

# 会計検査院法

## The Board of Audit Act

(昭和二十二年四月十九日法律第七十三号)  
(Act No. 73 of April 19, 1947)

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#### 第一章 組織

## **Chapter I Organization**

### **第一節 総則**

#### **Section 1 General Provisions**

第一条 会計検査院は、内閣に対し独立の地位を有する。

Article 1 The Board of Audit is independent from the Cabinet.

第二条 会計検査院は、三人の検査官を以て構成する検査官会議と事務総局を以てこれを組織する。

Article 2 The Board of Audit is composed of the Audit Commission consisting of three Commissioners, and the General Executive Bureau.

第三条 会計検査院の長は、検査官のうちから互選した者について、内閣においてこれを命ずる。

Article 3 The person elected by the Commissioners from among themselves is appointed President of the Board of Audit by the Cabinet.

### **第二節 検査官**

#### **Section 2 Commissioners**

第四条 検査官は、両議院の同意を経て、内閣がこれを任命する。

Article 4 (1) Commissioners are appointed by the Cabinet, with the consent of both Houses of the Diet.

2 検査官の任期が満了し、又は欠員を生じた場合において、国会が閉会中であるため又は衆議院の解散のために両議院の同意を経ることができないときは、内閣は、前項の規定にかかわらず、両議院の同意を経ないで、検査官を任命することができる。

(2) Notwithstanding the provisions of the preceding paragraph, if the term of office of a Commissioner expires or a vacancy occurs among the Commissioners, and the consent of both Houses of the Diet cannot be obtained because the Diet is not in session or due to the dissolution of the House of Representatives, the Cabinet may appoint a Commissioner without obtaining the consent of both Houses of the Diet.

3 前項の場合においては、任命の後最初に召集される国会において、両議院の承認を求めなければならない。両議院の承認が得られなかつたときは、その検査官は、当然退官する。

(3) In the case referred to in the preceding paragraph, approval must be sought from both Houses of the Diet at the first session of the Diet convened after the appointment. If approval is not obtained from both Houses of the Diet, the relevant Commissioner will retire from office by operation of law.

4 検査官の任免は、天皇がこれを認証する。

(4) The Emperor attests the appointment and dismissal of Commissioners.

5 検査官の給与は、別に法律で定める。

(5) The remuneration for Commissioners is provided for separately in another Act.

第五条 検査官の任期は、五年とし、一回に限り再任されることができる。

Article 5 (1) A Commissioner's term of office is five years, and a Commissioner may be reappointed for only another term.

2 検査官が任期中に欠けたときは、後任の検査官は、前任者の残任期間在任する。

(2) If a vacancy arises in the office of Commissioner during their term of office, the succeeding Commissioner will hold office for the remaining term of the predecessor.

3 検査官は、満七十才に達したときは、退官する。

(3) Commissioners retire from office upon reaching the age of 70.

第六条 検査官は、他の検査官の合議により、心身の故障のため職務の執行ができないと決定され、又は職務上の義務に違反する事実があると決定された場合において、両議院の議決があつたときは、退官する。

Article 6 A Commissioner retires from office if a resolution is adopted by both Houses of the Diet following a decision by mutual consent of the other Commissioners that the Commissioner is unable to perform their duties due to a mental or physical disorder or that the other Commissioners made a decision by mutual consent that the Commissioner has in fact breached their obligation in the course of duty.

第七条 検査官は、刑事裁判により禁錮以上の刑に処せられたときは、その官を失う。

Article 7 A Commissioner forfeits their office if the Commissioner is sentenced to a punishment of imprisonment without work or greater by a criminal court.

第八条 検査官は、第四条第三項後段及び前二条の場合を除いては、その意に反してその官を失うことがない。

Article 8 Except in cases referred to in the latter part of Article 4, paragraph (3) and the preceding two Articles, a Commissioner does not forfeit their office against their own will.

第九条 検査官は、他の官を兼ね、又は国会議員、若しくは地方公共団体の職員若しくは議会の議員となることができない。

Article 9 A Commissioner may neither concurrently hold any other office, nor become a member of the Diet, an employee of a local government, or a member of a local assembly.

### 第三節 検査官会議

### Section 3 Audit Commission

第十条 検査官会議の議長は、院長を以て、これに充てる。

Article 10 The President of the Board of Audit assumes the role of the Chair of the Audit Commission.

第十一条 次の事項は、検査官会議でこれを決する。

Article 11 The following matters are decided by the Audit Commission:

一 第三十八条の規定による会計検査院規則の制定又は改廃

(i) enactment, amendment, or repeal of the Regulations of the Board of Audit under the provisions of Article 38;

二 第二十九条の規定による検査報告

(ii) the statement of audit under the provisions of Article 29;

二の二 第三十条の二の規定による報告

(ii)-2 a report under the provisions of Article 30-2;

三 第二十三条の規定による検査を受けるものの決定

(iii) determination of the entities subject to audit under the provisions of Article 23;

四 第二十四条の規定による計算証明に関する事項

(iv) matters relating to the Submission of Accounts under the provisions of Article 24;

五 第三十一条及び政府契約の支払遅延防止等に関する法律（昭和二十四年法律第二百五十六号）第十三条第二項の規定並びに予算執行職員等の責任に関する法律（昭和二十五年法律第百七十二号）第六条第一項及び第四項の規定（同法第九条第二項において準用する場合を含む。）による処分の要求に関する事項

(v) matters relating to a demand for disciplinary action under the provisions of Article 31 of this Act; Article 13, paragraph (2) of the Act on Prevention of Delays in Payment under Government Contracts (Act No.256 of 1949); and Article 6, paragraphs (1) and (4) of the Act on the Responsibilities of Government Employees Who Execute the Budget (Act No.172 of 1950) (including as applied mutatis mutandis pursuant to the provisions of Article 9, paragraph (2) of that Act);

六 第三十二条（予算執行職員等の責任に関する法律第十条第三項及び同法第十一条第二項において準用する場合を含む。）並びに予算執行職員等の責任に関する法律第四条第一項及び同法第五条（同法第八条第三項及び同法第九条第二項において準用する場合を含む。）の規定による検定及び再検定

(vi) adjudication and re-adjudication under the provisions of Article 32 of this Act (including as applied mutatis mutandis pursuant to the provisions of Article 10, paragraph (3) and Article 11, paragraph (2) of the Act on the Responsibilities of Government Employees Who Execute the Budget); and Article 4, paragraph (1) and Article 5 of the Act on the Responsibilities of

Government Employees Who Execute the Budget (including as applied mutatis mutandis pursuant to the provisions of Article 8, paragraph (3) and Article 9, paragraph (2) of that Act);

七 第三十五条の規定による審査決定

(vii) decision for examination under the provisions of Article 35;

八 第三十六条の規定による意見の表示又は処置の要求

(viii) presentation of opinions or demand for measures under the provisions of Article 36;

九 第三十七条及び予算執行職員等の責任に関する法律第九条第五項の規定による意見の表示

(ix) presentation of opinions under the provisions of Article 37 of this Act and Article 9, paragraph (5) of the Act on the Responsibilities of Government Employees Who Execute the Budget.

#### 第四節 事務総局

#### Section 4 General Executive Bureau

第十二条 事務総局は、検査官会議の指揮監督の下に、庶務並びに検査及び審査の事務を掌る。

Article 12 (1) The General Executive Bureau undertakes general affairs and functions of audit and examination under the direction and supervision of the Audit Commission.

2 事務総局に官房及び左の五局を置く。

(2) The General Executive Bureau has a Secretariat and the following five Bureaus:

第一局

1st Bureau

第二局

2nd Bureau

第三局

3rd Bureau

第四局

4th Bureau

第五局

5th Bureau

3 官房及び各局の事務の分掌及び分課は、会計検査院規則の定めるところによる。

(3) Assignment of functions to the Secretariat and the Bureaus, and the organizational subdivisions thereof, are as provided for by the Regulations of the Board of Audit.

第十三条 事務総局に、事務総長一人、事務総局次長一人、秘書官、事務官、技官その

他所要の職員を置く。

Article 13 The General Executive Bureau has one Secretary General, one Deputy Secretary General, personal secretaries, administrative officials, technical officials, and other necessary employees.

第十四条 前条の職員の任免、進退は、検査官の合議で決するところにより、院長がこれを行う。

Article 14 (1) Employees referred to in the preceding Article are appointed, dismissed, promoted, and demoted by the President of the Board of Audit pursuant to a general agreement reached by mutual consent of the Commissioners.

2 院長は、前項の権限を、検査官の合議で決するところにより、事務総長に委任することができる。

(2) The President of the Board of Audit may delegate the authority referred to in the preceding paragraph to the Secretary General pursuant to a consensus decision made by the Commissioners.

第十五条 事務総長は、事務総局の局務を統理し、公文に署名する。

Article 15 (1) The Secretary General presides over the functions of the General Executive Bureau, and signs its official documents.

2 次長は、事務総長を補佐し、その欠けたとき又は事故があるときは、その職務を行う。

(2) The Deputy Secretary General assists the Secretary General and, if the office of Secretary General becomes vacant or the Secretary General is incapacitated, the Deputy Secretary General carries out the duties of that office.

第十六条 各局に、局長を置く。

Article 16 (1) Each Bureau has a Director General.

2 局長は、事務総長の命を受け、局務を掌理する。

(2) The Director General administers the functions of the Bureau, under the orders of the Secretary General.

第十七条 秘書官は、検査官の命を受けて、機密に関する事務に従事する。

Article 17 (1) Personal secretaries engage in functions involving confidential matters, under the orders of the Commissioner.

2 事務官は、上官の指揮を受け、庶務、検査又は審査の事務に従事する。

(2) Administrative officials engage in general affairs, functions of audit, or examination under the direction of their superiors.

第十八条 技官は、上官の指揮を受け、技術に従事する。

Article 18 Technical officials engage in technical work, under the direction of

their superiors.

第十九条 会計検査院は、会計検査院規則の定めるところにより事務総局の支局を置くことができる。

Article 19 The Board of Audit may have branch offices as provided for by the Regulations of the Board of Audit.

#### **第五節 会計検査院情報公開・個人情報保護審査会**

#### **Section 5 The Review Board of the Board of Audit for the Information Disclosure and Personal Information Protection**

第十九条の二 行政機関の保有する情報の公開に関する法律（平成十一年法律第四十二号）第十九条第一項及び個人情報の保護に関する法律（平成十五年法律第五十七号）第百五条第一項の規定による院長の諮問に応じ審査請求について調査審議するため、会計検査院に、会計検査院情報公開・個人情報保護審査会を置く。

Article 19-2 (1) The Board of Audit has the Review Board of the Board of Audit for the Information Disclosure and Personal Information Protection, in order to respond to inquiries from the President of the Board of Audit and to review and deliberate the request for administrative review under the provisions of Article 19, paragraph (1) of the Act on Access to Information Held by Administrative Organs (Act No.42 of 1999) and Article 105, paragraph (1) of the Act on the Protection of Personal Information (Act No.57 of 2003).

2 会計検査院情報公開・個人情報保護審査会は、委員三人をもつて組織する。

(2) The Review Board of the Board of Audit for the Information Disclosure and Personal Information Protection is composed of three Members.

3 委員は、非常勤とする。

(3) Members serve on a part-time basis.

第十九条の三 委員は、優れた識見を有する者のうちから、両議院の同意を得て、院長が任命する。

Article 19-3 (1) Members are appointed by the President of the Board of Audit with the consent of both Houses of the Diet, from among persons having broad knowledge and strong acumen.

2 委員の任期が満了し、又は欠員を生じた場合において、国会の閉会又は衆議院の解散のために両議院の同意を得ることができないときは、院長は、前項の規定にかかわらず、同項に定める資格を有する者のうちから、委員を任命することができる。

(2) Notwithstanding the provisions of the preceding paragraph, the President of the Board of Audit may appoint a Member from among persons who have the qualifications under the preceding paragraph, if the term of office of a Member expires or a vacancy occurs in the Members and the consent of both Houses of the Diet cannot be obtained because the Diet is not in session or due to the

dissolution of the House of Representatives.

3 前項の場合においては、任命後最初の国会で両議院の事後の承認を得なければならない。この場合において、両議院の事後の承認が得られないときは、院長は、直ちにその委員を罷免しなければならない。

(3) In the case referred to in the preceding paragraph, ex post facto approval must be obtained from both Houses of the Diet at the first session of the Diet after the appointment. In this case, if ex post facto approval is not obtained from both Houses of the Diet, the President of the Board of Audit must immediately dismiss the relevant Member.

4 委員の任期は、三年とする。ただし、補欠の委員の任期は、前任者の残任期間とする。

(4) A Member's term of office is three years; provided, however, that the term of office of a Member filling the vacancy is the remaining term of the predecessor.

5 委員は、再任されることができる。

(5) Members may be reappointed.

6 委員の任期が満了したときは、当該委員は、後任者が任命されるまで引き続きその職務を行うものとする。

(6) When a Member's term of office expires, the relevant Member is to continuously carry out their duties until a successor is appointed.

7 院長は、委員が心身の故障のため職務の執行ができないと認めるとき、又は委員に職務上の義務違反その他委員たるに適しない非行があると認めるときは、両議院の同意を得て、その委員を罷免することができる。

(7) If the President of the Board of Audit finds that a Member is unable to perform their duties due to a mental or physical disorder, or finds that a Member is in breach of obligation in the course of duty or has engaged in conduct unbecoming a Member, the President of the Board of Audit may dismiss the Member, after having obtained the consent of both Houses of the Diet.

8 委員は、職務上知ることができた秘密を漏らしてはならない。その職を退いた後も、同様とする。

(8) A Member must not divulge any confidential information learned in the course of duty. The same applies after a Member has left office.

9 委員は、在任中、政党その他の政治的団体の役員となり、又は積極的に政治運動をしてはならない。

(9) While in office, a Member may neither become the officer of a political party or other political organization, nor actively take part in political activities.

10 委員の給与は、別に法律で定める。

(10) The remuneration for Members is provided for separately in another Act.

第十九条の四 情報公開・個人情報保護審査会設置法（平成十五年法律第六十号）第三章の規定は、会計検査院情報公開・個人情報保護審査会の調査審議の手續について準



用する。この場合において、同章の規定中「審査会」とあるのは、「会計検査院情報公開・個人情報保護審査会」と読み替えるものとする。

Article 19-4 The provisions of Chapter III of the Act for Establishment of the Information Disclosure and Personal Information Protection Board (Act No.60 of 2003) apply mutatis mutandis to the procedures for review and deliberation implemented by the Review Board of the Board of Audit for the Information Disclosure and Personal Information Protection. In this case, the phrase the "Review Board" in that chapter is deemed to be replaced with the "Review Board of the Board of Audit for the Information Disclosure and Personal Information Protection."

第十九条の五 第十九条の三第八項の規定に違反して秘密を漏らした者は、一年以下の懲役又は五十万円以下の罰金に処する。

Article 19-5 A person who has divulged any confidential information, in violation of the provisions of Article 19-3, paragraph (8), is subject to imprisonment with work for not more than one year or to a fine not exceeding 500,000 yen.

第十九条の六 第十九条の二から前条までに定めるもののほか、会計検査院情報公開・個人情報保護審査会に関し必要な事項は、会計検査院規則で定める。

Article 19-6 Beyond what is provided for in Articles 19-2 to 19-5, particulars necessary for the Review Board of the Board of Audit for the Information Disclosure and Personal Information Protection are prescribed by the Regulations of the Board of Audit.

## 第二章 権限

### Chapter II Mandate

#### 第一節 総則

##### Section 1 General Provisions

第二十条 会計検査院は、日本国憲法第九十条の規定により国の収入支出の決算の検査を行う外、法律に定める会計の検査を行う。

Article 20 (1) The Board of Audit audits the final accounts of the revenues and expenditures of the State, pursuant to the provisions of Article 90 of the Constitution of Japan, and also audits the accounts provided for by law.

2 会計検査院は、常時会計検査を行い、会計経理を監督し、その適正を期し、且つ、是正を図る。

(2) The Board of Audit continuously conducts audit, supervises financial management, ensures its adequacy, and rectifies any defects.

3 会計検査院は、正確性、合規性、経済性、効率性及び有効性の観点その他会計検査上必要な観点から検査を行うものとする。

(3) The Board of Audit is to conduct audits in terms of accuracy, regularity,

economy, efficiency, effectiveness, and from other perspectives necessary for auditing.

第二十一条 会計検査院は、検査の結果により、国の収入支出の決算を確認する。  
Article 21 The Board of Audit verifies the final accounts of the revenues and expenditures of the State based on the results of its audit.

## 第二節 検査の範囲 Section 2 Scope of Audit

第二十二条 会計検査院の検査を必要とするものは、左の通りである。

Article 22 The following items require audits by the Board of Audit:

- 一 国の毎月の収入支出  
(i) monthly revenues and expenditures of the State;
- 二 国の所有する現金及び物品並びに国有財産の受払  
(ii) receipts and payments of cash, and receipts and transfers of goods owned by the State as well as those of national properties;
- 三 国の債権の得喪又は国債その他の債務の増減  
(iii) acquisition or loss of claims held by the State, or an increase or decrease in government bonds and other obligations;
- 四 日本銀行が国のために取り扱う現金、貴金属及び有価証券の受払  
(iv) receipts and payments of cash, and receipts and transfers of precious metals and securities handled by the Bank of Japan on behalf of the State;
- 五 国が資本金の二分の一以上を出資している法人の会計  
(v) accounts of juridical persons to which the State has contributed 50 percent or more of their stated capital;
- 六 法律により特に会計検査院の検査に付するものと定められた会計  
(vi) accounts specified by law as being subject to audit by the Board of Audit.

第二十三条 会計検査院は、必要と認めるとき又は内閣の請求があるときは、次に掲げる会計経理の検査をすることができる。

Article 23 (1) The Board of Audit may audit financial management set forth below, if it finds it necessary to do so, or at the request of the Cabinet:

- 一 国の所有又は保管する有価証券又は国の保管する現金及び物品  
(i) securities owned or retained by the State, or cash and goods retained by the State;
- 二 国以外のものが国のために取り扱う現金、物品又は有価証券の受払  
(ii) receipts and payments of cash or receipts and transfers of goods and securities handled by entities other than the State, on behalf of the State;
- 三 国が直接又は間接に補助金、奨励金、助成金等を交付し又は貸付金、損失補償等の財政援助を与えているものの会計

(iii) accounts of an entity for which the State has directly or indirectly granted a subsidy, incentive, or aid, or extended other financial assistance such as a loan or an indemnity;

四 国が資本金の一部を出資しているものの会計

(iv) accounts of an entity whose stated capital has been contributed in part by the State;

五 国が資本金を出資したものが更に出資しているものの会計

(v) accounts of an entity whose stated capital has been contributed by an entity whose stated capital has been contributed by the State;

六 国が借入金の元金又は利子の支払を保証しているものの会計

(vi) accounts of an entity for whose borrowings the State guarantees the payment of the principal or interest;

七 国若しくは前条第五号に規定する法人（以下この号において「国等」という。）の工事その他の役務の請負人若しくは事務若しくは業務の受託者又は国等に対する物品の納入者のその契約に関する会計

(vii) accounts of a contractor for construction work implemented or other services provided by the State or a juridical person provided for in item (v) of the preceding Article (hereafter referred to as the "State, etc. " in this item), or an trustee to whom administrative work or services are entrusted by the State, etc. or a supplier of goods to the State, etc., which relate to the contract with the State, etc.

2 会計検査院が前項の規定により検査をするときは、これを関係者に通知するものとする。

(2) When the Board of Audit conducts an audit pursuant to the provisions of the preceding paragraph, they are to notify the parties concerned of this.

### 第三節 検査の方法

#### Section 3 Auditing Methods

第二十四条 会計検査院の検査を受けるものは、会計検査院の定める計算証明の規程により、常時に、計算書（当該計算書に記載すべき事項を記録した電磁的記録（電子的方式、磁氣的方式その他人の知覚によつては認識することができない方式で作られる記録であつて、電子計算機による情報処理の用に供されるものとして会計検査院規則で定めるものをいう。次項において同じ。）を含む。以下同じ。）及び証拠書類（当該証拠書類に記載すべき事項を記録した電磁的記録を含む。以下同じ。）を、会計検査院に提出しなければならない。

Article 24 (1) An entity subject to audit by the Board of Audit must, pursuant to the regulations on the Submission of Accounts established by the Board of Audit, regularly submit statements of accounts (including electromagnetic records (meaning a record used in computerized information processing which is created in electronic form, magnetic form, or any other form that cannot be

perceived by the human senses, and which are established by the Regulations of the Board of Audit as those for use in computer data-processing; the same applies in the following paragraph) on which the matters that must be stated in the relevant statement of accounts have been recorded; the same applies hereafter) and documentary evidence (including electromagnetic records on which the matters that must be stated in the relevant documentary evidence have been recorded; the same applies hereafter) to the Board of Audit.

2 国が所有し又は保管する現金、物品及び有価証券の受払いについては、前項の計算書及び証拠書類に代えて、会計検査院の指定する他の書類（当該書類に記載すべき事項を記録した電磁的記録を含む。）を会計検査院に提出することができる。

(2) Other documents specified by the Board of Audit (including electromagnetic records on which the matters that must be stated in the relevant documents have been recorded) may be submitted to the Board of Audit regarding the receipts and payments of cash, and receipts and transfers of goods and securities owned or retained by the State, in place of the statements of accounts and documentary evidence set forth in the preceding paragraph.

第二十五条 会計検査院は、常時又は臨時に職員を派遣して、実地の検査をすることができる。この場合において、実地の検査を受けるものは、これに応じなければならない。

Article 25 The Board of Audit may dispatch its employees to conduct a field audit on a regular or temporary basis. In this case, the entity subject to the field audit must accept it.

第二十六条 会計検査院は、検査上の必要により検査を受けるものに帳簿、書類その他の資料若しくは報告の提出を求め、又は関係者に質問し若しくは出頭を求めることができる。この場合において、帳簿、書類その他の資料若しくは報告の提出の求めを受け、又は質問され若しくは出頭の求めを受けたものは、これに応じなければならない。

Article 26 When the Board of Audit finds it necessary for them to conduct an audit, the Board may request the entity subject to the audit to submit its books, documents, other materials, or reports, or may question any relevant entity or request the relevant entity to appear. In this case, the entity that has been requested to submit its books, documents, other materials, or reports, or the relevant entity questioned or requested to appear must respond accordingly.

第二十七条 会計検査院の検査を受ける会計経理に関し左の事実があるときは、本属長官又は監督官庁その他これに準ずる責任のある者は、直ちに、その旨を会計検査院に報告しなければならない。

Article 27 If one of the following facts occurs with regard to financial management subject to audit by the Board of Audit, the head of the relevant ministry or agency or the supervisory government agency, or other responsible

person equivalent thereto must report this immediately to the Board of Audit:

一 会計に関係のある犯罪が発覚したとき

(i) revelation of a crime in relation to the accounting;

二 現金、有価証券その他の財産の亡失を発見したとき

(ii) discovery of loss of cash, securities, or other properties.

第二十八条 会計検査院は、検査上の必要により、官庁、公共団体その他の者に対し、資料の提出、鑑定等を依頼することができる。

Article 28 The Board of Audit, if it is necessary for an audit, may request government agencies, public entities, and any other party to submit materials, give expert opinions, etc.

#### 第四節 検査報告

#### Section 4 Statement of Audit

第二十九条 日本国憲法第九十条により作成する検査報告には、左の事項を掲記しなければならない。

Article 29 The following matters must be set forth in the statement of audit to be prepared pursuant to Article 90 of the Constitution of Japan:

一 国の収入支出の決算の確認

(i) verification of the final accounts of the revenues and expenditures of the State;

二 国の収入支出の決算金額と日本銀行の提出した計算書の金額との不適合の有無

(ii) whether the amounts in the final accounts of the revenues and expenditures of the State are equal to the amounts in the statements of accounts submitted by the Bank of Japan;

三 検査の結果法律、政令若しくは予算に違反し又は不当と認めた事項の有無

(iii) whether any item is found to be in violation of the law, Cabinet Order, or the approved budget, or to be improprieties, based on audit findings;

四 予備費の支出で国会の承諾をうける手続を採らなかつたものの有無

(iv) whether there are any payments from the reserve fund that have not gone through the procedures for obtaining the Diet's approval;

五 第三十一条及び政府契約の支払遅延防止等に関する法律第十三条第二項並びに予算執行職員等の責任に関する法律第六条第一項（同法第九条第二項において準用する場合を含む。）の規定により懲戒の処分を要求した事項及びその結果

(v) matters for which the Board of Audit has demanded disciplinary action pursuant to the provisions of Article 31 of this Act, Article 13, paragraph (2) of the Act on Prevention of Delay in Payment under Government Contracts, and Article 6, paragraph (1) of the Act on the Responsibilities of Government Employees Who Execute the Budget (including as applied mutatis mutandis pursuant to the provisions of Article 9, paragraph (2) of that Act), and the

results thereof;

六 第三十二条（予算執行職員等の責任に関する法律第十条第三項及び同法第十一条第二項において準用する場合を含む。）並びに予算執行職員等の責任に関する法律第四条第一項及び同法第五条（同法第八条第三項及び同法第九条第二項において準用する場合を含む。）の規定による検定及び再検定

(vi) adjudication and re-adjudication under the provisions of Article 32 of this Act (including as applied mutatis mutandis pursuant to the provisions of Article 10, paragraph (3) and Article 11, paragraph (2) of the Act on the Responsibilities of Government Employees Who Execute the Budget), and Article 4, paragraph (1) and Article 5 of the Act on the Responsibilities of Government Employees Who Execute the Budget (including as applied mutatis mutandis pursuant to the provisions of Article 8, paragraph (3) and Article 9, paragraph (2) of that Act);

七 第三十四条の規定により意見を表示し又は処置を要求した事項及びその結果

(vii) matters on which the Board of Audit has presented its opinions or for which measures are demanded pursuant to the provisions of Article 34, and the results thereof;

八 第三十六条の規定により意見を表示し又は処置を要求した事項及びその結果

(viii) matters on which the Board of Audit has presented its opinions or for which measures are demanded pursuant to the provisions of Article 36, and the results thereof.

第三十条 会計検査院は、前条の検査報告に関し、国会に出席して説明することを必要と認めるときは、検査官をして出席せしめ又は書面でこれを説明することができる。

Article 30 If the Board of Audit finds it necessary to appear before the Diet to explain the statement of audit referred to in the preceding Article, it may explain the statement by having a Commissioner appear before the Diet or in writing.

第三十条の二 会計検査院は、第三十四条又は第三十六条の規定により意見を表示し又は処置を要求した事項その他特に必要と認める事項については、随時、国会及び内閣に報告することができる。

Article 30-2 The Board of Audit may, at any time, report to the Diet and the Cabinet on matters on which the Board of Audit has presented its opinions or for which measures are demanded pursuant to the provisions of Article 34 or 36, or on other matters that the Board of Audit finds it particularly necessary to report.

第三十条の三 会計検査院は、各議院又は各議院の委員会若しくは参議院の調査会から国会法（昭和二十二年法律第七十九号）第百五条（同法第五十四条の四第一項において準用する場合を含む。）の規定による要請があつたときは、当該要請に係る特定の

事項について検査を実施してその検査の結果を報告することができる。

Article 30-3 If the Board of Audit receives a request from either one of the Houses, the Committees thereof, or any of the Research Committees of the House of Councillors under the provisions of Article 105 of the Diet Law (Act No.79 of 1947) (including as applied mutatis mutandis pursuant to the provisions of Article 54-4, paragraph (1) of that Act), it may conduct an audit of the specific matters requested and report the results.

#### 第五節 会計事務職員の責任

#### Section 5 Liabilities of Accounting Officials

第三十一条 会計検査院は、検査の結果国の会計事務を処理する職員が故意又は重大な過失により著しく国に損害を与えたと認めるときは、本属長官その他監督の責任に当る者に対し懲戒の処分を要求することができる。

Article 31 (1) If the Board of Audit has concluded, as a result of its audit, that an official who handles the accounting for the State has caused substantial damage to the State intentionally or by gross negligence, the Board of Audit may demand the head of the relevant ministry or agency or other person responsible for supervision to take disciplinary action.

2 前項の規定は、国の会計事務を処理する職員が計算書及び証拠書類の提出を怠る等計算証明の規程を守らない場合又は第二十六条の規定による要求を受けこれに応じない場合に、これを準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis if an official who handles the accounting for the State does not observe the regulations on the submission of accounts, for instance, a failure to submit statements of accounts and documentary evidence due to negligence, or if an official who has received a demand under the provisions of Article 26 fail to comply with the demand.

第三十二条 会計検査院は、出納職員が現金を亡失したときは、善良な管理者の注意を怠つたため国に損害を与えた事実があるかどうかを審理し、その弁償責任の有無を検定する。

Article 32 (1) If an official responsible for cash handling has lost cash, the Board of Audit examines whether they have in fact caused damage to the State through their failure to exercise the due care of a prudent manager, and adjudicates whether they are liable to indemnify.

2 会計検査院は、物品管理職員が物品管理法（昭和三十一年法律第百十三号）の規定に違反して物品の管理行為をしたこと又は同法の規定に従つた物品の管理行為をしなかつたことにより物品を亡失し、又は損傷し、その他国に損害を与えたときは、故意又は重大な過失により国に損害を与えた事実があるかどうかを審理し、その弁償責任の有無を検定する。

- (2) If an official responsible for handling goods has lost or damaged the goods or otherwise caused damage to the State by handling goods in violation of the provisions of the State-Owned Goods Management Act (Act No.113 of 1956) or by not handling the goods in compliance with the provisions of that Act, the Board of Audit examines whether they have in fact caused damage to the State intentionally or by gross negligence, and adjudicates whether they are liable to indemnify.
- 3 会計検査院が弁償責任があると検定したときは、本属長官その他出納職員又は物品管理職員を監督する責任のある者は、前二項の検定に従って弁償を命じなければならない。
- (3) If the Board of Audit has adjudicated that an official responsible for cash handling or an official responsible for handling goods is liable to indemnify, the head of the relevant ministry or agency to which the official belongs or any other person responsible for supervision must order the official to pay the indemnity in accordance with the adjudication referred to in the preceding two paragraphs.
- 4 第一項又は第二項の弁償責任は、国会の議決に基かなければ減免されない。
- (4) The liabilities to indemnify provided for in paragraph (1) or (2) is not reduced or exempted unless otherwise based on the resolution adopted by the Diet.
- 5 会計検査院は、第一項又は第二項の規定により出納職員又は物品管理職員の弁償責任がないと検定した場合においても、計算書及び証拠書類の誤謬脱漏等によりその検定が不当であることを発見したときは五年間を限り再検定をすることができる。前二項の規定はこの場合に、これを準用する。
- (5) Even if the Board of Audit has adjudicated that an official responsible for cash handling or an official responsible for handling goods is not liable to indemnify pursuant to the provisions of paragraph (1) or (2), the Board of Audit may re-adjudicate the liabilities for only another five years if it finds that the adjudication was improper, due to an error or omission, etc., in the statement of accounts or documentary evidence. The provisions of the preceding two paragraphs apply mutatis mutandis in this case.

第三十三条 会計検査院は、検査の結果国の会計事務を処理する職員に職務上の犯罪があると認めるときは、その事件を検察庁に通告しなければならない。

Article 33 If the Board of Audit concludes, as a result of its audit, that an official who handles the accounting for the State has committed a crime in the course of duty, it must notify the Public Prosecutors Office of the case.

#### 第六節 雑則

#### Section 6 Miscellaneous Provisions

第三十四条 会計検査院は、検査の進行に伴い、会計経理に関し法令に違反し又は不当



であると認める事項がある場合には、直ちに、本属長官又は関係者に対し当該会計経理について意見を表示し又は適宜の処置を要求し及びその後の経理については是正改善の処置をさせることができる。

**Article 34** If the Board of Audit finds that, in the course of its audit, there are items that violate laws and regulations on financial management or that are improper, it may immediately present its opinions on the financial management to the head of the relevant ministry or agency or a relevant person, or demand them to take appropriate measures for the financial management, and may have them take measures to rectify and improve subsequent management.

第三十五条 会計検査院は、国の会計事務を処理する職員の会計経理の取扱に関し、利害関係人から審査の要求があつたときは、これを審査し、その結果是正を要するものがあると認めるときは、その判定を主務官庁その他の責任者に通知しなければならない。

**Article 35** (1) If the Board of Audit has been requested by an interested party to examine the handling of financial management conducted by an official who handles the accounting for the State, the Board of Audit must examine that official's handling and as a result of that, if the Board of Audit concludes that the handling needs to be corrected, it must notify its judgement to the competent authorities or other responsible parties.

2 主務官庁又は責任者は、前項の通知を受けたときは、その通知された判定に基づいて適切な措置を採らなければならない。

(2) Upon receipt of a notification referred to in the preceding paragraph, the competent authorities or responsible parties must take appropriate measures pursuant to the notification of the judgement.

第三十六条 会計検査院は、検査の結果法令、制度又は行政に関し改善を必要とする事項があると認めるときは、主務官庁その他の責任者に意見を表示し又は改善の処置を要求することができる。

**Article 36** If, as a result of its audit, the Board of Audit finds that there are any matters concerning laws and regulations, systems or administration that need to be improved, it may present its opinions to the competent authorities or other responsible parties, or demand them to take measures for the improvement.

第三十七条 会計検査院は、左の場合には予めその通知を受け、これに対し意見を表示することができる。

**Article 37** (1) The Board of Audit shall be notified of the following cases in advance and may present its opinions thereon:

一 国の会計経理に関する法令を制定し又は改廃するとき

(i) enactment, amendment, or repeal of laws and regulations concerning State financial management;

二 国の現金、物品及び有価証券の出納並びに簿記に関する規程を制定し又は改廃するとき

(ii) enactment, amendment, or repeal of rules and regulations concerning receipts and payments of cash, receipts and transfers of goods and securities, and bookkeeping of the State.

2 国の会計事務を処理する職員がその職務の執行に関し疑義のある事項につき会計検査院の意見を求めたときは、会計検査院は、これに対し意見を表示しなければならない。

(2) If an official who handles the accounting for the State seeks the opinion of the Board of Audit regarding the matters on which the official has questions in performing their official duties, the Board of Audit must give its feedback on these matters.

### 第三章 会計検査院規則

#### Chapter III Regulations of the Board of Audit

第三十八条 この法律に定めるものの外、会計検査に関し必要な規則は、会計検査院がこれを定める。

Article 38 Beyond what is provided for in this Act, the Board of Audit sets regulations necessary for the audits.