

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
INTERNATIONAL PROSECUTION SECTION

27 August 1947

MEMORANDUM TO: Mr. E. R. Harris
Administrative Assistant
Defense Attorneys

FROM : F. S. Tavenner, Jr.
Legal Division, IPS

On August 20 I received a memorandum from Brigadier Quilliam enclosing the attached copy of a letter from the Chief of the Budget Bureau, Ministry of Finance, addressed to the Chief Prosecutor, bearing date August 8, 1947. In his memorandum Brigadier Quilliam suggested that a copy be sent to the defense for their information, which action I am taking through the course of this letter.

F. S. Tavenner
FRANK S. TAVENNER, Jr.

Attachment

August 8, 1947.

Chief Prosecutor, Mr. James B. Keenan.

Dear Sir:

In accordance with the request of International Prosecution Section in 1946, 1, as the Director of Budget Bureau, Ministry of Finance, presented to you a document in English with reference to the disbursements of Special Military Expenditures which were prepared by and under the jurisdiction of the Ministry of Finance. I learned that this document is being used as one of documentary evidences at the tribunal known as No. 859. In view of its importance, I went over the copy of the document (documentary evidence No, 859) and found there are words reading "Amount expended without Imperial Sanction." This wording is rather misleading in meaning, therefore, I wish to make supplementary explanation in the following:

Under the Japanese budget system in the past, the budget which passed the Diet was promulgated after obtaining Imperial sanction as definite budget, and then the State Ministers were able to use the budget estimates under their respective jurisdictions. However, in the case of the Extraordinary Military Expenditure Special Account it was customary to go through a more prudent procedure. Even after the promulgation of the budget, whenever the competent Ministers, namely the War and Navy Ministers, were going actually to appropriate the estimates of the said special account, they had to Submit estimates to the Cabinet Meeting for deliberation by partitioning them into suitable portions, and then obtain special Imperial sanction.

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Therefore, of the expenditures made for the War, those set down in the budget estimates of the Extraordinary Military Expenditure Special Account were all appropriated after going through the above-stated procedure.

The "amounts used without the special Imperial sanction," as referred to in the Exhibit No.859 of the Tribunal may seem unusual, because, while appearing to form part of Extraordinary Military Expenditures, they were not put to use without going through the customary procedure for such expenditures. The reasons are as follows:

(a). The amounts in question either belonged to the budget of the General Account or were disbursed out of the Second Reserve Fund. For both the said budget estimates and disbursements from the Second Reserve Fund, the Imperial sanction had duly been obtained according to provisions regarding them; for the former, before the promulgation of the budget, and for the latter, before the disbursements were made.

(b). The Extraordinary Military Expenditure Special Account was established on September 10th 1937. The budget estimates mentioned in (a) above were promulgated on July 29th, and August 10th 1937 and the Imperial sanction for the disbursements from the Second Reserve Fund was given on July 17th, 1937 (under the Accounts Law it was necessary to obtain Imperial sanction for appropriations from the Second Reserve Fund.) In other words, procedures necessary to use both the said budget estimates and disbursements from the Second Reserve Fund had already been taken before the establishment of the Extraordinary Military Expenditure Special Account.

(c). The reason why the amounts in question have become connected with the Extraordinary Military Expenditure Special Account is merely that, being war expenses, they were, at the time of settlement of accounts, included for convenience' sake in the said Special Account, which was instituted after their appropriation.

As stated above, the amounts in question belonged originally to the General Account and had been appropriated before the establishment of the Extraordinary Military Expenditure Special Account, but were included, simply for the purpose of settlement of account, in the Special Account. They were both appropriated on each occasion after, duly obtaining Imperial sanction according to their original characters. Thus it may be clear now why the procedure for the Special Imperial sanction required for the extraordinary military expenditures had not been followed.

Further, it may be added that the names of Ministers in the of Finance, War Navy in the column of "name of Minister" in the table in each page of the Exhibit of the Tribunal simply show the officials connected with the procedures at the time when the Imperial sanction was obtained or the disbursements were made.

U.Noda.

Chief of the Budget Bureau,
Ministry of Finance.

主任檢察官キーンン殿

Chief Prosecutor
James P. Keenan

二十二年八月八日

一九四六年國際檢察團の要求に依り大蔵省主計局長たる私から同團に対し
大蔵省の作成保管に係る臨時軍事費支出に關する報告を記載した英文文書
を提出致した。右文書は法廷証人八五九号として裁判上の一資料となつて居る由
を通知しました。念の爲その旨を一覽いたしました。該文書(法廷証人八五九号)
中の英文第二頁及第十七頁の表に「勅裁を経おして使用せられたる金額」
(Amount expended without Imperial Sanction)
と云ふ文言が使用される所があります。この文言は表現が簡に失して誤解を
招き易い虞が有ります。茲にこの書信を以て補足的説明を加へ

その意味と瞭にしたいと存じます。
従来日本の予算制及此は予算案が議會を通過し得ると確定予
算が所管として勅裁を経、その公布があった後、当該予算の所管大臣
がこれを使用し得ることになつて居るものであります。唯臨時軍事費特別会
計の予算に付ては、その公布があった後、新管大臣である陸海軍
大臣が實際にこれを使用する際には、その都度、適當の金額に区別して
更に改めてこれを閣議に諮り、且勅裁を経なければならぬ慎重な特別の
取扱慣例になつて居りました。

従つて這般の支費の爲支出される戦費の中臨時軍事費特別会計の予算
として成立したものは、總てこの取扱慣例によつて使用されるのであります。
然るに前記法廷証人八五九号の「勅裁を経おして使用せられたる金額」
は臨時軍事費の一部を分りかへに見えながら、その使用に際し臨時軍事費
特有の勅裁の手続を経して居りません。一見甚だ奇異に感ぜらるるこ
と思はれます。その理由は次の如くであります。即ち

右の金額は一般会計所屬の予算及第二準備金支出に係るものであります。
として右予算は公布前に第二準備金支出は支出前に何れも正規の手続
により夫々勅裁を経つて居るものであります。
臨時軍事費特別会計は一九三七年九月十日に設置されたり、
また、右の予算は一九三七年七月二十九日及び八月十日に公布せられて、

居り、又予備金支出は一九三七年七月十七日に勅裁を得たる（会計法に於て予備金支出の際に勅裁を必要とせらるる所也）即ち兩者共に使用に必要なる手続が臨時軍事費特別会計設置以前に完了して居たりとありませう。

（一）この金額が臨時軍事費特別会計と關係を持つに至つたのは、性質が戦費であるから便宜上その後に変更せられた臨時軍事費特別会計に決算的に統合整理せらるることになつたに過ぎないからである。

以上の如くこの金額は一般会計所屬のものであり、時期的にも臨時軍事費特別会計の設置以前のものであり、唯單に事後的決算的に臨時軍事費特別会計に統合整理せられたに過ぎぬものとあります。従つてその本来の性質に従つて是れ勅裁の手続を経て使用せらるる所なり。臨時軍事費使用に特有の勅裁手続がとられて居ないことは当然であるが所以の明瞭にせられたこと、存じます。

尚前記法廷証の当該表右員の「大臣」欄に記載せられて居る大臣

43.

陸軍 海軍の諸大臣は早に当該経費の勅裁又は支出當時に於ける事務關係を示したるに過ぎないものと財政院致します。

大藏省主計局長

野田 卯一

聯合軍最高司令部
總司令部 國際檢察局

一九四七年八月二日

國際檢察局 法律部

エフ・エヌ・エス・エー・シー・エヌ・ニア

辨護 曹理
國子路局長
イー・アン・ハリス氏宛

覚書

自白 私は クイリアム准将 から 一通の覚書を
受取りました。それは一九四七年八月二日付の覚書と
大蔵省

附の

予算局長より主任檢察官宛書翰の別紙の文字が
合封してありました。右の覚書はクイリアム准将は文字一通を

参考として辨護側に送るやうに申し付ました。本書

understanding on their part."

Not only did General DOHIHARA often speak in the manner which I have just related, but he endeavored to execute his own views and to place them in practice. It was not a matter of mere words with him, but also a sincere attitude on his part, and he was known throughout the Division for his sincerity to his ideals and teachings.

All I have stated is just by way of illustration of the attitude of General DOHIHARA and his behavior in camp and on the battle fields. He was constantly instructing, and advising not only his staff officers, but all of his subordinate officers and men and we found his instructions and admonitions to be of great value in peacefully dealing with the Chinese people.

As I knew him well General DOHIHARA often confided in me; both by his behavior and his speech I knew he held an opinion opposed to the China Affair from the very beginning. However, as an Army officer, he had no choice except to obey the orders of his superiors, but even in camp, to his intimates, he always deplored the China Affair.

In the 15th year of Showa, February, 1938, due to illness, I was returned to Japan and served with the basic echelon of the 14th Division at Utsunomiya. After my return I continued to

このつと其意を添ふゆへにありき

エフ・イス・タヘナ— (ジュニア)

添付書款

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