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Act on the Board of Accounts

심계원법

Republic of Korea · 4 December 1948

Original Korean source · English translation, Gwangbok Archive

ACT NO. 12 · 4 DECEMBER 1948

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: 심계원법 (審計院法)

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Historical introduction

The Act on the Board of Accounts gave statutory form to the auditing institution contemplated by Article 95 of the Republic of Korea's 1948 Constitution. Established during the first months of the new Republic, the Board was directly attached to the President while being granted independence in the exercise of its functions in relation to the State Council. Its remit extended beyond the central government to local public bodies, government-subsidized organizations, government-invested enterprises, and the administration of public property.

The enacted statute divided institutional authority between a Council of Accounts Commissioners and a General Secretariat. It provided for no more than seven Commissioners, including the President and Vice-President of the Board, and established five-year renewable terms, protections against arbitrary removal, and restrictions on partisan and commercial activity. Its substantive powers included examining accounts, seeking on-site investigations and documents, discharging accounting liability, determining compensatory liability, requesting disciplinary action, and reopening cases where fraud was discovered.

The constituent National Assembly revised the initial government bill. The legislative record shows that a proposal for sixteen Commissioners was reduced during committee deliberations; the final enacted ceiling was seven. The committee also replaced the original expression implying a separate institutional status with the formulation of functional independence found in Article 1. These drafting changes illuminate the early Republic’s negotiation of executive oversight, administrative accountability, and professional audit authority.

Textual and translation policy

The Korean text reproduces the original 1948 enactment as recorded in the National Law Information Center, with readable spacing and punctuation and collations against the National Institute of Korean History. Where the two digital transcriptions disagree or contain apparent errors, the editorial decisions are documented below. “Board of Accounts,” “Accounts Commissioner,” and “discharge of accounting liability” are consistent English renderings adopted for this edition. This is a historical translation, not an official English statute or a photographic reproduction of the 1948 Gazette.

Primary source / facing translation

Original Korean and English Translation

Act No. 12 · 4 December 1948 · Gazette No. 19

제1장 조직	CHAPTER I — ORGANIZATION
제1조 심계원은 대통령에 직속하며 국무원에 대하여 직무상 독립의 지위를 가진다.	ARTICLE 1 The Board of Accounts shall be directly attached to the President and shall enjoy independence in the performance of its duties vis-à-vis the State Council.
제2조 심계원에 원장 1인, 차장 1인을 합한 심계관 7인 이내를 둔다. 기타의 직원은 대통령령으로 정한다. 심계원장은 심계원을 대표하고 심계관회의의 의장이 된다. 차장은 원장을 보좌하고 원장이 사고가 있을 때에는 그 직무를 대리한다. 심계관은 심계관회의의 의원이 되며 본법이 정하는 바에 의하여 심계사무를 장리한다.	ARTICLE 2 The Board of Accounts shall have not more than seven Accounts Commissioners, including one President and one Vice-President. Other personnel shall be prescribed by Presidential Decree. The President of the Board shall represent the Board and shall preside over the Council of Accounts Commissioners. The Vice-President shall assist the President and shall act on the President’s behalf when the President is unable to perform the duties of office. Accounts Commissioners shall be members of the Council of Accounts Commissioners and shall administer audit affairs as provided by this Act.

제3조
심계원에 심계관회의와 사무총국을 둔다.

ARTICLE 3
The Board of Accounts shall have a Council of Accounts Commissioners and a General Secretariat.

제4조
심계관회의에서는 좌의 사항을 의결한다.
1. 제18조에 의한 보고서 확정에 관한 사항
2. 제19조에 의한 개정요구와 의견보고에 관한 사항
3. 헌법 제95조의 총결산서 확정에 관한 사항
4. 제12조에 의한 의견진술에 관한 사항
5. 제23조에 의한 재심에 관한 사항
6. 기타 원장이 부의한 사항
심계관회의는 다수결로써 결정하고 의장은 표결권을 가지며 가부동수인 경우에는 그 결정권을 가진다.

ARTICLE 4
The Council of Accounts Commissioners shall decide the following matters:
1. Finalization of the report under Article 18;
2. Requests for amendment and reports of opinions under Article 19;
3. Finalization of the statement of accounts under Article 95 of the Constitution;
4. Expression of opinions under Article 12;
5. Reconsideration under Article 23; and
6. Other matters submitted by the President of the Board.
Decisions of the Council shall be made by majority vote. The presiding officer shall have a vote and, in the event of a tie, shall have the deciding vote.

제5조
사무총국은 심계원장의 지휘감독하에 서무와 심계사무를 장리한다.
사무총국에 비서실과 심계제1국, 심계제2국, 심계제3국, 심계제4국을 둔다.
비서실에서는 인사, 문서 기타 서무에 관한 사항을 장리한다.
각국의 분장사항은 대통령령으로 정한다.

ARTICLE 5
The General Secretariat shall administer general administrative affairs and audit affairs under the direction and supervision of the President of the Board.
The General Secretariat shall comprise a Secretariat Office and the First, Second, Third, and Fourth Audit Bureaus.
The Secretariat Office shall administer personnel matters, documents, and other general administrative affairs.
The division of responsibilities among the bureaus shall be prescribed by Presidential Decree.

제6조
심계관은 대통령이 임명하며 그 자격과 보수에 관한 규정은 대통령령으로 정한다.

ARTICLE 6
Accounts Commissioners shall be appointed by the President of the Republic. Their qualifications and remuneration shall be prescribed by Presidential Decree.

제7조
심계관의 임기는 5년으로 하되 연임할 수 있다.

ARTICLE 7
The term of office of an Accounts Commissioner shall be five years, and reappointment shall be permitted.

제8조
심계관은 형벌 또는 징계에 의하지 아니하고는 파면·정직 또는 감봉되지 아니한다.

ARTICLE 8
An Accounts Commissioner shall not be removed from office, suspended, or subjected to a reduction in pay except pursuant to a criminal penalty or disciplinary action.

제9조
심계관은 정치단체에 가입하거나 영리사업에 관여할 수 없다.

ARTICLE 9
An Accounts Commissioner shall not join a political organization or engage in a profit-making business.

제2장 권한 CHAPTER II — POWERS

제10조
심계원은 정부 각 기관과 그 감독에 속한 기관 또는 단체의 회계를 상시 심사감독하여 그 시정을 기한다.

ARTICLE 10
The Board of Accounts shall continuously examine and supervise the accounts of government agencies and the agencies or organizations under their supervision, with a view to securing the correction of irregularities.

제11조
심계원은 좌의 사항을 검사한다.
1. 세입세출의 총결산
2. 정부 각 기관과 그 관하 각 기관의 회계
3. 지방공공단체의 회계
4. 정부 보조단체와 특약보증단체의 회계
5. 국영과 정부 투자단체의 회계
6. 정부 관리재산의 회계
7. 국고은행의 국고금 수지에 관한 회계
8. 기타 법령에 의하여 지정된 단체의 회계

ARTICLE 11
The Board of Accounts shall examine the following:
1. The final accounts of government revenue and expenditure;
2. The accounts of government agencies and their subordinate agencies;
3. The accounts of local public bodies;
4. The accounts of government-subsidized bodies and bodies guaranteed under special agreements;
5. The accounts of state-operated enterprises and government-invested bodies;
6. The accounts relating to property administered by the Government;
7. The accounts of Treasury receipts and disbursements maintained by the Treasury bank; and
8. The accounts of other bodies designated by law or regulation.

제12조
심계원은 회계관계법령에 관하여 공포 전에 통지를 받고 그에 대한 의견을 진술할 수 있다.

ARTICLE 12
The Board of Accounts may receive advance notification of laws and regulations relating to public accounting, before their promulgation, and may express its views on them.

제13조
심계원장은 원내 사무처리에 관한 규칙을 제정할 수 있다.

ARTICLE 13
The President of the Board of Accounts may establish rules governing the handling of the Board’s internal business.

제14조
심계원장은 심계상 상시 또는 임시로 직원을 현지에 파견하여 실지 조사를 할 수 있다.

ARTICLE 14
For audit purposes, the President of the Board of Accounts may dispatch personnel to conduct on-site examinations on a continuing or temporary basis.

제15조
심계원은 각 기관의 일부에 속하는 계산의 검사와 책임해제를 그 기관에 위탁할 수 있다. 그러나 심계의 결과는 지체없이 심계원에 보고되어야 한다.
심계원은 전항의 규정에 불구하고 수시 그 소관기관으로 하여금 계산서를 제출시키어 이를 검사할 수 있다.

ARTICLE 15
The Board of Accounts may delegate to an agency the examination of accounts and the discharge of accounting responsibility concerning certain matters falling within that agency’s remit. The results of such examinations shall, however, be reported to the Board of Accounts without delay.
Notwithstanding the preceding paragraph, the Board of Accounts may at any time require the agency concerned to submit statements of account for examination.

제16조
심계원은 정부 내 각 기관과 기타 기관에 대하여 필요한 협력을 구하며 또는 조사를 위탁할 수 있다.

ARTICLE 16
The Board of Accounts may request necessary cooperation from government agencies and other bodies, or may entrust them with investigations.

제17조
심계원은 심계상 필요한 설명서·변명서 기타 관계문부 물품 등을 제출시키거나 관계자의 출석 답변을 요구할 수 있다.

ARTICLE 17
For audit purposes, the Board of Accounts may require the submission of explanatory statements, statements in defense, other relevant documents, records, or articles, and may require persons concerned to appear and answer questions.

제18조
심계원은 매년도 심계결과를 대통령에게 보고한다.

ARTICLE 18
The Board of Accounts shall report the results of its audit work to the President of the Republic each year.

제19조
심계원장은 심계의 결과 법률상 또는 행정상 개정을 요한다고 인정할 때에는 각 주관 책임자에게 그 개정을 요구하고 이를 대통령에게 보고한다.

ARTICLE 19
Where, as a result of an audit, the President of the Board considers a legislative or administrative amendment necessary, the President of the Board shall request the responsible official concerned to make that amendment and shall report the matter to the President of the Republic.

제20조
심계원장은 출납책임자의 행한 계산이 정당하다고 인정할 때에는 그 책임해제의 판정을 한다.
전항의 책임해제의 판정을 하였을 때에는 정부는 동일 원인에 의한 책임을 추궁할 수 없다. 단, 형사상 소추를 받은 때에는 예외로 한다.

ARTICLE 20
Where the President of the Board of Accounts finds the accounts rendered by an officer responsible for receipts and disbursements to be proper, the President of the Board shall issue a determination discharging that officer from accounting liability.
When such a determination has been issued, the Government may not pursue liability arising from the same grounds. This restriction shall not apply in the event of criminal prosecution.

제21조
심계원장은 심계의 결과 회계상 위법 또는 부당한 조치가 있는 경우에는 소속장관 또는 감독기관에 대하여 문책정정 등 상당한 처분을 요구할 수 있다.

ARTICLE 21
Where an audit reveals an unlawful or improper accounting measure, the President of the Board of Accounts may request the competent minister or supervisory authority to take appropriate action, including holding those responsible to account or requiring correction.

제22조
심계원은 출납책임자에 배상의 책임이 있다고 인정하였을 때에는 그 책임을 판정하며 소속장관 또는 감독기관에 이첩하여 이를 집행케 한다.

ARTICLE 22
Where the Board of Accounts finds that an officer responsible for receipts and disbursements is liable to make compensation, the Board shall determine that liability and refer the matter to the competent minister or supervisory authority for enforcement.

제23조
심계원은 출납책임자의 책임에 관한 판정을 한 후일지라도 판정을 한 날로부터 5년 이내에 該책임자의 청구가 있거나 또는 그 계산증명에 과오를 발견하였을 때에는 재심을 할 수 있다.
그러나 사기의 증빙을 발견하였을 때에는 5년 후일지라도 재심을 할 수 있다.
출납책임자는 심계원의 재심판정에 대하여는 또다시 심판을 청구할 수 없다.

ARTICLE 23
Even after making a determination concerning the liability of an officer responsible for receipts and disbursements, the Board of Accounts may reconsider that determination within five years of its date, either at the request of the officer concerned or upon discovering an error in the supporting accounting evidence. If evidence of fraud is discovered, however, reconsideration may take place even after five years.
An officer responsible for receipts and disbursements may not seek a further review of a determination made by the Board of Accounts upon reconsideration.

제24조 심계원장은 좌의 각호의 1에 해당하는 자에 대하여 그 소속장관에 이첩하여 징계처분을 요구할 수 있다. 1. 심계사무를 방해하기 위하여 직무를 태만한 자 2. 소정 보고서와 증빙서의 양식 또는 제출기한을 엄수치 않는 자 3. 기타 심계의 결과 위법 또는 부당하다고 판정을 받은 자	ARTICLE 24 The President of the Board of Accounts may refer any person falling within one of the following categories to the minister under whom that person serves, and request disciplinary action: 1. A person who neglects official duties in order to obstruct an audit; 2. A person who fails strictly to comply with the prescribed forms or submission deadlines for reports or supporting documents; or 3. A person otherwise determined, as a result of an audit, to have acted unlawfully or improperly.

제25조 심계관은 그와 부자형제의 관계있는 출납책임자로부터 제출된 서류를 심계하거나 그 책임판정에 관여할 수 없다.	ARTICLE 25 An Accounts Commissioner shall not audit documents submitted by an officer responsible for receipts and disbursements who is related to the Commissioner as a parent, child, or sibling, nor participate in a determination of that officer’s liability.

제26조 심계사무의 집행에 관한 상세한 규정은 따로 대통령령으로 정한다.	ARTICLE 26 Detailed provisions concerning the execution of audit affairs shall be prescribed separately by Presidential Decree.

부칙 부칙 <법률 제12호, 1948. 12. 4.> 이 법은 공포한 날로부터 시행한다.	SUPPLEMENTARY PROVISION Supplementary Provision <Act No. 12, 4 December 1948> This Act shall enter into force on the date of its promulgation.

Historical English translation for research use; Korean original is the authoritative legal language.

Editorial apparatus

Notes, Sources, and Citation

Translation and textual notes

1. The original enactment. This edition is restricted to Act No. 12 of 4 December 1948, not the later amended or reorganized forms. Both enactment and commencement date are 4 December 1948. The publication reference is Government Gazette (관보), No. 19 of the same date.

2. The Board and its constitutional basis (Article 1). 심계원 (審計院) is rendered “Board of Accounts” to preserve its specific 1948 institutional identity, rather than retrospectively naming it the modern Board of Audit and Inspection. 국무원 is translated “State Council,” the executive organ of the original constitutional framework. Independence was in the exercise of functions vis-à-vis the Council, not a statement that the Board lay outside the executive.

3. Drafting history and commissioner ceiling (Articles 1–2). National Institute of Korean History legislative materials record a government proposal for sixteen Accounts Commissioners, a committee proposal for five, and the final National Assembly decision to allow up to seven. The statute as enacted explicitly includes the Board's President and Vice-President within this ceiling. The draft term 특립 was replaced by 독립.

4. Accounts Commissioner and Council (Articles 2–5). 심계관 is rendered "Accounts Commissioner," while 심계관회의 is "Council of Accounts Commissioners." These offices are not interchangeable with the staff of the 사무총국 ("General Secretariat"). The statute creates four Audit Bureaus in addition to the Secretariat Office.

5. Article 4, tie vote. The National Law Information Center's indexed Korean text reads 가부동삭, an apparent transcription error. The National Institute of Korean History reads 가부동수 ("equal votes for and against"). The bilingual text follows the latter, contextually coherent reading; the word should be verified in the original Gazette facsimile before final archival publication.

6. Audit remit (Articles 10–12). 심계 embraces examination and oversight of public accounts, translated according to context as "audit," "examination," or "supervision." Article 11 enumerates eight categories of accounts. 특약보증단체 is rendered cautiously as "bodies guaranteed under special agreements," without importing a later legal classification.

7. Delegation and missing passage (Article 15). The National Institute of Korean History's online transcription omits the clause "그러나 심계의 결과는 지체없이 심계원에 보고되어야 한다" ("The results of such examinations shall, however, be reported to the Board of Accounts without delay") and runs the adjacent clauses together. The National Law Information Center preserves this sentence, which is reproduced and translated here. This discrepancy should be checked against the Gazette image.

8. Accounting discharge versus criminal proceedings (Articles 15 and 20). 책임해제 is translated as "discharge of accounting liability," denoting an audit determination about the responsibility of an officer for accounts rendered. Article 20 includes an express exception where criminal prosecution is involved; the discharge is not represented as a general criminal-law immunity.

9. Disciplinary measures and liability (Articles 21–24). 문책 means calling a person to account, 정정 denotes correction, 배상 entails compensatory liability, and 재심 is reconsideration of an audit-liability determination. Article 23 allows a review within five years for the stated grounds but expressly allows reconsideration after that period upon discovery of evidence of fraud.

10. Transcription differences in Article 23. The law.go.kr indexed text contains 해책임자 and 기계산증명, while the Institute's transcription reads 該책임자 and 그 계산증명. The Korean column adopts the Institute's reading 該책임자 (the officer concerned) and 그 계산증명 (the supporting accounting evidence), and the translation reflects these readings. These have not been independently checked against the 1948 printed issue.

11. Institutional incompatibility (Article 25). The source formula 부자형제 covers family relationships of parent and child, and siblings. The translation renders these specific categories rather than extending them without textual support to every relative by marriage or degree of kinship.

12. Enactment text and Gazette collation. The statutory text was checked against the Institute's transcription and constituent-assembly drafting record. Character-by-character collation against the original 1948 Gazette facsimile remains outstanding.

Primary-source references

Republic of Korea. “심계원법” [Act on the Board of Accounts]. Act No. 12, December 4, 1948. Original enactment. National Law Information Center. https://www.law.go.kr/LSW/lsInfoP.do?lsiSeq=3436.

Republic of Korea. “법률 제12호, 審計院法” [Act No. 12, Act on the Board of Accounts]. Government Gazette (관보), no. 19, December 4, 1948. Reproduced in 자료대한민국사, vol. 9. National Institute of Korean History, ID dh_009_1948_12_04_0020. https://db.history.go.kr/contemp/level.do?levelId=dh_009_1948_12_04_0020.

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