increase/(decrease)
Difference Between Assets and Liabilities (end of prior financial year)	(741,309)	(755,830)	(14,521)
Total operating costs (A)	(104,402)	(105,229)	(828)
Revenues (B)	83,369	84,616	1,248
Tax revenues	72,076	75,232	3,156
Other revenues	11,292	9,384	(1,908)
Gain (loss) on valuation of assets	6,512	3,503	(3,009)
Difference Between Assets and Liabilities (end of financial year)	(755,830)	(772,940)	(17,110)
(References) (A) + (B)	(21,033)	(20,613)	420

Statement of Revenue and Expenditure

(Unit: billion yen)

	FY2023 <small>(For the year ended March 31,2024)</small>	FY2024 <small>(For the year ended March 31,2025)</small>	Increase/(decrease)
Revenues/(expenditures) for government operating(A)	3,161	1,542	(1,619)
Revenues	105,204	98,842	(6,362)
Expenditures	(102,043)	(97,300)	4,743
Revenues/(expenditures) for government financing(B)	9,462	11,415	1,953
Government bonds issuance	34,998	37,139	2,141
Debt redemption expenses	(25,536)	(25,724)	(188)
Net revenues/(expenditures) (A+B)	12,623	12,957	334
Fund balances	8,475	7,282	(1,193)
Cash and Deposits Balances	21,098	20,239	(859)

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