

**Summaries of Audit Report 2006**  
**Board of Audit of Japan**

No.1 Evaluation on operation status of facilities developed by a woody biomass-related project

Regarding product manufacturing facilities and other facilities developed by a woody biomass-related project, remedial measures, such as timely and appropriate management guidance by small and medium enterprise management consultants or preparation for management improvement plans by project implementing bodies as required, were not taken for poor-performing facilities with low achievement rate in terms of utilization and others, because criteria for evaluating achievement reports on project plans had not been clearly stipulated.

(1 case; improper amount: 852.67 million yen)

No.2 Selection of backfilling materials used in conduit line installation works

Regarding conduit line installation works under a state subsidized project, project implementing bodies such as prefectures and municipalities used new sands as backfilling materials to protect conduit lines although reconditioned sands could have been used. As a result, the project was not economical nor reduced pressure on the environment. Besides, if use of reconditioned sands would not lead to economical work currently, project implementing bodies had been expected to promote use of reconditioned sands by stipulating use of reconditioned sands in the drawing and specification and other relevant documents and thereby contributing to increase of supply of reconditioned sands. However, the project implementing bodies did not stipulate use of reconditioned sands in the drawing and specification and other relevant documents and did not strive to promote use of reconditioned sands.

[1 case; improper amount: 22.18 million yen, background amount: 107.61 million yen (amount equivalent to state subsidies related to the estimate of backfilling material costs which are not economical as it stands)]