

Exhibit No. 3334

(10)

Translated by  
Defense Language Branch

INTERNATIONAL MILITARY TRIBUNAL FOR THE FAR EAST

THE UNITED STATES OF AMERICA, et al

-vs-

ARAKI, Sadao, et al

Sworn Deposition (Translation)

Deponent: Takeo Kawagoe

Having first duly sworn an oath as on attached sheet and in accordance with the procedure followed in my country I hereby depose as follows.

1. I, Takeo Kawagoye, entered into civil service in the Ministry of Finance in 1910, worked in the Accountants Bureau of the same ministry since 1918 and held the posts of Chief of the Budget Section and Chief of the Budget-Drafting and Accounts-Settling Section of the same bureau between 1924 and November 1932. Later I held the post of Chief of the Deposit Department and that of Chief of the Bank Bureau of the same ministry. I was a Vice-Minister of Finance from March 1936 to February of the following year. On this account I have good knowledge of such details as what posts Mr. Okinori Kaya held in that

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ministry, when he was in such posts, what scope of authority he had in each of his posts during his service in the Accountants Bureau of the Finance Office.

2. Mr. Kaya worked in the Accountants Bureau of the Ministry since 1920 and in 1929 was appointed a member of the Japanese delegation to the London Disarmament Conference, left Japan for London in December the same year and returned in May 1930.

Just before his return to Japan, in March 1930, he was appointed Chief of the Accounting Section of the Accountants Bureau of the Ministry of Finance, and after his return, worked in that post until November 1932. The function assigned to the chief of the Accounting Section related to various financial laws and regulations and to regulations of various pays for government employees.

At that time the officials of the Accountants Bureau were respectively in charge of the scrutiny of budgets presented by various government offices. Mr. Kaya, who was then the Chief of the Accounting Section of the same bureau, was concurrently entrusted by me with the work of examining the budget of the Ministry of Education. The man who was in charge of examining the budgets of War and Naval Ministries was at that time Mr. Shoji Arakawa. Consequently Mr. Kaya had nothing to do with

the drawing-up of the budget of War Ministry for the years 1931 and 1932.

Side by side with the work of examining the budget of Education Ministry, Mr. Kaya was particularly in charge of the budgetary affairs on items to be readjusted as a consequence of the London Disarmament Agreement and on reductions of taxes made possible by the said agreement. This was because of the good knowledge he possessed about pertinent data on the relation between the disarmament agreement and the naval budget, as he was a member of the Japanese delegation to attend the said conference. This, however, was only for the year 1930.

3. Mr. Kaya was appointed chief of the Budget-Drafting and Accounts-Settling Section of the Accountants Bureau in November 1932 and was promoted to chief of the Accountants Bureau in May 1934. Since then until May 1936 when he was transferred to the post of Chief of the Financial Bureau of the Finance Ministry, he was continuously in charge of examination of the budgets of all government offices including military budgets of the War and the Naval Ministries. The official in such a post who performs his duties of examining the budgets does his work in accordance with instructions of the Finance Minister as a subordinate to the minister, and it is a rule that under the Japanese administrative system the subordinate

official is not held responsible to the outsiders for his work done in conformity with his superior official's orders.

4. In those days around 1934 there was no official title corresponding to the so-called "chief secretary" in English in the Ministry of Finance.

5. Mr. Kaya was very faithful to his duties and zealously endeavored to place the national finance on a sound basis by preventing as far as possible the increase of the budget, always following the policy of the Finance Minister and other superiors, and particularly used his utmost effort in restraining the increase of the military expenditure as this was the largest item. This is a fact of which people in the Finance Office and outside are well aware.

6. Besides his attendance to the London Disarmament Conference Mr. Kaya attended also the Naval Disarmament Conference held in Geneva in 1927, as a member of the Japanese delegation. He contributed his utmost share towards checking the increase of armament expense and lightening the financial burden on the nation through maintenance of international peace and conclusion of disarmament treaties and aimed at the successful conclusion of such a disarmament pact as would limit to the minimum the armaments of the powers attending the conference. How earnestly he endeavored for such purposes is still vivid in my memory.

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On this 9 day of Feb., 1947

At Tokyo

DEPONENT /S/ Takeo Kawagoe (seal)

I, Y. Tanaka, hereby certify that the above statement was sworn by the Deponent, who affixed his signature and seal thereto in the presence of this Witness.

On the same date

At Tokyo

Witness: /S/ Yasumichi Tanaka (seal)

OATH

In accordance with my conscience I swear to tell the whole truth withholding nothing and adding nothing.

/S/ Takeo Kawagoe (seal)