

II Summary of Audit Results

1. Audit Results by Category and by Auditee

The total number of cases listed in the Audit Report for FY2024 was 319 and the Improper Amounts totaled 54,081.51 million yen. The following Table 1 shows the breakdown.

Table 1: Audit Findings by Category

Category	Number of Audit Cases	Improper Amounts (Background Amounts) Unit: million YEN
Improprieties	271	<271 cases> 8,671.55
Presentation of Opinions and/or Demand for Measures	Article 34 of the Board of Audit Act (Note 2) 1	<1 case> 9.12 [383.34 85.43]
	Article 34 and 36 of the Board of Audit Act 3	<3 cases> 298.66
	Article 36 of the Board of Audit Act 13	<7 cases> 33,131.39 [656.57 83,826.33 8.54 2,007.09 349.29 944.34 6,727.67 2,175.05 5,360.82 3,623.47 1,703.47]
	Subtotal 17	<11 cases> 33,439.17
Measures Taken	(Note 2) 19	<14 cases> 12,264.80 [1,309.65 571.30 4,153.21 51.04 157.86 250.62 1,265.90 295.14 28,568.80 119.09]
Total of Improper/Unreasonable Matters	307	<296 cases> (Note 3) 54,081.51
Special Report to the Diet and the Cabinet	5	—
Special Report on Audit Requested by the Diet	2	—
Report on Specific Matters	5	—
Grand Total	319	<296 cases> (Note 3) 54,081.51

- (Note 1) Since amounts under 10,000 yen are rounded down, there may be cases where the total does not match when aggregated.
- (Note 2) 2 cases of "Presentation of Opinions and/or Demand for Measures" and "Measures Taken," in multiple situations, have both Improper Amounts and Background Amounts.
- (Note 3) Some cases are counted both as "Improprieties" and as "Presentation of Opinions and/or Demand for Measures" or both as "Improprieties" and as "Measures Taken". As such duplication is deducted from the total, adding each Improper Amount does not correspond with the total.
- (Note 4) The numbers within the brackets under "Improper Amounts (Background Amounts)" indicate the number of cases containing Improper Amounts.
- (Note 5) Cases listed as "Improprieties", those concerning matters for which appropriate action or corrective measures are requested under Article 34 of the Board of Audit Act, and cases concerning accounting identified as violating laws and regulations or deemed improper under "Measures Taken" will be reviewed for disciplinary action requests under Article 31 of the Board of Audit Act and for the determination of liability for compensation under Article 32 of the same Act.

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 Improper Amounts tends 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.

Background Amounts: Background Amounts represent overall amounts of payments or investments regarding matters where Improper Amounts cannot be calculated for audit cases such as: 1) where, as a result of audit, the Board finds any matters that it deems necessary to be improved with regard to laws and regulations, system or administration; and 2) where the Board reports to draw public attention to the situation in which the investment effect has not realized due to problems in project progress caused by policy issues. The Background Amounts are not totaled up since the basis for determining the Background Amounts differ from case to case. If there are multiple Background Amounts for a single case, each amount is stated.

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

(unit of monetary amount, million YEN)

Category 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
Cabinet Office	15	86.94					15	86.94
Cabinet Office (Consumer Affairs Agency)	1	13.58					1	13.58
Cabinet Office (Children and Families Agency)	3	32.09	③⑥ 1	(656.57)			4	32.09 (656.57)
Ministry of Internal Affairs and Communications	35	505.59					35	505.59
Ministry of Foreign Affairs	1	3.38	(Note 3) ③⑥ 2	(Note 3) 1,159.29 (83,826.33) (8.54)	1	14.82	(Note 3) 4	(Note 3) 1,177.49 (83,826.33) (8.54)
Ministry of Finance	1	380.35			1	(1,309.65) (571.30) (4,153.21)	2	380.35 (1,309.65) (571.30) (4,153.21)
Ministry of Education, Culture, Sports, Science and Technology	19	137.94					19	137.94
Ministry of Health, Labour and Welfare	86	3,536.12	(Note 8) ③④ 1 ③④ ③⑥ 2	9.12 (383.34) (85.43) 169.12	2	72.92 (51.04) (157.86)	(Note 8) 91	(Note 7) 3,752.06 (383.34) (85.43) (51.04) (157.86)
Ministry of Agriculture, Forestry and Fisheries	16	230.90	③⑥ 1	682.28	3	156.83 (250.62) (1,265.90) (295.14)	20	(Note 7) 1,063.11 (250.62) (1,265.90) (295.14)
Ministry of Economy, Trade and Industry	12	1,692.91	(Note 4)(Note 5) ③⑥ 3	(Note 4)(Note 5) 20,365.89			(Note 4) (Note 5) 15	(Note 4) (Note 5) 22,058.80

Category Auditee	Improprieties		Presentation of Opinions and/or Demand for Measures		Measures Taken		Total	
	Cases	Amount (Note 6)	Article/Cases (Note 1)	Amount (Note 2)	Cases (Note 2)	Amount (Note 2)	Cases (Note 2)	Amount (Note 2)
Ministry of Land, Infrastructure, Transport and Tourism	28	972.05			3	991.23	31	1,963.28
Ministry of the Environment	5	132.37	③④ ③⑥ 1 ③⑥ 1	129.54 866.83	2	96.01	9	1,224.75
Ministry of Defense	15	89.51			4	1,367.78 (28,568.80)	19	1,457.29 (28,568.80)
The Promotion and Mutual Aid Corporation for Private Schools of Japan	2	14.08					2	14.08
East Nippon Expressway Company Limited			③⑥ 1	(2,007.09) (349.29)			1	(2,007.09) (349.29)
Central Nippon Expressway Company Limited			③⑥ 1	(944.34) (6,727.67)			1	(944.34) (6,727.67)
West Nippon Expressway Company Limited			③⑥ 1	(2,175.05) (5,360.82)			1	(2,175.05) (5,360.82)
National Institute for Materials Science	1	27.24					1	27.24
National Institutes for Quantum Science and Technology	1	24.22					1	24.22
Building Research Institute	1	(Note 6) 353.39					1	(Note 6) 353.39
Japan agency of Maritime Education and Training for Seafarers	1	31.50					1	31.50
Japan International Cooperation Agency (JICA)	1	13.67	(Note 3) ③⑥ 2	(Note 3) 4,728.83			(Note 3) 3	(Note 3) 4,742.50
New Energy and Industrial Technology Development Organization			(Note 4) ③⑥ 1	(Note 4) 2,855.12			(Note 4) 1	(Note 4) 2,855.12
Japan Water Agency			③⑥ 1	(3,623.47) (1,703.47)			1	(3,623.47) (1,703.47)

Category Auditee	Improprieties		Presentation of Opinions and/or Demand for Measures		Measures Taken		Total	
			(Note 1)	(Note 2)		(Note 2)		(Note 2)
Japan Organization of Occupational Health and Safety	1	9.59					1	9.59
National Hospital Organization	1	6.61					1	6.61
Organization for Small & Medium Enterprises and Regional Innovation	25	381.99	(Note 5) ③⑥ 1	(Note 5) 2,473.15	1	9,507.46	(Note 5) 27	(Note 5) (Note 7) 12,110.71
Shikoku Railway Company					(Note 8) 1	12.10 (119.09)	(Note 8) 1	12.10 (119.09)
Japan Post Bank Co., Ltd.					1	45.65	1	45.65
Total	271	(Note 6) 8,671.55	(Note 3) (Note 4) (Note 5) 17	33,439.17	19	12,264.80	(Note 3) (Note 4) (Note 5) 307	(Note 6) (Note 7) 54,081.51

(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. If there are multiple Background Amounts for a single case, each amount is stated.

(Note 3) Although one case involves both the Ministry of Foreign Affairs and the Japan International Cooperation Agency (JICA), the amount has been listed only in the column of the Ministry of Foreign Affairs. 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 New Energy and Industrial Technology Development Organization, the amount has been listed only in the column of the New Energy and Industrial Technology Development Organization. In addition, duplication has been eliminated from the total number of cases.

(Note 5) 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 6) Although one case involves both Ministry of Land, Infrastructure, Transport and Tourism and the Building Research Institute, duplication has been eliminated from the total.

(Note 7) Some cases are counted both as “Improprieties” and as “Presentation of Opinions and/or Demand for Measures” (cases related to workers' accident compensation insurance premiums for consolidated fixed-term projects (refer to pages 7 and 11) and cases related to SME Business Transformation Promotion Subsidy (refer to pages 11 and 12)), or both as “Improprieties” and as “Measures Taken” (cases related to irrigation pond decommissioning works (refer to pages 9 and 13)). As such duplications are deducted from the total, adding each Improper Amount does not correspond with the total.

(Note 8) Concerning the categories “Presentation of Opinions and/or Demand for Measures” and “Measures Taken”, 2 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 Improprieties

(1) Cabinet Office

(Cabinet Office)

- Excessive payment of entrustment fees due to incorrect calculation of personnel expenses by the companies entrusted with the projects, including the recording of false activity logs to report individuals as having worked on the entrusted projects when they did not actually engage in any related work
- Excessive billing of the costs for the projects for the Child Education and Childcare Benefit Grant
- A portion of the costs for the projects covered by Grant for Promoting the Vision for a Digital Garden City Nation (Digital Implementation Type (TYPE 1)) was ineligible.
- The costs for the projects implemented under the Grant for Accelerating Support for the Ice Age Generation in Regional Employment were ineligible.
- Excessive payment of the Grant for Promoting the Vision for a Digital Garden City Nation (Regional Revitalization Hub Development Type)
- Excessive payment of Child and Child-Rearing Support Grant (relating to the Project for Sound Rearing of Children After School)
- Excessive payment of the Okinawa Promotion and Development Special Grant
- The deliverables such as the implementation design documents acquired under the Subsidy for the Okinawa Tourism Disaster Resilience Enhancement Support Project were never used, resulting in the failure to achieve the subsidy's objective

(2) Cabinet Office

(Consumer Affairs Agency)

- Excessive billing of the costs for the projects implemented using the Regional Consumer Administration Strengthening Grant

(3) Cabinet Office

(Children and Families Agency)

- Excessive payment of entrustment fees due to incorrect calculation of personnel expenses by the companies entrusted with the projects, including the recording of false activity logs to report individuals as having worked on the entrusted projects when they did not actually engage in any related work
- Improper accounting of the Child Education and Childcare Benefit Grant

(4) Ministry of Internal Affairs and Communications

- Some of the costs for the projects for the Temporary Grant for Regional Revitalization for COVID-19 were not eligible
- Excessive billing of the costs for the projects subsidized by the User-Oriented Digital Technologies Utilization Support Promotion Project
- Excessive payment of Special Allocation Tax Grant
- Excessive payment of Special Allocation Tax Grant for Post-Disaster Restoration

(5) Ministry of Foreign Affairs

- Fraud by officials

(6) Ministry of Finance

- Cases of deficiency in tax collection

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

- Excessive payment of entrustment fees due to incorrect calculation of personnel expenses at the companies entrusted with the projects, including the recording of false activity logs to report individuals as having worked on the entrusted projects for longer than they actually did
- Excessive payment of Grants for Improvement of the Facilities of Certified Centers for Early Childhood Education and Care
- Excessive State Contribution to the Cost of Compulsory Education
- Excessive payment of Subsidy for Improvement of Private School Facilities (Educational Equipment, the ICT Utilization Promotion Project, and the Emergency Special Promotion Project for Strengthening Disaster Prevention Functions)
- The projects for the improvement of information equipment for private schools (Distance Learning Promotion Project) were not eligible for subsidies
- Excessive payment of Grant for Improvement of School Facilities and the Environment

(8) Ministry of Health, Labour and Welfare

- Excess and deficiency in collection of Labor Insurance premiums
- Deficiency in collected premiums of Health insurance and Employees' Pension Insurance
- Excessive payment of entrustment fees due to incorrect calculation of personnel expenses by the companies entrusted with the projects, including the recording of false activity logs to report individuals as having worked on the entrusted projects when they did not actually engage in any related work
- Improper payment of Human Resource Development Grant-In-Aid under Employment Insurance
- Improper payment of Special Job Seeker Employment Development Grant-In-Aid under Employment Insurance
- Improper payment of Career Enhancement Grant-In-Aid under Employment Insurance
- Improper payment of Unemployment Benefit under Employment Insurance
- Improper payment of Incentive Grant for Accredited Vocational Training under the support system for job seekers
- Improper payment of old-age employees' pension benefits under Employees' Pension Insurance
- Improper State contribution to medical expenses
- Excessive payment of Subsidy for Securing the Outpatient Acceptance of Fever Clinics in the Flu Season (the Project for Ensuring Outpatient Diagnosis and Testing System for Febrile Patients in Preparation for the Flu Season and the Support Project for Medical Institutions Implementing the Project for Ensuring Outpatient Diagnosis and Testing System for Febrile Patients in Preparation for the Flu Season)
- Excessive payment of the Emergency Comprehensive Support Grant for COVID-19 (for Medical Care) (the portion pertaining to a COVID-19 Control Project and a COVID-19 Intensive Medical Institution System Development Project)

- Excessive payment of the Emergency Comprehensive Support Grant for COVID-19 (for Medical Care) (the portion pertaining to the Facility Development Project for Medical Institutions Hospitalizing COVID-19 Patients)
- Excessive payment of the Emergency Comprehensive Support Grant for COVID-19 (for Medical Care) (the portion pertaining to the COVID-19 Intensive Medical Institution Facility Development Project)
- Excessive use of funds for the projects (for the medical care projects), using the funds created by the Grant for Promoting the Reform of Medical Nursing Care Provision Systems
- Excessive payment of Fiscal Adjustment Grant under national health insurance
- Improper design of construction work covered by Grant for the Seismic Reinforcement of Essential Infrastructure Facilities
- Excessive payment of Subsidy for the Project for Comprehensive Support for Child Care (for the Childcare Assistant Recruitment Enhancement Project)
- Excessive payment of Grant for the Development of Childcare Centers
- Excessive payment of Subsidy for the Employment Support Program for Individuals Experiencing Financial Hardship (for the Project to Implement Caregiving Skills Assessment Tests)
- Excessive State Contribution to Livelihood Assistance Benefits
- Excessive State Contribution to Payment for Services and Supports for Persons with Disabilities
- Excessive State Contribution to the Costs for Involuntary Hospitalization of Persons with Mental Disorders or Disabilities
- Excessive State Contribution to Medical Expenses of People with Disabilities
- Excessive State Contribution to the Nursing Care Benefit
- Excessive payment of Fiscal Adjustment Grant under nursing care insurance
- Improper State contribution to nursing care benefits for elderly persons
- Improper State contribution to training benefits included in [benefits for services and supports]

(9) Ministry of Agriculture, Forestry and Fisheries

- Excessive salary paid to dispatched staff to international organizations
- Excessive payment of entrustment fees and national subsidies due to incorrect calculation of personnel expenses by the companies entrusted with the projects and the companies working on the projects funded by national subsidies, including the recording of false activity logs to report individuals as having worked on the entrusted and subsidized projects when they did not actually engage in any related work
- Recipients of the Agricultural Next-Generation Human Resource Investment Fund did not continue farming throughout the required farming continuation period, making them ineligible for the subsidy
- A portion of the costs for the projects covered by the Grant for Developing Market Scale Expansion Measures Toward the Sixth Industrialization was ineligible
- A portion of the costs for the projects covered by the Comprehensive Support Grant for Promoting Strong Agriculture and Developing Core Farmers was ineligible
- Excessive payment of national subsidies due to incorrect calculation of personnel expenses, including the recording of false activity logs to report individuals as having worked on the subsidized projects when they did not actually engage in any related work
- Excessive billing of the cost of subsidized Project for Enhancing the Preservation of Water Facilities

- Improper design of bed protection works
- Improper design of flood discharge structures
- Improper construction of conduit works
- Improper construction of cheese processing facilities
- Improper planning for irrigation pond decommissioning works
- Improper calculation of subsidies for implementation of facility improvement projects
- Failure to implement the Fukushima Prefecture Seafood Consumption Expansion Project
- Partial failure to implement the projects covered by the Grant for Developing Market Scale Expansion Measures Toward the Sixth Industrialization

(10) Ministry of Economy, Trade and Industry

- Excessive payment of entrustment fees and national subsidies due to incorrect calculation of personnel expenses by the companies entrusted with the projects and by the companies working on the projects funded by national subsidies, including the recording of false activity logs to report individuals as having worked on the entrusted and subsidized projects when they did not actually engage in any related work
- Excessive payment of national subsidies due to incorrect calculation of personnel expenses, including the recording of false activity logs to report individuals as having worked on the subsidized projects when they did not actually engage in any related work
- In implementing the projects to install petroleum product tanks covered by the Subsidy Promoting Preemptive Fuel Stockpiling for Socially Important Infrastructure in Preparation for Disasters, the petroleum product tanks were not connected to emergency generators, making them ineligible for the subsidy
- A portion of the project costs covered by the Subsidy for the Demonstration Projects to Construct a Virtual Power Plant Utilizing Consumer-Side Energy Resources was ineligible
- Improper construction of the piping for equipment installed under the Subsidy for the Energy-Saving Investment Promotion and Demand Structure Transformation Support Projects

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

- Excessive cost for the defect repair works as the contract modification, such as the application of unit prices based on the actual construction status, was not implemented
- Fees charged for the use of State-managed tunnels and other facilities are low
- Improper design of retaining walls
- Improper design of the lateral displacement restraint structure for the bridge deck
- Improper design of the bridge bearing seat
- Improper design of the box culvert
- Improper design of the rockfall protection works
- Improper design of the sidewall revetment
- Improper calculation of project costs related to reducing rent for disaster-relief public housing
- Improper calculation of compensation payments for relocating toilet facilities and gas pipes
- Excessive payment of Subsidy for the Projects Promoting Travel Around Japan by Foreign Visitors
- Improper procedures for disposing of assets acquired through subsidized projects
- Excessive payment of national subsidies due to incorrect calculation of personnel expenses, including the recording of false activity logs to report individuals as having worked on the subsidized

- projects when they did not actually engage in any related work
- Improper construction of retaining walls
- A portion of the cost of works covered by the Building Research Institute Facility Improvement Subsidy was ineligible
- A portion of the project costs covered by subsidies related to port improvement works was ineligible for the subsidy
- Improper planning for rockfall protection fences
- Excessive estimate of the costs for emergency generators

(12) Ministry of the Environment

- Excessive payment of entrustment fees due to incorrect calculation of personnel expenses by the companies entrusted with the projects, including the recording of false activity logs to report individuals as having worked on the entrusted projects when they did not actually engage in any related work
- The contract price of the Demonstration Project on Removed Soil Regeneration and Reuse Technologies was higher than the actual price
- Improper design of the solar power generation equipment installed using the Grant for the Carbon Dioxide Emission Reduction Measures (Regional Decarbonization Transition and Renewable Energy Promotion Grant)
- Excessive State contribution for the implementation of the public compensation

(13) Ministry of Defense

- Diving training records were not managed properly, resulting in overpayment of diving allowances based on special duty records that did not accurately reflect actual work
- In the Japan Air Self-Defense Force's cloud system maintenance contracts (logistics support services), the contract prices were higher than the actual prices due to the cost fluctuation adjustment rate being applied incorrectly when calculating the estimated prices for the modified contracts to reflect the addition of performance items
- Fraud by officials

(14) Cabinet Office, Cabinet Office (Children and Families Agency), Ministry of Education, Culture, Sports, Science and Technology, Ministry of Health, Labour and Welfare, Ministry of Agriculture, Forestry and Fisheries, Ministry of Economy, Trade and Industry, Ministry of Land, Infrastructure, Transport and Tourism, Ministry of the Environment

- Excessive payment of entrustment fees and national subsidies due to incorrect calculation of personnel expenses by the companies entrusted with the projects and by the companies working on the projects funded by national subsidies, including the recording of false activity logs to report individuals as having worked on the entrusted and subsidized projects when they did not actually engage in any related work

(15) The Promotion and Mutual Aid Corporation for Private Schools of Japan

- Improper accounting of Subsidy for Private Universities' Current Expenses

(16) National Institute for Materials Science

- Fraud by officials

(17) National Institutes for Quantum Science and Technology

- Improper management of the dynamic nuclear polarization device resulted in failure to achieve its intended purpose, as it was never utilized

(18) Building Research Institute

- Violation of accounting regulations by paying contract fees based on false inspection reports for the renovation of electrical equipment in the laboratory building

(19) Japan agency of Maritime Education and Training for Seafarers

- Fraud by officials

(20) Japan International Cooperation Agency (JICA)

- Excessive procurement of tablet devices

(21) Japan Organization of Occupational Health and Safety

- Improper administration of the contract for the construction work necessary to establish the comprehensive patient support center

(22) National Hospital Organization

- Fraud by officials

(23) Organization for Small & Medium Enterprises and Regional Innovation

- Excessive payment of the Manufacturing, Commerce, and Service Productivity Enhancement Promotion Subsidy
- Excessive payment of the Small and Medium Enterprise Business Transformation Promotion Subsidy

B Presentation of Opinions and/or Demand for Measures

(1) Cabinet Office

(Children and Families Agency)

Presentation of Opinions ③⑥ - System design for surcharging extended hours of operation for after-school children's clubs under the Sound Upbringing of After-School Children Project that are eligible for Child and Child-Rearing Support Grant

(2) Ministry of Foreign Affairs

Presentation of Opinions ③⑥ - Status of use of the counterpart funds

Presentation of Opinions ③⑥ - Implementation status of Official Development Assistance (ODA)

(3) Ministry of Health, Labour and Welfare

Demand for Measures ③④ - Calculation of Contribution for the Counseling and Support Services Promoting Self-Reliance of the Individuals Experiencing Financial Hardship under the Health Management Support Project for Public Assistance Recipients

Demand for Measures ③④ Presentation of Opinions ③⑥ - Collection of Industrial Accident Compensation Insurance Premium and survey of calculation bases for employers conducting grouped business with a definite term

Demand for Measures ③④ Presentation of Opinions ③⑥ - Review and payment of medical expenses for Services and Supports for Persons with Disabilities in rehabilitation medical care for

individuals receiving medical payments from both systems for the Services and Supports for Persons with Disabilities and the Specific Disease under the Health Insurance

(4) Ministry of Agriculture, Forestry and Fisheries

Demand for Measures 36 - Confirmation of feasibility for sowing perennial forage grasses for two consecutive years in the projects funded by the Direct Payment Grant on Utilization of Rice Paddy Fields

(5) Ministry of Economy, Trade and Industry

Presentation of Opinions 36 - Understanding the use of assets acquired by the project entities and the status of commercializing the business restructuring under the Small and Medium Enterprise Business Transformation Promotion Project

Demand for Measures 36 - Scale of holdings in the Special Fund for Business Stability Guarantees relating to Great East Japan Earthquake Recovery Emergency Guarantee program, as administered by the Japan Federation of Credit Guarantee Corporations

Demand for Measures 36 - Handling of assets under the Account for the Promotion of Basic Technology Research of the New Energy and Industrial Technology Development Organization

(6) Ministry of the Environment

Demand for Measures 34 36 - Management of park facilities within the national parks

Presentation of Opinions 36 - Calculation of general administrative expenses in the entrusted operations

(7) East Nippon Expressway Company Limited, Central Nippon Expressway Company Limited, West Nippon Expressway Company Limited

Demand for Measures 36 - Status of landslide disaster risk reduction measures in hazardous areas outside the road zone of expressways

(8) Japan International Cooperation Agency (JICA)

Presentation of Opinions 36 - Status of use of the counterpart funds

Presentation of Opinions 36 - Implementation status of Official Development Assistance (ODA)

(9) New Energy and Industrial Technology Development Organization

Demand for Measures 36 - Handling of assets under the Account for the Promotion of Basic Technology Research of the New Energy and Industrial Technology Development Organization

(10) Japan Water Agency

Presentation of Opinions 36 - Flood mitigation measures at pumping and drainage stations

(11) Organization for Small & Medium Enterprises and Regional Innovation

Presentation of Opinions 36 - Understanding the use of assets acquired by the project entities and the status of commercializing the business restructuring under the Small and Medium Enterprise Business Transformation Promotion Project

C Measures Taken

(1) Ministry of Foreign Affairs

- Repair work on boundary fences and related structures for offices of overseas diplomatic establishments

(2) Ministry of Finance

- Status of taxation pertaining to stock options

(3) Ministry of Health, Labour and Welfare

- Calculation of first visit fees and subsequent visit fees on specific health checkup dates

(4) Ministry of Agriculture, Forestry and Fisheries

- Confirmation of the impacts of irrigation pond decommissioning works on downstream areas
- Effective use of the 3D laser scanner procured to improve the efficiency of harvest surveys
- Design guidelines for applying earthquake-resistant design to farm ponds

(5) Ministry of Land, Infrastructure, Transport and Tourism

- Seismic resistance of auxiliary water pipeline bridges
- Eligible expenses for LNG bunkering development projects
- Implementation of airport firefighting and related services

(6) Ministry of the Environment

- Timing for initiating purchase procedures for equipment used for the Demonstration Project of Removed Soil Recycling Technologies

(7) Ministry of Defense

- Status of use of Type I UAV for disaster relief (disaster response drones)
- Implementation status of the estimation method utilizing estimates at the Ministry of Defense
- Management of items procured through Foreign Military Sales (FMS)
- Management of Type 2 radios for anti-aircraft/missile units

(8) Ministry of Health, Labour and Welfare, Ministry of the Environment

- Confirmation of pending allowances in the salary calculation for dispatched staff to international organizations

(9) Organization for Small & Medium Enterprises and Regional Innovation

- Handling of repayments under the Support Project for Facility and Equipment Improvements for SMEs Affected by the Great East Japan Earthquake

(10) Shikoku Railway Company

- Setting baseline prices for maintenance and related services in information systems contracts

(11) Japan Post Bank Co., Ltd.

- Effective use of the new over-the-counter terminals

D Special Report to the Diet and the Cabinet, 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:

- Status of loan claims pertaining to COVID-19 special loans to SMEs and guarantee obligations for COVID-

19-related guarantees

- Status of applicability and verification of the additional tax credit for education and training expenses under the Special Tax Measures (special deduction system for corporate tax upon salary increases)
- Operation status of the fixed-wing patrol aircraft (P-1) developed in Japan
- Status of information security measures for information systems of each ministry and agency
- Status of contributions to international organizations

(2) Special Report on audit requested by the Diet

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

- Results of the audit on promotional measures implemented to stimulate travel demand affected by the spread of COVID-19
- Results of the audit on the status of operations of public-private funds

(3) Report on Specific Matters

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

- Status of the use of general reserve funds
- Implementation status of forest improvement projects undertaken by municipalities and other entities funded by the Forest Environment Transfer Tax
- Application of the Simplified Consumption Tax System to corporations with a large amount of taxable sales
- Financial status pertaining to affiliated companies of Incorporated Administrative Agencies
- Transactions of Japan Broadcasting Corporation (NHK) with affiliated organizations and the status of retained earnings of the affiliated organizations at Japan Broadcasting Corporation (NHK)

(Note) The names of projects, etc. in each audit case are provisional translation made by the Board.