

MINISTRY OF FINANCE

A translation in full of all material pertaining to the Ministry of Finance contained in the SHOKUIN ROKU (Personnel Record) issued 1 July 1943. The material translated comprises the organizational rules of the Ministry, its subordinate agencies, and the various commissions under its jurisdiction, and a directory of all personnel attached to these organizations.

Japanese-English and English-Japanese glossaries of terms appearing in the translation are appended.

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Organization of the Ministry of Finance

(Imperial Ordinance No. 743, November 1942)

1. The Minister of Finance shall have general control over the financial affairs of the government. He shall administer affairs pertaining to accounts, receipts, and disbursements, taxes, national bonds, currency, deposits, money in custody, securities, construction and repair of buildings, general control and regulation of state property, management and disposition of miscellaneous property, national savings, general monetary circulation, foreign exchange, banking, trusts, insurance, credit associations, and exchanges. He shall also supervise the financial affairs of TOKYO and HOKKAIDO, and of the prefectures, cities, towns, villages, and other public bodies.

2. The following ten bureaus shall be placed under the Ministry of Finance:

- (1) General Affairs Bureau
- (2) Bureau of Accounts
- (3) Bureau of Taxation
- (4) Bureau of Construction and Repair
- (5) Bureau of National Savings.
- (6) Bureau of Funds
- (7) Bureau of Finance
- (8) Bureau of Foreign Capital
- (9) Bureau of Banking
- (10) Bureau of Superintendence

3. The General Affairs Bureau shall be charged with matters pertaining to:

- (1) The establishment of overall plans for the mobilization and distribution of national funds.
- (2) The establishment of overall plans concerning finance and monetary circulation in addition to those mentioned above, and the general determination of other important policies with regard to finance and monetary circulation.
- (3) General surveillance of administrative activities under the jurisdiction of the Bureau.
- (4) The annual budgets, revenues, and public loan bonds of TOKYO and HOKKAIDO, and of the prefectures, cities, towns, villages, and other public bodies.
- (5) Relief funds for victims of disasters.
- (6) Other matters pertaining to the supervision of the financial affairs of TOKYO and HOKKAIDO, and of the prefectures, cities, towns, villages, and other public bodies.
- (7) The receipt and dispatch of official documents and plans, and the compilation and custody of official documents.
- (8) The compilation of statistical reports.

4. The Bureau of Accounts shall be charged with matters pertaining to:

- (1) General budget estimates and general settlement of accounts.
- (2) Budgets and settlements of special accounts.
- (3) The coordination of monetary and commodity accounts.
- (4) Payment estimates.
- (5) The supervision of receiving and disbursing officials and personnel.

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- (6) Items of receipt and disbursement.
- (7) Appropriations for items of expenditure specified by Imperial ordinances.
- (8) The expenditure of reserve funds.
- (9) Contracts covering the ensuing fiscal year, as provided for in the Accounts Regulations, Article 11.
- (10) Disbursements prior to the beginning of the fiscal year, and fixed amounts carried forward.
- (11) The certification of Government accounts.

5. The Bureau of Taxation shall be charged with matters pertaining to:

- (1) The imposition and collection of national taxes.
- (2) The management and supervision of taxation affairs.
- (3) Tax collection agents.
- (4) Changes in ownership of private land.
- (5) Land registers.
- (6) Revenues under the jurisdiction of the Ministry of Finance, other than taxes.
- (7) The imposition and collection of duties and tonnage taxes, and the various revenues from duties.
- (8) The control and supervision of customs administration.
- (9) The supervision of imports and exports at custom houses.
- (10) The control and supervision of bonded warehouses, bonded factories, and customs warehouses.
- (11) The examination of customs statistics and customs rates.

6. The Bureau of Construction and Repair shall be charged with matters pertaining to:

- (1) The construction and repair of buildings whose costs are to be met by disbursement from general or special accounts. However, this does not include buildings under the jurisdiction of other Ministers which, because of their nature or for other reasons, have been planned in consultation with the Minister of Finance.
- (2) General control and management of state property.
- (3) Management and disposition of miscellaneous property.

7. The Bureau of National Savings shall be charged with matters pertaining to:

- (1) The encouragement of national savings.
- (2) The management of national savings.
- (3) Development of the sources of national savings.
- (4) Other matters pertaining to national savings.

8. The Bureau of Funds shall be charged with matters pertaining to:

- (1) The management of deposits in the Deposit Department.
- (2) The investment of funds in the Deposit Department.
- (3) The management of funds in the Deposit Department.

9. The Bureau of Finance shall be charged with matters pertaining to:

- (1) The use, regulation, and control of domestic capital.
- (2) Other matters pertaining to monetary circulation in general.

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- (3) The use, management, receipt and disbursement of funds in the National Treasury.
- (4) Currency.
- (5) National bonds.
- (6) Money in custody, and securities in the possession or custody of the government.
- (7) Salaries.
- (8) Exchanges.
- (9) Accountants.

10. The Bureau of Foreign Capital shall be charged with matters pertaining to:

- (1) Methods of settling foreign accounts.
- (2) Rates of currency exchange.
- (3) Holdings abroad, in funds and other forms of property.
- (4) Other matters pertaining to foreign exchange. However, matters pertaining to the disposition of bills of exchange for goods exported and the acquisition of bills of exchange for goods imported (with the exception of dispositions and acquisitions made by foreign exchange banks) are not included in this category, nor are matters pertaining to the control of goods imported and exported without drafts on foreign exchange.
- (5) Study of the finances and monetary circulation of foreign countries.

11. The Bureau of Banking shall be charged with matters pertaining to:

- (1) Banks established by special laws.
- (2) Ordinary banks.
- (3) Savings banks.
- (4) Trusts.
- (5) Credit associations.
- (6) Wartime financial depositories.
- (7) People's depositories.
- (8) The central depositories of industrial guilds and credit unions.
- (9) The central depositories of commercial guilds.
- (10) Paper currency and other kinds of notes.
- (11) The registration of bonds.
- (12) Public-service corporations connected with banks.
- (13) Bank bonds.
- (14) Grants and subsidies to banks.

12. The Bureau of Superintendence shall be charged with matters pertaining to:

- (1) Insurance.
- (2) The underwriting of securities.
- (3) The securities business.
- (4) Commission selling of negotiable securities.
- (5) Pension depositories.
- (6) Merchandise checks.

13. The Ministry of Finance shall have not more than 7 men as Councillors of the Bureau of Foreign Capital, who shall assist in the affairs of the Bureau. These Councillors shall be appointed by the Cabinet from among trained, experienced officials, upon petition to the Emperor by the Minister of Finance. Their term of office shall be two years. Councillors shall be treated as officials of CHOKUNIN rank; however, those of higher rank shall be accorded the usual treatment of

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the rank to which they belong.

14. The Ministry of Finance shall have an Advisor to the Bureau of Superintendence, who shall assist in the affairs of the Bureau with relation to insurance. He shall be appointed by the Cabinet from among trained, experienced officials, upon petition to the Emperor by the Minister of Finance.

15. The Ministry of Finance shall have one full-time Overseas Resident Financial Agent. This agent shall be of CHOKUNIN rank, and shall be subject to the orders of the Minister of Finance. He shall be stationed in Germany, Italy, or France, and shall have charge of the financial affairs of the Empire in foreign countries.

16. The Ministry of Finance shall have one Chief Engineer for Construction and Repair. The Chief Engineer shall be of CHOKUNIN rank. He shall be attached to the Bureau of Construction and Repair, and shall have charge of technical work, subject to the orders of his superiors in the Bureau.

17. The Ministry of Finance shall have 25 full-time secretaries as assigned personnel (Article 17). One of these may be stationed in Germany, Italy, or France.

18. The Ministry of Finance shall have 25 full-time Administrators and 20 full-time Commissioners, who shall be of SONIN rank.

19. The Ministry of Finance shall have 13 full-time Supervisors, who shall be of SONIN rank. They shall have charge of investigating and supervising banking organs, subject to the orders of their superiors.

20. The Ministry of Finance shall have 26 full-time Technical Experts. These shall be of SONIN rank; one of them may be of CHOKUNIN rank.

21. The Ministry of Finance shall employ 375 full-time personnel (Article 21). Two of these may be stationed in Germany, Italy, or France.

22. The Ministry of Finance shall have 37 full-time Assistant Supervisors, who shall be of HANNIN rank.

23. The Ministry of Finance shall have 102 full-time Technicians, who shall be of HANNIN rank.

24. In addition to the personnel mentioned in the preceding nine paragraphs, Administrators for the Bureau of Construction and Repair may be appointed from among the higher officials of each related government office, to take charge of matters of construction and repair in their respective departments. These officials shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.

25. The Ministry of Finance shall have a Supervisor and an Assistant Supervisor of Exchanges. The Supervisor of Exchanges shall be appointed from among the Secretaries, Administrators, or Technical Experts, and the Assistant Supervisor from among the Clerks or Technicians.

26. The Overseas Resident Financial Agent, the Secretaries mentioned in Article 17, Clause 2, and the Clerks mentioned in Article 21, Clause 2, may be appointed from the staff of the resident Japanese Ambassador.

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Emergency Advisors to the Ministry of Finance

(Imperial Ordinance No. 731, December 1937)

Several Emergency Advisors to the Ministry of Finance shall be appointed to participate in plans regarding important matters of domestic and international finance which have arisen as a result of the China Incident. These Advisors shall be appointed by the Emperor from among trained and experienced officials, upon petition to the Emperor by the Minister of Finance.

Establishment of Temporary Personnel within the Ministry of Finance

(Imperial Ordinance No. 744, November 1942)

1. The following additional personnel shall be attached to the General Affairs Bureau in the Ministry of Finance to engage in the compilation of a history of finance:

25 full-time Clerks

2. The following additional personnel shall be attached to the Bureau of Taxation in the Ministry of Finance:

(1) Persons engaged in a study of the taxation system:

1 full-time Administrator
1 full-time Technical Expert
1 full-time Clerk
1 full-time Technician

(2) Persons handling matters pertaining to emergency profits taxes:

3 full-time Clerks

3. The following additional personnel shall be attached to the Bureau of Construction and Repair in the Ministry of Finance:

(1) Persons handling matters pertaining to the construction and repair of buildings whose costs are met by disbursements from general or special accounts:

24 full-time Technical Experts
36 full-time Clerks
121 full-time Technicians

(2) Persons handling matters pertaining to state property:

2 full-time Commissioners
8 full-time Clerks
1 full-time Technician

4. The following additional personnel shall be attached to the Bureau of National Savings in the Ministry of Finance to handle matters pertaining to national savings:

4 full-time Secretaries
2 full-time Administrators
64 full-time Clerks

5. The following additional personnel shall be attached to the Bureau of Finance in the Ministry of Finance:

- (1) Persons handling matters pertaining to hereditary stipends and stipends awarded for merit:

2 full-time Clerks

- (2) Persons handling matters pertaining to the issuance of Greater East Asia War Bonds and awards:

8 full-time Clerks

- (3) Persons handling matters pertaining to the enforcement of the Emergency Capital Control Law (RINJI SHIKIN CHOSEI HO¹) and the Regulations for the Control of Company Accounts (KAISHA KEIREI TOSEI REI²) (with the exception of persons attached to other offices):

3 full-time Secretaries
7 full-time Administrators
5 full-time Supervisors
1 full-time Technical Expert
53 full-time Clerks
18 full-time Assistant Supervisors
3 full-time Technicians

6. The Ministry of Finance shall have a Councillor to the Bureau of Finance, who shall participate in matters pertaining to the enforcement of the Emergency Capital Control Law and the Regulations for the Control of Company Accounts. This Councillor shall be appointed by the Cabinet from among trained, experienced officials, upon petition to the Emperor by the Minister of Finance. His term of office shall be one year.

7. The following additional personnel shall be attached to the Bureau of Foreign Capital in the Ministry of Finance:

- (1) Persons handling matters pertaining to the enforcement of the Gold Production Law (SANGIN HO³):

1 full-time Administrator
8 full-time Clerks

- (2) Persons handling matters pertaining to special accounts for gold funds:

2 full-time Administrators
1 full-time Commissioner
1 full-time Technical Expert
15 full-time Clerks

- (3) Persons handling matters pertaining to the enforcement of the Foreign Exchange Control Law, the Enemy Property Control Law, and the Foreign Loan Transaction Law (GAIKASAI SHORI HO⁴):

- (1) 臨時資金調整法 (2) 會社經理統制令
(3) 產金法 (4) 外貨債處理法

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3 full-time Secretaries
4 full-time Administrators
4 full-time Supervisors
72 full-time Clerks
7 full-time Assistant Supervisors

(4) Persons handling matters pertaining to special accounts for special property funds:

1 full-time Administrator
2 full-time Supervisors
8 full-time Clerks

(5) Persons handling matters pertaining to special accounts for the regulation of exchange trade:

2 full-time Administrators
1 full-time Supervisor
1 full-time Technical Expert
5 full-time Clerks
1 full-time Technician

8. The following additional personnel shall be attached to the Bureau of Banking and the Bureau of Superintendence in the Ministry of Finance, to handle matters pertaining to the enforcement of the Emergency Capital Control Law and the Regulations for the Control of Company Accounts with regard to banking organs and securities underwriters:

2 full-time Administrators
6 full-time Clerks

9. The following additional personnel shall be attached to the Bureau of Superintendence in the Ministry of Finance to handle matters pertaining to Government reinsurance of insurance against loss:

1 full-time Secretary
2 full-time Administrators
1 full-time Supervisor
1 full-time Technical Expert
17 full-time Clerks
14 full-time Assistant Supervisors
3 full-time Technicians

10. The following additional personnel shall be attached to the Ministry of Finance to handle matters pertaining to the investigation and regulation of wartime finance and economics:

3 full-time Secretaries
14 full-time Administrators
2 full-time Commissioners
2 full-time Technical Experts
100 full-time Clerks
7 full-time Technicians

11. The following additional personnel shall be attached to custom houses:

(1) Persons handling matters pertaining to supervision over the exportation of important art objects, etc.:

8 full-time Assistant Administrators

(2) Persons handling matters pertaining to the enforcement of the Foreign Exchange Control Law with relation to the settlement of accounts for imported goods:

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- 1 full-time Administrator
- 1 full-time Inspector
- 23 full-time Assistant Administrators
- 10 full-time Assistant Inspectors

(3) Persons handling matters pertaining to the enforcement of 1937 Law No. 92:

- 4 full-time Administrators
- 2 full-time Inspectors
- 33 full-time Assistant Administrators
- 14 full-time Assistant Inspectors

12. The following additional personnel shall be attached to the Financial Affairs Bureaus:

(1) Persons handling matters pertaining to state property:

- 23 full-time Clerks

(2) Persons handling matters pertaining to the enforcement of the Regulations for the Control of Company Accounts:

- 2 full-time Secretaries
- 6 full-time Administrators
- 9 full-time Supervisors of SONIN rank
- 2 full-time Technical Experts
- 258 full-time Clerks
- 27 full-time Assistant Supervisors of HANNIN rank
- 2 full-time Technicians

The Supervisors shall be charged with carrying out, on the order of their superiors, inspections and investigations in accordance with the Regulations for the Control of Company Accounts.

13. The following additional personnel shall be attached to the Financial Affairs Bureaus and to the various revenue offices to handle matters pertaining to emergency profits taxes:

- 295 full-time Clerks

Organization of the Mint

(Imperial Ordinance No. 40, March 1910)

1. The Mint shall be located in OSAKA, and shall be under the supervision of the Minister of Finance. It shall be charged with minting coins, melting down old coins, making dies for medals and badges, refining and assaying gold and silver ores, manufacturing alloys, certifying the quality of articles made of precious metals, and testing various mineral products.

2. The following personnel shall be attached to the Mint:

- | | |
|---------------------------|-------------------------|
| Director | of <u>CHOKUNIN</u> rank |
| 1 full-time Secretary | of <u>SONIN</u> rank |
| 1 full-time Administrator | of <u>SONIN</u> rank |
| 2 full-time Commissioners | of <u>SONIN</u> rank |

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- 18 full-time Technical Experts of SONIN rank
(one of these may be of CHOKUNIN rank)
- 61 full-time Clerks of HANNIN rank
- 111 full-time Technicians of HANNIN rank

In addition to the foregoing personnel, Mint Physicians and Mint Pharmacists shall be attached to the Mint. The Mint Physicians shall be treated as of SONIN or HANNIN rank, and the Mint Pharmacists as of HANNIN rank. The number of Mint Physicians to be treated as of SONIN rank shall be not more than 8, and the number to be treated as of HANNIN rank shall be not more than 3. The number of Mint Pharmacists shall be not more than 2.

- 3. Branch Offices and Sub-Branch Offices of the Mint may be set up wherever necessary by the Minister of Finance.
- 4. Each Branch Office and Sub-Branch Office shall be headed by a Branch Office Chief or Sub-Branch Office Chief, and shall be staffed with Secretaries, Administrators, or Technical Experts.

Organization of the Monopoly Bureau

(Imperial Ordinance No. 300, July 1918)

- 1. The Monopoly Bureau shall be under the supervision of the Minister of Finance, and shall be charged with matters pertaining to the monopolies of tobacco, salt, raw camphor, and camphor oil.
- 2. The Monopoly Bureau shall be located in TOKYO. In order to distribute the work, regional Monopoly Bureaus shall be established.
- 3. The Monopoly Bureau shall have a Chief's Secretariat and the following four departments:

- Tobacco Industry Department
- Tobacco Manufacturing Department
- Salt and Camphor Department
- Intendance Department

The allotment of duties to the Chief's Secretariat and the four departments shall be decided by the Minister of Finance.

- 4. The Monopoly Bureau shall have the following personnel:

- Bureau Chief of CHOKUNIN rank
- 9 full-time Commissioners of CHOKUNIN rank
- 16 full-time Secretaries of SONIN rank
- 52 full-time Administrators of SONIN rank
- 80 full-time Technical Experts of SONIN rank
(one of these may be of CHOKUNIN rank)
- 2,471 full-time Clerks of HANNIN rank
- 905 full-time Technicians of HANNIN rank

In addition to the above personnel, Monopoly Physicians, Monopoly Pharmacists and Monopoly Instructors shall be attached to the Monopoly Bureau. The Monopoly Physicians shall be treated as of SONIN or HANNIN rank, and the Monopoly Pharmacists and Instructors shall be treated as of HANNIN rank. The number of Monopoly Physicians treated as of SONIN rank shall not be more than 31, and the number of Monopoly Physicians treated as of HANNIN rank shall not be more than 34.

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The number of Monopoly Pharmacists shall not exceed 25, and the number of Monopoly Instructors shall not exceed 4.

5. There shall be a Chief of each department, who shall be a Commissioner.
6. There shall be a Chief of each regional Monopoly Bureau, who shall be a Commissioner or a Secretary.
7. Wherever it is considered necessary the Minister of Finance may establish factories, research laboratories, and examination places under the Monopoly Bureau, and factories, branch bureaus, sub-branch offices, tobacco stores, and official tobacco branch offices under the regional Monopoly Bureaus.

The Organization of Customs

(Imperial Ordinance No. 1159, December 1941)

1. The Customs shall be under the supervision of the Minister of Finance, and shall be charged with matters pertaining to:

- (1) Tariffs, tonnage dues, and all revenue from customs.
- (2) Bonded warehouses, bonded factories, and all bonded places.
- (3) The supervision of ships, aircraft, and cargoes, and the warehousing of cargoes.
- (4) Custom-house brokers.
- (5) Domestic duty on imports and exports.
- (6) The enforcement of the Foreign Exchange Control Law.
- (7) The inspection and control of imports and exports as prescribed in the Trade Association Law (BOEKI KUMIAI HO¹) and in the laws controlling the export of silk goods, woolen goods, marine products, and other important articles of export; the control of exported and imported goods as prescribed in the orders based on Law No. 92 of 1927; and the regulation of imports and exports as prescribed in the trade regulation orders.
- (8) The examination, control, and inspection for germs or obnoxious insects of plants to be exported or imported.
- (9) The inspection for diseases of imported animals and other goods, as prescribed in the Law on Protection Against Communicable Diseases Carried by Animals and the Law on Protection Against Tuberculosis of Domestic Cattle.
- (10) The disinfection of wool produced in JAPAN.

2. The personnel of the Customs shall be as follows:

7 Customs Chiefs	5 of <u>CHOKUNIN</u> rank
	2 of <u>SONIN</u> rank
10 full-time Secretaries	of <u>SONIN</u> rank
19 full-time Administrators	of <u>SONIN</u> rank
19 full-time Inspectors	of <u>SONIN</u> rank
6 full-time Plant Inspectors	of <u>SONIN</u> rank
7 full-time Veterinary Surgeons	of <u>SONIN</u> rank
957 full-time Assistant Administrators	of <u>HANNIN</u> rank
186 full-time Assistant Inspectors	of <u>HANNIN</u> rank
39 full-time Assistant Plant Inspectors	of <u>HANNIN</u> rank
31 full-time Assistant Veterinary Surgeons	of <u>HANNIN</u> rank
48 full-time Technicians	of <u>HANNIN</u> rank

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This list does not include customs officials who have been despatched to bonded places, or to other places where special handling of customs is carried out, for the purpose of collecting fees or remitting fees in accordance with Imperial Ordinance No. 109 of 1904, Article 1, Clause 3.

3. The Customs Chiefs shall administer the work of the customs according to the directions of the Minister of Finance. However, the duties defined under Article 6, Section 1, Clause 1--i.e. the disposition of export drafts for goods and the acquisition of import drafts for goods and letters of credit (excluding the disposal and acquisition of foreign bank drafts); and the control of imports in order to balance foreign exchange--and the duties specified under Clauses 7 to 10 of the same section, shall be administered according to the directions of the competent Minister.

4. The Customs Chief's Secretariat and the three following departments shall be attached to Customs:

Supervisory Department
Business Affairs Department
Inspection Department

The duties of the Customs Chief's Secretariat and of the other departments shall be determined by the Minister of Finance.

5. In places where he considers it necessary, the Minister of Finance may establish Customs Branch Offices, Customs Sub-Branch Offices, and Sub-Branch Offices of Customs Branch Offices.

6. In a Customs Branch Office there shall be a Customs Branch Office Chief; in a Customs Sub-Branch Office, a Customs Sub-Branch Office Chief; and in a Sub-Branch Office of a Branch Office, a Branch Office Sub-Branch Office Chief.

The Chief of a Customs Branch Office or Sub-Branch Office shall be a Secretary, Commissioner, or Assistant Commissioner; the chief of a sub-branch office of a Branch Office shall be an Assistant Commissioner.

Organization of the Financial Affairs Bureaus

(Imperial Ordinance No. 760, July 1931)

1. The Financial Affairs Bureaus shall be under the supervision of the Minister of Finance, and shall have charge of matters pertaining to:

- (1) The supervision of internal tax affairs.
- (2) The use and administration of the funds of the Deposit Department.
- (3) The general control of state property, the administration of various properties, and the management of state property.
- (4) The enforcement of the Regulations for the Control of Company Accounts.

2. The personnel of Financial Affairs Bureaus shall be as follows:

7 Bureau Chiefs	of <u>CHOKUNIN</u> rank
17 full-time Secretaries	of <u>SONIN</u> rank

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24 full-time Administrators of SŌNIN rank
16 full-time Technical Experts of SŌNIN rank
750 full-time Clerks of HANNIN rank
78 full-time Technicians of HANNIN rank

3. The Minister of Finance may establish Sub-Branch Offices of the Financial Affairs Bureaus in places where he considers it necessary.

There shall be a Sub-Branch Office Chief in each Sub-Branch Office of the Financial Affairs Bureaus; this post shall be filled by the chief of the Revenue Office in the place where the Sub-Branch Office is situated.

Organization of the Revenue Offices.

(Imperial Ordinance No. 242, November 1902)

1. Revenue Offices shall be under the supervision of the Minister of Finance, and shall have charge of duties pertaining to internal revenue.

2. The following personnel shall be attached to the Revenue Offices:

256 full-time Tax Collectors of SŌNIN rank
152 full-time Assistant Tax Collectors of HANNIN rank
9,895 full-time Clerks of HANNIN rank
87 full-time Technicians of HANNIN rank

3. The office chiefs shall be Tax Collectors or Assistant Tax Collectors.

4. The office chiefs shall be under the supervision of the chief of the Financial Affairs Bureau and shall enforce laws pertaining to internal taxation. They shall administer affairs under their general control, and shall supervise their subordinate officials.

Organization of the Brewing Laboratory

(Imperial Ordinance No. 136, May 1904)

1. The Brewing Laboratory shall be under the supervision of the Minister of Finance, and shall perform duties pertaining to inspection of and training in the brewing of wines and soy.

2. The personnel of the Brewing Laboratory shall be as follows:

1 Director
1 full-time Administrator of SŌNIN rank
5 full-time Technical Experts
2 full-time Secretaries of HANNIN rank
8 full-time Technicians

3. The Director shall be an official of high rank in the Ministry of Finance.

4. Not more than 3 Counsellors shall be attached to the laboratory. They shall be appointed by the Minister of Finance.

Organization of the Taxation Training School

(Imperial Ordinance No. 527, May 1941)

1. The Taxation Training School shall be under the supervision of the Ministry of Finance. It shall instruct tax personnel in the science and practice of tax administration, and at the same time foster their moral character.
2. The personnel of the Taxation Training School shall be as follows:

Director	of <u>SONIN</u> rank
3 full-time Assistant Instructors	of <u>HANNIN</u> rank
1 Dormitory Supervisor	
2 full-time Secretaries	of <u>HANNIN</u> rank
3. The Director shall be an official of high rank in the Ministry of Finance.
4. The Dormitory Supervisor shall be an Instructor or an Assistant Instructor.

The Government Loan Administration Commission

(Imperial Ordinance No. 252, August 1935;
Enforcement Order, Law No. 25 of 1935)

1. The commission ordered in Clause 1 of Law No. 25 of 1935 shall be called the Government Loan Administration Commission. It shall be under the supervision of the Ministry of Finance, and shall examine matters within the limits defined by the said law.
2. The commission shall consist of a chairman and not more than 23 other members. When special matters are to be investigated, special members may be attached to the commission.
3. The chairman of the commission shall be the Minister of Finance.
4. The members of the commission shall be chosen from the following:
 - (1) High officials of every department concerned.
 - (2) Members of the House of Peers.
 - (3) Members of the Assembly.
5. The members and special members of the commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister.
6. Several executive secretaries shall be attached to the Commission. They shall be appointed from among high officials of the departments concerned upon petition to the Emperor by the Minister of Finance.
7. Several secretaries shall be attached to the Commission. They shall be appointed by the Minister of Finance.

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Regulations for the Commission for the Examination of Tariff Appeals

(Imperial Ordinance No. 249, June 1899)

1. The commission established by Article 69 of the Tax Law shall be termed the Commission for the Examination of Tariff Appeals, and shall be composed of a chairman and 9 other members.
2. The chairman of the commission shall be the Vice Minister of Finance. The members of the commission shall be 3 high officials of the Ministry of Finance, 3 professors from the Imperial University, 2 high officials from the Ministry of Commerce and Industry, and 1 high official from the Ministry of Justice.
3. In special circumstances special members may be appointed in addition to the members listed above.
4. The members of the committee shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.
5. An executive secretary shall be attached to the commission. He shall be a high official of the Ministry of Finance.

Two secretaries shall be attached to the Commission. They shall be clerks of the Ministry of Finance.

Organization of the Tariff Examination Commission

(Imperial Ordinance No. 317, July 1937)

1. The Tariff Examination Commission shall be under the supervision of the Ministry of Finance, and at his request shall examine matters pertaining to tariff rates. In addition to the above, the Commission shall examine matters within the limits laid down by Article 1 of Law No. 45 of 1934; Article 12 of the Motor Vehicle Manufacturing Law; Article 24 of the Industrial Machinery Manufacturing Law; Article 23 of the Organic Compound Manufacturing Law, and Article 11 of the Essential Machinery Manufacturing Law.
2. The commission shall be composed of a chairman and not more than 45 other members.
3. The chairman of the commission shall be the Minister of Finance.
4. The members of the commission shall be as follows:
 - (1) Not more than 2 high officials from the Cabinet.
 - (2) Not more than 2 high officials from the Ministry of Foreign Affairs.
 - (3) 1 high official from the Ministry of Home Affairs.
 - (4) Not more than 4 high officials of the Ministry of Finance.
 - (5) Not more than 2 high officials of the Ministry of Agriculture and Forestry.
 - (6) Not more than 3 high officials of the Ministry of Commerce and Industry.
 - (7) 1 high official of the Ministry of Welfare.
 - (8) Not more than 2 high officials of the Greater East Asia Ministry.

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- (9) Not more than 6 members of the House of Peers.
- (10) Not more than 6 members of the Assembly.
- (11) Not more than 16 other trained and experienced persons.

5. The members of the commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance. Four years is the term of office for members of the Commission listed under Sections 9 to 11 of the preceding article.

6. When it is necessary to examine matters of a special nature, special members may be appointed to the Commission. They shall be appointed by the Cabinet upon petition to the Emperor by the Minister, from the high officials of all departments concerned and from trained, experienced persons.

The appointments of the special members shall terminate when the examination of the special matters has been completed.

7. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet upon the Minister's petition to the Emperor, from the high officials of all departments concerned.

8. Several secretaries shall be attached to the commission. They shall be appointed by the Minister of Finance.

Organization of the Commission for the Examination of Contributions

(Imperial Ordinance No. 559, June 1942)

1. The Commission for the Examination of Contributions shall be under the supervision of the Minister of Finance, and shall examine matters within the limits stated in the regulations of Article 1, Section 16, Clause 2 of the Emergency Tax Administration Law, and in Clause 3 of the Supplement to Law No. 56 of 1942.

2. The commission shall be composed of a chairman and not more than 12 members. When it is necessary to examine special matters, special members may be appointed.

3. The chairman of the commission shall be the Vice Minister of Finance.

4. The members of the commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from high officials of all departments concerned and from trained, experienced persons. The special members shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from the chiefs of the Financial Affairs Bureaus.

5. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from among high officials of all departments concerned.

6. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from among officials of HANIN rank in departments concerned.

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Organization of the Tax Agents Selection Commission

(Imperial Ordinance No. 563, July 1942)

1. The commission shall be under the supervision of the Ministry of Finance, and shall consider matters within the limits set down in Clause 2, Article 4 of the Tax Agents Law.
2. The commission shall consist of a chairman and not more than 8 members.
3. The chairman of the commission shall be the Vice Minister of Finance. The members of the commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from the high officials of departments concerned and from trained, experienced persons.
4. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from among the high officials of all departments concerned.
5. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from among the officials of HANNIN rank in the Ministry of Finance.

Organization of the Alcoholic Beverage Commissions

(Imperial Ordinance No. 154, March 1943)

1. There shall be a Central Alcoholic Beverage Commission and Regional Alcoholic Beverage Commissions. The Central Alcoholic Beverage Commission shall be under the supervision of the Minister of Finance, and at his request shall consider important matters pertaining to the production, distribution, and prices of alcoholic beverages. It shall also consider matters within the limits defined in Article 27, Clause 2 of the Alcoholic Beverage Tax Law, and in Article 14, Section 2, Clauses 1 and 3 of the Regulations for the Enforcement of the Alcoholic Beverage Tax Law.
2. The Central Alcoholic Beverage Commission shall be attached to the Ministry of Finance.
3. The commission shall be composed of a chairman and members.
4. The chairman of the commission shall be the Minister of Finance.
5. The members of the commission shall be not more than 30 in number. When it is necessary to consider special matters, special members may be attached to the commission.
6. The members and special members of the commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from among the high officials of all departments concerned, and from trained, experienced persons. The term of office for the members of the commissions appointed from among trained, experienced persons shall be 2 years.
7. The Minister of Finance may, as necessary, add sub-commissions to take over part of the duties of the Central Alcoholic Beverage Commission. Each sub-commission shall have a chairman, who shall be a member of the commission nominated

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by the chairman of the Central Commission. Members and special members of the sub-commissions shall be nominated by the chairman of the commission.

8. An executive secretary shall be attached to each commission. The executive secretary to the Central Commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.

9. A secretary shall be attached to each commission. The secretary to the Central Commission shall be appointed by the Minister of Finance.

10. The Minister of Finance may appoint committees of experts to answer the questions of the Central Alcoholic Beverage Commission on special matters pertaining to the quality and price of wines.

11. Each committee of experts shall consist of 2 chairmen and several members.

12. The chairmen of the committees of experts mentioned in Article 11, Clause 1 shall be members of the Central Alcoholic Beverage Commission, nominated by the Minister of Finance. The members of the committees of experts mentioned in Article 11, Clause 1 shall be appointed by the Minister of Finance from among trained, experienced persons. The term of office of members of the committees of experts shall be two years.

Organization of the Commission to Examine the
Management of Temple Grounds

(Imperial Ordinance No. 120, February 1941)

1. The Commission to Examine the Management of Temple Grounds shall be under the supervision of the Minister of Finance, and shall consider matters within the limits defined by Articles 1 and 2, Law No. 78 of 1939.

2. The commission shall be composed of a chairman and not more than 20 members.

3. The chairman of the commission shall be the Minister of Finance.

4. The members of the commission shall be as follows:

- (1) Not more than 10 high officials of all departments concerned.
- (2) Not more than 10 trained, experienced persons.
The members shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance. The term of office of members shown in Clause 2 of the above paragraph shall be two years.

5. When it is necessary to examine matters of a special nature, special members may be appointed. The special members shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from among the high officials of all departments concerned and from trained, experienced persons.

6. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from among the

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high officials of all departments concerned.

7. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from the officials of HANNIN rank in the Ministry of Finance.

Organization of the Commission for
the Encouragement of National Savings

(Imperial Ordinance No. 402, June 1938)

1. The Commission for the Encouragement of National Savings shall be under the supervision of the Minister of Finance, and at his request shall examine matters pertaining to the encouragement of National Savings.

2. The commission shall consist of a chairman and members.

3. The chairman shall be the Minister of Finance. The members of the commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from high officials of all departments concerned, members of the House of Peers, members of the Assembly, and trained, experienced persons.

4. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet, upon petition to the Emperor by the Minister of Finance, from high officials of all departments concerned.

5. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from officials of HANNIN rank in the Ministry of Finance.

Regulations for the Use of Funds of the Deposit Department

(Imperial Ordinance No. 55, April, 1925)

1. The Commission for the Use of Funds of the Deposit Department shall be under the Minister of Finance. At his request, it shall consider matters pertaining to the use of the Deposit Department's funds.

2. The commission shall consist of a chairman and not more than 15 members. In special circumstances, special members may be attached to the commission.

3. The chairman shall be the Minister of Finance.

4. The members of the commission shall be as follows:

- (1) Administrative Vice Minister of Finance.
- (2) Vice Minister of Finance.
- (3) High officials of all departments concerned.
- (4) Department Chief of the Board of Audit.
- (5) President of the Bank of Japan.
- (6) Trained, experienced persons.

The members of the commission listed under Nos. 3, 4, and 6 of the preceding paragraph shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance. Special members shall be appointed by the Cabinet from among trained, experienced persons and from high officials of all departments concerned, upon petition to the Emperor by

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the Minister of Finance.

5. Several executive secretaries shall be attached to the Commission. They shall be appointed by the Cabinet from among the higher officials of all departments concerned, upon petition to the Emperor by the Minister of Finance.

6. A secretary shall be attached to the Commission. He shall be appointed by the Minister of Finance from among officials of HANNIN rank within the Ministry of Finance.

Organization of the Commission for
the Examination of Company Accounts

(Imperial Ordinance No. 682, October 1940)

1. The Commission for the Examination of Company Accounts shall be under the supervision of the Minister of Finance, and shall investigate matters within the limits of the provisions of Article 39 of the Regulations for the Control of Company Accounts.

2. The commission shall consist of a chairman and not more than 14 members. Special members may be appointed when it is necessary to investigate special matters.

3. The chairman of the commission shall be the Vice Minister of Finance.

4. The members and special members of the commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance, from among the high officials of all departments concerned and from trained, experienced persons.

5. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet from among the high officials of all departments concerned, upon petition to the Emperor by the Minister of Finance.

6. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from among officials of HANNIN rank in all departments concerned.

Organization of the Securities Exchange Commission

(Imperial Ordinance No. 186, March 1943)

1. The Securities Exchange Commission shall be under the supervision of the Minister of Finance, and upon his request shall investigate important matters concerning the enforcement of regulations for transactions on the securities market and other regulations governing Japanese securities transactions.

2. The commission shall consist of a chairman and not more than 35 members. Special members may be appointed when it is necessary to investigate special matters.

3. The chairman of the commission shall be the Minister of Finance. The members and special members of the commission shall be appointed by the Cabinet from among the higher officials of all departments concerned and from trained, experienced persons, upon petition to the Emperor by the Minister of Finance.

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The term of office of the commission members who are appointed from among trained, experienced persons shall be two years.

4. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet from among the high officials of all departments concerned, upon petition to the Emperor by the Minister of Finance.

5. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from among officials of HANNIN rank within the Ministry of Finance.

Organization of the Foreign Exchange Control Commission

(Imperial Ordinance No. 135, May 1933)

1. The Foreign Exchange Control Commission shall be under the supervision of the Minister of Finance, and upon the inquiry of the competent Minister shall investigate important matters concerning the enforcement of the Foreign Exchange Control Law, the Regulations for the Control of KWANTUNG Foreign Exchange, and Imperial Ordinance No. 10 of 1941.

2. The commission shall consist of a chairman and not more than 20 members. Special members may be appointed when it is necessary to investigate special matters.

3. The chairman of the commission shall be the Minister of Finance.

4. The members and special members of the commission shall be chosen from among the following:

- (1) High officials of all departments concerned.
- (2) Trained, experienced persons.

The members and special members described above shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance. The term of office for members shall be 2 years; the term for special members shall be 1 year.

5. Whenever necessary, the Minister of Finance may appoint sub-commissions to take over part of the duties of the commission.

Each sub-commission shall have a chairman, who shall be the chairman of the commission or a member appointed by the chairman of the commission. The members and special members of the sub-commissions shall be appointed by the chairman of the commission.

6. Several executive secretaries shall be attached to the Foreign Exchange Control Commission. They shall be appointed by the Cabinet from among the high officials of all departments concerned and from the staff of the Bank of Japan, upon petition to the Emperor by the Minister of Finance.

7. A secretary shall be attached to the Foreign Exchange Control Commission. He shall be appointed by the Minister of Finance from among officials of HANNIN rank within the Ministry of Finance.

Organization of the Gold Commission

(Imperial Ordinance No. 671, November 1937)

1. The Gold Commission shall be under the supervision of the Minister of Finance. In accordance with the provisions of the Gold Production Law, Article 11, Clause 2, it shall determine the sale price of articles composed chiefly of gold or gold alloys the sale of which has been ordered by the Minister of Finance, and shall consider matters within the limits of the provisions of the same law, Article 14, Clause 1.

At the request of the Minister concerned, the commission shall investigate important matters concerning gold and the production of gold other than those in the preceding paragraph.

2. The commission shall consist of a chairman, a vice-chairman, and not more than 15 members.

Special members may be appointed when it is necessary to investigate special matters.

3. The chairman of the commission shall be the Minister of Finance. The vice-chairman shall be the Vice Minister of Commerce and Industry.

4. The members and special members shall be appointed by the Cabinet from among the high officials of all departments concerned and from trained, experienced persons, upon petition to the Emperor by the Minister of Finance.

5. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet from among the high officials of all departments concerned, upon petition to the Emperor by the Minister of Finance.

6. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from among officials of HANNIN rank in all departments concerned.

Organization of the Enemy Property Control Commission

(Imperial Ordinance No. 1245, December 1941)

1. The Enemy Property Control Commission shall be under the supervision of the Minister of Finance, and at his request shall investigate important matters concerning the enforcement of the Enemy Property Control Law.

2. The commission shall consist of a chairman and not more than 25 members. Special members may be appointed when it is necessary to investigate special matters.

3. The chairman of the commission shall be the Minister of Finance.

4. The members and special members shall be chosen from among the following:

- (1) High officials of all departments concerned.
- (2) Trained, experienced persons.

The members and special members mentioned above shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance. The term of office of members shall be 2 years; the term of office of special members shall be 1 year.

5. Whenever necessary, the Minister of Finance may appoint sub-commissions to take over part of the duties of the commission.

Each sub-commission shall have a chairman, who shall be either the chairman of the commission or a member appointed by the chairman of the commission. The members and special members of the sub-commissions shall be appointed by the chairman of the commission.

6. Several executive secretaries shall be attached to the Enemy Property Control Commission. They shall be appointed by the Cabinet from among the higher officials of all departments concerned, upon petition to the Emperor by the Minister of Finance.

7. A secretary shall be attached to the Enemy Property Control Commission. He shall be appointed by the Minister of Finance from among officials of HANNIN rank within the Ministry of Finance.

Organization of the Foreign Loan Administration Commission

(Imperial Ordinance No. 387, April 1943)

1. The Foreign Loan Administration Commission shall be under the supervision of the Minister of Finance, and shall investigate matters within the limits of the provisions of the Foreign Loan Administration Law, Article 3, Clause 1; Article 6, Clause 2; Article 10, Clause 2; and Article 17, Clause 2. In addition to the above, the commission shall investigate at the request of the Minister important matters concerning the enforcement of the Foreign Loan Administration Law.

2. The commission shall consist of a chairman and not more than 25 members. Special members may be appointed when it is necessary to investigate special matters.

3. The chairman of the commission shall be the Minister of Finance. The members and special members shall be chosen from among the following:

- (1) High officials of all departments concerned.
- (2) Trained, experienced persons.

The members and special members mentioned above shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.

4. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.

5. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from among officials of HANNIN rank within the Ministry of Finance.

Organization of the Commission for the
Investigation of Special Credit Losses

(Imperial Ordinance No. 812, August 1941)

1. The Commission for the Investigation of Special Credit Losses shall be under the supervision of the Minister of Finance, and shall determine the matters listed below:
 - (1) Losses and amounts of loss sustained by the Bank of Japan through the extension of special credit in accordance with the Bank of Japan Special Credit and Loss Compensation Law.
 - (2) Losses and amounts of loss sustained by the Hypothec Bank of Japan, the Agricultural-Industrial Bank, and the Hokkaido Colonial Bank through the extension of credit in accordance with the Real Estate Credit and Loss Compensation Law.
 - (3) Losses, as defined by law, and amounts of loss sustained by the Wartime Financial Depository through its activities in accordance with the Wartime Financial Depository Law.
2. The commission shall consist of a chairman and not more than 22 members.
3. The chairman shall be the Minister of Finance.
4. The members shall be chosen from the following:
 - (1) High officials within the Ministry of Finance.
 - (2) President and Vice President of the Bank of Japan.
 - (3) President of the Hypothec Bank of Japan.
 - (4) President of the Wartime Financial Depository.
 - (5) Trained, experienced persons.

The above members, with the exception of those mentioned in Nos. 2, 3 and 4, shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.

5. Whenever necessary, the Minister of Finance may appoint sub-commissions to take over part of the duties of the commission. The chairman of each sub-commission shall be either the chairman of the commission or a member appointed by the chairman of the commission. The chairman of the commission shall appoint the members of the sub-commission.
6. Several executive secretaries shall be attached to the investigation commission. They shall be appointed by the Cabinet from among the high officials of the Ministry of Finance, the staff of the Bank of Japan, the staff of the Hypothec Bank of Japan, and the staff of the Wartime Financial Depository, upon petition to the Emperor by the Minister of Finance.
7. A secretary shall be attached to the investigation commission. He shall be appointed by the Minister of Finance from among officials of HANNIN rank within the Ministry of Finance, the staff of the Bank of Japan, and the staff of the Hypothec Bank of Japan.

Organization of the Commission for the
Investigation of the Circulation of Funds

(Imperial Ordinance No. 745, November 1940)

1. The Commission for the Investigation of the Circulation

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of Funds shall be under the supervision of the Minister of Finance, and shall investigate matters within the limits of the provisions of the Regulations for the Use of Bank Funds, Article 7, Clause 2 and Article 12, Clause 7.

In addition to the above, the commission shall investigate at the request of the Minister of Finance important matters dealing with (1) extension of credit in the form of funds, subscriptions, or acceptances; (2) Purchase of negotiable securities or acceptances; (3) Secured debts, in accordance with the stipulations of Article 7 of the Regulations for the Use of Bank Funds.

2. The commission shall consist of a chairman and not more than 12 members. Special members may be appointed when it is necessary to investigate special matters.
3. The chairman of the commission shall be the Minister of Finance.
4. The members and the special members shall be chosen from among the following:
 - (1) High officials of all departments concerned.
 - (2) Vice President of the Bank of Japan.
 - (3) President and Vice President of the Industrial Bank of Japan.
 - (4) Trained, experienced persons.

The members of the commission, with the exception of those listed under Nos. 2 and 3 above, shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.

5. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet, upon petition to the Emperor by the Minister of Finance, from high officials of all departments concerned, the personnel of the Bank of Japan, and the personnel of the Industrial Bank of Japan.

6. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance, from officials of HANNIN rank in the Ministry of Finance, and from the personnel of the Industrial Bank of Japan.

Organization of the Commission for the Examination
of Investments and Security Bonds

(Imperial Ordinance No. 813, August 1941)

1. The Commission for the Examination of Investments and Security Bonds shall be under the supervision of the Minister of Finance. It shall examine at his request matters pertaining to the various types of bonds, shares, and Manchurian government securities listed in Article 11 of the Savings Bank Law, and matters pertaining to the types of shares listed in Article 4 of the Security Bond Trust Law.
2. The commission shall consist of a chairman and not more than 8 members.
3. The chairman shall be the Vice Minister of Finance.

4. The members shall be chosen from among the following:

- (1) High officials of the Ministry of Finance.
- (2) President and Vice President of the Bank of Japan.
- (3) President of the Hypothec Bank of Japan.
- (4) President of the Industrial Bank of Japan.
- (5) Trained, experienced persons.

With the exception of those listed under Nos. 2 to 4 above, members of the commission shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.

5. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet from high officials of the Ministry of Finance upon petition to the Emperor by the Minister of Finance.

6. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance from officials of HANNIN rank in the Ministry of Finance.

Regulations for the War Loss
Insurance Investigation Commission

(Imperial Ordinance No. 390, June 1940)

1. The War Loss Insurance Investigation Commission shall be under the supervision of the Minister of Finance. It shall examine matters within the limits defined by Article 14, Clause 1 of the Loss Insurance and Government Reinsurance Law, and by Article 8 of the Emergency War Insurance Management Law. In addition to the above the commission shall examine at the request of the Minister of Finance important matters pertaining to government reinsurance of loss insurance in accordance with the Loss Insurance and Government Reinsurance Law, and important matters pertaining to compensation for wartime maritime insurance losses. The commission shall also examine, at the request of insurance companies, the causes and amounts of losses in war insurance issued in accordance with the Emergency War Insurance Management Law.

2. The commission shall consist of a chairman and not more than 26 members. When it is necessary to consider special matters, special members may be attached to the commission.

3. The chairman of the commission shall be the Vice Minister of Finance. The members and special members of the commission shall be appointed by the Cabinet, upon petition to the Emperor by the Minister of Finance, from among the following:

- (1) High officials of all departments concerned.
- (2) Trained, experienced persons.

Three years shall be the term of office of members appointed under No. 2 above.

4. Whenever necessary, the Minister of Finance may appoint sub-commissions to take over part of the duties of the commission.

Each sub-commission shall have a chairman, who shall be either the chairman of the commission or a member of the commission nominated by the chairman of the commission.

The members and special members of the sub-commissions shall be nominated by the chairman of the commission.

5. Several executive secretaries shall be attached to the commission. They shall be appointed by the Cabinet upon petition to the Emperor by the Minister of Finance.

6. A secretary shall be attached to the commission. He shall be appointed by the Minister of Finance.

REGULATIONS FOR SUBDIVISIONS OF THE MINISTRY OF FINANCE

Minister's Secretariat

Article 1. The Minister's Secretariat shall comprise a Secretarial Section and an Internal Accounts Section, whose duties shall be shown below.

Article 2. The Secretarial Section shall be charged with matters pertaining to:

1. Matters of a secret nature.
2. Custody of the Minister's and Vice Minister's seals of office and of the Ministry seal.
3. Promotion, retirement, and rank of officials.
4. Conferring of ranks, decorations, and prizes.
5. Public service of officials.
6. Reprimands.
7. Ceremonies.
8. Pensions.

Article 3. The Internal Accounts Section shall be charged with matters pertaining to:

1. Estimates of annual budgets and settlement of general accounts under the jurisdiction of the Ministry of Finance.
2. Estimates and settlement of special accounts under the jurisdiction of the Ministry of Finance.
3. Management of general and special accounts of the Ministry.
4. Inspection of accounts.
5. All revenues of the Ministry.
6. Management of money in custody of the said Ministry, and valuable securities in the possession or custody of the Government.
7. Revenues, expenditures, and custody of postage stamps.
8. Items in the special or general accounts of the Ministry of Finance.
9. Administration, inspection, acquisition, and disposal of state property under the jurisdiction of the Ministry of Finance.
10. Execution and inspection of construction work under the control of the Ministry.
11. Maintenance of buildings under the jurisdiction of the Ministry.
12. Air defense of Government offices.
13. Mutual benefit societies organized among the personnel of the Ministry of Finance.
14. Welfare facilities for the personnel of the Ministry of Finance.
15. Internal management.

General Affairs Bureau

Article 1. The General Affairs Bureau shall comprise the Archives Section, the Planning Section, the Examination Section, and the Regional Finance Section. Their duties shall be as shown below.

Article 2. The Archives Section shall be charged with matters pertaining to:

1. Overall control of all affairs under the jurisdiction of the various departments, bureaus, and sections of the Ministry of Finance.

2. Examination and transmission of documents.
3. Receipt and despatch of official documents and plans.
4. Examination and reporting of statistics.
5. Reports in the Official Gazette.
6. Coordination of information.
7. Petitions, suits, and appeals.
8. Compilation and preservation of public documents, and procurement and care of books.
9. Compilation of financial history.
10. Matters which are not within the jurisdiction of any other bureau or section of the Ministry of Finance.

Article 3. The Planning Section shall be charged with matters pertaining to:

1. Establishment of overall plans for the mobilization and distribution of national funds, and for other matters pertaining to finance and monetary circulation.
2. Planning and overall control of important policies concerning finance and monetary circulation.
3. Coordination of matters connected with the National Total Mobilization Law.
4. Coordination of affairs relating to national total mobilization plans and plans for the expansion of production.

Article 4. The Examination Section shall be charged with matters pertaining to the general examination of administration within its jurisdiction.

Article 5. The Regional Finance Section shall be charged with matters pertaining to:

1. Annual budgets, taxes, other revenues, and public loan bonds of HOKKAIDO and of the prefectures, cities, towns, villages, and other public bodies.
2. Relief funds for victims of disasters.
3. The allocation of local taxes. However, this does not include the imposition, reduction, remission, or collection of taxes.
4. Inspection and supervision of other financial affairs of HOKKAIDO and of the provinces, cities, towns, villages, and other public bodies.
5. The inspection of local tax systems.

Bureau of Accounts

Article 1. The Bureau of Accounts shall comprise the First, Second, Third, and Fourth Sections. Their duties shall be as shown below.

Article 2. The First Section shall be charged with matters pertaining to:

1. Estimates and settlement of general and special accounts of the Ministry of Finance, the Ministry of War, the Ministry of the Navy, and the Greater East Asia Ministry (with the exception of special accounts of the KANTO Bureau and South Seas Office).
2. General control over the determination of total budget estimates.
3. General control over the determination of special accounts estimates.
4. Decisions upon items of income and expenditure.
5. Approval of appropriations for items of expenditure directed by Imperial ordinances.

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6. General control over disbursement of reserve funds.
7. Approval of contracts for the following year, in accordance with article 11 of the Accounts Regulations.
8. Examination of the financial system and of financial policies.
9. Matters under the jurisdiction of the Bureau of Accounts which do not come under any other section.

Article 3. The Second Section shall be charged with matters pertaining to:

1. Estimates and settlement of general and special accounts of the Ministry of Home Affairs, the Ministry of Justice, the Ministry of Education and the Ministry of Welfare (with the exception of special accounts relating to the Government-General of KOREA, the Government-General of TAIWAN, and the KARAFUTO Office). Estimates and settlements of special accounts derived from locally imposed taxes.
2. Coordination of accounts and grants.
3. Coordination of regulations concerning accounts, grants, and other matters under the jurisdiction of the Bureau of Accounts.
4. Supervision of accounting officials and accounting personnel.

Article 4. The Third Section shall be charged with matters pertaining to:

1. Estimates and settlements of general and special accounts of the Ministry of Foreign Affairs and the Ministry of Communications, and estimates and settlements of all special accounts relating to the Government-General of KOREA, the Government-General of TAIWAN, the KARAFUTO Office, the KANTO Bureau, and the South Seas Office.
2. The Government Loan Administration Commission.
3. Goods and services requested by the Government.
4. Examination of financial and economic conditions, at home or abroad, which have a bearing upon matters under the jurisdiction of the Bureau of Accounts.
5. Technical examinations of matters under the jurisdiction of the Bureau of Accounts.

Article 5. The Fourth Section shall be charged with matters pertaining to:

1. Estimates and settlements of general and special accounts of the Ministry of Agriculture and Forestry, the Ministry of Commerce and Industry, and the Ministry of Railroads.
2. General control over the determination of total budget estimates.
3. General control over the settlement of special accounts.
4. Reports of examinations conducted by the Board of Audit.
5. Payment estimates.
6. Advance payments at the beginning of the fiscal year, and fixed amounts carried forward.
7. Certification of Government accounts.

Bureau of Taxation

Article 1. The Bureau of Taxation shall comprise the First Tax Section, the Second Tax Section, the Customs Sections, and the Intendance Section. Their duties shall be as shown below.

Article 2. The First Tax Section shall be charged with matters pertaining to:

1. General control and coordination of affairs connected with national taxes.
2. Imposition, reduction, and remission of direct taxes.
3. Administration and supervision of direct taxes.
4. Transfers of privately owned land.
5. Registry of land.
6. Registry of houses.
7. Examination of rental values of land.
8. Adjustment of unreported changes in ownership of land.
9. Examination of rental values of houses.
10. Adjustment of changes in ownership of houses.
11. Tax reserve funds of corporations.
12. Tax agents.
13. Examination of the national tax system.

Article 3. The Second Tax Section shall be charged with matters pertaining to:

1. Imposition, reduction, and remission of indirect taxes.
2. General control and supervision of indirect taxes.
3. Prosecution of persons defaulting on indirect taxes.
4. Control of revenue stamps.
5. Assessment of goods for the imposition of indirect taxes.
6. Control and supervision of the techniques of indirect taxation.
7. Matters pertaining to alcoholic beverage corporations.
8. The manufacture, distribution, and prices of alcoholic beverages.

Article 4. The Customs Section shall be charged with matters pertaining to:

1. Imposition, reduction and remission of tariffs and tonnage taxes.
2. Administration and supervision of matters relating to tariffs and tonnage taxes.
3. Supervision of imports and exports at custom houses.
4. Control and supervision of bonded warehouses, bonded factories and all other bonded places.
5. Export subsidies and tariff refunds.
6. Transport routes.
7. Assessment of imported and exported goods.
8. Samples of imported and exported goods.
9. Examination of customs rates and the customs system.
10. Customs statistics.

Article 5. The Intendance Section shall be charged with matters pertaining to:

1. Examination of estimates and settlements of taxes and other revenues.
2. Annual revenues of special accounts derived from locally imposed taxes.
3. Collection of taxes.
4. Revenues other than taxes which come within the jurisdiction of the Ministry of Finance.
5. Loans.
6. Examination and allocation of estimated tax office expenses and customs expenses.
7. Procedures concerning revenue stamps.

8. Tax statistics.
9. Diffusion of propaganda on the payment of taxes, and enforcement of the payment of taxes.
10. Affairs within the jurisdiction of the Bureau of Taxation which do not come under any other section.

Bureau of Construction and Repair

Article 1. The Bureau of Construction and Repair shall comprise a Business Affairs Section, a State Property Section, a First Technical Section, a Second Technical Section, and a Third Technical Section. Their duties shall be as shown below.

Article 2. The Business Affairs Section shall be charged with matters pertaining to:

1. Planning of construction and repair operations.
2. Examination of rough estimates of the costs of construction and repair, and administration of construction costs and purchase costs of building sites.
3. Planning and carrying out procurement of supplies required in construction work.
4. Contracts for construction work.
5. Examination of itemized costs and expenses of construction work.
6. Inspection of construction work.
7. Affairs within the jurisdiction of the Bureau of Construction and Repair which do not come under any other section.

Article 3. The State Property Section shall be charged with matters pertaining to:

1. General control over state property.
2. Administration of state property.
3. Management and disposition of miscellaneous property.
4. Special accounts of funds for the administration of state property.
5. Special accounts of Government investments.

Article 4. The First Technical Section shall be charged with matters pertaining to:

1. Plans for buildings and construction works which are to be under the jurisdiction of the Ministry of Home Affairs, the Ministry of Finance, the Ministry of Education, and the Ministry of Welfare.
2. Execution and supervision of the foregoing works.

Article 5. The Second Technical Section shall be charged with matters pertaining to:

1. Plans for buildings and construction works which are to be under the jurisdiction of ministries other than those mentioned in Clause 1 of the preceding article.
2. Execution and supervision of the foregoing works.

Article 6. The Third Technical Section shall be charged with matters pertaining to:

1. Plans for machinery, electrical equipment, and engineering work required in the construction of buildings.
2. Execution and supervision of the foregoing works.

The Bureau of National Savings

Article 1. The Bureau of National Savings shall comprise a General Affairs Section, a Planning Section, a Guidance Section, and a Special Facilities Section. Their duties shall be as shown below.

Article 2. The General Affairs Section shall be charged with matters pertaining to:

1. General management of affairs relating to national savings.
2. Diffusion of propaganda to increase interest in national savings, and of advice on methods of saving.
3. The Commission for the Encouragement of National Savings.
4. Commendation of persons who have done great service for national savings.
5. Bonuses awarded to encourage national savings.
6. Matters under the jurisdiction of the National Savings Bureau which do not come under any other section.

Article 3. The Planning Section shall be charged with matters pertaining to:

1. The formulation of various plans relating to national savings.
2. Plans for the accumulation of funds.
3. Determination of goals for the expansion of national savings.
4. Stimulating the inflow of capital to institutions handling national savings.
5. Administration of the national savings program.
6. Examination of and statistics relating to national savings.

Article 4. The Guidance Section shall be charged with matters pertaining to:

1. General guidance and supervision of affairs relating to national savings in provinces, cities, towns, villages, etc.
2. Regional promotion of national savings.
3. Direct purchase of national loan and savings loan bonds and patriotic loan bonds.
4. In addition to the above, the general guidance of the national savings promotion program.

Article 5. The Special Facilities Section shall be charged with matters pertaining to:

1. Promotion of national savings in business establishments.
2. Promotion of national savings in commerce, industry, and all other fields of activity.
3. Promotion of national savings in connection with special incomes.
4. Guidance in budgeting and in other methods of developing the sources of national savings.
5. Provision of special facilities for the promotion of national savings in addition to the above.

Bureau of Funds

Article 1. The Bureau of Funds shall comprise a General Affairs Section, an Investment Section, a Regional Funds Section and a Superintendence Section. Their duties

shall be as shown below.

Article 2. The General Affairs Section shall be charged with matters pertaining to:

1. Planning and examination of all activities under the jurisdiction of the Bureau of Funds.
2. Coordination of the duties of the various sections.
3. Management of deposits in the Deposit Department.
4. Issuing of savings loan bonds and patriotic loan bonds.
5. Special accounts in the Deposit Department of the Ministry of Finance.
6. Statistics.
7. The Commission for the Use of Funds of the Deposit Department.
8. Matters within the jurisdiction of the Bureau of Funds which do not come under any other section.

Article 3. The Investment Section shall be charged with matters pertaining to:

1. Plans for the investment of funds in the Deposit Department.
2. Investment of funds other than local funds.

Article 4. The Regional Funds Section shall be charged with the investment of regional funds.

Article 5. The Superintendence Section shall be charged with matters pertaining to:

1. Administration of invested funds.
2. Withdrawal of invested funds and receipt of returns from investments.
3. Bookkeepers.
4. Examination of the circulation of funds of the Deposit Section.

Bureau of Finance

Article 1. The Bureau of Finance shall comprise a Circulation Section, a Treasury Section, a Capital Control Section and an Accounts Control Section. Their duties shall be as shown below.

Article 2. The Circulation Section shall be charged with matters pertaining to:

1. General monetary circulation and commodity prices.
2. Plans concerning industrial funds.
3. Exchanges and brokers.
4. Supervision of business transacted by the Wartime Fund Depository relating to the stabilization of market prices of securities.
5. Inspections as required by the Emergency Capital Control Law and the Regulations for the Control of Company Accounts.
6. Examinations of and statistics on the administration of commercial companies.

Article 3. The Treasury Section shall be charged with matters pertaining to:

1. Receipt and disbursement, administration, and investment of funds in the national treasury.

2. The issuance, redemption, and payment of interest on national loans, and the borrowing of money.
3. The control of receipts and disbursements of government funds.
4. Currency.
5. Plans for manufacturing bank-notes and other negotiable instruments.
6. Deposits of money and securities in the possession or custody of the government.
7. Administration of hereditary stipends and pensions for services rendered.
8. Management of special accounts of public loan funds and national loan amortization funds.
9. Special accounts of education funds.
10. Special accounts of funds for the improvement of education and the betterment of agricultural communities.
11. Matters within the jurisdiction of the Bureau of Finance which do not come under any other section.

Article 4. The Capital Control Section shall be charged with matters pertaining to:

1. Regulation of capital according to the Emergency Capital Control Law.
2. Control of funds as stipulated in Articles 33 and 34 of the Regulations for the Control of Company Accounts.

Article 5. The Accounts Control Section shall be charged with matters pertaining to:

1. Control of accounts as specified in the Regulations for the Control of Company Accounts.
2. Auditing officials.

Bureau of Foreign Capital

Article 1. The Bureau of Foreign Capital shall comprise a General Affairs Section, a Planning Section, an Exchange Section, and an Administrative Section. Their duties shall be as shown below.

Article 2. The General Affairs Section shall be charged with matters pertaining to:

1. Coordination of all transactions with foreign countries by all departments, bureaus, and sections of the Ministry of Finance.
2. Financial affairs abroad.
3. Foreign finance in general.
4. Special corporations dealing with foreign countries.
5. International agreements.
6. Financial agents and officials despatched to foreign countries.
7. Communications with foreign countries.
8. Affairs within the jurisdiction of the Bureau of Foreign Capital which belong to no other section.

Article 3. The Planning Section shall be charged with matters pertaining to:

1. Planning of financial and credit policies toward foreign countries.
2. Examination of the finances and economy of foreign countries.

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3. Collection and compilation of data on foreign finance and economy, and of other types of information.
4. Guidance and control of organizations having economic relations with foreign countries.
5. Collection of statistics and data on matters within the jurisdiction of the Bureau.

Article 4. The Exchange Section shall be charged with matters pertaining to:

1. Methods of settlement with foreign countries.
2. Exchange rates.
3. Plans for exchange funds.
4. Administration of foreign exchange other than that mentioned above.
5. Coordination of matters relating to the enforcement of the Foreign Exchange Control Law.
6. The circulation of military currency.
7. International receipts and disbursements.
8. Special accounts for the regulation of exchange trade.
9. Coordination and control of matters pertaining to the enforcement of laws for the regulation of exchange trade by establishment of special accounts for the regulation of exchange trade, etc.

Article 5. The Administrative Section shall be charged with matters pertaining to:

1. Property abroad.
2. Debts contracted outside Japan.
3. Gold production.
4. Coordination of affairs relating to the enforcement of the Gold Production Law.
5. Special accounts of funds in gold.
6. Administration of enemy property.
7. The supervision of transactions with foreigners.
8. Special accounts of special assets.
9. Coordination of matters pertaining to the enforcement of laws governing special accounts of special assets.
10. Regulation of the investment of special assets.
11. Inspections as required by the Foreign Exchange Control Law, the Enemy Property Control Law, the Gold Production Law, the Foreign Debts Management Law, and the laws for the regulation of exchange trade by establishment of special accounts for the regulation of exchange trade, etc.

Bureau of Banking

Article 1. The Bureau of Banking shall comprise a Special Banking Section, an Ordinary Banking Section, a People's Finance Section, and an Administrative Section.

Article 2. The Special Banking Section shall be charged with matters pertaining to:

1. The Bank of JAPAN, the YOKOHAMA Specie Bank, the Hypothec Bank of JAPAN, the Industrial Bank of JAPAN, the HOKKAIDO Colonial Bank, the Bank of TAIWAN, the Bank of KOREA, other banks established by special orders, and the Maritime Financial Depository.
2. The Agricultural Credit Control Association and financial control organizations in foreign countries.
3. Bank-notes and other negotiable instruments.
4. Bank debentures.

5. Subsidies and grants to banks.
6. Matters under the jurisdiction of the Bureau of Banking which do not come under any other section.

Article 3. The Ordinary Banking Section shall be charged with matters pertaining to:

1. Ordinary banks.
2. Savings banks.
3. Trusts, with the exception of investment trusts.
4. Short-term loan businesses.
5. Ordinary banking control associations, regional banking control associations, savings bank control associations, trust control associations, and control associations of short-term loan companies.
6. The registration of bonds.
7. Public-service corporations connected with banks and trust companies.

Article 4. The People's Finance Section shall be charged with matters pertaining to:

1. Mutual financing associations.
2. People's depositories.
3. Credit associations, combined groups of credit associations, and control committees of industrial guilds.
4. Central depositories of industrial guilds.
5. Central depositories of commercial and industrial guilds.
6. People's financial organs other than the above.
7. Control associations of mutual financing associations and municipal credit associations, financial control associations of guilds, and regional financial councils.
8. Public-service corporations connected with people's finance organizations.

Article 5. The Administrative Section shall be charged with matters pertaining to:

1. National financial control associations.
2. The enforcement of regulations governing the investment of funds by banks and other such institutions.
3. The enforcement of the Emergency Capital Control Law with regard to banking organs (including short-term loan companies).
4. The examination of banking organs.
5. The examination of the banking system.
6. Statistics on banking organs.

Bureau of Superintendence

Article 1. The Bureau of Superintendence shall comprise a Superintendence Section, an Insurance Section, and a War Insurance Section. Their duties shall be as shown below.

Article 2. The Superintendence Section shall be charged with matters pertaining to:

1. The underwriting of securities.
2. Investment trusts.
3. Control associations of securities underwriting companies.
4. The enforcement of the Emergency Capital Control Law, the Regulations for the Control of Company

- Accounts, and the Regulations for the use of Bank Funds, with regard to securities underwriters.
5. The securities business.
 6. The supervision of securities personnel dealing with foreign affairs.
 7. Commission selling of securities.
 8. Pension depositories.
 9. Exchange tickets.
 10. Affairs within the jurisdiction of the Bureau of Superintendence which belong to no other section.

Article 3. The Insurance Section shall be charged with matters pertaining to:

1. General policies regarding insurance.
2. Insurance companies.
3. Subsidies granted to insurance companies.
4. Life insurance and loss insurance control associations.
5. Control of insurance soliciting.
6. Enforcement of the Emergency Capital Control Law, the Regulations for the Control of Company Accounts, and the Regulations for the Use of Bank Funds, with regard to insurance companies.

Article 4. The War Insurance Section shall be charged with matters pertaining to:

1. Enforcement of the Loss Insurance and Government Reinsurance law.
2. Special accounts for government reinsurance of loss insurance.
3. War maritime insurance indemnities.
4. The enforcement of the Emergency War Insurance Management Law.

REGULATIONS FOR SUBDIVISIONS OF THE MONOPOLY BUREAU

Article 1. The Chief's Secretariat shall include a General Affairs Section.

Article 2. The General Affairs Section shall be charged with matters pertaining to:

1. Secret matters.
2. Personnel.
3. Custody of official seals and of the Bureau seal.
4. Supervision of the duties of branch bureaus.
5. The transmission of correspondence.
6. The receipt, dispatch, filing and custody of correspondence.
7. Health and sanitation.
8. Mutual benefit associations.
9. The treatment of employees (including hired laborers and workers other than factory workers), and their conditions of employment.
10. Educational and welfare facilities for employees.
11. The compilation of official bulletins and regulations.
12. Statistical reports.
13. Examination of the monopoly system.
14. Coordination of the duties of the various sections.
15. Affairs which are not within the jurisdiction of any other section.

Article 3. The Tobacco Industry Department shall comprise a Tobacco Section and a Tobacco Technical Section.

Article 4. The Tobacco Section shall be charged with matters pertaining to:

1. Production of leaf tobacco and compensation for the same.
2. Inspection and receipt of tobacco.
3. Processing of leaf tobacco.
4. Organizations of tobacco growers.
5. Compensation for damage to tobacco.
6. Exports and imports of tobacco.
7. The sale of tobacco.
8. Trade marks of manufactured tobacco.
9. Samples of manufactured tobaccos for sale.
10. Control of the advertising of manufactured tobaccos.
11. Appointment and supervision of tobacco dealers and associations organized among dealers.
12. Tobacco sale areas.
13. Transportation of tobacco, and contracts for transportation.
14. The sale of waste tobacco.

Article 5. The Tobacco Technical Section shall be charged with matters pertaining to:

1. The appraisal and care of leaf tobacco in storage, with the exceptions stipulated in Article 7, Clause 12.
2. Specimens of leaf tobacco.
3. Examination of production costs of leaf tobacco.
4. Guidance, research and examination of leaf tobacco production.
5. Standards of payment and scope of compensation for damage to tobacco.
6. The drying of leaf tobacco.

Article 6. The Tobacco Manufacturing Department shall comprise a Works Section and a Machine Section

Article 7. The Works Section shall be charged with matters pertaining to:

1. Plans for tobacco manufacturing.
2. Tobacco manufacturing operations.
3. Management of tobacco factories and promotion of efficiency in production.
4. Examination of data on tobacco manufacture and on the production of raw materials.
5. Examination of production of manufactured tobacco, raw materials, machines, and appliances.
6. The collection and distribution of raw leaf tobacco to be manufactured into tobacco products.
7. Methods of manufacture and technical inspection of materials used in the manufacture of tobacco products.
8. Examination of the quantities of such materials necessary for the manufacture of tobacco products.
9. The study and examination of tobacco products.
10. Types, specimens, and samples of tobacco products.
11. The appraisal and care of tobacco products.
12. The care of leaf tobacco stored at the factory and in warehouses in specially designated areas.
13. The utilization of by-products from the manufacture of tobacco.

Article 8. The Machine Section shall be charged with matters pertaining to:

1. Plans for the location of workshops within the factories, and for factory installations.

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2. Machines, equipment and power used in factories.
3. Electrical installations.
4. The study, examination and inspection of machinery and appliances used in factories, factory installations, and materials for the operation of the machines.

Article 9. The Salt and Camphor Department shall comprise a Salt and ~~Camphor Section~~ and a Salt and Camphor Technical Section.

Article 10. The Salt and Camphor Section shall be charged with matters pertaining to:

1. Production of and compensations and subsidies for salt, camphor, and camphor oil.
2. Inspection and acquisition of salt.
3. Acquisition of camphor and camphor oil.
4. Cultivation, distribution, and planting of camphor trees.
5. Associations organized among salt and camphor manufacturers.
6. Imports and exports of salt, camphor, and camphor oil.
7. The sale of salt, camphor, and camphor oil.
8. Trade-marks of salt.
9. The appointment and supervision of salt dealers, and supervision of associations organized by salt dealers.
10. Sales areas for salt.
11. Transportation of salt, camphor, and camphor oil, and transportation contracts.

Article 11. The Salt and Camphor Technical Section shall be charged with matters pertaining to:

1. Appraisal and care of salt, camphor, and camphor oil.
2. Specimens of salt, camphor, and camphor oil.
3. Examination of production costs of salt, camphor, and camphor oil.
4. Guidance, research, and examination of production of salt, camphor, and camphor oil.
5. The conversion of salt.
6. Salt reclamation processes and equipment.
7. Operations of salt reclamation factories and improvement of production efficiency.
8. The use of salt, camphor, camphor oil, and their by-products.

Article 12. The Intendance Department shall comprise a General Accounts Section and an Internal Accounts Section.

Article 13. The General Accounts Section shall be charged with matters pertaining to:

1. Estimates, settlements, receipts, and disbursements.
2. Funds.
3. Commodity accounts.
4. Securities and deposits.
5. Operation of warehouses.
6. State property.
7. Building and repairs.
8. Leased land and leased buildings.
9. Internal management and precautions against disasters.

Article 14. The Internal Accounts Section shall be charged with matters pertaining to:

1. Estimates, settlements, incomes and expenditures under direct control of the Monopoly Bureau.

2. Funds of the Bureau.
3. Commodity accounts of the Bureau.
4. State property, building and repairs, leased land and leased buildings under direct control of the Bureau.
5. All matters transacted by the Bureau concerning the purchase of necessary articles, the sale of unneeded articles, and all types of contracts which do not come within the jurisdiction of other departments and sections.
6. Basic plans and arrangements for requisitioning and supply of goods.
7. The manufacture of materials and commodities in common use by branch offices and bureaus.
8. The purchase and transportation of machinery, appliances, materials and commodities in common use by branch offices and bureaus, and transportation contracts concerning them.
9. Contracts other than the foregoing which are considered advisable by the Bureau.
10. Receipts, disbursements, and custody of the funds of the Monopoly Bureau mutual benefit society.
11. Participation of bureau employees in the Monopoly Bureau mutual benefit society.
12. Internal management of the Salt Department and precautions against disasters.
13. Workmen and employees in the service of the Bureau.

Article 15. The ITABASHI Factory of the Monopoly Bureau shall be charged with the manufacture and repair of machines and appliances used in manufacturing monopoly commodities, and with the study and improvement of them.

Article 16. The Central Laboratory of the Monopoly Bureau shall be charged with technical research on monopoly undertakings.

Article 17. The Monopoly Bureau experimental stations at HATANO, MITO, OKAYAMA and KAGOSHIMA shall be charged with experiments regarding the production of leaf tobacco. The BOFU experimental station shall be charged with experiments regarding the production of salt.

Article 18. Each section shall have a Section Chief, who shall direct the activities of the section.

REGULATIONS FOR SUBDIVISIONS OF THE BREWING LABORATORY

Article 1. The Brewing Laboratory shall comprise the three following sections:

- Alcoholic Beverage Production Section
- Soy Production Section
- General Affairs Section

Their duties shall be as shown below.

Article 2. The Alcoholic Beverage Production Section shall be charged with matters pertaining to:

1. General physical and chemical tests pertaining to the production of alcoholic beverages.
2. All kinds of mycological examinations pertaining to the production of alcoholic beverages.
3. Practical aspects of alcoholic beverage production.

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4. The construction of factories for the production of alcoholic beverages, and the improvement of machines and appliances.

Article 2, part 2. The Soy Production Section shall be charged with matters pertaining to:

1. General physical and chemical tests pertaining to the production of soy.
2. General mycological examinations pertaining to the production of soy.
3. Practical aspects of soy production.
4. The construction of factories for the production of soy, and the improvement of machinery and appliances.

Article 3. The General Affairs Section shall be charged with matters pertaining to:

1. The general affairs of the laboratory.
2. Brewing economy.
3. Instructors.
4. Employees.
5. Estimates, settlements and accounts of receipts and disbursements of the laboratory.
6. The administration of buildings within the jurisdiction of the laboratory.
7. Commodities within the jurisdiction of the laboratory.
8. Internal management.

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PERSONNEL OF THE MINISTRY OF FINANCE
(AS OF 1 JULY 1943)

3-CHOME, KASUMIGASEKI, KōJIMACHI-KU

Minister	KAYA Okinobu	賀屋興宣
Vice Minister	TANIGUCHI Tsuneji 1st Class	谷口恒二

Private Secretaries

Secretary (Holds as an additional position)	SAKATA Yasuji 3rd Class	阪田泰二
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	OKAMURA Shinkichi 3rd Class	岡村信吉
--	--------------------------------	------

Acting Private Secretaries

Administrator	ISHINO Nobuichi	石野信一
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Administrator	MAKINO Yoshio	牧野義雄
---------------	---------------	------

Ministry of Finance Advisors

ISHIWATARI Sōtarō	石渡莊太郎
-------------------	-------

YUKI Toyotaro	結城豊太郎
---------------	-------

ONO Ryuta	大野龍太
-----------	------

KODAMA Kenji	兒玉謙次
--------------	------

YASHIRO Norihiko	八代則彦
------------------	------

Diet Committee of the Ministry of Finance

Members of the House of Peers

Prince	SHIMAZU Tadayoshi	島津忠承
--------	-------------------	------

	KUROSAKI Teizō	黒崎定三
--	----------------	------

Viscount	AYANOKŌJI Mamoru	綾小路護
----------	------------------	------

Viscount	MAKINO Yasunori	牧野康熙
----------	-----------------	------

Baron	YABUKI Shōzo	矢吹省三
-------	--------------	------

Baron	SHIMAZU Tadchiko	島津忠彦
-------	------------------	------

Baron	MIYAGAWA Tadamaro	水谷川忠磨
-------	-------------------	-------

	IDEMITSU Sazō	出光佐三
--	---------------	------

	IIZUKA Tomonobu	飯塚知信
--	-----------------	------

	NAKANO Toshio	中野敏雄
--	---------------	------

Members of the Assembly

TAKAHASHI Jutaro	高橋 壽太郎
NAKASE Setsuo	中瀬 拙夫
KIMURA Masayoshi	木村 正義
MATSUMURA Kōzō	松村 光三
HOSHIJIMA Jiro	星島 二郎
NAKAMURA Sannosuke	中村 三之丞
MATSUDA Shōichi	松田 正一
TOYODA Toyokichi	豊田 豊吉
KOMAI Shigetsugu	駒井 重次
SUMERI Hiroshi	清 寛
KORO Akira	紅露 昭
IMASE Akira	岩瀬 亮
YOSHITANI Yoshiharu	由谷 義治
OGASAWARA Sankuro	小笠原 三九郎
SAHODA Kōtarō	作田 高太郎
TAMURA Hidekichi	田村 秀吉
NISHIKAWA Teiichi	西川 貞一
OKU Hisanori	奥 久登
MATSUOKA Hideo	松岡 秀夫
WATANABE Zenjuro	渡辺 善十郎
HIRONO Ikutaro	廣野 規矩太郎
YAMANŌ Heiichi	山野 平一
IIZUKA Shigeru	飯塚 茂
NAGANO Mamoru	永野 護
ISHIDA Yoshisuke	石田 善佑
SUGANO Wataro	菅野 和太郎
HARAGUCHI Toin	山口 純允
NARABASHI Wataru	楠橋 渡
TANAKA Isoji	田中 伊三次
TABE Tomoyuki	田部 朋之

(TN. Other members of the Ministry of Finance Committee.)

IMANO Takeo	入間野 武雄
ISHISAKA Yasuzō	石坂 泰三

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ISHIBASHI Tanzan	石橋湛山
ISHIYAMA Kenkichi	石山賢吉
KOGISHI Ritoku	小訂利得
TAKAHASHI Kamekichi	高橋亀吉
NODA Tetsuzo	野田哲造

MINISTER'S SECRETARIAT

Secretarial Section

Section Chief

Secretary
(Holds as an additional position)

SAKATA Yasuji

阪田泰二

Administrators

SENGOKU Tokichi
3rd Class

仙石藤吉

WATANABE Ikki
3rd Class

渡辺逸亀

Additional duty in this office

Commissioner

YAMANAKA Shinichi

山中信一

Internal Accounts Section

Secretary
Section Chief

IMTSUO Toshitsugu
3rd Class

松尾俊次

Commissioner

HIYASHI Momomatsu
5th Class

林百松

Clerks

Office Manager

KAMANO Yoshihisa
7th Class

河野昌久

Office Manager

MASUDA Saisaku
7th Class

増田才作

Office Manager

WATANABE Torao
7th Class

渡辺虎雄

Overseas Resident Financial Agents

Resident Financial Agent in Germany

YUMOTO Takeo
1st Class

湯本武雄

Secretary

SHIMAMOTO Toru
3rd Class

島本陽虫

Resident Financial Agent in Italy

(Holds as an additional position)
YUMOTO Takeo

湯本武雄

CONFIDENTIAL

Secretary
(Holds as an additional post.)

SHIMAMOTO Toru

島本 融

GENERAL AFFAIRS BUREAU

Bureau Chief

SEKOMI Hisatsune
2nd Class

迫水 久常

Secretary

UCHIDA Tsuneco
3rd Class

内田 常雄

Archives Section

Secretary
Section Chief

FUKUDA Takeo
3rd Class

福田 越夫

Administrator

KABUKI Shiro
4th Class

冠木 四郎

Commissioner

TAMURA Heigo
5th Class

田村 兵吾

Clerk
Office Manager

SAKATA Kosaburo
7th Class

坂田 高三郎

Additional duty in this office

Administrator

NAKANISHI Yasuo

中西 泰男

Planning Section

Secretaries

Section Chief

NODA Uichi
3rd Class

野田 卯一

ŌBA Jiro
3rd Class (Concurrently member of
the Total Warfare Research Laboratory)

大庭 次郎

IBARA Takashi
3rd Class (Concurrently Secretary,
Planning Board)

伊原 隆

Administrators

NAKANISHI Yasuo
5th Class

中西 泰男

ITO Takero
5th Class

伊東 武郎

TANIMURA Hiroshi
6th Class

谷村 裕

FURUKAWA Hankei
6th Class

古川 汎慶

MAKINO Yoshio
7th Class

牧野 義雄

CONFIDENTIAL

Technical Expert	ASANO Yoshimitsu	浅野 義光
Additional duty in this office		
Administrators	SAKAI Toshihiko	酒井 俊彦
	IMAZUMI Kenkan	今泉 兼寛
	YAMAMOTO Kikuichiro	山本 菊一郎
	SUGIYAMA Tomogoro	杉山 知五郎
	IIDA Ryōichi	飯田 良一
	ISODA Yoshisuke	磯田 好祐
	SASAKI Yoichi	佐々木 庸一
	UEDA Katsuro	上田 克郎
	ŌTA Ryoichi	太田 亮一
Technical Expert	NAKAZAKAE Ittetsu	中榮 一徹

Examination Section

Secretary		
Section Chief	FURUKI Ryūzō 3rd Class	古木 隆藏
Administrator	SASAKI Yoichi 6th Class	佐々木 庸一

Regional Finance Section

Secretary		
Section Chief	SHINODA Takao 3rd Class	篠田 孝雄
Administrators	KOGAWA Hidegoro 5th Class	小川 秀五郎
	ŌTA Ryoichi 7th Class	太田 亮一

BUREAU OF ACCOUNTS

Bureau Chief	UEKI Kōjiro 2nd Class	植木 庚子郎
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First Section

Secretary		
Section Chief	MAEDA Katsumi 3rd Class	前田 克己

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Second Section

Secretary

Section Chief

KIMANO Kazuyuki
3rd Class

河野一之

Third Section

Secretary

Section Chief
(Holds an
additional post)

KUBOTANI Naomitsu

窪谷直光

Fourth Section

Secretary

Section Chief

KUBOTANI Naomitsu
4th Class

窪谷直光

Personnel of the above Sections

Administrators

YAMAMURA Akira
3rd Class

山村章

SAKAI Toshihiko
4th Class

酒井俊彦

SHOSHI Keijiro
4th Class

正示啓次郎

ISHIHARA Kaneo
4th Class

石原胤夫

KUROGANE Yasumi
4th Class

黒金春美

ŌDAIRA Masayoshi
4th Class

大平正芳

HARA Sumio
4th Class

原純夫

SATŌ Ichiro
5th Class

佐藤一郎

MURAKAMI Hajime
5th Class

村上 一

Commissioners

YAMANAKA Shinichi
6th Class

山中信一

HIRAI Heiji
6th Class

平井平治

SHIMADA Masao
7th Class

嶋田正雄

HOSOKAWA Yoshinori
7th Class

細川可賀

CONFIDENTIAL

	SUMITANI Koichi	炭谷孝一
	7th Class	
Technical Expert	MATSUMURA Masasaburo	
	4th Class	松村政三郎
Clerks		
Office Manager	KEITOKU Shoi	慶徳庄竟
	7th Class	
Office Manager	ŌBA Kimpei	大庭金平
	7th Class	
Office Manager	HAGA Takashi	芳賀隆
	7th Class	
Office Manager	KIRIU Kazuo	桐生和夫
	7th Class	

BUREAU OF TAXATION

Bureau Chief	MATSUKUMA Hideo	松隈秀雄
	1st Class	

First Tax Section

Secretary		
Section Chief	IKEDA Takahito	池田勇人
	2nd Class	
Administrators	WAKIZAKA Minoru	脇阪實
	3rd Class	
	YOSHIDA Kiyoshi	吉田清
	3rd Class	
	EMIZUMI Kenkan	今泉兼寛
	4th Class (Concurrently Instructor, Taxation Training School)	
	NIWAYAMA Keiichiro	庭山慶一郎
	7th Class (Concurrently Instructor, Taxation Training School)	
Commissioner	AKIZATO Chōtarō	明里長太郎
	6th Class	

Second Tax Section

Secretary		
Section Chief	HIRATA Keiichiro	平田敬一郎
	3rd Class	
Administrator	YOSHIDA Nobukuni	吉田信邦
	5th Class (Concurrently Secretary, Financial Affairs Bureau)	
Commissioner	SHIROJIMA Yutaka	城島豊
	5th Class	

CONFIDENTIAL

Technical Experts	MITAMURA Takeshi 3rd Class (Treated as of <u>Chokunin</u> rank)	三田村 健
	YAMADA Shoichi 3rd Class (Concurrently Technical Expert, Brewing Laboratory)	山田 正一
	YAMAMOTO Tamotsu 6th Class	山本 保

Additional duty in this section

Administrator	CHU Saichi	忠 佐市
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Customs Section

Secretary

Section Chief	SAKATA Sumio 2nd Class	阪田 純雄
Administrator	ODAIRA Isao 5th Class	大平 功
Technical Experts	ITŌ Hachiro 2nd Class	伊藤 八郎
	MATSUMOTO Masuo 3rd Class	松本 益雄

Clerk

Office Manager	NAKADANI Iwao 7th Class	中谷 岩夫
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Intendance Section

Secretary

Section Chief	WATANABE Kikuzō 3rd Class (Concurrently Administrator)	渡辺 喜久造
Administrators	WATANABE Kikuzō 3rd Class	渡辺 喜久造
	CHU Saichi 5th Class (Concurrently Administrator, Brewing Laboratory)	忠 佐市

BUREAU OF CONSTRUCTION AND REPAIR

Bureau Chief	HAMADA Yukio 2nd Class	濱田 幸雄
Chief Engineer for Construction and Repair	SHIMONOTO Ren 1st Class	下元 連
Secretary	HATTORI Tatsuzo 2nd Class (Concurrently Chief of Customs at MOJI)	服部 辰藏

CONFIDENTIAL

Technical Experts

HAGI Ichiro 萩 一郎
3rd Class (Treated as of
Chokunin rank)

OGIHARA Sadao 萩原貞雄
3rd Class (Concurrently Technical
Expert, Ministry of War)

ISHII Kei 石井 桂
3rd Class (Concurrently Technical
Expert, Home Ministry)

OKIISHI Takeshi 興石武
3rd Class (Concurrently Technical
Expert, Monopoly Bureau)

TAKEYAMA Kenzaburo 竹山謙三郎
5th Class

SATOMI Heikichi 里見平吉
6th Class (Concurrently Technician
attached to the Cabinet)

NISHINA Jintaro 西奈甚太郎
6th Class (Concurrently Technical
Expert, Greater East Asia Ministry)

Clerk

Office Manager

TANIZU Toyoji 谷津十四二
(Treated as 6th Class)

Business Affairs Section

Secretary

Section Chief

NUMADA Ryutaro 沼田龍太郎
3rd Class

Commissioners

SHIMIZU Sei 清水 齊
5th Class

OYAMA Kan 大山 寛
6th Class

Technical Experts

INOUE Kazuyuki 井上 一之
3rd Class

NAKAZAKI Ittetsu 中 榮 一 徹
3rd Class

OKUMURA Yoshio 奥村義雄
4th Class

FUJIHARA Kiichi 藤原喜一
6th Class

TAKADA Yukio 高田 幸雄
6th Class

Clerk

Office Manager

MIKAMI Takakiyo 向井隆清
7th Class

CONFIDENTIAL

Technician

Office Manager

SUZUKI Ichigoro
7th Class

鈴木市五郎

State Property Section

Secretary

Section Chief

NISHIKAWA Sanji
3rd Class (Concurrently Administrator)

西川三次

Administrator

NISHIKAWA Sanji
3rd Class

西川三次

Commissioners

HAGIHARA Eiichi
5th Class

萩原栄一

MURANO Takeaki
7th Class

村野武明

First Technical Section

Technical Experts

Section Chief

YAMAGISAWA Akira
3rd Class (Treated as of
Chokunin rank)

柳沢彰

MOROTOMI Tetsuo
3rd Class

諸富鐵雄

ETŌ Hiroto
3rd Class

江藤碩人

YASUOKA Yutaka
3rd Class

保岡豊

HABE Kanya
5th Class

波部完也

HAGINO Yasuo
4th Class

萩野彌壽夫

MITSUMIYA Seiichiro
4th Class

松宮誠一郎

YAMAGUCHI Noboru
4th Class

山口登

YOSHIDA Teruji
5th Class

吉田輝二

ISOBE Masao
6th Class

磯部正男

TSUNODA Sakae
6th Class

角田榮

HIROKAWA Mitsuo
6th Class

廣川光雄

OTAKE Eisaburo
7th Class

大竹榮三郎

CONFIDENTIAL

Technician

Office Manager SHIMBO Ikkiichi
6th Class

新保一吉

Second Technical Section

Technical Experts

Section Chief	KUMATA Shoichi 2nd Class	桑田正一
	FUJITA Kinichiro 3rd Class	藤田金一郎
	KOBAYASHI Masaaki 3rd Class	小林正紹
	YOSHIDA Tatsuo 3rd Class	吉田辰夫
	KINURA Keiichi 4th Class	木村惠一
	YASUDA Kiyoshi 4th Class	安田清
	KAMEI Eiji 5th Class	鴨井英治
	ASANO Rokuro 6th Class	浅野六郎
	TSURUTA Kiyoshi 6th Class	鶴田潔
	KINOKO Kiyotada 6th Class	木子清忠
	YAMATO Munesuke 6th Class	大和宗助

Technician

Office Manager HIRABAYASHI Hin
(Treated as 6th Class)

平林文武

Third Technical Section

Technical Experts

Section Chief	OIKAWA Hotori 3rd Class (Treated as of <u>Chokunin</u> rank)	及川邊
	SAKURAI Tatsuzo 3rd Class	櫻井長造
	TODA Kazumi 3rd Class	戸田一見
	AZEYANAGI Kentaro 3rd Class	阿部健太郎

CONFIDENTIAL

	OGAWA Iwao 3rd Class	小川 巖
	MAKITA Mizuo 4th Class	牧田 瑞雄
	YOSHIKI Takashi 6th Class	吉樹 喬
	KAWASAKI Tadashi 6th Class	河崎 正
Technician		
Office Manager	TAKEUCHI Shonen 6th Class	武内 正徳
Administrators		
Secretary to the Cabinet	SATO Tomoo	佐藤 朝生
Secretary, Cabinet Printing Bureau	YAMAMOTO Shoichi	山本 章一
Secretary, Ministry of Foreign Affairs	SATO Shintaro	佐藤 信太郎
Secretary, Ministry of Finance	MATSUO Shunji	松尾 俊次
Colonel (Finance), Army	YOSHIDA Suchito	吉田 末人
Captain (Supply), Navy	YAMAOKI Yoshiichi	山沖 芳市
Secretary, Ministry of Justice	ISHIDA Hisashi	石田 壽
Secretary, Ministry of Education	SHIBANUMA Naoshi	柴沼 直
Secretary, Ministry of Agriculture and Forestry	SASAYAMA Shigetaro	笹山 茂太郎
Secretary, Ministry of Commerce and Industry	AKAMA Bunzo	赤間 文三
Secretary, Ministry of Communications	WATANABE Hiroshi	渡辺 廣
Secretary, Ministry of Welfare	AOYANAGI Ichiro	青柳 一郎
Secretary, Greater East Asia Ministry	HANAYAMA Chikayoshi	華山 親義

BUREAU OF NATIONAL SAVINGS

Bureau Chief	UJIE Takeshi 2nd Class	氏家 武
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CONFIDENTIAL

General Affairs Section

Secretary

Section Chief

IMAI Kazuo
3rd Class

今井 一男

Clerk

Office Manager

OTANI Kiyozō
7th Class

大谷 喜代造

Planning Section

Secretary

Section Chief

HAYASHI Shuji
3rd Class

林 修二

Administrators

IIDA Ryoichi
5th Class

飯田 良一

TANURA Kiroku
6th Class

田村 毅陸

NEMOTO Mamoru
7th Class (Concurrently Administrator,
Financial Affairs Bureau)

根本 守

USHIO Takeshi
7th Class

潮 光

Guidance Section

Secretary

Section Chief

HIRATA Takematsu
3rd Class

平田 丈松

Administrators

SHINOZUKA Shigeru
4th Class

篠塚 繁

SASINUMA Tomosae
4th Class

笹沼 朝榮

Special Facilities Section

Secretary

Section Chief

KUSAKABE Shigeru
3rd Class

日下部 滋

Administrators

HONDA Eiichi
6th Class

本田 榮一

KIMURA Mitsuo
6th Class

木村 三男

HONGO Shigemitsu
6th Class

北郷 茂光

CONFIDENTIAL

BUREAU OF FUNDS

Bureau Chief	MITSUDA Reisuke 2nd Class	松田 令輔
Secretary	HARA Kuichiro 2nd Class	原 九一郎

General Affairs Section

Secretary		
Section Chief	KOJIMA Muntaka 3rd Class	小島 宗高
Administrator	OGAWA Junichi 6th Class	小川 閔一
Clerks		
Office Manager	YOSHIDA Takakatsu 7th Class	吉田 高克
Office Manager	KATAYAMA Heishiro 7th Class	片山 平四郎

Investment Section

Secretary		
Section Chief	MITSUZAKI Kenkichi 3rd Class	松崎 健吉
Administrator	KAYA Kyoichi 6th Class	狩谷 享一
Commissioner	SASAMA Torao 6th Class	笹間 康雄
Clerk		
Office Manager	TOYODA Den 7th Class	豊田 傳

Regional Funds Section

Secretary		
Section Chief	KONDO Naoto 3rd Class	近藤 直人
Administrator	ISHIHARA Yoshio 4th Class (Concurrently Secretary, Financial Affairs Bureau)	石原 義雄
Technical Expert	MATSUMIYA Tatsujiro 3rd Class	松宮 達次郎
Clerk		
Office Manager	DEZAMA Yoshio 7th Class	出沢 良男

Superintendence Section

Secretary

Section Chief

ANEMIYA Ryukichi
4th Class

西宮龍吉

Commissioner

ISHII Jūji
6th Class (Concurrently Supervisor)

石井住治

BUREAU OF FINANCE

Bureau Chief

TANAKA Yutaka
2nd Class

田中豊

Circulation Section

Secretary

Section Chief

MORINAGA Teiichiro
3rd Class

森永貞一郎

Administrators

YAMAMOTO Taichi
5th Class

山本多市

ISODA Yoshisuke
6th Class

磯田好祐

OTSUKI Takashi
6th Class

大月高

AKAGI Masahiko
6th Class

赤木正彦

Supervisors

KAJIURA Hideo
6th Class

梶浦英夫

TAKADA Takesaburo
6th Class

高田武三郎

NAKAGAWA Kunio
6th Class

中川國雄

Technical Expert

HIRATA Susumu
6th Class

平田登

Treasury Section

Secretary

Section Chief

KATŌ Hachiro
3rd Class

加藤八郎

Administrator

SAIBARA Naoyasu
4th Class

西原直廉

Commissioner

KAMBE Ushikichi
6th Class

神戸牛吉

Technical Expert

NAKAMURA Nobuo
4th Class (Concurrently Technical
Expert, Government Printing Office)

中村信夫

CONFIDENTIAL

Clerk

Office Manager

MONO Yoshio
7th Class

青野嘉雄

Additional duty in this section

Commissioner

YOSHINARI Korekiyo

吉成惟精

Capital Control Section

Secretary

Section Chief

WATANABE Takeshi
3rd Class

渡辺武

Administrators

KAJIMA Juntaro
4th Class (Concurrently Technical
Expert)

鹿嶋準太郎

ISHINO Shinichi
5th Class

石野信一

OSHIMA Kanichi
5th Class

大島寛一

Supervisor

KANESE Tamotsu
5th Class

川瀬保

Technical Experts

KAJIMA Juntaro
4th Class

鹿嶋準太郎

MUNE Tomotake
6th Class

宗知武

Accounts Control Section

Secretary

Section Chief

YOSHIDA Seiji
3rd Class

吉田晴二

Administrator

KAWADO Sadakichi
4th Class

川戸定吉

Supervisor

YAMAZAKI Naokichi
6th Class

山崎直吉

BUREAU OF FOREIGN CAPITAL

Bureau Chief

HARAGUCHI Takeo
1st Class

原口武夫

Secretaries

MOGAMI Shokichi
3rd Class (Concurrently Secretary,
Ministry of Commerce and Industry)

最上章吉

OGASA Kimiaki
3rd Class (Concurrently Secretary,
Ministry of Commerce and Industry)

小笠原公韶

KAWANO Michikazu
3rd Class

河野通一

CONFIDENTIAL

	NAKAMURA Tatsugoro	中村辰五郎
	3rd Class (Concurrently Administrator, Ministry of Commerce and Industry)	
Administrators	SATŌ Takesuke	佐藤健輔
	5th Class (Concurrently Administrator, Ministry of Foreign Affairs)	
	ASAMAGA Keiichi	朝長啓一
	5th Class (Concurrently Administrator, Ministry of Commerce and Industry)	
	HARA Bumpei	原文兵衛
	6th Class (Concurrently Administrator, Ministry of Home Affairs)	
	HYŪGA Seizō	日向精藏
	6th Class (Concurrently Administrator, Ministry of Foreign Affairs)	
	YAMAZAKI Ryuzō	山崎隆造
	7th Class (Concurrently Administrator, Ministry of Commerce and Industry)	
Supervisors	ISHII Jūji	石井住治
	6th Class	
	TAKAHASHI Shichiro	高橋七郎
	7th Class (Concurrently Superintendent of Exchange, Ministry of Commerce and Industry)	
Additional duty in this office		
Administrator	KOJIMA Munetaka	小島宗高
<u>General Affairs Section</u>		
Secretary		
Section Chief	KUBO Bunzō	久保文藏
	2nd Class	
Administrators	HASHIMOTO Tatsukumi	橋本龍伍
	4th Class	
	MIYAGAWA Shinichiro	宮川新一郎
	5th Class	
	MURAKAMI Kotaro	村上孝太郎
	6th Class	
	UEDA Katsuro	上田克郎
	6th Class	
Clerk		
Office Manager	MURAMATSU Mitsutsugu	村松光次
	7th Class	
Additional duty in this section		
Commissioner	MURASE Tasaburo	村瀬太三郎

CONFIDENTIAL

Planning Section

Secretary

Section Chief

NAGANUMA Kōki
3rd Class

長沼 弘毅

Administrators

INAMASU Shigeru
5th Class

稲益 繁

FURUTA Tadaie
6th Class

古田 忠家

Clerk

Office Manager

TSUCHIYA Kitaro
7th Class

土屋 喜太郎

Exchange Section

Secretary

Section Chief

TOJO Takai
4th Class

東條 猛猪

Administrators

SUGIYAMA Chigoro
5th Class

杉山 知五郎

SAKITANI Takao
6th Class

崎谷 武男

Commissioners

SAKAI Makoto
4th Class

酒井 誠

AKASHI Takuo
7th Class

明石 卓夫

Technical Expert

SHIBASAKI Yoshihiro
5th Class

柴崎 芳博

Administrative Section

Secretary

Section Chief

MATSUDA Kazutaka
3rd Class

松田 一隆

Administrators

YAMASHITA Taketoshi
5th Class

山下 武利

MIENO Naosada
5th Class

前野 直定

Commissioner

YOSHIMARI Korekiyo
6th Class

吉成 惟精

Supervisors

MURASE Tasaburo
5th Class

村瀬 太三郎

SAKUMA Shōzō
5th Class

佐久間 省三

MUSHIAKE Kazumasa
6th Class

虫明 一正

CONFIDENTIAL

YOKOTA Kaizo
7th Class

横田 戒三

Clerk

Office Manager SAKURAI Gunji
7th Class

櫻井 郡二

Additional duty in this office

Administrator HASHIMOTO Tatsukumi

橋本 龍伍

Councillors

IIZUKA Shigeru

飯塚 茂

YANAGIDA Seijiro

柳田 誠二郎

ASADA Shinsaku

浅田 振作

TAKELI Risaburo

武井 理三郎

BUREAU OF BANKING

Bureau Chief

YAMAGATA Masamichi
2nd Class

山際 正道

Special Banking Section

Secretaries

Section Chief

KUSHIDA Mitsuo
3rd Class

櫛田 光男

MITSUI Ichiro

松井 一郎

4th Class (Concurrently Secretary,
Maritime Affairs Board)

Administrators

MITSUI Takeo

三井 武夫

3rd Class (Concurrently Supervisor,
Wartime Financial Depository)

KAYA Masao

賀屋 正雄

5th Class (Concurrently Supervisor,
Bank of Korea and Supervisor, Bank of
Taiwan, Ltd.)

Additional duty in this office

Administrator ISHIDA Tadashi
(Supervisor, Yokohama Specie Bank)

石田 正

Administrator ISODA Yoshisuke
(Supervisor, Wartime Financial
Depository)

磯田 好祐

Ordinary Banking Section

Secretary

Section Chief

FUNAYAMA Masakichi
3rd Class

舟山 正吉

Administrator

ISHIDA Tadashi
4th Class

石田 正

CONFIDENTIAL

People's Finance Section

Secretaries

Section Chief

SAKATA Yasuji

阪田 泰二

3rd Class (Supervisor of Industrial
Guild Central Depositories and
Supervisor of Commercial Guild Central
Depositories)

MAKAMURA Naota

中村 直大

3rd Class (Concurrently Secretary,
Ministry of Agriculture and Forestry)

Administrator

ICHIKAWA Akira

市川 晃

5th Class (Supervisor of People's
Depositories)

Assistant Supervisor

Office Manager

SHIMAZAKI Masao

島崎 政男

7th Class

Administrative Section

Secretary

Section Chief

DATE Muneaki

伊達 宗彰

3rd Class (Supervisor, Bank of Japan)

Administrator

YAMAMOTO Kikuichiro

山本 菊一郎

4th Class

Supervisors

Secretary

KUSHIDA Mitsuo

櫛田 光男

3rd Class (Holds as an additional
post)

Secretary

AMEMIYA Ryukichi

雨宮 龍吉

3rd Class (Holds as an additional post)

Secretary

FUNAYAMA Masakichi

舟山 正吉

3rd Class (Holds as an additional post)

Administrator

MITSUI Takeo

三井 武夫

3rd Class (Concurrently Supervisor,
Industrial Bank of Japan, Ltd.)

IMAMURA Shinichi

今村 進一

4th Class

Administrator

ISHIDA Tadashi

石田 正

4th Class (Holds as an additional post)

Administrator

YAMAMOTO Kikuichiro

山本 菊一郎

4th Class (Concurrently Supervisor,
Hypothec Bank of Japan, Ltd., and
Supervisor, Hokkaido Colonial Bank, Ltd.)

OKEDA Sadakichi

桶田 定吉

5th Class

SUGIMOTO Hajime

杉本 甫

5th Class

CONFIDENTIAL

Administrator KAYA Masao 賀屋 正雄
5th Class (Holds as an additional post)

SUZUKI Hajime 鈴木 一
6th Class

OHIRA Saburo 大平 三郎
6th Class

FUJITA Kamotsugu 藤田 亀續
6th Class

KUBO Mitsura 久保 充良
6th Class

AKAGI Tomokiyo 明賀 友清
6th Class

HOSOI Jiro 細井 次郎
7th Class

MIZUSAWA Mankichi 水沢 万吉
7th Class

Clerk

Office Manager WAKAGI Ryuzo
7th Class

若城 隆三

BUREAU OF SUPERINTENDENCE

Bureau Chief HASEGAWA Yasujiro
2nd Class

長谷川 安次郎

Superintendence Section

Secretary

Section Chief OGURI Ginzo
3rd Class

小栗 銀三

Administrator KASHIMURA Hasutaro
6th Class

柏原 益太郎

Commissioner NAGAE Toru
7th Class

長江 徹

Insurance Section

Secretary

Section Chief YOSHIMURA Seiichi
3rd Class

吉村 成一

Administrators NAGANUMA Toru
6th Class

長沼 徹

KAWAZOE Hideo
6th Class

川添 英雄

Supervisors OZAWA Tsunesaburo
6th Class

大沢 恒三郎

CONFIDENTIAL

	HAMURO Tatsumi 6th Class	葉室長己
Technical Experts	NAGURA Jitsuro 3rd Class	奈倉實郎
	AKAZAWA Inokichi 3rd Class	赤沢猪吉
	KOSU Yoichiro 5th Class	鴻巣要一郎
Assistant Supervisor		
Office Manager	NISHIURA Koichiro 7th Class	西浦幸一郎
Additional duty in this office		
Technical Expert	ISHII Katsura	石井桂

War Insurance Section

Secretary		
Section Chief	MURAKAMI Nobukatsu 3rd Class	村岡信勝
Administrator	KITAGAWA Katsutoshi 3rd Class	北川勝敏
Supervisors	MAGASAKI Shozo 5th Class	長崎正造
	NIKI Teichi 7th Class	二本悋知
Technical Expert	OISHI Kiyoshi 6th Class	大石清
Advisors	MATSUMOTO Joji	松本染治
	NARUSE Tatsu	成瀬達
	HASEGAWA Koichi	長谷川公一
	YANO Tsunoto	矢野恒太
	ISAKA Takashi	井坂孝
	TERUMICHI Bungo	日華道文藝
	HARA Kunizo	原邦造
	SUZUKI Sakae	鈴木祥枝

THE MINT

SHINKAWASAKI-CHO, KITA-KU, ŌSAKA SHI

Director of the Mint	SUGAMURA Michitaro 1st Class	菅村道太郎
Secretary		
Chief of the General Affairs Department	ŌTA Seitaro 3rd Class	太田誠太郎
Administrator		
Chief of the General Affairs Section and Chief of the Intendance Section	HAGIWARA Torao 4th Class	萩原虎雄
Commissioners		
Chief of the Internal Accounts Section	URAHASHI Akitsuna 5th Class	浦橋秋津
Chief of the Superintendence Section	HOSHINO Kyozo 6th Class	星野亨三
Technical Experts		
Chief of the Production Department	SHIBATA Takeshi 1st Class	柴田武
Chief of the Assaying Department	KOMATSUBARA Kyuji 3rd Class (Treated as of <u>Chokunin</u> rank)	小松原久治
Chief of the Research Section and Chief of the Refining Section	INUYAMA Takayoshi 3rd Class	犬山高良
Chief of the Coin Section	OKADA Saichiro 5th Class	岡田佐一郎
Chief of the Special Construction Section	KITSURUMI Ichiro 5th Class	葛城一郎
Chief of the Engraving Section	ISONO Saburo 5th Class	磯野三郎
Chief of the Works Section	ABOSHI Tetsuo 6th Class	網干哲雄
Chief of the Second and Third Decorations Sections	YOSHIMURA Sakae 7th Class	吉村榮
Mint Physicians		
Chief of the Health Section	ITŌ Hisasae (Treated as 3rd Class)	伊藤久榮
	KUMAHADA Hideki (Treated as 3rd Class)	桑波田秀枝

CONFIDENTIAL

KOMATSU Hirokichi
(Treated as 5th Class)

小松宏吉

AWAHARA Kazumi
(Treated as 6th Class)

粟飯系和美

TOKYO BRANCH OFFICE

1-CHOME, NISHI-SUGAMO, TOYOSHIMA-KU

Technical Expert

Office Chief and
Chief of the
Research Section

TAKIURA Seiji
3rd Class

高村成次

Chief of the Exam-
ination Section

MINE Yujiro
6th Class

峰 雄次郎

Chief of the
Refining Section

FUNADA Yasushiro
6th Class

船田保四郎

Chief of the
Production Section

HIRANO Yoshizo
6th Class

平野芳三

Clerk

Office Manager and
Chief of the
General Affairs
Section

YOSHIMURA Keizo
7th Class

吉村慶三

Mint Physician

TOHINAGA Mitsugu
(Treated as 4th Class)

富永貢

SAPPORO BRANCH OFFICE

NISHI 2-CHOME, MINAMI-ROKUJO, SAPPORO-SHI

Technical Expert

Office Chief

TAKAKI Ko
6th Class

田中篁

AKITA BRANCH OFFICE

KIKUNO-CHO, CHA-11-CHI, AKITA-SHI

Technical Expert

Office Chief

YAGI Hideo
6th Class

八木秀雄

KUMAMOTO BRANCH OFFICE

MUKAI-MACHI, KUMAMOTO-SHI

Technical Expert

Office Chief

YAMASHITA Ryūji
6th Class

山下隆次

CONFIDENTIAL

MONOPOLY BUREAU

Bureau Chief

KIUCHI Shiro
1st Class

木内四郎

Chief's Secretariat

General Affairs Section

Secretaries

Section Chief

KOKUBU Tanefumi
2nd Class

國府種文

SODA Takeshi
3rd Class

曾田壯

AKIYAMA Soeyoshi
4th Class

秋山添祿

Administrators

SAIGUSA Masakatsu
5th Class

三枝正勝

OKAZAKI Minoru
5th Class

岡崎實

Technical Expert

MURASE Mitsumasu
3rd Class

村瀬三益

Clerks

Office Manager

KIYONO Masashi
7th Class

清野正志

Office Manager

OCHISAWA Sai
(Treated as 7th Class)

櫻沢寧

Monopoly Physicians

Hospital Director

FUJIMORI Yuhai
(Treated as 3rd Class)

藤森雄正

TSUNEYOSHI Gota
(Treated as 3rd Class)

常吉剛太

TASANE Saburo
(Treated as 3rd Class)

田實三郎

DANNO Hiroyuki
(Treated as 4th Class)

段野博之

MAEBARA Takahiko
(Treated as 4th Class)

前原武彦

MINAMI Osamu
(Treated as 4th Class)

南修

IDE Rokuro
(Treated as 5th Class)

井出六郎

Additional duty in this office

Monopoly Physicians

HIROSE Takashi

廣瀬巍

KAWADA Minoru

川田稔

MIURA Hajime

三浦元

CONFIDENTIAL

TOBACCO INDUSTRY DEPARTMENT

Commissioner

Department Chief INAMORI Minoru
2nd Class

稲森 實

Tobacco Section

Secretaries

Section Chief ISONO Masatoshi
3rd Class

磯野 正俊

HASUIKE Kimisaku
3rd Class (Concurrently Secretary,
Ministry of Agriculture and Forestry)

蓮池 公咲

Administrator

ARAI Kiichi
5th Class

新井 喜一

Clerk

Office Manager MURATA Yorio
17th Class

村田 頼男

Tobacco Technical Section

Technical Experts

Section Chief TANAKA Daizo
3rd Class

田中大藏

NOGUCHI Yakichi
3rd Class (Concurrently Professor,
Tokyo Imperial University)

野口 彌吉

NAKAZUKA Eiichiro
6th Class

中塚 英一郎

HOTTA Kota
6th Class

堀田 耕太

TOBACCO MANUFACTURING DEPARTMENT

Commissioner

Department Chief TANAKA Shigeo
1st Class

田中重夫

Works Section

Technical Experts

Section Chief IWAKI Yoichi
3rd Class

岩城 與一

SAKIMOTO Terusuke
3rd Class

坂元 晃佑

CHITO Masao
5th Class

千藤 政男

CONFIDENTIAL

Additional duty in this office

Technical Expert MURASE Mitsumasu

村瀬 三益

Technician

Office Manager ISHIDA Yoshio
7th Class

石田 芳夫

Machine Section

Technical Experts

Section Chief KATSUDA Yujiro
3rd Class

勝田 雄次郎

UEBA Tadashi
6th Class

上羽 忠

SALT AND CAMPHOR DEPARTMENT

Commissioner

Department Chief HAMADA Norimi
2nd Class

濱田 徳海

Salt and Camphor Section

Secretaries

Section Chief ABE Sho-ji
4th Class

阿部 正二

YOSHIHASHI Takumi
5th Class

吉橋 鐸美

Administrators

FUJIMURA Hisao
5th Class

藤村 久生

MUROTA Hidenori
6th Class (Concurrently Administrator,
Ministry of Commerce and Industry)

室田 秀則

Technical Expert

KATANO Mizuo
5th Class (Concurrently Technical
Expert, Ministry of Commerce and
Industry)

片野 美津夫

Salt and Camphor Technical Section

Technical Experts

Section Chief SUGANO Yoshio
3rd Class

菅野 是夫

HANADA Kansuke
3rd Class (Concurrently Technical
Expert, Ministry of Agriculture and
Forestry)

花田 乾助

NOGUCHI Takeshi
4th Class

野口 武

CONFIDENTIAL

Technician

Office Manager KITAOKA Shōji
7th Class

北岡 正二

Additional duty in this office

Technical Expert SHIOTANI Akio

塩谷 明雄

INTENDANCE DEPARTMENT

Commissioner

Department Chief FUKAZAWA Icharu
2nd Class

深沢 家治

General Accounts Section

Secretary

Section Chief IKEDA Akiharu
3rd Class

池田 昭陽

Administrator KAWASAKI Eizaburo
6th Class

川崎 榮三郎

Technical Expert KOSHIISHI Takeshi
3rd Class

興石 武

Internal Accounts Section

Secretary

Section Chief KAWASAKI Hatsuza
4th Class

川崎 初三

Administrators

SUMIDA Yasuji
4th Class (Concurrently Secretary,
Monopoly Bureau, Government-General
of Korea)

隅田 保次

INOUE Kazuo
5th Class

井上 和夫

Clerk

Office Manager ISHIGAKI Kuraharu
(Treated as 7th Class)

石垣 倉治

ITABASHI FACTORY

5-CHOME, ITABASHI-CHO, ITABASHI-KU

Technical Expert

Factory Chief KIJIMI Hideo
3rd Class

木島 秀男

TAGUCHI Ryūzō
5th Class

田口 隆三

NAKADA Masaka
5th Class

仲田 正我

CONFIDENTIAL

Clerk

Office Manager SHIRAIISHI Yoshinobu
(Treated as 7th Class)

白石善信

Additional duty in this office

Technical Expert KANDA Teiki

神田悌樹

Monopoly Physician FUJIMORI Yuhei

藤森雄平

CENTRAL LABORATORY

YUTAKA-CHO, EBARA-KU

Technical Experts

Laboratory Chief SHIBAHARA Ryutaro
2nd Class

芝原隆太郎

YAZUKURI Tomizo
3rd Class (Treated as of
Chokunin rank)

矢作富藏

NIO Masayoshi
3rd Class

仁尾正義

SHIOTANI Akio
3rd Class

塩谷明雄

TAKAHASHI Toshio
5th Class

高橋俊夫

YOSHIMURA Jinkichi
5th Class

吉村甚吉

SAITŌ Jinkichi
5th Class

齋藤甚吉

ISHIDOYA Kenzō
5th Class

石戸谷賢造

Clerk

Office Manager MATSUBARA Yushi
7th Class

松原雄司

Technician

Office Manager NASU Shoichi
(Treated as 7th Class)

那須正一

Additional duty in this office

Technical Expert NOGUCHI Yakichi

野口彌吉

HATANO EXPERIMENTAL STATION

HIGASHI HATANO-MURA, NAKA-GUN, KINAGAWA-KEN

Technical Experts

Station Chief NITŌ Takeo
3rd Class

仁藤武雄

OTA Masamichi
5th Class

大田 正通

Additional duty in this office

Technical Expert NOGUCHI Yakichi

野口 彌吉

Technical Expert ISHIDOYA Kenzo

石戸谷 賢造

MITO EXPERIMENTAL STATION

YAMADA-MURA, KUJI-GUN, IBARAKI-KEN

Technical Expert

Station Chief

KOKUBU Sadao
7th Class

國分 貞雄

OKAYAMA EXPERIMENTAL STATION

TANI-SHIMA-MACHI, ASAKUCHI-GUN, OKAYAMA-KEN

Technical Expert

Station Chief

NISHIYAMA Shoji
3rd Class

西山 祥二

BOFU EXPERIMENTAL STATION

OAZA TASHIMA, BOFU-SHI

Technical Expert

Station Chief

TAKAHASHI Kokichi
5th Class

高橋 孝吉

Additional duty in this office

Technical Expert SHIMIZU Shinichi

清水 進一

KAGOSHIMA EXPERIMENTAL STATION

TANIYAMA-MACHI, KAGOSHIMA-GUN, KAGOSHIMA-KEN

Technical Expert

Station Chief

NAKAMURA Hisao
3rd Class

中村 寿夫

TOKYO REGIONAL MONOPOLY BUREAU

5-CHOME, YOKOKAWA-BASHI, HONJO-KU

SHINAGAWA FACTORY: 5-CHOME, HIGASHI SHINAGAWA, SHINAGAWA-KU

ASHIDATE FACTORY: SENJU-ASAHI-CHO, ASHIDATE-KU

CONFIDENTIAL

Commissioner

Bureau Chief

TSUKAGOSHI Torao
2nd Class

塚越虎男

Secretary

Chief of the Industrial Department

KITANO Kiyohide
5th Class

北野清秀

Administrators

Chief of the General Affairs Department

SHIWA Soichi
5th Class

志和宗一

Chief of the General Affairs Section of the SHINAGAWA Factory

KIKUCHI Tetsuji
6th Class

菊池鉄次

Chief of the General Affairs Section of the ASHEDATE Factory

SUGNUMA Konosuke
6th Class

菅沼孝之助

NAKASAKI Moichi
6th Class

中崎茂市

Chief of the YOKOHAMA Sub-branch Office

OTANI Iwao
6th Class

大谷巖

Chief of the CHIBA Sub-Branch Office

SASAKI Tadao
6th Class

佐々木忠雄

NAGAMITSU Takumi
7th Class

永松 巧

Technical Experts

Chief of the Production Department

WATANABE Kan
3rd Class

渡辺 乾

Chief of the ASHIDATE Factory

TERAO Shigenobu
3rd Class

寺尾 重信

Chief of the SHINAGAWA Factory

HIROTA Saburo
3rd Class

廣田 三郎

Chief of the Consultation Department

KAMIBAYASHI Chuji
3rd Class

上林 忠次

Chief of the TAKASAKI Branch Office

SHIOHARA Teikichi
5th Class

鹽原 貞吉

Chief of the Production Section of the ASHIDATE Factory

KANDA Teiki
7th Class

神田 悌樹

Chief of the Production Section of the SHINAGAWA Factory

ONISHI Isao
7th Class

大西 勳

KANACHI Masao
7th Class

河内 政雄

CONFIDENTIAL

Chief of the HATANO Sub-Branch Office	YASUDA Toraichi 7th Class	安田 虎一
Clerk		
Manager of the ASHIDATE Sales Office	YAMABE Kinya 7th Class	山部 欽哉
Monopoly Physicians	HIROSE Takashi (Treated as 4th Class)	廣瀬 魏
	KAWADA Minoru (Treated as 4th Class)	川田 稔
	MIURA Hajime (Treated as 4th Class)	三浦 元
	AKITA Tsutomu (Treated as 4th Class)	秋田 勉
	NOBATA Matsujiro (Treated as 7th Class)	野畑 松二郎

MITO REGIONAL MONOPOLY BUREAU

ICHINO MACHI, MITO-SHI

Commissioner		
Bureau Chief	SATO Ichiro 2nd Class	佐藤 一郎
Secretary		
Chief of the Indus- trial Department	FUJIWARA Takeshi 5th Class	藤原 武
Administrators		
Chief of the General Affairs Department	KIKUCHI Tsuneo 5th Class	菊池 経江
Chief of the KORIYAMA Branch Office	HIYAMA Saeshige 6th Class	檜山 榮重
Technical Experts		
Chief of the Con- sultation Department	ISHIOKA Itsuro 3rd Class	石岡 逸郎
Chief of the Produc- tion Department	ARAKI Sakao 4th Class	荒木 榮
Chief of the UTSUNOMIYA Branch Office	MIYAZAKI Teizo 5th Class	宮崎 鼎三
	NAKAUCHI Takeo 6th Class	中内 丈夫
Chief of the MOTEGI Sub-Branch Office	NAKAMORI Sakuo 6th Class	中森 作雄

CONFIDENTIAL

Clerks

Chief of the ŌTA Sub-Branch Office	IIJIMA Tokushiro 7th Class	飯島得四郎
Office Manager	YAMANO Taichiro 7th Class	山野大一郎
Office Manager	NAKATAKA Michio 7th Class	中楚道夫

Technician

Office Manager	AOKI Akitomi 7th Class	青木明富
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Monopoly Physicians

FUKUDA Matasaburo (Treated as 3rd Class)	富久田又三郎
MOTODA Kōki (Treated as 3rd Class)	元田弘毅
ONIZAWA Saburo (Treated as 3rd Class)	鬼沢三郎
FUNASAKA Koichiro (Treated as 7th Class)	船坂小一郎

SENDAI REGIONAL MONOPOLY BUREAU

SHIMIZU-KOJI, SENDAI-SHI

Secretary

Bureau Chief	KAMIDE Kentaro 3rd Class	神出憲太郎
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Administrators

Chief of the Indus- trial Department	NONAKA Kenichiro 6th Class	野仲健一郎
Chief of the MORIOKA Branch Office	TAKEDA Tamotsu 6th Class	武田保
Chief of the General Affairs Department	SAITŌ Terutami 7th Class	齋藤輝民

Technical Experts

Chief of the Con- sultation Department	MORIYA Sanetate 3rd Class	守屋真楯
Chief of the Pro- duction Department	TSUTSUMI Shigeo 5th Class	堤盛雄
Chief of the YAMA- GATA Branch Office	TANAKA Hideo 6th Class	田中英雄
	KANAMORI Hitoshi 7th Class	金森均
	HASHIMOTO Hiroshi 7th Class	橋本博

CONFIDENTIAL

Clerk

Manager of the HIGASHINE Sub-Branch Office MUKASHIGE Matsumi 7th Class 向重松己

Monopoly Physicians UEDA Kōsaku (Treated as 3rd Class) 上田耕作

UMEZU Shishio (Treated as 7th Class) 梅津獅雄

SAPPORO REGIONAL MONOPOLY BUREAU

NISHI 2-CHOME, KITA ICHIJŌ, SAPPORO SHI

Secretary

Bureau Chief SHIMIZU Tanomo 3rd Class 清水頼母

Administrators

Chief of the Industrial Department KAI Jin 7th Class 甲斐仁

Chief of the HAKODATE Sub-Branch Office KANEMATSU Masashi 7th Class 兼松正

Chief of the General Affairs Department SUGIYAMA Yasuchika 7th Class 杉山保親

Clerk

Manager of the OTARU Sub-Branch Office ASAJI Yasumi 7th Class 浅地保己

NAGOYA REGIONAL MONOPOLY BUREAU

FURUSAWA-MACHI, NAKA-KU, NAGOYA-SHI

Commissioner

Bureau Chief SUGITA Yoshiro 2nd Class 杉田芳郎

Administrators

Chief of the General Affairs Department SHINOZAKI Teijiro 5th Class 篠崎貞次郎

Chief of the Industrial Department TAKAHASHI Tokio 6th Class 高橋時男

Chief of the HIKONE Sub-Branch Office TANAKA Keitaro 6th Class 田中慶太郎

Chief of the UJIYAMADA Sub-Branch Office TERAKURA Kanichi 7th Class 寺倉寛一

CONFIDENTIAL

Technical Experts

Chief of the Consultation Department	TADA Keiji 3rd Class	多田 繼二
Chief of the Production Department	ARAI Takeemon 4th Class	新井 武右衛門
Chief of the HAMAMATSU Branch Office	KAWAMURA Atsumi 5th Class	川村 厚躬
	MORITA Isamu 6th Class	森田 勇

Clerks

Manager of the SHIMIZU Sub-Branch Office	NAOI Tamejiro 7th Class	直井 為次郎
Manager of the SHINONOI Sub-Branch Office	YASUMA Ninichiro 7th Class	安間 仁一郎
Monopoly Physician	ASAKAMA Kenichiro (Treated as 4th Class)	浅川 賢一郎

KANAZAWA REGIONAL MONOPOLY BUREAU

KANAGISHI, NAGAMACHI, KANAZAWA SHI

Secretary

Bureau Chief	MAEDA Masaaki 3rd Class	前田 正明
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Administrators

Chief of the Industrial Department	KONDO Jishichiro 6th Class	近藤 治七郎
Chief of the General Affairs Department	TAMBE Yoshio 7th Class	田辺 喜雄
Chief of the NIIGATA Sub-Branch Office	YAGI Tadashi 7th Class	八木 忠

Technical Experts

Chief of the Consultation Department	ARIMURA Kunihide 3rd Class	有村 國秀
Chief of the Production Department	HAGIHARA Noboru 4th Class	萩原 昇

Clerk

Chief of the TOYAMA Sub-Branch Office	NAKAYAMA Saeomi 7th Class	中山 榮臣己
Monopoly Physician	MAEDA Isao (Treated as 3rd Class)	前田 勇

CONFIDENTIAL

ŌSAKA REGIONAL MONOPOLY BUREAU

MANIWA-KU, KAWARA-CHO, ŌSAKA-SHI

KYŌTŌ FACTORY: MATSUBARA-DŌRI, West of ŌMIYA,

SHIMOKYO-KU, KYŌTŌ-SHI

Commissioner

Bureau Chief

TOMOOKA Taketoshi
2nd Class

友岡 武年

Administrators

Chief of the Industrial Department KAMADA Tokuo
5th Class

鎌田 徳夫

Chief of the General Affairs Department OGIWARA Yoshio
6th Class

小木原 吉雄

Chief of the KŌBE Branch Office OGISHI Chōhachi
7th Class

大岸 長八

Chief of the General Affairs Section of the KYŌTŌ Factory SAKATA Yoshishige
7th Class

坂田 義重

ISHII Jumpei
7th Class

石井 淳平

Technical Experts

SHIMBARA Shigeo
3rd Class (Concurrently
Regional Technical Expert)

島原 重夫

Chief of the Consultation Department KATO Kōsaburo
3rd Class

加藤 孝三郎

Chief of the KYŌTŌ Factory YAMANA Tokio
3rd Class

山名 時雄

Chief of the Production Department TANAKA Masumi
4th Class

田中 益美

Chief of the Material Section of the KYŌTŌ Factory IKUMITSU Shizuo
5th Class

生松 靜夫

MINE Kename
6th Class

嶺 要

Chief of the Production Section of the KYŌTŌ Factory HORI Masao
7th Class

堀 正雄

MIYOGAMA Seizo
7th Class

三代川 清造

Clerk

Manager of the ŌSHIO Sub-Branch Office SASAKI Teiji
7th Class

佐々木 貞治

Monopoly Physicians

Hospital Director YOSHIDA Toyota
(Treated as 4th Class)

吉田 豊田

CONFIDENTIAL

KAWANO Tsutomu
4th Class

河野 勉

AOI Nobunao
(Treated as 6th Class)

青井 信尚

HIROSHIMA REGIONAL MONOPOLY BUREAU

MINAMI-MACHI, HIROSHIMA-SHI

Commissioner

Bureau Chief

FUKUNAGA Han-ichi
2nd Class

福永 範一

Administrators

Chief of the General Affairs Department YAMAKI Kenichiro
6th Class

山本 謙一郎

Chief of the Industrial Department UDO Toshikatsu
6th Class

有働 俊勝

Chief of the KUDATSU Sub-Branch Office MIYADA Bunsaku
7th Class

宮田 文作

Chief of the BOFU Sub-Branch Office MITANI Toshio
7th Class

三谷 敏夫

Chief of the YOMAGO Sub-Branch Office HOSODA Eiji
7th Class

細田 榮治

Technical Experts

Chief of the Consultation Department SHIMIZU Shinichi
3rd Class

清水 進一

Chief of the Production Department NAKAJIMA Takashi
4th Class

中島 孝

EGUCHI Atsuhiko
4th Class

江口 敦彦

HAYASHI Tsunekichi
6th Class

林 常吉

Chief of the OKAYAMA Branch Office SUO Jiro
6th Class

周防 次郎

President of the BOFU Salt Works OKA Katsuji
7th Class

岡 克治

Clerk

Manager of the ONOMICHI Sub-Branch Office JINTOKU Hisashi
7th Class

神德 寿

Monopoly Physicians NAKAHURA Taneichi
(Treated as 3rd Class)

中村 種一

SASAKI Takashi
(Treated as 4th Class)

佐々木 喬

TAKAMATSU REGIONAL MONOPOLY BUREAU

ASAHI-MACHI, TAKAMATSU-SHI

Secretary

Bureau Chief

ADACHI Yutaka

3rd Class (Treated as Chokumin)

安達 豊

Administrators

Chief of the SAKAIDE SHINOHARA Shigeru
Branch Office 6th Class

篠原 茂

Chief of the Industrial Department MITSUBARA Shoichi
6th Class

松原 正一

Chief of the General Affairs Department INOUE Tsuchio
6th Class

井上 植生

Chief of the MATSU-YAMA Branch Office IMAI Kanofumi
6th Class

今井 兼文

Technical Experts

Chief of the Consultation Department TAKIMOTO Gombei
3rd Class

滝本 權兵衛

Chief of the Production Department TERUSE Yuichiro
4th Class

丸瀬 雄一郎

Chief of the IKEDA Sub-Branch Office SURUGA Yoshio
5th Class

駿河 義雄

Chief of the TOKUSHIMA Branch Office SUGIYAMA Isamu
6th Class

杉山 勇

MURATA Hisao
7th Class

村田 久雄

Clerks

Manager of the NAKA-MURA Sub-Branch Office SUENAGA Katsukiyo
7th Class

末永 勝清

Office Manager YANO Neoichi
7th Class

矢野 直一

Monopoly Physician NIKKI Hideomi
(Treated as 4th Class)

仁木 秀臣

KUMAMOTO REGIONAL MONOPOLY BUREAU

MIYUKI-MACHI, KUMAMOTO-SHI

Secretary

Bureau Chief

UENO Tomonori
3rd Class

上野 友則

CONFIDENTIAL

Administrators

Chief of the Industrial Department SUDŌ Fukuhachi 6th Class 須藤 福八

Chief of the NAGASAKI Sub-Branch Office YOSHINAGA Motoyoshi 6th Class 吉永 元喜

Chief of the General Affairs Department SHIRONO Fukutaro 7th Class 城野 福太郎

MITSUI Shigeki 7th Class 松井 滋樹

Technical Experts

Chief of the Consultation Department YAMAMOTO Munekuma 3rd Class 山元 宗熊

Chief of the FUKUOKA Branch Office NISHISEKO Kaoru 4th Class 西迫 薫

Chief of the Production Department SHIRAI Haruji 5th Class 白井 波留次

ISHIZAKI Shichiro 7th Class 石崎 七郎

Clerk

Chief of the ŌITA Sub-Branch Office MAKINISHI Shinzō 7th Class 中西 新藏

Monopoly Physicians MURAKAMI Hideo (Treated as 4th Class) 村上 英男
KUDŌ Kusuki (Treated as 4th Class) 工藤 楠樹

KAGOSHIMA REGIONAL MONOPOLY BUREAU

SAKAE-MACHI, KAGOSHIMA-SHI

Secretary

Bureau Chief MITSUSHITA Takeo 3rd Class 松下 丈夫

Administrators

Chief of the Industrial Department HOSOKAWA Teijiro 7th Class 細川 貞治郎

Chief of the NIYAZAKI Sub-Branch Office ŌSHIMA Kankichi 7th Class 大島 寛吉

Chief of the General Affairs Department KENMOCHI Aikichi 7th Class 剣持 愛吉

Technical Experts

Chief of the Consultation Department KANŌ Takeo 3rd Class 加藤 多計夫

Chief of the Production Department IKESUE Jukichi
4th Class

池本壽吉

KAWARADA Hiroshi
6th Class

川原四博

Technician

Superintendent of the West KAGOSHIMA Branch Factory HORINOUCHE Masaaki
7th Class

堀之内正明

Monopoly Physicians YOSHIMUDA Minoru
(Treated as 4th Class)

吉牟田實

ONIZUKA Masanori
(Treated as 7th Class)

鬼塚正憲

CONFIDENTIAL

YOKOHAMA CUSTOM HOUSE

1-CHOME, KAIGAN-DORI, NAKA-KU, YOKOHAMA-SHI

Customs Chief

OZEKI Shogen
2nd Class

尾関 将玄

Secretaries

Chief of the TOKYO
Sub-Branch Office KUSUMOTO Takeo
4th Class

楠 元丈夫

Chief of the Business Affairs
Department SHIMOMURA Osamu
4th Class

下村 治

Chief of the Supervisory Department
SUZUKI Kenzo
4th Class

鈴木 憲三

Administrators

SUZUKI Kamenosuke
5th Class

鈴木 亀文助

TSUTSUI Ichiei
5th Class

筒井 市榮

Chief of the NIIGATA
Branch Custom House ISHIKAWA Takeo
6th Class

石川 武雄

NOGAMI Juro
6th Class

野上 重郎

OGATA Motonori
7th Class

緒方 基則

Inspectors

Chief of the Inspection Department
OKUMOTO Toshio
3rd Class

岡本 敏男

YOSHITAKE Jiro
5th Class

吉武 次郎

NODA Tamenori
5th Class

野田 為範

OGAMI Chikara
6th Class

小川 知可良

FUKAMI Mitsuharu
6th Class

深海 滿治

UEDA Tetsuo
7th Class

上田 鉄夫

Plant Inspectors

Chief of the Plant Inspection Section
I ASA Tatsuo
4th Class

岩佐 竜夫

KOHIRA Takeo
7th Class

小平 武夫

Veterinary Official

Chief of the Animal Quarantine Section
SUZUKI Sadamu
3rd Class

鈴木 夫

CONFIDENTIAL

Assistant Administrators

Office Manager SHINOHARA Junro 篠原 順朗
7th Class

Chief of the SHIO-GAMA Branch Custom House FUKAGAWA Uhachi 深川 卯八
7th Class

Office Manager KOITABASHI Kohen 小板橋 興遍
7th Class

Office Manager KATASHIMA Shigeki 片島 茂喜
7th Class

Office Manager AMMI Ryoin 甘井 亮胤
7th Class

Assistant Inspectors

Office Manager KOMATA Seiji 小俣 精二
7th Class

Office Manager MITSUSHITA Shigetaka 松下 重隆
7th Class

Technicians IIDA Hisao 飯田 久雄
7th Class

KOBE CUSTOM HOUSE

6-CHOUME, KANŌ-MACHI, KOBE-KU, KOBE-SHI

Customs Chief NUMNO Terufuji 沼野 英不二
2nd Class

Secretaries

Chief of the Supervisory Department and Chief Secretary ISHIHARA Jiro 石原 次郎
4th Class

Chief of the Business Affairs Department FUJITA Shigeru 藤田 茂
5th Class

Administrators SUEHATSU Kihei 末松 喜兵衛
5th Class

MURAKAMI Shoetsu 村上 正悦
6th Class

TAKEI Tsuneco 武井 恒夫
6th Class

Inspectors

Chief of the Inspection Department KAMADA Toshio 鎌田 利雄
3rd Class

IWAMOTO Toshinichi 岩本 利通
7th Class

TONO Kazuo 遠野 和夫
7th Class

小倉武

OGURA Takeshi
7th Class

Plant Inspector

Chief of the Plant Inspection Section
KAWAMURA Teinosuke
5th Class

河村貞之助

Veterinary Officials

Chief of the Animal Quarantine Section
OSAMA Yutaka
5th Class

大沢 胖

Assistant Administrators

Office Manager
MITSUNAGA Isaburo
7th Class

松永伊三郎

Office Manager
WATANABE Shin
7th Class

渡辺 新

Office Manager
MITSUNAMI Seiichi
7th Class

松並 清一

Manager of the HIROSHIMA Branch
KATASHIBA Akira
7th Class

片柴 彬

Custom House

Office Manager
TOMINAGA Hironori
7th Class

富永廣記

Assistant Inspectors

Office Manager
OTSUKI Yasuichi
7th Class

大塚 保一

Technician

Office Manager
HIDAKA Ikuo
7th Class

白高生夫

OSAKA CUSTOMS

7-GHOMME, SANJO-DORI, MINATO-KU, OSAKA-SHI

Customs Chief
UGUMA Harukage
2nd Class

宇川春景

Secretaries

Chief of the Supervisory Department and Chief Secretary
KAWADA Saburo
4th Class

川田三郎

Chief of the Business Affairs Department
FUKUDA Shinichi
5th Class

神田 信一

Administrators
KINUGAWA Katsusada
5th Class

絹川 勝定

SHIRAIISHI Kunzō
6th Class

白石 薰三

CONFIDENTIAL

Chief of the TSURUGA KAYASHIMA Fukuo
Branch Custom House 6th Class

萱島福雄

NISHIGAKI Tsunezō
6th Class

西垣常藏

Chief of the FUKU- TOKUMURA Akio
SHIMA Sub-Branch 6th Class
Office

徳村昭夫

Inspectors

Chief of the Inspec- HIRANO Yoshisada
tion Department 3rd Class

平野良貞

KAMBE Ryunosuke
5th Class

神辺隆之助

HARATANI Kei
7th Class

波來谷 桂

Plant Inspector

Chief of the Plant SHIRAIWA Hideo
Inspection Section 4th Class

白岩秀雄

Veterinary Officials

Chief of the Animal ŌNUMA Tatemori
Quarantine Section 3rd Class

大沼達彬

SASAKI Kōroku
6th Class

佐々木高久

Assistant Administrators

Office Manager ŌTSUBO Kyutaro
7th Class

大坪久太郎

Office Manager KISHIMOTO Itsuji
7th Class

岸本逸次

Office Manager KUMON Yoshio
7th Class

九門義男

Office Manager UGAWA Kanzō
7th Class

鵜川寛象

Assistant Inspector

Office Manager AIZAWA Daihachi
7th Class

相沢大八

NAGOYA CUSTOM HOUSE

5-CHOME, KAIGAN-DORI, MINATO-KU, NAGOYA-SHI

Customs Chief SHIN Toshio
2nd Class

新 敏雄

Secretaries

Chief of the Super- UGAI Susumu
visory Department, 4th Class
Chief of the Busi-
ness Affairs Department,
and Chief Secretary

鵜飼進

CONFIDENTIAL

Administrators SANO Shoichi 佐野昇一
6th Class

Chief of the YOKKAICHI Branch Custom House SHIMADA Toshio 島田敏夫
6th Class

Inspectors Chief of the Inspection Department WANI Umpei 和仁運平
5th Class

LURUSHIBARA Tainosuke 漆原大之助
6th Class

Plant Inspector

Chief of the Plant Inspection Section FUKAI Katsumi 深井 勝海
6th Class

Assistant Administrators

Office Manager SHIMADA Ichiro 島田 一郎
7th Class

Office Manager YAMADA Ichimatsu 山田 市松
7th Class

Assistant Inspector

Office Manager MATSUEDA Kazu 松枝 和
7th Class

NAGASAKI CUSTOM HOUSE

2-CHŌME, HAGOROMO-CHO, NAGASAKI-SHI

Customs Chief NAKAMOTO Kiyotsugu 中本清次
2nd Class

Secretary

Chief of the Supervisory Department and Chief Secretary KOSHIZUKA Seishi 越塚清志
5th Class

Administrator

Chief of the Business Affairs Department KUNIMITSU Risuko 國光理祐
5th Class

Inspector

Chief of the Inspection Department MURAI Yoza 村井陽三
4th Class

KATAHABE Takejiro 片伯部竹次郎
6th Class

Assistant Administrator

Office Manager MORINAGA Bunhachi 森永文八
7th Class

CONFIDENTIAL

Assistant Inspector

Office Manager

ISHIYAMA Sakichiro
7th Class

石山 佑吉郎

MOJI CUSTOM HOUSE

Waterfront Reclaimed Area, NISHI KAIGAN-DŌRI, MOJI SHI

Customs Chief

HATTORI Tatsuzō
2nd Class

服部長藏

Secretary

Chief of the Supervisory Department
and Chief Secretary

MATSUDA Bunzō
6th Class

松田 文藏

Administrators

Chief of the WAKAMATSU Sub-Branch
Office

IWAKAWA Shigeyoshi
6th Class

岩川 繁義

ABE Kyōsuke
6th Class

阿部 凶介

Chief of the Business Affairs
Department

HASEI Teruo
7th Class

長谷井 輝夫

Inspectors

Chief of the Inspection Department

KINOSHITA Isao
3rd Class

木下 勇男

MIYAZAKI Kenichiro
5th Class

宮崎 健一郎

KUBOI Toichi
7th Class

窪井 東一

Plant Inspector

Chief of the Plant Inspection Section

KANAYAMA Iwao
3rd Class

金山 巖

Veterinary Officials

Chief of the Animal Quarantine Section

TAMAKI Tōun
6th Class

田中 東雲

FURUKAWA Shigetsugu
7th Class

古川 繁次

Assistant Administrators

Office Manager

UEDA Takashi
7th Class

上田 隆

Manager of the HAKATA Branch Customs Office

OKA Tetsuzō
7th Class

岡 鉄三

CONFIDENTIAL

Office Manager ISHIMITSU Sansuke
7th Class

石光三輔

Office Manager TOGI Masaru
7th Class

土岐優

HAKODATE CUSTOM HOUSE

NAKAHAMA-MACHI, HAKODATE-SHI

Customs Chief UI Soroyoshi
3rd Class

宇井夫義

Administrators

Chief of the Super-
visory Department,
Chief of the Busi-
ness Affairs Depart-
ment, and Chief
Secretary

SUMIDA Magoichi
5th Class

住田孫一

Chief of the OTARU
Branch Custom House

NAKAYAMA Mosao
6th Class

中山茂三夫

Inspector

Chief of the Inspec-
tion Department

KUROZAKI Daikichi
4th Class

黒崎大吉

Assistant Administrators

Office Manager MURAKA Akira
7th Class

村岡諒

Office Manager TAKASAGO Seijiro
7th Class

高砂子誠次郎

Assistant Inspector

Office Manager WATANABE Saburo
7th Class

渡辺三郎

TOKYO FINANCIAL AFFAIRS BUREAU

1-CHŌME, ŌTE-MACHI, KŌJIMACHI-KU

Bureau Chief SHIKIMURA Yoshio
2nd Class

式村義雄

Secretaries

Chief of the General
Affairs Department

UJIIIE Yasuhisa
3rd Class

氏家保寿

Chief of the Super-
intendence Depart-
ment

YOSHIMOTO Shinji
3rd Class

吉本貞二

Chief of the Direct
Tax Department

KITAJIMA Takeo
3rd Class

北島武雄

ISHIHARA Yoshio
4th Class

石原義雄

YOSHIDA Nobukuni
5th Class

吉田 信邦

Chief of the In-
direct Tax Depart-
ment

TAKEHI Torasaburo
6th Class

武 樋 寅 三 郎

Administrators

Chief of the
Assessment Section,
General Affairs
Department

YOSHIKAWA Kotaro
4th Class

吉 川 孝 大 郎

Inspector

ISHIDA Akimori
5th Class (Holds as an
additional position)

石 田 亮 盛

Chief of the First
Section, Indirect
Tax Department

UI Kijuro
5th Class

宇 井 喜 重 郎

Inspector

ARAI Harutsugu
6th Class (Holds as an
additional position)

新 井 治 次

MICHIKI Gentaro
6th Class

町 田 源 太 郎

Chief of the
Internal Accounts
and General Affairs
Sections, General
Affairs Department

OGITA Kosaku
7th Class

尾 形 耕 作

NAGAMI Shuzo
7th Class

永 見 周 藏

NEMOTO Mamoru
7th Class

根 本 守

Chief of the Third
Section, Indirect
Tax Department

YASUMI Masaru
7th Class

八 角 優

Chief of the Inspec-
tion Section,
General Affairs
Department

ISHII Teruharu
7th Class

石 井 輝 治

OKADA Yukio
7th Class

岡 田 幸 雄

Inspectors

Chief of the Second
Section and Chief of
the Investigation
Section, Direct Tax
Department

ISHIDA Akimori
5th Class

石 田 亮 盛

Chief of the First
Section, Direct Tax
Department

ARAI Harutsugu
6th Class

新 井 治 次

Chief of the Accounts Control Section, Superintendence Department MATSUMURA Goro 7th Class 松村五郎

SUZUKI Yasuo 7th Class 鈴木保雄

Technical Experts MITAMURA Takeshi 3rd Class (Concurrently Technical Expert, Ministry of Finance) 三田村健

Chief of the Consultation Department YAMADA Shoichi 3rd Class (Concurrently Technical Expert, Brewing Laboratory) 山田正一

Chief of the Technical Section, Indirect Tax Department FUTAGAMI Yutaro 5th Class 二上由太郎

ARIMATSU Kaichi 6th Class 有松嘉一

Clerks

Office Managers KIMO Kingo 7th Class 加茂金吾

YAMADA Yoshimitsu 7th Class 築田義満

SAITO Nobuyoshi 7th Class 斎藤信善

SUGITA Isokichi 7th Class 杉田磯吉

SEKIGUCHI Kakujiro 7th Class 関口覺次郎

SOHEYAMA Tsuneo 7th Class 袖山常男

KENMOCHI Jiro 7th Class 剣持二郎

TERADA Sadaichi 7th Class 寺田定一

ARAKI Torao 7th Class 荒木寅雄

Technicians

Office Managers YAMADA Eiichi 7th Class 山田英一

TANAKA Shutaro 7th Class 田中終太郎

REVENUE OFFICES

Tax Collectors (Office Chiefs)

KANDABASHI KUNIEDA Kakuji 4th Class 国枝覺二

CONFIDENTIAL

NIHONBASHI

TORII Kenzō
5th Class

身居 健三

KYŌBASHI

KAMADA Seiji
5th Class

鎌田 清治

KŌBASHI

ARAI Rikizō
4th Class

荒井 力三

YOTSUYA

ISAKA Hidenosuke
5th Class

井坂 秀之介

SUIDŌBASHI

AIZAWA Koshiro
4th Class

會沢 小四郎

SHITAYA

KOBAYASHI Gisaku
5th Class

小林 儀作

ASAKUSA

SATŌ Heisaburo
5th Class

佐藤 平三郎

HONJŌ

NOGUCHI Gunichiro
6th Class

野口 軍一郎

FUKAGAWA

KATŌ Masashi
5th Class

加藤 正

SHINAGAWA

IKEDA Genjiro
4th Class

池田 源次郎

ŌMORI

KOBAYASHI Tsurukichi
5th Class

小林 鶴吉

KAMADA

SATŌ Shōji
5th Class

佐藤 章治

SETAGAYA

SATŌ Nobuhiko
5th Class

佐藤 信彦

SHIBUYA

NAKAMURA Suezo
5th Class

中村 末藏

YODOBASHI

KURIBARA Jūzō
4th Class

栗原 重藏

SUGINAMI

SHIMURA Sōichi
4th Class

志村 宗一

ITABASHI

YOSHINO Tōichi
5th Class

吉野 藤一

ŌJI

SEKINE Buhei
5th Class

関根 武兵

ARAKAWA

KURAMOCHI Kietsu
6th Class

倉持 喜悦

MUKŌJIMA

YAMAGUCHI Tadakatsu
6th Class

山口 忠勝

KAMEIDO

ISHIKAWA Eisaku
6th Class

石川 榮策

CONFIDENTIAL

HACHIOJI	KAGAWA Shinja 5th Class	香川 信次
YOKOHAMA	KOMATA Ikuzo 6th Class	小俣 育三
KAWASAKI	KOIZUMI Ryohci 6th Class	小泉 良平
YOKOSUKA	MATSUDAIRA Shohci 6th Class	松平 松平
FUJISAWA	OTANI Senichi 6th Class	大谷 専一
OISO	FUJIWARA Kiichi 6th Class	藤原 喜一
ODAWARA	MATSUE Akito 6th Class	松江 章人
URAWA	MURAGOSHI Hisamasa 6th Class	村越 久正
KAWAGOE	SUZUKI Shigeru 5th Class	鈴木 盛
CHICHIBU	KAWADA Senzo 6th Class	河田 詮藏
KUMAGAYA	HAYATSU Tamakichi 6th Class	早津 玉吉
OSHI	OKUAKI Tamotsu 6th Class	奥秋 保
CHIBA	KISHIMOTO Susumu 7th Class	岸本 晋
MATSUDO	SASAJIMA Denkichi 6th Class	笹島 傳吉
SAWARA	NAKAMURA Sakuzo 6th Class	中村 佐久造
CHOSHI	UDONO Ichiro 7th Class	鵜殿 一郎
TATEYAMA	ASHIZAMA Tsukishige 6th Class	芦沢 築茂
KOFU	ISHIKAWA Sohci 6th Class	石川 莊平
OTSUKI	TATSUNO Kihei 7th Class	竜野 喜平
UTSUNOMIYA	SHIOZAKI Jun 7th Class	塩崎 潤
TOCHIGI	TSUKUDA Hyoso 7th Class	佃 豹曹
OTAWARA	KURAMOCHI Harukichi 6th Class	倉持 春吉

ASHIKAGA

HONDA Seisaku
6th Class

本多 清作

MITO

KAWANABE Kozo
5th Class

川 鍋 孝藏

TAKAHAGI

UCHIYAMA Tan
7th Class

内 山 浅

TSUCHIURA

KAMIYAMA Tomikichi
6th Class

神 山 富吉

SHIMODATE

MASUDA Toku
6th Class

増 田 真

MAEBASHI

OGIKUBO Chuhei
5th Class

荻 久 保 忠平

TAKISAKI

KOSANO Choji
5th Class

小 佐 野 長次

KIRYU

NOZAKI Yaichiro
6th Class

野 沢 彌 一 郎

TATEBAYASHI

HAYASHI Heihachi
6th Class

林 平 八

Tax Collectors

KANABASHI

TANIGAWA Takeo
6th Class

谷 川 武 雄

NIHONBASHI

YAMAMOTO Ritaro
7th Class

山 本 利 木 郎

EDIZAWA Kiyoshi
6th Class

海 孝 沢 清

SATAKE Eisaku
6th Class

佐 竹 榮 作

KYOBASHI

MATSUDA Riichi
7th Class

松 田 吏 一

KOIZUMI Kazuo
7th Class

小 泉 一 男

KOBASHI

KOJIMA Susumu
7th Class

小 島 進

ASAKUSA

AKIMITSU Yoshio
7th Class

赤 松 義 雄

ITABASHI

IKEDA Shoichi
7th Class

池 田 正 一

Assistant Tax Collectors (Office Managers)

OME

NEHOTO Osamu
7th Class

根 本 治

KASUKABE

TAKASE Chiyo
7th Class

高 瀬 千 代

TOGANE

TAKAHASHI Morizo
7th Class

高 橋 守 藏

CONFIDENTIAL

MOBARA	YOKOTA Chikugo 7th Class	横田竹吾
KISARAZU	IKEGAMI Tokuzō 7th Class	池上徳造
NIRASAKI	ISHIZUKI Kyūgo 7th Class	石塚久吾
KANUMA	ICHIGE Kinjiro 7th Class	市毛金次郎
ŌTA	UGA Tomonosuke 7th Class	宇賀友之助
ASŌ	EGUCHI Seitoku 7th Class	江口盛徳
RYUGASAKI	SHIMIZU Jin 7th Class	清水 甚
SAKAI	INAGAKI Kazuyo 7th Class	稻垣 一四
Clerks (Office Managers)		
YOTSUYA	UCHIGOSHI Nagashige 7th Class	打越長重
SHIBUYA	ŌKAWARA Kinzō 7th Class	大河原近三
YOKOHAMA	SHIMONO Hiroshi 7th Class	下野寛
	KOBAYASHI Chuhei 7th Class	小林忠平

ŌSAKA FINANCIAL AFFAIRS BUREAU

4-CHOME, NAKANOSHIMA, KITA-KU, ŌSAKA-SHI

Bureau Chief	YAMADA Yoshimi 2nd Class	山田義晃
Secretaries		
Chief of the General Affairs Department	NAKAZAMA Takao 3rd Class	中沢武夫
Chief of the Direct Tax Department	KANEKO Ippei 5th Class	金子一平
Chief of the Indirect Tax Department	KAMEOKA Yasuo 5th Class	亀岡康夫
Administrators		
Chief of the Superintendence Department	TAKASHIMA Tsunekichi 4th Class	高島常吉
	YOSHIMOTO Kiyoshi 5th Class	吉本清
	MATSUI Etsuro 6th Class	松井悦郎

OBARASAYA Jitaro
6th Class

小原 佐也 治太郎

Supervisor

MATSUNAGA Gijiro
6th Class

松永 義次郎

Technical Experts

Chief of the Con- MATARAI Rokuji
sultation Department 3rd Class

渡會 久治

MIYATANI Junzō
4th Class

三輪 谷 淳三

NIWA Shōichi
5th Class

丹羽 昇一

KUSUNOKI Yasuji
6th Class

楠 康治

YASUDA Tokujiro
6th Class

安田 篤二郎

Clerks (Office Managers)

MIKI Raijo
7th Class

三木 頼襄

TATSUTA Noboru
7th Class

竜田 昇

NISHIWAKI Kazuo
7th Class

西脇 一雄

YAMANO Masakatsu
7th Class

山野 正勝

KANME Seiji
7th Class

鎌田 清二

TAMURA Shinji
7th Class

田村 信次

NIWA Hikojiro
7th Class

丹羽 彦次郎

YAMANE Chūji
7th Class

山根 忠二

YAMMOTO Hangoro
7th Class

山本 半五郎

HORIIKE Kiichi
7th Class

堀池 喜一

YOSHIDA Toshiki
7th Class

吉田 敏樹

Technician

YONEDA Shigeru
7th Class

米田 茂

REVENUE OFFICES

Tax Collectors (Office Chiefs)

HIGASHI KU	SHISHIDO Moriochi 5th Class	実戸 守一
NISHI KU	NISHIMURA Kamejiro 4th Class	西村 亀次郎
MINATO KU	ITO Seiichiro 5th Class	伊東 精一郎
MINAMI-KU	YUBARA Nakao 5th Class	湯原 央雄
KITA-KU	OKAMURA Shinji 5th Class	岡村 貞次
KONOHANA-KU	EMORIMOTO Rinosuke 4th Class	森本 理之助
HIGASHI-NARI GUN	KANEKO Ikuji 5th Class	金子 幾治
ASAHI	YAMADA Masaji 5th Class	山田 政二
SUMIYOSHI	INUI Kasaburo 5th Class	乾 嘉三郎
NANIWA	UEDA Toramatsu 5th Class	植田 寅松
YODOGAWA	KAZAKI Kamesaburo 5th Class	香崎 亀三郎
IBARAKI	OKUDA Hikojiro 5th Class	奥田 彦治郎
SAKAI	OMURA Ichizo 5th Class	大村 市三
KISHIWADA	MARUYAMA Masayoshi 5th Class	丸山 正義
TONDABAYASHI	KAWABE Sakujiro 6th Class	河辺 作治郎
FUSE	SAWADA Zensuke 5th Class	沢田 善祐
KAMIKYŌ	NISHIMURA Katsuji 4th Class	西村 勝二
NAKAKYŌ	YAZE Kiichiro 4th Class	矢是 基一郎
SHIMOKYŌ	YOSHIDA Shikanosuke 6th Class	吉田 鹿之助
HIGASHIYAMA	ITŌ Kyutaro 4th Class	伊東 久太郎
FUSHIMI	UEDA Yoshijiro 5th Class	上田 義治郎

FUKUCHIYAMA	FICHIWA Ichijiro 5th Class	市場市次郎
MIYAZU	SUKETŌ Yoshio 6th Class	佐藤良雄
LINEYAMA	OKAHASHI Masajiro 6th Class	岡橋政二郎
NADA	ISA Hitoshi 4th Class	伊佐均
KOBE	SHIBATA Shimpei 4th Class	柴田長平
HYOGO	TANAKA Harukichi 5th Class	田中春吉
SULLA	SHIBA Kozo 6th Class	四葉幸造
NISHINOMIYA	NORIEDA Genzō 5th Class	則枝源造
ITAMI	OKAGAMI Takashi 6th Class	岡上峻
AKASHI	KUMBARA Tokuichiro 6th Class	桑原徳一郎
YASHIRO	NII Yasushi 6th Class	二位泰
KAKOGAMI	FUJIMOTO Shokaku 5th Class	藤本掌覺
HINEJI	FUKUOKA Kakuji 5th Class	福岡覺治
TATSUNO	MORISAWA Katsusuke 6th Class	森沢勝亮
KAMIGORI	KAGISAKI Shuichiro 6th Class	鍵崎修一郎
SUMOTO	MIYANO Kaichi 6th Class	俣野嘉一
NARA	TSUJI Katsuzō 7th Class	辻克藏
KITSURAGI	KOIKI Tsurukichi 6th Class	小岩鷲吉
WAKAYAMA	SHIMISHI Masao 7th Class	白石正雄
KOKAWA	MORII Zenichi 6th Class	森井善一
SHINGU	KASHIYAMA Kōshichi 7th Class	榎山幸七
OTSU	YONEDA Tokujiro 5th Class	米田徳治郎

CONFIDENTIAL

ŌMI-HACHIMĀN

YOKOI Toku
5th Class

横井 徳

HIKONE

YAMADA Hiroshi
6th Class

山田 寛

NAGAHAMA

YAMAGUCHI Motosaburo
5th Class

山口 元三郎

FUKUI

YANO Mototsugu
6th Class

矢野 元次

ŌNO

NAGAMURA Yukiei
6th Class

長村 有慶

TAKEFU

MURATA Yoshio
6th Class

村田 芳男

TSURUGA

FUKUOKA Yukio
7th Class

福岡 幸夫

KANAZAWA

ITŌ Kamosuke
4th Class

伊藤 管之助

KOMATSU

HIRAI Yasusuke
7th Class

平井 康祐

NANAO

MATSUI Nariyuki
7th Class

松井 成行

TAKAOKI

MONO Seihachi
7th Class

青野 政八

IZUMACHI

MAKI Tokuichi
6th Class

牧 徳市

MARUGAME

YAMANO Rintaro
5th Class

山本 倫太郎

TAKAMATSU

NAKASHIMA Haruo
7th Class

中嶋 晴雄

TOKUSHIMA

TAKEDA Chikaaki
5th Class

竹田 親章

KŌCHI

SEKI Hanji
5th Class

関 半治

Tax Collectors

HIGASHI-KU

OKAYAMA Seishuku
6th Class

岡山 正肅

NISHI-KU

YOSHINURA Fumio
6th Class

吉村 文雄

MINATO-KU

HAYASHI Kisaku
6th Class

林 喜作

MINAMI-KU

SASAKURA Seiichi
6th Class

笹倉 誠一

KITA-KU

SANO Takujiro
7th Class

佐野 宅次郎

KONOHANA INOUE Masaichi
7th Class

井上政市

MAIWA KITAGAWA Hisanori
7th Class

北川久則

YODOGAWA FUKUDA Totaro
7th Class

福田富太郎

KAMIKYO TANAKA Jitsutaro
7th Class

田中實太郎

NAKAKYO TSUJI Seiichi
7th Class

辻誠一

NISHINOMIYA MATSUNAGA Toshimaro
7th Class

松永寿麿

Assistant Tax Collectors (Office Managers)

SONOBE MURAI Mitsuo
7th Class

村井光雄

TOYOOKA KASATANI Yoshio
7th Class

傘谷義雄

YOSHINO KIKUGAWA Hajime
7th Class

菊川肇

YUASA KOMORI Kinosuke
7th Class

小森喜之助

TANABE ISHIDA Kiroku
7th Class

石田喜六

MINAKUCHI HASHIMOTO Zenichi
7th Class

橋本善一

KOHAMA TSUJI Yutaka
7th Class

辻豊

WAKEMATSU IWAKI Kikuo
7th Class

岩城喜久雄

UOZU MIKAMI Ukichi
7th Class

三上宇吉

NAGAO YAMAZAKI Shinzo
7th Class

山崎新造

TOMIOKA TSUDA Tsumagu
7th Class

津田績

WAKEMACHI SHIMOMURA Tsuchimatsu
7th Class

下村土松

AKAOKA YAMAGUCHI Hatsujiro
7th Class

山口初次郎

Clerks (Office Managers)

HIGASHI-KU KATSUYAMA Yoshiharu
7th Class

勝山義治