

## II Summary of Audit Results

### 1. Audit Results by Category and by Auditee

The total number of cases listed in the Audit Report for FY2021 was 310. Of these, the number of cases which were found not appropriate (Improper/Unreasonable Matters) was 306 and the improper amounts<sup>1</sup> totalled 45,523.51 million yen. (There were also background amounts<sup>2</sup> concerning the problem cases.) The following Table 1 shows the breakdown of the 310 cases by category.

Table 1: Audit Findings by Category

Category	Number of audit cases	Improper amounts (Unit: million YEN)
• Improprieties <sup>(Note 1)</sup>	265	10,431.36
• Presentation of Opinions and/or Demand for Measures <sup>(Note 2)</sup>	19 <sup>(Note 7)</sup>	32,792.22
• Measures Taken <sup>(Note 3)</sup>	22 <sup>(Note 7)</sup>	2,389.59
Total of Improper/Unreasonable Matters	306	45,523.51 <sup>(Note 8)</sup>
• Special Report to the Diet and the Cabinet <sup>(Note 4)</sup>	1	
• Special Report on Audit Requested by the Diet <sup>(Note 5)</sup>	1	
• Report on Specific Matters <sup>(Note 6)</sup>	2	
Grand total	310	

(Note 1) Improprieties: Matters being found, as a result of audit, in violation of the law, Cabinet Order, the approved budget, or being found improper.

(Note 2) Presentation of Opinions and/or Demand for Measures: Matters regarding which the Board has presented its opinions or demanded measures to relevant ministers etc. pursuant to the provisions of Article 34 and 36 of the Board of Audit Act.

(Note 3) Measures Taken: Matters for which the auditee took measures for improvement in response to the findings of the Board.

- (Note 4) Special Report to the Diet and the Cabinet: Matters reported to the Diet and the Cabinet pursuant to the provision of Article 30-2 of the Board of Audit Act.
- (Note 5) Special Report on audits requested by the Diet: Results of audit reported to the Diet regarding matters audited pursuant to the provision of Article 30-3 of the Board of Audit Act based on the request made under the provision of Article 105 of the Diet Law.
- (Note 6) Report on Specific Matters: A report on specific matters which the Board finds necessary to report among audit activities of the Board.
- (Note 7) 7 cases of “Presentation of Opinions and/or Demand for Measures” and “Measures Taken”, in multiple situations, have both improper amounts and background amounts.
- (Note 8) Some cases are counted both as “Improprieties” and “Presentation of Opinions and/or Demand for Measures”, or both as “Improprieties” and “Measures Taken”. As such duplication is deducted from the total, adding each improper amount does not correspond with the total.

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<sup>1</sup> Improper Amounts: Improper amounts represent any deficiency in the collection of taxes or social insurance premiums to be collected; overpayments for construction or purchases; overpayment of subsidies; amount of credit managed improperly; amount of assets not utilized effectively; and any amount of assets stated improperly in the statements of account and financial statements. The total sum of improper amounts in the Audit Report is sometimes referred to as "the total amount of wasteful expenditure." While the total amount of them tend to be referred as “the total amount of wasteful expenses”, the Board of Audit of Japan does not use the term "wasteful expenses" when explaining the Improper/Unreasonable matters, having in mind that they concern various situations as set forth above.

<sup>2</sup> Background Amounts: Background amounts represent overall amounts of payments or investments etc. regarding matters concerned. Background amounts are presented when improper amounts cannot be calculated for audit cases such as: 1) where the Board finds, as a result of audit, any matters that it finds necessary to be improved with regard to laws and regulations, system or administration; and 2) which the Board reports to draw public attention to project cases of non-realization of investment effect due to problems in project progress caused by policy issues. Besides, the background amounts are not totaled up since the basis for determining the background amounts differ from case to case.

Table 2 shows the breakdown of 306 cases of “Improper/Unreasonable Matters” (Improperities, Presentation of Opinions and/or Demand for Measures and Measures Taken in Table 1) by auditee.

Table 2: Improper/Unreasonable Matters by Category and by Auditee

(unit of monetary amount, million YEN)

Category Auditee	Improperities		Presentation of Opinions and/or Demand for Measures		Measures Taken		Total	
	Cases	Amount	(Note 1) Article/Cases	(Note 2) Amount	(Note 2) Cases	(Note 2) Amount	(Note 2) Cases	(Note 2) Amount
Diet (House of Representatives)					(Note 6) 1	9.56 (223.49)	(Note 6) 1	9.56 (223.49)
Diet (House of Councillors)					(Note 6) 1	7.32 (201.07)	(Note 6) 1	7.32 (201.07)
Diet (National Diet Library)					(Note 6) 1	3.01 (179.41)	(Note 6) 1	3.01 (179.41)
Cabinet Office	9	235.98	(Note 3) ③⑥ 1	(Note 3)	1	43.06	(Note 3) 11	(Note 3) 279.04
Ministry of Internal Affairs and Communications	17	420.51	(Note 3) (Note 6) ③⑥ 1	(Note 3) 730.61 (2,731,116.21)			(Note 3) (Note 6) 18	(Note 3) 1,151.12 (2,731,116.21)
Ministry of Justice					1	698.54	1	698.54
Ministry of Foreign Affairs			③⑥ 1	(18.30)			1	(18.30)
Ministry of Finance	1	162.17			1	(1,318.91)	2	162.17 (1,318.91)
Ministry of Education, Culture, Sports, Science and Technology	25	265.93	③⑥ 1	917.06			26	1,182.99

Auditee	Improprieties		Presentation of Opinions and/or Demand for Measures		Measures Taken		Total	
	Cases	Amount	(Note 1) Article/Cases	(Note 2) Amount	(Note 2) Cases	(Note 2) Amount	(Note 2) Cases	(Note 2) Amount
Ministry of Health, Labour and Welfare	146	8,332.22	③④ 1 ③④・③⑥ 1 ③⑥ 3	70.19 317.19 143.79 (1,693.48) (384.26)	1	43.00	152	(Note 5) 8,863.39 (1,693.48) (384.26)
Ministry of Agriculture, Forestry and Fisheries	20	221.20	③④・③⑥ 1 ③⑥ 4	58.35 5,023.08 (3,921.91) (464,636.66)	(Note 6) 1	395.75 (4,438.18)	(Note 6) 26	(Note 5) 5,651.72 (3,921.91) (464,636.66) (4,438.18)
Ministry of Economy, Trade and Industry	5	27.18	(Note 4) ③⑥ 2	(Note 4) 1,548.47			(Note 4) 7	(Note 4) 1,575.65
Ministry of Land, Infrastructure, Transport and Tourism	21	418.51	③④・③⑥ 2	267.07	3	79.22 (166.05)	26	764.80 (166.05)
Ministry of the Environment	8	178.90					8	178.90
Ministry of Defense	4	61.00			4	497.45	8	558.45
The Promotion and Mutual Aid Corporation for Private Schools of Japan	4	23.68					4	23.68
East Nippon Expressway Company Limited					(Note 6) 1	5.30 (81.19)	(Note 6) 1	5.30 (81.19)
Central Nippon Expressway Company Limited					(Note 6) 1	30.47 (34.10)	(Note 6) 1	30.47 (34.10)
West Nippon Expressway Company Limited					1	(55.42)	1	(55.42)

Auditee \ Category	Improprieties		Presentation of Opinions and/or Demand for Measures		Measures Taken		Total	
	Cases	Amount	(Note 1) Article/Cases	(Note2) Amount	(Note 2) Cases	Amount	(Note 2) Cases	(Note 2) Amount
National Institute for Environmental Studies			③④ 1	43.25			1	43.25
New Energy and Industrial Technology Development Organization (NEDO)	1	51.16					1	51.16
Japan Railway Construction, Transport and Technology Agency	1	14.30					1	14.30
Organization for Small & Medium Enterprises and Regional Innovation			(Note 4) ③⑥ 1	(Note 4) 21,782.27			(Note 4) 1	(Note 4) 21,782.27
Japan Expressway Holding and Debt Repayment Agency					1	(30,522.49)	1	(30,522.49)
Japan Atomic Energy Agency	1	1.76			1	13.00	2	14.76
Japan Housing Finance Agency			③④・③⑥ 1	1,890.89			1	1,890.89
Tohoku University	1	12.72					1	12.72
Tokyo University of Agriculture and Technology					1	537.33	1	537.33
Shinshu University					1	26.58	1	26.58
Kobe University	1	4.06					1	4.06
Total	265	10,431.36	(Note 3)(Note 4) 19	32,792.22	22	2,389.59	(Note 3) (Note 4) 306	(Note 5) 45,523.51

- (Note 1) The cases identified with ③④ refer to audit findings under Article 34 of the Board of Audit Act, and the cases identified with ③⑥ refer to those under Article 36.
- (Note 2) The amounts in parentheses are background amounts, which are not totaled since the basis for determining the background amounts differs from case to case.
- (Note 3) Although one case involves both the Cabinet Office and the Ministry of Internal Affairs and Communications, the amount has been listed only in the column of the Ministry of Internal Affairs and Communications. In addition, duplication has been eliminated from the total number of cases.
- (Note 4) Although one case involves both the Ministry of Economy, Trade and Industry and the Organization for Small & Medium Enterprises and Regional Innovation, the amount has been listed only in the column of the Organization for Small & Medium Enterprises and Regional Innovation. In addition, duplication has been eliminated from the total number of cases.
- (Note 5) Some cases are counted both as “Improprieties” and “Presentation of Opinions and/or Demand for Measures” (related to an emergency measures project for using excessive timber stock (refer to 9, 10 page)), or “Improprieties” and “Measures Taken” (related to human resource development subsidies for employment insurance and career enhancement subsidies under employment insurance (refer to 8, 9 page)). As such duplications are deducted from the total, adding each improper amount does not correspond with the total.
- (Note 6) Concerning the categories “Presentation of Opinions and/or Demand for Measures” and “Measures Taken”, 7 cases in total have both improper amounts and background amounts.

## **2. Brief Description of Audit Cases**

The following is a brief description of individual cases

### **A Improper/Unreasonable Matters by Ministry/Agency**

#### **(1) Diet**

(House of Representatives, House of Councillors, National Diet Library)

Measures Taken - Procurement of consumables which are subject to the operational rules for bulk procurement

#### **(2) Cabinet Office**

(Cabinet Office)

Improprieties - Improper execution of and accounting for projects with subsidies or grants:

- a. Improper calculation of subsidized amounts:
  - (a) Excessive payment of child and child-rearing support grants (the portion for the after-school classes for children project)
  - (b) Excessive payment of child and child-rearing support grants (the portion for extended-hours childcare services)
  - (c) Excessive payment of child and child-rearing support grants (the portion for the community child care support centers project)

- b. Excessive billing of subsidized project cost:

Excessive billing for the costs for a project for child education and childcare benefit grants

Measures Taken DR system used when the connection to the core LAN system becomes unavailable due to a disaster

#### **(3) Ministry of Internal Affairs and Communications**

Improprieties - Excessive billing for the costs for a project for the temporary subsidy for regional revitalization for COVID-19

Improprieties - Excessive payment of special allocation tax grant

Improprieties - Excessive payment of special allocation tax grant for post-disaster restoration due to improper cost calculation when calculating tax grant for post-disaster restoration

#### **(4) Ministry of Justice**

Measures Taken – Renovation work to be carried out at penal institutions using the carry-over budget

#### **(5) Ministry of Foreign Affairs**

Presentation of Opinions ③⑥ - The effects of official development assistance

#### **(6) Ministry of Finance**

Improprieties - Cases of deficiency in tax collection

Measures Taken – Final tax returns using the aggregate taxation method

#### **(7) Ministry of Education, Culture, Sports, Science and Technology**

Improprieties - Improper execution of and accounting for projects with subsidies or grants:

- a. Excessive payment of subsidies for the costs for developing information equipment for national

- university corporations
- b. Excessive payment of subsidies for improvement of private school facilities (a project for the utilization of ICT and the emergency special project for promoting the reinforcement of disaster prevention and other functions)
- c. Excessive payment of subsidies for the costs for developing public school information and communication network environment facilities
- d. Excessive payment of grants for improvement of school facilities and the environment
- e. Excessive payment of subsidies for the costs for a project for preserving and utilizing national treasures and important cultural properties
- f. Excessive State contribution to the cost of compulsory education

Presentation of Opinions 36 - Usage of devices such as mobile Wi-Fi routers developed by the Telecommunication Equipment Provision Support Project for Home Learning

### **(8) Ministry of Health, Labour and Welfare**

Improprieties - Cases of excess and deficiency in collection of labor insurance premiums

Improprieties - Deficiency in collected premiums of health insurance and employees' pension insurance

Improprieties - Excessive payment to medical institutions, because payment of hospitalization expenses for entrants to Japan who were infected with COVID-19 included unnecessary consumption tax

Improprieties - Excessive payment of consignment expenses for an employment support project for construction workers, because when the expenses were calculated, the number of trainees for training and lectures had not been reported correctly

Improprieties - Excessive payment of consignment expenses for a project for short-term courses to help the employment ice age generation acquire qualifications, because when the personnel costs for career consultants were calculated, the number used as the total days they spent working for the projects also included days when they did not

Improprieties - Improper payment of human resource development subsidies for employment insurance

Improprieties - Improper payment of career enhancement subsidies under employment insurance

Improprieties - Improper payment of old-age employees' pension benefits under employees' pension insurance

Improprieties - Improper State contribution to medical expenses

Improprieties - Improper execution of and accounting for projects with subsidies or grants:

- a. Excessive payment of subsidies for the costs for operating medical facilities (the portion for the projects related to operating designated medical institutions for infectious diseases)
- b. Excessive payment of a comprehensive emergency support grant for COVID-19 (medical portion) (the portion for a COVID-19 control project and a COVID-19 intensive medical institution system development project)
- c. Excessive payment of State contribution to medical treatment benefits under national health insurance
- d. Excessive payment of fiscal adjustment grants under the advanced elderly medical service system
- e. Excessive payment of fiscal adjustment grants under national health insurance



- f. Excessive billing for the child protection expense burden charge (the portion for the state contribution to the benefits for the costs for preventive measures for children's facilities)
- g. Excessive State contribution to the livelihood assistance subsidy
- h. Excessive State contribution to disability benefits for children with disabilities in living support facilities
- i. Excessive State contribution to the nursing care benefit
- j. Excessive payment of fiscal adjustment grants under nursing care insurance

Improprieties - Improper State contribution to nursing care benefits for elderly persons

Improprieties - Improper State contribution to training benefits included in benefits for services and supports

Improprieties - Improper State contribution to outpatient benefits for children with disabilities

Demand for Measures 34 - Calculation of the additional units for assignment of child guidance workers at outpatient support offices for children with disabilities

Demand for Measures 34 36 - Ex-post examination of employment adjustment subsidies and leave support grants

Presentation of Opinions 36 - Method of calculating the amount of payments for employment adjustment subsidies

Demand for Measures 36 - Implementation status of information inquiries through the information provision network system in public assistance work

Demand for Measures 36 - Situation regarding using the facility development subsidies to ensure earthquake resistance of emergency equipment to be installed in social welfare facilities

Measures Taken - Confirming whether career enhancement subsidies have been fraudulently received, based on information on fraudulent receipt of them in relation to agents

#### **(9) Ministry of Agriculture, Forestry and Fisheries**

Improprieties - Excessive payment of consignment expenses for the project of meal voucher issuance related to the Go To Eat campaign, because the hourly rates for personnel expenses for managers were calculated inappropriately

Improprieties - Improper execution of and accounting for projects with subsidies or grants:

- a. Not eligible for a subsidy:
  - (a) Not eligible for the subsidy under an emergency measures project for using excessive timber stock, because when it was implemented, a grant-in-aid for another project was being received from the national government.
  - (b) Some people were granted the investment fund for next-generation agricultural human resources but did not start working as farmers and were not eligible for the grant.
  - (c) Regarding a project that received a grant through a grant project for measures to facilitate industrialization of the forestry and timber industries, some of the costs were not eligible for the grants.
  - (d) Regarding a project that received a grant through a grant project for developing market scale expansion measures toward the sixth industrialization, some of the costs were not eligible for the grant.
- b. Improper use of funds created by subsidies:
  - (a) In a project implemented using funds created by means of subsidies for the costs for fishery business stability measures (the portion for an emergency support project for

introducing fishing vessels to enhance the competitiveness of the fisheries industry), some of the fishing boats acquired were used for other purposes.

- (b) Part of the expenses for projects implemented using funds created with subsidies for a comprehensive project to strengthen the profitability of livestock and dairy farms was not eligible for the subsidy.
- c. Improper construction of works:  
Improper construction of meat processing plant
- d. Improper plans:  
Inappropriate planning regarding installing a sludge volume adjustment mechanism
- e. Subsidized objective not achieved:  
A factory was restored via a fisheries joint use facility restoration support project, but then ceased operations, so the purpose of the subsidy was not achieved.
- f. Excessive billing of subsidized project cost:  
Excessive billing of subsidized project costs for projects to promote the training of new employees under "Green Jobs"
- g. Improper calculation of subsidized amounts:  
Excessive payment of grants for optimizing farmland use

**Demand for Measures 34 36** - Implementation of a support grant project for the next harvest of high-profit crops

**Presentation of Opinions 36** - Implementation of an emergency measures project for using excessive timber stock

**Demand for Measures 36** - Operation of an improvement fund loaning project for the forestry and timber industries

**Demand for Measures 36** - Implementation of public survey procedures in an agricultural and rural development project

**Demand for Measures 36** - Understanding matters including the situation regarding formulating functional maintenance plans for ancillary facilities related to a state-operated renewal project

**Measures Taken** - Implementation of a remote-island fisheries revitalization project

#### **(10) Ministry of Economy, Trade and Industry**

**Improprieties** - Improper execution of and accounting for projects with subsidies or grants:

- a. Not eligible for a subsidy:
  - (a) Some of the project expenses covered by a subsidy to support new development of manufacturing, commerce, and services were not eligible for the subsidy.
  - (b) SMEs were implementing a regional enterprise revitalization support project despite not meeting the requirements for it, so they were not eligible for the subsidy.
- b. Improper calculation of subsidized amounts:  
Excessive payment of subsidies for the costs for measures to support the running of SMEs (a cooperative support project for strengthening the competitiveness of commerce and services), due to improper calculation of the project expenses covered by the subsidy
- c. Use for purpose other than subsidized objective:  
When a project was implemented using a subsidy for the costs for measures to support the management of SMEs (a project to revitalize shopping districts and create tourism-related

consumption), facilities developed via it were used for purposes other than what the subsidy was intended for.

d. Excessive billing of subsidized project cost:

Excessive billing of subsidized project costs for a project to promote the creation of global demand for content

**Presentation of Opinions 36** - Handling of reserves managed by the Japan Oil, Gas and Metals National Corporation for mining damages that are not expected to be recovered

**Demand for Measures 36** - Scale of loans for special fund projects for SMEs in specific regions

**(11) Ministry of Land, Infrastructure, Transport and Tourism**

**Improprieties** - As a result of incorrect calculation for design and amount for demolition of government buildings, contract prices were higher than actual prices.

**Improprieties** - The purpose of work to construct a shield tunnel was not achieved, because the design documents did not stipulate shape control values so the design was inappropriate, causing rotation to occur, which in turn led to misalignment and inability to install a jet fan.

**Improprieties** - Improper execution of and accounting for projects with subsidies or grants:

a. Improper design of works:

- (a) Improper design of foot protection works
- (b) Improper design of the frame for a pump gate
- (c) Improper design of control panel
- (d) Inappropriate design for the installation of snow fences
- (e) Improper design of guardrails and concrete block retaining walls
- (f) Improper design of retaining walls

b. Improper calculation of subsidized amounts:

- (a) Improper calculation of compensation costs for relocation of telecommunication lines
- (b) Excessive subsidy payment due to improper calculation of subsidized amounts
- (c) Excessive subsidy payment due to improper calculation of subsidized project cost
- (d) Improper calculation of land expenses related to the development of city-planned roads
- (e) Improper calculation of the cost of projects relating to cheaper rent on public housing

c. Excessive estimate of the cost of works:

- (a) Excessive estimate of the general administrative expenses related to electrical installation work for sewerage facilities
- (b) Excessive estimate of equipment management expenses related to telecommunication equipment work

d. Improper design and construction of works:

Improper design and performance of waterway work

**Demand for Measures 34 36** - Payment of cancellation fee-relative expenses in the Go To Travel project

**Demand for Measures 34 36** - Removal of vacant houses in a project aimed at taking measures against vacant houses

**Measures Taken** - Soil arising from construction work accompanying river channel dredging

**Measures Taken** - Seismic performance of river management facilities

**Measures Taken** - Development project for emergency power supplies at a special region meteorological observatory located in a consolidated government office building

## **(12) Ministry of the Environment**

**Improprieties** - Excessive contract price for the consignment of management and operation work for the National Environmental Research and Training Institute, because a significant difference arose between the actual work volume and the assumed one that the contract price calculation was based on, but the contract price was not reduced despite this

**Improprieties** - Improper execution of and accounting for projects with subsidies or grants:

a. Not eligible for a subsidy:

Cost incurred for development of buildings in subsidized projects for promoting establishment of a sound material-cycle society was not eligible for the grant.

b. Improper use of funds created by subsidies:

Improper design of facilities in projects financed by funds for supporting introduction of renewable energy

c. Improper design of works:

Improper design regarding installing a steel staircase

## **(13) Ministry of Defense**

**Improprieties** - The Japan Ground Self-Defense Force (JGSDF) closed-system cloud system was short of terminals, so some were borrowed from the JGSDF command system. However, they did not have the settings necessary for each troop unit to be able to use them and consequently ended up stored in warehouses, so the intended purpose was not achieved.

**Improprieties** - Excessive contract price for using satellite image data, because when the volume of data to be used was increased, a separate contract was concluded instead of modifying the price in the current one

**Improprieties** - Payment of the contract price as is in a consignment contract for technical support for ammunition, because the contract was not modified appropriately even though less work was actually done than had been indicated in the specifications

**Improprieties** - Fraud by officials

**Measures Taken** - Streetcleaners' wages recorded in an estimate for construction work

**Measures Taken** - Estimation of the prices for external consignment of feeding services at each army post

**Measures Taken** - Procurement of captives of AAM-5

**Measures Taken** - PBL contracts that guarantee how long repairs will take

### **(2. Cabinet Office (Cabinet Office), 3. Ministry of Internal Affairs and Communications)**

**Presentation of Opinions ②** | **Demand for Measures ②** - Implementing distribution projects for gift certificates through temporary grants for regional revitalization from COVID-19, and verifying their effects

## **B Improper/Unreasonable Matters by Entity**

### **(1) The Promotion and Mutual Aid Corporation for Private Schools of Japan**

**Improprieties** - Improper accounting of subsidies for private universities' current expenses

### **(2) East Nippon Expressway Company Limited, (3) Central Nippon Expressway Company Limited, (4)**

**West Nippon Expressway Company Limited**

Measures Taken - Increased expenses accompanying temporary suspension of construction work because it cannot be performed for reasons not attributable to the contractor

**(5) National Institute for Environmental Studies**

Demand for Measures ③4 - Contract for biochemical tests in the Japan Environment and Children's Study (JECS)

**(6) New Energy and Industrial Technology Development Organization (NEDO)**

Improprieties - Insufficient gains from selling off of assets by NEDO, because machinery and equipment manufactured through consignment projects were regarded as prototypes, not as property that it had acquired

**(7) Japan Railway Construction, Transport and Technology Agency**

Improprieties - Regarding increased costs accompanying the temporary suspension of construction work, the contract prices were higher than the actual prices because the depreciation of small machines had not been calculated properly in accordance with the guidelines.

**(8) Organization for Small & Medium Enterprises and Regional Innovation**

Demand for Measures ③6 - Size of the Special Finance for Small and Medium Enterprises in Specified Area

**(9) Japan Expressway Holding and Debt Repayment Agency**

Measures Taken - Guidance and regulation through delegation of authority based on the measurement results from an automatic axle load scale installed on an expressway

**(10) Japan Atomic Energy Agency**

Improprieties - Fraud by officials

Measures Taken - Calculating labor costs in estimated prices pertaining to contracts to create programs

**(11) Japan Housing Finance Agency**

Demand for Measures ③4 Presentation of Opinions ③6 - Understanding the post-loan situation regarding housing that received a loan related to housing loan bonds in a securitization support project

**(12) Tohoku University**

Improprieties - Improper indication of financial statements when preparing statements of the cost calculations for carrying out the work of national university corporations, because the amounts recorded for impairment losses other than profit and loss did not include impairment losses related to fixed assets acquired using government subsidies for operating expenses

**(13) Tokyo University of Agriculture and Technology, (14) Shinshu University**

Measures Taken - How to obtain quotations for contracts ad libitum

**(14) Kobe University**

Improprieties - When construction work was being performed to replace power supply equipment, inappropriate design resulted in failure to ensure it would work in the event of an earthquake, so the purpose of the construction was not achieved.

**C Special Report to the Diet and the Cabinet, and Special Report on audit requested by the Diet, etc.**

**(1) Special Report to the Diet and the Cabinet**

The following reports were submitted to the Diet and the Cabinet prior to the submission of the Audit Report pursuant to the provision of Article 30-2:

- Influence of anti-COVID-19 measures, on the financial and other aspects of government-financed corporations

**(2) Special Report on audit requested by the Diet**

The following reports were submitted to the Diet based on requests from the Diet:

- Implementation status of measures based on the TPP-related policy framework in the agricultural, forestry and fisheries sector

**(3) Report on Specific Matters**

The Board conducted audits on the following matters which were found necessary to be included in the Audit Report:

- Execution status of budget regarding measures for COVID-19
- Situation regarding compensation for nuclear damage, measures for decommissioning, contaminated water, and treated water implemented by Tokyo Electric Power Company Holdings, Inc., and regarding government support regarding these matters