

Outline of the Act to Partially Amend the Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations [Act to Partially Amending the Public Interest Incorporated Association Act]

Purpose

- Public interest corporations have great potential as entities that serve private-sector public interests (9,700 corporations, approximately 290,000 employees, 5 trillion yen in annual public-interest project expenses, and 31 trillion yen in total assets), but under the financial rules and procedures of the current system, some say it is difficult for them to fulfill their potential.
- Therefore, this revision aims at making the system more user-friendly and revitalizing private-sector public interest by (i) revising financial rules, etc., to allow corporations to flexibly address social issues at their own business discretion, and (ii) encouraging corporations themselves to improve transparency and enhance governance to make it easier for them to gain the public's trust and support.

Outline

1. Flexibility and Clarification of Financial Rules

- The principle of compensating for income and expenditures (revenues should not exceed expenses) is revised to clarify the purpose of balancing revenues and expenditures over a medium-term period (period to be determined by Cabinet Office Order).
- The provisions of funds to enhance future public interest projects are added, such as accumulated funds being deemed to be expenses.
- The name of “idle property” is changed to “property with unspecified way of use.”
- Reserve assets for continuation of business for public interest purposes are excluded from the calculation of the limitation on the holding of such assets (property for public interest purposes that is necessary for the continuation of business for public interest purposes in response to unforeseeable events such as disasters, etc.) and the reason for the holding of such assets is required to be made public.

2. Simplification and streamlining of administrative procedures

- Changes in the content of profit-making businesses, etc. is revised from matters to be certified to matters to be notified.

3. Enhancement of autonomous governance and improvement transparency

- In principle, public interest corporations are required to adopt the 3 categories of accounting (public interest purpose business, profit-making business etc., and corporation operation) for the purpose of easy-to-understand financial information disclosure.
- As the criteria for public interest certification, (i) exclusion of relationships where directors and auditors have special interests, and (ii) introduction of external directors and auditors are added.
At the same time, public interest corporations are to include in their business reports the matters necessary to ensure proper operation (voluntary efforts to enhance governance, etc.).
- As the responsibilities of the public interest corporations, they are required to endeavor to enhance governance and improve transparency. Also, the national government is responsible for supporting the efforts of public interest corporations, such as collecting and providing information etc.

※Date of enforcement: Date to be specified by Cabinet Order within one year after promulgation (scheduled for April 2025)

Expected Effect

Enable public interest corporations to maximize their potential to flexibly respond to the diverse and rapidly changing society's needs and to engage in activities aimed at solving social issues.

- ➔ **Contribute to the realization of “a society in which the private sector also plays a public role,” which is the goal of the new capitalism.**

公益社団法人及び公益財団法人の認定等に関する法律の一部を改正する法律の概要

【公益法人法 改正法】

趣旨

- 公益法人は、民間公益を担う主体として大きな潜在力を有しているが（法人数9700、職員数約29万人、公益目的事業費年間5兆円、総資産31兆円）、現行制度の財務規律や手続の下では、その潜在力を発揮しにくいとの声。
- このため、①財務規律等を見直し、法人の経営判断で社会的課題への機動的な取組を可能にするとともに、②法人自らの透明性向上やガバナンス充実に向けた取組を促し、国民からの信頼・支援を得やすくすることにより、より使いやすい制度へと見直しを行い、民間公益の活性化を図る。

概要

1. 財務規律の柔軟化・明確化

- 収支相償原則（費用を超える収入を得てはならない）を見直し、中期的期間（内閣府令で定める期間）で収支の均衡を図る趣旨を明確化。
- 将来の公益目的事業を充実させるための資金を規定（積立ては費用とみなす）。
- 「遊休財産」の名称を「使途不特定財産」に変更。
- 公益目的事業継続予備財産（災害等の予見し難い事由に対応し、公益目的事業を継続するために必要となる公益目的事業財産）をその保有制限の算定対象から除外するとともに、同財産の保有について理由の公表を義務付け。

2. 行政手続の簡素化・合理化

- 収益事業等の内容の変更について、認定事項から届出事項に見直し。

3. 自律的なガバナンスの充実、透明性の向上

- わかりやすい財務情報開示のため、公益法人に3区分経理（公益目的事業、収益事業等、法人運営）を原則義務付け。
- 公益認定の基準として、①理事・監事間の特別利害関係の排除及び②外部理事・監事の導入を追加。併せて、公益法人は、事業報告に、適正な運営の確保のため必要な事項（ガバナンス充実に向けた自主的な取組等）を記載することとする。
- 公益法人の責務として、ガバナンスの充実や透明性の向上を図るよう努めるべき旨を規定。併せて、国の責務として、情報収集・提供等の公益法人の取組の支援を行う旨を規定。

※施行期日：公布後1年以内において政令で定める日（令和7年4月予定）

効果

公益法人が、その潜在力を最大限に発揮して、多様で変化の激しい社会のニーズに柔軟に対応しつつ、社会的課題解決に向けた活動を担うことが可能に

➡**新しい資本主義が目指す「民間も公的役割を担う社会」の実現に貢献**