

Business Year 2015

Financial Statements

General Account

Japan International Cooperation Agency (JICA)

Balance Sheet
(as of March 31, 2016)

(Unit: Yen)

General Account

Assets

I. Current assets

Cash and deposits	97,614,651,637	
Securities	84,000,000,000	
Inventories		
Stored goods	410,808,865	410,808,865
Advance payments		23,361,624,246
Prepaid expenses		346,172,680
Accrued income		1,330,404
Accounts receivable		1,935,080,436
Short-term loans for development projects	219,758,484	
Allowance for loan losses	(3,938,947)	215,819,537
Short-term loans for emigration projects	2,659,755	
Allowance for loan losses	(328,519)	2,331,236
Short-term installments receivable on settlement projects		46,447
Suspense payments		33,414,980
Advances paid		4,038,439
Total current assets		207,925,318,907

II. Non-current assets

1 Tangible assets

Buildings	41,261,045,678	
Accumulated depreciation	(16,556,128,158)	
Accumulated impairment loss	(46,536,790)	24,658,380,730
Structures	1,585,514,122	
Accumulated depreciation	(1,012,149,307)	
Accumulated impairment loss	(375,844)	572,988,971
Machinery and equipment	180,347,701	
Accumulated depreciation	(121,808,514)	58,539,187
Vehicles	1,785,071,900	
Accumulated depreciation	(1,229,268,986)	555,802,914
Tools, furniture, and fixtures	2,297,937,445	
Accumulated depreciation	(1,443,885,342)	854,052,103
Land	14,970,513,458	
Accumulated impairment loss	(234,596,912)	14,735,916,546
Construction in progress		465,131,140
Total tangible assets		41,900,811,591

2 Intangible assets

Trademark right		2,124,369
Telephone subscription right		4,216,750
Software in progress		47,656,245
Total intangible assets		53,997,364

3 Investments and other assets

Long-term deposits		300,000,000
Long-term loans for development projects	342,617,000	
Allowance for loan losses	(119,951,617)	222,665,383
Long-term loans for emigration projects	39,386,633	
Allowance for loan losses	(33,039,414)	6,347,219
Long-term installments receivable on settlement projects		46,447
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	619,331,369	
Allowance for loan losses	(619,331,369)	0
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to installments receivable on settlement projects	1,368,212	
Allowance for loan losses	(1,368,212)	0
Long-term prepaid expenses		70,680,161
Long-term guarantee deposits		1,532,628,187
Total investments and other assets		2,132,367,397

Total non-current assets

44,087,176,352

Total assets

252,012,495,259

Liabilities			
I.	Current liabilities		
	Operational grant liabilities	46,637,436,636	
	Funds for grant aid	130,378,380,429	
	Donations received	378,497,588	
	Accounts payable	18,249,827,613	
	Accrued expenses	239,334,136	
	Lease obligations	137,849,701	
	Advance payments received	3,056,164	
	Deposits received	783,828,000	
	Total current liabilities		196,808,210,267
II.	Non-current liabilities		
	Contra-accounts for assets		
	Contra-accounts for assets funded by operational grants	<u>2,531,247,026</u>	2,531,247,026
	Long-term lease obligations	130,137,219	
	Long-term deposits received	125,097,515	
	Asset retirement obligations	<u>276,125,850</u>	
	Total non-current liabilities		<u>3,062,607,610</u>
	Total liabilities		199,870,817,877
Net assets			
I.	Capital		
	Government investment	<u>63,217,211,863</u>	
	Total capital		63,217,211,863
II.	Capital surplus		
	Capital surplus	155,419,614	
	Accumulated depreciation not included in expenses	(17,725,966,082)	
	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		(17,867,116,951)
III	Retained earnings		
	Reserve fund carried over from the previous Mid-term Objective period	1,777,135,447	
	Reserve fund	3,118,053,951	
	Unappropriated income for the current business year	<u>1,896,393,072</u>	
	[Total income for the current business year]	[1,896,393,072]	
	Total retained earnings		<u>6,791,582,470</u>
	Total net assets		<u>52,141,677,382</u>
	Total liabilities and net assets		<u><u>252,012,495,259</u></u>

Statement of Income
(April 1, 2015–March 31, 2016)

General Account

(Unit: Yen)

Ordinary expenses			
Operating expenses			
Expenses for technical cooperation projects	73,432,971,993		
Expenses for grant aid (operation support)	191,609,857		
Expenses for public participation-based cooperation	16,512,543,070		
Expenses for emigration projects	359,652,926		
Expenses for disaster relief activities	784,796,431		
Expenses for training and securing the personnel	1,422,250,225		
Expenses for assistance promotion	16,372,806,036		
Expenses for related to operation	6,400,034,265		
Expenses for operation support	28,288,401,514		
Expenses for grant aid	91,151,663,724		
Expenses for facilities	15,541,406		
Expenses for contracted programs	1,231,475,994		
Expenses for donation projects	11,744,374		
Depreciation	454,820,354	236,630,312,169	
General administrative expenses		9,631,123,059	
Loan losses		32,185,656	
Financial expenses			
Foreign exchange losses	324,482,111	324,482,111	
Miscellaneous loss		556,813	
Total ordinary expenses			246,618,659,808
Ordinary revenues			
Revenues from operational grants		152,870,676,151	
Revenues from grant aid		91,151,663,724	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	1,231,475,994	1,231,475,994	
Revenues from interest on development projects		15,958,529	
Revenues from settlement projects		174,057	
Revenues from emigration projects		3,552,080	
Donations		11,744,374	
Revenues from subsidy for facilities		10,446,402	
Reversal of allowance for loan losses		61,604,856	
Reversal of contra-accounts for assets funded by operational grants		361,003,474	
Financial revenues			
Interest income	43,283,139	43,283,139	
Miscellaneous income		2,490,631,392	
Total ordinary revenues			248,252,214,172
Ordinary income			1,633,554,364
Extraordinary losses			
Loss on disposal of non-current assets		28,464,676	
Loss on sales of non-current assets		9,876,233	38,340,909
Extraordinary income			
Reversal of contra-accounts for assets funded by operational grants		39,200,325	
Gain on sales of non-current assets		9,256,353	48,456,678
Net income			1,643,670,133
Reversal of reserve fund carried over from the previous Mid-term Objective period			252,722,939
Total income for the current business year			1,896,393,072

Statement of Cash Flows
(April 1, 2015 – March 31, 2016)

General Account

(Unit: Yen)

I. Cash flows from operating activities	
Payments of operating expenses	(143,413,457,647)
Payments for grant aid	(91,901,750,433)
Payments for contracted programs	(891,146,998)
Payments of personnel expenses	(16,272,890,574)
Payments for other operations	(113,366,951)
Proceeds from operational grants	154,035,701,000
Proceeds from grant aid	105,423,654,766
Proceeds from contracted programs	579,056,427
Proceeds from interest on loans	21,771,406
Proceeds from settlement projects	1,743,197
Interest revenues	175,509
Installments receivable	1,567,688
Proceeds from donations	37,151,641
Proceeds from other operations	2,166,822,174
Subtotal	9,673,288,008
Interest income received	43,917,022
Payments to national treasury	(568,453,808)
Net cash provided by operating activities	9,148,751,222
II. Cash flows from investing activities	
Payments for purchase of non-current assets	(1,450,007,910)
Proceeds from sales of non-current assets	21,613,813
Proceeds from subsidy for facilities	250,074,000
Proceeds from collection of loans	462,844,855
Payments into time deposits	(508,000,000,000)
Proceeds from time deposit refund	507,000,000,000
Payments for purchase of negotiable deposits	(873,000,000,000)
Proceeds from refund of negotiable deposits	888,000,000,000
Net cash provided by investing activities	13,284,524,758
III. Cash flows from financing activities	
Repayments of lease obligations	(149,399,986)
Net cash used in financing activities	(149,399,986)
IV. Effect of exchange rate fluctuation on funds	
	(223,401,396)
V. Net increase in funds (decrease)	22,060,474,598
VI. Funds at the beginning of the business year	69,554,177,039
VII. Funds at the end of the business year	91,614,651,637

Statement of Administrative Service Operation Cost

(April 1, 2015 – March 31, 2016)

General Account

(Unit: Yen)

I.	Operating expenses		
	(1) Expenses on statement of income		
	Operating expenses	236,630,312,169	
	General administrative expenses	9,631,123,059	
	Loan losses	32,185,656	
	Financial expenses	324,482,111	
	Miscellaneous loss	556,813	
	Loss on disposal of non-current assets	28,464,676	
	Loss on sales of non-current assets	9,876,233	246,657,000,717
	(2) (Deduction) Self-revenues, etc.		
	Revenues from contracted programs	(1,231,475,994)	
	Revenues from interest on development projects	(15,958,529)	
	Revenues from settlement projects	(174,057)	
	Revenues from emigration projects	(3,552,080)	
	Donations	(11,744,374)	
	Reversal of allowance for loan losses	(61,604,856)	
	Financial revenues	(43,283,139)	
	Miscellaneous income	(2,490,631,392)	
	Gain on sales of non-current assets	(9,256,353)	(3,867,680,774)
	Total operating expenses		242,789,319,943
II.	Depreciation not included in expenses		1,316,411,162
III.	Disposal and sale differential not included in expenses		76,476,608
IV.	Estimated bonus payments not included in provision		90,095,805
V.	Estimated increase in retirement benefits not included in provision		(12,604,721,620)
VI.	Opportunity cost		
	Opportunity cost of government investment		<u>0</u>
VII.	Administrative service operation cost		<u><u>231,667,581,898</u></u>

Basis of Presenting Financial Statements

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

Significant Accounting Policies

General Account

Effective for the year ended March 31, 2016, JICA adopted the “Accounting Standards for Incorporated Administrative Agencies” and “Notes to Accounting Standards for Incorporated Administrative Agencies”(February 16, 2000 (Revised January 27, 2015), and the “Q&A on Accounting Standards for Incorporated Administrative Agencies and Notes to Accounting Standards for Incorporated Administrative Agencies” (August 2000 (Finally revised February 2016)).

However, the provisions prior to the revisions are applied regarding the disclosures of segment information and the accounting for operational grants in accordance with the transitional measures of Accounting Standards for Incorporated Administrative Agencies.

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 (except for lease assets)

Straight-line method

The useful lives of major assets are as follows:

Buildings:	1–50 years
Structures:	1–42 years
Machinery and equipment:	1–17 years
Vehicles:	1–6 years
Tools, furniture, and fixtures:	1–15 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 (except for lease assets)

Straight-line method

(3) Lease assets

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

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 for retirement benefits since the financial source is secured by operational grants.

A provision for retirement benefits is not provided for pension benefits from the defined benefit corporate pension plan since the financial source for defined benefit corporate pension plan 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 regarding retirement benefits and employees' pension fund, 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

Stored goods

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

0.000% with reference to the yield of 10-year fixed-rate Japanese government bonds at the end of March 2016.

10. Accounting treatment for consumption taxes

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

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

[1] Cash and deposits

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

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

(Retirement benefits)

1. Overview of retirement benefit plans

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

Effective March 1, 2014, JICA has been authorized by the Minister of Health, Labour and Welfare to be exempt from the obligations to pay future amounts in respect of the part of the welfare pension fund it manages for the government. Subsequently on April 1, 2015, JICA has been authorized to transfer to the government the past substitutional portion.

2. Defined benefit pension plan

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

	(Unit: Yen)
Retirement benefit obligation at the beginning of the fiscal year	42,711,782,584
Current service cost	1,114,615,374
Interest cost	345,323,951
Actuarial difference	(642,482,207)
Retirement benefit paid	(1,328,733,003)
Past service cost	0
Contribution by the employee	0
Decrease associated with the return of a substitutional portion of the Employees' Pension Fund	(11,680,985,464)
Retirement benefit obligation at the end of the fiscal year	30,519,521,235

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

	(Unit: Yen)
Plan assets at the beginning of the fiscal year	14,438,538,895
Expected return on plan assets	0
Actuarial difference	355,413,455
Contribution by the company	488,695,547
Retirement benefit paid	(488,416,607)
Contribution by the employee	72,968,634
Plan assets at the end of the fiscal year	14,867,199,924

(Note) Plan assets include ¥ 6,257,599,190 paid in advance to the National Treasury in relation to the return of the substitutional portion of the Employees' Pension Funds.

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

	(Unit: Yen)
Funded retirement benefit obligation	16,934,552,849
Plan assets	(14,867,199,924)
Unfunded benefit obligations of funded pension plan	2,067,352,925
Unfunded benefit obligations of unfunded pension plan	13,584,968,386
Subtotal	15,652,321,311
Unrecognized actuarial differences	0
Unrecognized past service cost	0
Net amount of assets and liabilities in the balance sheets	0
Provision for retirement benefits	0
Prepaid pension expenses	0
Net amount of assets and liabilities in the balance sheets	0

(Note) A provision for retirement benefits is not appropriated for the difference between retirement benefit obligations and plan assets and net amount of assets and liabilities in the balance sheet, ¥ 15,652,321,311, since the financial source is secured by operational grants.

(4) Profit or loss regarding retirement benefits

	(Unit: Yen)
Current service cost	1,114,615,374
Interest cost	345,323,951
Expected return on plans assets	0
Realized actuarial differences	(997,895,662)
Amortization of past service cost	0
Extraordinary additional retirement payments	0
Total	462,043,663
Profit or loss associated with the return of a substitutional portion of the Employees' Pension Fund (Note)	(11,680,985,464)

(Note) Profit or loss regarding retirement benefits is calculated as deduction amount on the Statement of Administrative Service Operation Cost.

(5) Major components of plan assets

Percentages of components to the total (excluding plan assets paid in advance) are as follows;

Bonds	38%
Stocks	31%
General account of life insurance company	21%
Others	10%
Total	100%

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

The long-term expected rate of return on plan assets is determined based on components of plan assets, its performance and market condition, etc.

(7) Assumptions used

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

Discount rate	Defined benefit corporate pension plan	0.23%
	Retirement benefits	0.74%
Long-term expected rate of return on plan assets		0.00%

3. Defined contribution plan

The amount of contribution required to be made to the defined contribution plan is ¥52,224,609.

(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	¥8,180,471
Future minimum lease payments corresponding to periods more than one year from the balance sheet date	¥14,589,963

2. The amount of the finance lease transactions that influenced the current business year's profits and losses was ¥1,066,542. Total income for the current business year after the deduction of this amount was ¥1,897,459,614.

(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%.

The balance of the asset retirement obligations at the end of the current business year was ¥276,125,850.

(Significant Contractual Liabilities)

Contractual liabilities JICA is obligated to pay from during the next business year and thereafter are ¥5,364,156,052

(Significant subsequent events)

Appropriation of profit was approved as follows on July 29, 2016:

		(Unit: Yen)
I. Unappropriated income for the current business year		<u>1,896,393,072</u>
Total income for the current business year	1,896,393,072	
II. Profit appropriation amount		
Reserve fund	1,896,393,072	<u>1,896,393,072</u>

The Accompanying Supplementary Schedules

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	1,180,227,935	326,403,684	25,284,209	1,481,347,410	340,168,854	71,531,491	0	0	0	1,141,178,556	
	Structures	83,137,963	42,009,685	0	125,147,648	25,197,768	5,911,471	0	0	0	99,949,880	
	Machinery and equipment	99,877,649	7,432,279	11,519,184	95,790,744	51,412,069	8,363,834	0	0	0	44,378,675	
	Vehicles	1,675,355,104	164,107,773	155,042,330	1,684,420,547	1,138,682,768	145,862,911	0	0	0	545,737,779	
	Tools, furniture, and fixtures	1,768,678,091	122,261,359	133,764,227	1,757,175,223	1,118,989,849	222,844,356	0	0	0	638,185,374	
	Total	4,807,276,742	662,214,780	325,609,950	5,143,881,572	2,674,451,308	454,514,063	0	0	0	2,469,430,264	
Tangible assets (depreciation not included in expenses)	Buildings	39,830,896,992	313,804,594	365,003,318	39,779,698,268	16,215,959,304	1,257,045,058	46,536,790	0	0	23,517,202,174	
	Structures	1,464,065,614	0	3,699,140	1,460,366,474	986,951,539	44,925,522	375,844	0	0	473,039,091	
	Machinery and equipment	81,370,517	3,186,440	0	84,556,957	70,396,445	724,344	0	0	0	14,160,512	
	Vehicles	143,375,475	0	42,724,122	100,651,353	90,586,218	0	0	0	0	10,065,135	
	Tools, furniture, and fixtures	579,268,060	0	38,505,838	540,762,222	324,895,493	13,716,238	0	0	0	215,866,729	
	Total	42,098,976,658	316,991,034	449,932,418	41,966,035,274	17,688,788,999	1,316,411,162	46,912,634	0	0	24,230,333,641	
Tangible assets (Non-depreciable assets)	Land	14,970,513,458	0	0	14,970,513,458	0	0	234,596,912	0	0	14,735,916,546	
	Construction in progress	71,060,898	427,070,070	32,999,828	465,131,140	0	0	0	0	0	465,131,140	
	Total	15,041,574,356	427,070,070	32,999,828	15,435,644,598	0	0	234,596,912	0	0	15,201,047,686	
Total tangible assets	Buildings	41,011,124,927	640,208,278	390,287,527	41,261,045,678	16,556,128,158	1,328,576,549	46,536,790	0	0	24,658,380,730	
	Structures	1,547,203,577	42,009,685	3,699,140	1,585,514,122	1,012,149,307	50,836,993	375,844	0	0	572,988,971	
	Machinery and equipment	181,248,166	10,618,719	11,519,184	180,347,701	121,808,514	9,088,178	0	0	0	58,539,187	
	Vehicles	1,818,730,579	164,107,773	197,766,452	1,785,071,900	1,229,268,986	145,862,911	0	0	0	555,802,914	
	Tools, furniture, and fixtures	2,347,946,151	122,261,359	172,270,065	2,297,937,445	1,443,885,342	236,560,594	0	0	0	854,052,103	
	Land	14,970,513,458	0	0	14,970,513,458	0	0	234,596,912	0	0	14,735,916,546	
	Construction in progress	71,060,898	427,070,070	32,999,828	465,131,140	0	0	0	0	0	465,131,140	
	Total	61,947,827,756	1,406,275,884	808,542,196	62,545,561,444	20,363,240,307	1,770,925,225	281,509,546	0	0	41,900,811,591	
Intangible assets (depreciation included in expenses)	Trademark right	7,444,573	0	0	7,444,573	5,320,204	306,291	0	0	0	2,124,369	
	Total	7,444,573	0	0	7,444,573	5,320,204	306,291	0	0	0	2,124,369	
Intangible assets (depreciation not included in expenses)	Trademark right	1,139,550	0	0	1,139,550	1,139,550	0	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	0	7,871,900	0	0	4,216,750	
Intangible assets (Non-depreciable assets)	Software in progress	0	47,656,245	0	47,656,245	0	0	0	0	0	47,656,245	
	Total	0	47,656,245	0	47,656,245	0	0	0	0	0	47,656,245	
Total intangible assets	Trademark right	8,584,123	0	0	8,584,123	6,459,754	306,291	0	0	0	2,124,369	
	Telephone subscription right	12,088,650	0	0	12,088,650	0	0	7,871,900	0	0	4,216,750	
	Software in progress	0	47,656,245	0	47,656,245	0	0	0	0	0	47,656,245	
	Total	20,672,773	47,656,245	0	68,329,018	6,459,754	306,291	7,871,900	0	0	53,997,364	
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	396,075,484	166,300,000	219,758,484	342,617,000	0	0	0	0	0	342,617,000	
	Allowance for loan losses (non-current)	(9,085,486)	8,902,489	119,768,620	(119,951,617)	0	0	0	0	0	(119,951,617)	
	Long-term loans for emigration projects	105,451,790	0	66,065,157	39,386,633	0	0	0	0	0	39,386,633	
	Allowance for loan losses (non-current)	(57,308,430)	0	(24,269,016)	(33,039,414)	0	0	0	0	0	(33,039,414)	
	Long-term installments receivable on settlement projects	162,930	0	116,483	46,447	0	0	0	0	0	46,447	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for development projects	191,110,477	0	191,110,477	0	0	0	0	0	0	0	
	Allowance for loan losses (non-current)	(120,093,330)	0	(120,093,330)	0	0	0	0	0	0	0	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	809,673,108	0	190,341,739	619,331,369	0	0	0	0	0	619,331,369	
	Allowance for loan losses (non-current)	(809,673,108)	0	(190,341,739)	(619,331,369)	0	0	0	0	0	(619,331,369)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to installments receivable on settlement projects	2,641,747	0	1,273,535	1,368,212	0	0	0	0	0	1,368,212	
	Allowance for loan losses (non-current)	(2,641,747)	0	(1,273,535)	(1,368,212)	0	0	0	0	0	(1,368,212)	
	Long-term prepaid expenses	110,434,929	21,017,567	60,772,335	70,680,161	0	0	0	0	0	70,680,161	
	Long-term guarantee deposits	1,539,197,577	61,245,571	67,814,961	1,532,628,187	0	0	0	0	0	1,532,628,187	
	Total	2,455,945,941	257,465,627	581,044,171	2,132,367,397	0	0	0	0	0	2,132,367,397	

(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	359,251,392	132,721,534	0	81,164,061	0	410,808,865	
Stockpile	359,251,392	132,721,534	0	81,164,061	0	410,808,865	
Japan	51,432,766	0	0	8,129,610	0	43,303,156	
USA	81,130,241	7,388,845	0	5,964,472	0	82,554,614	
Singapore	161,560,954	74,728,513	0	57,468,394	0	178,821,073	
Ghana	5,862,826	0	0	5,862,826	0	0	
UAE	59,264,605	40,377,333	0	0	0	99,641,938	
Palau	0	5,560,256	0	0	0	5,560,256	
Marshall Islands	0	4,666,587	0	3,738,759	0	927,828	
Payments for uncompleted contracted programs	837,734,760	0	0	837,734,760	0	0	
Total	1,196,986,152	132,721,534	0	918,898,821	0	410,808,865	

(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	84,000,000,000	84,000,000,000	84,000,000,000	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	412,684,000	219,758,484	412,684,000	0	219,758,484	
Loans for emigration projects	10,218,835	3,562,420	6,151,446	4,970,054	2,659,755	
Installments receivable on settlement projects	54,838	81,466	54,838	35,019	46,447	
(Subtotal)	422,957,673	223,402,370	418,890,284	5,005,073	222,464,686	
Other long-term loans						
Loans for development projects	587,185,961	0	24,810,477	219,758,484	342,617,000	
Loans for emigration projects	915,124,898	501,153	10,105,519	246,802,530	658,718,002	
Installments receivable on settlement projects	2,804,677	0	241,985	1,148,033	1,414,659	
(Subtotal)	1,505,115,536	501,153	35,157,981	467,709,047	1,002,749,661	
Total	1,928,073,209	223,903,523	454,048,265	472,714,120	1,225,214,347	

* "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	412,684,000	(192,925,516)	219,758,484	979,324	2,959,623	3,938,947	
Ordinary loans	412,684,000	(192,925,516)	219,758,484	979,324	2,959,623	3,938,947	Breakdown of the guarantee for the Year-end balance of loans is as follows: Bank guarantee ¥25,634,000 Joint and several guarantee ¥6,500,000 Loans to the Federative Republic of Brazil ¥187,624,484
Long-term loans for development projects	587,185,961	(244,568,961)	342,617,000	129,178,816	(9,227,199)	119,951,617	
Ordinary loans	396,075,484	(219,758,484)	176,317,000	9,085,486	(8,902,489)	182,997	Breakdown of the guarantee for the Year-end balance of loans is as follows: Bank guarantee ¥78,817,000 Joint and several guarantee ¥97,500,000 Provision of collateral (government bonds) ¥166,300,000
Doubtful loans	0	166,300,000	166,300,000	0	119,768,620	119,768,620	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	191,110,477	(191,110,477)	0	120,093,330	(120,093,330)	0	
(Development projects in total)	999,869,961	(437,494,477)	562,375,484	130,158,140	(6,267,576)	123,890,564	
(Emigration projects)							
Short-term loans for emigration projects	10,218,835	(7,559,080)	2,659,755	751,873	(423,354)	328,519	
Ordinary loans	10,218,835	(7,559,080)	2,659,755	751,873	(423,354)	328,519	
Long-term loans for emigration projects	915,124,898	(256,406,896)	658,718,002	866,981,538	(214,610,755)	652,370,783	
Ordinary loans	52,263,935	(44,963,272)	7,300,663	4,120,575	(3,167,131)	953,444	
Doubtful loans	53,187,855	(21,101,885)	32,085,970	53,187,855	(21,101,885)	32,085,970	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	809,673,108	(190,341,739)	619,331,369	809,673,108	(190,341,739)	619,331,369	
(Emigration projects in total)	925,343,733	(263,965,976)	661,377,757	867,733,411	(215,034,109)	652,699,302	
(Installments receivable on settlement projects)							
Short-term installments receivable on settlement projects	54,838	(8,391)	46,447	0	0	0	
Ordinary loans	54,838	(8,391)	46,447	0	0	0	
Long-term installments receivable on settlement projects	2,804,677	(1,390,018)	1,414,659	2,641,747	(1,273,535)	1,368,212	
Ordinary loans	162,930	(116,483)	46,447	0	0	0	
Doubtful loans	0	0	0	0	0	0	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	2,641,747	(1,273,535)	1,368,212	2,641,747	(1,273,535)	1,368,212	
(Installments receivable on settlement projects in total)	2,859,515	(1,398,409)	1,461,106	2,641,747	(1,273,535)	1,368,212	
Total	1,928,073,209	(702,858,862)	1,225,214,347	1,000,533,298	(222,575,220)	777,958,078	

* 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	276,125,850	0	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	63,217,211,863	0	0	63,217,211,863	
	Total	63,217,211,863	0	0	63,217,211,863	
Capital surplus	Capital surplus					
	Facility expenses	1,858,502,287	239,627,598	0	2,098,129,885	Increase due to acquisition of non-current assets
	Operational grants	165,777,111	38,728,361	12,800,995	191,704,477	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	(3,916,927,717)	2,052	444,998,045	(4,361,923,710)	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	5,560,950	3,186,440	0	8,747,390	Increase due to acquisition of non-current assets
	Specified expenses in Accounting Standard for Incorporated Administrative Agency No. 99	2,454,946,431	0	0	2,454,946,431	
	Total	331,674,203	281,544,451	457,799,040	155,419,614	
	Accumulated depreciation not included in expenses	(16,778,074,305)	(1,316,411,162)	(368,519,385)	(17,725,966,082)	Increase due to depreciation of non-current assets
	Total	(16,778,074,305)	(1,316,411,162)	(368,519,385)	(17,725,966,082)	
	Accumulated impairment loss not included in expenses	(289,381,446)	0	0	(289,381,446)	
	Total	(289,381,446)	0	0	(289,381,446)	
	Accumulated interest expenses not included in expenses	(7,189,037)	0	0	(7,189,037)	
	Total	(7,189,037)	0	0	(7,189,037)	
	Total balance	(16,742,970,585)	(1,034,866,711)	89,279,655	(17,867,116,951)	

(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	2,033,044,826	0	255,909,379	1,777,135,447	
Reserve fund-of-Paragraph 1 Article 44 of the Act on General Rules	1,681,756,203	1,436,297,748	0	3,118,053,951	Increase from the profit appropriation for Business Year 2014
Total	3,714,801,029	1,436,297,748	255,909,379	4,895,189,398	

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	252,722,939	Advance payments and prepaid expenses expensed for the current period	252,722,939
Others	Reserve fund carried over from previous Mid-term Objective period	3,186,440	Purchase of assets	3,186,440
Total		255,909,379		

(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	2,153,786,178	0	1,237,762,018	0	0	1,237,762,018	916,024,160
Business year 2013	7,683,620,474	0	4,256,824,125	0	0	4,256,824,125	3,426,796,349
Business year 2014	36,403,575,650	0	25,032,925,391	23,342,951	741,719	25,057,010,061	11,346,565,589
Business year 2015	0	154,035,701,000	122,343,164,617	707,101,201	37,384,644	123,087,650,462	30,948,050,538
Total	46,240,982,302	154,035,701,000	152,870,676,151	730,444,152	38,126,363	153,639,246,666	46,637,436,636

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	1,237,762,018	(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: ¥1,237,762,018
	Total	1,237,762,018	(Operating expenses: ¥1,237,762,018)

(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	4,256,824,125	(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: ¥4,256,824,125
	Total	4,256,824,125	(Operating expenses: ¥4,240,030,264, General administrative expenses: ¥16,793,861)

(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	25,032,925,391	(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	23,342,951	(2) Profit and loss in relation to the operation
	Capital surplus	741,719	a) Amount of expenses recorded in the statement of income: ¥25,032,925,391
	Total	25,057,010,061	(Operating expenses: ¥24,780,716,890, General administrative expenses: ¥252,208,501) b) Acquisition cost of non-current assets: ¥23,342,951 (Vehicles: ¥23,342,951) c) Long-term guarantee deposits: ¥741,719

(4) Grant provided in business year 2015

(Unit: Yen)

Classification		Amount	Breakdown
Transfer amount in accordance with the revenue recognition method based on incurred expenses	Revenues from operational grants	122,343,164,617	(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	707,101,201	(2) Profit and loss in relation to the operation
	Capital surplus	37,384,644	a) Amount of expenses recorded in the statement of income: ¥215,733,923,694 (Operating expenses: ¥206,371,802,997, General administrative expenses: ¥9,362,120,697)
	Total	123,087,650,462	b) Repayment amount for lease obligations: ¥149,399,986 c) Revenues recorded in relation to self-revenues: ¥3,816,522,320 (Revenues from contracted programs: ¥1,231,475,994, Revenues from interest on development projects: ¥15,958,529, Revenues from settlement projects: ¥174,057, Revenues from emigration projects: ¥3,552,080, Donation revenues: ¥11,744,374, Revenues from subsidy for facilities: ¥10,446,402, Interest income: ¥43,283,139, Miscellaneous income: ¥2,490,631,392, Gain on sales of non-current assets: ¥9,256,353) d) Acquisition cost of non-current assets: ¥707,101,201 Stored goods: ¥123,396,919, Buildings: ¥295,622,573, Structures: ¥42,009,685, Machinery and equipment: ¥6,091,559, Vehicles ¥98,749,679, Tools, furniture, and fixtures: ¥75,818,242, Construction in progress: ¥11,803,860, Software in progress: ¥47,656,245, Long-term guarantee deposits: ¥5,952,439) e) Amount recorded as long-term guarantee deposits: ¥37,384,644 (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) ¥215,733,923,694 + (B) ¥149,399,986 - (C) ¥91,404,386,663 - (D) ¥1,593,307,774 - (E) ¥542,464,626 = ¥122,343,164,617

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	916,024,160	Reasons for the accrual of balance of operational grant liabilities are as follows: carryover to the next business year due to inevitable reasons, 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	916,024,160	
Business year 2013	Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied	3,426,796,349	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, 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	3,426,796,349	
Business year 2014	Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied	11,346,565,589	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	11,346,565,589	
Business year 2015	Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied	30,948,050,538	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	30,948,050,538	

(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	250,074,000	0	239,627,598	10,446,402	
Total	250,074,000	0	239,627,598	10,446,402	

(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	170,279	12	0	0
Employees	15,274,953	1,889	840,316	90
Total	15,445,232	1,901	840,316	90

(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.

(13) Details of Grant-in-Aid for Scientific Research

(Unit: Yen)

Classification	Amount granted in the current period	Number of the projects	Remarks
Grant-in-Aid for Challenging Exploratory Research A	(848,643) 210,000	1	Japan Society for the Promotion of Science Grant-in-Aid for Scientific Research
Grant-in-Aid for Challenging Exploratory Research B	(1,600,000) 480,000	1	
Grant-in-Aid for Challenging Exploratory Research C	(1,500,000) 450,000	1	
Total	(3,948,643) 1,140,000	3	

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

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

1. Cash and deposits

(Unit: Yen)

Classification	Amount	Remarks
Cash	3,004,247	
Cash in foreign currency	21,391,544	
Deposit accounts	88,636,853,236	
Checking accounts	3,034	
Checking accounts in foreign currency	2,953,399,576	
Time deposits	6,000,000,000	
Total	97,614,651,637	

2. Advance payments

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	23,361,151,649	NIPPON KOEI CO., LTD., etc	
General administrative expenses	472,597	Individual	
Total	23,361,624,246		

3. Funds for grant aid

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Funds for grant aid	130,378,380,429	Republic of the Union of Myanmar, etc.	
Total	130,378,380,429		

4. Accounts payable

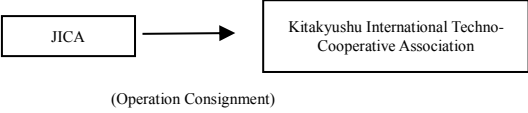
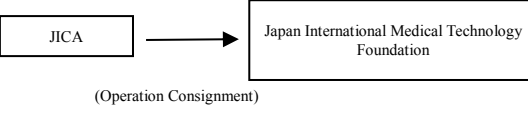
(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	15,143,026,405	NIPPON KOEI CO., LTD., etc.	
General administrative expenses	1,280,235,945	NTT Communications Co., Ltd., etc.	
Expenses for contracted programs	195,201,349	Yachiyo Engineering Co., Ltd., etc.	
Expenses for grant aid	1,464,667,867	Republic of the Union of Myanmar, etc.	
Expenses for donation projects	64,775	Sonorite Co., Ltd., etc.	
Others	166,631,272	Mutual Aid Association of JICA, etc.	
Total	18,249,827,613		

(15) 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) Activities to support integrated community building and human resource development involving various sectors for the purpose of regional revitalization in cooperation in local communities. ① Planning, support on coordination and implementation of project for the purpose of integrated community building including various sectors such as education, welfare service and industrial promotion ② Category II social welfare services prescribed in article 2 of the Social Welfare Act (a) Based on Child Welfare Act: - day care services for handicapped children - consultation services for handicapped children - after-school child sound upbringing services - regional base services of the child care support - nursery center management services (b) Based on act on Social Welfare for the Elderly - senior in-home care services - senior day-services (c) Based on act to comprehensively support daily and social lives of persons with disabilities - welfare services for persons with disabilities - consultation support services - services to support regional life - management of community activity support centers ③ Human resource development and training (6) 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: 27 President: YoshimasaTominaga Board member: Kazuto Kitano (Former Director General of the Nihon-matsu Training Center of JICA)	Number of officers: 16 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> (Operation Consignment)	<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;">The Association of Nikkei & Japanese Abroad</div> </div> (Operation Consignment)
Assets	1,288,962,154 yen	212,369,769 yen
Liabilities	383,938,347 yen	153,000,087 yen
Balance of net assets at the beginning of the business year	1,105,139,136 yen	45,733,736 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 2,740,091,113 yen ○ Expenses 2,943,312,453 yen	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 431,222,056 yen ○ Expenses 417,586,110 yen
Changes in specified net assets		
○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 3,106,011 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	905,023,807 yen	59,369,682 yen
Total revenues for the current period	-	429,333,125 yen
Total expenditures for the current period	-	417,561,207 yen
Amount of difference between revenues and expenditures for the current period	-	11,771,918 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: ¥281,280,644, Accounts receivable: ¥126,546	Accounts payable: ¥30,496,035
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: 2,284,284,621 yen (Breakdown: JICA transactions, 1,500,994,132 yen 65.7 %) Competitive contract (1,015,829,909 yen 67.7 %) Planning competition and public selection (52,563,012 yen 3.5 %) Noncompetitive negotiated contracts (10,800,000 yen 0.7 %)	Total operating revenues: 418,234,835 yen (Breakdown: JICA transactions, 192,985,953 yen 46.1 %) Competitive contract (102,859,793 yen 53.3 %) Planning competition and public selection (35,048,029 yen 18.2 %) Noncompetitive negotiated contracts (52,028,965 yen 27.0 %)

(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.) Kitakyushu International Techno-Cooperative Association		(Relevant public interest corporations, etc.) Japan International Medical Technology Foundation	
	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) Training of experts from overseas in medical technology (2) Overseas dispatch of Japanese experts in medical technology and related areas (3) International cooperation with medical care-related organizations in Japan and overseas (4) Research and promotion of medical technologies in Japan and overseas (5) Disaster medical care (6) Other activities necessary to achieve the objective of the association
Name of officers	Number of officers: 12 President: Hideki Furuno		Number of officers: 15 Representative Director: Shigeki Hayashi	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	627,230,047 yen		356,238,902 yen	
Liabilities	21,656,726 yen		21,143,163 yen	
Balance of net assets at the beginning of the business year	612,266,204 yen		245,138,612 yen	
Changes in net assets for the current period				
Changes in general net assets	<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. 32,750,000 yen - Other revenues 192,081,360 yen o Expenses 375,524,243 yen 		<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. 0 yen - Other revenues 149,715,891 yen o Expenses 58,633,996 yen 	
Changes in specified net assets	<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. 0 yen - Other revenues 144,000,000 yen o Expenses 0 yen 		<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. 0 yen - Other revenues 5,352,333 yen o Expenses 6,477,101 yen 	
Balance of net assets at the end of the business year	605,573,321 yen		335,095,739 yen	
Total revenues for the current period	431,229,862 yen		-	
Total expenditures for the current period	429,231,853 yen		-	
Amount of difference between revenues and expenditures for the current period	1,998,009 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: ¥13,962,329		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: 186,985,837 yen (Breakdown: JICA transactions, 163,486,855 yen 87.4 %)		Total operating revenues: 2,775,120 yen (Breakdown: JICA transactions, 0 yen 0.0 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (0 yen 0.0 %)	
	Planning competition and public selection (163,486,855 yen 100.0 %)		Planning competition and public selection (0 yen 0.0 %)	
	Noncompetitive negotiated contracts (0 yen 0.0 %)		Noncompetitive negotiated contracts (0 yen 0.0 %)	

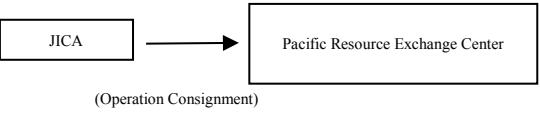
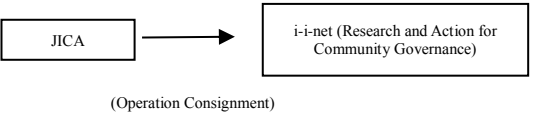
(Note 1) The above amount pertains to the period from April 1, 2014, through March 31, 2015.

(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.

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	The International Nursing Foundation of Japan		International Civil and Commercial Law Centre Foundation	
Items				
Outline of operations	(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		(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 and 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	
Name of officers	Number of officers: 7 President: Kayoko Shimizu		Number of officers: 9 Representative director and chairman: Kenji Miyahara Director: Gotaro Ogawa (Former JICA Head of General Administration)	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	99,319,758 yen		87,628,904 yen	
Liabilities	1,161,587 yen		1,775,205 yen	
Balance of net assets at the beginning of the business year	133,136,865 yen		82,864,074 yen	
Changes in net assets for the current period				
Changes in general net assets				
○ Revenues	○ Revenues		○ Revenues	
- Subsidy received, etc.	- Subsidy received, etc. 1,800,000 yen		- Subsidy received, etc. 0 yen	
- Other revenues	- Other revenues 73,310,596 yen		- Other revenues 95,489,609 yen	
○ Expenses	○ Expenses 81,431,056 yen		○ Expenses 94,999,984 yen	
Changes in specified net assets				
○ Revenues	○ Revenues		○ Revenues	
- Subsidy received, etc.	- Subsidy received, etc. 0 yen		- Subsidy received, etc. 0 yen	
- Other revenues	- Other revenues 0 yen		- Other revenues 2,500,000 yen	
○ Expenses	○ Expenses 28,658,234 yen		○ Expenses 0 yen	
Balance of net assets at the end of the business year	98,158,171 yen		85,853,699 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	N/A		Accounts payable: ¥27,096,711	
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: 34,725,133 yen (Breakdown: JICA transactions, 24,803,700 yen 71.4 %)		Total operating revenues: 74,718,145 yen (Breakdown: JICA transactions, 74,718,145 yen 100.0 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (74,718,145 yen 100.0 %)	
	Planning competition and public selection (24,803,700 yen 100.0 %)		Planning competition and public selection (0 yen 0.0 %)	
	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.

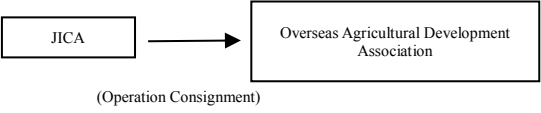
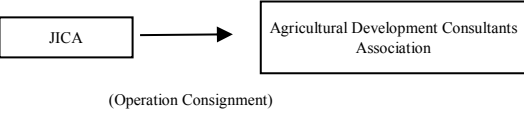
(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Pacific Resource Exchange Center		i-i-network (Research and Action for Community Governance)	
Items				
Outline of operations	(1) Fostering human resources to contribute mainly to the growth of developing countries, etc. (2) Economic, cultural, and personal exchange activities mainly with developing countries, etc. (3) Cultivating human resources tasked with economic, cultural, and personal exchange activities mainly with developing countries. (4) Gathering information and research/study related to economic cooperation (5) Public awareness and publicity concerning the aforementioned activities (6) Other activities necessary for the achievement of objectives of this corporate body		(1) 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	
Name of officers	Number of officers: 18 Chairman: Kiyoshi Otsubo		Number of officers: 7 Representative director: Makoto Nagahata	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	4,392,892,113 yen		9,092,091 yen	
Liabilities	51,383,463 yen		6,821,083 yen	
Balance of net assets at the beginning of the business year	4,110,395,206 yen		4,758,193 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. 0 yen - Other revenues 375,593,297 yen ○ Expenses 144,479,853 yen 		<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 20,380,717 yen - Other revenues 31,558,886 yen ○ Expenses 52,926,788 yen 	
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. 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 1,500,000 yen 	
Balance of net assets at the end of the business year	4,341,508,650 yen		2,271,008 yen	
Total revenues for the current period	-		51,939,603 yen	
Total expenditures for the current period	-		54,426,788 yen	
Amount of difference between revenues and expenditures for the current period	-		(2,487,185 yen)	
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A		N/A	
Details of receivables and payables to relevant public interest corporations	Accounts payable: ¥5,590,278, Accounts receivable: ¥3,461,231		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: 93,447,367 yen (Breakdown: JICA transactions, 66,328,403 yen 71.0 %)		Total operating revenues: 31,307,000 yen (Breakdown: JICA transactions, 29,706,301 yen 94.9 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (0 yen 0.0 %)	
	Planning competition and public selection (66,328,403 yen 100.0 %)		Planning competition and public selection (29,706,301 yen 100.0 %)	
	Noncompetitive negotiated contracts (0 yen 0.0 %)		Noncompetitive negotiated contracts (0 yen 0.0 %)	

(Note 1) The above amount pertains to the period from April 1, 2014, through March 31, 2015

(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.

(Note) The above amount pertains to the period from July 1, 2014, through June 30, 2015.

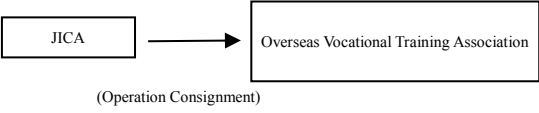
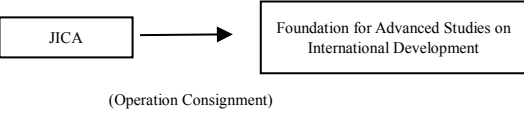
Corporation type and name	(Relevant public interest corporations, etc.)	
	Overseas Agricultural Development Association	Agricultural Development Consultants Association
Items		
Outline of operations	(1) Proposal regarding effective undertaking of overseas agricultural development cooperation (2) Guidance 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	(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) Support regarding activities for overseas agricultural development (6) Other activities necessary to fulfill the aims of this association
Name of officers	Number of officers: 9 President: Hidekazu Toyohara	Number of officers: 8 Chairman: Shigeyasu Aoyama Director: Ryuzo Nishimaki (Former Director General for Rural Development Department of JICA)
Association chart on transactions between relevant public interest corporations and JICA		
Assets	17,365,613yen	106,093,969 yen
Liabilities	17,185,194 yen	9,117,467 yen
Balance of net assets at the beginning of the business year	29,936 yen	101,353,205 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 122,528,364 yen ○ Expenses 122,374,881 yen	○ Revenues - Subsidy received, etc. 30,518,000 yen - Other revenues 41,791,233 yen ○ Expenses 76,685,936 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	180,419 yen	96,976,502 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	N/A	Accounts receivable: ¥233,854
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: 118,502,545 yen (Breakdown: JICA transactions, 107,060,738 yen 90.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (105,220,726 yen 98.3 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 34,814,282 yen (Breakdown: JICA transactions, 34,814,282 yen 100.0 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (34,814,282 yen 100.0 %) 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 1) The above amount pertains to the period from April 1, 2014, through March 31, 2015
 (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.

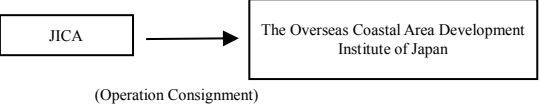
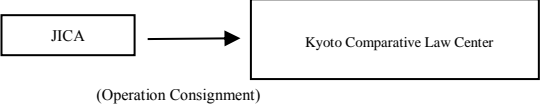
Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Japan Overseas Forestry Consultants Association		Supporting Organization of J.O.C.V.	
Items				
Outline of operations	(1) Survey regarding overseas forest and forestry (2) Technical 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		(1) Activities for the diffusion of cooperation volunteers and their activities for awareness raising and for understanding promotion (2) Activities for promoting participation of young generation in cooperation volunteers (3) Activities for removing social impediment to participation to cooperation volunteers (4) Activities for providing moral support for volunteers after their return (5) Activities for supporting social reintegration and sustainable growth of cooperation (6) Other activities necessary to achieve the objectives of this corporation	
Name of officers	Number of officers: 11 President: Fusuo Ozawa		Number of officers: 15 President: Fusao Adachi Standing Director General: Kazuhisa Matsuoka (Former Vice- President of JICA)	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	267,458,352 yen		60,663,849 yen	
Liabilities	212,778,151 yen		2,917,380 yen	
Balance of net assets at the beginning of the business year	49,253,102 yen		74,001,322 yen	
Changes in net assets for the current period				
Changes in general net assets				
<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 9,400,000 yen - Other revenues 309,742,248 yen ○ Expenses 313,715,149 yen 			<ul style="list-style-type: none"> ○ Revenues - Subsidy received, etc. 3,000,000 yen - Other revenues 118,260,604 yen ○ Expenses 137,515,457 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	54,680,201 yen		57,746,469 yen	
Total revenues for the current period	319,142,248 yen		-	
Total expenditures for the current period	323,606,646 yen		-	
Amount of difference between revenues and expenditures for the current period	(4,464,398 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		Account payable ¥22,893,005	
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: 275,827,750 yen (Breakdown: JICA transactions, 221,500,991 yen 80.3 %)		Total operating revenues: 97,194,107 yen (Breakdown: JICA transactions, 82,714,475 yen 85.1 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (80,306,929 yen 97.1 %)	
	Planning competition and public selection (157,128,279 yen 70.9 %)		Planning competition and public selection (0 yen 0.0 %)	
	Noncompetitive negotiated contracts (64,372,712 yen 29.1 %)		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.

Corporation type and name	(Relevant public interest corporations, etc.)	
	Overseas Vocational Training Association	Foundation for Advanced Studies on International Development
Items		
Outline of operations	(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	(1) Cultivation of human resources for international development (2) Research and surveys for international development and assistance policy (3) Cooperation for advanced studies regarding international development (4) Technical cooperation projects overseas (5) Cooperation for private-sector business activities contributing to international development (6) Dissemination of information, edification, and publicity regarding international development (7) Activities in Japan drawing on insights from aforementioned activities (8) Other activities necessary to fulfill the aims of this foundation
Name of officers	Number of officers: 8 President: Isao Aoki	Number of officers: 6 President: Tsuneo Sugishita
Association chart on transactions between relevant public interest corporations and JICA		
Assets	377,649,858 yen	820,124,687 yen
Liabilities	123,425,144 yen	102,237,188 yen
Balance of net assets at the beginning of the business year	324,721,066 yen	744,853,414 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 100,798,641 yen ○ Expenses 171,294,993 yen	○ Revenues - Subsidy received, etc. 1,000,000 yen - Other revenues 223,987,532 yen ○ Expenses 251,953,447 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	254,224,714 yen	717,887,499 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	N/A	Accounts payable: ¥53,300,512
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: 98,595,128 yen (Breakdown: JICA transactions, 27,073,145 yen 27.5 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (23,171,858 yen 85.6 %) Noncompetitive negotiated contracts (3,901,287 yen 14.4 %)	Total operating revenues: 209,176,744 yen (Breakdown: JICA transactions, 158,223,861 yen 75.6 %) Competitive contract (28,073,635 yen 17.7 %) Planning competition and public selection (125,428,557 yen 79.3 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

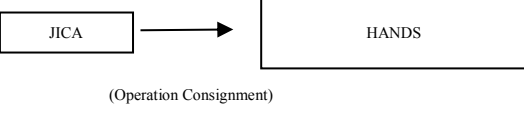
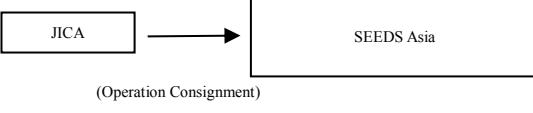
(Note 1) The above amount pertains to the period from April 1, 2014, through March 31, 2015
 (Note 2) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

(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 Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	The Overseas Coastal Area Development Institute of Japan		Kyoto Comparative Law Center	
Outline of operations	(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		(1) Interdisciplinary research among different fields of law, information science, and natural sciences (2) Collection and analysis of materials on both domestic and foreign law, systemization and provision of research outcomes (3) Studies of legal cultures and legal policies and policy recommendations based on research outcomes (4) Establishment of human network regarding (1)~(3) (5) Training for the promotion of national and economic development for developing countries (6) Publication, research promotion, conducting conference and seminar regarding (1)~(5) (7) Other activities needed to achieve the purpose of the organization according to (1)~(6)	
Name of officers	Number of officers: 9 Chairman: Koresheige Anami		Number of officers: 7 Director :Shinzaburo Nagata	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	1,444,460,275 yen		66,096,517 yen	
Liabilities	141,991,340 yen		9,565,785 yen	
Balance of net assets at the beginning of the business year	1,401,713,857 yen		67,381,595 yen	
Changes in net assets for the current period				
Changes in general net assets				
o Revenues	o Revenues		o Revenues	
- Subsidy received, etc.	- Subsidy received, etc. 0 yen		- Subsidy received, etc. 750,000 yen	
- Other revenues	- Other revenues 695,872,343 yen		- Other revenues 61,737,740 yen	
o Expenses	o Expenses 795,117,265 yen		o Expenses 73,338,603 yen	
Changes in specified net assets				
o Revenues	o Revenues		o Revenues	
- Subsidy received, etc.	- Subsidy received, etc. 0 yen		- Subsidy received, etc. 0 yen	
- Other revenues	- Other revenues 0 yen		- Other revenues 0 yen	
o Expenses	o Expenses 0 yen		o Expenses 0 yen	
Balance of net assets at the end of the business year	1,302,468,935 yen		56,530,732 yen	
Total revenues for the current period	-		62,487,740 yen	
Total expenditures for the current period	-		73,338,603 yen	
Amount of difference between revenues and expenditures for the current period	-		(10,850,863 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: ¥38,309,560		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: 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 %)		Total operating revenues: 59,499,431 yen (Breakdown: JICA transactions, 28,077,084 yen 47.2 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (27,919,271 yen 99.4 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	

(Note 1) The above amount pertains to the period from April 1, 2014, through March 31, 2015

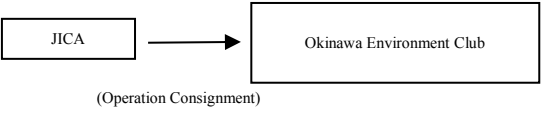
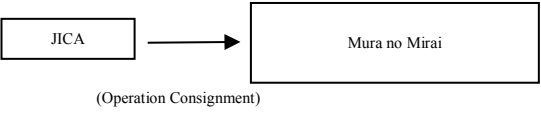
(Note 2) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

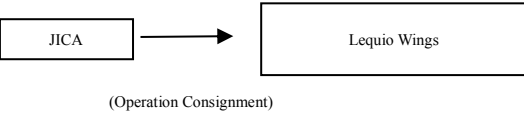
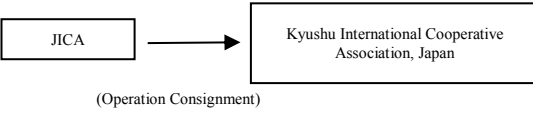
Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
	HANDS (Health and Development Service)	SEEDS Asia
Items		
Outline of operations	(1) Training of international health care cooperation experts and leaders in the area of population and 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) Dispatch of the experts (2) Human resource development (3) Networking of the experts (4) Survey research (5) Collection of information and dissemination of knowledge regarding disaster management and environmental conservation (6) Other activities associated with the above activities
Name of officers	Number of officers: 6 Representative director: Yasuhide Nakamura	Number of officers: 7 President: Rajib Shaw
Association chart on transactions between relevant public interest corporations and JICA		
Assets	72,639,398 yen	41,686,278 yen
Liabilities	87,149,283 yen	40,896,328 yen
Balance of net assets at the beginning of the business year	12,428,551 yen	2,226,212 yen
Changes in net assets for the current period		
Changes in general net assets		
<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - Other revenues o Expenses 	<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - - Other revenues - o Expenses - 	<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - - Other revenues - o Expenses -
Changes in specified net assets		
<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - Other revenues o Expenses 	<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - - Other revenues - o Expenses - 	<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - - Other revenues - o Expenses -
Balance of net assets at the end of the business year	(14,509,885 yen)	789,950 yen
Total revenues for the current period	224,138,576 yen	106,513,890 yen
Total expenditures for the current period	260,261,652 yen	107,950,152 yen
Amount of difference between revenues and expenditures for the current period	(36,123,076 yen)	(1,436,262 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: 133,144,355 yen (Breakdown: JICA transactions, 121,566,048 yen 91.3 %) Competitive contract (1,683,045 yen 1.4 %) Planning competition and public selection (119,883,003 yen 98.6 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 39,179,513 yen (Breakdown: JICA transactions, 36,373,825 yen 92.8 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (36,373,825 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period July 1, 2014, through June 30, 2015.

(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.

(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.

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Okinawa Environment Club		Mura no Mirai	
Items				
Outline of operations	(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.		(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	
Name of officers	Number of officers: 7 President: Kuniki Shimoji		Number of officers: 11 Representative director: Toyokazu Nakata	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	31,312,560 yen		16,096,997 yen	
Liabilities	4,909,802 yen		14,134,899 yen	
Balance of net assets at the beginning of the business year	33,340,451 yen		1,506,300 yen	
Changes in net assets for the current period				
Changes in general net assets				
<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - Other revenues o Expenses 	<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - - Other revenues - o Expenses - 		<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - - Other revenues - o Expenses - 	
Changes in specified net assets				
<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - Other revenues o Expenses 	<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - - Other revenues - o Expenses - 		<ul style="list-style-type: none"> o Revenues - Subsidy received, etc. - - Other revenues - o Expenses - 	
Balance of net assets at the end of the business year	26,402,758 yen		1,962,098 yen	
Total revenues for the current period	25,170,970 yen		89,286,642 yen	
Total expenditures for the current period	32,108,663 yen		88,830,844 yen	
Amount of difference between revenues and expenditures for the current period	(6,937,693 yen)		455,798 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 receivable ¥9,400	
Details of debt guarantee	Accounts receivable ¥196,498		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: 23,750,145 yen (Breakdown: JICA transactions, 21,810,111 yen 91.8 %)		Total operating revenues: 61,968,557 yen (Breakdown: JICA transactions, 38,830,829 yen 62.7 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (0 yen 0.0 %)	
	Planning competition and public selection (21,810,111 yen 100.0 %)		Planning competition and public selection (38,830,929 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.	

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Lequiu Wings		Non-profit Organization Kyushu International Cooperative Association, Japan	
Items				
Outline of operations	(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		(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 (6) Activities for sales and providing information regarding goods and publications for promotion of the activities	
Name of officers	Number of officers: 7 Executive director: Chochu Awa		Number of officers: 16 President: Akinobu Yumiba Board member: Teiji Takeshita (Former Director General for the Secretariat of Japan Overseas Cooperation Volunteers) Board member: Masato Hanada (Former Director General of the Nihon-matsu Training Center of JICA)	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	11,772,611 yen		26,343,928 yen	
Liabilities	11,140 yen		3,385,436 yen	
Balance of net assets at the beginning of the business year	8,527,579 yen		27,740,075 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	11,761,471 yen		22,958,492 yen	
Total revenues for the current period	30,679,836 yen		44,892,190 yen	
Total expenditures for the current period	27,445,944 yen		49,673,773 yen	
Amount of difference between revenues and expenditures for the current period	3,233,892 yen		(4,781,583 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: ¥6,737,059		Accounts payable: ¥4,527,630	
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: 29,498,824 yen (Breakdown: JICA transactions, 29,498,824 yen 100.0 %)		Total operating revenues: 44,135,465 yen (Breakdown: JICA transactions, 34,041,656 yen 77.1 %)	
	Competitive contract (0 yen 0.0 %)		Competitive contract (26,317,000 yen 77.3 %)	
	Planning competition and public selection (29,498,824 yen 100.0 %)		Planning competition and public selection (7,436,806 yen 21.8 %)	
	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, and it is difficult to identify the requested figure from the entity's financial statements; hence, the box is left blank.

Corporation type and name	(Relevant public interest corporations, etc.)	
	Japan NGO Center for International Cooperation	International Farmers Participation Technical Net-work
Items		
Outline of operations	(1) Promote Partnership among NGOs (2) Strengthen Capacity and Social Responsibility of NGOs (3) Dissemination of knowledge and information regarding International cooperation and NGOs for international cooperation (4) Research and Advocacy (5) Promotion of education for realization of global citizenship society (6) Promotion of collaboration and interaction between United Nations institutions and domestic and international entities of central and local government and private sector (7) Other activities for the purpose of article 3 of Articles of incorporation	(1) Activities regarding international cooperation 1. As support for small-scale farmers, development of appropriate technologies regarding upland crop, rice cultivation, vegetable cultivation, improvement of agricultural instruments, and irrigation 2. Gathering and providing information on agricultural technology for small-scale farmers 3. Survey of situations of local agriculture, and research and development for appropriate technologies 4. Capacity building of local residents and technological support 5. Training in Japan as well as at operation site 6. Support through dispatching experts (2) Activities related to revitalization of economic activities 1. Cooperation for participatory rural development through appropriate agricultural technology 2. Cooperation for farmers to participate in local agricultural cooperatives, etc. 3. Cooperation for training of appropriate agricultural technology for local farmers (3) Activities related to promotion of learning 1. Development, research, and study of appropriate technology for local small-scale farmers 2. Exchange with Japanese farmers, students and experts engaging in international cooperation 3. Support and cooperation to universities and research institutions
Name of officers	Number of officers: 22 President: Hiroshi Taniyama	Number of officers: 7 President: Nobutaka Ito Director: Kazuo Nagai (Former Director General of the Tsukuba International Center of JICA) Director: Yoshiaki Kano (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	70,546,752 yen	34,837,324 yen
Liabilities	36,200,212 yen	19,494,570 yen
Balance of net assets at the beginning of the business year	41,167,849 yen	26,978,801 yen
Changes in net assets for the current period		
Changes in general net assets		
○ Revenues	○ Revenues	○ Revenues
- Subsidy received, etc.	- Subsidy received, etc.	- Subsidy received, etc.
- Other revenues	- Other revenues	- Other revenues
○ Expenses	○ Expenses	○ Expenses
Changes in specified net assets		
○ Revenues	○ Revenues	○ Revenues
- Subsidy received, etc.	- Subsidy received, etc.	- Subsidy received, etc.
- Other revenues	- Other revenues	- Other revenues
○ Expenses	○ Expenses	○ Expenses
Balance of net assets at the end of the business year	34,346,540 yen	15,342,754 yen
Total revenues for the current period	146,543,596 yen	69,755,826 yen
Total expenditures for the current period	153,364,905 yen	81,391,873 yen
Amount of difference between revenues and expenditures for the current period	(6,821,309 yen)	(11,636,047 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: ¥13,164,577	Accounts payable: ¥18,022,553, Accounts receivable: ¥267,524
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: 74,531,488 yen (Breakdown: JICA transactions, 24,610,362 yen 33.0 %) Competitive contract (24,610,362 yen 100.0 %) Planning competition and public selection (0 yen 0.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 68,161,800 yen (Breakdown: JICA transactions, 67,392,609 yen 98.9 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (67,392,609 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; 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.