	interest of local loans used for the expenses of the rehabilitation of natural disasters and expenses of civilian air defense measure.

Municipalities:

1. Police and Fire Defense Expense:	
(1) Police expense	Number of police personnel
(2) Fire defense expense	Floor-space of houses.
2. Civil Engeering Expense:	
(1) Road expense	Area of roads
(2) Bridge expense	Area of bridges
(3) Harbor expense	Total tonnage of vessels calling at ports and harbors.
(4) City-planning expense	Population within area subject to city planning
(5) Other civil engineering expense	Population, area
3. Education Expense:	
(1) Primary school expense	Number of pupils and classes of primary schools, number of primary schools,

(2) Middle school expense	Number of pupils and classes of middle schools, number of middle schools
(3) High school expense	Number of students of high schools
(4) Other education expense	Population
4. Welfare & labor Expense:	
(1) Social welfare expense	Population, number of inmates of child welfare facilities
(2) Sanitation expense	Population, number of business operators dealing in foodstuffs.
(3) Labor expense	Number of factories and working places, number of workers at factories and working places
5. Industry and Economic Expense:	Population
6. Expense for Rehabilitation of War-Damage:	Area of districts damaged by the war.
7. Expenses for Other Services:	

(1) Tax-collection expense	Amount of the municipalities taxes, number of taxpayer
(2) Gensus registration expense	Population having permanent domicile
(3) Other sundry expenses	Population

8. Public Loan Expense: Amount of retirement of the principal and interest of local loans used for the expenses of the rehabilitation of natural disasters and expenses of civilian air defense measures.

2. The method of computing the figures of the measurement standards prescribed in the preceding paragraph shall be determined by the regulations.

(Adjustment of Figures of ~~Measurement Standards~~ unit of service)

Article 13. The figures of the ~~measurement standards~~ unit of service as prescribed in the preceding Article shall be adjusted by multiplying them by such adjustment coefficients as shall be fixed by the regulations in regard to the respective ~~measurement standards~~ unit of service, on the basis of the matters listed under the following items, according to such categories as Do, Fu and prefectures or municipalities.

(1) Grading according to the figures of the measurement ~~standards~~, such as population, number of pupils of primary schools, ~~etc.~~ and others.

(2) Density of population

(3) Proportion of the figures of ~~measurement standards~~ within the area of cities as against the figures of ~~measurement standards.~~

(4) Degree of coldness and amount of snowfall.

(5) Kinds of area, length of rivers and other ~~measurement standards.~~

(~~Standard~~ Unit Cost)

Article 14. The ~~standard~~ unit cost as prescribed in Article 11 shall be fixed by this law according to such categories as Do, Fu and prefecture, municipalities on the basis of such cost per unit of each ~~measurement standard~~ unit of service as may be needed in cases where a local body under standard conditions renders local services at a reasonable and acceptable level.

2. The cost per unit mentioned in the preceding paragraph shall be computed by excluding such parts of local services as shall be financed by subsidies, charges, fees, rents, shares of cost, local loans and other similar revenues and by the local tax revenue less the portion comprising the basic financial revenue.

3. In cases where the Local Finance Commission determines the cost per unit mentioned in paragraph 1, it shall investigate the amount of budget for each cost based on the actual budget, total amount assessed and total amount collected of local taxes during the preceding fiscal year and estimated amount of revenue and expenditure for each item, estimated amount of total amount assessed and estimated amount collectible of local taxes during the present fiscal year and shall make them the standards.

(Method of computing the basic financial revenue)

Article 15. The basic financial revenue shall be the estimated amount of revenue of the ordinary taxes (excluding non-legalized ordinary taxes) of the local body concerned computed in terms of the basic tax rates by the method provided for by the regulations.

2. The basic tax rates mentioned in the preceding paragraph shall be equivalent to seventy percent of the standard rates as mentioned in Article 1 paragraph 1 item 5 of the Local Tax Law (Law No. of) (or the rates fixed by the Local Tax Law in the case of those local taxes for which no standard rates have been fixed).

(Time of allocation)

Article 16. The grant shall be allocated every fiscal year at the time prescribed in the middle column of the table below for each category of local bodies in the amount prescribed respectively in the right column.

Category of local bodies	Time of allocation	Amount to be allocated each time
Do, Fu and prefectures	April and June	One-fourth of the amount of the grant to the respective Do, Fu or prefecture for the preceding fiscal year multiplied by the ratio of the total of the grant for the current fiscal year to such total for the preceding fiscal year.
	September and November	One half of the amount of the grant to be allocated to the respective Do, Fu or prefecture in the current fiscal year less the amount of the grant allocated in April and June
Municipalities	April and July	One fourth of the amount of the grant to the respective city, town or village for the preceding fiscal year multiplied by the ratio of the total of the grant for the current fiscal year to such total for the preceding fiscal year
	October and December	One half of the amount of the grant to be allocated to the respective city, town or village in the current fiscal year less the amount of the grant allocated in April and July

2. In regard to the time of allocation of the grant and the amount to be allocated each time in those cases where the provisions of the preceding paragraph cannot be complied with on account of such cases as the non-enactment of the national budget for the current fiscal year the alteration of the total of the grant following a$_n$ addition

to or a revision of the national budget, etc., exceptions may be made as provided for by regulation in consideration of the amount of the provisional national budget and circumstances of its enactment, the extent of the alteration of the total of the grant, the amount of the grant for the preceding fiscal year, etc.

3. In cases where the amount of the grant allocated to any of Do, Fu and prefectures, or cities, towns and villages at the time of allocation in accordance with the provisions of the preceding two paragraphs exceeds the amount of the grant to be duly allocated for the current fiscal year, such Do, Fu, or prefecture, or city, town or village must repay the excess to the National Government without delay.

4. In regard to paragraph 1, in cases where the abolition, establishment, division or amalgamation of a local body or the alteration of its boundaries has been effected within one year before April 1, the method of computing the amount of the grant allocated to the local bodies concerned for the preceding fiscal year shall be prescribed by the regulations in conformity with the provisions of Article 9.

(Obligation of Governors of To, Do, Fu and prefectures relating to the computation and allocation of the grant to cities, towns and villages)

Article 17. The governors of To, Do, Fu and prefectures shall administer affairs concerning the computation and allocation of the grant to be allocated to cities, towns or villages within the area of To, Do, Fu or the prefectures concerned.

2. The governors of To, Do, Fu and prefectures shall endeavor to gain accurate knowledge of the financial status of the cities, towns and villages concerned for the administration of the affairs mentioned in the preceding paragraph.

(Request for examination concerning the amount of the grant)

Article 18. In cases where a local body has received the communication of the determination or alteration of the amount of the grant in accordance with the provisions of Article 10 paragraph 4, if it has objection in respect to the basis of the computation of the amount of the grant allocated to it, it may request the Local Finance Commission for examination within thirty days from the day of the receipt of the communication.

2. The Local Finance Commission must, upon receipt of the request for examination mentioned in the preceding paragraph, make such examination within thirty days from the day of the receipt of that request and communicate the result thereof to the local body concerned.

(Error, etc. in the figures to be used for the computation of the amount of the grant)

Article 19. When the Local Finance Commission, after the com-

Article 19. The Local Finance Commission may when it has discovered that there has been an error in the figures used as the basis for the computation of the amount of the grant after the communication of the amount of the grant in accordance with the provisions of Article 10 paragraph 4 or upon receipt of a request for examination as provided for in paragraph 1 of the preceding Article or when a local body is considered as having received or attempted to receive an improper allocation of the grant by making very arbitrary alterations in regard to the data which it has submitted to be used for the computation of the amount of the grant to be allocated or by making false reports, allocate the amount of deficit to the amount of the grant it should have received or reduce or repay the amount of excess to such amount.

2. In cases where the steps mentioned in the preceding paragraph are to be taken, the Local Finance Commission must state the reasons, amount and other necessary matters in withing to that local body.

3. In the case of paragraph 1, the local body may file objection with the Local Finance Commission within thirty days from the day of the receipt of the statement in writing mentioned in the preceding paragraph.

4. The Local Finance Commission must, within thirty days from the day of the receipt of an objection filed as provided for in the preceding paragraph, render a decision thereon and communicate it to the local body.

(Hearings concerning the deduction of the amount of the grant)

Article 20. In cases where it deems necessary to take a step in accordance with the provisions of Article 10 paragraph 3, paragraph 4 of the same Article and the preceding two Articles, the Commission may hold a hearing to listen to the local public bodies concerned.

2. The Local Finance Commission shall, when the local body concerned has offered the fact that the decision or disposition under the provisions of Article 10 paragraph 3, Article 18 paragraph 2 and Article 19 paragraph 1 and paragraph 4 are unequal or unfair with the sufficient reason therefor, hold a public hearings.

3. The Local Finance Commission shall, when it deems that there exists the justifiable reason in the offer mentioned in the preceding paragraph as a result of the hearings mentioned in the same paragraph, concel or alter the decision or disposition concerned.

4. Except those provided for in the preceding three paragraphs, the procedures of hearings and other matters necessary for the hearings shall be made by the regulations.

(Special provisions for To, etc.)

Article 21. The whole area of To shall be considered as Do, Fu or prefecture in regard to the allocation of the grant to Do, Fu and prefectures, and its area comprising the special wards shall be considered as a municipality in regard to the allocation of the grant to municipality.

2. A special city shall be considered as Do, Fu or a prefecture in regard to the allocation of the grant to Do, Fu and prefec-

tures, and shall be considered as a municipality in regard to the allocation of the grant to municipality.

3. In applying this Law, the all-affairs associations of towns and villages shall be considered as towns and villages.

Supplementary provisions

1. This Law shall come into force as from the day of its promulgation and shall apply as from April 1 1950.

2. For 1950-51 and 1951-52 only, an amount equivalent to 10% of the total equalization grant shall be, regardless of the provisions of Article 6 paragraph 1, classified as the special grant.

3. The special grant prescribed in the preceding paragraph shall be allocated in February every year, in consideration of relevent circumstances, to those local bodies where the amount of the grant is considered too small as compared with the financial need owing to the expense of special circumstances, such as special financial need which can not be covered by the measurement standards as prescribed 12, or which has arisen on account of natural disarsters, etc. occurring after the date for the computation of the amount of the grant.

4. For 1950-51 only, in Article 13 paragraph 1 and Article 14 paragraph 1 "this Law" shall read "the Regulation".

5. For 1950-51 only, the amount of the ordinary grant to be allocated to Do, Fu and prefectures in April and June and the amount of the ordinary grant to be allocated to cities, towns and villages in April and July shall be determined in consideration of the amount of the local distribution tax for 1949-50, etc. as provided for by the regulation, notwithstanding the provisions of Article 17 paragraph 1.

6. For 1950-51 only, measurement standards different from those provided for in Article 12 paragraph 1 may be used, or such different standards and the standards provided for in the same paragraph may be used concurrently, in accordance with the provisions

of the regulation, as the measurement standards for the welfare and labor expenses or the welfare expenses among the expenses listed in the same paragraph, if there exists a special necessity to do so in consideration of the subsidies or shares of the National Government relating to such expenses.

7. The Local Distribution Tax Law (Law No. 112 of 1947) and the Local Distribution Tax Distribution Special Account Law (Law No. 67 of 1940) shall be abolished.

8. In regard to the local apportionment tax prior to the fiscal year 1947-48 and the local distribution tax for the fiscal year 1948-49, the former provisions shall remain in effect.

9. In regard to the accounting and settlement of the receipts and disbursements for the fiscal year 1949-50 of the Local Distribution Tax Distribution Special Account, the former provisions shall remain in effect.

10. The surplus upon settlement for the fiscal year 1949-50 of the Local Distribution Tax Distribution Special Account and the reserves and other claims and liabilities of that Account at the time of its abolition shall accrue to the General Account.

11. The Local Finance Law shall be partially amended as follows:

In Article 26, "The Local Distribution Tax Law" shall be amended as "The Local Finance Equalization Grant Law".

12. The provisions of Article 9 to Article 11 inclusive, Article 14, Article 15, Article 34 and Article 35 of the Local Finance Law shall not apply in the fiscal year 1950-51 only.

~~Bill~~ for the Temporary Measure~~ments~~ concerning the Partial Allocation of the Local Finance Equalization Grant in a Rough Estimate

(The Partial Allocation of the Local Finance Equalization Grant in a Rough Estimate)

Article 1. The national government may allocate a part of the local finance equalization grant counted up in the national budget (hereafter to be referred to as the "grant") in April, 1950 to the Do, Fu and prefectures and cities, towns and villages (hereafter to be referred to as the "local bodies") in accordance with the provisions of this Law, as ~~the~~ a temporary measure~~ment~~ until the day when the law concerning the system of the local finance equalization grant will be enacted and come into force.

2. The whole area of To shall be considered as Do, Fu or prefecture in regard to the allocation of the grant to Do, Fu and prefectures, and its area comprising the special wards shall be considered as a city, town or village in regard to the allocation of the grant to cities, towns and villages.

3. In applying this law, the all-affairs associations of towns and villages shall be considered as towns and villages.

(Allocation Amount in a Rough Estimate)

Article 2. The amount which may be allocated in a rough estimate to local bodies in accordance with the provision of paragraph 1 of the preceding Article shall be the amount listed under each item below respectively:

(1) Do, Fu and prefectures 11,900 million yen

(2) Cities, towns and villages 8,100 million yen

(Date for the Computation of the Amount of the Grant)

Article 3. The amount of the grant to be allocated to each local body shall be computed as of the first day of April, 1950.

(~~Measurement of the Amount~~ Disposition of the Grant in case of Abolition, Establishment, Division, Amalgamation or Alteration of Boundaries)

Article 4. In cases where the abolition, establishment, division, amalgamation, or an alteration of the boundaries of a local body has been effected after the date mentioned in the preceding Article, the grant to that local body shall be disposed as provided for under the following items:

(1) In cases where the whole area of a local body has become an area of another local body on account of abolition, establishment, division or amalgamation, the amount of the grant which ought to have been allocated to that local body before the abolition, establishment, division or amalgamation, shall, after the date of the abolition, establishment, division or amalgamation, be allocated to another local body to which the area of that local body has newly come to belong.

(2) In cases where the area of a local body has been divided on account of abolition, establishment, division or amalgamation, and in cases where its boundaries have been altered, the amount of the grant which ought to

have been allocated to that local body before the abolition, establishment, division, amalgamation, or the alteration of boundaries shall, after the date of the abolition, establishment, division, amalgamation, or the alteration of boundaries, be divided in proportion to those amounts of grants which would have been allocated to such independent local bodies as could have hypothetically existed as of April 1, 1950 over the areas affected by the abolition, establishment, division, or the alteration of boundaries or over the area of that local body excluding the area lost by the alteration of its boundaries, and the amount so ~~provided~~ provided shall be allocated as provided for by Prime Minister's Office Ordinance to the local body or bodies to which the areas affected by the abolition, establishment, division, or the alteration of boundaries have come to belong, or to the local body to which the area lost by the alteration of its boundaries originally belonged.

(Computation of the Amount of Grant)

Article 5. The amount of grant to be allocated to each local body shall be computed on the basis of the total amount of the local distribution tax (excluding the fifth category distribution amount) and the national burdens and national subsidies (limited to those which are specified by the Prime Minister) which Do, Fu or prefecture concerned ~~was~~ received in the fiscal year 1949-50 in regard to Do, Fu and prefectures

and on the basis of the amount of the local distribution tax (excluding the special distribution tax) which the city, town or village concerned was received in the fiscal year 1949-50 respectively. However, with respect to the local bodies specially considered necessary ~~owing to~~ in view of the estimated amount of local tax revenue in the fiscal year 1950-51, the amount of grant to be allocated to those local bodies may be increased or decreased, to compensate for revenue changes resulting from the revision of the Local Tax Law.

(Relation to the Law concerning the System of the Local Finance Equalization Grant)

Article 6. The grant ~~already~~ allocated in accordance with the provisions of this law shall, after the time when the law concerning the system of the local finance equalization grant will be enacted and come into force, become a part of the local finance equalization grant to be allocated in accordance with the provisions of that law.

(Return of the Grant)

Article 7. In cases where the amount of the grant to be allocated to each local body for the fiscal year 1950-51 will be determined after the time when a law concerning the system of the local finance equalization grant will be enacted and come into force, if there exist the local bodies to which the amount of grant already allocated exceeds the amount so determined, the local bodies concerned shall return such excess amount to the ~~national government~~ state. without delay.

Supplementary Provision

1. This law shall come into force as from the day of its promulgation.

2. The provisions of the Local Distribution Tax Law (Law No. 111 of 1948) and Law concerning the National Treasury's Share for the Compulsory Education Expenses (Law No. 22 of 1940) shall not apply in the fiscal year 1950-51 until the time when a law concerning the system of the local finance equalization grant will be enacted and come into force.

Resolution for the increase of Equalization Grant in The 1950 Fiscal Year to Prefectures and the expansion of the limits of the local borrowing issue

The amount of Equalization Grant is estimated 105 billion Yen for The 1950 Fiscal Year by the Shoup Tax Mission. This figure of 105 billion Yen was based on the sum of 66,700 million Yen as the Distribution Taxes and 30,400 million Yen as the state subsidy and 7,800 million Yen as the normal growth of the obligatory expenses for The 1949 Fiscal Year.

Having poorer tax resources and the tax revenue, seemed in decline in The 1950 Fiscal Year, the prefectures could not achieve the financial autonomy of local governments with the amount of Equalization Grant by the said 1st. recommendation of the Shoup Tax Mission. Since the 1st. recommendation by the Shoup Tax Mission had made public, the additional obligatory expenditure forced by the National Government and to be borne by the prefectures is 12,500 million Yen as the Table attached, and the sharing of burden on the prefectures for the public works expenses has increased and in the current year, the disaster rehabilitation expenses have been increasing considerably. Furthermore, the National Government proposes to raise the salaries of its employees and it means that the local bodies must follow suit.

It is to be hoped that the National Government will take up the resolution for the increase of Equalization Grant in The 1950 Fiscal Year to Prefectures and the expansion of the limits of the local borrowing issue to meet the necessary expenditures.

1. To increase Equalization Grant to the amount of 121,800 million Yen (to be increased by 16,800 million Yen than the present limits.)

a. The additional obligatory expenditures according to the revised laws & ordinances, enforced since the 1st. recommendation by the Shoup Tax Mission.

12,500 million Yen

b. The additional expenditures according to the salaries base to be revised. (as scheduled to be effective January, 1951).

4,300 million Yen

2. To expand the limits of the local borrowing issue by 52 billion Yen in order to cover the burden of the public works expenses (including the emergency unemployment countermeasure.)
(to be increased by 22,000 million Yen than the present limits.)
The details are as follows:

Public Works Expenses	Scheduled to apply		(millions of Yen) Necessary Minimum
General Works	28,500	80%	22,800
Damage Recovery	4,200	100%	4,200
Separate Works	76,500	30%	23,000
Unemployment Relief Works	2,000	100%	2,000
TOTAL			52,000

3. In addition, we request to increase the size of Equalization Grant and expand the limits of the local borrowing issue to cover the cost of the rehabilitation for a series of disasters which may occur in 1950-51 and to meet the possible decrease of the local tax revenue due to the said disasters.

27th September, 1950.

All Governors Councils.

Additional Expenditures according to Ordinances, enforced since The Recom Shoup Tax Mission.

	Name of Laws etc.	Expenditure
(Laws)		
1.	Law for Welfare of the Physically Handicapped	270,466
2.	Private School Law	60,006
3.	Law for the Partial Amendment to the Agricultural Disaster Indemnity	163,252
4.	Law for the Partial Amendment to Narcotic Control Law	(-)16,199
5.	Live-stock Hygiene Service Center Law	160,629
6.	Law for the Partial Amendment to the Educational Personnel Certification Law	276,511
7.	Law for the Partial Amendment to the Law concerning Improvement & Promotion of Agricultures	253,979
8.	Law for the Partial Amendment to the Venereal Disease Prevention Law, etc.	62,247
9.	Law for the Partial Amendment to the Child Welfare Law	331,005
10.	Law concerning Special Exceptions for Government Subsidy to the Preventive Vaccination Law, etc.	310,740
11.	Law for Improvement & Increased Production of Live-stock	90,094
12.	Fertilizer Control Law	22,910
13.	Precious Metals Control Law	9,604
14.	Law for the Partial Amendment to the Pention Law, etc.	2,145,277
15.	Agricultural & Forestry Products Standardization Law	120,669
16.	Afforestation Temporary Measures Law	421,661

the revised Laws &
mendation by The

(thousands of Yen)

	Sources			
State Subsidy	Rents, Fees	Others	General Sources.	
81,459	677	11,398	176,932	
398	170	-	59,438	
80,813	-	-	82,439	
(-) 10,675	-	(-) 5,524		
20,072	14,991	11,804	113,762	
200	9,298	-	267,013	
121,585	-	9,299	123,095	
15,107	13,539	1,201	32,400	
43,773	70	8,742	278,420	
(-) 90,289	5,184	(-) 8,273	404,118	
9,084	4,214	1,659	75,137	
295	8,004	400	14,211	
-	6,182	-	3,422	
45,055	65,580		2,034,642	
9,571	69,997	(-) 24,461	65,562	
272,821	3,392	70,883	74,565	

Additional Expenditures according to the revised Laws & Ordinances, enforced since The Recommendation by The Shoup Tax Mission.

(thousands of Yen)

	Name of Laws etc.	Expenditure	Sources			
			State Subsidy	Rents, Fees	Others	General Sources.
Laws)						
1.	Law for Welfare of the Physically Handicapped	270,466	81,459	677	11,398	176,932
2.	Private School Law	60,006	398	170	-	59,438
3.	Law for the Partial Amendment to the Agricultural Disaster Indemnity	163,252	80,813	-	-	82,439
4.	Law for the Partial Amendment to Narcotic Control Law	(-)16,199	(-) 10,675	-	-	(-) 5,524
5.	Live-stock Hygiene Service Center Law	160,629	20,072	14,991	11,804	113,762
6.	Law for the Partial Amendment to the Educational Personnel Certification Law	276,511	200	9,298	-	267,013
7.	Law for the Partial Amendment to the Law concerning Improvement & Promotion of Agricultures	253,979	121,585	-	9,299	123,095
8.	Law for the Partial Amendment to the Venereal Disease Prevention Law, etc.	62,247	15,107	13,539	1,201	32,400
9.	Law for the Partial Amendment to the Child Welfare Law	331,005	43,773	70	8,742	278,420
10.	Law concerning Special Exceptions for Government Subsidy to the Preventive Vaccination Law, etc.	310,740	(-) 90,289	5,184	(-) 8,273	404,118
11.	Law for Improvement & Increased Production of Live-stock	90,094	9,084	4,214	1,659	75,137
12.	Fertilizer Control Law	22,910	295	8,004	400	14,211
13.	Precious Metals Control Law	9,604	-	6,182	-	3,422
14.	Law for the Partial Amendment to the Pention Law, etc.	2,145,277	45,055	-	65,580	2,034,642
15.	Agricultural & Forestry Products Standardization Law	120,669	9,571	69,997	(-) 24,461	65,562
16.	Afforestation Temporary Measures Law	421,661	272,821	3,392	70,883	74,565

(thousand of Yen)

	Name of Laws etc.	Expenditure	Sources			
			State Subsidy	Rents, Fees	Others	General Sources
17.	Law for the Partial Amendment to the Laborer's Accident Compensation Insurance Law, etc.	34,299	11,192	38	73	22,996
18.	Law concerning Travelling Expenses to National Public Service Personnels, etc.	1,179,840	13,261	2,548	1,907	1,162,124
19.	Law for the Partial Amendment to National Public Service Mutual Aid Association Law	425,815	68,972	-	27,978	328,865
20.	Law concerning Temporary Measures for Government Subsidy to Damage Recovery Expenses for Agricultural, Forestry and Fisheries Institutions	3,651,091	2,471,283	-	282,214	897,574
21.	Library Law	165,724	300	(-) 84	352	165,156
22.	Daily Life Protection Law	1,121,099	599,819	-	(-) 64	521,344
23.	Law for the Partial Amendment to Fisheries Cooperative Law	37,345	2,650	-	30	34,665
24.	Law for the Partial Amendment to the Agricultural Cooperative Association Law	159,472	42,716	-	-	116,756
25.	Law for Exterminating & Preventing Pine Bark Beetles, Other Similar Borers and Other Destructive Forest Pests and Diseases.	124,658	87,391	-	6,833	30,434
26.	Law concerning Special Exceptions for Government Subsidy to Damage Recovery Expenses in the year 1950	9,654,800	8,547,644	1,822	287,800	817,528
27.	Explosives Control Law	501,894	888	244,762	-	256,244
28.	Law concerning Provisional Measures for Retirement Allowance to National Public Service Personnels, etc.	94,780				94,780
29.	Law for the Partial Amendment to Public Bath House Law	2,288	-	117	10	2,161
30.	Law for the Partial Amendment to the School Education Law	55,710				55,710
31.	Law for the Partial Amendment to the Agricultural Disaster Indemnity	43,993	1,308	20,377	-	22,308
32.	Land Inprovement Law	4,592	1,796	-		2,796

(thousands of Yen)

	Name of Laws etc.	Expenditure	Sources			
			State Subsidy	Rents, Fees	Others	General Sources.
33.	Stock Farm Land Law	725	225	-	-	500
34.	Fisheries Law	6,867	6,217	-	-	650
35.	Cultural Treasury Preservation Law	3,950				3,950
36.	Fishery Institution Law	14,090	8,850		5,040	200
37.	Mental Sanitation Law	4,640	394			4,246
38.	Law for the Partial Amendment to Food Sanitation Law	7,386				7,386
39.	Hiroshima Peaceful Center Construction Law	50,000				50,000
40.	Others	15,407	1,981	(-) 8,331		21,757
	Sub-total	22,043,316	12,466,156	396,967	760,411	8,419,782
(Instructions)						
1.	Fund for Farm Settlers Relation	38,959	4,461		6,231	28,267
2.	Forestry Relation	8,589	3,053			5,546
3.	The Inspection of Local Administration & Education Relation	2,200	230			1,970
	Sub-total	49,758	7,744		6,231	35,783
	TOTAL	22,093,074	12,473,900	396,967	766,642	8,455,565
(Additional)						
1.	Law for the Establishment of Personnels in charge of Social Welfare	276,000				276,000
2.	Ordinance for the Enforcement of Foodstuff Control Law	864,000				864,000
	Gross Total	23,233,074				9,595,565

Notes: 1. In this Table, the data of Akita, Ibaragi, Saitama, Chiba, Aichi, Nara, Hyogo, Ehime and Fukuoka are not included.

2. In case that the data of abovementioned 9 Prefectures are included, 12,500 million Yen will be estimated in the general sources.

3. Those marked with (-) show red figures.

The Base of Computation of Estimated Amount of Revenue relating Enterprise Tax and Special Net Income Tax for 1950-51

June 10, 1950
Local Autonomy Agency

Category	Estimated assessable income tax of the income tax for 1949-50 (corporation tax for 1950-51 as to the juridical person) (A)	Income exempted other than credit (B)	Tax free income except income exempted other than credit (C)	Total (D)	Estimated assessable income presumed from the latest standing of taxation (E)	Estimated assessable income tax for 1950-51 (the rate of seize 85%) (E)x0.85 (F)
Enterprise tax	684,340	90,192	50,015	824,547	752,623	639,730
Ordinary juridical person (the portion of agriculture and forest)	103,902 (562)	-	-	103,902 (562)	103,902 (562)	88,317 (478)
Special juridical person (the portion of agriculture and forest)	1,406 (433)	-	-	1,406 (433)	1,406 (433)	1,195 ~~1,406~~ (368)
Category I of individual person	394,248	27,012	28,200	449,460	404,514	343,837
Category II of individual person	184,784	63,180	21,815	269,779	242,801	206,381

The portion of Agriculture (except for the staple food)	(157,232)	(31,944)	(20,827)	(210,003)	(189,801)	(160,653)
Forest	(2,210)	(12)	(79)	(2,301)	(2,071)	(1,760)
Special net income tax	45,377	2,222	111	47,710	42,939	(36,498)
Category I	40,658	1,991	99	42,748	38,473	(32,702)
Category II	4,719	231	12	4,962	4,466	(3,796)

Remarks:

1. The estimated assessable income tax of the income tax for 1949-50 (corporation tax for 1950-51 to the juridical person) not include the portion of mining (292 million yen as for ordinary juridical person and 394 million yen as for category I of individual person), and the portion of agriculture (as the portion of the staple food, 190,734 million yen of category II of individual person.

2. "The estimated assessable income presumed from the latest standing of taxation" has been estimated deduction of 1% of the total as for the portion of the individual person in view of the standing of collection of income tax for 1949-50.

3. The income exempted other than credit is the income that income tax does not assess the original deduction and the dependency credit, and the tax free income except income exempted other than credit is the income below fifteen thousand yen and estimated amount of income which does not assessed income tax.

Tax Items	Period for Payment		
	Ordinary Fiscal Year	1950-51	1951-52
Special Perpose Tax	Provided by by-Law.	The same.	The same.
Enterprise Tax		Sept. & Dec.	
Special Net Income Tax		Sept. & Dec.	

6/25

The Table of the Period for Payment of Each Tax Item in the Amended Local Tax Bill

Tax Items	Period for Payment		
	Ordinary Fiscal Year	1950-51	1951-52
Valued Added Tax	Juridical Person: Within 2 months from the day of termination of the business year; however, as for the Juridical Person whose business year exceed six months shall pay by approximate self-assesment within one month from the day of six months from the day of commencement of business year. Individual person: Paid by May 31 and Sept. 30 and paid by return by Feb. 10 of the next year.		The same as Ordinary Fiscal Year
Admission Tax	At times.	The same.	The same.
Amusement, Eating & Drinking Tax	At times.	The same.	The same.
Automobile Tax	Apr. & Oct.	Aug. & Dec.	Apr. & Oct.
Mine-lot Tax	Dec.	The same.	The same.
Fishing Right Tax	Provided by by-Law.	The same.	The same.
Hunter Tax	Provided by by-Law.	The same.	The same.
Inhabitant's Tax	July, Sept., Dec. & Feb.	Sept., Nov. & Jan.	July, Sept., Nov. & Feb.
Municipal Property Tax	Apr., June, Aug. & Nov.	Aug., Dec. & Feb. The period for payment of depreciable assets shall be Dec. & Feb.	Apr., June, Aug. & Dec.
Bycicle Tax	Provided by by-Law.	The same.	The same.
Cart Tax	Provided by by-Law.	The same.	The same.
Electricity and Gas Tax	Provided by by-law.	The same	The same
Mine Product Tax	Provided by by-Law.	The same.	The same.
Timber Trade Tax	At times.	The same.	The same.
Advertisement Tax	Provided by by-Law.	The same.	The same.
Mineral Bath Taking Tax	At times.	The same.	The same.
Service Girl Tax	Provided by by-Law.	The same.	The same.

Assumed amount of revenue from the value-added tax

(Do, Fu

(Unit: Billion yen)

Breakdown of values-added / Description	Enterprise income	Earned income	Amount of depreciation	Total (A)	Amount of fixed assets acquired (B)	Amount of the value added (A) - (B) (C)	Amount of the value added controllable (C) x 0.9 (D)	Amount of value-added from which value-added tax can be collected (D) x 0.9 (E)
Corporation								
Special corporation	129.0	780.0	45.0	945.4	187.8	766.6	689.9	620.0
Individual 1st category	490.6	112.1	9.5	612.2	50.3	561.9	505.7	455.1
Individual 2nd category	37.4	8.5	.7	46.6	3.8	42.8	38.5	34.7
Individual 3rd category	1.1	.4	.1	1.6	.1	1.5	1.4	1.3
Total	658.1	901.2	55.5	1,614.8	242.0	1,372.8	1,235.5	1,112.0

and Prefectures)

~~January~~ may 16, 1950
Finance, Section,
Local Autonomy Agency

Tax rate	Amount of tax collectable in ordinary years (F)	Amount of tax collectable in 1950-51 fiscal year (F) x 0.95
4%	24.8	23.6
4	18.2	17.3
3	1.0	.9
3	.1	.1
/	44.1	41.9

Breakdown of values-added / Description	Enterprise income
Corporation	
Special corporation	129.0
Individual 1st category	490.6
Individual 2nd category	37.4
Individual 3rd category	1.1
Total	658.1

Assumed amount of revenue from the value-added tax

(Do, Fu

(Unit: Billion yen)

Earned income	Amount of depreciation	Total (A)	Amount of fixed assets acquired (B)	Amount of the value added (A) - (B) (C)	Amount of the value added controllable (C) x 0.9 (D)	Amount of value-added from which value-added tax can be collected (D) x 0.9 (E)
780.0	45.0	945.4	187.8	766.6	689.9	620.0
112.1	9.5	612.2	50.3	561.9	505.7	455.1
8.5	.7	46.6	3.8	42.8	38.5	34.7
.4	.1	1.6	.1	1.5	1.4	1.3
901.2	55.5	1,614.8	242.0	1,372.8	1,235.5	1,112.0

昭和二十五年度平衡交付金に関する政府豫算を計上
六六七億円と、昭和二十五年度に於て平衡交付金に振替えられる
政府補助金三・〇四億円と、就学児童数の増加等に伴う義務的経
費の自然増の一部七八億円の合算額であって、都道府縣税收は
前年度に比し、寧ろ減額を豫想せざるを得ない現状と対比する
とき、昭和二十四年度に於て既に着しい財源難にあえいで居た
都道府縣財政に對し、第一回シャウプ勧告に基く平衡交付金額
は、寸毫の餘裕をも与えて居ないことは自ら明である。然るに
右シャウプ勧告以後に於て政府の方針に基く、都道府縣の義務
的支出の増加額は別表に示す通り一二五億円に達し一面公共事
業の地方負担分の増加本年度発生災害の復旧費等も亦多額に昇

り、都道府縣は与えられた財源を以てしては到底賄い得ない金額となって居るのである。更に又政府は近く給与ベースの改訂を実施せんとして居るのであるが、右に関する地方団体の支出増に付ても、此際政府に於て当然財源措置を講ぜられるべきものである。

依って昭和二十五年度平衡交付金の増額竝に地方起債の枠の拡充に付て左の通り要望する。

(一)、平衡交付金を一、三一八億円に増額すること。

増加額　一、六八億円

内訳

㈠シャウプ勧告以後の法令に基く義務的支出増に伴うもの　一二五億

㈡給与ベース改訂に伴うもの（一月より実施せられるものとして）　四三億

(二) 公共事業費（緊急失業対策等を含む）の地方負担分の大部分を起債により賄い得るよう地方債の枠を五百二十億円に拡大すること

増加額　二百二十億円

内訳

公共事業費（地方団体要望申請額）（最少限度財政措置必要額）

一般	二八五億円	八〇%	二二八億円
災害	四二億円	一〇〇%	四二億円
単独事業費	七六五億円	三〇%	二三〇億円
失業対策事業費	二〇億円	一〇〇%	二〇億円
計			五二〇億円

昭和二十五年九月二十七日

全國知事会議

(三) 以上の外本年度続発の災害救助及復旧に要する経費及災害による地方税の減収補塡のために平衡交付金の増額及地方債の枠を拡大すること

Prime Minister's Office Notification No.

April 1,1950

Items of ~~Extra legal Ordinary~~ independent taxes shall be fixed as follows: In accordance with the provisions of Article 2 of ~~Partial Amendment~~ the Law for Partial Amendments, etc. to the Local Tax Law (Law No. 1950),

Prime Minister YOSHIDA Shigeru

Power generating machine tax

Power tax

Boiler tax

Vehicle tax

Radio tax

Spare room tax

Building paring tax

Particular corporation tax

Particular corporation facility tax

Special business tax

Special enterprise tax

Building tax

House special acquisition tax

Special building reparing tax

Cargo working articles acquisition tax

Cable tax

Wharf tax

House building tax

Special spare room tax

Idle land tax

Idle dwelling land tax

Ice candy machine tax

Refregerater tax

Special motor tax

Power machine tax

Smaller power generating machine tax

Motor tax

Electric motor tax

Scale tax

Trolley tax

Tractor tax

Tank tax

Weaving machine tax

Specific weaving machine tax

Special weaving machine tax

Cokes furnace tax

Rice and wheat refining machine tax

Husking and flour milling machine tax

Wheat pressing machine tax

Matting manufacturing machine tax

Lumber milling machine tax

Printing machine tax

Charcoal kiln tax

Salt pan tax

Tea manufacturing tool tax

Paper milling machine tax

Gas pipe tax

Research of the estimated amount of the proceeds collectible by the enterprise tax and special net income tax for the fiscal year 1950-51

(Unit: Million yen)

Category	Existance				June 1C Local A
	Estimated leviable income	Rate	Estimated settled amount	Estimated collectible amount for 1950-51 (Collectible proportion is presumed 80% of the estimated settled amount)(A)	Balance carried from previous fiscal year
I. Enterprise tax	639,730		85,579	68,462	2,649
Ordinary juridical person	88,317	15/100	13,247	10,597	Portion of cities, towns and villages (1,595)
Special juridical person	1,195	10/100	119	95	
Category I of individual	343,837	15/100	51,575	41,260	
Category II of individual	206,381	10/100	20,638	16,510	

0, 1950
Autonomy Agency

s	Estimated tax amount of the proceeds for 1950-51	Amendment: Estimated leviable income for 1950 by existing Law	Income excluded from imposition by existing law	Reduction of estimated leviable income by raising of exemption point	Balance estimated leviable amount	Rate	Estimated settled amount
	71,111	639,730	185,243	60,255	294,232		46,951
	(1,595)	88,317	Agriculture and forestry 478	-	87,839	12/100	10,540
		1,195	Agriculture and forestry 368	-	827	8/100	66
		343,837	-	46,334	297,503	12/100	35,700
		206,381	Agriculture (excepting staple food) and forestry 162,413 Those operated mainly by family labour or utilization of land 21,984	13,921	8,063	8/100	645

Estimated collectible amount for 1950-51 (Collectible proportion is presumed 80% of the estimated settled amount)(B)	Balance carried from previous fiscal year	Estimated tax amount of the proceeds for 1950-51	Reduction of estimated collectible amount for 1950-51 by amendment (A)-(B)
37,561	2,649	40,210	30,901
8,432			2,165
53			42
28,560			12,700
516			15,994

roceeds
cial net

June 1
Local

ti- 950- pro- med ated	Balance carried from previou fiscal year
	2,649
	Portion of cities, towns and villages (1,595)

II. Special net income tax	36,498		2,995	2,396	76	2,472
Category I	32,702	$\frac{8}{100}$	2,616	2,093		
Category II	3,796	$\frac{10}{100}$	379	303		
III. Total	676,228	-	88,574	70,858	2,725	73,583

Remarks:

1. The estimated leviable amount is computed on the basis of estimated leviable amount of income tax for 1949-50 as for individual and, of corporation tax for 1950-51 as for juridical person.
2. Reduction of the estimated leviable amount by raising of exemption point is prsumed in accordance with the actual condition of imposition of the income tax for 1948-49.
3. Balance carried from previous fiscal year is computed as follows.

Summary

		Actual estimated settled amount for 1949-50 (A)	Estimated collectible amount for 1949-50 (B)	Balame carried to 1950-51 (A)-(B)
Enterprise tax	Do, Fu and prefecture	22,073	19,424	2,649
	City, town or village	22,072	19,424	2,648
Special net income tax	Do, Fu and prefecture	703	627	76
	City, town or village	703	626	77

36,498	-	2,700	33,798		2,098	1,678
32,702	-	2,419	30,283	$\frac{6}{100}$	1,817	1,454
3,796	-	281	3,515	$\frac{8}{100}$	281	224
676,228	185,243	62,955	428,030	-	49,049	39,239

76	1,754	718		76	2,472
		639			
		79			
		31,619		,725	73,583
2.725	41.964				

leviable amount, or
or 1950-51 as for

point is presumed
e tax for 1948-49.

ible	Balance carried
0 (B)	to 1950-51 (A)-(B)
	2649
	2648
	76
	77

The Comparative Investigation
Amount of the Local Tax befor

Category	1949-50			
Items of a tariff	Do, Fu and prefecture	City, town or village	Total	Do, Fu and prefecture
A. Ordinary tax	65,611	78,411	144,022	78,778
I. Ordinary tax of Do, Fu and prefecture	33,334	38,680	72,014	45,537
1. Value added tax	-	-	-	-
2. Admission tax	5,343	10,687	16,030	5,343
3. Amusement, eating and drinking tax	4,908	4,908	9,816	4,908
4. Automobile tax	1,428	1,428	2,856	1,428
5. Mine-lot tax	222	223	445	222
6. Fishing right tax	61	61	122	61
7. Hunter tax	204	205	409	204
8. Prefectural extra-legal ordinary tax	1,112	1,111	2,223	1,112
Enterprise tax	19,424	19,424	38,848	31,634
Special net income tax	632	633	1,265	625
(Electricity and gas tax)	-	-	-	-

ion of the Istimated Collected
fore and after Obligation

(Unit: Million yen)

June 26, 1950
Local Autonomy Agency

	1950-51				
	Before abolition		After abolition		
nd ne	City, town or village	Total	Do, Fu and prefecture	City, town or village	Total
	91,575	170,353	70,335	124,824	195,159
	50,881	96,418	69,486	-	69,486
	-	-	-	-	-
	10,687	16,030	13,358	-	13,358
3	4,908	9,816	9,842	-	9,842
3	1,428	2,856	1,700	-	1,700
2	223	445	445	-	445
1	61	122	122	-	122
1	205	409	409	-	409
2	1,111	2,223	1	-	1
4	31,633	63,267	40,210 (A)	-	
5	625	1,250	1, 754	-	
	-	-	1,165	-	1,165

(Mine product tax)	-	-	-	-
(Timber trade tax)	-	-	-	-
II. Ordinary tax of city, town and village	3,540	8,622	12,162	4,065
1. Inhabitant's tax	-	-	-	-
2. Municipal property tax	-	-	-	-
3. Bicycle tax	-	2,503	2,503	-
4. Cart tax	-	1,337	1,337	-
5. Electricity and gas tax	2,290	2,290	4,581	2,815
6. Mine product tax	386	580	966	386
7. Timber trade tax	766	383	1,149	766
8. Advertisement tax	-	136	136	-
9. Mineral bath taking tax	98	98	196	98
10. Service girl tax	-	150	150	-
11. Municipal extra-legal ordinary tax	-	1,083	1,083	-
(Surtax of amusement, eating and drinking tax)	-	-	-	-
(Employee tax)	-	61	61	
I + II	36,874	47,302	84,176	49,602
III. Items of abolition tax by revision	28,737	31,109	59,846	29,176

B. Special purpose

(Mine product tax)	-	-	-	-
(Timber trade tax)	-	-	-	-
II. Ordinary tax of city, town and village	3,540	8,622	12,162	4,065
1. Inhabitant's tax	-	-	-	-
2. Municipal property tax	-	-	-	-
3. Bicycle tax	-	2,503	2,503	-
4. Cart tax	-	1,337	1,337	-
5. Electricity and gas tax	2,290	2,290	4,581	2,815
6. Mine product tax	386	580	966	386
7. Timber trade tax	766	383	1,149	766
8. Advertisement tax	-	136	136	-
9. Mineral bath taking tax	98	98	196	98
10. Service girl tax	-	150	150	-
11. Municipal extra-legal ordinary tax	-	1,083	1,083	-
(Surtax of amusement, eating and drinking tax)	-	-	-	-
(Employee tax)	-	61	61	
I + II	36,874	47,302	84,176	49,602
III. Items of abolition tax by revision	28,737	31,109	59,846	29,176

B. Special purpose

-	-	1,161	-	161
-	-	319	-	319
9,147	13,212		121,386	121,386
-	-	-	57,579	57,579
		(B)		
-	-	-	52,000	52,000
2,503	2,503	-	1,434	1,434
1,337	1,337	-	1,175	1,175
2,816	5,631	-	4,466	4,466
580	966	-	805	805
383	1,149	-	830	830
136	136	-	136	136
98	196	-	196	196
150	150	-	150	150
1,083	1,083	-	1	1
-	-	-	2,589	2,589
61	61	-	25	25
60,028	109,680	69,486	121,386	190,872
31,547	60,723	849	3,438	4,287

B. Special purpose tax	1,169	3,470	4,639	1,169
Total	66,780	81,881	14[illegible],661	79,947
(A case not which include "A,(III)")	38,043	50,772	88,815	50,771

Remarks:

In case where it is presumed that rivised Local Tax Bill w[illegible] applied as follows:

(a) ~~As for~~ Amusement, eating and drinking tax; electric ... surtax of these taxes shall be applied from September 2, ...

(b) The taxes except ~~for~~ those the above mentioned shall be ap...

169	3,470	4,639	1	1	2
947	95,045	174,992	70,336	142,825	195,16_
771	63,498	114,269	69,487	121,387	190,874

ax Bill will be enforced on and after August 1, 1950, it is

electricity tax, mine-lot tax and timber trade tax, and
ptember 2, 1950.

hall be applied from the fiscal year for 1950-51

1,165

Typewriter tax

Permanent wave machine tax

Light railway tax

Carriage tax

Tramcar tax

Light bus tax

Local Finance
- Taxes

Tokyo, Sept. 7, 1950.

INVESTIGATIONS OF THE PREFECTURAL TAXES IN THE 1950 FISCAL YEAR.

THE NATIONAL FEDERATION OF
PREFECTURAL SELF-GOVERNMENT COUNCILS.
TEL KUDAN (33) 6158-7 6743-4
NO.17 KUDAN 2 OBOME CHIYODA-KU TOKYO.

1. The Prefectural Taxes are believed to produce the basic figure of about 70,429 million Yen in The 1950 Fiscal Year by the estimation of the Local Finance Commission. It is well known that the Central Government has been making various plans regarding to the National and Local Finances on this basic figure.

2. However, since the enforcement of the New Local Tax Law, the estimated assessment by the Prefectures in The 1950 Fiscal Year shows 58,606 million Yen i.e. equivalent to 83.2% of this basic figure of 70,429 million Yen, and therefore 11,823 million Yen would be figured up on the balance between the amounts estimated by the Local Finance Commission and by the Prefectures. While the estimated collection by the Prefectures is being 48,174 million Yen i.e. equivalent to 82.2% of the amount of the estimated assessment by the Prefectures and this balance indicates the figure of 10,432 million Yen. Accordingly, the total difference between the estimation by the Local Finance Commission and the Prefectural estimated collection will be 22,255 million Yen. This enormous gap of 22,255 million Yen of tax revenue for 1950 fiscal year is mainly derived from the mis-estimation between the Local Finance Commission (70,429 million Yen is estimated as a basic figure) and the Prefectures.(48,174 million Yen is estimated as a collection figures). The Prefectural financial situation is now reaching an acute stage.

3. When we trace the origin of the decrease of such a large amount taxes to be collected, the following 3 factors are thought to be its major causes.

(1) The vast diversity as to the estimation by the Local Finance Commission and by the Prefectures for the Value-added Tax revenues.

(2) The financial sources for the Enterprise Tax (including the Special Income Tax) revived instead of the Value-added Tax, are too small in comparison with that of the Value-added Tax, and no financial measures have been taken.

(3) The Tax revenue estimated by the Local Finance Commission for both the Admissions Tax and the Amusement Tax indicates too large amount.

Details are as follows.

(Millions of Yen)

Items of Tax	Balance of Local Financial Commission and Prefectural Estimated Assessment	Balance of the Estimated Assessment and the Estimated Collection of Prefecture.	Total
1. Enterprise Tax	7,926	7,178	15,104
2. Admission Tax	2,073	758	2,831
3. Amusement Tax	1,726	1,939	3,665
4. Others	98	557	655
TOTAL	11,823	10,432	22,255

4. The figure of 48,174 million Yen, the estimated collection by the Prefectures in The 1950 Fiscal Year is exceedingly over estimated, as mentioned below, against that of the previous fiscal year, including the estimated collection of 4 billion Yen which is in arrears in the previous fiscal year. However, the figure still shows, as mentioned above, the decrease of 22,255 million Yen.

Note:

1. This report has been prepared as the attachment to the Investigations of the Prefectural Finance submitted with Recommendations concerning the reformation of the new system of Local Taxation and Finance.
2. The data of 5 Prefectures are included in this report. Osaka, Aichi, Akita, Ehime, and Nara, which had not reached us on August 21st. when the Investigations of the Prefectural Finance were submitted to the Shoup Mission.

(Millions of Yen)

Items of Tax	Estimated Collection in 1950	Collected in 1949	Balance
1. Enterprise Tax	26,859	20,516	6,343
2. Admissions Tax	10,526	8,008	2,518
3. Amusement Tax	8,767	4,150	4,617
4. Others	2,022	1,964	58
TOTAL	48,174	34,638	13,536
		increased	28.1%

The Prefectural Taxes Revenue in The 1950 Fiscal Year

(Thousand of Yen)

Items of Tax	In 1950 A. Estimation by the Local Finance Commission	B. Estimated Assessment	B/A	C. Estimated Collection	C/A C/B	In 1949 D. Assessed	E. Collected	E/D
Value Added Tax	41,964,000	(28,766,353)						
Enterprise Tax and Special Income Tax		34,037,829	81.1	26,859,325	64.0 78.9	28,335,995	20,516,530	72.4
Admissions Tax	13,358,000	11,284,184	84.5	10,525,739	78.8 93.3	8,396,133	8,006,102	95.4
Amusement Tax	12,431,000	10,704,727	86.1	8,766,246	70.5 81.9	6,060,013	4,150,362	68.5
Automobile Tax	1,700,000	1,710,868	106.5	1,412,389	83.1 82.5	2,063,166	1,624,039	78.7
Mine Lot Tax	445,000	468,502	105.4	244,054	54.8 52.0	354,305	132,343	37.3
Fishing Right Tax	122,000	53,249	43.4	46,027	37.7 86.8	41,352	33,745	82.9
Hunter Tax	409,000	346,448	84.6	319,408	78.0 92.2	187,461	174,216	93.0
TOTAL	70,429,000	58,605,807	83.2	48,173,678	68.4 82.2	45,438,485	34,639,337	76.2
Contrast between A & B and B & C		11,823,193		10,432,129				
		22,255,322						

The Investigations, classified according to each prefecture, are given on next pages.

Investigation of Prefectural Taxes Revenue in The 1950 Fiscal Year, classified according to each prefecture.

(thousand of Yen)

Prefectures	Value Added Tax		
	A. Estimation by Local Finance Commission	B. Estimated Assessment by Prefectures	B/A
Hokkaido	2,273,159	1,709,012	
Aomori	305,252	206,188	
Iwate	298,539	170,847	
Miyagi	520,295	477,131	
Akita	276,479	257,977	
Yamagata	311,720	338,875	
Fukushima	535,418	489,558	
Ibaragi	448,394	483,100	
Tochigi	418,143	533,032	
Gunma	449,978	520,056	
Saitama	591,735	629,619	
Chiba	566,794	624,262	
Tokyo	7,652,167	5,176,470	
Kanagawa	1,894,604	1,249,132	
Niigata	808,764	701,505	
Toyama	434,420	450,115	
Ishikawa	354,664	451,010	
Fukui	246,236	240,352	
Yamanashi	206,409	190,136	
Nagano	601,594	550,000	
Gifu	497,344	320,555	
Shizuoka	935,070	852,918	
Aichi	2,231,230	1,750,000	
Mie	528,722	450,477	
Shiga	307,789	279,366	
Kyoto	1,392,457	1,380,515	
Osaka	4,084,920		
Hyogo	2,166,636	1,426,268	
Nara	296,738	169,482	
Wakayama	336,193	348,930	
Tottori	153,562	66,584	
Shimane	241,764	91,268	
Okayama	589,463	316,138	
Hiroshima	1,063,963	1,204,806	
Yamaguchi	1,003,921	570,000	
Tokushima	240,258	54,448	
Kagawa	346,466	211,803	
Ehime	480,244		
Kochi	262,818	235,996	
Fukuoka	2,888,488	1,757,567	
Saga	353,533	237,400	
Nagasaki	790,522	432,923	
Kumamoto	555,857	402,510	
Oita	375,153	122,257	
Miyazaki	267,913	259,088	
Kagoshima	372,127	376,679	
TOTAL	41,964,000	28,766,355	

(thousands of Yen)

Prefectures	Enterprise Tax & Special Income Tax			
	Estimated Assessment C. by Prefectures	C/A	Estimated Collection D. by Prefectures	D/A
Hokkaido	1,576,197		1,339,769	
Aomori	241,706		229,620	
Iwate	287,666		231,772	
Miyagi	335,375		303,035	
Akita	245,668		212,618	
Yamagata	348,188		293,392	
Fukushima	665,251		524,816	
Ibaragi	576,607		461,285	
Tochigi	519,392		415,520	
Gunma	516,011		500,983	
Saitama	940,971		777,240	
Chiba	518,556		414,467	
Tokyo	5,924,551		4,290,332	
Kanagawa	881,708		673,663	
Niigata	799,000		719,100	
Toyama	434,936		350,897	
Ishikawa	516,075		391,211	
Fukui	270,444		226,720	
Yamanashi	256,446		230,801	
Nagano	520,000		418,000	
Gifu	454,301		363,440	
Shizuoka	888,001		739,226	
Aichi	1,698,987		1,359,189	
Mie	590,001		478,351	
Shiga	268,000		265,153	
Kyoto	1,367,471		921,473	
Osaka	3,228,339		2,313,719	
Hyogo	1,877,931		1,502,344	
Nara	283,264		231,087	
Wakayama	347,316		312,586	
Tottori	104,955		88,571	
Shimane	177,416		151,708	
Okayama	424,323		319,341	
Hiroshima	688,925		551,159	
Yamaguchi	698,680		545,870	
Tokushima	288,069		241,326	
Kagawa	245,963		198,958	
Ehime	342,628		285,943	
Kochi	191,325		162,625	
Fukuoka	1,356,540		1,091,064	
Saga	275,368		250,020	
Nagasaki	436,314		308,520	
Kumamoto	504,115		455,097	
Oita	300,758		233,265	
Miyazaki	250,104		185,360	
Kagoshima	373,987		299,189	
TOTAL	34,037,829	81.1%	26,859,825	64.0%
(collected in 1949)	28,335,995		20,516,530	

Prefectures	Admissions Tax Prefectures Estimation by Local Finance Commission A.	Estimated B. Assessment	B/A	Estimated C. Collection	C/A
Hokkaido	768,535	496,420		491,659	
Aomori	187,863	172,000		163,837	
Iwate	116,521	78,934		71,419	
Miyagi	155,572	109,109		103,231	
Akita	102,365	83,782		80,410	
Yamagata	112,090	70,083		68,475	
Fukushima	175,835	130,015		110,280	
Ibaragi	87,685	62,192		62,192	
Tochigi	133,770	92,348		83,113	
Gunma	208,211	146,164		143,364	
Saitama	127,478	119,249		98,499	
Chiba	151,960	142,227		137,960	
Tokyo	2,513,107	2,489,500		2,365,000	
Kanagawa	522,543	445,680		401,112	
Niigata	179,039	126,000		126,000	
Toyama	88,513	97,294		97,036	
Ishikawa	108,900	98,227		85,505	
Fukui	62,513	80,000		72,000	
Yamanashi	73,359	50,470		45,423	
Nagano	197,234	120,000		110,000	
Gifu	168,688	102,110		91,899	
Shizuoka	340,302	292,272		277,659	
Aichi	659,674	648,072		518,457	
Mie	126,476	95,403		90,782	
Shiga	56,969	64,000		60,000	
Kyoto	498,698	487,900		478,146	
Osaka	1,508,547	1,340,904		1,268,570	
Hyogo	735,674	582,452		524,206	
Nara	72,118	47,975		46,537	
Wakayama	103,381	103,939		103,680	
Tottori	65,991	54,886		52,142	
Shimane	58,551	38,745		37,195	
Okayama	133,552	97,744		92,222	
Hiroshima	317,961	212,756		207,048	
Yamaguchi	258,762	188,000		150,400	
Tokushima	43,056	52,919		43,232	
Kagawa	88,986	80,000		64,056	
Ehime	121,734	100,000		100,000	
Kochi	86,193	80,467		72,421	
Fukuoka	976,531	701,000		701,000	
Saga	142,679	100,800		97,250	
Nagasaki	207,705	207,534		182,629	
Kumamoto	161,697	120,000		105,000	
Oita	129,607	109,225		86,200	
Miyazaki	107,975	75,587		69,783	
Kagoshima	113,400	89,800		88,700	
TOTAL	13,358,000	11,284,184	84.5%	10,525,729	78.8
(collected in 1949		8,396,133		8,008,102	

Prefectures	Amusement Tax				
	Estimation by Local Finance Commission	Prefectures			
	A.	Estimated B. Assessment	B/A	Estimated C. Collection	C/A
Hokkaido	631,539	506,154		442,731	
Aomori	124,052	125,000		122,105	
Iwate	124,052	122,617		105,376	
Miyagi	146,607	93,014		87,931	
Akita	112,775	81,870		76,142	
Yamagata	138,552	111,896		100,706	
Fukushima	172,384	178,000		142,400	
Ibaragi	190,106	95,200		79,686	
Tochigi	206,217	134,585		121,126	
Gunma	231,994	126,412		119,899	
Saitama	167,551	105,918		87,488	
Chiba	222,327	156,000		109,200	
Tokyo	2,104,055	2,400,000		1,920,000	
Kanagawa	483,320	416,764		416,764	
Niigata	228,772	162,244		146,020	
Toyama	138,552	127,939		108,255	
Ishikawa	154,663	143,678		120,708	
Fukui	124,052	74,000		62,900	
Yamanashi	78,942	60,000		54,000	
Nagano	199,772	160,000		150,000	
Gifu	159,496	60,862		54,776	
Shizuoka	372,157	319,405		303,435	
Aichi	481,709	502,500		402,000	
Mie	141,774	115,590		92,587	
Shiga	90,220	65,000		60,000	
Kyoto	518,764	418,835		293,185	
Osaka	960,196	1,375,410		900,894	
Hyogo	563,874	486,693		372,889	
Nara	93,442	40,500		40,175	
Wakayama	156,274	85,000		81,000	
Tottori	66,054	37,500		30,000	
Shimane	78,742	45,906		40,856	
Okayama	157,885	100,593		90,446	
Hiroshima	286,770	250,000		200,000	
Yamaguchi	241,660	150,000		120,000	
Tokushima	93,442	74,652		48,747	
Kagawa	104,719	60,000		48,000	
Ehime	140,163	81,541		81,541	
Kochi	96,664	69,759		62,783	
Fukuoka	666,982	401,000		401,000	
Saga	116,997	74,000		66,700	
Nagasaki	252,938	91,819		76,209	
Kumamoto	177,217	136,841		105,514	
Oita	211,050	118,582		95,325	
Miyazaki	78,942	61,975		45,168	
Kagoshima	143,385	99,473		79,579	
TOTAL	12,431,000	10,704,727	86.1	8,766,246	70.5
(collected in 1949)		6,060,013		4,150,362	

Prefectures	Automobile Tax				
	Estimation by Local Finance Commission	Prefectures			
	A.	Estimated B. Assessment	B/A	Estimated C. Collection	C/A
Hokkaido	29,343	56,970		48,424	
Aomori	16,418	18,746		16,872	
Iwate	13,478	16,481		14,004	
Miyagi	25,125	27,756		22,760	
Akita	36	16,667		13,001	
Yamagata	9,549	18,610		15,819	
Fukushima	20,820	32,373		23,244	
Ibaragi	22,872	24,145		21,830	
Tochigi	41,154	24,498		20,824	
Gunma	45,820	39,565		38,413	
Saitama	61,909	45,735		37,777	
Chiba	18,660	28,000		22,400	
Tokyo	439,941	294,120		250,000	
Kanagawa	48,230	84,371		67,751	
Niigata	36,396	29,771		28,282	
Toyama	21,511	14,298		12,200	
Ishikawa	10,828	19,102		14,318	
Fukui	11,804	13,826		12,619	
Yamanashi	19,229	13,631		12,267	
Nagano	32,303	25,000		20,000	
Gifu	41,835	28,509		25,658	
Shizuoka	32,727	52,105		46,895	
Aichi	77,185	77,250		61,800	
Mie	28,636	26,833		23,754	
Shiga	14,922	11,000		10,000	
Kyoto	28,455	49,282		39,426	
Osaka	88,908	128,324		95,563	
Hyogo	48,437	89,280		71,424	
Nara	11,827	17,783		13,989	
Wakayama	15,757	12,955		11,660	
Tottori	15,803	6,212		5,370	
Shimane	16,822	14,639		12,297	
Okayama	20,663	23,307		20,800	
Hiroshima	18,749	32,090		25,672	
Yamaguchi	22,149	28,000		16,800	
Tokushima	8,911	10,170		7,801	
Kagawa	12,268	10,000		9,000	
Ehime	6,935	20,000		17,000	
Kochi	6,583	14,161		12,041	
Fukuoka	95,280	74,223		63,090	
Saga	17,052	10,000		9,000	
Nagasaki	29,409	22,436		18,240	
Kumamoto	30,935	28,316		25,484	
Oita	27,341	39,800		29,481	
Miyazaki	30,277	20,752		12,996	
Kagoshima	26,718	19,776		14,343	
TOTAL	1,700,000	1,710,868	106.5	1,412,389	83.1
(collected in 1949)		2,063,166		1,624,039	79.8C/B

Prefectures	Mine Lot Tax				
	Estimation by Local Finance Commission	Prefectures			
	A.	Estimated B. Assessment	B/A	Estimated C. Collection	C/A
Hokkaido	107,212	120,127		61,798	
Aomori	12,054	10,708		5,409	
Iwate	26,569	23,514		8,969	
Miyagi	11,121	18,456		5,459	
Akita	23,689	29,188		18,972	
Yamagata	12,986	10,229		3,069	
Fukushima	25,203	36,788		14,715	
Ibaragi	3,387	7,357		2,675	
Tochigi	1,757	2,983		1,937	
Gunma	7,239	3,435		3,335	
Saitama	2,778	2,412		1,992	
Chiba	2,295	2,510		1,882	
Tokyo	513	630		63	
Kanagawa	339	1,184		71	
Niigata	32,652	27,437		15,090	
Toyama	2,992	2,807		702	
Ishikawa	4,182	3,767		1,076	
Fukui	2,875	960		960	
Yamanashi	896	2,238		785	
Nagano	12,720	1,500		1,000	
Gifu	12,725	3,187		2,868	
Shizuoka	8,185	10,220		3,066	
Aichi	1,759	400		200	
Nie	6,610	4,271		1,748	
Shiga	1,134	1,500		1,200	
Kyoto	5,376	2,448		1,224	
Osaka	602	300		164	
Hyogo	2,592	5,497		3,298	
Nara	1,436	1,527		658	
Wakayama	2,637	1,264		1,138	
Tottori	1,470	960		360	
Shimane	2,714	2,326		1,977	
Okayama	9,413	2,000		1,600	
Hiroshima	4,480	6.918		3,459	
Yamaguchi	9,296	10,000		6,000	
Tokushima	3,645	3,280		1,271	
Kagawa	186	100		12	
Ehime	8,653	8,180		4,446	
Kochi	5,682	1,823		1,242	
Fukuoka	18,323	33,510		23,460	
Saga	11,185	19,500		15,073	
Nagasaki	14,974	12,672		7,096	
Kumamoto	5,160	8,077		4,154	
Oita	4,399	9,565		4,508	
Miyazaki	1,361	1,210		1,012	
Kagoshima	7,544	9,537		2,861	
TOTAL	445,000	468,502	105.4	244,054	54.8
(collected in 1949)		354,305		132,343	

Prefectures	Fishing Right Tax				
	Estimation by Local Finance Commission	Prefectures			
	A.	B. Estimated Assessment	B/A	C. Estimated Collection	C/A
Hokkaido	13,401	12,384		9,907	
Aomori	3,822	850		781	
Iwate	4,745	3,744		3,515	
Miyagi	7,314	2,132		1,492	
Akita	467	561		555	
Yamagata	1,576	829		812	
Fukushima	701	302		300	
Ibaragi	1,323	392		352	
Tochigi	1,223	83		66	
Gunma	463	27		26	
Saitama	30	3		2	
Chiba	9,738	355		355	
Tokyo	4,048	2,200		1,540	
Kanagawa	1,438	390		351	
Niigata	7,451	2,260		2,214	
Toyama	4,927	1,644		1,564	
Ishikawa	7,032	4,112		3,712	
Fukui	5,186	2,083		2,083	
Yamanashi	96	58		52	
Nagano	145	-		-	
Gifu	968	-		-	
Shizuoka	2,224	254		229	
Aichi	3,930	1,400		1,120	
Mie	4,219	4,800		4,320	
Shiga	3,192	520		500	
Kyoto	645	470		423	
Osaka	534	46		28	
Hyogo	1,097	356		249	
Nara	-	-		-	
Wakayama	1,642	392		353	
Tottori	185	97		97	
Shimane	3,210	452		407	
Okayama	156	135		130	
Hiroshima	2,443	1,536		1,229	
Yamaguchi	2,651	2,000		1,600	
Tokushima	2,580	538		460	
Kagawa	1,227	200		190	
Ehime	923	460		400	
Kochi	1,957	622		559	
Fukuoka	1,679	819		778	
Saga	1,854	1,000		900	
Nagasaki	4,530	183		158	
Kumamoto	2,132	673		644	
Oita	2,160	676		610	
Miyazaki	545	236		184	
Kagoshima	1,191	975		780	
TOTAL	122,000	53,249	43.4	46,027	37.7
(collected in 1949)		41,352		33,745	

Prefectures	Hunter Tax				
	Estimation by Local Finance Commission	Prefectures			
	A.	Estimated B. Assessment	B/A	Estimated C. Collection	C/A
Hokkaido	11,841	11,596		11,016	
Aomori	36,988	3,924		3,300	
Iwate	4,874	7,913		7,913	
Miyagi	5,562	8,864		8,420	
Akita	4,843	6,476		5,568	
Yamagata	4,728	5,843		5,025	
Fukushima	11,885	12,218		12,218	
Ibaragi	12,128	10,152		9,146	
Tochigi	11,163	8,662		8,662	
Gunma	6,003	5,876		5,705	
Saitama	8,865	7,513		6,205	
Chiba	14,779	11,163		10,046	
Tokyo	7,978	7,200		7,200	
Kanagawa	6,076	5,400		5,400	
Niigata	9,138	8,780		7,341	
Toyama	2,505	2,662		2,535	
Ishikawa	2,135	1,874		1,692	
Fukui	1,898	1,620		1,393	
Yamanashi	5,752	8,370		7,533	
Nagano	11,356	10,000		10,000	
Gifu	6,905	5,721		5,149	
Shizuoka	16,778	12,830		12,830	
Aichi	9,920	10,174		8,139	
Mie	9,162	7,200		6,840	
Shiga	3,912	3,750		3,745	
Kyoto	6,657	5,398		5,129	
Osaka	4,973	4,743		3,795	
Hyogo	12,347	10,770		10,770	
Nara	4,767	5,032		4,532	
Wakayama	8,278	9,120		8,208	
Tottori	3,798	2,930		2,793	
Shimane	8,919	5,620		5,114	
Okayama	11,236	7,200		7,200	
Hiroshima	7,689	9,000		7,200	
Yamaguchi	12,665	10,000		9,000	
Tokushima	5,679	3,431		3,431	
Kagawa	2,093	2,520		1,764	
Ehime	11,782	9,234		8,864	
Kochi	14,596	15,120		13,608	
Fukuoka	11,223	11,855		10,670	
Saga	5,098	4,320		4,320	
Nagasaki	6,133	5,713		5,141	
Kumamoto	8,609	8,208		7,809	
Oita	11,317	10,954		10,800	
Miyazaki	10,580	10,586		9,109	
Kagoshima	13,387	8,913		7,130	
TOTAL	409,000	346,448	84.6	319,408	
(collected in 1949)		187,461		174,216	

Resolution for the budgetary measures by the National Government regarding to the Local Finance in The 1951 Fiscal Year.

The additional financial need by the local bodies compiled in the National Budget for the 1951 Fiscal Year is estimated 68,200 million Yen (as given in the attached Table, suggested by the Local Finance Commission). But there are no substantial items in the local budgets like Price Subsidies and War Termination Expenses in which some room left for appreciable saving, and there is nothing left for the local bodies but depends upon the allocation of Equalization Grant. (referring to the note attached). Therefore the inadequate total finance would kill local autonomy.

The increase of Equalization Grant by 25 billion Yen and the decrease of the burden for the disaster rehabilitation expenses on the local bodies by 12 billion Yen have been proposed by the 2nd Shoup Tax Mission. Thus the measures for financial sources of 37 billion Yen as the total sum of the said 2 figures are being taken in consideration, but as for 31,200 million Yen as the short balance (68,200 million Yen less 37,000 million Yen), there is nothing left for local bodies but depend upon the slight expansion of the limits of the local borrowing issue. Being the maximum extent for issuing the local borrowing limitted there would be a great sacrifice for the expenditures of all functions in the long run.

Particularly, while 66% of the present additional financial need will be heavy burden on the prefectures, more than 50% of it, is scheduled to be appropriated for the education and most part of the rest is earmarked for the obligatory expenditures, such as, Personal Expenses, Life Protection Expenses, Infectious Disease Prevention Expenses, and the sharing of burden on the prefectures for the public works expenses etc..

The expenditures for the services of the urgent functions projected by the prefectures themselves are limitted only a small part in comparison with the whole appropriations.

This dark plight in the financial situation of local governments shows that they could not operate even in a small range of the functions for maintaining the autonomy.

In the prefectural finance, there is still left the burden of 12,500 million Yen for the additional obligatory expenditures forced by the National Government without any financial sources for the 1949 fiscal year, and therefore the actual financial need is estimated exactly 80,700 million Yen. (12,500 million Yen plus 68,200 million Yen). And even the size of Equalization Grant will be increased by the new recommendation of the Shoup tax Mission, there would be still the shortage of 43,700 million Yen (80,700 million Yen less 37,000 million Yen) in the local finance.

We request the National Government that they will expand the limits of the local borrowing issues as much as possible and increase the size of Equalization Grant more than 25 billion Yen which is proposed by the Shoup Tax Mission as the minimum amount.

We hope that the National Government will be more serious for financial reverses under the critical situation of the prefectural heavy burden of all urgent rehabilitation works.

27th September, 1950.

All Governors Councils.

Investigation of Local Financial Sources according to
The Draft 1951-52 Budget of The National Government.

(as of Sept. 21st 1950)

by Local Finance Commission

The following are the additional financial need based on the draft 1951-52 budget of the National Government.

(million of Yen)

Classification	Additional Expenditures		Remarks
1. Ordinary Expenditures			
(1) The raise of salary base		17,254	
a. Teachers	(8,671)		
b. Policemen & Firemen	(2,396)		
Sub-total	(11,067)		
c. Others	(6,187)		
(2) The burden on localities for welfare activities & services planned by the Government		13,293	The estimated increase examined by Finance Ministry 10,293 The estimated increase according to Law for the establishment of personnels in charge of social welfare 3,000
(3) The normal growth in population including school age children		2,517	Except the expenditures for which state subsidies are and were available.
Total		33,064	
2. Emergency Expenditures			
(1) The burden on localities for the Public Works		31,460	
a. General Works	(12,428)		
b. Damage Recovery	(18,406)		The estimated increase according to the scheduled repeal of state subsidy in 100% 120 Others 64
c. Education	(626)		

(millions of Yen)

Classification	Additional Expenditures	Remarks
(2) The burden on localities for the emergency Unemployment Relief Works	3,749	
Total	35,209	
Grand Total	68,273	

The possibility for the retrenchment of Local Budget.

In the National Budget, there are many items like Price Subsidies and War Termination Expenses which is considered to be there is plenty room left for appreciable saving, but in the Local Budget, most parts of office and personnel expenses are compiled according to Laws & Ordinances or plans by the National Government. Consequently, the prefectures could not adjust their own budgets independently.

When considering about the additional burden on prefectures according to new Laws & Ordinances, enforced since the Draft 1950-51 Budget, the figure amounts to 12,500 million Yen for it. As an illustration in Kanagawa Prefecture, inspite of the reduction in personnels (643 persons) by the prefecture, 2,065 personnels have been newly increased in the same period as a result of new plan of the National Government. About 9 prefectures of Kanto Districts, 2,482 personnels have been increased by a plan of the National Government in both The 1949 and 1950 Fiscal Year. (as of July 1950). And this additional personnel expenses amount to 172,780 thousand Yen.

The pays of prefectural officials are lower in amount than that of the officials in local agencies of the National Government.

Travel and Provisions expenses are very small amount too and especially, the latter is under the amount equivalent to 0.5% of the whole local budget. The majority of this cost is defrayed for "school lunches on nutrition" in schools for welfare of children, relief stations, and hospitals, etc., and there is left little for meeting expenses. Of course, we should strenuously retrench these kind of expenses, but under the existing state that the local administration depends entirely upon the National Government, we request the National Government to co-operate with prefectures towards cutting down of these expenses.

昭和二十六年地方財政に關する政府の豫算措置に關する要望決議

昭和二十六年度地方財政需要増加額は、六百八十二億円一地方財政委員会調査内訳別紙の通り一である、が、之に対する財源は第二次シヤウプ勧告に明記せられて居る様に、地方税の増徴が不可能であり、国家豫算に於ける価格調整費、終戦処理費の如き節約可能の支出費目がない一附録意見書参照一ので、総てを挙げて平衡交付金の増額に依存する他ないのである。

今回のシヤウプ勧告に於ては、二百五十億円の平衡交付金の増額と災害復旧費の地方負担に関する特殊措置に依る百二十億円の負担軽減が勧告せられ、合計三百七十億の財源措置が講ぜられる様配慮せられて居るのであるが、残餘の三百十二億に付ては幾何かの起債の枠の拡充が暗示せられて居るに過ぎない。従來の経緯に鑑みると地方債の枠にも自ら限度があるから、如上の財源不足額の相当部分は

昭和二十六年度地方財政に關する政府の豫算措置に關する要望決議

昭和二十六年度地方公共團体の財政需要増加額は、六百八十二億円一地方財政委員会調査内訳別紙の通り一であるが、之に対する財源は第二次シヤウプ勧告に明記せられて居る様に、地方税の増徴が不可能であり、国家豫算に於ける価格調整費、終戦処理費の如き節約可能の支出費目がない一附録意見書参照一のであつて、今回のシヤウプ勧告に於ては、二百五十億円の平衡交付金の増額と災害復旧費の地方負担に関する特殊措置に依る百二十億円の負担軽減が勧告せられ、合計三百七十億の財源措置が講ぜられる様配慮せられて居るのであるが、残餘の三百十二億に付ては幾何かの起債の枠の拡充が暗示せられて居るに過ぎない。從來の経緯に鑑みると地方債の枠にも自ら限度があるから、如上の財源不足額の相当部分は

地方団体の他の支出の義務性を必要とするに至ることが憂慮せられるのである。特に今回の財政需要増加額の大半一六六％が都道府縣の負担の増となる半面、都道府縣の一般財源の五〇％以上が教育費に依つて占められ、残餘の大部分が人件費、生活保護、伝染病豫防、公共事業費の地方負担分等の義務的支出に依つて占められ、独自の計画に基く支出の如きは謂うに足りないが僅少部分に過ぎないのであるから、斯くの如き財源措置では府縣は其の最少限度の機能を全うし得ることも期待し難い実情に在るのである。都道府縣は既に昭和二十五年度に於て政府の方針に基く義務的支出増加額百二十五億円の財源未措置の負担を有して居るのであるから、新規財源所要額は正確には八百七億円として計算せられなければならないのであつて四三七億円の不足を生ずるのである。依つて政府はこの補塡策としてシヤウプ勧告に依つて平衡交付金の増額が行われる場合に於ても尚て極力起債の枠の拡大を図られると共に平衡交付金額はシヤウプ勧

告に基く二百五十億円を最底限として極力其の金額を増大し、災害復旧費地方負担に関する特殊措置と併せて、財源不足に基く地方財政の破綻を防止する様格段の配慮を加えられたい。

右要望する。

昭和二十五年九月二十七日

全国知事会議

INISTRY OF EDUCATION, JAPAN.
(MOMBU-SHO)

Standard Financial Need Amount and Expenditure Budget Compared
(Lower Secondary School)

	A Standard Financial Need Amount	B Amount of Expenditure Budget	A - B
Hokkaido	1,174,494,892	1,028,689,200	※145,805,692
Aomori	352,517,859	290,773,000	61,744,859
Iwate	379,087,398	324,178,500	54,908,898
Miyagi	407,693,980	398,158,643	9,035,337
Akita	378,483,710	375,028,718	3,454,992
Yamagata	383,619,278	346,953,292	36,665,986
Fukushima	567,399,842	523,701,769	43,698,073
Ibaragi	494,717,468	440,003,520	54,713,948
Tochigi	376,321,934	※※333,236,609	38,085,325
Gumma	397,168,526	407,044,625	* 9,876,099
Saitama	515,195,960	561,891,540	* 46,695,569
Chiba	501,242,168	527,766,832	* 26,524,664
Tokyo	1,011,246,610	1,233,921,487	*※※222,674,877
Kanagawa	481,726,566	489,591,857	* 7,865,291
Niigata	634,098,994	634,322,560	49,776,434
Toyama	230,179,254	221,676,935	8,502,319
Ishikawa	238,484,612	220,043,874	18,440,738
Fukui	192,205,560	186,623,000	5,582,560
Yamanashi	224,924,920	205,939,870	18,985,050
Nagano	561,645,840	576,421,000	* 14,775,160
Gifu	403,954,204	336,447,800	67,506,404
Shizuoka	554,749,032	568,835,378	* 14,086,346
Aichi	712,355,118	738,583,527	* 26,228,407
Mie	353,012,677	376,123,000	* 23,030,323
Shiga	221,832,036	178,987,775	42,844,261
Kyoto	400,067,826	429,657,000	* 29,589,174
Osaka	712,805,002	756,918,400	* 44,113,398
Hyogo	782,023,852	820,443,385	* 38,419,533
Nara	182,471,686	165,472,000	16,999,686
Wakayama	255,220,692	262,149,600	* 6,928,908
Tottori	153,895,375	163,071,188	* 9,175,813
Shimane	249,055,138	219,108,515	29,946,623
Okayama	374,176,586	344,004,703	30,173,883
Hiroshima	489,780,594	440,454,404	49,326,190
Yamaguchi	369,229,973	399,345,059	* 32,115,086
Tokushima	232,844,084	199,720,280	33,123,804
Kagawa	235,610,732	230,002,821	5,607,911
Ehime	375,522,948	347,819,322	27,703,626
Kochi	212,390,414	197,555,000	14,835,414
Fukuoka	789,438,494	760,891,200	28,547,294
Saga	222,773,135	※※※252,234,280	* 29,460,945
Nagasaki	373,115,974	399,645,643	* 21,528,669
Kumamoto	424,031,434	451,822,655	* 27,791,221
Oita	312,961,730	329,621,100	* 16,659,370
Miyazaki	261,804,552	281,510,000	* 19,705,448
Kagoshima	455,346,122	487,593,625	* 32,227,503
Total	19,666,007,781	19,469,464,289	※※196,543,492