

# Financial Affairs and Organization

## Financial Statements

Budgets and Results | Balance Sheet | Profit and Loss Statement | Statement of Loss Appropriation

### Budgets and Results

(April 1, 2008 to March 31, 2009)

(thousand yen)

Item	Budget	Result
<b>Revenues</b>		
Government subsidies	12,892,237	12,892,237
Investment revenue	2,251,125	2,098,936
Donation revenue	878,338	763,952
Income from commissioned projects	707,795	1,095,314
Other revenue	179,670	457,138
<b>Total</b>	<b>16,909,165</b>	<b>17,307,579</b>
<b>Expenditures</b>		
Operating expenses	14,065,422	13,344,483
Arts and Cultural Exchange Programs	2,260,699	2,287,395
Japanese-Language Education Programs	3,945,265	3,906,774
Japanese Studies and Intellectual Exchange Programs	2,294,477	2,104,363
Survey, Research, and Information Service Programs	491,696	494,110
Other programs	5,073,285	4,551,838
General and administrative expenses	3,691,701	3,184,022
Salaries and wages	1,839,916	1,798,457
Supplies	1,851,785	1,385,565
<b>Total</b>	<b>17,757,123</b>	<b>16,528,505</b>

Note 1: In the Budgets and Results, salaries and wages for executives and regular employees of the Japan Foundation employed in Japan are all included under general and administrative expenses. In the Profit and Loss Statement, salaries and wages for executives and regular employees employed in Japan are included as expenses in the relevant area of operation, according to the nature of each position.

Note 2: Expenses for supplies contains an amount of 847,958,000 yen for relocation expenses for headquarters. This amount is not included in the revenue budget.

Note 3: Totals may not correspond to the sum of their component figures due to the rounding of amounts of less than one thousand yen.

**Balance Sheet** (as of March 31, 2009)

(thousand yen)

<b>Assets</b>	I. Current assets	Cash and deposits		6,163,879
		Marketable securities		6,711,449
		Prepaid expenses		50,420
		Accrued income		400,154
		Accounts receivable		608,619
		Other current assets		20,048
		<b>Total current assets</b>		<b>13,954,572</b>
	II. Fixed assets	1. Tangible fixed assets		
		Buildings	12,659,184	
		Accumulated depreciation	△ 2,759,242	9,899,942
		Structures	310,224	
		Accumulated depreciation	△ 132,338	177,886
		Machinery and equipment	9,323	
		Accumulated depreciation	△ 6,533	2,789
		Vehicles and transport equipment	124,051	
		Accumulated depreciation	△ 74,742	49,308
		Tools, equipment, and fixtures	1,055,694	
		Accumulated depreciation	△ 683,039	372,655
		Art objects		463,140
		Land		195,318
		Construction in progress		8,178
		<b>Total tangible fixed assets</b>		<b>11,169,219</b>
		2. Intangible fixed assets		
		Land lease rights		10,598
		Software		36,535
		Telephone subscription rights		441
		<b>Total intangible fixed assets</b>		<b>47,574</b>
		3. Investments and other assets		
		Investment securities		84,759,463
		Long-term time deposits		1,700,000
		Deposits and bonds		787,033
		<b>Total investments and other assets</b>		<b>87,246,497</b>
		<b>Total fixed assets</b>		<b>98,463,290</b>
<b>Total assets</b>				<b>112,417,862</b>
<b>Liabilities</b>	I. Current liabilities	Liabilities from government subsidies		1,022,779
		Donations received		60,124
		Amount in arrears		881,410
		Accrued expenses		1,517
		Consumption tax payable		1,373
		Advances received		617,395
		Deposits payable		19,649
		Lease liabilities		5,419
		Exchange contracts		2,477
		Allowances		
		Allowances for bonuses	14,021	14,021
		<b>Total current liabilities</b>		<b>2,626,169</b>
	II. Fixed liabilities	Counterpart liabilities		
		Government operational expense subsidy counterpart liabilities	725,078	
		Donation counterpart liabilities	5,032	730,110
		Long-term lease liabilities		34,067
		<b>Total fixed liabilities</b>		<b>764,178</b>
<b>Total liabilities</b>				<b>3,390,347</b>
<b>Net assets</b>	I. Capital stock	Government investment		112,970,859
		<b>Total capital stock</b>		<b>112,970,859</b>
	II. Capital surplus	Capital surplus		△ 455,334
		Accumulated depreciation not included in the profit and loss statement (△)	△ 3,345,941	
		Accumulated impairment losses not included in the profit and loss statement (△)	△ 126	
		Endowments from private sector		900,372
		<b>Total capital surplus</b>		<b>△ 2,901,029</b>
	III. Net loss carried forward	Unappropriated loss for the term	△ 1,039,837	
		( of which: Gross loss for the term	△ 531,866 )	
		<b>Total net loss carried forward</b>		<b>△ 1,039,837</b>
	IV. Valuation and translation adjustments	Deferred gains or losses on hedges		△ 2,477
	<b>Total valuation and translation adjustments</b>		<b>△ 2,477</b>	
<b>Total net assets</b>				<b>109,027,515</b>
<b>Total liabilities and net assets</b>				<b>112,417,862</b>

## Profit and Loss Statement (April 1, 2008 to March 31, 2009)

(thousand yen)

<b>Ordinary expenses</b>	Arts and cultural programs		2,621,386	
	Japanese-language educational programs		4,233,415	
	Japanese studies and intellectual exchange programs		2,313,372	
	Survey, research, and information service programs		622,042	
	Other programs	Overseas programs	3,983,482	
		Cooperation in cultural exchange facilities program	671,017	4,654,499
	General and administrative expenses			1,785,848
	Financial expenses			711
	Miscellaneous income deductions			1,004,442
<b>Total ordinary expenses</b>				<b>17,235,717</b>
<b>Ordinary income</b>	Income from government subsidies			12,083,298
	Income from investments			2,145,868
	Income from commissioned projects	Income from commissioned projects entrusted by the government or local public entities	134,189	
		Income from other commissioned projects	578,282	712,471
	Income from donations	Income from donations	56,952	
		Income from designated donations	663,398	720,350
	Refund of counterpart liabilities	Refund of government operational expense subsidy counterpart liabilities	127,118	
		Refund of donation counterpart liabilities	1,203	128,321
	Financial income	Interest received	4,481	4,481
	Sundry income			909,159
<b>Total ordinary income</b>				<b>16,703,952</b>
<b>Ordinary loss</b>				<b>531,764</b>
<b>Extraordinary losses</b>	Retirement of fixed assets			<b>58,261</b>
<b>Extraordinary profits</b>	Refund of government operational expense subsidy counterpart liabilities			<b>58,159</b>
<b>Net loss for the term</b>				<b>531,866</b>
<b>Gross loss for the term</b>				<b>531,866</b>

## Statement of Loss Appropriation

(thousand yen)

<b>I. Unappropriated losses at end of term</b>		<b>1,039,837</b>
	Gross loss for the term	531,866
	Deficit at the beginning of term	507,970
<b>II. Deficit carried over to next term</b>		<b>1,039,837</b>

# Financial Cooperation from the Private Sector

The Japan Foundation is able to engage in international cultural exchange programs thanks to generous financial contributions from the private sector, including those from businesses, organizations and individuals.

## 1. Categories of donation

### (1) General donations

These donations are allocated to expenses for the Foundation's international cultural exchange programs.

#### A. General donations system

These donations are received from corporations and individuals and their timing and amount are at the donor's discretion. Donors and examples of programs implemented are shown in [\*1] and [\*2] on the following page.

##### a. Donations for program expenses

These donations are allocated to expenses for the Foundation's programs during the same fiscal year in which the donation was received. According to the donor's wishes, the donation can be allocated to expenses for a particular project during the fiscal year or to programs in general.

##### b. Donations to operational funds (private endowments)

These donations are deposited in the Foundation's funds, and the accrued interest is allocated in perpetuity for program expenses.

#### B. Membership System

Fixed donations are received in the form of membership dues and are allocated to a variety of programs implemented during the fiscal year in which the donation was made. Members can enjoy privileges such as receiving the Foundation's publications, and invitations to various events sponsored or co-sponsored by the Foundation, depending on the membership category.

##### a. Corporate Membership System

This system is for corporations and organizations. The members comprise Regular Members, whose donation is at least 100,000 yen, and Special Members, whose donation is at least 500,000 yen annually. The list of members is shown in [\*3] on the following page.

##### b. JF Supporters Club

Fixed donations are received from individuals and groups in the form of membership dues. Annual membership fees are 3,000 yen for an Associate, 2,000 yen for a Student Associate, 10,000 yen for a Partner, and 50,000 yen for a Group.

### (2) Designated donations programs

Under this program, domestic individual and corporate donations to support international cultural exchange programs at home and abroad are received by the Foundation with the understanding that they will be

used to subsidize the organizations that implement the specific cultural exchange projects. By utilizing this system, such donations to support the programs are treated as donations to the Foundation, a designated public benefit organization, and the donors are eligible to receive taxation benefits for their donations.

Eligible programs include personnel exchanges; overseas Japanese studies and Japanese-language education programs; and performances, exhibitions, seminars, etc., related to international cultural exchange. Receipt of designated donations is subject to the decisions made by a deliberative council of external experts. See [\*4] on the following page for a list of designated donations programs.

## 2. Taxation benefits

The Japan Foundation is a "Designated Public Benefit Organization" (or "Tokutei Koh-eki Zoushin Houjin"), in accordance with Article 77 of the Corporate Tax Enforcement Order and Article 217 of the Income Tax Enforcement Order. Therefore, donations to the Foundation are subject to the following taxation benefits.

### (1) Corporations

Deductible expenses may be declared in addition to the standard deduction for donations.

Upper limit of financial loss = [(amount of capital) x (period of months / 12 x 0.0025) + (amount of income for fiscal period in question x 0.05)] x 0.5

### (2) Individuals

An amount equal to the donation minus 5,000 yen, up to 40% of gross income, is tax deductible. Donations of inherited assets are also eligible for beneficial taxation treatment.

## 3. Donations received in fiscal 2008

	Number of donations	Amount
General donations	709	74,365,295 yen
Donations for program expenses	19	60,844,295 yen
Private endowments	3	111,000 yen
Corporate membership	54	10,650,000 yen
JF Supporters Club	633	2,760,000 yen
Designated donations	43	689,698,532 yen (Note: 1)

Note 1: From the designated donations received, the Foundation granted subsidies of 663,398,532 yen to 27 programs (see [\*4]). The remaining 26,300,000 yen of the designated donations will be provided as subsidies to three programs in fiscal 2009.

Note 2: On an accumulated basis from the establishment of the Foundation up to the end of fiscal 2008, general donations and designated donations received by the Fund amounted to 2,415.69 million yen and 64,844.48 million yen, respectively.

## List of donors and programs implemented with donations in fiscal 2008

### [\*1] Donors for program expenses

Donations for the Japanese-language education programs at the Japan-Hungary Cooperation Forum:	ITOCHU Corporation / Sumitomo Chemical Co., Ltd.
Donations for The 2008 Yokohama Triennale program:	Cosmo Oil Co., Ltd. / Sakata Seed Corporation / Shiseido Company, Limited / Tokyo Business Service Co., Ltd. / Nippon Yusen Kabusiki Kaisha / Pacific Holdings, Inc. / Mori Building Co., Ltd. / Morimoto Co., Ltd. / Wacoal Corp.
Donations for the 11th International Architecture Exhibition, Venice Biennale program:	Shiseido Company, Limited
Donations for cultural programs in commemoration of the Japan-China Exchange Year of Culture and Sports:	Executive Committee for the Japan-China Exchange Year of Culture and Sports 2007
Donations for future cultural exchange-related programs with India:	Executive Committee for the Japan-India Exchange Year
General donations:	Honganji Foundation / 1,410 monitor of the JR Tokai Monitor Club / One individual

### [\*2] Program support by private endowments (Examples of "Special benefaction," under which a benefactor who so desires may establish a special program with a name of the benefactor's choosing)

Name of special benefaction program	Donor and content of the program
Uchida Fellowship	Benefactor is the late Mr. Uchida Genko. Young musicians are invited to Japan from the United States, Europe and other regions, and given the chance to work with renowned Japanese musicians and others active in the field of music, including by participating in joint performances or collaborating on joint works. Two fellows were invited in fiscal year 2008, one from each of the United States and Hungary.
Japanese Studies Fellowship Program offered by Takasago Thermal Engineering Co., Ltd.	Benefactor is Takasago Thermal Engineering Co., Ltd. In order to promote Japanese studies in Southeast Asia, this scholarship provides funds to allow young Southeast Asian researchers in the field of Japanese studies to visit Japan for research. Two fellows were invited in fiscal year 2008, one from each of Indonesia and Vietnam.
The Takeshi Kaiko Memorial Asian Writers Lecture Series	Benefactors are the late Mrs. Kaiko Hatsuko and the late Ms. Kaiko Michiko (family of the writer Kaiko Takeshi). To promote literary exchange by introducing Asian authors and works that are little known in Japan, this program invites Asian authors and others involved in the field of literature to lecture in Japan, and provides opportunities for interaction and dialogue throughout the country. In fiscal 2008, Ms. Do Hoang Dieu from Vietnam was invited.
Ken Watanabe Memorial Fund: Contribution of Books	Benefactor is Mr. Watanabe Yukinobu (father of Mr. Watanabe Ken, a Ministry of Foreign Affairs official who died in a traffic accident during training in the United States). Donation of Japanese studies books to the Tianjin Academy of Social Sciences, China. In fiscal 2008, a total of 241 books were donated.

### [\*3] Corporate members

(as of the end of FY 2008; listed in Japanese alphabetical order)

#### (1) Special members

Kodansha Ltd. / Shochiku Co., Ltd. / Electric Power Development Co., Ltd. / Mizuho Bank Ltd. / Bank of Tokyo-Mitsubishi UFJ, Ltd. / Wacoal Corp.

#### (2) General members

Ikenobo / Idemitsu Kosan Co., Ltd. / Insho-sha / Ushio Inc. / Urasenke Tradition of Tea / NHK International Inc. / Katolec Corp. / Kinokuniya Company Ltd. / Kyoei Fire & Marine Insurance Co., Ltd. / Kodansha International Ltd. / Kodokan Judo Institute / International Hospitality Conference Service Association / Kokusai Service Agency / Komazawa University / Sakura Motion Picture Co., Ltd. / Shiseido Company, Limited. / Japan Echo Inc. / Publishers Association for Cultural Exchange / Shorinji Kempo Organization / Starlanes Travel Service Corp. / All Japan Kendo Federation / Dai-ichi Mutual Life Insurance Corporation / Daiichi Seiva Jimusho Co., Ltd. / Daikin Industries, Ltd. / Daiwa Securities SMBC Co., Ltd. / Dentsu Inc. / The Tokyo Commodity Exchange / Tokyo Studio Co., Ltd. / Tokyo Business Service Co., Ltd. / Nikko Cordial Securities, Inc. / Motion Picture Producers Association of Japan, Inc. / Nippon Origami Association / Japan International Cooperation Center / Nomura Securities Co., Ltd. / Nomura Securities Co., Ltd., Shinjuku Branch / Panasonic Corporation / Bicon Co., Ltd. / Bijutsu Shuppan Service Center Co., Ltd. / Hitachi Ltd. / Fuji Xerox Co., Ltd. / Honda Motor Co., Ltd. / Bonjinsha Inc. / Mizuho Securities Co., Ltd. / Sumitomo Mitsui Banking Corp. / Mitsubishi UFJ Securities Co., Ltd. / Meiji Shoin Holdings / Mori Building Co., Ltd. / Youth for Understanding International Exchange

### [\*4] Designated donations programs

(Countries in parenthesis represent the locations of the program implemented)

- Development for the Rotary Ambassadorial scholarship and other Rotary educational programs (#1 and (#2) (U.S. and Japan)
- U.S.-Japan Bridging Foundation Scholarship program (U.S.)
- The Fund Raising Project for Helping to Establish the "Ishikawa Memorial Fund for Comparative Japanese Law" (U.S.)
- The University of Alberta Prince Takamado Japan Canada Memorial Fund (Canada)
- Tsinghua University Japan Study Center (China)
- Japanese Legal Studies Program at University of Michigan Law School (U.S.)
- Nagashima Ohno and Tsunematsu Scholarship Fund, Columbia Law School (U.S.)
- Nagashima Ohno and Tsunematsu Program for Japanese Law and Culture at the University of Chicago Law School (U.S.)
- Nagashima Ohno and Tsunematsu Program for Japanese Law and Culture at Duke Law School (U.S.)
- Japan Return Programme Nihongo Summit 2008 (Japan)
- LSH Asia Scholarship (Japan)
- Project-Fund for Sprachzentrum für Japanisch e.V. (Germany)
- Genji Millennium (Japan)
- Indonesia Fair in Eco-Products 2008 (Japan)
- 2009 Japan-Hungary Project Commemorating the 50th Anniversary of the Resumption of Diplomatic Relations (Hungary)
- Music From Japan Festival 2009 (U.S.)
- Shitennoji Wasso (Japan)
- 15th Honolulu Festival (U.S.)
- The Conference of Japanese and Chinese Journalists (China and Japan)
- Japan-Korea Exchange Festival Matsuri in Seoul 2008 (Korea)
- The First World Festival of Children's Performing Arts in Toyama (Japan)
- Asian University for Women (Bangladesh)
- KEEP International Training and Exchange Center Project (Japan)
- Construction and exhibition of monument commemorating the centennial of Japan-Brazil immigration (Brazil)
- A Peaceful Friendship of Cherry Blossom Park – Nanjing (China)

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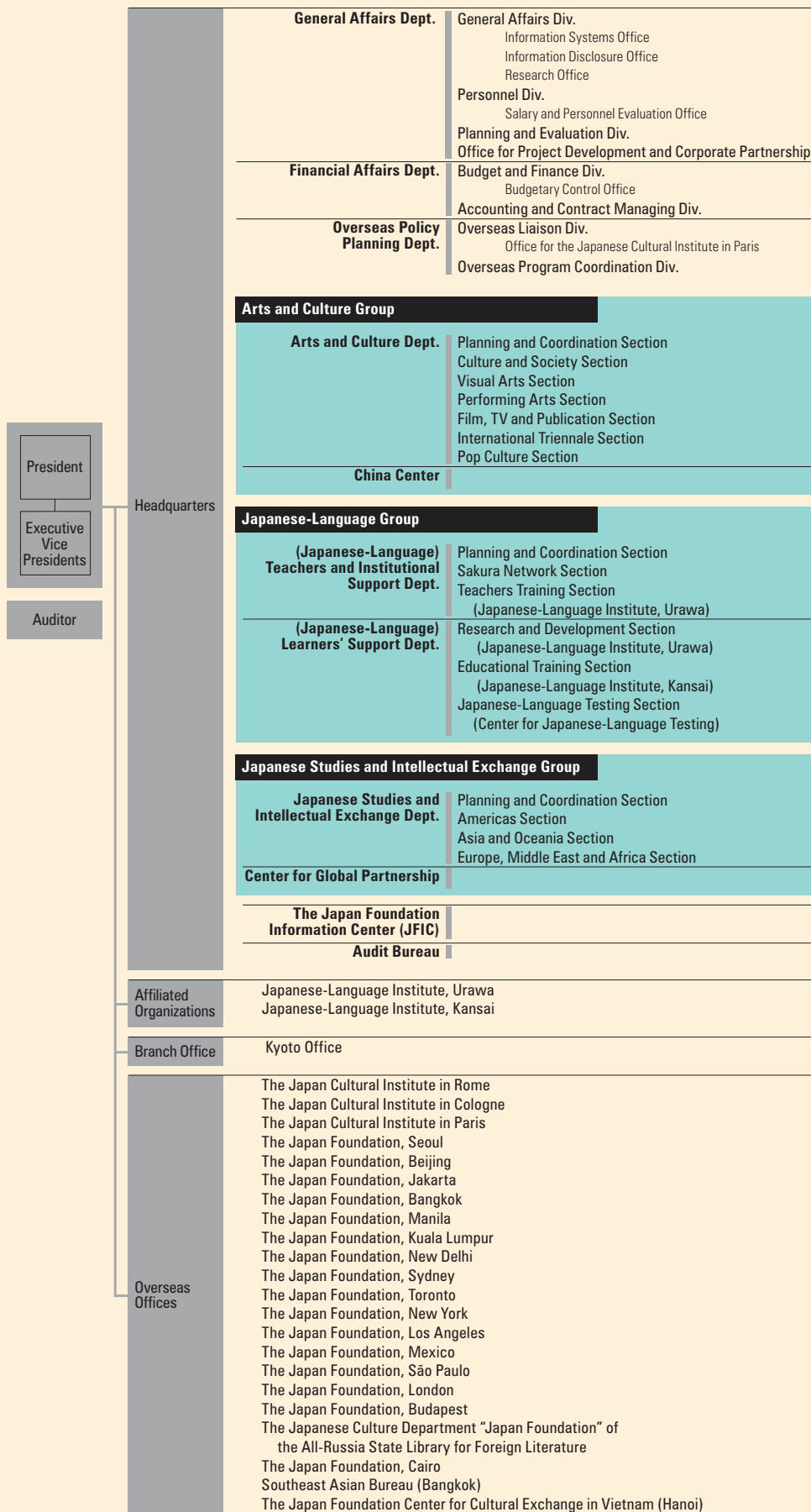
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As of August 1, 2009



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As of August 1, 2009

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**JAPAN FOUNDATION**  
国際交流基金

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