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# 中华人民共和国审计法（2006修正）

# Audit Law of the People's Republic of China (2006 Revision)

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主席令第四十八号

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（1994年8月31日第八届全国人民代表大会常务委员会第九次会议通过 根据2006年2月28日第十届全国人民代表大会常务委员会第二十次会议《关于修改〈中华人民共和国审计法〉的决定》修正）

(Adopted at the 9th Meeting of the Standing Committee of the Eighth National People's Congress on August 31, 1994 and amended in accordance with the Decision on Amending the Audit Law of the People's Republic of China adopted at the 20th Meeting of the Standing Committee of the Tenth National People's Congress on February 28, 2006)

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第一章 总则

Chapter 1 General Provisions

第一条   为了加强国家的审计监督，维护国家财政经济秩序，提高财政资金使用效益，促进廉政建设，保障国民经济和社会健康发展，根据宪法，制定本法。

Article 1 This Law is formulated in accordance with the Constitution, with a view to strengthening the State supervision through auditing, maintaining the financial and economic order of the country, enhancing the efficiency in the use of government funds, promoting the building of a clean government and ensuring the sound development of the national economy and society.

第二条   国家实行审计监督制度。国务院和县级以上地方人民政府设立审计机关。

Article 2 The State shall practise a system of supervision through auditing. The State Council and local people's governments of county level and above shall establish audit institutions.

国务院各部门和地方各级人民政府及其各部门的财政收支，国有的金融机构和企业事业组织的财务收支，以及其他依照本法规定应当接受审计的财政收支、财务收支，依照本法规定接受审计监督。

Budgetary revenues and expenditures of various departments of the State Council, of the local people's governments at various levels and their departments, financial revenues and expenditures of State-owned monetary organizations, enterprises and institutions, as well as other Budgetary revenues and expenditures and financial revenues and expenditures subject to auditing according to this Law, shall be supervised through auditing in accordance with the provisions of this Law.

审计机关对前款所列财政收支或者财务收支的真实、合法和效益，依法进行审计监督。

Audit institutions shall, according to law, supervise through auditing the authenticity, legality and beneficial results of the budgetary revenues and expenditures or financial revenues and expenditures specified in the preceding paragraph.

第三条   审计机关依照法律规定的职权和程序，进行审计监督。

Article 3 Audit institutions shall conduct supervision through auditing in accordance with the functions and powers, as well as procedures prescribed by law.

审计机关依据有关财政收支、财务收支的法律、法规和国家其他有关规定进行审计评价，在法定职权范围内作出审计决定。

The audit authorities shall carry out audit evaluation pursuant to the relevant laws and regulations on treasury income and expenditure and financial income and expenditure and other relevant provisions of the State and make audit decisions within the scope of statutory official powers.

第四条   国务院和县级以上地方人民政府应当每年向本级人民代表大会常务委员会提出审计机关对预算执行和其他财政收支的审计工作报告。审计工作报告应当重点报告对预算执行的审计情况。必要时，人民代表大会常务委员会可以对审计工作报告作出决议。

Article 4 The State Council and the local people's governments at or above the county level shall annually present to the standing committees of the people's congresses at the corresponding levels the audit reports prepared by audit institutions on budget implementation and other budgetary revenues and expenditures. An audit work report shall focus on the audit of budget implementation. When necessary, the standing committee of the people's congress may adopt a resolution on the audit work report.

国务院和县级以上地方人民政府应当将审计工作报告中指出的问题的纠正情况和处理结果向本级人民代表大会常务委员会报告。

The State Council and the local people's government at or above the county level shall report to the standing committee of the people's congress at the corresponding level about the correction of the problems pointed out in the audit report and the handling results.

第五条   审计机关依照法律规定独立行使审计监督权，不受其他行政机关、社会团体和个人的干涉。

Article 5 Audit institutions shall independently exercise their power of supervision through auditing in accordance with the law, and be free from interference by any administrative organ, public organization or individual.

第六条   审计机关和审计人员办理审计事项，应当客观公正，实事求是，廉洁奉公，保守秘密。

Article 6 Audit institutions and auditors shall, in handling audit matters, be objective and fair, practical and realistic, clean and honest, and keep secrets.

第二章 审计机关和审计人员

Chapter 2 Audit Institutions and Auditors

第七条   国务院设立审计署，在国务院总理领导下，主管全国的审计工作。审计长是审计署的行政首长。

The State Council shall establish the National Audit Administration to take charge of the audit work throughout the country under the leadership of the Premier of the State Council. The Auditor-General shall be the administrative head of the National Audit Office.

第八条   省、自治区、直辖市、设区的市、自治州、县、自治县、不设区的市、市辖区的人民政府的审计机关，分别在省长、自治区主席、市长、州长、县长、区长和上一级审计机关的领导下，负责本行政区域内的审计工作。

Article 8 Audit institutions of the people's governments of provinces, autonomous regions, municipalities directly under the Central Government, cities divided into districts, autonomous prefectures, counties, autonomous counties, cities not divided into districts and municipal districts shall be in charge of the audit work within their respective administrative areas under the respective leadership of governors of provinces, chairmen of autonomous regions, mayors, prefectural heads, or heads of counties and districts as well as under the leadership of audit institutions at the next higher levels.

第九条   地方各级审计机关对本级人民政府和上一级审计机关负责并报告工作，审计业务以上级审计机关领导为主。

Article 9 Local audit institutions at various levels shall be responsible and report on their work to the people's governments at the corresponding levels and to the audit institutions at the next higher levels, and their audit work shall be directed chiefly by the audit institutions at the next higher levels.

第十条   审计机关根据工作需要，经本级人民政府批准，可以在其审计管辖范围内设立派出机构。

Article 10 Audit institutions may, as required by work, set up resident offices within areas under their jurisdiction.

派出机构根据审计机关的授权，依法进行审计工作。

The resident offices shall conduct audit work in accordance with law and the authorization of audit institutions.

第十一条   审计机关履行职责所必需的经费，应当列入财政预算，由本级人民政府予以保证。

Article 11 Funds necessary for audit institutions to perform their functions shall be included in the budgets of the governments and guaranteed by the people's governments at the corresponding levels.

第十二条   审计人员应当具备与其从事的审计工作相适应的专业知识和业务能力。

Article 12 Auditors shall possess the professional knowledge and ability suitable to the audit work they engage in.

第十三条   审计人员办理审计事项，与被审计单位或者审计事项有利害关系的，应当回避。

Article 13 In handling audit matters, if auditors have an interest in the auditees or the audit items, they shall withdraw.

第十四条   审计人员对其在执行职务中知悉的国家秘密和被审计单位的商业秘密，负有保密的义务。

Article 14 Auditors shall have the obligation to guard State secrets and the auditees' business secrets they have come to know in performing their functions.

第十五条   审计人员依法执行职务，受法律保护。

Article 15 Auditors shall be protected by law in performing their functions in accordance with the law.

任何组织和个人不得拒绝、阻碍审计人员依法执行职务，不得打击报复审计人员。

No organization or individual may refuse or obstruct auditors' performance of their functions in accordance with the law, or retaliate against auditors.

审计机关负责人依照法定程序任免。审计机关负责人没有违法失职或者其他不符合任职条件的情况的，不得随意撤换。

Persons in charge of audit institutions shall be appointed or removed in accordance with statutory procedures. None of them may be removed or replaced at random unless they are found guilty of illegal acts, or negligent of duties or no longer qualified for the post.

地方各级审计机关负责人的任免，应当事先征求上一级审计机关的意见。

It is necessary to solicit the opinions of the auditing organ at the next higher level before the persons in-charge of the local auditing organ at any level are appointed or dismissed.

第三章 审计机关职责

Chapter III Functions and Responsibilities of Audit Institutions

第十六条   审计机关对本级各部门（含直属单位）和下级政府预算的执行情况和决算以及其他财政收支情况，进行审计监督。

Article 16. Audit institutions shall carry out audit supervision over the status of budget implementation and final accounts by all departments of counterpart level (including direct reporting units) and the lower-level government and other budgetary revenue and expenditure matters.

第十七条   审计署在国务院总理领导下，对中央预算执行情况和其他财政收支情况进行审计监督，向国务院总理提出审计结果报告。

Article 17 The National Audit Administration shall, under the leadership of the Premier of the State Council, exercise supervision through auditing over the implementation of the central budget and submit audit reports thereon to the Premier.

地方各级审计机关分别在省长、自治区主席、市长、州长、县长、区长和上一级审计机关的领导下，对本级预算执行情况和其他财政收支情况进行审计监督，向本级人民政府和上一级审计机关提出审计结果报告。

Local audit institutions at various levels shall, under the respective leadership of the governors of provinces, chairmen of autonomous regions, mayors, prefectural heads and heads of counties or districts as well as under the leadership of audit institutions at the next higher levels, exercise supervision through auditing over the budget implementation at the corresponding levels and submit reports on the audit results to the people's governments at the corresponding levels and to the audit institutions at the next higher levels.

第十八条   审计署对中央银行的财务收支，进行审计监督。

Article 18 The National Audit Administration shall exercise supervision through auditing over the financial revenues and expenditures of the Central Bank.

审计机关对国有金融机构的资产、负债、损益，进行审计监督。

Audit institutions shall exercise supervision through auditing over the assets, liabilities, profits and losses of the State-owned monetary organizations.

第十九条   审计机关对国家的事业组织和使用财政资金的其他事业组织的财务收支，进行审计监督。

Article 19 Audit institutions shall exercise supervision through auditing over the financial revenues and expenditures of public institutions of the State and other public institutions using government funds.

第二十条   审计机关对国有企业的资产、负债、损益，进行审计监督。

Article 20 Audit institutions shall exercise supervision through auditing over the assets, liabilities, profits and losses of the State-owned enterprises.

第二十一条   对国有资本占控股地位或者主导地位的企业、金融机构的审计监督，由国务院规定。

Article 21 Supervision through auditing over the enterprises with State-owned assets controlling their shares or playing a leading role shall be prescribed by the State Council.

第二十二条   审计机关对政府投资和以政府投资为主的建设项目的预算执行情况和决算，进行审计监督。

Article 22 Audit institutions shall exercise supervision through auditing over the budget implementation and final accounts of the construction projects invested or mainly invested by the government.

第二十三条   审计机关对政府部门管理的和其他单位受政府委托管理的社会保障基金、社会捐赠资金以及其他有关基金、资金的财务收支，进行审计监督。

Article 23 Audit institutions shall exercise supervision through auditing over the financial revenues and expenditures of the social security funds, funds from public donations and other relevant funds and capital managed by governmental departments or by other units authorized by the governments.

第二十四条   审计机关对国际组织和外国政府援助、贷款项目的财务收支，进行审计监督。

Article 24 Audit institutions shall exercise supervision through auditing over the financial revenues and expenditures of projects with aids or loans provided by international organizations or governments of other countries.

第二十五条   审计机关按照国家有关规定，对国家机关和依法属于审计机关审计监督对象的其他单位的主要负责人，在任职期间对本地区、本部门或者本单位的财政收支、财务收支以及有关经济活动应负经济责任的履行情况，进行审计监督。

Article 25. Audit institutions shall carry out audit supervision over the performance of economic duties by key persons-in-charge of State departments and other units which are subject to audit supervision by the audit institutions during their term of appointment in respect of budgetary revenue and expenditure, financial revenue and expenditure and the relevant economic activities of the local region, department or unit.

第二十六条   除本法规定的审计事项外，审计机关对其他法律、行政法规规定应当由审计机关进行审计的事项，依照本法和有关法律、行政法规的规定进行审计监督。

Article 26 In addition to the audit matters specified in this Law, audit institutions shall, in accordance with the provisions of this Law as well as relevant laws, or administrative rules and regulations, exercise supervision through auditing over the matters that shall be audited by audit institutions as stipulated by other laws, administrative rules and regulations.

第二十七条   审计机关有权对与国家财政收支有关的特定事项，向有关地方、部门、单位进行专项审计调查，并向本级人民政府和上一级审计机关报告审计调查结果。

Article 27 With regard to particular matters relating to the State's budgetary revenues and expenditures, audit institutions shall have the power to carry out special investigations through auditing among relevant localities, departments and units and report the results thereof to the people's governments at the corresponding levels and to the audit institutions at the next higher levels.

第二十八条   审计机关根据被审计单位的财政、财务隶属关系或者国有资产监督管理关系，确定审计管辖范围。

Article 28 Audit institutions shall determine their audit jurisdiction on the basis of the auditees' subordinate relations in budgetary and financial affairs or the supervisory and managerial relations with respect to the State-owned assets of the auditees.

审计机关之间对审计管辖范围有争议的，由其共同的上级审计机关确定。

Where a dispute arises over audit jurisdiction between audit institutions, the matter shall be determined by an audit institution superior to both disputing parties.

上级审计机关可以将其审计管辖范围内的本法第十八条第二款至第二十五条规定的审计事项，授权下级审计机关进行审计；上级审计机关对下级审计机关审计管辖范围内的重大审计事项，可以直接进行审计，但是应当防止不必要的重复审计。

Audit institutions at higher levels may authorize audit institutions at lower levels to audit the matters which are within the jurisdiction of the former and specified in paragraph 2 of Article 18 to Article 25 in this Law. Audit institutions at higher levels may directly audit the major matters under the jurisdiction of audit institutions at lower levels. However, unnecessary repetitive audits shall be avoided.

第二十九条   依法属于审计机关审计监督对象的单位，应当按照国家有关规定建立健全内部审计制度；其内部审计工作应当接受审计机关的业务指导和监督。

Article 29. Units which are subject to audit supervision of audit institutions in accordance with the provisions of the law shall establish a proper internal audit system in accordance with the relevant State regulations; their internal audit work shall be subject to professional guidance and supervision of the audit institutions.

第三十条   社会审计机构审计的单位依法属于审计机关审计监督对象的，审计机关按照国务院的规定，有权对该社会审计机构出具的相关审计报告进行核查。

Article 30 If a unit has been audited by a public audit organ is subject to supervision through auditing by the audit organ according to law, the audit organ shall, in accordance with the regulations of the State Council, have the power to examine the relevant audit report issued by the public audit organ.

第四章 审计机关权限

Chapter IV Power of Audit Institutions

第三十一条   审计机关有权要求被审计单位按照审计机关的规定提供预算或者财务收支计划、预算执行情况、决算、财务会计报告，运用电子计算机储存、处理的财政收支、财务收支电子数据和必要的电子计算机技术文档，在金融机构开立账户的情况，社会审计机构出具的审计报告，以及其他与财政收支或者财务收支有关的资料，被审计单位不得拒绝、拖延、谎报。

Article 31 Audit institutions shall have the power to require auditees to submit, in accordance with the relevant regulations, their budgets or plans for financial revenues and expenditures, statement about budget implementation, final accounts and financial statements, electronic data for government and financial revenues and expenditures stored and processed by computers and necessary computer technical documents, information about their accounts in financial institutions, audit reports produced by public audit firms and other information relating to their government or financial revenues and expenditures. auditees shall not refuse to do so, or delay the submission thereof or make false reports.

被审计单位负责人对本单位提供的财务会计资料的真实性和完整性负责。

The person-in-charge of an audited organisation shall be responsible for the veracity and integrity of financial accounting materials provided by the organisation.

第三十二条   审计机关进行审计时，有权检查被审计单位的会计凭证、会计账簿、财务会计报告和运用电子计算机管理财政收支、财务收支电子数据的系统，以及其他与财政收支、财务收支有关的资料和资产，被审计单位不得拒绝。

Article 32 Audit institutions shall, in conducting audit, have the power to examine the accounting documents, account books, financial accounting reports, the electronic data system for government or financial revenues and expenditures operated by computers as well as other information and assets relating to government or financial revenues and expenditures. The auditees shall not refuse such examination.

第三十三条   审计机关进行审计时，有权就审计事项的有关问题向有关单位和个人进行调查，并取得有关证明材料。有关单位和个人应当支持、协助审计机关工作，如实向审计机关反映情况，提供有关证明材料。

Article 33 Audit institutions shall, in conducting audit, have the power to carry out investigations among units or individuals concerned of issues relating to audit matters and obtain relevant testimonial material. The units and individuals concerned shall support and assist the audit institutions in their work by providing them with truthful information and relevant testimonial material.

审计机关经县级以上人民政府审计机关负责人批准，有权查询被审计单位在金融机构的账户。

Auditing organs shall have the right to inquire about the account of an entity under audit at the financial institution upon the approval of the person in-charge of the auditing organ of the people's government at or above the county level.

审计机关有证据证明被审计单位以个人名义存储公款的，经县级以上人民政府审计机关主要负责人批准，有权查询被审计单位以个人名义在金融机构的存款。

Audit institutions shall have the right to investigate the balance of personal bank accounts of an auditee with the approval of the audit institution of a people's government of county level and above if there is evidence that the auditee has deposited public funds with an individual.

第三十四条   审计机关进行审计时，被审计单位不得转移、隐匿、篡改、毁弃会计凭证、会计账簿、财务会计报告以及其他与财政收支或者财务收支有关的资料，不得转移、隐匿所持有的违反国家规定取得的资产。

Article 34 When audit institutions conduct audit, the auditees shall not transfer, conceal, falsify or destroy their accounting documents, account books, accounting statements or other information relating to their budgetary revenues and expenditures or financial revenues and expenditures, and shall not transfer or conceal the assets that are in their possession but obtained in violation of the regulations of the State.

审计机关对被审计单位违反前款规定的行为，有权予以制止；必要时，经县级以上人民政府审计机关负责人批准，有权封存有关资料和违反国家规定取得的资产；对其中在金融机构的有关存款需要予以冻结的，应当向人民法院提出申请。

Audit institutions shall have the right to stop auditees which violate the provisions of the preceding paragraph; where necessary and upon approval of the person-in-charge of the audit institution of a people's government of county level and above, an audit institution shall have the right to seal up the relevant materials and assets obtained in violation of State provisions; where there is a need to freeze the relevant deposits with a financial institution, an application shall be submitted to a People's Court.

审计机关对被审计单位正在进行的违反国家规定的财政收支、财务收支行为，有权予以制止；制止无效的，经县级以上人民政府审计机关负责人批准，通知财政部门和有关主管部门暂停拨付与违反国家规定的财政收支、财务收支行为直接有关的款项，已经拨付的，暂停使用。

Audit institutions shall have the power to stop the auditees' ongoing acts of budgetary revenues and expenditures or financial revenues and expenditures violating the regulations of the State. If they fail in stopping such acts, they shall, with the approval of the responsible persons of audit institutions of the people's governments at or above the county level, notify the financial departments and the competent authorities to suspend allocation of the funds directly related to the acts of budgetary revenues and expenditures or financial revenues and expenditures violating the regulations of the State or to suspend the use of the funds already allocated.

审计机关采取前两款规定的措施不得影响被审计单位合法的业务活动和生产经营活动。

However, adoption of the above-mentioned measures shall not hinder the lawful operations, production and operation of the auditees.

第三十五条   审计机关认为被审计单位所执行的上级主管部门有关财政收支、财务收支的规定与法律、行政法规相抵触的，应当建议有关主管部门纠正；有关主管部门不予纠正的，审计机关应当提请有权处理的机关依法处理。

Article 35 If audit institutions consider that the regulations of the competent departments at higher levels on budgetary revenues and expenditures or financial revenues and expenditures implemented by the auditees contravene the law or the administrative rules and regulations, they shall suggest that the competent departments concerned make rectifications. If the competent departments concerned do not make rectifications, the audit institutions shall refer the matter to the competent organs for disposition according to law.

第三十六条   审计机关可以向政府有关部门通报或者向社会公布审计结果。

Article 36 Audit institutions may issue circulars about their audit results to the relevant governmental departments or publish such results to the public.

审计机关通报或者公布审计结果，应当依法保守国家秘密和被审计单位的商业秘密，遵守国务院的有关规定。

Audit institutions shall, in circulating or publishing audit results, keep State secrets and business secrets of the auditees in accordance with the law and observe the relevant regulations of the State Council.

第三十七条   审计机关履行审计监督职责，可以提请公安、监察、财政、税务、海关、价格、工商行政管理等机关予以协助。

Article 37 When performing the duty of supervision through auditing, an auditing organ may request assistance from the administrative department of public security, supervision, public finance, taxation, customs, price or industry and commerce.

第五章 审计程序

Chapter 5 Audit Procedures

第三十八条   审计机关根据审计项目计划确定的审计事项组成审计组，并应当在实施审计三日前，向被审计单位送达审计通知书；遇有特殊情况，经本级人民政府批准，审计机关可以直接持审计通知书实施审计。

Article 38 Audit institutions shall form audit teams according to the audit matters specified in the plans of the audit projects and shall serve advices of audit on the auditees three days prior to the performance of audit.

被审计单位应当配合审计机关的工作，并提供必要的工作条件。

Auditees shall cooperate with audit institutions and provide the requisite working conditions.

审计机关应当提高审计工作效率。

Audit institutions shall raise audit efficiency.

第三十九条   审计人员通过审查会计凭证、会计账簿、财务会计报告，查阅与审计事项有关的文件、资料，检查现金、实物、有价证券，向有关单位和个人调查等方式进行审计，并取得证明材料。

Article 39 Auditors shall conduct audit and obtain testimonial material by means of examining accounting documents, account books, accounting statements, and documents and data relating to the audit items, checking cash, negotiable securities and other property, and making investigations among units and individuals concerned.

审计人员向有关单位和个人进行调查时，应当出示审计人员的工作证件和审计通知书副本。

Auditors shall, in making investigations among units and individuals concerned, produce their auditor's certificates and copies of advices of audit.

第四十条   审计组对审计事项实施审计后，应当向审计机关提出审计组的审计报告。审计组的审计报告报送审计机关前，应当征求被审计对象的意见。被审计对象应当自接到审计组的审计报告之日起十日内，将其书面意见送交审计组。审计组应当将被审计对象的书面意见一并报送审计机关。

Article 40 Audit teams shall, after the performance of audit, submit audit reports to the audit institutions. However, prior to the submission, they shall solicit opinions of the auditees. The auditees shall, within ten days from the date of receiving the audit reports, send their comments in writing to the audit teams. The audit team shall submit to the audit institution the auditee's written opinion along with its own report.

第四十一条   审计机关按照审计署规定的程序对审计组的审计报告进行审议，并对被审计对象对审计组的审计报告提出的意见一并研究后，提出审计机关的审计报告；对违反国家规定的财政收支、财务收支行为，依法应当给予处理、处罚的，在法定职权范围内作出审计决定或者向有关主管机关提出处理、处罚的意见。

Article 41. Audit institutions shall review audit reports in accordance with the procedures stipulated by the National Audit Office and study the opinion of the auditee on the audit report before issuing their audit reports. Acts of budgetary revenue and expenditure and financial revenue and expenditure in violation of State provisions shall be dealt with pursuant to the law; audit decisions shall be made within the scope of statutory duties and powers or recommendations on handling and punishment shall be made to the relevant authorities.

审计机关应当将审计机关的审计报告和审计决定送达被审计单位和有关主管机关、单位。审计决定自送达之日起生效。

Audit institutions shall deliver audit reports and audit decisions to the auditees and the relevant authorities and units. Audit decisions shall become effective from the date of delivery.

第四十二条   上级审计机关认为下级审计机关作出的审计决定违反国家有关规定的，可以责成下级审计机关予以变更或者撤销，必要时也可以直接作出变更或者撤销的决定。

Article 42 If an auditing organ at a higher level considers that an audit decision made by an auditing organ at a lower level has violated the relevant provisions of the State, it may order the auditing organ at the lower level to alter or cancel it, or may directly make a decision on alteration or cancellation when necessary.

第六章 法律责任

Chapter 6 Legal Liabilities

第四十三条   被审计单位违反本法规定，拒绝或者拖延提供与审计事项有关的资料的，或者提供的资料不真实、不完整的，或者拒绝、阻碍检查的，由审计机关责令改正，可以通报批评，给予警告；拒不改正的，依法追究责任。

Article 43 If an auditee, in violation of this Law, refuses or delays provision of information relating to audit matters, provides inaccurate or incomplete information, or refuses or hinders examination, the audit institution concerned shall order a rectification and may circulate a notice of criticism and issue a warning. Whoever refuses to make rectification shall be investigated for responsibility in accordance with the law.

第四十四条   被审计单位违反本法规定，转移、隐匿、篡改、毁弃会计凭证、会计账簿、财务会计报告以及其他与财政收支、财务收支有关的资料，或者转移、隐匿所持有的违反国家规定取得的资产，审计机关认为对直接负责的主管人员和其他直接责任人员依法应当给予处分的，应当提出给予处分的建议，被审计单位或者其上级机关、监察机关应当依法及时作出决定，并将结果书面通知审计机关；构成犯罪的，依法追究刑事责任。

Article 44 Where an auditee, in violation of the provisions of this Law, transfers, conceals, falsifies or destroys accounting documents, account books, financial accounting reports or other materials relating to budgetary revenues and expenditures or financial revenues and expenditures, or transfers or conceals the assets in its possession that are obtained in violation of State regulations, and the audit institution considers that the persons directly in charge and the other persons directly responsible should be given sanctions according to law, the audit institution shall put forward suggestions to this effect. The auditee, or its superior organ or the supervisory organ shall, in accordance with law, make a decision without delay and notify the audit institution of the results in writing. If a crime is constituted, criminal responsibility shall be investigated according to law.

第四十五条   对本级各部门（含直属单位）和下级政府违反预算的行为或者其他违反国家规定的财政收支行为，审计机关、人民政府或者有关主管部门在法定职权范围内，依照法律、行政法规的规定，区别情况采取下列处理措施：

Article 45 With respect to the acts violating the budgets or other acts of budgetary revenues and expenditures violating the regulations of the State committed by departments (including units directly under them) at the corresponding levels or by the governments at lower levels, audit institutions, the people's governments or the competent authorities shall, within the scope of their statutory functions and powers and in accordance with the laws and administrative rules and regulations, take the following measures in light of the specific conditions:

（一）责令限期缴纳应当上缴的款项；

1. Ordering it to pay the money that should be turned over within the time limit;

（二）责令限期退还被侵占的国有资产；

(II) Ordering it to return the occupied state-owned assets within the time limit;

（三）责令限期退还违法所得；

(III) Ordering it to refund the illegal proceeds within the time limit;

（四）责令按照国家统一的会计制度的有关规定进行处理；

(IV) Ordering to dispose the matter in accordance with the relevant provisions on the uniform accounting system of the state; and

（五）其他处理措施。

(V) other disposal measures.

第四十六条   对被审计单位违反国家规定的财务收支行为，审计机关、人民政府或者有关主管部门在法定职权范围内，依照法律、行政法规的规定，区别情况采取前条规定的处理措施，并可以依法给予处罚。

Article 46 With respect to the acts committed by an auditee in violation of the regulations of the State governing financial revenues and expenditures, audit institutions, people's governments or the competent authorities shall, within the limits of their statutory functions and powers and in accordance with the laws and administrative rules and regulations, take measures as specified in the preceding article in light of the specific conditions and may impose punishment according to law.

第四十七条   审计机关在法定职权范围内作出的审计决定，被审计单位应当执行。

Article 47 The auditees shall implement the audit decisions made by the audit institutions within the scope of their statutory functions and powers.

审计机关依法责令被审计单位上缴应当上缴的款项，被审计单位拒不执行的，审计机关应当通报有关主管部门，有关主管部门应当依照有关法律、行政法规的规定予以扣缴或者采取其他处理措施，并将结果书面通知审计机关。

Where an auditee refuses to comply with the order of an audit institution to hand in due funds, the audit institution shall report to the relevant authorities which shall take withholding or other handling measures pursuant to the provisions of the relevant laws and administrative regulations and notify the audit institution in writing.

第四十八条   被审计单位对审计机关作出的有关财务收支的审计决定不服的，可以依法申请行政复议或者提起行政诉讼。

Article 48. Auditees which disagree with the audit decision of an audit institution on the relevant financial revenue and expenditure may apply for an administrative review or file an administrative lawsuit in accordance with the law.

被审计单位对审计机关作出的有关财政收支的审计决定不服的，可以提请审计机关的本级人民政府裁决，本级人民政府的裁决为最终决定。

. Auditees which disagree with the audit decision of an audit institution on their budgetary revenue and expenditure may apply to the people's government of counterpart level with the audit institution; the ruling of the people's government of counterpart level shall be final.

第四十九条   被审计单位的财政收支、财务收支违反国家规定，审计机关认为对直接负责的主管人员和其他直接责任人员依法应当给予处分的，应当提出给予处分的建议，被审计单位或者其上级机关、监察机关应当依法及时作出决定，并将结果书面通知审计机关。

Article 49 Where the government or financial revenues and expenditures of an entity under audit break the provisions of the State and the auditing organ considers it necessary to punish the principal and other persons held to be directly responsible, it shall put forward the suggestions for punishment, and the entity under audit, the organ at the higher level or the supervisory organ shall timely make a decision according to law and notify the written results to the auditing organ.

第五十条   被审计单位的财政收支、财务收支违反法律、行政法规的规定，构成犯罪的，依法追究刑事责任。

Article 50 If an auditee violates the provisions of relevant laws or administrative rules and regulations governing budgetary revenues and expenditures or financial revenues and expenditures and if the case constitutes a crime, the auditee shall be investigated for criminal responsibility according to law.

第五十一条   报复陷害审计人员的，依法给予处分；构成犯罪的，依法追究刑事责任。

Article 51 Where anyone retaliates or makes a false charge against an auditor, if the case constitutes a crime, he shall be investigated for criminal responsibility according to law.

第五十二条   审计人员滥用职权、徇私舞弊、玩忽职守或者泄露所知悉的国家秘密、商业秘密的，依法给予处分；构成犯罪的，依法追究刑事责任。

Article 52. Auditors guilty of abusing their official powers, corruption, dereliction of duties or divulging State secrets or commercial secrets shall be punished in accordance with the law; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law.

第七章 附则

Chapter 7 Supplementary Provisions

第五十三条   中国人民解放军审计工作的规定，由中央军事委员会根据本法制定。

Article 53 Audit regulations for the Chinese People's Liberation Army shall be formulated by the Central Military Commission in accordance with this Law.

第五十四条   本法自1995年1月1日起施行。1988年11月30日国务院发布的《中华人民共和国审计条例》同时废止。

Article 54 This Law shall go into effect as of January 1, 1995. The Audit Regulations of the People's Republic of China promulgated by the State Council on November 30, 1988 shall be annulled therefrom.