

Business Year 2017

Financial Statements

General Account

Japan International Cooperation Agency (JICA)

Balance Sheet

(as of March 31, 2018)

General Account

(Unit: Yen)

Assets			
I Current assets			
Cash and deposits		198,210,198,306	
Inventories			
Stored goods	425,736,785	425,736,785	
Advance payments		24,808,350,266	
Prepaid expenses		177,471,776	
Accrued income		396,529	
Accounts receivable		3,798,381,566	
Short-term loans for development projects	28,500,000		
Allowance for loan losses	(11,000)	28,489,000	
Short-term loans for emigration projects	841,177		
Allowance for loan losses	(172,008)	669,169	
Suspense payments		30,562,650	
Advance paid		2,144,302	
Total current assets		2,144,302	227,482,400,349
II Non-current assets			
1 Tangible assets			
Buildings	41,896,682,044		
Accumulated depreciation	(18,203,516,519)	23,693,165,525	
Structures	1,614,743,447		
Accumulated depreciation	(1,084,052,681)	530,690,766	
Machinery and equipment	208,713,354		
Accumulated depreciation	(125,269,995)	83,443,359	
Vehicles	2,013,081,961		
Accumulated depreciation	(1,207,693,002)	805,388,959	
Tools, furniture, and fixtures	1,985,905,797		
Accumulated depreciation	(1,146,405,537)	839,500,260	
Land	14,398,036,458		
Accumulated impairment loss	(8,710,639)	14,389,325,819	
Construction in progress		175,165	
Total tangible assets		40,341,689,853	
2 Intangible assets			
Trademark rights		1,511,785	
Telephone subscription rights		1,786,900	
Software		162,623,120	
Software in progress		1,569,841,335	
Total intangible assets		1,735,763,140	
3 Investments and other assets			
Long-term loans for development projects	117,500,000		
Allowance for loan losses	(16,500)	117,483,500	
Long-term loans for emigration projects	22,821,735		
Allowance for loan losses	(20,800,029)	2,021,706	
Long-term installments receivable on settlement projects	198,085		
Allowance for loan losses	(198,085)	0	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for development projects	162,365,511		
Allowance for loan losses	(117,081,101)	45,284,410	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	363,777,691		
Allowance for loan losses	(363,777,691)	0	
Long-term prepaid expenses		71,731,430	
Long-term guarantee deposits		1,535,468,046	
Total investment and other assets		1,771,989,092	
Total non-current assets		43,849,442,085	43,849,442,085
Total assets			271,331,842,434

Liabilities		
I Current liabilities		
Operational grant liabilities	20,100,863,243	
Funds for grant aid	164,070,903,372	
Donations received	389,028,937	
Accounts payable	14,072,302,217	
Accrued expenses	236,006,286	
Lease obligations	87,790,722	
Advance payments received	1,045,145	
Deposits received	611,415,625	
Suspense receipt	2,347	
Total current liabilities		199,569,357,894
II Non-current liabilities		
Contra-accounts for assets	5,208,162,662	
Long-term lease obligations	83,524,179	
Long-term deposits received	122,550,266	
Assets retirement obligations	276,125,850	
Total non-current liabilities		5,690,362,957
Total liabilities		205,259,720,851
Net assets		
I Capital		
Government investment	62,452,442,661	
Total capital		62,452,442,661
II Capital surplus		
Capital surplus	(979,385,259)	
Accumulated depreciation not included in expenses	(19,196,644,966)	
Accumulated impairment loss not included in expenses	(10,201,839)	
Accumulated interest expenses not included in expenses	(7,189,037)	
Total capital surplus		(20,193,421,101)
III Retained earnings		
Reserve fund carried over from the previous Mid-term Objective period	19,509,259,590	
Unappropriated income for the current business year	4,303,840,433	
[Total income for the current business year]	[4,303,840,433]	
Total retained earnings		23,813,100,023
Total net assets		66,072,121,583
Total liabilities and net assets		271,331,842,434

Statement of Income

(April 1, 2017-March 31, 2018)

General Account

(Unit: Yen)

Ordinary expenses			
Operating expenses			
Expenses for priority sectors and regions	72,753,806,028		
Expenses for private sector partnership	4,962,479,884		
Expenses for domestic partnership	18,665,968,996		
Expenses for other operations	3,814,352,709		
Expenses for operation support	38,069,811,030		
Expenses for grant aid	90,151,518,954		
Expenses for facilities	10,501,828		
Expenses for contracted programs	196,644,578		
Expenses for donation projects	35,981,241		
Depreciation	<u>587,273,238</u>	229,248,338,486	
General administrative expenses		8,585,574,614	
Financial expenses			
Foreign exchange losses	<u>347,505,507</u>	347,505,507	
Miscellaneous loss		<u>2,529,667</u>	
Total ordinary expenses			238,183,948,274
Ordinary revenues			
Revenues from operational grants		132,493,969,563	
Revenues from grant aid		90,151,518,954	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	192,932,407		
Revenues from contracted programs from other parties	<u>2,984,850</u>	195,917,257	
Revenues from interest on development projects		883,222	
Revenues from settlement projects		218,580	
Revenues from emigration projects		1,657,019	
Donations		35,981,241	
Revenues from subsidy for facilities		10,501,828	
Reversal of allowance for loan losses		49,063,830	
Reversal of contra-accounts for assets		574,840,142	
Financial revenues			
Interest income	<u>10,146,338</u>	10,146,338	
Miscellaneous income		<u>4,191,449,011</u>	
Total ordinary revenues			227,716,146,985
Ordinary loss			<u>10,467,801,289</u>
Extraordinary losses			
Loss on disposal of non-current assets		75,743,362	
Loss on sales of non-current assets		3,876,799	
Payments to national treasury		<u>610,718,937</u>	690,339,098
Extraordinary income			
Reversal of contra-accounts for assets		59,016,015	
Gain on sales of non-current assets		<u>31,177,487</u>	90,193,502
Net loss			
Reversal of reserve fund carried over from the previous Mid-term Objective period			<u>11,067,946,885</u>
Total income for the current business year			<u>15,371,787,318</u> <u>4,303,840,433</u>

Statement of Cash Flows

(April 1, 2017-March 31, 2018)

General Account

(Unit: Yen)

I. Cash flows from operating activities	
Payments of operating expenses	(134,815,098,867)
Payments for grant aid	(89,465,484,938)
Payments for contracted programs	(196,634,977)
Payments of personnel expenses	(16,866,980,274)
Payments for other operations	(659,549,113)
Proceeds from operational grants	154,315,760,000
Proceeds from grant aid	108,613,588,679
Proceeds from contracted programs	290,736,033
Proceeds from interest on loans	2,578,147
Proceeds from settlement projects	(240,532)
Interest revenues	211,981
Installments receivable	(452,513)
Proceeds from donations	15,331,595
Proceeds from other operations	3,374,415,147
Subtotal	<u>24,608,420,900</u>
Interest income received	10,132,874
Payments to national treasury	(8,391,626,823)
Net cash provided by operating activities	<u>16,226,926,951</u>
II. Cash flows from investing activities	
Payments for purchase of non-current assets	(1,820,146,604)
Proceeds from sales of non-current assets	44,485,077
Proceeds from collection of loans	48,670,306
Payments into time deposits	(130,210,000,000)
Proceeds from time deposit refund	130,210,000,000
Payments for purchase of negotiable deposits	(425,000,000,000)
Proceeds from refund of negotiable deposits	523,000,000,000
Net cash provided by investing activities	<u>96,273,008,779</u>
III. Cash flows from financing activities	
Repayments of lease obligations	(141,356,803)
Payments to national treasury for unnecessary property	(610,718,937)
Net cash used in financing activities	<u>(752,075,740)</u>
IV. Effect of exchange rate changes on funds	(175,020,934)
V. Net increase (decrease) in funds	111,572,839,056
VI. Funds at the beginning of the business year	80,337,359,250
VII. Funds at the end of the business year	<u><u>191,910,198,306</u></u>

Statement of Administrative Service Operation Cost

(April 1, 2017 – March 31, 2018)

General Account

(Unit: Yen)

I	Operating expenses			
	(1) Expenses in the statement of income			
	Operating expenses	229,248,338,486		
	General administrative expenses	8,585,574,614		
	Financial expenses	347,505,507		
	Miscellaneous loss	2,529,667		
	Loss on disposal of non-current assets	75,743,362		
	Loss on sales of non-current assets	3,876,799		
	Payments to national treasury	<u>610,718,937</u>	238,874,287,372	
	(2) (Deduction) Self-revenues, etc.			
	Revenues from contracted programs	(195,917,257)		
	Revenues from interest on development projects	(883,222)		
	Revenues from settlement projects	(218,580)		
	Revenues from emigration projects	(1,657,019)		
	Donations	(35,981,241)		
	Reversal of allowance for loan losses	(49,063,830)		
	Financial revenues	(10,146,338)		
	Miscellaneous income	(4,191,449,011)		
	Gain on sales of non-current assets	<u>(31,177,487)</u>	<u>(4,516,493,985)</u>	
	Total operating expenses			234,357,793,387
II	Depreciation not included in expenses			1,249,821,872
III	Disposal and sale differential not included in expenses			30,387,406
IV	Estimated bonus payments not included in provision			52,133,990
V	Estimated increase in retirement benefits not included in provision			(319,124,159)
VI	Opportunity cost			
	Opportunity cost of government investment			18,021,185
VII	(Deduction) Corporation taxes and payments to national treasury			<u>(610,718,937)</u>
VIII	Administrative service operation cost			<u><u>234,778,314,744</u></u>

Basis of Presenting Financial Statements

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

Significant Accounting Policies

General Account

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.

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).

(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. Provision for bonuses

A provision for bonuses is not accrued 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. Provision for retirement benefits

A provision for retirement benefits is not accrued 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 in the 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 the accrual of allowance and loss contingencies

Allowance for loan losses

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

6. Standard and method for the valuation of inventories

Stored goods

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

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

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

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

Interest rate used to compute opportunity cost of government investment: 0.045% with reference to the yield of 10-year fixed-rate Japanese government bonds at the end of March 2018.

9. Accounting treatment for consumption taxes

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

10. Changes in presentation of the Statement of Income

Certain accounts in the statement of income have been reclassified in the business year 2017. To reflect these changes in presentation, the statement of income for the business year 2016 was reclassified as follows:

		Before the change			After the change	(Unit: Yen)
			Ordinary expenses			Difference
Ordinary expenses			Ordinary expenses			
Operating expenses			Operating expenses			
	Expenses for technical cooperation projects	80,680,879,609		Expenses for priority sectors and regions	92,482,794,996	
	Expenses for grant aid (operation support)	306,662,973		Expenses for domestic partnership	19,215,439,001	
	Expenses for public participation-based cooperation	15,776,368,070		Expenses for private sector partnership	4,672,821,095	
	Expenses for emigration projects	360,261,588		Expenses for other operations	3,856,503,104	
	Expenses for disaster relief activities	600,474,741		Expenses for operation support	37,950,207,088	
	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 grant aid	79,245,955,630	
	Expenses for facilities	9,351,720		Expenses for facilities	9,351,720	
	Expenses for contracted programs	254,656,876		Expenses for contracted programs	254,656,876	
	Expenses for donation projects	16,856,587		Expenses for donation projects	16,856,587	
	Depreciation	488,916,671		Depreciation	488,916,671	
						792,017,301
General administrative expenses		9,451,497,201	General administrative expenses		8,659,479,900	(792,017,301)
Financial expenses	Foreign exchange losses	90,309,286	Financial expenses	Foreign exchange losses	90,309,286	0
Miscellaneous loss		2,348,975	Miscellaneous loss		2,348,975	0
	Total ordinary expenses	246,945,640,929		Total ordinary expenses	246,945,640,929	0
Ordinary revenues	Total ordinary revenues	258,917,940,432	Ordinary revenues	Total ordinary revenues	258,917,940,432	0
	Ordinary income	11,972,299,503		Ordinary income	11,972,299,503	0
Extraordinary losses		44,859,099	Extraordinary losses		44,859,099	0
Extraordinary income		24,189,992,225	Extraordinary income		24,189,992,225	0
Net income		36,117,432,629	Net income		36,117,432,629	0
Reversal of reserve fund carried over from the previous Mid-term Objective period		501,370,340	Reversal of reserve fund carried over from the previous Mid-term Objective period		501,370,340	0
Total income for the current business year		36,618,802,969	Total income for the current business year		36,618,802,969	0

Notes to the financial statements

General Account

(Balance Sheet)

1. Estimated retirement benefits to be provided from the operational grants
¥15,811,396,073

2. Estimated bonus to be provided from the operational grants
¥1,129,848,190

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	476,373,498

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

The asset presented an impairment indicator since the occupancy ratio was less than 50% at the end of business year 2017. However, impairment loss has not been recognized because the building continues 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 2017, the outstanding balance of unexecuted grant agreements stood at ¥288,852,416,647.

(Statement of Cash Flows)

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

1. Breakdown of balance sheet items and ending balance of funds
(as of March 31, 2018)

Cash and deposits	¥198,210,198,306
Time deposits	¥(6,300,000,000)
Ending balance of funds	¥191,910,198,306

2. Description of significant non-cash transactions

Assets acquired under finance leases

Tools, furniture, and fixtures ¥127,338,623

3. Description of payments to National Treasury
 “Payments to National Treasury” presented in “Cash flows from operating activities”
 Reserve fund generated during the Third Mid-term Objective period has been paid to the National Treasury in accordance with Paragraph 3, Article 31 (3) of the Act of the Incorporated Administrative Agency - Japan International Cooperation Agency.

(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, ¥18,279,915 was recognized as the current-business-year increase in provision for retirement benefits for 32 public officers temporarily transferred to JICA according to JICA’s internal rules.

(Financial Instruments)

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

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

(Unit: Yen)

	Balance sheet amount	Fair value	Difference
(1) Cash and deposits	198,210,198,306	198,210,198,306	0
(2) Accounts payable	(14,072,302,217)	(14,072,302,217)	0

(Note) Liabilities are shown in parentheses().

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

[1] Cash and deposits

Cash and deposits are valued at book value because fair value approximates book value since these items are settled in a short period of time.

[2] Accounts payable

Accounts payable are valued at book value because fair value approximates book value since these items are settled in a short period of time.

(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.
 On February 16, 2018, JICA transferred the minimum actuarial liability of the substitutional portion of the Employees’ Pension Fund to the National Treasury.

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	30,911,805,848
Current service cost	1,070,990,844
Interest cost	140,063,526
Actuarial differences	(416,646,379)
Retirement benefit paid	(1,018,618,533)
Past service cost	0
Contribution by employees	61,587,581
Decrease associated with the transfer of benefit obligation relating to the Employees' Pension Fund	(6,673,026,984)
Retirement benefit obligation at the end of the business year	24,076,155,903

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

	(Unit: Yen)
Plan assets at the beginning of the business year	14,763,005,701
Expected return on plan assets	0
Actuarial differences	317,719,660
Contribution by the company	415,559,808
Retirement benefit paid	(331,278,875)
Contribution by employees	61,587,581
Decrease associated with the transfer of benefit obligation relating to the Employees' Pension Fund	(6,961,834,045)
Plan assets at the end of the business year	8,264,759,830

(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	10,339,186,129
Plan assets	(8,264,759,830)
Unfunded benefit obligations of funded pension plan	2,074,426,299
Unfunded benefit obligations of unfunded pension plan	13,736,969,774
Subtotal	15,811,396,073
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 accrued for the difference between retirement benefit obligations and plan assets and net amount of assets and liabilities in the balance sheet, ¥15,811,396,073, since the financial source is secured by operational grants.

(4) Components of retirement benefit expenses

	(Unit: Yen)
Current service cost	1,070,990,844
Interest cost	140,063,526
Expected return on plan assets	0
Realized actuarial differences	(734,366,039)
Amortization of past service cost	0
Extraordinary additional retirement payments	0
Total	476,688,331
Loss on transfer of benefit obligation relating to Employees' Pension Fund (Note)	288,807,061

(Note) Loss on transfer of benefit obligation relating to the Employees' Pension Fund is presented in the statement of administrative service operation cost as a deduction amount.

(5) Major components of plan assets

Percentages of components to the total are as follows:

Bonds	38%
Stocks	35%
General account of life insurance company	19%
Others	8%
Total	100%

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

The long-term expected rate of return on plan assets is determined based on components of plan assets, the actual historical returns, and market condition, etc.

(7) Assumptions used

Principal assumptions used in actuarial calculations at the end of the 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 ¥46,387,450.

(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	¥45,058,224
Future minimum lease payments corresponding to periods more than one year from the balance sheet date	¥54,194,406

2. The impact of the finance lease transactions on the current business year's profits and losses was ¥22,207,448. Total income for the current business year after the deduction of this amount was ¥4,326,047,881.

(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)

Funds retained by JICA

1. Summary of the type and book value of the assets that were paid to the National Treasury as unnecessary property

Type of assets	Book value
Cash and deposits	¥610,718,937

2. Reason for which the property became unnecessary

When the Third Mid-term Objective period closed, the Company examined the reserve fund to determine amounts to pay to the National Treasury in accordance with Article 31 of the Act of the Incorporated Administrative Agency – Japan International Cooperation Agency. The Company identified certain expenses without cash outlay that offset a portion of the reserve, creating a cash surplus. This surplus was paid to the National Treasury as unnecessary property.

3. Method of payment to the National Treasury: Transfer by cash pursuant to Paragraph 1, of Article 46-2 of the Act on General Rules for Incorporated Administrative Agency.
4. Amount and date of payment to the National Treasury: ¥610,718,937, November 27, 2017
5. Capital reduction: Not applicable

(Significant contractual liabilities)

Contractual liabilities JICA is obligated to pay during the next business year and thereafter are ¥8,361,722,464.

(Significant subsequent events)

Appropriation of profit was approved as follows on July 30, 2018:

		(Unit: Yen)
I. Unappropriated income for the current business year		<u>4,303,840,433</u>
Total income for the current business year	4,303,840,433	
II. Profit appropriation amount		
Reserve funds	4,303,840,433	<u>4,303,840,433</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	Depreciation during the period	Impairment loss during the period			
Tangible assets (Depreciation included in expenses)	Buildings	1,791,386,418	473,723,511	139,568,132	2,125,541,797	465,378,305	118,552,958	0	0	1,660,163,492
	Structures	180,351,607	2,397,600	0	182,749,207	48,663,329	14,305,628	0	0	134,085,878
	Machinery and equipment	103,385,398	35,159,694	0	138,545,092	65,801,126	11,733,049	0	0	72,743,966
	Vehicles	1,974,779,721	144,833,818	161,434,489	1,958,179,050	1,158,280,382	173,064,108	0	0	799,898,668
	Tools, furniture, and fixtures	1,813,211,596	178,496,703	487,788,046	1,503,920,253	869,346,709	238,057,025	0	0	634,573,544
	Total	5,863,114,740	834,611,326	788,790,667	5,908,935,399	2,607,469,851	555,712,768	0	0	3,301,465,548
Tangible assets (Depreciation not included in expenses)	Buildings	39,830,548,870	148,389,919	207,798,542	39,771,140,247	17,738,138,214	1,210,697,406	0	0	22,033,002,033
	Structures	1,440,229,785	0	8,235,545	1,431,994,240	1,035,389,352	37,093,155	0	0	396,604,888
	Machinery and equipment	70,826,432	0	658,170	70,168,262	59,468,869	1,011,124	0	0	10,699,393
	Vehicles	56,151,263	0	1,248,352	54,902,911	49,412,620	0	0	0	5,490,291
	Tools, furniture, and fixtures	507,201,038	0	25,215,494	481,985,544	277,058,828	1,020,187	0	0	204,926,716
	Total	41,904,957,388	148,389,919	243,156,103	41,810,191,204	19,159,467,883	1,249,821,872	0	0	22,650,723,321
Tangible assets (Non-depreciable assets)	Land	14,398,036,458	0	0	14,398,036,458	0	0	8,710,639	0	14,389,325,819
	Construction in progress	155,283,975	9,870,562	164,979,372	175,165	0	0	0	0	175,165
	Total	14,553,320,433	9,870,562	164,979,372	14,398,211,623	0	0	8,710,639	0	14,389,500,984
Total tangible assets	Buildings	41,621,935,288	622,113,430	347,366,674	41,896,682,044	18,203,516,519	1,329,250,364	0	0	23,693,165,525
	Structures	1,620,581,392	2,397,600	8,235,545	1,614,743,447	1,084,052,681	51,398,783	0	0	530,690,766
	Machinery and equipment	174,211,830	35,159,694	658,170	208,713,354	125,269,995	12,744,173	0	0	83,443,359
	Vehicles	2,030,930,984	144,833,818	162,682,841	2,013,081,961	1,207,693,002	173,064,108	0	0	805,388,959
	Tools, furniture, and fixtures	2,320,412,634	178,496,703	513,003,540	1,985,905,797	1,146,405,537	239,077,212	0	0	839,500,260
	Land	14,398,036,458	0	0	14,398,036,458	0	0	8,710,639	0	14,389,325,819
	Construction in progress	155,283,975	9,870,562	164,979,372	175,165	0	0	0	0	175,165
	Total	62,321,392,561	992,871,807	1,196,926,142	62,117,338,226	21,766,937,734	1,805,534,640	8,710,639	0	40,341,689,853
Intangible assets (Depreciation included in expenses)	Trademark rights	7,444,573	0	0	7,444,573	5,932,788	306,292	0	0	1,511,785
	Software	156,070,755	48,459,793	0	204,530,548	41,907,428	31,254,178	0	0	162,623,120
	Total	163,515,328	48,459,793	0	211,975,121	47,840,216	31,560,470	0	0	164,134,905
Intangible assets (Depreciation not included in expenses)	Trademark rights	1,139,550	0	0	1,139,550	1,139,550	0	0	0	0
	Total	1,139,550	0	0	1,139,550	1,139,550	0	0	0	0
Intangible assets (Non-depreciable assets)	Telephone subscription rights	3,278,100	0	0	3,278,100	0	0	1,491,200	0	1,786,900
	Software in progress	454,850,046	1,114,991,289	0	1,569,841,335	0	0	0	0	1,569,841,335
	Total	458,128,146	1,114,991,289	0	1,573,119,435	0	0	1,491,200	0	1,571,628,235
Total intangible assets	Trademark rights	8,584,123	0	0	8,584,123	7,072,338	306,292	0	0	1,511,785
	Telephone subscription rights	3,278,100	0	0	3,278,100	0	0	1,491,200	0	1,786,900
	Software	156,070,755	48,459,793	0	204,530,548	41,907,428	31,254,178	0	0	162,623,120
	Software in progress	454,850,046	1,114,991,289	0	1,569,841,335	0	0	0	0	1,569,841,335
	Total	622,783,024	1,163,451,082	0	1,786,234,106	48,979,766	31,560,470	1,491,200	0	1,735,763,140
Investments and other assets	Long-term deposits	90,000,000	0	90,000,000	0	0	0	0	0	0
	Long-term loans for development projects	312,300,000	0	194,800,000	117,500,000	0	0	0	0	117,500,000
	Allowance for loan losses (non-current)	(128,454,490)	0	(128,437,990)	(16,500)	0	0	0	0	(16,500)
	Long-term loans for emigration projects	30,633,064	0	7,811,329	22,821,735	0	0	0	0	22,821,735
	Allowance for loan losses (non-current)	(27,090,610)	0	(6,290,581)	(20,800,029)	0	0	0	0	(20,800,029)
	Long-term installments receivable on settlement projects	281,512	0	83,427	198,085	0	0	0	0	198,085
	Allowance for loan losses (non-current)	(281,512)	0	(83,427)	(198,085)	0	0	0	0	(198,085)
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for development projects	0	162,365,511	0	162,365,511	0	0	0	0	162,365,511
	Allowance for loan losses (non-current)	0	(117,081,101)	0	(117,081,101)	0	0	0	0	(117,081,101)
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	479,237,037	0	115,459,346	363,777,691	0	0	0	0	363,777,691
	Allowance for loan losses (non-current)	(479,237,037)	0	(115,459,346)	(363,777,691)	0	0	0	0	(363,777,691)
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to installments receivable on settlement projects	620,851	0	620,851	0	0	0	0	0	0
	Allowance for loan losses (non-current)	(620,851)	0	(620,851)	0	0	0	0	0	0
	Long-term prepaid expenses	205,968,363	10,192,142	144,429,075	71,731,430	0	0	0	0	71,731,430
	Long-term guarantee deposits	1,570,965,696	51,425,580	86,923,230	1,535,468,046	0	0	0	0	1,535,468,046
Total	2,054,322,023	106,902,132	389,235,063	1,771,989,092	0	0	0	0	1,771,989,092	

(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	491,515,955	65,166,993	0	130,946,163	0	425,736,785	
Stockpile	491,515,955	65,166,993	0	130,946,163	0	425,736,785	
Japan	51,423,676	0	0	0	0	51,423,676	
USA	71,872,840	43,391,082	0	22,954,954	0	92,308,968	
Republic of Singapore	235,894,948	16,140,690	0	80,964,908	0	171,070,730	
Republic of Ghana	21,350,946	0	0	19,213,426	0	2,137,520	
UAE	100,137,705	5,635,221	0	7,812,875	0	97,960,051	
Republic of Palau	5,845,334	0	0	0	0	5,845,334	
Republic of Marshall Islands	4,990,506	0	0	0	0	4,990,506	
Total	491,515,955	65,166,993	0	130,946,163	0	425,736,785	

(3) Details of loans

(Unit: Yen)

Classification	Balance at the beginning of the period	Increase during the period	Decrease during the period		Balance at the end of the period	Remarks
			Collection	Others		
Other short-term loans						
Loans for development projects	30,317,000	28,500,000	30,317,000	0	28,500,000	
Loans for emigration projects	1,161,112	995,386	1,159,796	155,525	841,177	
Installments receivable on settlement projects	42,862	0	42,862	0	0	
Subtotal	31,520,974	29,495,386	31,519,658	155,525	29,341,177	
Other long-term loans						
Loans for development projects	312,300,000	166,300,000	3,934,489	194,800,000	279,865,511	
Loans for emigration projects	509,870,101	30,145,804	8,373,854	145,042,625	386,599,426	
Installments receivable on settlement projects	902,363	0	282,186	422,092	198,085	
Subtotal	823,072,464	196,445,804	12,590,529	340,264,717	666,663,022	
Total	854,593,438	225,941,190	44,110,187	340,420,242	696,004,199	

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

(4) 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	30,317,000	(1,817,000)	28,500,000	619,885	(608,885)	11,000	
Ordinary loans	30,317,000	(1,817,000)	28,500,000	619,885	(608,885)	11,000	Breakdown of the guarantee for the Year-end balance of loans is as follows: Bank guarantee ¥22,000,000 Joint and several guarantee ¥6,500,000
Long-term loans for development projects	312,300,000	(32,434,489)	279,865,511	128,454,490	(11,356,889)	117,097,601	
Ordinary loans	146,000,000	(28,500,000)	117,500,000	8,035,500	(8,019,000)	16,500	
Doubtful loans	166,300,000	(166,300,000)	0	120,418,990	(120,418,990)	0	Breakdown of the guarantee for the Year-end balance of loans is as follows: Bank guarantee ¥33,000,000 Joint and several guarantee ¥84,500,000 Provision of collateral(government bonds) ¥162,365,511
Claims probable in bankruptcy, claims probable in rehabilitation, and other	0	162,365,511	162,365,511	0	117,081,101	117,081,101	
(Development projects in total)	342,617,000	(34,251,489)	308,365,511	129,074,375	(11,965,774)	117,108,601	
(Emigration projects)							
Short-term loans for emigration projects	1,161,112	(319,935)	841,177	167,701	4,307	172,008	
Ordinary loans	1,161,112	(319,935)	841,177	167,701	4,307	172,008	
Long-term loans for emigration projects	509,870,101	(123,270,675)	386,599,426	506,327,647	(121,749,927)	384,577,720	
Ordinary loans	4,297,261	(1,676,040)	2,621,221	754,807	(155,292)	599,515	
Doubtful loans	26,335,803	(6,135,289)	20,200,514	26,335,803	(6,135,289)	20,200,514	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	479,237,037	(115,459,346)	363,777,691	479,237,037	(115,459,346)	363,777,691	
(Emigration projects in total)	511,031,213	(123,590,610)	387,440,603	506,495,348	(121,745,620)	384,749,728	
(Installments receivable on settlement projects)							
Short-term installments receivable on settlement projects	42,862	(42,862)	0	0	0	0	
Ordinary loans	42,862	(42,862)	0	0	0	0	
Long-term installments receivable on settlement projects	902,363	(704,278)	198,085	902,363	(704,278)	198,085	
Ordinary loans	0	0	0	0	0	0	
Doubtful loans	281,512	(83,427)	198,085	281,512	(83,427)	198,085	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	620,851	(620,851)	0	620,851	(620,851)	0	
(Installments receivable on settlement projects in total)	945,225	(747,140)	198,085	902,363	(704,278)	198,085	
Total	854,593,438	(158,589,239)	696,004,199	636,472,086	(134,415,672)	502,056,414	

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

(5) 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

(6) 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	62,452,442,661	0	0	62,452,442,661	
	Total	62,452,442,661	0	0	62,452,442,661	
Capital surplus	Capital surplus					
	Facility expenses	2,227,558,165	148,389,919	0	2,375,948,084	Increase due to acquisition of non-current assets
	Operational grants	255,372,772	26,495,167	30,723,622	251,144,317	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	(5,832,174,862)	0	243,156,103	(6,075,330,965)	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	2,696,290,774	0	0	2,696,290,774	
	Total	(880,390,620)	174,885,086	273,879,725	(979,385,259)	
	Accumulated depreciation not included in expenses	(18,159,591,791)	(1,249,821,872)	(212,768,697)	(19,196,644,966)	Decrease due to depreciation of non-current assets, etc.
	Total	(18,159,591,791)	(1,249,821,872)	(212,768,697)	(19,196,644,966)	
	Accumulated impairment loss not included in expenses	(10,201,839)	0	0	(10,201,839)	
	Total	(10,201,839)	0	0	(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	(19,057,373,287)	(1,074,936,786)	61,111,028	(20,193,421,101)		

(7) Details of reserve fund and 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	1,275,765,107	34,881,046,908	16,647,552,425	19,509,259,590	Note 1
Reserve fund under Paragraph 1 Article 44 of the Act on General Rules for Incorporated Administrative Agency	5,014,447,023	37,894,568,076	42,909,015,099	0	Note 2
Total	6,290,212,130	72,775,614,984	59,556,567,524	19,509,259,590	

Note 1) The increase during the period is the amount approved to be carried over from the previous Mid-term Objective period.

The decrease during the period consists of the transfer of the period-end balance for the previous Mid-term Objective to "Reserve fund under Paragraph 1 Article 44 of the Act on General Rule for Incorporated Administrative Agency" in the amount of ¥1,275,765,107 and a reversal during the current business year in the amount of ¥15,371,787,318.

Note 2) The increase during the period consists of unappropriated retained earnings attributable to business year 2016 in the amount of ¥36,618,802,969 and transfer from "Reserve fund carried over from the previous Mid-term Objective period" in the amount of ¥1,275,765,107.

The decrease during the period consists of the amount approved to be carried over as business funds for the current Mid-term Objective period totaling ¥34,881,046,908 and the payment to the National Treasury in the amount of ¥8,027,968,191.

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	15,371,787,318	The amount expensed for the current period, etc.
Total		15,371,787,318	

(8) 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	
0	154,315,760,000	132,493,969,563	1,694,432,027	26,495,167	134,214,896,757	20,100,863,243

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

(1) Details of the transfer amount to operational grant revenue and the main usage

(Unit: Yen)

Classification	Revenues from operational grants	Main usages of operational grants	
		Expenses	Main usages
Transfer based on operation achievement method			
Priority development cooperation issues	88,676,463,441	88,768,393,695	Outsourcing expenses: ¥26,800,961,054, Fees paid to experts: ¥22,928,044,690, Other expenses: ¥39,039,387,951
Partnerships with the private sector	5,565,018,942	5,565,018,942	Outsourcing expenses: ¥4,808,454,105, Fees paid to experts: ¥492,593,333, Other expenses: ¥263,971,504
Partnerships with various development partners	24,307,828,305	24,300,163,227	Fees paid to experts: ¥9,320,020,123, Outsourcing expenses: ¥6,812,067,767, Other expenses: ¥8,168,075,337
Strengthen foundations for operational implementation	4,323,218,505	4,336,929,108	Fees paid to experts: ¥1,975,134,710, Outsourcing expenses: ¥801,108,221, Other expenses: ¥1,560,686,177
Common	822,320,000	733,595,582	Personnel expenses: ¥733,595,582
Transfer based on term method			
Common	8,245,536,008	7,932,294,976	Personnel expenses: ¥1,760,529,037, Rents: ¥862,243,822, Other expenses: ¥5,309,522,117
Transfer based on the related expenses are incurred			
Disaster relief activities	553,584,362	553,584,362	Expenses for purchasing and sending equipment: ¥185,557,992, Outsourcing expenses: ¥116,547,585, Other expenses: ¥251,478,785
Total	132,493,969,563	132,189,979,892	

(2) Details of transfer amount to 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
Priority development cooperation issues	809,717,758	Software in progress: ¥446,692,983 Annexed structure: ¥199,568,555 Others: ¥163,456,220	11,721,356	Guarantee deposits: ¥11,721,356
Partnerships with the private sector	50,491,781	Software in progress: ¥28,032,865 Annexed structure: ¥12,327,817 Others: ¥10,131,099	640,956	Guarantee deposits: ¥640,956
Partnerships with various development partners	230,355,683	Software in progress: ¥122,446,657 Annexed structure: ¥54,365,138 Others: ¥26,543,888	6,400,358	Guarantee deposits: ¥6,400,358
Strengthen foundations for operational implementation	104,391,830	Stored goods: ¥65,166,993 Software in progress: ¥21,777,496 Others: ¥17,447,341	497,931	Guarantee deposits: ¥497,931
Common	499,474,975	Software in progress: ¥496,041,288 Tools, furniture, and fixtures: ¥2,495,167 Others: ¥938,520	7,234,566	Guarantee deposits: ¥7,234,566
Total	1,694,432,027		26,495,167	

3 Details of the balance of operational grant liabilities

(Unit: Yen)

Balance of operational grant liabilities	Reasons for the accrual of balance and revenue generation plan
Balance in relation to operations to which the revenue recognition method based on operation achievement is applied	20,100,863,243 The operation cycle of projects implemented upon requests from the governments of partnering countries in principle ranges over multiple business years. However, the balance is expected to be expensed during the current Mid-term Objective period.
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	20,100,863,243

(9) 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	158,891,747	0	148,389,919	10,501,828	
Total	158,891,747	0	148,389,919	10,501,828	

(10)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	188,538	13	10,413	4
Employees	15,946,989	1,950	723,182	96
Total	16,135,527	1,963	733,596	100

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

(1)Segment information to be disclosed

(Unit: Yen)

Classification	(1) Priority development cooperation issues	(2) Partnerships with the private sector	(3) Partnerships with various development partners	(4) Strengthen foundations for operational implementation	(5) Grant aid	(6) Contracted programs	(7) Other operations	Subtotal	(8) Corporate common expenses, etc.	Total
I. Operating expenses, revenues, and profits and losses										
Operating expenses	100,228,590,075	6,686,699,468	26,197,306,045	5,153,823,059	90,151,518,954	196,644,578	35,981,241	228,650,563,420	10,501,828	228,661,065,248
Outsourcing expenses	26,800,961,054	4,808,454,105	6,812,067,767	801,108,221	0	104,858,518	33,353,160	39,360,802,825	10,501,828	39,371,304,653
Fees paid to experts	22,928,044,691	492,593,333	9,320,020,123	1,975,134,710	0	0	0	34,715,792,857	0	34,715,792,857
Travelling and transportation expenses	7,308,340,330	129,849,011	567,176,405	366,422,612	0	0	0	8,371,788,358	0	8,371,788,358
Personnel expenses	10,989,781,782	689,679,560	3,012,498,681	535,781,713	0	0	0	15,227,741,736	0	15,227,741,736
Rents	1,939,879,612	121,739,935	531,756,216	94,574,400	0	0	0	2,687,950,163	0	2,687,950,163
Fund provision	0	0	0	0	90,151,225,668	0	0	90,151,225,668	0	90,151,225,668
Other expenses	30,261,582,606	444,383,524	5,953,786,853	1,380,801,403	293,286	91,786,060	2,628,081	38,135,261,813	0	38,135,261,813
General administrative expenses	—	—	—	—	—	—	—	—	8,585,574,614	8,585,574,614
Personnel expenses	—	—	—	—	—	—	—	—	2,494,124,619	2,494,124,619
Rents	—	—	—	—	—	—	—	—	862,243,822	862,243,822
Other expenses	—	—	—	—	—	—	—	—	5,229,206,173	5,229,206,173
Depreciation	—	—	—	—	—	—	—	—	587,273,238	587,273,238
Financial expenses	—	—	—	—	—	—	—	—	347,505,507	347,505,507
Miscellaneous expenses	0	0	0	0	0	0	0	0	2,529,667	2,529,667
Total	100,228,590,075	6,686,699,468	26,197,306,045	5,153,823,059	90,151,518,954	196,644,578	35,981,241	228,650,563,420	9,533,384,854	238,183,948,274
Operating revenues										
Revenues from operational grants	88,676,463,441	5,565,018,942	24,307,828,305	4,876,802,867	0	0	0	123,426,113,555	9,067,856,008	132,493,969,563
Revenues from grant aid	0	0	0	0	90,151,518,954	0	0	90,151,518,954	0	90,151,518,954
Revenues from contracted programs	0	0	0	0	0	195,917,257	0	195,917,257	0	195,917,257
Revenues from interest on development projects	0	0	0	0	0	0	0	0	883,222	883,222
Revenues from settlement projects	0	0	0	0	0	0	0	0	218,580	218,580
Revenues from emigration projects	0	0	0	0	0	0	0	0	1,657,019	1,657,019
Donation revenues	0	0	0	0	0	0	35,981,241	35,981,241	0	35,981,241
Revenues from subsidy for facilities	0	0	0	0	0	0	0	0	10,501,828	10,501,828
Reversal of allowance for loan losses	0	0	0	0	0	0	0	0	49,063,830	49,063,830
Reversal of contra-accounts for assets	94,503,163	5,930,682	25,905,032	4,607,286	0	0	0	130,946,163	443,893,979	574,840,142
Financial revenues	—	—	—	—	—	—	—	—	10,146,338	10,146,338
Miscellaneous income	235,983,934	—	14,292,066	0	0	0	0	250,276,000	3,941,173,011	4,191,449,011
Total	89,006,950,538	5,570,949,624	24,348,025,403	4,881,410,153	90,151,518,954	195,917,257	35,981,241	214,190,753,170	13,525,393,815	227,716,146,985
Operating income and loss	(11,221,639,537)	(1,115,749,844)	(1,849,280,642)	(272,412,906)	0	(727,321)	0	(14,459,810,250)	3,992,008,961	(10,467,801,289)
II. Extraordinary income and losses, etc.										
Extraordinary losses	56,997,572	3,576,965	15,624,069	2,778,786	0	0	0	78,977,392	611,361,706	690,339,098
Extraordinary income	22,500,630	1,412,059	6,167,831	1,096,967	0	0	0	31,177,487	59,016,015	90,193,502
Net income and loss	(11,256,136,479)	(1,117,914,750)	(1,858,736,880)	(274,094,725)	0	(727,321)	0	(14,507,610,155)	3,439,663,270	(11,067,946,885)
Reversal of reserve fund carried over from the previous Mid-term Objective period	11,244,295,132	1,121,104,100	1,878,693,303	138,292,165	0	0	0	14,382,384,700	989,402,618	15,371,787,318
Total income and loss for the current year	(11,841,347)	3,189,350	19,956,423	(135,802,560)	0	(727,321)	0	(125,225,455)	4,429,065,888	4,303,840,433
III. Administrative service operation cost										
Operating expenses										
Expenses in the statement of income	100,285,587,647	6,690,276,433	26,212,930,114	5,156,601,845	90,151,518,954	196,644,578	35,981,241	228,729,540,812	10,144,746,560	238,874,287,372
(Deduction) Self-revenues	(258,484,564)	(1,412,059)	(20,459,897)	(1,096,967)	0	(195,917,257)	(35,981,241)	(513,251,985)	(4,003,142,000)	(4,516,493,985)
Total operating expenses	100,027,103,083	6,688,864,374	26,192,470,217	5,155,504,878	90,151,518,954	727,321	0	228,216,188,827	6,141,604,560	234,357,793,387
Depreciation not included in expenses	—	—	—	—	—	—	—	—	1,249,821,872	1,249,821,872
Disposal and sale differential not included in expenses	—	—	—	—	—	—	—	—	30,387,406	30,387,406
Estimated bonus payments not included in provision	—	—	—	—	—	—	—	—	52,133,990	52,133,990
Estimated increase in retirement benefits not included in provision	—	—	—	—	—	—	—	—	(319,124,159)	(319,124,159)
Opportunity cost of government investment	—	—	—	—	—	—	—	—	18,021,185	18,021,185
(Deduction) Corporation tax and payments to national treasury	—	—	—	—	—	—	—	—	(610,718,937)	(610,718,937)
Administrative service operation cost	100,027,103,083	6,688,864,374	26,192,470,217	5,155,504,878	90,151,518,954	727,321	0	228,216,188,827	6,562,125,917	234,778,314,744
IV. Total assets										
Cash and deposits	0	0	0	0	165,455,716,644	21,079,391	0	165,476,796,035	32,733,402,271	198,210,198,306
Advance payments	21,734,702,527	902,430,789	2,056,820,197	114,396,753	0	0	0	24,808,350,266	0	24,808,350,266
Buildings	—	—	—	—	—	—	—	—	23,693,165,525	23,693,165,525
Land	—	—	—	—	—	—	—	—	14,389,325,819	14,389,325,819
Other assets	526,188,354	31,410,991	131,079,253	20,455,757	128,328	96,037	0	709,358,720	9,521,443,798	10,230,802,518
Total	22,260,890,881	933,841,780	2,187,899,450	134,852,510	165,455,844,972	21,175,428	0	190,994,505,021	80,337,337,413	271,331,842,434

(Note) 1. Segment classification and main descriptions

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

Reclassification of the segment information of business year 2016 in accordance with the segments of the business year 2017 and reclassification of the segment information of business year 2017 in accordance with the segments of the business year 2016 are difficult in practice. Thus, such information is not disclosed. Operations in relation to donations and operations prescribed in Article 13 are organized as other operations.

- 1) Priority development cooperation issues
- 2) Partnerships with the private sector
- 3) Partnerships with various development partners
- 4) Strengthen foundations for operational implementation

2. Changes in the allocation method of operating expenses, etc.

Until business year 2016, expenses for operation support were recognized as unallocable expenses and revenues and were allocated in "Corporate common expenses, etc."

In accordance with the amendment of Accounting Standard for Incorporated Administrative Agency and other related rules, these expenses are allocated to each segment from business year 2017.

Compared to the amounts which would have resulted if these expenses in business year 2017 were allocated to "Corporate common expenses, etc.", the change resulted in decreases in operating income and loss by ¥27,380 million for "priority development cooperation issues," by ¥1,718 million for "partnerships with the private sector," by ¥7,505 million for "partnerships with various development partners," and by ¥1,335 million for "strengthen foundations for operational implementation," and an increase in operating income and loss by ¥37,939 million for "corporate common expenses, etc."

The change resulted in decreases in net income and loss of ¥27,415 million for "priority development cooperation issues," ¥1,720 million for "partnerships with the private sector," ¥7,515 million for "partnerships with various development partners," and of ¥1,337 million for "strengthen foundations for operational implementation," and an increase in net income and loss of ¥37,987 million for "corporate common expenses, etc."

3. Disclosure of operating expenses

Operating expenses are classified in operating expenses in the statement of income according to their nature. Items that account for less than 5% of the total amount allocated to each segment are included in other expenses.

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

- 1) Priority development cooperation issues: amount of expenses for priority sectors and region
- 2) Partnerships with the private sector: amount of expenses for private sector partnership
- 3) Partnerships with various development partners: amount of expenses for domestic partnerships
- 4) Strengthen foundations for operational implementation: amount of expenses for other operations
- 5) Grant aid: amount of expenses for grant aid
- 6) Contracted programs: amount of expenses for contracted programs
- 7) Other operations: amount of expenses for donation projects
- 8) Corporate common expenses, etc.: amounts of facility expenses

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

- 1) Personnel expenses: employees are in charge of several operations and their involvement in each operation is not uniform.
- 2) Rents: a wide variety of buildings are included in target property and they are used for multiple operations.
4. Assets are listed in accordance with the accounts in the balance sheet. Items that account for less than 5% of total assets are included in other assets.
5. Because operating expenses for 1) Priority development cooperation issues and 3) Partnerships with various development partners are financed by operational grants and revenues from operations, equivalent amounts are shown as miscellaneous income in operating revenues.
6. "-" is shown in the columns of items which have been allocated only to corporate common expenses, etc., because they cannot be allocated to individual segments.

(12) 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	(2,000,000) 600,000	2	Japan Society for the Promotion of Science Grant-in-Aid for Scientific Research
Grant-in-Aid for Scientific Research C	(1,577,680) 473,304	2	
Grant-in-Aid for Young Scientists B	(1,060,000) 318,000	2	
Total	(4,637,680) 1,391,304	6	

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

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

1. Cash and deposits

(Unit: Yen)

Classification	Amount	Remarks
Cash	3,090,040	
Cash in foreign currency	35,365,471	
Deposit accounts	189,390,491,456	
Checking accounts	2,932	
Checking accounts in foreign currency	2,481,248,407	
Time deposits	6,300,000,000	
Total	198,210,198,306	

2. Advance payments

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	24,808,350,266	JV Oriental Consultants Global Co.,Ltd.,etc.	
Total	24,808,350,266		

3. Funds for grant aid

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Funds for grant aid	164,070,903,372	Republic of the Union of Myanmar, etc.	
Total	164,070,903,372		

4. Accounts payable

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	11,196,641,814	JV Oriental Consultants Global Co.,Ltd.,etc.	
General administrative expenses	1,374,226,668	Accenture Japan Ltd, etc.	
Expenses for contracted programs	1,308,223	Recruit Staffing Co., Ltd., etc.	
Expenses for grant aid	1,384,941,600	Food and Agriculture Organization of the United Nations, etc	
Expenses for donation projects	38,685	Sonorite Co., LTD., etc.	
Others	115,145,227	Mutual Aid Association of JICA, etc.	
Total	14,072,302,217		

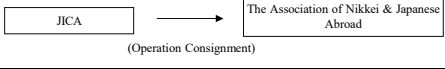

(14) Details of affiliated companies and relevant public interest corporations

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Japan Overseas Cooperative Association	Hamanasu Foundation
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)Activities pertaining to policy-making and promoting human resource development</p> <p>(2)Activities pertaining to promoting large-area participation</p> <p>(3)Activities pertaining to vitalization of rural municipalities</p> <p>(4)Activities pertaining to information dissemination</p> <p>(5)Other activities necessary to achieve the objectives of the foundation</p>
Name of officers	<p>Number of officers: 20</p> <p>President: Yoshimasa Tominaga Board member: Kazuto Kitano (Former Director General of the Nihonmatsu Training Center of JICA)</p>	<p>Number of officers: 12</p> <p>President: Yasuyuki Hamada</p>
Association chart on transactions between relevant public interest corporations and JICA	<p style="text-align: center;">(Operation Consignment)</p>	<p style="text-align: center;">(Operation Consignment)</p>
Assets	1,366,705,703 yen	1,855,936,012 yen
Liabilities	477,069,806 yen	19,745,624 yen
Balance of net assets at the beginning of the business year	905,023,807 yen	1,900,188,296 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 3,189,589,125 yen	· Other revenues 100,754,384 yen
○Expenses	○Expenses 3,204,977,035 yen	○Expenses 94,976,810 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. 0 yen	· Subsidy received, etc. 0 yen
· Other revenues	· Other revenues 0 yen	· Other revenues 55,206,713 yen
○Expenses	○Expenses 0 yen	○Expenses 124,982,195 yen
Balance of net assets at the end of the business year	889,635,897 yen	1,836,190,388 yen
Total revenues for the current period	-	698,408,189 yen
Total expenditures for the current period	-	696,772,619 yen
Amount of difference between revenues and expenditures for the current period	-	1,635,570 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: 342,596,300 yen, Accounts receivable: 654,324 yen	Accounts payable: 7,389,349 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	<p>Total operating revenues: 2,778,128,804 yen</p> <p>(Breakdown: JICA transactions, 1,211,754,237 yen 43.6 %)</p> <p>Competitive contract (931,276,595 yen 76.9 %)</p> <p>Planning competition and public selection (47,593,717 yen 3.9 %)</p> <p>Non-competitive negotiated contracts (232,883,925 yen 19.2 %)</p>	<p>Total operating revenues: 47,272,935 yen</p> <p>(Breakdown: JICA transactions, 26,366,729 yen 55.8 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (26,366,729 yen 100.0 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p>

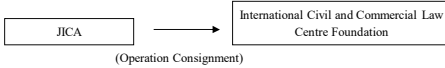

(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

(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 statement is not prepared.

(Note) The above amount pertains to the period from May 1, 2016, through April 30, 2017.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	The Association of Nikkei & Japanese Abroad	Kitakyushu International Techno-Cooperative Association
Outline of operations	(1) Support and promulgation of economic, cultural, educational, and social activities in cooperation with overseas and domestic Japan-related organizations or by itself. (2) Cooperation pertaining to carrying out of international cooperative activities and international exchange activities. (3) Collaboration with municipalities and international exchange associations (4) Promulgation both at home and abroad of research outcomes and knowledge regarding activities pertaining international cooperation and international exchange endeavors (5) Provision of information and collaboration regarding migration and overseas expansion of businesses (6) Establishment and operation of centers for Japanese abroad (7) Consultations and intermediation for and regarding Japanese abroad (8) Publicity of and edification regarding situations in Japan (9) Organizing of the convention of Nikkei and Japanese abroad (10) Edification regarding investment from overseas, investment overseas, and businesses (11) Other activities necessary for the fulfillment of public good	(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
Name of officers	Number of officers: 18 President: Keiji Yamada	Number of officers: 11 President: Hideki Furuno
Association chart on transactions between relevant public interest corporations and JICA		
Assets	232,153,046 yen	661,093,398 yen
Liabilities	168,818,334 yen	17,107,402 yen
Balance of net assets at the beginning of the business year	59,369,682 yen	658,907,670 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. 32,700,000 yen
· Other revenues	· Other revenues 441,496,151 yen	· Other revenues 161,387,573 yen
○Expenses	○Expenses 437,531,121 yen	○Expenses 208,230,033 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. 0 yen	· Subsidy received, etc. 0 yen
· Other revenues	· Other revenues 0 yen	· Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 779,214 yen
Balance of net assets at the end of the business year	63,334,712 yen	643,985,996 yen
Total revenues for the current period	461,496,151 yen	194,087,573 yen
Total expenditures for the current period	469,065,325 yen	199,521,579 yen
Amount of difference between revenues and expenditures for the current period	(7,569,174) yen	(5,434,006) 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: 14,553,093 yen, Accounts receivable: 110,495 yen	N/A
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 430,390,667 yen (Breakdown: JICA transactions, 211,537,711 yen 49.2 %) Competitive contract (99,254,632 yen 46.9 %) Planning competition and public selection (21,695,042 yen 10.3 %) Non-competitive negotiated contracts (90,588,037 yen 42.8 %)	Total operating revenues: 155,889,923 yen (Breakdown: JICA transactions, 123,100,912 yen 79.0 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (123,100,912 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)

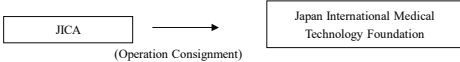

(Note) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	International Civil and Commercial Law Centre Foundation	Pacific Resource Exchange Center
Outline of operations	(1) Carrying out of training of personnel handling civil and commercial law chiefly in Asia and support (2) Invitation and dispatch, both from and to Japan, of researchers and experts on civil and commercial law and support (3) Organizing and support of lectures, study sessions, symposiums, seminars and other meetings for the purpose of research, study, training, and information exchange on civil and commercial law both in Japan and abroad (4) Gathering of information and material on civil and commercial law both in Japan and abroad and conducting and support of such research and study (5) Publication of journals and other documents and distribution (6) Collaboration and cooperation with related institutes and organizations both in Japan and abroad (7) Other activities necessary to fulfill the aims	(1) Fostering human resources to contribute mainly to the growth of developing countries, etc. (2) Economic, cultural, and personal exchange activities mainly with developing countries, etc. (3) Cultivating human resources tasked with economic, cultural, and personal exchange activities mainly with developing countries. (4) Gathering information and research/study related to economic cooperation (5) Public awareness and publicity concerning the aforementioned activities (6) Other activities necessary for the achievement of objectives of this corporate body
Name of officers	Number of officers: 9 Representative director and chairman: Kenji Miyahara Director: Gotaro Ogawa (Former Director General of General Affairs Department of JICA)	Number of officers: 18 Chairman: Kiyoshi Otsubo
Association chart on transactions between relevant public interest corporations and JICA		
Assets	84,877,068 yen	4,674,251,180 yen
Liabilities	1,220,709 yen	62,920,766 yen
Balance of net assets at the beginning of the business year	85,853,699 yen	4,575,505,137 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 94,505,565 yen	· Other revenues 193,361,962 yen
○Expenses	○Expenses 94,702,905 yen	○Expenses 157,536,685 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. (2,000,000) yen	· Subsidy received, etc. 0 yen
· Other revenues	· Other revenues 0 yen	· Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the business year	83,656,359 yen	4,611,330,414 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: 24,535,343 yen	Accounts payable: 2,235,012 yen, Accounts receivable: 1,242,783 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 72,701,356 yen (Breakdown: JICA transactions, 72,701,356 yen 100.0 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (0 yen 0.0 %) Non-competitive negotiated contracts (72,701,356 yen 100.0 %)	Total operating revenues: 81,731,958 yen (Breakdown: JICA transactions, 66,554,537 yen 81.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (66,554,537 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

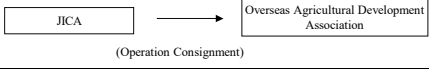
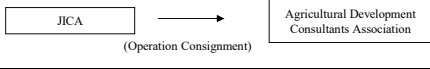
(Note 2) Pursuant to "Accounting Standards for Public-interest Corporations", the entity is not legally required to create a statement of revenues and expenses; hence, such statement is not prepared.

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

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Japan International Medical Technology Foundation	Overseas Coastal Area Development Institute of Japan
Outline of operations	(1)Providing trainings for overseas experts in the field of medical technology (2)Sending overseas Japanese experts in the field of medical technology and other related fields (3)Activities pertaining to international cooperation in collaboration with domestic and overseas medical organizations (4)Activities pertaining to research and development of domestic and overseas medical technology (5)Medical disaster response (6)Other activities necessary for the achievement of the objectives of this foundation	(1)Research and development activities ① Perform research on overseas coastal area development and international commercial distribution ② Carry out international cooperation projects pertaining to coastal area development and commercial distribution (2)International cooperation assistance activities ① Transfer knowledge of coastal area development and commercial distribution to other countries ② Host seminars and publish materials regarding international coastal area development and commercial distribution ③ Conduct research in collaboration with domestic and overseas research institutions regarding international coastal area development and commercial distribution (4) Perform other activities necessary for the achievement of the objectives of this organization
Name of officers	Number of officers: 16 Chairman: Shigeki Hayashi	Number of officers: 9 Chairman: Shoji Muneoka
Association chart on transactions between relevant public interest corporations and JICA		
Assets	196,250,511 yen	1,663,739,647 yen
Liabilities	28,673,105 yen	155,980,175 yen
Balance of net assets at the beginning of the business year	201,163,076 yen	1,388,157,973 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 74,324,918 yen	· Other revenues 837,293,400 yen
○Expenses	○Expenses 87,977,058 yen	○Expenses 717,691,901 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 14,523,885 yen	· Other revenues 0 yen
○Expenses	○Expenses 34,457,415 yen	○Expenses 0 yen
Balance of net assets at the end of the business year	167,577,406 yen	1,507,759,472 yen
Total revenues for the current period	-	-
Total expenditures for the current period	-	-
Amount of difference between revenues and expenditures for the current period	-	-
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	N/A	Accounts payable: 95,939,877 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 38,722,275 yen (Breakdown: JICA transactions, 25,013,281 yen 64.6 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (25,013,281 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 821,656,087 yen (Breakdown: JICA transactions, 505,430,622 yen 61.5 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (505,430,622 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)

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

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

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Overseas Agricultural Development Association	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 of Rural Development Department of JICA)
Association chart on transactions between relevant public interest corporations and JICA		
Assets	4,693,774 yen	112,048,491 yen
Liabilities	11,201,776 yen	3,718,213 yen
Balance of net assets at the beginning of the business year	(1,930,250) yen	102,982,872 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. 40,642,000 yen
· Other revenues	· Other revenues 124,706,411 yen	· Other revenues 71,658,587 yen
○Expenses	○Expenses 129,284,163 yen	○Expenses 106,953,181 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. 0 yen	· Subsidy received, etc. 0 yen
· Other revenues	· Other revenues 0 yen	· Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the business year	(6,508,002) yen	108,330,278 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 receivable: 339,046 yen	Accounts receivable: 527,007 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 122,272,488 yen (Breakdown: JICA transactions, 86,127,259 yen 70.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (86,127,259 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 40,087,718 yen (Breakdown: JICA transactions, 40,087,718 yen 100.0 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (40,087,718 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)

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

(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

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

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Supporting Organization of J.O.C.V.	Japan Overseas Forestry Consultants Association
Outline of operations	(1) Activities for the diffusion of cooperation volunteers' activities for awareness raising and for understanding promotion (2) Activities for promoting participation in cooperation volunteers (3) Activities for assisting cooperation volunteers' local activities (4) Activities for leveraging cooperation volunteers' experience for society (5) Social contribution projects based on collaboration with citizen volunteers (6) Activities for placement and staffing (7) Other activities necessary to achieve the objectives of this corporation	(1) Survey regarding overseas forest and forestry (2) Technical development regarding overseas forest and forestry (3) Afforestation in developing countries (4) Guidance and advice regarding overseas forest and forestry (5) Implementation of training regarding overseas forest and forestry (6) Gathering and provision of material and information on overseas forest and forestry (7) Other activities necessary to fulfill the purposes of the Association
Name of officers	Number of officers: 17 President: Yasuhiro Yamamoto Standing Director General: Kazuhisa Matsuoka (Former Senior Vice President of JICA)	Number of officers: 11 President: Fusuo Ozawa
Association chart on transactions between relevant public interest corporations and JICA		
Assets	62,194,673 yen	158,170,880 yen
Liabilities	11,151,178 yen	102,183,155 yen
Balance of net assets at the beginning of the business year	51,147,781 yen	64,923,228 yen
Changes in net assets for the current period		
Changes in general net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. 3,000,000 yen	· Subsidy received, etc. 22,950,000 yen
· Other revenues	· Other revenues 125,311,702 yen	· Other revenues 280,146,846 yen
○Expenses	○Expenses 128,415,988 yen	○Expenses 312,032,349 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. 0 yen	· Subsidy received, etc. 0 yen
· Other revenues	· Other revenues 0 yen	· Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the business year	51,043,495 yen	55,987,725 yen
Total revenues for the current period	-	303,096,846 yen
Total expenditures for the current period	-	307,352,732 yen
Amount of difference between revenues and expenditures for the current period	-	(4,255,886) 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: 25,044,164 yen	N/A
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 112,210,756 yen (Breakdown: JICA transactions, 83,881,257 yen 74.8 %) Competitive contract (83,881,257 yen 100.0 %) Planning competition and public selection (0 yen 0.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 278,897,332 yen (Breakdown: JICA transactions, 245,587,557 yen 88.1 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (245,587,557 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)

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

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Takikawa International Exchange Association	Foundation for Advanced Studies on International Development
Outline of operations	(1) Activities for international exchange (2) Activities for international cooperation (3) Activities for fostering international understanding (4) Activities for promoting multiculturalism (5) Other activities necessary to fulfill the purposes of the Association	(1) Cultivation of human resources for international development (2) Research and surveys for international development and assistance policy (3) Cooperation for advanced studies regarding international development (4) Technical cooperation projects overseas (5) Cooperation for private-sector business activities contributing to international development (6) Dissemination of information, edification, and publicity regarding international development (7) Activities in Japan drawing on insights from aforementioned activities (8) Other activities necessary to fulfill the aims of this foundation
Name of officers	Number of officers: 21 President: Norikazu Mizuguchi	Number of officers: 8 President: Tsuneo Sugishita
Association chart on transactions between relevant public interest corporations and JICA		
Assets	45,047,958 yen	805,702,482 yen
Liabilities	599,923 yen	90,804,349 yen
Balance of net assets at the beginning of the business year	38,545,897 yen	717,887,499 yen
Changes in net assets for the current period		
Changes in general net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. 5,450,000 yen	· Subsidy received, etc. 1,000,000 yen
· Other revenues	· Other revenues 44,592,705 yen	· Other revenues 263,834,882 yen
○Expenses	○Expenses 44,140,567 yen	○Expenses 267,824,248 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. 0 yen	· Subsidy received, etc. 0 yen
· Other revenues	· Other revenues 0 yen	· Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the business year	44,448,035 yen	714,898,133 yen
Total revenues for the current period	50,042,705 yen	-
Total expenditures for the current period	44,130,266 yen	-
Amount of difference between revenues and expenditures for the current period	5,912,439 yen	-
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	N/A	Accounts payable: 27,497,880 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 41,912,557 yen (Breakdown: JICA transactions, 26,969,674 yen 64.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (21,349,878 yen 79.2 %) Non-competitive negotiated contracts (5,619,796 yen 20.8 %)	Total operating revenues: 256,407,261 yen (Breakdown: JICA transactions, 152,213,916 yen 59.4 %) Competitive contract (7,778,938 yen 5.1 %) Planning competition and public selection (143,529,000 yen 94.3 %) Non-competitive negotiated contracts (905,978 yen 0.6 %)

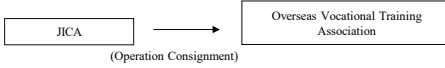
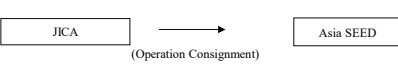
(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

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

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Kyoto Comparative Law Center	Japan Aids to Navigation Association
Outline of operations	(1) Interdisciplinary research among different fields of law, information science, and natural sciences (2) Collection and analysis of legal materials of domestic and foreign, systemization and provision of research outcomes (3) Studies of legal cultures and 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 conferences and seminars regarding (1)~(5) (7) Other activities pertaining to achieving the purposes of the organization according to (1)~(6)	(1) Research, investigation, development, administration and maintenance of marine aids to navigation facilities and equipment (2) Publicity and dissemination of information regarding marine aids to navigation facilities and equipment (3) Establishment, implementation and inspection of standards of marine aids to navigation equipment (4) International cooperation regarding marine aids to navigation (5) Other activities necessary to achieve the purpose of the Association
Name of officers	Number of officers: 6 Director: Tamotsu Isomura	Number of officers: 19 Representative director: Yoshimasa Ito
Association chart on transactions between relevant public interest corporations and JICA		
Assets	12,048,528 yen	449,812,136 yen
Liabilities	116,700 yen	76,242,890 yen
Balance of net assets at the beginning of the business year	34,932,042 yen	391,772,028 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 32,067,945 yen	· Other revenues 259,842,219 yen
○Expenses	○Expenses 55,068,159 yen	○Expenses 278,045,001 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. 0 yen	· Subsidy received, etc. 0 yen
· Other revenues	· Other revenues 0 yen	· Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the business year	11,931,828 yen	373,569,246 yen
Total revenues for the current period	32,067,945 yen	-
Total expenditures for the current period	55,068,159 yen	-
Amount of difference between revenues and expenditures for the current period	(23,000,214) 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 non-competitive negotiated contracts)	Total operating revenues: 30,172,268 yen (Breakdown: JICA transactions, 26,180,243 yen 86.8 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (26,180,243 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 252,665,455 yen (Breakdown: JICA transactions, 23,293,440 yen 9.2 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (23,293,440 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

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

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Overseas Vocational Training Association	Asia SEED
Outline of operations	(1) Capacity building of necessary personnel for the planning and promotion of overseas vocational training (2) Undertaking of necessary international cooperation such as guidance and advice regarding establishment and operation of training institutions for the planning and promotion of overseas vocational training (3) Development and providing of necessary training material and methodology for the planning and promotion of overseas vocational training (4) Gathering and providing necessary information and material for the planning and promoting of overseas vocational training (5) Assisting the training for foreign trainees in Japan (6) Promotion of exchange between foreign trainees and Japanese local communities and families (7) Other activities necessary to fulfill the aims of this organization	(1) Research, information collection, analysis of issues of education, science and technology, culture, economy and industry in Japan and Asian countries, and formulation of proposals to solve such issues (2) Development of projects in the fields mentioned in (1) and provision of consulting services (3) Hosting discussions, trainings, seminars and symposiums on the topics mentioned in (1), and publishing newsletters, research magazines and other publications (4) Promoting joint research among, and exchange of government-affiliated individuals, educators, scientists, engineers, economists and cultural figures of Asian countries and those of Japan (5) Assistance in sending Japanese exchange students and trainees to Asian countries (6) Other activities associated with the above activities
Name of officers	Number of officers: 8 President: Isao Aoki	Number of officers: 14 Chairman: Masahiro Hamano
Association chart on transactions between relevant public interest corporations and JICA		
Assets	283,679,752 yen	350,918,056 yen
Liabilities	45,964,781 yen	182,645,170 yen
Balance of net assets at the beginning of the business year	284,412,273 yen	127,539,895 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. -
• Other revenues	• Other revenues 181,384,966 yen	• Other revenues -
○Expenses	○Expenses 228,082,268 yen	○Expenses -
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. -
• Other revenues	• Other revenues 0 yen	• Other revenues -
○Expenses	○Expenses 0 yen	○Expenses -
Balance of net assets at the end of the business year	237,714,971 円	168,272,886 yen
Total revenues for the current period	-	339,593,123 yen
Total expenditures for the current period	-	298,860,132 yen
Amount of difference between revenues and expenditures for the current period	-	40,732,991 yen
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	N/A	Accounts payable: 28,633,120 yen, Accounts receivable: 3,200 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 180,070,066 yen (Breakdown: JICA transactions, 121,423,836 yen 67.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (121,423,836 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 339,548,241 yen (Breakdown: JICA transactions, 146,883,984 yen 43.3 %) Competitive contract (79,110,960 yen 53.9 %) Planning competition and public selection (67,773,024 yen 46.1 %) Non-competitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

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

(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

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

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	SEEDS Asia	Okinawa Environment Club
Outline of operations	(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	(1) Conservation of regional nature and environment (2) Promotion of environmental education (3) Community development making use of natural and environmental features (4) Necessary research and studies; gathering and providing of information (5) Publication of newsletters, etc.
Name of officers	Number of officers: 7 President: Rajib Shaw	Number of officers: 7 President: Kuniki Shimoji
Association chart on transactions between relevant public interest corporations and JICA		
Assets	56,709,617 yen	26,063,436 yen
Liabilities	49,660,371 yen	9,048,940 yen
Balance of net assets at the beginning of the business year	789,950 yen	15,902,355 yen
Changes in net assets for the current period		
Changes in general net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. -	· Subsidy received, etc. -
· Other revenues	· Other revenues -	· Other revenues -
○Expenses	○Expenses -	○Expenses -
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc. -	· Subsidy received, etc. -
· Other revenues	· Other revenues -	· Other revenues -
○Expenses	○Expenses -	○Expenses -
Balance of net assets at the end of the business year	7,049,246 yen	17,014,496 yen
Total revenues for the current period	120,040,006 yen	41,361,493 yen
Total expenditures for the current period	113,780,710 yen	40,249,352 yen
Amount of difference between revenues and expenditures for the current period	6,259,296 yen	1,112,141 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: 917,424 yen	Accounts receivable: 1,905,189 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 54,800,224 yen (Breakdown: JICA transactions, 46,467,864 yen 84.8 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (46,467,864 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 41,259,832 yen (Breakdown: JICA transactions, 40,342,790 yen 97.8 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (40,342,790 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

(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 statement is not prepared.

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

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	MuranoMirai	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: 10 Representative director: Toyokazu Nakata	Number of officers: 6 Executive director: Chochu Awa
Association chart on transactions between relevant public interest corporations and JICA		
Assets	8,303,404 yen	17,929,133 yen
Liabilities	6,734,471 yen	0 yen
Balance of net assets at the beginning of the business year	1,962,098 yen	13,974,220 yen
Changes in net assets for the current period		
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. -	• Subsidy received, etc. -
• Other revenues	• Other revenues -	• Other revenues -
○Expenses	○Expenses -	○Expenses -
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. -	• Subsidy received, etc. -
• Other revenues	• Other revenues -	• Other revenues -
○Expenses	○Expenses -	○Expenses -
Balance of net assets at the end of the business year	1,568,933 yen	17,929,133 yen
Total revenues for the current period	60,437,254 yen	45,479,670 yen
Total expenditures for the current period	60,830,419 yen	41,524,758 yen
Amount of difference between revenues and expenditures for the current period	(393,165) yen	3,954,912 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: 2,438,640 yen	N/A
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 31,842,712 yen (Breakdown: JICA transactions, 20,170,130 yen 63.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (20,170,130 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 45,220,681 yen (Breakdown: JICA transactions, 27,718,898 yen 61.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (27,718,898 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2016, through March 31, 2017.

(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 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	<p>(1) Activities regarding international cooperation</p> <p>1. As support for small-scale farmers, development of appropriate technologies regarding upland crop, rice cultivation, vegetable cultivation, improvement of agricultural instruments, and irrigation</p> <p>2. Gathering and providing information on agricultural technology for small-scale farmers</p> <p>3. Survey of situations of local agriculture, and research and development for appropriate technologies</p> <p>4. Capacity building of local residents and technological support</p> <p>5. Training in Japan as well as at operation site</p> <p>6. Support through dispatching experts</p> <p>(2) Activities related to revitalization of economic activities</p> <p>1. Cooperation for participatory rural development through appropriate agricultural technology</p> <p>2. Cooperation for farmers to participate in local agricultural cooperatives, etc.</p> <p>3. Cooperation for training of appropriate agricultural technology for local farmers</p> <p>(3) Activities related to promotion of learning</p> <p>1. Development, research, and study of appropriate technology for local small-scale farmers</p> <p>2. Exchange with Japanese farmers, students and experts engaging in international cooperation</p> <p>3. Support and cooperation to universities and research institutions</p>	<p>(1) Activities to provide advice to overseas volunteer undertaking, such as government development assistance activities, support for research, studies and evaluation, and cooperation</p> <p>(2) Activities including international exchange by municipalities and various organizations, planning for international cooperation undertaking, and support and cooperation for research and studies</p> <p>(3) Organizing training and lectures, etc., to promote self-development of young people through international understanding and publicity</p> <p>(4) Activities to promote international cooperation through personnel exchange and cultural and technical assistance with regional communities of developing nations, etc.</p> <p>(5) Activities to help returnees of overseas cooperation volunteers find jobs, with a view to disseminating volunteer experiences throughout society</p> <p>(6) Activities for sales and providing information regarding goods and publications for promotion of the activities</p>
Name of officers	<p>Number of officers: 7</p> <p>President: Nobutaka Ito Director: Kazuo Nagai (Former Director General of the Tsukuba Center of JICA) Director: Yoshiaki Kono (Former Director General of the Tokyo Center of JICA) Director: Yoshihiko Nishimura (Former Deputy Director of the Tsukuba Center of JICA)</p>	<p>Number of officers: 17</p> <p>President: Akinobu Yumiba Board member: Masato Hanada (Former Director General of the Nihonmatsu Training Center of JICA)</p>
Association chart on transactions between relevant public interest corporations and JICA		
Assets	36,869,141 yen	30,597,472 yen
Liabilities	17,265,600 yen	7,355,742 yen
Balance of net assets at the beginning of the business year	19,337,032 yen	23,279,579 yen
Changes in net assets for the current period		
Changes in general net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc.	· Subsidy received, etc.
· Other revenues	· Other revenues	· Other revenues
○Expenses	○Expenses	○Expenses
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
· Subsidy received, etc.	· Subsidy received, etc.	· Subsidy received, etc.
· Other revenues	· Other revenues	· Other revenues
○Expenses	○Expenses	○Expenses
Balance of net assets at the end of the business year	19,603,541 yen	23,241,730 yen
Total revenues for the current period	104,758,676 yen	41,182,680 yen
Total expenditures for the current period	104,492,167 yen	41,220,529 yen
Amount of difference between revenues and expenditures for the current period	266,509 yen	(37,849) 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: 9,643,320 yen, Accounts receivable: 162,627 yen	Accounts payable: 1,852,952 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	<p>Total operating revenues: 104,653,133 yen</p> <p>(Breakdown: JICA transactions, 104,177,411 yen 99.5 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (104,177,411 yen 100.0 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p>	<p>Total operating revenues: 39,297,449 yen</p> <p>(Breakdown: JICA transactions, 35,960,155 yen 91.5 %)</p> <p>Competitive contract (25,947,053 yen 72.2 %)</p> <p>Planning competition and public selection (10,013,101 yen 27.8 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p>

(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 statement is not prepared.

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