

**Business Year 2019**

# **Financial Statements**

**General Account**

**Japan International Cooperation Agency (JICA)**

## Balance Sheet

(as of March 31, 2020)

### General Account

(Unit: Yen)

#### Assets

##### I Current assets

Cash and deposits		232,485,108,475	
Inventories			
Stored goods	362,761,806		
Payments for uncompleted contracted programs	<u>126,390,594</u>	489,152,400	
Advance payments		20,714,636,966	
Prepaid expenses		38,919,925	
Accrued income		360,479	
Accounts receivable		3,902,346,930	
Contra-accounts for provision for bonuses*		1,197,382,912	
Short-term loans for development projects	17,500,000		
Allowance for loan losses	<u>(4,400)</u>	17,495,600	
Short-term loans for emigration projects	441,671		
Allowance for loan losses	<u>(175,697)</u>	265,974	
Goods in transit		58,956,538	
Suspense payments		71,531,768	
Advance paid		<u>1,997,108</u>	
Total current assets			258,978,155,075

##### II Non-current assets

###### 1 Tangible assets

Buildings	42,201,681,136		
Accumulated depreciation	(20,192,600,826)		
Accumulated impairment loss	<u>(450,561,179)</u>	21,558,519,131	
Structures	1,630,343,386		
Accumulated depreciation	(1,173,111,425)		
Accumulated impairment loss	<u>(10,529,587)</u>	446,702,374	
Machinery and equipment	250,029,322		
Accumulated depreciation	<u>(132,528,539)</u>	117,500,783	
Vehicles	2,415,226,970		
Accumulated depreciation	<u>(1,306,020,611)</u>	1,109,206,359	
Tools, furniture, and fixtures	2,234,349,158		
Accumulated depreciation	<u>(1,337,505,893)</u>	896,843,265	
Land	14,398,036,458		
Accumulated impairment loss	<u>(75,127,977)</u>	14,322,908,481	
Construction in progress		<u>198,838,753</u>	
Total tangible assets			38,650,519,146

###### 2 Intangible assets

Trademark rights		899,200	
Telephone subscription rights		1,786,900	
Software		3,821,385,243	
Software in progress		<u>248,168,895</u>	
Total intangible assets			4,072,240,238

###### 3 Investments and other assets

Long-term deposits		216,000,000	
Long-term loans for development projects	71,500,000		
Allowance for loan losses	<u>0</u>	71,500,000	
Long-term loans for emigration projects	12,494,246		
Allowance for loan losses	<u>(12,231,456)</u>	262,790	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	305,462,858		
Allowance for loan losses	<u>(305,462,858)</u>	0	
Long-term prepaid expenses		5,906,653	
Expected amount to be granted from the national budget*		951,344	
Contra-accounts for provision for retirement benefits*		14,981,855,911	
Long-term guarantee deposits		<u>1,619,386,264</u>	
Total investment and other assets			16,895,862,962
Total non-current assets			59,618,622,346
Total assets			<u>318,596,777,421</u>

Liabilities

I Current liabilities			
Operational grant liabilities*	40,669,296,449		
Funds for grant aid	178,788,340,785		
Donations received*	333,902,332		
Accounts payable	20,009,071,826		
Accrued expenses	247,851,892		
Lease obligations	89,813,784		
Advance payments received	395,319,379		
Deposits received	502,520,564		
Unearned revenue	385,000		
Provision for bonuses	1,197,382,912		
Suspense receipts	<u>49,411</u>		
Total current liabilities		242,233,934,334	
II Non-current liabilities			
Contra-accounts for assets*	7,872,893,379		
Long-term lease obligations	165,136,134		
Long-term deposits received	48,139,633		
Provision for retirement benefits	14,981,855,911		
Assets retirement obligations	<u>276,125,850</u>		
Total non-current liabilities		<u>23,344,150,907</u>	
Total liabilities			265,578,085,241
Net assets			
I Capital			
Government investment	<u>62,452,442,661</u>		
Total capital		62,452,442,661	
II Capital surplus			
Capital surplus	6,149,602,519		
Accumulated other administrative service operation costs*			
Accumulated depreciation not included in expenses*	(21,029,534,058)		
Accumulated impairment loss not included in expenses*	(537,303,803)		
Accumulated interest expenses not included in expenses*	(7,189,037)		
Accumulated disposal and sale differential not included in expenses*	<u>(7,017,469,587)</u>		
Total capital surplus		(22,441,893,966)	
III Retained earnings			
Reserve fund carried over from the previous Mid-term Objective period*	2,415,736,764		
Reserve fund	7,471,586,861		
Unappropriated income for the current business year	<u>3,120,819,860</u>		
[Total income for the current business year]	<u>[3,120,819,860]</u>		
Total retained earnings		<u>13,008,143,485</u>	
Total net assets			<u>53,018,692,180</u>
Total liabilities and net assets			<u>318,596,777,421</u>

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

Statement of Administrative Service Operation Cost  
(April 1, 2019-March 31, 2020)

**General Account**

(Unit: Yen)

I	Expenses in the statement of income		
	Operating expenses	225,326,398,473	
	General administrative expenses	8,989,311,684	
	Financial expenses	107,581,275	
	Specific purpose expenses	250,376,549	
	Miscellaneous losses	151,680	
	Extraordinary losses	16,056,808,645	
	Total expenses in the statement of income		250,730,628,306
II	Other administrative service operation costs		
	Depreciation not included in expenses*	850,304,160	
	Disposal and sale differential not included in expenses*	595,778,518	
	Total other administrative service operation costs		1,446,082,678
III	Administrative service operation cost		252,176,710,984

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

# Statement of Income

(April 1, 2019-March 31, 2020)

## General Account

(Unit: Yen)

Ordinary expenses			
Operating expenses			
Expenses for priority sectors and regions	71,030,394,086		
Expenses for private sector partnership	4,478,566,792		
Expenses for domestic partnership	17,184,430,910		
Expenses for other operations	3,216,588,833		
Expenses for operation support	38,805,895,203		
Expenses for grant aid	89,235,571,294		
Expenses for facilities	52,107,613		
Expenses for contracted programs	9,017,480		
Expenses for donation projects	109,998,710		
Depreciation	<u>1,203,827,552</u>	225,326,398,473	
General administrative expenses		8,989,311,684	
Financial expenses			
Foreign exchange losses	<u>107,581,275</u>	107,581,275	
Specific purpose expenses		250,376,549	
Miscellaneous losses		<u>151,680</u>	
Total ordinary expenses			234,673,819,661
Ordinary revenues			
Revenues from operational grants*		137,012,969,600	
Revenues from grant aid		89,235,571,294	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	6,540,948		
Revenues from contracted programs from other parties	<u>6,916,924</u>	13,457,872	
Revenues from interest on development projects		249,620	
Revenues from emigration projects		204,458	
Revenues from subsidy for facilities*		51,156,269	
Revenues from expected amount to be granted from the national budget*		951,344	
Donations*		109,998,710	
Reversal of allowance for loan losses		14,822,279	
Revenues from contra-accounts for provision for bonuses*		1,197,382,912	
Revenues from contra-accounts for provision for retirement benefits*		1,097,411,218	
Reversal of contra-accounts for assets*		1,202,702,150	
Financial revenues			
Interest income	<u>5,865,203</u>	5,865,203	
Miscellaneous income		<u>3,407,281,866</u>	
Total ordinary revenues			233,350,024,795
Ordinary loss			<u>1,323,794,866</u>
Extraordinary losses			
Loss on disposal of non-current assets		37,178,609	
Loss on sales of non-current assets		2,840,418	
Provision for bonuses due to revision of accounting standards		1,149,179,910	
Provision for retirement benefits due to revision of accounting standards		<u>14,867,609,708</u>	16,056,808,645
Extraordinary income			
Gain on sales of non-current assets		25,636,410	
Gain on contra-accounts for provision for bonuses*		1,149,179,910	
Gain on contra-accounts for provision for retirement benefits*		<u>14,867,609,708</u>	16,042,426,028
Net loss			<u>1,338,177,483</u>
Reversal of reserve fund carried over from the previous Mid-term Objective period*			<u>4,458,997,343</u>
Total income for the current business year			<u>3,120,819,860</u>

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

**Statement of Changes in Net Assets**  
(April 1, 2019-March 31, 2020)

General Account

(Unit : Yen)

	I Capital		II Capital surplus						III Retained earnings ( Loss carried forward )					
	Government investment	Total capital	Capital surplus	Accumulated other administrative service operation cost				Total capital surplus	Reserve fund carried over from the previous Mid-term Objective period	Reserve fund	Unappropriated income for the current business year (Unappropriated loss for the current business year)	Total income for the current business year (Total loss for the current business year)	Total retained earnings (Loss carried forward)	Total net assets
				Accumulated depreciation not included in expenses	Accumulated impairment loss not included in expenses	Accumulated interest expenses not included in expenses	Accumulated disposal and sale differential not included in expenses							
Balance at the beginning of the business year	62,452,442,661	62,452,442,661	5,188,699,203	(20,179,229,898)	(537,303,803)	(7,189,037)	(6,421,691,069)	(21,956,714,604)	7,013,416,150	4,303,840,433	3,167,746,428	3,167,746,428	14,485,003,011	54,980,731,068
Changes during the period														
I Changes in capital during the period														
II Changes in capital surplus during the period														
Purchase of non-current assets			862,694,333					862,694,333	(138,682,043)				(138,682,043)	724,012,290
Sale and retirement of non-current assets				329,148,381			(595,778,518)	(266,630,137)						(266,630,137)
Depreciation				(1,179,452,541)				(1,179,452,541)						(1,179,452,541)
Increase in long-term guarantee deposits			98,208,983					98,208,983						98,208,983
III Changes in retained earnings (loss carried forward) during the period														
(1) Appropriation of income or loss														
Increase in reserve fund derived from profit appropriation										3,167,746,428	(3,167,746,428)	(3,167,746,428)	-	-
(2) Others														
Net income (Net loss)											(1,338,177,483)	(1,338,177,483)	(1,338,177,483)	(1,338,177,483)
Reversal of reserve fund carried over from the previous Mid-term Objective period									(4,458,997,343)		4,458,997,343	4,458,997,343	-	-
Total changes during the period	-	-	960,903,316	(850,304,160)	-	-	(595,778,518)	(485,179,362)	(4,597,679,386)	3,167,746,428	(46,926,568)	(46,926,568)	(1,476,859,526)	(1,962,038,888)
Balance at the end of the business year	62,452,442,661	62,452,442,661	6,149,602,519	(21,029,534,058)	(537,303,803)	(7,189,037)	(7,017,469,587)	(22,441,893,966)	2,415,736,764	7,471,586,861	3,120,819,860	3,120,819,860	13,008,143,485	53,018,692,180

(Note) The balance of capital surplus in the balance sheet as of March 31, 2019 is not consistent with the balance of capital surplus at the beginning of the period in the statement of changes in net assets for the business year ended March 31, 2020.

## Statement of Cash Flows

(April 1, 2019-March 31, 2020)

### General Account

(Unit: Yen)

I.	Cash flows from operating activities	
	Payments of operating expenses	(120,976,687,599)
	Payments for grant aid	(88,120,694,229)
	Payments for contracted programs	(91,204,504)
	Payments of personnel expenses	(17,345,605,830)
	Payments of specific purpose expenses	(235,937,474)
	Payments for other operations	(874,290,389)
	Proceeds from operational grants	150,476,059,000
	Proceeds from grant aid	93,258,121,237
	Proceeds from contracted programs	43,690,708
	Proceeds from interest on loans	482,697
	Proceeds from donations	45,947,184
	Proceeds from other operations	4,381,335,209
	Subtotal	<hr/> 20,561,216,010
	Interest income received	5,884,319
	Payments to national treasury	(28,987,722)
	Net cash provided by operating activities	<hr/> 20,538,112,607
II.	Cash flows from investing activities	
	Payments for purchase of non-current assets	(2,704,321,794)
	Proceeds from sales of non-current assets	39,175,152
	Proceeds from collection of loans	57,337,102
	Payments into time deposits	(60,000,000,000)
	Proceeds from time deposit refund	60,300,000,000
	Payments into long-term deposits	(216,000,000)
	Net cash used in investing activities	<hr/> (2,523,809,540)
III.	Cash flows from financing activities	
	Repayments of lease obligations	(115,486,847)
	Net cash used in financing activities	<hr/> (115,486,847)
IV.	Effect of exchange rate changes on funds	(39,624,973)
V.	Net increase (decrease) in funds	17,859,191,247
VI.	Funds at the beginning of the business year	208,625,917,228
VII.	Funds at the end of the business year	<hr/> <hr/> 226,485,108,475

## Basis of Presenting Financial Statements

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

### Significant Accounting Policies

#### General Account

Effective the year ended March 31, 2020, JICA adopted the “Accounting Standards for Incorporated Administrative Agencies and Notes to Accounting Standards for Incorporated Administrative Agencies” (February 16, 2000 (Revised September 3, 2018), and the “Q&A on Accounting Standards for Incorporated Administrative Agencies and Notes to Accounting Standards for Incorporated Administrative Agencies” (August 2000 (Last revised March 2019)).

#### 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 Agencies No. 87) and specific removal costs, etc., associated with asset retirement obligations (Accounting Standard for Incorporated Administrative Agencies 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**

The provision for bonuses is calculated and provided for based on estimated amounts of future payments attributable to the services that have been rendered by officers and employees applicable to the current business year. Contra-accounts for provision for bonuses are equally accrued since the financial source is secured by operational grants.

(Changes in accounting policy)

Pursuant to the revision of Accounting Standards for Incorporated Administrative Agencies, accounting treatment for provision of bonuses has been revised. Provision for bonuses which the financial source is secured by operational grants is now required to be accrued where an accrual was not required in previous years. There is no impact on profit or loss due to this revision.

**4. Provision for retirement benefits**

The provision for retirement benefits is calculated and provided for based on estimated amounts of future payments attributable to the retirement of employees, and is accrued in line with the retirement benefit obligations and estimated plan assets applicable to the business year ended March 31, 2020. In calculating the retirement benefit obligations, the estimated amount of retirement benefit payments is attributed to the period based on the straight-line basis. The profit and loss appropriation method for actuarial differences and past service costs is as follows:

Actuarial differences are recognized as a lump-sum gain or loss in the business year in which they occur.

Past service costs are recognized as a lump-sum gain or loss in the business year in which they occur.

The financial source for lump-sum severance indemnities is secured by operational grants. The estimated amount of retirement benefits are reported as retirement benefits obligations and contra-accounts for provision for retirement benefits. Therefore an equal

amount is accrued for both accounts. The financial source for defined benefit corporate pension plan insurance fees and reserve shortfall is secured by operational grants. Therefore an equal amount of provision for retirement benefits is accrued as contra-accounts for provision for retirement benefits.

(Changes in accounting policy)

Pursuant to the revision of Accounting Standards for Incorporated Administrative Agencies, accounting treatment for provision of retirement benefits has been revised. Provision for retirement benefits and defined benefit corporate pension plan insurance fees and reserve shortfall which the financial source is secured by operational grants is now required to be accrued where an accrual was not required in previous years. There is no impact on profit or loss due to this revision.

**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. Accounting treatment for consumption taxes**

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

**10. Changes in reporting**

Accumulated depreciation not included in expenses, accumulated impairment loss not

included in expenses, and accumulated interest expense not included in expenses were reported as a deduction in capital surplus in previous years. Pursuant to the revision of Accounting Standards for Incorporated Administrative Agencies, the expenses previously noted are reported as accumulated depreciation not included in expenses, accumulated impairment loss not included in expenses, and accumulated interest expense not included in expenses under accumulated other administrative service operation cost from the current business year.

Accumulated disposal and sale differential not included in expenses was included in capital surplus in previous years. Pursuant to the revision of Accounting Standards for Incorporated Administrative Agencies, the certain amounts excluding the amounts related to differences on payments to national treasury are separately presented as accumulated disposal and sale differential not included in expenses under accumulated other administrative service operation cost from the current business year.

Accordingly, the beginning balance of capital surplus increased by ¥6,421,691,069 and the beginning balance of accumulated disposal and sale differential not included in expenses decreased by ¥6,421,691,069.

## Notes to the financial statements

### General Account

#### (Balance Sheet)

1. 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 the business year 2019, the outstanding balance of unexecuted grant agreements stood at ¥277,688,607,564.

2. Assets acquired through the investment from the government to Incorporated Administrative Agency

Of accumulated other administrative service operation cost, the amount of assets acquired through the investment from the government is ¥22,409,189,800.

#### (Statement of Accumulated Other Administrative Service Operation Cost)

1. Cost being borne by the public for the operation of Incorporated Administrative Agency

Administrative service operation cost	¥252,176,710,984
Self-revenues, etc	¥(3,577,516,418)
Opportunity cost	¥19,043,043
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Cost being borne by the public for the operation of Incorporated Administrative Agency	¥248,618,237,609

2. Method for computing opportunity cost

(1) Interest rate used to compute opportunity cost concerning government investment

0.005% with reference to the yield of 10-year fixed-rate Japanese government bonds at March 31, 2020.

(2) Method for computing opportunity cost for public officers temporarily transferred to JICA

Of the estimated increase in retirement allowance during service rendered in JICA, costs are calculated in accordance with JICA's internal rules.

3. Of extraordinary losses, provision for bonuses due to revision of accounting standards is ¥1,149,179,910 and provision for retirement benefits due to revision of accounting standards is ¥14,867,609,708. These losses relate to business years prior to the year ended March 31, 2019.

#### (Statement of Income)

The provision for bonuses due to revision of accounting standards recorded as extraordinary losses is ¥1,149,179,910 and the provision for retirement benefits due to revision of accounting standards recorded as extraordinary losses is ¥14,867,609,708. These losses relate to business years prior to the year ended March 31, 2019.

Gains on contra-accounts for provision for bonuses and provision for retirement benefits are recorded as extraordinary income. These gains were recognized at the beginning of the period due to the revision of the accounting standards and amount to ¥1,149,179,910 and ¥14,867,609,708 respectively.

#### (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, 2020)

Cash and deposits	¥232,485,108,475
Time deposits	(¥6,000,000,000)
Ending balance of funds	¥226,485,108,475

2. Description of significant non-cash transactions

Assets acquired under finance leases

Tools, furniture, and fixtures ¥27,654,560

**(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	232,485,108,475	232,485,108,475	0
(2) Accounts payable	(20,009,071,826)	(20,009,071,826)	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	23,158,662,420
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Current service cost	956,778,466
Interest cost	119,530,109
Actuarial differences	55,776,716
Retirement benefit paid	(1,320,025,883)
Past service cost	0
Contribution by employees	58,520,314
Retirement benefit obligation at the end of the business year	23,029,242,142

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

	(Unit: Yen)
Plan assets at the beginning of the business year	8,291,052,712
Expected return on plan assets	165,821,054
Actuarial differences	(524,114,747)
Contribution by the company	392,967,766
Retirement benefit paid	(336,860,868)
Contribution by employees	58,520,314
Plan assets at the end of the business year	8,047,386,231

(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	10,069,133,944
Plan assets	(8,047,386,231)
Unfunded benefit obligations of funded pension plan	2,021,747,713
Unfunded benefit obligations of unfunded pension plan	12,960,108,198
Subtotal	14,981,855,911
Unrecognized actuarial differences	0
Unrecognized past service cost	0
Net amount of assets and liabilities in the balance sheets	14,981,855,911
Provision for retirement benefits	14,981,855,911
Prepaid pension expenses	0
Net amount of assets and liabilities in the balance sheets	14,981,855,911

(4) Components of retirement benefit expenses

	(Unit: Yen)
Current service cost	956,778,466
Interest cost	119,530,109
Expected return on plan assets	(165,821,054)
Realized actuarial differences	579,891,463
Amortization of past service cost	0
Extraordinary additional retirement payments	0
Total	1,490,378,984

(5) Major components of plan assets

Percentages of components to the total are as follows:

Bonds	38%
Stocks	32%

General account of life insurance company	20%
Others	10%
<b>Total</b>	<b>100%</b>

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

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

(7) Assumptions used

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

Discount rate	Defined benefit corporate pension plan	0.23%
	Retirement benefits	0.74%
Long-term expected rate of return on plan assets		2.00%

3. Defined contribution plan

The amount of contribution required to be made to the defined contribution plan is ¥44,454,776.

**(Lease transactions)**

1. Future minimum lease payments related to operating lease transactions

Future minimum lease payments due within one year of the balance sheet date      ¥27,440,911

Future minimum lease payments corresponding to periods more than one year  
from the balance sheet date      ¥24,889,751

2. The impact of the finance lease transactions on the current business year's profits and losses was ¥6,091,809. Total income for the current business year after the deduction of this amount was ¥3,114,728,051.

**(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)**

N/A

**(Significant subsequent events)**

Appropriation of profit was approved as follows on July 3, 2020:

		(Unit: Yen)
I.	Unappropriated income for the current business year	3,120,819,860
	Total income for the current business year	3,120,819,860
II.	Profit appropriation amount	
	Reserve fund	3,120,819,860      3,120,819,860

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	2,200,091,648	302,118,763	39,435,763	2,462,774,648	693,441,324	134,527,968	50,400	0	1,769,282,924	
	Structures	190,058,781	8,290,365	0	198,349,146	77,881,907	14,788,822	355,740	0	120,111,499	
	Machinery and equipment	144,044,929	55,364,073	7,674,875	191,734,127	81,783,543	13,688,276	0	0	109,950,584	
	Vehicles	2,002,106,760	162,914,387	176,551,054	1,988,470,093	1,217,700,453	171,486,718	0	0	770,769,640	
	Tools, furniture, and fixtures	1,821,948,217	117,567,914	166,852,769	1,772,663,362	1,078,603,092	202,444,634	0	0	694,060,270	
	Total	6,358,250,335	646,255,502	390,514,461	6,613,991,376	3,149,410,319	536,936,418	406,140	0	3,464,174,917	
Tangible assets (Depreciation not included in expenses)	Buildings	39,747,711,432	572,151,039	580,955,983	39,738,906,488	19,499,159,502	1,097,326,146	450,510,779	0	19,789,236,207	
	Structures	1,431,994,240	0	0	1,431,994,240	1,095,229,518	27,425,015	10,173,847	0	326,590,875	
	Machinery and equipment	60,864,324	0	2,569,129	58,295,195	50,744,996	950,763	0	0	7,550,199	
	Vehicles	288,809,054	138,682,043	734,220	426,756,877	88,320,158	53,750,617	0	0	338,436,719	
	Tools, furniture, and fixtures	473,204,982	0	11,519,186	461,685,796	258,902,801	0	0	0	202,782,995	
	Total	42,002,584,032	710,833,082	595,778,518	42,117,638,596	20,992,356,975	1,179,452,541	460,684,626	0	20,664,596,995	
Tangible assets (Non-depreciable assets)	Land	14,398,036,458	0	0	14,398,036,458	0	0	75,127,977	0	14,322,908,481	
	Construction in progress	10,264,585	258,384,546	69,810,378	198,838,753	0	0	0	0	198,838,753	
	Total	14,408,301,043	258,384,546	69,810,378	14,596,875,211	0	0	75,127,977	0	14,521,747,234	
Total tangible assets	Buildings	41,947,803,080	874,269,802	620,391,746	42,201,681,136	20,192,600,826	1,231,854,114	450,561,179	0	21,558,519,131	
	Structures	1,622,053,021	8,290,365	0	1,630,343,386	1,173,111,425	42,213,837	10,529,587	0	446,702,374	
	Machinery and equipment	204,909,253	55,364,073	10,244,004	250,029,322	132,528,539	14,639,039	0	0	117,500,783	
	Vehicles	2,290,915,814	301,596,430	177,285,274	2,415,226,970	1,306,020,611	225,237,335	0	0	1,109,206,359	
	Tools, furniture, and fixtures	2,295,153,199	117,567,914	178,371,955	2,234,349,158	1,337,505,893	202,444,634	0	0	896,843,265	
	Land	14,398,036,458	0	0	14,398,036,458	0	0	75,127,977	0	14,322,908,481	
	Construction in progress	10,264,585	258,384,546	69,810,378	198,838,753	0	0	0	0	198,838,753	
	Total	62,769,135,410	1,615,473,130	1,056,103,357	63,328,505,183	24,141,767,294	1,716,388,959	536,218,743	0	38,650,519,146	
Intangible assets (Depreciation included in expenses)	Trademark rights	7,444,573	0	0	7,444,573	6,545,373	306,292	0	0	899,200	
	Software	258,656,720	4,316,349,199	0	4,575,005,919	753,620,676	666,584,842	0	0	3,821,385,243	
	Total	266,101,293	4,316,349,199	0	4,582,450,492	760,166,049	666,891,134	0	0	3,822,284,443	
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	3,148,155,022	498,588,229	3,398,574,356	248,168,895	0	0	0	0	248,168,895	
	Total	3,151,433,122	498,588,229	3,398,574,356	251,446,995	0	0	1,491,200	0	249,955,795	
Total intangible assets	Trademark rights	8,584,123	0	0	8,584,123	7,684,923	306,292	0	0	899,200	
	Telephone subscription rights	3,278,100	0	0	3,278,100	0	0	1,491,200	0	1,786,900	
	Software	258,656,720	4,316,349,199	0	4,575,005,919	753,620,676	666,584,842	0	0	3,821,385,243	
	Software in progress	3,148,155,022	498,588,229	3,398,574,356	248,168,895	0	0	0	0	248,168,895	
	Total	3,418,673,965	4,814,937,428	3,398,574,356	4,835,037,037	761,305,599	666,891,134	1,491,200	0	4,072,240,238	
Investments and other assets	Long-term deposits	0	216,000,000	0	216,000,000	0	0	0	0	216,000,000	
	Long-term loans for development projects	89,000,000	0	17,500,000	71,500,000	0	0	0	0	71,500,000	
	Allowance for loan losses (non-current)	(4,400)	0	(4,400)	0	0	0	0	0	0	
	Long-term loans for emigration projects	16,619,771	0	4,125,525	12,494,246	0	0	0	0	12,494,246	
	Allowance for loan losses (non-current)	(15,792,372)	(12,231,456)	(15,792,372)	(12,231,456)	0	0	0	0	(12,231,456)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for development projects	80,762,281	0	80,762,281	0	0	0	0	0	0	
	Allowance for loan losses (non-current)	(80,762,281)	0	(80,762,281)	0	0	0	0	0	0	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	326,179,513	3,463,880	24,180,535	305,462,858	0	0	0	0	305,462,858	
	Allowance for loan losses (non-current)	(326,179,513)	(305,462,858)	(326,179,513)	(305,462,858)	0	0	0	0	(305,462,858)	
	Long-term prepaid expenses	17,966,610	8,274,214	20,334,171	5,906,653	0	0	0	0	5,906,653	
	Expected amount to be granted from the national budget	29,124,451	951,344	29,124,451	951,344	0	0	0	0	951,344	
	Contra-accounts for provision for retirement benefits	0	15,965,020,926	983,165,015	14,981,855,911	0	0	0	0	14,981,855,911	
	Long-term guarantee deposits	1,528,615,718	151,306,102	60,535,556	1,619,386,264	0	0	0	0	1,619,386,264	
	Total	1,665,529,778	16,027,322,152	796,988,968	16,895,862,962	0	0	0	0	16,895,862,962	

(Note) Contra-accounts for provision for retirement benefits is described in No. 4 of Significant Accounting Policies.



## (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	361,279,192	42,344,654	0	40,862,040	0	362,761,806	
Stockpile	361,279,192	42,344,654	0	40,862,040	0	362,761,806	
Japan	51,423,676	0	0	0	0	51,423,676	
USA	86,321,312	6,333,124	0	17,181,889	0	75,472,547	
Republic of Singapore	154,867,355	9,200,368	0	18,121,352	0	145,946,371	
Republic of Ghana	2,137,520	0	0	0	0	2,137,520	
UAE	55,693,489	26,811,162	0	5,558,799	0	76,945,852	
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	18,881,266	126,390,594	0	18,881,266	0	126,390,594	
Total	380,160,458	168,735,248	0	59,743,306	0	489,152,400	

## (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	53,022,262	17,500,000	53,022,262	0	17,500,000	
Loans for emigration projects	360,693	478,170	360,693	36,499	441,671	
Subtotal	53,382,955	17,978,170	53,382,955	36,499	17,941,671	
Other long-term loans						
Loans for development projects	169,762,281	0	0	98,262,281	71,500,000	
Loans for emigration projects	342,799,284	3,463,880	2,378,041	25,928,019	317,957,104	
Subtotal	512,561,565	3,463,880	2,378,041	124,190,300	389,457,104	
Total	565,944,520	21,442,050	55,760,996	124,226,799	407,398,775	

(Note) "Others" shown under decrease during the period is due to transfer from long-term to short-term loans, debt waiver, assignment of claim, year-end translation difference, etc.

## (4) Details of provisions

(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
			Intended use	Others		
Provision for bonuses	0	2,346,562,822	1,149,179,910	0	1,197,382,912	
Total	0	2,346,562,822	1,149,179,910	0	1,197,382,912	

(Note) Increase during the period includes the provision for bonuses due to revision of accounting standards amounting to ¥1,149,179,910.

## (5) Details of allowance for loan losses, etc.

(Unit: Yen)

Classification	Balance of loans, etc.			Balance of allowance for loan losses			Remarks
	Balance at the beginning of the period	Increase or decrease during the period	Balance at the end of the period	Balance at the beginning of the period	Increase or decrease during the period	Balance at the end of the period	
(Development projects)							
Short-term loans for development projects	53,022,262	(35,522,262)	17,500,000	8,800	(4,400)	4,400	
Ordinary loans	28,500,000	(11,000,000)	17,500,000	8,800	(4,400)	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	24,522,262	(24,522,262)	0	0	0	0	Bank guarantee ¥11,000,000 Joint and several guarantee ¥6,500,000
Long-term loans for development projects	169,762,281	(98,262,281)	71,500,000	80,766,681	(80,766,681)	0	
Ordinary loans	89,000,000	(17,500,000)	71,500,000	4,400	(4,400)	0	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	80,762,281	(80,762,281)	0	80,762,281	(80,762,281)	0	Joint and several guarantee ¥71,500,000
(Development projects in total)	222,784,543	(133,784,543)	89,000,000	80,775,481	(80,771,081)	4,400	
(Emigration projects)							
Short-term loans for emigration projects	360,693	80,978	441,671	130,968	44,729	175,697	
Ordinary loans	360,693	80,978	441,671	130,968	44,729	175,697	
Long-term loans for emigration projects	342,799,284	(24,842,180)	317,957,104	341,971,885	(24,277,571)	317,694,314	
Ordinary loans	1,299,108	(862,724)	436,384	471,709	(298,115)	173,594	
Doubtful loans	15,320,663	(3,262,801)	12,057,862	15,320,663	(3,262,801)	12,057,862	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	326,179,513	(20,716,655)	305,462,858	326,179,513	(20,716,655)	305,462,858	
(Emigration projects in total)	343,159,977	(24,761,202)	318,398,775	342,102,853	(24,232,842)	317,870,011	
Total	565,944,520	(158,545,745)	407,398,775	422,878,334	(105,003,923)	317,874,411	

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

## (6) Details of reserve for provision for retirement benefits

(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
Total retirement benefit obligations	23,158,662,420	1,239,950,043	1,369,370,321	23,029,242,142	
Retirement benefits	12,993,173,634	950,099,579	983,165,015	12,960,108,198	
Defined benefit corporate pension plan	10,165,488,786	289,850,464	386,205,306	10,069,133,944	
Unrecognized past service cost and unrecognized actuarial differences	0	0	0	0	
Plan assets	8,291,052,712	617,309,134	860,975,615	8,047,386,231	
Provision for retirement benefits	0	15,490,250,617	508,394,706	14,981,855,911	

(Note) Increase during the period includes the provision for retirement benefits due to revision of accounting standards amounting to ¥14,867,609,708.

## (7) 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

## (8) Details of 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
Facility expenses	2,375,948,084	724,012,290	0	3,099,960,374	Increase due to acquisition of non-current assets
Operational grants	0	98,208,983	0	98,208,983	Increase due to long-term guarantee deposits
Capital reduction	2,771,220,202	0	0	2,771,220,202	
Specified assets in Accounting Standard for Incorporated Administrative Agency No. 87	(122,494,000)	0	0	(122,494,000)	
Lease contracts	(113,690,859)	0	0	(113,690,859)	
Reserve fund carried over from the previous Mid-term Objective period	277,715,776	138,682,043	0	416,397,819	Increase due to acquisition of non-current assets
Total	5,188,699,203	960,903,316	0	6,149,602,519	

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

## 1. Details of changes in operational grant liabilities

(Unit: Yen)

Balance at the beginning of the period	Operational grants for the current period	Transfer for the current period				Offset by contra-accounts for provision	Balance at the end of the period
		Revenues from operational grants	Contra-accounts for assets funded by operational grants	Capital surplus	Subtotal		
31,300,123,012	150,476,059,000	137,012,969,600	1,863,362,055	98,208,983	138,974,540,638	2,132,344,925	40,669,296,449

## 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	94,763,631,562	94,754,146,005	Personnel expenses: ¥10,893,270,806, Outsourcing expenses: ¥43,084,724,467, Fees paid to experts: ¥20,436,733,906, Other expenses: ¥20,339,416,826
Partnerships with the private sector	5,907,274,244	5,907,274,244	Personnel expenses: ¥686,836,129, Outsourcing expenses: ¥4,266,616,035, Fees paid to experts: ¥537,499,197, Other expenses: ¥416,322,883
Partnerships with various development partners	23,998,489,718	24,016,385,449	Personnel expenses: ¥2,635,416,317, Fees paid to experts: ¥8,370,920,198, Outsourcing expenses: ¥4,238,574,593, Other expenses: ¥8,771,474,341
Strengthen foundations for operational implementation	3,753,982,787	3,698,731,815	Personnel expenses: ¥493,298,308, Fees paid to experts: ¥1,756,494,959, Outsourcing expenses: ¥599,663,467, Other expenses: ¥849,275,081
Common	0	32,318,677	Personnel expenses: ¥32,318,677
Transfer based on term method			
Common	8,025,451,332	7,783,900,517	Personnel expenses: ¥2,771,181,676, Rents: ¥1,158,469,669, Other expenses: ¥3,854,249,172
Transfer based on the related expenses are incurred			
Disaster relief activities	564,139,957	564,139,957	Traveling expenses: ¥91,249,008, Outsourcing expenses: ¥76,947,392, Other expenses: ¥395,943,557
Total	137,012,969,600	136,756,896,664	

## (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	1,190,613,678	Software: ¥482,211,857 Software in progress: ¥368,545,045 Others: ¥339,856,776	56,979,049	Guarantee Deposit: ¥56,979,049
Partnerships with the private sector	73,356,587	Software: ¥30,334,089 Software in progress: ¥23,237,286 Others: ¥19,785,212	3,592,610	Guarantee Deposit: ¥3,592,610
Partnerships with various development partners	297,101,493	Software: ¥116,393,053 Software in progress: ¥89,162,350 Others: ¥91,546,090	13,784,980	Guarantee Deposit: ¥13,784,980
Strengthen foundations for operational implementation	135,686,702	Stored goods: ¥42,344,654 Machinery and equipment: ¥37,138,299 Others: ¥56,203,749	2,580,278	Guarantee Deposit: ¥2,580,278
Common	166,603,595	Software: ¥80,317,690 Building and accompanying facility: ¥76,219,297 Others: ¥10,066,608	21,272,066	Guarantee Deposit: ¥21,272,066
Total	1,863,362,055		98,208,983	

## 3. Details of offset by contra-accounts for provision

(Unit: Yen)

Segment	Offset by provision of allowance	
	Offset amount	Details of offset
Priority development cooperation issues	760,114,215	Contra-accounts for provision for bonuses: ¥760,114,215
Partnerships with the private sector	47,926,276	Contra-accounts for provision for bonuses: ¥47,926,276
Partnerships with various development partners	183,894,942	Contra-accounts for provision for bonuses: ¥183,894,942
Strengthen foundations for operational implementation	34,421,531	Contra-accounts for provision for bonuses: ¥34,421,531
Common	1,105,987,961	Contra-accounts for provision for bonuses: ¥122,822,946 Contra-accounts for provision for retirement benefits: ¥983,165,015
Total	2,132,344,925	

## 4. 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	39,754,607,452	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	914,688,997	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	40,669,296,449	



## (10) Details of facility expenses

(Unit : Yen)

Classification	Amount granted in the current period	Breakdown of the accounting treatment mentioned on the left side				Remarks
		Contra accounts for construction in progress funded by subsidy for facilities	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	805,625,365	29,505,462	724,012,290	51,156,269	951,344	
Total	805,625,365	29,505,462	724,012,290	51,156,269	951,344	

(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

(11) Details of remunerations and salaries of officers and employees

(Unit: Thousands of yen, persons)

Classification	Remunerations or salaries		Retirement benefits	
	Payment amount	Number of people	Payment amount	Number of people
Officers	187,765	13	5,973	3
Employees	16,146,624	1,971	1,009,511	101
Total	16,334,389	1,984	1,015,484	104

(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.

(12) 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. Administrative service operation cost										
Expenses in the statement of income	99,955,250,040	6,302,319,863	24,182,240,723	4,526,441,747	89,235,571,294	9,017,480	109,998,710	224,320,839,857	26,409,788,449	250,730,628,306
Other administrative service operation cost										
Depreciation not included in expenses	—	—	—	—	—	—	—	—	850,304,160	850,304,160
Disposal and sale differential not included in expenses									595,778,518	595,778,518
Total other administrative service operation cost									1,446,082,678	1,446,082,678
Administrative service operation cost	99,955,250,040	6,302,319,863	24,182,240,723	4,526,441,747	89,235,571,294	9,017,480	109,998,710	224,320,839,857	27,855,871,127	252,176,710,984
II. Cost being borne by the public for the operation of Incorporated Administrative Agency	99,690,158,040	6,302,319,863	24,182,240,723	4,526,441,747	89,235,571,294	(4,440,392)	0	223,932,291,275	24,685,943,879	248,618,235,154
III. Operating expenses, revenues, and profits and losses										
Operating expenses	99,955,250,042	6,302,319,862	24,182,240,723	4,526,441,746	89,235,571,294	9,017,480	109,998,710	224,320,839,857	52,107,613	224,372,947,470
Outsourcing expenses	43,084,724,467	4,266,616,035	4,238,574,593	599,663,467	0	0	0	52,189,578,562	9,180,000	52,198,758,562
Fees paid to experts	20,436,733,906	537,499,197	8,370,920,198	1,788,921,065	0	4,845,439	100,203,600	31,239,123,405	0	31,239,123,405
Traveling expenses	6,442,108,451	141,565,934	543,193,868	101,675,251	0	0	0	7,228,543,504	0	7,228,543,504
Personnel expenses	10,893,270,806	686,836,129	2,635,416,317	493,298,308	0	0	0	14,708,821,560	0	14,708,821,560
Rents	2,168,401,424	136,720,776	524,602,812	98,195,370	0	0	0	2,927,920,382	0	2,927,920,382
Fund provision	0	0	0	0	89,235,571,294	0	0	89,235,571,294	0	89,235,571,294
Other expenses	16,930,010,988	533,081,791	7,869,532,935	1,444,688,285	0	4,172,041	9,795,110	26,791,281,150	42,927,613	26,834,208,763
General administrative expenses	—	—	—	—	—	—	—	—	8,989,311,684	8,989,311,684
Fees paid to experts	—	—	—	—	—	—	—	—	450,115,879	450,115,879
Personnel expenses	—	—	—	—	—	—	—	—	2,803,500,353	2,803,500,353
Rents	—	—	—	—	—	—	—	—	1,158,469,669	1,158,469,669
Other expenses	—	—	—	—	—	—	—	—	4,577,225,783	4,577,225,783
Depreciation	—	—	—	—	—	—	—	—	1,203,827,552	1,203,827,552
Financial expenses									107,581,275	107,581,275
Miscellaneous loss	0	0	0	0	0	0	0	0	151,680	151,680
Total	99,955,250,042	6,302,319,862	24,182,240,723	4,526,441,746	89,235,571,294	9,017,480	109,998,710	224,320,839,857	10,352,979,804	234,673,819,661
Operating revenues										
Revenues from operational grants	94,763,631,562	5,907,274,244	23,998,489,718	4,318,122,744	0	0	0	128,987,518,268	8,025,451,332	137,012,969,600
Revenues from grant aid	0	0	0	0	89,235,571,294	0	0	89,235,571,294	0	89,235,571,294
Revenues from contracted programs	0	0	0	0	0	13,457,872	0	13,457,872	0	13,457,872
Revenues from interest on development projects	0	0	0	0	0	0	0	0	249,620	249,620
Revenues from emigration projects	0	0	0	0	0	0	0	0	204,458	204,458
Donations	0	0	0	0	0	0	109,998,710	109,998,710	0	109,998,710
Revenue from subsidy for facilities	0	0	0	0	0	0	0	0	51,156,269	51,156,269
Revenues from expected amount to be granted from the national budget	0	0	0	0	0	0	0	0	951,344	951,344
Reversal of allowance for loan losses	0	0	0	0	0	0	0	0	14,822,279	14,822,279
Reversal of contra-accounts for assets funded by operational grants	0	0	0	40,846,030	0	0	0	40,846,030	1,161,856,120	1,202,702,150
Revenues from contra-accounts for provision for bonuses	0	0	0	0	0	0	0	0	1,197,382,912	1,197,382,912
Revenues from contra-accounts for provision for retirement benefits	0	0	0	0	0	0	0	0	1,097,411,218	1,097,411,218
Financial revenues	0	0	0	0	0	0	0	0	5,865,203	5,865,203
Miscellaneous income	265,092,000	0	0	0	0	0	0	265,092,000	3,142,189,866	3,407,281,866
Total	95,028,723,562	5,907,274,244	23,998,489,718	4,358,968,774	89,235,571,294	13,457,872	109,998,710	218,652,484,174	14,697,540,621	233,350,024,795
Operating income and loss	(4,926,526,480)	(395,045,618)	(183,751,005)	(167,472,972)	0	4,440,392	0	(5,668,355,683)	4,344,560,817	(1,323,794,866)
IV. Extraordinary income and losses, etc.										
Extraordinary losses	0	0	0	0	0	0	0	0	16,056,808,645	16,056,808,645
Extraordinary income	0	0	0	0	0	0	0	0	16,042,426,028	16,042,426,028
Net income and loss	(4,804,257,340)	(365,985,043)	(463,871,816)	(38,681,876)	0	4,440,392	0	(5,668,355,683)	4,330,178,200	(1,338,177,483)
Reversal of reserve fund carried over from the previous Mid-term Objective period	3,909,124,708	310,209,225	237,686,813	1,976,597	0	0	0	4,458,997,343	0	4,458,997,343
Total income and loss for the current year	(895,132,632)	(55,775,818)	(226,185,003)	(36,705,279)	0	4,440,392	0	(1,209,358,340)	4,330,178,200	3,120,819,860
V. Total assets										
Cash and deposits	0	0	0	0	180,918,337,136	29,407,521	3,268,938,670	184,216,683,327	48,268,425,148	232,485,108,475
Advance payments	18,333,961,386	588,132,610	1,692,401,591	100,141,379	0	0	0	20,714,636,966	0	20,714,636,966
Buildings	0	0	0	0	0	0	0	0	21,558,519,131	21,558,519,131
Other assets	368,771,898	9,465,009	35,926,610	367,590,350	178,714	134,820,287	89,650,746	1,006,403,614	42,832,109,235	43,838,512,849
Total	18,702,733,284	597,597,619	1,728,328,201	467,731,729	180,918,515,850	164,227,808	3,358,589,416	205,937,723,907	112,659,053,514	318,596,777,421

(Note)1. Segment classification and main descriptions

Operations are classified into six 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
- 5) Grant aid
- 6) Contracted programs

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 and rents which are recorded in administrative service operation cost and general administrative expenses 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 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.

## (13) Details of grant-in-aid for scientific research

(Unit: Yen)

Classification	Amount granted in the current period	Number of the projects	Remarks
Grant-in-Aid for Scientific Research on Innovative Area	(10,000) 3,000	1	Japan Society for the Promotion of Science Grant-in-Aid for Scientific Research
Grant-in-Aid for Scientific Research A	(30,000) 9,000	1	
Grant-in-Aid for Scientific Research B	(350,000) 105,000	3	
Grant-in-Aid for Scientific Research C	(3,510,000) 1,053,000	3	
Grant-in-Aid for Young Scientists B	(0) 0	1	
Grant-in-Aid for Young Scientists	(2,284,471) 685,342	2	
Grant-in-Aid for Scientific Literature	(1,900,000) 570,000	1	
Total	(8,084,471) 2,425,342	12	

(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

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

## 1. Cash and deposits

(Unit: Yen)

Classification	Amount	Remarks
Cash	2,775,648	
Cash in foreign currency	62,933,941	
Deposit accounts	222,558,915,078	
Checking accounts	4,844,815	
Deposit accounts in foreign currency	249,337,886	
Checking accounts in foreign currency	3,606,301,107	
Time deposits	6,000,000,000	
Total	232,485,108,475	

## 2. Advance payments

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	20,714,636,966	Nippon Koei Co., Ltd., etc.	
Total	20,714,636,966		

## 3. Funds for grant aid

(Unit: Yen)



Classification	Amount	Counterparty	Remarks
Funds for grant aid	178,788,340,785	Republic of the Union of Myanmar, etc.	
Total	178,788,340,785		

## 4. Accounts payable

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	15,584,054,555	JV Yachiyo Engineering Co., Ltd., etc.	
General administrative expenses	1,916,358,211	Accenture Japan Ltd, etc.	
Expenses for contracted programs	26,094,750	National University Corporation Kyoto University, etc.	
Expenses for grant aid	2,130,175,065	The Government of United Republic of Tanzania, etc.	
Expenses for donation projects	2,065,997	Nonprofit Organization River Aid Japan, etc.	
Subsidy for facilities	192,903,395	Fukokukensetsu Co.,Ltd., etc.	
Specific purpose expenses	14,439,075	NEC Nexsolutions, Ltd., etc.	
Others	142,980,778	Mutual Aid Association of JICA, etc.	
Total	20,009,071,826		

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



Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Japan Overseas Cooperative Association		The Association of Nikkei & Japanese Abroad	
Outline of operations	<p>(1) International cooperative activities in developing countries and activities pertaining to the promotion, promulgation, and edification of international exchange and global understanding.</p> <p>(2) Assistance for postdisaster restoration and peace-building activities.</p> <p>(3) Activities pertaining to cooperation and collaboration with international and domestic support agencies, international cooperation associations, and other institutions.</p> <p>(4) Activities pertaining to support for the development of a multicultural symbiotic society and vitalization and internationalization of societies.</p> <p>(5) Activities to support integrated community building and human resource development involving various sectors for the purpose of regional revitalization in cooperation in local communities.</p> <p>1. Planning, support on coordination and implementation of project for the purpose of integrated community building including various sectors such as education, welfare service and industrial promotion</p> <p>2. Category II social welfare services prescribed in article 2 of the Social Welfare Act</p> <p>(a) Based on Child Welfare Act:</p> <ul style="list-style-type: none"> <li>- day care services for handicapped children</li> <li>- consultation services for handicapped children</li> <li>- after-school child sound upbringing services</li> <li>- regional base services of the child care support</li> <li>- nursery center management services</li> </ul> <p>(b) Based on act on Social Welfare for the Elderly</p> <ul style="list-style-type: none"> <li>- senior in-home care services</li> <li>- senior day-services</li> </ul> <p>(c) Based on act to comprehensively support daily and social lives of persons with disabilities</p> <ul style="list-style-type: none"> <li>- welfare services for persons with disabilities</li> <li>- consultation support services</li> <li>- services to support regional life</li> <li>- management of community activity support centers</li> </ul> <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: 16</p> <p>(Representative Director) President: Kamon Iizumi</p>	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	1,567,246,600 yen		148,002,751 yen	
Liabilities	435,915,062 yen		105,975,246 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the business year	890,266,400 yen		51,457,779 yen	
Changes in general net assets	<p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 24,200,000 yen</li> <li>• Other revenues 3,050,354,851 yen</li> </ul> <p>○Expenses 3,045,189,713 yen</p>		<p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 0 yen</li> <li>• Other revenues 400,047,498 yen</li> </ul> <p>○Expenses 409,477,772 yen</p>	
Changes in specified net assets	<p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 211,700,000 yen</li> <li>• Other revenues 0 yen</li> </ul> <p>○Expenses 0 yen</p>		<p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 0 yen</li> <li>• Other revenues 0 yen</li> </ul> <p>○Expenses 0 yen</p>	
Balance of net assets at the end of the business year	1,131,331,538 yen		42,027,505 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	-		-	
Net balance of revenues and expenditures for the current period	-		-	
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A		N/A	
Details of receivables and payables to relevant public interest corporations	Accounts payable: 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: 2,572,546,662 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, etc. ( 347,626,721 yen 29.5 %)</p>		<p>Total operating revenues: 363,387,086 yen</p> <p>(Breakdown: JICA transactions 200,279,534 yen 55.1 %)</p> <p>Competitive contract ( 96,868,083 yen 48.3 %)</p> <p>Planning competition and public selection ( 21,935,231 yen 11.0 %)</p> <p>Non-competitive negotiated contracts, etc. ( 81,476,220 yen 40.7 %)</p>	

(Note 1) The above amount pertains to the period from April 1, 2018, through March 31, 2019.

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

(Note 1) The above amount pertains to the period from April 1, 2018, through March 31, 2019.

(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.

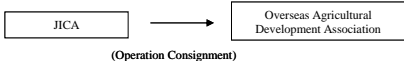

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Kitakyushu International Techno-Cooperative Association		Pacific Resource Exchange Center	
Outline of operations	(1) Development of necessary research studies and educational 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	667,823,411 yen		4,715,813,303 yen	
Liabilities	18,877,886 yen		66,634,570 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the business year	643,985,996 yen		4,611,330,414 yen	
Changes in general net assets	○Revenues • Subsidy received, etc. 32,700,000 yen • Other revenues 165,044,576 yen ○Expenses 192,785,047 yen		○Revenues • Subsidy received, etc. 0 yen • Other revenues 185,370,891 yen ○Expenses 147,522,572 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	648,945,525 yen		4,649,178,733 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	-		-	
Net balance of revenues and expenditures for the current period	-		-	
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A		N/A	
Details of receivables and payables to relevant public interest corporations	Accounts payable: 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: 145,820,693 yen (Breakdown: JICA transactions 120,698,917 yen 82.8 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 120,698,917 yen 100.0 %) Non-competitive negotiated contracts, etc. ( 0 yen 0.0 %)		Total operating revenues: 63,887,067 yen (Breakdown: JICA transactions 45,419,231 yen 71.1 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 45,419,231 yen 100.0 %) Non-competitive negotiated contracts, etc. ( 0 yen 0.0 %)	

(Note 1) The above amount pertains to the period from April 1, 2018, through March 31, 2019.

(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, 2018, through March 31, 2019.

(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.)	
Items	Overseas Agricultural Development Association	Agricultural Development Consultants Association
Outline of operations	(1) Proposal regarding effective undertaking of overseas agricultural development cooperation (2) Guidance and advice for overseas agricultural development cooperation by private-sector companies (3) Cooperation for activities by the government and private-sector companies regarding overseas agricultural development cooperation (4) Research and study regarding overseas agricultural development cooperation (5) Gathering and providing of information regarding overseas agricultural development cooperation (6) Carrying out of collaborative activities with community organizations regarding rural community promotion in Japan (7) Capacity building and securing of personnel who engage in rural community promotion in Japan (8) Establishment and operation of necessary facilities for aforementioned activities (9) Other activities necessary to fulfill the aims of this organization	(1) Technical research to create projects for overseas agricultural development (2) Research of information and gathering of material regarding overseas agricultural development (3) Guidance and advice for consulting firms and organizations (4) Organizing lectures and symposiums regarding overseas technical assistance (5) Support regarding activities for overseas agricultural development (6) Other activities necessary to fulfill the aims of this association
Name of officers	Number of officers: 9 President: Hidekazu Toyohara	Number of officers: 8 Chairman: Shigeyasu Aoyama Director: Ryuzo Nishimaki (Former Director General of Rural Development Department of JICA)
Association chart on transactions between relevant public interest corporations and JICA		
Assets	27,281,902 yen	107,894,139 yen
Liabilities	26,041,879 yen	7,889,713 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	(7,459,632) yen	106,348,995 yen
Changes in general net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 138,989,440 yen ○Expenses 130,289,785 yen	○Revenues • Subsidy received, etc. 40,642,000 yen • Other revenues 67,778,043 yen ○Expenses 114,764,612 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	1,240,023 yen	100,004,426 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	-	-
Net balance of revenues and expenditures for the current period	-	-
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	Accounts receivable: 1,373,170 yen	Accounts payable: 3,341,247 yen, Accounts receivable: 27,478 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: 137,242,989 yen (Breakdown: JICA transactions 103,290,302 yen 75.3 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 103,284,382 yen 100.0 %) Non-competitive negotiated contracts, etc. ( 5,920 yen 0.0 %)	Total operating revenues: 58,636,750 yen (Breakdown: JICA transactions 37,360,750 yen 63.7 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 37,360,750 yen 100.0 %) Non-competitive negotiated contracts, etc. ( 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, 2018, through March 31, 2019.

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



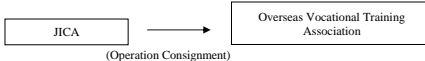
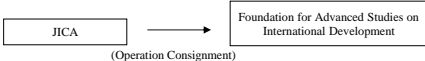
Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Supporting Organization of J.O.C.V.	Japan and Overseas Forestry Consultants Associate
Outline of operations	(1) Activities for the diffusion of cooperation volunteers' activities for awareness raising and for understanding promotion (2) Activities for promoting participation in cooperation volunteers (3) Activities for assisting cooperation volunteers' local activities (4) Activities for leveraging cooperation volunteers' experience for society (5) Social contribution projects based on collaboration with citizen volunteers (6) Activities for placement and staffing (7) Other activities necessary to achieve the objectives of this corporation	(1) Survey regarding forest and forestry (2) Technical Development on Forest and Forestry (3) Operation on reforestation (4) Advice and guidance on forest and forestry (5) Training and seminar on forest and forestry (6) Collection of information on forest and forestry (7) Other activities necessary for the attainment of JOFCA objectives
Name of officers	Number of officers: 16  President: Yasuhiro Yamamoto Standing Director General: Kazuhisa Matsuoka (Former Senior Vice President of JICA)	Number of officers: 11  Representative Director: Fusuo Ozawa
Association chart on transactions between relevant public interest corporations and JICA	<div>JICA</div> → <div>Supporting Organization of J.O.C.V.</div> (Operation Consignment)	<div>JICA</div> → <div>Japan and Overseas Forestry Consultants Association</div> (Operation Consignment)
Assets	49,624,729 yen	183,315,636 yen
Liabilities	9,378,210 yen	138,862,793 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	44,895,353 yen	50,386,554 yen
Changes in general net assets	○Revenues ・ Subsidy received, etc. 3,000,000 yen ・ Other revenues 113,509,065 yen ○Expenses 121,157,899 yen	○Revenues ・ Subsidy received, etc. 0 yen ・ Other revenues 245,595,155 yen ○Expenses 251,528,866 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	40,246,519 yen	44,452,843 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	-	-
Net balance of revenues and expenditures for the current period	-	-
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	Accounts payable: 11,989,962 yen	Accounts payable: 31,535,000 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: 100,007,507 yen  (Breakdown: JICA transactions 86,921,819 yen 86.9 %) Competitive contract ( 83,483,025 yen 96.0 %) Planning competition and public selection ( 0 yen 0.0 %) Non-competitive negotiated contracts, etc. ( 3,438,794 yen 4.0 %)	Total operating revenues: 224,766,174 yen  (Breakdown: JICA transactions 215,307,181 yen 95.8 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 215,306,501 yen 100.0 %) Non-competitive negotiated contracts, etc. ( 680 yen 0.0 %)
(Note) Pursuant to "Accounting Standards for Public-interest Corporations", the entity is not legally required to create a statement of revenues and expenses; hence, such statement is not prepared.		(Note) Pursuant to "Accounting Standards for Public-interest Corporations", the entity is not legally required to create a statement of revenues and expenses; hence, such statement is not prepared.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Takikawa International Exchange Association	Tokachi Regional Activation Support Organization
Outline of operations	(1) Activities for international exchange (2) Activities for international cooperation (3) Activities for fostering international understanding (4) Activities for promoting multiculturalism (5) Other activities necessary to fulfill the purposes of the Association	(1) Business about local problem solution (2) Business about activation of area (3) Business related to employee training, recruitment activities, and internships at local companies (4) Other business required to achieve the purpose of the corporation
Name of officers	Number of officers: 22 President: Norikazu Mizuguchi	Number of officers: 7 Representative Director: Hideaki Yamamoto
Association chart on transactions between relevant public interest corporations and JICA		
Assets	49,141,928 yen	9,159,190 yen
Liabilities	591,554 yen	11,019,167 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the business year	44,448,035 yen	(1,279,073) yen
Changes in general net assets	○Revenues • Subsidy received, etc. 5,850,000 yen • Other revenues 41,828,129 yen ○Expenses 43,575,790 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 44,503,690 yen ○Expenses 45,084,594 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	48,550,374 yen	(1,859,977) 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	-	-
Net balance of revenues and expenditures for the current period	-	-
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	Accounts payable: 266,000 yen	Accounts receivable: 588,918 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: 39,121,942 yen (Breakdown: JICA transactions 27,159,032 yen 69.4 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 23,017,021 yen 84.7 %) Non-competitive negotiated contracts, etc. ( 4,142,011 yen 15.3 %)	Total operating revenues: 44,503,442 yen (Breakdown: JICA transactions 29,768,424 yen 66.9 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 29,768,424 yen 100.0 %) Non-competitive negotiated contracts, etc. ( 0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2018, through March 31, 2019.

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

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



Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Overseas 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: 7 President: Tsuneo Sugishita	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	198,724,342 yen		768,729,702 yen	
Liabilities	56,365,440 yen		84,378,119 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the business year	205,495,347 yen		709,355,893 yen	
Changes in general net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 109,902,486 yen ○Expenses 173,038,931 yen		○Revenues • Subsidy received, etc. 1,000,000 yen • Other revenues 314,443,614 yen ○Expenses 340,447,924 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	142,358,902 yen		684,351,583 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	-		-	
Net balance of revenues and expenditures for the current period	-		-	
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A		N/A	
Details of receivables and payables to relevant public interest corporations	Accounts payable: 48,974,093 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: 108,685,257 yen (Breakdown: JICA transactions 80,367,869 yen 73.9 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 77,753,254 yen 96.7 %) Non-competitive negotiated contracts, etc. ( 2,614,615 yen 3.3 %)		Total operating revenues: 257,106,084 yen (Breakdown: JICA transactions 98,450,468 yen 38.3 %) Competitive contract ( 4,883,544 yen 5.0 %) Planning competition and public selection ( 93,019,200 yen 94.5 %) Non-competitive negotiated contracts, etc. ( 547,724 yen 0.5 %)	

(Note 1) The above amount pertains to the period from April 1, 2018, through March 31, 2019.

(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.


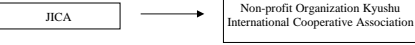
(Note 1) The above amount pertains to the period from April 1, 2018, through March 31, 2019.

(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		Asia SEED	
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) Activities for promoting social education (2) Activities for promoting development of communities (3) Activities for promoting science, culture, arts or sports (4) Activities for preserving the environment (5) Activities of international cooperation; (6) Activities for developing an information society (7) Activities for promoting science and technology (8) Activities for vitalizing economy (9) Activities for supporting the development of professional skills or the expansion of employment opportunities (10) Activities for doing liaison work, or for providing advice or assistance for the operations	
Name of officers	Number of officers: 9 Chairman: Shoji Muneoka		Number of officers: 14 Chairman: Masahiro Hamano	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	1,752,462,671 yen		366,822,898 yen	
Liabilities	84,819,843 yen		117,979,206 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the business year	1,626,241,457 yen		-	
Changes in general net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 645,364,277 yen ○Expenses 603,962,906 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	1,667,642,828 yen		-	
(Statement of activities)				
Balance of net assets at the beginning of the business year	-		198,138,709 yen	
Total revenues for the current period	-		378,625,323 yen	
Total expenditures for the current period	-		327,920,340 yen	
Net balance of revenues and expenditures for the current period	-		50,704,983 yen	
Details of contributions and donations to basic funds of relevant public interest corporations, etc.	N/A		N/A	
Details of receivables and payables to relevant public interest corporations	Accounts payable: 16,403,040 yen		Accounts payable: 58,723,600 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: 631,680,743 yen (Breakdown: JICA transactions 306,352,953 yen 48.5 %) Competitive contract ( 120,719 yen 0.1 %) Planning competition and public selection ( 268,480,591 yen 87.6 %) Non-competitive negotiated contracts, etc. ( 37,751,643 yen 12.3 %)		Total operating revenues: 377,479,133 yen (Breakdown: JICA transactions 219,130,812 yen 58.1 %) Competitive contract ( 215,910,572 yen 98.5 %) Planning competition and public selection ( 3,220,240 yen 1.5 %) Non-competitive negotiated contracts, etc. ( 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.

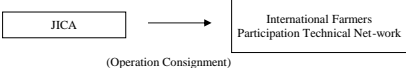
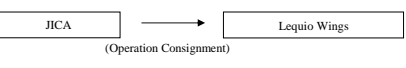
(Note 1) The above amount pertains to the period from April 1, 2018, through March 31, 2019.  
 (Note 2) Pursuant to "the Amendment Act to Promote Specified Nonprofit Activities (established as Act No. 70 of 2011) ("the Act to Promote Specified Nonprofit Activities" hereinafter)", the statement of activities is prepared.

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Okinawa Environment Club		Non-profit Organization Kyushu International Cooperative Association, Japan	
Outline of operations	(1) Conservation of regional nature and environment (2) Promotion of environmental education (3) Community development making use of natural and environmental features (4) Necessary research and studies; gathering and providing of information (5) Publication of newsletters, etc.		(1) Activities to provide advice to overseas volunteer undertaking, such as government development assistance activities, support for research, studies and evaluation, and cooperation (2) Activities including international exchange by municipalities and various organizations, planning for international cooperation undertaking, and support and cooperation for research and studies (3) Organizing training and lectures, etc., to promote self-development of young people through international understanding and publicity (4) Activities to promote international cooperation through personnel exchange and cultural and technical assistance with regional communities of developing nations, etc. (5) Activities to help returnees of overseas cooperation volunteers find jobs, with a view to disseminating volunteer experiences throughout society (6) Activities for sales and providing information regarding goods and publications for promotion of the activities	
Name of officers	Number of officers: 7 President: Kuniti Shimoji		Number of officers: 15 Chairperson: Akinobu Yumiba	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	24,878,247 yen		21,447,664 yen	
Liabilities	7,177,444 yen		2,707,179 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the business year	-		-	
Changes in general net assets	○Revenues • Subsidy received, etc. - • Other revenues - ○Expenses -		○Revenues • Subsidy received, etc. - • Other revenues - ○Expenses -	
Changes in specified net assets	○Revenues • Subsidy received, etc. - • Other revenues - ○Expenses -		○Revenues • Subsidy received, etc. - • Other revenues - ○Expenses -	
Balance of net assets at the end of the business year	-		-	
(Statement of activities)				
Balance of net assets at the beginning of the business year	17,014,496 yen		22,533,472 yen	
Total revenues for the current period	27,272,791 yen		26,026,998 yen	
Total expenditures for the current period	26,586,484 yen		29,819,985 yen	
Net balance of revenues and expenditures for the current period	686,307 yen		(3,792,987) yen	
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A		N/A	
Details of receivables and payables to relevant public interest corporations	N/A		Accounts payable: 4,378,909 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: 26,565,037 yen (Breakdown: JICA transactions 25,189,616 yen 94.8 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 25,189,616 yen 100.0 %) Non-competitive negotiated contracts, etc. ( 0 yen 0.0 %)		Total operating revenues: 25,702,641 yen (Breakdown: JICA transactions 21,645,456 yen 84.2 %) Competitive contract ( 18,635,367 yen 86.1 %) Planning competition and public selection ( 3,010,089 yen 13.9 %) Non-competitive negotiated contracts, etc. ( 0 yen 0.0 %)	

(Note 1) The above amount pertains to the period from April 1, 2018, through March 31, 2019.

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

(Note 2) 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	International Farmers Participation Technical Net-work	Lequio Wings
Outline of operations	<p>(1) Activities regarding international cooperation</p> <p>1. As support for small-scale farmers, development of appropriate technologies regarding upland crop, rice cultivation, vegetable cultivation, improvement of agricultural instruments, and irrigation</p> <p>2. Gathering and providing information on agricultural technology for small-scale farmers</p> <p>3. Survey of situations of local agriculture, and research and development for appropriate technologies</p> <p>4. Capacity building of local residents and technological support</p> <p>5. Training in Japan as well as at operation site</p> <p>6. Support through dispatching experts</p> <p>(2) Activities related to revitalization of economic activities</p> <p>1. Cooperation for participatory rural development through appropriate agricultural technology</p> <p>2. Cooperation for farmers to participate in local agricultural cooperatives, etc.</p> <p>3. Cooperation for training of appropriate agricultural technology for local farmers</p> <p>(3) Activities related to promotion of learning</p> <p>1. Development, research, and study of appropriate technology for local small-scale farmers</p> <p>2. Exchange with Japanese farmers, students and experts engaging in international cooperation</p> <p>3. Support and cooperation to universities and research institutions</p>	<p>(1) International cooperation activities</p> <p>(2) International exchange activities</p> <p>(3) Activities regarding to capacity building</p> <p>(4) Activities regarding culture, sports, education, and academic exchange</p> <p>(5) Activities regarding promotion of communities in Okinawa</p> <p>(6) Support for the socially vulnerable and activities to promote peace</p> <p>(7) Other activities necessary for fulfilling the aims of this organization</p>
Name of officers	<p>Number of officers: 7</p> <p>President: Hai Sakurai</p> <p>Director: Kazuo Nagai (Former Director General of the Tsukuba Center of JICA)</p> <p>Director: Yoshiaki Kono (Former Director General of the Tokyo Center of JICA)</p> <p>Director: Yoshihiko Nishimura (Former Deputy Director of the Tsukuba Center of JICA)</p>	<p>Number of officers: 7</p> <p>President: Chochu Awa</p>
Association chart on transactions between relevant public interest corporations and JICA	 <p>(Operation Consignment)</p>	 <p>(Operation Consignment)</p>
Assets	33,659,666 yen	20,546,711 yen
Liabilities	16,609,598 yen	1,347,516 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	13,319,699 yen	18,743,624 yen
Total revenues for the current period	83,210,312 yen	50,261,942 yen
Total expenditures for the current period	79,479,943 yen	49,806,371 yen
Net balance of revenues and expenditures for the current period	3,730,369 yen	455,571 yen
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	N/A	N/A
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	<p>Total operating revenues: 83,103,260 yen</p> <p>(Breakdown: JICA transactions 61,228,565 yen 73.7 %)</p> <p>Competitive contract ( 12,633,840 yen 20.6 %)</p> <p>Planning competition and public selection ( 48,244,864 yen 78.8 %)</p> <p>Non-competitive negotiated contracts, etc. ( 349,861 yen 0.6 %)</p>	<p>Total operating revenues: 50,006,713 yen</p> <p>(Breakdown: JICA transactions 39,504,412 yen 79.0 %)</p> <p>Competitive contract ( 0 yen 0.0 %)</p> <p>Planning competition and public selection ( 23,986,760 yen 60.7 %)</p> <p>Non-competitive negotiated contracts, etc. ( 15,517,652 yen 39.3 %)</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.