DECLASSIFIED E.O. 11652 SECTION 3 (E)(1)(2)(3) NND

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Description of contents

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DECLASSIFIED E.O. 12065 SECTION 3 102,NNBS NO.

INDEX

DATE	TO	SUBJECT
		Chizai Hatsu 456, 28 Sep 48
		Operating Budget
17 May 50		Assumed Reasons for Hesitation to Establish Board of Education on the part of Local People
4 Jan 51	Director, Kinki Liaison and Coordination Office Osaka City	School Budget
16 Jan 51		ArtdeII. - How to Estanlish Local Educational Finance
		1951-52 budget

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1951-52 Budget

1 昭和26年度予算に関する調

科目別 ＼ 府縣別	大阪府	京都府	兵庫縣	神奈川縣	奈
Total of Pref. Budget 府縣予算総額	13,480,000,000	4,859,410,000	7,800,000,000	6,460,188,345	2,2
教育費	4,742,375,000	2,246,681,000	3,465,448,970	2,560,320,550	89
教育委員会費	86,220,500	46,451,000	34,016,190	32,941,290	2
小学校費	2,154,929,600	1,046,092,000	1,470,965,035	1,045,459,540	36
中学校費	991,848,200	521,774,000	881,205,295	574,345,010	226
高等学校費	862,254,300	249,694,000	520,578,921	274,682,110	123
定時制高等学校費	—	95,760,000	207,091,236	35,446,930	21
盲ろう学校費	41,866,900	21,196,000	37,092,849	10,555,180	10
朝鮮人学校費	—	—	—	—	
幼稚園費	—	—	—	1,226,330	
通信教育費	1,386,800	—	—	1,390,890	
学校教育振興費	92,267,500	19,384,000	24,196,100	19,795,250	10
認定講習会費	38,648,000	9,093,000	11,000,000	12,580,000	4
その他	53,619,500	10,291,000	13,196,100	7,215,250	5
Survey & Statistics 調査統計費	1,840,000	2,111,000	1,391,000	243,000	
社会教育費	17,813,100	12,753,000	16,058,400	12,343,000	10
Soc. Ed. Ad. Com. 教会教育委員費	246,000	145,000	186,600	648,400	
Adult Ed. 公民教育費	10,950,800	3,821,000	3,281,400	4,592,600	2
Audio Visual 視聴覚教育費	3,080,200	1,593,000	2,098,600	2,101,000	2
Arts. & Monuments 文化財保存費	2,180,500	7,158,000	2,123,600	985,000	5
Cut. Pro. 文化振興費	1,355,600	36,000	8,368,200	4,016,000	
H. Phy. Ed. 保健体育費	33,240,400	7,110,000	8,966,400	259,718,700	8
体育費	25,035,700	2,344,000	4,986,200	1,456,800	3

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調

兵庫縣	神奈川縣	奈良縣	和歌山縣	三重縣	東京都
800,000,000	6,460,185,345	2,294,467,000	3,275,690,700	3,562,246,000	44,921,233,238
465,445,970	2,560,320,550	892,496,000	1,172,815,200	1,637,065,000	9,103,304,575
34,016,190	32,941,290	20,956,000	36,179,100	30,026,000	88,128,517
470,965,035	1,045,459,540	365,550,000	470,836,000	758,398,000	4,275,962,744
281,205,295	574,345,010	226,558,000	307,523,200	492,937,000	1,591,662,727
520,578,921	274,682,110	123,810,000	162,507,300	264,285,000	1,296,476,865
207,091,236	35,446,930	21,027,000	23,520,400	—	—
37,092,849	10,555,180	10,285,000	8,827,100	9,966,000	43,758,701
—	—	—	—	—	48,005,451
—	1,226,330	—	—	—	
—	1,390,890	859,000	—	—	1,025,915
24,196,100	19,795,250	10,364,000	10,811,400	16,238,000	38,567,117
11,000,000	12,580,000	4,500,000		10,000,000	8,406,300
13,196,100	7,215,250	5,864,000		6,238,000	30,160,817
1,391,000	243,000	665,000	924,900	1,000,000	1,426,400
16,055,400	12,343,000	10,660,000	5,179,600	3,960,000	7,362,845
186,600	648,400	140,000	116,200	120,000	314,240
3,281,400	4,592,600	2,470,000	2,673,100	2,010,000	2,243,138
2,098,600	2,101,000	2,000,000	1,793,800	900,000	3,337,201
2,123,600	985,000	5,300,000	175,800	250,000	33,100
8,368,200	4,016,000	750,000	420,700	680,000	1,435,166
8,986,400	39,718,700	8890,000	3,136,800	2,070,000	42,047,700
4,986,200	1,456,800	3,240,000	2,248,400	550,000	1,546,421

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衛生費	2.217.200	908.000	2.640.200	1.688.700	1.
給食費	5.982.500	1.558.000	1.340.000	286.573.200	
研修所費 Recreation Center.	—	2.300.000	—	—	4.
図書館費	13.802.200	10.031.000	—	9.117.750	3.
教育研究所費	2.887.000	2.596.000	2.094.500	775.200	
福利厚生費	306.698.000	66.779.000	138.987.644	74.836.270	2
共済組合支付金 Mutual Aid Assn.	113.888.600	53.000.000	118.987.644	62.385.930	2
その他	192.809.400	13.779.000	20.000.000	12.450.340	
施設費 Construction	135.320.500	55.654.000	13.805.400	39.662.150	2
恩給費 Pension	(184.426.400)	89.096.000	100.000.000	137.781.950	4
その他					
府歳予算中教育費の割合 % of Ed.Ex. to Prefl.	恩給を含めると0.37% 0.35	0.46	0.44	0.40	

DECLASSIFIED E.O. 12065 SECTION 3 NND/NARS By: _____

00	2.640.200	1.688.700	1.050.000	667.700	720.000	14.718.825
00	1.340.000	286.575.200	600.000	220.700	800.000	25.782.454
00	—	—	4000.000	—	—	—
00	—	9.117.750	3.727.000	1.275.200	2.460.000	21.063.343
00	2.094.500	775.200	—	—	—	—
00	138.987.644	74.836.270	26.500.000	49.250.700	49.056.000	227.261.000
00	118.987.644	62.385.930	25.000.000	48.050.700	49.056.000	136.627.513
00	20.000.000	12.450.340	1.500.000	1.200.000	—	90.633.487
00	13.805.400	39.662.150	22.645.000	27.977.900	6.669.000	1.211.055.184
000	100.000.000	137.781.950	40.000.000	62.384.000	—	209.500.000
				放棄 2.481.600		
4	0.44	0.40	0.39	0.36	0.46	0.20

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2.

区別	大阪府	京都府	兵庫縣	神奈川縣	奈良縣	和歌山縣	三重縣	
教育費	¥24[illegible]395,000	¥246,181,000	¥465,448,970	¥560,320,850	892,496,000	1,172,815,200	1,637,065,000	
人件費	¥163,024,600		¥371,487,482	1,913,369,000	760,349,000	983,109,100	1,544,656,000	
千分比	857		886	748	862	838	944	

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Average Class Size

No. Classes.

No Teacher in actual se

3 小学校

年度区分 Fiscal year	児童数	学級数				実務定員	実務定員率	
		実学級	理論学級	一学級平均児童数			学級当教員	
				実学級	理論学級		実学級	理論学級
25年度	460.596	9.567	9.212	48.1	50	12.243	1.280	1.329
26年度	501.129	10.333	10.023	48.5	50	13.321	1.289	1.329
備考								

4 中学校 (LSS)

年度区分	生徒数	学級数				実務定員	実務定員率	
		実学級	理論学級	一学級平均生徒数			学級当教員	
				実学級	理論学級		実学級	理論学級
25年度	172.267	3.426	3.446	50.3	50	5.828	1.701	1.691
26年度	182.534	3.705	3.651	49.3	50	6.174	1.666	1.691
備考								

5 高等学校

年度区分	学校数	生徒数	実学級数	教員数	左のうち結核教員数	事務職員数	備
25年度	47	53.085	1.265	2.774		589	設置基準乙号表の
26年度	48	62.621	1.442	3.743		619	設置基準乙号表の
備考	市立定時制 15校						

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lass Size

s.

No Teacher in actual service

non-actual

yet to be repatriated

大阪府

定数 学級	実務定員	実務定員率 学級当教員 実学級	理論学級	非実務定員 結核教員	養護教員	未復員その他(課外教員)	予算定員合計	予算定員率 学級当教員 実学級	理論学級
50	12.243	1.280	1.329			(127)	12.243	1.280	1.329
50	13.321	1.289	1.329			127	13.448	1.301	1.342
				非実務定員が実務定員に含まれている場合は( )書とすること					

定数 論学級	実務定員	実務定員率 学級当教員 実学級	理論学級	非実務定員 結核教員	養護教員	未復員その他	予算定員合計	予算定員率 学級当教員 実学級	理論学級
50	5.828	1.701	1.691			(44)	5.828	1.701	1.691
50	6.174	1.666	1.691			44	6.218	1.678	1.703
				非実務定員が実務定員に含まれている場合は( )書とすること					

Standard for calculation of maintenance, repair

ろう結数員数	事務職員数	備考	需用費算出基礎	維持修繕費算出基礎
	589	設置基準乙号表の100%	学級当 20,000円	木造坪当 鉄筋坪当
	619	設置基準乙号表の100%	〃 30,000円	〃 } 120円
			外に実業学校は実習費 30,000円	

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Secretariat
staff

6 予算単価

区分	本俸 新単価	本俸 旧単価	時間講師手当	校長手当(併設の場合)	旅費	日宿手当	宿
	月	月			年	1日	
事務局	5,561	6,152				超勤として計算	
吏員							
嘱託					19,200		
雇員							
傭人					4,800		
給料無嘱託					9,600		
指導主事					27,600		
小学校	9,352	6,824			4,000		
中学校	9,239	6,737			4,000	239円	
高等学校	10,099	7,636	時間 100	月 1,300	6,000		
全日制課程							
定時制課程				月約 1,300			
盲ろう学校	9,993	7,535			6,000	239円	
通信教育							
共済組合							

7 その他

区分	報酬 公選委員	報酬 議会選出委員	費用弁償 公選委員	費用弁償 議会選出委員	その他の費用弁償 公選委員	その他の費用弁償 議会選出委員	人
							年
教育委員	15,000	10,000	9,000	4ヶ月	1,000	6,000	

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校長手当(併設の場合)	旅費	日宿手当	宿直手当	共済組合事務費	授業料	検定料	備考
	年	1日 超勤として計算	1夜 超勤として計算				
	19.200						
	4.800						
	9.600						~~人員附記事~~ 76
	27.600						昭和25年度 現給メベース 新本俸平均の算出方法
	4.000						
	4.000	239円	178円				〃
月 1.300	6.000						〃
					年 3.000円	100円	
月約 1.300					年 1.560円	50円	
	6.000	239円	178円		年 180円	ナシ	〃
					出張 150円 その他 250円	50円	
				仏当 80			

弁償	その他の費用弁償		旅費	交際費	会議開催数	
議会選出委員	公選委員	議会選出委員			定例会	臨時会
4.500	6.000	6.000	年全員 1,200,000	年全員 720,000	月 1	月 随時

DECLASSIFIED E.O. 12065 SECTION 3 402/NNDS No.

The supplementary Oregon Budget Operating Budget including outlay

8

区分	昭和25年度		昭和26
	当初予算(A)	追加を含む年間予算	当初予算(B)
都道府県予算総額	10,181,600,000	15,015,117,600	13,480,000,000
教育委員会所掌教育費	3,172,542,100	3,525,997,000	4,742,375,000
予算総額に対する割合	31.2%	23.4%	35.2%

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1

The supplementary 2
Capacity Budget
including extra

（昭和26年 5月末日現在）

25 年 度	昭 和 26 年 度		(A)と(B)との比較 増 △減
追加総予算	当初予算(B)	追加総予算現計	
15.015.117.600	13.480,000,000	13.662.224.400	3.298.400,000
3.525.997.000	4.742.375,000	4.765,984,500	1.569.832,900
23.4 %	35.2%	34.7%	

Title: Osaka Ken

P.S - 37.8
L.S.S - 29.6
U.S.S. 16.7

3. Primary School (Osaka Pref.)

PUPILS PER TEACHER .. 37.8

Fiscal Year	No.Pupils	No. Classes		Average Class Size		No.Teachers in Actual Service	No.Teachers in Actual Service Teachers per class		No.Teachers in non-actual service			No.Teachers in Budget	No.Teachers in Budget Teachers per Class	
		By Actual No.Classes	By Estimated No.Classes	By Actual No.Classes	By Estimated No.Classes		By Actual No.Classes	By Estimated No.Classes	T.B.	Sick-Leave	Yet to be repatriated		By Actual No.Classes	Estimated
1950	460.596	9,567	9,212	48.1	50	12,243	1.280	1.329			(127)	12,243	1.280	1.329
1951	501,129	10,333	10,023	48.5	50	13,321	1.289	1.329			(127)	13,448	1.301	1.342

4. Lower Secondary School

PUPILS PER TEACHER 29.6

1950	172,267	3,426	3,446	50.3	50	5,828	1.701	1.691			(44)	5,828	1.701	1.691
1951	182,534	3,705	3,651	49,3	50	6,174	1.666	1.691			(44)	6,218	1.678	1.703

5. ~~Upper~~ Secondary School

PUPILS PER TEACHER - - 16.7

Fiscal Year	No.Schools	No.Students	Actual No. Classes	No.Teachers	T.B. Teachers	Clerk	Remarks	Standard for calculation of expenses		Standard for calculation of maintenance,repair	
1950	47	53,085	1,265	2,774		589	Standard for Establishment(B)	Per Class	20,000 Yen	Per Tsubo	
1951	48	62,621	1,442	3,743		619		"	30,000 Yen	Per Tsubo	120 Yen
Remarks	Municipal Part-time Sch. - 15							Vocational Sch. Expense for Practice	30,000 Yen		

6. Budgetary Unit Cost

Classification	Basic Salary New Unit Cost	Basic Salary Old Unit Cost	Part-time Lecturer's Allowance	Allowance for Principal for Combined Sch.	Travel Expense	Holiday Duty	Night Duty Allowance	Mutual Aid. Assn. Operation Expense	Tuition	Exam. Charge	Remarks
Secretariat	Month 8,561	Month 6,152			Year						
Staff					)						
Part-time					) 19,200						
Clerk					)						
Janitor					4,800						
Un-paid Part-time					9,600						
Teachers' Consultant					27,600						Prevailing Salary x Basic Point Rate
P.S.	9,352	6,824			4,000	)					New Method of Salary Scale
L.S.S.	9,239	6,737			4,000	) 239					
U.S.S.	10,099	7,636	Per 1hour 100	Month 1,300	6,000	)					
Full-time Course			)						Year 3,000	100	
Part-time Course			)	About 1,300					1,560	50	
Blind. Deaf & Dumb Sch.	9,993	7,535			6,000	239			180	Nothing	
Correspondence Course									National Language 150 Others 250	50	
Mutual Aid Ass'n								Per 1 Person 80			

TOTAL ANNUAL COST BOE = ¥ 3,952,000 = C$11,000

7. Others

As of the end of May 1951

Classification	Remuneration		Actual expense		Other Actual Expense		Travel Expense	Year Social Expense	No. Meetings	
	Publicly elected	Elected from Assembly	Publicly elected	Elected from Assembly	Publicly elected	Elected from Assembly	Annual total		Ordinary	Extraordinary
Members of Board of Education	15,000	10,000	9,000	4,500	6,000	6,500	1,200,000	720,000	Once a month	Whenever needed

8. "

	1950 Fiscal Year Original Budget (A)	Yearly Budget including the supplementary	1951 Fiscal Original Budget (B)	Present Total including the supplementary	Difference between (A) & (B)
Total of Pref. Budget	10,181,600,000	15,015,117,600	13,480,000,000	13,662,224,400	3,298,400,000
Educational Expense	3,172,542,100	3,525,987,000	4,742,375,000	4,765,984,500	1,569,832,900
%	31.2 %	23,5 %	35.2 %	34.7 %	

By Mrs. Nishimune.

From Sudai IFEL study.

0/14

Artide II. How to Establish Local Educational Finance

1. Present status of educational expenditure

1. Analysis of school educational expenditure (Fukushima Prefecture)

(1) Expenses per pupil by school type

Type of School	No. of Surveyed pupils	Total Amount per person	Current Expenses per pupil	percentage per pupil	Capital Outlay per pupil	Percentage per pupil	Debt Service per pupil	Percentage per pupil
Elementary School	301,705	¥ 2,378.55	¥2,004.37	86.6%	¥ 371.94	13.2%	¥ 2.24	0.2%
Lower Secondary School	122,517	6,912.12	3,228.50	46.7	3,551.20	52.8	32.42	0.5
Upper Secondary School (Full Time)	27,347	6,704.76	5,821.55	86.8	883.11	13.2		
Upper Secondary School (Part Time)	6,576	6,856.43	5,588.05	81.6	1,268.38	18.4		
Kindergarten	1,939	2,519.82	2,400.10	95.2	119.52	4.8		
School for Blind and Deaf	117	43,535.04	25,114.32	57.7	18,418.72	42.3		

Investigated by Fukushima Prefecture School Board --- Settled Account of 1948

(2) Current expenses per pupil by classified expenses

Classification of expenses	Elementary School		Lower Secondary School		Full Time Upper Secondary School		Part Time Upper Secondary School	
For Instruction	¥ 1,562.22	77.8%	¥2,536.03	78.5%	¥4,419.89	75.9%	¥3,678.65	65.8%
For Administration	44.55	2.2	167.72	4.1	387.72	7.2	779.60	13.9
For Operation	178.90	8.9	259.84	8.0	485.13	8.2	820.75	14.7
For Maintenance	77.49	3.8	76.59	2.3	177.50	2.7	147.92	2.6
For the activities other than Instruction	123.29	6.1	172.98	5.3	307.98	5.2	113.94	2.0
For others	17.94	1.2	17.05	1.8	43.40	0.8	56.81	1.0
Total	¥2,004.37	100.0%	¥3,228.50	100.0%	¥5,821.65	100.0%	¥5,588.05	100.0%

DECLASSIFIED E.O. 12065 SECTION 3 402/NWD

DECLASSIFIED E.O. 12065 SECTION 3 402/NNSS NO. [illegible]

(3) ~~Salaries and~~ Allowances for teachers per pupil by school type

Type of School	per pupil	Percentage for Current Expenses	Index Number ~~for~~ as compared with Primary School
Elementary School	¥1,478.13	73.7%	100
Lower Secondary School	2,342.59	72.8	158
Full Time Upper Secondary School	4,097.30	70.3	277
Part Time Upper Secondary School	3,420.38	61.2	236
School for Blind & Deaf	19,045.09	75.8	1288

(4) Salaries for teachers per pupil

Type of School	per pupil	Average Salaries for teachers	Number of teachers
Elementary School	¥1,205.58	¥ 5,141.00	7,737
Lower Secondary School	1,874.74	5,875.00	4,377
Full Time Upper Secondary School	2,976.16	7,151	1,280
Part Time Upper Secondary School	2,100.31		

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO. _____

II. ~~Educational Expenditure in Internal property~~ Financial Sources of Education (Fukushima Pref. Settled Account 1948)

(1) Classified ~~property~~ of prefectural educational Revenue ~~expenditure~~

~~Expenditure~~ From National Treasury	¥ 367,790,703	35.9%
~~Expenditure~~ From Prefectural Treasury ...	656,091,587	64.1%
Total	¥1,023,882.290	100.0%

(2) ~~Classified property for expenditure~~ Prefectural Revenue:

Appropriation from ~~annual income~~ General income	¥ 610,882,079	93.1%	59.6%
Long Term Loan	6,670,000	1.0	0.7
Donation	6,632,968	1.0	0.7
Income from Basic Property			
School Fee & others	31,905,542	4.8	3.1
Debt			
Total	656,091,587	100.0	64.1
(~~Expenditure from~~ National ~~Treasury~~ subsidy)	367,790,703		35.9
Total	1,023,882,290		100.0

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(3) ~~Classified Property for the expenditure from~~ Financial Sources of Cities Townsand Villages

Appropriation from ~~annual~~ General income	¥ 454,624,993	65.5%	29.8%
Long Term Loan	64,019,138	9.2	4.2
Donation	124,080,514	17.9	8.1
Income from Basic Property	39,282,623	5.6	2.5
School Fee and others	6,999,877	1.0	0.5
Debt	4,080,600	0.5	0.3
Total	693,087,805	100.0	45.4
~~Expenditure from~~ National and Prefectural ~~Treastry~~ Subsidies.	825,668,869		54.6
Total	1,518,758,774		100.0

(4) Direct Income to school

~~Classified~~ Schools	Direct Income to school	per pupil	percentage for ~~Total~~ General expenses per pupil
Elementary school	¥ 63,756,845	¥ 211.32	9.1%
Lower Secondary school	67,025,269	547.07	7.9
Full Time Upper Secondary School	34,113,750	1,247.44	18.6
Part Time Upper Secondary School	6,529,568	992,94	14.5
Kindergarten	512,999	397.98	15.8
School for Blind and Deaf	26,474	226.27	0.5
Total	171,960,003		

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(5) Proportion of Donation (Including direct income to school) in the educational ~~property~~ revenue

Direct income to school	¥ 171,960,003	
Donation ~~by~~ through Prefecture	6,632,966	
Donation ~~by~~ through Cities Towns and Villages.	124,080,514	
Total	¥ 302,673,483	..... 16%

~~for the total amount of~~

Prefectural Educational Expenditure	¥ 1,023,882,290	~~100%~~
Real Expenditure from City, Town and Village ...	693,087,805	
Direct income to school ..	171,960,003	
Total	¥ 1,888,930,098	---- 100%

III. Real Status of Donation by P.T.A.

(1) Ratio of the educational budget in national finance :

Year	1946	1947	1948	1949	1950
Ratio	2.1%	4.9%	6.3%	5.1%	?

(2) The Ratio of the educational budget in local finance:

Year	1946	1947	1948	1949	1950
Ratio	23.3%	25.7%	23.9%	20.6%	?

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(3) Ratio between educational expenditure and donation by P.T.A. :

This is the real status of Miyagi Prefecture (excluding personnel expenses)

a.	Public (attached school)	51%	Elementary school and lower secondary school	
b.	City (Sendai City)	12%	Population 330,000	
c.	City (Ishinomaki and Shiogama City)	46%	Population 50,000	
d.	Town (Rounai/~~District~~)	22%	Igu District ㇀Town ...	Town in the mountain.
			Watari District〃Town ...	Town by the sea.
			Tamatsukuri " 〃Town ...	Town on the flat ground
e.	Village (Civilized village)	66%	H Village of Miyagi District (This village has many people from city since the war)	
f.	Village (Isolated ~~Deserted~~ village)	11%	K village in Kurihara District	

(4) The ratio of supporting ~~charges~~ funds from P.T.A. for Standard Compulsory Educational expenditure:

9% for National Educational Budget

(5) ~~The ratio of local expenditure (educational) for~~ presumptive

The ratio of donation by P.T.A. in local expenditure (educational)

estimated

5% for Miyagi Prefectural Educational Expenditure

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDS No. [illegible]

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 15 (Osaka, Honshu)

6 January 1951

SUBJECT: School Budget

TO: Director
Kinki Liaison and Coordination Office
Osaka City

1. It is requested the following budgetary information be furnished this headquarters on or before 22 January 1951 for each prefecture in Kinki Region.

a. The original budget of the board of education for 1950-51.

b. Supplemental budget of the board of education for 1950-51.

c. Proposed budget of the board of education for 1951-52. As of the date of submission of this information indicate whether yet approved by the board of education, examined by the governor, and approved by the prefectural assembly.

d. The prefectural budget for 1950-51, supplementary budget for 1950-51, and proposed budget for 1951-52 for school affairs, private schools, and prefectural colleges and universities. This item should include appropriations for all educational purposes not under the jurisdiction of the board of education.

e. The total prefectural budget (for all purposes) for 1950-51, the supplementary budget for 1950-51, and proposed budget for 1951-52. No breakdown by categories is desired for this item--only total amounts.

2. The above information should be submitted in original form showing both totals and amounts for each item (KO) and (KOKU) in the budget. It should be submitted in Japanese.

FOR THE CHIEF:

STERLIN C. MOORE
Major Infantry
Deputy Chief

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO. [illegible]

School / Budgets

Assumed Reasons for Hesitation to Establish Board of Ed on the part of Local People.

(S. Miura) 17 May 1950.

1. Due to lack of local leadership, the existing local school boards have failed to demonstrate the advantages to be obtained by their installation.

2. Ineffective and uneconomical operation ~~and uncommon~~ displayed by the existing boards & giving an unfavorable impression to the general ~~bad~~ public that the board of education is "expensive"

3. Difficulty for the local public body to foresee their future financial situation (capability to afford the board of education). pending the legislation of the new local tax law.

4. Alleged re-demarcation of administrative district (prefecture) prevents local people from taking ~~any~~ a definite step in local administration.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. [illegible]

1st Ind
Hq Wakayama Civil Affairs Team, APO 25
Subject: "Religious Service Furnished
by Board of Education".
(29 Aug 49)

Hq Kinki Civil Affairs Region, APO 25, 12 Sep 49

TO: CG, I Corps, APO 301
ATTN: Civil Affairs Section

This headquarters concurs in the recommendation contained in paragraph 4, basic communication.

WILEY H. O'MOHUNDRO
Coloenl

DECLASSIFIED E.O. 12065 SECTION 3 402/NNBS NO: _____

Operating Budget

		%
I.	Administration (General Control) - - - - Not above	5%
	@ Bd. of Ed @ Supt & Staff	
	— make new file Budget	
II.	Instructional Service - - - - - - - - at Least	75%
	@ Teachers Salaries @ Instructional Supplies	
III.	Auxiliary Services - - - - - - - - Approximately	10%
	@ Libraries @ School Lunch Program @ Other Community Services	
IV.	Maintenance of Plant - - - - - - - - - Approx.	6%
	@ Repair and Upkeep of Schoolbuildings @ Repair and Replacement of Equipment	
V.	Operation of Plant - - - - - - - - - Approx.	2%
	@ Janitor Service (Labor + Supplies) @ Utilities (Fuel, Light, Water) Fuel	
VI.	Fixed Charges - - - - - - - - - - - - Approx.	2%
	@ Insurance on Bldgs. and Rent & Equips. @ Bond Premiums (Bonded Officials)	
VII.	Debt Service - - - - - - - - - - - - - No Hope	0%
	@ Repayment of Loans (Principal & Interest) @ Retirement of Bonds " "	
	Total Operating Budget	100%
VIII.	Capital Outlays - - - - - - - - - - - Separate Budget	
	@ New Construction. (Bldgs. + Equips.)	

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Pref. Board of Education

Pref. Superintendent

Administration

1. Finance
   - @ Budgeting
   - @ Accounting and Statistical
2. Personnel
   - @ Recruitment
   - @ Certification
   - @ Merit
3. Planning
   - @ School Plant
   - @ School Service

Instructional Service

1. Primary Schools
2. Secondary Schools (Jr & Sr)
3. Vocational + Adult Ed.
4. Instructional Materials
   - @ Textbooks, etc
   - @ Library books, etc
   - © Audio-Visual Aids

Auxiliary Service

1. Health
   - @ School Lunch Program
   - @ School Health Service
     - (1) Examinations + Follow-up
     - (2) Training + Service
       - (a) First Aid
       - (b) Safety
2. Other ?
   - @ Transportation?
   - @ Boarding Service?
   - © Student Aid?

DECLASSIFIED E.O. 12033 SECTION 3 402/NNSS NO. [illegible]

Budget file

SUBJECT: Chizai Hatsu 456, 28 September 1948
(No. 456, Local Finance Committee, 28 Sept. 1948)

FROM : Secretary General Office of Local Finance Committee

TO : Governor of Shiga Prefecture

TITLE : Concerning the Expenditure of the Local Fund of Matters beyond jurisdiction of the Local Public Organizations.

In spite of the articles 9 thru 12 of the Local Finance Law which clarifies the areas covered by the national government budget and the local government budget, recent reports to this office have revealed the fact that they contrived many pretexts for misappropriation of the local funds 1) to raise salaries, 2) to pay expenses which are to be met by To, Do, Fu, and Ken Police Forces, 3) to misappropriate considerable sum of the prefectural budget to meet the expenses which come under the Article 10 of the said law under undue pressure of the national government, 4) to pay expenses for equipment, maintenance and buildings of the government sponsored educational institutions.

This misappropriation of the local funds has become an obstacle to the sound development of local finance in accordance with the Local Finance Law. This committee warns you to be on strict guard against this sort of practice since such act may be regarded as violation of the Local Finance Law, Article 2, No. 1, and as such will be dealt with the Article 26 of the said law.

This committee wants to be always informed of any unreasonable inducement by the government agencies in violation of the Local Finance Law.

DECLASSIFIED E.O. 12065 SECTION 3 (d), WAS NO

地財委発第四五六號

昭和二十三年九月二十八日

地方財政委員會事務局長

滋賀縣知事殿

地方公共團体の処理する権限を有しない事務に要する経費等について

正費 地方費の負担区分については地方財政法第九條乃至第十二條に明確に規定されているにかゝわらず近時仄聞する処によると種々の名目を借り(イ)或いは不当に高い給與切替を行ったり(ロ)或いは実質上都道府縣警察隊に要する経費を負担したり(ハ)或いは第十條に掲げる各種の経費について正の不当な要請に屈して多額の府縣費を支出したり(ニ)或いは又官立の教育機関等の諸施設の

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維持費建築費等を支弁したり、ために地方財政法の趣旨に則り健全な運営に努める他の地方公共団体の財政に大の迷惑を及ぼしている団体がある趣であるが、この種の行為は地方財政法第二條第一項違反のものであるので厳に注意ありたい

なお地方財政法に反する経費の要請に対しては、時宜を失せず連絡せられたい。