DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

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file

ADMINISTRATIVE REVIEW

I. METHOD:

The Welfare Section of the Akita City Office, Akita Prefecture, was visited from 19 through 21 December 1950. The first day was devoted to methods of computation of statistics and a discussion of community resources which were helpful to the welfare program. Present were ten people, two of whom represented the protection sub-section of the prefectural welfare section, one each from the three branch offices, and five from the city office including the welfare chief, his assistant, the interviewer, the child welfare worker, and the person who computes statistics. On the second day, when office administration was discussed with the use of charts and forms compiled from other offices, the four field workers also attended. On the third day when their present procedures and plans for reorganization were discussed, the group consisted of the original ten persons. In addition the mayor and vice-mayor were present whenever their duties in connection with the convening city assembly permitted.

II. GENERAL:

Akita City, the capitol of Akita Prefecture, has a population as of the end of September 1950 of 25,272 households of 127,714 persons. There are three branch offices and three persons who were present were from these branch offices. These represent former towns and villages. Laws and regulations reach these welfare sections through the branch chief; they keep separate records and files. In one branch there are four full-time workers, in another two for health and welfare, and the third has two full-time welfare workers. They make home visits, accept applications; when cases are ready for a final decision, they are brought to the city office for approval. The city office maintains a central file of whole city. All figures are combined in the monthly report. The city ration card issued by the city is a check on duplication of applications in different sections of the city. There are thirteen school districts in the city. The city welfare section owns five bicycles and each branch welfare section has one bicycle plus some privately owned bicycles; thus these are chief means of transportation. To go from one branch to the city office, buses may be used. The city contains 132 square kilometers. The case load as of 30 November was:

	Households	(duplication)	Person	(duplication)
a. Outdoor livelihood aid	835		3072	
b. Indoor livelihood aid	19		19	
c. Outdoor medical aid	232	133	277	168
d. Indoor medical aid	146	67	162	72

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	Households	(duplication)	Person	(duplication)
e. Maternity aid	2	2	2	2
f. Funeral aid	7	6	7	6
g. Occupational aid	1	1	1	1
h. Education aid	581	551	1217	1147
i. Housing aid	737	737	2743	2743
j. Workshop personnel	8	8	27	27
k. Child Welfare service				
l. Other service (specify)				
m. Total, duplicated	2568	1505	7527	4166
n. Total, unduplicated	1063		3361	

III. COMMUNITY RESOURCES:

A. Institutions:

1. There are four Boshiryos, one operated by the Social Work Federation for twenty-four families of forty-six persons, two by Akita Seitoku Kai (Holy Virtue Association) for sixteen families of fifty-three persons and seven families of seventeen persons respectively, and the fourth by Japan Christian Association for ten families of thirty-three persons. They provide quarters for a total of fifty-seven families of 149 persons. All rooms are occupied. Two families are awaiting openings.

2. Seven day nurseries, one city operated and six by the three private societies and an association devoted to the loved child with the holy spirit, are attended by 650 children.

3. Two homes for dependent and neglected children, both operated by Zaidan Hojin, provide for eighty-five plus forty-five children, a total of 130 children. There are five openings.

4. The prefectural reformatory cares for forty-seven children. Their capacity is forty.

5. One prefectural infants home cares for their capacity number of twenty infants.

6. One home for the aged, operated by Zaidan Hojin, provides for thirty-five inmates with a capacity of twenty-two persons. It is now being enlarged.

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7. One home for needy persons, with no rent charged, operated by a juridical person, cares for twelve families, their capacity number.

8. One workshop, operated by Akita prefectural Social Work Federation, gives work in dressmaking and repair and dry cleaning to eighteen city people, nine of whom are recipients, with an unknown number from outside the city.

9. One aged home for seven inmates is operated by a juridical person.

10. The same agency operates a tuberculosis sanitorium for thirty-six patients.

11. A private vagabond home with a capacity for five or six persons is operated by private citizen free of charge.

12. There are thirty-nine city houses which were built about twenty years ago, not necessarily for needy persons. Also, the city owns the former army barracks of twenty buildings accommodating 168 families of 840 persons at a rental of less than six yen per tatami per month. Another hundred houses built under the Construction Ministry are for people in need of housing. Another forty such houses are under construction. Eight hundred families are in need of housing. The prefecture owns a prefectural home for repatriates which they want to destroy and rebuild as separate units so that the repatriates will not be separated as a unit.

B. Agencies:

1. City level Social Welfare Federation operates institutions as listed above. Their office, independently located, finds home jobs for widows and needy persons and gives cash grants to persons not eligible for Daily Life Security. Also, they provide consultation on living. They do not provide bedding to persons in need of hospitalization because three hospitals here provide bedding, central feeding, and nursing care.

2. The transient program is handled by the city with city funds. Sick people are cared for under the wayfarers' law. One city person works with transients and wayfarers, an average of twelve or thirteen such persons per month. Sick persons are sent to city hospital with the entire bill paid; the city is reimbursed by the prefecture. The ordinary case is when a vagabond wants transportation. The worker, experienced, decides and gives from city funds immediately money for transportation to the next city and for one meal, usually a 150 yen total. He may send him to the vagabond home until he can catch a train. A person from Kyushu is sent right on, if to Hokkaido, the same. If nearby, they check with his home. Many of them come more than once. If a person is not sure of a job in the place where he is going, and would like to stay here, he is referred to Public Employment Security Office. Only one or two persons in a hundred do this. They may work only until they save enough money to

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travel on.

3. There is a widows association aiming at their mutual promotion only, so the city does not consider them a welfare group.

4. The Repatriates Expediting Association is part of the federation of social work.

5. Izokukai is not active now.

6. The Community Chest committee is very active in raising funds; during the campaign a city official keeps books for them.

7. A city official also helps during the Red Cross Campaign.

8. There is no medical social worker.

9. There is a child consultation center with a temporary shelter here.

IV. OFFICE:

A. Location:

On the first floor, near the entrance, the welfare section is one large room with clean, white plastered walls. Two sides are outside exposures and a third side, facing the hall, is windowed. The one door, opening into the hall, is placed nearer one side than in the center. Two stoves are situated in the center near the ends of the room. See attached chart I of present arrangement and chart II of suggested arrangement.

B. Minsei-iin:

There are 110 male and twenty-two female minsei-iin, a total of 132 minsei-iin. There is no difference in their duties. There are four minsei-iin kyogikai, one for each branch and one for the center of the city. In addition there are ten ku kai meetings, one in each school district. Central kyogikai meets on 25th; in the branch offices, the meetings vary but are usually held between the 15th and 20th of the month. The jomu-iin kai meets on the 25th as a part of the central kyogikai meeting and following the kyogi kai meeting. Three persons from welfare attend the central kyogikai and one person attends each of the ku kai meetings, a total of fourteen such meetings a month. Usually the discussion concerns their opinions on action already taken or pending cases and referrals. Any minsei-iin may bring up anything he likes. The minsei-iin serve a term of three years; the jomu-iin are elected by the minsei-iin for a period of one year. There are fifteen places on the nominating committee but one is vacant now. These represent one lawyer, one prefectural official (chief of revenue), one speaker of the

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city assembly, three Buddhist priests, three city assemblymen, four minsei-iin, one superintendent of a children's institution. No minsei-iin have proved unsatisfactory.

C. Staff:

See charts on staff organization at present, chart I, organization as planned, chart III, and organization as suggested by Civil Affairs, chart IV. Present staff composition is given in chart V. There are no staff meetings except when necessary to give some instructions when the concerned persons are called together. This occurs when new instructions or plans are received about four or five times each month. Regular staff meetings with provisions for training and individual supervisory conferences were discussed. They said they wanted to start such a system as soon as the new staff was secured and all staff was reorganized. About ten days ago two persons from the ministry inspected accounts and child welfare. The last Daily Life Security inspection was in October of last year. On December 7 the prefecture reviewed public assistance in one of the branch offices. Civil Affairs team made spot checks, and the city continues this.

D. Forms and Filing:

1. After approval has been given, a number is assigned to cases which is used for the same family in other types of assistance. The numbers are consecutively entered in an approval book in which the reason for assistance is entered by numbers one through seven corresponding to the monthly report.

2. No card index is kept.

3. No case folder is used. Applications are filed in one place, face sheets in another, budgets in another, and no copies of the written notices are retained. The written notice is used month after month on payment. It contains a breakdown of the items included and requires the school principal's han to show that he received the educational allowances.

4. A second book registers the closed cases at which time a closing number is given to indicate how many cases have been closed. Another book contains notes on reasons for changes in grant and assigns another number which has no relation to other numbers.

5. The monthly reports are computed in two days by the two workers who share the public assistance program. No daily statistical form is used. A monthly form gives one line for each household, one column for each type of aid, and one column for number of persons in the family. In the columns under types of aid are listed the amounts granted. One is kept for single aid, one for duplicated aid, and one for medical aid.

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6. On the original notice, the payment date is given as the 25th of the month unless it falls on Sunday when the next day is the payment day. Thus additional notices are sent only upon change. The janitor delivers notices of approval to the minsei-iin who deliver them to the recipient. When the recipient calls for payment, the payment notice is given to him. He is paid in cash by the accounting section and gives han receipt. It is planned to change the payment date to the third to the eighth of the month by the end of this fiscal year at the latest.

E. Statistics:

1. Case handling statistics for last two months:

		November	October
a.	New applications (about 90 in central office)	130	129
b.	Applications approved	126	123
c.	Applications rejected	2	5
d.	Cases closed	84	79
e.	Cases increased in amount of grant	50	29
f.	Cases decreased in amount of grant	15	9
g.	Cases suspended	2	1
h.	Complaints or appeals	none	none
i.	Services only	7	7
j.	Home visits made by minsei-iin	unknown	unknown
k.	Home visits made by paid staff	49	56
l.	Application under Child Welfare	17	
m.	Transient	17	
n.	Disabled person	250 (131 issued handbook; the rest given railway tickets and consultation)	

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F. Case handling:

1. A person in need of help is free to go either to the city office or to the minsei-iin, either of whom would assist with the completion of the application blank which is delivered to the city office. Only four or five monthly have called at the city office. The application blank has served as an application and as an investigation form. Upon receipt, the city official visits the family to discuss income, expenditures and responsible relatives. Later property ownership and the condition of relatives, through tax and family registration, correspondence, and visits to neighbors are investigated. The employed supply wage certificates, the unemployed certificates from the Public Employment Security Office. The worker stamps the form and adds the date of investigation. In November of the 130 applications, only forty-nine were new applications which acquired home visits by the workers. The budget, income, and application form, pinned together, are inserted in the approval book and submitted to the mayor. When the mayor has approved the application, it is returned to the worker for separation and filing of the forms in the different books and the preparation of the written notice. Then the report of expenditures is prepared for submission to the accounting section.

Educational aid is included in the grant. Funeral aid for recipients is paid direct to the undertaker with whom they have a contract. In other cases the person applies and the social work federation pays for the expenses until such time as the investigation can be made when payment is made to the federation. Medical bills are paid to the doctor, after screening by the medical fee payment fund committee, a system which was adopted in November.

No glasses or prosthesis have been supplied by the city but the prefecture has repaired some limbs. No babies are being supplied with artificial feeding. Only four or five babies have been born to recipients in the past year, and these are breast fed. More people are using the eugenics law. These officials thought that contraceptives should be supplied free of charge to avoid the necessity of applying the eugenics law because the operations were proving expensive. No concern for the health of the individual was mentioned by the officials.

2. Cases brought up for discussion included the man who drinks, the Korean family which spends the grant on a sake party, how much property a person can own and yet receive assistance, the widow who may have become a number two wife and thus have some concealed income, and the deserting husband who returns after assistance has been initiated. The importance of including an acknowledgement of the responsibility of the applicant in the application blank and of considering each case individually was stressed.

The last relief in kind was UNICEF which is expected to be distributed on the 25th - Articles included clothing for children from ten to eleven years. The last before that was army goods distributed last August to all recipients and some borderline cases recommended by the minsei-iin. Han receipts were secured.

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The jido fukushi shi for Akita City has headquarters in the prefectural office. The city office refers children to day nurseries and prepares case histories for the Child Consultation Center. The workers also help in guiding children to prevent delinquency. These are lesser cases which are not referred to the child welfare officials. Each month there are one or two referrals to the child welfare officials. Responsibility for case work is decided on each case in a case discussion. This office helps with specific points as requested by the child welfare official.

3. On 19 December three communists came in to request adequate medical treatment, saying that the hospital was claiming that on the mayor's instructions they were to be given either powdered or liquid medicine, not both. An assemblyman brought up the same question and today both the section chief and the assembly welfare committeeman explained that no such instructions had been given. In September twenty day laborers backed by a communist came in to request steady work or Daily Life Security. Names and addresses were taken but none were found eligible. On October eighteen housewives headed by a communist woman asked for home work. Later they issued a statement that the city welfare chief would not listen to them. Some of them were recipients who kept their faces averted so as not to be recognized. Since the workers in their home visits never have any difficulty, these are believed to be the work of agitators. The belief was expressed that the widows' association is becoming a political group interested in securing preferential treatment for themselves.

V. OTHER INFORMATION:

A. In planning to request authorization of funds for new workers, this office wrote to many other welfare offices to secure information as to what they were doing. Volumes of information were received which were compiled for presentation to the city assembly. In addition a time study to show their need for workers was conducted, a copy of which is attached as Chart V. While this time study does not clearly indicate the number of workers needed, primarily because of the discrepancy between the total number of cases handled, 2426, and the total case load reported in itemII as 1063, a discrepancy which is perhaps due to the work performed by the present staff, yet it is interesting in its presentation of time distribution. It indicates that 12% of the time is spent in interviewing, 1.7% in initial recording, 11% in later recording, 37% in investigation, 14% in liaison, 15% in payment procedure, and 7.6% in other duties. These total 98.3% of the time with the omission of 1.7% due to the subtraction of decimals.

B. During the time of the visit, the city assembly approved the funds for the employment of eighteen social welfare secretaries. These were to be placed: eleven in the central office, five in one branch office, and one in each of the other branch offices.

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C. Under the local tax law there has been a ten percent increase in local taxes but this amount has been absorbed by the increased cost of tax collection. The equalization grant was less than the amount of national subsidy received last year. The loss of amusement taxes has affected the cities. Since towns and villages had little income from this source, their budgets are not seriously affected by the loss of the amusement tax.

D. Twenty percent of the total city budget is spent in the welfare program. This includes revenue from all sources.

VI. CONCLUSIONS:

A. The move to place repatriates in housing units is commendable since this will facilitate their assimilation as citizens and encourage home life rather than institutional life.

B. The situation in the reformatory is in need of study to determine whether the children are suitably placed and, if so, to use as a basis for requesting enlargement of the institution.

C. The transient program presents both good and bad features which illustrate the need for better training of the workers and the formation of a national program.

D. The present office arrangement is inefficient. Rearrangement depends upon staff size and organization as well as the room itself.

E. The branch office welfare officials are presently not closely enough related to the central office welfare staff. The map illustrating the distances involved showed the advisability of keeping welfare officials in these offices.

F. There are too many minsei-iin meetings which consume the time of the officials and continue the influence of the minsei-iin.

G. The change in the function of the workers requires staff reorganization.

H. Changing responsibility for the welfare program from the minsei-iin to the officials requires revision of filing systems to one convenient to the administration of the office as a whole rather than for the individual minsei-iin.

I. Revision of the forms is necessary. Copies of the forms are maintained in our files.

J. The present payment date is illegal and must be changed.

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K. Case handling must be vested still further in the paid worker; the power and activity of the minsei-iin with respect to case handling needs reduction; the record maintenance needs improvement.

L. The case load and statistics were computed quickly and apparently accurately, indicating better records and greater statistical ability than is usually found. The welfare chief and the interviewer who is to be made the supervisor were eager to learn and improve the office.

VII. RECOMMENDATIONS:

A. The mothers and children should be removed to housing units from the boshiryos in a program similar to the present program for the repatriates.

B. A study of the reformatory should be made.

C. A transient program, on a national basis, aimed toward rehabilitation of the individual, should be formulated.

D. Office rearrangement in accordance with chart II was recommended.

E. Consolidation of the minsei-iin meetings was recommended and a list of suitable activities for the minsei-iin was given with the suggestion that the minsei-iin should pioneer in these projects and merely receive reports on the assistance caseload.

F. Staff reorganization in accordance with chart IV and including supervisory conference, staff meetings, and schedules, with the branch office staff placed directly under the city supervisor and made a part of the organization was recommended. The job of each worker was discussed.

G. Methods of filing for the convenience of the office as a unit were discussed. The purpose, content, and maintenance of forms were considered with a view toward revision after study.

H. The recommendation to change the payment date was accepted with an agreement to change it by the end of the fiscal year at the latest.

I. Suggested duties for the minsei-iin were received with interest and study of the present minsei-iin to consider which ones would be suitable to take the leadership in some of the projects. These projects as given were listed on page 7, item 10 b, Article 14 of the Welfare Commissioner Law, of letter from this headquarters dated 11 December 1950 addressed to Chief, Civil Affairs Section, Subject "Recommendations for the Welfare Program."

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CHART I

PRESENT WELFARE ORGANIZATION
AKITA CITY

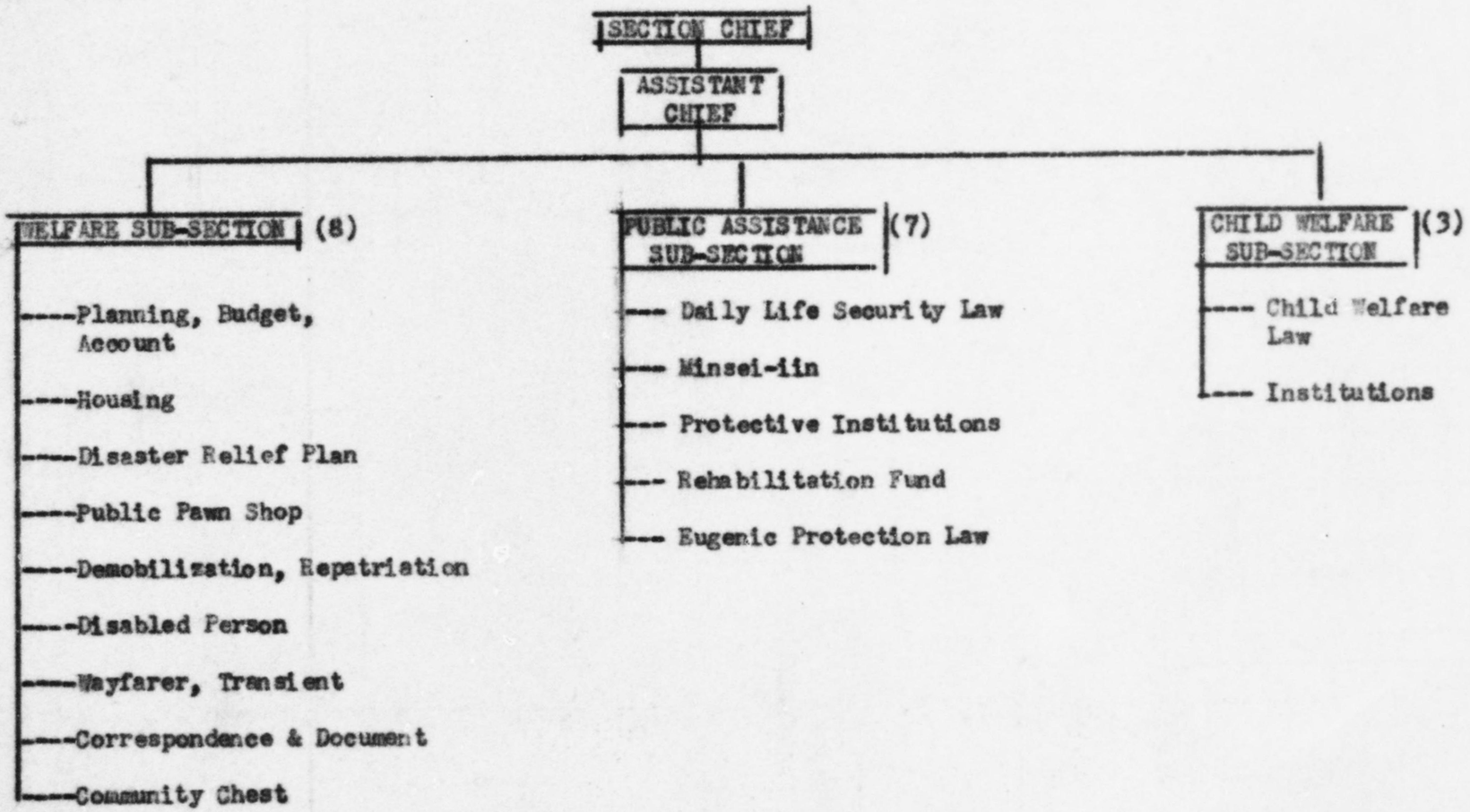

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CHART I, Continued:

OFFICE ARRANGEMENT AND STAFF ORGANIZATION
AKITA CITY

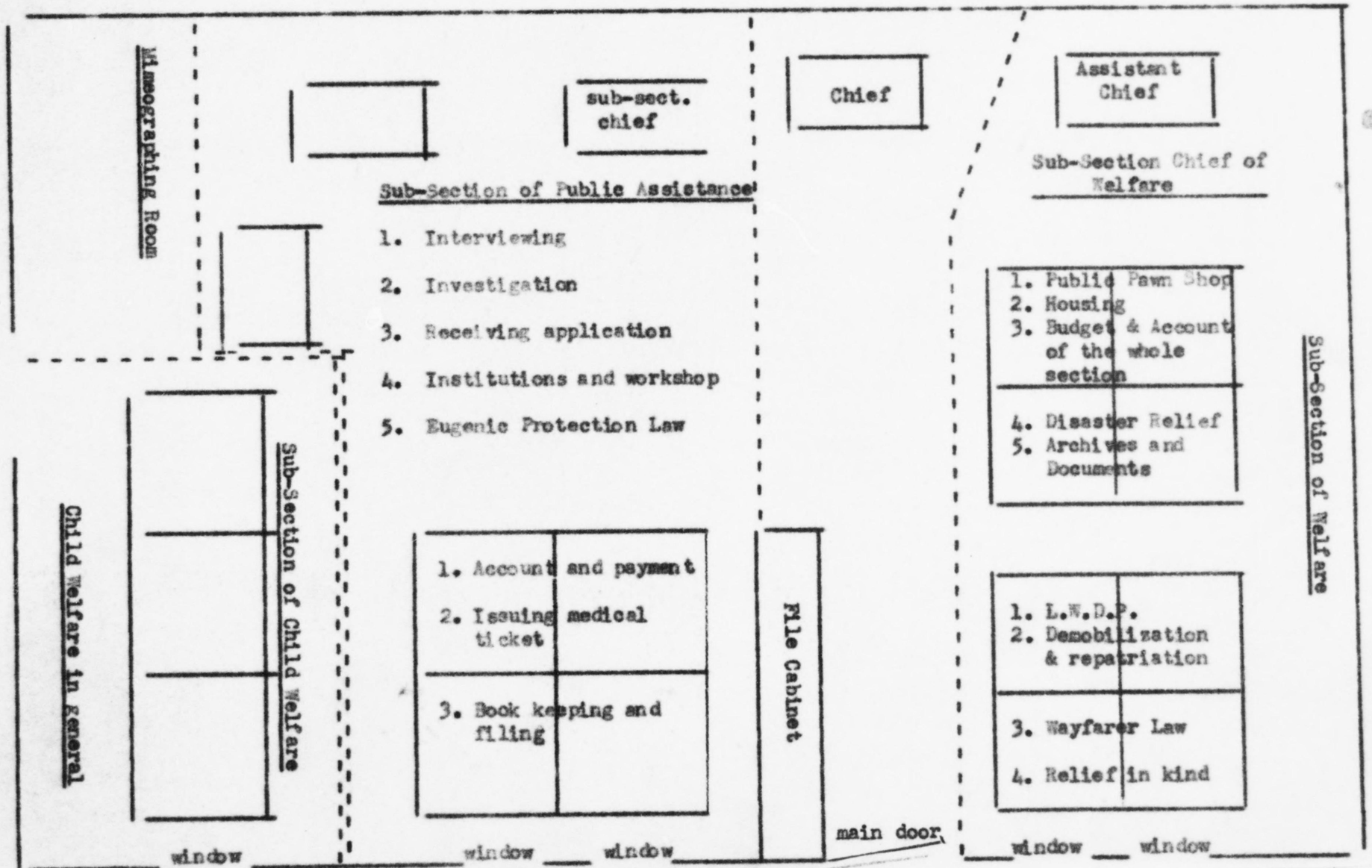

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Chart II

OFFICE ARRANGEMENT
SUGGESTED BY CIVIL AFFAIRS

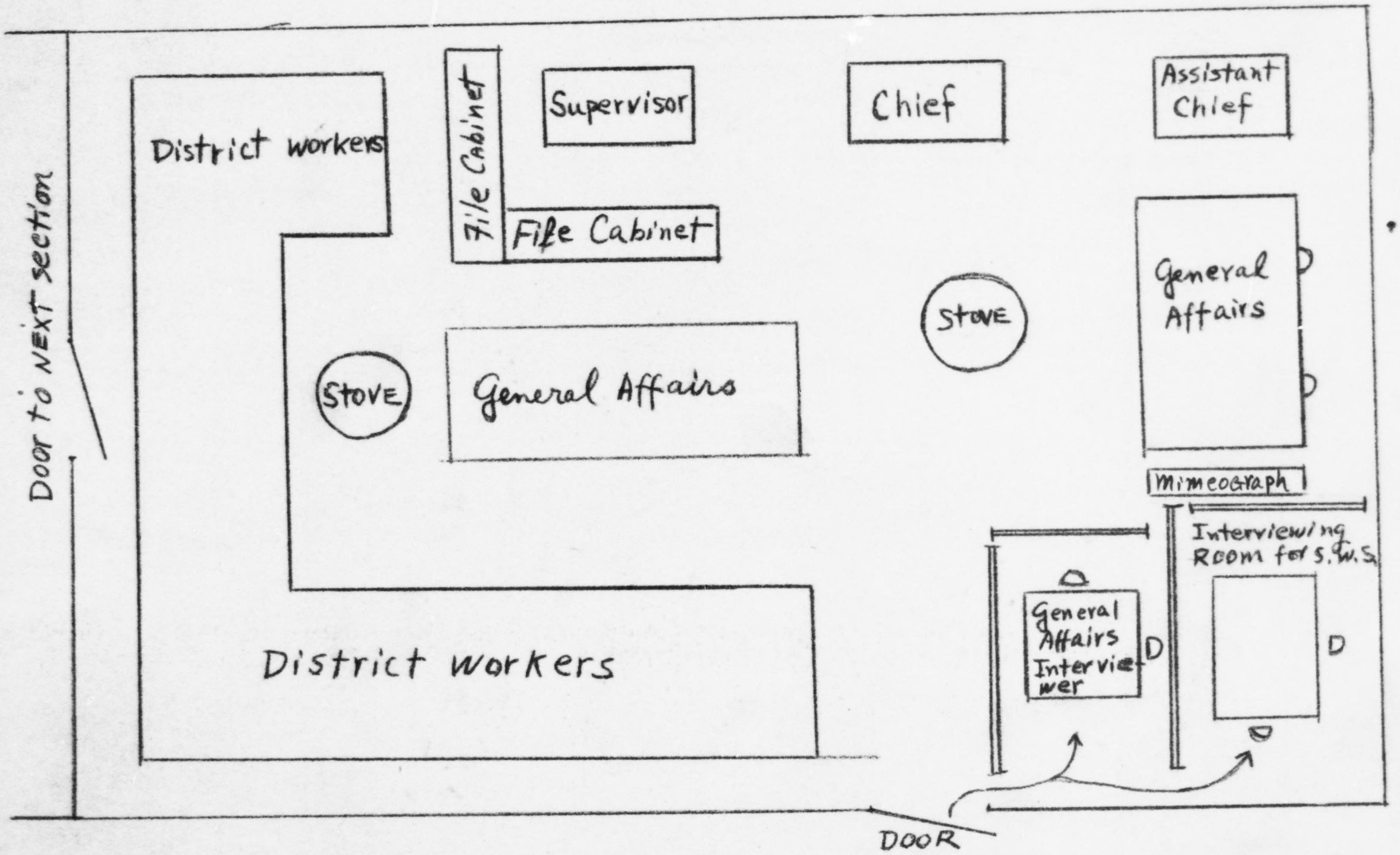

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CHART III
FUTURE WELFARE ORGANIZATION
AKITA CITY

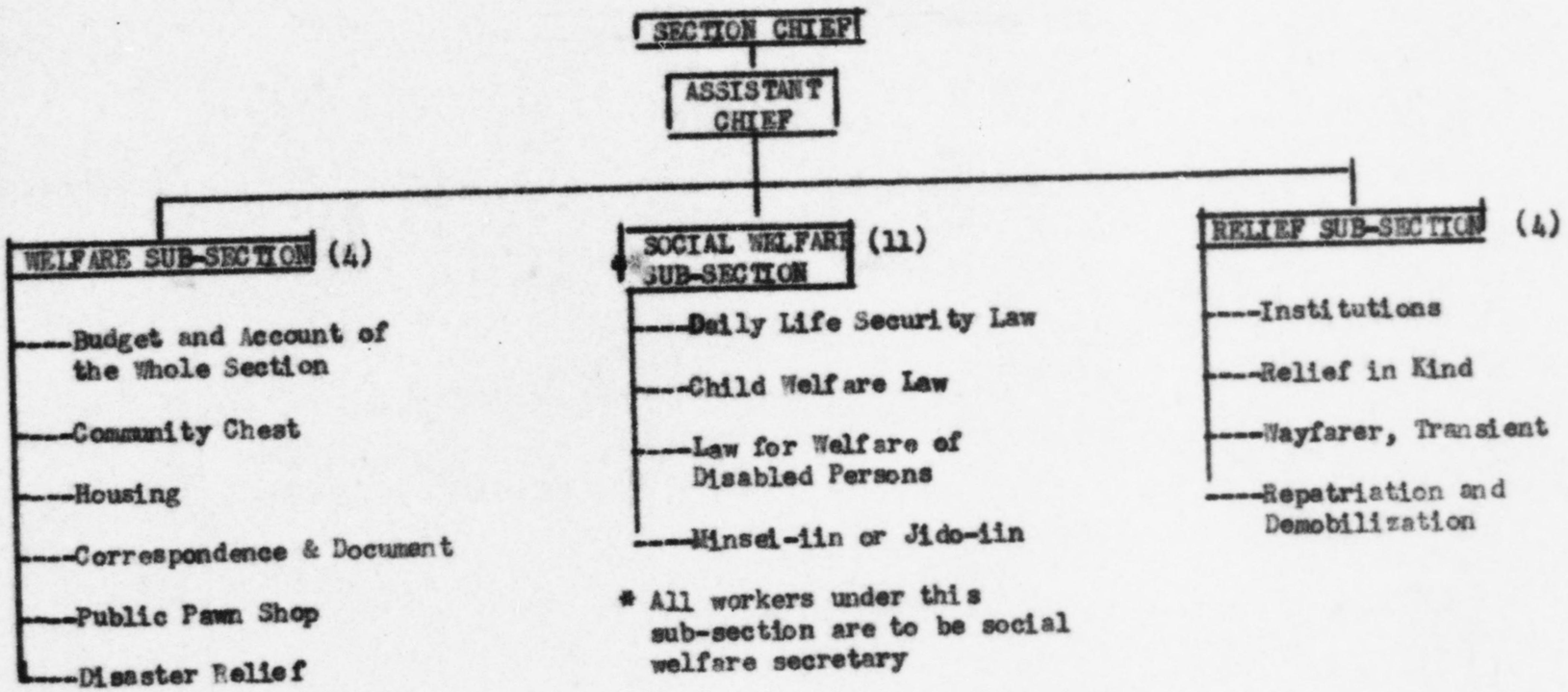

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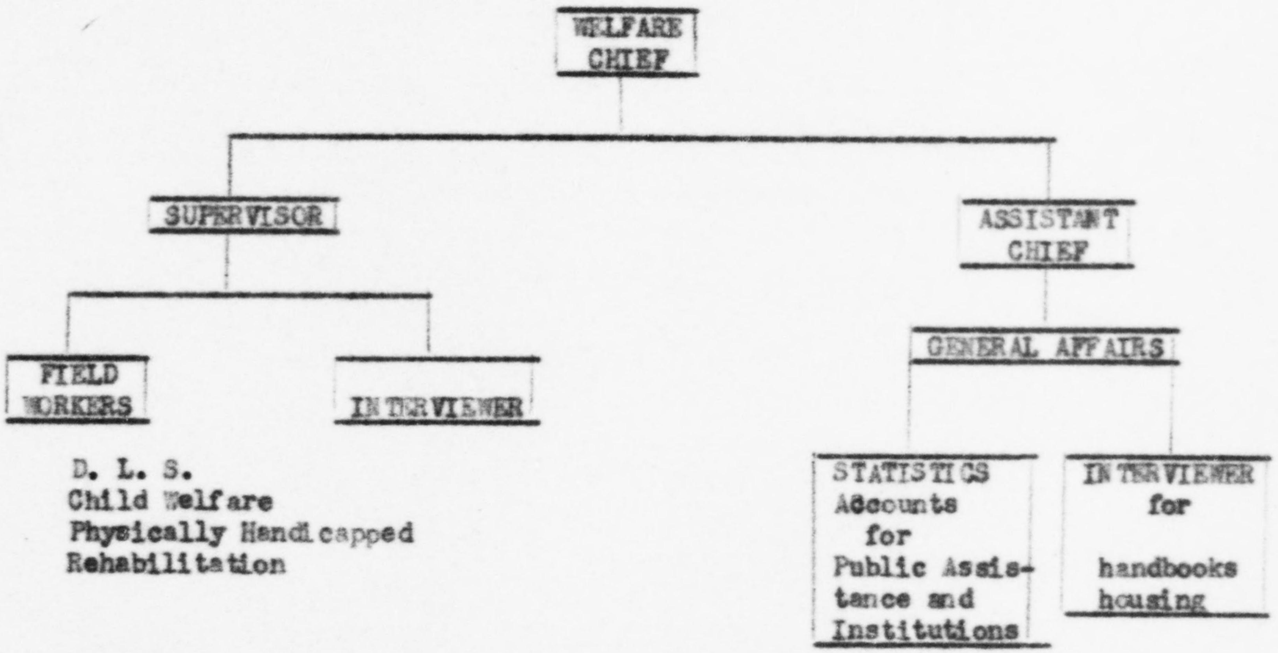
CHART IV

ORGANIZATION AS SUGGESTED BY CIVIL AFFAIRS
(Based on method and content of work)



NOTE: D.L.S. means Daily Life Security.

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CHART V

CHART ON WELFARE SECTION STAFF, AKITA CITY

Name	Age & Sex	Date Assigned to Welfare	Experiences in Welfare	Previous Occupation	Education	Duties
Z. Hatakeyama	47 M.	17 Feb.'49	1 year 10 mon in welfare section	Deputy-mayor, Showa Town	Law Dept, Kyoto Sitsumeikan Univ.	Section Chief
K. Oguroya	42 M.	30 Sep.'48	2 yrs. 2 mon. in welfare section	Gen. Aff. Subsect. Chief, Public Works Section	higher grammar school	Assistant Welfare Section Chief
E. Yasuda	37 M.	1 Jan.'48	2 yrs. 11 mon. in welfare section	soldier	higher grammar school	Child Welfare Sub-Section Chief
T. Ishiyama	34 M.	31 Mar.'47	3 yrs. 9 mon. in welfare section	constable, Mongolian Govern.	Mongolian Institute	Public Assistance Subsection Chief
K. Sasaki	54 M.	1 Jan.'45	5 yrs. 11 mon. in welfare section	policeman	higher grammar school	In charge of Wayfarers
H. Miyakoshi	30 M.	23 Feb.'46	4 yrs. 10 mon. in welfare section	Attached to Manchurian Rail. Corporation	M.H.C. HIGHER INSTITUTE	sectional budget, acco. city operated houses, disaster relief
J. Sato	31 M.	12 Aug.'48	2 yrs. 4 mon. in welfare section	Druggist, Akita City Clinic	higher grammar school	survey, consultation of recipients, account
S. Makeda	38 M.	8 Dec.'48	1 yrs. 11 mon. in welfare section	Attached to city sch. Aff. section	special teachers' training school	In charge of child welfare
S. Sato	29 M.	2 Jul.'46	4 yrs. 5 mon. in welfare section	staff, National Akita Hospital Surgical Dept.	higher grammar school	Demobilization disabled persons
S. Nakamura	35 M.	6 Sep.'48	2 yrs. 3 mon. in welfare section	Attached to Farmland Sec. Iwami-sannai Village Off.	higher Grammar school	survey, consultation, accounting of medical aid recipients
Y. Sasa	38 M.	8 Dec.'48	2 yrs. in welfare section	Rubber manufacturer	special teachers' training school	child welfare in general
G. Tachibana	27 M.	31 Mar.'50	9 months in welf. section	health inspector	higher grammar school	In charge of wayfarers, street Arab

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CHART V, Continued

(Continued)

T. Homei	26 F.	31 Dec.'48	2 yrs. in welfare section	clerk, City Welfare Aid Association	Akita Girls' Domestic Science School	clerical work of medical aid, case record filing
K. Sakamoto	22 F.	31 Mar.'48	2 yrs. 9 mon. in welfare section	clerk, Farmland Exploitation Corp.	Girls' high school	livelihood aid, record filing
M. Kato	21 M.	26 Aug.'48	2 yrs. 5 mon. in welfare section	public works contractor	Dairen Commercial School	sectional budget
N. Sato	20 M.	31 Mar.'50	9 months in welfare section	none	upper secondary school	demobilization disabled persons
K. Yoshiezwa	20 M.	21 Nov.'49	1 yrs. 1 mon. in welfare section	clerk, Tool-Machine Manufacturing Co.	high school	medical tickets, clerical work
Z. Taguchi	19 M.	31 Mar.'50	9 months in welfare section	clerk, city health section	night course, upper secondary school	book entry, assists in general aid
N. Sawaishi	26 M.	20 Apr.'49	1 yr. 8 months in welfare section	railway worker	higher grammar school	documents, papers
Y. Onuma	40 M.	30 Jul.'44	7 yrs. 5 mon. in welfare section	Shinto priest	Kokugakuin Shinto Pr. Training School	clerical work in general
T. Matsuda	27 F.	30 Dec.'48	2 yrs. in welfare section	none	girls' high school	payment of money-in-aid, clerical work
S. Ishiguro	24 M.	23 Mar.'48	2 yrs. 9 mon. in welfare section	city revenue officer	higher grammar school	all matters concerning welfare
Y. Hirasawa	21 M.	1 Apr.'50	8 months in welfare section	clerk, branch office	technical school	all matters concerning welfare
Y. Tsuchida	27 M.	18 Dec.'48	2 years in welfare section	city revenue officer	commerce & industry school	clerical work in general
S. Sumida	26 M.	10 Apr.'48	2 yrs. 8 mon. in welfare section	Akita Engine Dept. worker	Yokohama Technical School	clerical work in general
T. Kato	32 M.	11 Jul.'50	5 months in welfare section	Akita Ship-building Co. employee	quit high school	case record filing
N. Ono	17 M.	11 Jul.'50	5 months in welfare section	clerk, branch office	Lower Secondary School	assistance in clerical work

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CHART VI

EXPLANATION: WELFARE SECTION, AKITA CITY

1. Supposing 273 days work per person a year subtracting holidays (Saturday is half day), a person is actually to work 22 days per month.

2. Actual working hours of a person will come out 480 minutes on the basis of 8 hours per day. (This means a person works 60 minutes more than a person in Aomori City per day).

3. The result of the following calculation (of necessary hours) shows nineteen paid workers are necessary, at present there are ten workers available, that is, nine is still short.

HRS. NECESSARY APPEARED DURING THE LATEST ONE MONTH, FROM APPLICATION TO PAYMENT, CONTINUATION, AND DISCONT'N OF DLSL.

Type of work \ Hours	No. of Cases	Inter-viewing	Fixing Applicat'n	Investi-gation	Liaison & coordina-tion to other agencies.	Fixing written decis'n.	Making procedure of payment	Others	Total
Application	117	50MX117 = 5850M	30M X 117 = 3510M	90M X 117 = 10530M	60M X 117 = 7020M	30M X 117 =3510M	20M X 117 = 2340M		32760M
Continuous Cases	1167			60M X 580 = 34800M	10M X 1167 = 11670M	10M X1167 = 11670M	20M X 1167 = 23340M		81480M
Alteration	290	30MX290 = 8700M		90M X 290 = 26100M	30M X 290 = 8700M	20M X 290 = 5800M	20M X 290 = 5800M		55100M
Discontinued	35			90M X 35 = 3150M	30M X 35 = 1050M	20M X 35 = 700M			4900M
Rejected	15			90M X 15 = 1350M	20M X 15 = 300M	30M X 15 = 450M			2100M
Consultation	120	60MX120 = 7200M							7200M
Issuing medical Ticket.	425	5M X 425 = 2350M							2350M
Conference and Training Course	15							200M X 15 = 3000M	3000M
Filing corres-[illegible]ce and [illegible]	18							90M X 18 = 1620M	1620M

Incl 13

CHART VI, Continued:

WELFARE SECTION, AKITA CITY

HRS. NECESSARY APPEARED DURING THE LATEST ONE MONTH, FROM APPLICATION TO PAYMENT, CONTINUATION, AND DISCONT'N OF DLSL

Hours / Type of work	No. of Cases	Interviewing	Fixing Applicat'n	Investigation	Liaison & coordination to other agencies	Fixing written decis'n.	Making procedure of payment	Others	Total
Clerical work on Minsei-iin	7							90M X 7 = 630M	630M
Statistics & Account	4							300M X 4 = 1200M	1200M
Special case supervision	150							60M X 150 = 9000M	9000M
Total	2426	24100 M :401 2/3hr	3510 M : 58½ hrs	75930 M : 1266½ hrs	28740 M : 474½ hrs	22130 M : 369 hrs	31480 M :524 2/3 hrs	15450 M : 257½ hrs	201340 M :3355 2/3 hours

Final calculation: 201,340 M ÷ 480 ÷ 22 days ÷ 19

NOTE: M means minutes
hr. or hrs means hour or hours

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Mr Croes

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T.T.

ECONOMIC AND SCIENTIFIC SECTION
INTERNAL REVENUE DIVISION
SENDAI REGIONAL FIELD OFFICE
APO 547

24 February 1951

SUBJECT: Special Report - Local Government
Prefecture Budgets 1949-50, 1950-51 Compared

TO : Chief
Field Operations Branch
Internal Revenue Division
ESS SCAP, APO 500

1. Frequent complaints of the prefectures that they suffer from a general insufficiency of funds to finance their operations, that taxes are inadequate and that the equalization grant is inadequate indicated the desirability of comparing the levels of revenue and expenditure in the several categories, this year and last. The present study was therefore made.

2. The exhibits attached hereto are, for the most part, self-explanatory and require only brief comment. No attempt was made to alter the form of presentation of the fundamental data which the prefectures submitted, except to confine it to the principal categories shown herein. The inclusion of "Bond" in the revenue side of the budgets is an error, because "Bond" is borrowed money, not income. On the expenditure side "Bond" is debt service.

3. It is said that the functions of the prefecture, both in scope and number, require for their execution funds exceeding the present appropriation for those purposes. Nevertheless, it is evident that prefecture revenues in this region are greater this year than last year by 8 to 60 percent, average about 30 percent. Taxes are about 21% less than last year. On the other hand, equalization grants are 2.2 times as large as local distribution tax last year, and national government outlays to the prefectures are about 16% higher. In the combined budgets in this region national outlays, equalization grants, and taxes are about 36%, 30% and 13%, respectively, of the entire revenues.

4. General Account and Special Account.
Prefectures have two budgets, general and special. The data presented herein is all of General Account. Special Account Budget comprises special public works financed by special grants, and self-liquidating projects. The exclusion of special budgets from this study prevents unnecessary complication, prevents confusion of the issues, and does not materially affect the conclusions to be drawn from the present data. Profits from the special accounts appear in the general budget revenue side No. 7 "Money Transferred".

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5. Against the arguments of the prefectures that revenues are low relative to financial needs, there is reason to believe that the efficiency of spending can be improved.

AUGUST TRUPPELMAN
Senior Tax Specialist

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG No. 775013

24 February 1951

Revenue Sources Related to Total Budget 1950-51 J.F.Y.

Prefecture:	Total Budget Increase over 1949--50 J.F.Y.	Percent of Revenue In: - National outlays	Equal. Grant	Taxes	Bonds	Fees & Rents	Contrib-ution	Pub. Enterprise	Misc.	The Rest
Akita	59.0	53.2	22.3	8.1	9.5	1.8	1.1	0.2	2.7	1.1
Aomori	8.4	24.9	40.8	17.8	4.7	5.1	2.1	0.4	1.8	2.4
Fukushima	25.7	31.1	31.4	13.8	9.2	3.9	0.2	1.2	4.4	4.8
Iwate	33.3	42.7	28.5	8.3	12.4	2.4	0.5	0.6	3.3	1.3
Miyagi	36.9	39.6	27.4	11.1	14.0	2.5	1.0	0.8	2.7	0.9
Yamagata	30.5	30.9	32.1	13.0	11.1	2.9	1.1	0.1	3.7	5.1
6 Prefectures	32.6	38.2	29.6	11.5	10.5	3.0	1.3	0.6	3.2	2.1
Niigata	22.1	28.1	26.8	16.3	11.2	2.6	2.0	0.3	4.0	6.7
7 Prefectures	30.4	36.5	29.5	12.5	10.7	2.9	1.4	0.5	3.3	2.9

1950-51 F Expenditures Compared

	Percent of Expense In: - Public Works	Education	Econ. & Industry	Office	Disaster Restor.	Social & Labor	Bonds	Misc.	Health & Sanit.	The Rest
Akita	43.2	20.8	17.6	7.4		3.5	2.6	1.9	1.6	1.4
Aomori	14.6	32.2	21.4	13.6		7.3	2.1	3.2	2.6	3.0
Fukushima	24.3	30.3	20.8	8.9		6.5	1.7	3.1	2.2	2.2
Iwate	7.8*	24.2	15.9	5.3	35.1*	3.0	2.2	0.8	3.8	1.9
Miyagi	35.4	23.4	17.6	6.3		7.4	2.8	1.9	2.7	2.5
Yamagata	29.8	28.9	19.4	9.2		4.0	2.6	1.5	2.3	2.3
6 Prefectures	26.5*	26.1	18.6	8.0	6.6*	5.2	2.3	2.0	2.6	2.1
Niigata	27.5	30.2	20.1	6.1		4.9	2.3	2.4	3.8	2.7
7 Prefectures	26.7*	26.9	18.9	7.7	5.3*	5.1	2.3	2.1	2.8	2.2

* Public Works and Disaster Restor. may be added together.

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Tohoku Including Niigata Prefecture

Articles	A	B	C	D
1. Tax	12,340,960	5,267,429	-	7,073,531
a. Independent	(6,577,721)	(5,069,292)	-	(1,508,429)
b. Special Purpose	(78,385)	(10,213)	-	(68,172)
c. Local Distribution	(5,679,700)	-	-	(5,679,700)
d. Under Former Laws	(5,154)	(187,924)	(182,770)	-
2. Public Enterprise & Assets	145,359	225,483	80,124	-
3. Shares & Allottment	169,785	319,975	150,190	-
4. Rents & Fees	1,066,637	1,220,098	211,461	-
5. Outlays from Nat'l Gov't	13,172,619	15,335,719	2,163,100	-
6. Contributions	435,582	607,076	171,494	-
7. Money Transferred	157,966	45,305	-	112,661
8. Account Carried Over	850,897	922,098	71,201	-
9. Miscellaneous	1,570,127	1,412,346	-	157,781
10. Bond	2,523,055	4,509,089	1,986,034	-
11. Equalization Grant	-	12,458,277	12,458,277	-
12. Advance Disbursement	77,253	-	-	77,253
Total Revenue	32,452,240	42,322,895	17,291,881	7,421,226
Difference		9,870,655	9,870,655	
1. Assembly	152,856	181,958	29,102	-
2. Office	2,763,912	3,237,950	474,038	-
3. Police & Fire-protection	53,360	82,356	28,996	-
4. Public Works	7,660,536	11,287,262	3,626,726	-
5. Education	9,847,567	11,383,069	1,535,502	-
6. Social & Labor Inst. Accom.	1,363,352	2,177,916	814,564	-
7. Public Health & Sanitation	736,989	1,179,611	442,622	-
8. Economics & Industry	5,710,759	7,981,015	2,270,256	-
9. Assets	96,930	191,695	94,765	-
10. Statistical Investigation	211,215	135,054	-	76,161
11. Election	107,089	247,774	140,685	-
12. Bond	609,203	986,000	376,797	-
13. Miscellaneous	779,864	875,826	95,962	-
14. Reserve Fund	8,976	22,817	13,841	-
15. Local Promotion	77,171	29,722	-	47,449
16. Disaster Restoration	1,732,449	2,245,617	513,168	-
17. Carried Back	-	77,253	77,253	-
18. Public Enterprise	59,262	-	-	59,262
19. Balance Unexpended	480,750	-	-	480,750
Total Expenditure	32,452,240	42,322,895	10,534,277	663,622
Difference		9,870,655	9,870,655	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Tohoku Excluding Niigata Prefecture

Articles	A	B	C	D
1. Tax	9,837,456	3,941,277	-	5,896,179
a. Independent	(5,209,210)	(3,812,229)	-	(1,396,981)
b. Special Purpose	(66,679)	(10,213)	-	(56,466)
c. Local Distribution	(4,556,413)	-	-	(4,556,413)
d. Under Former Laws	(5,154)	(118,835)	(113,681)	-
2. Public Enterprise & Assets	112,037	198,828	86,791	-
3. Shares & Allottment	143,389	232,945	89,556	-
4. Rents & Fees	828,301	1,012,167	183,866	-
5. Outlays from Nat'l Gov't	10,471,033	13,052,186	2,581,153	-
6. Contributions	250,107	443,603	193,496	-
7. Money Transferred	130,460	45,305	-	85,155
8. Account Carried Over	708,456	470,830	-	237,626
9. Miscellaneous	1,269,855	1,082,982	-	186,873
10. Bond	1,961,415	3,595,540	1,634,125	-
11. Equalization Grant	-	10,113,223	10,113,223	-
12. Advance Disbursement	77,253	-	-	77,253
Total Revenue	25,789,762	34,188,886	14,882,210	6,483,086
Difference		8,399,124	8,399,124	
1. Assembly	122,667	145,960	23,293	-
2. Office	2,237,213	2,740,925	503,712	-
3. Police & Fire-protection	45,687	70,163	24,476	-
4. Public Works	6,040,392	9,048,434	3,008,042	-
5. Education	7,628,771	8,925,375	1,296,604	-
6. Social & Labor Inst. Accom.	1,090,103	1,776,079	685,976	-
7. Public Health & Sanitation	509,065	873,458	364,393	-
8. Economics & Industry	4,342,486	6,344,269	2,001,783	-
9. Assets	59,701	126,906	67,205	-
10. Statistical Investigation	169,409	111,040	-	58,369
11. Election	97,094	199,591	102,497	-
12. Bond	519,154	795,407	276,253	-
13. Miscellaneous	609,099	683,811	74,712	-
14. Reserve Fund	6,976	22,817	15,841	-
15. Local Promotion	39,484	1,781	-	37,703
16. Disaster Restoration	1,732,449	2,245,617	513,168	-
17. Carried Back	-	77,253	77,253	-
18. Public Enterprise	59,262	-	-	59,262
19. Balance Unexpended	480,750	-	-	480,750
Total Expenditure	25,789,762	34,188,886	9,035,208	636,084
Difference		8,399,124	8,399,124	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Akita Prefecture

Articles	A	B	C	D
1. Tax	1,403,814	505,010	-	898,804
a. Independent	(653,886)	(438,040)	-	(215,846)
b. Special Purpose	(9,459)	-	-	(9,459)
c. Local Distribution	(739,177)	-	-	(739,177)
d. Under Former Laws	(1,292)	(66,970)	(65,678)	-
2. Public Enterprise & Assets	9,088	13,957	4,919	-
3. Shares & Allottment	30,495	28,450	-	2,045
4. Rents & Fees	104,837	112,333	7,496	-
5. Outlays from Nat'l Gov't	1,657,559	3,328,201	1,670,642	-
6. Contribution	30,399	72,207	41,808	-
7. Money Transferred	81	-	-	81
8. Account Carried Over	84,408	40,926	-	43,482
9. Miscellaneous	106,042	168,649	62,607	-
10. Bond	510,120	592,440	82,320	-
11. Equalization Grant	-	1,396,397	1,396,397	-
12. Advance Disbursement	-	-	-	-
Total Revenue	3,936,793	6,258,570	3,266,189	944,412
Difference		2,321,777	2,321,777	
1. Assembly	23,291	24,144	853	-
2. Office	367,975	461,371	93,396	-
3. Police & Fire-protection	9,909	7,836	-	2,073
4. Public Works	1,296,880	2,700,916	1,404,036	-
5. Education	1,075,018	1,306,474	231,456	-
6. Social & Labor Inst. Accom.	153,393	216,667	63,274	-
7. Public Health & Sanitation	63,484	102,283	38,799	-
8. Economics & Industry	625,472	1,102,678	477,206	-
9. Assets	4,224	7,135	2,911	-
10. Statistical Investigation	21,427	15,148	-	6,279
11. Election	11,421	33,517	22,096	-
12. Bond	110,918	161,072	50,154	-
13. Miscellaneous	80,463	117,512	37,049	-
14, Reserve Fund	-	1,817	1,817	-
15. Local Promotion	-	-	-	-
16. Disaster Restoration	-	-	-	-
17. Carried Back	-	-	-	-
18. Public Enterprise	-	-	-	-
19. Balance Unexpended	92,918	-	-	92,918
Total Expenditure	3,936,793	6,258,570	2,423,047	101,270
Difference		2,321,777	2,321,777	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Aomori Prefecture

Articles	A	B	C	D
1. Tax	1,664,071	679,400	-	984,671
a. Independent	(1,047,145)	(679,177)	-	(367,968)
b. Special Purpose	(12,346)	(213)	-	(12,133)
c. Local Distribution	(602,675)	-	-	(602,675)
d. Under Former Laws	(1,905)	(10)	-	(1,895)
2. Public Enterprise & Assets	68,683	14,283	-	54,400
3. Shares & Allottment	281	2,349	2,068	-
4. Rents & Fees	157,503	194,397	36,894	-
5. Outlays from Nat'l Gov't	1,126,249	946,539	-	179,710
6. Contributions	58,001	79,615	21,614	-
7. Money Transferred	-	24,300	24,300	-
8. Account Carried Over	167,815	57,683	-	110,132
9. Miscellaneous	127,177	70,306	-	56,871
10. Bond	147,000	178,000	31,000	-
11. Equalization Grant	-	1,565,131	1,565,131	-
12. Advance Disbursement	-	-	-	-
Total Revenue	3,516,780	3,812,103	1,681,007	1,385,784
Defference		295,223	295,223	
1. Assembly	18,868	27,551	8,683	-
2. Office	502,900	518,074	15,174	-
3. Police & Fire-protection	7,881	13,140	5,259	-
4. Public Works	606,840	555,990	-	50,850
5. Education	1,039,247	1,226,903	187,656	-
6. Social & Labor Inst. Accom.	186,017	278,206	92,189	-
7. Public Health & Sanitation	60,474	100,811	40,337	-
8. Economics & Industry	743,754	814,026	70,272	-
9. Assets	-	20,239	20,239	-
10. Statistical Investigation	23,528	17,987	-	5,541
11. Election	10,008	36,267	26,259	-
12. Bond	45,216	80,231	35,015	-
13. Miscellaneous	164,753	121,578	-	43,175
14. Reserve Fund	6,976	1,000	-	5,976
15. Local Promotion	-	-	-	-
16. Disaster Restoration	-	-	-	-
17. Carried Back	-	-	-	-
18. Public Enterprise	59,262	-	-	59,262
19. Balance Unexpended	41,056	-	-	41,056
Total Expenditure	3,516,780	3,812,003	501,083	205,860
Difference		295,223	295,223	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Fukushima Prefecture

Articles	A	B	C	D
1. Tax	2,145,636	887,654	-	1,257,982
a. Independent	(1,169,558)	(835,799)	-	(333,759)
b. Special Purpose	(19,686)	-	-	(19,686)
c. Local Distribution	(955,795)	-	-	(955,795)
d. Under Former Laws	(597)	(51,855)	(51,258)	-
2. Public Enterprise & Assets	18,198	74,860	56,662	-
3. Shares & Allottment	29,059	59,796	30,737	-
4. Rents & Fees	190,782	248,460	57,678	-
5. Outlays from Nat'l Gov't	2,078,853	1,998,016	-	80,837
6. Contributions	74,963	143,438	68,475	-
7. Money Transfered	11,820	18,110	6,290	-
8. Account Carried Over	-	114,220	114,220	-
9. Miscellaneous	115,900	283,022	167,122	-
10. Bond	459,000	592,600	133,600	-
11. Equalization Grant	-	2,020,189	2,020,189	-
12. Advance Disbursement	-	-	-	-
Total Revenue	5,124,211	6,440,365	2,654,973	1,338,819
Difference		1,316,154	1,316,154	
1. Assembly	22,983	28,139	5,156	-
2. Office	459,087	576,121	117,034	-
3. Police & Fire-protection	12,833	22,560	9,727	-
4. Public Works	1,174,171	1,566,994	392,823	-
5. Education	1,676,657	1,951,597	274,940	-
6. Social & Labor Inst. Accmdat.	222,713	416,819	194,106	-
7. Public Health & Sanitation	110,850	139,082	28,232	-
8. Economics & Industry	931,710	1,337,265	405,555	-
9. Assets	7,949	18,197	10,248	-
10. Statistical Investigation	39,139	18,847	-	20,292
11. Election	49,672	45,070	-	4,602
12. Bond	154,878	112,237	-	42,641
13. Miscellaneous	147,349	199,437	52,088	-
14. Reserve Fund	-	8,000	8,000	-
15. Local Promotion	-	-	-	-
16. Disaster Restoration	-	-	-	-
17. Carried Back	-	-	-	-
18. Public Enterprise	-	-	-	-
19. Balance Unexpended	114,220	-	-	114,220
Total Expenditure	5,124,211	6,440,365	1,497,909	181,755
Difference		1,316,154	1,316,154	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Iwate Prefecture

Articles	A	B	C	D
1. Tax	1,469,043	526,996	-	942,047
a. Independent	(740,250)	(526,996)	-	(213,254)
b. Special Purpose	(763)	-	-	(763)
c. Local Distribution	(727,833)	-	-	(727,833)
d. Under Former Laws	(197)	-	-	(197)
2. Public Enterprise & Assets	7,176	40,851	33,685	-
3. Shares & Allottment	14,085	34,832	20,747	-
4. Rents & Fees	124,647	152,763	28 116	-
5. Outlays from Nat'l Gov't	2,148,757	2,729,895	581,138	-
6. Contributions	25,550	31,015	5,465	-
7. Money Transfered	117,581	1,400	-	116,181
8. Account Carried Over	185,162	51,946	-	133,216
9. Miscellaneous	705,710	209,188	-	496,522
10. Bond	694	793,000	792,306	-
11. Equalization Grant	-	1,823,552	1,823,552	-
12. Advance Disbursement	-	-	-	-
Total Revenue	4,798,395	6,395,438	3,285,009	1,687,966
Difference		1,597,043	1,597,043	
1. Assembly	18,026	22,564	4,538	-
2. Office	277,098	336,729	59,631	-
3. Police & Fire-protection	2,070	3,770	1,700	-
4. Public Works	405,273	502,029	96,756	-
5. Education	1,275,497	1,544,928	269,431	-
6. Social & Labor Inst. Accmdat.	156,020	190,219	34,199	-
7. Public Health & Sanitation	85,603	242,810	157,207	-
8. Economics & Industry	627,920	1,014,742	386,822	-
9. Assets	9,172	47,472	38,300	-
10. Statistical Investigation	26,641	17,170	-	9,471
11. Election	7,161	32,373	25,212	-
12. Bond	84,934	137,687	52,753	-
13. Miscellaneous	46,407	53,547	7,140	-
14. Reserve Fund	-	2,000	2,000	-
15. Local Promotion	20,177	1,781	-	18,396
16. Disaster Restoration	1,732,449	2,245,617	513,168	-
17. Carried Back	-	-	-	-
18. Public Enterprise	-	-	-	-
19. Balance Unexpended	23,947	-	-	23,947
Total Expenditure	4,798,395	6,395,438	1,648,857	51,814
Difference		1,597,043	1,597,043	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Miyagi Prefecture

Articles	A	B	C	D
1. Tax	1,659,287	724,968	-	934,319
a. Independent	(820,896)	(714,968)	-	(105,928)
b. Special Purpose	(17,341)	(10,000)	-	(7,341)
c. Local Distribution	(820,316)	-	-	(820,316)
d. Under Former Laws	(734)	-	-	(734)
2. Public Enterprise & Assets	7,255	49,351	42,096	-
3. Shares & Allottment	32,766	72,072	39,306	-
4. Rents & Fees	136,504	166,307	29,703	-
5. Outlays from Nat'l Gov't	2,052,251	2,581,728	529,477	-
6. Contributions	22,033	62,753	40,720	-
7. Money Transfered	956	1,387	431	-
8. Account Carried Over	65,824	-	-	65,824
9. Miscellaneous	133,811	176,330	42,519	-
10. Bond	585,601	912,500	326,899	-
11. Equalization Grant	-	1,786,920	1,786,920	-
12. Advance Disbursement	77,253	-	-	77,253
Total Revenue	4,773,641	6,534,316	2,838,071	1,077,396
Difference		1,760,675	1,760,675	
1. Assembly	19,621	20,906	1,285	-
2. Office	348,427	412,449	64,022	-
3. Police & Fire-protection	9,458	18,587	9,129	-
4. Public Works	1,678,709	2,308,757	630,048	-
5. Education	1,307,528	1,523,690	216,162	-
6. Social & Labor Inst. Accmdat.	250,733	484,624	233,891	-
7. Public Health & Sanitation	110,165	178,510	68,345	-
8. Economics & Industry	799,035	1,151,242	352,207	-
9. Assets	8,179	3,845	-	4,334
10. Statistical Investigation	26,311	19,884	-	6,427
11. Election	10,877	26,688	15,811	-
12. Bond	92,881	180,601	87,720	-
13. Miscellaneous	111,717	122,280	10,563	-
14. Reserve Fund	-	5,000	5,000	-
15. Local Promotion	-	-	-	-
16. Disaster Restoration	-	-	-	-
17. Carried Back	-	77,253	77,253	-
18. Public Enterprise	-	-	-	-
19. Balance Unexpended	-	-	-	-
Total Expenditure	4,773,641	6,534,316	1,771,436	10,761
Difference		1,760,675	1,760,675	

A - 1949-50 Account
F - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Yamagata Prefecture

Articles	A	B	C	D
1. Tax	1,495,605	617,249	-	878,356
a. Independent	(777,475)	(617,249)	-	(160,226)
b. Special Purpose	(7,084)	-	-	(7,084)
c. Local Distribution	(710,617)	-	-	(710,617)
d. Under Former Laws	(429)	-	-	(429)
2. Public Enterprise & Assets	1,697	5,526	3,829	-
3. Shares & Allottment	36,703	35,446	-	1,257
4. Rents & Fees	113,933	137,907	23,979	-
5. Outlays from Nat'l Gov't	1,407,364	1,467,807	60,443	-
6. Contributions	39,161	54,575	15,414	-
7. Money Transferred	22	108	86	-
8. Account Carried Over	205,247	206,055	808	-
9. Miscellaneous	81,215	175,487	94,272	-
10. Bond	259,000	527,000	268,000	-
11. Equalization Grant	-	1,521,034	1,521,034	-
12. Advance Disbursement	-	-	-	-
Total Revenue	3,639,942	4,748,194	1,987,865	879,613
Difference		1,108,252	1,108,252	
1. Assembly	19,878	22,656	2,778	-
2. Office	281,726	436,181	154,455	-
3. Police & Fire-protection	3,536	4,270	734	-
4. Public Works	878,519	1,413,748	535,229	-
5. Education	1,254,824	1,371,783	116,959	-
6. Social & Labor Inst. Accom.	121,227	189,544	68,317	-
7. Public Health & Sanitation	78,489	109,962	31,473	-
8. Economics & Industry	614,595	924,316	309,721	-
9. Assets	30,177	30,018	-	159
10. Statistical Investigation	32,363	22,004	-	10,359
11. Election	7,955	25,676	17,721	-
12. Bond	30,327	123,579	93,252	-
13. Miscellaneous	58,410	69,457	11,047	-
14. Reserve Fund	-	5,000	5,000	-
15. Local Promotion	19,307	-	-	19,307
16. Disaster Restoration	-	-	-	-
17. Carried Back	-	-	-	-
18. Public Enterprise	-	-	-	-
19. Balance Unexpended	208,609	-	-	208,609
Total Expenditure	3,639,942	4,748,194	1,346,686	238,434
Difference		1,108,252	1,108,252	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Niigata Prefecture

Articles	A	B	C	D
1. Tax	2,503,504	1,326,152	-	1,177,352
a. Independent	(1,368,511)	(1,257,063)	-	(111,448)
b. Special Purpose	(11,706)	-	-	(11,706)
c. Local Distribution	(1,123,287)	-	-	(1,123,287)
d. Under Former Laws	-	(69,089)	(69,089)	-
2. Public Enterprise & Assets	33,322	26,655	-	6,667
3. Shares & Allottment	26,396	87,030	60,634	-
4. Rents & Fees	180,336	207,931	27,595	-
5. Outlays from Nat'l Gov't	2,701,586	2,283,533	-	418,053
6. Contributions	185,475	163,473	-	22,002
7. Money Transferred	27,506	-	-	27,506
8. Account Carried Over	112,441	451,268	308,827	-
9. Miscellaneous	300,272	329,364	29,092	-
10. Bond	561,640	913,549	351,909	-
11. Equalization Grant	-	2,345,054	2,345,054	-
12. Advance Disbursement	-	-	-	-
Total Revenue	6,662,478	8,134,009	3,123,111	1,651,580
Difference		1,471,531	1,471,531	
1. Assembly	30,189	35,998	5,809	-
2. Office	526,699	497,025	-	29,674
3. Police & Fire-protection	7,673	12,193	4,520	-
4. Public Works	1,620,114	2,238,828	618,684	-
5. Education	2,218,796	2,457,694	238,898	-
6. Social & Labor Inst. Accom.	273,249	401,837	128,588	-
7. Public Health & Sanitation	227,924	306,153	78,229	-
8. Economics & Industry	1,368,273	1,636,746	268,473	-
9. Assets	37,229	64,789	27,560	-
10. Statistical Investigation	41,806	24,014	-	17,792
11. Election	9,995	48,183	38,188	-
12. Bond	90,049	190,593	100,544	-
13. Miscellaneous	170,765	192,015	21,250	-
14. Reserve Fund	2,000	-	-	2,000
15. Local Promotion	37,687	27,941	-	9,746
16. Disaster Restoration	-	-	-	-
17. Carried Back	-	-	-	-
18. Public Enterprise	-	-	-	-
19. Balance Unexpended	-	-	-	-
Total Expenditure	6,662,478	8,134,009	1,530,743	59,212
Difference		1,471,531	1,471,531	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

Unit - ¥1,000

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Recd 23 April 51
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ECONOMIC AND SCIENTIFIC SECTION
INTERNAL REVENUE DIVISION
SENDAI REGIONAL FIELD OFFICE
APO 547

18 April 1951

SUBJECT: Special Report - Local Government
City Budgets 1949-50 JFY and 1950-51 JFY Compared

TO : Chief
Field Operations Branch
Internal Revenue Division
ESS SCAP, APO 500

1. For the purpose of exhibiting the results of the new financing in JFY 1950-51, the general account budgets of the capital cities and one small city in each prefecture in Tohoku region for the two years last past are presented.

The Cities				
Capital City	Population(1000)	Small City	Population (1000)	Prefecture Local
Akita	126	Noshiro	49	Akita
Aomori	106	Hirosaki	66	Aomori
Fukushima	93	Shirakawa	32	Fukushima
Morioka	118	Ichinoseki	36	Iwate
Sendai	342	Shiogama	46	Miyagi
Yamagata	105	Tsuruoka	44	Yamagata
Niigata	221	Shibata	36	Niigata
Total	1111		309	

2. There are 32 cities in the 7 Prefectures. Summary of population in prefectures, cities, and the sample, follow:

Prefecture	Prefecture Population	Population in Cities	Population in 14 Cities
Akita	1,309,031	240,600	175,101
Aomori	1,282,867	276,349	172,014
Fukushima	2,062,394	298,895	125,104
Iwate	1,346,728	228,333	153,847
Miyagi	1,663,442	483,287	387,505
Yamagata	1,357,347	289,348	148,909
Niigata	2,460,997	481,636	256,405
Total	11,482,806	2,298,448	1,418,885
Percent	100.0	20.0	12.3
Percent		100.0	61.7

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3. There is greater variability among city budgets than among prefecture budgets. This is due to differences in economic activity, and the fact that the effects of disasters are concentrated in a relatively small area, the cost of which must be absorbed by each community without reference to the others. The data are difficult to understand at a glance and without considerable knowledge of the characteristics of the cities. In the 1950-51 budgets Shirakawa, pop. 32,000, obtains 47.5% of its revenues from taxes, and spends only 7.4% on public works. The city has a large liquor producing industry. Noshiro, pop. 49,000, and Ichinoseki, pop. 36,000, suffered severely from fire and floods, respectively, in recent years. There two cities spent 36.7% and 31.8% of their funds on public works. The "typical" city is difficult to find.

4. It will be noticed that cities include borrowed money in their revenues, under "Bonds". If "Bonds" were taken out of the budgets of the large cities, the relative portions of taxes, etc., would change: -

	As Shown		Corrected by Deducting "Bonds"	
In 7 Capitals	1949-50	1950-51	1949-50	1950-51
Taxes	49.4	47.2	53.1	54.7
Loc. Dist. Tax	14.3	-	15.3	-
Equal. Grant	-	8.7	-	10.1
National Outlays	11.8	16.2	12.6	18.7
Total	75.5	72.1	81.0	83.5

The 1950-51 budgets are 37% larger, in yen, than 1949-50.

5. This data will be subjected to a more critical analysis.

Aug. Trumpelman

AUGUST TRUMPELMAN
Senior Tax Specialist

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

I-N-D-E-X

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10. Morioka City 13
11. Fukushima City 14
12. Yamagata City 15
13. Akita City 16
14. Aomori City 17
15. Hirosaki City 18
16. Shiogama City 19
17. Tsuruoka City 20
18. Noshiro City 21
19. Shirakawa City 22
20. Ichinoseki City 23
21. Shibata City 24
22. Niigata City 25

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Revenues Related To Total Budgets, 1950-51 JFY

Cities	% Total Budget Increase Over 1949-50	Precent of Revenue From: - Taxes	Natl Outlays	Bonds	Equal. Grant	Carry Over	Rents & Fees	Pref. Outlays	Enter-Prise	Misc.	The Rest
Sendai	56	38.6	20.2	22.2	7.0	3.5	3.5	1.5	0.1	3.0	0.4
Morioka	23	47.2	18.1	7.8	10.8	7.2	1.4	3.3	0.3	1.1	2.8
Fukushima	43	39.6	12.1	19.8	6.9	3.7	2.0	7.5	3.7	2.3	2.4
Yamagata	54	52.7	13.9	10.6	10.6	0.6	2.1	5.2	1.5	1.8	1.0
Akita	20	56.0	9.1	4.1	13.4	1.9	3.0	3.6	0.5	4.4	4.0
Aomori	27	34.6	19.6	16.5	15.8	7.8	2.8	1.8	0.5	0.6	-
6 Capitals	40	42.7	17.4	16.1	9.7	4.0	2.8	3.1	0.7	2.6	0.9
Niigata	23	65.7	11.3	4.3	4.6	8.0	3.0	1.6	-	1.0	0.5
7 Capitals	37	47.2	16.2	13.7	8.7	4.8	2.8	2.8	0.6	2.3	0.9
Hirosaki	44	37.4	11.9	14.4	19.3	8.1	1.8	0.4	1.1	1.4	4.0
Shiogama	64	32.4	14.1	25.6	11.9	0.8	3.0	2.6	6.0	2.1	1.5
Tsuruoka	30	50.0	15.0	5.6	20.6	-	1.3	3.1	-	3.1	1.3
Noshiro	9	24.1	19.8	18.3	23.3	5.4	1.9	5.1	0.4	1.2	0.5
Shirakawa	104	47.5	13.3	16.1	14.0	-	0.7	2.1	0.7	0.7	4.9
Ichinoseki	167	16.1	38.8	11.6	17.4	3.1	3.1	0.9	4.0	0.9	4.1
6 Small Cities	53	33.1	19.1	15.9	18.0	3.5	2.2	3.2	2.2	1.5	1.3
Shibata	53	61.8	12.7	4.8	9.4	-	2.9	3.7	-	4.0	0.7
7 Small Cities	53	35.4	18.5	14.9	17.3	3.2	2.2	3.2	2.0	1.7	1.6

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Revenues Related To Total Budgets 1949-50 JFY

Cities	Percent of Revenue From: -									
	Taxes	Local Dist.Tax	Nat'l Outlays	Bonds	Carry Over	Pref. Outlays	Misc.	Rents & Fees	Enter-prise	The Rest
Sendai	42.5	17.7	12.5	7.3	8.5	2.5	2.9	2.8	0.1	3.2
Morioka	51.2	10.5	13.7	4.7	6.3	5.8	1.4	1.6	0.3	4.5
Fukushima	48.6	12.5	12.9	6.1	2.4	7.3	3.4	1.8	1.1	3.0
Yamagata	53.2	14.4	9.3	5.2	6.5	6.9	1.9	1.9	-	0.7
Akita	49.8	16.2	10.9	3.5	6.9	4.1	1.6	2.6	0.5	3.9
Aomori	40.2	15.7	14.7	18.5	3.2	2.7	1.3	2.9	0.5	0.3
6 Capitals	46.2	15.4	12.5	7.7	6.3	4.2	2.8	2.4	0.4	2.1
Niigata	61.2	10.5	9.2	4.1	7.1	3.0	1.7	2.4	-	0.7
7 Capitals	49.4	14.3	11.8	6.9	6.5	3.9	2.6	2.4	0.3	1.9
Hirosaki	49.1	5.3	8.1	27.9	1.4	2.4	3.7	1.5	0.2	0.4
Shiogama	55.4	11.0	10.6	14.4	0.3	2.7	0.8	3.4	0.4	1.0
Tsuruoka	48.3	15.9	11.6	5.5	1.2	3.5	3.8	1.9	-	8.3
Noshiro	20.4	18.9	21.4	25.9	2.7	*	6.4	1.3	0.3	2.7
Shirakawa	48.3	18.7	12.7	-	-	2.5	3.1	1.8	0.5	12.4
Ichinoseki	26.2	20.2	24.2	13.7	-	1.1	1.3	4.8	2.1	6.4
6 Small Cities	39.9	14.1	14.7	18.3	1.3	1.8	3.7	2.2	0.4	3.6
Shibata	47.4	24.6	8.8	3.1	6.6	4.7	1.5	3.0	-	0.3
7 Small Cities	40.4	14.9	14.2	17.0	1.7	2.0	3.5	2.3	0.4	3.6

* Combined with national outlay

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Expenditures Related To Total Budgets 1950-51 JFY

Cities	Percent of Expense In: - Education	Social & Labor	Office	Police & Fire	Public Works	Ind. & Econ.	Health & Sanit.	Misc.	Bonds	The Rest
Sendai	20.6	17.3	12.1	16.2	13.6	8.5	4.9	2.8	2.0	2.0
Morioka	24.1	23.4	12.8	11.1	15.6	2.9	2.9	0.9	2.0	4.3
Fukushima	16.1	24.3	27.0	10.3	8.8	5.1	2.0	1.8	2.3	2.3
Yamagata	24.2	15.2	12.7	13.8	10.3	2.7	2.4	1.7	2.5	4.5
Akita	18.2	18.9	20.7	19.6	5.8	1.8	4.5	3.1	2.6	4.8
Aomori	26.1	21.0	12.0	15.3	10.2	1.5	5.4	0.7	3.8	4.0
6 Capitals	21.4	19.3	15.0	15.0	11.6	5.1	4.1	2.1	2.4	4.0
Niigata	27.9	13.2	15.2	14.8	8.1	2.6	4.5	7.3	1.5	4.9
7 Capitals	22.7	18.1	15.1	15.0	10.9	4.6	4.2	3.1	2.2	4.1
Hirosaki	30.4	22.0	10.1	12.1	8.0	1.3	5.4	2.4	3.8	4.5
Shiogama	21.6	18.8	11.0	9.3	11.7	2.4	2.1	17.3	3.1	2.7
Tsuruoka	12.7	19.7	15.2	15.1	8.5	4.7	2.9	10.0	3.4	7.8
Noshiro	15.3	13.2	10.3	9.1	36.7	2.5	2.2	4.1	4.1	2.5
Shirakawa	24.9	28.8	9.3	7.5	7.4	2.1	2.6	12.4	1.3	3.7
Ichinoseki	17.9	11.7	9.1	9.1	31.8	9.3	2.2	3.7	2.4	2.8
6 Small Cities	20.9	18.4	10.7	10.3	18.4	3.6	3.0	7.6	3.2	3.9
Shibata	25.6	15.0	15.9	12.4	8.1	6.8	4.1	7.2	1.1	3.8
7 Small Cities	21.4	18.1	11.1	10.5	17.6	3.9	3.1	7.6	3.0	3.7

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Expenitures Related To Total Budgets 1949-50

Cities	Percent of Expense In: - Education	Social & Labor	Office	Police & Fire	Public Works	Ind. & Econ.	Health & Sanit.	Misc.	Bonds	The Rest
Sendai	18.4	11.8	17.7	20.2	7.0	6.5	3.3	3.8	2.6	8.7
Morioka	25.6	24.2	11.4	12.5	8.1	1.3	3.0	2.7	0.8	10.4
Fukushima	17.4	20.7	15.8	12.0	8.1	7.3	2.4	7.4	0.8	8.1
Yamagata	19.3	16.9	18.4	18.0	9.9	3.1	3.5	1.2	2.6	7.1
Akita	16.7	13.8	18.5	20.2	10.5	1.5	5.3	6.1	3.2	4.2
Aomori	17.4	18.4	15.1	17.9	4.1	0.6	7.5	2.9	3.5	12.6
6 Capitals	19.0	16.2	16.4	17.2	7.6	4.0	4.1	4.0	2.3	9.2
Niigata	23.7	10.0	14.2	15.3	15.2	1.2	4.0	3.2	1.0	12.2
7 Capitals	20.0	14.9	15.9	17.2	9.3	3.4	4.1	3.8	2.1	9.3
Hirosaki	33.3	10.0	9.7	12.1	7.6	1.7	5.0	4.5	3.3	12.8
Shiogama	13.5	9.3	14.0	14.7	17.0	4.2	1.9	9.8	2.9	12.7
Tsuruoka	13.7	18.1	20.2	17.0	8.4	3.7	5.8	3.2	3.5	6.4
Noshiro	12.4	18.6	17.0	12.6	21.6	2.5	1.7	4.2	2.7	6.7
Shirakawa	13.8	11.4	16.9	13.0	10.0	2.2	1.8	23.8	1.1	6.0
Ichinoseki	15.6	9.1	14.2	13.4	28.8	10.9	0.8	3.7	0.9	2.6
6 Small Cities	18.0	13.4	15.0	12.4	15.5	3.6	3.0	6.6	2.7	9.8
Shibata	27.0	10.2	21.3	18.9	7.7	3.4	2.2	2.6	1.1	5.6
7 Small Cities	18.7	13.3	15.5	14.0	14.9	3.6	2.5	6.3	2.6	8.6

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7 Capital Cities

Unit - ¥1,000

	A	B	C	D
1. Tax	1,765,392	1,789,882	24,490	-
a. Surtax	(1,047,356)	-	-	(1,047,356)
b. Independent Tax	(235,527)	-	-	(235,527)
c. Former Tax Law	(2,688)	(284,900)	(282,212)	-
d. Special Purpose Tax	(81,395)	(13,543)	-	(67,852)
e. Others	(2,206)	-	-	(2,206)
f. Local Distribution Tax	(396,220)	-	-	(396,220)
g. Ordinary Tax	-	(1,491,439)	(1,491,439)	-
2. Public Enterprise & Assets	7,789	21,945	14,156	-
3. Rents & Fees	66,563	106,373	39,810	-
4. Allotment & Shares	15,822	10,101	-	5,721
5. Outlays from Nat'l Gov't	325,897	614,111	288,214	-
6. Outlays from Pref. Gov't	108,587	106,843	-	1,744
7. Contributions	25,528	13,420	-	12,108
8. Money Transferred	9,162	4,070	-	5,092
9. Account Brought Over	179,232	180,912	1,680	-
10. Miscellaneous	71,606	87,600	15,994	-
11. Bond	191,340	521,200	329,860	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	329,819	329,819	-
Total Revenue	2,766,918	3,786,276	1,044,023	24,665
Difference	-	1,019,358	1,019,358	-
1. Assembly	34,484	48,793	14,309	-
2. Office 44	442,404	570,088	127,684	-
3. Police & Fire Defense	475,413	567,462	92,049	-
4. Public Works	256,366	413,800	157,434	-
5. Education	553,699	860,004	306,305	-
6. Social & Labor Institution	411,776	687,022	275,246	-
7. Public Health & Sanitation	112,148	159,090	46,942	-
8. Industry & Economy	94,321	176,666	82,345	-
9. Assets	26,511	53,178	26,667	-
10. Statistical Research	3,509	10,867	7,358	-
11. Election	6,206	16,944	10,738	-
12. Bond	56,895	83,926	27,031	-
13. Reserve Fund	-	9,280	9,280	-
14. Local Autonomy Promotion	6,327	9,917	3,590	-
15. Miscellaneous	105,297	118,259	12,962	-
16. Amt. to be Carried Over	181,562	-	-	181,562
17. Contribution	-	980	980	-
Total Expenditure	2,766,918	3,786,276	1,200,920	181,562
Difference	-	1,019,358	1,019,358	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Unit - ¥1,000

6 Capital Cities

	A	B	C	D
1. Tax	1,334,935	1,304,845	-	30,090
a. Surtax	(757,153)	-	-	(757,153)
b. Independent Tax	(186,960)	--	-	(186,960)
c. Former Tax Law	(1,943)	(200,945)	(199,002)	-
d. Special Purpose Tax	(53,587)	(13,543)	-	(40,044)
e. Others	(2,206)	-	-	(2,206)
f. Local Distribution Tax	(333,086)	-	-	(333,086)
g. Ordinary Tax	-	(1,090,357)	(1,090,357)	-
2. Public Enterprise & Assets	7,601	21,774	14,173	-
3. Rents & Fees	52,365	84,087	31,722	-
4. Allotment & Shares	15,822	8,871	-	6,951
5. Outlays from Nat'l Gov't	270,677	531,005	260,328	-
6. Outlays from Pref. Gov't	90,699	95,083	4,384	-
7. Contributions	21,676	10,729	-	10,947
8. Money Transferred	9,151	4,070	-	5,081
9. Account Brought Over	136,854	122,213	-	14,641
10. Miscellaneous	61,668	80,253	18,585	-
11. Bond	166,540	489,800	323,260	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	295,650	295,650	-
Total Revenue	2,167,988	3,048,380	948,102	67,710
Difference		880,392	880,392	
1. Assembly	28,181	38,040	9,859	-
2. Office	356,947	458,495	101,548	-
3. Police & Fire Defense	383,612	458,103	74,491	-
4. Public Works	165,286	353,772	188,486	-
5. Education	411,691	654,428	242,737	-
6. Social & Labor Institution	352,053	589,432	237,379	-
7. Public Health & Sanitation	88,349	123,725	35,376	-
8. Industry & Economy	87,103	157,170	70,067	-
9. Assets	23,544	41,062	17,518	-
10. Statistical Research	2,951	9,097	6,146	-
11. Election	5,794	14,535	8,741	-
12. Bond	50,881	73,271	22,390	-
13. Reserve Fund	-	8,280	8,280	-
14. Local Autonomy Pronotion	2,480	3,473	993	-
15. Miscellaneous	86,254	64,517	-	21,737
16. Amt. to be Carried Over	122,862	-	-	122,862
17. Contribution	-	980	980	-
Total Expenditure	2,167,988	3,048,380	1,024,991	144,599
Difference		880,392	880,392	

A - 1949-50 FY Account
B - 1950-51 FY Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

7 Small Cities

Unit - ¥1,000

	A	B	C	D
1. Tax	514,188	501,240	-	12,948
a. Surtax	(288,445)	(23,219)	-	(265,226)
b. Independent Tax	(66,054)	(1,798)	-	(64,256)
c. Former Tax Law	(659)	(79,773)	(79,114)	-
d. Special Purpose Tax	(18,813)	(2,964)	-	(15,849)
e. Others	(1,257)	(9,845)	(8,588)	-
f. Local Distribution Tax	(138,960)	-	-	(138,960)
g. Ordinary Tax	-	(383,641)	(383,641)	-
2. Public Enterprise & Assets	3,603	27,941	24,338	-
3. Rents & Fees	21,025	31,526	10,501	-
4. Allotment & Shares	486	691	205	-
5. Outlays from Nat'l Gov't	131,800	262,118	130,318	-
6. Outlays from Pref. Gov't	19,025	45,310	26,285	-
7. Contributions	13,253	18,935	5,682	-
8. Money Transferred	9,430	4,103	-	5,327
9. Account Brought Over	16,109	45,425	29,316	-
10. Miscellaneous	32,527	24,117	-	8,410
11. Bond	157,887	211,965	54,078	-
12. Advance Disbursement	8,950	-	-	8,950
13. House Protection	434	-	-	434
14. Equalization Grant	-	245,286	245,286	-
Total	928,717	1,418,657	526,009	36,069
Difference	-	489,940	489,940	-
1. Assembly	13,434	20,948	7,514	-
2. Office	143,872	157,114	13,242	-
3. Police & Fire Defense	130,068	149,161	19,093	-
4. Public Works	137,796	249,126	111,330	-
5. Education	174,476	302,292	127,816	-
6. Social & Labor Institution	122,797	256,694	133,897	-
7. Public Health & Sanitation	27,458	44,064	16,606	-
8. Industry & Economy	33,229	54,973	21,744	-
9. Assets	10,173	16,731	6,558	-
10. Statistical Research	2,188	5,258	3,070	-
11. Election	2,630	6,357	3,727	-
12. Bond	23,785	42,633	18,848	-
13. Reserve Fund	520	4,297	3,777	-
14. Local Autonomy Promotion	1,028	910	-	118
15. Miscellaneous	58,570	108,099	49,529	-
16. Amt. to be Carried Over	46,693	-	-	46,693
17. Contribution	-	-	-	-
Total	928,717	1,418,657	536,751	46,811
Difference	-	489,940	489,940	-

A - 1949-50 FY Account
B - 1950-51 FY Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

6 Small Cities

Unit - ¥1,000

	A	B	C	D
1. Tax	460,078	430,398	-	29,680
a. Surtax	(260,437)	(23,219)	-	(237,218)
b. Independent Tax	(58,748)	(1,798)	-	(56,950)
c. Former Tax Law	(326)	(69,434)	(69,108)	-
d. Special Purpose Tax	(18,813)	(2,964)	-	(15,849)
e. Others	(1,257)	(9,845)	(8,588)	-
f. Local Distribution Tax	(120,497)	-	-	(120,497)
g. Ordinary Tax	-	(323,138)	(323,138)	-
2. Public Enterprise & Assets	3,597	27,852	24,255	-
3. Rents & Fees	18,777	28,226	9,449	-
4. Allotment & Shares	409	673	264	-
5. Outlays from Natl Gov't	125,148	247,530	122,382	-
6. Outlays from Pref. Gov't	15,528	41,062	25,534	-
7. Contributions	13,011	18,436	5,425	-
8. Money Transferred	9,430	4,103	-	5,327
9. Account Brought Over	11,123	45,425	34,302	-
10. Miscellaneous	31,381	19,525	-	11,856
11. Bond	155,587	206,310	50,723	-
12. Advance Disbursement	8,950	-	-	8,950
13. House Protection	434	-	-	434
14. Equalization Grant	-	234,452	234,452	-
Total Revenue	853,453	1,303,992	506,786	56,247
Difference	-	450,539	450,539	-
1. Assembly	12,205	18,654	6,449	-
2. Office	127,868	138,916	11,048	-
3. Police & Fire Defense	115,883	134,952	19,069	-
4. Public Works	131,999	239,787	107,788	-
5. Education	154,165	272,947	118,782	-
6. Social & Labor Institution	114,410	239,521	125,111	-
7. Public Health & Sanitation	25,819	39,370	13,551	-
8. Industry & Economy	30,663	47,154	16,491	-
9. Assets	8,276	15,653	7,377	-
10. Statistical Research	1,980	4,883	2,903	-
11. Election	2,373	5,785	3,412	-
12. Bond	22,968	41,335	18,367	-
13. Reserve Fund	520	4,253	3,733	-
14. Local Autonomy Promotion	1,028	910	-	118
15. Miscellaneous	56,603	99,872	43,269	-
16. Amt. to be Carried Over	46,693	-	-	46,693
17. Contribution	-	-	-	-
Total Expenditure	853,453	1,303,992	497,350	46,811
Difference	-	450,539	450,539	

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Sendai City

Unit - ¥1,000

	A	B	C	D
1. Tax	482,506	481,611	-	895
a. Surtax	(261,532)	-	-	(261,532)
b. Independent Tax	(57,779)	-	-	(57,779)
c. Former Tax Law	-	(67.998)	(67,998)	-
d. Special Purpose Tax	(20,868)	(1,915)	-	(18,953)
e. Others	-	-	-	-
f. Local Distribution Tax	(142,327)	-	-	(142,327)
g. Ordinary Tax	-	(411,698)	(411,698)	-
2. Public Enterprise & Assets	588	583	-	5
3. Rents & Fees	22,240	42,795	20,555	-
4. Allotment & Shares	26	56	30	-
5. Outlays from Nat'l Gov't	99,907	252,253	152,346	-
6. Outlays from Pref. Gov't	20,106	19,229	-	877
7. Contributions	2,960	3,743	783	-
8. Money Transferred	8,650	2,991	-	5,659
9. Account Brought Over	68,199	43,257	-	24,942
10. Miscellaneous	36,121	37,160	1,039	-
11. Bond	58,240	277,200	218,960	-
12. Advance Disbursemtn	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	86,532	86,532	-
Total Revenue	799,543	1,247,410	480,245	32,378
Difference	-	447,867	447,867	-
1. Assembly	8,878	11,729	2,851	-
2. Office	142,357	150,486	8,129	-
3. Police & Fire Defense	162,540	201,596	39,056	-
4. Public Works	56,106	169,413	113,307	-
5. Education	147,943	256,948	109,005	-
6. Social & Labor Institution	94,645	215.005	120,360	-
7. Public Health & Sanitation	26,603	59,967	33,364	-
8. Industry & Economy	52,252	105,650	53,398	-
9. Assets	11,328	8,081	-	3,247
10. Statistical Research	1,118	2,951	1,833	-
11. Election	1,570	4,731	3,161	-
12. Bond	20,818	24,301	3,483	-
13. Reserve Fund	-	1,787	1,787	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	30,128	34,765	4,637	-
16. Amt. to be Carried Over	43,257	-	-	43,257
17. Contribution	-	-	-	-
Total Expenditure	799,543	1,247,410	494,371	46,504
Difference	-	447,867	447,867	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Morioka City

Unit - ¥1,000

	A	B	C	D
1. Tax	181,261	170,051	-	11,210
a. Surtax	(113,725)	-	-	(113,725)
b. Independent Tax	(27,978)	-	-	(27,978)
c. Former Tax Law	-	(21,903)	(21,903)	-
d. Special Purpose Tax	(8,587)	-	-	(8,587)
e. Others	-	-	-	-
f. Local Distrubution Tax	(30,971)	-	-	(30,971)
g. Ordinary Tax	-	(148,148)	(148,148)	-
2. Public Enterprise & Assets	909	383	-	526
3. Rents & Fees	4,723	5,680	967	-
4. Allotment & Shares	12,115	3,821	-	8,294
5. Outlays from Nat'l Gov't	40,260	64,722	24,462	-
6. Outlays from Pref. Gov't	17,053	12,082	-	4,971
7. Contributions	641	928	287	-
8. Money Transferred	14	350	336	-
9. Account Brought Over	18,452	26,008	7,546	-
10. Miscellaneous	3,985	8,873	4,888	-
11. Bond	13,700	28,150	14,450	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	38,802	38,802	-
Total Revenue	293,113	359,850	91,738	25,001
Difference	-	66,737	66,737	
1. Assembly	2,314	3,102	788	-
2. Office	33,269	46,220	12,951	-
3. Police & Fire Defense	36,468	40,138	3,670	-
4. Public Works	23,657	56,165	32,508	-
5. Education	74,894	86,838	11,944	-
6. Social & Labor Institution	71,128	84,219	13,091	-
7. Public Health & Sanitation	8,933	10,487	1,554	-
8. Industry & Economy	3,887	10,489	6,602	-
9. Assets	1,605	6,351	4,746	-
10. Statistical Research	328	1,304	976	-
11. Election	175	1,071	896	-
12. Bond	2,524	7,374	4,850	-
13. Reserve Fund	-	2,712	2,712	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	7,904	3,380	-	4,524
16. Amt. to be Carried Over	26,027	-	-	26,027
17. Contribution	-	-	-	-
Total Expenditure	293,113	359,850	97,288	30,551
Difference	-	66,737	66,737	-

A - 1949-50 FY Account
B - 1950-51 FY Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Fukushima City

Unit - ¥1,000

	A	B	C	D
1. Tax	149,484	137,812	-	11,672
a. Surtax	(93,571)	-	-	(93,571)
b. Independent Tax	(18,085)	-	-	(18,085)
c. Former Tax Law	-	(17,904)	(17,904)	-
d. Special Purpose Tax	(7,313)	-	-	(7,313)
e. Others	-	-	-	-
f. Local Distribution Tax	(30,515)	-	-	(30,515)
g. Ordinary Tax	-	(119,908)	(119,908)	-
2. Public Enterprise & Assets	2,774	12,504	9,730	-
3. Rents & Fees	4,359	6,885	2,526	-
4. Allotment & Shares	-	3,134	3,134	-
5. Outlays from Nat'l Gov't	31,588	42,408	10,820	-
6. Outlays from Pref. Gov't	17,796	26,395	8,599	-
7. Contributions	9,402	5,329	-	4,073
8. Money Transferred	-	-	-	-
9. Account Brought Over	5,806	12,600	6,794	-
10. Miscellaneous	8,391	8,417	26	-
11. Bond	14,800	68,700	53,900	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	24,113	24,113	-
Total Revenue	244,400	348,297	119,642	15,745
Difference	-	103,897	103,897	-
1. Assembly	2,886	3,483	597	-
2. Office	38,685	94,012	55,327	-
3. Police & Fire Defense	29,462	35,698	6,236	-
4. Public Works	19,766	30,499	10,733	-
5. Education	42,517	55,946	13,429	-
6. Social & Labor Institution	50,636	84,568	33,932	-
7. Public Health & Sanitation	5,984	6,969	985	-
8. Industry & Economy	17,952	17,938	-	14
9. Assets	1,924	1,267	-	657
10. Statistical Research	247	830	583	-
11. Election	1,271	1,960	689	-
12. Bond	2,118	8,021	5,903	-
13. Reserve Fund	-	776	776	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	18,153	6,330	-	11,823
16. Amt. to be Carried Over	12,799	-	-	12,799
17. Contribution	-	-	-	-
Total Expenditure	244,400	348,297	129,190	25,293
Difference	-	103,897	103,897	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Yamagata City

Unit - ¥1,000

	A	B	C	D
1. Tax	145,020	174,295	29,275	-
a. Surtax	(83,703)	-	-	(83,703)
b. Independent Tax	(20,671)	-	(20,671)	-
c. Former Tax Law	(1,033)	(31,598)	(30,565)	-
d. Special Purpose Tax	(6,568)	(8,452)	(1,884)	-
e. Others	(2,206)	-	-	(2,206)
f. Local Distribution Tax	(30,839)	-	-	(30,839)
g. Ordinary Tax	-	(134,245)	(134,245)	-
2. Public Enterprise & Assets	11	5,125	5,114	-
3. Rents & Fees	4,017	6,863	2,846	-
4. Allotment & Shares	102	1,860	1,758	-
5. Outlays from Nat'l Gov't	20,081	46,396	26,315	-
6. Outlays from Pref. Gov't	14,907	17,242	2,335	-
7. Contributions	694	170	-	524
8. Money Transferred	487	729	242	-
9. Account Brought Over	13,454	2,373	-	11,081
10. Miscellaneous	4,075	6,389	2,314	-
11. Bond	11,100	34,440	23,340	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	33,839	33,839	-
Total Revenue	213,948	329,721	127,378	11,605
Difference	-	115,773	115,773	-
1. Assembly	6,081	6,387	306	-
2. Office	39,330	44,234	4,904	-
3. Police & Fire Defense	38,480	47,967	9,487	-
4. Public Works	21,125	35,925	14,800	-
5. Education	41,345	84,309	42,964	-
6. Social & Labor Institution	36,204	53,102	16,898	-
7. Public Health & Sanitation	7,413	8,302	889	-
8. Industry & Economy	6,532	9,505	2,973	-
9. Assets	3,430	18,338	14,908	-
10. Statistical Research	764	1,549	785	-
11. Election	291	1,417	1,126	-
12. Bond	5,479	8,661	3,182	-
13. Reserve Fund	-	731	731	-
14, Local Autonomy Promotion	2,480	3,473	993	-
15. Miscellaneous	2,619	5,821	3,202	-
16. Amt. to be Carried Over	2,375	-	-	2,375
17. Contribution	-	-	-	-
Total Expenditure	213,948	329,721	118,148	2,375
Difference	-	115,773	115,773	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Akita City

Unit - ¥1,000

	A	B	C	D
1. Tax	200,968	203,530	2,562	-
a. Surtax	(101,613	-	-	(101,613)
b. Independent Tax	(41,646)	-	-	(41,646)
c. Former Tax Law	(903)	(31,476)	(30,573)	-
d. Special Purpose Tax	(7,594)	-	-	(7,594)
e. Others	-	-	-	-
f. Local Distribution Tax	(49,212)	-	-	(49,212)
g. Ordinary Tax	-	(172,054)	(172,054)	-
2. Public Enterprise & Assets	1,655	1,593	-	62
3. Rents & Fees	7,810	11,133	3,323	-
4. Allotment & Shares	3,570	-	-	3,570
5. Outlays from Nat'l Gov't	32,973	47,282	14,309	-
6. Outlays from Pref. Gov't	12,361	12,930	569	-
7. Contributions	7,365	559	-	6,806
8. Money Transferred	-	-	-	-
9. Account Brought Over	21,012	7,386	-	13,626
10. Miscellaneous	4,980	16,056	11,076	-
11. Bond	10,600	15,100	4,500	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	49,065	49,065	-
Total Revenue	303,294	364,634	85,404	24,064
Difference	-	61,340	61,340	
1. Assembly	3,715	7,905	4,190	-
2. Office	56,116	75,608	19,492	-
3. Police & Fire Defense	60,682	71,551	10,869	-
4. Public Works	31,807	21,085	-	10,722
5. Education	50,628	66,436	15,808	-
6. Social & Labor Institution	41.770	68,650	27,080	-
7. Public Health & Sanitation	16,053	16,599	546	-
8. Industry & Economy	4,549	6,720	2,171	-
9. Assets	1,892	3,786	1,894	-
10. Statistical Research	173	1,287	1,114	-
11. Election	916	2,645	1,729	-
12. Bond	9,164	9,658	494	-
13. Reserve Fund	-	1,158	1,158	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	18,443	11,346	-	7,097
16. Amt. to be Carried Over	7,386	-	-	7,386
17. Contribution	-	-	-	-
Total Expenditure	303,282	364,634	86,545	25,205
Difference	-	61,340	61,340	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Aomori City

Unit - ¥1,000

	A	B	C	D
1. Tax	175,696	137,546	-	38,150
a. Surtax	(103,009)	-	-	(103,009)
b. Independent Tax	(20,801)	-	-	(20,801)
c. Former Tax Law	(7)	(30,066)	(30,059)	-
d. Special Purpose Tax	(2,657)	(3,176)	(519)	-
e. Others	-	-	-	-
f. Local Distribution Tax	(49,222)	-	-	(49,222)
g. Orainary Tax	-	(104,304)	(104,304)	-
2. Public Enterprise & Assets	1,664	1,586	-	78
3. Rents & Fees	9,216	10,731	1,515	-
4. Allotment & Shares	9	-	-	9
5. Outlays from Nat'l Gov't	45,868	77,944	32,076	-
6. Outlays from Pref. Gov't	8,476	7,205	-	1,271
7. Contributions	614	-	-	614
8. Money Transferred	-	-	-	-
9. Account Brought Over	9,931	30,589	20,658	-
10. Miscellaneous	4,116	3,357	-	759
11. Bond	58,100	66,210	8,110	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	63,300	63,300	-
Total Revenue	313,690	398,468	125,659	40,881
Difference	-	84,778	84,778	-
1. Assembly	4,307	5,434	1,127	-
2. Office	47,190	47,935	745	-
3. Police & Fire Defense	55,980	61,153	5,173	-
4. Public Works	12,825	40,685	27,860	-
5. Education	54,364	103,951	49,587	-
6. Social & Labor Institution	57,670	83,688	26,018	-
7. Public Health & Sanitation	23,363	21,401	-	1,962
8. Industry & Economy	1,931	6,868	4,937	-
9. Assets	3,365	3,239	-	126
10. Statistical Research	321	1,176	855	-
11. Election	1,571	2,711	1,140	-
12. Bond	10,778	15,256	4,478	-
13. Reserve Fund	-	1,116	1,116	-
14. Local Autonomy	-	-	-	-
15. Miscellaneous	9,007	2,875	-	6,132
16. Amt. to be Carried Over	31,018	-	-	31,018
17. Contribution	-	980	980	-
Total Expenditure	313,690	398,468	124,016	39,238
Difference	-	84,778	84,778	-

A - 1949-50 FY Account
B - 1950-51 FY Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Hirosaki City

Unit - ¥1,000

	A	B	C	D
1. Tax	107,657	107,469	-	188
a. Surtax	(84,474)	-	-	(84,474)
b. Independent Tax	(12,366)	-	-	(12,366)
c. Former Tax Law	-	(12,935)	(12,935)	-
d. Special Purpose Tax	-	-	-	-
e. Others	(277)	-	-	(277)
f. Local Distribution Tax	(10,540)	-	-	(10,540)
g. Ordinary Tax	-	(94,534)	(94,534)	-
2. Public Enterprise & Assets		288	3,093	2,805
3. Rent & Fees	2,911	5,195	2,284	-
4. Allotment & Shares	-	-	-	-
5. Outlays from Nat'l Gov't	16,042	33,895	17,853	-
6. Outlays from Pref. Gov't	4,730	11,147	6,417	-
7. Contribution	1	551	550	-
8. Money Transferred	-	606	606	-
9. Account Brought Over	2,767	23,051	20,284	-
10. Miscellaneous	7,318	3,849	-	3,469
11. Bond	55,267	40,850	-	14,417
12. Advance Disbursement	-	-	-	-
13. House Protection	434	-	-	434
14. Equalization Grant	-	55,000	55,000	-
Total Revenue	197,415	284,706	105,799	18,508
Difference	-	87,291	87,291	-
1. Assembly	2,739	3,502	763	-
2. Office	19,156	28,732	9,576	-
3. Police & Fire Defence	23,905	34,543	10,638	-
4. Public Works	15,123	22,677	7,554	-
5. Education	65,793	86,820	21,027	-
6. Social & Labor Institution	19,072	62,618	43,546	-
7. Public Health & Sanitation	9,802	15,319	5,517	-
8. Industry & Economy	3,449	3,613	164	-
9. Assets	515	6,044	5,529	-
10. Statistical Research	580	1,069	489	-
11. Election	654	1,561	907	-
12. Bond	6,554	10,813	4,259	-
13. Reserve Fund	242	500	258	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	9,006	6,895	-	2,111
16. Amt. to be Carried Over	20,825	-	-	20,825
17. Contribution	-	-	-	-
Total Expenditure	197,415	284,706	110,227	22,936
Difference	-	87,291	87,291	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Shiogama City

Unit - ¥1,000

	A	B	C	D
1. Tax	94,887	75,881	-	19,006
a. Surtax	(61,771)	(20,133)	-	(41,638)
b. Independent Tax	(8,743)	(1,798)	-	(6,945)
c. Former Tax Law	-	-	-	-
d. Special Purpose Tax	(8,668)	(2,938)	-	(5,730)
e. Others	-	-	-	-
f. Local Distribution Tax	(15,705)	-	-	(15,705)
g. Oridinary Tax	-	(51,012)	(51,012)	-
2. Public Enterprise & Assets	541	13,835	13,294	-
3. Rents & Fees	4,894	7,266	2,372	-
4. Allotment & Shares	-	-	-	-
5. Outlays from Nat'l Gov't	15,141	32,790	17,649	-
6. Outlays from Pref. Gov't	3,828	6,349	2,521	-
7. Contributions	329	3,520	3,191	-
8. Money Transferred	1,000	988	-	12
9. Account Brought Over	372	1,614	1,242	-
10. Miscellaneous	1,138	4,640	3,502	-
11. Bond	20,570	60,160	39,590	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	27,530	27,530	-
Total Revenue	142,700	234,573	110,891	19,018
Difference	-	91,873	91,873	-
1. Assembly	2,629	3,548	919	-
2. Office	20,027	25,667	5,640	-
3. Police & Fire Defense	20,977	21,921	944	-
4. Public Works	24,225	27,160	2,935	-
5. Education	19,237	50,848	31,611	-
6. Social & Labor Institution	13,241	44,064	30,823	-
7. Public Health & Sanitation	2,849	4,996	2,147	-
8. Industry & Economy	5,981	5,599	-	382
9. Assets	230	965	735	-
10. Statistical Research	276	720	444	-
11. Election	396	975	579	-
12. Bond	4,079	7,274	3,195	-
13. Reserve Fund	178	300	122	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	14,010	40,536	26,526	-
16. Amt. to be Carried Over	14,365	-	-	14,365
17. Contribution	-	-	-	-
Total Expenditure	142,700	234,573	106,620	14,747
Difference	-	91,873	91,873	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Tsuruoka City

Unit - ¥1,000

	A	B	C	D
1. Tax	78,743	80,299	1,556	-
a. Surtax	(41,122)	(3,086)	-	(38,036)
b. Independent Tax	(12,862)	-	-	(12,862)
c. Former Tax Law	(121)	(7,721)	(7,600)	-
d. Special Purpose Tax	(4,143)	-	-	(4,143)
e. Others	(980)	(9,845)	(8,865)	-
f. Local Distribution Tax	(19,515)	-	-	(19,515)
g. Ordinary Tax	-	(59,647)	(59,647)	-
2. Public Enterprise & Assets	35	62	27	-
3. Rents & Fees	2,341	2,315	-	26
4. Allotment & Shares	409	-	-	409
5. Outlays from Nat'l Gov't	14,241	24,091	9,850	-
6. Outlays from Pref. Gov't	4,280	5,079	799	-
7. Contributions	809	1,790	981	-
8. Money Transferred	-	-	-	-
9. Account Brought Over	1,472	-	-	1,472
10. Miscellaneous	4,626	4,867	241	-
11. Bond	6,800	8.700	1,900	-
12. Advance Disbursement	8,950	-	-	8,950
13. House Protection	-	-	-	-
14. Equalization Grant	-	32,759	32,759	-
Total Revenue	122,706	159,962	48,113	10,857
Difference	-	37,256	37,256	-
1. Assembly	1,934	3,492	1,558	-
2. Office	24,709	24,442	-	267
3. Police & Fire Defense	20,821	24,097	3,276	-
4. Public Works	10,305	13,570	3,265	-
5. Education	16,848	20,307	3,459	-
6. Social & Labor Institution	22,340	31,546	9,206	-
7. Public Health & Sanitation	7,146	4,671	-	2,475
8. Industry & Economy	4,520	7,594	3,074	-
9. Assets	4,243	4,847	604	-
10. Statistical Research	369	1,021	652	-
11. Election	126	555	429	-
12. Bond	4,350	5,447	1,097	-
13. Reserve Fund	-	1,439	1,439	-
14. Local Autonomy Promotion	1,028	910	-	118
15. Miscellaneous	3,967	16,024	12,057	-
16. Amt. to be Carried Over	-	-	-	-
17. Contribution	-	-	-	-
Total Expenditure	122,706	159,962	40,116	2,860
Difference	-	37,256	37,256	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Noshiro City

Unit - ¥1,000

	A	B	C	D
1. Tax	92,966	62,415	-	30,551
a. Surtax	(31,583)	-	-	(31,583)
b. Independent Tax	(13,126)	-	-	(13,126)
c. Former Tax Law	(205)	(10,770)	(10,565)	-
d. Special Purpose Tax	(3,342)	-	-	(3,342)
e. Others	-	-	-	-
f. Local Distribution Tax	(44,710)	-	-	(44,710)
g. Ordinary Tax	-	(51,645)	(51,645)	-
2. Public Enterprise & Assets	683	597	-	86
3. Rents & Fees	3,167	5,372	2,205	-
4. Allotment & Shares	-	-	-	-
5. Outlays from Nat'l Gov't	50,477*	50,595	118	-
6. Outlays from Pref. Gov't	-	13,390	13,390	-
7. Contributions	5,626	676	-	4,950
8. Money Transferred	769	37	-	732
9. Account Brought Over	6,439	14,060	7,621	-
10. Miscellaneous	15,067	3,472	-	11,595
11. Bond	61,400	46,800	-	14,600
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	60,240	60,240	-
Total Revenue	236,594	257,654	83,574	62,514
Difference	-	21,060	21,060	-
1. Assembly	1,978	3,396	1,418	-
2. Office	40,290	26,376	-	13,914
3. Police & Fire Defense	29,865	23,466	-	6,399
4. Public Works	51,138	94,409	43,271	-
5. Education	29,420	39,271	9,851	-
6. Social & Labor Institution	44,127	33,869	-	10,258
7. Public Health & Sanitation	4,093	5,761	1,668	-
8. Industry & Economy	5,978	6,475	497	-
9. Assets	954	1,026	72	-
10. Statistical Research	425	654	229	-
11. Election	503	1,031	528	-
12. Bond	6,439	10,463	4,024	-
13. Reserve Fund	-	1,000	1,000	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	9,921	10,457	536	-
16. Amt. to be Carried Over	11,463	-	-	11,463
17. Contribution	-	-	-	-
Total Expenditure	236,594	257.654	63,094	42,034
Difference	-	21,060	21,060	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

* Nat'l and Pref. included.

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Shirakawa City

Unit - ¥1,000	A	B	C	D
1. Tax	46,910	68,475	21,565	-
a. Surtax	(26,933)	-	(26,933)	-
b. Independent Tax	(6,021)	-	(6,021)	-
c. Former Tax Law	-	(31,527)	-	(31,527)
d. Special Purpose Tax	(829)	-	(829)	-
e. Others	-	-	-	-
f. Local Distribution Tax	(13,127)	-	(13,127)	-
g. Ordinary Tax	-	(36,948)	-	(36,948)
2. Public Enterprise & Assets	325	862	537	-
3. Rents & Fees	1,240	1,385	145	-
4. Allotment & Shares	-	-	-	-
5. Outlays from Nat'l Gov't	8,922	19,288	10,366	-
6. Outlays from Plef. Gov't	1,763	3,218	1,455	-
7. Contributions	944	3,162	2,218	-
8. Money Transferred	7,661	2,472	-	5,189
9. Account Brought Over	73	-	-	73
10. Miscellaneous	2,143	585	-	1,558
11. Bond	50	23,400	23,350	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	20,254	20,254	-
Total Revenue	70,031	143,101	79,890	6,820
Difference	-	73,070	73,070	-
1. Assembly	1,599	2,129	530	-
2. Office	11,759	13,299	1,540	-
3. Police & Fire Defense	9,090	10,665	1,575	-
4. Public Works	7,012	10,634	3,622	-
5. Education	9,738	35,551	25,813	-
6. Social & Labor Institution	7,977	41,316	33,339	-
7. Public Health & Sanitation	1,279	3,714	2,435	-
8. Industry & Economy	1,557	3,025	1,468	-
9. Assets	1,797	941	-	856
10. Statistical Research	266	518	252	-
11. Election	553	827	274	-
12. Bond	805	1,880	1,075	-
13. Reserve Fund	-	914	914	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	16,571	17,688	1,117	-
16. Amt. to be Carried Over	28	-	-	28
17. Contribution	-	-	-	-
Total Expenditure	70,035	143 101	73,954	884
Difference	-	73,070	73,070	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Ichinoseki City

Unit - ¥1,000

	A	B	C	D
1. Tax	38,915	35,859	-	3,056
a. Surtax	(14,554)	-	-	(14,554)
b. Independent Tax	(5,630)	-	-	(5,630)
c. Former Tax Law	-	(6,481)	(6,481)	-
d. Special Purpose Tax	(1,831)	(26)	-	(1,805)
e. Others	-	-	-	-
f. Local Distribution Tax	(16,900)	-	-	(16,900)
g. Ordinary Tax	-	(29,352)	(29,352)	-
2. Public Enterprise & Assets	1.725	9,403	7,678	-
3. Rents & Fees	4,224	6,693	2,469	-
4. Allotment & Shares	-	673	673	-
5. Outlays from Nat'l Gov'l	20,325	86,871	66,546	-
6. Outlays from Pref. Gov't	927	1,879	952	-
7. Contribution	5,302	8,737	3,435	-
8. Money Transferred	-	-	-	-
9. Account Brought Over	-	6,700	6,700	-
10. Miscellaneous	1,089	2,112	1,023	-
11. Bond	11,500	26,400	14,900	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	38,669	38,669	-
Total Revenue	84,007	223,996	143,045	3,056
Difference	-	139,989	139,989	-
1. Assembly	1,326	2,587	1,261	-
2. Office	11,927	20,400	8,473	-
3. Police & Fire Defence	11,225	20,260	9,035	-
4. Public Works	24,196	71,337	47,141	-
5. Education	13,129	40,150	27,021	-
6. Social & Labor Institution	7,653	26,108	18,455	-
7. Public Health & Sanitation	650	4,909	4,259	-
8. Industry & Economy	9,178	20,848	11,670	-
9. Assets	537	1,830	1,293	-
10. Statistical Research	64	901	837	-
11. Election	141	836	695	-
12. Bond	741	5,458	4,717	-
13. Reserve Fund	100	100	-	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	3,128	8,272	5.144	-
16. Amt. to be Carried Over	12	-	-	12
17. Contribution	-	-	-	-
Total Expenditure	84,007	223,996	140,001	12
Difference	-	139,989	139,989	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Shibata City

Unit - ¥1,000

	A	B	C	D
1. Tax	54,110	70,842	16,732	-
a. Surtax	(28,008)	-	-	(28,008)
b. Independent Tax	(7,306)	-	-	(7,306)
c. Former Tax Law	(333)	(10,339)	(10,006)	-
d. Special Purpose Tax	-	-	-	-
e. Others	-	-	-	-
f. Local Distribution Tax	(18,463)	-	-	(18,463)
g. Ordinary Tax	-	(60,503)	(60,503)	-
2. Public Enterprise & Assets	6	89	83	-
3. Rents & Fees	2,248	3,300	1,052	-
4. Allotment & Shares	77	18	-	59
5. Outlays from Nat'l Gov't	6,652	14,588	7,936	-
6. Outlays from Pref. Gov't	3,497	4,248	751	-
7. Contributions	242	499	257	-
8. Money Transferred	-	-	-	-
9. Account Brought Over	4,986	-	-	4,986
10. Miscellaneous	1,146	4,592	3,446	-
11. Bond	2,300	5,655	3,355	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	10,834	10,834	-
Total Revenue	75,264	114,665	44,446	5,045
Difference	-	39,401	39,401	-
1. Assembly	1,229	2,294	1,065	-
2. Office	16,004	18,198	2,194	-
3. Police & Fire Defense	14,185	14,209	24	-
4. Public Works	5,797	9,339	3,542	-
5. Education	20,311	29,345	9,034	-
6. Social & Labor Institution	8,387	17,173	8,786	-
7. Public Health & Sanitation	1,639	4,694	3,055	-
8. Industry & Economy	2,566	7,819	5,253	-
9. Assets	1,897	1,078	-	819
10. Statistical Research	208	375	167	-
11. Election	257	572	315	-
12. Bond	817	1,298	481	-
13. Reserve Fund	-	44	44	-
14. Local Autonomy Promotion	-	-	-	-
15. Miscellaneous	1,967	8,227	6,260	-
16. Amt. to be Carried Over	-	-	-	-
17. Contribution	-	-	-	-
Total	75,264	114,665	40,220	819
Difference	-	39,401	39,401	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease

DECLASSIFIED E. O. 12065 SECTION 3-402 / NNDG NO. 775013

Niigata City

Unit - ¥1,000

	A	B	C	D
1. Tax	430,457	485,037	54,580	-
a. Surtax	(290,203)	-	-	(290,203)
b. Inoependent Tax	(48,567)	-	-	(48,567)
c. Former Tax Law	(745)	(83,955)	(83,210)	-
d. Special Purpose Tax	(27,808)	-	-	(27,808)
e. Others	-	-	-	-
f. Local Distribution Tax	(63,134)	-	-	(63,134)
g. Ordinary Tax	-	(401,082)	(401,082)	-
2. Public Enterprise & Assets	188	171	-	17
3. Rents & Fees	14,198	22,286	8,088	-
4. Allotment & Shares	-	1,230	1,230	-
5. Outlays from Nat'l Gov't	55,220	83,106	27,886	-
6. Outlays from Pref. Gov't	17,888	11,760	-	6,128
7. Contributions	3,852	2,691	-	1,161
8. Money Transferred	11	-	-	11
9. Account Brought Over	42,378	58,699	16,321	-
10. Miscellaneous	9,938	7,347	-	2,591
11. Bond	24,800	31,400	6,600	-
12. Advance Disbursement	-	-	-	-
13. House Protection	-	-	-	-
14. Equalization Grant	-	34,169	34,169	-
Total Revenue	598,930	737,896	148,874	9,908
Difference	-	138,966	138,966	-
1. Assembly	6,303	10,753	4,450	-
2. Office	85,457	111,593	26,136	-
3. Police & Fire Defense	91,801	109,359	17,559	-
4. Public Works	91,080	60,028	-	31,052
5. Education	142,008	205,576	63,568	-
6. Social & Labor Institution	59,723	97,590	37,867	-
7. Public Health & Sanitation	23,799	35,365	11,566	-
8. Industry & Economy	7,218	19,496	12,278	-
9. Assets	2,967	12,116	9,149	-
10. Statistical Research	558	1,770	1,212	-
11. Election	412	2,409	1,997	-
12. Bond	6,014	10,655	4,641	-
13. Reserve Fund	-	1,000	1,000	-
14. Local Autonomy Promotion	3,847	6,444	2,597	-
15. Miscellaneous	19,043	53,742	34,699	-
16. Amt. to be Carried Over	58,700	-	-	58,700
17. Contribution	-	-	-	-
Total Expenditure	598,930	737,896	228,718	89,752
Difference	-	138,966	138,966	-

A - 1949-50 Account
B - 1950-51 Budget
C - Increase
D - Decrease