

Business Year 2016

Financial Statements

General Account

Japan International Cooperation Agency (JICA)

Balance Sheet
(as of March 31, 2017)

General Account

(Unit : Yen)

Assets			
I . Current Assets			
Cash and deposits		86,547,359,250	
Securities		98,000,000,000	
Inventories			
Stored goods	491,515,955	491,515,955	
Advance payments		22,793,139,404	
Prepaid expenses		386,014,938	
Accrued income		530,883	
Accounts receivable		2,576,204,673	
Short-term loans for development projects	30,317,000		
Allowance for loan losses	(619,885)	29,697,115	
Short-term loans for emigration projects	1,161,112		
Allowance for loan losses	(167,701)	993,411	
Short-term installments receivable on settlement projects		42,862	
Suspense payments		23,614,408	
Advance paid		5,728,685	
Total current assets			210,854,841,584
II . Non-current assets			
1 Tangible assets			
Buildings	41,621,935,288		
Accumulated depreciation	(17,129,916,749)	24,492,018,539	
Structures	1,620,581,392		
Accumulated depreciation	(1,037,771,702)	582,809,690	
Machinery and equipment	174,211,830		
Accumulated depreciation	(113,118,175)	61,093,655	
Vehicles	2,030,930,984		
Accumulated depreciation	(1,177,251,699)	853,679,285	
Tools, furniture, and fixtures	2,320,412,634		
Accumulated depreciation	(1,411,976,382)	908,436,252	
Land	14,398,036,458		
Accumulated impairment loss	(8,710,639)	14,389,325,819	
Construction in progress		155,283,975	
Total tangible assets			41,442,647,215
2 Intangible assets			
Trademark right		1,818,077	
Telephone subscription right		1,786,900	
Software		145,417,505	
Software in progress		454,850,046	
Total intangible assets			603,872,528
3 Investments and other assets			
Long-term deposits		90,000,000	
Long-term loans for development projects	312,300,000		
Allowance for loan losses	(128,454,490)	183,845,510	
Long-term loans for emigration projects	30,633,064		
Allowance for loan losses	(27,090,610)	3,542,454	
Long-term installments receivable on settlement projects	281,512		
Allowance for loan losses	(281,512)	0	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	479,237,037		
Allowance for loan losses	(479,237,037)	0	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to installments receivable on settlement projects	620,851		
Allowance for loan losses	(620,851)	0	
Long-term prepaid expenses		205,968,363	
Long-term guarantee deposits		1,570,965,696	
Total investment and other assets			2,054,322,023
Total non-current assets			44,100,841,766
Total assets			254,955,683,350

Liabilities			
I . Current liabilities			
Funds for grant aid		145,895,103,303	
Donations received		409,760,192	
Accounts payable		16,855,398,956	
Accrued expenses		237,632,593	
Lease obligations		113,471,018	
Advance payments received		1,645,976	
Deposits received		621,859,796	
Unearned revenue		47,242	
Total current liabilities			164,134,919,076
II . Non-current liabilities			
Contra-accounts for assets			
Contra-accounts for assets funded by operational grants	4,052,889,655	4,052,889,655	
Long-term lease obligations		72,396,867	
Long-term deposits received		115,267,429	
Assets retirement obligations		276,125,850	
Total non-current liabilities			4,516,679,801
Total liabilities			168,651,598,877
Net assets			
I . Capital			
Government investment		62,452,442,661	
Total capital			62,452,442,661
II . Capital surplus			
Capital surplus		(880,390,620)	
Accumulated depreciation not included in expenses		(18,159,591,791)	
Accumulated impairment loss not included in expenses		(10,201,839)	
Accumulated interest expenses not included in expenses		(7,189,037)	
Total capital surplus			(19,057,373,287)
III . Retained earnings			
Reserve fund carried over from the previous Mid-term Objective period		1,275,765,107	
Reserve fund		5,014,447,023	
Unappropriated income for the current business year		36,618,802,969	
[Total income for the current business year]		[36,618,802,969]	
Total retained earnings			42,909,015,099
Total net assets			86,304,084,473
Total liabilities and net assets			254,955,683,350

Statement of Income
(April 1, 2016-March 31, 2017)

General Account

(Unit : Yen)

Ordinary expenses			
Operating expenses			
Expenses for technical cooperation projects	80,680,879,609		
Expenses for grant aid (operation support)	306,662,973		
Expenses for public participation-based cooperation	15,776,368,070		
Expenses for emigration projects	360,261,588		
Expenses for disaster relief activities	600,474,741		
Expenses for training and securing the personnel	1,476,575,107		
Expenses for assistance promotion	22,118,410,699		
Expenses for related to operation	7,069,769,946		
Expenses for operation support	28,996,345,250		
Expenses for grant aid	79,245,955,630		
Expenses for facilities	9,351,720		
Expenses for contracted programs	254,656,876		
Expenses for donation projects	16,856,587		
Depreciation	<u>488,916,671</u>	237,401,485,467	
General administrative expenses		9,451,497,201	
Financial expenses			
Foreign exchange losses	<u>90,309,286</u>	90,309,286	
Miscellaneous loss		<u>2,348,975</u>	
Total ordinary expenses			246,945,640,929
Ordinary revenues			
Revenues from operational grants		175,833,700,975	
Revenues from grant aid		79,245,955,630	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	239,281,190		
Revenues from contracted programs from other parties	<u>16,337,610</u>	255,618,800	
Revenues from interest on development projects		2,458,116	
Revenues from settlement projects		26,670	
Revenues from emigration projects		1,361,814	
Donations		16,856,587	
Revenues from subsidy for facilities		9,351,720	
Reversal of allowance for loan losses		15,051,937	
Reversal of contra-accounts for assets funded by operational grants		472,048,586	
Financial revenues			
Interest income	<u>11,120,677</u>	11,120,677	
Miscellaneous income		<u>3,054,388,920</u>	
Total ordinary revenues			<u>258,917,940,432</u>
Ordinary income			11,972,299,503
Extraordinary losses			
Loss on disposal of non-current assets		41,302,842	
Loss on sales of non-current assets		<u>3,556,257</u>	44,859,099
Extraordinary income			
Settlement revenues from operational grants		24,127,531,623	
Reversal of contra-accounts for assets funded by operational grants		36,476,968	
Gain on sales of non-current assets		<u>25,983,634</u>	<u>24,189,992,225</u>
Net income			<u>36,117,432,629</u>
Reversal of reserve fund carried over from the previous Mid-term Objective period			<u>501,370,340</u>
Total income for the current business year			<u><u>36,618,802,969</u></u>

Statement of Cash Flows

(April 1, 2016 – March 31, 2017)

General Account

(Unit: Yen)

I. Cash flows from operating activities	
Payments of operating expenses	(150,814,180,614)
Payments for grant aid	(80,011,715,913)
Payments for contracted programs	(448,559,603)
Payments of personnel expenses	(16,389,700,746)
Payments for other operations	(284,297,784)
Proceeds from operational grants	155,449,678,000
Proceeds from grant aid	98,142,054,663
Proceeds from contracted programs	338,683,859
Proceeds from interest on loans	4,682,174
Proceeds from settlement projects	924,158
Interest revenues	27,264
Installments receivable	896,894
Proceeds from donations	48,065,515
Proceeds from other operations	2,880,319,914
Subtotal	8,915,953,623
Interest income received	11,131,962
Payments to national treasury	(3,537,938,819)
Net cash provided by operating activities	5,389,146,766
II. Cash flows from investing activities	
Payments for purchase of non-current assets	(2,834,485,410)
Proceeds from sales of non-current assets	571,411,163
Proceeds from subsidy for facilities	138,780,000
Proceeds from collection of loans	229,008,565
Payments into time deposits	(422,000,000,000)
Proceeds from time deposit refund	422,000,000,000
Payments for purchase of negotiable deposits	(752,000,000,000)
Proceeds from refund of negotiable deposits	738,000,000,000
Net cash used in investing activities	(15,895,285,682)
III. Cash flows from financing activities	
Repayments of lease obligations	(141,595,072)
Payments to national treasury for unnecessary property	(520,377,489)
Net cash used in financing activities	(661,972,561)
IV. Effect of exchange rate fluctuation on funds	(109,180,910)
V. Net increase in funds (decrease)	(11,277,292,387)
VI. Funds at the beginning of the business year	91,614,651,637
VII. Funds at the end of the business year	80,337,359,250

Statement of Administrative Service Operation Cost
(April 1, 2016 – March 31, 2017)

General Account

(Unit: Yen)

I . Operating expenses			
(1) Expenses in the statement of income			
Operating expenses	237,401,485,467		
General administrative expenses	9,451,497,201		
Financial expenses	90,309,286		
Miscellaneous loss	2,348,975		
Loss on disposal of non-current assets	41,302,842		
Loss on sales of non-current assets	3,556,257	246,990,500,028	
(2) (Deduction) Self-revenues, etc.			
Revenues from contracted programs	(255,618,800)		
Revenues from interest on development projects	(2,458,116)		
Revenues from settlement projects	(26,670)		
Revenues from emigration projects	(1,361,814)		
Donations	(16,856,587)		
Reversal of allowance for loan losses	(15,051,937)		
Financial revenues	(11,120,677)		
Miscellaneous income	(3,054,388,920)		
Gain on sales of non-current assets	(25,983,634)	(3,382,867,155)	
Total operating expenses			243,607,632,873
II . Depreciation not included in expenses			1,288,101,504
III . Disposal and sale differential not included in expenses			345,656,256
IV . Estimated bonus payments not included in provision			52,618,880
V . Estimated increase in retirement benefits not included in provision			512,897,138
VI . Opportunity cost			
Opportunity cost of government investment			27,116,581
VII . Administrative service operation cost			245,834,023,232

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

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 have been applied regarding the disclosures of segment information in accordance with the transitional measures of the Accounting Standards for Incorporated Administrative Agencies .

1. Revenue recognition method of operational grants

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

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

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

(Changes in accounting policies)

Revenue from operational grants was recognized as the related expenses were incurred until the business year 2015. The revenue recognition method is changed from the business year 2016 in accordance with the amendment of Accounting Standard for Incorporated Administrative Agency and other related rules. This change has increased both ordinary revenues and net income by ¥9,799,909,305, compared to the method which was applied for the previous business year. The change does not affect the statement of administrative service operation cost.

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 capital surplus and reported as accumulated depreciation not included in expenses.

(2) Intangible assets (except for lease assets)

Straight-line method

Software used by JICA is depreciated over its useful life (5 years), which has been determined by JICA.

(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:

0.065% with reference to the yield of 10-year fixed-rate Japanese government bonds at the end of March 2017.

10. Accounting treatment for consumption taxes

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

Notes to the financial statements

General Account

(Balance Sheet)

1. Estimated retirement benefits to be provided from the operational grants

¥16,443,709,215

2. Estimated bonus to be provided from the operational grants

¥1,077,714,200

3. Impairment loss on non-current assets

Non-current assets indicating impairment loss

- (1) Outline of usage, type, location, book value of non-current assets that indicated an impairment loss

(Unit: Yen)

Name of asset	Usage	Location	Type	Book value
Soubudai Jutaku	Employee housing	Zama city, Kanagawa prefecture	Building	480,287,919

- (2) Background and reason for the indication of impairment loss

The asset presented an impairment indicator since occupancy ratio was less than 50% at the end of business year 2016. However, impairment loss has not been recognized because the building continued to be utilized for employee housing.

4. Donated funds for grant aid

Grant aid is received in the form of donated funds from the government of Japan. JICA administers this grant aid based on Grant Agreements with the government of the recipient country. At the end of business year 2016, the outstanding balance of unexecuted Grant Agreements stood at ¥246,539,615,319.

(Statement of Cash Flows)

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

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

(as of March 31, 2017)

Cash and deposits	¥86,547,359,250
Time deposits	¥(6,210,000,000)
Ending balance of funds	¥80,337,359,250

2. Description of significant non-cash transactions

Assets granted under finance lease

Tools, furniture, and fixtures	¥59,476,037
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(Statement of Administrative Service Operation Cost)

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

Of the estimated increase in retirement benefits not included in the provision, ¥16,418,302 was recognized as the current-business-year increase in provision for retirement benefits for 29 public officers temporarily transferred to JICA according to JICA's internal rules.

(Financial Instrument)

1. Status of financial instruments

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

2. Fair value of financial instruments

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

(Unit: Yen)

	Balance sheet amount	Fair value	Difference
(1) Cash and deposits	86,547,359,250	86,547,359,250	0
(2) Securities	98,000,000,000	98,000,000,000	0
(3) Accounts payable	(16,855,398,956)	(16,855,398,956)	0

(Note) Liabilities are shown in parentheses.

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

[1] Cash and deposits

Cash and deposits are 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.

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 business year	30,519,521,235
Current service cost	1,091,166,461
Interest cost	138,793,057
Actuarial difference	(13,209,817)
Retirement benefit paid	(889,936,752)
Past service cost	0
Contribution by the employee	65,471,664
Retirement benefit obligation at the end of the business year	30,911,805,848

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

(Unit: Yen)

Plan assets at the beginning of the business year	14,867,199,924
Expected return on plan assets	0
Actuarial difference	(320,107,733)
Contribution by the company	445,350,914
Retirement benefit paid	(294,909,068)
Contribution by the employee	65,471,664
Plan assets at the end of the business year	14,763,005,701

(Note) Plan assets include ¥ 6,226,859,000 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	17,058,217,138
Plan assets	(14,763,005,701)
Unfunded benefit obligations of funded pension plan	2,295,211,437
Unfunded benefit obligations of unfunded pension plan	13,853,588,710
Subtotal	16,148,800,147
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, ¥ 16,148,800,147, since the financial source is secured by operational grants.

(4) Profit or loss regarding retirement benefits

	(Unit: Yen)
Current service cost	1,091,166,461
Interest cost	138,793,057
Expected return on plans assets	0
Realized actuarial differences	306,897,916
Amortization of past service cost	0
Extraordinary additional retirement payments	0
Total	1,536,857,434

(5) Major components of plan assets

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

Bonds	36%
Stocks	34%
General account of life insurance company	20%
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 business 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 ¥48,991,626.

(Lease transactions)

1. Future minimum lease payments related to operating lease transactions

Future minimum lease payments due within one year of the balance sheet date	¥41,902,154
Future minimum lease payments corresponding to periods more than one year from the balance sheet date	¥98,891,826

2. The amount of the finance lease transactions that influenced the current business year's profits and losses was ¥257,872. Total income for the current business year after the deduction of this amount was ¥36,619,060,841.

(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.

(Payments to the National Treasury, etc., for unnecessary property)

A summary of payments to the National Treasury for unnecessary property in the current business year is as follows (such payment can be executed by selling unnecessary property to a third party and paying to the National Treasury the difference between the considerations received and the property's book value (the "transfer balance")):

Regarding the transfer of employee housing units, the transfer balance of the transactions designated as "transfer transactions whose transfer balance shall not be included as the profit and loss in the calculation of profits and losses" as per Article 13-2 of the Ordinance of the Ministry for the Operations, Finances and Accounting of the Japan International Cooperation Agency (Ordinance of Ministry of Foreign Affairs No. 22 of September 30, 2003 (final amendment, November 30, 2016)) and the expenses related to the transfer were not included in the profits and losses on the Statement of Income but are deducted from capital surplus by applying the Accounting Standard for Incorporated Administrative Agency No. 99.

Employee housing

Outline of the type and book value, etc., of assets subject to the payment to the National Treasury as unnecessary property

①	Type	Building and Land	Building and Land	Building, Structure, and Land	Building and Land
②	Name of assets	Tokorozawa Jutaku	Komagane Kougai Jutaku	Tukubakougai Jutaku	Shinoharacho Jutaku
③	Book value				
	(1) Acquisition cost	¥231,488,482	¥32,971,882	¥444,213,838	¥56,095,000
	(2) Depreciation	¥35,590,520	¥7,797,453	¥57,755,550	¥1,931,400
	(3) Impairment loss	¥121,121,661	¥21,746,555	¥121,163,091	¥8,767,600
	(4) Book value	¥74,776,301	¥3,427,874	¥265,295,197	¥45,396,000

④	Reason for unnecessary property		Based on the Mid-term Plan, etc., it was decided that unnecessary property would be disposed of by payments to the National Treasury, in accordance with the enhancement of the Act for partial revision to the Act on General Rules for Incorporated Administrative Agencies (Act No. 37 of 2010), which prescribed returns of unnecessary property to the National Treasury by Incorporated Administrative Agencies.		
⑤	Method of the payment to the National Treasury		Payment of the transfer balance net of the related expense pursuant to Paragraph 2 of Article 46-2 of the Act on General Rules for Incorporated Administrative Agencies.		
⑥	Amount of the transfer balance of unnecessary property (excluding tax)		¥144,638,387	¥347,383,374	¥30,750,423
⑦	Deducted expenses (excluding tax)		¥8,407,831		
⑧	Amount and date of payment to national treasury	Amount	¥514,364,353		
		Date	February 16, 2017		
⑨	Capital reduction		¥764,769,202		
⑩	Remarks		Tokorozawa Jutaku and Komaganekogai Jutaku are sold as a package		

(Significant Contractual Liabilities)

Contractual liabilities JICA is obligated to pay during the next business year and thereafter are ¥4,641,100,841.

(Significant subsequent events)

Appropriation of profit was approved as follows on June 29, 2017:

		(Unit: Yen)
I. Unappropriated income for the current business year		<u>36,618,802,969</u>
Total income for the current business year	36,618,802,969	
II. Provision of reserve funds		1,275,765,107
Reserve funds carried over from previous Mid-term objective period	1,275,765,107	
III. Profit appropriation amount		
Reserve fund		<u><u>37,894,568,076</u></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	1,481,347,410	343,912,631	33,873,623	1,791,386,418	419,234,861	93,253,544	0	0	0	1,372,151,557	
	Structures	125,147,648	55,899,917	695,958	180,351,607	34,357,701	9,525,308	0	0	0	145,993,906	
	Machinery and equipment	95,790,744	14,996,952	7,402,298	103,385,398	54,068,077	7,755,930	0	0	0	49,317,321	
	Vehicles	1,684,420,547	470,579,727	180,220,553	1,974,779,721	1,126,715,562	146,899,200	0	0	0	848,064,159	
	Tools, furniture, and fixtures	1,757,175,223	298,595,648	242,559,275	1,813,211,596	1,113,243,798	220,523,147	0	0	0	699,967,798	
	Total	5,143,881,572	1,183,984,875	464,751,707	5,863,114,740	2,747,619,999	477,957,129	0	0	0	3,115,494,741	
Tangible assets (depreciation not included in expenses)	Buildings	39,779,698,268	1,344,698,943	1,293,848,341	39,830,548,870	16,710,681,888	1,242,979,125	0	0	0	23,119,866,982	
	Structures	1,460,366,474	14,836,484	34,973,173	1,440,229,785	1,003,414,001	40,069,099	0	0	0	436,815,784	
	Machinery and equipment	84,556,957	0	13,730,525	70,826,432	59,050,098	1,011,124	0	0	0	11,776,334	
	Vehicles	100,651,353	0	44,500,090	56,151,263	50,536,137	0	0	0	0	5,615,126	
	Tools, furniture, and fixtures	540,762,222	0	33,561,184	507,201,038	298,732,584	4,042,156	0	0	0	208,468,454	
	Total	41,966,035,274	1,359,535,427	1,420,613,313	41,904,957,388	18,122,414,708	1,288,101,504	0	0	0	23,782,542,680	
Tangible assets (Non-depreciable assets)	Land	14,970,513,458	0	572,477,000	14,398,036,458	0	0	8,710,639	0	0	14,389,325,819	
	Construction in progress	465,131,140	151,038,272	460,885,437	155,283,975	0	0	0	0	0	155,283,975	
	Total	15,435,644,598	151,038,272	1,033,362,437	14,553,320,433	0	0	8,710,639	0	0	14,544,609,794	
Total tangible assets	Buildings	41,261,045,678	1,688,611,574	1,327,721,964	41,621,935,288	17,129,916,749	1,336,232,669	0	0	0	24,492,018,539	
	Structures	1,585,514,122	70,736,401	35,669,131	1,620,581,392	1,037,771,702	49,594,407	0	0	0	582,809,690	
	Machinery and equipment	180,347,701	14,996,952	21,132,823	174,211,830	113,118,175	8,767,054	0	0	0	61,093,655	
	Vehicles	1,785,071,900	470,579,727	224,720,643	2,030,930,984	1,177,251,699	146,899,200	0	0	0	853,679,285	
	Tools, furniture, and fixtures	2,297,937,445	298,595,648	276,120,459	2,320,412,634	1,411,976,382	224,565,303	0	0	0	908,436,252	
	Land	14,970,513,458	0	572,477,000	14,398,036,458	0	0	8,710,639	0	0	14,389,325,819	
	Construction in progress	465,131,140	151,038,272	460,885,437	155,283,975	0	0	0	0	0	155,283,975	
	Total	62,545,561,444	2,694,558,574	2,918,727,457	62,321,392,561	20,870,034,707	1,766,058,633	8,710,639	0	0	41,442,647,215	
Intangible assets (depreciation included in expenses)	Trademark right	7,444,573	0	0	7,444,573	5,626,496	306,292	0	0	0	1,818,077	
	Software	0	156,070,755	0	156,070,755	10,653,250	10,653,250	0	0	0	145,417,505	
	Total	7,444,573	156,070,755	0	163,515,328	16,279,746	10,959,542	0	0	0	147,235,582	
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	
	Total	1,139,550	0	0	1,139,550	1,139,550	0	0	0	0	0	
Intangible assets (Non-depreciable assets)	Telephone subscription right	12,088,650	0	8,810,550	3,278,100	0	0	1,491,200	0	0	1,786,900	
	Software in progress	47,656,245	534,206,309	127,012,508	454,850,046	0	0	0	0	0	454,850,046	
	Total	59,744,895	534,206,309	135,823,058	458,128,146	0	0	1,491,200	0	0	456,636,946	
Total intangible assets	Trademark right	8,584,123	0	0	8,584,123	6,766,046	306,292	0	0	0	1,818,077	
	Telephone subscription right	12,088,650	0	8,810,550	3,278,100	0	0	1,491,200	0	0	1,786,900	
	Software	0	156,070,755	0	156,070,755	10,653,250	10,653,250	0	0	0	145,417,505	
	Software in progress	47,656,245	534,206,309	127,012,508	454,850,046	0	0	0	0	0	454,850,046	
	Total	68,329,018	690,277,064	135,823,058	622,783,024	17,419,296	10,959,542	1,491,200	0	0	603,872,528	
Investments and other assets	Long-term deposits	300,000,000	0	210,000,000	90,000,000	0	0	0	0	0	90,000,000	
	Long-term loans for development projects	342,617,000	0	30,317,000	312,300,000	0	0	0	0	0	312,300,000	
	Allowance for loan losses (non-current)	(119,951,617)	(8,502,873)	0	(128,454,490)	0	0	0	0	0	(128,454,490)	
	Long-term loans for emigration projects	39,386,633	0	8,753,569	30,633,064	0	0	0	0	0	30,633,064	
	Allowance for loan losses (non-current)	(33,039,414)	0	(5,948,804)	(27,090,610)	0	0	0	0	0	(27,090,610)	
	Long-term unsaunms receivable on settlement projects	46,447	281,512	46,447	281,512	0	0	0	0	0	281,512	
	Allowance for loan losses (non-current)	0	(281,512)	0	(281,512)	0	0	0	0	0	(281,512)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	619,331,369	0	140,094,332	479,237,037	0	0	0	0	0	479,237,037	
	Allowance for loan losses (non-current)	(619,331,369)	0	(140,094,332)	(479,237,037)	0	0	0	0	0	(479,237,037)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to installments receivable on settlement projects	1,368,212	0	747,361	620,851	0	0	0	0	0	620,851	
	Allowance for loan losses (non-current)	(1,368,212)	0	(747,361)	(620,851)	0	0	0	0	0	(620,851)	
	Long-term prepaid expenses	70,680,161	174,988,253	39,700,051	205,968,363	0	0	0	0	0	205,968,363	
	Long-term guarantee deposits	1,532,628,187	150,580,832	112,243,323	1,570,965,696	0	0	0	0	0	1,570,965,696	
	Total	2,132,367,397	317,066,212	395,111,586	2,054,322,023	0	0	0	0	0	2,054,322,023	

(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	410,808,865	204,100,961	0	123,393,871	0	491,515,955	
Stockpile	410,808,865	204,100,961	0	123,393,871	0	491,515,955	
Japan	43,303,156	8,120,520	0	0	0	51,423,676	
USA	82,554,614	38,095,201	0	48,776,975	0	71,872,840	
Singapore	178,821,073	96,278,446	0	39,204,571	0	235,894,948	
Ghana	0	21,350,946	0	0	0	21,350,946	
UAE	99,641,938	33,759,662	0	33,263,895	0	100,137,705	
Palau	5,560,256	2,433,508	0	2,148,430	0	5,845,334	
Marshall Islands	927,828	4,062,678	0	0	0	4,990,506	
Total	410,808,865	204,100,961	0	123,393,871	0	491,515,955	

(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	98,000,000,000	98,000,000,000	98,000,000,000	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	219,758,484	30,317,000	219,758,484	0	30,317,000	
Loans for emigration projects	2,659,755	1,248,748	2,498,218	249,173	1,161,112	
Installments receivable on settlement projects	46,447	46,407	46,447	3,545	42,862	
Subtotal	222,464,686	31,612,155	222,303,149	252,718	31,520,974	
Other long-term loans						
Loans for development projects	342,617,000	0	0	30,317,000	312,300,000	
Loans for emigration projects	658,718,002	54,360,884	1,908,449	201,300,336	509,870,101	
Installments receivable on settlement projects	1,414,659	0	185,226	327,070	902,363	
Subtotal	1,002,749,661	54,360,884	2,093,675	231,944,406	823,072,464	
Total	1,225,214,347	85,973,039	224,396,824	232,197,124	854,593,438	

* "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, easing of conditions for repayment, 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	219,758,484	(189,441,484)	30,317,000	3,938,947	(3,319,062)	619,885	
Ordinary loans	219,758,484	(189,441,484)	30,317,000	3,938,947	(3,319,062)	619,885	Breakdown of the guarantee for the Year-end balance of loans is as follows: Bank guarantee ¥23,817,000 Joint and several guarantee ¥6,500,000
Long-term loans for development projects	342,617,000	(30,317,000)	312,300,000	119,951,617	8,502,873	128,454,490	
Ordinary loans	176,317,000	(30,317,000)	146,000,000	182,997	7,852,503	8,035,500	Breakdown of the guarantee for the Year-end balance of loans is as follows: Bank guarantee ¥55,000,000 Joint and several guarantee ¥91,000,000 Provision of collateral (government bonds) ¥166,300,000
Doubtful loans	166,300,000	0	166,300,000	119,768,620	650,370	120,418,990	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	0	0	0	0	0	0	
(Development projects in total)	562,375,484	(219,758,484)	342,617,000	123,890,564	5,183,811	129,074,375	
(Emigration projects)							
Short-term loans for emigration projects	2,659,755	(1,498,643)	1,161,112	328,519	(160,818)	167,701	
Ordinary loans	2,659,755	(1,498,643)	1,161,112	328,519	(160,818)	167,701	
Long-term loans for emigration projects	658,718,002	(148,847,901)	509,870,101	652,370,783	(146,043,136)	506,327,647	
Ordinary loans	7,300,663	(3,003,402)	4,297,261	953,444	(198,637)	754,807	
Doubtful loans	32,085,970	(5,750,167)	26,335,803	32,085,970	(5,750,167)	26,335,803	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	619,331,369	(140,094,332)	479,237,037	619,331,369	(140,094,332)	479,237,037	
(Emigration projects in total)	661,377,757	(150,346,544)	511,031,213	652,699,302	(146,203,954)	506,495,348	
(Installments receivable on settlement projects)							
Short-term installments receivable on settlement projects	46,447	(3,585)	42,862	0	0	0	
Ordinary loans	46,447	(3,585)	42,862	0	0	0	
Long-term installments receivable on settlement projects	1,414,659	(512,296)	902,363	1,368,212	(465,849)	902,363	
Ordinary loans	46,447	(46,447)	0	0	0	0	
Doubtful loans	0	281,512	281,512	0	281,512	281,512	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	1,368,212	(747,361)	620,851	1,368,212	(747,361)	620,851	
(Installments receivable on settlement projects in total)	1,461,106	(515,881)	945,225	1,368,212	(465,849)	902,363	
Total	1,225,214,347	(370,620,909)	854,593,438	777,958,078	(141,485,992)	636,472,086	

* 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	764,769,202	62,452,442,661	Capital reduction due to payments to national treasury for unnecessary property
	Total	63,217,211,863	0	764,769,202	62,452,442,661	
Capital surplus	Capital surplus					
	Facility expenses	2,098,129,885	129,428,280	0	2,227,558,165	Increase due to acquisition of non-current assets
	Operational grants	191,704,477	106,388,365	42,720,070	255,372,772	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	(4,361,923,710)	0	1,470,251,152	(5,832,174,862)	Decrease due to sale or disposal of inherited assets, etc.
	Lease contracts	(113,690,859)	0	0	(113,690,859)	
	Reserve fund carried over from the previous Mid-term Objective period	8,747,390	0	0	8,747,390	
	Specified expenses in Accounting Standard for Incorporated Administrative Agency No. 99	2,454,946,431	250,404,849	9,060,506	2,696,290,774	Expenses for disposal of unnecessary property, etc.
	Total	155,419,614	486,221,494	1,522,031,728	(880,390,620)	
	Accumulated depreciation not included in expenses	(17,725,966,082)	(1,288,101,504)	(854,475,795)	(18,159,591,791)	Decrease due to depreciation of non-current assets, etc.
	Total	(17,725,966,082)	(1,288,101,504)	(854,475,795)	(18,159,591,791)	
	Accumulated impairment loss not included in expenses	(289,381,446)	0	(279,179,607)	(10,201,839)	Increase due to sale or disposal of assumed assets
	Total	(289,381,446)	0	(279,179,607)	(10,201,839)	
	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	(17,867,116,951)	(801,880,010)	388,376,326	(19,057,373,287)	

(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	1,777,135,447	0	501,370,340	1,275,765,107	
Reserve fund of Paragraph 1 Article 44 of the Act on General Rules	3,118,053,951	1,896,393,072	0	5,014,447,023	Increase from the profit appropriation for Business Year 2015
Total	4,895,189,398	1,896,393,072	501,370,340	6,290,212,130	

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	501,370,340	the amount expensed for the current period
Total		501,370,340	

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

1. Details of changes in operational grant liabilities

(Unit: Yen)

Balance at the beginning of the period	Operational grants for the current period	Transfer for the current period				Balance at the end of the period
		Revenues from operational grants	Contra-accounts for assets funded by operational grants	Capital surplus	Subtotal	
46,637,436,636	155,449,678,000	199,961,232,598	2,020,557,116	105,324,922	202,087,114,636	0

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

(1) Details of the transfer of revenues from operational grants

(Unit: Yen)

(1) Details of the transfer of revenues from operational grants				(Unit: Ten thousand yuan)
Classification	Revenues from operational grants	Main usages of operational grants		
		Expenses	Main usages	
Transfer based on operation achievement method				
Technical cooperation	83,672,990,720	80,390,972,479	Outsourcing expenses : ¥43,358,721,080, Travelling and transportation expense : ¥11,626,862,765, Other expenses : ¥25,405,388,634	
Grand aid	320,241,000	315,296,241	Outsourcing expenses : ¥284,943,241, Other expenses : ¥30,353,000	
Citizens' cooperation activities, etc.	17,493,379,086	15,763,559,117	Fees paid to experts : ¥7,070,823,398, Outsourcing expenses : ¥4,106,104,595, Other expenses : ¥4,586,631,124	
Emigration projects	382,352,288	360,261,588	Outsourcing expenses : ¥134,807,316, Subsidies : ¥62,927,224, Other expenses : ¥162,527,048	
Personnel training and securing	1,408,647,000	1,476,219,708	Fees paid to experts : ¥1,439,000,190, Other expenses : ¥37,219,518	
Research and study	26,370,051,596	22,118,410,699	Outsourcing expenses : ¥18,392,369,222, Other expenses : ¥3,726,041,477	
Common	7,718,828,408	7,316,147,040	Personnel expenses : ¥642,011,907, Fees paid to experts : ¥1,532,963,480, Other expenses : ¥5,141,171,653	
Transfer based on term method				
Common	37,983,633,821	37,809,347,742	Personnel expenses : ¥15,750,152,786, Fees paid to experts : ¥8,727,656,406, Other expenses : ¥13,331,538,550	
Transfer based on the related expenses are incurred				
Disaster relief activities	483,577,056	483,577,056	Outsourcing expenses : ¥204,081,642, Expenses for purchasing and sending equipmer : ¥205,647,928, Other expenses : ¥73,847,486	
Transfer amount based on Paragraph 4 Article 81 of Accounting Standards	24,127,531,623	—		
Total	199,961,232,598	166,033,791,670		

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

(Unit: Yen)

Segment	Transfer amount to Contra-accounts for assets funded by operational grants		Transfer amount to Capital surplus	
	Transfer amount	Main usages	Transfer amount	Main usages
Technical cooperation	265,894,214	Structures : ¥124,385,806 Tools, furniture, and fixtures : ¥52,839,255 Others : ¥88,669,153	4,597,329	Guarantee deposits : ¥4,597,329
Grand aid	0		0	
Citizens' cooperation activities, etc.	41,794,684	Tools, furniture, and fixtures : ¥40,235,356 Machinery and equipment : ¥1,559,328	2,221,035	Guarantee deposits : ¥2,221,035
Emigration projects	665,712	Tools, furniture, and fixtures : ¥665,712	0	
Disaster relief activities	199,030,915	Stored goods : ¥197,604,775 Tools, furniture, and fixtures : ¥1,426,140	0	
Personnel training and securing	0		0	
Research and study	100,680	Guarantee deposits : ¥100,680	0	
Common	1,513,070,911	Structures : ¥131,231,568 Software in progress : ¥534,206,309 Others : ¥847,633,034	98,506,558	Guarantee deposits : ¥98,506,558
Total	2,020,557,116		105,324,922	

3. Details of the balance of operational grant liabilities

(Unit: Yen)

Balance of operational grant liabilities	Expected usage
Balance in relation to operations to which the revenue recognition method based on operation achievement is applied	0 The balance of operational grant liabilities is not carried forward to the next business year.
Balance in relation to operations to which the revenue recognition method based on term is applied	0 The balance of operational grant liabilities is not carried forward to the next business year.
Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied	0 The balance of operational grant liabilities is not carried forward to the next business year.
Total	0

(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	138,780,000	0	129,428,280	9,351,720	
Total	138,780,000	0	129,428,280	9,351,720	

(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	173,446	12	19,365	5
Employees	15,576,707	1,908	622,647	80
Total	15,750,153	1,920	642,012	85

- (Notes)
1. Payment standard of remunerations and retirement benefits to officers
Remunerations and retirement benefits to officers are paid based on “Rules on Remuneration for Officers” and “Rules on Retirement Benefits for Officers” in place for Incorporated Administrative Agency - Japan International Cooperation Agency.
 2. Payment standard of salaries and retirement benefits to employees
Salaries and retirement benefits to employees are paid based on “Rules on Salaries for Employees” and “Rules on Retirement Benefits for Employees” in place for Incorporated Administrative Agency - Japan International Cooperation Agency.
 3. Number of people
As for the number of people to whom remunerations or salaries are paid, the average number of JICA officers or employees during the period is used.
 4. Others
There are no part-time officers or employees classified as external members.

(12)Segment information to be disclosed

(Unit : Yen)

Classification	(1) Technical cooperation	(2) Grant aid	(3) Citizens' cooperation activities, etc.	(4) Emigration	(5) Disaster relief activities	(6) Personnel training and securing	(7) Research and study	(8) Contracted programs	(9) Other operations	Subtotal	(10) Corporate common expenses, etc.	Total
I. Operating expenses, revenues, and profits and losses												
Operating expenses	80,680,879,609	79,552,618,603	15,776,368,070	360,261,588	600,474,741	1,476,575,107	22,118,410,699	254,656,876	16,856,587	200,837,101,880	36,075,466,916	236,912,568,796
Outsourcing expenses	43,358,721,080	299,106,960	4,106,104,595	134,807,316	204,081,642	0	18,392,369,222	243,364,337	13,617,253	66,752,172,405	0	66,752,172,405
Fees paid to experts	9,367,521,855	0	7,070,823,398	0	0	1,439,000,190	0	0	0	17,877,345,443	10,260,619,886	28,137,965,329
Travelling and transportation expenses	11,626,862,765	0	1,839,352,932	41,934,041	72,848,730	0	0	0	0	13,580,998,468	3,667,368,130	17,248,366,598
Personnel expenses	—	—	—	—	—	—	—	—	—	—	13,885,102,548	13,885,102,548
Expenses for purchasing and sending equipment	0	0	0	0	322,545,613	0	0	0	0	322,545,613	0	322,545,613
Subsidies	0	0	0	62,927,224	0	0	0	0	0	62,927,224	0	62,927,224
Fund provision	—	79,245,955,630	0	0	0	0	0	0	0	79,245,955,630	0	79,245,955,630
Other expenses	16,327,773,909	7,556,013	2,760,087,145	120,593,007	998,756	37,574,917	3,726,041,477	11,292,539	3,239,334	22,995,157,097	8,262,376,352	31,257,533,449
General administrative expenses	—	—	—	—	—	—	—	—	—	—	9,451,497,201	9,451,497,201
Fees paid to experts	—	—	—	—	—	—	—	—	—	—	1,106,954,563	1,106,954,563
Personnel expenses	—	—	—	—	—	—	—	—	—	—	2,507,062,145	2,507,062,145
Rents	—	—	—	—	—	—	—	—	—	—	2,383,039,818	2,383,039,818
Other expenses	—	—	—	—	—	—	—	—	—	—	3,454,440,675	3,454,440,675
Depreciation	—	—	—	—	—	—	—	—	—	—	488,916,671	488,916,671
Financial expenses	—	—	—	—	—	—	—	—	—	—	90,309,286	90,309,286
Miscellaneous expenses	0	0	0	0	0	0	0	0	0	0	2,348,975	2,348,975
Total	80,680,879,609	79,552,618,603	15,776,368,070	360,261,588	600,474,741	1,476,575,107	22,118,410,699	254,656,876	16,856,587	200,837,101,880	46,108,539,049	246,945,640,929
Operating revenues												
Revenues from operational grants	83,672,990,720	320,241,000	17,493,379,086	382,352,288	483,577,056	1,408,647,000	26,370,051,596	0	0	130,131,238,746	45,702,462,229	175,833,700,975
Revenues from grant aid	0	79,245,955,630	0	0	0	0	0	0	0	79,245,955,630	0	79,245,955,630
Revenues from contracted programs	0	0	0	0	0	0	0	255,618,800	0	255,618,800	0	255,618,800
Revenues from interest on development projects	0	0	0	0	0	0	0	0	0	0	2,458,116	2,458,116
Revenues from settlement projects	0	0	0	0	0	0	0	0	0	0	26,670	26,670
Revenues from emigration projects	0	0	0	0	0	0	0	0	0	0	1,361,814	1,361,814
Donation revenues	0	0	0	0	0	0	0	0	16,856,587	16,856,587	0	16,856,587
Revenues from subsidy for facilities	—	—	—	—	—	—	—	—	—	—	9,351,720	9,351,720
Reversal of allowance for loan losses	0	0	0	0	0	0	0	0	15,051,937	15,051,937	0	15,051,937
Reversal of contra-accounts for assets funded by operational grants	0	0	0	0	116,897,685	0	0	0	0	116,897,685	355,150,901	472,048,586
Financial revenues	—	—	—	—	—	—	—	—	—	—	11,120,677	11,120,677
Miscellaneous income	290,474,130	0	13,483,053	0	0	0	0	0	0	303,957,183	2,750,431,737	3,054,388,920
Total	83,963,464,850	79,566,196,630	17,506,862,139	382,352,288	600,474,741	1,408,647,000	26,370,051,596	255,618,800	31,908,524	210,085,576,568	48,832,363,864	258,917,940,432
Operating income and loss	3,282,585,241	13,578,027	1,730,494,069	22,090,700	0	(67,928,107)	4,251,640,897	961,924	15,051,937	9,248,474,688	2,723,824,815	11,972,299,503
II. Total assets												
Cash and deposits	0	48,593,935,572	0	0	0	0	0	233,401,145	2,948,977,693	51,776,314,410	34,771,044,840	86,547,359,250
Securities	0	98,000,000,000	0	0	0	0	0	0	0	98,000,000,000	0	98,000,000,000
Advance payments	19,158,026,013	0	285,661,346	0	0	0	3,089,553,935	0	0	22,533,241,294	259,898,110	22,793,139,404
Buildings	—	—	—	—	—	—	—	—	—	—	24,492,018,539	24,492,018,539
Land	—	—	—	—	—	—	—	—	—	—	14,389,325,819	14,389,325,819
Other assets	60,202,400	75,315	22,963,614	487,742	491,515,955	46,009	3,564,196	94,145,229	219,227,945	892,228,405	7,841,611,933	8,733,840,338
Total	19,218,228,413	146,594,010,887	308,624,960	487,742	491,515,955	46,009	3,093,118,131	327,546,374	3,168,205,638	173,201,784,109	81,753,899,241	254,955,683,350

(Notes) 1. Segment classification and main descriptions

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

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

- Operations in relation to technical cooperation
- Operations in relation to grant aid
- Operations in relation to citizens' cooperation activities, etc.
- Operations in relation to emigration projects
- Operations in relation to disaster relief activities
- Operations in relation to personnel training and securing
- Operations in relation to research and study
- Operations in relation to contracted programs

2. Disclosure of operating expenses

- Operating expenses in the statement of income are shown as operating expenses according to natural expense classification. Items that account for less than 5% of the total amount allocated to each segment are included in other expenses.

The relationship between operating expenses in this list and operating expenses in the statement of income is as follows:

- Technical cooperation: amount of expenses for technical cooperation projects
- Grant aid: amount of expenses for grant aid (operation support) and expenses for grant aid
- Citizens' cooperation activities, etc.: amount of expenses for public participation-based cooperation
- Emigration: amount of expenses for emigration projects
- Disaster relief activities: amount of expenses for disaster relief activities
- Personnel training and securing: amount of expenses for training and securing the personnel
- Research and study: amount of expenses for assistance promotion * The amount includes expenses for surveys, such as cooperation preparation surveys
- Contracted programs: amount of expenses for contracted programs
- Other operations: amount of expenses for donation projects
- Corporate common expenses, etc.: amounts of expenses related to operation, expenses for operation support, and facility expenses

- Personnel expenses and rents, which accrue in relation to expenses related to operation and expenses for operation support that have been classified as corporate common expenses, etc., cannot be allocated to each segment due to the following reasons:

- Personnel expenses: employees are in charge of several operations and their involvement in each operation is not uniform
- Rents: a wide variety of buildings are included in target property and they are used for multiple operations

3. Disclosure of total assets

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

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

- Accumulated depreciation not included in expenses amounts to ¥1,288,101,504.
- Accumulated disposal and sale differential not included in expenses amounts to a loss of ¥345,656,256.
- Estimated bonus payments not included in provision amounts to ¥52,618,880.
- Estimated increase in retirement benefits not included in provision amounts to a loss of ¥512,897,138.
- Corporate common expenses, etc. is financed by reserve fund carried over from the previous Mid-term Objective period, which amount to ¥501,370,340.
- Because operating expenses for 1) Technical cooperation and 3) Citizens' cooperation activities, etc., are financed by operational grants and revenues from operations, equivalent amounts are shown as miscellaneous income in operating revenues.
- "—" is shown in the columns of amounts of items that have been organized only as corporate common expenses, etc., because they cannot be allocated to individual segments.

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

(Unit: Yen)

Classification	Amount granted in the current period	Number of the projects	Remarks
Grant-in-Aid for Scientific Research B	(2,034,000) 610,200	2	Japan Society for the Promotion of Science Grant-in-Aid for Scientific Research
Grant-in-Aid for Scientific Research C	(954,000) 286,200	2	
Grant-in-Aid for Challenging Exploratory Research	(1,949,412) 630,000	2	
Grant-in-Aid for Young Scientists B	(2,000,000) 600,000	2	
Total	(6,937,412) 2,126,400	8	

(Note) Amount granted in the current period indicates the amount equivalent to indirect expenses. The amount equivalent to direct expenses are indicated in parentheses. The amount of Grant-in-Aid for Challenging Exploratory Research is calculated by reducing last year's direct expense refunded to the organization which is ¥151,000 from the total amount granted to JICA.

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

1. Cash and deposits

(Unit: Yen)

Classification	Amount	Remarks
Cash	1,695,383	
Cash in foreign currency	19,742,580	
Deposit accounts	77,745,591,025	
Checking accounts	2,932	
Checking accounts in foreign currency	2,570,327,330	
Time deposits	6,210,000,000	
Total	86,547,359,250	

2. Advance payments

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	22,772,065,570	JV Oriental Consultants Global Co.,Ltd.,etc.	
General administrative expenses	21,073,834	IRTOYA CO.,etc.	
Total	22,793,139,404		

3. Funds for grant aid

(Unit: Yen)


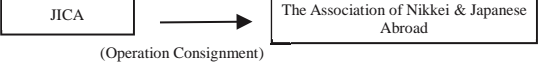
Classification	Amount	Counterparty	Remarks
Funds for grant aid	145,895,103,303	Republic of the Union of Myanmar,etc.	
Total	145,895,103,303		

4. Accounts payable

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	14,806,167,474	JV NIPPON KOEI CO.,LTD.,etc.	
General administrative expenses	907,881,966	NTT Communications Corporation,etc.	
Expenses for contracted programs	9,248,230	Deloitte Tohmatsu Financial Advisory LLC,etc.	
Expenses for grant aid	698,907,584	The Government of Islamic Republic of Pakistan,etc.	
Expenses for donation projects	228,548	Laos-Japan Human Resource Development Institute (LJI),etc.	
Others	432,965,154	NIPPON TRAVEL AGENCY CO., LTD.,etc	
Total	16,855,398,956		

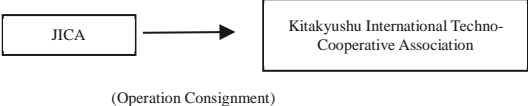
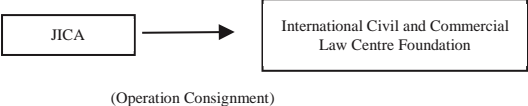
(15) Details of affiliated companies and relevant public interest corporations

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	<p>(1) International cooperative activities in developing countries and activities pertaining to the promotion, promulgation, and edification of international exchange and global understanding.</p> <p>(2) Assistance for postdisaster restoration and peace-building activities.</p> <p>(3) Activities pertaining to cooperation and collaboration with international and domestic support agencies, international cooperation associations, and other institutions.</p> <p>(4) Activities pertaining to support for the development of a multicultural symbiotic society and vitalization and internationalization of societies.</p> <p>(5) Activities to support integrated community building and human resource development involving various sectors for the purpose of regional revitalization in cooperation in local communities.</p> <p>① Planning, support on coordination and implementation of project for the purpose of integrated community building including various sectors such as education, welfare service and industrial promotion</p> <p>② Category II social welfare services prescribed in article 2 of the Social Welfare Act</p> <p>(a) Based on Child Welfare Act:</p> <ul style="list-style-type: none"> - day care services for handicapped children - consultation services for handicapped children - after-school child sound upbringing services - regional base services of the child care support - nursery center management services <p>(b) Based on act on Social Welfare for the Elderly</p> <ul style="list-style-type: none"> - senior in-home care services - senior day-services <p>(c) Based on act to comprehensively support daily and social lives of persons with disabilities</p> <ul style="list-style-type: none"> - welfare services for persons with disabilities - consultation support services - services to support regional life - management of community activity support centers <p>③ Human resource development and training</p> <p>(6) Other activities necessary to achieve the objectives of the Association.</p>	<p>(1) Support and promulgation of economic, cultural, educational, and social activities in cooperation with overseas and domestic Japan-related organizations or by itself.</p> <p>(2) Cooperation pertaining to carrying out of international cooperative activities and international exchange activities.</p> <p>(3) Collaboration with municipalities and international exchange associations</p> <p>(4) Promulgation both at home and abroad of research outcomes and knowledge regarding activities pertaining international cooperation and international exchange endeavors</p> <p>(5) Provision of information and collaboration regarding migration and overseas expansion of businesses</p> <p>(6) Establishment and operation of centers for Japanese abroad</p> <p>(7) Consultations and intermediation for and regarding Japaneseabroad</p> <p>(8) Publicity of and edification regarding situations in Japan</p> <p>(9) Organizing of the convention of Nikkei and Japanese abroad</p> <p>(10) Edification regarding investment from overseas, investment overseas, and businesses</p> <p>(11) Other activities necessary for the fulfillment of public good</p>
Name of officers	<p>Number of officers: 20</p> <p>President: Yoshimasa Tominaga</p> <p>Board member: Kazuto Kitano (Former Director General of the Nihon-matsu Training Center of JICA)</p>	<p>Number of officers: 19</p> <p>President: Keiji Yamada</p> <p>Director: Hiroyo Sasaki (Former Vice-President of JICA)</p>
Association chart on transactions between relevant public interest corporations and JICA		
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	○ Revenues	○ Revenues
- Subsidy received, etc.	- Subsidy received, etc. 0 yen	- Subsidy received, etc. 0 yen
- Other revenues	- Other revenues 2,740,091,113 yen	- Other revenues 431,222,056 yen
○ Expenses	○ Expenses 2,943,312,453 yen	○ Expenses 417,586,110 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 3,106,011 yen	- Other revenues 0 yen
○ Expenses	○ Expenses 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)	<p>Total operating revenues: 2,284,284,621 yen</p> <p>(Breakdown: JICA transactions, 1,500,994,132 yen 65.7 %)</p> <p>Competitive contract (1,015,829,909 yen 67.7 %)</p> <p>Planning competition and public selection (52,563,012 yen 3.5 %)</p> <p>Noncompetitive negotiated contracts (10,800,000 yen 0.7 %)</p>	<p>Total operating revenues: 418,234,835 yen</p> <p>(Breakdown: JICA transactions, 192,985,953 yen 46.1 %)</p> <p>Competitive contract (102,859,793 yen 53.3 %)</p> <p>Planning competition and public selection (35,048,029 yen 18.2 %)</p> <p>Noncompetitive negotiated contracts (52,028,965 yen 27.0 %)</p>

(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016.

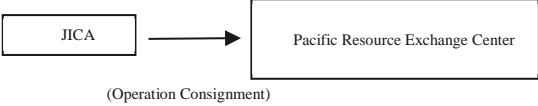
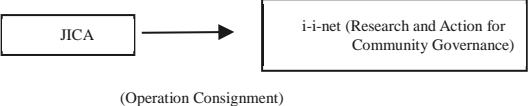
(Note 2) Pursuant to "Concerning the revision of the accounting standards for public-interest corporations (agreement from the liaison council of relevant agencies guidance, supervision, etc., of public-interest corporations, etc., of October 14, 2004) ("Accounting Standards for Public-interest Corporations" hereinafter)," the entity is not legally required to create a statement of revenues and expenses; hence, such a statement is not prepared.

(Note) The above amount pertains to the period from April 1, 2015, through March 31, 2016.

Corporation type and name Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Kitakyushu International Techno-Cooperative Association		International Civil and Commercial Law Centre 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) Carrying out of training of personnel handling civil and commercial law chiefly in Asia and support (2) Invitation and dispatch, both from and to Japan, of researchers and experts on civil and commercial law and support (3) Organizing and support of lectures, study sessions, symposiums, seminars and other meetings for the purpose of research, study, training, and information exchange on civil and commercial law both in Japan and abroad (4) Gathering of information and material on civil and commercial law both in Japan abroad and conducting and support of such research and study (5) Publication of journals and other documents and distribution (6) Collaboration and cooperation with related institutes and organizations both in Japan and abroad (7) Other activities necessary to fulfill the aims	
Name of officers	Number of officers: 12 President: Hideki Furuno		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	627,230,047 yen		87,628,904 yen	
Liabilities	21,656,726 yen		1,775,205 yen	
Balance of net assets at the beginning of the business year	612,266,204 yen		82,864,074 yen	
Changes in net assets for the current period				
Changes in general net assets	○ Revenues - Subsidy received, etc. 32,750,000 yen - Other revenues 192,081,360 yen ○ Expenses 375,524,243 yen		○ Revenues - Subsidy received, etc. 0 yen - Other revenues 95,489,609 yen ○ Expenses 94,999,984 yen	
Changes in specified net assets	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 144,000,000 yen ○ Expenses 0 yen		○ Revenues - Subsidy received, etc. 0 yen - Other revenues 2,500,000 yen ○ Expenses 0 yen	
Balance of net assets at the end of the business year	605,573,321 yen		85,853,699 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		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: 186,985,837 yen (Breakdown: JICA transactions, 163,486,855 yen 87.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (163,486,855 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)		Total operating revenues: 74,718,145 yen (Breakdown: JICA transactions, 74,718,145 yen 100.0 %) Competitive contract (74,718,145 yen 100.0 %) Planning competition and public selection (0 yen 0.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	

(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016.

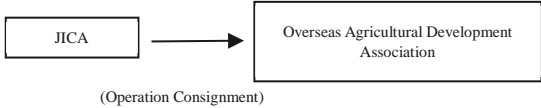
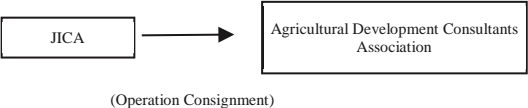
(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016.
 (Note 2) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Corporation type and name Items	(Relevant public interest corporations, etc.) Pacific Resource Exchange Center	(Relevant public interest corporations, etc.) i-i-network (Research and Action for Community Governance)
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	4,756,548,328 yen	1,369,745 yen
Liabilities	61,107,794 yen	897,481 yen
Balance of net assets at the beginning of the business year	4,341,508,650 yen	2,271,008 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 500,972,326 yen ○ Expenses 147,040,442 yen	○ Revenues - Subsidy received, etc. 20,092,303 yen - Other revenues 6,376,122 yen ○ Expenses 28,267,169 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	4,695,440,534 yen	472,264 yen
Total revenues for the current period	-	26,468,425 yen
Total expenditures for the current period	-	28,267,169 yen
Amount of difference between revenues and expenditures for the current period	-	(1,798,744 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: ¥3,226,947, Accounts receivable: ¥3,877,460	Accounts payable: ¥217,733
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: 87,868,865 yen (Breakdown: JICA transactions, 58,572,957 yen 66.7 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (58,572,957 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 25,792,330 yen (Breakdown: JICA transactions, 24,621,995 yen 95.5 %) Competitive contract (20,092,303 yen 81.6 %) Planning competition and public selection (4,529,692 yen 18.4 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016.

(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 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016.

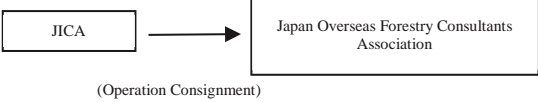
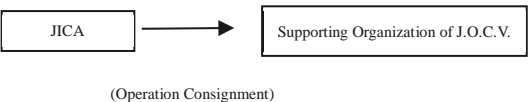
Corporation type and name Items	(Relevant public interest corporations, etc.) Overseas Agricultural Development Association	(Relevant public interest corporations, etc.) Agricultural Development Consultants Association
Outline of operations	(1) Proposal regarding effective undertaking of overseas agricultural 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	17,365,613 yen	113,807,563 yen
Liabilities	17,185,194 yen	10,824,691 yen
Balance of net assets at the beginning of the business year	26,936 yen	96,976,502 yen
Changes in net assets for the current period		
Changes in general net assets	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 122,528,364 yen ○ Expenses 122,374,881 yen	○ Revenues - Subsidy received, etc. 41,345,528 yen - Other revenues 72,535,679 yen ○ Expenses 107,874,837 yen
Changes in specified net assets	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 0 yen ○ Expenses 0 yen	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 0 yen ○ Expenses 0 yen
Balance of net assets at the end of the business year	180,419 yen	102,982,872 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: ¥237,363
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: 43,781,108 yen (Breakdown: JICA transactions, 43,472,644 yen 99.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (43,472,644 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016

(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.

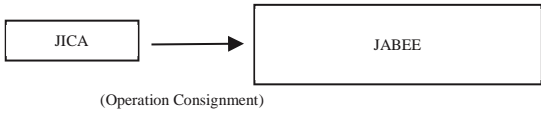
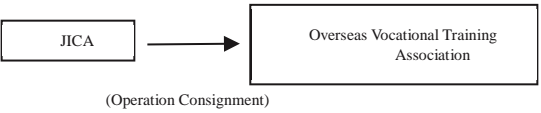
(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016

(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 Items	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
	Japan Overseas Forestry Consultants Association	Supporting Organization of J.O.C.V.
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' activities for awareness raising and for understanding promotion (2) Activities for promoting participation in cooperation volunteers (3) Activities for assisting cooperation volunteers' local activities (4) Activities for leveraging cooperation volunteers' experience for society (5) Social contribution projects based on collaboration with citizen volunteers (6) Activities for placement and worker dispatch (7) Other activities necessary to achieve the objectives of this corporation
Name of officers	Number of officers: 11 President: Fusho Ozawa	Number of officers: 17 President: Yasuhiro Yamamoto 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	62,225,996 yen
Liabilities	212,778,151 yen	11,078,215 yen
Balance of net assets at the beginning of the business year	49,253,102 yen	57,746,469 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. 9,400,000 yen - Other revenues 309,742,248 yen ○ Expenses 313,715,149 yen	○ Revenues - Subsidy received, etc. 3,000,000 yen - Other revenues 134,030,678 yen ○ Expenses 143,629,366 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	54,680,201 yen	51,147,781 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 ¥24,557,555
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 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (157,128,279 yen 70.9 %) Noncompetitive negotiated contracts (64,372,712 yen 29.1 %)	Total operating revenues: 113,756,088 yen (Breakdown: JICA transactions, 94,021,727 yen 82.7 %) Competitive contract (94,021,727 yen 100.0 %) Planning competition and public selection (0 yen 0.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note) The above amount pertains to the period from April 1, 2015, through March 31, 2016

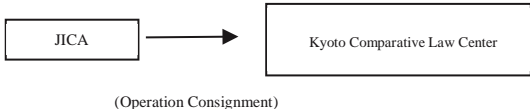
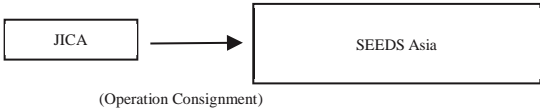
(Note) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	JABEE	Overseas Vocational Training Association
Outline of operations	(1) Establishing accreditation criteria, implementing evaluation and accreditation and publicizing accredited professional education programs (2) Fostering expert on evaluation of the professional education programs (3) Organizing and coordinating professional fields (4) Conducting researches and surveys and making proposals (5) Promoting cooperation with academic societies and industry (6) Dissemination and enlightenment (7) Promoting international mutual recognition and international cooperation (8) Improvement of and support to professional education (9) Any other related activities	(1) Capacity building of necessary personnel for the planning and promotion of overseas vocational training (2) Undertaking of necessary international cooperation such as guidance and advice regarding establishment and operation of training institutions for the planning and promotion of overseas vocational training (3) Development and providing of necessary training material and methodology for the planning and promotion of overseas vocational training (4) Gathering and providing necessary information and material for the planning and promoting of overseas vocational training (5) Assisting the training for foreign trainees in Japan (6) Promotion of exchange between foreign trainees and Japanese local communities and families (7) Other activities necessary to fulfill the aims of this organization
Name of officers	Number of officers: 28 President: Mutsuhiro Arinobu	Number of officers: 8 President: Isao Aoki
Association chart on transactions between relevant public interest corporations and JICA		
Assets	182,588,749 yen	346,499,222 yen
Liabilities	31,019,521 yen	62,086,949 yen
Balance of net assets at the beginning of the business year	122,388,980 yen	254,224,714 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 245,809,081 yen ○ Expenses 216,628,833 yen	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 221,102,343 yen ○ Expenses 190,914,784 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	151,569,228 yen	284,412,273 yen
Total revenues for the current period	-	-
Total expenditures for the current period	-	-
Amount of difference between revenues and expenditures for the current period	-	-
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	Accounts payable: ¥96,352,220	Accounts payable: ¥9,252,199
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: 99,236,880 yen (Breakdown: JICA transactions, 99,236,800 yen 100.0 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (0 yen 0.0 %) Noncompetitive negotiated contracts (99,236,800 yen 100.0 %)	Total operating revenues: 119,315,836 yen (Breakdown: JICA transactions, 90,884,426 yen 76.2 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (90,884,426 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.

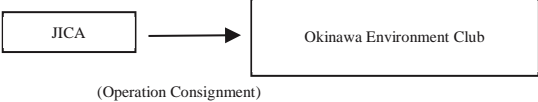
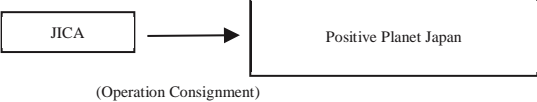
(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016
 (Note 2) The entity is not legally required to create a statement of revenues and expenses pursuant to the "Accounting Standards for Public-interest Corporations"; hence, such a statement is not prepared.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Foundation for Advanced Studies on International Development	The Overseas Coastal Area Development Institute of Japan
Outline of operations	(1) Cultivation of human resources for international development (2) Research and surveys for international development and assistance policy (3) Cooperation for advanced studies regarding international development (4) Technical cooperation projects overseas (5) Cooperation for private-sector business activities contributing to international development (6) Dissemination of information, edification, and publicity regarding international development (7) Activities in Japan drawing on insights from aforementioned activities (8) Other activities necessary to fulfill the aims of this foundation	(1) Research and studies for projects 1. Research and studies on global coastal development and international logistics 2. Undertaking cooperative projects related to coastal development and logistics overseas (2) International cooperation support activities 1. Transfer of Japanese technology concerning coastal development and logistics 2. Gathering and analyzing information on global coastal development and international logistics (3) International exchange and publicity 1. Promotion of international-relations with overseas researchers and experts on coastal development and logistics 2. Organizing of study sessions and lectures and publications on global coastal development and international logistics 3. Joint research on global coastal development and international logistics with domestic and overseas institutions (4) Other activities necessary for fulfilling the aims of this institution
Name of officers	Number of officers: 6 President: Tsuneo Sugishita	Number of officers: 9 Chairman: Shoji Muneoka
Association chart on transactions between relevant public interest corporations and JICA	<div><div>JICA</div><div>→</div><div>Foundation for Advanced Studies on International Development</div></div> <div>(Operation Consignment)</div>	<div><div>JICA</div><div>→</div><div>The Overseas Coastal Area Development Institute of Japan</div></div> <div>(Operation Consignment)</div>
Assets	820,124,687 yen	1,430,870,716 yen
Liabilities	102,237,188 yen	104,241,197 yen
Balance of net assets at the beginning of the business year	744,853,414 yen	1,302,468,935 yen
Changes in net assets for the current period		
Changes in general net assets	<div>○ Revenues</div> <div>- Subsidy received, etc. 1,000,000 yen</div> <div>- Other revenues 223,987,532 yen</div> <div>○ Expenses 251,953,447 yen</div>	<div>○ Revenues</div> <div>- Subsidy received, etc. 0 yen</div> <div>- Other revenues 694,426,108 yen</div> <div>○ Expenses 670,265,524 yen</div>
Changes in specified net assets	<div>○ Revenues</div> <div>- Subsidy received, etc. 0 yen</div> <div>- Other revenues 0 yen</div> <div>○ Expenses 0 yen</div>	<div>○ Revenues</div> <div>- Subsidy received, etc. 0 yen</div> <div>- Other revenues 0 yen</div> <div>○ Expenses 0 yen</div>
Balance of net assets at the end of the business year	717,887,499 yen	1,326,629,519 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 tobasic 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: ¥53,300,512	Accounts payable: ¥136,593,739
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)	<div>Total operating revenues: 209,176,744 yen</div> <div>(Breakdown: JICA transactions, 158,223,861 yen 75.6 %)</div> <div>Competitive contract (28,073,635 yen 17.7 %)</div> <div>Planning competition and public selection (125,428,557 yen 79.3 %)</div> <div>Noncompetitive negotiated contracts (0 yen 0.0 %)</div>	<div>Total operating revenues: 673,303,520 yen</div> <div>(Breakdown: JICA transactions, 523,671,604 yen 77.8 %)</div> <div>Competitive contract (0 yen 0.0 %)</div> <div>Planning competition and public selection (523,671,604 yen 100.0 %)</div> <div>Noncompetitive negotiated contracts (0 yen 0.0 %)</div>
<div>(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016</div> <div>(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.</div>		

Items	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
	Kyoto Comparative Law Center		SEEDS Asia	
Outline of operations	(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)		(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 Director :Shinzaburo Nagata		Number of officers: 7 Board Chairman: Rajib Shaw	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	44,683,386yen		41,686,278 yen	
Liabilities	9,751,344 yen		40,896,328 yen	
Balance of net assets at the beginning of the business year	56,530,732 yen		2,226,212 yen	
Changes in net assets for the current period				
Changes in general net assets	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 35,523,972 yen ○ Expenses 57,122,662 yen		○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	
Changes in specified net assets	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 0 yen ○ Expenses 0 yen		○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	
Balance of net assets at the end of the business year	34,932,042 yen		789,950 yen	
Total revenues for the current period	35,523,972 yen		106,513,890 yen	
Total expenditures for the current period	57,122,662 yen		107,950,152 yen	
Amount of difference between revenues and expenditures for the current period	(21,598,690 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: 33,458,685 yen (Breakdown: JICA transactions, 20,442,087 yen 61.1 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (20,442,087 yen 100.0 %) 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 from April 1, 2015, through March 31, 2016

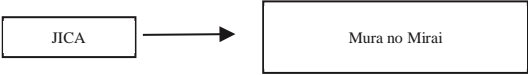

(Note 2) Pursuant to the amendment Act to Promote Specified Nonprofit Activities (established as Act No. 70 of 2011), ("Act to Promote Specified Nonprofit Activities" hereinafter), the entity is not legally required to create a statement of changes in net assets; hence, such a statement is not prepared.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Okinawa Environment Club	Positive Planet Japan
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) Raising awareness about microfinance in Japan 1. Operation of website 2. Publication of newsletters 3. Conferences, Seminar, and Lecture on microfinance 4. Activities for Public Relations (2) Research and planning activities for microfinance promotion projects 1. Fields survey on the demand of microfinance 2. Project planning and development 3. Research on microfinance institutions and microfinance investment fund (3) Supporting, monitoring and reporting activities for microfinance promotion projects 1. Technical, financial, and material support for projects 2. Project management 3. Project monitoring 4. Project reporting (4) Other activities necessary for fulfilling the aims of this organization
Name of officers	Number of officers: 7 President: Kuniki Shimoji	Number of officers: 12 President: Robert Verdier Jean Henri
Association chart on transactions between relevant public interest corporations and JICA		
Assets	31,327,161 yen	98,107,925 yen
Liabilities	5,106,300 yen	61,461,386 yen
Balance of net assets at the beginning of the business year	33,340,451 yen	22,463,729 yen
Changes in net assets for the current period		
Changes in general net assets		
○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	○ Revenues - Subsidy received, etc. 0 yen - Other revenues 134,106,297 yen ○ Expenses 119,923,487 yen
Changes in specified net assets		
○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Balance of net assets at the end of the business year	26,220,861 yen	36,646,539 yen
Total revenues for the current period	24,974,473 yen	134,106,297 yen
Total expenditures for the current period	32,094,063 yen	119,923,487 yen
Amount of difference between revenues and expenditures for the current period	(7,119,590 yen)	14,182,810 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	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 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (21,810,111 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 105,857,704 yen (Breakdown: JICA transactions, 99,378,633 yen 93.9 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (99,378,633 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016

(Note 2) 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) The above amount pertains to the period from January 1, 2016, through December 31, 2016

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Mura no Mirai	Lequio Wings
Outline of operations	(1) Activities regarding community development and support for community sustainability (2) Activities related to capacity building and receiving trainees (3) Activities related to research and studies (4) Activities related to promotion of international understanding and edification (5) Activities related to support of community promotion (6) Other activities necessary for fulfilling the aims of this organization	(1) International cooperation activities (2) International exchange activities (3) Activities regarding to capacity building (4) Activities regarding culture, sports, education, and academic exchange (5) Activities regarding promotion of communities in Okinawa (6) Support for the socially vulnerable and activities to promote peace (7) Other activities necessary for fulfilling the aims of this organization
Name of officers	Number of officers: 11 Representative director: Toyokazu Nakata	Number of officers: 7 Exective director: Chochu Awa
Association chart on transactions between relevant public interest corporations and JICA	 (Operation Consignment)	 (Operation Consignment)
Assets	16,096,997 yen	15,509,871 yen
Liabilities	14,134,899 yen	1,535,651 yen
Balance of net assets at the beginning of the business year	1,506,300 yen	11,761,471 yen
Changes in net assets for the current period		
Changes in general net assets ○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Changes in specified net assets ○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Balance of net assets at the end of the business year	1,962,098 yen	13,974,220 yen
Total revenues for the current period	89,286,642 yen	33,942,129 yen
Total expenditures for the current period	88,830,844 yen	31,729,380 yen
Amount of difference between revenues and expenditures for the current period	455,798 yen	2,212,749 yen
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	Accounts receivable: ¥9,400	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: 61,968,557 yen (Breakdown: JICA transactions, 38,830,829 yen 62.7 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (38,830,829 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 32,943,166 yen (Breakdown: JICA transactions, 29,489,637 yen 89.5 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (29,489,637 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2015, through March 31, 2016

(Note 2) 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.

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Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	International Farmers Participation Technical Net-work	Non-profit Organization Kyushu International Cooperative Association, Japan
Outline of operations	(1) Activities regarding international cooperation <ol style="list-style-type: none"> As support for small-scale farmers, development of appropriate technologies regarding upland crop, rice cultivation, vegetable cultivation, improvement of agricultural instruments, and irrigation Gathering and providing information on agricultural technology for small-scale farmers Survey of situations of local agriculture, and research and development for appropriate technologies Capacity building of local residents and technological support Training in Japan as well as at operation site Support through dispatching experts (2) Activities related to revitalization of economic activities <ol style="list-style-type: none"> Cooperation for participatory rural development through appropriate agricultural technology Cooperation for farmers to participate in local agricultural cooperatives, etc. Cooperation for training of appropriate agricultural technology for local farmers (3) Activities related to promotion of learning <ol style="list-style-type: none"> Development, research, and study of appropriate technology for local small-scale farmers Exchange with Japanese farmers, students and experts engaging in international cooperation Support and cooperation to universities and research institutions 	(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 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)	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	 <p>(Operation Consignment)</p>	 <p>(Operation Consignment)</p>
Assets	48,094,218 yen	26,343,928 yen
Liabilities	28,757,186 yen	3,385,436 yen
Balance of net assets at the beginning of the business year	15,342,754 yen	27,740,075 yen
Changes in net assets for the current period		
Changes in general net assets		
○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Changes in specified net assets		
○ Revenues - Subsidy received, etc. - Other revenues ○ Expenses	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -	○ Revenues - Subsidy received, etc. - - Other revenues - ○ Expenses -
Balance of net assets at the end of the business year	19,337,032 yen	22,958,492 yen
Total revenues for the current period	125,304,827 yen	44,892,190 yen
Total expenditures for the current period	121,310,551 yen	49,673,773 yen
Amount of difference between revenues and expenditures for the current period	3,994,276 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: ¥9,404,640, Accounts receivable: ¥392,809	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: 124,979,673 yen (Breakdown: JICA transactions, 121,725,879 yen 97.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (121,725,879 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 44,135,465 yen (Breakdown: JICA transactions, 34,041,656 yen 77.1 %) Competitive contract (26,317,000 yen 77.3 %) Planning competition and public selection (7,436,806 yen 21.8 %) 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.

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 (Note 2) 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.