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HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

27 December 1948

SUBJECT: Parent-Teacher Association Contributions to
School Support

TO: Commanding Officer

1. The purpose of this study was to determine the amount and purpose of PTA contributions. The practice of such contributions has been thought to be democratically unsound but facts indicate that they may be an economic necessity.

2. A study of four schools indicates the following expenditures and sources of income.

a. Toen Primary School

Total Expenses	Sources of Income
3,907,950.50	883,571.75 PTA
3,325.50 per student	55,590.00 Guardians*
	8,400.00 Mothers' Assn.*
	517,748.35 City
	2,397,639.95 Pref.(Nat'l funds)

b. Higashi Junior High School

Total Expenses	Sources of Income
4,330,767.27	962,341.57 PTA
4,241.70 per student	652,785.30 City
	2,638,501.00 Pref(Nat'l funds)

c. Shimizudani Senior High School

Total Expenses	Sources of Income
7,665,408.35	663,637.00 PTA
9,764.70 per student	489,596.00 Guardian & Alumni
	5,620,645.00 Pref (Nat'l funds)

* Merged with PTA in April 1948

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d. Kozu Senior High School

Total Expenses	Sources of Income
7,937,463.80	1,010,130.80 PTA
7,557.20 per student	1,042,118.43 Guardians & Alumni
	5,885,204.57 Prefecture

3. PTA funds were spent in the listed manner in schools.

a. Toen Primary School

121,546.00 Teachers' salaries
26,222.40 Books
275,369.50 School supplies
22,200.00 Janitor expenses
483,233.85 School lunch

b. Higashi Junior High School

247,384.00 Building maintenance
63,000.00 Teachers' salaries
103,730.00 School supplies
39,713.93 Janitor supplies
17,177.60 Home economics & vocational education
568,066.04 Other expenses (in-service training, athletics, welfare, etc.)

4. An elimination of PTA funds would mean a loss of school revenue for the primary schools of 20% to 25% of their present income and a loss to the secondary schools of from 10% to 25%.

5. The basic problem to which this is related is that of financial support of schools. The entire tax structure would have to be understood before adequate information would be available for a logical decision. Under existing laws there is no way local schools or school boards can levy additional taxes for educational purposes.

6. In our files there are several letters received over a year ago from parents relating to these contributions. None were objecting to such contributions but to the manner of collection.

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7. Investigation at schools indicates that with rare exceptions PTA funds are used with wisdom and purpose. There are no other funds for such items as chalk, paper, paint, brooms, nails and material for furniture repair, books or magazines, supplies for science experiments, craft work, home economics, agriculture or health education.

8. In the United States a similar situation exists in some areas where the maximum authorized tax will not produce adequate revenue due to large student population and low property evaluation. In the Spanish areas of Colorado, the wealthier ranchers are expected to provide low-cost room and board for teachers and through school carnivals and raffles to provide funds for school maintenance and supplies.

9. The Civil Education Section has given suggestions to Japanese PTAs as to means of raising money other than through personnel contributions. At Ibaragi all PTA funds have been obtained through community enterprises. In no school have funds been obtained exclusively from parents. In many ways this is a self assessed community tax.

10. In those areas where PTAs have been forbidden to make contributions, the old Parents or Supporters Organizations have continued in the underground manner since teachers faced with the critical need for instructional material have no place to turn except to wealthy parents. This has given added power to the old bosses whose contributions give them community recognition and power. There is no open accounting of funds in such cases and there is a subtle appeal to old nationalism in such violation of regulation (especially since it is not a violation of law) by referring to the ban as just another American idea that indicates lack of understanding of the real situation.

11. The following actions are recommended:

a. Schools be guided through inspections, conferences and publications as to means of using existing facilities with maximum efficiency and to eliminate all luxurious, frivolous or purposeless use of materials.

b. PTA contributions be collected in an open manner with public accounting of funds.

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c. All agencies such as school boards, teachers' unions and PTAs will be guided in making studies and encouraged to support programs of school support through taxes. This will involve definite recommendations as to (1) diversion of government income now available but not used for education, (2) additional sources of government income through taxes, and (3) more efficient means of tax collection.

d. The Civil Education Section continue the study of this problem and initiate practical reforms through suggestions to Japanese agencies that will not unnecessarily disrupt the educational program by developing emotional or political conflicts. We shall continue to expose and correct any abuse in the form of forced contributions, secret accounting or misuse of funds.

e. The use of PTA funds for teachers salaries be stopped. The recent increase in teachers' salaries will equal the amount now contributed by PTAs. The teachers' union has already taken action favoring the salary increase since the current practice of PTA contributions places the teacher in a position of accepting charity. PTA funds will be used only for school maintenance, supplies and in-service training expenses.

PAUL S. ANDERSON
Civil Education Officer