

Business Year 2021

Financial Statements

General Account

Japan International Cooperation Agency (JICA)

Balance Sheet

(as of March 31, 2022)

General Account

(Unit: Yen)

Assets

I Current assets

Cash and deposits		268,231,975,173	
Inventories			
Stored goods	286,182,905		
Payments for uncompleted contracted programs	335,913,524	622,096,429	
Advance payments		22,963,455,204	
Prepaid expenses		26,886,347	
Accrued income		342,787	
Accounts receivable		4,422,347,350	
Contra-accounts for provision for bonuses*		1,174,506,410	
Short-term loans for development projects		6,500,000	
Short-term loans for emigration projects	54,594		
Allowance for loan losses	(8,205)	46,389	
Suspense payments		38,230,552	
Advance paid		1,332,682	
Total current assets			297,487,719,323

II Non-current assets

1 Tangible assets

Buildings	43,672,783,800		
Accumulated depreciation	(20,088,974,045)	23,583,809,755	
Structures	1,609,068,612		
Accumulated depreciation	(1,160,110,058)	448,958,554	
Machinery and equipment	247,841,775		
Accumulated depreciation	(162,742,160)	85,099,615	
Vehicles	2,353,026,388		
Accumulated depreciation	(1,426,870,943)	926,155,445	
Tools, furniture, and fixtures	2,400,025,727		
Accumulated depreciation	(1,291,021,307)	1,109,004,420	
Land	14,177,935,458		
Accumulated impairment losses	(8,710,639)	14,169,224,819	
Construction in progress		466,364,801	
Total tangible assets			40,788,617,409

2 Intangible assets

Trademark rights		4,265,614	
Telephone subscription rights		1,786,900	
Software		2,848,179,541	
Software in progress		295,862,323	
Total intangible assets			3,150,094,378

3 Investments and other assets

Long-term deposits		2,000,000	
Long-term loans for development projects		58,500,000	
Long-term loans for emigration projects	17,050,820		
Allowance for loan losses	(16,941,688)	109,132	
Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	303,132,315		
Allowance for loan losses	(303,132,315)	0	
Long-term prepaid expenses		6,661,400	
Expected amount to be granted from the national budget*		520,300	
Contra-accounts for provision for retirement benefits*		13,450,844,651	
Long-term guarantee deposits		1,667,329,387	
Total investment and other assets			15,185,964,870
Total non-current assets			59,124,676,657
Total assets			356,612,395,980

Liabilities			
I	Current liabilities		
	Funds for grant aid	178,252,872,233	
	Donations received*	448,890,826	
	Accounts payable	30,716,822,945	
	Accrued expenses	251,116,688	
	Lease obligations	72,658,713	
	Advance payments received	471,124,596	
	Deposits received	147,148,606	
	Unearned revenue	403,700	
	Provision for bonuses	1,174,506,410	
	Total current liabilities		211,535,544,717
II	Non-current liabilities		
	Contra-accounts for assets*	8,381,102,030	
	Long-term lease obligations	82,341,282	
	Long-term deposits received	366,410	
	Provision for retirement benefits	13,450,844,651	
	Assets retirement obligations	400,993,519	
	Total non-current liabilities		22,315,647,892
	Total liabilities		233,851,192,609
Net assets			
I	Capital		
	Government investment	61,400,219,559	
	Total capital		61,400,219,559
II	Capital surplus		
	Capital surplus	8,117,820,008	
	Accumulated other administrative service operation costs*		
	Accumulated depreciation not included in expenses*	(20,420,557,011)	
	Accumulated impairment losses not included in expenses*	(10,201,839)	
	Accumulated interest expenses not included in expenses*	(7,124,075)	
	Accumulated disposal and sale differential not included in expenses*	(11,015,617,156)	
	Total capital surplus		(23,335,680,073)
III	Retained earnings		
	Reserve fund carried over from the previous Mid-term Objective period*	754,814,788	
	Reserve fund	12,207,854,553	
	Unappropriated income for the current fiscal year	71,733,994,544	
	(Total income for the current fiscal year)	(71,733,994,544)	
	Total retained earnings		84,696,663,885
	Total net assets		122,761,203,371
	Total liabilities and net assets		356,612,395,980

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

Statement of Administrative Service Operation Cost
(April 1, 2021-March 31, 2022)

General Account

(Unit: Yen)

I	Expenses in the statement of income		
	Operating expenses	214,088,484,746	
	General administrative expenses	12,801,844,700	
	Provision of allowance for loan losses	33,464,035	
	Miscellaneous losses	160,242,348	
	Extraordinary losses	74,971,998	
	Total expenses in the statement of income		227,159,007,827
II	Other administrative service operation costs		
	Depreciation not included in expenses*	1,079,690,257	
	Interest expenses not included in expenses*	(59,965)	
	Disposal and sale differential not included in expenses*	575,558,285	
	Total other administrative service operation costs		1,655,188,577
III	Administrative service operation cost		228,814,196,404

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

Statement of Income

(April 1, 2021-March 31, 2022)

General Account

(Unit: Yen)

Ordinary expenses			
Operating expenses			
Expenses for priority sectors and regions	99,774,386,973		
Expenses for private sector partnership	2,853,789,365		
Expenses for domestic partnership	9,794,290,551		
Expenses for other operations	4,235,129,525		
Expenses for indirect operations	37,982,757,564		
Expenses for grant aid	57,565,422,186		
Expenses for facilities	35,145,348		
Expenses for contracted programs	78,980,417		
Expenses for donation projects	13,162,152		
Depreciation	1,755,420,665	214,088,484,746	
General administrative expenses		12,801,844,700	
Provision of allowance for loan losses		33,464,035	
Miscellaneous losses		160,242,348	
Total ordinary expenses			227,084,035,829
Ordinary revenues			
Revenues from operational grants*		208,391,413,983	
Revenues from grant aid		57,565,422,186	
Revenues from contracted programs			
Revenues from contracted programs from Japanese government and local governments	79,162,863	79,162,863	
Revenues from interest on development projects		170,198	
Revenues from emigration projects		96,626	
Revenues from subsidy for facilities*		34,625,048	
Revenues from expected amount to be granted from the national budget*		520,300	
Donations*		13,162,152	
Revenues from contra-accounts for provision for bonuses*		1,174,506,410	
Revenues from contra-accounts for provision for retirement benefits*		996,111,652	
Reversal of contra-accounts for assets*		1,682,215,868	
Financial revenues			
Interest income	5,562,802		
Foreign exchange gains	194,640,489	200,203,291	
Miscellaneous income		3,555,236,088	
Total ordinary revenues			273,692,846,665
Ordinary income			46,608,810,836
Extraordinary losses			
Loss on disposal of non-current assets		72,203,106	
Loss on sales of non-current assets		2,768,892	74,971,998
Extraordinary income			
Settlement revenues from operational grants*		24,488,155,790	
Reversal of contra-accounts for assets*		84,506,723	
Gain on sales of non-current assets		17,706,150	24,590,368,663
Net income			71,124,207,501
Reversal of reserve fund carried over from the previous Mid-term Objective period*			609,787,043
Total income for the current fiscal year			71,733,994,544

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

Statement of Changes in Net Assets
(April 1, 2021-March 31, 2022)

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 costs				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)	Total net assets	
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	6,635,254,987	(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	-	13,589,718,307	52,879,104,451	
Changes during the period															
I Changes in capital during the period															
Capital reduction due to payments to National Treasury for unnecessary property	(1,052,223,102)	(1,052,223,102)												(1,052,223,102)	
II Changes in capital surplus during the period															
Purchase of non-current assets			648,637,919					648,637,919	(17,261,923)				(17,261,923)	631,375,996	
Sale and retirement of non-current assets				1,700,055,520			(2,275,613,805)	(575,558,285)						(575,558,285)	
Depreciation				(1,079,690,257)				(1,079,690,257)						(1,079,690,257)	
Increase in asset retirement obligations due to passage of time						59,965		59,965						59,965	
Payments to National Treasury for unnecessary property			833,927,102					833,927,102						833,927,102	
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										1,615,447,832	(1,615,447,832)		-	-	
(2) Others															
Net income (Net loss)											71,124,207,501	71,124,207,501	71,124,207,501	71,124,207,501	
Reversal of reserve fund carried over from the previous Mid-term Objective period									(609,787,043)		609,787,043	609,787,043	-	-	
Total changes during the period	(1,052,223,102)	(1,052,223,102)	1,482,565,021	620,365,263	-	59,965	(2,275,613,805)	(172,623,556)	(627,048,966)	1,615,447,832	70,118,546,712	71,733,994,544	71,106,945,578	69,882,098,920	
Balance at the end of the fiscal year	61,400,219,559	61,400,219,559	8,117,820,008	(20,420,557,011)	(10,201,839)	(7,124,075)	(11,015,617,156)	(23,335,680,073)	754,814,788	12,207,854,553	71,733,994,544	71,733,994,544	84,696,663,885	122,761,203,371	

Statement of Cash Flows

(April 1, 2021-March 31, 2022)

General Account

(Unit: Yen)

I.	Cash flows from operating activities	
	Payments of operating expenses	(137,266,049,161)
	Payments for grant aid	(59,739,168,782)
	Payments for contracted programs	(267,283,049)
	Payments of personnel expenses	(17,110,494,593)
	Payments for other operations	(300,225,800)
	Proceeds from operational grants	150,659,997,000
	Proceeds from grant aid	51,824,930,863
	Proceeds from contracted programs	119,209,465
	Proceeds from interest on loans	271,629
	Proceeds from donations	95,993,869
	Proceeds from other operations	2,802,499,944
	Subtotal	(9,180,318,615)
	Interest income received	5,554,417
	Payments to National Treasury	(12,156,850,263)
	Net cash used in operating activities	(21,331,614,461)
II.	Cash flows from investing activities	
	Payments for purchase of non-current assets	(3,060,721,554)
	Proceeds from sales of non-current assets	30,574,584
	Proceeds from subsidy for facilities	461,484,232
	Proceeds from collection of loans	8,734,253
	Payments into time deposits	(60,000,000,000)
	Proceeds from time deposit refund	60,000,000,000
	Proceeds from long-term deposits	216,000,000
	Net cash used in investing activities	(2,343,928,485)
III.	Cash flows from financing activities	
	Repayments of lease obligations	(116,183,124)
	Net cash used in financing activities	(116,183,124)
IV.	Effect of exchange rate changes on funds	258,624,179
V.	Net increase (decrease) in funds	(23,533,101,891)
VI.	Funds at the beginning of the fiscal year	285,765,077,064
VII.	Funds at the end of the fiscal year	262,231,975,173

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, 2022, JICA adopted the “Accounting Standards for Incorporated Administrative Agencies and Notes to Accounting Standards for Incorporated Administrative Agencies” (February 16, 2000 (Revised September 21, 2021), 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 2022)).

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 for 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, are difficult to estimate the budget and terms, as well as to specify a correlation between the operational achievement and operational grants, therefore it is recognized as the related expenses when incurred.

2. Depreciation method

(1) Tangible assets (except for leased 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 leased assets)

Straight-line method

Software used by JICA is depreciated over its useful life (5 years).

(3) Leased assets

Leased assets are depreciated by the straight-line method over the lease term. Depreciation for leased assets is calculated with zero residual value being assigned to the asset.

3. Provision for bonuses

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

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, 2022. 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.

10. Accounting principles and procedures to be adopted in cases where the accounting treatment is not clearly defined in the relevant accounting standards

Accounting treatment for grant aid

Funds received from the Japanese government for grant aid are recorded as Funds for grant aid in current liabilities at the time of receipt.

Subsequently, when funds are granted to the government of the recipient countries in accordance with their purposes, they are recorded in operating expenses as Expenses for grant aid. The same amount is transferred from current liabilities to Revenues from grant aid in ordinary income.

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 2021, the outstanding balance of unexecuted grant agreements stood at ¥300,843,352,336.

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 ¥24,186,634,150.

(Statement of Administrative Service Operation Cost)

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

Administrative service operation cost	¥228,814,196,404
Self-revenues, etc.	¥(3,865,737,368)
Opportunity cost	¥95,774,884
Cost being borne by the public for the operation of Incorporated Administrative Agency	¥225,044,233,920

2. Method for computing opportunity cost

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

0.210% with reference to the yield of 10-year fixed-rate Japanese government bonds at March 31, 2022.

(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 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, 2022)

Cash and deposits	¥268,231,975,173
Time deposits	¥(6,000,000,000)
Ending balance of funds	¥262,231,975,173

2. Description of significant non-cash transactions

(1) Assets acquired under finance leases

Tools, furniture, and fixtures ¥72,108,960

(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	268,231,975,173	268,231,975,173	0
(2) Accounts payable	(30,716,822,945)	(30,716,822,945)	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	23,191,516,023
Current service cost	957,147,281
Interest cost	119,756,184
Actuarial differences	130,327,007
Retirement benefit paid	(1,137,406,236)
Past service cost	0
Contribution by employees	58,908,877
Retirement benefit obligation at the end of the fiscal year	23,320,249,136

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

	(Unit: Yen)
Plan assets at the beginning of the fiscal year	9,573,930,760
Expected return on plan assets	191,478,615
Actuarial differences	19,640,205
Contribution by the company	395,636,074
Retirement benefit paid	(370,190,046)
Contribution by employees	58,908,877
Plan assets at the end of the fiscal year	9,869,404,485

(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	10,110,876,764
Plan assets	(9,869,404,485)
Unfunded benefit obligations of funded pension plan	241,472,279
Unfunded benefit obligations of unfunded pension plan	13,209,372,372
Subtotal	13,450,844,651
Unrecognized actuarial differences	0
Unrecognized past service cost	0
Net amount of assets and liabilities in the balance sheets	13,450,844,651
Provision for retirement benefits	13,450,844,651
Prepaid pension expenses	0
Net amount of assets and liabilities in the balance sheets	13,450,844,651

(4) Components of retirement benefit expenses

	(Unit: Yen)
Current service cost	957,147,281
Interest cost	119,756,184
Expected return on plan assets	(191,478,615)
Realized actuarial differences	110,686,802
Amortization of past service cost	0
Extraordinary additional retirement payments	0
Total	996,111,652

(5) Major components of plan assets

Percentages of components to the total are as follows:

Bonds	39%
Stocks	46%
General account of life insurance company	4%
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 ¥44,905,418.

(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	¥10,139,040
Future minimum lease payments corresponding to periods more than one year from the balance sheet date	¥0

2. The impact of the finance lease transactions on the profit or loss in the current fiscal year was ¥(1,404,095). Total income for the current fiscal year after the deduction of this amount was ¥71,735,398,639.

(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	401,053,484
Increase related to acquisition of tangible assets	-
Adjustment resulting from passage of time	(59,965)
Decrease due to settlement of asset retirement obligations	-
Balance at the end of the fiscal year	400,993,519

(Significant contractual liabilities)

As of March 31, 2022, contractual liabilities JICA is obligated to pay during the next fiscal year and thereafter totaled ¥3,051,323,417.

(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	2,776,969,794	1,206,066,122	60,482,979	3,922,552,937	984,900,138	188,403,508	0	0	2,937,652,799	
	Structures	211,879,269	25,209,816	0	237,089,085	106,631,609	16,007,159	0	0	130,457,476	
	Machinery and equipment	198,005,878	2,286,092	9,132,188	191,159,782	114,413,048	19,562,074	0	0	76,746,734	
	Vehicles	2,061,884,197	587,694,648	299,541,184	2,350,037,661	1,424,181,089	253,999,914	0	0	925,856,572	
	Tools, furniture, and fixtures	1,831,968,471	466,206,193	259,729,519	2,038,445,145	1,116,212,701	223,679,723	0	0	922,232,444	
	Total	7,080,707,609	2,287,462,871	628,885,870	8,739,284,610	3,746,338,585	701,652,378	0	0	4,992,946,025	
Tangible assets (Depreciation not included in expenses)	Buildings	40,037,814,506	1,901,352,992	2,188,936,635	39,750,230,863	19,104,073,907	1,059,012,014	0	0	20,646,156,956	
	Structures	1,380,037,741	44,397,762	52,455,976	1,371,979,527	1,053,478,449	20,365,403	0	0	318,501,078	
	Machinery and equipment	54,944,634	1,737,359	0	56,681,993	48,329,112	312,840	0	0	8,352,881	
	Vehicles	454,646,353	0	451,657,626	2,988,727	2,689,854	0	0	0	298,873	
	Tools, furniture, and fixtures	385,047,314	0	23,466,732	361,580,582	174,808,606	0	0	0	186,771,976	
	Total	42,312,490,548	1,947,488,113	2,716,516,969	41,543,461,692	20,383,379,928	1,079,690,257	0	0	21,160,081,764	
Tangible assets (Non-depreciable assets)	Land	14,177,935,458	0	0	14,177,935,458	0	0	8,710,639	0	14,169,224,819	
	Construction in progress	992,905,703	441,878,598	968,419,500	466,364,801	0	0	0	0	466,364,801	
	Total	15,170,841,161	441,878,598	968,419,500	14,644,300,259	0	0	8,710,639	0	14,635,589,620	
Total tangible assets	Buildings	42,814,784,300	3,107,419,114	2,249,419,614	43,672,783,800	20,088,974,045	1,247,415,522	0	0	23,583,809,755	
	Structures	1,591,917,010	69,607,578	52,455,976	1,609,068,612	1,160,110,058	36,372,562	0	0	448,958,554	
	Machinery and equipment	252,950,512	4,023,451	9,132,188	247,841,775	162,742,160	19,874,914	0	0	85,099,615	
	Vehicles	2,516,530,550	587,694,648	751,198,810	2,353,026,388	1,426,870,943	253,999,914	0	0	926,155,445	
	Tools, furniture, and fixtures	2,217,015,785	466,206,193	283,196,251	2,400,025,727	1,291,021,307	223,679,723	0	0	1,109,004,420	
	Land	14,177,935,458	0	0	14,177,935,458	0	0	8,710,639	0	14,169,224,819	
	Construction in progress	992,905,703	441,878,598	968,419,500	466,364,801	0	0	0	0	466,364,801	
	Total	64,564,039,318	4,676,829,582	4,313,822,339	64,927,046,561	24,129,718,513	1,781,342,635	8,710,639	0	40,788,617,409	
Intangible assets (Depreciation included in expenses)	Trademark rights	7,444,573	0	0	7,444,573	7,024,944	239,786	0	0	419,629	
	Software	5,207,301,531	416,812,695	0	5,624,114,226	2,775,934,685	1,053,528,501	0	0	2,848,179,541	
	Total	5,214,746,104	416,812,695	0	5,631,558,799	2,782,959,629	1,053,768,287	0	0	2,848,599,170	
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)	Trademark rights	0	3,845,985	0	3,845,985	0	0	0	0	3,845,985	
	Telephone subscription rights	3,278,100	0	0	3,278,100	0	0	1,491,200	0	1,786,900	
	Software in progress	124,312,907	262,688,170	91,138,754	295,862,323	0	0	0	0	295,862,323	
	Total	127,591,007	266,534,155	91,138,754	302,986,408	0	0	1,491,200	0	301,495,208	
Total intangible assets	Trademark rights	8,584,123	3,845,985	0	12,430,108	8,164,494	239,786	0	0	4,265,614	
	Telephone subscription rights	3,278,100	0	0	3,278,100	0	0	1,491,200	0	1,786,900	
	Software	5,207,301,531	416,812,695	0	5,624,114,226	2,775,934,685	1,053,528,501	0	0	2,848,179,541	
	Software in progress	124,312,907	262,688,170	91,138,754	295,862,323	0	0	0	0	295,862,323	
	Total	5,343,476,661	683,346,850	91,138,754	5,935,684,757	2,784,099,179	1,053,768,287	1,491,200	0	3,150,094,378	
Investments and other assets	Long-term deposits	218,000,000	0	216,000,000	2,000,000	0	0	0	0	2,000,000	
	Long-term loans for development projects	65,000,000	0	6,500,000	58,500,000	0	0	0	0	58,500,000	
	Long-term loans for emigration projects	9,433,269	11,212,588	3,595,037	17,050,820	0	0	0	0	17,050,820	
	Allowance for loan losses (non-current)	(7,940,606)	(16,941,688)	(7,940,606)	(16,941,688)	0	0	0	0	(16,941,688)	
	Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects	307,896,040	234,478	4,998,203	303,132,315	0	0	0	0	303,132,315	
	Allowance for loan losses (non-current)	(307,896,040)	(303,132,315)	(307,896,040)	(303,132,315)	0	0	0	0	(303,132,315)	
	Long-term prepaid expenses	22,014,106	4,827,240	20,179,946	6,661,400	0	0	0	0	6,661,400	
	Expected amount to be granted from the national budget	25,034,395	520,300	25,034,395	520,300	0	0	0	0	520,300	
	Long-term guarantee deposits	1,635,028,260	72,376,614	40,075,487	1,667,329,387	0	0	0	0	1,667,329,387	
	Contra-accounts for provision for retirement benefits	13,617,585,263	996,111,652	1,162,852,264	13,450,844,651	0	0	0	0	13,450,844,651	
	Total	15,584,154,687	765,208,869	1,163,398,686	15,185,964,870	0	0	0	0	15,185,964,870	

(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	300,120,972	80,802,623	0	94,740,690	0	286,182,905	
Stockpile	300,120,972	80,802,623	0	94,740,690	0	286,182,905	
Japan	51,423,676	0	0	0	0	51,423,676	
USA	32,453,867	55,080,394	0	19,709,721	0	67,824,540	
Republic of Singapore	130,022,509	21,590,799	0	27,502,303	0	124,111,005	
Republic of Ghana	2,137,520	0	0	2,137,520	0	0	
UAE	73,247,560	0	0	40,490,836	0	32,756,724	
Republic of Palau	5,845,334	4,131,430	0	4,900,310	0	5,076,454	
Republic of Marshall Islands	4,990,506	0	0	0	0	4,990,506	
Payments for uncompleted contracted programs	147,397,074	347,653,190	0	159,136,740	0	335,913,524	
Total	447,518,046	428,455,813	0	253,877,430	0	622,096,429	

(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	6,500,000	6,500,000	6,500,000	0	6,500,000	
Loans for emigration projects	371,746	47,581	137,268	227,465	54,594	
Subtotal	6,871,746	6,547,581	6,637,268	227,465	6,554,594	
Other long-term loans						
Loans for development projects	65,000,000	0	0	6,500,000	58,500,000	
Loans for emigration projects	317,329,309	11,447,066	1,949,429	6,643,811	320,183,135	
Subtotal	382,329,309	11,447,066	1,949,429	13,143,811	378,683,135	
Total	389,201,055	17,994,647	8,586,697	13,371,276	385,237,729	

(Note) "Others" shown under "Decrease during the period" is due to transfer from long-term to short-term loans, debt relief/reduction, 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	1,211,186,648	1,174,506,410	1,211,186,648	0	1,174,506,410	
Total	1,211,186,648	1,174,506,410	1,211,186,648	0	1,174,506,410	

(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	6,500,000	0	6,500,000	0	0	0	
Ordinary loans	6,500,000	0	6,500,000	0	0	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	65,000,000	(6,500,000)	58,500,000	0	0	0	
Ordinary loans	65,000,000	(6,500,000)	58,500,000	0	0	0	Breakdown of the preservation of claims for the Year-end balance of loans is as follows: Joint and several guarantee ¥58,500,000
(Development projects in total)	71,500,000	(6,500,000)	65,000,000	0	0	0	
(Emigration projects)							
Short-term loans for emigration projects	371,746	(317,152)	54,594	55,948	(47,743)	8,205	
Ordinary loans	371,746	(317,152)	54,594	55,948	(47,743)	8,205	
Long-term loans for emigration projects	317,329,309	2,853,826	320,183,135	315,836,646	4,237,357	320,074,003	
Ordinary loans	1,757,107	(1,628,672)	128,435	264,444	(245,141)	19,303	
Doubtful loans	7,676,162	9,246,223	16,922,385	7,676,162	9,246,223	16,922,385	
Claims probable in bankruptcy, claims probable in rehabilitation, and other	307,896,040	(4,763,725)	303,132,315	307,896,040	(4,763,725)	303,132,315	
(Emigration projects in total)	317,701,055	2,536,674	320,237,729	315,892,594	4,189,614	320,082,208	
Total	389,201,055	(3,963,326)	385,237,729	315,892,594	4,189,614	320,082,208	

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

General Account

(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	23,191,516,023	1,266,139,349	1,137,406,236	23,320,249,136	
Retirement benefits	13,022,685,586	953,902,976	767,216,190	13,209,372,372	
Defined benefit corporate pension plan	10,168,830,437	312,236,373	370,190,046	10,110,876,764	
Unrecognized past service cost and unrecognized actuarial differences	0	0	0	0	
Plan assets	9,573,930,760	665,663,771	370,190,046	9,869,404,485	
Provision for retirement benefits	13,617,585,263	600,475,578	767,216,190	13,450,844,651	

(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	401,053,484	0	59,965	400,993,519	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	3,551,142,912	631,375,996	0	4,182,518,908	Increase due to acquisition of non-current assets
Operational grants	98,208,983	0	0	98,208,983	
Donations and others	2,000,000	0	0	2,000,000	
Capital reduction	2,771,220,202	833,927,102	0	3,605,147,304	Increase due to sale of inherited assets
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	448,867,749	17,261,923	0	466,129,672	Increase due to acquisition of non-current assets
Total	6,635,254,987	1,482,565,021	0	8,117,820,008	

(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		
86,927,336,617	150,659,997,000	232,879,569,773	2,333,724,932	0	235,213,294,705	2,374,038,912	0

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	167,263,345,634	130,890,727,403	Personnel expenses: ¥12,125,470,433, Outsourcing expenses: ¥64,421,182,082, Other expenses: ¥54,344,074,888
Partnerships with the private sector	7,524,387,359	3,774,367,562	Personnel expenses: ¥346,817,852, Outsourcing expenses: ¥2,248,318,079, Other expenses: ¥1,179,231,631
Partnerships with various development partners	16,034,090,269	12,941,864,533	Personnel expenses: ¥1,190,289,252, Outsourcing expenses: ¥4,136,698,543, Other expenses: ¥7,614,876,738
Strengthen foundations for operational implementation	4,338,719,672	4,295,383,820	Personnel expenses: ¥514,690,587, Fees paid to experts: ¥2,088,385,206, Other expenses: ¥1,692,308,027
Common	233,741,810	34,601,190	Personnel expenses: ¥34,601,190
Transfer based on term method			
Common	12,104,353,956	11,676,218,571	Personnel expenses: ¥2,924,573,324, Rents: ¥935,642,499, Other expenses: ¥7,816,002,748
Transfer based on the related expenses are incurred			
Disaster relief activities	892,775,283	892,775,283	Outsourcing expenses: ¥291,443,338, Rents: ¥51,401,067, Other expenses: ¥549,930,878
Transfer amount based on Paragraph 4 Article 81 of Accounting Standards for Incorporated Administrative Agencies	24,488,155,790	-	
Total	232,879,569,773	164,505,938,362	

(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	1,340,404,031	Facilities attached to buildings: ¥400,092,841 Buildings: ¥223,294,615 Others: ¥717,016,575
Partnerships with the private sector	32,262,820	Facilities attached to buildings: ¥10,122,009 Software in progress: ¥6,199,842 Others: ¥15,940,969
Partnerships with various development partners	138,432,235	Facilities attached to buildings: ¥34,739,037 Tools, furniture, and fixtures: ¥31,071,483 Others: ¥72,621,715
Strengthen foundations for operational implementation	239,425,481	Tools, furniture, and fixtures: ¥113,425,124 Stored goods: ¥80,802,623 Others: ¥45,197,734
Common	583,200,365	Facilities attached to buildings : ¥315,308,838 Software : ¥219,417,116 Others : ¥48,474,411
Total	2,333,724,932	

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	1,167,925,358	Contra-accounts for provision for bonuses: ¥875,324,014 Contra-accounts for provision for retirement benefits: ¥292,601,344
Partnerships with the private sector	33,405,497	Contra-accounts for provision for bonuses: ¥25,036,389 Contra-accounts for provision for retirement benefits: ¥8,369,108
Partnerships with various development partners	117,639,541	Contra-accounts for provision for bonuses: ¥88,916,512 Contra-accounts for provision for retirement benefits: ¥28,723,029
Strengthen foundations for operational implementation	97,536,051	Contra-accounts for provision for bonuses: ¥74,876,814 Contra-accounts for provision for retirement benefits: ¥22,659,237
Common	957,532,465	Contra-accounts for provision for bonuses: ¥147,032,919 Contra-accounts for provision for retirement benefits: ¥810,499,546
Total	2,374,038,912	

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	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 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	0	The balance of operational grant liabilities is not carried forward to the next fiscal year.
Undistributed amount, etc.	0	The balance of operational grant liabilities is not carried forward to the next fiscal year.
Total	0	

(10) Details of facility expenses

(Unit : Yen)

Classification	Amount granted in the current period	Breakdown of the accounting treatment mentioned on the left side				Remarks
		Contra-accounts for construction in progress funded by subsidy for facilities	Capital surplus	Revenues from subsidy for facilities	Expected amount to be granted from the national budget	
Program to improve domestic offices	712,360,039	21,324,600	631,375,996	34,625,048	25,034,395	
Total	712,360,039	21,324,600	631,375,996	34,625,048	25,034,395	

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	188,509	13	8,202	3
Employees	16,122,208	2,024	793,616	104
Total	16,310,717	2,037	801,817	107

(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	132,260,109,876	3,782,959,800	12,983,231,305	5,614,052,997	57,565,422,186	78,980,417	13,162,152	212,297,918,733	14,861,089,094	227,159,007,827
Other administrative service operation costs										
Depreciation not included in expenses	—	—	—	—	—	—	—	—	1,079,690,257	1,079,690,257
Interest expenses not included in expenses	—	—	—	—	—	—	—	—	(59,965)	(59,965)
Disposal and sale differential not included in expenses	—	—	—	—	—	—	—	—	575,558,285	575,558,285
Total other administrative service operation costs	—	—	—	—	—	—	—	—	1,655,188,577	1,655,188,577
Administrative service operation cost	132,260,109,876	3,782,959,800	12,983,231,305	5,614,052,997	57,565,422,186	78,980,417	13,162,152	212,297,918,733	16,516,277,671	228,814,196,404
II. Cost being borne by the public for the operation of Incorporated Administrative Agency	131,992,950,332	3,782,959,800	12,969,363,849	5,614,052,997	57,565,422,186	(182,446)	0	211,924,566,718	13,119,667,202	225,044,233,920
III. Operating expenses, revenues, and profits and losses										
Operating expenses	132,260,109,876	3,782,959,800	12,983,231,305	5,614,052,997	57,565,422,186	78,980,417	13,162,152	212,297,918,733	35,145,348	212,333,064,081
Outsourcing expenses	64,421,182,082	2,248,318,079	4,136,698,543	960,333,707	0	4,839,412	4,720,197	71,776,092,020	25,965,224	71,802,057,244
Fees paid to experts	19,028,512,760	537,841,462	3,030,120,846	2,088,385,206	0	8,883,479	3,636,758	24,697,380,511	0	24,697,380,511
Personnel expenses	12,125,470,433	346,817,852	1,190,289,252	514,690,587	0	0	0	14,177,268,124	0	14,177,268,124
Rents	2,619,121,202	74,913,216	257,104,401	111,173,998	0	0	0	3,062,312,817	0	3,062,312,817
Fund provision	0	0	0	0	57,565,422,186	0	0	57,565,422,186	0	57,565,422,186
Other expenses	34,065,823,399	575,069,191	4,369,018,263	1,939,469,499	0	65,257,526	4,805,197	41,019,443,075	9,180,124	41,028,623,199
General administrative expenses	—	—	—	—	—	—	—	—	12,801,844,700	12,801,844,700
Fees paid to experts	—	—	—	—	—	—	—	—	696,882,564	696,882,564
Personnel expenses	—	—	—	—	—	—	—	—	2,959,174,514	2,959,174,514
Rents	—	—	—	—	—	—	—	—	935,642,499	935,642,499
Other expenses	—	—	—	—	—	—	—	—	8,210,145,123	8,210,145,123
Depreciation	—	—	—	—	—	—	—	—	1,755,420,665	1,755,420,665
Provision of allowance for loan losses	—	—	—	—	—	—	—	—	33,464,035	33,464,035
Miscellaneous losses	0	0	0	0	0	0	0	0	160,242,348	160,242,348
Total	132,260,109,876	3,782,959,800	12,983,231,305	5,614,052,997	57,565,422,186	78,980,417	13,162,152	212,297,918,733	14,786,117,096	227,084,035,829
Operating revenues										
Revenues from operational grants	167,263,345,634	7,524,387,359	16,034,090,269	5,231,494,955	0	0	0	196,053,318,217	12,338,095,766	208,391,413,983
Revenues from grant aid	0	0	0	0	57,565,422,186	0	0	57,565,422,186	0	57,565,422,186
Revenues from contracted programs	0	0	0	0	0	79,162,863	0	79,162,863	0	79,162,863
Revenues from interest on development projects	0	0	0	0	0	0	0	0	170,198	170,198
Revenues from emigration projects	0	0	0	0	0	0	0	0	96,626	96,626
Revenue from subsidy for facilities	0	0	0	0	0	0	0	0	34,625,048	34,625,048
Revenues from expected amount to be granted from the national budget	0	0	0	0	0	0	0	0	520,300	520,300
Donations	0	0	0	0	0	0	13,162,152	13,162,152	0	13,162,152
Reversal of contra-accounts for assets	0	0	0	94,263,830	0	0	0	94,263,830	1,587,952,038	1,682,215,868
Revenues from contra-accounts for provision for bonuses	0	0	0	0	0	0	0	0	1,174,506,410	1,174,506,410
Revenues from contra-accounts for provision for retirement benefits	0	0	0	0	0	0	0	0	996,111,652	996,111,652
Financial revenues	0	0	0	0	0	0	0	0	200,203,291	200,203,291
Miscellaneous income	267,159,544	0	13,867,456	0	0	0	0	281,027,000	3,274,209,088	3,555,236,088
Total	167,530,505,178	7,524,387,359	16,047,957,725	5,325,758,785	57,565,422,186	79,162,863	13,162,152	254,086,356,248	19,606,490,417	273,692,846,665
Operating income or loss	35,270,395,302	3,741,427,559	3,064,726,420	(288,294,212)	0	182,446	0	41,788,437,515	4,820,373,321	46,608,810,836
IV. Extraordinary income or losses, etc.										
Extraordinary losses	0	0	0	0	0	0	0	0	74,971,998	74,971,998
Extraordinary income	0	0	0	0	0	0	0	0	24,590,368,663	24,590,368,663
Net income or loss	35,270,395,302	3,741,427,559	3,064,726,420	(288,294,212)	0	182,446	0	41,788,437,515	29,335,769,986	71,124,207,501
Reversal of reserve fund carried over from the previous Mid-term Objective period	587,720,373	429,757	20,999,138	637,775	0	0	0	609,787,043	0	609,787,043
Total income or loss for the current year	35,858,115,675	3,741,857,316	3,085,725,558	(287,656,437)	0	182,446	0	42,398,224,558	29,335,769,986	71,733,994,544
V. Total assets										
Cash and deposits	0	0	0	0	178,252,686,123	190,058,215	3,375,890,525	181,818,634,863	86,413,340,310	268,231,975,173
Advance payments	20,018,572,482	510,251,253	2,358,184,986	76,446,483	0	0	0	22,963,455,204	0	22,963,455,204
Buildings	0	0	0	0	0	0	0	0	23,583,809,755	23,583,809,755
Other assets	725,968,247	4,817,210	82,652,468	289,344,746	186,110	356,361,069	65,200,574	1,524,530,424	40,308,625,424	41,833,155,848
Total	20,744,540,729	515,068,463	2,440,837,454	365,791,229	178,252,872,233	546,419,284	3,441,091,099	206,306,620,491	150,305,775,489	356,612,395,980

(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.

General Account

(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	(150,000) 45,000	1	Japan Society for the Promotion of Science Grant-in-Aid for Scientific Research
Grant-in-Aid for Scientific Research B	(450,000) 135,000	1	
Grant-in-Aid for Scientific Research C	(1,300,000) 1,920,000	2	
Grant-in-Aid for Young Scientists	(900,000) 1,830,000	2	
Total	(2,800,000) 3,930,000	6	

(Note) Amounts granted in the current period indicate the amounts equivalent to indirect expenses. The amounts 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	2,719,449	
Cash in foreign currency	32,417,059	
Deposit accounts	255,753,924,829	
Checking accounts	4,737,081	
Deposit accounts in foreign currency	187,031,734	
Checking accounts in foreign currency	6,251,145,021	
Time deposits	6,000,000,000	
Total	268,231,975,173	

2. Advance payments

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Operating expenses	22,963,455,204	Nippon Koei Co., Ltd. and others	
Total	22,963,455,204		

3. Funds for grant aid

(Unit: Yen)

Classification	Amount	Counterparty	Remarks
Funds for grant aid	178,252,872,233	Republic of the Union of Myanmar and others	
Total	178,252,872,233		

4. Accounts payable

(Unit: Yen)

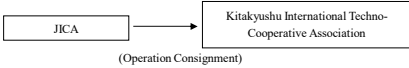

Classification	Amount	Counterparty	Remarks
Operating expenses	25,200,167,970	Nippon Koei Co., Ltd. and others	
General administrative expenses	3,828,994,404	Accenture Japan Ltd and others	
Expenses for contracted programs	432,354	ManpowerGroup Co., Ltd. and others	
Expenses for donation projects	534,100	Individual persons	
Subsidy for facilities	1,486,944,515	Fujiko Co., Ltd. and others	
Others	199,749,602	Oriental Consultants Global Co., Ltd. and others	
Total	30,716,822,945		

(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"> - day care services for handicapped children - consultation services for handicapped children - after-school child sound upbringing services - regional base services of the child care support - nursery center management services <p>(b) Based on act on Social Welfare for the Elderly</p> <ul style="list-style-type: none"> - senior in-home care services - senior day-services <p>(c) Based on act to comprehensively support daily and social lives of persons with disabilities</p> <ul style="list-style-type: none"> - welfare services for persons with disabilities - consultation support services - services to support regional life - management of community activity support centers <p>3. Human resource development and training</p> <p>(6) Other activities necessary to achieve the objectives of the Association.</p>	<p>(1) Support and promulgation of economic, cultural, educational, and social activities in cooperation with overseas and domestic Japan-related organizations or by itself.</p> <p>(2) Cooperation pertaining to carrying out of international cooperative activities and international exchange activities.</p> <p>(3) Collaboration with municipalities and international exchange associations</p> <p>(4) Promulgation both at home and abroad of research outcomes and knowledge regarding activities pertaining international cooperation and international exchange endeavors</p> <p>(5) Provision of information and collaboration regarding migration and overseas expansion of businesses</p> <p>(6) Establishment and operation of centers for Japanese abroad</p> <p>(7) Consultations and intermediation for and regarding Japanese abroad</p> <p>(8) Publicity of and edification regarding situations in Japan</p> <p>(9) Organizing of the convention of Nikkei and Japanese abroad</p> <p>(10) Edification regarding investment from overseas, investment overseas, and businesses</p> <p>(11) Other activities necessary for the fulfillment of public good</p>
Name of officers	<p>Number of officers: 9</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: Shinji Hirai</p>
Association chart on transactions between relevant public interest corporations and JICA	<pre> graph LR JICA --> Operation Consignment Association </pre>	<pre> graph LR JICA --> Operation Consignment Association </pre>
Assets	3,508,727,918 yen	187,082,351 yen
Liabilities	1,740,784,593 yen	139,905,799 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	1,235,142,801 yen	44,170,863 yen
Changes in general net assets	<p>○Revenues</p> <ul style="list-style-type: none"> • Subsidy received, etc. 0 yen • Other revenues 2,621,877,409 yen <p>○Expenses 2,655,434,469 yen</p>	<p>○Revenues</p> <ul style="list-style-type: none"> • Subsidy received, etc. 0 yen • Other revenues 333,973,756 yen <p>○Expenses 331,962,567 yen</p>
Changes in specified net assets	<p>○Revenues</p> <ul style="list-style-type: none"> • Subsidy received, etc. 566,357,584 yen • Other revenues 0 yen <p>○Expenses 0 yen</p>	<p>○Revenues</p> <ul style="list-style-type: none"> • Subsidy received, etc. 0 yen • Other revenues 3,000,000 yen <p>○Expenses 2,005,500 yen</p>
Balance of net assets at the end of the fiscal year	1,767,943,325 yen	47,176,552 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: 247,898,273 yen, Accounts receivable: N/A	Accounts payable: 40,139,216 yen, Accounts receivable: 163,375 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: 2,225,312,429 yen</p> <p>(Breakdown: JICA transactions 1,081,210,084 yen 48.6 %)</p> <p>Competitive contract (1,050,590,779 yen 97.2 %)</p> <p>Planning competition and public selection (17,561,448 yen 1.6 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p> <p>Other (13,057,857 yen 1.2 %)</p>	<p>Total operating revenues: 323,173,972 yen</p> <p>(Breakdown: JICA transactions 218,686,563 yen 67.7 %)</p> <p>Competitive contract (26,151,601 yen 12.0 %)</p> <p>Planning competition and public selection (36,600,679 yen 16.7 %)</p> <p>Non-competitive negotiated contracts (155,702,483 yen 71.2 %)</p> <p>Other (231,800 yen 0.1 %)</p>

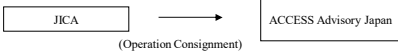

(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

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: 12 President: Ikuya Yamamoto	Number of officers: 19 Representative Director and President: Kiyoshi Otsubo
Association chart on transactions between relevant public interest corporations and JICA		
Assets	652,124,664 yen	4,561,136,533 yen
Liabilities	18,918,444 yen	71,878,153 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	651,142,307 yen	4,565,332,691 yen
Changes in general net assets	○Revenues • Subsidy received, etc. 32,600,000 yen • Other revenues 65,903,216 yen ○Expenses 115,841,671 yen	○Revenues • Subsidy received, etc. 0 yen • Other revenues 118,606,276 yen ○Expenses 194,680,587 yen
Changes in specified net assets	○Revenues • Subsidy received, etc. 0 yen • Other revenues 0 yen ○Expenses 597,632 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	633,206,220 yen	4,489,258,380 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: 20,511,763 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: 55,200,002 yen (Breakdown: JICA transactions 51,542,403 yen 93.4 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (51,542,403 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)	Total operating revenues: 41,283,211 yen (Breakdown: JICA transactions 37,412,006 yen 90.6 %) Competitive contract (20,511,763 yen 54.8 %) Planning competition and public selection (16,900,243 yen 45.2 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)



(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	ACCESS Advisory Japan	Overseas Agricultural Development Association
Outline of operations	<p>(1) Activities related to the following items to support the establishment of effective financial products and sales channels for farmers and agricultural businesses</p> <p>1. Market research</p> <p>2. Product development and sales channel improvement</p> <p>3. Client Protection</p> <p>4. Social business management</p> <p>5. Investment Advisory</p> <p>6. Other related activities</p> <p>(2) Activities to strengthen the management capacity of financial service providers and micro, small and medium enterprises (MSMEs) in rural areas in the following areas</p> <p>1. Organizational diagnosis and program evaluation</p> <p>2. Various training and capacity building</p> <p>3. Other related activities</p> <p>(3) Activities related to the following items to create economic opportunities for farmers and agricultural businesses</p> <p>1. Entrepreneurship training</p> <p>2. Technical training</p> <p>3. Value chain development</p> <p>4. Rural investment strategy development</p> <p>5. Other related activities</p> <p>(4) Other activities necessary to fulfill the aims of this organization</p>	<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>
Name of officers	<p>Number of officers: 1</p> <p>Representative Director and President: Ronald Bevacqua</p>	<p>Number of officers: 9</p> <p>President: Hidekazu Toyohara</p>
Association chart on transactions between relevant public interest corporations and JICA		
Assets	291,630 yen	31,683,223 yen
Liabilities	48,400 yen	27,969,966 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	997,210 yen	1,240,023 yen
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 19,438,860 yen	• Other revenues 119,543,525 yen
○Expenses	○Expenses 20,192,840 yen	○Expenses 117,070,291 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 0 yen	• Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the fiscal year	243,230 yen	3,713,257 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: N/A, Accounts receivable: 2,202,354 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: 19,438,844 yen</p> <p>(Breakdown: JICA transactions 17,810,100 yen 91.6 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (17,810,100 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: 114,191,080 yen</p> <p>(Breakdown: JICA transactions 100,201,432 yen 87.7 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (100,076,598 yen 99.9 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p> <p>Other (124,834 yen 0.1 %)</p>



(Note 1) The above amount pertains to the period from January 1, 2021, through December 31, 2021.

(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Supporting Organization of J.O.C.V.	Infrastructure Development Institute-JAPAN
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) Promotion of international exchange in the field of construction (2) Research on the development, operation and maintenance of socioeconomic infrastructure facilities located overseas (3) Dispatch and training of personnel for the development, operation and maintenance of socioeconomic infrastructure facilities located overseas (4) Consulting services in the field of international construction (5) Collection and exchange of domestic and overseas materials and information concerning socioeconomic infrastructure facilities (6) Domestic and international publicity and promotion of socioeconomic infrastructure facilities (7) Other projects necessary to achieve the purposes of the Institute
Name of officers	Number of officers: 16 President: Yasuhiro Yamamoto Standing Director General: Kazuhisa Matsuoka (Former Senior Vice President of JICA)	Number of officers: 23 President: Katsuji Hashiba
Association chart on transactions between relevant public interest corporations and JICA		
Assets	50,152,662 yen	300,125,566 yen
Liabilities	9,822,713 yen	72,026,813 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	40,246,519 yen	227,888,781 yen
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 3,000,000 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 114,812,429 yen	• Other revenues 342,606,875 yen
○Expenses	○Expenses 117,728,999 yen	○Expenses 342,396,903 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 0 yen	• Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the fiscal year	40,329,949 yen	228,098,753 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: 16,971,514 yen, Accounts receivable: N/A	Accounts payable: 40,992,524 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: 103,653,686 yen (Breakdown: JICA transactions 92,265,294 yen 89.0 %) Competitive contract (90,678,059 yen 98.3 %) Planning competition and public selection (0 yen 0.0 %) Non-competitive negotiated contracts (960,575 yen 1.0 %) Other (626,660 yen 0.7 %)	Total operating revenues: 311,704,974 yen (Breakdown: JICA transactions 118,036,521 yen 37.9 %) Competitive contract (91,947,789 yen 77.9 %) Planning competition and public selection (20,976,271 yen 17.8 %) Non-competitive negotiated contracts (5,112,461 yen 4.3 %) Other (0 yen 0.0 %)

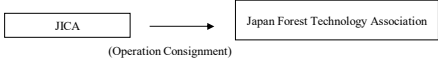
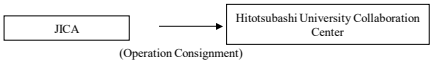
(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

(Note 1) The above amount pertains to the period from July 1, 2020, through June 30, 2021.

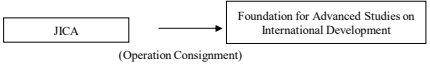

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Takikawa International Exchange Association	Tokachi Regional Activation Support Organization
Outline of operations	(1) Activities for international exchange (2) Activities for international 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: 23 President: Norikazu Mizuguchi	Number of officers: 11 Representative Director: Takeharu Matsumoto
Association chart on transactions between relevant public interest corporations and JICA		
Assets	51,153,553 yen	7,877,360 yen
Liabilities	5,122,099 yen	9,654,987 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	53,480,119 yen	(1,859,977) yen
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 5,500,000 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 23,581,755 yen	• Other revenues 42,442,091 yen
○Expenses	○Expenses 36,530,420 yen	○Expenses 42,359,741 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 0 yen	• Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the fiscal year	46,031,454 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	Accounts payable: N/A, Accounts receivable: 1,259,137 yen
Details of debt guarantee	N/A	N/A
Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)	Total operating revenues: 54,085,594 yen (FY2021 Estimated Amount) (Breakdown: JICA transactions 50,436,738 yen 93.3 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (50,436,738 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 %)

(Note 1) The figure in the "Amounts and ratios in relation to operating revenues, order placement by JICA, etc." column are estimated amounts for the period from April 1, 2021 through March 31, 2022, and the figure in the other columns are the FY2020 financial values.

(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.



Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Japan Forest Technology Association	Hitotsubashi University Collaboration Center
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) Contracted research and joint research (2) Planning, organizing and holding symposiums and conferences to disseminate research information (3) Planning, drafting, and holding of various workshops, training sessions, seminars, and courses (4) Planning, drafting, and implementation of education and training for human resource development of advanced professionals (5) Consulting on management, legal, investment, financing and public policy (6) Publication and dissemination of information (7) Assistance in financing national university corporations (8) In addition to the activities listed in the preceding items, other activities deemed appropriate to achieve the purposes of the corporation
Name of officers	Number of officers: 19 President: Takamasa Fukuda	Number of officers: 11 Representative Director: Atsushi Yamada
Association chart on transactions between relevant public interest corporations and JICA		
Assets	2,423,227,865 yen	93,817,081 yen
Liabilities	1,272,707,972 yen	76,322,240 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal year	1,109,708,112 yen	32,972,381 yen
Changes in general net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 2,054,299,551 yen	• Other revenues 123,645,793 yen
○Expenses	○Expenses 2,013,487,770 yen	○Expenses 139,123,333 yen
Changes in specified net assets		
○Revenues	○Revenues	○Revenues
• Subsidy received, etc.	• Subsidy received, etc. 0 yen	• Subsidy received, etc. 0 yen
• Other revenues	• Other revenues 0 yen	• Other revenues 0 yen
○Expenses	○Expenses 0 yen	○Expenses 0 yen
Balance of net assets at the end of the fiscal year	1,150,519,893 yen	17,494,841 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: 284,136,196 yen, Accounts receivable: 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: 1,819,820,026 yen (Breakdown: JICA transactions 647,166,100 yen 35.6 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (647,166,100 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)	Total operating revenues: 123,623,146 yen (Breakdown: JICA transactions 83,325,464 yen 67.4 %) Competitive contract (37,567,200 yen 45.1 %) Planning competition and public selection (45,758,264 yen 54.9 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (0 yen 0.0 %)

(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

Corporation type and name	(Relevant public interest corporations, etc.)		(Relevant public interest corporations, etc.)	
Items	Foundation for Advanced Studies on International Development		The Overseas Coastal Area Development Institute of Japan	
Outline of operations	(1) Cultivation of human resources for international development (2) Research and surveys for international development and assistance policy (3) Cooperation for advanced studies regarding international development (4) Technical cooperation projects overseas (5) Cooperation for private-sector business activities contributing to international development (6) Dissemination of information, education, and publicity regarding international development (7) Activities in Japan drawing on insights from aforementioned activities (8) Other activities necessary to fulfill the aims of this foundation		(1) Research and studies for projects 1. Research and studies on global coastal 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	
Name of officers	Number of officers: 8 President: Tsuneo Sugishita		Number of officers: 8 Chairman: Koichi Miyake	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	642,828,143 yen		1,815,168,351 yen	
Liabilities	32,366,393 yen		73,743,507 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal year	660,037,002 yen		1,667,642,828 yen	
Changes in general net assets	○Revenues • Subsidy received, etc. 1,000,000 yen • Other revenues 130,920,503 yen ○Expenses 181,495,755 yen		○Revenues • Subsidy received, etc. 0 yen • Other revenues 590,517,170 yen ○Expenses 516,735,154 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	610,461,750 yen		1,741,424,844 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: 149,350,410 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: 120,549,060 yen (Breakdown: JICA transactions 73,194,892 yen 60.7 %) Competitive contract (12,852,215 yen 17.6 %) Planning competition and public selection (59,390,646 yen 81.1 %) Non-competitive negotiated contracts (0 yen 0.0 %) Other (952,031 yen 1.3 %)		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 %)	


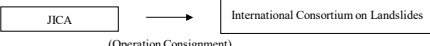
(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

(Note 1) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

Corporation type and name	(Relevant public interest corporations, etc.)	(Relevant public interest corporations, etc.)
Items	Asia SEED	Network for Action against Malnutrition
Outline of operations	(1) Research, information collection and analysis of issues related to education, scientific technology, culture, economy and industry between Japan and Asian-Pacific region and other nations and proposals on these issues (2) Development of cooperative projects and implementation of consulting on concrete issues based on the preceding article (3) Promotion of interactions among government officers, educators, researchers and other people concerned by collaborative researches, seminars and similar activities (4) Support on exchange of students and trainees between Japan and other nations (5) Development of professional skills of international students and trainees and job placement to provide them employment opportunities (6) Other related issues	(1) Projects to support the implementation of development assistance projects related to nutrition in developing countries (2) Research survey and policy recommendation project on nutrition in developing countries (3) Training of human resources necessary to carry out the businesses stipulated in the preceding items 1 and 2. (4) Projects to develop research reports and educational materials/manuals on nutrition in developing countries (5) Training programs to disseminate knowledge and acquire skills related to nutrition in developing countries (6) Strengthening of networks with domestic and international NGOs and universities engaged in similar activities, and accumulation and sharing of experience and knowledge (7) Other activities necessary to achieve the aim of the corporation
Name of officers	Number of officers: 15 Chairman: Masahiro Hamano	Number of officers: 4 Representative Director: Koichiro Watanabe
Association chart on transactions between relevant public interest corporations and JICA		
Assets	380,901,661 yen	22,668,811 yen
Liabilities	88,091,526 yen	1,319,590 yen
(Statement of changes in net assets)		
Balance of net assets at the beginning of the fiscal 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 fiscal year	292,810,135 yen	21,349,221 yen
(Statement of activities)		
Balance of net assets at the beginning of the fiscal year	260,608,670 yen	89,504 yen
Total revenues for the current period	248,084,052 yen	46,265,150 yen
Total expenditures for the current period	215,882,587 yen	25,005,433 yen
Net balance of revenues and expenditures for the current period	32,201,465 yen	21,259,717 yen
Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.	N/A	N/A
Details of receivables and payables to relevant public interest corporations	Accounts payable: 14,955,600 yen, Accounts receivable: N/A	Accounts payable: 24,193,500 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: 232,877,943 yen (Breakdown: JICA transactions 118,301,923 yen 50.8 %) Competitive contract (70,366,852 yen 59.5 %) Planning competition and public selection (47,935,071 yen 40.5 %) Non-competitive negotiated contracts (0 yen 0.0 %) Others (0 yen 0.0 %)	Total operating revenues: 46,115,150 yen (Breakdown: JICA transactions 46,115,150 yen 100.0 %) Competitive contract (23,398,650 yen 50.7 %) Planning competition and public selection (22,716,500 yen 49.3 %) Non-competitive negotiated contracts (0 yen 0.0 %) Others (0 yen 0.0 %)

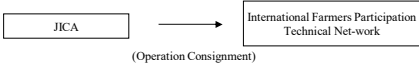
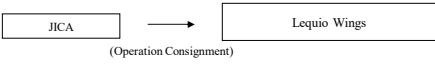
(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.
(Note 2) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

(Note 1) 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.)		(Relevant public interest corporations, etc.)	
Items	Okinawa Environment Club		International Consortium on Landslides	
Outline of operations	(1) Businesses related to specified nonprofit activities 1. Conservation of regional nature and environment 2. Environmental education 3. Community development utilizing natural and environmental subjects 4. Research and studies; information gathering and provision 5. Publication of newsletters, etc. (2) Profit-Making Business 1. Bazaars and other businesses selling goods		(1) Promotion of domestic and international research on landslides for the benefit of society and the environment (2) Capacity building, education and public relations for landslides mitigation (3) Editing, publishing and marketing of academic journals related to landslides (4) Planning and organizing international conferences (symposiums, field discussions), lectures and workshops (5) Cooperation and collaboration with international organizations (6) Other activities necessary to achieve the purpose of this organization	
Name of officers	Number of officers: 7 President: Kuniki Shimoji		Number of officers: 6 Chairman: Kyoji Sasa	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	16,929,600 yen		170,020,810 yen	
Liabilities	7,846,326 yen		61,170,067 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal 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 fiscal year	9,083,274 yen		108,850,743 yen	
(Statement of activities)				
Balance of net assets at the beginning of the fiscal year	13,390,590 yen		100,040,162 yen	
Total revenues for the current period	13,328,249 yen		46,525,529 yen	
Total expenditures for the current period	17,635,565 yen		37,714,948 yen	
Net balance of revenues and expenditures for the current period	(4,307,316) yen		8,810,581 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: 226,226 yen, Accounts receivable: 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: 10,442,004 yen (Breakdown: JICA transactions 8,971,546 yen 85.9 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (8,971,546 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Others (0 yen 0.0 %)		Total operating revenues: 114,268,382 yen (FY2021 Estimated Amount) (Breakdown: JICA transactions 78,227,788 yen 68.5 %) Competitive contract (0 yen 0.0 %) Planning competition and public selection (78,227,788 yen 100.0 %) Non-competitive negotiated contracts (0 yen 0.0 %) Others (0 yen 0.0 %)	

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.
 (Note 2) The above amount pertains to the period from April 1, 2020, through March 31, 2021.

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.
 (Note 2) The figure in the "Amounts and ratios in relation to operating revenues, order placement by JICA, etc." column are estimated amounts for the period from April 1, 2021 through March 31, 2022, and the figure in the other columns are the FY2020 financial values.

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) Businesses related to specified non-profit activities</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> <p>(2) Other businesses</p> <p>1. Sales of goods and services</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>		<p>Number of officers: 7</p> <p>President: Chochu Awa</p>	
Association chart on transactions between relevant public interest corporations and JICA				
Assets	41,040,035 yen		15,469,464 yen	
Liabilities	23,363,024 yen		1,141,038 yen	
(Statement of changes in net assets)				
Balance of net assets at the beginning of the fiscal year	-		-	
Changes in general net assets	<p>○Revenues</p> <p>• Subsidy received, etc. -</p> <p>• Other revenues -</p> <p>○Expenses -</p>		<p>○Revenues</p> <p>• Subsidy received, etc. -</p> <p>• Other revenues -</p> <p>○Expenses -</p>	
Changes in specified net assets	<p>○Revenues</p> <p>• Subsidy received, etc. -</p> <p>• Other revenues -</p> <p>○Expenses -</p>		<p>○Revenues</p> <p>• Subsidy received, etc. -</p> <p>• Other revenues -</p> <p>○Expenses -</p>	
Balance of net assets at the end of the fiscal year	17,677,011 yen		14,328,426 yen	
(Statement of activities)				
Balance of net assets at the beginning of the fiscal year	15,571,892 yen		16,185,282 yen	
Total revenues for the current period	47,897,142 yen		34,254,706 yen	
Total expenditures for the current period	45,792,023 yen		36,111,562 yen	
Net balance of revenues and expenditures for the current period	2,105,119 yen		(1,856,856) 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: 47,754,227 yen</p> <p>(Breakdown: JICA transactions 45,162,476 yen 94.6 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (44,989,846 yen 99.6 %)</p> <p>Non-competitive negotiated contracts (0 yen 0.0 %)</p> <p>Other (172,630 yen 0.4 %)</p>		<p>Total operating revenues: 31,814,205 yen</p> <p>(Breakdown: JICA transactions 29,267,205 yen 92.0 %)</p> <p>Competitive contract (0 yen 0.0 %)</p> <p>Planning competition and public selection (29,246,705 yen 99.9 %)</p> <p>Non-competitive negotiated contracts (10,800 yen 0.0 %)</p> <p>Others (9,700 yen 0.0 %)</p>	

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.