

Business Year 2018

Financial Statements

General Account

Japan International Cooperation Agency (JICA)

Balance Sheet
(as of March 31, 2019)

General Account

(Unit: Yen)

Assets

I Current assets

Cash and deposits		214,925,917,228	
Inventories			
Stored goods	361,279,192		
Payments for uncompleted contracted programs	<u>18,881,266</u>	380,160,458	
Advance payments		22,963,048,096	
Prepaid expenses		106,249,058	
Accrued income		383,559	
Accounts receivable		3,345,851,645	
Short-term loans for development projects	53,022,262		
Allowance for loan losses	<u>(8,800)</u>	53,013,462	
Short-term loans for emigration projects	360,693		
Allowance for loan losses	<u>(130,968)</u>	229,725	
Goods in transit		237,361,549	
Suspense payments		67,108,898	
Advance paid		<u>1,652,935</u>	
Total current assets			242,080,976,613

II Non-current assets

1 Tangible assets

Buildings	41,947,803,080		
Accumulated depreciation	(19,297,587,688)	22,199,654,213	
Accumulated impairment loss	<u>(450,561,179)</u>		
Structures	1,622,053,021		
Accumulated depreciation	(1,130,897,588)	480,625,846	
Accumulated impairment loss	<u>(10,529,587)</u>		
Machinery and equipment	204,909,253		
Accumulated depreciation	<u>(126,156,738)</u>	78,752,515	
Vehicles	2,290,915,814		
Accumulated depreciation	<u>(1,233,047,240)</u>	1,057,868,574	
Tools, furniture, and fixtures	2,295,153,199		
Accumulated depreciation	<u>(1,303,794,154)</u>	991,359,045	
Land	14,398,036,458		
Accumulated impairment loss	<u>(75,127,977)</u>	14,322,908,481	
Construction in progress		<u>10,264,585</u>	
Total tangible assets			39,141,433,259

2 Intangible assets

Trademark rights		1,205,492	
Telephone subscription rights		1,786,900	
Software		171,620,886	
Software in progress		<u>3,148,155,022</u>	
Total intangible assets			3,322,768,300

3 Investments and other assets

Long-term loans for development projects	89,000,000		
Allowance for loan losses	<u>(4,400)</u>	88,995,600	
Long-term loans for emigration projects	16,619,771		
Allowance for loan losses	<u>(15,792,372)</u>	827,399	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for development projects	80,762,281		
Allowance for loan losses	<u>(80,762,281)</u>	0	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	326,179,513		
Allowance for loan losses	<u>(326,179,513)</u>	0	
Long-term prepaid expenses		17,966,610	
Expected amount to be granted from the national budget		29,124,451	
Long-term guarantee deposits		<u>1,528,615,718</u>	
Total investment and other assets		<u>1,665,529,778</u>	
Total non-current assets			44,129,731,337

Total assets

286,210,707,950

Liabilities		
I Current liabilities		
Operational grant liabilities	31,300,123,012	
Funds for grant aid	174,790,760,441	
Donations received	397,957,663	
Accounts payable	15,915,826,612	
Accrued expenses	227,580,863	
Lease obligations	111,099,457	
Advance payments received	365,209,280	
Deposits received	495,044,542	
Unearned revenue	301,737	
Total current liabilities		223,603,903,607
II Non-current liabilities		
Contra-accounts for assets	6,999,044,082	
Long-term lease obligations	231,671,371	
Long-term deposits received	119,231,972	
Assets retirement obligations	276,125,850	
Total non-current liabilities		7,626,073,275
Total liabilities		231,229,976,882
Net assets		
I Capital		
Government investment	62,452,442,661	
Total capital		62,452,442,661
II Capital surplus		
Capital surplus	(1,232,991,866)	
Accumulated depreciation not included in expenses	(20,179,229,898)	
Accumulated impairment loss not included in expenses	(537,303,803)	
Accumulated interest expenses not included in expenses	(7,189,037)	
Total capital surplus		(21,956,714,604)
III Retained earnings		
Reserve fund carried over from the previous Mid-term Objective period	7,013,416,150	
Reserve fund	4,303,840,433	
Unappropriated income for the current business year	3,167,746,428	
[Total income for the current business year]	[3,167,746,428]	
Total retained earnings		14,485,003,011
Total net assets		54,980,731,068
Total liabilities and net assets		286,210,707,950

Statement of Income

(April 1, 2018-March 31, 2019)

General Account

(Unit: Yen)

Ordinary expenses			
Operating expenses			
Expenses for priority sectors and regions	78,686,496,853		
Expenses for private sector partnership	5,016,499,932		
Expenses for domestic partnership	18,505,606,609		
Expenses for other operations	3,383,858,349		
Expenses for operation support	37,416,908,404		
Expenses for grant aid	94,985,301,797		
Expenses for facilities	29,124,451		
Expenses for contracted programs	69,405,659		
Expenses for donation projects	12,053,139		
Depreciation	600,333,324	238,705,588,517	
General administrative expenses		8,593,211,150	
Financial expenses			
Foreign exchange losses	243,188,779	243,188,779	
Miscellaneous loss		1,299,884	
Total ordinary expenses			247,543,288,330
Ordinary revenues			
Revenues from operational grants		139,030,948,723	
Revenues from grant aid		94,985,301,797	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	69,178,231		
Revenues from contracted programs from other parties	1,540,816	70,719,047	
Revenues from interest on development projects		319,810	
Revenues from settlement projects		126,768	
Revenues from emigration projects		1,413,823	
Donations		12,053,139	
Revenues from expected amount to be granted from the national budget		29,124,451	
Reversal of allowance for loan losses		33,585,930	
Reversal of contra-accounts for assets		530,087,432	
Financial revenues			
Interest income	5,870,215	5,870,215	
Miscellaneous income		3,751,198,276	
Total ordinary revenues			238,450,749,411
Ordinary loss			9,092,538,919
Extraordinary losses			
Loss on disposal of non-current assets		30,907,760	
Loss on sales of non-current assets		3,450,156	34,357,916
Extraordinary income			
Reversal of contra-accounts for assets		59,511,111	
Gain on sales of non-current assets		8,257,098	67,768,209
Net loss			9,059,128,626
Reversal of reserve fund carried over from the previous Mid-term Objective period			12,226,875,054
Total income for the current business year			3,167,746,428

Statement of Cash Flows

(April 1, 2018-March 31, 2019)

General Account

(Unit: Yen)

I. Cash flows from operating activities	
Payments of operating expenses	(130,350,635,841)
Payments for grant aid	(95,354,945,397)
Payments for contracted programs	(88,822,702)
Payments of personnel expenses	(17,220,649,055)
Payments for other operations	(202,153,930)
Proceeds from operational grants	152,364,330,000
Proceeds from grant aid	105,714,130,813
Proceeds from contracted programs	437,493,677
Proceeds from interest on loans	1,769,293
Proceeds from settlement projects	388,130
Interest revenues	126,768
Installments receivable	261,362
Proceeds from donations	21,148,856
Proceeds from other operations	4,235,081,596
Subtotal	19,557,135,440
Interest income received	5,778,309
Payments to national treasury	(96,950,325)
Net cash provided by operating activities	19,465,963,424
II. Cash flows from investing activities	
Payments for purchase of non-current assets	(2,748,109,347)
Proceeds from sales of non-current assets	15,471,108
Proceeds from subsidy for facilities	158,891,747
Proceeds from collection of loans	96,581,635
Payments into time deposits	(60,300,000,000)
Proceeds from time deposit refund	60,300,000,000
Net cash used in investing activities	(2,477,164,857)
III. Cash flows from financing activities	
Repayments of lease obligations	(145,415,870)
Net cash used in financing activities	(145,415,870)
IV. Effect of exchange rate changes on funds	(127,663,775)
V. Net increase (decrease) in funds	16,715,718,922
VI. Funds at the beginning of the business year	191,910,198,306
VII. Funds at the end of the business year	208,625,917,228

Statement of Administrative Service Operation Cost

(April 1, 2018 – March 31, 2019)

General Account

(Unit: Yen)

I	Operating expenses		
	(1) Expenses in the statement of income		
	Operating expenses	238,705,588,517	
	General administrative expenses	8,593,211,150	
	Financial expenses	243,188,779	
	Miscellaneous loss	1,299,884	
	Loss on disposal of non-current assets	30,907,760	
	Loss on sales of non-current assets	<u>3,450,156</u>	247,577,646,246
	(2) (Deduction) Self-revenues, etc.		
	Revenues from contracted programs	(70,719,047)	
	Revenues from interest on development projects	(319,810)	
	Revenues from settlement projects	(126,768)	
	Revenues from emigration projects	(1,413,823)	
	Donations	(12,053,139)	
	Reversal of allowance for loan losses	(33,585,930)	
	Financial revenues	(5,870,215)	
	Miscellaneous income	(3,751,198,276)	
	Gain on sales of non-current assets	<u>(8,257,098)</u>	<u>(3,883,544,106)</u>
	Total operating expenses		243,694,102,140
II	Depreciation not included in expenses		1,186,842,530
III	Impairment loss not included in expenses		527,101,964
IV	Disposal and sale differential not included in expenses		66,903,045
V	Estimated bonus payments not included in provision		19,331,720
VI	Estimated increase in retirement benefits not included in provision		(924,518,783)
VII	Opportunity cost		
	Opportunity cost of government investment		<u>0</u>
VIII	Administrative service operation cost		<u><u>244,569,762,616</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:	2–6 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. Standard for expected amount to be granted from the national budget

For the expenses related to facilities for which JICA receives a subsidy, the expected amount to be granted from the national budget in the upcoming business years is reported as asset and revenue according to Accounting Standard for Incorporated Administrative Agency No.84.

9. Method for computing opportunity cost in the statement of administrative service operation cost

Interest rate used to compute opportunity cost concerning government investment:

0% is applied in accordance with the administrative circular, “Method for Calculation of Opportunity Cost for Statement of Administrative Service Operation Cost and Others (Points to Consider)” issued by Administrative Management Bureau, Ministry of Internal Affairs and Communications, and Public Accounting Office, Legal Division, Budget Bureau, Japanese Ministry of Finance, on April 5, 2019.

10. Accounting treatment for consumption taxes

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

Notes to the financial statements
General Account

(Balance Sheet)

1. Estimated retirement benefits to be provided from the operational grants
¥14,867,609,708

2. Estimated bonus to be provided from the operational grants
¥1,149,179,910

3. Impairment loss on non-current assets

(1) Non-current assets on which impairment loss was recognized

[1] Outline of usage, type, location, book value, etc. of non-current assets for which impairment loss was recognized

Impairment loss was recognized for the following asset:

(Unit: Yen)

Name of asset	Usage	Location	Type	Book value before impairment loss	Impairment loss during the period	Accumulated impairment loss at the end of the period
Soubudai employee housing	Employee housing	Zama city, Kanagawa prefecture	Building	450,561,179	450,561,179	450,561,179
			Structure	10,529,587	10,529,587	10,529,587
			Land	220,101,000	66,417,338	66,417,338

[2] Background relating to the recognition of impairment loss

For Soubudai employee housing, JICA decided to dispose of this function in March 2019. All of the occupants left the units by the end of the business year 2018. Hence, the carrying value of the Soubudai employee housing was reduced to the recoverable service amount in the current business year. This reduction is recorded as accumulated impairment loss not included in expenses and is deducted from capital surplus, and as a reduction of contra-accounts for assets funded by operational grants.

[3] Breakdown of impairment loss not recorded in the statement of income and impairment loss recorded in the statement of income by each major non-current asset, and overview of the calculation method of recoverable service amount:

(Unit: Yen)

Name of asset	Type	Impairment loss (Not recognized in the statement of income)	Impairment loss (Recognized in the statement of income)	Calculation method of recoverable service amount
Soubudai employee housing	Building	450,561,179	-	(Note 1)
	Structure	10,529,587	-	(Note 1)
	Land	66,417,338	-	(Note 2)

(Note 1) As the calculation of the value in use of the non-current asset cannot be calculated, the recoverable service amount is calculated by multiplying the carrying value of the non-current asset by the ratio of the asset considered to be used.

(Note 2) Recoverable service value is measured by the value in use, which is calculated based on the fixed property tax assessment value issued by Zama-city, Kanagawa prefecture.

(2) Non-current assets indicating impairment loss

Not applicable

4. Donated funds for grant aid

Grant aid is received in the form of donated funds from the government of Japan. JICA administers this grant aid based on grant agreements with the government of the recipient country. At the end of business year 2018, the outstanding balance of unexecuted grant agreements stood at ¥290,993,734,976.

(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, 2019)

Cash and deposits	¥214,925,917,228
Time deposits	(¥6,300,000,000)
Ending balance of funds	¥208,625,917,228

2. Description of significant non-cash transactions

Assets acquired under finance leases
Tools, furniture, and fixtures ¥320,998,309

(Statement of Administrative Service Operation Cost)

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

Of the estimated increase in retirement benefits not included in the provision, ¥19,267,582 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	214,925,917,228	214,925,917,228	0
(2) Accounts payable	(15,915,826,612)	(15,915,826,612)	0

*Liabilities are shown in parentheses ().

(Note) 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.

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	24,076,155,903
Current service cost	985,189,246
Interest cost	123,845,936
Actuarial differences	(178,526,813)
Retirement benefit paid	(1,290,375,499)
Past service cost	(617,452,345)
Contribution by employees	59,825,992
Retirement benefit obligation at the end of the business year	23,158,662,420

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

	(Unit: Yen)
Plan assets at the beginning of the business year	8,264,759,830
Expected return on plan assets	163,202,852
Actuarial differences	(282,565,294)
Contribution by the company	402,513,515
Retirement benefit paid	(316,684,183)

Contribution by employees	59,825,992
Plan assets at the end of the business year	8,291,052,712

(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	10,165,488,786
Plan assets	(8,291,052,712)
Unfunded benefit obligations of funded pension plan	1,874,436,074
Unfunded benefit obligations of unfunded pension plan	12,993,173,634
Subtotal	14,867,609,708
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, ¥14,867,609,708, since the financial source is secured by operational grants.

(4) Components of retirement benefit expenses

	(Unit: Yen)
Current service cost	985,189,246
Interest cost	123,845,936
Expected return on plan assets	(163,202,852)
Realized actuarial differences	104,038,481
Amortization of past service cost	(617,452,345)
Extraordinary additional retirement payments	0
Total	432,418,466

(5) Major components of plan assets

Percentages of components to the total are as follows:

Bonds	37%
Stocks	35%
General account of life insurance company	19%
Others	9%
Total	100%

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

The long-term expected rate of return on plan assets is determined based on components of plan assets, the actual historical returns, and market condition, 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%
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Retirement benefits	0.74%
Long-term expected rate of return on plan assets	2.00%

3. Defined contribution plan

The amount of contribution required to be made to the defined contribution plan is ¥45,289,271.

(Lease transactions)

- Future minimum lease payments related to operating lease transactions

Future minimum lease payments due within one year of the balance sheet date	¥53,831,140
Future minimum lease payments corresponding to periods more than one year from the balance sheet date	¥52,330,662
- The impact of the finance lease transactions on the current business year's profits and losses was ¥3,736,351. Total income for the current business year after the deduction of this amount was ¥3,171,482,779.

(Asset retirement obligations)

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

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

(Significant contractual liabilities)

Contractual liabilities JICA is obligated to pay during the next business year and thereafter are ¥3,534,874,198.

(Significant subsequent events)

Appropriation of profit was approved as follows on July 5, 2019:

		(Unit: Yen)
I.	Unappropriated income for the current business year	3,167,746,428
	Total income for the current business year	3,167,746,428
II.	Profit appropriation amount	
	Reserve fund	3,167,746,428

The Accompanying Supplementary Schedules
General Account

(1) Details of acquisition and disposal of noncurrent assets, depreciation (including depreciation not included in expenses, in accordance with “No. 87, Accounting for the Depreciation of Specific Depreciable Assets” and “No. 91, Accounting for Specific Removal Costs, etc., associated with Asset Retirement Obligations”), and accumulated impairment loss

(Unit: Yen)											
Type		Balance at the beginning of the period	Increase during the period	Decrease during the period	Balance at the end of the period	Accumulated depreciation		Accumulated impairment loss		Net assets at the end of the period	Remarks
							Depreciation during the period		Impairment loss during the period		
Tangible assets (Depreciation included in expenses)	Buildings	2,125,541,797	106,944,737	32,394,886	2,200,091,648	579,946,231	130,938,800	50,400	50,400	1,620,095,017	
	Structures	182,749,207	7,309,574	0	190,058,781	63,093,085	14,429,756	355,740	355,740	126,609,956	
	Machinery and equipment	138,545,092	11,793,156	6,293,319	144,044,929	74,050,289	12,527,122	0	0	69,994,640	
	Vehicles	1,958,179,050	177,528,004	133,600,294	2,002,106,760	1,197,816,901	157,801,106	0	0	804,289,859	
	Tools, furniture, and fixtures	1,503,920,253	399,364,939	81,336,975	1,821,948,217	1,034,524,087	239,201,841	0	0	787,424,130	
	Total	5,908,935,399	702,940,410	253,625,474	6,358,250,335	2,949,430,593	554,898,625	406,140	406,140	3,408,413,602	
Tangible assets (Depreciation not included in expenses)	Buildings	39,771,140,247	193,244,309	216,673,124	39,747,711,432	18,717,641,457	1,135,928,774	450,510,779	450,510,779	20,579,559,196	
	Structures	1,431,994,240	0	0	1,431,994,240	1,067,804,503	32,415,151	10,173,847	10,173,847	354,015,890	
	Machinery and equipment	70,168,262	0	9,303,938	60,864,324	52,106,449	1,011,124	0	0	8,757,875	
	Vehicles	54,902,911	268,968,386	35,062,243	288,809,054	35,230,339	17,373,738	0	0	253,578,715	
	Tools, furniture, and fixtures	481,985,544	0	8,780,562	473,204,982	269,270,067	113,743	0	0	203,934,915	
	Total	41,810,191,204	462,212,695	269,819,867	42,002,584,032	20,142,052,815	1,186,842,530	460,684,626	460,684,626	21,399,846,591	
Tangible assets (Non-depreciable assets)	Land	14,398,036,458	0	0	14,398,036,458	0	0	75,127,977	66,417,338	14,322,908,481	
	Construction in progress	175,165	36,767,080	26,677,660	10,264,585	0	0	0	0	10,264,585	
	Total	14,398,211,623	36,767,080	26,677,660	14,408,301,043	0	0	75,127,977	66,417,338	14,333,173,066	
Total tangible assets	Buildings	41,896,682,044	300,189,046	249,068,010	41,947,803,080	19,297,587,688	1,266,867,574	450,561,179	450,561,179	22,199,654,213	
	Structures	1,614,743,447	7,309,574	0	1,622,053,021	1,130,897,588	46,844,907	10,529,587	10,529,587	480,625,846	
	Machinery and equipment	208,713,354	11,793,156	15,597,257	204,909,253	126,156,738	13,538,246	0	0	78,752,515	
	Vehicles	2,013,081,961	446,496,390	168,662,537	2,290,915,814	1,233,047,240	175,174,844	0	0	1,057,868,574	
	Tools, furniture, and fixtures	1,985,905,797	399,364,939	90,117,537	2,295,153,199	1,303,794,154	239,315,584	0	0	991,359,045	
	Land	14,398,036,458	0	0	14,398,036,458	0	0	75,127,977	66,417,338	14,322,908,481	
	Construction in progress	175,165	36,767,080	26,677,660	10,264,585	0	0	0	0	10,264,585	
	Total	62,117,338,226	1,201,920,185	550,123,001	62,769,135,410	23,091,483,408	1,741,741,155	536,218,743	527,508,104	39,141,433,259	
Intangible assets (Depreciation included in expenses)	Trademark rights	7,444,573	0	0	7,444,573	6,239,081	306,293	0	0	1,205,492	
	Software	204,530,548	54,126,172	0	258,656,720	87,035,834	45,128,406	0	0	171,620,886	
	Total	211,975,121	54,126,172	0	266,101,293	93,274,915	45,434,699	0	0	172,826,378	
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	1,569,841,335	1,585,221,367	6,907,680	3,148,155,022	0	0	0	0	3,148,155,022	
	Total	1,573,119,435	1,585,221,367	6,907,680	3,151,433,122	0	0	1,491,200	0	3,149,941,922	
Total intangible assets	Trademark rights	8,584,123	0	0	8,584,123	7,378,631	306,293	0	0	1,205,492	
	Telephone subscription rights	3,278,100	0	0	3,278,100	0	0	1,491,200	0	1,786,900	
	Software	204,530,548	54,126,172	0	258,656,720	87,035,834	45,128,406	0	0	171,620,886	
	Software in progress	1,569,841,335	1,585,221,367	6,907,680	3,148,155,022	0	0	0	0	3,148,155,022	
	Total	1,786,234,106	1,639,347,539	6,907,680	3,418,673,965	94,414,465	45,434,699	1,491,200	0	3,322,768,300	
Investments and other assets	Long-term loans for development projects	117,500,000	0	28,500,000	89,000,000	0	0	0	0	89,000,000	
	Allowance for loan losses (non-current)	(16,500)	0	(12,100)	(4,400)	0	0	0	0	(4,400)	
	Long-term loans for emigration projects	22,821,735	0	6,201,964	16,619,771	0	0	0	0	16,619,771	
	Allowance for loan losses (non-current)	(20,800,029)	0	(5,007,657)	(15,792,372)	0	0	0	0	(15,792,372)	
	Long-term installments receivable on settlement projects	198,085	0	198,085	0	0	0	0	0	0	
	Allowance for loan losses (non-current)	(198,085)	0	(198,085)	0	0	0	0	0	0	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for development projects	162,365,511	0	81,603,230	80,762,281	0	0	0	0	80,762,281	
	Allowance for loan losses (non-current)	(117,081,101)	0	(36,318,820)	(80,762,281)	0	0	0	0	(80,762,281)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	363,777,691	0	37,598,178	326,179,513	0	0	0	0	326,179,513	
	Allowance for loan losses (non-current)	(363,777,691)	0	(37,598,178)	(326,179,513)	0	0	0	0	(326,179,513)	
	Long-term prepaid expenses	71,731,430	17,126,153	70,890,973	17,966,610	0	0	0	0	17,966,610	
	Expected amount to be granted from the national budget	0	29,124,451	0	29,124,451	0	0	0	0	29,124,451	
	Long-term guarantee deposits	1,535,468,046	62,492,710	69,345,038	1,528,615,718	0	0	0	0	1,528,615,718	
	Total	1,771,989,092	108,743,314	215,202,628	1,665,529,778	0	0	0	0	1,665,529,778	

(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	425,736,785	38,025,439	0	102,483,032	0	361,279,192	
Stockpile	425,736,785	38,025,439	0	102,483,032	0	361,279,192	
Japan	51,423,676	0	0	0	0	51,423,676	
USA	92,308,968	3,138,538	0	9,126,194	0	86,321,312	
Republic of Singapore	171,070,730	25,623,798	0	41,827,173	0	154,867,355	
Republic of Ghana	2,137,520	0	0	0	0	2,137,520	
UAE	97,960,051	9,263,103	0	51,529,665	0	55,693,489	
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	
Payments for uncompleted contracted programs	0	18,881,266	0	0	0	18,881,266	
Total	425,736,785	56,906,705	0	102,483,032	0	380,160,458	

(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	28,500,000	53,022,262	28,500,000	0	53,022,262	
Loans for emigration projects	841,177	360,693	573,721	267,456	360,693	
Subtotal	29,341,177	53,382,955	29,073,721	267,456	53,382,955	
Other long-term loans						
Loans for development projects	279,865,511	0	81,603,230	28,500,000	169,762,281	
Loans for emigration projects	386,599,426	21,473,837	8,951,646	56,322,333	342,799,284	
Installments receivable on settlement projects	198,085	0	113,830	84,255	0	
Subtotal	666,663,022	21,473,837	90,668,706	84,906,588	512,561,565	
Total	696,004,199	74,856,792	119,742,427	85,174,044	565,944,520	

(Note) "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	28,500,000	24,522,262	53,022,262	11,000	(2,200)	8,800	
Ordinary loans	28,500,000	0	28,500,000	11,000	(2,200)	8,800	Breakdown of the preservation of claims for the Year-end balance of loans is as follows:
Claims probable in bankruptcy, claims probable in rehabilitation, and other	0	24,522,262	24,522,262	0	0	0	Bank guarantee ¥22,000,000 Joint and several guarantee ¥6,500,000 Seizure of cash deposits ¥24,522,262
Long-term loans for development projects	279,865,511	(110,103,230)	169,762,281	117,097,601	(36,330,920)	80,766,681	
Ordinary loans	117,500,000	(28,500,000)	89,000,000	16,500	(12,100)	4,400	Breakdown of the preservation of claims for the Year-end balance of loans is as follows:
Claims probable in bankruptcy, claims probable in rehabilitation, and other	162,365,511	(81,603,230)	80,762,281	117,081,101	(36,318,820)	80,762,281	Bank guarantee ¥11,000,000 Joint and several guarantee ¥78,000,000 Unsecured ¥ 80,762,281
(Development projects in total)	308,365,511	(85,580,968)	222,784,543	117,108,601	(36,333,120)	80,775,481	
(Emigration projects)							
Short-term loans for emigration projects	841,177	(480,484)	360,693	172,008	(41,040)	130,968	
Ordinary loans	841,177	(480,484)	360,693	172,008	(41,040)	130,968	
Long-term loans for emigration projects	386,599,426	(43,800,142)	342,799,284	384,577,720	(42,605,835)	341,971,885	
Ordinary loans	2,621,221	(1,322,113)	1,299,108	599,515	(127,806)	471,709	
Doubtful loans	20,200,514	(4,879,851)	15,320,663	20,200,514	(4,879,851)	15,320,663	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	363,777,691	(37,598,178)	326,179,513	363,777,691	(37,598,178)	326,179,513	
(Emigration projects in total)	387,440,603	(44,280,626)	343,159,977	384,749,728	(42,646,875)	342,102,853	
(Installments receivable on settlement projects)							
Long-term installments receivable on settlement projects	198,085	(198,085)	0	198,085	(198,085)	0	
Doubtful loans	198,085	(198,085)	0	198,085	(198,085)	0	
(Installments receivable on settlement projects in total)	198,085	(198,085)	0	198,085	(198,085)	0	
Total	696,004,199	(130,059,679)	565,944,520	502,056,414	(79,178,080)	422,878,334	

(Note) 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	2,375,948,084	0	0	2,375,948,084	
	Operational grants	251,144,317	0	251,144,317	0	Decrease due to long-term guarantee deposits, etc.
	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	(6,075,330,965)	0	271,430,676	(6,346,761,641)	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	268,968,386	0	277,715,776	Increase due to acquisition of non-current assets
	Specified expenses in Accounting Standard for Incorporated Administrative Agency No. 99	2,696,290,774	0	0	2,696,290,774	
	Total	(979,385,259)	268,968,386	522,574,993	(1,232,991,866)	
	Accumulated depreciation not included in expenses	(19,196,644,966)	(1,186,842,530)	(204,257,598)	(20,179,229,898)	Decrease due to depreciation of non-current assets, etc.
	Total	(19,196,644,966)	(1,186,842,530)	(204,257,598)	(20,179,229,898)	
	Accumulated impairment loss not included in expenses	(10,201,839)	(527,101,964)	0	(537,303,803)	Decrease due to impairment loss of non-current assets
	Total	(10,201,839)	(527,101,964)	0	(537,303,803)	
	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	(20,193,421,101)	(1,444,976,108)	318,317,395	(21,956,714,604)	

(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	19,509,259,590	0	12,495,843,440	7,013,416,150	
Reserve fund under Paragraph 1 Article 44 of the Act on General Rules for Incorporated Administrative Agency	0	4,303,840,433	0	4,303,840,433	Increase resulting from the appropriation of profits for business year 2017
Total	19,509,259,590	4,303,840,433	12,495,843,440	11,317,256,583	

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	12,226,875,054	The amount expensed for the current period
Total		12,226,875,054	

(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	
20,100,863,243	152,364,330,000	139,030,948,723	2,134,121,508	0	141,165,070,231	31,300,123,012

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	95,394,254,881	95,194,011,893	Outsourcing expenses: ¥49,795,246,254. Fees paid to experts: ¥21,077,860,410. Other expenses: ¥24,320,905,229	
Partnerships with the private sector	6,057,670,730	5,994,461,403	Outsourcing expenses: ¥4,764,812,568. Fees paid to experts: ¥510,910,808. Other expenses: ¥718,738,027	
Partnerships with various development partners	24,653,350,027	24,518,546,361	Fees paid to experts: ¥8,892,248,278. Outsourcing expenses: ¥7,440,817,080. Other expenses: ¥8,185,481,003	
Strengthen foundations for operational implementation	3,917,456,441	3,979,125,942	Fees paid to experts: ¥1,783,421,893. Outsourcing expenses: ¥918,561,398. Other expenses: ¥1,277,142,651	
Common	791,984,000	1,002,317,395	Personnel expenses: ¥1,002,317,395	
Transfer based on term method				
Common	7,800,920,180	7,678,233,566	Personnel expenses: ¥1,631,374,625. Rents: ¥1,102,919,630. Other expenses: ¥4,943,939,311	
Transfer based on the related expenses are incurred				
Disaster relief activities	415,312,464	415,312,464	Outsourcing expenses: ¥165,379,635. Rents: ¥50,030,410. Other expenses: ¥199,902,419	
Total	139,030,948,723	138,782,009,024		

(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	1,266,550,990	Software in progress: ¥948,472,208 Vehicles: ¥123,304,427 Others: ¥194,774,355	0	
Partnerships with the private sector	79,816,617	Software in progress: ¥60,467,945 Vehicles: ¥7,861,027 Others: ¥11,487,645	0	
Partnerships with various development partners	318,854,055	Software in progress: ¥223,063,096 Vehicles: ¥31,860,846 Others: ¥63,930,113	0	
Strengthen foundations for operational implementation	97,946,525	Software in progress: ¥40,788,391 Stored goods: ¥38,025,439 Others: ¥19,132,695	0	
Common	370,953,321	Software in progress: ¥312,429,727 Software: ¥36,466,574 Others: ¥22,057,020	0	
Total	2,134,121,508		0	

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	30,618,293,404	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	681,829,608	The balance is expected to be disbursed for disaster relief activities in the event of major unforeseen disasters during the current Mid-term Objective period.
Total	31,300,123,012	

(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	Revenues from expected amount to be granted from the national budget	
Program to enhance disaster resilience in domestic offices	29,124,451	0	0	0	29,124,451	
Total	29,124,451	0	0	0	29,124,451	

(Note) The specified expenses for which grant from the national budget is to be expected in the upcoming business years are recorded according to the Accounting Standard for Incorporated Administrative Agency No. 84 "Accounting method regarding the specific expenses for which grant from the national budget is subsequently measured".

General Account

(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	188,720	13	3,332	2
Employees	16,022,695	1,974	998,985	106
Total	16,211,415	1,987	1,002,317	108

(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.

(11) 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	106,569,220,645	6,794,107,115	25,063,106,795	4,582,935,592	94,985,301,797	69,405,659	12,053,139	238,076,130,742	29,124,451	238,105,255,193
Outsourcing expenses	49,795,246,254	4,764,812,568	7,440,817,080	918,561,398	0	60,234,328	9,056,297	62,988,727,925	0	62,988,727,925
Fees paid to experts	21,077,860,410	510,910,808	8,892,248,278	1,783,421,893	0	0	0	32,264,441,389	0	32,264,441,389
Personnel expenses	10,864,907,191	692,670,386	2,555,224,929	467,237,816	0	0	0	14,580,040,322	0	14,580,040,322
Fund provision	0	0	0	0	94,985,301,797	0	0	94,985,301,797	0	94,985,301,797
Other expenses	24,831,206,790	825,713,353	6,174,816,508	1,413,714,485	0	9,171,331	2,996,842	33,257,619,309	29,124,451	33,286,743,760
General administrative expenses	—	—	—	—	—	—	—	—	8,593,211,150	8,593,211,150
Personnel expenses	—	—	—	—	—	—	—	—	2,633,692,020	2,633,692,020
Rents	—	—	—	—	—	—	—	—	1,102,919,630	1,102,919,630
Other expenses	—	—	—	—	—	—	—	—	4,856,599,500	4,856,599,500
Depreciation	—	—	—	—	—	—	—	—	600,333,324	600,333,324
Financial expenses	—	—	—	—	—	—	—	—	243,188,779	243,188,779
Miscellaneous expenses	0	0	0	0	0	0	0	0	1,299,884	1,299,884
Total	106,569,220,645	6,794,107,115	25,063,106,795	4,582,935,592	94,985,301,797	69,405,659	12,053,139	238,076,130,742	9,467,137,588	247,543,288,330
Operating revenues										
Revenues from operational grants	95,394,254,881	6,057,670,730	24,653,350,027	4,332,768,905	0	0	0	130,438,044,543	8,592,904,180	139,030,948,723
Revenues from grant aid	0	0	0	0	94,985,301,797	0	0	94,985,301,797	0	94,985,301,797
Revenues from contracted programs	0	0	0	0	0	70,719,047	0	70,719,047	0	70,719,047
Revenues from interest on development projects	0	0	0	0	0	0	0	0	319,810	319,810
Revenues from settlement projects	0	0	0	0	0	0	0	0	126,768	126,768
Revenues from emigration projects	0	0	0	0	0	0	0	0	1,413,823	1,413,823
Donation revenues	0	0	0	0	0	0	12,053,139	12,053,139	0	12,053,139
Revenues from expected amount to be granted from the national budget	0	0	0	0	0	0	0	0	29,124,451	29,124,451
Reversal of allowance for loan losses	0	0	0	0	0	0	0	0	33,585,930	33,585,930
Reversal of contra-accounts for assets funded by operational grants	0	0	0	102,446,209	0	0	0	102,446,209	427,641,223	530,087,432
Financial revenues	—	—	—	—	—	—	—	—	5,870,215	5,870,215
Miscellaneous income	190,794,125	12,163,697	46,414,209	8,204,969	0	0	0	257,577,000	3,493,621,276	3,751,198,276
Total	95,585,049,006	6,069,834,427	24,699,764,236	4,443,420,083	94,985,301,797	70,719,047	12,053,139	225,866,141,735	12,584,607,676	238,450,749,411
Operating income and loss	(10,984,171,639)	(724,272,688)	(363,342,559)	(139,515,509)	0	1,313,388	0	(12,209,989,007)	3,117,450,088	(9,092,538,919)
II. Extraordinary income and losses, etc.										
Extraordinary losses	0	0	0	0	0	0	0	0	34,357,916	34,357,916
Extraordinary income	0	0	0	0	0	0	0	0	67,768,209	67,768,209
Net income and loss	(10,984,171,639)	(724,272,688)	(363,342,559)	(139,515,509)	0	1,313,388	0	(12,209,989,007)	3,150,860,381	(9,059,128,626)
Reversal of reserve fund carried over from the previous Mid-term Objective period	10,645,448,226	683,848,827	870,624,475	22,088,848	0	0	0	12,222,010,376	4,864,678	12,226,875,054
Total income and loss for the current year	(338,723,413)	(40,423,861)	507,281,916	(117,426,661)	0	1,313,388	0	12,021,369	3,155,725,059	3,167,746,428
III. Administrative service operation cost										
Operating expenses										
Expenses in the statement of income	106,569,220,645	6,794,107,115	25,063,106,795	4,582,935,592	94,985,301,797	69,405,659	12,053,139	238,076,130,742	9,501,515,504	247,577,646,246
(Deduction) Self-revenues	(190,794,125)	(12,163,697)	(46,414,209)	(8,204,969)	0	(70,719,047)	(12,053,139)	(340,349,186)	(3,543,194,920)	(3,883,544,106)
Total operating expenses	106,378,426,520	6,781,943,418	25,016,692,586	4,574,730,623	94,985,301,797	(1,313,388)	0	237,735,781,556	5,958,320,584	243,694,102,140
Depreciation not included in expenses	—	—	—	—	—	—	—	—	1,186,842,530	1,186,842,530
Impairment loss not included in expenses	—	—	—	—	—	—	—	—	527,101,964	527,101,964
Disposal and sale differential not included in expenses	—	—	—	—	—	—	—	—	66,903,045	66,903,045
Estimated bonus payments not included in provision	—	—	—	—	—	—	—	—	19,331,720	19,331,720
Estimated increase in retirement benefits not included in provision	—	—	—	—	—	—	—	—	(924,518,783)	(924,518,783)
Administrative service operation cost	106,378,426,520	6,781,943,418	25,016,692,586	4,574,730,623	94,985,301,797	(1,313,388)	0	237,735,781,556	6,833,981,060	244,569,762,616
IV. Total assets										
Cash and deposits	0	0	0	0	175,805,910,128	354,704,052	3,402,481,331	179,563,095,511	35,362,821,717	214,925,917,228
Advance payments	20,417,717,224	730,801,721	1,739,759,743	54,769,408	0	0	0	22,963,048,096	0	22,963,048,096
Buildings	—	—	—	—	—	—	—	—	22,199,654,213	22,199,654,213
Land	—	—	—	—	—	—	—	—	14,322,908,481	14,322,908,481
Other assets	187,628,009	14,851,836	75,976,401	363,077,076	148,313	24,839,125	143,172,987	809,693,747	10,989,486,185	11,799,179,932
Total	20,605,345,233	745,653,557	1,835,736,144	417,846,484	175,806,058,441	379,543,177	3,545,654,318	203,335,837,354	82,874,870,596	286,210,707,950

(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.

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. 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.
3. Assets are listed in accordance with the accounts in the balance sheet. Items that account for less than 5% of total assets are included in other assets.
4. Because operating expenses for 1) Priority development cooperation issues and 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.
5. "—" is shown in the columns of items which have been allocated only to corporate common expenses, etc., because they cannot be allocated to individual segments.

General Account

(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	(950,000) 285,000	3	Japan Society for the Promotion of Science Grant-in-Aid for Scientific Research
Grant-in-Aid for Scientific Research C	(460,000) 138,000	2	
Grant-in-Aid for Young Scientists B	(2,540,000) 762,000	2	
Grant-in-Aid for Young Scientists C	(1,100,000) 330,000	1	
Total	(5,050,000) 1,515,000	8	

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

General Account

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

1. Cash and deposits

(Unit: Yen)

Classification	Amount	Remarks
Cash	6,875,188	
Cash in foreign currency	63,930,984	
Deposit accounts	205,285,461,845	
Checking accounts	3,136	
Deposit accounts in foreign currency	331,209,755	
Checking accounts in foreign currency	2,938,436,320	
Time deposits	6,300,000,000	
Total	214,925,917,228	

2. Advance payments

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	22,963,048,096	JV Oriental Consultants Global Co., Ltd., etc.	
Total	22,963,048,096		

3. Funds for grant aid

(Unit: Yen)

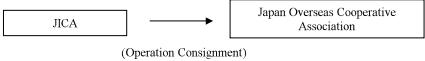

Classification	Amount	Counterparty	Remarks
Funds for grant aid	174,790,760,441	Republic of the Union of Myanmar, etc.	
Total	174,790,760,441		

4. Accounts payable

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	13,008,915,690	JV Nippon Koei Co., Ltd., etc.	
General administrative expenses	1,652,677,662	Accenture Japan Ltd, etc.	
Expenses for contracted programs	656,038	Recruit Staffing Co., Ltd., etc.	
Expenses for grant aid	1,015,298,000	The Government of Republic of Liberia, etc.	
Expenses for donation projects	685,298	Japan Fundraising Association, etc.	
Others	237,593,924	Mutual Aid Association of JICA, etc.	
Total	15,915,826,612		

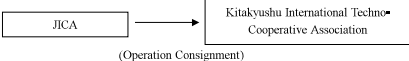

(14) Details of affiliated companies and relevant public interest corporations

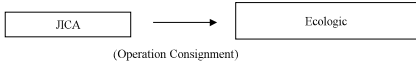
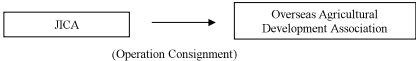
Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Japan Overseas Cooperative Association		The Association of Nikkei & Japanese Abroad	
Outline of operations	<p>(1) International cooperative activities in developing countries and activities pertaining to the promotion, promulgation, and edification of international exchange and global understanding.</p> <p>(2) Assistance for postdisaster restoration and peace-building activities.</p> <p>(3) Activities pertaining to cooperation and collaboration with international and domestic support agencies, international cooperation associations, and other institutions.</p> <p>(4) Activities pertaining to support for the development of a multicultural symbiotic society and vitalization and internationalization of societies.</p> <p>(5) Activities to support integrated community building and human resource development involving various sectors for the purpose of regional revitalization in cooperation in local communities.</p> <p>① Planning, support on coordination and implementation of project for the purpose of integrated community building including various sectors such as education, welfare service and industrial promotion</p> <p>② Category II social welfare services prescribed in article 2 of the Social Welfare Act</p> <p>(a) Based on Child Welfare Act:</p> <ul style="list-style-type: none"> - day care services for handicapped children - consultation services for handicapped children - after-school child sound upbringing services - regional base services of the child care support - nursery center management services <p>(b) Based on act on Social Welfare for the Elderly</p> <ul style="list-style-type: none"> - senior in-home care services - senior day-services <p>(c) Based on act to comprehensively support daily and social lives of persons with disabilities</p> <ul style="list-style-type: none"> - welfare services for persons with disabilities - consultation support services - services to support regional life - management of community activity support centers <p>③ Human resource development and training</p> <p>(6) Other activities necessary to achieve the objectives of the Association.</p>		<p>(1) Support and promulgation of economic, cultural, educational, and social activities in cooperation with overseas and domestic Japan-related organizations or by itself.</p> <p>(2) Cooperation pertaining to carrying out of international cooperative activities and international exchange activities.</p> <p>(3) Collaboration with municipalities and international exchange associations</p> <p>(4) Promulgation both at home and abroad of research outcomes and knowledge regarding activities pertaining international cooperation and international exchange endeavors</p> <p>(5) Provision of information and collaboration regarding migration and overseas expansion of businesses</p> <p>(6) Establishment and operation of centers for Japanese abroad</p> <p>(7) Consultations and intermediation for and regarding Japanese abroad</p> <p>(8) Publicity of and edification regarding situations in Japan</p> <p>(9) Organizing of the convention of Nikkei and Japanese abroad</p> <p>(10) Edification regarding investment from overseas, investment overseas, and businesses</p> <p>(11) Other activities necessary for the fulfillment of public good</p>	
Name of officers	<p>Number of officers: 10</p> <p>Representative director and president: Ryosei Oya</p> <p>Board member: Kazuto Kitano (Former Director General of the Nihonmatsu Training Center of JICA)</p>		<p>Number of officers: 17</p> <p>(Representative Director) President: Kiyoshi Ueda</p>	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	1,567,246,600 yen		177,786,532 yen	
Liabilities	435,915,062 yen		111,089,513 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the business year	890,266,400 yen		63,334,712 yen	
Changes in general net assets	<p>○Revenues</p> <ul style="list-style-type: none"> • Subsidy received, etc. 24,200,000 yen • Other revenues 3,050,354,851 yen <p>○Expenses 3,045,189,713 yen</p>		<p>○Revenues</p> <ul style="list-style-type: none"> • Subsidy received, etc. 0 yen • Other revenues 418,163,879 yen <p>○Expenses 414,801,572 yen</p>	
Changes in specified net assets	<p>○Revenues</p> <ul style="list-style-type: none"> • Subsidy received, etc. 211,700,000 yen • Other revenues 0 yen <p>○Expenses 0 yen</p>		<p>○Revenues</p> <ul style="list-style-type: none"> • Subsidy received, etc. 0 yen • Other revenues 0 yen <p>○Expenses 0 yen</p>	
Balance of net assets at the end of the business year	1,131,331,538 yen		66,697,019 yen	
(Statement of activities)				
Balance of net assets at the beginning of the business year	-		-	
Total revenues for the current period	-		-	
Total expenditures for the current period	-		-	
Balance of net assets at the end of the business year	-		-	
Details of contributions and donations to basic funds of relevant public interest corporations, etc.	N/A		N/A	
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: 312,337,203 yen, Accounts receivable: 385,978 yen		Accounts payable: 9,817,909 yen, Accounts receivable: 193,955 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: 2,572,346,662 yen</p> <p>(Breakdown: JICA transactions, 1,178,077,796 yen 45.8 %)</p> <p>Competitive contract (809,795,927 yen 68.7 %)</p> <p>Planning competition and public selection (20,655,148 yen 1.8 %)</p> <p>Non-competitive negotiated contracts (347,626,721 yen 29.5 %)</p>		<p>Total operating revenues: 385,866,512 yen</p> <p>(Breakdown: JICA transactions, 145,049,620 yen 37.6 %)</p> <p>Competitive contract (95,965,198 yen 66.2 %)</p> <p>Planning competition and public selection (38,905,376 yen 26.8 %)</p> <p>Non-competitive negotiated contracts (10,179,046 yen 7.0 %)</p>	

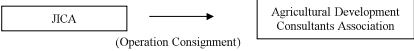
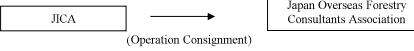
(Note 1) Pursuant to "Concerning the revision of the accounting standards for public-interest corporations (agreement from the liaison council of relevant agencies guidance, supervision, etc., of public-interest corporations, etc., of October 14, 2004) ("Accounting Standards for Public-Interest Corporations" hereinafter)," the entity is not legally required to create a statement of revenues and expenses; hence, such statement is not prepared.

(Note 1) The above amount pertains to the period from April 1, 2017, through March 31, 2018.

(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	Kitakyushu International Techno-Cooperative Association	Pacific Resource Exchange Center
Outline of operations	(1) Development of necessary research studies and educational curriculums, creation and undertaking of training programs, dispatch of experts, and transfer of technologies overseas (2) Planning and undertaking of activities to promote international goodwill (3) Planning and undertaking of other activities for the purpose of fulfilling the aims of this association	(1) 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: 11 President: Hideki Furuno	Number of officers: 18 Representative Director: Kiyoshi Otsubo
Association chart on transactions between relevant public interest corporations and JICA		
Assets	661,093,398 yen	4,674,251,180 yen
Liabilities	17,107,402 yen	62,920,766 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	658,907,670 yen	4,575,505,137 yen
Changes in general net assets	○Revenues • Subsidy received, etc. 32,700,000 yen • Other revenues 161,387,573 yen ○Expenses 208,230,033 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 193,361,962 yen ○Expenses 157,536,685 yen
Changes in specified net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 779,214 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen
Balance of net assets at the end of the business year	643,985,996 yen	4,611,330,414 yen
(Statement of activities)		
Balance of net assets at the beginning of the business year	-	-
Total revenues for the current period	-	-
Total expenditures for the current period	-	-
Balance of net assets at the end of the business year	-	-
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: 2,805,840 yen	Accounts payable: 13,241,850 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: 155,889,923 yen (Breakdown: JICA transactions, 122,819,363 yen 78.8 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (122,819,363 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 81,731,958 yen (Breakdown: JICA transactions, 54,086,605 yen 66.2 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (54,086,605 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)
(Note 1) The above amount pertains to the period from April 1, 2017, through March 31, 2018. (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, 2017, through March 31, 2018. (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	Ecologic	Overseas Agricultural Development Association
Outline of operations	(1) Planning, research/study, design development, operation management, providing of information and consulting services regarding domestic and overseas tourism and leisure (2) Planning, management, marketing and consulting services of tours (3) Planning, research/study, production publication, marketing, operation management and consulting services regarding education and human development activities (4) Marketing, planning, production and import and export of domestic and overseas artifacts, handicraft, local products, foods and books. (5) Management of hotels and others (6) Management of restaurants (7) Planning, research/study, design development, operation management, providing of information and Consulting services regarding environmental preservation and local cultural preservation. (8) Activities related or incidental to the activities listed in the preceding items	(1) Proposal regarding effective undertaking of overseas agricultural development cooperation (2) Guidance and advice for overseas agricultural development cooperation by private-sector companies (3) Cooperation for activities by the government and private-sector companies regarding overseas agricultural development cooperation (4) Research and study regarding overseas agricultural development cooperation (5) Gathering and providing of information regarding overseas agricultural development cooperation (6) Carrying out of collaborative activities with community organizations regarding rural community promotion in Japan (7) Capacity building and securing of personnel who engage in rural community promotion in Japan (8) Establishment and operation of necessary facilities for aforementioned activities (9) Other activities necessary to fulfill the aims of this organization
Name of officers	Number of officers: 1 President: Masatoku Shintani	Number of officers: 9 President: Hidekazu Toyohara
Association chart on transactions between relevant public interest corporations and JICA		
Assets	16,702,056 yen	16,657,814 yen
Liabilities	11,827,886 yen	24,027,446 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	2,708,360 yen	(6,508,002) yen
Changes in general net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 44,741,065 yen ○Expenses 42,575,255 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 130,386,124 yen ○Expenses 131,337,754 yen
Changes in specified net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen
Balance of net assets at the end of the business year	4,874,170 yen	(7,459,632) yen
(Statement of activities)		
Balance of net assets at the beginning of the business year	-	-
Total revenues for the current period	-	-
Total expenditures for the current period	-	-
Balance of net assets at the end of the business year	-	-
Details of contributions and donations to basic funds of relevant public interest corporations, etc.	N/A	N/A
Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	N/A	Accounts receivable: 777,679 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 noncompetitive negotiated contracts)	Total operating revenues: 44,630,333 yen (Breakdown: JICA transactions, 21,755,596 yen 48.7 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (21,755,596 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 128,460,625 yen (Breakdown: JICA transactions, 97,694,383 yen 76.1 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (97,694,383 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)
	(Note) Pursuant to "Basic Guidelines for SME Accounting (published by study committee for SME accounting on February 1, 2012)", the statement of income is 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	Agricultural Development Consultants Association		Japan Overseas Forestry Consultants Association	
Outline of operations	(1) Technical research to create projects for overseas agricultural development (2) Research of information and gathering of material regarding overseas agricultural development (3) Guidance and advice for consulting firms and organizations (4) Organizing lectures and symposiums regarding overseas technical assistance (5) Support regarding activities for overseas agricultural development (6) Other activities necessary to fulfill the aims of this association		(1) Survey regarding overseas forest and forestry (2) Technical development regarding overseas forest and forestry (3) Afforestation in developing countries (4) Guidance and advice regarding overseas forest and forestry (5) Implementation of training regarding overseas forest and forestry (6) Gathering and provision of material and information on overseas forest and forestry (7) Other activities necessary to fulfill the purposes of the Association	
Name of officers	Number of officers: 8 Chairman: Shigeyasu Aoyama Director: Ryuzo Nishimaki (Former Director General of Rural Development Department of JICA)		Number of officers: 12 Representative Director: Fusuo Ozawa	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	115,686,433 yen		192,432,764 yen	
Liabilities	9,337,438 yen		142,046,210 yen	
Statement of changes in net assets				
Balance of net assets at the beginning of the business year	108,330,278 yen		55,987,725 yen	
Changes in general net assets	○Revenues • Subsidy received, etc. 40,366,666 yen • Other revenues 72,355,398 yen ○Expenses 114,703,347 yen		○Revenues • Subsidy received, etc. 0 yen • Other revenues 228,463,835 yen ○Expenses 234,065,006 yen	
Changes in specified net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen		○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen	
Balance of net assets at the end of the business year	106,348,995 yen		50,386,554 yen	
Statement of activities				
Balance of net assets at the beginning of the business year	-		-	
Total revenues for the current period	-		-	
Total expenditures for the current period	-		-	
Balance of net assets at the end of the business year	-		-	
Details of contributions and donations to basic funds of relevant public interest corporations, etc.	N/A		N/A	
Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A		N/A	
Details of receivables and payables to relevant public interest corporations	Accounts payable: 3,341,247 yen, Accounts receivable: 27,478 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: 66,313,120 yen (Breakdown: JICA transactions, 43,814,520 yen 66.1 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (43,814,520 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)		Total operating revenues: 227,222,141 yen (Breakdown: JICA transactions, 200,127,364 yen 88.1 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (200,127,364 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %)	

(Note 1) The above amount pertains to the period from April 1, 2017, through March 31, 2018.
 (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.

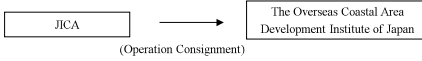
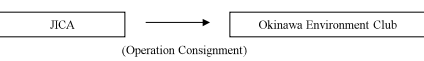
(Note) Pursuant to "Accounting Standards for Public Interest Corporations", the entity is not legally required to create a statement of revenues and expenses; hence, such statement is not prepared.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Supporting Organization of J.O.C.V.	Takikawa International Exchange Association
Outline of operations	(1) Activities for the diffusion of cooperation volunteers' activities for awareness raising and for understanding promotion (2) Activities for promoting participation in cooperation volunteers (3) Activities for assisting cooperation volunteers' local activities (4) Activities for leveraging cooperation volunteers' experience for society (5) Social contribution projects based on collaboration with citizen volunteers (6) Activities for placement and staffing (7) Other activities necessary to achieve the objectives of this corporation	(1) Activities for international exchange (2) Activities for international cooperation (3) Activities for fostering international understanding (4) Activities for promoting multiculturalism (5) Other activities necessary to fulfill the purposes of the Association
Name of officers	Number of officers: 16 President: Yasuhiro Yamamoto Standing Director General: Kazuhisa Matsuoka (Former Senior Vice President of JICA)	Number of officers: 21 President: Norikazu Mizuguchi
Association chart on transactions between relevant public interest corporations and JICA		
Assets	54,718,975 yen	45,047,958 yen
Liabilities	9,823,622 yen	599,923 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	51,043,495 yen	38,545,897 yen
Changes in general net assets	○Revenues • Subsidy received, etc. 3,000,000 yen • Other revenues 110,762,879 yen ○Expenses 119,911,021 yen	○Revenues • Subsidy received, etc. 5,450,000 yen • Other revenues 44,592,705 yen ○Expenses 44,140,567 yen
Changes in specified net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen
Balance of net assets at the end of the business year	44,895,353 yen	44,448,035 yen
(Statement of activities)		
Balance of net assets at the beginning of the business year	-	-
Total revenues for the current period	-	-
Total expenditures for the current period	-	-
Balance of net assets at the end of the business year	-	-
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: 15,211,225 yen	Accounts payable: 266,000 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: 89,361,261 yen (Breakdown: JICA transactions, 77,788,426 yen 87.0 %) Competitive contract (75,810,179 yen 97.5 %) Planning competition and public selection (0 yen 0.0 %) Non-competitive negotiated contracts (1,978,247 yen 2.5 %)	Total operating revenues: 41,912,557 yen (Breakdown: JICA transactions, 31,076,359 yen 74.1 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (25,456,563 yen 81.9 %) Non-competitive negotiated contracts (5,619,796 yen 18.1 %)

(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.


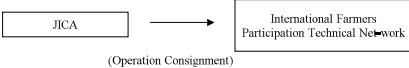
(Note 1) The above amount pertains to the period from April 1, 2017, through March 31, 2018.
(Note 2) Pursuant to "Accounting Standards for Public Interest Corporations", the entity is not legally required to create a statement of revenues and expenses.

Corporation type and name	(Relevant public interest corporations, etc.)			(Relevant public interest corporations, etc.)		
Items	Overseas Vocational Training Association			Foundation for Advanced Studies on International Development		
Outline of operations	(1) Capacity building of necessary personnel for the planning and promotion of overseas vocational training (2) Undertaking of necessary international cooperation such as guidance and advice regarding establishment and operation of training institutions for the planning and promotion of overseas vocational training (3) Development and providing of necessary training material and methodology for the planning and promotion of overseas vocational training (4) Gathering and providing necessary information and material for the planning and promoting of overseas vocational training (5) Assisting the training for foreign trainees in Japan (6) Promotion of exchange between foreign trainees and Japanese local communities and families (7) Other activities necessary to fulfill the aims of this organization			(1) Cultivation of human resources for international development (2) Research and surveys for international development and assistance policy (3) Cooperation for advanced studies regarding international development (4) Technical cooperation projects overseas (5) Cooperation for private-sector business activities contributing to international development (6) Dissemination of information, edification, and publicity regarding international development (7) Activities in Japan drawing on insights from aforementioned activities (8) Other activities necessary to fulfill the aims of this foundation		
Name of officers	Number of officers: 8 President: Mitsuru Kato			Number of officers: 6 President: Tsuneo Sugishita		
Association chart on transactions between relevant public interest corporations and JICA	<div>JICA</div> → <div>Overseas Vocational Training Association</div> (Operation Consignment)			<div>JICA</div> → <div>Foundation for Advanced Studies on International Development</div> (Operation Consignment)		
Assets	225,092,519 yen			892,026,622 yen		
Liabilities	19,597,172 yen			182,670,729 yen		
Statement of changes in net assets)						
Balance of net assets at the beginning of the business year	237,714,971 yen			714,898,133 yen		
Changes in general net assets						
○Revenues	○Revenues			○Revenues		
• Subsidy received, etc.	• Subsidy received, etc. 0 yen			• Subsidy received, etc. 1,000,000 yen		
• Other revenues	• Other revenues 173,913,927 yen			• Other revenues 281,144,611 yen		
○Expenses	○Expenses 206,133,551 yen			○Expenses 287,686,851 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	205,495,347 yen			709,355,893 yen		
Statement of activities)						
Balance of net assets at the beginning of the business year	-			-		
Total revenues for the current period	-			-		
Total expenditures for the current period	-			-		
Balance of net assets at the end of the business year	-			-		
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: 66,222,048 yen			Accounts payable: 68,657,296 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: 172,592,566 yen (Breakdown: JICA transactions, 122,950,566 yen 71.2 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (121,189,043 yen 98.6 %) Non-competitive negotiated contracts (1,761,523 yen 1.4 %)			Total operating revenues: 273,597,994 yen (Breakdown: JICA transactions, 224,115,123 yen 81.9 %) Competitive contract (5,100,498 yen 2.3 %) Planning competition and public selection (219,014,625 yen 97.7 %) Non-competitive negotiated contracts (0 yen 0.0 %)		
	(Note 1) The above amount pertains to the period from April 1, 2017, through March 31, 2018. (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, 2017, through March 31, 2018. (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	The Overseas Coastal Area Development Institute of Japan	Okinawa Environment Club
Outline of operations	(1) Research and studies for projects ① Research and studies on global coastal area development and international logistics ② Cooperative projects related to coastal development and logistics overseas (2) International cooperation support activities ① Transfer of Japanese technology concerning coastal development and logistics ② Gathering and analyzing information on global coastal development and international logistics (3) International exchange and publicity ① Promotion of international relations with overseas researchers and experts on coastal development and logistics ② Organizing of study sessions and lectures and publications on global coastal development and international logistics ③ Joint research on global coastal development and international logistics with domestic and overseas institutions (4) Other activities necessary for fulfilling the aims of the Center	(1) 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: 9 Chairman: Shoji Muneoka	Number of officers: 7 President: Kuniki Shimoji
Association chart on transactions between relevant public interest corporations and JICA		
Assets	1,760,712,709 yen	26,063,436 yen
Liabilities	134,471,252 yen	9,048,940 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	1,507,759,472 yen	-
Changes in general net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 800,360,527 yen ○Expenses 681,878,542 yen	○Revenues • Subsidy received, etc. - • Other revenues - ○Expenses -
Changes in specified net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 0 yen	○Revenues • Subsidy received, etc. - • Other revenues - ○Expenses -
Balance of net assets at the end of the business year	1,626,241,457 yen	-
(Statement of activities)		
Balance of net assets at the beginning of the business year	-	15,902,355 yen
Total revenues for the current period	-	41,361,493 yen
Total expenditures for the current period	-	40,249,352 yen
Balance of net assets at the end of the business year	-	17,014,496 yen
Details of contributions and donations to basic funds of relevant public interest corporations, etc.	N/A	N/A
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: 59,777,354 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 noncompetitive negotiated contracts)	Total operating revenues: 784,196,074 yen (Breakdown: JICA transactions, 362,931,315 yen 46.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (337,264,035 yen 92.9 %) Noncompetitive negotiated contracts (25,667,280 yen 7.1 %)	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 %) Noncompetitive 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, 2017, through March 31, 2018.
 (Note 2) Pursuant to "the Amendment Act to Promote Specified Nonprofit Activities (established as Act No. 70 of 2011) ("the Act to Promote Specified Nonprofit Activities" hereinafter)", the statement of activities is prepared.

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Non-profit Organization Kyushu International Cooperative Association, Japan		International Farmers Participation Technical Network	
Outline of operations	<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>		<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>	
Name of officers	<p>Number of officers: 18</p> <p>President (Chairperson): Akinobu Yumiba Board member: Masato Hanada (Former Director General of the Nihonmatsu Training Center of JICA)</p>		<p>Number of officers: 7</p> <p>President: Hai Sakurai 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>	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	27,367,168 yen		23,526,945 yen	
Liabilities	4,833,696 yen		10,217,246 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the business year	-		-	
Changes in general net assets	<p>○Revenues</p> <p>• Subsidy received, etc. -</p> <p>• Other revenues -</p> <p>○Expenses -</p>		<p>○Revenues</p> <p>• Subsidy received, etc. -</p> <p>• Other revenues -</p> <p>○Expenses -</p>	
Changes in specified net assets	<p>○Revenues</p> <p>• Subsidy received, etc. -</p> <p>• Other revenues -</p> <p>○Expenses -</p>		<p>○Revenues</p> <p>• Subsidy received, etc. -</p> <p>• Other revenues -</p> <p>○Expenses -</p>	
Balance of net assets at the end of the business year	-		-	
(Statement of activities)				
Balance of net assets at the beginning of the business year	23,241,730 yen		19,603,541 yen	
Total revenues for the current period	36,847,586 yen		62,702,320 yen	
Total expenditures for the current period	37,555,844 yen		68,986,162 yen	
Balance of net assets at the end of the business year	22,533,472 yen		13,319,699 yen	
Details of contributions and donations to basic funds of relevant public interest corporations, etc.	N/A		N/A	
Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A		N/A	
Details of receivables and payables to relevant public interest corporations	Accounts payable: 5,081,450 yen		Accounts receivable: 59,389 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 noncompetitive negotiated contracts)	<p>Total operating revenues: 35,248,162 yen</p> <p>(Breakdown: JICA transactions, 31,430,700 yen 89.2 %)</p> <p>Competitive contract (21,024,371 yen 66.9 %)</p> <p>Planning competition and public selection (10,406,329 yen 33.1 %)</p> <p>Noncompetitive negotiated contracts (0 yen 0.0 %)</p>		<p>Total operating revenues: 62,584,959 yen</p> <p>(Breakdown: JICA transactions, 62,319,262 yen 99.6 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (62,319,262 yen 100.0 %)</p> <p>Noncompetitive negotiated contracts (0 yen 0.0 %)</p>	

(Note) Pursuant to "the Act to Promote Specified Nonprofit Activities", the statement of activities is prepared.

(Note) Pursuant to "the Act to Promote Specified Nonprofit Activities", the statement of activities is prepared.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Nonprofit Organization Institute of the Solar Boat	Japan National Assembly of Disabled Peoples’ International
Outline of operations	(1) Conservation and restoration activities of cultural properties (2) Research and study regarding cultural properties (3) Gathering and providing of information regarding cultural properties	(1) Proposal of disability policies (2) Research and study of disability policies (3) Public relation and awareness on persons with disabilities (4) Promotion of participation of persons with disabilities (5) Advocacy for persons with disabilities (6) International cooperation on persons with disabilities
Name of officers	Number of officers: 12 Director: Sakuji Yoshimura	Number of officers: 27 Chairperson: Midori Hirano
Association chart on transactions between relevant public interest corporations and JICA	<div>JICA</div> → <div>Nonprofit Organization Institute of the Solar Boat</div> (Operation Consignment)	<div>JICA</div> → <div>Japan National Assembly of Disabled Peoples’ International</div> (Operation Consignment)
Assets	30,345,536 yen	46,615,444 yen
Liabilities	8,918,378 yen	4,257,825 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	-	-
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. -	• Subsidy received, etc. -
• Other revenues	• Other revenues -	• Other revenues -
○Expenses	○Expenses -	○Expenses -
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. -	• Subsidy received, etc. -
• Other revenues	• Other revenues -	• Other revenues -
○Expenses	○Expenses -	○Expenses -
Balance of net assets at the end of the business year	-	-
(Statement of activities)		
Balance of net assets at the beginning of the business year	(4,206,739) yen	45,255,033 yen
Total revenues for the current period	77,563,864 yen	77,018,509 yen
Total expenditures for the current period	51,929,967 yen	79,915,923 yen
Balance of net assets at the end of the business year	21,427,158 yen	42,357,619 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: 8,195,598 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 noncompetitive negotiated contracts)	Total operating revenues: 43,497,112 yen (Breakdown: JICA transactions, 33,516,929 yen 77.1 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (0 yen 0.0 %) Noncompetitive negotiated contracts (33,516,929 yen 100.0 %)	Total operating revenues: 47,134,962 yen (Breakdown: JICA transactions, 24,474,718 yen 51.9 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (12,974,000 yen 53.0 %) Noncompetitive negotiated contracts (11,500,718 yen 47.0 %)
	(Note 1) The above amount pertains to the period from April 1, 2017, through March 31, 2018. (Note2) Pursuant to "the Act to Promote Specified Nonprofit Activities", an statement of activities is prepared.	(Note 1) The above amount pertains to the period from April 1, 2017, through March 31, 2018. (Note2) Pursuant to "the Act to Promote Specified Nonprofit Activities", an statement of activities is 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: 9 Representative director: Toyokazu Nakata	Number of officers: 6 Exective director: Chochu Awa
Association chart on transactions between relevant public interest corporations and JICA	<div>JICA</div> → <div>Mura no Mirai</div> (Operation Consignment)	<div>JICA</div> → <div>Lequio Wings</div> (Operation Consignment)
Assets	10,559,303 yen	21,400,216 yen
Liabilities	7,236,625 yen	2,656,592 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	-	-
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. -	• Subsidy received, etc. -
• Other revenues	• Other revenues -	• Other revenues -
○Expenses	○Expenses -	○Expenses -
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. -	• Subsidy received, etc. -
• Other revenues	• Other revenues -	• Other revenues -
○Expenses	○Expenses -	○Expenses -
Balance of net assets at the end of the business year	-	-
(Statement of activities)		
Balance of net assets at the beginning of the business year	1,568,933 yen	17,929,133 yen
Total revenues for the current period	44,557,963 yen	58,207,575 yen
Total expenditures for the current period	42,804,218 yen	57,393,083 yen
Balance of net assets at the end of the business year	3,322,678 yen	18,743,624 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: 172,260 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 noncompetitive negotiated contracts)	Total operating revenues: 35,922,698 yen (Breakdown: JICA transactions, 25,274,069 yen 70.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (25,274,069 yen 100.0 %) Noncompetitive negotiated contracts (0 yen 0.0 %)	Total operating revenues: 57,025,200 yen (Breakdown: JICA transactions, 30,860,697 yen 54.1 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (27,454,155 yen 89.0 %) Noncompetitive negotiated contracts (3,406,542 yen 11.0 %)
(Note 1) The above amount pertains to the period from April 1, 2017, through March 31, 2018. (Note2) Pursuant to "the Act to Promote Specified Nonprofit Activities", the statement of activities is prepared.		(Note) Pursuant to "the Act to Promote Specified Nonprofit Activities", the statement of activities is prepared.