

Business Year 2023

Financial Statements

General Account

Japan International Cooperation Agency (JICA)

Balance Sheet

(as of March 31, 2024)

General Account

(Unit: Yen)

Assets

I Current assets

Cash and deposits		243,191,317,787	
Stored goods	821,332,977		
Payments for uncompleted contracted programs	<u>507,235,932</u>	1,328,568,909	
Advance payments		21,232,475,102	
Prepaid expenses		555,459,761	
Accrued income		1,386,862	
Accounts receivable		3,101,259,670	
Contra-accounts for provision for bonuses*		1,400,452,752	
Short-term loans for development projects		6,500,000	
Short-term loans for emigration projects	713,255		
Allowance for loan losses	<u>(92,366)</u>	620,889	
Suspense payments		44,131,362	
Advance paid		<u>3,166,588</u>	
Total current assets			270,865,339,682

II Non-current assets

1 Tangible assets

Buildings	44,285,968,957		
Accumulated depreciation	<u>(22,059,358,559)</u>	22,226,610,398	
Structures	1,546,617,184		
Accumulated depreciation	<u>(1,178,889,215)</u>	367,727,969	
Machinery and equipment	266,860,794		
Accumulated depreciation	<u>(193,182,482)</u>	73,678,312	
Vehicles	2,442,543,676		
Accumulated depreciation	<u>(1,742,989,753)</u>	699,553,923	
Tools, furniture, and fixtures	2,482,244,476		
Accumulated depreciation	<u>(1,464,388,073)</u>	1,017,856,403	
Land	14,177,935,458		
Accumulated impairment losses	<u>(8,710,639)</u>	14,169,224,819	
Construction in progress		<u>1,701,285,427</u>	
Total tangible assets			40,255,937,251

2 Intangible assets

Trademark rights		3,204,987	
Telephone subscription rights		969,150	
Software		1,351,639,712	
Software in progress		<u>1,535,968,343</u>	
Total intangible assets			2,891,782,192

3 Investments and other assets

Long-term deposits		2,000,000	
Long-term loans for development projects		45,500,000	
Long-term loans for emigration projects	20,573,886		
Allowance for loan losses	<u>(17,930,357)</u>	2,643,529	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration	30,562,179		
Allowance for loan losses	<u>(30,562,179)</u>	0	
Long-term prepaid expenses		4,330,622	
Prepaid pension expenses		2,548,652,822	
Contra-accounts for provision for retirement benefits*		13,332,279,653	
Long-term guarantee deposits		<u>1,715,969,464</u>	
Total investment and other assets			17,651,376,090
Total non-current assets			<u>60,799,095,533</u>

Total assets

331,664,435,215

Liabilities		
I Current liabilities		
Operational grant liabilities*	74,844,036,374	
Funds for grant aid	156,663,304,649	
Donations received*	402,191,374	
Accounts payable	20,437,302,751	
Accrued expenses	245,596,085	
Lease obligations	66,330,020	
Advance payments received	1,299,216,173	
Deposits received	115,886,874	
Unearned revenue	403,700	
Provision for bonuses	<u>1,400,452,752</u>	
Total current liabilities		255,474,720,752
II Non-current liabilities		
Contra-accounts for assets*	9,917,321,375	
Long-term lease obligations	108,669,937	
Provision for retirement benefits	13,332,279,653	
Assets retirement obligations	<u>400,873,675</u>	
Total non-current liabilities		<u>23,759,144,640</u>
Total liabilities		279,233,865,392
Net assets		
I Capital		
Government investment	<u>61,152,034,684</u>	
Total capital		61,152,034,684
II Capital surplus		
Capital surplus	9,293,122,531	
Accumulated other administrative service operation costs*		
Accumulated depreciation not included in expenses*	(21,993,906,843)	
Accumulated impairment losses not included in expenses*	(8,710,639)	
Accumulated interest expenses not included in expenses*	(7,004,231)	
Accumulated disposal and sale differential not included in expenses*	<u>(12,012,768,401)</u>	
Total capital surplus		(24,729,267,583)
III Retained earnings		
Reserve fund carried over from the previous Mid-term Objective period*	8,677,666,324	
Reserve fund	2,675,435,036	
Unappropriated income for the current fiscal year	<u>4,654,701,362</u>	
(Total income for the current fiscal year)	(4,654,701,362)	
Total retained earnings		<u>16,007,802,722</u>
Total net assets		<u>52,430,569,823</u>
Total liabilities and net assets		<u>331,664,435,215</u>

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

Statement of Administrative Service Operation Cost

(April 1, 2023-March 31, 2024)

General Account

(Unit: Yen)

I	Expenses in the statement of income		
	Operating expenses	307,879,888,006	
	General administrative expenses	9,375,328,536	
	Miscellaneous losses	772,944	
	Extraordinary losses	137,528,558	
	Total expenses in the statement of income		317,393,518,044
II	Other administrative service operation costs		
	Depreciation not included in expenses*	819,159,051	
	Interest expenses not included in expenses*	(59,908)	
	Disposal and sale differential not included in expenses*	350,317,976	
	Total other administrative service operation costs		1,169,417,119
III	Administrative service operation cost		318,562,935,163

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

Statement of Income

(April 1, 2023-March 31, 2024)

General Account

(Unit: Yen)

Ordinary expenses			
Operating expenses			
Expenses for priority sectors and regions	81,513,620,554		
Expenses for JICA Development Studies	6,203,379,094		
Expenses for private sector partnership	4,043,118,793		
Expenses for domestic partnership and acceptance of foreign human resources	16,109,515,095		
Expenses for strengthening foundations for operational implementation	3,522,883,995		
Expenses for indirect operations	44,110,595,915		
Expenses for grant aid	150,077,608,771		
Expenses for facilities	136,677,466		
Expenses for contracted programs	214,377,501		
Expenses for donation projects	61,821,527		
Depreciation	1,886,289,295	307,879,888,006	
General administrative expenses		9,375,328,536	
Miscellaneous losses		772,944	
Total ordinary expenses			317,255,989,486
Ordinary revenues			
Revenues from operational grants*		157,266,602,938	
Revenues from grant aid		150,077,608,771	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	15,518,403		
Revenues from contracted programs from other entities	203,735,351	219,253,754	
Revenues from development projects		138,033	
Revenues from emigration projects		5,405,949	
Revenues from subsidy for facilities*		136,677,466	
Donations*		61,821,527	
Reversal of allowance for loan losses		42,530,687	
Revenues from contra-accounts for provision for bonuses*		1,400,452,752	
Revenues from contra-accounts for provision for retirement benefits*		1,149,983,142	
Reversal of contra-accounts for assets*		1,853,034,951	
Financial revenues			
Interest income	10,516,398		
Foreign exchange gains	425,418,223	435,934,621	
Miscellaneous income		1,551,651,562	
Total ordinary revenues			314,201,096,153
Ordinary income			(3,054,893,333)
Extraordinary losses			
Loss on disposal of non-current assets		136,370,734	
Loss on sales of non-current assets		1,157,824	137,528,558
Extraordinary income			
Reversal of contra-accounts for assets*		135,488,634	
Gain on sales of non-current assets		2,548,192	138,036,826
Net income			(3,054,385,065)
Reversal of reserve fund carried over from the previous Mid-term Objective period*			7,709,086,427
Total income for the current fiscal year			4,654,701,362

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

Statement of Changes in Net Assets
(April 1, 2023-March 31, 2024)

General Account	(Unit : Yen)													
	I Capital		II Capital surplus						III Retained earnings (Loss carried forward)					Total net assets
	Government investment	Total capital	Capital surplus	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	Total capital surplus	Reserve fund carried over from the previous Mid-term Objective period	Reserve fund	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	61,152,034,684	61,152,034,684	8,597,907,113	(21,174,747,792)	(8,710,639)	(7,064,139)	(11,662,450,425)	(24,255,065,882)	16,386,752,751	-	2,675,435,036	-	19,062,187,787	55,959,156,589
Changes during the period														
I Changes in capital during the period														
II Changes in capital surplus during the period														
Purchase of non-current assets			695,215,418					695,215,418						695,215,418
Sale and retirement of non-current assets				267,088,420			(350,317,976)	(83,229,556)						(83,229,556)
Depreciation				(1,086,247,471)				(1,086,247,471)						(1,086,247,471)
Increase in asset retirement obligations due to passage of time						59,908		59,908						59,908
III Changes in retained earnings (loss carried forward) during the period														
(1) Appropriation of income or loss														
Increase in reserve fund derived from profit appropriation										2,675,435,036	(2,675,435,036)		-	-
(2) Others														
Net income (Net loss)											(3,054,385,065)	(3,054,385,065)	(3,054,385,065)	(3,054,385,065)
Reversal of reserve fund carried over from the previous Mid-term Objective period									(7,709,086,427)		7,709,086,427	7,709,086,427	-	-
Total changes during the period	-	-	695,215,418	(819,159,051)	-	59,908	(350,317,976)	(474,201,701)	(7,709,086,427)	2,675,435,036	1,979,266,326	4,654,701,362	(3,054,385,065)	(3,528,586,766)
Balance at the end of the fiscal year	61,152,034,684	61,152,034,684	9,293,122,531	(21,993,906,843)	(8,710,639)	(7,004,231)	(12,012,768,401)	(24,729,267,583)	8,677,666,324	2,675,435,036	4,654,701,362	4,654,701,362	16,007,802,722	52,430,569,823

Statement of Cash Flows

(April 1, 2023-March 31, 2024)

General Account

(Unit: Yen)

I.	Cash flows from operating activities	
	Payments of operating expenses	(150,564,417,068)
	Payments for grant aid	(154,753,812,949)
	Payments of personnel expenses	(17,792,536,941)
	Payments for contracted programs	(280,252,176)
	Payments for other operations	(486,333,442)
	Proceeds from operational grants	173,274,334,000
	Proceeds from grant aid	88,836,501,890
	Proceeds from contracted programs	761,859,911
	Proceeds from interest on loans	5,548,122
	Proceeds from donations	13,269,818
	Proceeds from other operations	1,652,130,461
	Subtotal	(59,333,708,374)
	Interest income received	10,339,268
	Payments to National Treasury	(244,519,641)
	Net cash used in operating activities	(59,567,888,747)
II.	Cash flows from investing activities	
	Payments for purchase of non-current assets	(2,766,484,860)
	Proceeds from sales of non-current assets	5,852,049
	Proceeds from subsidy for facilities	1,059,268,804
	Proceeds from collection of loans	50,965,142
	Payments into time deposits	(138,000,000,000)
	Proceeds from time deposit refund	138,000,000,000
	Payments for purchase of negotiable deposits	(190,500,000,000)
	Proceeds from refund of negotiable deposits	190,500,000,000
	Net cash used in investing activities	(1,650,398,865)
III.	Cash flows from financing activities	
	Repayments of lease obligations	(97,429,902)
	Net cash used in financing activities	(97,429,902)
IV.	Effect of exchange rate changes on funds	429,654,930
V.	Net increase (decrease) in funds	(60,886,062,584)
VI.	Funds at the beginning of the fiscal year	297,887,380,371
VII.	Funds at the end of the fiscal year	237,001,317,787

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, 2024, JICA adopted the revised revenue recognition 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.”)).

1. Revenue recognition method of operational grants

Revenue from operational grants is recognized in profit or loss depending on the degree of achievement of each operation.

The term-based revenue recognition method 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.

Due to the difficulty to estimate the budget and terms, as well as to specify a correlation between the operational achievement and operational grants, the revenue from disaster relief operations, which are relief operations for unexpected disasters during the period, is therefore recognized at the time the related expenses are 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. It is accrued in line with the retirement benefit obligations and estimated plan assets applicable to the fiscal year ended March 31, 2024. If the estimated plan assets exceed the estimated retirement benefit obligations at the end of the fiscal year, the excess is recorded as prepaid pension expenses. 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 taken into consideration individually 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. Accounting treatment for consumption taxes

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

9. 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, 2024, the revised revenue recognition standard in accordance with the “Accounting Standards for Incorporated Administrative Agencies, etc.” has been adopted.

This had no effect on the financial statements for the fiscal year ended March 31, 2024.

Notes to the financial statements

General Account

(Balance Sheet)

1. 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 2023, the outstanding balance of unexecuted grant agreements stood at ¥299,506,903,931.

2. 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 ¥25,476,943,913.

(Statement of Administrative Service Operation Cost)

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

Administrative service operation cost	¥318,562,935,163
Self-revenues, etc.	¥(2,276,753,638)
Opportunity cost	¥277,374,896
Cost being borne by the public for the operation of Incorporated Administrative Agency	¥316,563,556,421

2. Method for computing opportunity cost

(1) Interest rate used to compute opportunity cost concerning government investment

0.725% with reference to the yield of 10-year fixed-rate Japanese government bonds at March 29, 2024.

(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, 2024)

Cash and deposits	¥243,191,317,787
Time deposits	¥(6,190,000,000)
Ending balance of funds	¥237,001,317,787

2. Description of significant non-cash transactions

(1) Assets acquired under finance leases

Tools, furniture, and fixtures ¥96,329,376

(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	23,186,645,519
Current service cost	968,383,754
Interest cost	118,481,420
Actuarial differences	(1,066,550,274)
Retirement benefit paid	(1,085,934,917)
Past service cost	0
Contribution by employees	58,749,584
Retirement benefit obligation at the end of the fiscal year	22,179,775,086

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

	(Unit: Yen)
Plan assets at the beginning of the fiscal year	9,925,474,553
Expected return on plan assets	195,964,498
Actuarial differences	1,223,020,082
Contribution by the company	394,786,145
Retirement benefit paid	(401,846,607)
Contribution by employees	58,749,584
Plan assets at the end of the fiscal year	11,396,148,255

(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	8,847,495,433
Plan assets	(11,396,148,255)
Unfunded benefit obligations of funded pension plan	(2,548,652,822)
Unfunded benefit obligations of unfunded pension plan	13,332,279,653
Subtotal	10,783,626,831
Unrecognized actuarial differences	0
Unrecognized past service cost	0
Net amount of assets and liabilities in the balance sheets	10,783,626,831

Provision for retirement benefits	13,332,279,653
Prepaid pension expenses	2,548,652,822
Net amount of assets and liabilities in the balance sheets	10,783,626,831

(4) Components of retirement benefit expenses

	(Unit: Yen)
Current service cost	968,383,754
Interest cost	118,481,420
Expected return on plan assets	(195,964,498)
Realized actuarial differences	(2,289,570,356)
Amortization of past service cost	0
Extraordinary additional retirement payments	0
Total	(1,398,669,680)

(5) Major components of plan assets

Percentages of components to the total are as follows:

Bonds	42%
Stocks	45%
General account of life insurance company	4%
Others	9%
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 and other factors.

(7) Assumptions used

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

Discount rate	Defined benefit corporate pension plan	1.07%
	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 ¥44,749,764.

(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	¥9,926,400

2. The impact of the finance lease transactions on the profit or loss in the current fiscal year was ¥2,740,905. Total income for the current fiscal year after the deduction of this amount was ¥4,651,960,457.

(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	400,933,583
Increase related to acquisition of tangible assets	-
Adjustment resulting from passage of time	(59,908)
Decrease due to settlement of asset retirement obligations	-
Balance at the end of the fiscal year	400,873,675

(Significant contractual liabilities)

The amount of Significant contractual liabilities expected to be paid from the following fiscal year is ¥6,159,447,525.

(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 (Depreciation included in expenses)	Buildings	4,069,060,130	294,300,062	69,620,610	4,293,739,582	1,380,379,840	254,297,994	0	0	2,913,359,742	
	Structures	228,177,194	1,204,614	1,677,641	227,704,167	124,384,569	14,066,488	0	0	103,319,598	
	Machinery and equipment	209,384,052	3,032,458	1,339,954	211,076,556	144,462,339	15,463,334	0	0	66,614,217	
	Vehicles	2,358,759,286	138,791,731	57,996,068	2,439,554,949	1,740,299,899	196,169,634	0	0	699,255,050	
	Tools, furniture, and fixtures	2,121,254,845	187,135,401	180,152,333	2,128,237,913	1,292,551,675	237,080,024	0	0	835,686,238	
	Total	8,986,635,507	624,464,266	310,786,606	9,300,313,167	4,682,078,322	717,077,474	0	0	4,618,234,845	
Tangible assets (Depreciation not included in expenses)	Buildings	39,597,226,751	689,558,338	294,555,714	39,992,229,375	20,678,978,719	1,062,266,895	0	0	19,313,250,656	
	Structures	1,366,476,565	5,657,080	53,220,628	1,318,913,017	1,054,504,646	23,381,071	0	0	264,408,371	
	Machinery and equipment	56,681,993	0	897,755	55,784,238	48,720,143	599,505	0	0	7,064,095	
	Vehicles	2,988,727	0	0	2,988,727	2,689,854	0	0	0	298,873	
	Tools, furniture, and fixtures	355,650,442	0	1,643,879	354,006,563	171,836,398	0	0	0	182,170,165	
	Total	41,379,024,478	695,215,418	350,317,976	41,723,921,920	21,956,729,760	1,086,247,471	0	0	19,767,192,160	
Tangible assets (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	649,624,096	1,626,311,360	574,650,029	1,701,285,427	0	0	0	0	1,701,285,427	
	Total	14,827,559,554	1,626,311,360	574,650,029	15,879,220,885	0	0	8,710,639	0	15,870,510,246	
Total tangible assets	Buildings	43,666,286,881	983,858,400	364,176,324	44,285,968,957	22,059,358,559	1,316,564,889	0	0	22,226,610,398	
	Structures	1,594,653,759	6,861,694	54,898,269	1,546,617,184	1,178,889,215	37,447,559	0	0	367,727,969	
	Machinery and equipment	266,066,045	3,032,458	2,237,709	266,860,794	193,182,482	16,062,839	0	0	73,678,312	
	Vehicles	2,361,748,013	138,791,731	57,996,068	2,442,543,676	1,742,989,753	196,169,634	0	0	699,553,923	
	Tools, furniture, and fixtures	2,476,905,287	187,135,401	181,796,212	2,482,244,476	1,464,388,073	237,080,024	0	0	1,017,856,403	
	Land	14,177,935,458	0	0	14,177,935,458	0	0	8,710,639	0	14,169,224,819	
	Construction in progress	649,624,096	1,626,311,360	574,650,029	1,701,285,427	0	0	0	0	1,701,285,427	
	Total	65,193,219,539	2,945,991,044	1,235,754,611	66,903,455,972	26,638,808,082	1,803,324,945	8,710,639	0	40,255,937,251	
Intangible assets (Depreciation included in expenses)	Trademark rights	11,290,558	0	0	11,290,558	8,085,571	564,443	0	0	3,204,987	
	Software	5,888,998,672	575,546,233	1,292,679,106	5,171,865,799	3,820,226,087	1,168,647,378	0	0	1,351,639,712	
	Total	5,900,289,230	575,546,233	1,292,679,106	5,183,156,357	3,828,311,658	1,169,211,821	0	0	1,354,844,699	
Intangible assets (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)	Telephone subscription rights	969,150	0	0	969,150	0	0	0	0	969,150	
	Software in progress	703,705,918	1,137,546,573	305,284,148	1,535,968,343	0	0	0	0	1,535,968,343	
	Total	704,675,068	1,137,546,573	305,284,148	1,536,937,493	0	0	0	0	1,536,937,493	
Total intangible assets	Trademark rights	12,430,108	0	0	12,430,108	9,225,121	564,443	0	0	3,204,987	
	Telephone subscription rights	969,150	0	0	969,150	0	0	0	0	969,150	
	Software	5,888,998,672	575,546,233	1,292,679,106	5,171,865,799	3,820,226,087	1,168,647,378	0	0	1,351,639,712	
	Software in progress	703,705,918	1,137,546,573	305,284,148	1,535,968,343	0	0	0	0	1,535,968,343	
	Total	6,606,103,848	1,713,092,806	1,597,963,254	6,721,233,400	3,829,451,208	1,169,211,821	0	0	2,891,782,192	
Investments and other assets	Long-term deposits	192,000,000	0	190,000,000	2,000,000	0	0	0	0	2,000,000	
	Long-term loans for development projects	52,000,000	0	6,500,000	45,500,000	0	0	0	0	45,500,000	
	Long-term loans for emigration projects	57,183,730	2,985,721	39,595,565	20,573,886	0	0	0	0	20,573,886	
	Allowance for loan losses	(57,144,618)	(381,304)	(39,595,565)	(17,930,357)	0	0	0	0	(17,930,357)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	78,020,538	0	47,458,359	30,562,179	0	0	0	0	30,562,179	
	Allowance for loan losses	(78,020,538)	0	(47,458,359)	(30,562,179)	0	0	0	0	(30,562,179)	
	Long-term prepaid expenses	15,255,468	2,412,194	13,337,040	4,330,622	0	0	0	0	4,330,622	
	Expected amount to be granted from the national budget	2,262,964	0	2,262,964	0	0	0	0	0	0	
	Long-term guarantee deposits	1,692,084,737	91,812,901	67,928,174	1,715,969,464	0	0	0	0	1,715,969,464	
	Prepaid pension expenses	0	2,733,185,375	184,532,553	2,548,652,822	0	0	0	0	2,548,652,822	
	Contra-accounts for provision for retirement benefits	13,261,170,966	939,729,550	868,620,863	13,332,279,653	0	0	0	0	13,332,279,653	
	Total	15,214,813,247	3,769,744,437	1,333,181,594	17,651,376,090	0	0	0	0	17,651,376,090	

(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	389,807,208	525,277,694	12,514,935	55,968,580	50,298,280	821,332,977	
Stockpile	389,807,208	525,277,694	12,514,935	55,968,580	50,298,280	821,332,977	
Japan	51,423,676	0	0	0	0	51,423,676	
USA	147,001,097	47,306,692	0	0	0	194,307,789	
Republic of Singapore	125,154,457	240,668,154	0	5,983,031	22,873,080	336,966,500	
UAE	56,161,018	237,302,848	12,514,935	49,985,549	27,425,200	228,568,052	
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	540,442,429	150,185,399	0	183,391,896	0	507,235,932	
Total	930,249,637	675,463,093	12,514,935	239,360,476	50,298,280	1,328,568,909	

(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	63,455	673,787	63,455	(39,468)	713,255	
Subtotal	6,563,455	7,173,787	6,563,455	(39,468)	7,213,255	
Other long-term loans						
Loans for development projects	52,000,000	0	0	6,500,000	45,500,000	
Loans for emigration projects	135,204,268	14,441,241	42,129,229	56,380,215	51,136,065	
Subtotal	187,204,268	14,441,241	42,129,229	62,880,215	96,636,065	
Total	193,767,723	21,615,028	48,692,684	62,840,747	103,849,320	

(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	1,364,163,199	1,400,452,752	1,364,163,199	0	1,400,452,752	
Total	1,364,163,199	1,400,452,752	1,364,163,199	0	1,400,452,752	

(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: Joint and several guarantee ¥6,500,000
Long-term loans for development projects	52,000,000	(6,500,000)	45,500,000	0	0	0	
Ordinary loans	52,000,000	(6,500,000)	45,500,000	0	0	0	Breakdown of the preservation of claims for the year-end balance of loans is as follows: Joint and several guarantee ¥45,500,000
(Development projects in total)	58,500,000	(6,500,000)	52,000,000	0	0	0	
(Emigration projects)							
Short-term loans for emigration projects	63,455	649,800	713,255	14,861	77,505	92,366	
Ordinary loans	63,455	649,800	713,255	14,861	77,505	92,366	
Long-term loans for emigration projects	135,204,268	(84,068,203)	51,136,065	135,165,156	(86,672,620)	48,492,536	
Ordinary loans	51,073	2,985,721	3,036,794	11,961	381,304	393,265	
Doubtful loans	57,132,657	(39,595,565)	17,537,092	57,132,657	(39,595,565)	17,537,092	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	78,020,538	(47,458,359)	30,562,179	78,020,538	(47,458,359)	30,562,179	
(Emigration projects in total)	135,267,723	(83,418,403)	51,849,320	135,180,017	(86,595,115)	48,584,902	
Total	193,767,723	(89,918,403)	103,849,320	135,180,017	(86,595,115)	48,584,902	

(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	23,186,645,519	79,064,484	1,085,934,917	22,179,775,086	
Retirement benefits	13,076,638,413	939,729,550	684,088,310	13,332,279,653	
Defined benefit corporate pension plan	10,110,007,106	(860,665,066)	401,846,607	8,847,495,433	
Unrecognized past service cost and unrecognized actuarial differences	0	0	0	0	
Plan assets	9,925,474,553	1,872,520,309	401,846,607	11,396,148,255	
Provision for retirement benefits	13,261,170,966	939,729,550	868,620,863	13,332,279,653	
Prepaid pension expenses	0	2,733,185,375	184,532,553	2,548,652,822	

(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	400,933,583	0	59,908	400,873,675	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	4,662,606,013	695,215,418	0	5,357,821,431	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	8,597,907,113	695,215,418	0	9,293,122,531	

(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		
63,662,403,204	173,274,334,000	157,266,602,938	2,383,060,238	0	159,649,663,176	2,443,037,654	74,844,036,374

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	109,791,840,094	109,791,448,096	Personnel expenses: ¥11,054,237,843, Outsourcing expenses: ¥49,555,763,753, Other expenses: ¥49,181,446,500
JICA Development Studies	7,996,318,711	7,996,318,711	Personnel expenses: ¥841,253,615, Fees paid to experts: ¥1,259,961,153, Other expenses: ¥5,895,103,943
Partnerships with the private sector	4,368,747,448	4,368,747,448	Personnel expenses: ¥548,296,057, Outsourcing expenses: ¥3,182,227,293, Other expenses: ¥638,224,098
Partnerships with various development partners	19,817,574,187	19,809,294,015	Personnel expenses: ¥2,184,646,077, Fees paid to experts: ¥5,969,709,810, Other expenses: ¥11,654,938,128
Strengthening Foundations for operational implementation	3,684,445,088	3,683,741,233	Personnel expenses: ¥477,745,895, Fees paid to experts: ¥1,994,843,362, Other expenses: ¥1,211,151,976
Common	131,734,390	23,010,987	Personnel expenses: ¥23,010,987
Transfer based on term method			
Common	10,895,954,252	10,616,484,444	Personnel expenses: ¥585,467,777, Rents: ¥614,628,352, Other expenses: ¥9,416,388,315
Transfer based on the related expenses are incurred			
Disaster relief activities	579,988,768	579,988,768	Outsourcing expenses: ¥179,793,091, Rents: ¥72,235,496, Other expenses: ¥327,960,181
Total	157,266,602,938	156,869,033,702	

(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	1,282,438,440	Software in progress: ¥794,297,100 Software: ¥129,930,973 Others: ¥358,210,367
JICA Development Studies	93,192,490	Software in progress: ¥60,447,886 Software: ¥9,888,054 Others: ¥22,856,550
Partnerships with the private sector	60,739,204	Software in progress: ¥39,397,557 Software: ¥6,444,645 Others: ¥14,897,002
Partnerships with various development partners	249,868,036	Software in progress: ¥156,976,724 Software: ¥25,678,223 Others: ¥67,213,089
Strengthening foundations for operational implementation	592,421,734	Stored goods: ¥486,717,964 Software in progress: ¥81,453,088 Others: ¥24,250,682
Common	104,400,334	Software: ¥71,849,317 Software in progress: ¥25,829,689 Others: ¥6,721,328
Total	2,383,060,238	

3. Details of offset by contra-accounts for provision

(Unit: Yen)

Segment	Offset amount	Offset by provision of allowance
		Details of offset
Priority development cooperation issues	1,105,221,383	Contra-accounts for provision for bonuses: ¥855,087,330 Contra-accounts for provision for retirement benefits: ¥250,134,053
JICA Development Studies	84,109,958	Contra-accounts for provision for bonuses: ¥65,074,166 Contra-accounts for provision for retirement benefits: ¥19,035,792
Partnerships with the private sector	54,819,567	Contra-accounts for provision for bonuses: ¥42,412,785 Contra-accounts for provision for retirement benefits: ¥12,406,782
Partnerships with various development partners	220,292,617	Contra-accounts for provision for bonuses: ¥170,858,691 Contra-accounts for provision for retirement benefits: ¥49,433,926
Strengthening foundations for operational implementation	92,470,374	Contra-accounts for provision for bonuses: ¥72,727,874 Contra-accounts for provision for retirement benefits: ¥19,742,500
Common	886,123,755	Contra-accounts for provision for bonuses: ¥158,002,353 Contra-accounts for provision for retirement benefits: ¥728,121,402
Total	2,443,037,654	

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	73,285,809,782
Balance in relation to operations to which the revenue recognition method based on percentage of completion is applied	260,513,288
Undistributed amount, etc.	1,297,713,304
Total	74,844,036,374

(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	1,996,827,278	1,579,956,430	277,930,418	136,677,466	2,262,964	
Total	1,996,827,278	1,579,956,430	277,930,418	136,677,466	2,262,964	

(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	(3,253)	(1)	(-)	(-)
	174,476	12	20,487	6
Employees	(-)	(-)	(-)	(-)
	16,904,572	2,000	686,612	82
Total	(3,253)	(1)	(-)	(-)
	17,079,048	2,012	707,099	88

(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) Strengthening 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	113,792,398,856	8,659,870,380	5,644,163,309	22,488,761,443	4,917,919,458	150,077,608,771	214,377,501	61,821,527	305,856,921,245	11,536,596,799	317,393,518,044
Other administrative service operation costs											
Depreciation not included in expenses	—	—	—	—	—	—	—	—	—	819,159,051	819,159,051
Interest expenses not included in expenses	—	—	—	—	—	—	—	—	—	(59,908)	(59,908)
Disposal and sale differential not included in expenses	—	—	—	—	—	—	—	—	—	350,317,976	350,317,976
Total other administrative service operation costs	—	—	—	—	—	—	—	—	—	1,169,417,119	1,169,417,119
Administrative service operation cost	113,792,398,856	8,659,870,380	5,644,163,309	22,488,761,443	4,917,919,458	150,077,608,771	214,377,501	61,821,527	305,856,921,245	12,706,013,918	318,562,935,163
II. Cost being borne by the public for the operation of Incorporated Administrative Agency	113,500,592,258	8,659,870,380	5,644,163,309	22,482,879,041	4,917,919,458	150,077,608,771	(4,876,253)	0	305,278,156,964	11,285,399,457	316,563,556,421
III. Operating expenses, revenues, and profits and losses											
Operating expenses	113,792,398,856	8,659,870,380	5,644,163,309	22,488,761,443	4,917,919,458	150,077,608,771	214,377,501	61,821,527	305,856,921,245	136,677,466	305,993,598,711
Outsourcing expenses	52,780,727,995	568,409,216	3,761,168,820	6,089,073,747	1,177,202,145	0	75,440,874	9,720,508	64,461,743,305	136,677,466	64,598,420,771
Fees paid to experts	21,203,796,276	1,260,077,818	519,502,110	6,314,684,093	1,994,843,362	0	38,963,323	8,283,916	31,340,150,898	0	31,340,150,898
Travelling and transportation expenses	6,914,563,274	184,775,022	120,429,100	479,841,061	104,933,288	0	0	6,766,342	7,811,308,087	0	7,811,308,087
Personnel expenses	11,054,237,843	841,253,615	548,296,057	2,184,646,077	477,745,895	0	0	0	15,106,179,487	0	15,106,179,487
Rents	2,707,302,304	206,032,101	134,283,630	535,043,433	117,005,132	0	0	0	3,699,666,600	0	3,699,666,600
Fund provision	0	0	0	0	0	150,077,608,771	0	0	150,077,608,771	0	150,077,608,771
Other expenses	19,131,771,162	5,599,322,608	560,483,592	6,885,473,033	1,046,189,637	0	99,973,304	37,050,761	33,360,264,097	0	33,360,264,097
General administrative expenses	—	—	—	—	—	—	—	—	—	9,375,328,536	9,375,328,536
Fees paid to experts	—	—	—	—	—	—	—	—	—	747,745,222	747,745,222
Travelling and transportation expenses	—	—	—	—	—	—	—	—	—	614,628,352	614,628,352
Personnel expenses	—	—	—	—	—	—	—	—	—	608,478,764	608,478,764
Rents	—	—	—	—	—	—	—	—	—	1,070,451,735	1,070,451,735
Other expenses	—	—	—	—	—	—	—	—	—	6,334,024,463	6,334,024,463
Depreciation	—	—	—	—	—	—	—	—	—	1,886,289,295	1,886,289,295
Miscellaneous losses	0	0	0	0	0	0	0	0	0	772,944	772,944
Total	113,792,398,856	8,659,870,380	5,644,163,309	22,488,761,443	4,917,919,458	150,077,608,771	214,377,501	61,821,527	305,856,921,245	11,399,068,241	317,255,989,486
Operating revenues											
Revenues from operational grants	109,791,840,094	7,996,318,711	4,368,747,448	19,817,574,187	4,264,433,856	0	0	0	146,238,914,296	11,027,688,642	157,266,602,938
Revenues from grant aid	0	0	0	0	0	150,077,608,771	0	0	150,077,608,771	0	150,077,608,771
Revenues from contracted programs	0	0	0	0	0	0	219,253,754	0	219,253,754	0	219,253,754
Revenues from on development projects	0	0	0	0	0	0	0	0	0	138,033	138,033
Revenues from emigration projects	0	0	0	0	0	0	0	0	0	5,405,949	5,405,949
Revenue from subsidy for facilities	0	0	0	0	0	0	0	0	0	136,677,466	136,677,466
Donations	0	0	0	0	0	0	0	61,821,527	61,821,527	0	61,821,527
Reversal of allowance for loan losses	0	0	0	0	0	0	0	0	0	42,530,687	42,530,687
Reversal of contra-accounts for assets	30,298,280	0	0	0	55,510,180	0	0	0	105,808,460	1,747,226,491	1,853,034,951
Revenues from contra-accounts for provision for business	0	0	0	0	0	0	0	0	1,400,452,752	1,400,452,752	1,400,452,752
Revenues from contra-accounts for provision for retirement benefits	0	0	0	0	0	0	0	0	1,149,983,142	1,149,983,142	1,149,983,142
Financial revenues	0	0	0	0	0	0	0	0	0	435,934,621	435,934,621
Miscellaneous income	291,806,598	0	0	5,882,402	0	0	0	0	297,689,000	1,253,962,562	1,551,651,562
Total	110,133,944,972	7,996,318,711	4,368,747,448	19,823,456,589	4,319,944,036	150,077,608,771	219,253,754	61,821,527	297,001,095,808	17,200,000,345	314,201,096,153
Operating income or loss	(3,658,453,884)	(663,551,669)	(1,275,415,861)	(2,665,304,854)	(597,975,423)	0	4,876,253	0	(8,855,825,437)	5,800,932,104	(3,054,893,333)
IV. Extraordinary income or losses, etc.											
Extraordinary losses	0	0	0	0	0	0	0	0	0	137,528,558	137,528,558
Extraordinary income	0	0	0	0	0	0	0	0	0	138,036,826	138,036,826
Net income or loss	(3,658,453,884)	(663,551,669)	(1,275,415,861)	(2,665,304,855)	(597,975,423)	0	4,876,253	0	(8,855,825,437)	5,801,440,732	(3,054,385,065)
Reversal of reserve fund carried over from the previous Mid-term Objective period	5,854,933,950	706,781	765,849,101	1,083,009,810	0	0	0	0	7,704,499,642	4,586,785	7,709,086,427
Total income or loss for the current fiscal year	2,196,480,066	(662,844,888)	(509,566,760)	(1,582,295,045)	(597,975,423)	0	4,876,253	0	(1,151,325,795)	5,806,027,157	4,654,701,362
V. Total assets											
Cash and deposits	0	0	0	0	0	158,873,200,454	925,472,018	117,208,022	159,915,880,494	83,275,437,293	243,191,317,787
Advance payments	16,063,459,552	110,838	362,400,311	4,755,184,457	71,319,944	0	0	0	21,232,475,102	0	21,232,475,102
Buildings	0	0	0	0	0	0	0	0	0	22,226,610,398	22,226,610,398
Other assets	529,297,564	324,976,232	10,672,726	159,141,656	846,550,323	1,064,014	524,551,044	55,306,863	2,451,560,422	42,562,471,506	45,014,031,928
Total	16,592,757,116	325,087,070	373,073,037	4,894,326,113	917,870,267	158,874,264,468	1,450,023,062	172,514,885	183,599,916,018	148,064,519,197	331,664,435,215

(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.

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) Strengthening 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 nature. 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 partnership

4) Partnerships with various development partners: amount of expenses for domestic partnerships and foreign human resources programs

5) Strengthening foundations for operational implementation: amount of expenses for strengthening foundations for operational implementation

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 A	(300,000) 90,000	1	Japan Society for the Promotion of Science Grant-in-Aid for Scientific Research
Grant-in-Aid for Scientific Research B	(8,900,000) 2,670,000	1	
Grant-in-Aid for Scientific Research C	(600,000) 180,000	1	
Grant-in-Aid for Young Scientists	(2,500,000) 750,000	2	
Total	(12,300,000) 3,690,000	5	

(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	2,882,618	
Cash in foreign currency	46,858,221	
Deposit accounts	231,566,251,075	
Checking accounts	5,976,628	
Deposit accounts in foreign currency	928,606,355	
Checking accounts in foreign currency	4,450,742,890	
Time deposits	6,190,000,000	
Total	243,191,317,787	

2. Advance payments

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	21,232,475,102	Nippon Koei Co., Ltd. and others	
Total	21,232,475,102		

3. Funds for grant aid

(Unit: Yen)

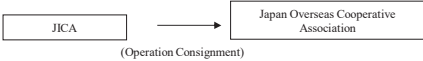
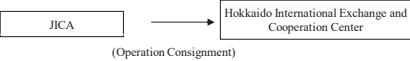
Classification	Amount	Counterparty	Remarks
Funds for grant aid	156,663,304,649	Republic of the Union of Myanmar and others	
Total	156,663,304,649		

4. Accounts payable



(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	15,058,749,766	NEC Nexsolutions, Ltd. and others	
General administrative expenses	1,903,023,259	Accenture Japan Ltd and others	
Expenses for grant aid	2,210,959,819	Government of Republic of Senegal and others	
Subsidy for facilities	1,175,229,979	Takasago Thermal Engineering Co., Ltd. and others	
Expenses for contracted programs	1,576,209	Nissin Travel Service Co., Ltd. and others	
Expenses for donation projects	6,548,913	Inna Project and others	
Others	81,214,806	Japan International Cooperation Agency mutual aid association and others	
Total	20,437,302,751		

(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	Hokkaido International Exchange and Cooperation Center
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"> - day care services for handicapped children - consultation services for handicapped children - after-school child sound upbringing services - regional base services of the child care support - nursery center management services <p>(b) Based on act on Social Welfare for the Elderly</p> <ul style="list-style-type: none"> - senior in-home care services - senior day-services <p>(c) Based on act to comprehensively support daily and social lives of persons with disabilities</p> <ul style="list-style-type: none"> - welfare services for persons with disabilities - consultation support services - services to support regional life - management of community activity support centers <p>3. Activities to support employment by agricultural production, processing, sales, and outsourcing of agricultural operations</p> <p>4. Human resource development and training</p> <p>(6) Other activities necessary to achieve the objectives of the Association.</p>	<p>(1) Promotion of international exchanges</p> <p>(2) Promotion of international understanding</p> <p>(3) Promoting international cooperation</p> <p>(4) Other activities necessary for the fulfillment of public good</p>
Name of officers	<p>Number of officers: 8</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: 26</p> <p>President: Yasuhiro Tsuji</p>
Association chart on transactions between relevant public interest corporations and JICA		
Assets	4,386,618,690 yen	573,753,912 yen
Liabilities	2,423,430,760 yen	28,681,035 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	2,042,978,012 yen	541,353,031 yen
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 80,364,431 yen	• Subsidy received, etc. 88,033,177 yen
• Other revenues	• Other revenues 3,507,193,225 yen	• Other revenues 84,319,299 yen
○Expenses	○Expenses 3,698,327,627 yen	○Expenses 174,001,493 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 30,979,889 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 0 yen	• Other revenues 5,368,863 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the fiscal year	1,963,187,930 yen	545,072,877 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: 451,623,569 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: 3,382,929,377 yen</p> <p>(Breakdown: JICA transactions 1,592,019,588 yen 47.1 %)</p> <p>Competitive contract (1,239,219,243 yen 77.8 %)</p> <p>Planning competition and public selection (352,544,135 yen 22.1 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p> <p>Other (256,210 yen 0.0 %)</p>	<p>Total operating revenues: 65,473,884 yen</p> <p>(Breakdown: JICA transactions 34,003,127 yen 51.9 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (33,136,896 yen 97.5 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p> <p>Other (866,231 yen 2.5 %)</p>

(Note 1) The above amount pertains to the period from April 1, 2022, through March 31, 2023.



Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	The Association of Nikkei & Japanese Abroad	Kitakyushu International Techno-Cooperative Association
Outline of operations	<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>	<p>(1) Development of necessary research studies and educational curriculums, creation and undertaking of training programs, dispatch of experts, and transfer of technologies overseas</p> <p>(2) Planning and undertaking of activities to promote international goodwill</p> <p>(3) Planning and undertaking of other activities for the purpose of fulfilling the aims of this association</p>
Name of officers	<p>Number of officers: 17</p> <p>Representative Director and President: Yoshihiro Murai</p>	<p>Number of officers: 11</p> <p>President: Ikuya Yamamoto</p>
Association chart on transactions between relevant public interest corporations and JICA		
Assets	178,356,328 yen	634,307,041 yen
Liabilities	119,298,556 yen	21,730,388 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	66,295,641 yen	622,587,601 yen
Changes in general net assets		
◦Revenues <ul style="list-style-type: none"> • Subsidy received, etc. • Other revenues 	◦Revenues <ul style="list-style-type: none"> • Subsidy received, etc. 0 yen • Other revenues 350,381,931 yen 	◦Revenues <ul style="list-style-type: none"> • Subsidy received, etc. 32,700,000 yen • Other revenues 153,600,431 yen
◦Expenses	◦Expenses 358,619,800 yen	◦Expenses 195,742,186 yen
Changes in specified net assets		
◦Revenues <ul style="list-style-type: none"> • Subsidy received, etc. • Other revenues 	◦Revenues <ul style="list-style-type: none"> • Subsidy received, etc. 0 yen • Other revenues 1,000,000 yen 	◦Revenues <ul style="list-style-type: none"> • Subsidy received, etc. 0 yen • Other revenues 0 yen
◦Expenses	◦Expenses 0 yen	◦Expenses 569,193 yen
Balance of net assets at the end of the fiscal year	59,057,772 yen	612,576,653 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: 22,342,696 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: 337,918,433 yen</p> <p>(Breakdown: JICA transactions 178,131,888 yen 52.7 %)</p> <p>Competitive contract (30,194,171 yen 17.0 %)</p> <p>Planning competition and public selection (14,367,685 yen 8.1 %)</p> <p>Non-competitive negotiated contracts (133,570,032 yen 75.0 %)</p> <p>Other (0 yen 0.0 %)</p>	<p>Total operating revenues: 147,532,840 yen</p> <p>(Breakdown: JICA transactions 120,540,713 yen 81.7 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (120,532,213 yen 100.0 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p> <p>Other (8,500 yen 0.0 %)</p>

(Note 1) The above amount pertains to the period from April 1, 2022, through March 31, 2023.

(Note 1) The above amount pertains to the period from April 1, 2022, through March 31, 2023.



Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Japan International Medical TEchnology Foundation		International Center for Environmental Technology Transfer	
Outline of operations	(1) Training for overseas experts in the medical technology field (2) Dispatch of Japanese medical technology and related experts overseas (3) International cooperation activities with domestic and overseas medical-related organizations (4) Research and enlightenment activities for domestic and overseas medical technology (5) Disaster medical activities (6) Other activities necessary for the achievement of objectives of this corporate body		(1) Workshop and training on environmental conservation (2) Research and analysis on environmental conservation (3) International cooperation and coordination on environmental conservation (4) Information dissemination and awareness-raising on environmental conservation (5) Rental of facilities and equipment owned by this corporation (6) Other activities necessary for the achievement of objectives of this corporate body	
Name of officers	Number of officers: 16 Representative Director and Chairman: Shigeki Hayashi		Number of officers: 8 Foundation Chairman: Akihisa Mizuno	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	50,790,856 yen		7,713,219,624 yen	
Liabilities	16,201,688 yen		66,116,447 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal year	45,174,245 yen		7,448,724,347 yen	
Changes in general net assets				
○Revenues	○Revenues		○Revenues	
• Subsidy received, etc.	• Subsidy received, etc. 1,078,371 yen		• Subsidy received, etc. 65,234,831 yen	
• Other revenues	• Other revenues 40,126,180 yen		• Other revenues 535,301,364 yen	
○Expenses	○Expenses 47,689,675 yen		○Expenses 302,499,805 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 4,099,953 yen		○Expenses 99,657,560 yen	
Balance of net assets at the end of the fiscal year	34,589,168 yen		7,647,103,177 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	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)	Total operating revenues: 14,958,428 yen (Breakdown: JICA transactions 5,071,414 yen 33.9 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (5,071,414 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)		Total operating revenues: 70,696,130 yen (Breakdown: JICA transactions 28,914,351 yen 40.9 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (28,385,251 yen 98.2 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (529,100 yen 1.8 %)	



(Note 1) The above amount pertains to the period from April 1, 2022, through March 31, 2023.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Pacific Resource Exchange Center	Overseas Agricultural Development Association
Outline of operations	(1) Fostering human resources to contribute mainly to the growth of developing countries, etc. (2) Economic, cultural, and personal exchange activities mainly with developing countries, etc. (3) Cultivating human resources tasked with economic, cultural, and personal exchange activities mainly with developing countries, etc. (4) Gathering information and research/study related to economic cooperation (5) Public awareness and publicity concerning the aforementioned activities (6) Other activities necessary for the achievement of objectives of this corporate body	(1) Proposal regarding effective undertaking of overseas agricultural development cooperation (2) Guidance and advice for overseas agricultural development cooperation by private-sector companies (3) Cooperation for activities by the government and private-sector companies regarding overseas agricultural development cooperation (4) Research and study regarding overseas agricultural development cooperation (5) Gathering and providing of information regarding overseas agricultural development cooperation (6) Carrying out of collaborative activities with community organizations regarding rural community promotion in Japan (7) Capacity building and securing of personnel who engage in rural community promotion in Japan (8) Activities for foreign technical intern training acceptance (9) Establishment and operation of necessary facilities for aforementioned activities (10) Other activities necessary to fulfill the aims of this organization
Name of officers	Number of officers: 19 Representative Director and President: Kiyoshi Otsubo	Number of officers: 9 Representative Director: Hidekazu Toyohara
Association chart on transactions between relevant public interest corporations and JICA		
Assets	4,259,656,621 yen	60,067,601 yen
Liabilities	81,902,129 yen	31,605,005 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	4,387,750,549 yen	30,227,660 yen
Changes in general net assets		
○Revenues • Subsidy received, etc. • Other revenues ○Expenses	○Revenues • Subsidy received, etc. 0 yen • Other revenues 127,039,794 yen ○Expenses 337,035,851 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 159,927,349 yen ○Expenses 161,692,413 yen
Changes in specified net assets		
○Revenues • Subsidy received, etc. • Other revenues ○Expenses	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen
Balance of net assets at the end of the fiscal year	4,177,754,492 yen	28,462,596 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: 21,685,275 yen, Accounts receivable: N/A	Accounts payable: N/A, Accounts receivable: 350,227 yen
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: 50,730,766 yen (Breakdown: JICA transactions 38,023,758 yen 75.0 %) Competitive contract (21,685,275 yen 57.0 %) Planning competition and public selection (16,338,483 yen 43.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)	Total operating revenues: 158,253,919 yen (Breakdown: JICA transactions 144,079,359 yen 91.0 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (144,079,359 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)



(Note 1) The above amount pertains to the period from April 1, 2022, through March 31, 2023.

(Note 1) The above amount pertains to the period from April 1, 2022, through March 31, 2023.



Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Supporting Organization of J.O.C.V.	Takikawa International Exchange Association
Outline of operations	(1) Activities for the diffusion of cooperation volunteers' activities for awareness raising and for understanding promotion (2) Activities for promoting participation in cooperation volunteers (3) Activities for assisting cooperation volunteers' local activities (4) Activities for leveraging cooperation volunteers' experience for society (5) Social contribution projects based on collaboration with citizen volunteers (6) Activities for placement and staffing (7) Other activities necessary to achieve the objectives of this corporation	(1) Activities for international exchange (2) Activities for international cooperation (3) Activities for fostering international understanding (4) Activities for promoting multiculturalism (5) Other activities necessary to fulfill the purposes of the Association
Name of officers	Number of officers: 16 President and Representative Director: Yasuhiro Yamamoto Standing Director General: Kazuhisa Matsuoka (Former Senior Vice President of JICA)	Number of officers: 21 President: Norikazu Mizuguchi
Association chart on transactions between relevant public interest corporations and JICA		
Assets	55,318,270 yen	54,554,172 yen
Liabilities	15,215,364 yen	3,445,385 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	39,477,951 yen	44,939,523 yen
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 3,000,000 yen	• Subsidy received, etc. 3,450,000 yen
• Other revenues	• Other revenues 128,963,223 yen	• Other revenues 43,193,431 yen
○Expenses	○Expenses 131,338,268 yen	○Expenses 40,474,167 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	40,102,906 yen	51,108,787 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: 12,603,718 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)	Total operating revenues: 123,122,329 yen (Breakdown: JICA transactions 113,025,870 yen 91.8 %) Competitive contract (107,236,016 yen 94.9 %) Planning competition and public selection (0 yen 0.0 %) Non-competitive negotiated contracts (5,725,854 yen 5.1 %) Other (64,000 yen 0.1 %)	Total operating revenues: 41,102,269 yen (Breakdown: JICA transactions 33,809,327 yen 82.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (33,809,327 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)

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 (2) Business about activation of area (3) Business related to employee training, recruitment activities, and internships at local companies (4) Business of paid employment placement based on Employment Security Act (5) Business of undertaking of various operations (6) Business of renting various equipments, etc. (7) Business of food produce and sales (8) Other business required to achieve the purpose of the corporation		(1) Consideration and recommendations on forest policy based on scientific technology (2) Development and promotion of forest technology (3) Training and qualification of forest engineers (4) Academic encouragement and organization of seminars, etc. (5) Information collection, survey and research (6) Support for the preparation of forest management plans, land survey and design (7) Utilization and inspection of aerial photographs and satellite data (8) Forest certification (9) International cooperation and international exchange (10) Publication and sale of forestry equipment and instruments (11) Dispatch of forest engineers (12) Other activities necessary to achieve the purpose of our association	
Name of officers	Number of officers: 11 Chairman (Representative Director): Takeharu Matsumoto		Number of officers: 19 President: Takafumi Kojima	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	15,169,469 yen		2,375,525,701 yen	
Liabilities	19,364,313 yen		1,255,835,941 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal year	(4,397,834) yen		1,142,218,686 yen	
Changes in general net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 53,496,756 yen ○Expenses 53,293,766 yen		○Revenues • Subsidy received, etc. 0 yen • Other revenues 2,056,303,147 yen ○Expenses 2,078,832,073 yen	
Changes in specified net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen		○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen	
Balance of net assets at the end of the fiscal year	(4,194,844) yen		1,119,689,760 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	N/A		Accounts payable: 187,119,303 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: 52,739,429 yen (Breakdown: JICA transactions 36,114,290 yen 68.5 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (36,114,290 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)		Total operating revenues: 1,906,608,845 yen (Breakdown: JICA transactions 657,156,050 yen 34.5 %) Competitive contract (55,875,573 yen 8.5 %) Planning competition and public selection (601,280,477 yen 91.5 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)	



(Note 1) The above amount pertains to the period from April 1, 2022, through March 31, 2023.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Hitotsubashi University Collaboration Center	Foundation for Advanced Studies on International Development
Outline of operations	(1) Contracted research and joint research (2) Planning, organizing and holding symposiums and conferences to disseminate research information (3) Planning, drafting, and holding of various workshops, training sessions, seminars, and courses (4) Planning, drafting, and implementation of education and training for human resource development of advanced professionals (5) Consulting on management, legal, investment, financing and public policy (6) Publication and dissemination of information (7) Assistance in financing national university corporations (8) In addition to the activities listed in the preceding items, other activities deemed appropriate to achieve the purposes of the corporation	(1) Cultivation of human resources for international development (2) Research and surveys for international development and assistance policy (3) Cooperation for advanced studies regarding international development (4) Technical cooperation projects overseas (5) Cooperation for private-sector business activities contributing to international development (6) Dissemination of information, edification, and publicity regarding international development (7) Activities in Japan drawing on insights from aforementioned activities (8) Other activities necessary to fulfill the aims of this foundation
Name of officers	Number of officers: 9 President: Atsushi Yamada	Number of officers: 6 President: Tsuneo Sugishita
Association chart on transactions between relevant public interest corporations and JICA		
Assets	46,898,528 yen	684,347,083 yen
Liabilities	28,848,611 yen	67,915,854 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	17,720,229 yen	615,209,865 yen
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. 1,000,000 yen
• Other revenues	• Other revenues 65,425,625 yen	• Other revenues 368,143,498 yen
○Expenses	○Expenses 65,095,937 yen	○Expenses 367,922,134 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	18,049,917 yen	616,431,229 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	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)	Total operating revenues: 64,293,255 yen (Breakdown: JICA transactions 64,293,255 yen 100.0 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (64,293,255 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)	Total operating revenues: 365,267,803 yen (Breakdown: JICA transactions 315,645,873 yen 86.4 %) Competitive contract (17,337,092 yen 5.5 %) Planning competition and public selection (257,081,017 yen 81.4 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (41,227,764 yen 13.1 %)

(Note 1) The above amount pertains to the period from April 1, 2022, through March 31, 2023.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	The Overseas Coastal Area Development Institute of Japan	Asia SEED
Outline of operations	(1) Research and studies for projects 1. Research and studies on global coastal area development and international logistics 2. Cooperative projects related to coastal development and logistics overseas (2) International cooperation support activities 1. Transfer of Japanese technology concerning coastal development and logistics 2. Gathering and analyzing information on global coastal development and international logistics (3) International exchange and publicity 1. Promotion of international relations with overseas researchers and experts on coastal development and logistics 2. Organizing of study sessions and lectures and publications on global coastal development and international logistics 3. Joint research on global coastal development and international logistics with domestic and overseas institutions (4) Other activities necessary for fulfilling the aims of the Center	(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 (2) Development of cooperative projects and implementation of consulting on concrete issues based on the preceding article (3) Promotion of interactions among government officers, educators, researchers and other people concerned by collaborative researches, seminars and similar activities (4) Support on exchange of students and trainees between Japan and other nations (5) Development of professional skills of international students and trainees and job placement to provide them employment opportunities (6) Other related issues
Name of officers	Number of officers: 8 President: Koichi Miyake	Number of officers: 14 Chairman: Masahiro Hamano
Association chart on transactions between relevant public interest corporations and JICA		
Assets	2,227,369,258 yen	348,013,364 yen
Liabilities	242,677,307 yen	34,603,979 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	1,890,465,050 yen	-
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. -
• Other revenues	• Other revenues 1,050,059,517 yen	• Other revenues -
○Expenses	○Expenses 955,832,616 yen	○Expenses -
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. -
• Other revenues	• Other revenues 0 yen	• Other revenues -
○Expenses	○Expenses 0 yen	○Expenses -
Balance of net assets at the end of the fiscal year	1,984,691,951 yen	313,409,385 yen
(Statement of activities)		
Balance of net assets at the beginning of the fiscal year	-	303,216,825 yen
Total revenues for the current period	-	289,657,576 yen
Total expenditures for the current period	-	279,465,016 yen
Net balance of revenues and expenditures for the current period	-	10,192,560 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: 28,950,497 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)	Total operating revenues: 1,032,288,184 yen (Breakdown: JICA transactions 561,144,478 yen 54.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (537,426,278 yen 95.8 %) Non-competitive negotiated contracts (23,718,200 yen 4.2 %) Other (0 yen 0.0 %)	Total operating revenues: 289,603,965 yen (Breakdown: JICA transactions 153,371,510 yen 53.0 %) Competitive contract (61,646,981 yen 40.2 %) Planning competition and public selection (91,724,529 yen 59.8 %) Non-competitive negotiated contracts (0 yen 0.0 %) Others (0 yen 0.0 %)

(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, 2022, through March 31, 2023.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Kyushu International Cooperative Association	International Farmers Participation Technical Net-work
Outline of operations	(1) International cooperation and exchange activities for Kyushu and countries and regions in the world (2) Human resource development, community development, and community building activities through international cooperation and exchanges (3) Networking and promotion of collaboration with individuals who have experience in international cooperation, such as JICA Overseas Cooperation Volunteers (4) Peace promotion activities based on human rights (5) Other activities necessary for fulfilling the objectives set forth in Article 3 (6) Research and Studies, public relations and dissemination, awareness-raising, training and education activities concerning the operations listed in the preceding items (7) Contracted operations and designated management activities related to the activities listed in the preceding items (8) Activities of selling goods and publications and disseminating information to promote activities and business	(1) Activities regarding international cooperation 1. As support for small-scale farmers, development of appropriate technologies regarding upland crop, rice cultivation, vegetable cultivation, improvement of agricultural instruments, and irrigation 2. Gathering and providing information on agricultural technology for small-scale farmers 3. Survey of situations of local agriculture, and research and development for appropriate technologies 4. Capacity building of local residents and technological support 5. Training in Japan as well as at operation site 6. Support through dispatching experts (2) Activities related to revitalization of economic activities 1. Cooperation for participatory rural development through appropriate agricultural technology 2. Cooperation for farmers to participate in local agricultural cooperatives, etc. 3. Cooperation for training of appropriate agricultural technology for local farmers (3) Activities related to promotion of learning 1. Development, research, and study of appropriate technology for local small-scale farmers 2. Exchange with Japanese farmers, students and experts engaging in international cooperation 3. Support and cooperation to universities and research institutions
Name of officers	Number of board members: 17 Representative Director: Akinobu Yumiba	Number of officers: 6 President: Hai Sakurai Director: Kazuo Nagai (Former Director General of the Tsukuba Center of JICA) Director: Yoshihiko Nishimura (Former Deputy Director of the Tsukuba Center of JICA) Auditor: Yoshiaki Karino (Former Director General of the Kenya Office of JICA)
Association chart on transactions between relevant public interest corporations and JICA		
Assets	34,179,850 yen	47,967,015 yen
Liabilities	14,596,719 yen	27,931,828 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	19,583,131 yen	20,035,187 yen
(Statement of activities)		
Balance of net assets at the beginning of the fiscal year	19,543,577 yen	19,071,424 yen
Total revenues for the current period	59,972,727 yen	89,622,887 yen
Total expenditures for the current period	59,933,173 yen	88,659,124 yen
Net balance of revenues and expenditures for the current period	39,554 yen	963,763 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: 5,676,278 yen, Accounts receivable: 10,600 yen	Accounts payable: 1,363,210 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: 57,753,486 yen (Breakdown: JICA transactions 26,656,278 yen 46.2 %) Competitive contract (26,656,278 yen 100.0 %) Planning competition and public selection (0 yen 0.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)	Total operating revenues: 89,504,371 yen (Breakdown: JICA transactions 78,216,054 yen 87.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (78,211,454 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (4,600 yen 0.0 %)

(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 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	(1) Businesses related to specified non-profit activities 1. International cooperation activities 2. International exchange activities 3. Activities regarding to capacity building 4. Activities regarding culture, sports, education, and academic exchange 5. Activities regarding promotion of communities in Okinawa 6. Support for the socially vulnerable and activities to promote peace 7. Other activities necessary for fulfilling the aims of this organization (2) Other businesses 1. Sales of goods and services			
Name of officers	Number of officers: 7 President: Chochu Awa			
Association chart on transactions between relevant public interest corporations and JICA	<div><div>JICA</div><div>→</div><div>Lequio Wings</div></div> <div>(Operation Consignment)</div>			
Assets	18,895,302 yen			
Liabilities	1,138,469 yen			
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal year	-			
Changes in general net assets	○Revenues • Subsidy received, etc. - • Other revenues - ○Expenses -			
Changes in specified net assets	○Revenues • Subsidy received, etc. - • Other revenues - ○Expenses -			
Balance of net assets at the end of the fiscal year	17,756,833 yen			
(Statement of activities)				
Balance of net assets at the beginning of the fiscal year	19,507,263 yen			
Total revenues for the current period	35,928,847 yen			
Total expenditures for the current period	37,679,277 yen			
Net balance of revenues and expenditures for the current period	(1,750,430) 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			
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)	Total operating revenues:	35,425,331 yen		
	(Breakdown: JICA transactions	35,371,681 yen	99.8	%
	Competitive contract	(0 yen	0.0	%
	Planning competition and public selection	(35,371,681 yen	100.0	%
	Non-competitive negotiated contracts	(0 yen	0.0	%
Others	(0 yen	0.0	%	%

(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.