

Statements of Accounts

FY2020

1 April 2020 - 31 March 2021

Radiation Effects Research Foundation

RADIATION EFFECTS RESEARCH FOUNDATION

BALANCE SHEET (ALL FUNDS)
AS OF 31 MARCH 2021

(Unit: Yen)

Category	Current Year	Prior Year	Changes
I. ASSETS			
1. Current Assets			
Cash and Cash Equivalents	2,030,167,059	1,836,015,270	194,151,789
Subsidies Receivable	0	0	0
Accounts Receivable	11,496,445	27,272,663	(15,776,218)
Prepaid Expenses	24,544,405	25,578,122	(1,033,717)
Other	22,124,997	23,688,402	(1,563,405)
Total Current Assets	2,088,332,906	1,912,554,457	175,778,449
2. Non-Current Assets			
(1) Fundamental Properties			
Buildings	692,784,856	741,479,997	(48,695,141)
Total Fundamental Properties	692,784,856	741,479,997	(48,695,141)
(2) Other Non-Current Assets			
Vehicles	1	1	0
Furniture and Equipment	736,689,058	735,982,367	706,691
Telephone Deposits	1,908,000	2,052,000	(144,000)
Software	53,505,349	52,507,870	997,479
Security Deposits	2,094,000	2,646,000	(552,000)
Total Other Non-Current Assets	794,196,408	793,188,238	1,008,170
Total Non-Current Assets	1,486,981,264	1,534,668,235	(47,686,971)
TOTAL ASSETS	3,575,314,170	3,447,222,692	128,091,478
II. LIABILITIES			
1. Current Liabilities			
Accounts Payable	308,975,727	440,041,890	(131,066,163)
Deposits Received	11,815,484	11,851,289	(35,805)
Subsidies/Contract Services to be Returned	17,216,913	29,429,034	(12,212,121)
Accrued Seasonal Bonus	153,945,572	159,493,396	(5,547,824)
Total Current Liabilities	491,953,696	640,815,609	(148,861,913)
TOTAL LIABILITIES	491,953,696	640,815,609	(148,861,913)
III. NET ASSETS			
1. Restricted Net Assets			
Subsidy	2,029,497,967	1,747,232,551	282,265,416
Donated Building	56,745,054	61,223,102	(4,478,048)
Total Restricted Net Assets	2,086,243,021	1,808,455,653	277,787,368
(Appropriated Amount to Fundamental Properties)	56,745,054	61,223,102	(4,478,048)
2. Unrestricted Net Assets	997,117,453	997,951,430	(833,977)
(Appropriated Amount to Fundamental Properties)	636,039,802	680,256,895	(44,217,093)
TOTAL NET ASSETS	3,083,360,474	2,806,407,083	276,953,391
TOTAL LIABILITIES AND NET ASSETS	3,575,314,170	3,447,222,692	128,091,478

RADIATION EFFECTS RESEARCH FOUNDATION

BREAKDOWN OF THE BALANCE SHEET (ALL FUNDS)

AS OF 31 MARCH 2021

(Unit: Yen)

Category	Public-Interest Activity Accounting	Corporate Accounting	Total
I. ASSETS			
1. Current Assets			
Cash and Cash Equivalents	1,193,983,439	836,183,620	2,030,167,059
Subsidies Receivable	0	0	0
Accounts Receivable	10,680,900	815,545	11,496,445
Prepaid Expenses	19,216,085	5,328,320	24,544,405
Other	22,101,397	23,600	22,124,997
Total Current Assets	1,245,981,821	842,351,085	2,088,332,906
2. Non-Current Assets			
(1) Fundamental Properties			
Buildings	475,319,690	217,465,166	692,784,856
Total Fundamental Properties	475,319,690	217,465,166	692,784,856
(2) Other Non-Current Assets			
Vehicles	0	1	1
Furniture and Equipment	697,264,588	39,424,470	736,689,058
Telephone Deposits	468,000	1,440,000	1,908,000
Software	50,407,498	3,097,851	53,505,349
Security Deposits	1,830,000	264,000	2,094,000
Total Other Non-Current Assets	749,970,086	44,226,322	794,196,408
Total Non-Current Assets	1,225,289,776	261,691,488	1,486,981,264
TOTAL ASSETS	2,471,271,597	1,104,042,573	3,575,314,170
II. LIABILITIES			
1. Current Liabilities			
Accounts Payable	222,576,786	86,398,941	308,975,727
Deposits Received	9,256,832	2,558,652	11,815,484
Subsidies/Contract Services to be Returned	12,643,704	4,573,209	17,216,913
Accrued Seasonal Bonus	119,876,107	34,069,465	153,945,572
Total Current Liabilities	364,353,429	127,600,267	491,953,696
TOTAL LIABILITIES	364,353,429	127,600,267	491,953,696
III. NET ASSETS			
1. Restricted Net Assets			
Subsidy	1,468,155,919	561,342,048	2,029,497,967
Donated Building	38,932,782	17,812,272	56,745,054
Total Restricted Net Assets	1,507,088,701	579,154,320	2,086,243,021
(Appropriated Amount to Fundamental Properties)	38,932,782	17,812,272	56,745,054
2. Unrestricted Net Assets	599,829,467	397,287,986	997,117,453
(Appropriated Amount to Fundamental Properties)	436,386,908	199,652,894	636,039,802
TOTAL NET ASSETS	2,106,918,168	976,442,306	3,083,360,474
TOTAL LIABILITIES AND NET ASSETS	2,471,271,597	1,104,042,573	3,575,314,170

RADIATION EFFECTS RESEARCH FOUNDATION

STATEMENT OF CHANGES OF NET ASSETS (ALL FUNDS)

1 APRIL 2020 - 31 MARCH 2021

(Unit: Yen)

Category	Current Year	Prior Year	Changes
I. CHANGES IN UNRESTRICTED NET ASSETS			
1. Recurring Changes			
(1) Recurring Revenues and Gains			
Net Assets Released from Restrictions	3,170,651,434	3,401,887,124	(231,235,690)
Japan Subsidy	1,836,976,000	1,850,337,000	(13,361,000)
U.S. Subsidy	1,266,697,789	1,444,893,481	(178,195,692)
Japan Subsidy (Work-Related Illness Study)	22,692,597	49,255,000	(26,562,403)
Japan Subsidy (Major Facility Renovation)	39,807,000	52,759,000	(12,952,000)
U.S. Subsidy (Major Facility Renovation)	0	0	0
Donated Building	4,478,048	4,642,643	(164,595)
Operating Income	40,794,377	54,705,383	(13,911,006)
Medical Examination Income	7,237,366	14,509,440	(7,272,074)
Contract Services	33,557,011	40,195,943	(6,638,932)
Charitable Donations Income	5,000	0	5,000
Charitable Donations Income	5,000	0	5,000
Miscellaneous Income	2,976,999	1,899,609	1,077,390
Interest Income	11,813	8,857	2,956
Other Miscellaneous Income	2,965,186	1,890,752	1,074,434
Exchange Rate Gain	0	17,460	(17,460)
Exchange Rate Gain	0	17,460	(17,460)
Total Recurring Revenue and Gains	3,214,427,810	3,458,509,576	(244,081,766)
(2) Recurring Expenses and Losses			
i) Direct Costs	2,487,148,211	2,462,472,600	24,675,611
Directors Salaries and Fees	33,433,463	33,658,014	(224,551)
Salaries and Wages	1,232,033,111	1,246,460,673	(14,427,562)
Termination Allowance	152,391,176	239,926,493	(87,535,317)
Accrued Expense for Seasonal Bonus	116,702,016	120,088,390	(3,386,374)
Fees and Gratuities	46,804,119	52,988,400	(6,184,281)
Travel, Domestic	375,500	9,030,038	(8,654,538)
Travel, Committee Members	0	274,190	(274,190)
Travel, Relocation	1,196,063	962,080	233,983
Travel, Overseas	0	11,761,519	(11,761,519)
Equipment Expensed	290,528	72,394	218,134
Supplies	124,665,111	130,485,544	(5,820,433)
PR and Publications	8,040,797	6,380,203	1,660,594
Communication and Freight	14,848,704	7,521,740	7,326,964
Utilities	40,142,370	44,322,844	(4,180,474)
Leases and Transportation	22,056,140	19,639,366	2,416,774
Meetings	31,495	107,382	(75,887)
Temporary Employee Salaries and Benefits	51,114,957	68,607,903	(17,492,946)
Insurance	32,957	24,197	8,760
Contract Services and Others	119,225,011	121,427,485	(2,202,474)
Land and Building Lease	41,269,582	42,978,041	(1,708,459)
Entrustment Fees	266,398,665	72,448,531	193,950,134
Depreciation	216,096,446	233,307,173	(17,210,727)
ii) Indirect Costs	703,124,794	966,607,942	(263,483,148)
Directors Salaries and Fees	19,001,666	17,993,941	1,007,725
Salaries and Wages	335,015,149	344,882,843	(9,867,694)
Termination Allowance	94,190,017	55,137,026	39,052,991
Accrued Expense for Seasonal Bonus	32,476,449	34,567,268	(2,090,819)
Fees and Gratuities	7,258,800	4,216,659	3,042,141
Travel, Domestic	405,130	3,009,750	(2,604,620)
Travel, Committee Members	0	7,799,093	(7,799,093)
Travel, Relocation	0	0	0
Travel, Overseas	0	15,985,609	(15,985,609)
Equipment Expensed	5,280	0	5,280
Supplies	9,216,169	13,338,437	(4,122,268)
PR and Publications	2,477,753	5,143,626	(2,665,873)
Communication and Freight	6,733,220	13,722,310	(6,989,090)
Utilities	17,861,489	17,314,116	547,373
Leases and Transportation	3,091,677	4,223,678	(1,132,001)
Meetings	0	497,601	(497,601)
Temporary Employee Salaries and Benefits	3,319,295	7,959,063	(4,639,768)
Insurance	2,537,278	2,590,528	(53,250)
Contract Services and Others	72,711,851	100,423,681	(27,711,830)
Employee Welfare	729,961	842,034	(112,073)
Land and Building Lease	18,663,377	16,574,918	2,088,459
Facility Maintenance & Repair	0	0	0
Tax	6,495,800	5,590,588	905,212
Entrustment Fees	37,444,420	262,670,500	(225,226,080)
Depreciation	33,352,565	32,079,024	1,273,541
Exchange Rate Loss	137,448	45,649	91,799
iii) Subsidies/Contract Services to be Returned	27,085,746	29,429,034	(2,343,288)
Total Recurring Expenses and Losses	3,217,358,751	3,458,509,576	(241,150,825)
Recurring Changes	(2,930,941)	0	(2,930,941)

RADIATION EFFECTS RESEARCH FOUNDATION

STATEMENT OF CHANGES OF NET ASSETS (ALL FUNDS)

1 APRIL 2020 - 31 MARCH 2021

(Unit: Yen)

Category	Current Year	Prior Year	Changes
2. Non-Recurring Changes			
(1) Non-Recurring Revenues and Gains			
Donated Non-Current Assets	2,288,859	211,140	2,077,719
Profit from Prior Year Adjustment	0	8,940	(8,940)
Total Non-Recurring Revenues and Gains	2,288,859	220,080	2,068,779
(2) Non-Recurring Expenses and Losses			
Loss on Disposal of Non-Current Assets	191,895	47,738,636	(47,546,741)
Loss from Prior Year Adjustment	0	488,047	(488,047)
Total Non-Recurring Expenses and Losses	191,895	48,226,683	(48,034,788)
Non-Recurring Changes	2,096,964	(48,006,603)	50,103,567
Changes in Unrestricted Net Assets during Current Year	(833,977)	(48,006,603)	47,172,626
Unrestricted Net Assets at Beginning of Year	997,951,430	1,045,958,033	(48,006,603)
Unrestricted Net Assets at End of Year	997,117,453	997,951,430	(833,977)
II. CHANGES IN RESTRICTED NET ASSETS			
Subsidy Income	3,448,438,802	3,473,436,610	(24,997,808)
Japan Subsidy	1,836,976,000	1,850,337,000	(13,361,000)
U.S. Subsidy	1,469,560,705	1,521,085,610	(51,524,905)
Japan Subsidy (Work-Related Illness Study)	22,692,597	49,255,000	(26,562,403)
Japan Subsidy (Major Facility Renovation)	39,807,000	52,759,000	(12,952,000)
U.S. Subsidy (Major Facility Renovation)	79,402,500	0	79,402,500
Exchange Rate Gain	0	0	0
Net Assets Released from Restrictions	(3,170,651,434)	(3,401,887,124)	231,235,690
Changes in Restricted Net Assets during Current Year	277,787,368	71,549,486	206,237,882
Restricted Net Assets at Beginning of Year	1,808,455,653	1,736,906,167	71,549,486
Restricted Net Assets at End of Year	2,086,243,021	1,808,455,653	277,787,368
III. CHANGES IN TOTAL NET ASSETS			
Net Assets at Beginning of Year	2,806,407,083	2,782,864,200	23,542,883
Net Assets at End of Year	3,083,360,474	2,806,407,083	276,953,391
CHANGES IN TOTAL NET ASSETS	276,953,391	23,542,883	253,410,508

RADIATION EFFECTS RESEARCH FOUNDATION

BERAKDOWN OF THE STATEMENT OF CHANGES IN NET ASSETS (ALL FUNDS)

1 APRIL 2020 - 31 MARCH 2021

(Unit: Yen)

Category	Public-Interest Activity Accounting	Corporate Accounting	Total
I. CHANGES IN UNRESTRICTED NET ASSETS			
1. Recurring Changes			
(1) Recurring Revenues and Gains			
Net Assets Released from Restrictions	2,466,493,308	704,158,126	3,170,651,434
Japan Subsidy	1,428,432,538	408,543,462	1,836,976,000
U.S. Subsidy	984,984,201	281,713,588	1,266,697,789
Japan Subsidy (Work-Related Illness Study)	22,692,597	0	22,692,597
Japan Subsidy (Major Facility Renovation)	27,311,583	12,495,417	39,807,000
U.S. Subsidy (Major Facility Renovation)	0	0	0
Donated Building	3,072,389	1,405,659	4,478,048
Operating Income	36,125,017	4,669,360	40,794,377
Medical Examination Income	7,237,366	0	7,237,366
Contract Services	28,887,651	4,669,360	33,557,011
Charitable Donations Income	5,000	0	5,000
Charitable Donations Income	5,000	0	5,000
Miscellaneous Income	2,305,729	671,270	2,976,999
Interest Income	0	11,813	11,813
Other Miscellaneous Income	2,305,729	659,457	2,965,186
Exchange Rate Gain	0	0	0
Exchange Rate Gain	0	0	0
Total Recurring Revenue and Gains	2,504,929,054	709,498,756	3,214,427,810
(2) Recurring Expenses and Losses			
i) Direct Costs			
Directors Salaries and Fees	2,487,148,211	0	2,487,148,211
Salaries and Wages	33,433,463	0	33,433,463
Termination Allowance	1,232,033,111	0	1,232,033,111
Accrued Expense for Seasonal Bonus	152,391,176	0	152,391,176
Fees and Gratuities	116,702,016	0	116,702,016
Travel, Domestic	46,804,119	0	46,804,119
Travel, Committee Members	375,500	0	375,500
Travel, Relocation	0	0	0
Travel, Overseas	1,196,063	0	1,196,063
Equipment Expensed	0	0	0
Supplies	290,528	0	290,528
PR and Publications	124,665,111	0	124,665,111
Communication and Freight	8,040,797	0	8,040,797
Utilities	14,848,704	0	14,848,704
Leases and Transportation	40,142,370	0	40,142,370
Meetings	22,056,140	0	22,056,140
Temporary Employee Salaries and Benefits	31,495	0	31,495
Insurance	51,114,957	0	51,114,957
Contract Services and Others	32,957	0	32,957
Land and Building Lease	119,225,011	0	119,225,011
Entrustment Fees	41,269,582	0	41,269,582
Depreciation	266,398,665	0	266,398,665
ii) Indirect Costs	216,096,446	0	216,096,446
Directors Salaries and Fees	0	703,124,794	703,124,794
Salaries and Wages	0	19,001,666	19,001,666
Termination Allowance	0	335,015,149	335,015,149
Accrued Expense for Seasonal Bonus	0	94,190,017	94,190,017
Fees and Gratuities	0	32,476,449	32,476,449
Travel, Domestic	0	7,258,800	7,258,800
Travel, Committee Members	0	405,130	405,130
Travel, Relocation	0	0	0
Travel, Overseas	0	0	0
Equipment Expensed	0	5,280	5,280
Supplies	0	9,216,169	9,216,169
PR and Publications	0	2,477,753	2,477,753
Communication and Freight	0	6,733,220	6,733,220
Utilities	0	17,861,489	17,861,489
Leases and Transportation	0	3,091,677	3,091,677
Meetings	0	0	0
Temporary Employee Salaries and Benefits	0	3,319,295	3,319,295
Insurance	0	2,537,278	2,537,278
Contract Services and Others	0	72,711,851	72,711,851
Employee Welfare	0	729,961	729,961
Land and Building Lease	0	18,663,377	18,663,377
Facility Maintenance & Repair	0	0	0
Tax	0	6,495,800	6,495,800
Entrustment Fees	0	37,444,420	37,444,420
Depreciation	0	33,352,565	33,352,565
Exchange Rate Loss	0	137,448	137,448
iii) Subsidies/Contract Services to be Returned	20,317,709	6,768,037	27,085,746
Total Recurring Expenses and Losses	2,507,465,920	709,892,831	3,217,358,751
Recurring Changes	(2,536,866)	(394,075)	(2,930,941)

RADIATION EFFECTS RESEARCH FOUNDATION

BERAKDOWN OF THE STATEMENT OF CHANGES IN NET ASSETS (ALL FUNDS)

1 APRIL 2020 - 31 MARCH 2021

(Unit: Yen)

Category	Public-Interest Activity Accounting	Corporate Accounting	Total
2. Non-Recurring Changes			
(1) Non-Recurring Revenues and Gains			
Donated Non-Current Assets	2,288,859	0	2,288,859
Profit from Prior Year Adjustment	0	0	0
Total Non-Recurring Revenues and Gains	2,288,859	0	2,288,859
(2) Non-Recurring Expenses and Losses			
Loss on Disposal of Non-Current Assets	130,408	61,487	191,895
Loss from Prior Year Adjustment	0	0	0
Total Non-Recurring Expenses and Losses	130,408	61,487	191,895
Non-Recurring Changes	2,158,451	(61,487)	2,096,964
Changes in Unrestricted Net Assets during Current Year	(378,415)	(455,562)	(833,977)
Unrestricted Net Assets at Beginning of Year	600,207,882	397,743,548	997,951,430
Unrestricted Net Assets at End of Year	599,829,467	397,287,986	997,117,453
II. CHANGES IN RESTRICTED NET ASSETS			
Subsidy Income	2,675,645,177	772,793,625	3,448,438,802
Japan Subsidy	1,428,432,538	408,543,462	1,836,976,000
U.S. Subsidy	1,142,730,404	326,830,301	1,469,560,705
Japan Subsidy (Work-Related Illness Study)	22,692,597	0	22,692,597
Japan Subsidy (Major Facility Renovation)	27,311,583	12,495,417	39,807,000
U.S. Subsidy (Major Facility Renovation)	54,478,055	24,924,445	79,402,500
Exchange Rate Gain	0	0	0
Net Assets Released from Restrictions	(2,466,493,308)	(704,158,126)	(3,170,651,434)
Changes in Restricted Net Assets during Current Year	209,151,869	68,635,499	277,787,368
Restricted Net Assets at Beginning of Year	1,297,936,832	510,518,821	1,808,455,653
Restricted Net Assets at End of Year	1,507,088,701	579,154,320	2,086,243,021
III. CHANGES IN TOTAL NET ASSETS			
Net Assets at Beginning of Year	1,898,144,714	908,262,369	2,806,407,083
Net Assets at End of Year	2,106,918,168	976,442,306	3,083,360,474
CHANGES IN TOTAL NET ASSETS	208,773,454	68,179,937	276,953,391

RADIATION EFFECTS RESEARCH FOUNDATION

NOTES ON FINANCEAL REPORTS

1. Important accounting policies

(1) Valuation standards and methods for inventory assets ("Other" of Current Assets)

By the lower of cost or market value method based on first-in first-out system

(2) Method for depreciation of non-current assets

Non-current assets are depreciated by the straight-line method.

(3) Reporting standards for reserves

i) Accrued seasonal bonus

Summer bonus amounts accrued for directors and employees during the current term are reported.

ii) Reserve for retirement allowance

In accordance with the accounting principles for public interest corporations, with regard to retirement allowance payment projections, it has become necessary to report the retirement allowance liability for directors and employees at 100% of 1,913,592,217 yen, the payable term-end liability, as the reserve for retirement allowance. However, since retirement allowance liabilities beyond one year are not provided by the U.S. and Japanese governments' annual subsidies, which cover nearly all of RERF's expenses, the reserve for such retirement allowance has not been recorded.

(4) Accounting procedures for consumption taxes

Consumption taxes are calculated based on the tax-inclusive method.

2. Changes in and balance of the monetary value of fundamental properties and reserves

Changes in and balance of the monetary value of fundamental properties and reserves are as follows:

(Unit: Yen)

Item	Closing Balance of Previous Term	Increase during Current Term	Decrease during Current Term	Closing Balance of Current Term
Fundamental Properties				
Buildings	741,479,997	13,368,212	62,063,353	692,784,856
Total	741,479,997	13,368,212	62,063,353	692,784,856

3. Financial sources of fundamental properties and reserves

Financial sources of fundamental properties and reserves are as follows:

(Unit: Yen)

Item	Closing Balance of Current Term	Appropriated Amount from Restricted Net Assets	Appropriated Amount from Unrestricted Net Assets	Amount of Liabilities
Fundamental Properties				
Buildings	692,784,856	56,745,054	636,039,802	0
Total	692,784,856	56,745,054	636,039,802	0

4. Acquisition costs of non-current assets, accumulated depreciation, and closing balance of current term

Acquisition costs of non-current assets, accumulated depreciation, and closing balance of current term are as follows:

(Unit: Yen)

Item	Acquisition Cost	Accumulated Depreciation	Closing Balance of Current Term
Buildings	1,393,176,971	700,392,115	692,784,856
Vehicles	688,040	688,039	1
Furniture and Equipment	3,689,910,741	2,953,221,683	736,689,058
Software	242,765,048	189,259,699	53,505,349
Total	5,326,540,800	3,843,561,536	1,482,979,264

RADIATION EFFECTS RESEARCH FOUNDATION

NOTES OF FINANCIAL REPORTS

5. Summary of changes in government subsidy amounts over current term

Summary of changes in government subsidy amounts over current term is as follows:

(Unit: Yen)

Name of Subsidy	Providers	Closing Balance of the Previous Term	Increase during Current Term	Decrease during Current Term	Closing Balance of Current Term	Classification on Balance Sheet
Japane government subsidy	Ministry of Health, Labour and Welfare	0	1,836,976,000	1,836,976,000	0	Net Assets
U.S. government subsidy	Department of Energy	1,404,618,089	1,469,560,705	1,228,811,771	1,645,367,023	Net Assets
Japan governmeny subsidy (Work-Related Illness Study)	Ministry of Health, Labour and Welfare	948,254	22,692,597	23,530,874	109,977	Net Assets
Japan governmeny subsidy (Major Facility Renovation)	Ministry of Health, Labour and Welfare	0	39,807,000	39,807,000	0	Net Assets
U.S. governmeny subsidy (Major Facility Renovation)	Ministry of Health, Labour and Welfare	0	79,402,500	0	79,402,500	Net Assets
Total		1,405,566,343	3,448,438,802	3,129,125,645	1,724,879,500	

6. Summary of amount of transfer from restricted net assets to unrestricted net assets

Summary of amount of transfer from restricted net assets to unrestricted net assets is as follows:

(Unit: Yen)

Description	Amount
Amount of Transfer by Depreciation	4,478,048
Transferred amount based on recording in direct and indirect costs	3,166,173,386
Total	3,170,651,434

7. Others

(1) "Unallowable Costs," provided on No. A-122, Circular of U.S. Office of Management and Budget (OMB)
 General Fund 141,300 yen

(2) Subsidy Income

Until the end of FY2013, RERF recorded as subsidy income the received U.S. and Japan subsidies and the sum equivalent to depreciation for donated buildings under the recurring revenues and gains, and included the exchange gain/loss of the U.S. subsidy under the recurring changes. However, since FY2014, RERF has followed note 13 in the "notes to the accounting standards for public nonprofit organizations" and recorded the subsidies received, including the exchange gain/loss, under the changes in restricted net assets. This records the sum included in the direct and indirect costs under the recurring changes as the net assets released from restrictions.

RADIATION EFFECTS RESEARCH FOUNDATION

NOTES ON FINANCIAL REPORTS

8. External Grants

Summary of FY2020 external grants is as follows:

(Unit: Yen)

Item	Number of Grants	Amount Received	Expenditure	Amount Carried Over
Japan society for the promotion of science - Grant-in-Aid for Scientific Research (B)	2	1,253,951	1,253,951	0
Japan society for the promotion of science - Grant-in-Aid for Scientific Research (C)	2	3,401,775	3,077,642	324,133
Japan society for the promotion of science - Early-Career Scientists	3	3,838,251	3,280,774	557,477
MHLW - Comprehensive research project against circulatory disease, diabetes, and other lifestyle-related diseases	1	801,051	801,051	0
MHLW - Comprehensive anti-cancer research	1	650,000	206,013	443,987
Tsuchiya Memorial Medical Foundation	1	1,000,000	0	1,000,000
Research Grant for Japanese Society of Hematology	1	300,157	300,157	0
Total	11	11,245,185	8,919,588	2,325,597

The above summary is for information purposes. External grants received from Japanese government agencies are issued to individual employees of an organization and not to the organization itself. As such, under present government guidelines, RERF does not recognize the income and expenses from these grants as part of its official statements of accounts.

However, it should be noted that certain external grants allow an indirect cost percentage. This funding from those grants is transferred to RERF as income and is included as operating income in the Statement of Changes in Net Assets of RERF's financial statements.

* "Amount Received" includes the balance carried over from the previous fiscal year and interest income.

RADIATION EFFECTS RESEARCH FOUNDATION

ADDENDED STATEMENT

1. Breakdown of fundamental assets and specific assets

(Unit: Yen)

Classification	Item	Book value at beginning of term	Increase for current term	Decrease for current term	Book value at end of term
Fundamental Assets	Buildings	741,479,997	13,368,212	62,063,353	692,784,856
Total		741,479,997	13,368,212	62,063,353	692,784,856

* Increase for current term includes: installation of a security area. These capital expenditures are recognized as Unrestricted Net Assets.

2. Breakdown of tangible and intangible non-current assets

(Unit: Yen)

Classification	Item	Book value at beginning of term	Increase for current term	Decrease for current term	Book value at end of term
Tangible Non-Current Assets	Vehicles	1	0	0	1
	Furniture and Equipment	735,982,367	171,813,846	171,107,155	736,689,058
	Sub-total	735,982,368	171,813,846	171,107,155	736,689,059
Intangible Non-Current Assets	Telephone Deposits	2,052,000	0	144,000	1,908,000
	Software	52,507,870	17,323,877	16,326,398	53,505,349
	Security Deposits	2,646,000	0	552,000	2,094,000
	Sub-total	57,205,870	17,323,877	17,022,398	57,507,349
Total		793,188,238	189,137,723	188,129,553	794,196,408

3. Details of accrued expenses

(Unit: Yen)

Item	Balance at beginning of term	Increase for current term	Decrease for current term		Balance at end of term
			Used as Intended	Other	
Accrued Seasonal Bonus	159,493,396	153,945,572	159,493,396	0	153,945,572
Total	159,493,396	153,945,572	159,493,396	0	153,945,572

RADIATION EFFECTS RESEARCH FOUNDATION

LIST OF PROPERTY
AS OF 31 MARCH 2021

(Unit: Yen)

Item in the balance sheet	Location, amount of material	Purpose of use, etc.	Amount	
(Current Assets)				
Cash	On hand	Working capital	500,000	
Checking Accounts	MUFG Bank	Same as above	574,004,190	
Savings Accounts	Hiroshima Bank	Same as above	95,200,605	
	MUFG Bank	Same as above	1,336,236,687	
	Nishinihon City Bank	Same as above	10,790,252	
	Juhachi Shinwa Bank	Same as above	13,435,325	
Subsidies Receivable	U.S. government subsidy	Unreceived funding	0	
Accounts Receivable	Medical examination fees (Hiroshima)	Accounts receivable for February and March	658,097	
	Medical examination fees (Nagasaki)	Same as above	162,120	
	U.S. National Cancer Institute (NCI)	Same as above	2,624,526	
	Rental home utilities	Advance payment of utilities for January - March	334,048	
	Other accounts receivable	Accounts receivable (Including contract services income of special funds)	7,717,654	
Prepaid Expenses	Unemployment insurance	Overpayment of amount due for this fiscal year allocated to next fiscal year	499,392	
	Workers' compensation insurance	Same as above	138,424	
	Rental home rent	Amount due for April, next fiscal year	768,000	
	Other prepaid expenses	Amount for next fiscal year	23,138,589	
Other	Reagents, Laboratory supplies,	Unused amount at final inventory	22,124,997	
Total Current Assets			2,088,332,906	
(Non-Current Assets)				
Fundamental Properties	Buildings	Hiroshima Laboratory 7,847㎡ (5-2 Hijiyama Park, Hiroshima)	Property for public interest activities (68.61%) and administrative activities (31.39%)	501,764,965
		Nagasaki Laboratory 2,643㎡ (1-8-6 Nakagawa, Nagasaki)	Same as above	177,519,890
		Hijiyama Hall 1,386㎡ (5-1 Hijiyama Park, Hiroshima)	Property for administrative activities	13,500,001
Other Non-Current	Vehicles	Hiroshima Laboratory 1 vehicle	Property for administrative activities	1
	Furniture and Equipment	Hiroshima Laboratory 4,933 items	Property for public interest activities (94.65%) and administrative activities (5.35%)	342,633,839
		Nagasaki Laboratory 1,292 items	Same as above	394,055,219
	Telephone Deposits	Hiroshima Laboratory 35 circuits	Property for public interest activities (24.53%) and administrative activities (75.47%)	1,260,000
		Nagasaki Laboratory 18 circuits	Same as above	648,000
	Software	Hiroshima Laboratory 236 items	Property for public interest activities (94.21%) and administrative activities (5.79%)	47,964,929
		Nagasaki Laboratory 18 items	Same as above	5,540,420
Security Deposits	Hiroshima Laboratory 5 deposits	Property for public interest activities (87.39%) and administrative activities (12.61%)	2,094,000	
Total Non-Current Assets			1,486,981,264	
Total Assets			3,575,314,170	

RADIATION EFFECTS RESEARCH FOUNDATION

LIST OF PROPERTY
AS OF 31 MARCH 2021

(Unit: Yen)

Item in the balance sheet	Location, amount of material	Purpose of use, etc.	Amount
(Current Liabilities)			
Accounts Payable	Base Pay	Payable portion for March	143,700
	Employee allowance	Same as above	2,520
	Legal welfare premiums	Same as above	13,750,282
	Overtime allowances	Same as above	1,670,149
	Termination allowances	Same as above	197,086,885
	Fees and gratuities	Same as above	7,597,464
	Equipment	Payable portion for acquisition of equipment	4,075
	Supplies	Payable portion for acquisition of supplies	9,906,592
	Printing and Book Binding	Payable portion for printing and book binding	393,957
	Communication and freight	Payable portion for communication and freight	1,366,331
	Utilities	Payable portion for utilities	1,465,727
	Leases and Transportation	Payable portion for leases and transportation	1,930,407
	Temporary Employee Salaries and Benefits	Payable portion for temporary employee salaries and benefits	183,680
	Contract services and others	Payable portion for contract services and others	36,489,188
	Employee Welfare	Payable portion for employee welfare	74,140
	Tax	Unpaid portion for consumption tax	1,787,900
	Entrustment fees	Payable portion for entrustment fees	16,929,485
	Other Non-Current Assets	Payable portion for other non-current assets	17,912,055
	Others	Payable travel expenses to committee members and RERF staff	281,190
	Deposits Received	Withheld payroll taxes payable	Amount deposited for March portion of withholding taxes for directors/staff
Temporary Received		Money to be returned of external research funding	165,660
Subsidies/Contract Service to be Returned	Ministry of Health, Labour and Welfare	Portion returned as surplus of subsidy	17,216,913
Accrued Seasonal Bonus	December 2020 - March 2021	Accrued portion of staff seasonal bonuses to be paid in June 2020	153,945,572
Total Current Liabilities			491,953,696
Total Liabilities			491,953,696
Net Assets			3,083,360,474