

**Business Year 2020**

# **Financial Statements**

**General Account**

**Japan International Cooperation Agency (JICA)**

# Balance Sheet

(as of March 31, 2021)

## General Account

(Unit: Yen)

### Assets

#### I Current assets

Cash and deposits		291,765,077,064	
Inventories			
Stored goods	300,120,972		
Payments for uncompleted contracted programs	<u>147,397,074</u>	447,518,046	
Advance payments		21,865,355,793	
Prepaid expenses		89,812,248	
Accrued income		334,006	
Accounts receivable		2,782,361,997	
Contra-accounts for provision for bonuses*		1,211,186,648	
Short-term loans for development projects		6,500,000	
Short-term loans for emigration projects	371,746		
Allowance for loan losses	<u>(55,948)</u>	315,798	
Goods in transit		33,175,976	
Suspense payments		248,426,805	
Advance paid		<u>1,455,942</u>	
Total current assets			318,451,520,323

#### II Non-current assets

##### 1 Tangible assets

Buildings	42,814,784,300		
Accumulated depreciation	(20,362,949,464)	22,451,834,836	
Structures	1,591,917,010		
Accumulated depreciation	(1,170,639,286)	421,277,724	
Machinery and equipment	252,950,512		
Accumulated depreciation	<u>(149,450,445)</u>	103,500,067	
Vehicles	2,516,530,550		
Accumulated depreciation	<u>(1,450,701,369)</u>	1,065,829,181	
Tools, furniture, and fixtures	2,217,015,785		
Accumulated depreciation	<u>(1,323,914,592)</u>	893,101,193	
Land	14,177,935,458		
Accumulated impairment losses	<u>(8,710,639)</u>	14,169,224,819	
Construction in progress		<u>992,905,703</u>	
Total tangible assets			40,097,673,523

##### 2 Intangible assets

Trademark rights		659,415	
Telephone subscription rights		1,786,900	
Software		3,484,895,347	
Software in progress		<u>124,312,907</u>	
Total intangible assets			3,611,654,569

##### 3 Investments and other assets

Long-term deposits		218,000,000	
Long-term loans for development projects		65,000,000	
Long-term loans for emigration projects	9,433,269		
Allowance for loan losses	<u>(7,940,606)</u>	1,492,663	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	307,896,040		
Allowance for loan losses	<u>(307,896,040)</u>	0	
Long-term prepaid expenses		22,014,106	
Expected amount to be granted from the national budget*		25,034,395	
Contra-accounts for provision for retirement benefits*		13,617,585,263	
Long-term guarantee deposits		<u>1,635,028,260</u>	
Total investment and other assets		<u>15,584,154,687</u>	
Total non-current assets			59,293,482,779
Total assets			<u>377,745,003,102</u>

Liabilities

I Current liabilities			
Operational grant liabilities*	86,927,336,617		
Funds for grant aid	196,150,196,496		
Donations received*	366,071,349		
Accounts payable	17,383,037,923		
Accrued expenses	241,597,210		
Lease obligations	97,891,884		
Advance payments received	421,932,382		
Deposits received	154,753,573		
Unearned revenue	403,700		
Provision for bonuses	<u>1,211,186,648</u>		
Total current liabilities		302,954,407,782	
II Non-current liabilities			
Contra-accounts for assets*	7,791,329,600		
Long-term lease obligations	101,182,275		
Long-term deposits received	340,247		
Provision for retirement benefits	13,617,585,263		
Assets retirement obligations	<u>401,053,484</u>		
Total non-current liabilities		<u>21,911,490,869</u>	
Total liabilities			324,865,898,651
Net assets			
I Capital			
Government investment	<u>62,452,442,661</u>		
Total capital		62,452,442,661	
II Capital surplus			
Capital surplus	6,635,254,987		
Accumulated other administrative service operation costs*			
Accumulated depreciation not included in expenses*	(21,040,922,274)		
Accumulated impairment losses not included in expenses*	(10,201,839)		
Accumulated interest expenses not included in expenses*	(7,184,040)		
Accumulated disposal and sale differential not included in expenses*	<u>(8,740,003,351)</u>		
Total capital surplus		(23,163,056,517)	
III Retained earnings			
Reserve fund carried over from the previous Mid-term Objective period*	1,381,863,754		
Reserve fund	10,592,406,721		
Unappropriated income for the current fiscal year	<u>1,615,447,832</u>		
[Total income for the current fiscal year]	(1,615,447,832)		
Total retained earnings		<u>13,589,718,307</u>	
Total net assets			<u>52,879,104,451</u>
Total liabilities and net assets			<u><u>377,745,003,102</u></u>

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

Statement of Administrative Service Operation Cost  
(April 1, 2020-March 31, 2021)

**General Account**

(Unit: Yen)

I	Expenses in the statement of income		
	Operating expenses	153,726,116,039	
	General administrative expenses	9,184,713,111	
	Financial expenses	85,402,172	
	Specific purpose expenses	13,458,900	
	Miscellaneous losses	204,422	
	Extraordinary losses	28,915,620	
	Total expenses in the statement of income		163,038,810,264
II	Other administrative service operation costs		
	Depreciation not included in expenses*	1,090,579,469	
	Impairment losses not included in expenses*	6,667,210	
	Interest expenses not included in expenses*	(4,997)	
	Disposal and sale differential not included in expenses*	109,573,337	
	Total other administrative service operation costs		1,206,815,019
III	Administrative service operation cost		164,245,625,283

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

# Statement of Income

(April 1, 2020-March 31, 2021)

## General Account

(Unit: Yen)

Ordinary expenses			
Operating expenses			
Expenses for priority sectors and regions	49,331,972,617		
Expenses for private sector partnership	1,890,544,753		
Expenses for domestic partnership	8,802,604,852		
Expenses for other operations	2,935,140,656		
Expenses for indirect operations	36,752,401,482		
Expenses for grant aid	52,396,746,425		
Expenses for facilities	63,890,207		
Expenses for contracted programs	6,058,390		
Expenses for donation projects	12,182,150		
Depreciation	1,534,574,507	153,726,116,039	
General administrative expenses		9,184,713,111	
Financial expenses			
Foreign exchange losses	85,402,172	85,402,172	
Specific purpose expenses		13,458,900	
Miscellaneous losses		204,422	
Total ordinary expenses			163,009,894,644
Ordinary revenues			
Revenues from operational grants*		105,703,317,116	
Revenues from grant aid		52,396,746,425	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	6,058,390	6,058,390	
Revenues from interest on development projects		188,752	
Revenues from emigration projects		234,126	
Revenues from subsidy for facilities*		38,855,812	
Revenues from expected amount to be granted from the national budget*		25,034,395	
Donations*		12,182,150	
Reversal of allowance for loan losses		1,981,817	
Revenues from contra-accounts for provision for bonuses*		1,211,186,648	
Revenues from contra-accounts for provision for retirement benefits*		10,806,281	
Reversal of contra-accounts for assets*		1,599,018,968	
Financial revenues			
Interest income	5,053,292	5,053,292	
Miscellaneous income		2,631,024,449	
Total ordinary revenues			163,641,688,621
Ordinary income			631,793,977
Extraordinary losses			
Loss on disposal of non-current assets		25,679,175	
Loss on sales of non-current assets		3,236,445	28,915,620
Extraordinary income			
Gain on sales of non-current assets		11,166,395	11,166,395
Net income			614,044,752
Reversal of reserve fund carried over from the previous Mid-term Objective period*			1,001,403,080
Total income for the current fiscal year			1,615,447,832

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

**Statement of Changes in Net Assets**  
(April 1, 2020-March 31, 2021)

General Account

(Unit : Yen)

	I Capital		II Capital surplus						III Retained earnings (Loss carried forward )					Total net assets
	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 fiscal year (Unappropriated loss for the current fiscal year)	Total income for the current fiscal year (Total loss for the current fiscal year)	Total retained earnings (Loss carried forward)	
				Accumulated depreciation not included in expenses	Accumulated impairment losses 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 fiscal 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	-	13,008,143,485	53,018,692,180
Changes during the period														
I Changes in capital during the period														
II Changes in capital surplus during the period														
Purchase of non-current assets			485,652,468					485,652,468	(32,469,930)					485,652,468
Sale and retirement of non-current assets				1,079,191,253	533,769,174		(1,722,533,764)	(109,573,337)						(109,573,337)
Depreciation				(1,090,579,469)				(1,090,579,469)					(32,469,930)	(1,123,049,399)
Impairment of fixed assets					(6,667,210)			(6,667,210)						(6,667,210)
Increase in asset retirement obligations due to passage of time						4,997		4,997						4,997
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										3,120,819,860	(3,120,819,860)		-	-
(2) Others														
Net income (Net loss)											614,044,752	614,044,752	614,044,752	614,044,752
Reversal of reserve fund carried over from the previous Mid-term Objective period									(1,001,403,080)		1,001,403,080	1,001,403,080	-	-
Total changes during the period	-	-	485,652,468	(11,388,216)	527,101,964	4,997	(1,722,533,764)	(721,162,551)	(1,033,873,010)	3,120,819,860	(1,505,372,028)	1,615,447,832	581,574,822	(139,587,729)
Balance at the end of the fiscal year	62,452,442,661	62,452,442,661	6,635,254,987	(21,040,922,274)	(10,201,839)	(7,184,040)	(8,740,003,351)	(23,163,056,517)	1,381,863,754	10,592,406,721	1,615,447,832	1,615,447,832	13,589,718,307	52,879,104,451

## Statement of Cash Flows

(April 1, 2020-March 31, 2021)

### General Account

(Unit: Yen)

I. Cash flows from operating activities	
Payments of operating expenses	(97,498,312,524)
Payments for grant aid	(52,353,174,894)
Payments for contracted programs	(65,579,402)
Payments of personnel expenses	(16,994,964,397)
Payments of specific purpose expenses	(27,897,975)
Payments for other operations	(296,409,654)
Proceeds from operational grants	156,024,774,000
Proceeds from grant aid	73,442,855,570
Proceeds from contracted programs	33,400,989
Proceeds from interest on loans	441,430
Proceeds from donations	46,344,714
Proceeds from other operations	3,722,611,980
Subtotal	<u>66,034,089,837</u>
Interest income received	5,056,819
Payments to National Treasury	<u>(3,684,243,507)</u>
Net cash provided by operating activities	62,354,903,149
II. Cash flows from investing activities	
Payments for purchase of non-current assets	(3,769,247,177)
Proceeds from sales of non-current assets	248,870,644
Proceeds from subsidy for facilities	833,798,472
Proceeds from collection of loans	20,225,535
Payments into time deposits	(54,000,000,000)
Proceeds from time deposit refund	54,000,000,000
Payments into long-term deposits	<u>(2,000,000)</u>
Net cash used in investing activities	(2,668,352,526)
III. Cash flows from financing activities	
Repayments of lease obligations	(99,160,145)
Payments to National Treasury for unnecessary property	<u>(218,296,000)</u>
Net cash used in financing activities	(317,456,145)
IV. Effect of exchange rate changes on funds	(89,125,889)
V. Net increase (decrease) in funds	59,279,968,589
VI. Funds at the beginning of the fiscal year	<u>226,485,108,475</u>
VII. Funds at the end of the fiscal year	<u><u>285,765,077,064</u></u>

## Basis of Presenting Financial Statements

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

### Significant Accounting Policies

#### General Account

Effective the year ended March 31, 2021, JICA adopted the “Accounting Standards for Incorporated Administrative Agencies and Notes to Accounting Standards for Incorporated Administrative Agencies” (February 16, 2000 (Revised March 26, 2020), and the “Q&A on Accounting Standards for Incorporated Administrative Agencies and Notes to Accounting Standards for Incorporated Administrative Agencies” (August 2000 (Last revised June 2020)).

#### 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 Standards for Incorporated Administrative Agencies No. 87) and specific removal costs, etc., associated with asset retirement obligations (Accounting Standards 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 fiscal year. Contra-accounts for provision for bonuses are equally accrued since the financial source is secured by operational grants.

**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 fiscal year ended March 31, 2021. 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 fiscal year in which they occur.

Past service costs are recognized as a lump-sum gain or loss in the fiscal 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 Provision for retirement benefits 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.

**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 in 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 fiscal years is reported as asset and revenue according to Accounting Standards for Incorporated Administrative Agencies No.84.

**9. Accounting treatment for consumption taxes**

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

## Notes to the financial statements

### General Account

#### (Balance Sheet)

1. 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 fiscal year 2020, the outstanding balance of unexecuted grant agreements stood at ¥294,009,554,997.

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 ¥23,054,946,901.

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

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

Administrative service operation cost	¥164,245,625,283
Self-revenues, etc.	¥(2,667,889,371)
Opportunity cost	¥63,950,904
<hr/>	
Cost being borne by the public for the operation of Incorporated Administrative Agency	¥161,641,686,816

2. Method for computing opportunity cost

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

0.120% with reference to the yield of 10-year fixed-rate Japanese government bonds at March 31, 2021.

(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.

#### (Statement of Income)

"Expenses for indirect operations" under "Operating expenses" were presented as "Expenses for operation support" in the Statement of Income for the previous fiscal year. This change in the account title is due to changes in the names of Budget Account.

#### (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, 2021)

Cash and deposits	¥291,765,077,064
Time deposits	¥(6,000,000,000)
<hr/>	
Ending balance of funds	¥285,765,077,064

## 2. Description of significant non-cash transactions

### (1) Assets acquired under finance leases

Tools, furniture, and fixtures	¥40,930,666
Construction in progress	¥2,695,000

### (2) Additional asset retirement obligations

Additional asset retirement obligations were recorded in the current fiscal year.

As a result, the increase in assets and liabilities is as follows:

Buildings	¥124,932,631
Asset retirement obligations	¥124,932,631

## (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	291,765,077,064	291,765,077,064	0
(2) Accounts payable	(17,383,037,923)	(17,383,037,923)	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 fiscal year	23,029,242,142
Current service cost	969,073,055

Interest cost	119,063,809
Actuarial differences	351,988,671
Retirement benefit paid	(1,335,618,886)
Past service cost	0
Contribution by employees	57,767,232
Retirement benefit obligation at the end of the fiscal year	23,191,516,023

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

	(Unit: Yen)
Plan assets at the beginning of the fiscal year	8,047,386,231
Expected return on plan assets	160,947,725
Actuarial differences	1,268,371,529
Contribution by the company	388,010,084
Retirement benefit paid	(348,552,041)
Contribution by employees	57,767,232
Plan assets at the end of the fiscal year	9,573,930,760

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

	(Unit: Yen)
Funded retirement benefit obligation	10,168,830,437
Plan assets	(9,573,930,760)
Unfunded benefit obligations of funded pension plan	594,899,677
Unfunded benefit obligations of unfunded pension plan	13,022,685,586
Subtotal	13,617,585,263
Unrecognized actuarial differences	0
Unrecognized past service cost	0
Net amount of assets and liabilities in the balance sheets	13,617,585,263
Provision for retirement benefits	13,617,585,263
Prepaid pension expenses	0
Net amount of assets and liabilities in the balance sheets	13,617,585,263

(4) Components of retirement benefit expenses

	(Unit: Yen)
Current service cost	969,073,055
Interest cost	119,063,809
Expected return on plan assets	(160,947,725)
Realized actuarial differences	(916,382,858)
Amortization of past service cost	0
Extraordinary additional retirement payments	0
Total	10,806,281

(5) Major components of plan assets

Percentages of components to the total are as follows:

Bonds	28%
Stocks	44%
General account of life insurance company	17%
Others	11%

Total	100%
-------	------

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

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

(7) Assumptions used

Principal assumptions used in actuarial calculations at the end of the fiscal 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 ¥44,070,037.

**(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	¥16,627,751
Future minimum lease payments corresponding to periods more than one year from the balance sheet date	¥8,262,000

2. The impact of the finance lease transactions on the profit or loss in the current fiscal year was ¥(456,465). Total income for the current fiscal year after the deduction of this amount was ¥1,615,904,297.

**(Asset retirement obligations)**

1. Overview of asset retirement obligations

In accordance with a building lease agreement, JICA has the obligation to restore the head office building to its original state. Restoration costs are reasonably estimated and recognized as asset retirement obligations.

2. Amount and calculation method of asset retirement obligations

The estimate for the asset retirement obligations assumes a five-year lease period for the projected period of use and a discount rate between (0.048)% and 0.529%.

3. Changes in the total amount of asset retirement obligations in the current fiscal year

(Unit: Yen)

Balance at the beginning of the fiscal year	276,125,850
Increase related to acquisition of tangible assets	124,932,631
Adjustment resulting from passage of time	(4,997)
Decrease due to settlement of asset retirement obligations	-
Balance at the end of the fiscal year	401,053,484

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

Summary of the payments to the National Treasury for unnecessary property in the current fiscal year is as follows:

Regarding the transfer of employee housing, Accounting Standards for Incorporated Administrative

Agencies No.99 is applied for profit or loss arising from transfer transactions designated as "Transfer transactions whose profit or loss shall not be included in the Statement of Income" as per Article 13-2 of the Ordinance of the Ministry for the Operations, Finances, and Accounting of the Japan International Cooperation Agency (Ordinance of Ministry of Foreign Affairs No. 22 of September 30, 2003 (Last revised March 29, 2019)) . Such profit or loss is not recorded in Statement of Income and is recorded as adjustment to capital surplus.

#### Employee housing

Summary of type, book value, etc., of the assets that were transferred as unnecessary property

①	Type of assets	Buildings, Structures, Land	
②	Name of property	Soubudai employee housing	
③	Book value	(1) Acquisition cost	¥1,060,014,102
		(2) Depreciation	¥378,771,545
		(3) Impairment loss	¥527,508,104
		(4) Book value	¥153,734,453
④	Reasons for which the property became unnecessary	It was decided in the Mid-term Plan that Soubudai employee housing shall be transferred by the end of fiscal year 2020 and within the amount of income arising from the property transfer, the amount calculated in accordance with the standards established by the competent Minister is to be paid to the National Treasury.	
⑤	Method of payment to the National Treasury	Payments corresponding to capital gains from property transfer pursuant to Paragraph 2 of Article 46-2 of the Act on General Rules for Incorporated Administrative Agencies.	
⑥	Amount of capital gains from transfer of property (excluding tax)	¥218,296,000	
⑦	Amount and date of payment to the National Treasury	Amount of payment to the National Treasury	¥218,296,000
		Date of payment	March 26, 2021
⑧	Amount of capital reduction	¥1,052,223,102	
⑨	Note	Capital reduction was carried out on April 9, 2021.	

#### (Significant contractual liabilities)

N/A

#### (Significant subsequent events)

N/A

The Accompanying Supplementary Schedules  
General Account

(1) Details of acquisition and disposal of non-current 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 losses

(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 losses		Net assets at the end of the period	Remarks
						Depreciation during the period		Impairment losses during the period		
Tangible assets (Depreciation included in expenses)	Buildings	2,462,774,648	349,976,688	35,781,542	2,776,969,794	831,756,348	156,704,059	0	50,400	1,945,213,446
	Structures	198,349,146	16,852,883	3,322,760	211,879,269	90,624,450	15,538,987	0	355,740	121,254,819
	Machinery and equipment	191,734,127	6,271,751	0	198,005,878	101,434,173	19,650,630	0	0	96,571,705
	Vehicles	1,988,470,093	173,578,256	100,164,152	2,061,884,197	1,302,109,065	174,556,345	0	0	759,775,132
	Tools, furniture, and fixtures	1,772,663,362	217,728,631	158,423,522	1,831,968,471	1,127,985,929	199,099,193	0	0	703,982,542
	Total	6,613,991,376	764,408,209	297,691,976	7,080,707,609	3,453,909,965	565,549,214	0	406,140	3,626,797,644
Tangible assets (Depreciation not included in expenses)	Buildings	39,738,906,488	1,895,198,387	1,596,290,369	40,037,814,506	19,531,193,116	1,000,315,294	0	450,510,779	20,506,621,390
	Structures	1,431,994,240	0	51,956,499	1,380,037,741	1,080,014,836	25,582,840	0	10,173,847	300,022,905
	Machinery and equipment	58,295,195	0	3,350,561	54,944,634	48,016,272	286,780	0	0	6,928,362
	Vehicles	426,756,877	32,469,930	4,580,454	454,646,353	148,592,304	64,394,555	0	0	306,054,049
	Tools, furniture, and fixtures	461,685,796	0	76,638,482	385,047,314	195,928,663	0	0	6,667,210	189,118,651
	Total	42,117,638,596	1,927,668,317	1,732,816,365	42,312,490,548	21,003,745,191	1,090,579,469	0	467,351,836	21,308,745,357
Tangible assets (Non-depreciable assets)	Land	14,398,036,458	0	220,101,000	14,177,935,458	0	0	8,710,639	66,417,338	14,169,224,819
	Construction in progress	198,838,753	938,823,724	144,756,774	992,905,703	0	0	0	0	992,905,703
	Total	14,596,875,211	938,823,724	364,857,774	15,170,841,161	0	0	8,710,639	66,417,338	15,162,130,522
Total tangible assets	Buildings	42,201,681,136	2,245,175,075	1,632,071,911	42,814,784,300	20,362,949,464	1,157,019,353	0	450,561,179	22,451,834,836
	Structures	1,630,343,386	16,852,883	55,279,259	1,591,917,010	1,170,639,286	41,121,827	0	10,529,587	421,277,724
	Machinery and equipment	250,029,322	6,271,751	3,350,561	252,950,512	149,450,445	19,937,410	0	0	103,500,067
	Vehicles	2,415,226,970	206,048,186	104,744,606	2,516,530,550	1,450,701,369	238,950,900	0	0	1,065,829,181
	Tools, furniture, and fixtures	2,234,349,158	217,728,631	235,062,004	2,217,015,785	1,323,914,592	199,099,193	0	6,667,210	893,101,193
	Land	14,398,036,458	0	220,101,000	14,177,935,458	0	0	8,710,639	66,417,338	14,169,224,819
	Construction in progress	198,838,753	938,823,724	144,756,774	992,905,703	0	0	0	0	992,905,703
	Total	63,328,505,183	3,630,900,250	2,395,366,115	64,564,039,318	24,457,655,156	1,656,128,683	8,710,639	534,175,314	40,097,673,523
Intangible assets (Depreciation included in expenses)	Trademark rights	7,444,573	0	0	7,444,573	6,785,158	239,785	0	0	659,415
	Software	4,575,005,919	632,295,612	0	5,207,301,531	1,722,406,184	968,785,508	0	0	3,484,895,347
	Total	4,582,450,492	632,295,612	0	5,214,746,104	1,729,191,342	969,025,293	0	0	3,485,554,762
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	248,168,895	98,456,636	222,312,624	124,312,907	0	0	0	0	124,312,907
	Total	251,446,995	98,456,636	222,312,624	127,591,007	0	0	1,491,200	0	126,099,807
Total intangible assets	Trademark rights	8,584,123	0	0	8,584,123	7,924,708	239,785	0	0	659,415
	Telephone subscription rights	3,278,100	0	0	3,278,100	0	0	1,491,200	0	1,786,900
	Software	4,575,005,919	632,295,612	0	5,207,301,531	1,722,406,184	968,785,508	0	0	3,484,895,347
	Software in progress	248,168,895	98,456,636	222,312,624	124,312,907	0	0	0	0	124,312,907
	Total	4,835,037,037	730,752,248	222,312,624	5,343,476,661	1,730,330,892	969,025,293	1,491,200	0	3,611,654,569
Investments and other assets	Long-term deposits	216,000,000	2,000,000	0	218,000,000	0	0	0	0	218,000,000
	Long-term loans for development projects	71,500,000	0	6,500,000	65,000,000	0	0	0	0	65,000,000
	Long-term loans for emigration projects	12,494,246	1,968,376	5,029,353	9,433,269	0	0	0	0	9,433,269
	Allowance for loan losses (non-current)	(12,231,456)	(7,940,606)	(12,231,456)	(7,940,606)	0	0	0	0	(7,940,606)
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	305,462,858	4,782,459	2,349,277	307,896,040	0	0	0	0	307,896,040
	Allowance for loan losses (non-current)	(305,462,858)	(307,896,040)	(305,462,858)	(307,896,040)	0	0	0	0	(307,896,040)
	Long-term prepaid expenses	5,906,653	21,173,649	5,066,196	22,014,106	0	0	0	0	22,014,106
	Expected amount to be granted from the national budget	951,344	25,034,395	951,344	25,034,395	0	0	0	0	25,034,395
	Long-term guarantee deposits	1,619,386,264	52,799,129	37,157,133	1,635,028,260	0	0	0	0	1,635,028,260
	Contra-accounts for provision for retirement benefits	14,981,855,911	10,806,281	1,375,076,929	13,617,585,263	0	0	0	0	13,617,585,263
	Total	16,895,862,962	(197,272,357)	1,114,435,918	15,584,154,687	0	0	0	0	15,584,154,687

(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 fiscal year	Others	Delivery and transfer	Others		
Stored goods	362,761,806	50,764,294	0	113,405,128	0	300,120,972	
Stockpile	362,761,806	50,764,294	0	113,405,128	0	300,120,972	
Japan	51,423,676	0	0	0	0	51,423,676	
USA	75,472,547	12,400,510	0	55,419,190	0	32,453,867	
Republic of Singapore	145,946,371	13,317,399	0	29,241,261	0	130,022,509	
Republic of Ghana	2,137,520	0	0	0	0	2,137,520	
UAE	76,945,852	25,046,385	0	28,744,677	0	73,247,560	
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	126,390,594	147,397,074	0	126,390,594	0	147,397,074	
Total	489,152,400	198,161,368	0	239,795,722	0	447,518,046	

## (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	17,500,000	6,500,000	17,500,000	0	6,500,000	
Loans for emigration projects	441,671	385,058	408,782	46,201	371,746	
Subtotal	17,941,671	6,885,058	17,908,782	46,201	6,871,746	
Other long-term loans						
Loans for development projects	71,500,000	0	0	6,500,000	65,000,000	
Loans for emigration projects	317,957,104	32,889	2,075,786	(1,415,102)	317,329,309	
Subtotal	389,457,104	32,889	2,075,786	5,084,898	382,329,309	
Total	407,398,775	6,917,947	19,984,568	5,131,099	389,201,055	

(Note) "Others" shown under "Decrease during the period" is due to transfer from long-term to short-term loans, 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	1,197,382,912	1,211,186,648	1,197,382,912	0	1,211,186,648	
Total	1,197,382,912	1,211,186,648	1,197,382,912	0	1,211,186,648	

## (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	17,500,000	(11,000,000)	6,500,000	4,400	(4,400)	0	
Ordinary loans	17,500,000	(11,000,000)	6,500,000	4,400	(4,400)	0	Breakdown of the preservation of claims for the Year-end balance of loans is as follows: Joint and several guarantee ¥6,500,000
Long-term loans for development projects	71,500,000	(6,500,000)	65,000,000	0	0	0	
Ordinary loans	71,500,000	(6,500,000)	65,000,000	0	0	0	Breakdown of the preservation of claims for the Year-end balance of loans is as follows: Joint and several guarantee ¥65,000,000
(Development projects in total)	89,000,000	(17,500,000)	71,500,000	4,400	(4,400)	0	
(Emigration projects)							
Short-term loans for emigration projects	441,671	(69,925)	371,746	175,697	(119,749)	55,948	
Ordinary loans	441,671	(69,925)	371,746	175,697	(119,749)	55,948	
Long-term loans for emigration projects	317,957,104	(627,795)	317,329,309	317,694,314	(1,857,668)	315,836,646	
Ordinary loans	436,384	1,320,723	1,757,107	173,594	90,850	264,444	
Doubtful loans	12,057,862	(4,381,700)	7,676,162	12,057,862	(4,381,700)	7,676,162	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	305,462,858	2,433,182	307,896,040	305,462,858	2,433,182	307,896,040	
(Emigration projects in total)	318,398,775	(697,720)	317,701,055	317,870,011	(1,977,417)	315,892,594	
Total	407,398,775	(18,197,720)	389,201,055	317,874,411	(1,981,817)	315,892,594	

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

## (6) Details of 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	23,029,242,142	1,497,892,767	1,335,618,886	23,191,516,023	
Retirement benefits	12,960,108,198	1,049,644,233	987,066,845	13,022,685,586	
Defined benefit corporate pension plan	10,069,133,944	448,248,534	348,552,041	10,168,830,437	
Unrecognized past service cost and unrecognized actuarial differences	0	0	0	0	
Plan assets	8,047,386,231	1,875,096,570	348,552,041	9,573,930,760	
Provision for retirement benefits	14,981,855,911	(377,203,803)	987,066,845	13,617,585,263	

## (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	124,932,631	4,997	401,053,484	Specified expenses in Accounting Standards for Incorporated Administrative Agencies 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	3,099,960,374	451,182,538	0	3,551,142,912	Increase due to acquisition of non-current assets
Operational grants	98,208,983	0	0	98,208,983	
Donations and others	0	2,000,000	0	2,000,000	Increase due to acquisition of non-current assets
Capital reduction	2,771,220,202	0	0	2,771,220,202	
Specified assets in Accounting Standards for Incorporated Administrative Agencies 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	416,397,819	32,469,930	0	448,867,749	Increase due to acquisition of non-current assets
Total	6,149,602,519	485,652,468	0	6,635,254,987	

## (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		
40,669,296,449	156,024,774,000	105,703,317,116	1,490,956,875	0	107,194,273,991	2,572,459,841	86,927,336,617

## 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)

(1) Details of the transfer amount to operational grant revenue and the main usage				(Unit: Ten thousand yuan)
Classification	Revenues from operational grants	Main usages of operational grants		
		Expenses	Main usages	
Transfer based on operation achievement method				
Priority development cooperation issues	76,176,710,049	76,191,919,343	Personnel expenses: ¥10,916,533,460, Outsourcing expenses: ¥31,267,541,023, Fees paid to experts: ¥16,340,688,686, Other expenses: ¥17,667,156,174	
Partnerships with the private sector	2,964,630,651	2,975,138,812	Personnel expenses: ¥418,353,331, Outsourcing expenses: ¥1,610,164,212, Fees paid to experts: ¥571,412,668, Other expenses: ¥375,208,601	
Partnerships with various development partners	13,674,269,999	13,824,133,470	Personnel expenses: ¥1,947,903,668, Fees paid to experts: ¥4,124,087,778, Outsourcing expenses: ¥3,697,761,262, Other expenses: ¥4,054,380,762	
Strengthen foundations for operational implementation	3,342,711,370	3,877,132,552	Personnel expenses: ¥649,509,020, Fees paid to experts: ¥1,930,624,339, Outsourcing expenses: ¥564,134,171, Other expenses: ¥732,865,022	
Common	91,230,155	62,286,190	Personnel expenses: ¥62,286,190	
Transfer based on term method				
Common	9,083,475,331	8,997,006,433	Personnel expenses: ¥1,858,686,546, Rents: ¥923,111,519, Other expenses: ¥6,215,208,368	
Transfer based on the related expenses are incurred				
Disaster relief activities	370,289,561	370,289,561	Outsourcing expenses: ¥126,094,055, Rents: ¥48,789,536, Other expenses: ¥195,405,970	
Total	105,703,317,116	106,297,906,361		

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

(Unit: Yen)

Segment	Transfer amount to contra-accounts for assets funded by operational grants	
	Transfer amount	Main usages
Priority development cooperation issues	862,725,493	Software: ¥278,478,202 Facilities attached to buildings: ¥196,725,822 Others: ¥387,521,469
Partnerships with the private sector	30,579,094	Software: ¥10,637,907 Facilities attached to buildings: ¥7,539,106 Others: ¥12,402,081
Partnerships with various development partners	221,555,153	Construction in progress: ¥85,396,155 Software: ¥49,531,382 Others: ¥86,627,616
Strengthen foundations for operational implementation	167,767,414	Tools, furniture, and fixtures: ¥73,171,722 Stored goods: ¥50,764,294 Others: ¥43,831,398
Common	208,329,721	Facilities attached to buildings : ¥89,258,660 Software : ¥43,541,699 Others : ¥75,529,362
Total	1,490,956,875	

## 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	1,061,872,892	Contra-accounts for provision for bonuses: ¥799,142,268 Contra-accounts for provision for retirement benefits: ¥262,730,624
Partnerships with the private sector	40,694,059	Contra-accounts for provision for bonuses: ¥30,625,457 Contra-accounts for provision for retirement benefits: ¥10,068,602
Partnerships with various development partners	192,144,426	Contra-accounts for provision for bonuses: ¥145,233,398 Contra-accounts for provision for retirement benefits: ¥46,911,028
Strengthen foundations for operational implementation	115,688,649	Contra-accounts for provision for bonuses: ¥88,235,317 Contra-accounts for provision for retirement benefits: ¥27,453,332
Common	1,162,059,815	Contra-accounts for provision for bonuses: ¥134,146,472 Contra-accounts for provision for retirement benefits: ¥1,027,913,343
Total	2,572,459,841	

## 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	84,330,136,022	The operation cycle of projects implemented upon requests from the governments of partnering countries in principle ranges over multiple fiscal 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 fiscal year.
Balance in relation to operations to which the revenue recognition method based on incurred expenses is applied	1,303,539,461	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.
Undistributed amount, etc.	1,293,661,134	Amount reserved to prepare for unforeseen circumstances in corporate management: ¥750,000,000 Expenditures which exceeded the allocated amount of operational grant : ¥543,661,134 Since the expenditure exceeded can not be funded by operational grant, it will be transferred to revenue in the final fiscal year of the Mid-term in accordance with the Accounting Standards for Incorporated Administrative Agencies No.84, Paragraph 4.
Total	86,927,336,617	



## (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	485,567,283	0	421,677,076	38,855,812	25,034,395	
Total	485,567,283	0	421,677,076	38,855,812	25,034,395	

(Note) The specified expenses for which grant from the national budget is to be expected in the upcoming fiscal years are recorded according to the Accounting Standards for Incorporated Administrative Agencies 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	187,111	13	9,177	2
Employees	15,767,014	1,960	1,040,176	133
Total	15,954,124	1,973	1,049,353	135

(Notes) 1. Payment standard of remunerations and retirement benefits to officers

Remunerations and retirement benefits to officers are paid based on “Rules on Remuneration for Officers” and “Rules on Retirement Benefits for Officers” in place for Incorporated Administrative Agency - Japan International Cooperation Agency.

2. Payment standard of salaries and retirement benefits to employees

Salaries and retirement benefits to employees are paid based on “Rules on Salaries for Employees” and “Rules on Retirement Benefits for Employees” in place for Incorporated Administrative Agency - Japan International Cooperation Agency.

3. Number of people

As for the number of people to whom remunerations or salaries are paid, the average number of JICA officers 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	78,139,546,390	2,994,534,814	13,942,915,997	4,649,126,059	52,396,746,425	6,058,390	12,182,150	152,141,110,225	10,897,700,039	163,038,810,264
Other administrative service operation costs										
Depreciation not included in expenses	—	—	—	—	—	—	—	—	1,090,579,469	1,090,579,469
Impairment losses not included in expenses	—	—	—	—	—	—	—	—	6,667,210	6,667,210
Interest expenses not included in expenses	—	—	—	—	—	—	—	—	(4,997)	(4,997)
Disposal and sale differential not included in expenses	—	—	—	—	—	—	—	—	109,573,337	109,573,337
Total other administrative service operation costs	—	—	—	—	—	—	—	—	1,206,815,019	1,206,815,019
Administrative service operation cost	78,139,546,390	2,994,534,814	13,942,915,997	4,649,126,059	52,396,746,425	6,058,390	12,182,150	152,141,110,225	12,104,515,058	164,245,625,283
II. Cost being borne by the public for the operation of Incorporated Administrative Agency	77,880,939,033	2,994,534,814	13,928,635,354	4,649,126,059	52,396,746,425		0	151,849,981,685	9,791,705,131	161,641,686,816
III. Operating expenses, revenues, and profits and losses										
Operating expenses	78,139,546,389	2,994,534,813	13,942,915,998	4,649,126,060	52,396,746,425	6,058,390	12,182,150	152,141,110,225	63,890,207	152,205,000,432
Outsourcing expenses	31,267,541,023	1,610,164,212	3,697,761,262	564,134,171	0	437,263	4,479,075	37,144,517,006	0	37,144,517,006
Fees paid to experts	16,340,688,686	571,412,668	4,124,087,778	1,930,624,339	0	4,919,148	2,771,700	22,974,504,319	0	22,974,504,319
Personnel expenses	10,916,533,460	418,353,331	1,947,903,668	649,509,020	0	0	0	13,932,299,479	0	13,932,299,479
Rents	2,299,305,035	88,116,060	410,279,026	136,803,443	0	0	0	2,934,503,564	0	2,934,503,564
Fund provision	0	0	0	0	52,396,746,425	0	0	52,396,746,425	0	52,396,746,425
Other expenses	17,315,478,185	306,488,542	3,762,884,264	1,368,055,087	0	701,979	4,931,375	22,758,539,432	63,890,207	22,822,429,639
General administrative expenses	—	—	—	—	—	—	—	—	9,184,713,111	9,184,713,111
Fees paid to experts	—	—	—	—	—	—	—	—	546,107,922	546,107,922
Personnel expenses	—	—	—	—	—	—	—	—	1,920,972,736	1,920,972,736
Rents	—	—	—	—	—	—	—	—	923,111,519	923,111,519
Other expenses	—	—	—	—	—	—	—	—	5,794,520,934	5,794,520,934
Depreciation	—	—	—	—	—	—	—	—	1,534,574,507	1,534,574,507
Financial expenses	—	—	—	—	—	—	—	—	85,402,172	85,402,172
Miscellaneous losses	0	0	0	0	0	0	0	0	204,422	204,422
Total	78,139,546,389	2,994,534,813	13,942,915,998	4,649,126,060	52,396,746,425	6,058,390	12,182,150	152,141,110,225	10,868,784,419	163,009,894,644
Operating revenues										
Revenues from operational grants	76,176,710,049	2,964,630,651	13,674,269,999	3,713,000,931	0	0	0	96,528,611,630	9,174,705,486	105,703,317,116
Revenues from grant aid	0	0	0	0	52,396,746,425	0	0	52,396,746,425	0	52,396,746,425
Revenues from contracted programs	0	0	0	0	0	6,058,390	0	6,058,390	0	6,058,390
Revenues from interest on development projects	0	0	0	0	0	0	0	0	188,752	188,752
Revenues from emigration projects	0	0	0	0	0	0	0	0	234,126	234,126
Donations	0	0	0	0	0	0	12,182,150	12,182,150	0	12,182,150
Revenue from subsidy for facilities	0	0	0	0	0	0	0	0	38,855,812	38,855,812
Revenues from expected amount to be granted from the national budget	0	0	0	0	0	0	0	0	25,034,395	25,034,395
Reversal of allowance for loan losses	0	0	0	0	0	0	0	0	1,981,817	1,981,817
Reversal of contra-accounts for assets	0	0	0	113,401,926	0	0	0	113,401,926	1,485,617,042	1,599,018,968
Revenues from contra-accounts for provision for bonuses	0	0	0	0	0	0	0	0	1,211,186,648	1,211,186,648
Revenues from contra-accounts for provision for retirement benefits	0	0	0	0	0	0	0	0	10,806,281	10,806,281
Financial revenues	0	0	0	0	0	0	0	0	5,053,292	5,053,292
Miscellaneous income	258,607,357	0	14,280,643	0	0	0	0	272,888,000	2,358,136,449	2,631,024,449
Total	76,435,317,406	2,964,630,651	13,688,550,642	3,826,402,857	52,396,746,425	6,058,390	12,182,150	149,329,888,521	14,311,800,100	163,641,688,621
Operating income or loss	(1,704,228,983)	(29,904,162)	(254,365,356)	(822,723,203)	0	0	0	(2,811,221,704)	3,443,015,681	631,793,977
IV. Extraordinary income or losses, etc.										
Extraordinary losses	0	0	0	0	0	0	0	0	28,915,620	28,915,620
Extraordinary income	0	0	0	0	0	0	0	0	11,166,395	11,166,395
Net income or loss	(1,704,228,983)	(29,904,162)	(254,365,356)	(822,723,203)	0	0	0	(2,811,221,704)	3,425,266,456	614,044,752
Reversal of reserve fund carried over from the previous Mid-term Objective period	923,631,090	22,124,857	55,647,133	0	0	0	0	1,001,403,080	0	1,001,403,080
Total income or loss for the current year	(780,597,893)	(7,779,305)	(198,718,223)	(822,723,203)	0	0	0	(1,809,818,624)	3,425,266,456	1,615,447,832
V. Total assets										
Cash and deposits	0	0	0	0	198,323,770,525	292,670,159	3,291,999,028	201,908,439,712	89,856,637,352	291,765,077,064
Advance payments	19,595,456,625	463,392,158	1,683,676,393	122,830,617	0	0	0	21,865,355,793	0	21,865,355,793
Buildings	0	0	0	0	0	0	0	0	22,451,834,836	22,451,834,836
Other assets	390,295,816	4,610,004	27,709,997	303,992,425	168,787	155,256,272	73,370,586	955,403,887	40,707,331,522	41,662,735,409
Total	19,985,752,441	468,002,162	1,711,386,390	426,823,042	198,323,939,312	447,926,431	3,365,369,614	224,729,199,392	153,015,803,710	377,745,003,102

(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 and 3) Partnerships with various development partners are financed not only by operational grants but also by revenues from operations, the corresponding amounts are shown as Miscellaneous income, etc. 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	Amounts 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 C	(1,100,000) 990,000	1	
Grant-in-Aid for Young Scientists	(2,900,000) 2,460,000	3	
Total	(4,010,000) 3,453,000	5	

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

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

## 1. Cash and deposits

(Unit: Yen)

Classification	Amount	Remarks
Cash	2,429,088	
Cash in foreign currency	101,024,140	
Deposit accounts	280,695,992,782	
Checking accounts	5,681,515	
Deposit accounts in foreign currency	267,415,836	
Checking accounts in foreign currency	4,692,533,703	
Time deposits	6,000,000,000	
Total	291,765,077,064	

## 2. Advance payments

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	21,865,355,793	Oriental Consultants Global Co., Ltd., and others	
Total	21,865,355,793		

## 3. Funds for grant aid

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Funds for grant aid	196,150,196,496	Republic of the Union of Myanmar and others	
Total	196,150,196,496		

## 4. Accounts payable

(Unit: Yen)



Classification	Amount	Counterparty	Remarks
Operating expenses	11,760,608,477	Kokusai Kogyo Co., Ltd., and others	
General administrative expenses	2,604,363,353	NTT Communications Corporation and others	
Expenses for contracted programs	38,782,902	PERSOL TEMPSTAFF CO., LTD., and others	
Expenses for grant aid	2,173,746,596	UNITED NATIONS CHILDREN'S FUND and others	
Expenses for donation projects	3,415,827	Regional Community Forestry Training Center for Asia and others	
Subsidy for facilities	739,975,197	NAKANO CORPORATION and others	
Others	62,145,571	Setagaya ward office and others	
Total	17,383,037,923		

## (15) Details of 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 and President: Kamon Iizumi</p>
Association chart on transactions between relevant public interest corporations and JICA	<pre> graph LR     JICA -- "(Operation Consignment)" --&gt; JOCA[Japan Overseas Cooperative Association] </pre>	<pre> graph LR     JICA -- "(Operation Consignment)" --&gt; ANJA[The Association of Nikkei &amp; Japanese Abroad] </pre>
Assets	2,183,377,006 yen	165,440,565 yen
Liabilities	948,234,205 yen	105,418,913 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	1,131,331,538 yen	57,595,173 yen
Changes in general net assets	<p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 13,000,000 yen</li> <li>• Other revenues 2,879,189,946 yen</li> </ul> <p>○Expenses 2,860,332,683 yen</p>	<p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 0 yen</li> <li>• Other revenues 360,307,488 yen</li> </ul> <p>○Expenses 357,881,009 yen</p>
Changes in specified net assets	<p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 71,954,000 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 3,000,000 yen</li> </ul> <p>○Expenses 3,000,000 yen</p>
Balance of net assets at the end of the fiscal year	1,235,142,801 yen	60,021,652 yen
(Statement of activities)		
Balance of net assets at the beginning of the fiscal 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: 314,719,938 yen, Accounts receivable: N/A	Accounts payable: 41,061,416 yen, Accounts receivable: 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: 2,458,908,643 yen</p> <p>(Breakdown: JICA transactions 1,425,845,742 yen 58.0 %)</p> <p>Competitive contract ( 1,000,012,972 yen 70.1 %)</p> <p>Planning competition and public selection ( 16,407,484 yen 1.2 %)</p> <p>Non-competitive negotiated contracts ( 959,750 yen 0.1 %)</p> <p>Other ( 408,465,536 yen 28.6 %)</p>	<p>Total operating revenues: 349,054,926 yen</p> <p>(Breakdown: JICA transactions 190,664,776 yen 54.6 %)</p> <p>Competitive contract ( 36,910,016 yen 19.4 %)</p> <p>Planning competition and public selection ( 35,116,586 yen 18.4 %)</p> <p>Non-competitive negotiated contracts ( 118,638,174 yen 62.2 %)</p> <p>Other ( 0 yen 0.0 %)</p>


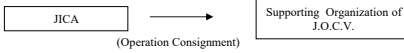
(Note 1) The above amount pertains to the period from April 1, 2019, through March 31, 2020.

(Note 1) The above amount pertains to the period from April 1, 2019, through March 31, 2020.

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 and President: Kiyoshi Otsubo	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	683,456,355 yen		4,631,750,161 yen	
Liabilities	32,314,048 yen		66,417,470 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal year	648,945,525 yen		4,649,178,733 yen	
Changes in general net assets	◯Revenues ・ Subsidy received, etc. 32,700,000 yen ・ Other revenues 180,291,817 yen ◯Expenses 210,691,014 yen		◯Revenues ・ Subsidy received, etc. 0 yen ・ Other revenues 145,994,972 yen ◯Expenses 229,841,014 yen	
Changes in specified net assets	◯Revenues ・ Subsidy received, etc. 0 yen ・ Other revenues 0 yen ◯Expenses 104,021 yen		◯Revenues ・ Subsidy received, etc. 0 yen ・ Other revenues 0 yen ◯Expenses 0 yen	
Balance of net assets at the end of the fiscal year	651,142,307 yen		4,565,332,691 yen	
(Statement of activities)				
Balance of net assets at the beginning of the fiscal 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	N/A		Accounts payable: 20,584,586 yen, Accounts receivable: N/A	
Details of debt guarantee	N/A		N/A	
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 174,157,335 yen (Breakdown: JICA transactions 125,184,130 yen 71.9 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 125,184,130 yen 100.0 %) Non-competitive negotiated contracts ( 0 yen 0.0 %) Other ( 0 yen 0.0 %)		Total operating revenues: 69,148,566 yen (Breakdown: JICA transactions 50,891,950 yen 73.6 %) Competitive contract ( 20,582,295 yen 40.4 %) Planning competition and public selection ( 29,972,749 yen 58.9 %) Non-competitive negotiated contracts ( 0 yen 0.0 %) Other ( 336,906 yen 0.7 %)	

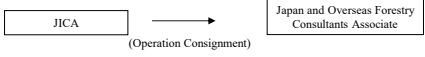

(Note 1) The above amount pertains to the period from April 1, 2019, through March 31, 2020.



(Note 1) The above amount pertains to the period from April 1, 2019, through March 31, 2020.

Corporation type and name	(Relevant public interest corporations, etc.)	
Items	Overseas Agricultural Development Association	Supporting Organization of J.O.C.V.
Outline of operations	<p>(1) Proposal regarding effective undertaking of overseas agricultural development cooperation</p> <p>(2) Guidance and advice for overseas agricultural development cooperation by private-sector companies</p> <p>(3) Cooperation for activities by the government and private-sector companies regarding overseas agricultural development cooperation</p> <p>(4) Research and study regarding overseas agricultural development cooperation</p> <p>(5) Gathering and providing of information regarding overseas agricultural development cooperation</p> <p>(6) Carrying out of collaborative activities with community organizations regarding rural community promotion in Japan</p> <p>(7) Capacity building and securing of personnel who engage in rural community promotion in Japan</p> <p>(8) Activities for foreign technical intern training acceptance</p> <p>(9) Establishment and operation of necessary facilities for aforementioned activities</p> <p>(10) Other activities necessary to fulfill the aims of this organization</p>	<p>(1) Activities for the diffusion of cooperation volunteers' activities for awareness raising and for understanding promotion</p> <p>(2) Activities for promoting participation in cooperation volunteers</p> <p>(3) Activities for assisting cooperation volunteers' local activities</p> <p>(4) Activities for leveraging cooperation volunteers' experience for society</p> <p>(5) Social contribution projects based on collaboration with citizen volunteers</p> <p>(6) Activities for placement and staffing</p> <p>(7) Other activities necessary to achieve the objectives of this corporation</p>
Name of officers	<p>Number of officers: 9</p> <p>President: Hidekazu Toyohara</p>	<p>Number of officers: 16</p> <p>President: Yasuhiro Yamamoto</p> <p>Standing Director General: Kazuhisa Matsuoka</p> <p>(Former Senior Vice President of JICA)</p>
Association chart on transactions between relevant public interest corporations and JICA		
Assets	27,281,902 yen	50,152,662 yen
Liabilities	26,041,879 yen	9,822,713 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	(7,459,632) yen	40,246,519 yen
Changes in general net assets	<p>○Revenues</p> <p>· Subsidy received, etc. 0 yen</p> <p>· Other revenues 138,989,440 yen</p> <p>○Expenses 130,289,785 yen</p>	<p>○Revenues</p> <p>· Subsidy received, etc. 3,000,000 yen</p> <p>· Other revenues 114,812,429 yen</p> <p>○Expenses 117,728,999 yen</p>
Changes in specified net assets	<p>○Revenues</p> <p>· Subsidy received, etc. 0 yen</p> <p>· Other revenues 0 yen</p> <p>○Expenses 0 yen</p>	<p>○Revenues</p> <p>· Subsidy received, etc. 0 yen</p> <p>· Other revenues 0 yen</p> <p>○Expenses 0 yen</p>
Balance of net assets at the end of the fiscal year	1,240,023 yen	40,329,949 yen
(Statement of activities)		
Balance of net assets at the beginning of the fiscal 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	N/A	Accounts payable: 16,971,514 yen, Accounts receivable: 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: 137,242,989 yen</p> <p>(Breakdown: JICA transactions 103,305,510 yen 75.3 %)</p> <p>Competitive contract ( 0 yen 0.0 %)</p> <p>Planning competition and public selection ( 103,305,510 yen 100.0 %)</p> <p>Non-competitive negotiated contracts ( 0 yen 0.0 %)</p> <p>Other ( 0 yen 0.0 %)</p>	<p>Total operating revenues: 103,653,686 yen</p> <p>(Breakdown: JICA transactions 92,265,294 yen 89.0 %)</p> <p>Competitive contract ( 90,678,059 yen 98.3 %)</p> <p>Planning competition and public selection ( 0 yen 0.0 %)</p> <p>Non-competitive negotiated contracts ( 960,575 yen 1.0 %)</p> <p>Other ( 626,660 yen 0.7 %)</p>

(Note 1) The above amount pertains to the period from April 1, 2019, through March 31, 2020.

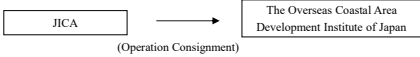



Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Japan and Overseas Forestry Consultants Associate		Tokachi Regional Activation Support Organization	
Outline of operations	(1) Survey regarding forest and forestry (2) Technical 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		(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: 11 Representative Director: Fusho Ozawa		Number of officers: 11 Representative Director: Hideaki Yamamoto	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	168,076,725 yen		7,877,360 yen	
Liabilities	129,089,704 yen		9,654,987 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal year	44,452,843 yen		(1,859,977) yen	
Changes in general net assets	◯Revenues · Subsidy received, etc. 5,050,000 yen · Other revenues 154,747,919 yen ◯Expenses 165,263,741 yen		◯Revenues · Subsidy received, etc. 0 yen · Other revenues 42,442,091 yen ◯Expenses 42,359,741 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 fiscal year	38,987,021 yen		(1,777,627) yen	
(Statement of activities)				
Balance of net assets at the beginning of the fiscal 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	N/A		N/A	
Details of debt guarantee	N/A		N/A	
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 141,744,118 yen (Breakdown: JICA transactions 126,871,818 yen 89.5 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 126,871,818 yen 100.0 %) Non-competitive negotiated contracts ( 0 yen 0.0 %) Other ( 0 yen 0.0 %)		Total operating revenues: 36,235,085 yen (Breakdown: JICA transactions 28,677,978 yen 79.1 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 23,078,686 yen 80.5 %) Non-competitive negotiated contracts ( 5,599,292 yen 19.5 %) Other ( 0 yen 0.0 %)	

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Japan Forest Technology Association		Foundation for Advanced Studies on International Development	
Outline of operations	(1) Consideration and recommendations on forest policy based on scientific technology (2) Development and promotion of forest technology (3) Training and qualification of forest engineers (4) Academic encouragement and organization of seminars, etc. (5) Information collection, survey and research (6) Support for the preparation of forest management plans, land survey and design (7) Utilization and inspection of aerial photographs and satellite data (8) Forest certification (9) International cooperation and international exchange (10) Publication and sale of forestry equipment and instruments (11) Dispatch of forest engineers (12) Other activities necessary to achieve the purpose of our association		(1) Cultivation of human resources for international development (2) Research and surveys for international development and assistance policy (3) Cooperation for advanced studies regarding international development (4) Technical cooperation projects overseas (5) Cooperation for private-sector business activities contributing to international development (6) Dissemination of information, edification, and publicity regarding international development (7) Activities in Japan drawing on insights from aforementioned activities (8) Other activities necessary to fulfill the aims of this foundation	
Name of officers	Number of officers: 19 President: Takamasa Fukuda		Number of officers: 8 President: Tsuneo Sugishita	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	2,520,742,571 yen		739,054,121 yen	
Liabilities	1,411,034,459 yen		79,017,119 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal year	1,085,409,673 yen		684,351,583 yen	
Changes in general net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 2,002,069,830 yen ○Expenses 1,977,771,391 yen		○Revenues • Subsidy received, etc. 1,000,000 yen • Other revenues 397,768,800 yen ○Expenses 423,083,381 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 fiscal year	1,109,708,112 yen		660,037,002 yen	
(Statement of activities)				
Balance of net assets at the beginning of the fiscal 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: 149,211,562 yen, Accounts receivable: N/A		Accounts payable: 121,732,328 yen, Accounts receivable: N/A	
Details of debt guarantee	N/A		N/A	
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 1,830,934,662 yen (Breakdown: JICA transactions 532,625,086 yen 29.1 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 531,289,692 yen 99.7 %) Non-competitive negotiated contracts ( 1,335,394 yen 0.3 %) Other ( 0 yen 0.0 %)		Total operating revenues: 391,712,861 yen (Breakdown: JICA transactions 327,873,502 yen 83.7 %) Competitive contract ( 0 yen 0.0 %) Planning competition and public selection ( 324,813,562 yen 99.1 %) Non-competitive negotiated contracts ( 0 yen 0.0 %) Other ( 3,059,940 yen 0.9 %)	


(Note 1) The above amount pertains to the period from April 1, 2019, through March 31, 2020.

(Note 1) The above amount pertains to the period from April 1, 2019, through March 31, 2020.

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: 8  Chairman: Koichi Miyake	Number of officers: 15  Chairman: Masahiro Hamano
Association chart on transactions between relevant public interest corporations and JICA		
Assets	1,815,168,351 yen	322,682,125 yen
Liabilities	73,743,507 yen	62,073,455 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	1,667,642,828 yen	-
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. -
• Other revenues	• Other revenues 590,517,170 yen	• Other revenues -
○Expenses	○Expenses 516,735,154 yen	○Expenses -
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. -
• Other revenues	• Other revenues 0 yen	• Other revenues -
○Expenses	○Expenses 0 yen	○Expenses -
Balance of net assets at the end of the fiscal year	1,741,424,844 yen	260,608,670 yen
(Statement of activities)		
Balance of net assets at the beginning of the fiscal year	-	248,843,692 yen
Total revenues for the current period	-	205,893,860 yen
Total expenditures for the current period	-	194,128,882 yen
Net balance of revenues and expenditures for the current period	-	11,764,978 yen
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	Accounts payable: 149,350,410 yen, Accounts receivable: N/A	Accounts payable: 39,900,300 yen, Accounts receivable: N/A
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 577,897,113 yen (Breakdown: JICA transactions 320,984,832 yen 55.5 %) Competitive contract ( 9,447,895 yen 2.9 %) Planning competition and public selection ( 274,390,459 yen 85.5 %) Non-competitive negotiated contracts ( 37,146,478 yen 11.6 %) Other ( 0 yen 0.0 %)	Total operating revenues: 205,857,615 yen (Breakdown: JICA transactions 79,553,385 yen 38.6 %) Competitive contract ( 69,010,465 yen 86.7 %) Planning competition and public selection ( 10,542,920 yen 13.3 %) Non-competitive negotiated contracts ( 0 yen 0.0 %) Others ( 0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2019, through March 31, 2020.

(Note 2) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.

Corporation type and name	(Relevant public interest corporations, etc.)
Items	International Farmers Participation Technical Net-work
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>
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: Yoshihiko Nishimura (Former Deputy Director of the Tsukuba Center of JICA)</p> <p>Auditor: Kaoru Iwasaki (Former Chief Representative of JICA Syria office)</p>
Association chart on transactions between relevant public interest corporations and JICA	
Assets	27,439,607 yen
Liabilities	11,867,715 yen
(Statement of changes in net assets)	
Balance of net assets at the beginning of the fiscal year	-
Changes in general net assets	
○Revenues	○Revenues
・ Subsidy received, etc.	・ Subsidy received, etc. -
・ Other revenues	・ Other revenues -
○Expenses	○Expenses -
Changes in specified net assets	
○Revenues	○Revenues
・ Subsidy received, etc.	・ Subsidy received, etc. -
・ Other revenues	・ Other revenues -
○Expenses	○Expenses -
Balance of net assets at the end of the fiscal year	15,571,892 yen
(Statement of activities)	
Balance of net assets at the beginning of the fiscal year	17,050,068 yen
Total revenues for the current period	32,812,221 yen
Total expenditures for the current period	34,290,397 yen
Net balance of revenues and expenditures for the current period	(1,478,176) 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
Details of receivables and payables to relevant public interest corporations	Accounts payable: 8,472,571 yen, Accounts receivable: N/A
Details of debt guarantee	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: 29,491,295 yen</p> <p>(Breakdown: JICA transactions 29,092,340 yen 98.6 %)</p> <p>Competitive contract ( 0 yen 0.0 %)</p> <p>Planning competition and public selection ( 28,769,772 yen 98.9 %)</p> <p>Non-competitive negotiated contracts ( 0 yen 0.0 %)</p> <p>Other ( 322,568 yen 1.1 %)</p>

(Note) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.