

GHQ/SCAP Records (RG 331, National Archives and Records Service)

Description of contents

- (1) Box no. 3071
- (2) Folder title/number: (2)
Part-time School
- (3) Date: Mar. 1950, Aug. 1950

(4) Subject:

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Shikoku

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(Compiled by National Diet Library)

March 1950

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Information of the part time schools in Ehime, from the monthly reports during the period 21 Oct. to 20 Feb.

No. of schools: 36
 No. of faculty: full time 180, part time 716
 No. of students: 8,425

Major courses given:

- General - Japanese language, social studies (general, world history, political history, current events), mathematics (general, analysis, geometry), science (biology, chemistry, physics, geology), art, shopwork, music, calligraphy
- Agriculture - General agriculture, farm products, animal husbandry, agricultural economics, sericulture, farm engineering, forestry
- Technical - Shop work, mechanic materials, architecture, technical drawing, motor, spinning machine, textile, dying, plant management, machinery technology, electrical technology, chemical technology
- Commerce - Common economics, book keeping - accounts, business management, abacus
- Home Economic - Food, child care, home nursing, domestic economy, clothing

Main problems

Lack of teachers, lack of class rooms, need of school lunch facilities for the night-time students, unbalance between the urban and rural schools, and with the full time upper secondary schools, need of higher institutions of part time, some say 4 years of part time upper secondary school is too long. (21 Oct - 20 Nov.)

Concerning transfer of part time students to full time students in Komatsu and Saijo Upper Secondary Schools. Result of survey showed lack of credits on part of students. Plan has been drawn up to supplement necessary units. The plan is to be presented to the School Board meeting on 26 January. (21 Dec. - 20 Jan.)

HEADQUARTERS
KOCHI MILITARY GOVERNMENT TEAM
APO 1050

Kochi, Shikoku
2 December 1948

SUBJECT: Travel Order

: Cpl Forrest F. Lottman, RA 10173335
This Hq

You are directed to proceed from Kochi, Shikoku to
Motoyama, Shikoku o/a 3 Dec 48 for a period of one (1) day. Will be accompanied
by Mr. Kano & Mr. Nishimori, Japanese Nationals. CIPAP.

on temporary duty for the purpose of carrying out instructions of Commanding
Officer, Kochi Military Government Team, APO 1050. Upon compl of TDY will
return to proper orgn & sta. Tvl by govt mtr and/or rail auth. TDM. A copy
of this tvl order will be presented to RTO Clerk for issuance of necessary
ticket. Auth: Sec 1, Cir 185, Eighth Army, dtd 15 Nov 47.

BY ORDER OF LIEUTENANT COLONEL AXELSON:

C. H. FRSKINE
Major, CMP
Adjutant

OFFICIAL:

C. H. FRSKINE
Major, CMP
Adjutant

DISTRIBUTION:

1 EM concerned
1 file

March 1950

Information of the part time schools in Tokushima,
from the monthly reports of November, December & January

Major course given:

Homemaking, agriculture, commerce

A budget of 5,850,000 yen to build school buildings of part time schools was approved by the prefectural assembly in December. By 1951, completion of 35 part time school buildings is expected. (Dec. report)

Eight teachers in two groups were sent to Kinki, Chubu, Kyushu and Kanto districts to investigate the situation of the part time schools in other prefectures in Nov. Their reports made in December are very helpful.

Meeting for the part time students was held jointly by the part time schools on 7 and 8 Jan 1950. Athletic competitions, including valley ball, ping pong & marathon, oratorical contest, debate, musical contest, dance, students' assembly and meeting of the Tokushima Prefectural Working Students' League took place. Students' work were also exhibited. This meeting was unexpectedly successful.

Establishment of Ajiro Branch School of Tsuji Upper Secondary School (Ajiro-mura, Miyoshi-gun) was approved on 4 January 1950.

HEADQUARTERS
KOCHI MILITARY GOVERNMENT TEAM
APO 1050Kochi, Shikoku
27 November 1948

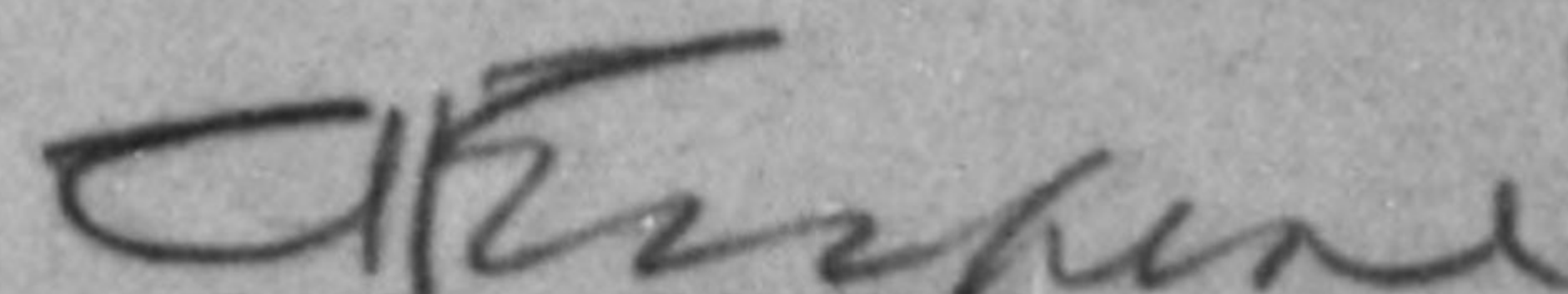
SUBJECT: Travel Order

TO : M/Sgt Charles Kuchinski, Ra6702901
this Hq

You are directed to proceed from Kochi, Shikoku, to
Takamatsu, Shikoku o/a 29 Nov 48 for a period of one (1) day.

on temporary duty for the purpose of carrying out instructions of Commanding Officer, Kochi Military Government Team, APO 1050. Upon compl of TDY will return to proper orgn & sta. Tvl by govt mtr and/or rail auth. TDN. A copy of this tvl order will be presented to RTO Clerk for issuance of necessary ticket. Auth: Sec 1, Cir 185, Eighth Army, dtd 15 Nov 47.

ORDER OF LIEUTENANT COLONEL AXELSON:



C. H. ERSKINE
Major, CMP
Adjutant

OFFICIAL:

C. H. ERSKINE
Major, CMP
AdjutantDISTRIBUTION:2 EM concerned
1 File

Report of Kawahigashi Part time Branch
School of Kagawa Upper Secondary School

9 March 1950
by S. Matsuura

U
Number of students: 42

	Boys	Girls
1st year grade	21	8
2nd year grade	11	3

55 new comers are expected to enter the school from next April.

Number of part-time teachers: 5 (men 3, women 2)

Lesson is given at day-time, 6 hours a day but no lesson at night.

School building:

They have no school-house so they are learning at the Ryosenji Temple now. 4 villages are making a plan to build a new building to complete it until this August.

Teaching materisls -- very poor
Books and library -- very poor

Course: Agriculture only

Expenses: P.T.A. ¥20, Koyukai ¥40 *a month*.

In Summer and Autumn, there is no school for two months, because these months are the busy seasons for farmers.

H. Seno

F 271

Invitation for Opening Ceremony of Kagawa-ken
Part-time Education Supporting Body

TO : Mr. Robert M. Hager
Chief of Civil Education Section
Shikoku CA Region

FROM: Originators of Kagawa-ken Part-time Education Supporting Body

Kunito, Mayor of Takamatsu City
Mizuno, A City Assembly member (Takamatsu City)

Mihara, Mayor of Marugame City
Chinzei, a City Assembly member, Marugame City

Hamada, Mayor of Sakaide City
Nakayama, a Prefectural assembly member
Yoshida, a City assembly member

Yamaguchi, a Prefectural Assembly member (Okawa-gun)
Nakano, a Prefectural Assembly member

Ohyama, a Prefectural Assembly member (Kita-gun)
Iriya

Nakatsuka, a Prefectural Assembly member (Shozu-gun)

Fujisawa, a Prefectural Assembly member (Kagawa-gun)
Kawano, " " "

Takakasahara, a Prefectural Assembly member (Ayauta-gun)
Yoshii, " " "

Miyatake, a Prefectural Assembly member (Nakatado-gun)

Ishikawa, a Prefectural Assembly member (Mitoyo-gun)
Ibaragi, " " "

It is very hot these days. How are you? We, who have the same opinions for part-time education had a conference the other day and discussed the importance of upper secondary school part-time education in Kagawa prefecture. As a result, we agreed that we would establish a supporting association for the education of part-time upper secondary school in Kagawa prefecture to help working young people as much as possible so that they can get good enough chances of learning. We will have the 1st general meeting on 7 August 1950 at 10 in the morning at the Takamatsu Upper Secondary School.

We are very happy if you agree with us and attend the meeting.

Monthly Activities Report -- June 1950 (Cont'd)

c. The posters for revised Tax Law (One set 6 sheets, 3x4 feet) were exhibited in Tokushima Marushin, Matsuyama Mitsukoshi, Takamatsu Mitsukoshi, Marugame Omatsuya Department Store.

6. Training: No comment.

7. Personnel

<u>New Misconduct Cases</u>		<u>Disposition</u>	
Fraud and Embezzlement	2	Reprimand	12
Misconduct	7	Transferred	5
Others	7	Indictment	1
<u>Total</u>	<u>16</u>		<u>18</u>

8. Summary of Selective Surveillance at National Local Tax Office Level:

a. List of National Tax Offices visited during the month of June 1950

Kagawa Prefecture: Takamatsu, Nagao, Sakaide, Marugame, Kanonji Tax Office.

Ehime Prefecture: Yawatahama Tax Office

9. Special Commentary:

This office noticed something during the delinquent tax collection tour reflected the poor management of the field personnel by the tax offices. During the peak of the rice planting season, when every available farmer and family members were out in the field a collection unit on a truck was out trying to collect the delinquent accounts. This was stupid at the time because the majority of the farmers live several miles away from the land they till. In which case if they did have the money to pay the taxes in all probability the money was someplace other than on the person. This situation was brought to the attention of the Collection Section of the Bureau and they saw the point and intend to correct such procedure and use more discretion in sending out Collection Units.



EARL G. MISENER
Capt Inf
Senior Tax Specialist

F 271

Opening Ceremony of Upper Secondary School
Part-time System Promotion Council

8 August 1950
by S. Matsuura

Date: 7 August 1950

Place: Takamatsu Upper Secondary School

Participants: Prefectural Assembly Members
Towns and Villages Assembly Members
Presidents of Primary and Lower Secondary Schools' Principals
Teachers of Part-time Upper Secondary Schools Association

Totalling 293

1. Opening 1047 (47 minutes behind time)
It was scheduled to open at 1000.
2. Temporary chairman: T. Fukui, President of Mayors' Association
(Mayor of Yamanouchi-mura, Ayauta-gun) was nominated by
the promoters to the chairman
3. Reports of the development:

Prints were distributed. Mr. Saki, Principal of the Zentsuji
Part-time Upper Secondary School read it. The present status of
part-time upper secondary school:

Main schools	19
Branch schools	34
Number of students	6,147

The students of the branch schools are studying at a part of
Primary and Lower secondary schools, ware-houses, C.P.H., temples
isolation hospitals, or residents which were lent for them. The establish-
ment of Part-time Upper Secondary School Promotion Council is keenly
necessary because part-time school system will be improved by the coopera-
tion of all the people of the prefecture.

4. Report of the present situation:

A promoter explained the present situation of part-time
education.

Subj: Local Tax Surveillance Report for Month Ending 30 June 1950

(4) The following is a summary of the prefectural taxes collected as of May 1950:

Inhabitant Tax	87%
Land Tax	94%
House Tax	93%
Enterprise Tax	70%
Admission Tax	85%
Real Estate	
Acquisition Tax	68%
Amusement Tax	72%

b. Reassessment: As reassessments are not carried out in the assessment of local taxes, comment on the assessment of taxes during the 1949-50 Fiscal Year will be substituted.

(1) City Taxes: Inhabitant tax is the most important tax to be assessed by tax official of taxation section of the municipalities. Most tax sections assessed using the following data:

Each family ¥ 100

80% (of inhabitant tax was assessed according to)
Income of previous year.

10% (") Real Estate.

10% (") House Rental Fees.

(2) Enterprise Tax: Most tax sections of prefectural offices used the following data in assessments:

(a) Amount of self-assessed income assessed by tax official of national taxation office in 1948-49 Fiscal Year.

(b) Index of business scale submitted from the business association.

(c) Inspection by tax officials from door to door.

(d) Actual investigation (Only 1% or 2% of Total)

(3) Admission tax: In three of the prefectures the tax was assessed and collected according to the number of tickets sold. In one prefecture the tax was assessed and collected after negotiations with theater owners and associations.

(4) Amusement Tax: The local tax officials assessed it according to the amount of gross income that was calculated from the amount of income

6. Deliberation on the constitution.

The constitution (draft) was read and discussed. Every article passed as drafted except one word of Article 10. They amended the word "assessment" to "dues".

7. Election of officers: (Recommendation)

One promoter recommended Mr. Kunito, mayor of Takamatsu City to the president of this council and Mr. S. Fujisawa, a prefectural assembly-man (absent) and T. Fukui (acting as the temporary chairman) as vice-chairman. There was no vote. A few member clapped hands.-- It was decided as recommended.

8. Declaration:

We have established the Kagawa Prefectural Public Part-time Upper Secondary School Promotion Council today. Hereafter, we will do our best to complete the purpose of this council.

9. Congratulating address by honorable guests:

- a. Mr. Kaneko, vice-governor
- b. Message from Mr. Hager (read by Matsuura)
- c. Mr. Aga, former chief of General Affairs Section
- d. A substitute of chairman of the Prefectural Assembly
- e. Mr. Morisaki, a member of House of Councillors
- f. Congratulation telegraphs from Superintendent of Tokushima B.E.
- g. Mr. Yuasa, a Board member

10. Greeting of thanks from the representative of the schools

Mr. Akaba, principal of Takamatsu Upper Secondary School

11. Greeting of thanks from the representative of the students:

K. Goto, president of Zentsuji 2nd Upper Secondary School
Student Association (age 40)

12. Closing 1211

Comments

a. I amazed to see a great number of attendants, as many as 300 concerned people came to the opening ceremony.

Subj: Local Tax Surveillance Report for Month Ending 30 June 1950

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b. Procedures of the meeting was very bad and undemocratic for example, discussion on the constitution, and election of officers were carried out without casting vote, nor raising hands, nor standing up, but only clapping hands by a few members. The motion was passed without second nor vote there were many cases that chairman performed arbitrarily to have a recess, and to close the meeting.

c. Mr. Kaneko, vice-governor, Mr. Aga, former chief of General Affairs Section, Mr. Ishikawa, a prefectural assembly man, Mr. Morizaki, a member of House of Councillors, made congraturation speeches. It seemed that they made speeches for the preparation of the coming election of governor.

d. This council was organized without any connection of Board of Education; I think they would have a little closer relations with Board of Education.

e. The meeting opened behind time and closed behind time.

f. After the meeting, every participant were served with lunch, and a bottle of beer. Such services are of no use. It is desirable to spend this forty or fifty thousands yen for other purposes more effectively.

g. It is no good that no woman attended the meeting today.

Subj: Local Tax Surveillance Report for Month Ending 30 June 1950

assessed by national tax official in 1948-1949 Fiscal Year. Sometimes, tax officials investigate actual business conditions of a certain hotel or restaurant in which case the assessment is made from this investigation.

c. Reinvestigations and Appeals

(1) In regard to City Taxes, some appeals have been made against inhabitants tax. These have been very few and handled without too much difficulty.

(2) In regard to prefectural taxes, enterprise tax, admission tax, amusement tax the following is a summary:

(a) Enterprise Tax: This tax was assessed mainly according to the self-assessed income amount investigated by the national tax office. If a taxpayer had the national tax officials amend his assessment, he comes to the gun office and ask his tax to be amended according to national tax official's amendment. In most cases, such a protest is acceptable. But most of taxpayers who earn a small income through their business need not pay national income tax. If this is the case they often protest the tax as being too high. It is these small cases that cause so much trouble because they do not save enough to pay the tax.

(b) Admission Tax: This tax is being collected according to actual number. One half of the theaters in this region cannot run their business with the remaining net income after the payment of the admission tax (50% of all income). They now are between two fires, one whether to close shop or two, become a delinquent taxpayer. They hope the admission tax will be reduced from 100% to 50% of admission fee.

(c) Amusement Tax: In most cases this tax is assessed only 20% of gross income which is estimated by the tax officials in gun office according to the national self-assessed income amount. Nevertheless, the president of hotel associations and restaurant associations submitted their demands to the government that the amusement tax should be reduced from 50% to 20% or 10%, according to the conference held in Matsuyama on 20 June 1950. The governors rejected this demand and they explained that the rate was determined by the Diet and that they cannot change it. But the hotel associations and restaurant associations will continue their movement in the future by closing their doors for a short time.

d. Record and Account. No comment

e. Delinquent Accounts: Total delinquency as of 31 May is 600 million yen for the four prefectures. The twelve cities have 350 million yen in delinquency. Both prefectural offices and city halls are concentrating their efforts on collection of delinquencies. Especially Kochi Prefecture whose collection is 68% of assessment has established as many as 18 tax branch offices besides 6 gun offices to collect the large amount of delinquency