

(LIVESTOCK BUREAU, MINISTRY OF
AGRICULTURE AND FORESTRY)

Administration			
Ministry of Agriculture and Forestry			
Ministry proper	668	- 148	
Industries and Economy			
Agriculture and forestry	255,455	-3,702	
Improvement and increase of livestock	3,705	-3,127	
Livestock hygienes	251,750	- 575	
Total	256,123	-3,850	252,273

(RAW SILK BUREAU, MINISTRY OF
AGRICULTURE AND FORESTRY)

Administration			
Ministry of Agriculture and Forestry			
Ministry proper	330	- 126	
Industries and Economy			
Agriculture and forestry			
Promotion of silk industry	3,040,291	-1,071	
Total	3,040,621	-1,197	3,039,424

(FOODSTUFF AGENCY)

Industries and Economy			
Agriculture and forestry	10,198,167	-1,257	10,196,910
Foodstuff Agency	9,285	- 690	
Adjustment affairs of commodities	1,865	- 567	
Agricultural insurance	187,016		
Foodstuff Control	10,000,000		

(FORESTRY AGENCY)

Industries and Economy			
Agriculture and forestry	56,605	-10,319	
Forestry Agency	5,454	- 396	
Encouragement of afforestation	6,061	-9,845	
Extermination of injurious insects in forest		-76	
Aid to Reconstruction and Completion of Forestry Co-operative Associations and League thereof	45,090		
Public Works			
Business expenses for public works		- 751	
Business expenses for public works	26,046		
Total	82,651	-11,070	71,581

(FISHERY AGENCY)

Industries and Economy			
Fishery	530,198	-9,425	
Fishery Agency	5,172	- 373	
Adjustment of fisheries	15,529	-1,047	
Promotion of aquatic industry	379,527	-8,005	
Aid to Reconstruction and Completion of Fishery Co-operative Associations and League thereof	129,970		
Public Works			
Business expenses for public works		-35	
Business expenses for public works	485		
Total	530,683	-9,460	521,223

(AGRICULTURAL TECHNIC RESEARCH INSTITUTE) Industries and Economy Agriculture and forestry Agricultural Technic Research Institute	12,582	-6,153	6,429
(AGRICULTURAL LABORATORY) Industries and Economy Agriculture and forestry Agricultural Laboratory	34,311	-13,519	20,792
(NATIONAL RESEARCH INSTITUTE OF AGRICULTURE) Industries and Economy Agriculture and forestry National Research Institute of Agriculture	1,928	- 798	1,130
(SERICULTURAL EXPERIMENT STATION) Industries and Economy Agricultural and forestry Sericultural Experiment Station	16,477	-6,051	10,426
(LIVESTOCK HYGIENE EXPERIMENT STATION) Industries and Economy Agriculture and forestry Livestock Hygiene Experiment Station	15,394	-1,575	13,819
(FERTILIZER INSPECTION OFFICES) Industries and Economy Agriculture and forestry Fertilizer Inspection Offices	2,386	- 366	2,020
(AGRICULTURAL INSECTICIDE & FUNGICIDE INSPECTION OFFICE) Industries and Economy Agriculture and forestry Agricultural Insecticide & Fungicide Inspection Office	763	- 197	566
(EXPORT AGRICULTURAL PRODUCTS INSPECTION OFFICES) Industries and Economy Agriculture and forestry Export Agricultural Products Inspection Offices	4,373	-2,710	1,663
(RAW-SILK CONDITIONING HOUSES) Industries and Economy Agriculture and forestry Raw-Silk Conditioning Houses	14,586	-1,369	13,217
(AGRICULTURE & FORESTRY-EPIDEMIC PREVENTION STATIONS) Industries and Economy Agriculture and forestry Agriculture & Forestry-Epidemic Prevention Stations	6,423	-1,861	4,562

(RURAL INDUSTRY TRAINING INSTITUTE)			
Industries and Economy			
Agriculture and forestry			
Rural Industry Training Institute	376	- 197	179
(FOUNDATION SEED POTATO FARMS)			
Industries and Economy			
Agriculture and forestry			
Foundation Seed Potato Farms	5,411	-2,459	2,952
(LIVESTOCK BREEDING FARM)			
Industries and Economy			
Agriculture and forestry			
Livestock Breeding Farm	7,844	-3,852	4,992
(REGIONAL AGRICULTURAL LAND OFFICE)			
Industries and Economy			
Agriculture and forestry	13,376	-2,189	
Land improvement	1,794	- 395	
Reclamation	4,894	- 526	
Adjustment of agricultural land	6,688	-1,268	
Public Works			
Business expenses for public works	58,805	-1,376	
Business expenses for public works	72,181	-3,565	68,616
Total			
(STATISTICS AND RESEARCH OFFICES)			
Industries and Economy			
Agriculture and forestry			
Statistics and research of agriculture	293,229	-47,240	245,989
(FOOD RESEARCH LABORATORY)			
Industries and Economy			
Agriculture and forestry			
Food Research Laboratory	2,182	- 631	1,551
(FOREST EXPERIMENT STATION)			
Industries and Economy			
Agriculture and forestry			
Forest Experiment Station	22,379	-4,341	18,038
(FISHERIES RESEARCH INSTITUTE)			
Industries and Economy			
Fishery			
Fisheries Research Institute	14,327	-5,390	8,937
(FISHERIES INSTITUTE)			
Industries and Economy			
Fishery			
Fisheries Institute	4,836	- 619	4,217
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Administration			
Ministry of Agriculture and Forestry			
Ministry proper		-25	-25
GRAND TOTAL, MINISTRY OF AGRICULTURE AND FORESTRY			20,777,224

MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY	(Supplemental)	(Decrease due to revision)	(Balance)
(MINISTER'S SECRETARIAT, MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY)			
Administration Ministry of International Trade and Industry	91,776	-2,286	
Industries and Economy Commerce and Mining and Industry Investigation of commerce, mining and industry	9,820	-3,056	
Total	101,596	-5,342	96,254
(INTERNATIONAL TRADE BUREAU, MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY)			
Administration Ministry of International Trade and Industry	3,316	- 329	
Industries and Economy Commerce and mining and industry Measures for foreign trade	2,035	- 103	
Total	5,351	- 432	4,919
(INTERNATIONAL TRADE AND PROMOTION BUREAU, MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY)			
Administration Ministry of International Trade and Industry	1,217	- 154	
Industries and Economy Commerce and mining and industry Measures for foreign trade	1,500,015	-6,198	
Liquidation of remaining business of the Foreign Trade Special Account	1,002,296	-5,846	
Total	497,719	- 712	
	1,501,232	-6,352	1,494,880
(INTERNATIONAL TRADE AND ENTERPRISE BUREAU, MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY)			
Administration Ministry of International Trade and Industry	1,174	- 156	
Industries and Economy Commerce and mining and industry Measures for commerce and industry Adjustment affairs of commodities	3,816	-1,338	
Termination of war business Termination of war business	2,595	- 766	
Reparation Equipment Disposition Reparation equipment disposition business	1,221	- 572	
Reparation equipment disposition business	165	- 236	
Total	1,163	- 120	
	6,318	-1,850	4,468

(INTERNATIONAL TRADE AND TEXTILE
BUREAU, MINISTRY OF INTERNATIONAL
TRADE AND INDUSTRY)

Administration			
Ministry of International Trade and Industry			
Ministry proper	1,836	- 141	
Industries and Economy			
Commerce and mining and industry	2,842	-1,328	
Measures for commerce and industry	911	-1,141	
Measures for foreign trade	1,931	- 187	
Total	4,678	-1,469	3,209

(INTERNATIONAL TRADE SUNDRIES BUREAU,
MINISTRY OF INTERNATIONAL TRADE AND
INDUSTRY)

Administration			
Ministry of International Trade and Industry			
Ministry proper	350	- 118	
Industries and Economy			
Commerce and mining and industry			
Measures for foreign trade	1,035	- 369	
Total	1,385	- 487	898

(INTERNATIONAL TRADE AND MACHINERY
BUREAU, MINISTRY OF INTERNATIONAL
TRADE AND INDUSTRY)

Administration			
Ministry of International Trade and Industry			
Ministry proper	2,860	- 399	
Industries and Economy			
Commerce and mining and industry	103,508	-5,209	
Measures for commerce and industry	1,960	- 482	
Measures for foreign trade	713	- 115	
Promotion of industry	100,835	-4,612	
Total	106,368	-5,608	100,760

(INTERNATIONAL TRADE AND CHEMISTRY
BUREAU, MINISTRY OF INTERNATIONAL
TRADE AND INDUSTRY)

Administration			
Ministry of International Trade and Industry			
Ministry proper	1,244	- 110	
Industries and Economy			
Commerce and mining and industry	2,855	- 354	
Measures for commerce and industry	2,551	- 343	
Measures for foreign trade	304	-11	
Total	4,099	- 464	3,635

(INTERNATIONAL TRADE AND IRON AND
STEEL BUREAU, MINISTRY OF
INTERNATIONAL TRADE AND INDUSTRY)

Administration			
Ministry of International Trade and Industry			
Ministry proper	264	-48	

Industries and Economy			
Commerce and mining and industry	712	- 259	
Measures for commerce and industry	683	- 256	
Measures for foreign trade	29	-3	
Total	976	- 307	669
(RESOURCES AGENCY)			
Industries and Economy			
Commerce and mining and industry	8,906	-2,835	6,071
Resources Agency	3,125	- 262	
Measures for commerce and industry	445	- 306	
Investigation of commerce, mining and industry	1,693	- 675	
Exploitation of resources	2,670	-1,212	
Measures for mine safety	973	- 380	
(AGENCY OF INDUSTRIAL SCIENCE & TECHNOLOGY)			
Industries and Economy			
Commerce and mining and industry			
Agency of Industrial Science & Technology	5,398	-4,821	577
(PATENT AGENCY)			
Industries and Economy			
Commerce and mining and industry			
Patent Agency	11,588	-2,501	9,087
(SMALLER ENTERPRISES AGENCY)			
Industries and Economy			
Commerce and mining and industry			
Smaller Enterprise Agency	3,476	-2,212	1,264
(REGIONAL BUREAUS OF INTERNATIONAL TRADE AND INDUSTRY)			
Industries and Economy			
Commerce and mining and industry	119,308	-11,381	
Regional Bureaus of International Trade and Industry	78,273	-6,066	
Measures for commerce and industry	6,743	- 799	
Measures for foreign trade	3,413	- 346	
Promotion of industry	8,247	-1,219	
Adjustment affairs of commodities	3,328	-1,082	
Investigation of commerce, mining and industry	9,283	- 927	
Measures for mine safety	10,021	- 942	
Reparation Equipment Disposition			
Reparation equipment disposition business	432	-67	
Reparation equipment disposition business			
Total	119,740	-11,448	108,292
(CENTRAL INSPECTION INSTITUTE OF WEIGHTS AND MEASURES)			
Industries and Economy			
Commerce and mining and industry			
Laboratories	5,443	-1,463	-3,980
(GOVERNMENT MECHANICAL INSTITUTE)			
Industries and Economy			
Commerce and mining and industry			
Laboratories	8,253	-3,559	4,694

(GOVERNMENT CHEMICAL INDUSTRIAL RESEARCH INSTITUTE TOKYO) Industries and Economy Commerce and mining and industry Laboratories	10,301	-3,531	6,770
(GOVERNMENT CHEMICAL INDUSTRIAL RESEARCH INSTITUTE, OSAKA) Industries and Economy Commerce and mining and industry Laboratories	8,274	-2,212	6,062
(GOVERNMENT RESEARCH INSTITUTE FOR CERAMICS) Industries and Economy Commerce and mining and industry Laboratory	2,504	-1,022	1,482
(EXPERIMENTAL INSTITUTE OF TEXTILE INDUSTRY) Industries and Economy Commerce and mining and industry Laboratories	2,129	- 953	1,176
(GEOLOGICAL SURVEY) Industries and Economy Commerce and mining and industry Laboratories	10,839	-4,459	6,160
(ELECTRO-TECHNICAL LABORATORY) Industries and Economy Commerce and mining and industry Laboratories	20,769	-6,980	13,809
(INDUSTRIAL ARTS GUIDANCE INSTITUTE) Industries and Economy Commerce and mining and industry Laboratories	4,222	-2,101	2,121
(FUEL RESEARCH INSTITUTE) Industries and Economy Commerce and mining and industry Laboratories	4,338	-1,941	2,397
(MINING-TECHNIC LABORATORY) Industries and Economy Commerce and mining and industry Laboratories	3,859	- 940	2,919
(MACHINE AND TOOL INSPECTION HOUSES) Industries and Economy Commerce and mining and industry Inspection Houses	1,400	- 658	742
(CHEMICAL PRODUCTS INSPECTION HOUSES) Industries and Economy Commerce and mining and industry Inspection houses	1,152	- 648	504
(TEXTILE GOODS INSPECTION HOUSES)			

Industries and Economy			
Commerce and mining and industry			
Inspection houses	1,598	- 607	991
(DAILY NECESSITIES INSPECTION HOUSES)			
Industries and Economy			
Commerce and mining and industry			
Inspection houses	947	- 428	519
(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)			
Administration			
Ministry of International Trade and Industry			
Ministry proper		-45	-45
GRAND TOTAL, MINISTRY OF INTERNATIONAL TRADE AND INDUSTRY			1,889,264

MINISTRY OF TRANSPORTATION	(Supplemental)	(Decrease due to revision)	(Balance)
(MINISTER'S SECRETARIAT, MINISTRY OF THE TRANSPORTATION)			
Administration			
Ministry of Transportation			
Ministry proper	196,532	-5,372	191,160
(MARITIME TRANSPORTATION BUREAU, MINISTRY OF TRANSPORTATION)			
Administration			
Ministry of Transportation			
Ministry proper	3,869	-2,502	
Industries and Economy			
Maritime transportation		- 322	
Control of maritime transportation		- 201	
Adjustment affairs of commodities	181	- 121	
Special Properties Disposition	3,877		
Special properties disposition business			
Special properties disposition business	61	-7-	
Incidental business of special properties disposition			
Incidental business of special properties disposition	104		
Special properties disposition works			
Return of forfeited ships	3,712		
Total	7,927	-2,831	5,096
(SHIPS BUREAU, MINISTRY OF TRANSPORTATION)			
Administration			
Ministry of Transportation			
Ministry proper	2,892	- 330	
Industries and Economy			
Maritime transportation			
Adjustment affairs of commodities	143	-65	
Special Properties Disposition			
Special properties disposition business			
Special properties disposition business	18		
Total	3,053	- 395	2,658
(SEAMEN BUREAU, MINISTRY OF TRANSPORTATION)			
Administration			
Ministry of Transportation			
Ministry proper	2,091	- 903	
Industries and Economy			
Maritime transportation			
Adjustment affairs of commodities	80	-79	
Total	2,171	-982	1,189
(PORT AND HARBOR BUREAU, MINISTRY OF TRANSPORTATION)			
Administration			
Ministry of Transportation			
Ministry proper	5,072	-533	
Industries and Economy			
Maritime transportation			
Adjustment affairs of commodities	64	-37	
Total	5,136	-570	4,566

(RAILWAY SUPERVISION BUREAU, MINISTRY OF TRANSPORTATION)	(Supplemental)	(Decrease due to revision)	(Balance)
Administration			
Ministry of Transportation			
Ministry proper	6,538	336	
Industries and Economy			
Land Transportation			
Adjustment affairs of commodities	111	458	
Total	6,649	- 394	6,255
(HIGHWAY TRANSPORTATION BUREAU, MINISTRY OF TRANSPORTATION)			
Administration			
Ministry of Transportation			
Ministry proper	7,184	-960	
Industries and Economy			
Land transportation			
Adjustment affairs of commodities	329	-601	
Total	7,513	-1,561	5,952
(REGIONAL MARITIME BUREAU)			
Administration			
Ministry of Transportation			
Regional Maritime Bureau	46,496	-6,947	
Industries and Economy			
Maritime transportation	11,846	-4,056	
Control of maritime transportation	1,207	- 214	
Adjustment affairs of commodities	10,639	-3,842	
Special Properties Disposition			
Special properties disposition business	203	-5	
Special properties disposition business	58,545	-11,008	47,537
(REGIONAL HARBOUR CONSTRUCTION DIVISION)			
Industries and Economy			
Maritime transportation			
Adjustment affairs of commodities	50	-26	
Public Works			
Business expenses for public works			
Business expenses for public works	83,152	-3,123	
Total	83,202	-3,149	80,053
(REGIONAL LAND TRANSPORTATION BUREAU)			
Administration			
Ministry of Transportation	54,459	-4,792	
Regional Land Transportation Bureau	50,391	-4,297	
Road Transportation Council	4,068	- 495	
Industries and Economy			
Land Transportation			
Adjustment affairs of commodities	8,294	-3,691	
Total	62,753	-8,483	54,270

	(Supplemental)	(Decrease due to revision)	(Balance)
(SEAMEN'S LABOR RELATION BOARD)			
Social Relief and Labor Facilities			
Labor administration			
Seamen's Labor Relation Board	10,268	-166	10,102
(MARITIME SAFETY AGENCY)			
Administration			
Ministry of Transportation			
Maritime Safety Agency	122,726	-8,433	
Public Works			
Business expenses for public works			
Business expenses for public works	1,070	-60	
Total	123,796	-8,493	115,303
(DISTRICT HEADQUARTERS OF MARITIME SAFETY AGENCY)			
Administration			
Ministry of Transportation			
District Headquarters of Maritime Safety Agency	243,816	-31,076	212,740
(MARITIME ACCIDENT INQUIRY AGENCY)			
Administration			
Ministry of Transportation			
Maritime Accident Inquiry Agency	3,224	-258	2,966
(CIVIL AERONAUTICS AGENCY)			
Administration			
Ministry of Transportation			
Civil Aeronautics Agency	10,987	-450	
Termination of War			
Termination of war business			
Termination of war business	14,197	-569	
Total	25,184	-1,019	24,165
(METEOROLOGICAL OFFICES)			
Education and Culture			
Research and investigation of science and education			
Meteorological offices	114,992	-28,978	
Termination of War			
Termination of war business			
Termination of war business	4,048	-152	
Total	119,040	-29,130	89,910
(TRANSPORTATION TECHNICS RESEARCH INSTITUTE)			
Administration			
Ministry of Transportation			
Transportation Technics Research Institute	9,691	-2,884	6,807
(MARITIME TECHNICAL SCHOOL)			
Education and Culture			
Research and investigation of science and education			
Maritime Technical School	3,044	-571	2,473

(NAVIGATION TRAINING ESTABLISH-
MENT)

Education and Culture			
Research and investigation of science and education			
Navigation Training Establishment	69,613	-2,213	67,400

(SEAMEN TRAINING SCHOOL)

Education and Culture			
Research and investigation of science and education			
Seamen Training School	4,734	- 519	4,215

(BRANCH LIBRARY OF NATIONAL
DIET LIBRARY)

Administration			
Ministry of Transportation			
Ministry proper	56	-39	17

GRAND TOTAL, MINISTRY OF TRANSPORTATION			934,834
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MINISTRY OF POSTAL SERVICES	(Supplemental)	(Decrease due to revision)	(Balance)
(MINISTER'S SECRETARIAT, MINISTRY OF POSTAL SERVICES)			
Administration			
Ministry of Postal Services			
Ministry proper	230	-615,045	-614,815
(POSTAL SAVINGS BUREAU, MINISTRY OF POSTAL SERVICES)			
Administration			
Ministry of Postal Services			
Ministry proper	1,479,044		
Annuities and Pensions			
Annuities and pensions		721,402	
Annuities and pensions			
Total	2,200,446		2,200,446
GRAND TOTAL MINISTRY OF POSTAL SERVICES			1,585,631

MINISTRY OF TELECOMMUNICATIONS

(MINISTER'S SECRETARIAT, MINISTRY
OF TELECOMMUNICATIONS)

Administration			
Ministry of Telecommunications			
Ministry proper	230	-20	210
GRAND TOTAL, MINISTRY OF TELECOMMUNICATIONS			210

MINISTRY OF LABOR	(Supplemental)	(Decrease due to revision)	(Balance)
(MINISTER'S SECRETARIAT, MINISTRY OF LABOR)			
Administration	38,739	-1,979	
Ministry of Labor			
Ministry proper	38,510	-1,969	
Prime Minister's Office			
Office Proper	229	-100	
Social Relief and Labor Facilities			
Protective administration of labor			
Investigation and guidance of labor protection facilities	2,000	-357	
Total	40,739	-2,336	38,403
(LABOR POLICY BUREAU, MINISTRY OF LABOR)			
Administration			
Ministry of Labor			
Ministry proper	3,044	-2,479	565
(LABOR STANDARD BUREAU, MINISTRY OF LABOR)			
Administration			
Ministry of Labor	6,339	-1,917	4,422
Ministry proper	6,339	-1,903	
Adjustment affairs of commodities		- 14	
(WOMEN AND MINORS BUREAU, MINISTRY OF LABOR)			
Administration			
Ministry of Labor			
Ministry proper	1,766	- 540	1,226
(EMPLOYMENT SECURITY BUREAU, MINISTRY OF LABOR)			
Administration			
Ministry of Labor			
Ministry proper	4,781	- 1,096	
Social Relief and Labor Facilities			
Social insurance			
Treasury's share of social insurance expenses		-1,423,322	
Employment facilities			
Encouragement of employment	42,027		
Adjustment affairs commodities		- 2	
Unemployment relief			
Unemployment relief works			
Allowances for separated Gov't employees, etc. who are unemployed			
Termination of War			
Termination of war business			
Termination of war business	253		
Total	47,061	-1,424,420	-1,377,359
(CENTRAL LABOR RELATIONS BOARD)			
Social Relief and Labor Facilities			
Labor administration			
Labor Relations Board	7,051	-64	6,987
Purchase of Central Labor Relations Board's Building			

(PUBLIC CORPORATION LABOR RELATIONS
MEDIATION COMMISSION)

Social Relief and Labor Facilities			
Labor administration			
Public Corporation Labor Relations			
Mediation Commission	7,787	-508	7,279

(INDUSTRIAL SAFETY RESEARCH INSTITUTE)

Social Relief and Labor Facilities			
Protective administration of labor			
Industrial Safety Research Institute	868	-169	699

(LABOR PROTECTION OFFICES)

Social Relief and Labor Facilities			
Protective administration of labor	226,591	-18,380	208,211
Labor protection offices	211,204	-12,965	
Women and minors protection fa-			
cilities	1,269	-261	
Investigation and guidance of la-			
bor protection facilities	5,398	-974	
Adjustment affairs of commodities	8,720	-4,180	

(EMPLOYMENT OFFICES)

Social Relief and Labor Facilities			
Employment facilities	231,196	-11,205	
Employment offices	223,565	-7,744	
Adjustment affairs of commodities	7,631	-3,461	
Construction of employment offices' building			
Termination of War			
Termination of war business			
Termination of war business	20,458	-85	
Total	251,654	-11,290	240,364

(BRANCH LIBRARY OF NATIONAL
DIET LIBRARY)

Administration			
Ministry of Labor			
Ministry proper	149	-26	-123
GRAND TOTAL, MINISTRY OF LABOR			869,080

MINISTRY OF CONSTRUCTION	(Supplemental)	(Decrease due to revision)	(Balance)
(MINISTER'S SECRETARIAT, MINISTRY OF CONSTRUCTION)			
Administration			
Ministry of Construction			
Ministry proper	59,178	- 2,110	57,068
(MANAGEMENT AND SUPERINTENDENCE BUREAU, MINISTRY OF CONSTRUCTION)			
Administration	9,814	+ 3,636	6,178
Ministry of Construction	9,814	+ 2,260	
Ministry proper	9,755	+ 2,160	
Adjustment affairs of commodities	59	- 100	
Construction and repairs of official buildings			
Construction and repairs affairs of official buildings		- 1,376	
(RIVER BUREAU, MINISTRY OF CONSTRUCTION)			
Administration			
Ministry of Construction			
Ministry proper	4,272	- 1,078	3,194
(ROAD BUREAU, MINISTRY OF CONSTRUCTION)			
Administration			
Ministry of Construction			
Ministry proper	1,856	- 389	1,467
(CITY BUREAU, MINISTRY OF CONSTRUCTION)			
Administration			
Ministry of Construction			
Ministry proper	4,569	- 544	4,025
(HOUSING BUREAU, MINISTRY OF CONSTRUCTION)			
Administration			
Ministry of Construction			
Ministry proper	3,630	- 767	2,863
(GEOGRAPHICAL SURVEY INSTITUTE)			
Administration			
Ministry of Construction			
Geographical Survey Institute	12,118	- 6,862	5,256
(ENGINEERING LABORATORY)			
Administration			
Ministry of Construction			
Engineering Laboratory	2,799	- 1,916	883
(ARCHITECTURAL RESEARCH INSTITUTE)			
Administration			
Ministry of Construction			
Architectural Research Institute	1,660	- 621	1,039

(REGIONAL CONSTRUCTION BUREAU)

Administration			
Construction and repairs of official buildings			
Construction and repair affairs of official buildings	21,694	- 625	
Public Works			
Business expenses for public works			
Business expenses for public works	160,791	- 5,001	
Total	182,485	- 5,626	176,859

(BRANCH LIBRARY OF NATIONAL DIET LIBRARY)

Administration			
Ministry of Construction			
Ministry proper		- 23	-23
GRAND TOTAL, MINISTRY OF CONSTRUCTION			258,809

ECONOMIC STABILIZATION BOARD	(Supplemental)	(Decrease due to revision)	(Balance
(DIRECTOR'S SECRETARIAT, ECONOMIC STABILIZATION BOARD)			
Administration			
Economic Stabilization Board	21,336	- 11,191	10,145
Economic Stabilization Board	20,828	- 349	
Land Survey	508	- 10,842	
(INDUSTRY BUREAU, ECONOMIC STABILIZATION BOARD)			
Administration			
Economic Stabilization Board			
Economic Stabilization Board	3,833	- 268	3,565
(WELFARE BUREAU, ECONOMIC STABILIZATION BOARD)			
Administration			
Economic Stabilization Board			
Economic Stabilization Board	1,213	- 180	1,033
(FINANCE BUREAU, ECONOMIC STABILIZATION BOARD)			
Administration			
Economic Stabilization Board			
Economic Stabilization Board	1,679	- 594	1,085
(FOREIGN TRADE BUREAU, ECONOMIC STABILIZATION BOARD)			
Administration			
Economic Stabilization Board			
Economic Stabilization Board	793	- 339	45
(CONSTRUCTION AND TRANSPORTATION BUREAU, ECONOMIC STABILIZATION BOARD)			
Administration			
Economic Stabilization Board			
Economic Stabilization Board	3,580	- 502	
Public Works			
General Public Works	3,604,655		
Sand guard	115,000		
Forest works	1,100,000		
Land improvement	2,139,824		
Reclamation	124,899		
Fishery facilities	24,432		
Port and harbor works	89,000		
City planning	11,500		
Public works for reconversion of disasters		- 1,148,930	
Reconversion works of agricultural facilities disasters		- 558,998	
Reconversion works of fishery facilities disasters		- 24,342	
Reconversion works of port and harbor disasters		- 89,000	
Reconversion works of cities disasters		- 11,500	
Reconversion works of disasters incurred in 1951		- 465,000	
Total	3,608,235	- 1,149,432	2,458,803

(PRICE BUREAU, ECONOMIC STABILIZATION BOARD)

Administration			
Economic Stabilization Board			
Economic Stabilization Board	8,225	- 293	7,932
(RESOURCES COUNCIL, ECONOMIC STABILIZATION BOARD)			
Administration			
Economic Stabilization Board			
Economic Stabilization Board	1,017	- 721	296
(ECONOMIC INVESTIGATION AGENCY)			
Administration			
Economic Stabilization Board			
Economic Investigation Agency	10,857	- 3,551	7,306
(FOREIGN INVESTMENT COMMISSION)			
Administration			
Economic Stabilization Board			
Foreign Investment Commission	152	- 121	31
(REGIONAL ECONOMIC BUREAU)			
Administration			
Economic Stabilization Board	145,066	- 31,166	113,900
Regional Economic Board	14,189	- 1,430	
Economic investigation	130,877	- 29,736	
GRAND TOTAL, ECONOMIC STABILIZATION BOARD			2,604,550
GRAND TOTAL OF APPROPRIATIONS			

APPROPRIATIONS TO BE CARRIED FORWARD INTO THE FOLLOWING FISCAL YEAR
 ACCORDING TO THE PROVISIONS OF ARTICLE 25 OF THE PUBLIC FINANCE LAW

(in yen)

PRIME MINISTER'S OFFICE

(NATIONAL POLICE RESERVE)

Justice and Police

National Police Reserve

National Police Reserve

31,000,000,000

(SPECIAL PROCUREMENT AGENCY)

Termination of War

Termination of war operation

Compensation for termination of war operation

1,834,784,000

MINISTRY OF FINANCE

(BUDGET BUREAU, MINISTRY OF FINANCE)

Adjustment after Peace Treaty

Adjustment after Peace Treaty

Adjustment after Peace Treaty

10,000,000,000

(FINANCIAL BUREAU, MINISTRY OF FINANCE)

Investments

Investments

Investment to I.M.F. & World Bank

20,000,000,000

National Debt

National Debt

Transfer to Special Account for

Debt Consolidation Fund

850,000,000

MINISTRY OF AGRICULTURE AND FORESTRY

(AGRICULTURAL ADMINISTRATION BUREAU,
 MINISTRY OF AGRICULTURE AND FORESTRY)

Industries and Economy

Agriculture and Forestry

Aid to reconstruction and completion of

Agricultural Co-operative Associations and

League thereof

487,800,000

(FORESTRY AGENCY)

Industries and Economy

Agriculture and Forestry

Aid to reconstruction and completion of

Forestry Co-operative Associations and

League thereof

45,090,000

(FISHERY AGENCY)

(in yen)

Industries and Economy

Fishery

Aid to reconstruction and completion of
Fishery Co-operative Associations and
League thereof.

129,970,000

The undisbursed amount of the appropriations for the above mentioned expenses as of the end the fiscal year 1951-52, may be carried forward into the following fiscal year.

TABLE "B"

CONTRACT AUTHORIZATION

MINISTRY OF FINANCE

BANKING BUREAU, MINISTRY OF FINANCE

Reinsurance for vessels and cargo insurance

Contract Authorization, Reinsurance for vessels and cargo insurance, decided in the 10th Session of the Diet, shall be revised as follows:

"200,000,000 yen" in case of vessels and cargo insurance shall be revised

"300,000,000 yen".

"300,000,000 yen" in case of ship buildings, repair and repair expenses

insurance shall be revised "400,000,000 yen" in case of ship buildings and repair insurance.

And, if the above insurance contracts include war risk clause, "100,000,000

yen" is applicable as to the losses due to war, shall be revised

"200,000,000 yen".

SUPPLEMENTAL OR REVISED BUDGET OF SPECIAL ACCOUNTS

FOR THE FISCAL YEAR 1951-52 (S. No. 1)

to be submitted to the 12th (extraordinary) Session of the Diet

SUPPLEMENTAL OR REVISED BUDGET OF SPECIAL ACCOUNT

FOR THE FISCAL YEAR 1951-52 (S. No. 1)

(to be submitted to the 12th (extraordinary) Session of the Diet)

Contents

General Rules of the Budget

Table "A" Supplemental or Revised Estimates of Revenues and Appropriations

Prime Minister's Office

Foreign Exchange Fund

Attorney General's Office

Receipts from Dissolved Bodies' Properties

Ministry of Finance

Mint

Printing Agency

Trust Fund Bureau

Debt Consolidation Fund

Ministry of Welfare

Welfare Insurance

Mariners' Insurance

National Hospitals

Ministry of Agriculture and Forestry

Foodstuff Control

Agricultural Mutual Aid Reinsurance

Forest Fire Insurance

Fishing Boat Reinsurance

Agriculture, Forestry and Fishery Finance

State Forest Service

State-operated Horse-racing

Stabilization of Silk Price

Ministry of International Trade and Industry

Alcohol Monopoly

U.S. Aid Goods to Japan

Export Credit Insurance

Restoration of Special Disasters by Mineral Pollution

Smaller Enterprises Credit Insurance

Important Goods Import Fund

Ministry of Postal Services

Postal Services

Postal Savings

Simple Life Insurance and Postal Annuity

Ministry of Telecommunications

Telecommunications

Ministry of Labor

Laborers' Accident Compensation Insurance

Unemployment Insurance

Appropriations to be carried forward into the following fiscal year
according to the provisions of Article 25 of the Public Finance Law

Table "B" Contract Authorization

Ministry of Telecommunications

Telecommunications

GENERAL RULES OF THE BUDGET OF THE SPECIAL ACCOUNT
SUPPLEMENTAL OR REVISED BUDGET FOR 1951-52 F.Y.

Article 1. The Budget of Revenues and Appropriations for the fiscal year 1951-52 of Ministry of Agriculture and Forestry, Special Account for Stabilization of Silk Price, shall be fixed as shown in the annexed Table "A".

The detail of it shall be shown in the Enclosure, Accounting Statement of Estimates of Revenues and Appropriations.

Article 2. The supplement or revision of the Budget of Revenues and Appropriations of the following special accounts for the fiscal year 1951-52 shall be fixed as prescribed in the annexed Table "A". The detail of each shall be shown in the Enclosure, Accounting Statement of Supplemental or Revised Budget of Revenues and Appropriations.

Prime Minister's Office:

Special Account for Foreign Exchange Fund

Attorney General's Office:

Special Account for Receipts from Dissolved Bodies Properties

Ministry of Finance:

Special Account for Mint

Special Account for Printing Agency

Special Account for Trust Fund Bureau

Special Account for Debt Consolidation Fund

Ministry of Welfare:

Special Account for Welfare Insurance

Special Account for Mariners' Insurance

Special Account for National Hospitals

Ministry of Agriculture and Forestry:

Special Account for Foodstuff Control

Special Account for Agricultural Mutual Aid Reinsurance

Special Account for Forest Fire Insurance

Special Account for Fishing Boart Reinsurance

Special Account for Agriculture, Forestry and Fishery Finance

Special Account for State Forest Service

Special Account for State-operated Horse-racing

Special Account for Stabilization of Silk Price

Ministry of International Trade and Industry:

Special Account for Alcohol Monopoly

Special Account for U.S. Aid Goods to Japan

Special Account for Export Credit Insurance

Special Account for Restoration of Special Disasters by Mineral Pollution

Special Account for Smaller Enterprises Credit Insurance

Special Account for Important Goods Import Fund

Ministry of Postal Services:

Special Account for Postal Services

Special Account for Postal Savings

Special Account for Simple Life Insurance and Postal Annuity

Ministry of Telecommunications:

Special Account for Telecommunications

Ministry of Labor:

Special Account for Laborers' Accident Compensation Insurance

Special Account for Unemployment Insurance

Article 3. Fixed Contract Authorization shall be revised as prescribed in the annexed Table "B".

Article 4. The maximum amount, "13,500,000,000 yen", below which Special Account for Telecommunications is authorized to issue the bonds or make the borrowings during the fiscal year 1951-52 under the provisions of the Law of Special Account for Telecommunications shall be revised, "16,000,000,000 yen".

Article 5. The maximum amount, "6,000,000,000 yen", below which Special Account for Telecommunications is authorized to make the temporary borrowings or issue the accommodation securities during the fiscal year 1951-52 under the provisions of the Law of Special Account for Telecommunications shall be revised, "7,500,000,000 yen".

The maximum amount, "50,000,000,000 yen", below which Special Account for Foreign Exchange Fund is authorized to make the temporary borrowings or issue the accommodation securities during the fiscal year 1951-52 so as to compensate for the loss of the cash money belonging to itself under the provisions of the Law of Special Account for Foreign Exchange Fund shall be revised, "70,000,000,000 yen".

Article 6. In Special Account for Receipts from Dissolved Bodies' Properties, in case the amounts which the Law of Special Account for Receipts from Dissolved Bodies' Properties, Article 8 provides to be transferred to General Account exceed the estimated, as the result of the increase of receipts (compared with the estimated amount) or of the decrease of Refunds for obligation of Dissolved Bodies (compared with the estimated amount), that exceeding amount may be transferred to General Account.

Article 7. In Special Account for Telecommunications, in case the receipts from share for installment, provided in Law concerning the Temporary Measures for the Share for Installment Expenses of Telephones (Law No. 225, in 1951), exceed the estimated, that exceeding amounts may be expended as the Expense for Construction and Improvement which is necessary to install the registered and increased telephone.

The above-mentioned expenditure shall be handled in the same way as that of Reserve Fund.

Article 8. Under the provisions of the Revised Law of Export Credit Insurance, the total amount to be newly undertaken for Credit Insurance shall not exceed 1,600,000,000 yen.

Article 9. The maximum amount, "3,800,000,000 yen," below which Special Account for Postal Services is authorized to acquire with the cash money the assets necessary for its operation under the provisions of the Law of Special Account for Postal Services shall be revised, "5,000,000,000 yen".

The maximum amount, "25,000,000,000 yen," below which Special Account for Telecommunications is authorized to acquire, with the cash money belonging to itself, assets necessary for its operation under the provisions of the Law of Special Account for Telecommunications shall be revised, "40,000,000,000 yen".

TABLE "A"

SUPPLEMENTAL OR REVISED ESTIMATES OF
REVENUES AND APPROPRIATIONS

	(Supplemental)	(Decrease due to revision)	(Balance)
PRIME MINISTER'S OFFICE			
SPECIAL ACCOUNT FOR FOREIGN EXCHANGE FUND (in thousand yen) (Estimates of Revenues)			
Receipts of Foreign Exchange Fund			14
Miscellaneous receipts	14		
(Estimates of Appropriations)			
Expenditure of Foreign Exchange Fund			
Business expenses	2,660	-2,678	
Reserve Fund			
Reserve Fund	227		
Total, Estimates of Appropriations	2,887	-2,873	14
ATTORNEY GENERAL'S OFFICE			
SPECIAL ACCOUNT FOR RECEIPTS FROM DISSOLVED BODIES PROPERTIES (Estimates of Revenues)			
Receipts of Fund brought forward from the prior fiscal year			
Receipts of Fund brought forward from the prior fiscal year	80,000		80,000
(Estimates of Appropriations)			
Expenditure of Receipts from Dissolved Bodies Properties	84,834	-4,834	80,000
Grant to the Koreans Association for Education	50,000	-4,834	
Transfer to General Account	34,834		

MINISTRY OF FINANCE	(Supplemental)	(Decrease due to revision)	(Balance)
SPECIAL ACCOUNT FOR MINT			
(Estimates of Revenues)			
Operation receipts of Mint			
Operation receipts	631,380		631,380
(Estimates of Appropriations)			
Operation expenses of Mint			
Operation expenses	690,030	- 10,596	
Reserve Fund			
Reserve Fund		- 48,054	
Total, Estimates of Appropriations	690,030	- 58,650	631,380
SPECIAL ACCOUNT FOR PRINTING AGENCY			
(Estimates of Revenues)			
Operation receipts of Printing Agency	921,065	- 9,648	911,419
Operation receipts	920,521	- 2,423	
Miscellaneous receipts	544	- 7,223	
(Estimates of Appropriations)			
Operation expenses of Printing Agency	825,220	- 52,389	772,831
Operation expenses	780,220	- 52,389	
Transfer to other accounts	45,000		
SPECIAL ACCOUNT FOR TRUST FUND BUREAU			
(Estimates of Revenues)			
Receipts of Trust Fund Bureau			
Receipts from operation of fund	188,180		188,180
(Estimates of Appropriations)			
Expenditure of Trust Fund Bureau	190,286	- 2,106	188,180
Business expenses	9,571	- 2,106	
Interest on deposits	180,715		
SPECIAL ACCOUNT FOR DEBT CONSOLIDATION FUND			
(Estimates of Revenues)			
Receipts of Debt Consolidation Fund	2,863,825	- 3,059,707	- 195,882
Receipts from other accounts	2,782,825	- 762,707	
Receipts from issue of public bonds	81,000	- 2,297,000	
(Estimates of Appropriations)			
Expenditure of Debt Consolidation Fund			
Expenditure of Debt Consolidation Fund	2,863,825	- 3,059,707	- 195,882

MINISTRY OF WELFARE

SPECIAL ACCOUNT FOR WELFARE INSURANCE	(Supplemental)	(Decrease due to revision)	(Balance)
ANNUITY SUB-ACCOUNT			
(Estimates of Appropriations)			
Receipts of Welfare Annuity Insurance	1,839,348		1,839,348
Receipts of insurance premiums	1,617,060		
Receipts of operation of fund	145,070		
Receipts from General Account	77,218		
(Estimates of Appropriations)			
Expenses for Welfare Annuity Insurance	636,047		636,047
Insurance benefits	635,447		
Miscellaneous disbursement	600		
MANAGEMENT SUB-ACCOUNT			
(Estimates of Revenues)			
Management receipts of Welfare Insurance	72,057		72,057
Receipts from General Account	66,839		
Miscellaneous receipts	5,218		
(Estimates of Appropriations)			
Management expenditure of Welfare Insurance	81,578	-9,521	72,057
Management expenses	81,578	1,247	
Construction and repair of official buildings		-42	
Facilities of lodgings of employees		-135	
Health facilities		-7,914	
Welfare facilities		-183	
SPECIAL ACCOUNT FOR MARINERS' INSURANCE			
(Estimates of Revenues)			
Receipts of Mariners' Insurance	157,136	-23,122	134,014
Receipts of insurance premium	113,861		
Receipts of operation of fund		-23,122	
Receipts from General Account	43,275		
(Estimates of Appropriations)			
Expenditure of Mariners' Insurance	119,485	-59,154	
Insurance payment	114,768	-57,730	
Management expenses	4,717	-899	
Welfare facilities		-525	
Reserve fund			
Reserve fund		-35,004	
Total, Estimates of Appropriations	119,485	-94,158	25,327
SPECIAL ACCOUNT FOR NATIONAL HOSPITALS			
(Estimates of Revenues)			
Receipts of Hospitals			
Receipts of medical charges	132,766		
Receipts from General Account			
Receipts from General Account	316,541		
Receipts from accumulated fund			
Receipts from accumulated fund	119,531		
Total, Estimates of Revenues	568,838		568,838

(Estimates of Appropriations)

Hospital expenses	585,007	-19,187	
Controlling hospitals	43,744	-871	
Managing hospitals	464,634	-16,226	
Purthurance of facilities	75,000	-1,504	
Manufacture of artificial legs	1,629	-586	
Expenses for nurse training			
Expenses for nurse training	4,174	-1,156	
Total, Estimates of Appropriations	589,181	-20,343	568,838

MINISTRY OF AGRICULTURE AND FORESTRY

SPECIAL ACCOUNT FOR FOODSTUFF CONTROL

(Supplemental)

(Decrease due revision)

(Balance)

(Estimates of Revenues)

Receipts of Foodstuff Control	101,701,045		
Sale of foodstuff	81,990,786	-20,489,794	
Miscellaneous receipts	521,950		
Receipts from General Account	18,183,781		
Receipts from Special Account for Counterpart Fund of U. S. Aid to Japan	1,004,528		
Receipts of surplus in the preceding fiscal year			
Receipts of surplus in the preceding fiscal year	1,353,241		
Total, Estimates of Revenues	103,054,286	+20,489,794	82,564,492

(Estimates of Appropriations)

Expenses for Foodstuff Control	85,142,186	-1,517,841	
Business expenses	1,635,780	-116,486	
Purchase of foodstuff	79,877,432	-756,438	
Expenses for control	3,441,958	-552,406	
Transfer to other accounts	187,016	-92,511	
Reserve Fund			
Reserve Fund		-1,059,853	
Total, Estimates of Appropriations	85,142,186	-2,577,694	82,564,492

SPECIAL ACCOUNT FOR AGRICULTURAL MUTUAL AID REINSURANCE

AGRICULTURAL SUB-ACCOUNT

(Estimates of Revenues)

Receipts of Agricultural Reinsurance	466,062		466,062
Reinsurance premium	72,495		
Receipts from other accounts	393,567		

(Estimates of Appropriations)

Expenses for Agricultural Reinsurance	466,062		466,062
Reinsurance money	333,432		
Grant to League of Agricultural Mutual Aid Associations	132,630		

LIVESTOCK SUB-ACCOUNT

(Estimates of Revenues)

Receipts of Livestock Reinsurance	749,548		749,548
Reinsurance premium	293,635		
Receipts from General Account	455,913		

(Estimates of Appropriations)

Expenses for Livestock Reinsurance	481,907		
Reinsurance money	481,614		
Indemnities and refunds	293		
Reserve fund			
Reserve fund	267,641		
Total, Estimates of Appropriations	749,548		749,548

MANAGEMENT SUB-ACCOUNT	(Supplemental)	(Decrease due to revision)	(Balance)
(Estimates of Revenues)			
Management receipts of Agricultural Receipts from General Account	816 816		816
(Estimates of Appropriations)			
Management expenses of Agricultural Mutual Aid Reinsurance Management expenses	1,608	-792	816
SPECIAL ACCOUNT FOR FOREST FIRE INSURANCE			
(Estimates of Appropriations)			
Expenses for Forest Fire Insurance Operation expenses Reserve Fund Reserve Fund Total, Estimates of Appropriations	6,826 6,826	-601 -6,225 -6,826	0
SPECIAL ACCOUNT FOR FISHING BOAT REINSURANCE			
(Estimates of Revenues)			
Receipts of Fishing Boat Reinsurance Reinsurance premium Miscellaneous receipts	53,600 46,589 7,011		53,600
(Estimates of Appropriations)			
Expenses for Fishing Boat Reinsurance Operation receipts Reserve Fund Reserve Fund Total, Estimates of Revenues	35,129 18,609 53,738	-138 -138	53,600
SPECIAL ACCOUNT FOR FINANCE FOR AGRICULTURE, FOR FORESTRY AND FISHERY			
(Estimates of Revenues)			
Receipts of Finance for Agriculture, Forestry and Fishery Receipts from General Account Borrowings Operation receipts Miscellaneous receipts	6,107,800 3,000,000 3,000,000 95,800 12,000		6,107,800
(Estimates of Appropriations)			
Expenditure of Finance for Agriculture, Forestry and Fishery Loans Business expenses Commission Transfer to other accounts Reserve Fund Reserve Fund Total, Estimates of Appropriations	6,098,036 6,000,000 8,036 45,000 45,000 10,638 6,108,674	-874	6,107,800

SPECIAL ACCOUNT FOR STATE
FOREST SERVICE

(Estimates of Revenues)

Receipts of State Forest Service	6,580,626		
Management receipts	5,520,638		
Sale of forests and fields	41,738		
Miscellaneous receipts	18,250		
Borrowings		-3,000,000	
Receipts of surplus in the preceding fiscal year			
Receipts of surplus in the preceding fiscal year	2,453,953		
Total, Estimates of Revenues	9,034,579	-3,000,000	6,034,579

(Estimates of Appropriations)

Expenses for State Forest Service	5,901,511	-99,753	
Expenses for control	645,125	-47,753	
Service of cutting down trees, etc.	2,724,618		
Service of forestation, etc.	679,827		
Labour welfare	43,810		
Transfer to other accounts	1,808,131	-52,000	
Reserve Fund			
Reserve Fund	232,821		
Total, Estimates of Appropriations	6,134,332	-99,753	6,034,579

SPECIAL ACCOUNT FOR STATE
OPERATED HORSE RACING
PARI-MUTUEL TICKET SUB-
ACCOUNT

(Estimates of Revenues)

Receipts of Horse-racing			
Receipts of Horse-racing	3,080,200		3,080,200

(Estimates of Appropriations)

Expenses for Horse-racing	3,080,200		3,080,200
Payment of Horse-racing	2,312,306		
Transfer to Management Sub-account	767,894		

MANAGEMENT SUB-ACCOUNT

(Estimates of Revenues)

Management receipts of Horse-racing	816,675		816,675
Management receipts of Horse-racing	48,781		
Receipts from Pari-Mutuel Ticket Sub-account	767,894		

(Estimates of Appropriations)

Management expenses of Horse-racing	817,356		816,675
Holding Horse-racing	391,452		
Transfer to General Account	425,904	-681	

SPECIAL ACCOUNT FOR STABILIZATION
OF SILK PRICE

(Estimates of Revenues)

Receipts of Stabilization of Silk Price	3,025,374		3,025,374
Receipt from General Account	3,000,000		
Miscellaneous receipts	25,374		

(Estimates of Appropriations)

Expenses for Stabilization of Silk Price	2,913,105
Business expenses	4,664
Purchase of silk	2,900,000
Expenses for control	8,441
Reserve Fund	
Reserve Fund	112,269
Total, Estimates of Appropriations	3,025,374

MINISTRY OF INTERNATIONAL TRADE
AND INDUSTRY

SPECIAL ACCOUNT FOR ALCOHOL
MONOPOLY

(Supplemental) (Decrease due to revision) (Balance)

(Estimates of Revenues)

Management receipts of Alcohol Monopoly	540,170		540,170
Management receipts	379,448		
Miscellaneous receipts	160,726		

(Estimates of Appropriations)

Management expenses of Alcohol Monopoly			
Management expenses	1,049,864	-316,181	
Reserve Fund			
Reserve Fund		- 10,000	
Total, Estimates of Appropriations	1,049,864	-326,181	723,683

SPECIAL ACCOUNT FOR DISPOSITION
OF U.S. AID GOODS TO
JAPAN, ETC.

(Estimates of Revenues)

Receipts of Disposition of U.S. Aid Goods to Japan, etc.	27,772,816	- 39,443,632	
Receipts in connection with aid goods, etc.	27,359,486	- 39,443,459	
Miscellaneous receipts	413,330	- 173	
Receipts of Surplus in the preceding fiscal year			
Receipts of Surplus in the preceding fiscal year	4,199,433		
Total, Estimates of Revenues	31,972,249	- 39,443,632	- 7,471,383

(Estimates of Appropriations)

Expenditure of Disposition of U.S. Aid Goods to Japan, etc.	812,484	- 10,445,969	
Expenses in connection with import of aid goods		- 6,727,241	
Transfer to Special Account for Counterpart Fund of U.S. Aid to Japan		- 3,692,778	
Miscellaneous disbursement	751,063	- 25,950	
Management expenses	61,421		
Reserve Fund			
Reserve Fund	2,162,102		
Total, Estimates of Appropriations	2,974,586	- 10,445,969	- 7,471,383

SPECIAL ACCOUNT FOR EXPORT
CREDIT INSURANCE

(Estimates of Revenues)

Receipts of Export Credit Insurance	16,494		
Receipts of insurance premium		- 75,812	
Receipts of operation of funds	8,750		
Miscellaneous receipts	7,744		
Receipts from General Account			
Receipts from General Account	1,000,000		
Receipts of surplus in the preceding fiscal year			
Receipts of surplus in the preceding fiscal year		- 112,993	
Total, Estimates of Revenues	1,016,494	- 188,805	827,689

(Estimates of Appropriations)

Expenditure of Export Credit Insurance			
Insurance payment	129,162		
Business expenses			
Business expenses	760	-	128
Reserve Fund			
Reserve Fund	697,895		
Total, Estimates of Appropriations	827,817	-	128

827,689

SPECIAL ACCOUNT FOR RESTORATION
OF SPECIAL DISASTERS BY
MINERAL POLLUTION

(Estimates of Revenues)

Receipts of Rehabilitation of Special Mineral Damages	121,979		
Operation receipts	34,583		
Miscellaneous receipts	87,396		
Receipts of Surplus in the preceding fiscal year			
Receipts of Surplus in the preceding fiscal year	297,028		
Total, Estimates of Revenues	419,007		

419,007

(Estimates of Appropriations)

Expenditure of Rehabilitation of Special Mineral Damages			
Operation expenses	317,094	-	65
Reserve Fund			
Reserve Fund	101,978		
Total, Estimates of Appropriations	419,072	-	65

419,007

SPECIAL ACCOUNT FOR SMALLER
ENTERPRISE CREDIT IN-
SURANCE

(Estimates of Revenues)

Receipts of surplus in the preceding fiscal year			
Receipts of surplus in the preceding fiscal year		-	66,709
Total, Estimates of Revenues		-	66,709

- 66,709

(Estimates of Appropriations)

Expenditure of Smaller Enterprise			
Business expenses	205	-	82
Reserve Fund			
Reserve Fund		-	66,832
Total, Estimates of Appropriations	205	-	66,914

- 66,709

SPECIAL ACCOUNT FOR IMPORTANT
GOODS IMPORT FUND

(Estimates of Revenues)

Receipts of Important Goods Import Fund	6		
Miscellaneous receipts	6		6

(Estimates of Appropriations)

Expenditure of Important Goods Import Fund			
Business expenses	847	-	266
Reserve Fund			
Reserve Fund		-	575
Total, Estimates of Appropriations	847	-	841

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MINISTRY OF POSTAL SERVICES

SPECIAL ACCOUNT FOR POSTAL SERVICES

(Estimates of Revenues)

	(Supplemental)	(Decrease due to revision)	(Balance)
Operation receipts	9,732,768	- 615,023	9,117,745
Operation receipts	9,207,768	- 615,023	
Receipt outside operation	525,000		
(Estimates of Appropriations)			
Operation expenditures	9,705,099		
Operation expenses	9,180,099	- 583,761	
Expenditure outside operation	525,000		
Reserve fund			
Reserve fund		- 3,593	
Total, Estimates of Appropriations	9,705,099	-587,354	9,117,745

SPECIAL ACCOUNT FOR POSTAL SAVING

(Estimates of Revenues)

Operation receipts			
Operation receipts		-420,006	
Receipts from other accounts			
Receipts from General Account	1,479,044		
Total, Estimates of Revenues	1,479,044	-420,006	1,059,038
(Estimates of Appropriations)			
Operation expenses	1,059,038		1,059,038
Operation expenses	62,541		
Transfer to Special Account for Postal Services	996,497		

SPECIAL ACCOUNT FOR SIMPLE LIFE INSURANCE AND POSTAL ANNUITIES

INSURANCE SUB-ACCOUNT

(Estimates of Revenues)

Receipts of Insurance	1,293,179		1,293,179
Insurance premium	836,173		
Receipts of operation of fund	457,006		
(Estimates of Appropriations)			
Expenditure of Insurance	2,255,797	-1,188,307	
Insurance expenses	908,307	-1,188,307	
Transfer to Special Account for Postal Services	1,347,490		
Reserve fund			
Reserve fund		-300,000	
Total, Estimates of Appropriations	2,255,797	-1,488,307	767,490

MINISTRY OF TELECOMMUNICATIONS

(Supplemental) (Decrease due to revision) (Balance)

SPECIAL ACCOUNT FOR TELECOMMUNICATION SERVICE

(Estimates of Revenues)

Operation receipts	16,348,288	- 7,663	16,340,625
Managements receipts	10,348,110	- 7,663	
Public bonds	2,500,000		
Shares of facilities	3,500,178		

(Estimates of Appropriations)

Operation expenditures	18,210,452	- 1,889,827	16,340,625
Management expenses	9,737,366	- 781,112	
Transfer to other accounts	1,384,193		
Expenses for construction and improvement	7,088,893	- 1,088,715	

MINISTRY OF LABOR

SPECIAL ACCOUNT FOR LABORER'S ACCIDENT COMPENSATION INSURANCE

(Estimates of Revenues)

Receipts of Laborer's Accident Compensation Insurance	2,459,125	- 25,616	
Receipts of insurance premium	2,447,356		
Miscellaneous receipts	11,769	- 25,616	

(Estimates of Appropriations)

Management expenses	127,018	- 3,559	
Management expenses of Ministry of Labor Proper	7,275	- 881	
Management expenses of Labor Protection Office	119,743	- 2,678	
Insurance money			
Insurance money	2,804,979		
Refund of insurance premium resulted from accurate computation			
Refund of insurance premium resulted from accurate computation	48,281		
Facilities for insurance service	17,304	- 889	
Facilities for insurance service	9,304	- 477	
Expenses for medical treatment of the disabled		- 412	
Construction of hospitals	8,000		
Reserve fund			
Reserve Fund		- 559,625	
Total, Estimates of Appropriations	2,997,582	- 564,673	2,433,509

SPECIAL ACCOUNT FOR UNEMPLOYMENT INSURANCE

(Estimates of Revenues)

Receipts of Unemployment Insurance	343,561	- 4,425,956	- 4,082,395
Receipts from General Account		- 1,423,322	
Receipts from Special Account for Postal Services	105,000		
Receipts of operation of fund	204,603		
Miscellaneous receipts	33,958	- 2,634	
Receipts from accumulated fund		+ 3,000,000	

(Estimates of Appropriations)

Management expenses	110,391	- 5,803	
Management expenses of Ministry of Labor Proper	21,775	- 422	
Management expenses of Employment Offices	88,316	- 5,381	
Insurance money			
Insurance money		- 3,519,600	
Reserve Fund		- 667,383	

APPROPRIATIONS TO BE CARRIED FORWARD INTO THE FOLLOWING FISCAL YEAR
IN ACCORDANCE WITH THE PROVISIONS OF ARTICLE 25 OF PUBLIC FINANCE LAW

MINISTRY OF TELECOMMUNICATIONS

(SPECIAL ACCOUNT FOR TELECOMMUNICATIONS)

Operation expenditures

Construction and improvement 28,397,568,000 yen

The undisbursed amount of the appropriations for the above-mentioned expenses as
of the end of the 1951-52 fiscal year, may be carried forward into the following
fiscal year.

TABLE "B"

CONTRACT AUTHORIZATION

MINISTRY OF TELECOMMUNICATIONS

SPECIAL ACCOUNT FOR TELECOMMUNICATIONS

Purchase of storage facilities

3,000,000,000 yen

The fixed amount "2,100,000,000 yen" within the limit of which the Government is authorized to make contract in the fiscal year 1951-52 to be liquidated during the fiscal year 1952-53, in order to purchase the utensils, machines and materials necessary for telecommunication service which require much time to be purchased and so must be ordered previously shall be revised as the above-mentioned amount.

Construction of buildings

1,509,770,000 yen

The fixed amount "984,205,000 yen," within the limit of which the Government is authorized to make contract in the fiscal year 1951-52 to be liquidated during the fiscal year 1952-53, in order to make contract-for-work, the nature of which requires the contract to be made previously, shall be revised as the above-mentioned amount.

SUPPLEMENTAL OR REVISED BUDGET OF GOVERNMENT CORPORATIONS

FOR THE FISCAL YEAR 1951-52 (G.C. No. 2)

to be submitted to the 12th (extraordinary) Session of the Diet

SUPPLEMENTAL OR REVISED BUDGET OF GOVERNMENT CORPORATIONS

FOR THE FISCAL YEAR 1951-52 (G.C. No.2)

(To be submitted to the 12th (extraordinary) Session of the Diet)

Contents

General Rules of the Budget

Table "A" Supplemental or Revised Estimates of Revenues and Appropriations

Japan Monopoly Corporation

Japan National Railway

Housing Loan Corporation

Japan Development Bank

Table "B" Contract Authorization

Japan Monopoly Corporation

Japan National Railway

GENERAL RULES OF THE BUDGET OF GOVERNMENT CORPORATIONS
SUPPLEMENTAL OR REVISED BUDGET FOR 1951-52 F.Y.

Chapter 1. General Provisions

Article 1. The Budget of Revenues and Appropriations for the fiscal year 1951-52 of the following Government Corporations shall be revised as shown in the annexed Table "A". The detail of each shall be shown in the Enclosure, Accounting Statement of Supplemental or Revised Budget of Revenues and Appropriations.

Japan Monopoly Corporation

Japan National Railway

Housing Loan Corporation

Japan Development Bank

Chapter 2. Japan Monopoly Corporation

Article 2. The item and the maximum amount below which Japan Monopoly Corporation is authorized to incur obligations in accordance with the provisions of Paragraph 1, Article 35 of the Japan Monopoly Corporation Law, shall be revised as shown in the annexed Table "B".

Article 3. The total amount of pay "4,179,613,000 yen" (inclusive of salaries, duty place allowances, dependant allowances, overtime allowances, special service allowances, year end allowances, salaries for the suspended, cold area allowances, and coal allowances) to be paid to the directors and employees of Japan Monopoly Corporation during the fiscal year 1951-52 in accordance with the provisions of Article 43-21 of the Japan Monopoly Corporation Law shall be revised "4,859,255,000 yen".

The above shown total amount may be revised within the limit of "4,865,203,000 yen", by the approval of Minister of Finance, in case the scheduled Administrative Readjustment be not enforced as anticipated.

Chapter 3. Japan National Railway

Article 4. The item and the maximum amount below which Japan National Railway is authorized to incur obligations in accordance with the provisions of Paragraph 1, Article 39-2 of the Japan National Railway Law shall be revised as shown in the annexed Table "B".

Article 5. The temporary amount "10,000,000,000 yen", within the limit of which Japan National Railway is authorized to make the long-term borrowings for the fiscal year 1951-52 shall be revised "15,000,000,000 yen".

Article 6. The benefits "4,977,686,604.^{yen}91" of Japan National Railway during the fiscal year 1950-51 may be expended as follows:

(1) 2,594,508,062.^{yen}26 shall be expended as the compensation for the carried-over losses.

(2) 2,383,178,542.^{yen}65 shall be expended as the compensation for the losses caused during the fiscal year 1951-52, as the carried-over benefits.

Article 7. The total amount of pay, "52,493,529,300 yen" (inclusive of salaries for the directors and employees, salaries for the suspended, duty place allowances, dependant allowances, overtime allowances, special service allowances, cold area allowances, and coal allowances) to be paid to the directors and employees of Japan National Railway during the fiscal year 1951-52 in accordance with the provisions of Article 44 of the Japan National Railway Law shall be revised "62,805,887,000 yen".

The above shown total amount may be revised within the limit of "62,823,128,000 yen" by the approval of Minister of Transportation, in case the scheduled Administrative Readjustment be not enforced as anticipated.

Chapter 4. Peoples' Finance Corporation
Housing Loan Corporation
Japan Export Bank
Japan Development Bank

Article 8. The maximum amount "300,000,000 yen" below which the Peoples' Finance Corporation is authorized to borrow during the fiscal year 1951-52 "as the loan for regeneration fund", in accordance with the

provisions of Article 22-2 of the Peoples' Finance Corporation Law, shall be revised "2,300,000,000 yen"; and its project also revised "as the loan for regeneration fund and small loan."

Article 9. The amount of borrowings "5,000,000,000 yen" which Housing Loan Corporation is authorized to make newly from Trust Fund Bureau as loan fund for housing during the fiscal year 1951-52 in accordance with the provisions of Article 27-2 of the Housing Loan Law shall be revised "8,000,000,000 yen".

Article 10. The Article 18 of the General Rules of the Budget of Government Corporations for the fiscal year 1951-52 and Article 2 of the General Rules of the Supplemental or Revised Budget of Government Corporations for the fiscal year 1951-52 (G.C. No. 1) shall be revised as follows:

"In case it is necessary to divert the appropriations of one item to another or one object to another for the execution of the projects prescribed in this Budget, Japan Export Bank and Japan Development Bank are required to get the approval of Minister of Finance in accordance with the provisions of Article 33 of the Japan Export Bank Law and Article 31 of the Japan Development Bank Law. In case the taxes to be paid exceed the estimated because of the increase of revenues and etc., Japan Export Bank and Japan Development Bank are authorized to expend over the fixed amount in the budget through the approval of Minister of Finance."

TABLE "A"

SUPPLEMENTAL OR REVISED
ESTIMATES OF REVENUES AND
APPROPRIATIONS (in thousand yen)

JAPAN MONOPOLY CORPORATION

(Estimates of Receipts)

Operation Receipts of Japan Monopoly Corporation

	(Supplemental)	(Decrease due to revision)	(Balance)
Receipts from tobacco operation	19,903,151	-990	19,902,161
Receipts from salt operation	10,086,000	-990	
Receipts from camphor operation	9,357,534		
Miscellaneous receipts	350,917		
	108,700		

(Estimates of Appropriations)

Operation Expenses of Japan Monopoly Corporation

Expenses for tobacco operation	15,598,294	-196,133	15,402,161
Expenses for salt operation	5,557,055	-54,305	
Expenses for camphor operation	9,560,570	-128,651	
Expenses for general control	287,816	- 657	
Transfer to government account	190,382	-12,520	
	2,471		

JAPAN NATIONAL RAILWAY

(Estimates of Receipts)

Operation Receipts

Receipts from transportation	39,929,957		
Miscellaneous receipts	36,192,047		
Receipts from the benefits in the preceding fiscal year	1,354,732		
Capital Receipts	2,383,178		
Borrowings	6,513,802		
Receipts of carried-over fund in the preceding fiscal year	5,900,000		
Funds for Adjustment	1,498,802		
Receipts from Stocks	15,000		
Receipts from Profit and Loss Sub-Account	39,445,225		
Receipts from Construction Sub-Account	14,411,660		
Receipts from Clearing Sub-Account	6,325,515		
Receipts from sale of stocks	12,208,050		
Stocks carried over	1,500,000		
Supplemental or Revised Estimates of Receipts	5,000,000		
	85,888,984		85,888,984

(Estimates of Appropriations)

Operation Expenses

Management expenses	47,469,226	-7,539,269	
Expenses for maintenance of facilities	1,161,667	- 65,730	
Expenses for maintenance of signal and communication facilities	10,214,444	-1,297,449	
Expenses for maintenance of cars	2,733,970	- 509,855	
Transportation expenses	14,502,807	-2,696,703	
Expenses for safety of railway	16,785,795	-2,730,045	
Operating expenses	87,310	- 5,553	
Expenses for bus and truck	37,232	-10,368	
Expenses for vessels	943,922	-133,057	
Expenses for welfare and health	751,344	- 13,224	
	434,735	- 57,001	

Expenses for training schools	119,185	-5,470	
Expenses for Research Institute of Technics	21,815	-4,814	
Interests and miscellaneous expenses for management of debts	75,000		
Expenses for Construction and Improvement	7,218,611	-704,809	
General expenses	359,842	-37,622	
Expenses for construction of new line	111,244		
Expenses for electrification facilities	1,428,774		
Expenses for electric generation facilities	241,359	-106,768	
Expenses for miscellaneous facilities	5,077,392	-560,419	
Purchase of Stocks	39,445,225		
Purchase of stocks	36,382,512		
Transfer purchase	3,062,713		
Total	94,133,062	- 8,244,078	85,888,984

HOUSING LOAN CORPORATION

(Estimates of Receipts)

Operation Profits	56,842		
Interest receipts	56,842		

(Estimates of Appropriations)

Operation Losses			
Business expenses	141,108		
Fees	12,825		
Interests on borrowings	95,200		
Reserve Fund	32,083		
Reserve fund	60,000		
Supplemental or Revised Estimates of Appropriations	60,000		
	201,108		201,108

JAPAN DEVELOPMENT BANK

(Estimates of Receipts)

Operation Profits			
Interest receipts	2,351,495		
Receipts from charges	2,345,551		
Miscellaneous receipts	389		
	5,555		

(Estimates of Appropriations)

Operation Losses			
Business expenses	1,220,723		
Miscellaneous expenses	109,306		
Operation expenses	980,751		
Reserve Fund	130,666		
Reserve fund	20,000		
Supplemental or Revised Estimates of Appropriations	20,000		
	1,240,723		1,240,723

TABLE "B" CONTRACT AUTHORIZATION

JAPAN MONOPOLY CORPORATION

Salt services 4,500,000,000 yen

The fixed amount 2,000,000,000 yen, within the limit of which the corporation is authorized in 10th Session of the Diet to make contracts in the fiscal year 1951-52, to be liquidated during the fiscal year 1952-53 in order to purchase the salt from the foreign countries, shall be revised as the above-mentioned amount.

JAPAN NATIONAL RAILWAY

Electrification equipments 800,000,000 yen

Various equipments 1,800,000,000

Purchase of stores 18,000,000,000

The fixed amount of contract authorization, "Electrification equipments 300,000,000 yen", "Various equipments 1,300,000,000 yen" and "Purchase of stores 9,000,000,000 yen", within the limit of which the corporation is authorized in the 10th Session of the Diet to make contract in the fiscal year 1951-52, to be liquidated during the fiscal year 1952-53, shall be revised as the above-mentioned amount.

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

Subject: Draft Legislation

File No.:

Maj Norris

Note
No.

From: Govt Sec

To: ESS

26-6076

Date: 12 February 1952

1. Immediate introduction of the attached draft bill in the Diet
is proposed by House of Councillors

2. Your prompt comment is requested.

1 Incl

Amendment to Bill for Partial Amendment
to Public Finance Laws including Finance
Law, Accounts Law, etc. (No. 2)

F. R.

WFM
WFM/REP/JUC/ARD/my
Mr. DeAngelis 26-6148

From: ESS

To: Govt Sec

18 FEB 1952

2. No objection is offered to the Amendment to Bill for Partial Amendments to Public Finance Laws including Finance Law, Accounts Law, etc.

1 Incl
n/c

-----W. F. M.-----

Tues., Feb. 12, 1952.

Proposed Amendment to the Bill for Partial Amendments, etc., to Public Finance Laws including the Finance Law, Accounts Law, etc.

Proposed by: OYA Hanjiro (L. ~~E~~)

The Bill for Partial Amendments, etc., to Public Finance Laws including the Finance Law, Accounts Law, etc. shall be partially amended as follows:

Paragraph 1 of Supplementary provisions shall be amended as follows:

1. The parts of this Law concerning the continuous expenses, the classification of the expenditure budget and disbursement budget as well as the carry over shall come into force as from the day of its promulgation, and the other parts shall come into force on and after April 1, 1952; provided that the parts of the provisions in the post-amendment Finance Accounts Law, etc. concerning the continuous expenses, the classification of the expenditure budget and disbursement budget, and the plans for execution of obligations shall be applied to the budget for the 1952-53 fiscal year and that thereafter.

Paragraph 5 of Supplementary Provisions shall be made paragraph 6 and the succeeding paragraphs shall be renumbered accordingly.

In paragraph 4 of Supplementary Provisions, "obligated" shall be amended as "disbursed" and the same paragraph shall be made paragraph 5, and the following paragraph shall be added next to paragraph 3.

ESS
65/WM

Recd 2/12/52

4.

4. As for the plans for execution of obligations authorized in accordance with the provisions of Article 34 of the pre-amendment Finance Law prior to the enforcement of this Law, the precedents under the former provisions shall apply.

HOUSE OF COUNCILLORS

Tues. Feb. 112th, 1952.

Title

Proposed Amendments to the Bill for Partial
Amendment, etc., to Public Finance Laws including
the Finance Law, Accounts Law etc.

Proposed by OYA, Hanjiro (L.)

I hereby certify that the above-mentioned amendments
do not violate any directive issued by the Supreme Commander
for the Allied Powers, the Constitution and laws of Japan.

Kenichi Okuno

Kenichi Okuno
Director, Legislative Bureau,
House of Councillors

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

Subject: Draft Legislation

File No.: _____ Maj Norris
26-6076

Note No. From: Govt Sec To: ESS Date: 12 February 1952

1. Immediate introduction of the attached draft bill in the Diet is proposed by **House of Councillors**

2. Your prompt comment is requested.

1 Incl

Amendment to Bill for Partial Amendments to Public Finance Laws including Finance Law, Accounts Law, etc.

F. R. _____

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

Subject: Draft Legislation

File No.:

cdm
Maj Norris

26-6076

Note
No.

From: Govt Sec

To: ESS

Date: 12 February 1952

1. Immediate introduction of the attached draft bill in the Diet
is proposed by House of Councillors

2. Your prompt comment is requested.

1 Incl

Amendment to Bill for Partial Amendments
to Public Finance Laws including Finance
Law, Accounts Law, etc.

Law
F. R.

7157

From: ESS

To: Govt Sec

W.F.M.
WFM/REP/JCG/ARD/my
Mr. DeAngelis 26-6148

18 FEB 1952

2.

No objection is offered to the Amendment to Bill for Partial Amendments
to Public Finance Laws including Finance Law, Accounts Law, etc.

1 Incl

n/c

W.F.M.

W. F. M.-----

HOUSE OF COUNCILLORS

Feb. 11, 1952.

**Proposed Amendments to the Bill for Partial Amendment, etc.,
to Public Finance Laws including the Finance Law,
Accounts Law etc.**

Proposed by KIKUKAWA Takao (SD, Lob. 4)

HATANO Kanae (SD, Lob. 2)

KOBAYASHI Masao (GB)

KIMURA Kihachiro (LF)

The Bill for Partial Amendments, etc., to Public Finance Laws including the Finance Law, Accounts Law, etc. shall be partially amended as follows:

In Article 1, paragraph 2 of Article 14-(2) shall be amended as follows:

The period wherein the State may make disbursements under the provisions of the preceding paragraph shall be within five years including the fiscal year concerned, provided that the period may further be extended with the approval of the Diet on the budget.

The expenses allowed disbursement under the provisions of the preceding two paragraphs shall be called "continuous expenses".

The provisions of the preceding three paragraphs shall not preclude the Diet from, in the deliberation of the budgets of the fiscal years following the fiscal year in which the budget including the continuous expenses was established, deliberating again on the continuous expenses concerned.

ESS
65/Wm

Reed GS
2/12/52

HOUSE OF COUNCILLORS

Mon. Feb. 11th, 1952.

Title

Proposed Amendments to the Bill for Partial
Amendment, etc., to Public Finance Laws including
the Finance Law, Accounts Law etc.

Proposed by KIKUKAWA, Takao
(Sec. Lob.4)

I hereby certify that the above-mentioned amendments
do not violate any directive issued by the Supreme Commander
for the Allied Powers, the Constitution and laws of Japan.

Kenichi Okuro

Kenichi Okuro
Director, Legislative Bureau,
House of Councillors

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS

C H E C K S H E E T

(Do not remove from attached sheet)

Subject: Draft Legislation

No.: _____ Maj Norris
26-6078
From: Govt Sec To: ESS Date: 20 November 1951

1. Immediate introduction of the attached draft bill in the Diet is proposed by Finance Ministry.

2. Your prompt comment is requested.

1 Incl
Bill for Partial Amends
etc., to Public Finance
Laws including the Finance
Law, Accounts Law, etc.

F. R.

010 ()ESS/FIN

From: ESS

To: Govt Sec

W.F.M. and
WFM/ENR/SCG/ARD/ on
A. R. DeAngelis 26-6148
Date: 3 DEC 1951

2

There is no objection to the immediate introduction of the attached draft bill in the Diet.

1 Incl
n/c

W.F.M.

Muds Inmate Law

GOVERNMENT SECTION
BUCK SLIP

11/20 1951

FROM: RHP

TO: _____ INITIAL _____ DATE _____

- _____ CHIEF.....
- _____ EX O.....
- Special Assistant Nat'l Affairs..... *Wesley* *21*
- _____ Special Assistant, Local Affairs.....
- _____ Adm Div.....
- _____ Par & Pol Div.....
- _____ Public Adm Div.....
- _____ Chief Clerk.....
- _____ File.....
- _____
- _____
- _____
- _____

FOR:

- _____ INFORMATION
- _____ NECESSARY ACTION
- _____ ACTION (Prepare Reply)
- _____ APPROVAL
- _____ INITIAL
- COMMENT OR CONCUR
- _____ RETAIN
- _____ RETURN
- _____ FILE
- _____ BURN

OK
Wesley

ESS+

Bill

Submitted to GS for Clearance
through Legislative Affairs Section,
Liaison Bureau, Ministry of Foreign Affairs
(Tel. 57-6010)

Nov. 20, 1951

1. Number: POM No. 72 / 2th Session
2. Title: Bill for Partial Amendments, etc. to Public Finance Laws including the Finance Law, Accounts Law, etc.
3. Office in Charge: Ministry of Finance.
4. Date of Cabinet Approval: Nov. 16, 1951.
5. SCAP Section concerned: Mr. Reed,
Public Finance Branch,
Finance Division, ESS.
6. Remark (Reference): See attached paper

7. GS Reviewers:

Received by CS

Date 11/20/51

OS: ESS
GS/WYM

No. _____

Date: _____

Title of draft ~~Cabinet Order~~ Law

~~Bill for Partial Amendments, etc. to Public Finance Laws including
the Finance Law, Accounts Law, etc.~~

The above draft ~~Cabinet Order~~ Law has been reviewed and approved by
the Administrative Management Agency.

Katsuhiko Onogi

Katsuhiko ONOGI,
Deputy Director,
Administrative Management Agency.

FOMNO/2

Law for Partial Amendments, etc., to Public
Finance Laws including the Finance Law,
Accounts Law, etc.

(Partial Amendment to the Finance Law)

Article 1. A part of the Finance Law (Law No. 34 of 1947) shall hereby be amended
as follows:

The following two articles shall be added after Article 14.

Article 14-(2). The State may make disbursements over a period of fiscal
years for the payment of projects in construction, manufacturing, etc.
requiring a number of fiscal years for their completion; such
disbursement, however, shall require prior Diet action specifying
the total and annual payments and be executed in accordance with the
approval of the Diet.

The expenses allowed disbursement over a number of fiscal years
under the provisions of the preceding paragraph shall be called
"continous expenses."

Article 14-(3). Expenses in the expenditure budget may be carried forward
to the following fiscal year when the complete disbursement thereof
within the current fiscal year seems improbable due to their nature
or to circumstances occurring after the formation of the budget; such
carry-over shall require prior approval of the Diet.

Expenses carried forward to the following fiscal year under the
preceding paragraph shall be called "approved carry-overs."

In Article 15 paragraph 1, "or the total amount of continuous expenses" shall
be added after "the amounts of appropriations."

In Article 16, "continous expenses, approved carry-over" shall be added after
"revenues and appropriations."

In Article 17 and Article 18, paragraph 1, "continous expenses, approved
carryovers" shall be added after "appropriations."

In Article 20 paragraph 2 "and the Requisition of Contract Authorization" shall read "the Requisition of Continuous Expenses, the Requisition of Approved Carry-Overs and the Requisition of Contract Authorization (hereinafter referred to as Requisition of Estimates of Appropriations, etc.)."

In Article 21, "the Requisition of Estimates of Appropriations and the Requisition of Contract Authorization" shall read "the Requisition of Estimates of Appropriations, etc.."

In Article 22, ", continuous expenses, approved carry-overs" shall be added after "revenues and appropriations."

In Article 23, "they shall be divided mainly into Parts, according to their nature in the case of revenue, and according to their purposes in the case of expenditure, and each Part shall be divided into Titles and Items" shall read "revenues shall be divided mainly into parts according to their sources and each part shall be divided into titles and items, and expenditures shall be divided into items according to their purposes."

Article 25 shall be amended as follows:

Continuous expenses shall be classified by organization units and within each organization unit be sub-classified by items; total and annual amounts of each item shall be indicated together with their substantiation.

In Article 28 item 2, "the Requisition of Estimates of Appropriations and the Requisition of Contract Authorization" shall read "the Requisition of Estimates of Appropriations, etc.", item 9 of the said Article shall be made item 10, and the following one item shall be added after item 8 of the said Article:

9 Statements showing the amount of continuous expenses disbursed by the end of the fiscal year before the preceding fiscal year, the amount thereof disbursed and the estimated amount to be disbursed by the end of the preceding fiscal year, the estimated disbursements thereof in and after the current fiscal year together with the entire plan for the project and the condition of progress, etc., thereof.

In Article 31 paragraph 1, ", continuous expenses" shall be added after "revenues and appropriations," and in paragraph 2 of the same Article, "and continuous expenses" shall be added after "revenues and appropriations."

In Article 32, "and continuous expenses" shall be added after "appropriations."

In Article 33 paragraph 1, "and continuous expenses" shall be added after "appropriations," and in paragraph 3 of the same Article, "paragraph 2" shall be amended as "the preceding paragraph."

Article 34 paragraph 1 shall be amended as follows:

The heads of the respective Ministries and Government agencies shall, on the basis of the budget allocated under the provisions of Article 31 paragraph 1 and in accordance with the Cabinet Order, decide necessary amounts required for disbursement for each personnel in charge of disbursement and shall forward such documents to the Minister of Finance for his approval.

In Article 34 paragraph 2, "obligation or" shall be deleted, and in paragraph 3 of the same Article, "obligations or" and "of the plan of payments" shall be deleted and the following ^{one} Article shall be added after the said Article:

Article 34-(2). Of the appropriations, continuous expenses and contract authorizations allocated under Article 31 paragraph 1, the chief of each agency shall prepare and forward to the Minister of Finance for approval plans for executing the obligations (contracts and other acts which cause the State to disburse; hereinafter the same) of the appropriations, continuous expenses and contract authorizations of the public works expenditure and other expenditures designated by the Minister of Finance in accordance with the provisions of cabinet order.

Upon approval of the obligation plans prescribed in the preceding paragraph, the Minister of Finance shall inform the chief of each agency and the Board of Audit of said approval.

The following ~~one~~ paragraph shall be added to Article 37:

On completion of a project financed by a continuous expense, the chief of each agency in charge of the said project shall, complying with the regulation prescribed by the Minister of Finance, prepare and forward to the Minister of Finance the Report on the Settlement of Account of Continuous Expenses.

In Article 39 and Article 40, paragraph 2, "the Report on the Settlement of Account of continuous Expenses," shall be added after "the Report on the Settlement of the Accounts of Expenditures."

In Article 42, "each fiscal year" shall read "each fiscal year except the amount of approved carry-overs", "the amounts for expenditures approved by the Diet to be carried forward in accordance with the provisions of Article 25, and" shall read "of the expenditures in the appropriation," and "the amounts for expenditures which have not been disbursed up" shall read "those which have not been disbursed up (including attendant expenses necessary for the execution of the project ^{relevant to the object obligation} concerned.)"

In Article 43, paragraph 1, "the preceding Article" shall read "Article 14-(3) paragraph 1 or the proviso to the preceding Article", and the following one Article shall be added after the said Article:

Article 43-(2). Regardless of the provisions of Article 42, the undisbursed balance of the annual amount of appropriation for each fiscal year of a continuous expense at the end of a fiscal year may be carried forward successively through ensuing fiscal years up to the completion of the project concerned.

In case a carry-over has been made under the preceding paragraph, the chief of each agency shall inform the Minister of Finance and the Board of Audit of such carry-over, indicating the amounts for each particular.

The provisions of paragraph 2 of the preceding Article shall be applied mutatis mutandis to the carry-over under paragraph 1.

(Partial Amendment of the Accounts Law)

A part of the Accounts Law (Law No. 35 of 1947) shall be amended as follows:

The following one Article shall be added after Article 4:

Article 4-(2). The chief of each agency may, in accordance with the provisions of cabinet order, delegate the business of collecting revenue under his jurisdiction to personnel employed by his agency.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, delegate the business referred to in the preceding paragraph to personnel employed by other agencies.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, have the personnel employed by his agency or by other agencies act in place of the revenue collector (the chief of each agency or personnel entrusted in accordance with the provisions of paragraph 1 or the preceding paragraph; hereinafter the same) when the said revenue collector is prevented from executing his duties due to special circumstances (where the revenue collector is the person who occupies an official position designated under paragraph 5, the vacancy of the said position is also considered as one of these cases.)

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, delegate a part of the business of the revenue collector to personnel employed by his agency or by other agencies.

In the preceding four paragraphs, the chief of each agency may designate specific official positions in his agency or other agencies, delegating in whole or in part the said business to the person occupying the said position, or having the said person acts for him in the said business.

Personnel acting in place of the revenue collector in his business under paragraph 3 shall be called the deputy revenue collector and the personnel receiving partial delegation of the business of the revenue collector under paragraph 4 shall be called the assistant revenue collector.

In Article 5, "officers (inclusive of the officers of the Diet; hereinafter the same) specially qualified by laws and ordinances to collect them (hereinafter referred to as["]the revenue collectors)" shall read "the revenue collectors".

In Article 10, "Article 34 of the Finance Law" shall read "Article 34-(2) of the Finance Law".

In Article 12, "appropriations" shall read "appropriations, continuous expenses and contract authorizations relative to the expenditures prescribed in Article 34-(2) of the Finance Law", "Article 34 of the said Law" shall read "the same paragraph" and "plan of obligation" shall read "the plan for execution of obligations."

Articles 13 through Article 13-(4) shall be amended as follows:

Article 13. The chief of each agency may delegate the business relative to the incurring of obligations under his jurisdiction to the personnel employed by his agency.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, delegate the business prescribed in the preceding paragraph to the personnel employed by other agencies.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, have the personnel employed by his agency or by other agencies act in place of the obligating officer (the chief of each agency or personnel entrusted in accordance with paragraph 1 or the preceding paragraph; hereinafter the same) and conduct his business when special circumstances prevent the said obligating officer from executing his business (when the obligating officer is the person occupying the official position designated in accordance with Article 4-(2) paragraph 5, applied mutatis mutandis by paragraph 4, vacancy in the said position shall be considered as one of these cases).

The provisions of Article 4-(2) paragraph 5 shall be applied mutatis mutandis to the provisions of the preceding three paragraphs.

The personnel acting in place of the obligating officer in his business under paragraph 3 shall be called the deputy obligating officer.

Article 13-(2). The obligating officer may not incur any obligations unless, in accordance with the provisions of cabinet order, he forwards a statement indicating the content of the obligation to the disbursing officer prescribed in Article 24 paragraph 3, receives the certification of that officer to the effect that the obligation concerned is within the amounts of appropriations, continuous expenses or contract authorizations notified to the said obligating officer in accordance with the provisions of cabinet order, and further has the said obligation entered in the books concerning the obligations. When the obligating officer is also acting as the disbursing officer prescribed in Article 24 paragraph 3, the said certification shall be made in person.

Article 13-(3) The chief of each agency may, when he considers necessary for the proper execution of the budget, require the personnel employed in his agency to certify all or part of the obligations under his jurisdiction.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, require the personnel employed by other agencies to certify obligations.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, have the personnel employed by his agency or by other agencies to act in place of the certifying officer (personnel in charge of certification under paragraph 1 or the preceding paragraph; hereinafter the same) and conduct his business when special circumstances prevent the said certifying officer from executing his business (when the certifying officer is the person occupying the official position designated in accordance with Article 4-(2) paragraph 5, applied mutatis mutandis by paragraph 4, vacancy in the said position shall be considered as one of these cases).

The provisions of Article 4-(2) paragraph 5 shall be applied mutatis mutandis to the provisions of the preceding three paragraphs.

The personnel acting in place of the certifying officer in his business under paragraph 3 shall be called the deputy certifying officer.

Article 13-(4). In the case of the preceding Article, the obligating officer may not, regardless of the provisions of Article 13-(2), incur any obligations unless, in accordance with the provisions of cabinet order, he forwards a statement indicating the content of the obligation to the certifying officer, receives his certification in accordance with the provisions of cabinet order and further has the said obligation registered in the books concerning obligations.

In Article 16, "officers" shall read "personnel."

In Article 17, "Competent officers" shall read "competent personnel".

In Article 18 paragraph 1 "officers" shall read "personnel".

In Article 20 "officials concerned" shall read "personnel concerned."

In Article 23 "competent officials" shall read "competent personnel."

Articles 24 through 25-(2) inclusive shall be amended as follows:

Article 24. The chief of each agency may, in accordance with the provisions of cabinet order, delegate the business of the issuance of checks or transfer warrants in order to disburse the expenditure money under his jurisdiction to the personnel employed by his agency.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, delegate the business prescribed in the preceding paragraph to personnel employed by other agencies.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, delegate the business prescribed in the preceding paragraph to personnel employed by other agencies.

The chief of each agency, when necessary, may, in accordance with the provisions of cabinet order, have the personnel employed by his agency or by other agencies act in place of the disbursing officer (the chief of each agency or personnel entrusted in accordance with paragraph 1 of the preceding paragraph; hereinafter the same) and conduct his business when special circumstances prevent the said disbursing officer from executing his business (when the disbursing officer is the person occupying the official position designated in accordance

with Article 4-(2) paragraph 5, applied mutatis mutandis by paragraph 4, vacancy in the said position shall be considered as one of these cases).

The provisions of Article 4-(2) paragraph 5 shall be applied mutatis mutandis to the preceding paragraph.

The personnel acting in place of the disbursing officer in his business under paragraph 3 shall be called the deputy disbursing officer.

Article 25. Deleted.

In Article 29, "through consultation with the Minister of Finance" shall be amended as "as provided for by cabinet order."

In Article 38, "the officer" shall be amended as "personnel."

In Article 39, "the officer" shall be amended as "personnel."

Article 40 shall be amended as follows:

Article 40. In case the chief of each agency considers it especially necessary, he may cause the personnels other than accounting officers, deputy accounting officers and assistant accounting officers, to take charge of the business of receipt, disbursement and custody of cash and commodities as provided for by cabinet order.

The personnel who is caused to take charge of the business of receipt, disbursement and custody of cash and commodities under the provisions of the preceding paragraph shall be called the cashier.

Following one Article shall be added next to Article 40.

Article 40-(2). The chief of each agency may, when necessary, appoint the personnels under the jurisdiction of other agencies and accounting officers of his agency or other personnels under the jurisdiction of other agencies as the deputy accountant or assistant accountant to the accounting officer as provided for by cabinet order.

In case the chief of each agency considers it especially necessary, he may, as provided for by cabinet order, appoint the personnel under the jurisdiction of other agencies as the cashier.

In Article 47, "check, etc. endorser" shall be deleted.

In Article 48, "the certification under the provision of Article 13-(2)" shall be amended as "the certification of obligations" and "the certification under the provision of Article 25" shall be deleted.

In Article 49, "the officers" shall be amended as "the personnel".

(Partial Amendment to the Law for Partial Amendments to the Accounts Law)

The Law for Partial Amendments to the Accounts Law (Law No. 24 of 1949) shall be partially amended as follows:

In the Supplementary Provisions, the paragraph number of paragraph 1 and paragraph 2 and 3 shall be deleted.

(Partial Amendments to the Law concerning Temporary Measures for Budget and Settlement of Kodans, etc.)

Article 4. The Law concerning Temporary Measures for Budget and Settlement of Kodans, etc. (Law No. 27 of 1949) shall be partially amended as follows:

In Article 4 paragraph 1, "by title and item" shall be amended as "in case of receipt, it is classified by title and item according to its source and in case of expenditure, it is classified by item according to its purpose."

In the caption of Article 11, "obligation plan" shall be deleted and "necessary amount resulted from the contracts and other actions under which the payment becomes due (hereinafter refer to as "obligation") and "and" "obligations and" in paragraph 1 of the same Article shall be deleted and "obligations or" in the same Article paragraph 2 shall be deleted and "obligations or" in the same Article paragraph 3 shall be deleted.

In Article 13, "obligations" shall be amended as "the contracts and other actions under which payment becomes due to Kodans."

(Partial Amendments of the Law concerning the Budget and Settlement of the Public Corporations)

Article 5. The Law concerning the Budget and Settlement of the Public Corporations (Law No. 99 of 1951) shall be partially amended as follows:

In Article 5 paragraph 2, "by title and item according to the sources of receipts and purpose of expenditure" shall be amended as "in case of receipt, classified by title and item according to its source and in case of expenditure, by item according to its purpose."

In the caption of Article 15, "obligation plans and" shall be deleted and "necessary amount resulted from the contracts and other actions under which the payment becomes due (hereinafter refer^{ed} to as "obligation") and "and "obligations or" in paragraph 1 of the same Article shall be deleted and "obligations or" in paragraph 2 of the same Article shall be deleted and "obligations or" in paragraph 3 of the same Article shall be deleted.

In Article 22, "obligations" shall be amended as "the contracts and other actions under which payment becomes due to the Public Corporations."

(Exception of the Classification of the Expenditure Budget of the Revenue and Expenditure of Each Special Account)

Article 6. The Government shall, regardless of the provisions of each special account law, classify the expenditure budget of the revenue and expenditure budget of each special account by item, according to the purpose of the expenditure.

Supplementary Provisions:

1. This Law shall come into force on and after January 1, 1952 ; provided that the amended provisions concerning continuous expenses, the classification of the expenditure budget and disbursement budget, and the plans for execution of obligations shall be applied from the budget for the 1952-53 fiscal year.
2. As for the classification of the expenditure budget and disbursement budget for and before 1951-52 fiscal year, the precedents under the former provisions shall apply.
3. As for the carry over of the expenditure budget for 1951-52 fiscal year authorized by Diet to be carried over and used in the following fiscal year in accordance with the provisions of Article 25 of the pre-amendment Finance Law, the precedents under the former provisions shall still apply.

4. Those obligations which have been certified in accordance with Article 13-(2) of the Accounts Law before the enforcement of this Law and have not yet been obligated at the time of the enforcement of this Law shall be regarded as those certified in accordance with the provisions of Article 13-(3) and 13-(4) of the post-amendment Accounts Law.
5. Revenue collectors, obligating officers, disbursing officers and their deputies and assistants and cashiers under the provisions of pre-amendment Accounts Law or orders under the said Law at the time of the enforcement of this Law shall be regarded as having become revenue collectors, obligating officers, disbursing officers and their deputies and assistants and cashiers respectively under the corresponding provisions of the post-amendment Account Law after the enforcement of this Law.
6. The Ministry of Finance Establishment Law (Law No. 144 of 1949) shall be partially amended as follows:
 - In Article 4, item 16, "plan for execution of obligation of" shall be added next to "obligations" and item 17 of the same Article shall be amended as follows:
 - Item 17. Deleted.
 - In Article 8, item 7, "plan for execution of obligations of" shall be added next to "obligations" and item 9 of the same article shall be amended as follows:
 - Item 8. Deleted.
7. The Ministry of Postal Services Establishment Law (Law No. 244 of 1948) shall be partially amended as follows:
 - Article 11, item 14 shall be deleted; item 15 of the same Article shall be made item 14 and the succeeding items shall be renumbered accordingly.
8. Ministry of Telecommunication Establishment Law (Law No. 245 of 1948) shall be partially amended as follows:
 - Article 33, item 18 shall be deleted and item 19 of the same Article shall be made item 18 and its succeeding items shall be moved down accordingly.

9. The Law concerning the Responsibility of Budget Executing Officers, etc. (Law No. 172 of 1950) shall be partially amended as follows:

In Article 2 paragraph 1, item 1, "Article 13-(2) paragraph 1" shall be amended as "Article 13 paragraph 3" and in item 2 of the same paragraph, "Article 13-(2) paragraph 1" shall be amended as "Article 13-(3) paragraph 3" and in item 3 of the same paragraph, "Article 25 paragraph 1" shall be amended as "Article 24 paragraph 3" and in items 4 and 5 of the same paragraph, "officer" shall be amended as "personnel" and in item 3 of the same paragraph, "the certification of obligations (the certification of obligations in accordance with the provisions of Article 13-(2) of the Accounts Law)" shall be amended as "the certification of obligations (the certification of obligations in accordance with the provisions of Article 13-(2) and 13-(4) of the Accounts Law)."

Reason

In order to simplify the public finance and accounting system as a link of the policy of Government administrative streamlining, it is necessary to revise the system of accounting officers and carryovers together with the system of obligations and other accounting procedures, etc. and at the same time to establish the system of continuous expenses in order to promote the smooth execution of continuous works.

This is the reason for submitting the present Bill to the Diet.