

(Appended Tables)

1. Fiscal Year 2016 Tokyo Metropolitan Government Ordinary Account Financial Statement

(1) Ordinary Account Balance Sheet

(As of March 31, 2017)

Item	FY2016	FY2015	Change in amount
Assets			
I Current assets	1,423.3	1,426.7	(3.3)
Cash and deposits	390.5	261.9	128.5
Uncollected revenues	78.7	91.8	(13.1)
Reserve for deficits due to non-payment	(10.4)	(12.6)	2.2
Fund reserves	810.8	890.8	(79.9)
Fiscal adjustment fund	627.4	624.7	2.6
Sinking fund	183.3	266.0	(82.6)
Short-term loans	154.0	195.8	(41.7)
Allowance for bad debt	(0.6)	(1.2)	0.6
Other current assets	0.3	0.1	0.1
II Fixed assets	32,618.0	32,047.9	570.0
1. Administrative assets	8,171.6	8,106.4	65.1
1. Fixed tangible assets	8,166.2	8,100.5	65.6
Buildings	2,639.5	2,590.7	48.8
Structures	343.8	337.1	6.7
Timber	0.6	0.6	0.0
Vessels etc.	17.0	16.6	0.4
Buoys etc.	0.7	0.7	(0.0)
Land	5,164.3	5,154.6	9.6
2. Intangible fixed assets	5.4	5.9	(0.5)
Surface rights	5.4	5.9	(0.5)
Other intangible fixed assets	-	-	-
2. Ordinary assets	1,069.9	1,078.7	(8.8)
1. Fixed tangible assets	1,059.6	1,068.6	(9.0)
Buildings	362.8	365.0	(2.1)
Structures	67.9	69.9	(2.0)
Timber	0.0	0.0	-
Vessels etc.	0.1	0.1	(0.0)
Buoys etc.	0.3	0.4	(0.0)
Land	628.1	632.9	(4.7)
2. Intangible fixed assets	10.3	10.1	0.2
Surface rights	1.1	1.1	-
Other intangible fixed assets	9.1	8.9	0.2
3. Important property	83.0	81.8	1.2
4. Infrastructure assets	14,598.3	14,310.5	287.7
1. Tangible fixed assets	14,584.2	14,296.5	287.7
Land	12,369.3	12,302.2	67.1
Other than land	2,214.9	1,994.3	220.6
2. Intangible fixed assets	14.0	14.0	-
Surface rights	14.0	14.0	-
Other intangible fixed assets	-	-	-
5. Leased assets	6.9	8.2	(1.3)
6. Construction in progress	1,194.4	1,366.8	(172.3)
7. Investment and other assets	7,493.5	7,095.1	398.3
Securities and investments	731.1	737.4	(6.2)
Public enterprise account investments	2,029.4	1,984.7	44.6
Long-term loans	1,127.7	1,215.9	(88.1)
Allowance for bad debt	(3.5)	(3.8)	0.3
Other obligations	10.7	11.0	(0.3)
Fund Reserves	3,430.7	2,982.5	448.2
Sinking fund	1,191.8	1,053.8	137.9
Special purpose fund	1,950.4	1,642.5	307.8
Fixed sum management fund	288.4	286.0	2.3
Other investments etc.	167.3	167.3	-
Total assets	34,041.4	33,474.7	566.6

(in billion yen)

Item	FY2016	FY2015	Change in amount
Liabilities			
I Current liabilities	427.6	431.1	(3.5)
Unpaid refunds	2.5	1.4	1.1
TMG bonds	335.0	343.0	(7.9)
Short-term borrowing	0.0	0.4	(0.4)
Borrowing from other accounts	-	-	-
Fund operational costs	-	-	-
Other short-term borrowing	0.0	0.4	(0.4)
Lease obligations	2.7	0.6	2.1
Arrearage	-	-	-
Deferred payments	-	-	-
Unpaid guarantee liabilities	-	-	-
Other accounts payable	-	-	-
Reserve for bonus	85.6	83.4	2.1
Other current liabilities	1.4	2.2	(0.7)
II Fixed liabilities	6,692.4	6,934.2	(241.8)
TMG bonds	5,724.2	5,906.0	(181.8)
Long-term borrowing	10.9	9.4	1.4
Borrowing from other accounts	10.5	9.1	1.4
Fund operational costs	-	-	-
Other long-term borrowing	0.3	0.3	(0.0)
Lease obligations	0.8	3.7	(2.8)
Reserve for retirement allowances	951.8	1,009.0	(57.1)
Other reserves	-	-	-
Other fixed liabilities	4.4	5.9	(1.4)
Guaranty deposits	-	-	-
Other fixed liabilities	4.4	5.9	(1.4)
Total liabilities	7,120.0	7,365.4	(245.4)
Net Assets			
Net assets	26,921.3	26,109.2	812.1
(of which is increase/decrease in the current period)	812.1	736.0	76.0
Total net assets	26,921.3	26,109.2	812.1
Total liabilities and net assets	34,041.4	33,474.7	566.6

(2) Ordinary Account Administrative Cost Statement

(From April 1, 2016, to March 31, 2017)

(in billion yen)

Item	FY2016	FY2015	Change in amount
Ordinary Balance			
I. Administrative balance			
1. Administrative revenues	6,167.9	6,050.1	117.8
Local taxes	5,315.9	5,156.7	159.1
Local transfer taxes	235.5	271.9	(36.4)
Local special grant	4.8	4.7	0.1
Allocations for municipalities with facilities owned by the national government	0.0	0.0	0.0
Miscellaneous tax-related revenues	0.1	0.1	0.0
National treasury disbursements	267.4	284.0	(16.6)
Traffic safety special grant	2.9	3.1	(0.1)
Operating revenues (special account)	0.0	0.1	(0.0)
Shares and charges	7.7	7.7	(0.0)
Fees and charges	153.5	148.7	4.7
Revenues from property	11.8	11.9	(0.0)
Miscellaneous (commissioned work revenues)	51.5	51.0	0.5
Miscellaneous	112.8	106.6	6.1
Donations	0.0	0.0	(0.0)
Funds transferred	3.3	2.9	0.4
Miscellaneous administrative revenues	-	-	-
2. Administrative expenses	5,349.7	5,316.1	33.5
Tax-related expenses	1,367.6	1,439.4	(71.7)
Payroll-related expenses	1,338.9	1,314.0	24.8
Building expenses	274.2	260.7	13.4
Maintenance and repair expenses	103.9	99.4	4.4
Social welfare expenses	127.9	125.4	2.4
Subsidizing expenses etc.	1,115.7	1,097.8	17.9
Subsidized investment costs	75.9	78.2	(2.3)
Independent investment expenses	332.5	289.5	43.0
Direct government investment expenses	50.9	35.7	15.1
Investments (subvention etc.)	30.7	27.1	3.6
Transfers	197.8	196.8	0.9
Depreciation expenses	171.1	169.0	2.0
Debt guaranty expenses	-	0.0	(0.0)
Transfer to reserve for deficit due to non-payment	8.8	10.2	(1.4)
Transfer to allowance for bad debt	0.1	0.1	0.0
Transfer to reserve for bonus	85.6	83.4	2.1
Transfer to reserve for retirement allowances	64.1	84.6	(20.5)
Transfer to other reserves	-	-	-
Other administrative expenses	3.3	3.8	(0.5)
II. Financial balance			
1. Financial revenues	15.5	15.3	0.1
Revenues from interest earned and dividends	15.5	15.3	0.1
2. Financial expenses	78.4	89.3	(10.9)
Expenses for public bonds (interest)	76.3	86.8	(10.4)
TMG bond issuing fees	1.5	2.2	(0.6)
Discount on TMG bonds	0.3	0.1	0.2
Interest on borrowing from other accounts	0.1	0.1	(0.0)
Ordinary balance	755.3	659.9	95.3
Special Balance			
I. Special revenues	50.5	19.5	30.9
Profit on sale of fixed assets	6.5	6.7	(0.1)
Other special revenues	43.9	12.7	31.1
II. Special expenses	63.8	36.3	27.4
Loss on sale of fixed assets	8.4	1.4	6.9
Loss on disposal of fixed assets	26.1	14.6	11.5
Disaster recovery expenses	3.0	2.7	0.2
Deficit due to non-payment	1.4	0.9	0.4
Bad debts loss	0.1	0.0	0.1
Other special expenses	24.6	16.5	8.1
Balance for the current period	742.1	643.1	98.9

(3) Ordinary Account Cash Flow Statement

(From April 1, 2016, to March 31, 2017)

(in billion yen)

Item	FY2016	FY2015	Change in amount	Item	FY2016	FY2015	Change in amount
I. Administrative services activities				II. Social capital improvement investment activities			
Tax revenues etc.	5,558.5	5,439.2	119.2	National treasury disbursement etc.	86.1	96.0	(9.9)
Local taxes	5,317.9	5,162.4	155.5	National treasury disbursement	81.1	91.0	(9.9)
Local transfer taxes	235.5	271.9	(36.4)	Shares and charges	3.4	2.0	1.4
Local special grants	4.8	4.7	0.1	Amount transferred etc.	1.5	2.9	(1.4)
Allocations for municipalities with facilities owned by the national government	0.0	0.0	0.0	Revenues from property	6.3	15.6	(9.3)
Miscellaneous tax-related revenues	0.1	0.1	0.0	Cash from sale of property	6.3	15.6	(9.3)
National treasury disbursement etc.	270.7	287.7	(16.9)	Funds transferred	57.1	123.8	(66.6)
National treasury disbursement	267.8	284.6	(16.7)	Financial adjustment fund	-	-	-
Traffic safety special grant	2.9	3.1	(0.1)	Sinking fund	-	-	-
Other administrative revenues	339.9	324.3	15.5	Special purpose fund	57.1	123.5	(66.3)
Operating revenues (special account)	0.0	0.1	(0.0)	Fixed amount invest fund	-	0.2	(0.2)
Shares and charges	7.6	7.6	(0.0)	Revenues from collection of loan principal etc	381.1	424.8	(43.6)
Fees and charges	152.8	147.9	4.8	Security deposit revenues	0.1	0.0	0.1
Revenues from property	11.0	9.0	2.0				
Miscellaneous (commissioned work revenues)	51.5	51.0	0.5	Social capital improvement expenses	381.3	351.1	30.1
Miscellaneous	113.3	105.4	7.8	Building expenses	4.4	3.6	0.8
Donations	0.0	0.0	(0.0)	Subsidizing expenses etc.	2.5	12.6	(10.0)
Funds transferred	3.3	2.9	0.3	Subsidized investment costs	126.2	140.3	(14.1)
Financial revenues	15.5	15.3	0.1	Independent investment expenses	248.0	194.5	53.5
Revenues from interest earned and dividends	15.5	15.3	0.1	Funds reserved	370.3	588.5	(218.2)
				Financial adjustment fund	2.6	58.4	(55.8)
Tax-related expenses	1,367.6	1,439.4	(71.7)	Sinking fund	-	-	-
Tax-related expenses	1,367.6	1,439.4	(71.7)	Special purpose fund	365.3	527.5	(162.1)
Administrative expenses	3,841.9	3,721.8	120.0	Fixed sum management fund	2.3	2.6	(0.2)
Payroll-related expenses	1,530.8	1,510.2	20.6	Loans and investments, etc.	301.1	297.7	3.3
General and miscellaneous expenses	273.9	260.4	13.5	Investments	5.1	5.9	(0.7)
Maintenance and repair expenses	103.8	99.3	4.5	Transfers (other accounts)	44.6	48.8	(4.1)
Social welfare expenses	127.7	125.3	2.4	Loans	251.3	243.0	8.3
Subsidizing expenses etc.	1,115.2	1,096.6	18.6	Deposit expenses	0.2	0.1	0.0
Subsidized investment costs	75.9	78.2	(2.3)				
Independent investment expenses	333.7	291.0	42.6	Balance of social capital improvement investment activities	(522.1)	(577.2)	55.1
Direct government investment expenses	50.9	35.7	15.1				
Investments (subvention etc.)	30.7	27.1	3.6	Balance of administrative activities cash flow	371.8	236.0	135.7
Amount transferred	198.7	197.7	0.9				
Financial expenses	78.3	89.2	(10.9)	III. Financing activities			
Expenses for public bonds (interest, fees)	78.1	89.1	(10.9)	Revenues from financing activities	155.1	159.7	(4.5)
Interests on borrowing from other accounts	0.1	0.1	(0.0)	TMG bonds	152.6	156.3	(3.6)
Special expenses	3.0	2.7	0.2	Loans from other accounts	2.5	3.4	(0.9)
Disaster recovery business expenses	3.0	2.7	0.2	Fund management fees	-	-	-
				Funds transferred	-	0.0	(0.0)
Balance of administrative service activities	893.9	813.3	80.6				
				Expenses for financial activities	399.9	443.6	(43.7)
				Expenses for public bonds (principal)	397.7	442.1	(44.4)
				Refund of loans from other accounts etc	2.1	1.5	0.6
				Refund of fund management fees etc	-	-	-
				Balance of Financing activities	(244.7)	(283.9)	39.2
				Total balance	127.0	(47.8)	174.9
				Balance brought forward from the previous fiscal year	251.5	299.4	(47.8)
				Proforma balance	378.6	251.5	127.0

(4) Ordinary Account Statement of Changes in Net Assets

(From April 1, 2016, to March 31, 2017)

(in billion yen)

	Opening balance equivalent	National treasury disburse- ments	Charges and transfers etc.	Assessed value of donated assets	Amounts transferred to wards, towns etc.	Cross- accounting transaction account	Other surplus	Total
Balance at the end of the previous period	19,021.8	1,204.1	87.3	327.7	(88.7)	(1.8)	5,558.7	26,109.2
Amount changed for the current period	-	81.0	4.9	18.6	(34.5)	(0.0)	742.1	812.1
Change in fixed assets etc.	-	81.0	4.9	18.6	(34.5)	9.4	-	79.5
Change in TMG bonds etc	-	-	-	-	-	(9.4)	-	(9.4)
Other intra-bureau transactions	-	-	-	-	-	(0.1)	-	(0.1)
Balance for the current period	-	-	-	-	-	-	742.1	742.1
Balance at the end of the current period	19,021.8	1,285.1	92.3	346.3	(123.3)	(1.9)	6,300.8	26,921.3

(5) Ordinary Account Aggregate Tangible Fixed Assets and Intangible Fixed Assets / Supplementary Details

(in billion yen)

Item	Balance at the end of the previous period	Increase for the current period	Decrease for the current period	Balance at the end of the current period	Accrued depreciation amount at the end of the current period	Depreciatio n for the current period	Net balance at the end of the current period
Tangible fixed assets	28,531.6	2,584.4	2,270.4	28,845.6	3,751.0	171.1	25,094.5
Administrative assets	10,338.3	672.8	514.9	10,496.2	2,329.9	101.6	8,166.2
Buildings	4,547.7	333.0	204.1	4,676.6	2,037.1	87.7	2,639.5
Structures	598.2	93.1	75.7	615.6	271.7	12.1	343.8
Timber	0.6	0.0	0.0	0.6	-	-	0.6
Vessels etc.	35.3	5.9	4.1	37.1	20.1	1.6	17.0
Buoys etc.	1.6	0.1	0.0	1.6	0.9	0.0	0.7
Land	5,154.6	240.5	230.8	5,164.3	-	-	5,164.3
Ordinary assets	1,407.8	343.2	346.1	1,404.9	345.3	16.2	1,059.6
Buildings	634.5	92.4	90.1	636.8	274.0	14.1	362.8
Structures	137.3	52.3	52.8	136.7	68.8	2.0	67.9
Timber	0.0	0.0	0.0	0.0	-	-	0.0
Vessels etc	0.7	0.4	0.4	0.7	0.6	0.0	0.1
Buoys etc.	2.2	0.0	0.0	2.2	1.8	0.0	0.3
Land	632.9	197.9	202.6	628.1	-	-	628.1
Important property	196.2	20.6	16.6	200.1	117.0	9.6	83.0
Infrastructure assets	15,211.5	980.8	651.7	15,540.6	956.3	43.3	14,584.2
Land	12,302.2	160.4	93.3	12,369.3	-	-	12,369.3
Other than land	2,909.2	820.3	558.3	3,171.2	956.3	43.3	2,214.9
Leased assets	10.9	-	1.7	9.2	2.2	0.1	6.9
Construction in progress	1,366.8	566.8	739.2	1,194.4	-	-	1,194.4
Intangible fixed assets	30.1	1.4	1.7	29.8	-	-	29.8
Administrative assets	5.9	0.0	0.5	5.4	-	-	5.4
Surface rights	5.9	-	0.5	5.4	-	-	5.4
Other intangible fixed assets	-	0.0	0.0	-	-	-	-
Ordinary assets	10.1	1.4	1.2	10.3	-	-	10.3
Surface rights	1.1	1.2	1.2	1.1	-	-	1.1
Other intangible fixed assets	8.9	0.2	0.0	9.1	-	-	9.1
Infrastructure assets	14.0	-	-	14.0	-	-	14.0
Surface rights	14.0	-	-	14.0	-	-	14.0
Other intangible fixed assets	-	-	-	-	-	-	-
Total	28,561.7	2,585.9	2,272.2	28,875.4	3,751.0	171.1	25,124.4

**(6) Accounting Policy and Notes Regarding Preparation of the Tokyo Metropolitan Government
Ordinary Account Financial Statement**

Year-to-date (From April 1, 2016, to March 31, 2017)	
(Accounting Policy)	
1. Target Range	<p>The results and statements contained herein cover the Tokyo Metropolitan Government's ordinary account. Any overlap, credits, or debts between accounts have been eliminated. The target range of the ordinary account encompasses the following accounts:</p> <p>General account</p> <p>Special accounts (13 accounts)</p> <ul style="list-style-type: none"> Special Wards Fiscal Adjustment Local Consumption Tax Adjustment Ogasawara Islands Livelihood Rehabilitation Fund One-Parent Family Welfare Loan Fund Physically or Mentally Handicapped Annuity Small and Medium Enterprise Facility Installation Fund Forestry and Lumber Industry Improvement Subsidy Coastal Fishery Improvement Subsidy Metropolitan Public Housing Urban Development Fund Land Acquisition Expenses for Public Bonds Waterfront Urban Infrastructure Development Project
2. Base Date	<p>The base date shall be taken as being March 31, 2017, the results and statements, however, include all deposits and withdrawals carried out between April 1, 2017, and May 31, 2017 (the settlement period).</p>
3. Calculation of Assets and Liabilities	<p>The balance sheet shows not only all of the assets (actual commodities with convertible value and legal rights) owned by the Tokyo Metropolitan Government and all legally outstanding debt, but also records all "Assets" and "Liabilities" based on accrual accounting.</p>
4. Application of Current Arrangement	<p>The listed order of items for assets and liabilities is arranged using the current arrangement, with current assets being followed by fixed assets.</p>
5. Application of One-Year Rule	<p>The division between fixed and current assets is subject to the application of the one-year rule. For a period of one year following the base date, all assets and liabilities gained during this period shall be categorized as current items, with all other items designated as fixed.</p>
6. Method Used for Fixed Asset Depreciation	<p>(1) Administrative assets, ordinary assets and infrastructure assets</p> <p>Tangible fixed assets within administrative assets and ordinary assets are depreciated on a straight-line basis according to the service life and the residual value rate in the "Tokyo Metropolitan Government Guidelines for Processing Ledgers Related to Public Property".</p> <p>Tangible fixed assets within infrastructure assets are depreciated on a straight line basis according to the service life and the residual value rate in the "Tokyo Metropolitan Government Guideline for Processing Ledgers Related to Public Property" and the "Tokyo Metropolitan Government Bureau of Construction Infrastructure Asset Control Standards".</p> <p>However, the paving of roads, defined as replacement assets by the "Tokyo Metropolitan Government Bureau of Construction Infrastructure Asset Control Standards", is subject to adoption of a processing method that treats spending required for partial road replacement as actual expenses.</p> <p>(2) Important property</p> <p>Important property is depreciated on a straight line basis according to the service life in the "Service Life Benchmarks for Important Property."</p>

Year-to-date (From April 1, 2016, to March 31, 2017)	
7. Processing Method for Deferred Assets	<p>These are, in principle, not subject to accounting.</p> <p>All TMG bonds issue expenses and discounts are not calculated as deferred assets, and the total amount is treated as costs and expenses incurred during the year of issue.</p>
8. Valuation Standards and Method for Securities and Investments	<p>As for securities and investments, administrative bodies' stocks and investments held by TMG are stated at their acquisition prices. However, items whose market value or real value markedly decreased are booked at reduced value.</p>
9. Accounting Standards for Reserve Allowances	<p>The Tokyo Metropolitan Government's main reserve allowances are outlined below.</p> <p>(1) Reserve for deficit due to non-payment</p> <p>Since there is a possibility that some of the metropolitan taxes, usage charges, and other outstanding revenues may lead to a deficit due to non-payment as a result of the ending of limitations, the reserve for deficit due to non-payment was recorded as an amount gained by calculating the liquidation status of such outstanding revenues, the composition of finances of the counterparty, and the metropolitan government's previous deficit due to non-payment over the past three years and multiplying it by the amount of outstanding revenues as of the end of the fiscal year.</p> <p>(2) Bad debt reserve</p> <p>Since there is a possibility that some of the metropolitan government's loans may lead to an exemption or a reduction of repayment, the bad debt reserve was recorded as an amount gained by calculating the liquidation status of such loans, the composition of finances of the counterparty and the reduction of such loans based on exemptions etc. over the past three years and multiplying it by the amount of the metropolitan government's loans as of the end of the fiscal year.</p> <p>(3) Reserve for retirement allowances</p> <p>The retirement allowance payment used in the event of city employees voluntary retiring is used to calculate the required reserve for retirement allowances.</p> <p>(4) Reserve for bonuses</p> <p>A part of the year-end allowances and bonus payable in the following fiscal year is recorded as reserve for bonuses in case the relevant liabilities incurring this fiscal year are attributable.</p>
10. Conversion Standards for Converting Foreign-currency-denominated Assets and Debt into yen equivalent	<p>The Tokyo Metropolitan Government issues foreign-currency-denominated bonds in the U.S. and European markets. As the risk that accompanies fluctuations in principal and interest is hedged by the currency swap transaction between foreign currencies and yen, the value of these bonds is calculated in yen at the time of issue.</p>
11. Accounting Standards for Revenues and Expenses	<p>These are calculated on the concept of revenues and expenses being carried out based on the policy of using accrual accounting. Items that met these standards were included in the calculations for the financial statement.</p>

<p style="text-align: center;">Year-to-date (From April 1, 2016, to March 31, 2017)</p>	
<p>(Other) Balance Sheet-related Items</p>	
1.	<p>Display Method for Entered Amounts</p> <p>The entered figures have been rounded down to the indicated unit.</p>
2.	<p>Accounting Standards for Tangible Fixed Assets</p> <p>The balance sheet amount for all TMG-owned public property, leased assets, important property and infrastructure assets is calculated using the acquisition price.</p>
<p>Administrative Cost Statement-related Items</p>	
1.	<p>Display Method for Entered Amounts</p> <p>The entered figures have been rounded down to the indicated unit.</p>
<p>Cash Flow Statement-related Items</p>	
1.	<p>Display Method for Entered Amounts</p> <p>The entered figures have been rounded down to the indicated unit.</p>
2.	<p>Scope of Funds</p> <p>The total amount of funds (including cash and cash equivalents) shall be taken as the balance brought forward from the previous fiscal year under the ordinary account as well as all cash revenues for the current fiscal year.</p>

[Notes]

Balance Sheet-related Items

1. Contingent Liabilities

Debt burden for debt guarantee and indemnity for which amount to pay is not determined

(in billion yen)

Item	End of FY2016
Related to public corporations/societies	53.4
Others	26.6

2. Other Debt Burdens (estimated future expenditure)

(in billion yen)

Item	End of FY2016
Interest rate subsidy-related items	31.4
Others	1,391.1

3. Expected Repayments of Outstanding Borrowing (as of the end of FY2016)

(in billion yen)

Item	FY2017	From FY2018	Total
TMG bonds	335.0	5,724.2	6,059.3
Borrowing from other accounts etc.	0	0.3	0.3
Total	335.0	5,724.6	6,059.7

Outstanding balance of TMG bonds of 6,059.3 billion yen, as of the end of fiscal year 2016, is expected to give rise to a total future interest payment of 647.8 billion yen.

4. Figures for Temporary Borrowing

In order to carry out short-term funding, 100.0 billion yen were raised from the fiscal adjustment fund on May 31, 2016 and was repaid on June 1. The total interest on this borrowing was 27,397 yen and its payment was implemented from the general account.

5. Sinking Fund

Following the settlement of accounts for fiscal year 2016, there was no shortfall.

6. Breakdown of Other Funds

(in billion yen)

Item	End of FY2016
Special Fund for Expenses Needed in Relation to the Switch of the Corporate Enterprise Tax to a National Tax	-
Disaster Prevention Fund for Town Planning	300.1
Fund for the Promotion of Utility Pole Elimination	70.0
Welfare, Health and Safety Fund	7.5
Fund for the Development of a Pleasant and People Friendly City	39.6
Advanced Welfare City Realization Fund	261.4
Fund for the Promotion of Sports for the Disabled	20.0
Social Capital Improvement Fund	616.2
Japan Arts Fund	9.6
Fund for the Promotion of a Hydrogen Society and the Development of a Smart-Energy City	38.7
Omotenashi Hospitality and Tourism Fund	18.3
Creating Innovation Fund	30.0
Tokyo Olympic and Paralympic Games Hosting Fund Reserve	378.9
Disaster Relief Fund	18.7
Fund for Annuity for Individuals with Physical or Mental Disabilities	49.0
Fund for Stabilization of Finance of Nursing Care Insurance	3.4
Support Fund for Expansion of Administrative Work of National Health Insurance	2.5
Support Fund for Regional Activities on Forestry Development	-
Fund for Green and Flower Tokyo Fundraising Campaign	0
Pollution-Related Health Damage Prevention Fund	2.6
Fund for Stabilizing the Expenses of Local Government on Medical Insurance for the Elderly Aged over 75	21.1
Fund for Enforcing the Consumer Support by Local Government	0.2
Fund for Establishing the Supportive Society to Raise Children	5.4
Temporary Special Fund for Quakeproofing Social Welfare Facilities	3.7
Community Healthcare Revitalization Fund	-
Temporary Special Fund for Quakeproofing Medical Facilities	1.8
Emergency Enforcement Fund for Regional Measures against Suicide	-
Fund for Forestry Development Acceleration and Forestry Rejuvenation	0
Fund for utilizing the Senkaku Islands through Tokyo Metropolitan Government Senkaku Island Donations	1.4
Fund for Support of Agricultural Structural Reform	0
Fund for Securing Comprehensive Regional Medical/Nursing Care	35.7
Promotion Fund for the Introduction of Renewable Energy	-
Tokyo Human Resources Fund for City Diplomacy	7.1
Fund for Stabilization of Finance of National Health Insurance	6.5
Municipal Promotion Fund	288.3
Equipment Procurement Fund	0.1
Total	2,238.8

Administrative Cost Statement-related Items

Content and accounting standards for revenues items

(1) Administrative revenues

Item	Content and accounting standards
Local taxes	Calculated as income from normal taxes as stipulated under the Local Tax Law, all taxes under the previous law, earmarked taxes by law and by local ordinance (lodgment tax stipulated under TMG lodgment tax ordinance) . Local consumption tax, however, is calculated as the amount following settlement by prefectural governments.
Local transfer taxes	This includes all revenues from local road transfer taxes, petroleum gas transfer tax, the special tonnage transfer tax, aviation fuel transfer tax, special local corporate transfer tax, and local gasoline transfer tax.
Local special grants	The amount of grant provided to compensate a decrease in tax revenues by local institutions as a result of implementation of special tax deduction for housing loans etc. in individual inhabitant tax will be recorded.
Allocations for municipalities with facilities owned by the national government	This is provided for municipalities with facilities owned by the national government (Tokyo Metropolitan Government for its special wards). This sum is appropriated as an allocated amount as an alternative to a fixed assets tax.
Miscellaneous tax-related revenues	Calculated as the amount for adjustment of collection of interest and expenditures from collection of tax delinquency.
National treasury disbursement	Calculated as sum equivalent from the national treasury disbursement for the meeting of administrative services activity support requirements.
Traffic safety special grant	In order to allocate the revenues obtained through fines paid to the national government etc. in accordance with the Road Traffic Act to expenses necessary for establishing and managing road traffic safety facilities, the amount allocated to municipalities is calculated.
Operating revenues (Special accounts)	Revenues calculated as the sum from loan interest on special accounts, revenues from premiums, and revenues from penalty charges.
Shares and charges	Sum calculated from shares and charges in meeting requirements of administrative services activity support.
Fees and charges	Calculated as the total amount from all relevant fees and charges.
Revenues from property	Calculated as the total amount from revenues from property.
Miscellaneous (commissioned work revenues)	Calculated as the total amount from commissioned work revenues.
Miscellaneous	Calculated as the total of revenues from profit-earning business and proceeds from the sale of commodities.
Contributions	Calculated as the total revenues from contributions.
Transfers	Calculated as total amount required to meet requirements of administrative services activity support from the total amount of funds transferred from other accounts.
Miscellaneous administrative revenues	All other administrative revenues not stipulated in the above items.

(2) Financial revenues

Item	Content and accounting standards
Revenues from interest earned and dividends	Calculated as revenues gained from interest on deposits and stock dividends, etc.

(3) Special revenues

Item	Content and accounting standards
Profit on sale of fixed assets	Calculated as total revenues from the disposal of fixed assets (excluding securities and investments) and increase in book value from the claim amount.
Other special revenues	Calculated as the gain on the sale of securities and investments and profit attributed to prior period's adjustment of gain and loss etc.

Cash Flow Statement-related Items

1. The balance at the end of the period for cash and cash equivalents (proforma balance), and items noted on the balance sheet related to this amount.

(in billion yen)

Item	FY2016
Cash and deposits	378.6
Balance of payments for the portion of Urban Redevelopment Project Account in the ordinary account classification	0
Balance at the end of the fiscal year for cash and cash equivalents (Proforma balance)	378.6

As part of the provisions for drawing up figures for the statistics of settlement of the ordinary account, part of Urban Redevelopment Project Account is classified as the regular settlement of the ordinary account. All annual revenues and expenses for the relevant operations is appropriated in the balance sheet as the ordinary account cash flow statement.

2. Breakdown of Revenues from Local Taxes

(in billion yen)

Item	FY2016
Metropolitan inhabitant tax	1,735.8
Business tax	1,093.9
Local consumption tax	714.6
Real estate acquisition tax	81.6
Metropolitan tobacco tax	17.2
Automobile acquisition tax	14.3
Light-oil delivery tax	40.7
Automobile tax	104.6
Fixed assets tax	1,181.1
Special land ownership tax	-
Business office tax	102.5
City planning tax	228.3
Others	2.8
Total	5,317.9

3. Handling of the Sinking Fund Transfer and the Sinking Fund Reserve

When establishing a reserve for a sinking fund for use as a fiscal resource for redemption of bullet maturity amortization of local bonds, under the provisions for compiling figures for the statistics of the ordinary account settlement, it is “expenses for public bonds (principal)” that is appropriated for the repayment of TMG bonds. When accessing the sinking fund for redeeming TMG bonds, due to use of sinking fund reserve for handling expenses for public bonds, an amount equivalent to the accessed amount will be exempted from revenues and expenses. Consequently, this means that the movement of cash related to the sinking fund will not be shown as “social capital improvement investment activities.”

(in billion yen)

Item	FY2016
Sinking fund transfer	266.0
Sinking fund reserve	321.3

2. Fiscal Year 2016 Tokyo Metropolitan Government Comprehensive Financial Statement

(1) Tokyo Metropolitan Government Comprehensive Financial Statement

[1] Ordinary Account and "Special Accounts"

(in million yen)

	Ordinary Account	"Special Accounts"		(Simple Total) (A+B)
		B		
	A	Slaughter house B1	Metropolitan Public Housing Tenants Security Deposit B2	
Administrative Cost Statement				
(Ordinary balance)				
I. Administrative balance (1)=a-b	818,195	(3,699)	39	814,535
Administrative revenues a	6,167,919	1,417	39	6,169,376
Local taxes etc.	5,551,481	-	-	5,551,481
Grants etc.	7,842	-	-	7,842
National treasury disbursement	267,452	-	-	267,452
Funds transferred	3,352	-	38	3,391
Other	337,790	1,417	0	339,208
Administrative expenses b	5,349,724	5,116	-	5,354,840
Tax-related expenses	1,367,689	-	-	1,367,689
Payroll-related expenses	1,338,908	2,138	-	1,341,047
Subsidizing expenses etc.	1,115,788	1,057	-	1,116,845
Investment expenses	459,482	4	-	459,486
Funds disbursed	197,817	-	-	197,817
Other	870,036	1,916	-	871,952
II. Financial balance (2)=c-d	(62,836)	(35)	-	(62,872)
Financial revenues c	15,564	0	-	15,564
Financial expenses d	78,401	35	-	78,437
Ordinary balance (3)=(1)+(2)	755,358	(3,734)	39	751,663
Special balance				
Special revenues e	50,555	-	1	50,556
Special expenses f	63,809	20	-	63,830
Special balance (4)=e-f	(13,253)	(20)	1	(13,273)
Balance for the current period (5)=(3)+(4)	742,104	(3,755)	40	738,390
Transfer to general account g	-	4,011	-	4,011
Disbursement from general account h	-	-	-	-
Balance brought forward (5)+g-h	742,104	256	40	742,402
Balance Sheet				
(Assets)				
I. Current assets	1,423,389	-	5,481	1,428,871
Cash and deposits	390,513	-	5,472	395,986
Other current assets	1,032,875	-	9	1,032,885
II. Fixed assets	32,618,010	13,408	10,529	32,641,947
Tangible fixed assets	25,094,599	13,408	-	25,108,007
Land	18,161,870	-	-	18,161,870
Other tangible fixed assets (property etc.)	6,932,729	13,408	-	6,946,137
Intangible fixed assets	29,837	-	-	29,837
Investments etc.	7,493,573	-	10,529	7,504,102
Long-term loan	1,127,721	-	10,529	1,138,250
Funds	3,430,735	-	-	3,430,735
Other investments etc.	2,935,116	-	-	2,935,116
III. Deferred assets	-	-	-	-
Total assets	34,041,400	13,408	16,010	34,070,819
(Liabilities)				
I. Current liabilities	427,603	880	-	428,483
II. Fixed liabilities	6,692,405	3,542	15,928	6,711,876
Long-term borrowing	5,735,169	1,824	-	5,736,993
Other fixed liabilities	957,236	1,717	15,928	974,882
III. Deferred revenues	-	-	-	-
Total liabilities	7,120,008	4,422	15,928	7,140,360
(Net assets)				
Total net assets	26,921,391	8,985	82	26,930,458
(of which are changes in the current period)	812,106	358	40	812,505
Total liabilities and net assets	34,041,400	13,408	16,010	34,070,819

[2] Public Enterprise Accounts

(in million yen)

	Hospitals C1	Central Wholesale Market C2	Urban Redevelopment Project C3	Waterfront Area Development Project C4	Port and Harbor Project C5	Transportation C6
Profit and Loss Statement						
Operating profit (1)=a-b	(17,930)	(4,304)	(623)	(17,028)	1,022	(1,974)
Operating earnings a	135,060	14,423	141,828	42,988	3,977	45,414
Operating expenses b	152,990	18,728	142,451	60,016	2,955	47,388
Business cost price	90,617	110	142,451	57,828	1,660	34,913
Administrative expenses	62,372	18,617	-	2,187	1,294	12,474
Non-operating profit (2)=c-d	17,235	1,095	5	2,858	494	919
Non-operating earnings c	24,897	4,605	6	4,828	520	4,738
Non-operating expenses d	7,661	3,510	0	1,969	25	3,819
Current balance (1)+(2)	(694)	(3,209)	(618)	(14,169)	1,516	(1,054)
Special profit (3)=e-f	(2,986)	-	-	(4,775)	(106)	2,047
Special earnings e	-	-	-	-	-	2,054
Special expenses f	2,986	-	-	4,775	106	6
Net profit for the current period (4)=(1)+(2)+(3)	(3,680)	(3,209)	(618)	(18,944)	1,410	992
Retained profit brought forward (5)	-	(1,825)	6,385	87,489	12,539	(12,438)
Changes of other unappropriated profit (6)	3,955	11,301	-	-	213	-
Unappropriated revenues for the current period (4)+(5)+(6)	274	6,266	5,767	68,544	14,163	(11,446)
Balance Sheet						
(Assets)						
I. Current assets	122,679	128,194	38,269	212,717	27,562	37,524
Cash and deposits	95,962	108,153	38,107	204,886	27,205	30,644
Other current assets	26,717	20,041	161	7,830	356	6,880
II. Fixed assets	177,486	833,423	293	829,822	337,309	183,300
Tangible fixed assets	141,470	833,105	293	692,976	331,681	73,914
Land	779	188,071	114	692,644	312,786	24,223
Other tangible fixed assets (property etc.)	140,691	645,034	178	332	18,894	49,691
Intangible fixed assets	226	6	-	85	50	86
Investments etc.	35,789	311	-	136,760	5,577	109,299
Long-term loan	-	5	-	-	-	90,000
Funds	-	-	-	-	-	-
Other investments etc.	35,789	306	-	136,760	5,577	19,299
III. Deferred assets	-	13	-	-	-	-
Total assets	300,166	961,632	38,562	1,042,539	364,871	220,825
(Liabilities)						
I. Current liabilities	28,050	10,526	629	5,849	2,015	17,347
II. Fixed liabilities	136,700	395,361	137	219,719	386	61,579
Long-term borrowing	95,933	359,721	-	187,265	210	42,072
Other fixed liabilities	40,767	35,640	137	32,454	176	19,507
III. Deferred revenues	4,090	55,732	-	0	108	1,830
Total liabilities	168,842	461,620	766	225,569	2,510	80,758
(Capital)						
Total capital	131,324	500,012	37,796	816,970	362,361	140,066
(of which are changes in the current period)	(3,680)	(3,209)	(319)	(18,897)	308	(5,879)
Total liabilities and capital	300,166	961,632	38,562	1,042,539	364,871	220,825

(in million yen)

Urban Rapid Transit Railway C7	Electric Power C8	Waterworks C9	Industrial Waterworks C10	Sewerage C11	(Simple Total) (C)
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Profit and Loss Statement							
Operating profit	(1)=a-b	25,969	728	24,741	(850)	(19,352)	(9,602)
Operating earnings	a	146,773	1,630	319,952	732	283,977	1,136,756
Operating expenses	b	120,803	901	295,211	1,582	303,329	1,146,358
Business cost price		68,915	763	211,498	731	97,318	706,811
Administrative expenses		51,887	137	83,712	851	206,010	439,547
Non-operating profit	(2)=c-d	6,900	40	9,029	850	57,064	96,495
Non-operating earnings	c	17,225	40	14,968	919	88,526	161,275
Non-operating expenses	d	10,324	0	5,938	68	31,462	64,780
Current balance	(1)+(2)	32,870	769	33,770	-	37,712	86,893
Special profit	(3)=e-f	40	-	(233)	-	1,240	(4,772)
Special earnings	e	40	-	1,674	-	1,240	5,009
Special expenses	f	-	-	1,908	-	-	9,782
Net profit for the current period	(4)=(1)+(2)+(3)	32,911	769	33,536	-	38,952	82,120
Retained profit brought forward	(5)	(327,530)	-	-	-	10,791	(224,588)
Changes of other unappropriated profit	(6)	-	-	31,573	-	35,614	82,657
Unappropriated revenues for the current period	(4)+(5)+(6)	(294,618)	769	65,110	-	85,358	(59,810)

Balance Sheet							
(Assets)							
I. Current assets		187,696	4,332	218,254	8,026	171,586	1,156,843
Cash and deposits		154,356	3,952	144,587	7,345	53,098	868,298
Other current assets		33,340	380	73,667	680	118,488	288,545
II. Fixed assets		1,372,641	3,713	2,416,586	23,350	5,638,381	11,816,310
Tangible fixed assets		1,345,251	3,703	2,367,155	22,955	5,637,858	11,450,367
Land		132,526	99	257,847	1,045	554,932	2,165,071
Other tangible fixed assets (property etc.)		1,212,725	3,604	2,109,307	21,909	5,082,926	9,285,295
Intangible fixed assets		1,474	8	48,130	395	316	50,781
Investments etc.		25,915	1	1,300	-	206	315,161
Long-term loan		-	-	-	-	-	90,005
Funds		-	-	-	-	-	-
Other investments etc.		25,915	1	1,300	-	206	225,155
III. Deferred assets		-	-	11	-	85	111
Total assets		1,560,337	8,045	2,634,852	31,377	5,810,053	12,973,265
(Liabilities)							
I. Current liabilities		81,508	276	144,643	634	263,631	555,112
II. Fixed liabilities		807,065	175	242,800	38	1,407,053	3,271,019
Long-term borrowing		567,195	-	198,899	-	1,385,128	2,836,425
Other fixed liabilities		239,870	175	43,901	38	21,924	434,594
III. Deferred revenue		423,303	678	168,649	5,205	1,588,690	2,248,289
Total liabilities		1,311,878	1,129	556,093	5,878	3,259,375	6,074,421
(Capital)							
Total capital		248,459	6,916	2,078,759	25,498	2,550,678	6,898,843
(of which are changes in the current period)		38,119	769	35,164	240	75,875	118,493
Total liabilities and capital		1,560,337	8,045	2,634,852	31,377	5,810,053	12,973,265

[3-1] Administrative Bodies (incorporated foundations (1))

(in million yen)

	Tokyo Metropolitan Human Rights Promotion Center D1	Tokyo Metropolitan Islands Promotion Corporation D2	Tokyo Tax Association D3	Tokyo Metropolitan Foundation for History and Culture D4	Tokyo Metropolitan Symphony D5	Tokyo Sport Benefits Corporation D6
Statement of Changes in Net Assets						
(Changes in unrestricted net assets)						
Current increase (decrease) for the current period (1)=a-b	18	10	3	595	114	224
Current revenues a	232	756	1,165	13,350	1,699	7,422
Current expenses b	213	746	1,161	12,755	1,584	7,198
Nonrecurring increase (decrease) for the current period (2)=c-d	-	2	(0)	1	0	-
Nonrecurring revenues c	-	2	-	8	0	-
Nonrecurring expenses d	-	-	0	6	-	-
Corporation tax etc. (3)	2	(-)	3	90	0	20
Total changes in unrestricted net assets for the current period (4)=(1)+(2)+(-3)	15	13	0	506	114	204
Unrestricted net assets at the beginning of the current period (5)	143	854	488	6,578	518	1,020
Unrestricted net assets at the end of the current period (6)=(4)+(5)	159	867	489	7,084	632	1,224
(Changes in restricted net assets)						
Total changes in restricted net assets for the current period (7)	-	-	-	24	-	(2)
Restricted net assets at the beginning of the current period (8)	101	4,000	300	362	1	536
Restricted net assets at the end of the current period (9)=(7)+(8)	101	4,000	300	387	1	533
Net assets at the end of fiscal year (6)+(9)	260	4,867	789	7,472	633	1,758

*The figure in brackets [] in the "Corporation Tax etc." section is included in the figure for "Current increase (decrease) for the current period"

Balance Sheet						
(Assets)						
I. Current assets	122	309	304	6,248	559	3,391
Cash and deposits	121	273	195	5,381	479	1,944
Other current assets	1	35	108	866	80	1,446
II. Fixed assets	173	6,808	587	5,011	349	1,307
Tangible fixed assets	7	115	12	613	13	24
Land	-	-	-	-	-	-
Other tangible fixed assets (property etc.)	7	115	12	613	13	24
Intangible fixed assets	-	0	0	22	17	8
Investments etc.	165	6,692	574	4,375	319	1,274
Long-term loan	-	-	-	-	24	-
Funds	-	-	-	-	-	-
Other investments etc.	165	6,692	574	4,375	294	1,274
III. Deferred assets	-	-	-	-	-	-
Total assets	296	7,118	891	11,260	908	4,698
(Liabilities)						
I. Current liabilities	30	10	99	3,061	210	2,527
II. Fixed liabilities	6	2,240	1	726	64	412
Long-term borrowing	-	2,240	-	-	-	-
Other fixed liabilities	6	-	1	726	64	412
III. Deferred revenues	-	-	-	-	-	-
Total liabilities	36	2,250	101	3,787	274	2,940
(Net assets)						
Total net assets	260	4,867	789	7,472	633	1,758
(of which are changes in the current period)	15	13	0	530	114	201
Total liabilities and net assets	296	7,118	891	11,260	908	4,698

Current status of metropolitan government's involvement						
Investment ratio (%)	74.2	45.5	85.6	32.2	4.4	100
Number of metropolitan government contract employees/ Number of permanent employees	6/9	3/7	8/185	33/288	2/118	39/163

* 1 The investment ratio: the ratio of TMG's monetary support, or deemed monetary support in case of merging in midterm, to an administrative body

* 2 The investment ratio is calculated as of 31 March, 2017, number of employees is as of 1 August, 2016

(in million yen)

		Tokyo Marathon Foundation	Tokyo New Town Development Corporation	Tokyo Environmental Public Service Corporation	Tokyo Metropolitan Foundation for Social Welfare and Public Health	Tokyo Metropolitan Organization for Medical Research	Johoku Labor and Welfare Center
		D7	D8	D9	D10	D11	D12
Statement of Changes in Net Assets							
(Changes in unrestricted net assets)							
Current increase (decrease) for the current period	(1)=a-b	8	130	(93)	(65)	(138)	-
Current revenues	a	3,905	23,826	5,942	2,571	3,684	406
Current expenses	b	3,896	23,696	6,034	2,636	3,822	406
Nonrecurring increase (decrease) for the current period	(2)=c-d	6	(9)	(2)	(0)	22	-
Nonrecurring revenues	c	8	-	0	-	50	0
Nonrecurring expenses	d	1	9	2	0	27	0
Corporation tax etc.	(3)	12	0	0	(-)	(-)	(-)
Total changes in unrestricted net assets for the current period	(4)=(1)+(2)-{(3)}	2	120	(95)	(65)	(115)	-
Unrestricted net assets at the beginning of the current period	(5)	389	63,885	4,161	1,388	637	-
Unrestricted net assets at the end of the current period	(6)=(4)+(5)	391	64,005	4,065	1,323	521	-
(Changes in restricted net assets)							
Total changes in restricted net assets for the current period	(7)	29	-	(21)	(27)	9	(2)
Restricted net assets at the beginning of the current period	(8)	880	13	401	1,336	335	49
Restricted net assets at the end of the current period	(9)=(7)+(8)	909	13	379	1,309	344	46
Net assets at the end of fiscal year	(6)+(9)	1,301	64,018	4,445	2,632	866	46

*1 The figure in brackets [] in the "Corporation Tax etc." section is included in the figure for "Current increase (decrease) for the current period"

*2 Current increase (decrease) for the current period of Tokyo Environmental Public Service Corporation reflects specific assets appraisal profit or loss etc. and valuation profit or loss on specified assets etc.

Balance Sheet							
(Assets)							
I. Current assets		2,336	19,904	3,127	945	761	33
Cash and deposits		2,103	6,382	1,571	835	754	31
Other current assets		233	13,522	1,556	109	6	1
II. Fixed assets		1,090	54,958	49,231	4,716	1,390	75
Tangible fixed assets		46	1,210	696	167	765	26
Land		-	656	73	-	-	-
Other tangible fixed assets (property etc.)		46	553	622	167	765	26
Intangible fixed assets		121	44	133	20	106	0
Investments etc.		922	53,703	48,401	4,527	518	48
Long-term loan		-	16	-	1,002	-	0
Funds		-	-	-	1,755	-	-
Other investments etc.		922	53,687	48,401	1,769	518	48
III. Deferred assets		-	-	-	-	-	-
Total assets		3,426	74,863	52,359	5,661	2,151	109
(Liabilities)							
I. Current liabilities		2,125	7,546	1,171	801	957	33
II. Fixed liabilities		-	3,299	46,742	2,226	327	29
Long-term borrowing		-	-	-	191	-	-
Other fixed liabilities		-	3,299	46,742	2,035	327	29
III. Deferred revenues		-	-	-	-	-	-
Total liabilities		2,125	10,845	47,913	3,028	1,285	62
(Net assets)							
Total net assets		1,301	64,018	4,445	2,632	866	46
(of which are changes in the current period)		32	120	(117)	(92)	(106)	(2)
Total liabilities and net assets		3,426	74,863	52,359	5,661	2,151	109

Current status of metropolitan government's involvement							
Investment ratio (%)		90.9	76.9	99.7	60.0	100	100
Number of metropolitan government contract employees/ Number of permanent employees		4/25	14/267	70/314	41/122	59/197	17/33

* 1 The investment ratio: the ratio of TMG's monetary support, or deemed monetary support in case of merging in midterm, to an administrative body

* 2 The investment ratio is calculated as of 31 March, 2017, number of employees is as of 1 August, 2016

(in million yen)

		Tokyo Metropolitan Health and Medical Treatment Corporation D13	Tokyo Metropolitan Small Business Center D14	Tokyo Foundation for Employment Service D15	Tokyo Development Foundation For Agriculture, Forestry & Fisheries D16	Tokyo Convention and Visitors Bureau D17	Tokyo Zoological Park Society D18
Statement of Changes in Net Assets							
(Changes in unrestricted net assets)							
Current increase (decrease) for the current period	(1)=a-b	(16)	86	(7)	(51)	15	(2)
Current revenues	a	53,879	12,479	4,308	2,905	5,818	8,297
Current expenses	b	53,895	12,392	4,316	2,956	5,802	8,299
Nonrecurring increase (decrease) for the current period	(2)=c-d	(262)	(0)	-	(1)	(0)	8
Nonrecurring revenues	c	58	0	-	35	-	14
Nonrecurring expenses	d	321	1	-	36	0	5
Corporation tax etc.	(3)	(-)	0	2	(-)	2	3
Total changes in unrestricted net assets for the current period	(4)=(1)+(2)+(-3)	(279)	85	(10)	(52)	12	2
Unrestricted net assets at the beginning of the current period	(5)	(3,424)	2,977	70	453	972	1,833
Unrestricted net assets at the end of the current period	(6)=(4)+(5)	(3,704)	3,063	59	400	984	1,835
(Changes in restricted net assets)							
Total changes in restricted net assets for the current period	(7)	(288)	347	(2)	1,347	493	1
Restricted net assets at the beginning of the current period	(8)	7,324	932	500	5,454	406	76
Restricted net assets at the end of the current period	(9)=(7)+(8)	7,036	1,280	498	6,801	899	78
Net assets at the end of fiscal year	(6)+(9)	3,332	4,343	558	7,201	1,884	1,913

*1 The figure in brackets [] in the "Corporation Tax etc." section is included in the figure for "Current increase (decrease) for the current period"

*2 Current increase (decrease) for the current period of Tokyo Zoological Park Society reflects valuation profit or loss on basic funds, etc. and valuation profit or loss on specified assets etc.

Balance Sheet							
(Assets)							
I. Current assets		10,845	41,807	3,880	1,013	3,826	1,612
Cash and deposits		2,722	1,956	1,081	959	3,572	996
Other current assets		8,123	39,851	2,798	53	253	616
II. Fixed assets		10,195	41,425	755	7,915	8,906	1,533
Tangible fixed assets		7,186	362	11	315	439	304
Land		-	75	-	-	-	20
Other tangible fixed assets (property etc.)		7,186	287	11	315	439	283
Intangible fixed assets		1,084	343	9	5	-	17
Investments etc.		1,925	40,718	734	7,594	8,466	1,211
Long-term loan		-	-	-	14	-	0
Funds		-	36,865	-	3,286	758	46
Other investments etc.		1,925	3,852	734	4,294	7,708	1,165
III. Deferred assets		-	-	-	-	-	-
Total assets		21,041	83,232	4,635	8,929	12,732	3,146
(Liabilities)							
I. Current liabilities		8,488	41,137	3,876	1,022	3,675	1,107
II. Fixed liabilities		9,220	37,751	200	704	7,172	125
Long-term borrowing		-	20,000	-	638	-	-
Other fixed liabilities		9,220	17,751	200	66	7,172	125
III. Deferred revenues		-	-	-	-	-	-
Total liabilities		17,709	78,888	4,077	1,727	10,848	1,232
(Net assets)							
Total net assets		3,332	4,343	558	7,201	1,884	1,913
(of which are changes in the current period)		(567)	433	(13)	1,294	505	4
Total liabilities and net assets		21,041	83,232	4,635	8,929	12,732	3,146

Current status of metropolitan government's involvement							
Investment ratio (%)		97.5	50.2	50.7	64.4	-	7.5
Number of metropolitan government contract employees/ Number of permanent employees		203/2,865	39/224	24/112	135/173	12/79	108/322

* 1 The investment ratio: the ratio of TMG's monetary support, or deemed monetary support in case of merging in midterm, to an administrative body

* 2 The investment ratio is calculated as of 31 March, 2017, number of employees is as of 1 August, 2016

(in million yen)

Tokyo Metropolitan Park Association	Tokyo Metropolitan Public Corporation for Road Improvement and Management	Tokyo Disaster Prevention & Emergency Medical Service Association	(Simple Total)
D19	D20	D21	(D)

Statement of Changes in Net Assets						
(Changes in unrestricted net assets)						
Current increase (decrease) for the current period		(1)=a-b	289	264	36	1,424
Current revenues		a	14,839	12,608	2,363	182,464
Current expenses		b	14,549	12,343	2,326	181,037
Nonrecurring increase (decrease) for the current period		(2)=c-d	(9)	(28)	(6)	(280)
Nonrecurring revenues		c	-	40	-	219
Nonrecurring expenses		d	9	69	6	499
Corporation tax etc.		(3)	101	126	13	380
Total changes in unrestricted net assets for the current period		(4)=(1)+(2)+(-3)	178	109	16	763
Unrestricted net assets at the beginning of the current period		(5)	3,848	9,446	1,818	98,061
Unrestricted net assets at the end of the current period		(6)=(4)+(5)	4,026	9,556	1,835	98,825
(Changes in restricted net assets)						
Total changes in restricted net assets for the current period		(7)	17	-	(3)	1,922
Restricted net assets at the beginning of the current period		(8)	2,849	1	501	26,365
Restricted net assets at the end of the current period		(9)=(7)+(8)	2,867	1	498	28,288
Net assets at the end of fiscal year		(6)+(9)	6,893	9,557	2,333	127,113

* Current increase (decrease) for the current period of Tokyo Disaster Prevention & Emergency Medical Service Association reflects specific assets appraisal profit or loss etc.

Balance Sheet				
(Assets)				
I. Current assets	5,020	14,256	977	121,284
Cash and deposits	3,908	13,309	858	49,440
Other current assets	1,111	947	118	71,844
II. Fixed assets	4,670	6,525	1,580	209,210
Tangible fixed assets	488	2,656	19	15,483
Land	-	1,043	-	1,869
Other tangible fixed assets (property etc.)	488	1,612	19	13,613
Intangible fixed assets	36	33	57	2,065
Investments etc.	4,146	3,835	1,504	191,661
Long-term loan	-	9	-	1,068
Funds	-	-	-	42,711
Other investments etc.	4,146	3,825	1,504	147,881
III. Deferred assets	-	-	-	-
Total assets	9,691	20,781	2,558	330,495
(Liabilities)				
I. Current liabilities	2,455	10,547	160	91,047
II. Fixed liabilities	342	676	63	112,334
Long-term borrowing	-	6	-	23,076
Other fixed liabilities	342	670	63	89,258
III. Deferred revenues	-	-	-	-
Total liabilities	2,797	11,224	224	203,382
(Net assets)				
Total net assets	6,893	9,557	2,333	127,113
(of which are changes in the current period)	195	109	13	2,686
Total liabilities and net assets	9,691	20,781	2,558	330,495

Current status of metropolitan government's involvement			
Investment ratio (%)	100	0.2	16.3
Number of metropolitan government contract employees/ Number of permanent employees	63/606	31/438	13/64

* 1 The investment ratio: the ratio of TMG's monetary support, or deemed monetary support in case of merging in midterm, to an administrative body

* 2 The investment ratio is calculated as of 31 March, 2017, number of employees is as of 1 August, 2016

[3-2] Administrative Bodies (incorporated foundations etc. (2))

(in million yen)

Tokyo Metropolitan Welfare Corporation E1	(Simple Total) (E)
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Operating Activity Statement			
Changes in service balance	(1)=a-b	848	848
Service revenues	a	9,207	9,207
Service expenses	b	8,358	8,358
Changes in non-service balance	(2)=c-d	23	23
Non-service revenues	c	97	97
Non-service expenses	d	73	73
Changes in ordinary balance	(1)+(2)	872	872
Changes in extraordinary balance	(3)=e-f	570	570
Extraordinary revenues	e	585	585
Extraordinary expenses	f	15	15
Changes in balance for current period	(4)=(1)+(2)+(3)	1,442	1,442
Changes in balance carried forward from previous period	(5)	1,099	1,099
Changes in balance carried forward from current period	(6)=(4)+(5)	2,542	2,542
Withdrawals from funds	(7)	-	-
Withdrawals from other reserves	(8)	415	415
Other funds reserved	(9)	1,097	1,097
Changes in balance carried forward to next period	(6)+(7)+(8)-(9)	1,860	1,860

Balance Sheet			
(Assets)			
I. Current assets		2,248	2,248
Cash and deposits		1,517	1,517
Other current assets		731	731
II. Fixed assets		3,824	3,824
Tangible fixed assets		1,023	1,023
Land		-	-
Other tangible fixed assets (property etc.)		1,023	1,023
Intangible fixed assets		3	3
Investments etc.		2,797	2,797
Long-term loan		0	0
Funds		-	-
Other investments etc.		2,797	2,797
III. Deferred assets		-	-
Total assets		6,073	6,073
(Liabilities)			
I. Current liabilities		1,137	1,137
II. Fixed liabilities		423	423
Long-term borrowing		-	-
Other fixed liabilities		423	423
III. Deferred revenues		-	-
Total liabilities		1,560	1,560
(Net assets)			
Total net assets		4,512	4,512
(of which are changes in the current period)		1,455	1,455
Total liabilities and net assets		6,073	6,073

Current status of metropolitan government's involvement	
Investment ratio (%)	100
Number of metropolitan government contract employees/ Number of permanent employees	418/1,000

* The investment ratio is calculated as of 31 March, 2017, number of employees is as of 1 August, 2016

[3-3] Administrative Bodies (incorporated foundations etc. (3))

(in million yen)

		Tokyo Metropolitan Housing Supply Corporation F1	(Simple Total) (F)
Profit and Loss Statement			
Operating profit	(1)=a-b	11,854	11,854
Operating revenues	a	138,607	138,607
Operating expenses	b	126,753	126,753
Operating costs		125,348	125,348
Administrative expenses		1,404	1,404
Non-operating profit	(2)=c-d	(261)	(261)
Non-operating revenues	c	368	368
Non-operating expenses	d	629	629
Current balance	(1)+(2)	11,592	11,592
Special profit	(3)=e-f	(1,076)	(1,076)
Special revenues	e	694	694
Special expenses	f	1,770	1,770
Pre-reserve profit under special laws	(1)+(2)+(3)	10,516	10,516

Balance Sheet			
(Assets)			
I. Current assets		60,161	60,161
Cash and deposits		39,651	39,651
Other current assets		20,509	20,509
II. Fixed assets		1,190,298	1,190,298
Tangible fixed assets		1,181,172	1,181,172
Land		1,037	1,037
Other tangible fixed assets (property etc.)		1,180,135	1,180,135
Intangible fixed assets		1,119	1,119
Investments etc.		8,005	8,005
Long-term loan		-	-
Funds		-	-
Other investments etc.		8,005	8,005
III. Deferred assets		-	-
Total assets		1,250,459	1,250,459
(Liabilities)			
I. Current liabilities		52,391	52,391
II. Fixed liabilities		788,580	788,580
Long-term borrowing		643,818	643,818
Other fixed liabilities		144,762	144,762
III. Deferred revenues		-	-
Total liabilities		840,971	840,971
(Capital)			
Total capital		409,487	409,487
(of which are changes in the current period)		10,516	10,516
Total liabilities and capital		1,250,459	1,250,459

Current status of metropolitan government's involvement	
Investment ratio (%)	100
Number of metropolitan government contract employees/ Number of permanent employees	7/598

* The investment ratio is calculated as of 31 March, 2017, number of employees is as of 1 August, 2016

[4] Administrative Bodies (limited corporations)

(in million yen)

	Tokyo Stadium G1	Tokyo Tama Intercity Monorail Co., Ltd. G2	Tokyo Water Front Area Rapid Transit, Inc G3	Tama New Town Development Center G4	Tokyo International Forum G5	TOKYO RINKAI HOLDINGS Co., Ltd G6
Profit and Loss Statement						
Operating profit (1)=a-b	93	1,898	5,002	376	623	17,937
Operating revenues a	1,095	8,619	20,320	1,540	8,136	72,986
Operating expenses b	1,001	6,720	15,318	1,164	7,512	55,048
Operating costs	750	3,834	5,956	1,027	6,010	50,686
Sales and administrative expenses	250	2,885	9,361	137	1,501	4,361
Non-operating profit (2)=c-d	25	(169)	(1,441)	0	31	(1,648)
Non-operating revenues c	26	139	51	1	34	285
Non-operating expenses d	0	308	1,492	1	2	1,933
Current balance (1)+(2)	119	1,729	3,560	376	655	16,289
Special profit (3)=e-f	(0)	-	(145)	-	1	609
Special revenues e	-	-	-	-	12	833
Special expenses f	0	-	145	-	11	224
Corporation tax etc. (4)	31	657	582	116	229	5,147
Net profit for the current period (1)+(2)+(3)-(4)	88	1,072	2,832	259	427	11,751
Balance Sheet						
(Assets)						
I. Current assets	5,115	10,351	16,829	2,749	5,256	82,461
Cash and deposits	4,480	5,973	5,777	2,495	4,245	58,987
Other current assets	635	4,378	11,052	253	1,010	23,474
II. Fixed assets	4,512	64,197	214,172	7,705	2,841	300,695
Tangible fixed assets	333	62,681	189,432	7,704	851	265,832
Land	-	30,131	13,012	3,705	-	64,249
Other tangible fixed assets (property etc.)	333	32,549	176,420	3,999	851	201,583
Intangible fixed assets	2,842	13	14,341	0	115	20,913
Investments etc.	1,335	1,502	10,398	0	1,875	13,949
Long-term loan	-	-	-	-	-	-
Funds	-	-	-	-	-	-
Other investments etc.	1,335	1,502	10,398	0	1,875	13,949
III. Deferred assets	-	-	-	-	-	-
Total assets	9,627	74,549	231,002	10,454	8,098	383,156
(Liabilities)						
I. Current liabilities	193	5,174	15,370	440	2,768	40,916
II. Fixed liabilities	60	37,353	134,491	5,694	832	124,936
Long-term borrowing	-	36,960	5,998	-	-	97,817
Other fixed liabilities	60	393	128,493	5,694	832	27,118
III. Deferred revenues	-	-	-	-	-	-
Total liabilities	253	42,527	149,861	6,134	3,600	165,852
(Net assets)						
Total net assets	9,373	32,021	81,140	4,320	4,497	217,303
(of which are changes in the current period)	88	1,072	2,832	259	412	11,723
Total liabilities and net assets	9,627	74,549	231,002	10,454	8,098	383,156

*The figure for Tokyo Rinkai Holdings represent account values on a consolidated basis

Current status of metropolitan government's involvement

Investment ratio (%)	36.3	79.9	91.3	51.2	51.0	85.1
Number of metropolitan government contract employees/ Number of permanent employees	8/18	11/225	21/287	2/7	7/61	65/543

*1 The Investment ratio is calculated as of 31 March, 2017, number of employees is as of 1 August, 2016.

*2 Number of employees in Tokyo Rinkai Holdings Co., Ltd. includes those of its consolidated subsidiaries.

(in million yen)

Tokyo Kotsu Service Co., Ltd. G7	Waterworks Services Co., Ltd. G8	PUC Co., Ltd. G9	Tokyo Metropolitan Sewerage Service Corporation G10	(Simple Total) (G)
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Profit and Loss Statement						
Operating profit	(1)=a-b	153	1,363	198	2,018	29,666
Operating revenues	a	6,164	17,347	12,156	23,842	172,209
Operating expenses	b	6,011	15,984	11,957	21,823	142,542
Operating costs		5,723	15,014	11,034	20,816	120,854
Sales and administrative expenses		288	970	923	1,007	21,687
Non-operating profit	(2)=c-d	14	36	(19)	4	(3,165)
Non-operating revenues	c	15	57	18	12	642
Non-operating expenses	d	1	21	37	8	3,807
Current balance	(1)+(2)	167	1,399	179	2,022	26,501
Special profit	(3)=e-f	(0)	-	(3)	(11)	449
Special revenues	e	-	-	-	-	846
Special expenses	f	0	-	3	11	397
Corporation tax etc.	(4)	48	491	60	701	8,067
Net profit for the current period	(1)+(2)+(3)-(4)	118	908	115	1,310	18,884

Balance Sheet						
(Assets)						
I. Current assets		1,763	5,341	5,094	13,151	148,116
Cash and deposits		793	2,599	2,645	5,951	93,948
Other current assets		969	2,742	2,449	7,200	54,167
II. Fixed assets		493	2,647	2,954	1,948	602,168
Tangible fixed assets		63	1,425	1,447	1,347	531,118
Land		-	229	-	-	111,327
Other tangible fixed assets (property etc.)		63	1,195	1,447	1,347	419,791
Intangible fixed assets		13	535	158	236	39,173
Investments etc.		416	686	1,348	364	31,876
Long-term loan		-	-	0	-	0
Funds		-	-	-	-	-
Other investments etc.		416	686	1,347	364	31,876
III. Deferred assets		-	-	-	-	-
Total assets		2,257	7,989	8,049	15,100	750,284
(Liabilities)						
I. Current liabilities		738	2,636	1,753	5,774	75,766
II. Fixed liabilities		207	1,209	2,982	544	308,311
Long-term borrowing		-	-	-	-	140,776
Other fixed liabilities		207	1,209	2,982	544	167,534
III. Deferred revenue		-	-	-	-	-
Total liabilities		945	3,845	4,735	6,319	384,077
(Net assets)						
Total net assets		1,311	4,143	3,313	8,780	366,207
(of which are changes in the current period)		107	907	(235)	1,305	18,473
Total liabilities and net assets		2,257	7,989	8,049	15,100	750,284

Current status of metropolitan government's involvement				
Investment ratio (%)	100	51.0	56.0	50.0
Number of metropolitan government contract employees/ Number of permanent employees	19/238	40/1,324	32/602	231/728

* The Investment ratio is calculated as of 31 March, 2017, number of employees is as of 1 August, 2016.

[5] Local Independent Administrative Corporations

(in million yen)

	Tokyo Metropolitan University H1	Tokyo Metropolitan Industrial Technology Research Institute H2	Tokyo Metropolitan Geriatric Hospital and Institute of Gerontology H3	(Simple Total) (H)	Combined Total (A+B+C+D+E+F+G+H)	Offset Elimination	Tokyo Metropolitan Government Overall Total
(in million yen)							
Profit and Loss Statement		Δ					
Operating balance	(1)=a-b	(935)	(1,329)	180	(2,445)		
Operating revenues	a	25,129	6,818	18,763	50,711		
Operating expenses	b	26,065	8,147	18,944	53,157		
Operating costs		24,303	5,055	18,158	47,517		
Administrative expenses		1,761	3,092	785	5,639		
Non-operating balance	(2)=c-d	1,889	1,544	98	3,532		
Non-operating revenues	c	1,921	1,547	98	3,567		
Non-operating expenses	d	31	2	-	34		
Current balance	(1)+(2)	953	215	(82)	1,086		
Special balance	(3)=e-f	(407)	0	(3)	(410)		
Special revenues	e	19	0	-	19		
Special expenses	f	426	0	3	430		
Net profit for the current period	(4)=(1)+(2)+(3)	546	215	(86)	675		
Retained profit brought forward	(5)	601	-	-	601		
Unappropriated revenues for the current period	(4)+(5)	1,148	215	(86)	1,277		
Balance Sheet							
(Assets)							
I. Current assets		7,879	2,181	9,040	19,100	2,936,626	2,936,626
Cash and deposits		4,564	1,998	6,748	13,311	1,462,154	1,462,154
Other current assets		3,314	182	2,291	5,788	1,474,472	1,474,472
II. Fixed assets		147,363	31,210	28,482	207,057	46,670,818	(2,278,623)44,392,194
Tangible fixed assets		142,023	30,792	27,927	200,742	38,487,917	38,487,917
Land		86,035	14,200	10,119	110,354	20,551,531	20,551,531
Other tangible fixed assets (property etc.)		55,988	16,592	17,807	90,388	17,936,386	17,936,386
Intangible fixed assets		262	169	502	934	123,916	123,916
Investments etc.		5,077	248	52	5,379	8,058,984	(2,278,623)5,780,361
Long-term loan		-	-	28	28	1,229,352	1,229,352
Funds		-	-	-	-	3,473,446	3,473,446
Other investments etc.		5,077	248	24	5,351	3,356,184	(2,278,623)1,077,561
III. Deferred assets		-	-	-	-	111	111
Total assets		155,243	33,391	37,523	226,157	49,607,556	(2,278,623)47,328,932
(Liabilities)							
I. Current liabilities		6,095	1,606	4,279	11,981	1,215,920	1,215,920
II. Fixed liabilities		13,209	5,240	16,036	34,486	11,227,031	11,227,031
Long-term borrowing		-	-	13,925	13,925	9,395,015	9,395,015
Other fixed liabilities		13,209	5,240	2,111	20,561	1,832,016	1,832,016
III. Deferred revenues		-	-	-	-	2,248,289	2,248,289
Total liabilities		19,304	6,847	20,315	46,468	14,691,242	-14,691,242
(Capital)							
Total capital		135,938	26,544	17,207	179,689	34,916,313	(2,278,623)32,637,690
(of which are changes in the current period)		77	(1,818)	28	(1,712)	962,418	962,418
Total liabilities and capital		155,243	33,391	37,523	226,157	49,607,556	(2,278,623)47,328,932

(2) Accounting Policy and Notes Regarding Preparation of the Tokyo Metropolitan Government Comprehensive Financial Statement

Year-to-date
(From April 1, 2016, to March 31, 2017)

(Accounting Policy)

1. Scope

The results and statements contained herein cover all accounting for the Tokyo Metropolitan Government (the ordinary account, the “Special Accounts,” and the public enterprise accounts), as well as administrative bodies supervised by the Tokyo Metropolitan Government and local independent administrative corporations, with both groupings being displayed.

(1) Ordinary Account

Comprises a combination of general account and special accounts that meet the standards set by the Ministry of Internal Affairs and Communications (13 accounts). Any overlap, credits, or debts between accounts have been eliminated.

(2) “Special Accounts”

The following 2 accounts are special accounts that fall outside of the scope of the ordinary account.

Slaughterhouse
Metropolitan Public Housing Tenants Security Deposit

(3) Public Enterprise Accounts

The following 11 accounts are classified as public enterprise accounts

Hospitals
Central Wholesale Market
Urban Redevelopment Project
Waterfront Area Development Project
Port and Harbor Project
Transportation
Urban Rapid Transit Railway
Electric Power
Waterworks
Industrial Waterworks
Sewerage

(4) Administrative Bodies Supervised by Tokyo Metropolitan Government

These bodies are organizations in which the Tokyo Metropolitan Government provides investment and financial backing, provides continued financial spending or physical support, and which require supervision by the Tokyo Metropolitan Government. All of the 33 applicable bodies are regarded as 100% wholly owned by the Tokyo Metropolitan Government.

- i) Limited corporations (10 bodies) (Numbers in parentheses indicate the portion held)
Tokyo Stadium (36.3%); Tokyo Tama Intercity Monorail Co., Ltd. (79.9%); Tokyo Waterfront Area Rapid Transport, Inc. (91.3%); Tama New Town Development Center (51.2%); Tokyo International Forum Co., Ltd. (51.0%); Tokyo Rinkai Holdings (85.1%)^{*1}; Tokyo Kotsu Service Co., Ltd. (100%); Tokyo Waterworks Service Co., Ltd. (51.0%); PUC Co., Ltd. (56.0%); Tokyo Metropolitan Sewerage Service Corporation (50.0%).

*1: In the comprehensive financial statement, earnings figures are stated on a consolidated basis.

<p style="text-align: center;">Year-to-date (From April 1, 2016, to March 31, 2017)</p>	
<p>ii) Public interest corporations (23 Bodies)</p> <p>Tokyo Metropolitan Human Rights Promotion Center; Tokyo Metropolitan Islands Promotion Corporation; Tokyo Tax Association; Tokyo Metropolitan Foundation for History and Culture; Tokyo Metropolitan Symphony Orchestra; Tokyo Sport Benefits Corporation; Tokyo Marathon Foundation; Tokyo Urban Planning and Development Corporation; Tokyo Metropolitan Housing Supply Corporation; Tokyo Environmental Public Service Corporation; Tokyo Metropolitan Foundation for Social Welfare and Public Health; Tokyo Metropolitan Organization for Medical Research; Johoku Labor and Welfare Center; Tokyo Metropolitan Social Welfare Services Corporation; Tokyo Metropolitan Health and Medical Treatment Corporation; Tokyo Metropolitan Small and Medium Enterprise Support Center; Tokyo Foundation for Employment Services; Tokyo Development Foundation For Agriculture, Forestry & Fisheries; Tokyo Convention and Visitors Bureau; Tokyo Zoological Park Society; Tokyo Metropolitan Park Association; Tokyo Metropolitan Public Corporation for Road Improvement and Management; Tokyo Emergency First-Aid Association.</p> <p>(5) Local Independent Administrative Corporations</p> <p>Three organizations below established by TMG based on Local Independent Administrative Corporations Law</p> <p>Tokyo Metropolitan University Tokyo Metropolitan Industrial Technology Research Institute Tokyo Metropolitan Geriatric Hospital and Institute of Gerontology</p>	
2. Base Date	<p>The base date for this statement shall be taken as being March 31, 2017, although for the ordinary account and the "Special Accounts" these will also include all account deposits and withdrawals during the period between April 1, 2017, and May 31, 2017 (the settlement period).</p>
3. Adjustment between Investment and Capital	<p>The total amount of any investment in the ordinary account and provision for capital in the public enterprise accounts, as well as investment securities in the ordinary account and self-capitalization of limited corporations (inherent capital) shall be offset.</p>
4. Offset between Credits and Debt	<p>Although any overlap, credits, and debts are eliminated from the ordinary account, there has been no elimination of offsetting of any overlaps, credits, debts, revenues, or expenses between the ordinary account and the non-ordinary accounts, and between other non-ordinary accounts.</p>
5. Revision of Individual Financial Statements	<p>Debenture capital in the public enterprise accounts moved from net assets to liabilities, owned capital (inherent capital, incorporated capital) moved to surplus.</p>
6. Application of Current Arrangement	<p>The listed order of items for assets and liabilities is arranged using the current arrangement, with current assets being followed by fixed assets.</p>
7. Inventory Valuation Method and Benchmarks	<p>Inventory assets in public enterprise accounts are calculated mainly using the cost method determined by the moving-average method.</p> <p>Inventory assets in administrative bodies supervised by Tokyo Metropolitan Government are calculated mainly using the cost method determined by the first-in, first-out method.</p>

Year-to-date
(From April 1, 2016, to March 31, 2017)

8. Method Used for Fixed Asset Depreciation

In the ordinary account and the "Special Accounts", tangible fixed assets within administrative assets, ordinary assets and leased assets are depreciated on a straight-line basis according to the service life and the residual value rate in the "Tokyo Metropolitan Government Guidelines for Processing Ledgers Related to Public Property".

Tangible fixed assets within infrastructure assets are depreciated on a straight line basis according to the service life and the residual value rate in the "Tokyo Metropolitan Government Guideline for Processing Ledgers Related to Public Property" and the "Tokyo Metropolitan Government Bureau of Construction Infrastructure Asset Control Standards". The paving of roads, defined as replacement assets by the "Tokyo Metropolitan Government Bureau of Construction Infrastructure Asset Control Standards", however, is subject to adoption of a processing method that treats spending required for partial road replacement as actual expenses. Important property is depreciated on a straight line basis according to the service life in the "Service Life Benchmarks for Important Property."

Assets of public enterprise accounts are depreciated on a straight line basis according to the service life in the "Enforcement Standards of the Local Public Enterprise Law".

For administrative bodies supervised by the Tokyo Metropolitan Government, they adopt a straight line basis according to the ordinance of Ministry of Finance.

9. Investment Securities Valuation Method and Benchmarks

In both the ordinary account and the "Special Accounts", investments securities are calculated based upon their acquisition price. For items that have a markedly decreased actual cash value or real value, however, these are calculated using the reduced value.

For public enterprise accounts, bonds held to maturity are calculated using the amortized cost method, while other securities are calculated using the cost method determined by the specific identification method and moving-average method.

For administrative bodies supervised by the Tokyo Metropolitan Government, bonds held to maturity are calculated using the amortized cost method, while other securities are calculated using the cost method determined by the moving-average method.

10. Accounting Standards for Reserve Allowances

The Tokyo Metropolitan Government's main reserve allowances are outlined below.

(1) Reserve for deficit due to non-payment

In both the ordinary account and the "Special Accounts", since there is a possibility that some of the metropolitan taxes, usage charges, and other outstanding revenues may lead to a deficit due to non-payment as a result of the extinctive prescription, the reserve for deficit due to non-payment is recorded as an amount gained by calculating the possible percentage, by using the liquidation status of such outstanding revenues, the composition of finances of the counterparty, and the metropolitan government's previous deficit due to non-payment over the past three years, and multiplying it by the amount of outstanding revenues as of the end of fiscal year.

(2) Bad debt reserve

In both the ordinary account and the "Special Accounts", since there is a possibility that some of the metropolitan government's loans may lead to an exemption or a reduction of repayment, the bad debt reserve is recorded as an amount gained by calculating the possible percentage, by using the liquidation status of such loans, the composition of finances of the counterparty and the reduction of such loans based on exemptions etc. over the past three years, and multiplying it by the amount of the metropolitan government's loans as of the end of fiscal year.

In preparation for losses to administrative bodies due to bad debt, in addition to the ceiling provided by the tax law as stipulated by the corporation tax law, the amount of the estimate of the unrecoverable individual debt is to be appropriated.

(3) Reserve for retirement allowances

The retirement allowance payment used in the event of government employees retiring voluntarily is mainly used to calculate the required reserve for retirement allowances.

Year-to-date (From April 1, 2016, to March 31, 2017)	
(4)	Repair allowance The required amount based on a repair plan is posted as the repair allowance to prepare mainly for the payment of repairing expenses for equipment.
(5)	Reserve for bonus payment A portion of the terminal allowances and bonuses attributable to this fiscal year and to be paid in the next fiscal year is calculated as other current liabilities.
(Other)	
1.	Display Method for Entered Amounts The entered figures have been rounded down to the indicated unit. The differences of accounting standards of each organization are not taken into consideration.

[Notes]

1. Accumulated Depreciation of Tangible Fixed Assets

(in billion yen)

Item	End of FY2016
Ordinary account	3,751.0
"Special Accounts"	8.7
Public enterprise accounts	7,327.5
Limited corporations	417.3
Public interest corporations	299.9
Independent administrative corporations	75.2
Total	11,879.8

2. Expected Repayments of Outstanding Borrowings

(in billion yen)

Item	FY2017	From FY2018	Total
Ordinary account	335.0	5,735.1	6,070.2
"Special Accounts"	0.7	1.8	2.5
Public enterprise accounts	245.4	2,591.4	2,836.8
Limited corporations	24.2	140.7	164.9
Public interest corporations	34.6	657.1	691.7
Independent administrative corporations	0.7	13.9	14.6
Total	640.8	9,140.2	9,781.0

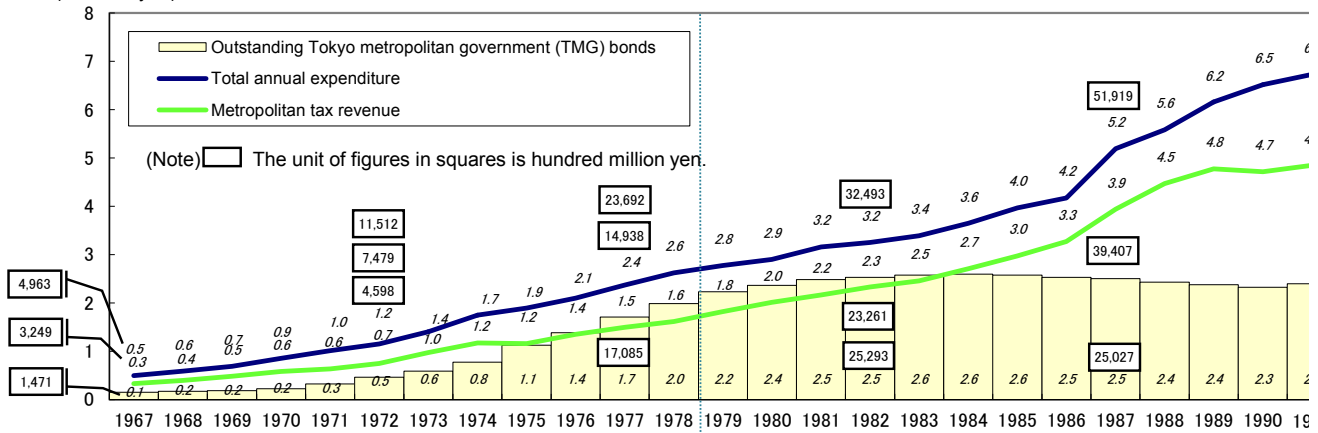
3. Assets Offered as Collateral

Of the assets of the limited corporations, a total value of 423.5 billion yen is offered as collateral.

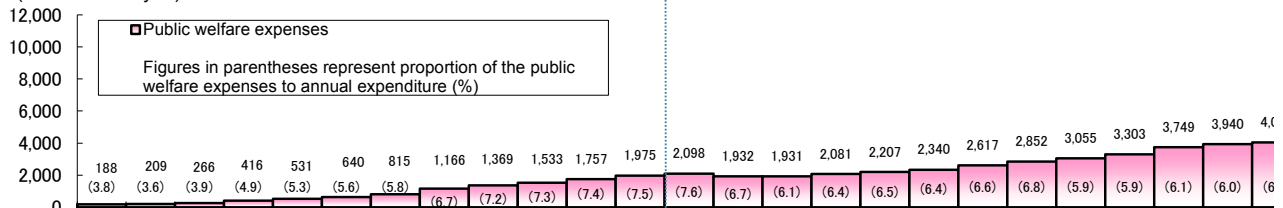
(Reference Tables)

Tokyo Metropolitan Government Financial chronological tables (Ordinary Account)

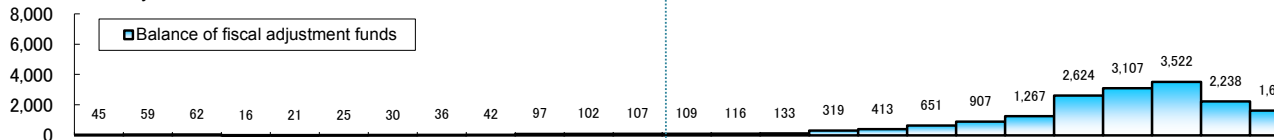
(in trillion yen)



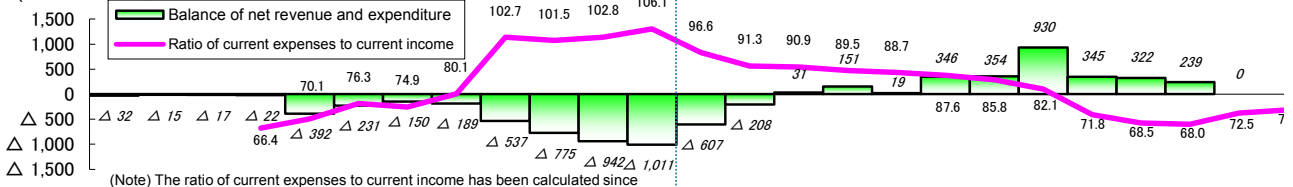
(in 100 million yen)



(in 100 million yen)



(in 100 million yen)



Governor Ryokichi Minobe													Governor Shunichi Suzuki														
Fiscal year	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1		
Major events	Governor Minobe's metropolitan administration starts.																										
	The Ogasawara Islands returned to Japan (June)																										
	Nixon shock																										
	The racing business run by the Tokyo metropolitan government was abolished (March).																										
	First oil crisis																										
	Higher rate for enterprise tax on corporates introduced.																										
	Higher rate for metropolitan inhabitants tax on corporates introduced																										
	Fiscal 1975 budget: A skeleton budget compiled for the first time in 15 years.																										
	Fiscal 1976 budget: Budget ceiling introduced (zero ceiling)																										
	Three-year administrative plan for the Tokyo Metropolis formulated (November)																										
	Fiscal consolidation plan submitted to the Ministry of Home Affairs (February)																										
	Fiscal 1977 annual closing: Balance that deducts expenditure from revenue falls into the red for the first time in the history of the metropolitan government (negative 5.4 billion yen)																										
	Fiscal 1978 annual closing: Ratio of current expenses to current income reaches a record high in the history of the metropolitan government (106.1%)																										
	Fiscal 1979 budget: A skeleton budget compiled / Second oil crisis																										
	Fiscal 1980 budget: A skeleton budget compiled / Tokyo metropolitan government financial rehabilitation committee set up (July)																										
	Fiscal 1980 budget: First minus-based budget ceiling																										
	Fiscal 1981 annual closing: Balance of net revenue and expenditure swings back into the black for the first time in 20 years.																										
	Long-term Plan for the Tokyo Metropolis formulated for the first time in 20 years (December).																										
	Social meeting for promoting the vigorous administration of Tokyo set up (September).																										
	Plaza Accord (September)																										
	Second Long-term Plan for the Tokyo Metropolis formulated (November).																										
	In December, a supplementary budget compiled (response to the national government's general economic measures).																										
	In September, a supplementary budget compiled (response to the national government's emergency economic package).																										
	Consumption tax was introduced.																										
	Third Long-term Plan for the Tokyo Metropolis formulated (November).																										
	Tokyo Metropolitan Government Building moves to Shinjuku (its current location) (April)																										

