

**Business Year 2022**

# **Financial Statements**

**General Account**

**Japan International Cooperation Agency (JICA)**

## Balance Sheet

(as of March 31, 2023)

### General Account

(Unit: Yen)

#### Assets

##### I Current assets

|  |             |                 |                 |
|--|-------------|-----------------|-----------------|
| Cash and deposits                            |             | 303,887,380,371 |                 |
| Inventories                                  |             |                 |                 |
| Stored goods                                 | 389,807,208 |                 |                 |
| Payments for uncompleted contracted programs | 540,442,429 | 930,249,637     |                 |
| Advance payments                             |             | 20,594,446,651  |                 |
| Prepaid expenses                             |             | 25,022,108      |                 |
| Accrued income                               |             | 353,790         |                 |
| Accounts receivable                          |             | 1,940,086,132   |                 |
| Contra-accounts for provision for bonuses*   |             | 1,364,163,199   |                 |
| Short-term loans for development projects    |             | 6,500,000       |                 |
| Short-term loans for emigration projects     | 63,455      |                 |                 |
| Allowance for loan losses                    | (14,861)    | 48,594          |                 |
| Suspense payments                            |             | 55,929,636      |                 |
| Advance paid                                 |             | 2,820,335       |                 |
| Total current assets                         |             |                 | 328,807,000,453 |

##### II Non-current assets

##### 1 Tangible assets

|                                |                  |                |                |
|--------------------------------|------------------|----------------|----------------|
| Buildings                      | 43,666,286,881   |                |                |
| Accumulated depreciation       | (21,005,140,853) | 22,661,146,028 |                |
| Structures                     | 1,594,653,759    |                |                |
| Accumulated depreciation       | (1,183,897,640)  | 410,756,119    |                |
| Machinery and equipment        | 266,066,045      |                |                |
| Accumulated depreciation       | (179,133,581)    | 86,932,464     |                |
| Vehicles                       | 2,361,748,013    |                |                |
| Accumulated depreciation       | (1,597,547,134)  | 764,200,879    |                |
| Tools, furniture, and fixtures | 2,476,905,287    |                |                |
| Accumulated depreciation       | (1,396,491,100)  | 1,080,414,187  |                |
| Land                           | 14,177,935,458   |                |                |
| Accumulated impairment losses  | (8,710,639)      | 14,169,224,819 |                |
| Construction in progress       |                  | 649,624,096    |                |
| Total tangible assets          |                  |                | 39,822,298,592 |

##### 2 Intangible assets

|                               |  |               |               |
|-------------------------------|--|---------------|---------------|
| Trademark rights              |  | 3,769,430     |               |
| Telephone subscription rights |  | 969,150       |               |
| Software                      |  | 2,025,185,417 |               |
| Software in progress          |  | 703,705,918   |               |
| Total intangible assets       |  |               | 2,733,629,915 |

##### 3 Investments and other assets

|   |              |                |                 |
|---|--------------|----------------|-----------------|
| Long-term deposits  |              | 192,000,000    |                 |
| Long-term loans for development projects  |              | 52,000,000     |                 |
| Long-term loans for emigration projects   | 57,183,730   |                |                 |
| Allowance for loan losses   | (57,144,618) | 39,112         |                 |
| Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects | 78,020,538   |                |                 |
| Allowance for loan losses   | (78,020,538) | 0              |                 |
| Long-term prepaid expenses  |              | 15,255,468     |                 |
| Expected amount to be granted from the national budget*   |              | 2,262,964      |                 |
| Contra-accounts for provision for retirement benefits*  |              | 13,261,170,966 |                 |
| Long-term guarantee deposits  |              | 1,692,084,737  |                 |
| Total investment and other assets   |              |                | 15,214,813,247  |
| Total non-current assets  |              |                | 57,770,741,754  |
| Total assets  |              |                | 386,577,742,207 |

Liabilities

|  |                         |                       |                        |
|--|-------------------------|-----------------------|------------------------|
| I Current liabilities  |                         |                       |                        |
| Operational grant liabilities*   | 63,662,403,204          |                       |                        |
| Funds for grant aid  | 218,148,074,505         |                       |                        |
| Donations received*  | 450,739,807             |                       |                        |
| Accounts payable   | 23,616,224,116          |                       |                        |
| Accrued expenses   | 257,633,516             |                       |                        |
| Lease obligations  | 91,409,316              |                       |                        |
| Advance payments received  | 798,113,675             |                       |                        |
| Deposits received  | 134,957,558             |                       |                        |
| Unearned revenue   | 403,700                 |                       |                        |
| Provision for bonuses  | <u>1,364,163,199</u>    |                       |                        |
| Total current liabilities  |                         | 308,524,122,596       |                        |
| II Non-current liabilities   |                         |                       |                        |
| Contra-accounts for assets*  | 8,347,636,966           |                       |                        |
| Long-term lease obligations  | 84,691,167              |                       |                        |
| Long-term deposits received  | 30,340                  |                       |                        |
| Provision for retirement benefits                                      | 13,261,170,966          |                       |                        |
| Assets retirement obligations  | <u>400,933,583</u>      |                       |                        |
| Total non-current liabilities  |                         | <u>22,094,463,022</u> |                        |
| Total liabilities  |                         |                       | 330,618,585,618        |
| Net assets   |                         |                       |                        |
| I Capital  |                         |                       |                        |
| Government investment  | <u>61,152,034,684</u>   |                       |                        |
| Total capital  |                         | 61,152,034,684        |                        |
| II Capital surplus   |                         |                       |                        |
| Capital surplus  | 8,597,907,113           |                       |                        |
| Accumulated other administrative service operation costs*              |                         |                       |                        |
| Accumulated depreciation not included in expenses*                     | (21,174,747,792)        |                       |                        |
| Accumulated impairment losses not included in expenses*                | (8,710,639)             |                       |                        |
| Accumulated interest expenses not included in expenses*                | (7,064,139)             |                       |                        |
| Accumulated disposal and sale differential not included in expenses*   | <u>(11,662,450,425)</u> |                       |                        |
| Total capital surplus  |                         | (24,255,065,882)      |                        |
| III Retained earnings  |                         |                       |                        |
| Reserve fund carried over from the previous Mid-term Objective period* | 16,386,752,751          |                       |                        |
| Unappropriated income for the current fiscal year                      | <u>2,675,435,036</u>    |                       |                        |
| (Total income for the current fiscal year)                             | (2,675,435,036)         |                       |                        |
| Total retained earnings  |                         | <u>19,062,187,787</u> |                        |
| Total net assets   |                         |                       | <u>55,959,156,589</u>  |
| Total liabilities and net assets                                       |                         |                       | <u>386,577,742,207</u> |

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

Statement of Administrative Service Operation Cost

(April 1, 2022-March 31, 2023)

**General Account**

(Unit: Yen)

|     |  |                 |                 |
|-----|--|-----------------|-----------------|
| I   | Expenses in the statement of income                      |                 |                 |
|     | Operating expenses                                       | 253,464,636,970 |                 |
|     | General administrative expenses                          | 11,855,680,520  |                 |
|     | Provision of allowance for loan losses                   | 8,220,381       |                 |
|     | Miscellaneous losses                                     | 2,308,829       |                 |
|     | Extraordinary losses                                     | 87,013,749      |                 |
|     | Total expenses in the statement of income                |                 | 265,417,860,449 |
| II  | Other administrative service operation costs             |                 |                 |
|     | Depreciation not included in expenses*                   | 1,111,265,779   |                 |
|     | Interest expenses not included in expenses*              | (59,936)        |                 |
|     | Disposal and sale differential not included in expenses* | 288,267,071     |                 |
|     | Total other administrative service operation costs       |                 | 1,399,472,914   |
| III | Administrative service operation cost                    |                 | 266,817,333,363 |

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

# Statement of Income

(April 1, 2022-March 31, 2023)

## General Account

(Unit: Yen)

|  |                 |                 |                  |
|--|-----------------|-----------------|------------------|
| Ordinary expenses  |                 |                 |                  |
| Operating expenses   |                 |                 |                  |
| Expenses for priority sectors and regions  | 74,602,362,053  |                 |                  |
| Expenses for JICA Development Studies  | 6,017,695,346   |                 |                  |
| Expenses for private sector partnership  | 2,949,959,717   |                 |                  |
| Expenses for domestic partnership and acceptance of foreign human resources        | 13,009,460,956  |                 |                  |
| Expenses for other operations  | 4,319,763,273   |                 |                  |
| Expenses for indirect operations   | 41,801,605,428  |                 |                  |
| Expenses for grant aid   | 108,682,123,838 |                 |                  |
| Expenses for facilities  | 21,681,063      |                 |                  |
| Expenses for contracted programs   | 66,988,219      |                 |                  |
| Expenses for donation projects   | 124,400,084     |                 |                  |
| Depreciation   | 1,868,596,993   | 253,464,636,970 |                  |
| General administrative expenses  |                 | 11,855,680,520  |                  |
| Provision of allowance for loan losses   |                 | 8,220,381       |                  |
| Miscellaneous losses   |                 | 2,308,829       |                  |
| Total ordinary expenses  |                 |                 | 265,330,846,700  |
| Ordinary revenues  |                 |                 |                  |
| Revenues from operational grants*  |                 | 103,454,342,312 |                  |
| Revenues from grant aid  |                 | 108,682,123,838 |                  |
| Revenues from contracted programs  |                 |                 |                  |
| Revenues from contracted programs from Japanese government and local governments   | 66,991,525      | 66,991,525      |                  |
| Revenues from interest on development projects                                     |                 | 153,927         |                  |
| Revenues from emigration projects  |                 | 888,608         |                  |
| Revenues from subsidy for facilities*  |                 | 19,938,399      |                  |
| Revenues from expected amount to be granted from the national budget*              |                 | 1,742,664       |                  |
| Donations*   |                 | 124,400,084     |                  |
| Revenues from contra-accounts for provision for bonuses*                           |                 | 1,364,163,199   |                  |
| Revenues from contra-accounts for provision for retirement benefits*               |                 | 1,245,944,140   |                  |
| Reversal of contra-accounts for assets*  |                 | 2,025,719,617   |                  |
| Financial revenues   |                 |                 |                  |
| Interest income  | 7,376,667       |                 |                  |
| Foreign exchange gains   | 253,387,190     | 260,763,857     |                  |
| Miscellaneous income   |                 | 1,543,835,945   |                  |
| Total ordinary revenues  |                 |                 | 218,791,008,115  |
| Ordinary income  |                 |                 | (46,539,838,585) |
| Extraordinary losses   |                 |                 |                  |
| Loss on disposal of non-current assets   |                 | 86,386,231      |                  |
| Loss on sales of non-current assets  |                 | 627,518         | 87,013,749       |
| Extraordinary income   |                 |                 |                  |
| Reversal of contra-accounts for assets*  |                 | 72,640,439      |                  |
| Gain on sales of non-current assets  |                 | 13,111,661      | 85,752,100       |
| Net income   |                 |                 | (46,541,100,234) |
| Reversal of reserve fund carried over from the previous Mid-term Objective period* |                 |                 | 49,216,535,270   |
| Total income for the current fiscal year   |                 |                 | 2,675,435,036    |

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

**Statement of Changes in Net Assets**  
(April 1, 2022-March 31, 2022)

| General Account   | (Unit: ¥)             |                |                 |   |  |  |   |   |   |   |  |                  |                  |
|---|-----------------------|----------------|-----------------|---|--|--|---|---|---|---|--|------------------|------------------|
|   | Government investment | Total capital  | Capital surplus | II Capital surplus                                |  |  |   | III Retained earnings (Loss carried forward)                          |   |   |  | Total net assets |                  |
|   |                       |                |                 | Accumulated depreciation not included in expenses | Accumulated impairment losses not included in expenses | Accumulated interest expenses not included in expenses | Accumulated disposal and sale differential not included in expenses | Reserve fund carried over from the previous Mid-term Objective period | Unappropriated income for the current fiscal year (Unappropriated loss for the current fiscal year) | Total income for the current fiscal year (Total loss for the current fiscal year) | Total retained earnings (Loss carried forward) |                  |                  |
| Balance at the beginning of the fiscal year                                       | 61,400,219,559        | 61,400,219,559 | 8,117,820,008   | (20,420,557,011)                                  | (10,201,839)   | (71,24,075)  | (11,015,617,156)  | 754,814,788   | 12,207,854,553  | 71,733,994,544  | -  | 84,696,663,885   | 122,761,203,371  |
| Changes during the period   |                       |                |                 |   |  |  |   |   |   |   |  |                  |                  |
| I Changes in capital during the period  |                       |                |                 |   |  |  |   |   |   |   |  |                  |                  |
| Capital reduction due to payments to National Treasury for unnecessary property   |                       | (248,184,875)  |                 |   |  |  |   |   |   |   |  |                  |                  |
| II Changes in capital surplus during the period                                   |                       |                | 480,087,105     |   |  |  |   |   |   |   |  |                  |                  |
| Reversal of reserve fund carried over from the previous Mid-term Objective period |                       |                |                 |   |  |  |   |   |   |   |  |                  |                  |
| Sale and retirement of non-current assets   |                       |                |                 | 357,074,998                                       | 1,491,200  |  | (646,833,269)   |   |   |   |  |                  |                  |
| Depreciation  |                       |                |                 | (1,111,265,779)                                   |  |  |   |   |   |   |  |                  |                  |
| Increase in asset retirement obligations due to passage of time                   |                       |                |                 |   |  | 59,936   |   |   |   |   |  |                  |                  |
| III Changes in retained earnings (loss carried forward) during the period         |                       |                |                 |   |  |  |   |   |   |   |  |                  |                  |
| (1) Appropriation of income or loss   |                       |                |                 |   |  |  |   |   |   |   |  |                  |                  |
| Carried over from the previous Mid-term Objective period                          |                       |                |                 |   |  |  |   | 65,603,288,021  | (65,603,288,021)  |   |  |                  |                  |
| Reversal of reserve fund carried over from the previous Mid-term Objective period |                       |                |                 |   |  |  |   | (754,814,788)   | 72,488,809,332  | (71,733,994,544)  |  |                  |                  |
| Provision for impairment from profit appropriation                                |                       |                |                 |   |  |  |   |   | (19,093,375,864)  |   |  | (19,093,375,864) |                  |
| Provision to National Treasury  |                       |                |                 |   |  |  |   |   |   |   |  |                  |                  |
| (2) Others  |                       |                |                 |   |  |  |   |   |   |   |  |                  |                  |
| Net income (Net loss)   |                       |                |                 |   |  |  |   |   | (46,541,100,234)  | 49,216,535,270  | 49,216,535,270                                 | (46,541,100,234) |                  |
| Reversal of reserve fund carried over from the previous Mid-term Objective period |                       |                |                 |   |  |  |   |   |   |   | 49,216,535,270                                 |                  |                  |
| Total changes during the period   |                       | (248,184,875)  | 480,087,105     | (754,190,781)                                     | 1,491,200  | 59,936   | (646,833,269)   | 15,631,037,963  | (12,207,854,553)  | (69,058,559,508)  | 2,675,435,036                                  | (65,634,476,098) | (66,802,046,782) |
| Balance at the end of the fiscal year   | 61,152,034,684        | 61,152,034,684 | 8,597,907,113   | (21,174,747,992)                                  | (8,710,639)  | (7,064,139)  | (11,662,450,425)  | 16,386,752,715  | 2,675,435,036   | 2,675,435,036   | 19,062,187,787                                 | 55,959,156,589   | 55,959,156,589   |

(Unit : Yen)

## Statement of Cash Flows

(April 1, 2022-March 31, 2023)

### General Account

(Unit: Yen)

|      |   |                             |
|------|---|-----------------------------|
| I.   | Cash flows from operating activities        |                             |
|      | Payments of operating expenses              | (146,876,454,655)           |
|      | Payments for grant aid                      | (101,794,959,841)           |
|      | Payments for contracted programs            | (183,005,365)               |
|      | Payments of personnel expenses              | (17,788,023,943)            |
|      | Payments for other operations               | (611,921,080)               |
|      | Proceeds from operational grants            | 171,335,162,000             |
|      | Proceeds from grant aid                     | 153,161,031,659             |
|      | Proceeds from contracted programs           | 379,794,451                 |
|      | Proceeds from interest on loans             | 1,047,031                   |
|      | Proceeds from donations                     | 126,245,207                 |
|      | Proceeds from other operations              | 4,257,883,376               |
|      | Subtotal                                    | <hr/> 62,006,798,840        |
|      | Interest income received                    | 7,386,477                   |
|      | Payments to National Treasury               | (23,677,102,651)            |
|      | Net cash provided by operating activities   | <hr/> 38,337,082,666        |
| II.  | Cash flows from investing activities        |                             |
|      | Payments for purchase of non-current assets | (3,121,975,780)             |
|      | Proceeds from sales of non-current assets   | 19,561,755                  |
|      | Proceeds from subsidy for facilities        | 712,360,039                 |
|      | Proceeds from collection of loans           | 8,811,925                   |
|      | Payments into time deposits                 | (60,000,000,000)            |
|      | Proceeds from time deposit refund           | 60,000,000,000              |
|      | Payments for long-term deposits             | (190,000,000)               |
|      | Net cash used in investing activities       | <hr/> (2,571,242,061)       |
| III. | Cash flows from financing activities        |                             |
|      | Repayments of lease obligations             | (88,696,211)                |
|      | Payments to National Treasury               | (248,184,875)               |
|      | Net cash used in financing activities       | <hr/> (336,881,086)         |
| IV.  | Effect of exchange rate changes on funds    | 226,445,679                 |
| V.   | Net increase (decrease) in funds            | 35,655,405,198              |
| VI.  | Funds at the beginning of the fiscal year   | <hr/> 262,231,975,173       |
| VII. | Funds at the end of the fiscal year         | <hr/> <hr/> 297,887,380,371 |

## Basis of Presenting Financial Statements

The accompanying financial statements of JICA have been prepared in accordance with accounting principles for incorporated administrative agencies generally accepted in Japan, which are different in many respects as to application and disclosure requirements of accounting principles for business enterprises generally accepted in Japan.

### Significant Accounting Policies

#### General Account

Effective the fiscal year ended March 31, 2023, JICA adopted the revised fair value measurement accounting standard in accordance with the revised “Accounting Standards for Incorporated Administrative Agencies, Notes to Accounting Standards for Incorporated Administrative Agencies” (Revised September 21, 2021), and “Q&A on Accounting Standards for Incorporated Administrative Agencies, Notes to Accounting Standards for Incorporated Administrative Agencies” ((Last revised March 2022); hereinafter “Accounting Standards for Incorporated Administrative Agencies, etc.”).

The revised revenue recognition standard will be adopted from next fiscal year (Fiscal year 2023) in accordance with the Accounting Standards for Incorporated Administrative Agencies, etc..

#### 1. Revenue recognition method of operational grants

Revenue from operational grants is recognized based on the level of operational achievement.

The revenue recognition method based on term is applied for administrative operations except for the operations which have been specified as having a direct correlation between the operational achievement and operational grants.

The revenue from disaster relief operations, which are relief operations for unexpected disasters during the period, are difficult to estimate the budget and terms, as well as to specify a correlation between the operational achievement and operational grants, therefore it is recognized as the related expenses when incurred.

#### 2. Depreciation method

##### (1) Tangible assets (except for lease assets)

##### Straight-line method

The useful lives of major assets are as follows:

|                                 |            |
|---------------------------------|------------|
| Buildings:                      | 1–50 years |
| Structures:                     | 1–42 years |
| Machinery and equipment:        | 1–17 years |
| Vehicles:                       | 2–6 years  |
| Tools, furniture, and fixtures: | 1–15 years |



The estimated depreciation costs for specific depreciable assets (Accounting Standards for Incorporated Administrative Agencies No. 87) and specific removal costs, etc., associated with asset retirement obligations (Accounting Standards for Incorporated Administrative Agencies No. 91) are indirectly deducted from capital surplus and reported as Accumulated depreciation not included in expenses.

(2) Intangible assets (except for lease assets)

Straight-line method

Software used by JICA is depreciated over its useful life (5 years).

(3) Leased assets

Leased assets are depreciated by the straight-line method over the lease term. Depreciation for leased assets is calculated with zero residual value being assigned to the asset.

**3. Provision for bonuses**

Provision for bonuses is calculated and provided for based on estimated amounts of future payments attributable to the services that have been rendered by officers and employees applicable to the current fiscal year. Contra-accounts for provision for bonuses are equally accrued since the financial source is secured by operational grants.

**4. Provision for retirement benefits**

Provision for retirement benefits is calculated and provided for based on estimated amounts of future payments attributable to the retirement of employees, and is accrued in line with the retirement benefit obligations and estimated plan assets applicable to the fiscal year ended March 31, 2023. In calculating the retirement benefit obligations, the estimated amount of retirement benefit payments is attributed to the period based on the straight-line basis. The profit and loss appropriation method for actuarial differences and past service costs is as follows:

Actuarial differences are recognized as a lump-sum gain or loss in the fiscal year in which they occur.

Past service costs are recognized as a lump-sum gain or loss in the fiscal year in which they occur.

The financial source for lump-sum severance indemnities is secured by operational grants. The estimated amount of retirement benefits is reported as Provision for retirement benefits and Contra-accounts for provision for retirement benefits. Therefore, an equal amount is accrued for both accounts. The financial source for defined benefit corporate pension plan insurance fees and reserve shortfall is secured by operational grants. Therefore, an equal amount of Provision for retirement benefits is accrued as Contra-accounts for provision for retirement benefits.

## **5. Basis and standard for the accrual of allowance and loss contingencies**

### **Allowance for loan losses**

To provide for loan losses, JICA records the estimated amount of default as an allowance, taking into account the transition rate to delinquent loans for the ordinary loans. For doubtful loans, collectability is individually taken into consideration and the estimated amount of default is recorded as an allowance.

## **6. Standard and method for the valuation of inventories**

### **Stored goods**

Stored goods valuation is based on the lower of cost or market using the first-in, first-out (FIFO) method.

## **7. Translation standard for foreign currency-denominated assets and liabilities into yen**

Foreign currency monetary claims and liabilities are translated into Japanese yen at the spot exchange rate at the balance sheet date. Exchange differences are recognized in profit or loss.

## **8. Standard for expected amount to be granted from the national budget**

For the expenses related to facilities for which JICA receives a subsidy, the expected amount to be granted from the national budget in the upcoming fiscal years is reported as asset and revenue according to Accounting Standards for Incorporated Administrative Agencies No.84.

## **9. Accounting treatment for consumption taxes**

Consumption taxes and local consumption taxes are included in transaction amounts.

## **10. Accounting principles and procedures to be adopted in cases where the accounting treatment is not clearly defined in the relevant accounting standards**

### **Accounting treatment for grant aid**

Funds received from the Japanese government for grant aid are recorded as Funds for grant aid in current liabilities at the time of receipt.

Subsequently, when funds are granted to the government of the recipient countries, in accordance with their purposes, they are recorded in operating expenses as Expenses for grant aid. The same amount is transferred from current liabilities to Revenues from grant aid in ordinary income.

### **(Change in accounting policies)**

Effective the fiscal year ended March 31, 2023, “Accounting Standards for Incorporated Administrative Agencies, Notes to Accounting Standards for Incorporated Administrative Agencies” (Revised September 21, 2021) and “Q&A on Accounting Standards for Incorporated Administrative Agencies and Notes to Accounting Standards for Incorporated Administrative Agencies” (Last revised March 2022) have been adopted.

(Change in presentation)

Effective the fiscal year ended March 31, 2023, along with the new segment classification and rearrangement of the content, “Expenses for domestic partnership” previously recorded as Ordinary Expenses in Statement of Income is renamed to “Expenses for domestic partnership and acceptance of foreign human resources”, and a part of "Expenses for priority sectors and regions" is rearranged into “Expenses for JICA Development Studies”(newly established) and “Expenses for domestic partnership and acceptance of foreign human resources”.

**Notes to the financial statements**  
**General Account**

**(Balance Sheet)**

1. Impairment of Fixed Assets

Fixed Assets with indication of impairment

(1) Overviews of fixed assets with indication of impairment

(Unit: Yen)

| Asset name   | Purpose                               | Location                         | Type of asset | Book value    |
|--------------|---------------------------------------|----------------------------------|---------------|---------------|
| Chubu Center | Management/<br>Training/Accommodation | Nagoya city,<br>Aichi Prefecture | Buildings     | 1,822,789,741 |
|              |                                       |                                  | Structures    | 94,007,566    |

(2) Summary of indication of impairment

The facility users have decreased during the COVID-19 pandemic, therefore JICA recognized an indication of impairment.

(3) Reason for determining that assets functions as a single unit, when multiple fixed assets are judged as a unit in evaluating whether an indication of impairment exists

The assets which an indication of impairment was recognized are management, training, and accommodation facilities. Both buildings and structures are necessary for the facilities to perform their intended function, thus, these assets are determined to function as a single unit.

(4) Basis for not recognizing impairment losses

The decrease in the number of the facility users of the fixed assets was temporary based in the status of COVID-19, the fixed assets are maintained and managed on a regular basis, and they are currently being utilized as intended. As JICA plans to continue using the fixed assets in the future, impairment losses have not been recognized.

2. Donated funds for grant aid

Grant aid is received in the form of donated funds from the government of Japan. JICA administers this grant aid based on grant agreements with the government of the recipient country. At the end of the fiscal year 2022, the outstanding balance of unexecuted grant agreements stood at ¥302,478,857,249.

3. Assets acquired through the investment from the government to Incorporated Administrative Agency

Of accumulated other administrative service operation cost, the amount of assets acquired through the investment from the government is ¥24,983,177,203.

**(Statement of Administrative Service Operation Cost)**

1. Cost being borne by the public for the operation of Incorporated Administrative Agency

|   |                  |
|---|------------------|
| Administrative service operation cost   | ¥266,817,333,363 |
| Self-revenues, etc.   | ¥(2,010,145,607) |
| Opportunity cost  | ¥131,619,610     |
| Cost being borne by the public for<br>the operation of Incorporated Administrative Agency | ¥264,938,807,366 |

## 2. Method for computing opportunity cost

- (1) Interest rate used to compute opportunity cost concerning government investment  
0.320% with reference to the yield of 10-year fixed-rate Japanese government bonds at March 31, 2023.
- (2) Method for computing opportunity cost for public officers temporarily transferred to JICA  
Of the estimated increase in retirement allowance during service rendered in JICA, costs are calculated in accordance with JICA's internal rules.

### (Statement of Cash Flows)

The funds shown in the statement of cash flows consist of cash, deposit accounts, and checking accounts.

#### 1. Breakdown of balance sheet items and ending balance of funds

(as of March 31, 2023)

|                         |                  |
|-------------------------|------------------|
| Cash and deposits       | ¥303,887,380,371 |
| Time deposits           | ¥(6,000,000,000) |
| Ending balance of funds | ¥297,887,380,371 |

#### 2. Description of significant non-cash transactions

##### (1) Assets acquired under finance leases

|                                |              |
|--------------------------------|--------------|
| Tools, furniture, and fixtures | ¥109,796,699 |
|--------------------------------|--------------|

### (Financial Instruments)

#### 1. Status of financial instruments

The General Account's fund management is limited to short-term deposits and public and corporate bonds while fund-raising consists mainly of operational grants approved by the competent minister. The General Account does not borrow from the government fund for Fiscal Investment and Loan Program (FILP), nor does it borrow funds from financial institutions or issue FILP Agency Bonds.

#### 2. Fair value of financial instruments

Cash is excluded from the note, as well as Deposits and Accounts payable because they are settled in a short period, and thus their fair value approximates their carrying amount.

### (Retirement benefits)

#### 1. Overview of retirement benefit plans

To provide retirement benefits for employees, JICA has a defined benefit pension plan comprised of a defined benefit corporate pension plan and a lump-sum severance indemnity plan, and a defined contribution plan comprised of a defined contribution pension plan.

#### 2. Defined benefit pension plan

##### (1) The changes in the retirement benefit obligation are as follows:

|   |                 |
|---|-----------------|
|   | (Unit: Yen)     |
| Retirement benefit obligation at the beginning of the fiscal year | 23,320,249,136  |
| Current service cost  | 965,532,599     |
| Interest cost   | 121,004,373     |
| Actuarial differences   | 125,041,695     |
| Retirement benefit paid   | (1,405,023,021) |
| Past service cost   | 0               |

|   |                |
|---|----------------|
| Contribution by employees                                   | 59,840,737     |
| Retirement benefit obligation at the end of the fiscal year | 23,186,645,519 |

- (2) The changes in the plan assets are as follows:

|   |               |
|---|---------------|
|   | (Unit: Yen)   |
| Plan assets at the beginning of the fiscal year | 9,869,404,485 |
| Expected return on plan assets                  | 197,388,089   |
| Actuarial differences                           | (231,753,562) |
| Contribution by the company                     | 400,560,399   |
| Retirement benefit paid                         | (369,965,595) |
| Contribution by employees                       | 59,840,737    |
| Plan assets at the end of the fiscal year       | 9,925,474,553 |

- (3) Reconciliation of the retirement benefit obligations and plan assets and provision for retirement benefits and prepaid pension expenses in the balance sheets

|  |                 |
|--|-----------------|
|  | (Unit: Yen)     |
| Funded retirement benefit obligation                       | 10,110,007,106  |
| Plan assets  | (9,925,474,553) |
| Unfunded benefit obligations of funded pension plan        | 184,532,553     |
| Unfunded benefit obligations of unfunded pension plan      | 13,076,638,413  |
| Subtotal   | 13,261,170,966  |
| Unrecognized actuarial differences                         | 0               |
| Unrecognized past service cost                             | 0               |
| Net amount of assets and liabilities in the balance sheets | 13,261,170,966  |
| Provision for retirement benefits                          | 13,261,170,966  |
| Prepaid pension expenses                                   | 0               |
| Net amount of assets and liabilities in the balance sheets | 13,261,170,966  |

- (4) Components of retirement benefit expenses

|  |               |
|--|---------------|
|  | (Unit: Yen)   |
| Current service cost                         | 965,532,599   |
| Interest cost                                | 121,004,373   |
| Expected return on plan assets               | (197,388,089) |
| Realized actuarial differences               | 356,795,257   |
| Amortization of past service cost            | 0             |
| Extraordinary additional retirement payments | 0             |
| Total  | 1,245,944,140 |

- (5) Major components of plan assets

Percentages of components to the total are as follows:

|   |      |
|---|------|
| Bonds                                     | 43%  |
| Stocks                                    | 43%  |
| General account of life insurance company | 4%   |
| Others                                    | 10%  |
| Total                                     | 100% |

- (6) Method of determining the long-term expected rate of return on plan assets

The long-term expected rate of return on plan assets is determined based on components of plan

assets, the actual historical returns, and market condition, etc.

(7) Assumptions used

Principal assumptions used in actuarial calculations at the end of the fiscal year

|  |  |       |
|--|--|-------|
| Discount rate                                    | Defined benefit corporate pension plan | 0.23% |
|  | Retirement benefits                    | 0.74% |
| Long-term expected rate of return on plan assets |  | 2.00% |

3. Defined contribution plan

The amount of contribution required to be made to the defined contribution plan is ¥45,354,884.

**(Lease transactions)**

1. Future minimum lease payments related to operating lease transactions

|   |             |
|---|-------------|
| Future minimum lease payments due within one year of the balance sheet date                           | ¥3,722,400  |
| Future minimum lease payments corresponding to periods more than one year from the balance sheet date | ¥13,648,800 |

2. The impact of the finance lease transactions on the profit or loss in the current fiscal year was ¥(97,094). Total income for the current fiscal year after the deduction of this amount was ¥2,675,532,130.

**(Asset retirement obligations)**

1. Overview of asset retirement obligations

In accordance with a building lease agreement, JICA has the obligation to restore the head office building to its original state. Restoration costs are reasonably estimated and recognized as asset retirement obligations.

2. Amount and calculation method of asset retirement obligations

The estimate for the asset retirement obligations assumes a five-year lease period for the projected period of use and a discount rate between (0.048)% and 0.529%.

3. Changes in the total amount of asset retirement obligations in the current fiscal year

(Unit: Yen)

|  |             |
|--|-------------|
| Balance at the beginning of the fiscal year                | 400,993,519 |
| Increase related to acquisition of tangible assets         | -           |
| Adjustment resulting from passage of time                  | (59,936)    |
| Decrease due to settlement of asset retirement obligations | -           |
| Balance at the end of the fiscal year                      | 400,933,583 |

**(Significant contractual liabilities)**

Not applicable

**(Significant subsequent events)**

Not applicable

The Accompanying Supplementary Schedules  
General Account

(1) Details of acquisition and disposal of non-current assets, depreciation (including depreciation not included in expenses, in accordance with “No. 87, Accounting for the Depreciation of Specific Depreciable Assets” and “No. 91, Accounting for Specific Removal Costs, etc., associated with Asset Retirement Obligations”), and accumulated impairment losses

| (Unit: Yen)  |   |  |                            |                            |                                  |                          |                                |                               |                                     |                                     |         |
|--|---|--|----------------------------|----------------------------|----------------------------------|--------------------------|--------------------------------|-------------------------------|-------------------------------------|-------------------------------------|---------|
| Type   |   | Balance at the beginning of the period | Increase during the period | Decrease during the period | Balance at the end of the period | Accumulated depreciation |                                | Accumulated impairment losses |                                     | Net assets at the end of the period | Remarks |
|  |   |  |                            |                            |                                  |                          | Depreciation during the period |                               | Impairment losses during the period |                                     |         |
| Tangible assets<br>(Depreciation included in expenses)       | Buildings   | 3,922,552,937                          | 286,714,495                | 140,207,302                | 4,069,060,130                    | 1,163,802,492            | 253,431,718                    | 0                             | 0                                   | 2,905,257,638                       |         |
|  | Structures  | 237,089,085                            | 6,987,738                  | 15,899,629                 | 228,177,194                      | 111,579,952              | 15,562,547                     | 0                             | 0                                   | 116,597,242                         |         |
|  | Machinery and equipment   | 191,159,782                            | 18,224,270                 | 0                          | 209,384,052                      | 130,204,964              | 15,791,916                     | 0                             | 0                                   | 79,179,088                          |         |
|  | Vehicles  | 2,350,037,661                          | 91,771,509                 | 83,049,884                 | 2,358,759,286                    | 1,594,857,280            | 243,247,592                    | 0                             | 0                                   | 763,902,006                         |         |
|  | Tools, furniture, and fixtures  | 2,038,445,145                          | 200,829,444                | 118,019,744                | 2,121,254,845                    | 1,224,194,911            | 221,903,710                    | 0                             | 0                                   | 897,059,934                         |         |
|  | Total   | 8,739,284,610                          | 604,527,456                | 357,176,559                | 8,986,635,507                    | 4,224,639,599            | 749,937,483                    | 0                             | 0                                   | 4,761,995,908                       |         |
| Tangible assets<br>(Depreciation not included in expenses)   | Buildings   | 39,750,230,863                         | 480,087,105                | 633,091,217                | 39,597,226,751                   | 19,841,338,361           | 1,087,060,094                  | 0                             | 0                                   | 19,755,888,390                      |         |
|  | Structures  | 1,371,979,527                          | 0                          | 5,502,962                  | 1,366,476,565                    | 1,072,317,688            | 23,606,180                     | 0                             | 0                                   | 294,158,877                         |         |
|  | Machinery and equipment   | 56,681,993                             | 0                          | 0                          | 56,681,993                       | 48,928,617               | 599,505                        | 0                             | 0                                   | 7,753,376                           |         |
|  | Vehicles  | 2,988,727                              | 0                          | 0                          | 2,988,727                        | 2,689,854                | 0                              | 0                             | 0                                   | 298,873                             |         |
|  | Tools, furniture, and fixtures  | 361,580,582                            | 0                          | 5,930,140                  | 355,650,442                      | 172,296,189              | 0                              | 0                             | 0                                   | 183,354,253                         |         |
|  | Total   | 41,543,461,692                         | 480,087,105                | 644,524,319                | 41,379,024,478                   | 21,137,570,709           | 1,111,265,779                  | 0                             | 0                                   | 20,241,453,769                      |         |
| Tangible assets<br>(Non-depreciable assets)                  | Land  | 14,177,935,458                         | 0                          | 0                          | 14,177,935,458                   | 0                        | 0                              | 8,710,639                     | 0                                   | 14,169,224,819                      |         |
|  | Construction in progress  | 466,364,801                            | 540,582,099                | 357,322,804                | 649,624,096                      | 0                        | 0                              | 0                             | 0                                   | 649,624,096                         |         |
|  | Total   | 14,644,300,259                         | 540,582,099                | 357,322,804                | 14,827,559,554                   | 0                        | 0                              | 8,710,639                     | 0                                   | 14,818,848,915                      |         |
| Total tangible assets  | Buildings   | 43,672,783,800                         | 766,801,600                | 773,298,519                | 43,666,286,881                   | 21,005,140,853           | 1,340,491,812                  | 0                             | 0                                   | 22,661,146,028                      |         |
|  | Structures  | 1,609,068,612                          | 6,987,738                  | 21,402,591                 | 1,594,653,759                    | 1,183,897,640            | 39,168,727                     | 0                             | 0                                   | 410,756,119                         |         |
|  | Machinery and equipment   | 247,841,775                            | 18,224,270                 | 0                          | 266,066,045                      | 179,133,581              | 16,391,421                     | 0                             | 0                                   | 86,932,464                          |         |
|  | Vehicles  | 2,353,026,388                          | 91,771,509                 | 83,049,884                 | 2,361,748,013                    | 1,597,547,134            | 243,247,592                    | 0                             | 0                                   | 764,200,879                         |         |
|  | Tools, furniture, and fixtures  | 2,400,025,727                          | 200,829,444                | 123,949,884                | 2,476,905,287                    | 1,396,491,100            | 221,903,710                    | 0                             | 0                                   | 1,080,414,187                       |         |
|  | Land  | 14,177,935,458                         | 0                          | 0                          | 14,177,935,458                   | 0                        | 0                              | 8,710,639                     | 0                                   | 14,169,224,819                      |         |
|  | Construction in progress  | 466,364,801                            | 540,582,099                | 357,322,804                | 649,624,096                      | 0                        | 0                              | 0                             | 0                                   | 649,624,096                         |         |
|  | Total   | 64,927,046,561                         | 1,625,196,660              | 1,359,023,682              | 65,193,219,539                   | 25,362,210,308           | 1,861,203,262                  | 8,710,639                     | 0                                   | 39,822,298,592                      |         |
| Intangible assets<br>(Depreciation included in expenses)     | Trademark rights  | 7,444,573                              | 3,845,985                  | 0                          | 11,290,558                       | 7,521,128                | 496,184                        | 0                             | 0                                   | 3,769,430                           |         |
|  | Software  | 5,624,114,226                          | 303,092,955                | 38,208,509                 | 5,888,998,672                    | 3,863,813,255            | 1,118,155,970                  | 0                             | 0                                   | 2,025,185,417                       |         |
|  | Total   | 5,631,558,799                          | 306,938,940                | 38,208,509                 | 5,900,289,230                    | 3,871,334,383            | 1,118,652,154                  | 0                             | 0                                   | 2,028,954,847                       |         |
| Intangible assets<br>(Depreciation not included in expenses) | Trademark rights  | 1,139,550                              | 0                          | 0                          | 1,139,550                        | 1,139,550                | 0                              | 0                             | 0                                   | 0                                   |         |
|  | Total   | 1,139,550                              | 0                          | 0                          | 1,139,550                        | 1,139,550                | 0                              | 0                             | 0                                   | 0                                   |         |
| Intangible assets (Non-depreciable assets)                   | Trademark rights  | 3,845,985                              | 0                          | 3,845,985                  | 0                                | 0                        | 0                              | 0                             | 0                                   | 0                                   |         |
|  | Telephone subscription rights   | 3,278,100                              | 0                          | 2,308,950                  | 969,150                          | 0                        | 0                              | 0                             | 0                                   | 969,150                             |         |
|  | Software in progress  | 295,862,323                            | 643,667,693                | 235,824,098                | 703,705,918                      | 0                        | 0                              | 0                             | 0                                   | 703,705,918                         |         |
|  | Total   | 302,986,408                            | 643,667,693                | 241,979,033                | 704,675,068                      | 0                        | 0                              | 0                             | 0                                   | 704,675,068                         |         |
| Total intangible assets                                      | Trademark rights  | 12,430,108                             | 3,845,985                  | 3,845,985                  | 12,430,108                       | 8,660,678                | 496,184                        | 0                             | 0                                   | 3,769,430                           |         |
|  | Telephone subscription rights   | 3,278,100                              | 0                          | 2,308,950                  | 969,150                          | 0                        | 0                              | 0                             | 0                                   | 969,150                             |         |
|  | Software  | 5,624,114,226                          | 303,092,955                | 38,208,509                 | 5,888,998,672                    | 3,863,813,255            | 1,118,155,970                  | 0                             | 0                                   | 2,025,185,417                       |         |
|  | Software in progress  | 295,862,323                            | 643,667,693                | 235,824,098                | 703,705,918                      | 0                        | 0                              | 0                             | 0                                   | 703,705,918                         |         |
|  | Total   | 5,935,684,757                          | 950,606,633                | 280,187,542                | 6,606,103,848                    | 3,872,473,933            | 1,118,652,154                  | 0                             | 0                                   | 2,733,629,915                       |         |
| Investments and other assets                                 | Long-term deposits  | 2,000,000                              | 190,000,000                | 0                          | 192,000,000                      | 0                        | 0                              | 0                             | 0                                   | 192,000,000                         |         |
|  | Long-term loans for development projects  | 58,500,000                             | 0                          | 6,500,000                  | 52,000,000                       | 0                        | 0                              | 0                             | 0                                   | 52,000,000                          |         |
|  | Long-term loans for emigration projects   | 17,050,820                             | 40,210,272                 | 77,362                     | 57,183,730                       | 0                        | 0                              | 0                             | 0                                   | 57,183,730                          |         |
|  | Allowance for loan losses (non-current)   | (16,941,688)                           | (40,210,272)               | (7,342)                    | (57,144,618)                     | 0                        | 0                              | 0                             | 0                                   | (57,144,618)                        |         |
|  | Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects | 303,132,315                            | 24,420,694                 | 249,532,471                | 78,020,538                       | 0                        | 0                              | 0                             | 0                                   | 78,020,538                          |         |
|  | Allowance for loan losses (non-current)   | (303,132,315)                          | 0                          | (225,111,777)              | (78,020,538)                     | 0                        | 0                              | 0                             | 0                                   | (78,020,538)                        |         |
|  | Long-term prepaid expenses  | 6,661,400                              | 14,222,012                 | 5,627,944                  | 15,255,468                       | 0                        | 0                              | 0                             | 0                                   | 15,255,468                          |         |
|  | Expected amount to be granted from the national budget  | 520,300                                | 1,742,664                  | 0                          | 2,262,964                        | 0                        | 0                              | 0                             | 0                                   | 2,262,964                           |         |
|  | Long-term guarantee deposits  | 1,667,329,387                          | 105,939,108                | 81,183,758                 | 1,692,084,737                    | 0                        | 0                              | 0                             | 0                                   | 1,692,084,737                       |         |
|  | Contra-accounts for provision for retirement benefits   | 13,450,844,651                         | 845,383,741                | 1,035,057,426              | 13,261,170,966                   | 0                        | 0                              | 0                             | 0                                   | 13,261,170,966                      |         |
|  | Total   | 15,185,964,870                         | 1,181,708,219              | 1,152,859,842              | 15,214,813,247                   | 0                        | 0                              | 0                             | 0                                   | 15,214,813,247                      |         |

(Note) Contra-accounts for provision for retirement benefits is described in No. 4 of Significant Accounting Policies.



## (2) Details of inventories

(Unit: Yen)

| Type   | Balance at the beginning of the period | Increase during the period                                       |        | Decrease during the period |        | Balance at the end of the period | Remarks |
|--|--|--|--------|----------------------------|--------|----------------------------------|---------|
|  |  | Purchase, manufacturing and transfer for the current fiscal year | Others | Delivery and transfer      | Others |                                  |         |
| Stored goods                                 | 286,182,905                            | 397,608,376  | 0      | 293,984,073                | 0      | 389,807,208                      |         |
| Stockpile                                    | 286,182,905                            | 397,608,376  | 0      | 293,984,073                | 0      | 389,807,208                      |         |
| Japan  | 51,423,676                             | 0  | 0      | 0                          | 0      | 51,423,676                       |         |
| USA  | 67,824,540                             | 103,639,374  | 0      | 24,462,817                 | 0      | 147,001,097                      |         |
| Republic of Singapore                        | 124,111,005                            | 129,803,006  | 0      | 128,759,554                | 0      | 125,154,457                      |         |
| UAE  | 32,756,724                             | 164,165,996  | 0      | 140,761,702                | 0      | 56,161,018                       |         |
| Republic of Palau                            | 5,076,454                              | 0  | 0      | 0                          | 0      | 5,076,454                        |         |
| Republic of Marshall Islands                 | 4,990,506                              | 0  | 0      | 0                          | 0      | 4,990,506                        |         |
| Payments for uncompleted contracted programs | 335,913,524                            | 204,528,905  | 0      | 0                          | 0      | 540,442,429                      |         |
| Total  | 622,096,429                            | 602,137,281  | 0      | 293,984,073                | 0      | 930,249,637                      |         |

## (3) Details of loans

(Unit: Yen)

| Classification                 | Balance at the beginning of the period | Increase during the period | Decrease during the period |             | Balance at the end of the period | Remarks |
|--------------------------------|--|----------------------------|----------------------------|-------------|----------------------------------|---------|
|                                |  |                            | Collection                 | Others      |                                  |         |
| Other short-term loans         |  |                            |                            |             |                                  |         |
| Loans for development projects | 6,500,000                              | 6,500,000                  | 6,500,000                  | 0           | 6,500,000                        |         |
| Loans for emigration projects  | 54,594                                 | 58,402                     | 54,594                     | (5,053)     | 63,455                           |         |
| Subtotal                       | 6,554,594                              | 6,558,402                  | 6,554,594                  | (5,053)     | 6,563,455                        |         |
|                                |  |                            |                            |             |                                  |         |
| Other long-term loans          |  |                            |                            |             |                                  |         |
| Loans for development projects | 58,500,000                             | 0                          | 0                          | 6,500,000   | 52,000,000                       |         |
| Loans for emigration projects  | 320,183,135                            | 64,630,966                 | 2,148,663                  | 247,461,170 | 135,204,268                      |         |
| Subtotal                       | 378,683,135                            | 64,630,966                 | 2,148,663                  | 253,961,170 | 187,204,268                      |         |
|                                |  |                            |                            |             |                                  |         |
| Total                          | 385,237,729                            | 71,189,368                 | 8,703,257                  | 253,956,117 | 193,767,723                      |         |

(Note) "Others" shown under "Decrease during the period" is due to transfer from long-term to short-term loans, debt relief/reduction, year-end translation difference, etc.

## (4) Details of provisions

(Unit: Yen)

| Classification        | Balance at the beginning of the period | Increase during the period | Decrease during the period |        | Balance at the end of the period | Remarks |
|-----------------------|--|----------------------------|----------------------------|--------|----------------------------------|---------|
|                       |  |                            | Intended use               | Others |                                  |         |
| Provision for bonuses | 1,174,506,410                          | 1,364,163,199              | 1,174,506,410              | 0      | 1,364,163,199                    |         |
| Total                 | 1,174,506,410                          | 1,364,163,199              | 1,174,506,410              | 0      | 1,364,163,199                    |         |

## (5) Details of allowance for loan losses, etc.

(Unit: Yen)

| Classification  | Balance of loans, etc.                 |  |                                  | Balance of allowance for loan losses   |  |                                  | Remarks   |
|---|--|--|----------------------------------|--|--|----------------------------------|---|
|   | Balance at the beginning of the period | Increase or decrease during the period | Balance at the end of the period | Balance at the beginning of the period | Increase or decrease during the period | Balance at the end of the period |   |
| (Development projects)  |  |  |                                  |  |  |                                  |   |
| Short-term loans for development projects                                   | 6,500,000                              | 0                                      | 6,500,000                        | 0                                      | 0                                      | 0                                |   |
| Ordinary loans  | 6,500,000                              | 0                                      | 6,500,000                        | 0                                      | 0                                      | 0                                | Breakdown of the preservation of claims for the year-end balance of loans is as follows:<br>Joint and several guarantee ¥6,500,000  |
| Long-term loans for development projects                                    | 58,500,000                             | (6,500,000)                            | 52,000,000                       | 0                                      | 0                                      | 0                                |   |
| Ordinary loans  | 58,500,000                             | (6,500,000)                            | 52,000,000                       | 0                                      | 0                                      | 0                                | Breakdown of the preservation of claims for the year-end balance of loans is as follows:<br>Joint and several guarantee ¥52,000,000 |
| (Development projects in total)   | 65,000,000                             | (6,500,000)                            | 58,500,000                       | 0                                      | 0                                      | 0                                |   |
|   |  |  |                                  |  |  |                                  |   |
| (Emigration projects)   |  |  |                                  |  |  |                                  |   |
| Short-term loans for emigration projects                                    | 54,594                                 | 8,861                                  | 63,455                           | 8,205                                  | 6,656                                  | 14,861                           |   |
| Ordinary loans  | 54,594                                 | 8,861                                  | 63,455                           | 8,205                                  | 6,656                                  | 14,861                           |   |
| Long-term loans for emigration projects                                     | 320,183,135                            | (184,978,867)                          | 135,204,268                      | 320,074,003                            | (184,908,847)                          | 135,165,156                      |   |
| Ordinary loans  | 128,435                                | (77,362)                               | 51,073                           | 19,303                                 | (7,342)                                | 11,961                           |   |
| Doubtful loans  | 16,922,385                             | 40,210,272                             | 57,132,657                       | 16,922,385                             | 40,210,272                             | 57,132,657                       |   |
| Claims probable in bankruptcy, claims probable in rehabilitation, and other | 303,132,315                            | (225,111,777)                          | 78,020,538                       | 303,132,315                            | (225,111,777)                          | 78,020,538                       |   |
| (Emigration projects in total)  | 320,237,729                            | (184,970,006)                          | 135,267,723                      | 320,082,208                            | (184,902,191)                          | 135,180,017                      |   |
| Total   | 385,237,729                            | (191,470,006)                          | 193,767,723                      | 320,082,208                            | (184,902,191)                          | 135,180,017                      |   |

(Note) Standard for appropriation of allowance for loan losses is described in No. 5 of Significant Accounting Policies.

## (6) Details of provision for retirement benefits

(Unit: Yen)

| Classification  | Balance at the beginning of the period | Increase during the period | Decrease during the period | Balance at the end of the period | Remarks |
|---|--|----------------------------|----------------------------|----------------------------------|---------|
| Total retirement benefit obligations                                  | 23,320,249,136                         | 1,271,419,404              | 1,405,023,021              | 23,186,645,519                   |         |
| Retirement benefits   | 13,209,372,372                         | 902,323,467                | 1,035,057,426              | 13,076,638,413                   |         |
| Defined benefit corporate pension plan                                | 10,110,876,764                         | 369,095,937                | 369,965,595                | 10,110,007,106                   |         |
| Unrecognized past service cost and unrecognized actuarial differences | 0                                      | 0                          | 0                          | 0                                |         |
| Plan assets   | 9,869,404,485                          | 426,035,663                | 369,965,595                | 9,925,474,553                    |         |
| Provision for retirement benefits                                     | 13,450,844,651                         | 845,383,741                | 1,035,057,426              | 13,261,170,966                   |         |

## (7) Details of asset retirement obligations

(Unit: Yen)

| Classification   | Balance at the beginning of the period | Increase during the period | Decrease during the period | Balance at the end of the period | Remarks  |
|--|--|----------------------------|----------------------------|----------------------------------|--|
| Obligations of restoration to original state based on a building lease agreement | 400,993,519                            | 0                          | 59,936                     | 400,933,583                      | Specified expenses in Accounting Standards for Incorporated Administrative Agencies No. 91 |

## (8) Details of capital surplus

(Unit: Yen)

| Classification   | Balance at the beginning of the period | Increase during the period | Decrease during the period | Balance at the end of the period | Remarks   |
|--|--|----------------------------|----------------------------|----------------------------------|---|
| Facility expenses  | 4,182,518,908                          | 480,087,105                | 0                          | 4,662,606,013                    | Increase due to acquisition of non-current assets |
| Operational grants   | 98,208,983                             | 0                          | 0                          | 98,208,983                       |   |
| Donations and others   | 2,000,000                              | 0                          | 0                          | 2,000,000                        |   |
| Capital reduction  | 3,605,147,304                          | 0                          | 0                          | 3,605,147,304                    |   |
| Specified assets in Accounting Standards for Incorporated Administrative Agencies No. 87 | (122,494,000)                          | 0                          | 0                          | (122,494,000)                    |   |
| Lease contracts  | (113,690,859)                          | 0                          | 0                          | (113,690,859)                    |   |
| Reserve fund carried over from the previous Mid-term Objective period                    | 466,129,672                            | 0                          | 0                          | 466,129,672                      |   |
| Total  | 8,117,820,008                          | 480,087,105                | 0                          | 8,597,907,113                    |   |

## (9) Details of operational grant liabilities, transfer for the current period, etc.

## 1. Details of changes in operational grant liabilities (Unit: Yen)

| Balance at the beginning of the period | Operational grants for the current period | Transfer for the current period  |   |                 |                 | Offset by contra-accounts for provision | Balance at the end of the period |
|--|---|----------------------------------|---|-----------------|-----------------|---|----------------------------------|
|  |   | Revenues from operational grants | Contra-accounts for assets funded by operational grants | Capital surplus | Subtotal        |   |                                  |
| 0                                      | 171,335,162,000                           | 103,454,342,312                  | 1,608,292,249   | 0               | 105,062,634,561 | 2,610,124,235                           | 63,662,403,204                   |

## 2. Details of the transfer amount from operational grant liabilities and the main usage

## (1) Details of the transfer amount to operational grant revenue and the main usage (Unit: Yen)

| Classification  | Revenues from operational grants | Main usages of operational grants |  |
|---|----------------------------------|-----------------------------------|--|
|   |                                  | Expenses                          | Main usages  |
| Transfer based on operation achievement method        |                                  |                                   |  |
| Priority development cooperation issues               | 61,533,589,655                   | 54,191,696,389                    | Personnel expenses: ¥10,960,902,683, Outsourcing expenses: ¥23,128,307,283, Other expenses: ¥20,102,486,423            |
| JICA Development Studies                              | 8,490,902,539                    | 10,845,785,552                    | Personnel expenses: ¥884,145,907, Fees paid to experts: ¥1,387,282,512, Other expenses: ¥8,574,357,133                 |
| Partnerships with the private sector                  | 3,758,997,772                    | 4,156,711,090                     | Personnel expenses: ¥433,420,880, Outsourcing expenses: ¥2,180,533,867, Other expenses: ¥1,542,756,343                 |
| Partnerships with various development partners        | 14,089,047,972                   | 16,242,057,376                    | Personnel expenses: ¥1,911,406,443, Outsourcing expenses: ¥3,858,348,812, Other expenses: ¥10,472,302,121              |
| Strengthen foundations for operational implementation | 4,142,471,591                    | 5,329,631,773                     | Personnel expenses: ¥634,678,361, Fees paid to experts: ¥2,179,150,753, Other expenses: ¥2,515,802,659                 |
| Common  | 238,403,334                      | 31,180,968                        | Personnel expenses: ¥31,180,968  |
| Transfer based on term method                         |                                  |                                   |  |
| Common  | 10,722,527,033                   | 10,452,161,403                    | Personnel expenses: ¥3,216,231,239, Rents: ¥1,038,748,359, Other expenses: ¥6,197,181,805                              |
| Transfer based on the related expenses are incurred   |                                  |                                   |  |
| Disaster relief activities                            | 478,402,416                      | 1,026,115,720                     | Travelling and transportation expenses: ¥228,934,072, Outsourcing expenses: ¥203,872,632, Other expenses: ¥593,309,016 |
| Total   | 103,454,342,312                  | 102,275,340,271                   |  |

## (2) Details of transfer amount to contra-accounts for assets funded by operational grants and main usages

(Unit: Yen)

| Segment   | Transfer amount to contra-accounts for assets funded by operational grants |   |
|---|--|---|
|   | Transfer amount  | Main usages   |
| Priority development cooperation issues               | 830,983,944  | Software in progress: ¥405,066,967<br>Facilities attached to buildings: ¥95,008,936<br>Others: ¥330,908,041 |
| JICA Development Studies                              | 66,785,386   | Software in progress: ¥32,674,161<br>Tools, furniture, and fixtures: ¥7,847,817<br>Others: ¥26,263,408      |
| Partnerships with the private sector                  | 30,778,753   | Software in progress: ¥16,017,338<br>Facilities attached to buildings: ¥2,791,066<br>Others: ¥11,970,349    |
| Partnerships with various development partners        | 156,473,561  | Software in progress: ¥70,637,212<br>Tools, furniture, and fixtures: ¥19,132,613<br>Others: ¥66,703,736     |
| Strengthen foundations for operational implementation | 446,668,344  | Stored goods: ¥397,149,976<br>Software in progress: ¥23,454,933<br>Others: ¥26,063,435                      |
| Common  | 76,602,261   | Software: ¥50,879,016<br>Software in progress: ¥13,082,568<br>Others: ¥12,640,677                           |
| Total   | 1,608,292,249  |   |

## 3. Details of offset by contra-accounts for provision

(Unit: Yen)

| Segment   | Offset by provision of allowance |  |
|---|----------------------------------|--|
|   | Offset amount                    | Details of offset  |
| Priority development cooperation issues               | 989,466,260                      | Contra-accounts for provision for bonuses: ¥733,889,970<br>Contra-accounts for provision for retirement benefits: ¥255,576,290   |
| JICA Development Studies                              | 79,813,915                       | Contra-accounts for provision for bonuses: ¥59,198,210<br>Contra-accounts for provision for retirement benefits: ¥20,615,705     |
| Partnerships with the private sector                  | 39,125,914                       | Contra-accounts for provision for bonuses: ¥29,019,803<br>Contra-accounts for provision for retirement benefits: ¥10,106,111     |
| Partnerships with various development partners        | 174,275,853                      | Contra-accounts for provision for bonuses: ¥129,681,028<br>Contra-accounts for provision for retirement benefits: ¥44,594,825    |
| Strengthen foundations for operational implementation | 104,040,619                      | Contra-accounts for provision for bonuses: ¥78,964,716<br>Contra-accounts for provision for retirement benefits: ¥25,075,903     |
| Common  | 1,223,401,674                    | Contra-accounts for provision for bonuses: ¥143,752,683<br>Contra-accounts for provision for retirement benefits: ¥1,079,648,991 |
| Total   | 2,610,124,235                    |  |

## 4. Details of the balance of operational grant liabilities

(Unit: Yen)

| Balance of operational grant liabilities  |                | Reasons for the accrual of balance and revenue generation plan  |
|---|----------------|---|
| Balance in relation to operations to which the revenue recognition method based on operation achievement is applied | 62,364,689,900 | <p>The balance of operational grant liabilities carried forward to the next fiscal year and revenue generation plan are as follows.</p> <p>(1) Priority development cooperation issues<br/>A part of technical cooperation projects and training programs to solve development issues in developing regions will be implemented in the next fiscal year due to the circumstances of the partner countries and delays in equipment procurement, etc.. Hence, ¥55,519,704,942 (including advanced payments, etc. ¥9,018,662,045) will be transferred to revenue in the next fiscal year.</p> <p>(2) JICA Development Studies<br/>In JICA Development Studies Program, which is a program to prepare future leaders in development, a part of the projects to accept training participant will be implemented in the next fiscal year due to the circumstances of the partner countries and the partners which accept the trainees. Hence, ¥787,511,869 (including advanced payments, etc. ¥746,678) will be transferred to revenue in the next fiscal year.</p> <p>(3) Partnerships with the private sector<br/>In partnerships with the private sectors which promote development cooperation using private sector's technologies, products, systems, funds, etc., and small business support projects, a part of research and demonstration projects will be implemented in the next fiscal year due to the circumstances of the partner countries. Hence, ¥1,672,486,150 (including advanced payments, etc. ¥55,821,417) will be transferred to revenue in the next fiscal year.</p> <p>(4) Partnerships with various development partners<br/>In civil participation programs which promote citizens to participate in development cooperation and science and technology cooperation, a part of the cooperation programs will be implemented in the next fiscal year due to circumstances of the partner countries. Hence, ¥4,880,126,656 (including advanced payments, etc. ¥1,630,950,642) will be transferred to revenue in the next fiscal year.</p> <p>(5) Others<br/>The total amount of advanced payments, etc. excluding the amount noted in (1) to (4) is ¥52,573,587</p> <p>Amount of ¥62,364,689,900, which is the amount after deduction of exceeded expenditure regarding disaster relief activities of ¥547,713,304 from the total amount of (1) to (5) ¥62,912,403,204, is carried forward to the next fiscal year.</p> |
| Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied     | 0              | The balance of operational grant liabilities is not carried forward to the next fiscal year.  |
| Undistributed amount, etc.  | 1,297,713,304  | Amount reserved to prepare for shortages in corporate operations: ¥750,000,000<br>Amount spent in excess of the allocated amount due to disaster relief operations that occurred in the fourth quarter: ¥547,713,304 (will be monetized in the last year of Mid-term Objective period.)   |
| Total   | 63,662,403,204 |   |



## (10) Details of facility expenses

(Unit : Yen)

| Classification                      | Amount granted in the current period | Breakdown of the accounting treatment mentioned on the left side              |                 |                                      |  | Remarks |
|-------------------------------------|--------------------------------------|---|-----------------|--------------------------------------|--|---------|
|                                     |                                      | Contra-accounts for construction in progress funded by subsidy for facilities | Capital surplus | Revenues from subsidy for facilities | Expected amount to be granted from the national budget |         |
| Program to improve domestic offices | 920,173,804                          | 432,232,900   | 468,002,505     | 19,938,399                           | 0  |         |
| Total                               | 920,173,804                          | 432,232,900   | 468,002,505     | 19,938,399                           | 0  |         |

General Account

(11) Details of remunerations and salaries of officers and employees

(Unit: Thousands of yen, persons)

| Classification | Remunerations or salaries |                  | Retirement benefits |                  |
|----------------|---------------------------|------------------|---------------------|------------------|
|                | Payment amount            | Number of people | Payment amount      | Number of people |
| Officers       | (647)                     | (1)              | (-)                 | (-)              |
|                | 173,664                   | 12               | 11,256              | 2                |
| Employees      | (-)                       | (-)              | (-)                 | (-)              |
|                | 16,548,951                | 2,252            | 1,054,982           | 116              |
| Total          | (647)                     | (1)              | (-)                 | (-)              |
|                | 16,722,615                | 2,264            | 1,066,238           | 118              |

(Notes) 1. Payment standard of remunerations and retirement benefits to officers

Remunerations and retirement benefits to officers are paid based on “Rules on Remuneration for Officers” and “Rules on Retirement Benefits for Officers” in place for Incorporated Administrative Agency - Japan International Cooperation Agency.

2. Payment standard of salaries and retirement benefits to employees

Salaries and retirement benefits to employees are paid based on “Rules on Salaries for Employees” and “Rules on Retirement Benefits for Employees” in place for Incorporated Administrative Agency - Japan International Cooperation Agency.

3. Number of people

As for the number of people to whom remunerations or salaries are paid, the average number of JICA officers and employees during the period is used.

4. Others

Figures in parentheses ( ) indicate the number of part-time officers or employees classified as external members.

## (12) Segment information to be disclosed

(Unit: Yen)

| Classification   | (1) Priority development cooperation issues | (2) JICA Development Studies | (3) Partnerships with the private sector | (4) Partnerships with various development partners | (5) Strengthen foundations for operational implementation | (6) Grant aid   | (7) Contracted programs | (8) Other operations | Subtotal         | (9) Corporate common expenses, etc. | Total            |
|--|---|------------------------------|--|--|---|-----------------|-------------------------|----------------------|------------------|-------------------------------------|------------------|
| I. Administrative service operation cost   |   |                              |  |  |   |                 |                         |                      |                  |                                     |                  |
| Expenses in the statement of income  | 105,509,418,052                             | 8,510,769,854                | 4,172,100,245                            | 18,399,158,108                                     | 6,109,400,514   | 108,682,123,838 | 66,988,219              | 124,400,084          | 251,574,358,914  | 13,843,501,535                      | 265,417,860,449  |
| Other administrative service operation cost  |   |                              |  |  |   |                 |                         |                      |                  |                                     |                  |
| Depreciation not included in expenses  | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 1,111,265,779                       | 1,111,265,779    |
| Interest expenses not included in expenses   | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | (59,936)                            | (59,936)         |
| Disposal and sale differential not included in expenses                                    | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 288,267,071                         | 288,267,071      |
| Total other administrative service operation cost  | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 1,399,472,914                       | 1,399,472,914    |
| Administrative service operation cost  | 105,509,418,052                             | 8,510,769,854                | 4,172,100,245                            | 18,399,158,108                                     | 6,109,400,514   | 108,682,123,838 | 66,988,219              | 124,400,084          | 251,574,358,914  | 15,242,974,449                      | 266,817,333,363  |
| II. Cost being borne by the public for the operation of Incorporated Administrative Agency | 105,230,013,948                             | 8,510,769,854                | 4,172,100,245                            | 18,389,514,212                                     | 6,109,400,514   | 108,682,123,838 | (3,306)                 | 0                    | 251,093,919,305  | 13,844,888,061                      | 264,938,807,366  |
| III. Operating expenses, revenues, and profits and losses                                  |   |                              |  |  |   |                 |                         |                      |                  |                                     |                  |
| Operating expenses   | 105,509,418,052                             | 8,510,769,854                | 4,172,100,245                            | 18,399,158,108                                     | 6,109,400,514   | 108,682,123,838 | 66,988,219              | 124,400,084          | 251,574,358,914  | 21,681,063                          | 251,596,039,977  |
| Outsourcing expenses   | 44,578,037,296                              | 894,048,387                  | 2,656,653,135                            | 5,148,968,777                                      | 1,178,091,020   | 0               | 1,207,376               | 17,368,885           | 54,474,374,876   | 21,681,063                          | 54,496,055,939   |
| Fees paid to experts   | 19,858,156,389                              | 1,392,591,212                | 589,617,502                              | 4,718,993,769                                      | 2,203,840,288   | 0               | 4,628,298               | 100,260,100          | 28,868,087,528   | 0                                   | 28,868,087,528   |
| Travelling and transportation expenses   | 2,203,668,413                               | 177,755,835                  | 87,138,435                               | 384,284,591  | 397,507,404   | 0               | 0                       | 0                    | 3,250,354,680    | 0                                   | 3,250,354,680    |
| Personnel expenses   | 10,960,902,683                              | 894,145,907                  | 433,420,800                              | 1,911,406,443                                      | 634,678,361   | 0               | 0                       | 0                    | 14,824,554,274   | 0                                   | 14,824,554,274   |
| Rents  | 2,593,810,522                               | 209,226,103                  | 102,565,607                              | 452,318,146  | 150,191,591   | 0               | 0                       | 0                    | 3,508,112,969    | 0                                   | 3,508,112,969    |
| Fund provision   | 0   | 0                            | 0  | 0  | 0   | 108,682,123,838 | 0                       | 0                    | 108,682,123,838  | 0                                   | 108,682,123,838  |
| Other expenses   | 25,314,842,747                              | 4,953,002,410                | 302,704,686                              | 5,783,185,382                                      | 1,545,091,880   | 0               | 61,152,545              | 6,771,099            | 37,966,750,749   | 0                                   | 37,966,750,749   |
| General administrative expenses  | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 11,855,680,520                      | 11,855,680,520   |
| Fees paid to experts   | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 740,118,362                         | 740,118,362      |
| Personnel expenses   | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 3,247,412,207                       | 3,247,412,207    |
| Rents  | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 1,038,748,359                       | 1,038,748,359    |
| Other expenses   | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 6,829,401,592                       | 6,829,401,592    |
| Depreciation   | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 1,868,596,993                       | 1,868,596,993    |
| Provision of allowance for loan losses   | —   | —                            | —  | —  | —   | —               | —                       | —                    | —                | 8,220,381                           | 8,220,381        |
| Miscellaneous losses   | —   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 2,308,829                           | 2,308,829        |
| Total  | 105,509,418,052                             | 8,510,769,854                | 4,172,100,245                            | 18,399,158,108                                     | 6,109,400,514   | 108,682,123,838 | 66,988,219              | 124,400,084          | 251,574,358,914  | 13,756,487,786                      | 265,330,846,700  |
| Operating revenues   |   |                              |  |  |   |                 |                         |                      |                  |                                     |                  |
| Revenues from operational grants   | 61,533,589,655                              | 8,490,902,539                | 3,758,997,772                            | 14,089,047,972                                     | 4,620,874,067   | 0               | 0                       | 0                    | 92,493,411,945   | 10,960,930,367                      | 103,454,342,312  |
| Revenues from grant aid  | 0   | 0                            | 0  | 0  | 0   | 108,682,123,838 | 0                       | 0                    | 108,682,123,838  | 0                                   | 108,682,123,838  |
| Revenues from contracted programs  | 0   | 0                            | 0  | 0  | 0   | 0               | 66,991,525              | 0                    | 66,991,525       | 0                                   | 66,991,525       |
| Revenues from interest on development projects   | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 153,927                             | 153,927          |
| Revenues from emigration projects  | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 888,608                             | 888,608          |
| Revenue from subsidy for facilities  | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 19,938,399                          | 19,938,399       |
| Revenues from expected amount to be granted from the national budget                       | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 1,742,664                           | 1,742,664        |
| Donations  | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 124,400,084          | 124,400,084      | 0                                   | 124,400,084      |
| Reversal of contra-accounts for assets   | 0   | 0                            | 0  | 0  | 293,735,918   | 0               | 0                       | 0                    | 293,735,918      | 1,731,983,699                       | 2,025,719,617    |
| Revenues from contra-accounts for provision for bonuses                                    | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 1,364,163,199                       | 1,364,163,199    |
| Revenues from contra-accounts for provision for retirement benefits                        | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 1,245,944,140                       | 1,245,944,140    |
| Financial revenues   | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 260,763,857                         | 260,763,857      |
| Miscellaneous income   | 279,404,104                                 | 0                            | 0  | 9,643,896  | 0   | 0               | 0                       | 0                    | 289,048,000      | 1,254,787,945                       | 1,543,835,945    |
| Total  | 61,812,993,759                              | 8,490,902,539                | 3,758,997,772                            | 14,098,691,868                                     | 4,914,609,925   | 108,682,123,838 | 66,991,525              | 124,400,084          | 201,949,711,310  | 16,841,296,805                      | 218,791,008,113  |
| Operating income or loss   | (43,696,424,293)                            | (19,867,315)                 | (413,102,473)                            | (4,300,466,240)                                    | (1,194,790,589)   | 0               | 3,306                   | 0                    | (49,624,647,604) | 3,084,809,019                       | (46,539,838,585) |
| IV. Extraordinary income or losses, etc.   |   |                              |  |  |   |                 |                         |                      |                  |                                     |                  |
| Extraordinary losses   | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 87,013,749                          | 87,013,749       |
| Extraordinary income   | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 85,752,100                          | 85,752,100       |
| Net income or loss   | (43,696,424,293)                            | (19,867,315)                 | (413,102,473)                            | (4,300,466,240)                                    | (1,194,790,589)   | 0               | 3,306                   | 0                    | (49,624,647,604) | 3,083,547,370                       | (46,541,100,234) |
| Reversal of reserve fund carried over from the previous Mid-term Objective period          | 44,433,809,908                              | 27,333,427                   | 654,420,772                              | 4,036,430,789                                      | 56,879,767  | 0               | 0                       | 0                    | 49,208,874,663   | 7,660,607                           | 49,216,535,270   |
| Total income or loss for the current fiscal year   | 737,385,615                                 | 7,466,112                    | 241,318,299                              | (264,035,451)                                      | (1,137,910,822)   | 0               | 3,306                   | 0                    | (415,772,941)    | 3,091,207,977                       | 2,675,435,036    |
| V. Total assets  |   |                              |  |  |   |                 |                         |                      |                  |                                     |                  |
| Cash and deposits  | 0   | 0                            | 0  | 0  | 0   | 225,035,031,154 | 363,733,606             | 67,148,403           | 225,465,913,243  | 78,421,467,128                      | 303,887,380,371  |
| Advance payments   | 17,117,689,082                              | 120,887                      | 375,165,892                              | 3,060,844,766                                      | 40,626,024  | 0               | 0                       | 0                    | 20,594,446,651   | 0                                   | 20,594,446,651   |
| Buildings  | 0   | 0                            | 0  | 0  | 0   | 0               | 0                       | 0                    | 0                | 22,661,146,028                      | 22,661,146,028   |
| Other assets   | 206,771,855                                 | 254,652,063                  | 5,036,133                                | 45,264,442   | 393,911,161   | 207,348         | 575,075,256             | 248,632,037          | 1,727,550,295    | 37,707,218,862                      | 39,434,769,157   |
| Total  | 17,324,460,937                              | 254,772,950                  | 380,202,025                              | 3,104,109,208                                      | 434,537,185   | 225,035,238,302 | 938,808,862             | 315,780,520          | 247,787,910,189  | 138,789,832,018                     | 386,577,742,207  |

## (Note) 1. Segment classification and main descriptions

Operations are classified into seven segments in accordance with descriptions of the Mid-term Plan based on operations specified in Article 13 of the Act of the Incorporated Administrative Agency - Japan International Cooperation Agency.

Reclassification of the segment information of fiscal year 2021 in accordance with the segments of the fiscal year 2022 and reclassification of the segment information of fiscal year 2022 in accordance with the segments of the fiscal year 2021 are difficult in practice. Thus, such information is not disclosed.

Operations in relation to donations and operations prescribed in Article 13 are organized as other operations.

1) Priority development cooperation issues

2) JICA Development Studies

3) Partnerships with the private sector

4) Partnerships with various development partners

5) Strengthen foundations for operational implementation

6) Grant aid

7) Contracted programs

## 2. Disclosure of operating expenses

Operating expenses are classified in Operating expenses in the Statement of Income according to their items. Items that account for less than 5% of the total amount allocated to each segment are included in Other expenses

The relationship between Operating expenses in this list and Operating expenses in the Statement of Income is as follows:

1) Priority development cooperation issues: amount of expenses for priority sectors and region

2) JICA Development Studies: amount of expenses for JICA Development Studies

3) Partnerships with the private sector: amount of expenses for private sector partnerships

4) Partnerships with various development partners: amount of expenses for domestic partnerships

5) Strengthen foundations for operational implementation: amount of expenses for other operations

6) Grant aid: amount of expenses for grant aid

7) Contracted programs: amount of expenses for contracted programs

8) Other operations: amount of expenses for donation projects

9) Corporate common expenses, etc.: amounts of facility expenses

## (2) Personnel expenses and Rents which are recorded in Administrative service operation cost and General administrative expenses that have been classified as corporate common expenses, etc. cannot be allocated to each segment due to the following reasons:

1) Personnel expenses: employees are in charge of several operations and their involvement in each operation is not uniform.

2) Rents: a wide variety of buildings are included in target property and they are used for multiple operations.

3. Assets are listed in accordance with the accounts in the balance sheet. Items that account for less than 5% of total assets are included in other assets.

4. Because Operating expenses for 1) Priority development cooperation issues and 4) Partnerships with various development partners are financed not only by operational grants but also by revenues from operations, the corresponding amounts are shown as Miscellaneous income, etc. in Operating revenues.

5. "-" is shown in the columns of items which have been allocated only to corporate common expenses, etc., because they cannot be allocated to individual segments.

## (13) Details of grant-in-aid for scientific research

(Unit: Yen)

| Classification   | Amounts granted in the current period | Number of the projects | Remarks  |
|--|---------------------------------------|------------------------|--|
| Grant-in-Aid for Scientific Research on Innovative Areas | (50,000)<br>15,000                    | 1                      | Japan Society for the Promotion of Science<br>Grant-in-Aid for Scientific Research |
| Grant-in-Aid for Encouragement of Scientists             | (456,564)<br>0                        | 2                      |  |
| Grant-in-Aid for Scientific Research C                   | (6,020,859)<br>1,410,000              | 4                      |  |
| Grant-in-Aid for Young Scientists                        | (700,000)<br>210,000                  | 1                      |  |
| Total  | (7,227,423)<br>1,635,000              | 8                      |  |

(Note) Amounts granted in the current period indicate the amounts equivalent to indirect expenses. The amounts equivalent to direct expenses are indicated in parentheses ( ).

## General Account

## (14) Details of main assets and liabilities other than those mentioned above

## 1. Cash and deposits

(Unit: Yen)

| Classification                        | Amount          | Remarks |
|---------------------------------------|-----------------|---------|
| Cash                                  | 2,312,083       |         |
| Cash in foreign currency              | 31,454,630      |         |
| Deposit accounts                      | 293,849,206,784 |         |
| Checking accounts                     | 4,768,852       |         |
| Deposit accounts in foreign currency  | 355,794,557     |         |
| Checking accounts in foreign currency | 3,643,843,465   |         |
| Time deposits                         | 6,000,000,000   |         |
| Total                                 | 303,887,380,371 |         |

## 2. Advance payments

(Unit: Yen)

| Classification     | Amount         | Counterparty                     | Remarks |
|--------------------|----------------|----------------------------------|---------|
| Operating expenses | 20,594,446,651 | Nippon Koei Co., Ltd. and others |         |
| Total              | 20,594,446,651 |                                  |         |

## 3. Funds for grant aid

(Unit: Yen)



| Classification      | Amount          | Counterparty                     | Remarks |
|---------------------|-----------------|----------------------------------|---------|
| Funds for grant aid | 218,148,074,505 | Government of Ukraine and others |         |
| Total               | 218,148,074,505 |                                  |         |

## 4. Accounts payable

(Unit: Yen)



| Classification                   | Amount         | Counterparty   | Remarks |
|----------------------------------|----------------|--|---------|
| Operating expenses               | 14,436,711,356 | Nippon Koei Co., Ltd. and others   |         |
| General administrative expenses  | 1,860,166,380  | Accenture Japan Ltd and others   |         |
| Expenses for grant aid           | 6,887,163,997  | Government of Republic of Cote d'Ivoire and others                       |         |
| Subsidy for facilities           | 236,518,200    | Fujiko Co., Ltd. and others  |         |
| Expenses for contracted programs | 88,944,113     | Japan Forest Technology Association and others                           |         |
| Expenses for donation projects   | 3,825,014      | Specified Nonprofit Corporation Little Bees International and others     |         |
| Others                           | 102,895,056    | Japan International Cooperation Agency mutual aid association and others |         |
| Total                            | 23,616,224,116 |  |         |

## (15) Details of relevant public interest corporations

| Corporation type and name  | (Relevant public interest corporations, etc.)  | (Relevant public interest corporations, etc.)  |
|--|--|--|
| Items  | Japan Overseas Cooperative Association   | The Association of Nikkei & Japanese Abroad  |
| Outline of operations  | <p>(1) International cooperative activities in developing countries and activities pertaining to the promotion, promulgation, and edification of international exchange and global understanding.</p> <p>(2) Assistance for postdisaster restoration and peace-building activities.</p> <p>(3) Activities pertaining to cooperation and collaboration with international and domestic support agencies, international cooperation associations, and other institutions.</p> <p>(4) Activities pertaining to support for the development of a multicultural symbiotic society and vitalization and internationalization of societies.</p> <p>(5) Activities to support integrated community building and human resource development involving various sectors for the purpose of regional revitalization in cooperation in local communities.</p> <p>1. Planning, support on coordination and implementation of project for the purpose of integrated community building including various sectors such as education, welfare service and industrial promotion</p> <p>2. Category II social welfare services prescribed in article 2 of the Social Welfare Act</p> <p>(a) Based on Child Welfare Act:</p> <ul style="list-style-type: none"> <li>- day care services for handicapped children</li> <li>- consultation services for handicapped children</li> <li>- after-school child sound upbringing services</li> <li>- regional base services of the child care support</li> <li>- nursery center management services</li> </ul> <p>(b) Based on act on Social Welfare for the Elderly</p> <ul style="list-style-type: none"> <li>- senior in-home care services</li> <li>- senior day-services</li> </ul> <p>(c) Based on act to comprehensively support daily and social lives of persons with disabilities</p> <ul style="list-style-type: none"> <li>- welfare services for persons with disabilities</li> <li>- consultation support services</li> <li>- services to support regional life</li> <li>- management of community activity support centers</li> <li>- human resource development and training</li> </ul> <p>3. Human resource development and training</p> <p>(6) Other activities necessary to achieve the objectives of the Association.</p> | <p>(1) Support and promulgation of economic, cultural, educational, and social activities in cooperation with overseas and domestic Japan-related organizations or by itself.</p> <p>(2) Cooperation pertaining to carrying out of international cooperative activities and international exchange activities.</p> <p>(3) Collaboration with municipalities and international exchange associations</p> <p>(4) Promulgation both at home and abroad of research outcomes and knowledge regarding activities pertaining international cooperation and international exchange endeavors</p> <p>(5) Provision of information and collaboration regarding migration and overseas expansion of businesses</p> <p>(6) Establishment and operation of centers for Japanese abroad</p> <p>(7) Consultations and intermediation for and regarding Japanese abroad</p> <p>(8) Publicity of and edification regarding situations in Japan</p> <p>(9) Organizing of the convention of Nikkei and Japanese abroad</p> <p>(10) Edification regarding investment from overseas, investment overseas, and businesses</p> <p>(11) Other activities necessary for the fulfillment of public good</p> |
| Name of officers   | <p>Number of officers: 9</p> <p>Representative Director and President: Ryosei Oya</p> <p>Board member: Kazuto Kitano (Former Director General of the Nihonmatsu Training Center of JICA)</p>   | <p>Number of officers: 17</p> <p>Representative Director and President: Shinji Hirai</p>   |
| Association chart on transactions between relevant public interest corporations and JICA   |    |   |
| Assets   | 4,118,694,751 yen  | 231,543,505 yen  |
| Liabilities  | 2,075,716,739 yen  | 165,247,864 yen  |
| (Statement of changes in net assets)   |  |  |
| Balance of net assets at the beginning of the fiscal year  | 1,767,943,325 yen  | 63,148,349 yen   |
| Changes in general net assets  |  |  |
| ○Revenues  | ○Revenues  | ○Revenues  |
| • Subsidy received, etc.   | • Subsidy received, etc. 45,525,989 yen  | • Subsidy received, etc. 0 yen   |
| • Other revenues   | • Other revenues 2,947,168,499 yen   | • Other revenues 432,893,007 yen   |
| ○Expenses  | ○Expenses 3,051,689,212 yen  | ○Expenses 429,745,715 yen  |
| Changes in specified net assets  |  |  |
| ○Revenues  | ○Revenues  | ○Revenues  |
| • Subsidy received, etc.   | • Subsidy received, etc. 334,029,411 yen   | • Subsidy received, etc. 0 yen   |
| • Other revenues   | • Other revenues 0 yen   | • Other revenues 0 yen   |
| ○Expenses  | ○Expenses 0 yen  | ○Expenses 0 yen  |
| Balance of net assets at the end of the fiscal year  | 2,042,978,012 yen  | 66,295,641 yen   |
| (Statement of activities)  |  |  |
| Balance of net assets at the beginning of the fiscal year  | -  | -  |
| Total revenues for the current period  | -  | -  |
| Total expenditures for the current period  | -  | -  |
| Net balance of revenues and expenditures for the current period  | -  | -  |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc.   | N/A  | N/A  |
| Details of receivables and payables to relevant public interest corporations   | Accounts payable: 249,650,207 yen, Accounts receivable: 51,417,101 yen   | Accounts payable: 77,332,400 yen, Accounts receivable: N/A   |
| Details of debt guarantee  | N/A  | N/A  |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts) | <p>Total operating revenues: 2,699,222,842 yen</p> <p>(Breakdown: JICA transactions 1,427,524,462 yen 52.9 %)</p> <p>Competitive contract ( 1,098,956,328 yen 77.0 %)</p> <p>Planning competition and public selection ( 56,040,929 yen 3.9 %)</p> <p>Non-competitive negotiated contracts ( 33,651,137 yen 2.4 %)</p> <p>Other ( 238,876,068 yen 16.7 %)</p>  | <p>Total operating revenues: 426,900,953 yen</p> <p>(Breakdown: JICA transactions 295,235,812 yen 69.2 %)</p> <p>Competitive contract ( 33,750,021 yen 11.4 %)</p> <p>Planning competition and public selection ( 31,495,685 yen 10.7 %)</p> <p>Non-competitive negotiated contracts ( 229,867,046 yen 77.9 %)</p> <p>Other ( 123,060 yen 0.0 %)</p>   |



(Note 1) The above amount pertains to the period from April 1, 2021, through March 31, 2022.

(Note 1) The above amount pertains to the period from April 1, 2021, through March 31, 2022.

| Corporation type and name   | (Relevant public interest corporations, etc.)   | (Relevant public interest corporations, etc.)  |
|---|---|--|
| Items   | Kitakyushu International Techno-Cooperative Association   | Pacific Resource Exchange Center   |
| Outline of operations   | (1) Development of necessary research studies and educational curriculums, creation and undertaking of training programs, dispatch of experts, and transfer of technologies overseas<br>(2) Planning and undertaking of activities to promote international goodwill<br>(3) Planning and undertaking of other activities for the purpose of fulfilling the aims of this association | (1) Fostering human resources to contribute mainly to the growth of developing countries, etc.<br>(2) Economic, cultural, and personal exchange activities mainly with developing countries, etc.<br>(3) Cultivating human resources tasked with economic, cultural, and personal exchange activities mainly with developing countries, etc.<br>(4) Gathering information and research/study related to economic cooperation<br>(5) Public awareness and publicity concerning the aforementioned activities<br>(6) Other activities necessary for the achievement of objectives of this corporate body |
| Name of officers  | Number of officers: 11<br>President: Ikuya Yamamoto   | Number of officers: 19<br>Representative Director and President: Kiyoshi Otsubo  |
| Association chart on transactions between relevant public interest corporations and JICA  |   |   |
| Assets  | 643,669,032 yen   | 4,466,125,794 yen  |
| Liabilities   | 21,081,431 yen  | 78,375,245 yen   |
| (Statement of changes in net assets)  |   |  |
| Balance of net assets at the beginning of the fiscal year   | 633,206,220 yen   | 4,489,258,380 yen  |
| Changes in general net assets   |   |  |
| ○Revenues   | ○Revenues   | ○Revenues  |
| • Subsidy received, etc.  | • Subsidy received, etc. 32,600,000 yen   | • Subsidy received, etc. 0 yen   |
| • Other revenues  | • Other revenues 116,274,394 yen  | • Other revenues 121,357,810 yen   |
| ○Expenses   | ○Expenses 159,211,845 yen   | ○Expenses 222,865,641 yen  |
| Changes in specified net assets   |   |  |
| ○Revenues   | ○Revenues   | ○Revenues  |
| • Subsidy received, etc.  | • Subsidy received, etc. 0 yen  | • Subsidy received, etc. 0 yen   |
| • Other revenues  | • Other revenues 0 yen  | • Other revenues 0 yen   |
| ○Expenses   | ○Expenses 281,168 yen   | ○Expenses 0 yen  |
| Balance of net assets at the end of the fiscal year   | 622,587,601 yen   | 4,387,750,549 yen  |
| (Statement of activities)   |   |  |
| Balance of net assets at the beginning of the fiscal year   | -   | -  |
| Total revenues for the current period   | -   | -  |
| Total expenditures for the current period   | -   | -  |
| Net balance of revenues and expenditures for the current period   | -   | -  |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc.<br>Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A   | N/A  |
| Details of receivables and payables to relevant public interest corporations  | Accounts payable: N/A, Accounts receivable: 1,216,446 yen   | Accounts payable: 20,625,146 yen, Accounts receivable: N/A   |
| Details of debt guarantee   | N/A   | N/A  |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                        | Total operating revenues: 110,483,805 yen<br>(Breakdown: JICA transactions 100,869,625 yen 91.3 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 93,223,946 yen 92.4 %)<br>Non-competitive negotiated contracts ( 7,645,679 yen 7.6 %)<br>Other ( 0 yen 0.0 %)  | Total operating revenues: 44,813,294 yen<br>(Breakdown: JICA transactions 40,664,685 yen 90.7 %)<br>Competitive contract ( 20,625,146 yen 50.7 %)<br>Planning competition and public selection ( 20,039,539 yen 49.3 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 0 yen 0.0 %)   |



(Note 1) The above amount pertains to the period from April 1, 2021, through March 31, 2022.

(Note 1) The above amount pertains to the period from April 1, 2021, through March 31, 2022.



| Corporation type and name  | (Relevant public interest corporations, etc.)   | (Relevant public interest corporations, etc.)   |
|--|---|---|
| Items  | Overseas Agricultural Development Association   | Supporting Organization of J.O.C.V.   |
| Outline of operations  | (1) Proposal regarding effective undertaking of overseas agricultural development cooperation<br>(2) Guidance and advice for overseas agricultural development cooperation by private-sector companies<br>(3) Cooperation for activities by the government and private-sector companies regarding overseas agricultural development cooperation<br>(4) Research and study regarding overseas agricultural development cooperation<br>(5) Gathering and providing of information regarding overseas agricultural development cooperation<br>(6) Carrying out of collaborative activities with community organizations regarding rural community promotion in Japan<br>(7) Capacity building and securing of personnel who engage in rural community promotion in Japan<br>(8) Activities for foreign technical intern training acceptance<br>(9) Establishment and operation of necessary facilities for aforementioned activities<br>(10) Other activities necessary to fulfill the aims of this organization | (1) Activities for the diffusion of cooperation volunteers' activities for awareness raising and for understanding promotion<br>(2) Activities for promoting participation in cooperation volunteers<br>(3) Activities for assisting cooperation volunteers' local activities<br>(4) Activities for leveraging cooperation volunteers' experience for society<br>(5) Social contribution projects based on collaboration with citizen volunteers<br>(6) Activities for placement and staffing<br>(7) Other activities necessary to achieve the objectives of this corporation |
| Name of officers   | Number of officers: 9<br>Representative Director: Hidekazu Toyohara   | Number of officers: 16<br>President and Representative Director: Yasuhiro Yamamoto<br>Standing Director General: Kazuhisa Matsuoka<br>(Former Senior Vice President of JICA)  |
| Association chart on transactions between relevant public interest corporations and JICA   |   |    |
| Assets   | 40,916,419 yen  | 49,421,357 yen  |
| Liabilities  | 10,688,759 yen  | 9,943,406 yen   |
| (Statement of changes in net assets)   |   |   |
| Balance of net assets at the beginning of the fiscal year  | 3,713,257 yen   | 41,139,585 yen  |
| Changes in general net assets  |   |   |
| ○Revenues<br>• Subsidy received, etc.<br>• Other revenues<br>○Expenses   | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 144,025,165 yen<br>○Expenses 117,510,762 yen  | ○Revenues<br>• Subsidy received, etc. 3,000,000 yen<br>• Other revenues 128,635,369 yen<br>○Expenses 133,297,003 yen  |
| Changes in specified net assets  |   |   |
| ○Revenues<br>• Subsidy received, etc.<br>• Other revenues<br>○Expenses   | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen  | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen  |
| Balance of net assets at the end of the fiscal year  | 30,227,660 yen  | 39,477,951 yen  |
| (Statement of activities)  |   |   |
| Balance of net assets at the beginning of the fiscal year  | -   | -   |
| Total revenues for the current period  | -   | -   |
| Total expenditures for the current period  | -   | -   |
| Net balance of revenues and expenditures for the current period  | -   | -   |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A   | N/A   |
| Details of receivables and payables to relevant public interest corporations   | Accounts payable: 15,141,500 yen, Accounts receivable: 2,035,643 yen  | Accounts payable: 13,865,795 yen, Accounts receivable: N/A  |
| Details of debt guarantee  | N/A   | N/A   |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                     | Total operating revenues: 142,201,828 yen<br>(Breakdown: JICA transactions 128,037,626 yen 90.0 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 128,037,626 yen 100.0 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 0 yen 0.0 %)  | Total operating revenues: 123,497,207 yen<br>(Breakdown: JICA transactions 110,515,500 yen 89.5 %)<br>Competitive contract ( 107,783,300 yen 97.5 %)<br>Planning competition and public selection ( 0 yen 0.0 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 2,732,200 yen 2.5 %)   |

(Note 1) The above amount pertains to the period from April 1, 2021, through March 31, 2022.


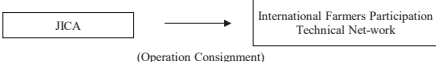


| Corporation type and name  | (Relevant public interest corporations, etc.)   | (Relevant public interest corporations, etc.)   |
|--|---|---|
| Items  | Tokachi Regional Activation Support Organization  | Japan Forest Technology Association   |
| Outline of operations  | (1) Business about local problem solution<br>(2) Business about activation of area<br>(3) Business related to employee training, recruitment activities, and internships at local companies<br>(4) Business of paid employment placement based on Employment Security Act<br>(5) Business of undertaking of various operations<br>(6) Business of renting various equipments, etc.<br>(7) Business of food produce and sales<br>(8) Other business required to achieve the purpose of the corporation | (1) Consideration and recommendations on forest policy based on scientific technology<br>(2) Development and promotion of forest technology<br>(3) Training and qualification of forest engineers<br>(4) Academic encouragement and organization of seminars, etc.<br>(5) Information collection, survey and research<br>(6) Support for the preparation of forest management plans, land survey and design<br>(7) Utilization and inspection of aerial photographs and satellite data<br>(8) Forest certification<br>(9) International cooperation and international exchange<br>(10) Publication and sale of forestry equipment and instruments<br>(11) Dispatch of forest engineers<br>(12) Other activities necessary to achieve the purpose of our association |
| Name of officers   | Number of officers: 11<br>Representative Director: Takeharu Matsumoto   | Number of officers: 19<br>President: Takamasa Fukuda  |
| Association chart on transactions between relevant public interest corporations and JICA   |   |    |
| Assets   | 10,147,535 yen  | 2,679,293,900 yen   |
| Liabilities  | 14,545,369 yen  | 1,537,075,214 yen   |
| (Statement of changes in net assets)   |   |   |
| Balance of net assets at the beginning of the fiscal year  | (3,006,348) yen   | 1,150,519,893 yen   |
| Changes in general net assets  |   |   |
| ○Revenues  | ○Revenues   | ○Revenues   |
| • Subsidy received, etc.   | • Subsidy received, etc. 0 yen  | • Subsidy received, etc. 0 yen  |
| • Other revenues   | • Other revenues 41,498,994 yen   | • Other revenues 2,195,215,794 yen  |
| ○Expenses  | ○Expenses 42,890,480 yen  | ○Expenses 2,203,517,001 yen   |
| Changes in specified net assets  |   |   |
| ○Revenues  | ○Revenues   | ○Revenues   |
| • Subsidy received, etc.   | • Subsidy received, etc. 0 yen  | • Subsidy received, etc. 0 yen  |
| • Other revenues   | • Other revenues 0 yen  | • Other revenues 0 yen  |
| ○Expenses  | ○Expenses 0 yen   | ○Expenses 0 yen   |
| Balance of net assets at the end of the fiscal year  | (4,397,834) yen   | 1,142,218,686 yen   |
| (Statement of activities)  |   |   |
| Balance of net assets at the beginning of the fiscal year  | -   | -   |
| Total revenues for the current period  | -   | -   |
| Total expenditures for the current period  | -   | -   |
| Net balance of revenues and expenditures for the current period  | -   | -   |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc.   | N/A   | N/A   |
| Details of receivables and payables to relevant public interest corporations   | Accounts payable: N/A, Accounts receivable: 2,066,688 yen   | Accounts payable: 349,330,370 yen, Accounts receivable: N/A   |
| Details of debt guarantee  | N/A   | N/A   |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts) | Total operating revenues: 41,498,688 yen<br>(Breakdown: JICA transactions 22,774,010 yen 54.9 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 22,774,010 yen 100.0 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 0 yen 0.0 %)   | Total operating revenues: 2,031,744,244 yen<br>(Breakdown: JICA transactions 904,282,883 yen 44.5 %)<br>Competitive contract ( 47,525,497 yen 5.3 %)<br>Planning competition and public selection ( 856,757,386 yen 94.7 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 0 yen 0.0 %)  |

(Note 1) The above amount pertains to the period from April 1, 2021, through March 31, 2022.

| Corporation type and name  | (Relevant public interest corporations, etc.)  | (Relevant public interest corporations, etc.)   |
|--|--|---|
| Items  | Foundation for Advanced Studies on International Development   | The Overseas Coastal Area Development Institute of Japan  |
| Outline of operations  | (1) Cultivation of human resources for international development<br>(2) Research and surveys for international development and assistance policy<br>(3) Cooperation for advanced studies regarding international development<br>(4) Technical cooperation projects overseas<br>(5) Cooperation for private-sector business activities contributing to international development<br>(6) Dissemination of information, edification, and publicity regarding international development<br>(7) Activities in Japan drawing on insights from aforementioned activities<br>(8) Other activities necessary to fulfill the aims of this foundation | (1) Research and studies for projects<br>1. Research and studies on global coastal area development and international logistics<br>2. Cooperative projects related to coastal development and logistics overseas<br>(2) International cooperation support activities<br>1. Transfer of Japanese technology concerning coastal development and logistics<br>2. Gathering and analyzing information on global coastal development and international logistics<br>(3) International exchange and publicity<br>1. Promotion of international relations with overseas researchers and experts on coastal development and logistics<br>2. Organizing of study sessions and lectures and publications on global coastal development and international logistics<br>3. Joint research on global coastal development and international logistics with domestic and overseas institutions<br>(4) Other activities necessary for fulfilling the aims of the Center |
| Name of officers   | Number of officers: 7<br>President: Tsuneo Sugishita   | Number of officers: 8<br>Chairman: Koichi Miyake  |
| Association chart on transactions between relevant public interest corporations and JICA   |    |    |
| Assets   | 687,954,338 yen  | 2,063,214,648 yen   |
| Liabilities  | 72,744,473 yen   | 172,749,598 yen   |
| (Statement of changes in net assets)   |  |   |
| Balance of net assets at the beginning of the fiscal year  | 610,461,750 yen  | 1,851,675,411 yen   |
| Changes in general net assets  |  |   |
| ○Revenues<br>• Subsidy received, etc.<br>• Other revenues<br>○Expenses   | ○Revenues<br>• Subsidy received, etc. 1,000,000 yen<br>• Other revenues 311,811,284 yen<br>○Expenses 308,063,169 yen   | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 857,401,789 yen<br>○Expenses 818,612,150 yen  |
| Changes in specified net assets  |  |   |
| ○Revenues<br>• Subsidy received, etc.<br>• Other revenues<br>○Expenses   | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen   | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen  |
| Balance of net assets at the end of the fiscal year  | 615,209,865 yen  | 1,890,465,050 yen   |
| (Statement of activities)  |  |   |
| Balance of net assets at the beginning of the fiscal year  | -  | -   |
| Total revenues for the current period  | -  | -   |
| Total expenditures for the current period  | -  | -   |
| Net balance of revenues and expenditures for the current period  | -  | -   |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A  | N/A   |
| Details of receivables and payables to relevant public interest corporations   | Accounts payable: 18,628,440 yen, Accounts receivable: N/A   | Accounts payable: 11,477,847 yen, Accounts receivable: N/A  |
| Details of debt guarantee  | N/A  | N/A   |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                     | Total operating revenues: 308,931,177 yen<br>(Breakdown: JICA transactions 201,104,708 yen 65.1 %)<br>Competitive contract ( 74,125,178 yen 36.9 %)<br>Planning competition and public selection ( 126,950,530 yen 63.1 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 29,000 yen 0.0 %)   | Total operating revenues: 843,141,390 yen<br>(Breakdown: JICA transactions 620,774,200 yen 73.6 %)<br>Competitive contract ( 123,294,816 yen 19.9 %)<br>Planning competition and public selection ( 496,919,955 yen 80.0 %)<br>Non-competitive negotiated contracts ( 559,429 yen 0.1 %)<br>Other ( 0 yen 0.0 %)  |


(Note 1) The above amount pertains to the period from April 1, 2021, through March 31, 2022.

| Corporation type and name  | (Relevant public interest corporations, etc.)   | (Relevant public interest corporations, etc.)   |
|--|---|---|
| Items  | Asia SEED   | International Farmers Participation Technical Net-work  |
| Outline of operations  | <p>(1) Research, information collection and analysis of issues related to education, scientific technology, culture, economy and industry between Japan and Asian-Pacific region and other nations and proposals on these issues</p> <p>(2) Development of cooperative projects and implementation of consulting on concrete issues based on the preceding article</p> <p>(3) Promotion of interactions among government officers, educators, researchers and other people concerned by collaborative researches, seminars and similar activities</p> <p>(4) Support on exchange of students and trainees between Japan and other nations</p> <p>(5) Development of professional skills of international students and trainees and job placement to provide them employment opportunities</p> <p>(6) Other related issues</p> | <p>(1) Activities regarding international cooperation</p> <p>1. As support for small-scale farmers, development of appropriate technologies regarding upland crop, rice cultivation, vegetable cultivation, improvement of agricultural instruments, and irrigation</p> <p>2. Gathering and providing information on agricultural technology for small-scale farmers</p> <p>3. Survey of situations of local agriculture, and research and development for appropriate technologies</p> <p>4. Capacity building of local residents and technological support</p> <p>5. Training in Japan as well as at operation site</p> <p>6. Support through dispatching experts</p> <p>(2) Activities related to revitalization of economic activities</p> <p>1. Cooperation for participatory rural development through appropriate agricultural technology</p> <p>2. Cooperation for farmers to participate in local agricultural cooperatives, etc.</p> <p>3. Cooperation for training of appropriate agricultural technology for local farmers</p> <p>(3) Activities related to promotion of learning</p> <p>1. Development, research, and study of appropriate technology for local small-scale farmers</p> <p>2. Exchange with Japanese farmers, students and experts engaging in international cooperation</p> <p>3. Support and cooperation to universities and research institutions</p> |
| Name of officers   | <p>Number of officers: 15</p> <p>Chairman: Masahiro Hamano</p>  | <p>Number of officers: 6</p> <p>President: Hai Sakurai</p> <p>Director: Kazuo Nagai<br/>(Former Director General of the Tsukuba Center of JICA)</p> <p>Director: Yoshihiko Nishimura<br/>(Former Deputy Director of the Tsukuba Center of JICA)</p> <p>Auditor: Yoshiaki Karino<br/>(Former Director General of the Tsukuba Center of JICA)</p>   |
| Association chart on transactions between relevant public interest corporations and JICA   |   |    |
| Assets   | 358,388,202 yen   | 49,106,952 yen  |
| Liabilities  | 55,171,377 yen  | 30,035,528 yen  |
| (Statement of changes in net assets)   |   |   |
| Balance of net assets at the beginning of the fiscal year  | -   | -   |
| Changes in general net assets  |   |   |
| ○Revenues  | ○Revenues   | ○Revenues   |
| • Subsidy received, etc.   | • Subsidy received, etc. -  | • Subsidy received, etc. -  |
| • Other revenues   | • Other revenues -  | • Other revenues -  |
| ○Expenses  | ○Expenses -   | ○Expenses -   |
| Changes in specified net assets  |   |   |
| ○Revenues  | ○Revenues   | ○Revenues   |
| • Subsidy received, etc.   | • Subsidy received, etc. -  | • Subsidy received, etc. -  |
| • Other revenues   | • Other revenues -  | • Other revenues -  |
| ○Expenses  | ○Expenses -   | ○Expenses -   |
| Balance of net assets at the end of the fiscal year  | 303,216,825 yen   | 19,071,424 yen  |
| (Statement of activities)  |   |   |
| Balance of net assets at the beginning of the fiscal year  | 292,810,135 yen   | 17,677,011 yen  |
| Total revenues for the current period  | 228,342,076 yen   | 78,065,686 yen  |
| Total expenditures for the current period  | 217,935,386 yen   | 76,671,273 yen  |
| Net balance of revenues and expenditures for the current period  | 10,406,690 yen  | 1,394,413 yen   |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A   | N/A   |
| Details of receivables and payables to relevant public interest corporations   | Accounts payable: 10,285,000 yen, Accounts receivable: N/A  | N/A   |
| Details of debt guarantee  | N/A   | N/A   |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                     | <p>Total operating revenues: 225,860,388 yen</p> <p>(Breakdown: JICA transactions 122,719,666 yen 54.3 %)</p> <p>Competitive contract ( 41,218,886 yen 33.6 %)</p> <p>Planning competition and public selection ( 81,500,780 yen 66.4 %)</p> <p>Non-competitive negotiated contracts ( 0 yen 0.0 %)</p> <p>Others ( 0 yen 0.0 %)</p>  | <p>Total operating revenues: 77,968,615 yen</p> <p>(Breakdown: JICA transactions 73,742,225 yen 94.6 %)</p> <p>Competitive contract ( 0 yen 0.0 %)</p> <p>Planning competition and public selection ( 73,678,625 yen 99.9 %)</p> <p>Non-competitive negotiated contracts ( 0 yen 0.0 %)</p> <p>Other ( 63,600 yen 0.1 %)</p>  |

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.

(Note 2) The above amount pertains to the period from April 1, 2021, through March 31, 2022.

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.

| Corporation type and name  | (Relevant public interest corporations, etc.)   |
|--|---|
| Items  | Lequio Wings  |
| Outline of operations  | <p>(1) Businesses related to specified non-profit activities</p> <p>1. International cooperation activities</p> <p>2. International exchange activities</p> <p>3. Activities regarding to capacity building</p> <p>4. Activities regarding culture, sports, education, and academic exchange</p> <p>5. Activities regarding promotion of communities in Okinawa</p> <p>6. Support for the socially vulnerable and activities to promote peace</p> <p>7. Other activities necessary for fulfilling the aims of this organization</p> <p>(2) Other businesses</p> <p>1. Sales of goods and services</p> |
| Name of officers   | <p>Number of officers: 7</p> <p>President: Chochu Awa</p>   |
| Association chart on transactions between relevant public interest corporations and JICA   |   |
| Assets   | 20,981,636 yen  |
| Liabilities  | 1,474,373 yen   |
| (Statement of changes in net assets)   |   |
| Balance of net assets at the beginning of the fiscal year  | -   |
| Changes in general net assets  |   |
| ○Revenues  | ○Revenues   |
| • Subsidy received, etc.   | • Subsidy received, etc. -  |
| • Other revenues   | • Other revenues -  |
| ○Expenses  | ○Expenses -   |
| Changes in specified net assets  |   |
| ○Revenues  | ○Revenues   |
| • Subsidy received, etc.   | • Subsidy received, etc. -  |
| • Other revenues   | • Other revenues -  |
| ○Expenses  | ○Expenses -   |
| Balance of net assets at the end of the fiscal year  | 19,507,263 yen  |
| (Statement of activities)  |   |
| Balance of net assets at the beginning of the fiscal year  | 14,328,426 yen  |
| Total revenues for the current period  | 46,624,598 yen  |
| Total expenditures for the current period  | 41,445,761 yen  |
| Net balance of revenues and expenditures for the current period  | 5,178,837 yen   |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc.   | N/A   |
| Details of receivables and payables to relevant public interest corporations   | N/A   |
| Details of debt guarantee  | N/A   |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts) | <p>Total operating revenues: 44,494,888 yen</p> <p>(Breakdown: JICA transactions 42,054,608 yen 94.5 %)</p> <p>Competitive contract ( 0 yen 0.0 %)</p> <p>Planning competition and public selection ( 42,054,608 yen 100.0 %)</p> <p>Non-competitive negotiated contracts ( 0 yen 0.0 %)</p> <p>Others ( 0 yen 0.0 %)</p>   |

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.