

Business Year 2014

Financial Statements

General Account

Japan International Cooperation Agency

Balance Sheet
(as of March 31, 2015)

(Unit: Yen)

General Account

Assets

I. Current assets

Cash and deposits		74,554,177,039
Securities		99,000,000,000
Inventories		
Stored goods	359,251,392	
Payments for uncompleted contracted programs	837,734,760	1,196,986,152
Advance payments		16,597,621,506
Prepaid expenses		353,171,138
Accrued income		5,403,764
Accounts receivable		1,452,106,641
Short-term loans for development projects	412,684,000	
Allowance for loan losses	(979,324)	411,704,676
Short-term loans for emigration projects	10,218,835	
Allowance for loan losses	(751,873)	9,466,962
Short-term installments receivable on settlement projects		54,838
Consignment		5,281,251
Suspense payments		20,065,082
Advances paid		2,672,063

Total current assets

193,608,711,112

II. Non-current assets

1. Tangible assets

Buildings	41,011,124,927	
Accumulated depreciation	(15,534,748,099)	
Accumulated impairment loss	(46,536,790)	25,429,840,038
Structures	1,547,203,577	
Accumulated depreciation	(964,641,540)	
Accumulated impairment loss	(375,844)	582,186,193
Machinery and equipment	181,248,166	
Accumulated depreciation	(118,888,447)	62,359,719
Vehicles	1,818,730,579	
Accumulated depreciation	(1,254,355,675)	564,374,904
Tools, furniture, and fixtures	2,347,946,151	
Accumulated depreciation	(1,367,466,507)	980,479,644
Land	14,970,513,458	
Accumulated impairment loss	(234,596,912)	14,735,916,546
Construction in progress		71,060,898
Total tangible assets		42,426,217,942

2. Intangible assets

Trademark right		2,430,660
Telephone subscription right		4,216,750
Total intangible assets		6,647,410

3. Investments and other assets

Long-term deposits		300,000,000
Long-term loans for development projects	396,075,484	
Allowance for loan losses	(9,085,486)	386,989,998
Long-term loans for emigration projects	105,451,790	
Allowance for loan losses	(57,308,430)	48,143,360
Long-term installments receivable on settlement projects		162,930
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for development projects	191,110,477	
Allowance for loan losses	(120,093,330)	71,017,147
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	809,673,108	
Allowance for loan losses	(809,673,108)	0
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to installments receivable on settlement projects	2,641,747	
Allowance for loan losses	(2,641,747)	0
Long-term prepaid expenses		110,434,929
Long-term guarantee deposits		1,539,197,577
Total investments and other assets		2,455,945,941

Total non-current assets

44,888,811,293

Total assets

238,497,522,405

Liabilities			
I.	Current liabilities		
	Operational grant liabilities	46,240,982,302	
	Funds for grant aid	116,675,616,138	
	Donations received	353,037,002	
	Accounts payable	19,111,832,826	
	Accrued expenses	229,817,568	
	Lease obligations	141,519,737	
	Advance payments received	812,668,000	
	Deposits received	495,746,843	
	Suspense receipt	<u>294,460</u>	
	Total current liabilities		184,061,514,876
II.	Non-current liabilities		
	Contra accounts for assets		
	Contra accounts for assets funded by operational grants	<u>2,162,108,162</u>	2,162,108,162
	Long-term lease obligations	230,285,943	
	Long-term deposits received	142,147,519	
	Asset retirement obligations	<u>276,125,850</u>	
	Total non-current liabilities		<u>2,810,667,474</u>
	Total liabilities		186,872,182,350
Net assets			
I.	Capital		
	Government investment	<u>63,217,211,863</u>	
	Total capital		63,217,211,863
II.	Capital surplus		
	Capital surplus	331,674,203	
	Accumulated depreciation not included in expenses	(16,778,074,305)	
	Accumulated impairment loss not included in expenses	(289,381,446)	
	Accumulated interest expenses not included in expenses	<u>(7,189,037)</u>	
	Total capital surplus		(16,742,970,585)
III.	Retained earnings		
	Reserve fund carried over from the previous mid-term		
	Objective period	2,033,044,826	
	Reserve fund	1,681,756,203	
	Unappropriated income for the current business year	<u>1,436,297,748</u>	
	(Total income for the current business year)	(1,436,297,748)	
	Total retained earnings		<u>5,151,098,777</u>
	Total net assets		<u>51,625,340,055</u>
	Total of liabilities and net assets		<u><u>238,497,522,405</u></u>

Statement of Income
(April 1, 2014–March 31, 2015)

General Account

(Unit: Yen)

Ordinary expenses			
Operating expenses			
Expenses for technical cooperation projects	71,067,788,315		
Expenses for grant aid (operation support)	173,204,507		
Expenses for public participation-based cooperation	15,723,182,122		
Expenses for emigration projects	304,637,764		
Expenses for disaster relief activities	1,424,272,171		
Expenses for training and securing the personnel	240,653,255		
Expenses for assistance promotion	12,443,562,099		
Expenses related to operation	6,321,990,020		
Expenses for operation support	28,482,570,923		
Expenses for grant aid	106,527,822,879		
Expenses for facilities	12,120,563		
Expenses for contracted programs	1,128,383,920		
Expenses for donation projects	10,533,389		
Depreciation	<u>470,490,348</u>	244,331,212,275	
General administrative expenses		8,842,943,130	
Loan losses		55,669,760	
Provision of allowance for loan losses		64,716,150	
Financial expenses			
Foreign exchange losses	<u>22,888,573</u>	22,888,573	
Miscellaneous loss		<u>1,416,279</u>	
Total ordinary expenses			253,318,846,167
Ordinary revenues			
Revenues from operational grants		144,188,719,346	
Revenues from grant aid		106,527,822,879	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	1,086,004,955		
Revenues from contracted programs from other parties	<u>44,937,971</u>	1,130,942,926	
Revenues from interest on development projects		23,894,869	
Revenues from settlement projects		6,508,214	
Revenues from emigration projects		16,237,252	
Donation revenues		10,533,389	
Revenues from subsidy for facilities		7,023,830	
Reversal of contra accounts for assets funded by operational grants		458,295,548	
Financial revenues			
Interest income	<u>38,314,948</u>	38,314,948	
Miscellaneous income		<u>1,930,933,987</u>	
Total ordinary revenues			254,339,227,188
Ordinary income			<u>1,020,381,021</u>
Extraordinary losses			
Loss on disposal of non-current assets		75,243,209	
Loss on sales of non-current assets		1,089,333	
Payments to national treasury		<u>12,218,985</u>	88,551,527
Extraordinary income			
Reversal of contra accounts for assets funded by operational grants		29,656,011	
Gain on sales of non-current assets		<u>10,180,805</u>	<u>39,836,816</u>
Net income			<u>971,666,310</u>
Reversal of reserve fund carried over from the previous Mid-term Objective period			<u>464,631,438</u>
Total income for the current business year			<u><u>1,436,297,748</u></u>

Statement of Cash Flows
(April 1, 2014 – March 31, 2015)

General Account

(Unit: Yen)

I. Cash flows from operating activities		
Payments of operating expenses		(131,255,840,155)
Payments for grant aid		(104,537,854,844)
Payments for contracted programs		(962,091,975)
Payments of personnel expenses		(15,426,688,082)
Payments for other operations		(663,161,242)
Proceeds from operational grants		159,293,481,000
Proceeds from grant aid		108,121,355,217
Proceeds from contracted programs		1,073,015,522
Proceeds from interest on loans		43,278,783
Proceeds from settlement projects		12,883,473
Interest revenues		6,505,667
Installments receivable		6,377,806
Donation revenues		21,558,233
Proceeds from other operations		2,372,343,308
Subtotal		18,092,279,238
Interest income received		38,439,012
Net cash provided by operating activities		18,130,718,250
II. Cash flows from investing activities		
Payments for purchase of non-current assets		(1,737,077,433)
Proceeds from sales of non-current assets		371,685,380
Proceeds from subsidy for facilities		1,974,145,641
Proceeds from collection of loans		601,554,644
Payments into time deposits		(413,000,000,000)
Proceeds from time deposit refund		428,000,000,000
Payments for purchase of negotiable deposits		(819,000,000,000)
Proceeds from refund of negotiable deposits		820,000,000,000
Net cash provided by investing activities		17,210,308,232
III. Cash flows from financing activities		
Repayments of lease obligations		(151,618,859)
Payments to national treasury for unnecessary property		(342,011,070)
Net cash used in financing activities		(493,629,929)
IV. Effect of exchange rate fluctuation on funds		12,130,892
V. Net increase in funds		34,859,527,445
VI. Funds at the beginning of the business year		34,694,649,594
VII. Funds at the end of the business year		69,554,177,039

Statement of Administrative Service Operation Cost
(April 1, 2014 – March 31, 2015)

General Account

(Unit: Yen)

I.	Operating expenses		
	(1) Expenses on statement of income		
	Operating expenses	244,331,212,275	
	General administrative expenses	8,842,943,130	
	Loan losses	55,669,760	
	Provision of allowance for loan losses	64,716,150	
	Financial expenses	22,888,573	
	Miscellaneous loss	1,416,279	
	Loss on disposal of non-current assets	75,243,209	
	Loss on sales of non-current assets	1,089,333	
	Payments to national treasury	12,218,985	253,407,397,694
	(2) (Deduction) Self-revenues, etc.		
	Revenues from contracted programs	(1,130,942,926)	
	Revenues from interest on development projects	(23,894,869)	
	Revenues from settlement projects	(6,508,214)	
	Revenues from emigration projects	(16,237,252)	
	Donation revenues	(10,533,389)	
	Financial revenues	(38,314,948)	
	Miscellaneous income	(1,930,933,987)	
	Gain on sales of non-current assets	(10,180,805)	(3,167,546,390)
	Total operating expenses		250,239,851,304
II.	Depreciation not included in expenses		1,403,681,223
III.	Impairment loss not included in expenses		8,767,600
IV.	Interest expenses not included in expenses		480,344
V.	Disposal and sale differential not included in expenses		(4,126,622)
VI.	Estimated bonus payments not included in provision		141,980,963
VII.	Estimated increase in retirement benefits not included in provision		(3,415,223,845)
VIII.	Opportunity cost		
	Opportunity cost of government investment		183,469,798
IX.	(Deduction) Corporation taxes, payments to national treasury		(12,218,985)
X.	Administrative service operation cost		248,546,661,780

Basis of Presenting Financial Statements

The accompanying financial statements 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

1. Revenue recognition method of operational grants

Revenue from operational grants is recognized as the related expenses are incurred. This is attributable to the difficulties associated with the application of a revenue recognition method based on operation achievement and a revenue recognition method based on term, specifically the significant amount of time required to evaluate operating results objectively, as well as other complexities.

2. Depreciation method

(1) Tangible 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:	1–6 years
Tools, furniture, and fixtures:	1–18 years

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

(2) Intangible assets

Straight-line method

3. Standard for appropriation of provision and estimation for bonuses

A provision for bonuses is not appropriated since the financial source is secured by operational grants.

The estimated bonus payments not included in the provision in the statement of administrative service operation cost is reported as a current business year estimate of the provision for bonuses, calculated according to the Accounting Standard for Incorporated Administrative Agency No. 88.

4. Standard for appropriation of provision and estimation for retirement benefits

A provision for retirement benefits is not appropriated since the financial source is secured by operational grants.

A provision for retirement benefits is not provided for pension benefits from the Employees' Pension Funds since the financial source for Employees' Pension Funds' insurance fees and reserve shortfall is secured by operational grants.

The estimated increase in retirement benefits not included in the provision in the statement of administrative service operation cost is reported as the current business year increase of provision for retirement benefits, calculated according to the Accounting Standard for Incorporated Administrative Agency No. 38.

5. Basis and standard for appropriation of allowances, etc.

Allowance for loan losses

To provide for loan losses, JICA records the estimated amount of default, taking into account the transition rate to delinquent loans for ordinary loans and specific collectibility of doubtful loans, etc.

6. Standard and method for the valuation of securities

Held-to-maturity securities

Valued using the amortized cost method (straight-line method)

7. Standard and method for the valuation of inventories

(1) Stored goods

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

(2) Payments for uncompleted contracted programs

Payments for uncompleted contracted programs valuation is based on the lower of cost or market using the specific identification method.

8. Translation standard for foreign currency-denominated assets and liabilities into yen

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

9. Method for computing opportunity cost in the Statement of Administrative Service Operation Cost

Interest rate used to compute opportunity cost of government investment:

0.400% with reference to the yield of 10-year fixed-rate Japanese government bonds at the end of March 2015

10. Accounting treatment for lease transactions

Finance lease transactions with total lease fees of ¥3 million or more are accounted for in a similar manner as ordinary sale and purchase transactions.

Finance lease transactions with total lease fees of less than ¥3 million are accounted for in a similar manner as ordinary rental transactions.

11. Accounting treatment for consumption taxes

Consumption taxes are included in transaction amounts.

Notes to financial statements

General Account

(Balance Sheet)

1. Estimated retirement benefits to be provided from the operational grants
¥28,273,243,689

(1) Breakdown of retirement benefit obligations

(Unit: Yen)

	End of business year 2014
(1) Retirement benefit obligations	(42,711,782,584)
(2) Plan assets	14,438,538,895
(3) Non-accumulated projected benefit obligations (1) + (2)	(28,273,243,689)
(4) Unrecognized actuarial differences	0
(5) Unrecognized past service liabilities (decrease in liabilities)	0
(6) Net reported amount on balance sheet (3) + (4) + (5)	(28,273,243,689)
(7) Prepaid pension expenses	0
(8) Provision for retirement benefits (6) – (7)	(28,273,243,689)

- (Note 1) On March 1, 2014, JICA obtained approval from the Minister of Health, Labour and Welfare for exemption from the obligations of future payments related to return of a substitutional part of Employees' Pension Fund.

The amount corresponding to the refund (minimum actuarial liability) measured at the end of the current business year was ¥6,707,659,149. Assuming this amount had been transferred at the end of the current business year, the estimated deduction amount in the statement of administrative service operation cost would be ¥11,683,928,148, in accordance with Paragraph 44-2 of "Practical Guidelines concerning Accounting Standard for Retirement Benefits (Interim Report)" (Japan Institute of Certified Public Accountants, Accounting System Committee Report No. 13 issued on September 14, 1999).

- (Note 2) The plan assets include ¥6,259,175,610 payments to national treasury in relation to the return of the substitutional portion of the Employee's pension funds.

(2) Breakdown of retirement benefit expenses

(Unit: Yen)

	Business year 2014
(1) Service cost	1,232,253,676
(2) Interest cost	539,375,505
(3) Expected return on plan assets	0
(4) Amortization of past service liabilities	(3,967,020,568)
(5) Amortization of actuarial differences	(51,531,831)
(6) Others (premiums collected for Employees' Pension Fund)	(88,570,299)

(3) Assumptions for retirement benefit obligations, etc.

	Business year 2014
(1) Discount rate:	
Employees' Pension Fund	1.40%
Retirement benefits	0.74%
(2) Expected rate of return on plan assets	0.0%
(3) Method of attributing expected benefit to periods	Straight-line basis
(4) Recognition period of actuarial differences	1 year
(5) Amortization period of past service liabilities	1 year

2. Estimated bonus to be provided from the operational grants

¥934,999,515

3. Impairment loss on non-current assets

(1) The non-current assets for which the impairment loss was recognized

[1] Outline of the usage, type, location, book value, etc.

Impairment loss was recognized in the following assets:

(Unit: Yen)

Name of asset	Usage	Location	Type	Book value before impairment loss	Impairment loss during the period	Accumulated impairment loss at the end of the period
Shinoharacho employee housing	Employee housing	Yokohama City, Kanagawa Prefecture	Buildings	214,600	34,738	34,738
			Land	53,949,000	8,732,862	8,732,862

[2] Background relating to the recognition of impairment loss

JICA decided to dispose of the Shinoharacho employee housing in September 2013, and the previous occupants have all vacated the employee housing units. As a result, the book value of the employee housing units was reduced to the recoverable service value in the current business year. This reduction was treated as an accumulated impairment loss not included in expenses, which is deducted from the capital surplus.

[3] Breakdown of impairment loss which is not recognized in the statement of income and impairment loss which is recognized in the statement of income for each major non-current asset, and an overview of the calculation method for the recoverable service value:

(Unit: Yen)

Name of asset	Type	Impairment loss (Not recognized in the statement of income)	Impairment loss (Recognized in the statement of income)	Calculation method for recoverable service value
Shinoharacho employee housing	Buildings	34,738	-	Recoverable service value is measured by using the net realizable value, which is a valuation by a third party less the estimated expenses for disposal.
	Land	8,732,862	-	

(2) Non-current assets indicating impairment loss

Not applicable

4. 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 business year 2014, the outstanding balance of unexecuted Grant Agreements stood at ¥199,699,693,668.

(Statement of Cash Flows)

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

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

(as of March 31, 2015)

Cash and deposits	¥74,554,177,039
Time deposits	¥(5,000,000,000)
Ending balance of funds	¥69,554,177,039

2. Description of significant non-cash transactions

(1) Payment to the national treasury of unnecessary property

Buildings	¥ 827,504,343
Structures	¥ 824,368
Machinery and equipment	¥489,475
Tools, furniture, and fixtures	¥1,640,532
Land	¥1,342,939,195

(2) Assets granted under finance lease

Tools, furniture, and fixtures	¥192,331,311
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(Statement of Administrative Service Operation Cost)

Number of public officers temporarily transferred to JICA and accounted for as opportunity cost

Of the estimated increase in retirement benefits not included in the provision, ¥19,110,076 was recognized as the current business year increase of provision for retirement benefits for 31 public officers temporarily transferred to JICA according to JICA's internal rules.

(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.

(Fair value of financial instruments)

Balance sheet amounts, fair value, and difference at the balance sheet date are as follows:

(Unit: Yen)

	Balance sheet amount	Fair value	Difference
(1) Cash and deposits	74,554,177,039	74,554,177,039	0
(2) Securities	99,000,000,000	99,000,000,000	0
(3) Accounts payable	(19,111,832,826)	(19,111,832,826)	0

(Note) Liabilities are shown in parentheses.

(Note 1) Calculation method for fair value of financial instruments and matters concerning securities

[1] Cash and deposits

Cash and deposits are short term and fair value approximates book value. Thus, fair value for cash and deposits is calculated at book value.

[2] Securities (negotiable deposits)

Negotiable deposits are valued at book value because fair value approximates book value due to the short-term nature of these instruments.

[3] Accounts payable

Accounts payable are short term and fair value approximates book value. Thus, fair value for accounts payable is calculated at book value.

(Lease transactions)

1. Future minimum lease payments related to operating lease transactions are as follows

Future minimum lease payments due within one year of the balance sheet date ¥8,937,433

Future minimum lease payments corresponding to periods more than one year from the balance sheet date ¥19,182,857

2. The amount of the finance lease transactions that influenced the current business year's profits and losses was ¥12,243,396. Total income for the current business year after the deduction of this amount was ¥1,448,541,144.

(Asset retirement obligations)

JICA has a building lease agreement for its head office building and has obligations to restore the building to its original state at the termination of the lease period. Therefore, these asset retirement obligations have been recorded. The estimate for the asset retirement obligations assumes a five-year lease period for the projected period of use and a discount rate of 0.529%.

At the end of the previous business year, the amount recorded for asset retirement obligations was ¥275,645,506. The balance of asset retirement obligations at the end of the current business year was ¥276,125,850; consisting of the sum of the above ¥275,645,506 and a ¥480,344 adjustment amount for the asset retirement obligations are due to passage of time.

(Payments to the national treasury, etc., for unnecessary property)

A summary of payments to the national treasury for unnecessary property in the current business year is as follows.

Regarding the transfer of 27 employee housing units, the transfer balance of the transactions that were designated as "transfer transactions whose transfer balance shall not be recorded in the profit and loss for calculating profits and losses" as per Article 13-2 of the Ordinance of the Ministry for the Operations, Finances and Accounting of the Japan International Cooperation Agency (Ordinance of Ministry of Foreign Affairs No. 22 of September 30, 2003 (final amendment, March 31, 2015)) and the costs required for the transfer were not recorded in the profit and loss for calculating profits and losses and were deducted from the capital surplus by applying Accounting Standard for Incorporated Administrative Agency No. 99.

1. Employee housing in sectional ownership (27 Units)

- (1) Outline of the type and book value, etc., of assets that were paid to the national treasury as unnecessary property

(Unit: Yen)

Name of asset	Usage	Location	Type	Book value at time of transfer
Shuwa Koiwa Residence 302 and 27 units	Employee housing	Edogawa-Ward, Tokyo, etc.	Buildings	119,402,541
			Land	164,057,452

- (2) Reason for unnecessary property

Based on the Midterm Plan, etc., it was decided that unnecessary property would be disposed of by payments to the national treasury, in accordance with the Act for partial revision of the Act on General Rules for Incorporated Administrative Agencies (Act No. 37 of 2010), which prescribed returns of unnecessary property to the national treasury by Incorporated Administrative Agencies.

- (3) Method of payments to the national treasury: Transfer by payment of sales revenue pursuant to Paragraph 2 of Article 46-2 of the Act on General Rules for Incorporated Administrative Agencies.

- (4) Amount of sales revenue of unnecessary property: ¥343,477,039 (excluding tax)

- (5) Costs deducted from sales revenue: ¥6,093,520 (excluding tax)

- (6) Amount and date of payment to the national treasury: ¥337,383,519, March 12, 2015

- (7) Capital reduction: ¥433,160,130

2. Former Hiroo Center

(1) Outline of the type and book value, etc., of assets that were transferred to the national treasury as unnecessary property

(Unit: Yen)

Name of asset	Usage	Location	Type	Book value at time of transfer
Former Hiroo Center	Operational facilities	Shibuya-Ward, Tokyo	Buildings	827,504,343
			Structures	824,368
			Machinery and equipment	489,475
			Tools, furniture, and fixtures	1,640,532
			Land	1,342,939,195

(2) Reason for unnecessary property

Based on the Midterm Plan, etc., it was decided that unnecessary property would be disposed of by payments to the national treasury, in accordance with the Act for partial revision of the Act on General Rules for Incorporated Administrative Agencies (Act No. 37 of 2010), which prescribed returns of unnecessary property to the national treasury by Incorporated Administrative Agencies.

(3) Method of payment to the national treasury: Transfer by payment in kind pursuant to Paragraph 1 of Article 46-2 of the Act on General Rules for Incorporated Administrative Agencies.

(4) Amount and date of payment to the national treasury: Payment in kind, December 19, 2014

(5) Capital reduction: ¥3,050,273,698

(Significant Contractual Liabilities)

Contractual liabilities JICA is obligated to pay from the next business year onward are ¥6,115,524,053

(Significant subsequent events)

On April 1, 2015, JICA obtained approval from the Minister of Health, Labour and Welfare for exemption from the obligations of future payments related to return of a substitutional portion of the Employees' Pension Fund. Accordingly, based on Paragraph 44-2 of the "Practical Guidelines concerning Accounting Standard for Retirement Benefits (Interim Report)" (Japan Institute of Certified Public Accountants, Accounting System Committee Report No. 13), the expiry of retirement benefit obligations corresponding to the substitutional portion and related gain (loss) were recognized as of the date of the approval. In business year 2015, a provisional deduction of ¥11,683,928,148 in the administrative service operation cost is to be recorded as a result of the expiry of retirement benefit obligations corresponding to the substitutional portion.

Appropriation of profit was approved as follows on July 31, 2015:

		(Unit: Yen)
I. Unappropriated income for the current business year		<u>1,436,297,748</u>
Total income for the current business year	1,436,297,748	
II. Profit appropriation amount		
Reserve fund	1,436,297,748	<u><u>1,436,297,748</u></u>

Detailed Statement

General Account

(1) Details of acquisition and disposal of noncurrent 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 loss

(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 loss			Net assets at the end of the period	Remarks	
						Depreciation during the period		Impairment loss during the period (recognized in the statement of income)	Impairment loss during the period (not recognized in the statement of income)			
Tangible assets (depreciation included in expenses)	Buildings	1,101,324,028	183,021,977	104,118,070	1,180,227,935	283,750,656	62,836,620	0	0	0	896,477,279	
	Structures	62,026,200	23,369,263	2,257,500	83,137,963	19,286,297	4,495,839	0	0	0	63,851,666	
	Machinery and equipment	104,782,756	1,562,008	6,467,115	99,877,649	49,216,346	9,050,901	0	0	0	50,661,303	
	Vehicles	1,683,551,132	93,937,956	102,133,984	1,675,355,104	1,125,317,748	155,622,625	0	0	0	550,037,356	
	Tools, furniture, and fixtures	1,567,101,114	272,522,433	70,945,456	1,768,678,091	1,021,631,999	238,101,258	0	0	0	747,046,092	
	Total	4,518,785,230	574,413,637	285,922,125	4,807,276,742	2,499,203,046	470,107,243	0	0	0	2,308,073,696	
Tangible assets (depreciation not included in expenses)	Buildings	41,454,466,666	221,043,852	1,844,613,526	39,830,896,992	15,250,997,443	1,333,999,901	46,536,790	0	34,738	24,533,362,759	
	Structures	1,473,786,541	0	9,720,927	1,464,065,614	945,355,243	53,534,447	375,844	0	0	518,334,527	
	Machinery and equipment	83,942,444	4,024,135	6,596,062	81,370,517	69,672,101	60,362	0	0	0	11,698,416	
	Vehicles	158,456,316	0	15,080,841	143,375,475	129,037,927	0	0	0	0	14,337,548	
	Tools, furniture, and fixtures	597,592,903	0	18,324,843	579,268,060	345,834,508	16,067,521	0	0	0	233,433,552	
	Total	43,768,244,870	225,067,987	1,894,336,199	42,098,976,658	16,740,897,222	1,403,662,231	46,912,634	0	34,738	25,311,166,802	
Nondepreciable assets	Land	16,754,683,536	0	1,784,170,078	14,970,513,458	0	0	234,596,912	0	8,732,862	14,735,916,546	
	Construction in progress	18,900,000	74,872,458	22,711,560	71,060,898	0	0	0	0	0	71,060,898	
	Total	16,773,583,536	74,872,458	1,806,881,638	15,041,574,356	0	0	234,596,912	0	8,732,862	14,806,977,444	
Total tangible assets	Buildings	42,555,790,694	404,065,829	1,948,731,596	41,011,124,927	15,534,748,099	1,396,836,521	46,536,790	0	34,738	25,429,840,038	
	Structures	1,535,812,741	23,369,263	11,978,427	1,547,203,577	964,641,540	58,030,286	375,844	0	0	582,186,193	
	Machinery and equipment	188,725,200	5,586,143	13,063,177	181,248,166	118,888,447	9,111,263	0	0	0	62,359,719	
	Vehicles	1,842,007,448	93,937,956	117,214,825	1,818,730,579	1,254,355,675	155,622,625	0	0	0	564,374,904	
	Tools, furniture, and fixtures	2,164,694,017	272,522,433	89,270,299	2,347,946,151	1,367,466,507	254,168,779	0	0	0	980,479,644	
	Land	16,754,683,536	0	1,784,170,078	14,970,513,458	0	0	234,596,912	0	8,732,862	14,735,916,546	
	Construction in progress	18,900,000	74,872,458	22,711,560	71,060,898	0	0	0	0	0	71,060,898	
	Total	65,060,613,636	874,354,082	3,987,139,962	61,947,827,756	19,240,100,268	1,873,769,474	281,509,546	0	8,767,600	42,426,217,942	
Intangible assets (depreciation included in expenses)	Trademark right	5,176,537	2,268,036	0	7,444,573	5,013,913	383,105	0	0	0	2,430,660	
	Telephone subscription right	0	0	0	0	0	0	0	0	0	0	
	Total	5,176,537	2,268,036	0	7,444,573	5,013,913	383,105	0	0	0	2,430,660	
Intangible assets (depreciation not included in expenses)	Trademark right	1,139,550	0	0	1,139,550	1,139,550	18,992	0	0	0	0	
	Telephone subscription right	12,088,650	0	0	12,088,650	0	0	7,871,900	0	0	4,216,750	
	Total	13,228,200	0	0	13,228,200	1,139,550	18,992	7,871,900	0	0	4,216,750	
Total intangible assets	Trademark right	6,316,087	2,268,036	0	8,584,123	6,153,463	402,097	0	0	0	2,430,660	
	Telephone subscription right	12,088,650	0	0	12,088,650	0	0	7,871,900	0	0	4,216,750	
	Total	18,404,737	2,268,036	0	20,672,773	6,153,463	402,097	7,871,900	0	0	6,647,410	
Investments and other assets	Long-term deposits	300,000,000	0	0	300,000,000	0	0	0	0	0	300,000,000	
	Long-term loans for development projects	808,759,484	0	412,684,000	396,075,484	0	0	0	0	0	396,075,484	
	Allowance for loan losses (non-current)	(10,942,908)	0	(1,857,422)	(9,085,486)	0	0	0	0	0	(9,085,486)	
	Long-term loans for emigration projects	200,536,281	1,301,005	96,385,496	105,451,790	0	0	0	0	0	105,451,790	
	Allowance for loan losses (non-current)	(82,803,362)	0	(25,494,932)	(57,308,430)	0	0	0	0	0	(57,308,430)	
	Long-term installments receivable on settlement projects	0	0	(162,930)	162,930	0	0	0	0	0	162,930	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for development projects	204,122,076	0	13,011,599	191,110,477	0	0	0	0	0	191,110,477	
	Allowance for loan losses (non-current)	(120,257,680)	0	(164,350)	(120,093,330)	0	0	0	0	0	(120,093,330)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	835,740,990	1,000,630	27,068,512	809,673,108	0	0	0	0	0	809,673,108	
	Allowance for loan losses (non-current)	(835,740,990)	0	(26,067,882)	(809,673,108)	0	0	0	0	0	(809,673,108)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to installments receivable on settlement projects	10,798,689	0	8,156,942	2,641,747	0	0	0	0	0	2,641,747	
	Allowance for loan losses (non-current)	(10,798,689)	0	(8,156,942)	(2,641,747)	0	0	0	0	0	(2,641,747)	
	Long-term prepaid expenses	33,594,971	110,434,929	33,594,971	110,434,929	0	0	0	0	0	110,434,929	
Long-term guarantee deposits	1,543,409,157	69,867,437	74,079,017	1,539,197,577	0	0	0	0	0	1,539,197,577		
Total	2,876,418,019	182,604,001	603,076,079	2,455,945,941	0	0	0	0	0	2,455,945,941		

(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 business year	Others	Delivery and transfer	Others		
Stored goods	377,487,425	149,651,825	0	167,887,858	0	359,251,392	
Stockpile	377,487,425	149,651,825	0	167,887,858	0	359,251,392	
Japan	51,432,766	0	0	0	0	51,432,766	
USA	79,302,676	20,676,706	0	18,849,141	0	81,130,241	
Germany	27,334,795	0	0	27,334,795	0	0	
Singapore	158,794,774	30,188,671	0	27,422,491	0	161,560,954	
Malaysia	22,777,607	493,580	0	23,271,187	0	0	
Ghana	13,851,474	6,583,978	0	14,572,626	0	5,862,826	
UAE	23,993,333	91,708,890	0	56,437,618	0	59,264,605	
Payments for uncompleted contracted programs	883,872,816	837,734,760	0	883,872,816	0	837,734,760	
Total	1,261,360,241	987,386,585	0	1,051,760,674	0	1,196,986,152	

(3) Details of securities

Securities reported as current assets

(Unit: Yen)

Held-to-maturity securities	Type and name	Acquisition cost	Aggregate face amount	Balance sheet amount	Valuation difference included in current expenses	Remarks
	Negotiable deposits	99,000,000,000	99,000,000,000	99,000,000,000	0	

(4) 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	416,234,000	412,684,000	416,234,000	0	412,684,000	
Loans for emigration projects	110,201,965	9,061,905	108,830,436	214,599	10,218,835	
Installments receivable on settlement projects	0	52,337	0	(2,501)	54,838	
(Subtotal)	526,435,965	421,798,242	525,064,436	212,098	422,957,673	
Other long-term loans						
Loans for development projects	1,012,881,560	0	13,011,599	412,684,000	587,185,961	
Loans for emigration projects	1,036,277,271	2,301,635	48,483,898	74,970,110	915,124,898	
Installments receivable on settlement projects	10,798,689	0	4,484,562	3,509,450	2,804,677	
(Subtotal)	2,059,957,520	2,301,635	65,980,059	491,163,560	1,505,115,536	
Total	2,586,393,485	424,099,877	591,044,495	491,375,658	1,928,073,209	

* "Others" shown under decrease during the period is due to transfer from long-term to short-term loans as well as from short-term to long-term loans, assignment of claim, year-end translation difference, etc.

(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	416,234,000	(3,550,000)	412,684,000	1,336,349	(357,025)	979,324	
Ordinary loans	416,234,000	(3,550,000)	412,684,000	1,336,349	(357,025)	979,324	Year-end balance of loans is preserved as follows: Bank guarantee ¥29,184,000 Joint and several guarantee ¥6,500,000 Loans to the Federative Republic of Brazil ¥377,000,000
Long-term loans for development projects	1,012,881,560	(425,695,599)	587,185,961	131,200,588	(2,021,772)	129,178,816	
Ordinary loans	808,759,484	(412,684,000)	396,075,484	10,942,908	(1,857,422)	9,085,486	Year-end balance of loans is preserved as follows: Bank guarantee ¥129,261,477 Joint and several guarantee ¥224,093,330 Provision of collateral (government bonds) ¥46,206,670 Loans to the Federative Republic of Brazil ¥187,624,484
Doubtful loans	0	0	0	0	0	0	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	204,122,076	(13,011,599)	191,110,477	120,257,680	(164,350)	120,093,330	
(Development projects in total)	1,429,115,560	(429,245,599)	999,869,961	132,536,937	(2,378,797)	130,158,140	
(Emigration projects)							
Short-term loans for emigration projects	110,201,965	(99,983,130)	10,218,835	5,026,232	(4,274,359)	751,873	
Ordinary loans	110,201,965	(99,983,130)	10,218,835	5,026,232	(4,274,359)	751,873	
Long-term loans for emigration projects	1,036,277,271	(121,152,373)	915,124,898	918,544,352	(51,562,814)	866,981,538	
Ordinary loans	122,811,456	(70,547,521)	52,263,935	5,078,537	(957,962)	4,120,575	
Doubtful loans	77,724,825	(24,536,970)	53,187,855	77,724,825	(24,536,970)	53,187,855	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	835,740,990	(26,067,882)	809,673,108	835,740,990	(26,067,882)	809,673,108	
(Emigration projects in total)	1,146,479,236	(221,135,503)	925,343,733	923,570,584	(55,837,173)	867,733,411	
(Installments receivable on settlement projects)							
Short-term installments receivable on settlement projects	0	54,838	54,838	0	0	0	
Ordinary loans	0	54,838	54,838	0	0	0	
Long-term installments receivable on settlement projects	10,798,689	(7,994,012)	2,804,677	10,798,689	(8,156,942)	2,641,747	
Ordinary loans	0	162,930	162,930	0	0	0	
Doubtful loans	0	0	0	0	0	0	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	10,798,689	(8,156,942)	2,641,747	10,798,689	(8,156,942)	2,641,747	
(Installments receivable on settlement projects in total)	10,798,689	(7,939,174)	2,859,515	10,798,689	(8,156,942)	2,641,747	
Total	2,586,393,485	(658,320,276)	1,928,073,209	1,066,906,210	(66,372,912)	1,000,533,298	

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

(6) 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	275,645,506	480,344	0	276,125,850	Specified expenses in Accounting Standard for Incorporated Administrative Agency No. 91

(7) Details of capital and 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
Capital	Government investment	66,700,645,691	0	3,483,433,828	63,217,211,863	Capital reduction due to payments to the national treasury for unnecessary property
	Total	66,700,645,691	0	3,483,433,828	63,217,211,863	
Capital surplus	Capital surplus					
	Facility expenses	1,693,914,117	164,588,170	0	1,858,502,287	Increase due to acquisition of non-current assets
	Operational grants	147,492,722	34,010,117	15,725,728	165,777,111	Increase/decrease due to long-term guarantee deposits
	Specified assets in Accounting Standard for Incorporated Administrative Agency No. 87	(122,494,000)	0	0	(122,494,000)	
	Accumulated disposal and sale differential of non-current assets not included in expenses	(3,646,095,613)	0	270,832,104	(3,916,927,717)	Decrease due to sale or disposal of inherited assets
	Lease contracts	(113,690,859)	0	0	(113,690,859)	
	Reserve fund carried over from the previous Mid-term Objective period	75,889	5,560,950	75,889	5,560,950	Increase due to acquisition of non-current assets
	Specified expenses in Accounting Standard for Incorporated Administrative Agency No. 99	2,365,696,558	95,776,611	6,526,738	2,454,946,431	Expenses for disposal of unnecessary property, etc.
	Total	324,898,814	299,935,848	293,160,459	331,674,203	
	Accumulated depreciation not included in expenses	(16,055,133,336)	(1,403,681,223)	(680,740,254)	(16,778,074,305)	Increase due to depreciation of non-current assets
	Total	(16,055,133,336)	(1,403,681,223)	(680,740,254)	(16,778,074,305)	
	Accumulated impairment loss not included in expenses	(770,453,826)	(8,767,600)	(489,839,980)	(289,381,446)	Increase due to impairment of non-current assets
	Total	(770,453,826)	(8,767,600)	(489,839,980)	(289,381,446)	
	Accumulated interest expenses not included in expenses	(6,708,693)	(480,344)	0	(7,189,037)	Interest due to asset retirement obligations
	Total	(6,708,693)	(480,344)	0	(7,189,037)	
	Total balance	(16,507,397,041)	(1,112,993,319)	(877,419,775)	(16,742,970,585)	

(8) Details of reserve fund and details of reversal of reserve fund for specific purpose

1. Details of reserve fund

(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
Reserve fund carried over from the previous Mid-term Objective period	2,503,237,214	0	470,192,388	2,033,044,826	
Reserve fund-of-Paragraph 1 Article 44 of the Act on General Rules	0	1,681,756,203	0	1,681,756,203	Increase from the profit appropriation for Business Year 2013
Total	2,503,237,214	1,681,756,203	470,192,388	3,714,801,029	

2. Details of reversal of reserve fund for specific purpose

(Unit: Yen)

Classification		Amount	Remarks	
Reversal amount of reserve fund for specific purpose	Reserve fund carried over from previous Mid-term Objective period	464,631,438	Advance payments and prepaid expenses expensed for the current period	464,631,438
Others	Reserve fund carried over from previous Mid-term Objective period	5,560,950	Purchase of assets	5,560,950
Total		470,192,388		

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

1. Details of changes in operational grant liabilities

(Unit: Yen)

The year of grant	Balance at the beginning of the period	Operational grants for the current period	Transfer for the current period				Balance at the end of the period
			Revenues from operational grants	Contra accounts for assets funded by operational grants	Capital surplus	Subtotal	
Business year 2012	4,733,508,600	0	2,579,722,422	0	0	2,579,722,422	2,153,786,178
Business year 2013	26,998,127,805	0	19,312,239,295	2,268,036	0	19,314,507,331	7,683,620,474
Business year 2014	0	159,293,481,000	122,296,757,629	560,587,321	32,560,400	122,889,905,350	36,403,575,650
Total	31,731,636,405	159,293,481,000	144,188,719,346	562,855,357	32,560,400	144,784,135,103	46,240,982,302

2. Details of transfer of operational grant liabilities for the current period

(1) Grant provided in business year 2012

(Unit: Yen)

Classification		Amount	Breakdown
Transfer amount in accordance with the revenue recognition method based on incurred expenses	Revenues from operational grants	2,579,722,422	(1) Operation to which the revenue recognition method based on incurred expenses is applied: all operations financed by operational grants
	Contra accounts for assets funded by operational grants	0	(2) Profit and loss in relation to the operation
	Capital surplus	0	a) Amount of expenses recorded in the statement of income: ¥2,579,722,422
	Total	2,579,722,422	(Operating expenses: ¥2,579,722,422)

(2) Grant provided in business year 2013

(Unit: Yen)

Classification		Amount	Breakdown
Transfer amount in accordance with the revenue recognition method based on incurred expenses	Revenues from operational grants	19,312,239,295	(1) Operation to which the revenue recognition method based on incurred expenses is applied: all operations financed by operational grants
	Contra accounts for assets funded by operational grants	2,268,036	(2) Profit and loss in relation to the operation
	Capital surplus	0	a) Amount of expenses recorded in the statement of income: ¥19,312,239,295 (Operating expenses: ¥19,225,927,425, General administrative expenses: ¥86,311,870)
	Total	19,314,507,331	b) Acquisition cost of non-current assets: ¥2,268,036 Trademark right: ¥2,268,036

(3) Grant provided in business year 2014

(Unit: Yen)

Classification		Amount	Breakdown
Transfer amount in accordance with the revenue recognition method based on incurred expenses	Revenues from operational grants	122,296,757,629	(1) Operation to which the revenue recognition method based on incurred expenses is applied: all operations financed by operational grants
	Contra accounts for assets funded by operational grants	560,587,321	(2) Profit and loss in relation to the operation
	Capital surplus	32,560,400	a) Amount of expenses recorded in the statement of income: ¥231,282,193,688 (Operating expenses: ¥222,525,562,428, General administrative expenses: ¥8,756,631,260)
	Total	122,889,905,350	b) Repayment amount for lease obligations: ¥151,618,859 c) Revenues recorded in relation to self-revenues: ¥3,174,570,220 (Revenues from contracted programs: ¥1,130,942,926, Revenues from interest on development projects: ¥23,894,869, Donation revenues: ¥10,533,389, Revenues from subsidy for facilities: ¥7,023,830, Revenues from settlement projects: ¥6,508,214, Revenues from emigration projects: ¥16,237,252, Miscellaneous income: ¥1,930,933,987, Interest income: ¥38,314,948, Gain on sales of non-current assets: ¥10,180,805) d) Acquisition cost of non-current assets: ¥560,587,321 Stockpile: ¥149,651,825, Consignment: ¥5,281,251, Buildings: ¥179,346,977, Structures: ¥23,369,263, Machinery and equipment: ¥1,562,008, Vehicles ¥91,150,385, Tools, furniture, and fixtures: ¥79,376,636, Construction in progress: ¥30,236,898, Long-term guarantee deposits: ¥612,078) e) Amount recorded as long-term guarantee deposits: ¥32,560,400 (3) Estimation basis of transfer amount of operational grants Repayment amount of lease obligations (B) is added to the amount of expenses recorded in the statement of income (A), from which expenditure financed by resources other than operational grants (reserve fund carried over from the previous Mid-term Objective period and funds for grant aid) (C), expenditure to which self-revenues are allocated (D) and depreciation, etc., (E) are deducted. The calculation result is transferred to revenue. (A) ¥231,282,193,688 + (B) ¥151,618,859 - (C) ¥106,992,454,317 - (D) ¥1,491,477,872 - (E) ¥653,122,729 = ¥122,296,757,629

3. Details of the balance of operational grant liabilities

(Unit: Yen)

The year of grant	Balance of operational grant liabilities		Reasons for the accrual of balance and revenue generation plan
Business year 2012	Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied	2,153,786,178	Reasons for the accrual of balance of operational grant liabilities are as follows: carryover to the next business year due to inevitable reasons, etc., and posting as advance payments, prepaid expenses, etc. The balance of operational grant liabilities carried forward to the next business year will be transferred to revenue in the next business year.
	Total	2,153,786,178	
Business year 2013	Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied	7,683,620,474	Reasons for the accrual of balance of operational grant liabilities are as follows: carryover to the next business year due to inevitable reasons, etc., and posting as advance payments, prepaid expenses, etc. The balance of operational grant liabilities carried forward to the next business year will be transferred to revenue in the next business year. Out of the balance of operational grant liabilities, the balance of special operating expenses amounts to ¥219.
	Total	7,683,620,474	
Business year 2014	Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied	36,403,575,650	Reasons for the accrual of balance of operational grant liabilities are as follows: carryover to the next business year due to inevitable reasons, etc., and posting as advance payments, prepaid expenses, etc. The balance of operational grant liabilities carried forward to the next business year will be transferred to revenue in the next business year.
	Total	36,403,575,650	

(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
		Construction in progress facility expenses	Capital surplus	Revenues from subsidy for facilities	
Subsidy for facilities	152,712,000	0	145,688,170	7,023,830	
Total	152,712,000	0	145,688,170	7,023,830	

(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	166,867	12	3,094	2
Employees	14,732,308	1,853	537,886	71
Total	14,899,175	1,865	540,980	73

(Notes) 1. Standard of payment 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. Standard of payment 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

There are no part-time officers or employees classified as external members.

(12) Segment information to be disclosed

(Unit: Yen)

Classification	(1) Technical cooperation	(2) Grant aid	(3) Citizens' cooperation activities, etc.	(4) Emigration	(5) Disaster relief activities	(6) Personnel training and securing	(7) Research and study	(8) Contracted programs	(9) Other operations	Subtotal	(10) Corporate common expenses, etc.	Total
I. Operating expenses, revenues, and profits and losses												
Operating expenses	71,067,788,315	106,701,027,386	15,723,182,122	304,637,764	1,424,272,171	240,653,255	12,443,562,099	1,128,383,920	10,533,389	209,044,040,421	34,816,681,506	243,860,721,927
Outsourcing expenses	33,440,693,305	150,568,082	3,822,408,862	152,609,065	331,086,446	0	9,087,720,582	991,145,209	8,924,026	47,985,155,577	0	47,985,155,577
Fees paid to experts	10,278,185,707	0	6,411,415,642	0	0	236,921,551	947,597,967	0	0	17,874,120,867	10,683,365,062	28,557,485,929
Travelling and transportation expenses	10,459,564,893	0	2,008,024,061	21,368,318	194,474,549	0	0	0	0	12,683,431,821	3,332,237,029	16,015,668,850
Personnel expenses	-	-	-	-	-	-	-	-	-	-	13,050,315,115	13,050,315,115
Expenses for purchasing and sending equipment	0	0	0	0	755,333,809	0	1,052,472,856	0	0	1,807,806,665	0	1,807,806,665
Insurance premiums	0	0	0	0	0	0	0	0	0	0	0	0
Subsidies	0	0	0	73,673,363	0	0	0	0	0	73,673,363	0	73,673,363
Fund provision	0	106,527,822,879	0	0	0	0	0	0	0	106,527,822,879	0	106,527,822,879
Other expenses	16,889,344,410	22,636,425	3,481,333,557	56,987,018	143,377,367	3,731,704	1,355,770,694	137,238,711	1,609,363	22,092,029,249	7,750,764,300	29,842,793,549
General administrative expenses	-	-	-	-	-	-	-	-	-	-	8,842,943,130	8,842,943,130
Fees paid to experts	-	-	-	-	-	-	-	-	-	-	1,050,752,266	1,050,752,266
Travelling and transportation expenses	-	-	-	-	-	-	-	-	-	-	505,092,025	505,092,025
Personnel expenses	-	-	-	-	-	-	-	-	-	-	2,389,840,324	2,389,840,324
Rents	-	-	-	-	-	-	-	-	-	-	2,336,409,594	2,336,409,594
Other expenses	-	-	-	-	-	-	-	-	-	-	2,560,848,921	2,560,848,921
Depreciation	-	-	-	-	-	-	-	-	-	-	470,490,348	470,490,348
Loan losses	0	0	0	0	0	0	0	0	55,669,760	55,669,760	0	55,669,760
Provision of allowance for loan losses	0	0	0	0	0	0	0	0	64,716,150	64,716,150	0	64,716,150
Financial expenses	-	-	-	-	-	-	-	-	-	-	22,888,573	22,888,573
Miscellaneous loss	0	0	0	0	0	0	0	0	0	0	1,416,279	1,416,279
Total	71,067,788,315	106,701,027,386	15,723,182,122	304,637,764	1,424,272,171	240,653,255	12,443,562,099	1,128,383,920	130,919,299	209,164,426,331	44,154,419,836	253,318,846,167
Operating revenues												
Revenues from operational grants	70,317,162,687	173,204,507	15,697,367,550	304,637,764	1,256,384,313	238,775,374	12,443,562,099	0	0	100,431,094,294	43,757,625,052	144,188,719,346
Revenues from grant aid	0	106,527,822,879	0	0	0	0	0	0	0	106,527,822,879	0	106,527,822,879
Revenues from contracted programs	0	0	0	0	0	0	0	1,130,942,926	0	1,130,942,926	0	1,130,942,926
Revenues from interest on development projects	0	0	0	0	0	0	0	0	23,894,869	23,894,869	0	23,894,869
Revenues from settlement projects	0	0	0	0	0	0	0	0	6,508,214	6,508,214	0	6,508,214
Revenues from emigration projects	0	0	0	0	0	0	0	0	16,237,252	16,237,252	0	16,237,252
Donation revenues	0	0	0	0	0	0	0	0	10,533,389	10,533,389	0	10,533,389
Revenues from subsidy for facilities	-	-	-	-	-	-	-	-	-	-	7,023,830	7,023,830
Reversal of contra accounts for assets funded by operational grants	0	0	0	0	167,887,858	0	0	0	0	167,887,858	290,407,690	458,295,548
Financial revenues	-	-	-	-	-	-	-	-	-	-	38,314,948	38,314,948
Miscellaneous income	293,119,288	0	25,814,572	0	0	0	0	0	0	318,933,860	1,612,000,127	1,930,933,987
Total	70,610,281,975	106,701,027,386	15,723,182,122	304,637,764	1,424,272,171	238,775,374	12,443,562,099	1,130,942,926	57,173,724	208,633,855,541	45,705,371,647	254,339,227,188
Operating income and loss	(457,506,340)	0	0	0	0	(1,877,881)	0	2,559,006	(73,745,575)	(530,570,790)	1,550,951,811	1,020,381,021
II. Total assets												
Cash and deposits	0	19,889,550,052	0	0	0	0	0	20,242,304	2,440,593,109	22,350,385,465	52,203,791,574	74,554,177,039
Securities	0	99,000,000,000	0	0	0	0	0	0	0	99,000,000,000	0	99,000,000,000
Advance payments	12,753,955,473	34,500,000	274,346,893	0	0	0	3,236,894,239	23,052,197	0	16,322,748,802	274,872,704	16,597,621,506
Buildings	-	-	-	-	-	-	-	-	-	-	25,429,840,038	25,429,840,038
Land	-	-	-	-	-	-	-	-	-	-	14,735,916,546	14,735,916,546
Other assets	83,111,451	820,662	55,452,777	892,741	359,251,395	0	3,354,743	842,314,960	1,231,643,884	2,576,842,613	5,603,124,663	8,179,967,276
Total	12,837,066,924	118,924,870,714	329,799,670	892,741	359,251,395	0	3,240,248,982	885,609,461	3,672,236,993	140,249,976,880	98,247,545,525	238,497,522,405

(Notes) 1. Segment classification and main descriptions

Operations are classified into eight 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 in relation to management and collection of loans for development projects and other claims as well as operations prescribed in Article 13 are organized as other operations.

1) Operations in relation to technical cooperation

2) Operations in relation to grant aid

3) Operations in relation to citizens' cooperation activities, etc.

4) Operations in relation to emigration projects

5) Operations in relation to disaster relief activities

6) Operations in relation to personnel training and securing

7) Operations in relation to research and study

8) Operations in relation to contracted programs

2. Disclosure of operating expenses

(1) Operating expenses in the statement of income are shown as operating expenses according to natural expense classification. 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) Technical cooperation: amount of expenses for technical cooperation projects

2) Grant aid: amount of expenses for grant aid (operation support) and expenses for grant aid

3) Citizens' cooperation activities, etc.: amount of expenses for public participation-based cooperation

4) Emigration: amount of expenses for emigration projects

5) Disaster relief activities: amount of expenses for disaster relief activities

6) Personnel training and securing: amount of expenses for training and securing the personnel

7) Research and study: amount of expenses for assistance promotion * The amount includes expenses for surveys, such as cooperation preparation surveys

8) Contracted programs: amount of expenses for contracted programs

9) Other operations: amount of expenses for donation projects

10) Corporate common expenses, etc.: amounts of expenses related to operation, expenses for operation support, and facility expenses

(2) Personnel expenses and rents, which accrue in relation to expenses related to operation and expenses for operation support 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. Disclosure of total assets

Assets are shown in account items of the balance sheet. Items that account for less than 5% of total assets are included in other assets.

4. Costs that are not reported as expenses in the statement of income and that should be disclosed are as follows, and they are classified as corporate common expenses, etc.

(1) Accumulated depreciation not included in expenses amounts to ¥1,403,681,223.

(2) Accumulated impairment loss not included in expenses amounts to ¥8,767,600.

(3) Accumulated interest expenses not included in expenses amounts to ¥480,344.

(4) Accumulated disposal and sale differential not included in expenses amounts to a loss of ¥4,126,622.

(5) Estimated bonus payments not included in provision amounts to ¥141,980,963.

(6) Estimated increase in retirement benefits not included in provision amounts to a loss of ¥3,415,223,845.

5. Partial operating expenses and general administrative expenses are financed by operational grants and reserve fund carried over from the previous Mid-term Objective period, which amount to ¥464,631,438, and the classifications and amounts are as follows:

(1) Technical cooperation: ¥457,506,340; (10) Corporate common expenses, etc.: ¥7,125,098

6. Because operating expenses for (1) Technical cooperation and (3) Citizens' cooperation activities, etc., are financed by operational grants and revenues from operations, equivalent amounts are shown as miscellaneous income in operating revenues.

7. "-" is shown in the columns of amounts of items that have been organized only as corporate common expenses, etc., because they cannot be allocated to individual segments.

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

1. Cash and deposits

(Unit: Yen)

Classification	Amount	Remarks
Cash	1,870,329	
Cash in foreign currency	62,273,934	
Deposit accounts	66,559,571,559	
Checking accounts	5,078	
Checking accounts in foreign currency	2,930,456,139	
Time deposits	5,000,000,000	
Total	74,554,177,039	

2. Funds for grant aid

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Funds for grant aid	116,675,616,138	The Republic of the Union of Myanmar, etc.	
Total	116,675,616,138		

3. Accounts payable

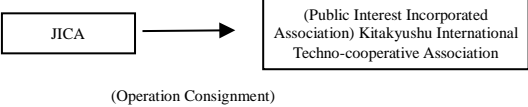
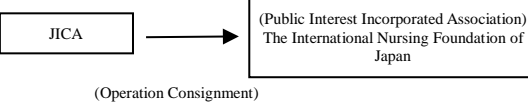
(Unit: Yen)

Classification	Amount	Counterparty	Date of accrual	Remarks
Operating expenses	15,134,430,128	Hakuhodo, Inc., etc.	March 31, 2015	
General administrative expenses	845,853,591	NTT Communications Co., Ltd., etc.	March 31, 2015	
Expenses for contracted programs	715,749,984	West Japan Engineering Consultants, Inc., etc.	March 31, 2015	
Facility expenses	75,340,000	ACA Sekkei Co., Ltd., etc.	March 31, 2015	
Expenses for grant aid	2,214,754,576	Republic of the Union of Myanmar, etc.	March 31, 2015	
Expenses for donation projects	77,668	Sonorite Co., Ltd., etc.	March 31, 2015	
Others	125,626,879	Mutual Aid Association of JICA, etc.	March 31, 2015	
Total	19,111,832,826			

(14) Details of affiliated companies and relevant public interest corporations

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Japan Overseas Cooperative Association	The Association of Nikkei & Japanese Abroad
Outline of operations	(1) International cooperative activities in developing countries and activities pertaining to the promotion, promulgation, and edification of international exchange and global understanding. (2) Assistance for postdisaster restoration and peace-building activities. (3) Activities pertaining to cooperation and collaboration with international and domestic support agencies, international cooperation associations, and other institutions. (4) Activities pertaining to support for the development of a multicultural symbiotic society and vitalization and internationalization of societies. (5) Other activities necessary to achieve the objectives of the Association.	(1) Support and promulgation of economic, cultural, educational, and social activities in cooperation with overseas and domestic Japan-related organizations or by itself. (2) Cooperation pertaining to carrying out of international cooperative activities and international exchange activities. (3) Collaboration with municipalities and international exchange associations (4) Promulgation both at home and abroad of research outcomes and knowledge regarding activities pertaining international cooperation and international exchange endeavors (5) Provision of information and collaboration regarding migration and overseas expansion of businesses (6) Establishment and operation of centers for Japanese abroad (7) Consultations and intermediation for and regarding Japaneseabroad (8) Publicity of and edification regarding situations in Japan (9) Organizing of the convention of Nikkei and Japanese abroad (10) Edification regarding investment from overseas, investment overseas, and businesses (11) Other activities necessary for the fulfillment of public good
Name of officers	Number of officers: 28 President: Yoza Kaneko (Former Director General, Secretariat of Japan Overseas Cooperation Volunteers of JICA) Secretary General: Masaaki Otuka (Former Director General, Secretariat of Japan Overseas Cooperation Volunteers of JICA)	Number of officers: 17 President: Keiji Yamada Director: Hiroyo Sasaki (Former Vice-President of JICA)
Association chart on transactions between relevant public interest corporations and JICA	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 20px;">JICA</div> <div style="font-size: 24px; margin-right: 10px;">→</div> <div style="border: 1px solid black; padding: 5px; margin-right: 20px;">Japan Overseas Cooperative Association</div> </div> <p>(Operation Consignment)</p>	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 20px;">JICA</div> <div style="font-size: 24px; margin-right: 10px;">→</div> <div style="border: 1px solid black; padding: 5px; margin-right: 20px;">(Public Interest Incorporated Association) The Association of Nikkei & Japanese Abroad</div> </div> <p>(Operation Consignment)</p>
Assets	1,610,981,495 yen	187,161,664 yen
Liabilities	505,842,359 yen	141,427,928 yen
Balance of net assets at the beginning of the business year	1,196,290,222 yen	53,624,521 yen
Changes in net assets for the current period		
Changes in general net assets		
○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 3,345,485,055 yen ○ Expenses 3,436,636,141 yen	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 361,129,813 yen ○ Expenses 369,020,598 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 business year	1,105,139,136 yen	45,733,736 yen
Total revenues for the current period	-	381,130,644 yen
Total expenditures for the current period	-	388,598,932 yen
Amount of difference between revenues and expenditures for the current period	-	(7,468,288) 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: ¥327,268,979, Accounts receivable: ¥273,073	Accounts payable: ¥53,376,300, Accounts receivable: ¥927,474
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 noncompetitive negotiated contracts)	Total operating revenues: 2,850,739,102 yen (Breakdown: JICA transactions, 1,626,804,979 yen 57.1 %) Competitive contract (1,105,972,291 yen 68.0 %) Planning competition and public selection (66,543,822 yen 4.1 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 349,971,570 yen (Breakdown: JICA transactions, 203,791,328 yen 58.2 %) Competitive contract (126,229,429 yen 61.9 %) Planning competition and public selection (29,363,829 yen 14.4 %) Noncompetitive negotiated contracts (45,944,842 yen 22.5 %)

(Note) Pursuant to "Concerning the revision of the accounting standards for public-interest corporations (agreement from the liaison council of relevant agencies guidance, supervision, etc., of public-interest corporations, etc., of October 14, 2004) ("Accounting Standards for Public-interest Corporations" hereinafter)," the entity is not legally required to create a statement of revenues and expenses; hence, such a statement is not prepared.

Corporation type and name Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Kitakyushu International Techno-Cooperative Association		The International Nursing Foundation of Japan	
Outline of operations	(1) Development of necessary research studies and educational curriculums, creation and undertaking of training programs, dispatch of experts, and transfer of technologies overseas (2) Planning and undertaking of activities to promote international goodwill (3) Planning and undertaking of other activities for the purpose of fulfilling the aims of this association		(1) Organizing lectures and seminars (2) Providing scholarships to graduate students who engage in international nursing studies (3) Undertaking of technological cooperation for developing nations, etc. (4) Other activities necessary for the purpose of fulfilling the aims of this foundation	
Name of officers	Number of officers: 13 President: Hideki Furuno		Number of officers: 8 President: Kayoko Shimizu	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	644,824,987 yen		134,494,472 yen	
Liabilities	32,558,783 yen		1,357,607 yen	
Balance of net assets at the beginning of the business year	620,357,677 yen		168,569,756 yen	
Changes in net assets for the current period				
Changes in general net assets	<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 32,750,000 yen - Other revenues 193,701,733 yen ○ Expenses 234,543,206 yen 		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 1,500,000 yen - Other revenues 69,343,457 yen ○ Expenses 76,933,761 yen 	
Changes in specified net assets	<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 0 yen - Other revenues 0 yen ○ Expenses 0 yen 		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 0 yen - Other revenues 0 yen ○ Expenses 29,342,587 yen 	
Balance of net assets at the end of the business year	612,266,204 yen		133,136,865 yen	
Total revenues for the current period	254,497,333 yen		-	
Total expenditures for the current period	258,303,047 yen		-	
Amount of difference between revenues and expenditures for the current period	(3,805,714) 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: ¥16,670,143, Accounts receivable: ¥324,427		Accounts payable: ¥1,348,501	
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 noncompetitive negotiated contracts)	Total operating revenues: 187,538,383 yen (Breakdown: JICA transactions, 90,627,541 yen 48.3 %)		Total operating revenues: 70,843,457 yen (Breakdown: JICA transactions, 32,369,743 yen 45.7 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (0 yen 0.0 %)	
	Planning competition and public selection (90,627,541 yen 100.0 %)		Planning competition and public selection (32,369,743 yen 100.0 %)	
	Noncompetitive negotiated contracts (0 yen 0.0 %)		Noncompetitive negotiated contracts (0 yen 0.0 %)	

(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	International Civil and Commercial Law Centre Foundation		Pacific Resource Exchange Center	
Outline of operations	(1) Carrying out of training of personnel handling civil and commercial law chiefly in Asia and support (2) Invitation and dispatch, both from and to Japan, of researchers and experts on civil and commercial law and support (3) Organizing and support of lectures, study sessions, symposiums, seminars and other meetings for the purpose of research, study, training, and information exchange on civil and commercial law both in Japan and abroad (4) Gathering of information and material on civil and commercial law both in Japan abroad and conducting and support of such research and study (5) Publication of journals and other documents and distribution (6) Collaboration and cooperation with related institutes and organizations both in Japan and abroad (7) Other activities necessary to fulfill the aims		(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 (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	
Name of officers	Number of officers: 9 Representative director and chairman: Kenji Miyahara Director: Kyotaro Ogawa (Former JICA head of general administration)		Number of officers: 17 Chairman: Yoshikuni Inoue	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	85,031,557 yen		4,392,892,113 yen	
Liabilities	2,167,483 yen		51,383,463 yen	
Balance of net assets at the beginning of the business year	84,029,240 yen		4,110,395,206 yen	
Changes in net assets for the current period				
Changes in general net assets	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 87,870,269 yen ○ Expenses 89,035,435 yen		○ Revenues - Subsidy received, etc. 0 yen - Other revenues 375,593,297 yen ○ Expenses 144,479,853 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 business year	82,864,074 yen		4,341,508,650 yen	
Total revenues for the current period	-		-	
Total expenditures for the current period	-		-	
Amount of difference between 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: ¥19,692,269		Accounts payable: ¥5,590,278, Accounts receivable: ¥3,461,231	
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 noncompetitive negotiated contracts)	Total operating revenues: 64,499,935 yen (Breakdown: JICA transactions, 64,499,935 yen 100.0 %)		Total operating revenues: 93,447,367 yen (Breakdown: JICA transactions, 66,328,403 yen 71.0 %)	
	Competitive contract (64,499,935 yen 100.0 %)		Competitive contract (0 yen 0.0 %)	
	Planning competition and public selection (0 yen 0.0 %)		Planning competition and public selection (66,328,403 yen 100.0 %)	
	Noncompetitive negotiated contracts (0 yen 0.0 %)		Noncompetitive negotiated contracts (0 yen 0.0 %)	
	(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.		(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.	

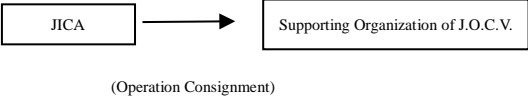
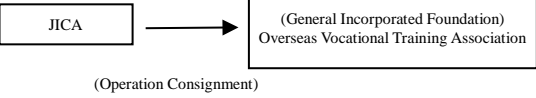
Items	Corporation type and name	
	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
	i-i-network (Research and Action for Community Governance)	Overseas Agricultural Development Association
Outline of operations	(1) Activities to promote sharing of experiences regarding community-based development (2) Education and training, providing of information regarding international cooperation, and community-based development (3) Support for community-based development in Japan and around the world (4) Research, study, and publication activities regarding community-based development and international cooperation (5) Introducing products made by people engaged in community-based development in Japan and around the world (6) Other activities necessary to fulfill the aims of this organization	(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) Establishment and operation of necessary facilities for aforementioned activities (9) Other activities necessary to fulfill the aims of this organization
Name of officers	Number of officers: 7 Representative director: Makoto Nagahata	Number of officers: 10 President: Hidekazu Toyohara
Association chart on transactions between relevant public interest corporations and JICA		
Assets	8,268,541 yen	18,066,255 yen
Liabilities	3,510,348 yen	18,039,319 yen
Balance of net assets at the beginning of the business year	3,249,305 yen	4,988,000 yen
Changes in net assets for the current period		
Changes in general net assets	○ Revenues - Subsidy received, etc. 19,832,951 yen - Other revenues 35,540,772 yen ○ Expenses 53,864,835 yen	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 154,095,338 yen ○ Expenses 159,056,402 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 business year	4,758,193 yen	26,936 yen
Total revenues for the current period	55,373,723 yen	-
Total expenditures for the current period	53,864,835 yen	-
Amount of difference between revenues and expenditures for the current period	1,508,888 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	N/A	Accounts payable: ¥7,938,744, Accounts receivable: ¥25,854
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 noncompetitive negotiated contracts)	Total operating revenues: 54,817,741 yen (Breakdown: JICA transactions, 54,127,406 yen 98.7 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (51,183,660 yen 94.6 %) Noncompetitive negotiated contracts (2,943,746 yen 5.4 %)	Total operating revenues: 150,144,566 yen (Breakdown: JICA transactions, 136,096,618 yen 90.6 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (134,265,742 yen 89.7 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note) The above amount pertains to the period from July 1, 2013, through June 30, 2014.

(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Agricultural Development Consultants Association		Japan Overseas Forestry Consultants Association	
Outline of operations	(1) Technical research to create projects for overseas agricultural development (2) Research of information and gathering of material regarding overseas agricultural development (3) Guidance and advice for consulting firms and organizations (4) Organizing lectures and symposiums regarding overseas technical assistance (5) Intermediation regarding activities for overseas agricultural development (6) Other activities necessary to fulfill the aims of this association		(1) Survey regarding overseas forest and forestry (2) Technical development regarding overseas forest and forestry (3) Afforestation in developing countries (4) Guidance and advice regarding overseas forest and forestry (5) Implementation of training regarding overseas forest and forestry (6) Gathering and provision of material and information on overseas forest and forestry (7) Other activities necessary to fulfill the purposes of the Association	
Name of officers	Number of officers: 8 Chairman: Shigeyasu Aoyama Director: Hisashi Mochizuki (Former Vice- President of JICA)		Number of officers: 11 President: Fusuo Ozawa	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	106,093,969 yen		175,626,190 yen	
Liabilities	9,117,467 yen		126,373,088 yen	
Balance of net assets at the beginning of the business year	101,353,205 yen		54,760,958 yen	
Changes in net assets for the current period				
Changes in general net assets	<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 30,518,000 yen - Other revenues 41,791,233 yen ○ Expenses 76,685,936 yen 		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 15,646,000 yen - Other revenues 293,489,517 yen ○ Expenses 314,643,373 yen 	
Changes in specified net assets	<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 0 yen - Other revenues 0 yen ○ Expenses 0 yen 		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 0 yen - Other revenues 0 yen ○ Expenses 0 yen 	
Balance of net assets at the end of the business year	96,976,502 yen		49,253,102 yen	
Total revenues for the current period	-		309,135,517 yen	
Total expenditures for the current period	-		314,505,359 yen	
Amount of difference between revenues and expenditures for the current period	-		(5,369,842) 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 receivable: ¥233,854		Accounts payable: ¥29,103,392	
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 noncompetitive negotiated contracts)	Total operating revenues: 34,814,282 yen (Breakdown: JICA transactions, 34,814,282 yen 100.0 %)		Total operating revenues: 261,556,241 yen (Breakdown: JICA transactions, 206,137,612 yen 78.8 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (0 yen 0.0 %)	
	Planning competition and public selection (34,814,282 yen 100.0 %)		Planning competition and public selection (200,810,284 yen 97.4 %)	
	Noncompetitive negotiated contracts (yen 0.0 %)		Noncompetitive negotiated contracts (5,327,328 yen 2.6 %)	

(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Supporting Organization of J.O.C.V.		Overseas Vocational Training 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) Other activities necessary to achieve the objectives of this corporation		(1) Capacity building of necessary personnel for the planning and promotion of overseas vocational training (2) Undertaking of necessary international cooperation such as guidance and advice regarding establishment and operation of training institutions for the planning and promotion of overseas vocational training (3) Development and providing of necessary training material and methodology for the planning and promotion of overseas vocational training (4) Gathering and providing necessary information and material for the planning and promoting of overseas vocational training (5) Assisting the training for foreign trainees in Japan (6) Promotion of exchange between foreign trainees and Japanese local communities and families (7) Other activities necessary to fulfill the aims of this organization	
Name of officers	Number of officers: 13 President: Fusao Adachi Standing Director General: Kazuhisa Matsuoka (Former Vice- President of JICA)		Number of officers: 8 President: Isao Aoki	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	81,331,783 yen		460,246,684 yen	
Liabilities	7,330,461 yen		135,525,618 yen	
Balance of net assets at the beginning of the business year	73,158,174 yen		382,615,136 yen	
Changes in net assets for the current period				
Changes in general net assets				
○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. 3,000,000 yen - Other revenues 151,926,727 yen ○ Expenses 154,083,579 yen		○ Revenues - Subsidy received, etc. 0 yen - Other revenues 222,964,164 yen ○ Expenses 280,858,234 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 business year	74,001,322 yen		324,721,066 yen	
Total revenues for the current period	-		-	
Total expenditures for the current period	-		-	
Amount of difference between 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: ¥23,004,496		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 noncompetitive negotiated contracts)	Total operating revenues: 132,586,802 yen (Breakdown: JICA transactions, 101,175,799 yen 76.3 %) Competitive contract (98,693,460 yen 97.5 %) Planning competition and public selection (0 yen 0.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)		Total operating revenues: 208,712,726 yen (Breakdown: JICA transactions, 149,662,382 yen 71.7 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (145,933,401 yen 97.5 %) Noncompetitive negotiated contracts (3,728,981 yen 2.5 %)	

(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

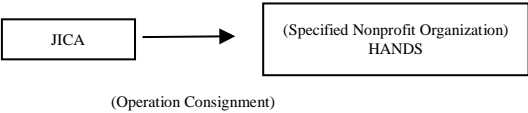
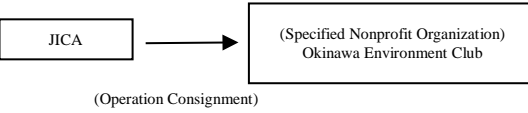
(Note 1) The above amount pertains to the period from April 1, 2013 through March 31, 2014.

(Note 2) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Foundation for Advanced Studies on International Development		The Overseas Coastal Area Development Institute of Japan	
Outline of operations	(1) Cultivation of human resources for international development (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		(1) Research and studies for projects 1. Research and studies on global coastal development and international logistics 2. Undertaking 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 this institution	
Name of officers	Number of officers: 7 President: Tsuneo Sugishita		Number of officers: 10 Chairman: Koreshige Anami	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	851,333,109 yen		1,444,460,275 yen	
Liabilities	106,479,695 yen		141,991,340 yen	
Balance of net assets at the beginning of the business year	778,677,020 yen		1,401,713,857 yen	
Changes in net assets for the current period				
Changes in general net assets				
o Revenues			o Revenues	
- Subsidy received, etc.	6,919,988 yen		- Subsidy received, etc. 0 yen	
- Other revenues	192,012,156 yen		- Other revenues 695,872,343 yen	
o Expenses	232,755,750 yen		o Expenses 795,117,265 yen	
Changes in specified net assets				
o Revenues			o Revenues	
- Subsidy received, etc.	0 yen		- Subsidy received, etc. 0 yen	
- Other revenues	0 yen		- Other revenues 0 yen	
o Expenses	0 yen		o Expenses 0 yen	
Balance of net assets at the end of the business year	744,853,414 yen		1,302,468,935 yen	
Total revenues for the current period	-		-	
Total expenditures for the current period	-		-	
Amount of difference between 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: ¥41,397,401		Accounts payable: ¥38,309,560	
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 noncompetitive negotiated contracts)	Total operating revenues: 183,843,090 yen (Breakdown: JICA transactions, 146,949,334 yen 79.9 %) Competitive contract (25,559,142 yen 17.4 %) Planning competition and public selection (117,012,935 yen 79.6 %) Noncompetitive negotiated contracts (0 yen 0.0 %)		Total operating revenues: 678,740,743 yen (Breakdown: JICA transactions, 276,593,008 yen 40.8 %) Competitive contract (2,929,000 yen 1.1 %) Planning competition and public selection (273,664,008 yen 98.9 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	

(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

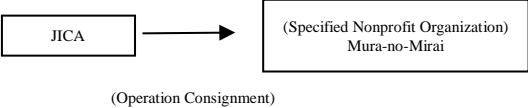
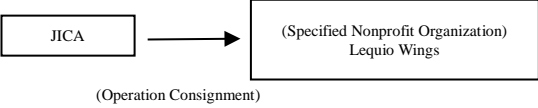
(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	HANDS (Health and Development Service)	Okinawa Environment Club
Outline of operations	(1) Training of international health care cooperation experts and leaders in the area of population and health care (2) Establishment and undertaking of high-quality international health care cooperation and technical cooperation projects that match the needs of developing nations (3) Research and development of cooperation methods regarding comprehensive health care advancement in developing nations (4) Creation and providing of information and material regarding international health care cooperation (5) Advocacy to promote understanding of international health care cooperation (6) Activities regarding reduction of poverty and starvation, which are related to international health care cooperation, promulgation of elementary education, promotion of gender equality, and securing of environmental sustainability (7) Other activities necessary for fulfilling the aims of this organization	(1) Conservation of regional nature and environment (2) Promotion of environmental education (3) Community development making use of natural and environmental features (4) Necessary research and studies; gathering and providing of information (5) Publication-of newsletters, etc.
Name of officers	Number of officers: 8 Representative director: Yasuhide Nakamura	Number of officers: 7 President: Kuniki Shimoji
Association chart on transactions between relevant public interest corporations and JICA		
Assets	171,337,980 yen	39,478,000 yen
Liabilities	158,909,429 yen	6,137,549 yen
Balance of net assets at the beginning of the business year	15,763,675 yen	35,532,650 yen
Changes in net assets for the current period		
Changes in general net assets	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Changes in specified net assets	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Balance of net assets at the end of the business year	12,428,551 yen	33,340,451 yen
Total revenues for the current period	438,308,336 yen	49,178,676 yen
Total expenditures for the current period	435,346,142 yen	51,370,875 yen
Amount of difference between revenues and expenditures for the current period	2,962,194 yen	(2,192,199) 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	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 noncompetitive negotiated contracts)	Total operating revenues: 414,308,336 yen (Breakdown: JICA transactions, 385,802,834 yen 93.1 %) Competitive contract (4,677,750 yen 1.2 %) Planning competition and public selection (381,125,084 yen 98.8 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 49,058,996 yen (Breakdown: JICA transactions, 47,768,616 yen 97.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (47,768,616 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period July 1, 2013, through June 30, 2014.

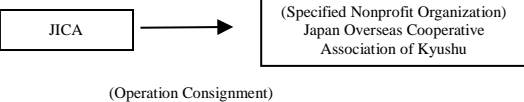
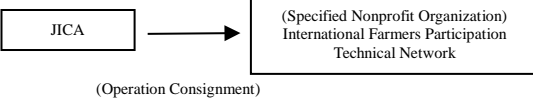
(Note) Pursuant to the Act to Promote Specified Nonprofit Activities, the entity is not legally required to create a statement of changes in net assets; hence, such a statement is not prepared.

(Note 2) Pursuant to the "Act amending part of the Act to Promote Specified Nonprofit Activities" (Act No. 70 of 2011) ("Act to Promote Specified Nonprofit Activities" hereinafter), the entity is not legally required to create a statement of changes in net assets; hence, such a statement is not prepared.

Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Mura no Mirai		Lequio Wings	
Outline of operations	(1) Activities regarding community development and support for community sustainability (2) Activities related to capacity building and receiving trainees (3) Activities related to research and studies (4) Activities related to promotion of international understanding and edification (5) Activities related to support of community promotion (6) Other activities necessary for fulfilling the aims of this organization		(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	
Name of officers	Number of officers: 12 Representative director: Nobuaki Wada		Number of officers: 7 Executive director: Chochu Awa	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	10,750,505 yen		8,527,579 yen	
Liabilities	9,244,205 yen		21,030 yen	
Balance of net assets at the beginning of the business year	1,886,080 yen		1,485,084 yen	
Changes in net assets for the current period				
Changes in general net assets				
<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses 	<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses - 		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses - 	
Changes in specified net assets				
<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses 	<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses - 		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses - 	
Balance of net assets at the end of the business year	1,506,300 yen		8,506,549 yen	
Total revenues for the current period	106,938,570 yen		21,944,011 yen	
Total expenditures for the current period	107,318,350 yen		14,922,546 yen	
Amount of difference between revenues and expenditures for the current period	(379,780) yen		7,021,465 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	N/A		Accounts payable: ¥2,277,084	
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 noncompetitive negotiated contracts)	Total operating revenues: 72,321,254 yen		Total operating revenues: 21,814,085 yen	
	(Breakdown: JICA transactions, 59,005,802 yen 81.6 %)		(Breakdown: JICA transactions, 21,814,085 yen 100.0 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (0 yen 0.0 %)	
	Planning competition and public selection (59,005,802 yen 100.0 %)		Planning competition and public selection (21,814,085 yen 100.0 %)	
Noncompetitive negotiated contracts (0 yen 0.0 %)		Noncompetitive negotiated contracts (0 yen 0.0 %)		

(Note) Pursuant to the Act to Promote Specified Nonprofit Activities, the entity is not legally required to create a statement of changes in net assets; hence, such a statement is not prepared.

(Note) Pursuant to the Act to Promote Specified Nonprofit Activities, the entity is not legally required to create a statement of changes in net assets; hence, such a statement is not prepared.

Items	Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
		Japan Overseas Cooperative Association of Kyushu	International Farmers Participation Technical Net-work
Outline of operations		(1) Activities to provide advice to overseas volunteer undertaking, such as government development assistance activities, support for research, studies and evaluation, and cooperation (2) Activities including international exchange by municipalities and various organizations, planning for international cooperation undertaking, and support and cooperation for research and studies (3) Organizing training and lectures, etc., to promote self-development of young people through international understanding and publicity (4) Activities to promote international cooperation through personnel exchange and cultural and technical assistance with regional communities of developing nations, etc. (5) Activities to help returnees of overseas cooperation volunteers find jobs, with a view to disseminating volunteer experiences throughout society	(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
Name of officers		Number of officers: 16 President: Ikuzo Yamabe Board member: Masato Hanada Former director General of the Nihon-matsu Training Center of JICA	Number of officers: 7 President: Nobutaka Ito Director: Toshiyuki Tsujimoto (Former Deputy director of the Tsukuba International Center of JICA) Director: Kazuo Nagai (Former director General of the Tsukuba International Center of JICA) Director: Yoshiaki Kono (Former director General of the Tokyo International Center of JICA) Director: Yoshihiko Nishimura (Former Deputy director of the Tsukuba International Center of JICA)
Association chart on transactions between relevant public interest corporations and JICA			
Assets		34,454,386 yen	46,058,583 yen
Liabilities		6,714,311 yen	19,079,782 yen
Balance of net assets at the beginning of the business year		25,184,430 yen	23,917,017 yen
Changes in net assets for the current period			
Changes in general net assets		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses - 	<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Changes in specified net assets		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses - 	<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Balance of net assets at the end of the business year		27,740,075 yen	26,978,801 yen
Total revenues for the current period		64,521,062 yen	67,650,741 yen
Total expenditures for the current period		61,965,417 yen	64,588,957 yen
Amount of difference between revenues and expenditures for the current period		2,555,645 yen	3,061,784 yen
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.		N/A	N/A
Details of receivables and payables to relevant public interest corporations		Accounts payable: ¥10,475,184	Accounts payable: ¥8,242,560, Accounts receivable: ¥201,326
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 noncompetitive negotiated contracts)		Total operating revenues: 64,050,868 yen (Breakdown: JICA transactions, 43,873,213 yen 68.5 %) Competitive contract (36,344,365 yen 82.8 %) Planning competition and public selection (7,528,848 yen 17.2 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 66,540,154 yen (Breakdown: JICA transactions, 65,395,996 yen 98.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (65,395,996 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note) Pursuant to the Act to Promote Specified Nonprofit Activities, the entity is not legally required to create a statement of changes in net assets, and it is difficult to identify the requested figure from the entity's financial statements; hence, the box is left blank.

(Note) Pursuant to the Act to Promote Specified Nonprofit Activities, the entity is not legally required to create a statement of changes in net assets; hence, such a statement is not prepared.

