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(FY 2004 Settlement)

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White Paper on Local Public Finance

総務省編

Ministry of Internal Affairs and Communications

地方財政の状況

Local Public Finance

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第 1 表 地方公共団体数の推移

Table 1 Trends in the number of local public bodies

区分	昭和 28.10.1 (A)	31.3.31 3/31/1956	41.3.31 3/31/1966	平成 7.3.31	8.3.31 3/31/1996	9.3.31 3/31/1997	10.3.31 3/31/1998	11.3.31 3/31/1999	12.3.31 3/31/2000	13.3.31 3/31/2001	14.3.31 3/31/2002	15.3.31 3/31/2003	16.3.31 (B)	17.3.31 (C)	比較 Comparison	
	(A)												(B)	(C)	(C)-(B)	(C)/(A) X100%
都 道 府 県	46	46	46	47	47	47	47	47	47	47	47	47	47	47	-	102.2
市 町 村	9,868	4,776	3,372	3,234	3,232	3,232	3,232	3,232	3,229	3,227	3,223	3,212	3,132	2,521	△ 611	25.5
大 都 市	5	5	6	12	12	12	12	12	12	12	12	12	13	13	-	260.0
中 核 市	-	-	-	-	-	12	17	21	25	27	28	30	35	35	-	-
特 例 市	-	-	-	-	-	-	-	-	-	10	30	37	39	40	1	-
都 市	281	486	554	651	644	644	641	637	634	621	602	596	602	644	42	229.2
中 都 市	...	...	124	197	196	196	191	187	183	179	157	148	139	155	16	...
小 都 市	...	...	430	454	444	448	450	450	451	442	445	448	463	489	26	...
町 村	9,582	4,285	2,812	2,571	2,568	2,564	2,562	2,562	2,558	2,557	2,551	2,537	2,443	1,789	△ 654	18.7
計	9,914	4,822	3,418	3,281	3,279	3,279	3,279	3,279	3,276	3,274	3,270	3,259	3,179	2,568	△ 611	25.9
(普通地方公共団体) (Ordinary local public bodies)	23	23	23	23	23	23	23	23	23	23	23	23	23	23	-	100.0
特 別 区	...	...	1,804	2,278	2,280	2,284	2,276	2,264	2,221	2,158	2,136	2,114	2,057	1,798	△ 259	...
一 部 事 務 組 合 (Partial-affairs-associations)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(普通会計) (Ordinary accounts)	...	...	1,827	2,301	2,303	2,307	2,299	2,287	2,244	2,181	2,159	2,137	2,080	1,821	△ 259	...
(特別地方公共団体) (Special local public bodies)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
合 計	...	...	5,245	5,582	5,582	5,586	5,578	5,566	5,520	5,455	5,429	5,396	5,259	4,389	△ 870	...

(注) 1 昭和28年10月1日は、旧町村合併促進法が施行された日である。

2 特別地方公共団体のうち財産区及び地方開発事業団は、本表に掲げていない。

3 一部事務組合には、広域連合を含めた。(以下の表において同じ)

Note 1 : October 1st 1953 is the date when the former Municipal Merger Promotion Law came into force.

Note 2 : Among special local public bodies, property wards (areas with legally regulated common natural assets) and local development corporations are not shown in this table.

Note 3 : The figures for partial-affairs-associations include the data of wide area unions of local public bodies. (the same applies to the following tables)

第2表 団体種別人口の推移

Table 2 Trends in population by type of local public body

その1 国勢調査人口の推移

Section 1 Trends in population based on data from the Population Census

区分	人口(千人)				比較		構成比(%)				1団体当たり人口(人)			
	Population (thousand persons)				Comparison		Component percentage of population				Population per local public body			
	昭和 60.10.1	平成 2.10.1	7.10.1 (A)	12.10.1 (B)	増減 (B)-(A)	増減率 Percentage of change	昭和 60.10.1	平成 2.10.1	7.10.1	12.10.1	平成7.10.1 (C)	10/1/1995 (C)	10/1/2000 (D)	比較 (D)-(C)
	10/1/1985	10/1/1990	10/1/1995 (A)	10/1/2000 (B)	Change (B)-(A)	%	10/1/1985	10/1/1990	10/1/1995	10/1/2000				Comparison (D)-(C)
					千人 Thousand Persons									
特別区 Special wards	8,355	8,164	7,964	8,135	167	2.1	6.9	6.6	6.3	6.4	346,418	353,682	7,264	
大都市 Large cities	16,528	18,050	19,151	19,605	454	2.4	13.7	14.6	15.3	15.4	1,595,890	1,633,743	37,853	
中核市 Core cities	-	-	-	11,835	11,835	-	-	-	-	9.3	-	438,323	438,323	
都市 Cities	68,006	69,430	70,891	60,317	△10,574	△14.9	56.2	56.2	56.5	47.5	108,728	95,589	△13,139	
小計 Sub total (City area)	92,889	95,644	98,009	99,891	1,882	1.9	76.7	77.4	78.1	78.7	142,663	144,143	1,480	
町村 Towns and villages (County area - area not covered by City area)	28,160	27,968	27,561	27,035	△ 526	△ 1.9	23.3	22.6	21.9	21.3	10,733	10,573	△ 160	
合計 Total	121,049	123,611	125,570	126,926	1,356	1.1	100.0	100.0	100.0	100.0	38,578	39,054	476	

(注) 1団体当たり人口は、人口を各調査日現在の団体数で除したものである。

Note : The "population per local public body" is derived by calculated population by the number of local public bodies, as of each surveyed date.

第2表 団体種別人口の推移（つづき）

Table 2 Trends in population by type of local public body (Continued)

その2 都道府県別国勢調査人口及び住民基本台帳登録人口の状況

Section 2 Population by prefecture according to the Population Census and the basic register of residents

区分	平成2年10月1日	平成7年10月1日 (A)	平成12年10月1日 (B)	増減 (B) - (A) (C)	増減率 (C) / (A) ×100	平成17年3月31日 現在住民基本台帳 登録人口
	10/1/1990	10/1/1995 (A)	10/1/2000 (B)	Change (B)-(A) (C)	Percentage of change (C)/(A) * 100	Populations registered on the basic register of residents as of 3/31/2005
	人 Persons	人 Persons	人 Persons	人 Persons	%	人 Persons
北海道 Hokkaido	5,643,647	5,692,321	5,683,062	△ 9,259	△ 0.2	5,632,133
青森 Aomori	1,482,873	1,481,663	1,475,728	△ 5,935	△ 0.4	1,468,608
岩手 Iwate	1,416,928	1,419,505	1,416,180	△ 3,325	△ 0.2	1,396,637
宮城 Miyagi	2,248,558	2,328,739	2,365,320	36,581	1.6	2,347,970
秋田 Akita	1,227,478	1,213,667	1,189,279	△ 24,388	△ 2.0	1,164,389
山形 Yamagata	1,258,390	1,256,958	1,244,147	△ 12,811	△ 1.0	1,218,875
福島 Fukushima	2,104,058	2,133,592	2,126,935	△ 6,657	△ 0.3	2,107,800
茨城 Ibaraki	2,845,382	2,955,530	2,985,676	30,146	1.0	2,988,729
栃木 Tochigi	1,935,168	1,984,390	2,004,817	20,427	1.0	2,008,036
群馬 Gunma	1,966,265	2,003,540	2,024,852	21,312	1.1	2,020,734
埼玉 Saitama	6,405,319	6,759,311	6,938,006	178,695	2.6	6,996,528
千葉 Chiba	5,555,429	5,797,782	5,926,285	128,503	2.2	6,014,584
東京都 Tokyo	11,855,563	11,773,602	12,064,101	290,499	2.5	12,168,247
神奈川県 Kanagawa	7,980,391	8,245,902	8,489,974	244,072	3.0	8,644,031
新潟 Niigata	2,474,583	2,488,364	2,475,733	△ 12,631	△ 0.5	2,445,807
富山 Toyama	1,120,161	1,123,125	1,120,851	△ 2,274	△ 0.2	1,116,387
石川 Ishikawa	1,164,628	1,180,068	1,180,977	909	0.1	1,172,133
福井 Fukui	823,585	826,996	828,944	1,948	0.2	822,405
山梨 Yamanashi	852,966	881,996	888,172	6,176	0.7	880,947
長野 Nagano	2,156,627	2,193,984	2,215,168	21,184	1.0	2,193,419
岐阜 Gifu	2,066,569	2,100,315	2,107,700	7,385	0.4	2,106,293
静岡 Shizuoka	3,670,840	3,737,689	3,767,393	29,704	0.8	3,773,826
愛知 Aichi	6,690,603	6,868,336	7,043,300	174,964	2.5	7,062,762
三重 Mie	1,792,514	1,841,358	1,857,339	15,981	0.9	1,858,026
滋賀 Shiga	1,222,411	1,287,005	1,342,832	55,827	4.3	1,359,273
京都 Kyoto	2,602,460	2,629,592	2,644,391	14,799	0.6	2,565,170
大阪 Osaka	8,734,516	8,797,268	8,805,081	7,813	0.1	8,651,301
兵庫 Hyogo	5,405,040	5,401,877	5,550,574	148,697	2.8	5,571,148
奈良 Nara	1,375,481	1,430,862	1,442,795	11,933	0.8	1,434,548
和歌山 Wakayama	1,074,325	1,080,435	1,069,912	△ 10,523	△ 1.0	1,067,114
鳥取 Tottori	615,722	614,929	613,289	△ 1,640	△ 0.3	612,191
島根 Shimane	781,021	771,441	761,503	△ 9,938	△ 1.3	747,469
岡山 Okayama	1,925,877	1,950,750	1,950,828	78	0.0	1,955,317
広島 Hiroshima	2,849,847	2,881,748	2,878,915	△ 2,833	△ 0.1	2,868,251
山口 Yamaguchi	1,572,616	1,555,543	1,527,964	△ 27,579	△ 1.8	1,504,917
徳島 Tokushima	831,598	832,427	824,108	△ 8,319	△ 1.0	818,998
香川 Kagawa	1,023,412	1,027,006	1,022,890	△ 4,116	△ 0.4	1,027,405
愛媛 Ehime	1,515,025	1,506,700	1,493,092	△ 13,608	△ 0.9	1,490,831
高知 Kochi	825,034	816,704	813,949	△ 2,755	△ 0.3	804,721
福岡 Fukuoka	4,811,050	4,933,393	5,015,699	82,306	1.7	5,014,179
佐賀 Saga	877,851	884,316	876,654	△ 7,662	△ 0.9	873,978
長崎 Nagasaki	1,562,959	1,544,934	1,516,523	△ 28,411	△ 1.8	1,502,058
熊本 Kumamoto	1,840,326	1,859,793	1,859,344	△ 449	△ 0.0	1,857,998
大分 Oita	1,236,942	1,231,306	1,221,140	△ 10,166	△ 0.8	1,224,892
宮崎 Miyazaki	1,168,907	1,175,819	1,170,007	△ 5,812	△ 0.5	1,172,940
鹿児島 Kagoshima	1,797,824	1,794,224	1,786,194	△ 8,030	△ 0.4	1,763,004
沖縄 Okinawa	1,222,398	1,273,440	1,318,220	44,780	3.5	1,372,388
合計 Total	123,611,167	125,570,245	126,925,843	1,355,598	1.1	126,869,397

第3表 財政力指数段階別の団体数及び構成比

Table 3 Number of local public bodies and their component percentages by level of the financial capability indicator

団体区分 Type of local public bodies	0.30未満 Less than 0.30		0.30以上 0.50未満 0.3 - 0.50		0.50以上 1.00未満 0.50 - 1.00		1.00以上 1.00 or more		合計 Total		財政力 指数平均 Average of financial capability indicator
		%		%		%		%		%	
都道府県 Prefectures	15	31.9	23	48.9	8	17.0	1	2.1	47	100.0	0.41
市町村 Municipalities	866	34.4	681	27.0	859	34.1	115	4.6	2,521	100.0	0.47
大都市 Large cities	-	-	-	-	12	92.3	1	7.7	13	100.0	0.82
中核市 Core cities	-	-	-	-	32	91.4	3	8.6	35	100.0	0.81
特別市 Special case cities	-	-	1	2.5	31	77.5	8	20.0	40	100.0	0.85
都市 Cities	44	6.8	159	24.7	390	60.6	51	7.9	644	100.0	0.64
中都市 Medium-sized cities	-	-	7	4.5	123	79.4	25	16.1	155	100.0	0.81
小都市 Small cities	44	9.0	152	31.1	267	54.6	26	5.3	489	100.0	0.58
町村 Towns and Villages	822	45.9	521	29.1	394	22.0	52	2.9	1,789	100.0	0.39
合計 Total	881	34.3	704	27.4	867	33.8	116	4.5	2,568	100.0	0.47

(注) 「財政力指数」は、平成14、15、16年度の各年度における普通交付税の算定に用いた基準財政収入額を基準財政需要額で除して得た数値の単純平均値である。

Note: The “financial capability indicator” is a simple average of the numbers derived from dividing basic financial revenues by basic financial needs, which are used to calculate ordinary local allocation tax in FY 2002, 2003 and 2004.

第 4 表 一部事務組合の設置目的別団体数の推移

Table 4 Trends in the number of partial-affairs-associations by purpose of establishment

区分	平成 10.3.31	11.3.31 3/31/1999	12.3.31 3/31/2000	13.3.31 3/31/2001	14.3.31 3/31/2002	15.3.31 3/31/2003	16.3.31(A) 3/31/2004 (A)	17.3.31(B) 3/31/2005 (B)	比較(B)-(A) Comparison (B)-(A)
	総務関係	294	294	304	308	306	311	303	269
うち退職手当組合	47	47	46	47	48	47	46	44	△
民生関係	141	145	185	147	137	136	131	115	△
衛生関係	1,015	1,000	913	887	874	859	843	739	△
うち伝染病組合	116	107	34	5	2	1	1	-	△
し尿・ごみ処理組合	747	744	731	729	719	705	691	610	△
商工関係	5	5	5	5	5	5	3	1	△
農林水産関係	143	142	141	140	133	129	122	107	△
うち林野（造林）組合	74	74	73	73	69	68	62	55	△
土木関係	28	28	28	28	27	27	26	24	△
消防関係	462	463	460	460	458	454	440	389	△
教育関係	138	136	137	137	135	129	126	95	△
うち小学校組合	19	18	18	18	17	17	17	12	△
中学校組合	54	53	54	51	51	51	50	35	△
その他	50	51	48	46	61	64	63	59	△
合計	2,276	2,264	2,221	2,158	2,136	2,114	2,057	1,798	△

第5表 決算規模の状況

Table 5 Scale of Account Settlement

その1 単純合計額の状況

(単位 百万円・%)

Section 1 Gross amounts

(Unit : Million yen, %)

区分	平成16年度 FY 2004	平成15年度 FY 2003	比較 Comparison		
			増減額 Change	増減率 Percentage of change	前年度増減率 Percentage of change in previous year
歳入総額 (A)+(B) Total revenues (A)+(B)	99,645,528	101,006,786	△ 1,361,258	△ 1.3	△ 2.2
都道府県 (A) Prefectures (A)	48,995,491	49,811,034	△ 815,543	△ 1.6	△ 3.2
市町村(純計額) (B) Municipalities (net total amount) (B)	50,650,037	51,195,752	△ 545,715	△ 1.1	△ 1.2
市町村(単純合計額) Municipalities (gross amounts)	52,349,742	52,967,582	△ 617,840	△ 1.2	△ 1.1
市町村(一部事務組合を除く単純合計額) Municipalities (gross amounts except partial-affairs-associations)	49,950,010	50,476,770	△ 526,760	△ 1.0	△ 0.7
大都市 Large cities	9,830,665	10,051,531	△ 220,866	△ 2.2	3.0
中核市 Core cities	5,488,120	5,360,724	127,396	2.4	13.9
特例市 Special case cities	3,558,236	3,380,919	177,317	5.2	2.7
都市 Cities	18,342,355	16,175,088	2,167,267	13.4	△ 5.3
中都市 Medium-sized cities	8,200,757	7,177,473	1,023,284	14.3	△ 14.0
小都市 Small cities	10,141,598	8,997,615	1,143,983	12.7	3.0
町村 Towns and villages	9,973,178	12,774,375	△ 2,801,197	△ 21.9	△ 3.9
特別区 Special wards	2,757,457	2,734,134	23,323	0.9	0.6
一部事務組合 Partial-affairs-associations	2,399,732	2,490,811	△ 91,079	△ 3.7	△ 8.7
歳出総額 (C)+(D) Total expenditures (C)+(D)	97,451,206	98,701,602	△ 1,250,396	△ 1.3	△ 2.2
都道府県 (C) Prefectures (C)	48,193,452	48,917,026	△ 723,574	△ 1.5	△ 3.1
市町村(純計額) (D) Municipalities (net total amount) (D)	49,257,753	49,784,576	△ 526,823	△ 1.1	△ 1.3
市町村(単純合計額) Municipalities (gross amounts)	50,957,459	51,556,406	△ 598,947	△ 1.2	△ 1.2
市町村(一部事務組合を除く単純合計額) Municipalities (gross amounts except partial-affairs-associations)	48,650,925	49,160,833	△ 509,908	△ 1.0	△ 0.8
大都市 Large cities	9,735,861	9,939,227	△ 203,366	△ 2.0	2.9
中核市 Core cities	5,345,499	5,210,860	134,639	2.6	13.7
特例市 Special case cities	3,474,649	3,306,894	167,755	5.1	2.6
都市 Cities	17,814,077	15,749,327	2,064,750	13.1	△ 5.4
中都市 Medium-sized cities	7,984,401	7,004,307	980,094	14.0	△ 13.9
小都市 Small cities	9,829,676	8,745,020	1,084,656	12.4	2.6
町村 Towns and villages	9,627,337	12,312,693	△ 2,685,356	△ 21.8	△ 3.9
特別区 Special wards	2,653,503	2,641,831	11,672	0.4	△ 0.1
一部事務組合 Partial-affairs-associations	2,306,533	2,395,573	△ 89,040	△ 3.7	△ 8.8

第5表 決算規模の状況(つづき)

Table 5 Scale of Account Settlement (Continued)

その2 純計額の状況

(単位 百万円・%)

Section 2 Net total amounts

(Unit : Million yen, %)

区分		平成16年度 FY 2004	平成15年度 FY 2003	比較 Comparison		
				増減額	増減率	前年度 増減率
				Change	Percentage of change	Percentage of change in previous year
歳入総額 (A)	Total revenues (A)	99,645,528	101,006,786	△ 1,361,258	△ 1.3	△ 2.2
団体間重複額 (B)	Amount of duplication among local public bodies (B)	6,203,292	6,119,761	83,531	1.4	0.5
都道府県支出金(市町村に対する貸付金を含む)	Prefectural disbursements (including loans to municipalities)	2,611,051	2,690,224	△ 79,173	△ 2.9	0.4
同級他団体からの分担金、負担金等	Charges, allotments, etc. from other local public bodies on the same tier	206,548	198,560	7,988	4.0	7.5
市町村からの分担金、負担金、寄附金等	Charges, allotments, donations, etc. from municipalities	562,006	626,870	△ 64,864	△ 10.3	△ 12.7
特別区財政調整交付金	Financial equalization grant to special wards	808,091	775,632	32,459	4.2	0.8
利子割交付金	Grant from interest-based prefectural inhabitant tax	138,681	148,888	△ 10,207	△ 6.9	△ 29.3
配当割交付金	Grants from the dividend levy of prefectural inhabitant tax	28,010	-	28,010	皆増	-
株式等譲渡所得割交付金	Grants from the levy on capital gain from stocks	28,865	-	28,865	皆増	-
地方消費税交付金	Local consumption tax grant	1,349,047	1,212,844	136,203	11.2	11.9
ゴルフ場利用税交付金	Grant from tax on usage of golf facilities	45,422	48,404	△ 2,982	△ 6.2	△ 7.4
特別地方消費税交付金	Special local consumption tax grant	52	77	△ 25	△ 32.5	△ 59.0
自動車取得税交付金	Automobile acquisition tax grant	316,999	309,987	7,012	2.3	8.7
軽油引取税交付金	Light oil delivery tax grant	108,521	108,274	247	0.2	0.5
歳入純計額 (A)-(B)	Net total amounts of revenue (A)-(B)	93,442,236	94,887,025	△ 1,444,789	△ 1.5	△ 2.3
歳出総額 (C)	Total expenditures (C)	97,451,206	98,701,602	△ 1,250,396	△ 1.3	△ 2.2
団体間重複額 (D)	Amount of duplication among local public bodies (D)	6,203,292	6,119,761	83,531	1.4	0.5
市町村に対する事業費等の補助交付金等	Subsidies, etc. to municipalities	2,611,051	2,690,224	△ 79,173	△ 2.9	0.4
同級他団体に対する負担金等	Charges, allotments, etc. to other local public bodies on the same tier	206,548	198,560	7,988	4.0	7.5
都道府県に対する事業費等の分担金、負担金、寄附金等	Charges, allotments, donations, etc. to prefectures	562,006	626,870	△ 64,864	△ 10.3	△ 12.7
特別区財政調整交付金	Financial equalization grant to special wards	808,091	775,632	32,459	4.2	0.8
利子割交付金	Grant from interest-based prefectural inhabitant tax	138,681	148,888	△ 10,207	△ 6.9	△ 29.3
配当割交付金	Grants from the dividend levy of prefectural inhabitant tax	28,010	-	28,010	皆増	-
株式等譲渡所得割交付金	Grants from the levy on capital gain from stocks	28,865	-	28,865	皆増	-
地方消費税交付金	Local consumption tax grant	1,349,047	1,212,844	136,203	11.2	△ 11.9
ゴルフ場利用税交付金	Grant from tax on usage of golf facilities	45,422	48,404	△ 2,982	△ 6.2	△ 7.4
特別地方消費税交付金	Special local consumption tax grant	52	77	△ 25	△ 32.5	△ 59.0
自動車取得税交付金	Automobile acquisition tax grant	316,999	309,987	7,012	2.3	8.7
軽油引取税交付金	Light oil delivery tax grant	108,521	108,274	247	0.2	0.5
歳出純計額 (C)-(D)	Net total amounts of expenditure (C)-(D)	91,247,914	92,581,841	△ 1,333,927	△ 1.4	△ 2.4

(注) 次表以下の各表における統計額とは、上記表中の「歳入統計額(A)-(B)」又は「歳出統計額(C)-(D)」をいう。

Note: "Net total amounts" in the following tables indicate the amount of "net total revenue (A) - (B)" or the amount of "net total expenditure (C) - (D)" in the above table.

第 6 表 純計決算額の推移

Table 6 Trends in net amounts of settled accounts

(単位 百万円・%)
(Unit : Million yen, %)

区分	地方 Local						国（一般会計） National (General account)						
	歳入 Revenues			歳出 Expenditures			歳入 Revenues			歳出 Expenditures			
	決算額	対前年度 増減率	指数	決算額	対前年度 増減率	指数	決算額	対前年度 増減率	指数	決算額	対前年度 増減率	指数	
	Amount of settled accounts	Percentage of change from the previous fiscal year	Index	Amount of settled accounts	Percentage of change from the previous fiscal year	Index	Amount of settled accounts	Percentage of change from the previous fiscal year	Index	Amount of settled accounts	Percentage of change from the previous fiscal year	Index	
昭和36年度	FY 1961	2,511,550	24.0	100	2,391,080	24.2	100	2,515,932	28.3	100	2,063,468	18.4	100
37	1962	2,982,850	18.8	119	2,887,366	20.8	121	2,947,623	17.2	117	2,556,617	23.9	124
38	1963	3,397,659	13.9	135	3,308,833	14.6	138	3,231,214	9.6	128	3,044,292	19.1	148
39	1964	3,910,921	15.1	156	3,821,968	15.5	160	3,446,768	6.7	137	3,310,969	8.8	160
40	1965	4,478,035	14.5	178	4,365,140	14.2	183	3,773,097	9.5	150	3,723,017	12.4	180
41	1966	5,177,746	15.6	206	5,026,177	15.1	210	4,552,146	20.6	181	4,459,196	19.8	216
42	1967	5,926,311	14.5	236	5,725,497	13.9	239	5,299,446	16.4	211	5,113,035	14.7	248
43	1968	6,958,874	17.4	277	6,729,574	17.5	281	6,059,873	14.3	241	5,937,082	16.1	288
44	1969	8,305,229	19.3	331	8,033,912	19.4	336	7,109,267	17.3	283	6,917,838	16.5	335
45	1970	10,103,998	21.7	402	9,814,878	22.2	410	8,459,181	19.0	336	8,187,697	18.4	397
46	1971	12,179,449	20.5	485	11,909,529	21.3	498	9,970,859	17.9	396	9,561,131	16.8	463
47	1972	15,090,702	23.9	601	14,618,283	22.7	611	12,793,873	28.3	509	11,932,172	24.8	578
48	1973	18,217,086	20.7	725	17,473,883	19.5	731	16,761,978	31.0	666	14,778,303	23.9	716
49	1974	23,486,710	28.9	935	22,887,888	31.0	957	20,379,123	21.6	810	19,099,793	29.2	926
50	1975	26,044,417	10.9	1,037	25,654,468	12.1	1,073	21,473,416	5.4	853	20,860,879	9.2	1,011
51	1976	29,503,523	13.3	1,175	28,907,036	12.7	1,209	25,076,017	16.8	997	24,467,612	17.3	1,186
52	1977	34,014,343	15.3	1,354	33,362,119	15.4	1,395	29,433,623	17.4	1,170	29,059,842	18.8	1,408
53	1978	39,133,798	15.1	1,558	38,346,995	14.9	1,604	34,907,265	18.6	1,387	34,096,030	17.3	1,652
54	1979	43,132,151	10.2	1,717	42,077,946	9.7	1,760	39,779,228	14.0	1,581	38,789,831	13.8	1,880
55	1980	46,803,074	8.5	1,864	45,780,784	8.8	1,915	44,040,667	10.7	1,750	43,405,026	11.9	2,103
56	1981	50,103,281	7.1	1,995	49,165,293	7.4	2,056	47,443,338	7.7	1,886	46,921,154	8.1	2,274
57	1982	52,167,701	4.1	2,077	51,133,257	4.0	2,139	48,001,281	1.2	1,908	47,245,064	0.7	2,290
58	1983	53,461,945	2.5	2,129	52,306,947	2.3	2,188	51,652,905	7.6	2,053	50,635,307	7.2	2,454
59	1984	54,973,200	2.8	2,189	53,869,962	3.0	2,253	52,183,385	1.0	2,074	51,480,623	1.7	2,495
60	1985	57,472,555	4.5	2,288	56,293,463	4.5	2,354	53,992,562	3.5	2,146	53,004,511	3.0	2,569
61	1986	60,074,817	4.5	2,392	58,717,063	4.3	2,456	56,489,194	4.6	2,245	53,640,432	1.2	2,600
62	1987	64,661,859	7.6	2,575	63,220,132	7.7	2,644	61,338,769	8.7	2,440	57,731,141	7.6	2,798
63	1988	68,009,464	5.2	2,708	66,401,636	5.0	2,777	64,607,381	5.2	2,568	61,471,062	6.5	2,979
平成元年度	1989	74,566,747	9.6	2,969	72,729,016	9.5	3,042	67,247,823	4.1	2,673	65,858,939	7.1	3,192
2	1990	80,410,014	7.8	3,202	78,473,217	7.9	3,282	71,703,468	6.6	2,850	69,268,676	5.2	3,357
3	1991	85,709,945	6.6	3,413	83,806,515	6.8	3,505	72,990,559	1.8	2,901	70,547,185	1.8	3,419
4	1992	91,423,820	6.7	3,640	89,559,705	6.9	3,746	71,465,997	△ 2.1	2,841	70,497,432	△ 0.1	3,416
5	1993	95,314,172	4.3	3,795	93,076,359	3.9	3,893	75,169,012	5.2	2,988	72,540,326	2.9	3,515
6	1994	95,994,493	0.7	3,822	93,817,836	0.8	3,924	74,074,943	△ 1.5	2,944	71,349,541	△ 1.6	3,458
7	1995	101,315,603	5.5	4,034	98,944,511	5.5	4,138	80,557,216	8.8	3,202	75,938,516	6.4	3,680
8	1996	101,350,538	0.0	4,035	99,026,140	0.1	4,141	81,809,039	1.6	3,252	78,847,867	3.8	3,821
9	1997	99,887,786	△ 1.4	3,977	97,673,772	△ 1.4	4,085	80,170,473	△ 2.0	3,187	78,470,310	△ 0.5	3,803
10	1998	102,868,902	3.0	4,096	100,197,545	2.6	4,190	89,782,694	12.0	3,569	84,391,798	7.5	4,090
11	1999	104,006,504	1.1	4,141	101,629,110	1.4	4,250	94,376,336	5.1	3,751	89,037,431	5.5	4,315
12	2000	100,275,101	△ 3.6	3,993	97,616,360	△ 3.9	4,083	93,361,027	△ 1.1	3,711	89,321,050	0.3	4,329
13	2001	100,004,082	△ 0.3	3,982	97,431,688	△ 0.2	4,075	86,903,039	△ 6.9	3,454	84,811,129	△ 5.0	4,110
14	2002	97,170,222	△ 2.8	3,869	94,839,418	△ 2.7	3,966	87,289,022	0.4	3,469	83,674,290	△ 1.3	4,055
15	2003	94,887,025	△ 2.3	3,778	92,581,841	△ 2.4	3,872	85,622,807	△ 1.9	3,403	82,415,971	△ 1.5	3,994
16	2004	93,442,236	△ 1.5	3,721	91,247,914	△ 1.4	3,816	88,897,515	3.8	3,533	84,896,776	3.0	4,114

(注) 決算額からは、特定資金公共投資事業償還補助金、特定資金公共事業償還補助金及びこれら補助金と相殺された償還金を除いている。

Note : The amounts of settled accounts exclude the subsidy for redemption of public investment works loans financed by specific funds, the subsidy for redemption of public works loans financed by specific funds, and the redemption money which is offset by these subsidies

第7表 決算収支の状況

Table 7 Revenues and expenditures

その1 黒字、赤字の団体別の状況

(単位 百万円)

Section 1 Revenues and expenditures of local public bodies with financial surpluses and those with financial deficits

(Unit : Million yen)

区分	平成16年度 FY 2004						平成15年度 FY 2003		比較 Comparison	
	団体数 (A)	歳入 (B)	歳出 (C)	歳入歳出差引 (B)-(C) (D)	翌年度に繰り越す べき財源 (E)	実質収支 (D)-(E) (F)	団体数 (G)	実質収支 (H)	団体数 (A)-(G)	増減 (F)-(H)
	Number of local public bodies	Revenue	Expenditure	Balance (B)-(C)	Funds to be reserved for the following fiscal year	Net balance of settled accounts	Number of local public bodies	Net balance of settled accounts	Number of local public bodies	Change
	(A)	(B)	(C)	(D)	(E)	(D)-(E) (F)	(G)	(H)	(A)-(G)	(F)-(H)
全 団 体 All local public bodies										
都 道 府 県 (A) Prefectures (A)	47	48,995,491	48,193,452	802,039	644,435	157,604	47	147,695	-	9,909
市町村 (単純会計額) (B) Municipalities (gross amount) (B)	4,342	52,349,742	50,957,459	1,392,283	329,096	1,063,187	5,212	1,056,953	△ 870	6,234
市町村 (一部事務組合を除く単純会計額) Municipalities (excluding partial-affairs-associations)	2,544	49,950,010	48,650,925	1,299,085	319,865	979,220	3,155	970,579	△ 611	8,641
大 都 市 Large cities	13	9,830,665	9,735,861	94,804	69,601	25,203	13	22,930	-	2,273
特 別 区 Special wards	23	2,757,457	2,653,503	103,954	15,352	88,602	23	86,019	-	2,583
中 核 市 Core cities	35	5,488,120	5,345,499	142,621	44,745	97,876	35	101,582	- △	3,706
特 例 市 Special case cities	40	3,558,236	3,474,649	83,587	18,255	65,332	39	51,420	1	13,912
都 市 Cities	644	18,342,355	17,814,077	528,278	108,874	419,404	602	334,759	42	84,645
中 都 市 Medium-sized cities	155	8,200,757	7,984,401	216,356	44,029	172,327	139	137,240	16	35,087
小 都 市 Small cities	489	10,141,598	9,829,676	311,922	64,845	247,077	463	197,519	26	49,558
町 村 Towns and villages	1,789	9,973,178	9,627,337	345,841	63,038	282,803	2,443	373,870	△ 654	△ 91,067
一 部 事 務 組 合 Partial-affairs-associations	1,798	2,399,732	2,306,533	93,199	9,232	83,967	2,057	86,373	△ 259	△ 2,406
合 計 (A)+(B) Total (A)+(B)	4,389	101,345,233	99,150,911	2,194,322	973,531	1,220,791	5,259	1,204,647	△ 870	16,144
黒 字 の 団 体 Surplus bodies										
都 道 府 県 (A) Prefectures (A)	46	46,345,205	45,540,459	804,746	623,478	181,268	45	180,960	-	308
市町村 (単純会計額) (B) Municipalities (gross amount) (B)	4,266	50,680,134	49,263,645	1,416,489	317,762	1,098,727	5,172	1,080,763	△ 906	17,964
市町村 (一部事務組合を除く単純会計額) Municipalities (excluding partial-affairs-associations)	2,473	48,286,870	46,963,725	1,323,145	308,530	1,014,615	3,116	994,389	△ 643	20,226
大 都 市 Large cities	12	9,156,945	9,068,323	88,622	62,072	26,550	12	24,435	-	2,115
特 別 区 Special wards	23	2,757,457	2,653,503	103,954	15,352	88,602	23	86,019	-	2,583
中 核 市 Core cities	34	5,362,803	5,218,938	143,865	44,321	99,544	35	101,582	△ 1	△ 2,038
特 例 市 Special case cities	40	3,558,236	3,474,649	83,587	18,255	65,332	37	55,388	3	9,944
都 市 Cities	624	17,738,156	17,189,773	548,383	106,706	441,677	586	349,247	38	92,430
中 都 市 Medium-sized cities	149	7,873,302	7,647,228	226,074	43,382	182,692	136	139,870	13	42,822
小 都 市 Small cities	475	9,864,854	9,542,545	322,309	63,324	258,985	450	209,377	25	49,608
町 村 Towns and villages	1,740	9,713,273	9,358,540	354,733	61,824	292,909	2,423	377,718	△ 683	△ 84,809
一 部 事 務 組 合 Partial-affairs-associations	1,793	2,393,264	2,299,920	93,344	9,232	84,112	2,056	86,373	△ 263	△ 2,261
合 計 (A)+(B) Total (A)+(B)	4,312	97,025,340	94,804,104	2,221,236	941,241	1,279,995	5,217	1,261,723	△ 905	18,272
赤 字 の 団 体 Deficit bodies										
都 道 府 県 (A) Prefectures (A)	1	2,650,286	2,652,993	△ 2,707	20,957	△ 23,664	2	△ 33,265	△ 1	9,601
市町村 (単純会計額) (B) Municipalities (gross amount) (B)	76	1,669,608	1,693,814	△ 24,206	11,334	△ 35,540	40	△ 23,810	36	△ 11,730
市町村 (一部事務組合を除く単純会計額) Municipalities (excluding partial-affairs-associations)	71	1,663,140	1,687,201	△ 24,061	11,333	△ 35,394	39	△ 23,810	32	△ 11,584
大 都 市 Large cities	1	673,719	667,538	6,181	7,528	△ 1,347	1	△ 1,506	-	159
特 別 区 Special wards	-	-	-	-	-	-	-	-	-	-
中 核 市 Core cities	1	125,317	126,561	△ 1,244	424	1,668	-	-	1	△ 1,668
特 例 市 Special case cities	-	-	-	-	-	-	2	△ 3,968	△ 2	3,968
都 市 Cities	20	604,199	624,304	△ 20,105	2,168	△ 22,273	16	△ 14,488	4	△ 7,785
中 都 市 Medium-sized cities	6	327,455	337,173	△ 9,718	647	△ 10,365	3	△ 2,630	3	△ 7,735
小 都 市 Small cities	14	276,744	287,131	△ 10,387	1,521	△ 11,908	13	△ 11,858	1	△ 50
町 村 Towns and villages	49	259,905	268,797	△ 8,892	1,214	△ 10,106	20	△ 3,848	29	△ 6,258
一 部 事 務 組 合 Partial-affairs-associations	5	6,468	6,613	△ 146	-	△ 146	1	0	4	△ 146
合 計 (A)+(B) Total (A)+(B)	77	4,319,894	4,346,807	△ 26,913	32,291	△ 59,204	42	△ 57,075	35	△ 2,129

(注) 平成16年度の赤字の団体には、合併に伴う打切り決算により赤字となった51市町村が含まれており、平成15年度の赤字の団体には、合併に伴う打切り決算により赤字となった14市町村が含まれている。

Note : Local public bodies with financial deficits in FY 2004 include 51 municipalities which went into the red by closing the accounts in the middle of the fiscal year due to municipal mergers, and local public bodies with financial deficits in FY 2003 include 14 municipalities which went into the red for the same reason.

第 7 表 決算収支の状況 (つづき)

Table 7 Revenues and expenditures (Continued)

その2 都道府県別実質収支等の状況

Section 2 Net balance of settled accounts etc. of prefectures

(単位 百万円)

(Unit : Million yen)

区分	歳入 (A)	歳出 (B)	歳入歳出差引 (A)-(B) (C)	翌年度に繰り越すべ き財源 (D)	実質収支 (C)-(D)	単年度収支 (E)	積立金 (F)	繰上償還額 (G)	積立金 取崩し額 (H)	実質単年度 収支 (E)+(F)+ (G)-(H)
	Revenues	Expenditures	Balance	Funds to be reserved for the following fiscal year	Net balance of settled accounts	Balance of settled accounts in a single fiscal year	Reserves added to adjustment funds	Amount of advanced redemption	Amount withdrawn from adjustment funds	Net balance of settled accounts within a single fiscal year
	(A)	(B)	(A)-(B) (C)	(D)	(C)-(D)	(E)	(F)	(G)	(H)	(E)+(F)+ (G)-(H)
北海道 Hokkaido	2,625,406	2,614,444	10,962	8,688	2,274	△ 8,390	5,098	-	9,500	△ 12,791
青森県 Aomori	771,574	759,720	11,854	10,111	1,743	△ 353	16	4,566	2,185	2,044
岩手県 Iwate	747,047	729,654	17,393	13,977	3,416	956	1,230	-	-	2,186
宮城県 Miyagi	806,192	787,582	18,610	15,179	3,431	3,086	1,022	-	3,900	208
秋田県 Akita	695,740	688,277	7,463	5,236	2,227	△ 277	1,234	-	-	957
山形県 Yamagata	613,688	603,907	9,781	6,684	3,097	△ 76	1,271	-	6,000	△ 4,805
福島県 Fukushima	875,329	866,739	8,590	5,415	3,175	△ 94	1,947	-	2,000	△ 147
茨城県 Ibaraki	1,008,094	991,813	16,281	11,396	4,885	2,379	0	-	-	2,379
栃木県 Tochigi	820,324	802,206	18,118	15,807	2,311	△ 94	30	-	1,000	△ 1,065
群馬県 Gumma	757,104	742,593	14,511	13,193	1,318	△ 121	706	2,698	1,300	1,983
埼玉県 Saitama	1,557,104	1,543,069	14,035	10,662	3,373	△ 305	1	32,700	1,002	31,394
千葉県 Chiba	1,454,700	1,441,070	13,630	11,409	2,221	4,894	-	-	-	4,894
東京都 Tokyo	6,308,982	6,161,480	147,502	77,850	69,652	△ 1,779	193,808	-	63,978	128,051
神奈川県 Kanagawa	1,754,839	1,736,027	18,812	13,696	5,116	192	3,201	-	2,300	1,092
新潟県 Niigata	1,557,425	1,540,524	16,901	12,190	4,711	△ 125	689	-	-	564
富山県 Toyama	549,717	531,840	17,877	13,529	4,348	△ 114	4	-	-	△ 110
石川県 Ishikawa	543,817	535,007	8,810	8,024	786	△ 37	5	7,000	500	6,468
福井県 Fukui	505,955	496,137	9,818	7,185	2,633	△ 16	3	-	-	△ 13
山梨県 Yamanashi	485,860	465,393	20,467	18,480	1,987	58	6	-	-	64
長野県 Nagano	876,237	857,168	19,069	16,010	3,059	△ 1,580	1	-	-	△ 1,580
岐阜県 Gifu	789,691	774,598	15,093	10,864	4,229	365	7	-	-	373
静岡県 Shizuoka	1,138,312	1,121,866	16,446	11,786	4,660	△ 384	7	-	328	△ 706
愛知県 Aichi	2,126,668	2,113,746	12,922	11,572	1,350	△ 1,247	0	-	-	△ 1,247
三重県 Mie	689,865	664,614	25,251	17,298	7,953	3,215	58	-	16,183	△ 12,910
滋賀県 Shiga	523,659	513,967	9,692	9,464	228	△ 57	670	-	3,257	△ 2,644
京都府 Kyoto	811,384	804,539	6,845	6,495	350	62	0	-	-	62
大阪府 Osaka	2,650,286	2,652,993	△ 2,707	20,957	△ 23,664	6,928	-	-	-	6,928
兵庫県 Hyogo	2,105,278	2,091,351	13,927	12,912	1,015	371	231	-	1,270	△ 668
奈良県 Nara	490,456	483,040	7,416	7,309	107	△ 7	414	-	1,000	△ 594
和歌山県 Wakayama	521,883	511,513	10,370	8,056	2,314	197	21	1,967	-	2,184
鳥取県 Tottori	407,085	392,126	14,959	10,375	4,584	△ 5,875	2	-	-	△ 5,872
島根県 Shimane	589,652	579,476	10,176	8,179	1,997	86	1	3,213	1	3,299
岡山県 Okayama	820,385	810,979	9,406	9,308	98	14	109	-	109	14
広島県 Hiroshima	992,686	981,352	11,334	10,164	1,170	△ 237	503	-	5,289	△ 5,023
山口県 Yamaguchi	754,676	739,310	15,366	13,242	2,124	837	3,003	1,006	3,000	1,846
徳島県 Tokushima	547,738	521,053	26,685	26,180	505	151	4,999	-	5,000	151
香川県 Kagawa	472,512	460,417	12,095	9,290	2,805	391	2,083	-	3,948	△ 1,474
愛媛県 Ehime	658,311	639,645	18,666	18,151	515	488	2,311	-	4,396	△ 1,597
高知県 Kochi	495,184	486,003	9,181	5,799	3,382	△ 308	12	-	6,122	△ 6,417
福岡県 Fukuoka	1,491,205	1,453,802	37,403	35,602	1,801	192	13	-	1,000	△ 795
佐賀県 Saga	438,113	430,502	7,611	5,752	1,859	1,267	971	-	4,500	△ 2,262
長崎県 Nagasaki	734,727	718,140	16,587	15,977	610	△ 296	469	-	500	△ 327
熊本県 Kumamoto	763,097	741,341	21,756	16,274	5,482	1,668	5	-	1,000	673
大分県 Oita	600,117	583,324	16,793	16,258	535	157	592	2	700	51
宮崎県 Miyazaki	611,299	600,260	11,039	10,521	518	△ 2	2,904	-	3,342	△ 440
鹿児島県 Kagoshima	868,494	849,016	19,478	15,461	4,017	2,885	1,996	-	1,996	2,885
沖縄県 Okinawa	587,597	579,829	7,768	6,471	1,297	41	631	-	640	32
合計 Total	48,995,491	48,193,452	802,039	644,435	157,604	9,108	232,282	53,152	157,245	137,297

第7表 決算収支の状況(つづき)

Table 7 Revenues and expenditures (Continued)

その3 大都市・中核市・特例市・都市(平成17年3月31日現在住民基本台帳登録人口30万人以上)の実質収支等の状況

Section 3 Net balance of settled accounts etc. of large cities, core cities, special case cities, and other cities
(with population registered on the basic register of residents of 300,000 or over as of March 31st, 2005)

(単位 百万円)
(Unit : Million yen)

区分	歳入 (A) Revenues (A)	歳出 (B) Expenditures (B)	歳入歳出差 引 (A)-(B) (C) Balance (A)-(B) (C)	翌年度に繰り 越すべき財源 (D) Funds to be reserved for the following fiscal year (D)	実質収支 (C)-(D) Net balance of settled accounts (C)-(D)	単年度収支 (E) Balance of settled accounts in a single fiscal year (E)	積立金 (F) Reserves in adjustment funds (F)	繰上償還額 (G) Amount of advanced redemption (G)	積立金 取崩し額 (H) Amount withdrawn from adjustment funds (H)	実質単年度 収支 (E)+(F)+ (G)-(H) Net balance of settled accounts within a single fiscal year (E)+(F)+ (G)-(H)
大 都 市 Large cities										
札幌市 Sapporo	819,968	816,047	3,921	3,216	705	△ 1,823	0	-	2,000	△ 3,823
仙台市 Sendai	403,751	396,582	7,169	6,617	552	195	279	-	1,006	△ 532
さいたま市 Saitama	354,551	340,908	13,643	4,235	9,408	1,062	3	-	-	1,064
千葉市 Chiba	349,295	343,600	5,695	5,564	131	△ 586	1,695	-	2,011	△ 903
横浜市 Yokohama	1,389,897	1,374,579	15,318	10,562	4,756	△ 26	66	-	-	40
川崎市 Kawasaki	516,305	511,149	5,156	4,522	634	64	164	-	-	229
名古屋市 Nagoya	1,005,577	1,001,724	3,853	2,610	1,243	520	0	-	691	△ 171
京都市 Kyoto	673,719	667,538	6,181	7,528	△ 1,347	158	1	-	-	159
大阪市 Osaka	1,703,865	1,701,951	1,914	1,685	229	37	-	0	-	37
神戸市 Kobe	826,130	818,490	7,640	7,615	25	8	379	-	424	△ 37
広島市 Hiroshima	515,595	511,478	4,117	3,230	887	700	2,664	-	-	3,364
北九州市 Kitakyushu	523,535	516,006	7,529	6,446	1,083	△ 109	650	-	800	△ 259
福岡市 Fukuoka	748,476	735,808	12,668	5,771	6,897	2,073	3,574	-	6,672	△ 1,025
中 核 市 Core cities										
旭川市 Asahikawa	153,489	151,881	1,608	158	1,450	△ 1,027	4	-	-	△ 1,022
秋田市 Akita	121,055	119,404	1,651	369	1,282	△ 453	1,050	357	1,531	△ 577
郡山市 Koriyama	103,557	99,775	3,782	690	3,092	311	2,800	-	2,800	311
いわき市 Iwaki	125,857	122,283	3,574	642	2,932	578	4,417	-	4,055	940
宇都宮市 Utsunomiya	154,711	146,628	8,083	2,847	5,236	485	4	-	-	488
川越市 Kawagoe	86,847	82,960	3,887	304	3,583	106	1	-	130	△ 22
船橋市 Funabashi	140,007	136,229	3,778	532	3,246	△ 2,257	1	-	1,000	△ 3,256
横須賀市 Yokosuka	136,892	130,759	6,133	930	5,203	△ 906	1	-	1,269	△ 2,175
相模原市 Sagami-hara	165,930	160,353	5,577	617	4,960	△ 1,261	2	-	1,500	△ 2,760
新潟市 Niigata	296,888	292,506	4,382	1,450	2,932	△ 917	9,252	-	7,824	511
富山市 Toyama	117,518	112,162	5,356	1,409	3,947	1,836	2	-	138	1,700
金沢市 Kanazawa	173,134	170,265	2,869	1,336	1,533	1,009	1	2,515	-	3,525
長野市 Nagano	148,948	144,324	4,624	3,161	1,463	95	261	-	2,004	△ 1,648
岐阜市 Gifu	139,635	131,003	8,632	931	7,701	347	9	-	1,000	△ 644
静岡市 Shizuoka	238,259	230,945	7,314	3,100	4,214	△ 275	3,039	-	3,038	△ 274
浜松市 Hamamatsu	178,539	172,166	6,373	665	5,708	1,069	5	286	1,000	360
豊橋市 Toyohashi	110,847	106,265	4,582	472	4,110	△ 1,281	10	-	3,715	△ 4,987
岡崎市 Okazaki	94,934	91,944	2,990	272	2,718	247	503	-	2,000	△ 1,251
豊田市 Toyota	136,576	130,462	6,114	2,951	3,163	△ 956	100	-	-	△ 856
堺市 Sakai	278,305	276,529	1,776	1,472	304	58	37	-	1,963	△ 1,868
高槻市 Takatsuki	96,049	95,469	580	254	326	64	369	0	-	433
姫路市 Himeji	174,769	167,906	6,863	1,571	5,292	212	27	-	-	238
奈良市 Nara	105,591	104,967	624	529	95	△ 1,327	0	-	100	△ 1,427
和歌山市 Wakayama	125,317	126,561	△ 1,244	424	△ 1,668	△ 2,247	555	-	1,280	△ 2,972
岡山市 Okayama	235,868	228,784	7,084	1,481	5,603	△ 480	154	-	6,863	△ 6,229
倉敷市 Kurashiki	154,205	152,382	1,823	700	1,123	△ 2,404	2,302	-	3,000	△ 3,103
福山市 Fukuyama	141,838	138,418	3,420	871	2,549	△ 362	1,529	1,002	1,621	547
高松市 Takamatsu	117,800	114,015	3,785	1,143	2,642	△ 105	4	-	6,850	△ 6,952
松山市 Matsuyama	172,905	163,992	8,913	7,072	1,841	△ 701	2,496	-	6,516	△ 4,721
高知市 Kochi	143,422	142,447	975	809	166	△ 341	279	-	750	△ 811
長崎市 Nagasaki	211,065	210,069	996	369	627	△ 105	317	-	1,092	△ 880
熊本市 Kumamoto	215,198	211,335	3,863	1,397	2,466	△ 285	1,955	13	1,000	683
大分市 Oita	154,398	150,281	4,117	1,248	2,869	△ 226	287	263	1,510	△ 1,187
宮崎市 Miyazaki	119,005	116,943	2,062	749	1,313	444	1,002	280	-	1,726
鹿児島市 Kagoshima	218,760	213,087	5,673	1,816	3,857	△ 730	1,802	1,078	1,966	185

第 7 表 決算収支の状況 (つづき)

Table 7 Revenues and expenditures (Continued)

その3 大都市・中核市・特別市・都市 (平成17年3月31日現在住民基本台帳登録人口30万人以上) の実質収支等の状況 (つづき)

Section 3 Net balance of settled accounts etc. of large cities, core cities, special case cities, and other cities (with population registered on the basic register of residents of 300,000 or over as of March 31st, 2005) (Continued)

(単位 百万円)

(Unit : Million yen)

区分	歳入 (A)	歳出 (B)	歳入歳出差引 (A)-(B) (C)	翌年度に繰り越すべき財源 (D)	実質収支 (C)-(D)	単年度収支 (E)	積立金 (F)	繰上償還額 (G)	積立金取崩し額 (H)	実質単年度収支 (E)+(F)-(G)-(H)
	Revenues (A)	Expenditures (B)	Balance (A)-(B) (C)	Funds to be reserved for the following fiscal year (D)	Net balance of settled accounts (C)-(D)	Balance of settled accounts in a single fiscal year (E)	Reserves in adjustment funds (F)	Amount of advanced redemption (G)	Amount withdrawn from adjustment funds (H)	Net balance of settled accounts within a single fiscal year (E)+(F)-(G)-(H)
特 例 市 Special case cities										
函 館 市 Hakodate	133,712	132,817	895	10	885	△ 335	138	-	1,392	△ 1,589
八 戸 市 Hachinohe	86,799	85,315	1,484	221	1,263	123	301	1	813	△ 388
盛 岡 市 Morioka	88,202	87,248	954	114	840	69	302	-	-	371
山 形 市 Yamagata	80,803	78,334	2,469	384	2,085	△ 537	1	-	-	△ 536
水 戸 市 Mito	86,340	83,362	2,978	1,995	983	827	486	48	1,392	△ 31
前 橋 市 Maebashi	122,477	119,973	2,504	138	2,366	△ 338	409	92	2,631	△ 2,467
高 崎 市 Takasaki	90,214	88,302	1,912	361	1,551	△ 892	5	-	904	△ 1,791
川 口 市 Kawaguchi	142,918	133,708	9,210	911	8,299	1,266	6	-	3,644	△ 2,373
所 沢 市 Tokorozawa	82,788	78,082	4,706	1,437	3,269	44	1,500	-	500	1,044
草 加 市 soka	60,354	57,226	3,128	231	2,897	△ 247	186	-	1,018	△ 1,079
越 谷 市 Koshigaya	75,503	72,597	2,906	457	2,449	485	371	-	260	596
平 塚 市 hiratsuka	78,589	75,855	2,734	421	2,313	△ 434	349	-	-	△ 85
小 田 原 市 Odawara	58,555	55,777	2,778	237	2,541	100	100	-	300	△ 100
茅 ヶ 崎 市 Chigasaki	55,724	52,385	3,339	220	3,119	944	2	-	956	△ 10
厚 木 市 Atsugi	78,867	74,817	4,050	977	3,073	81	0	-	723	△ 642
大 和 市 Yamato	60,094	57,941	2,153	120	2,033	△ 9	1	-	1,580	△ 1,589
福 井 市 Fukui	93,987	93,150	837	503	334	△ 76	5	-	-	△ 71
甲 府 市 Kofu	62,205	61,314	891	704	187	△ 276	1	-	500	△ 776
松 本 市 Matsumoto	73,983	72,504	1,479	825	654	99	276	-	1,476	375
沼 津 市 Numazu	70,323	66,794	3,529	1,488	2,041	△ 644	1,457	-	100	△ 663
富 士 市 Fuji	70,923	67,922	3,001	59	2,942	690	8	-	-	598
一 宮 市 Ichinomiya	68,500	66,259	2,241	113	2,128	△ 94	-	-	-	△ 94
春 日 井 市 Kasugai	73,916	71,835	2,081	75	2,006	479	100	-	1,417	579
四 日 市 市 Yokkaichi	96,275	94,670	1,605	420	1,185	△ 60	101	-	-	△ 1,376
大 津 市 Otsu	84,743	83,988	755	543	212	66	1	-	-	67
岸 和 田 市 Kishiwada	61,447	61,245	202	61	141	△ 317	501	73	-	257
豊 中 市 Toyonaka	110,784	110,494	290	186	104	2,851	0	-	850	2,851
吹 田 市 Suita	100,465	100,020	445	177	268	△ 1	90	-	-	△ 761
枚 方 市 Hirakata	105,014	104,632	382	106	276	119	150	-	-	269
茨 木 市 Ibaraki	76,406	75,206	1,200	524	676	448	1	0	-	450
八 尾 市 Yao	82,155	81,917	238	165	73	△ 64	82	86	-	104
寝 屋 川 市 Neyagawa	70,361	70,300	61	50	11	1,232	0	-	-	1,232
尼 崎 市 Amagasaki	199,862	199,445	417	400	17	△ 135	175	-	-	40
明 石 市 Akashi	88,777	86,949	1,828	791	1,037	348	18	-	400	△ 34
加 古 川 市 Kakogawa	74,358	73,820	538	260	278	40	92	-	-	131
宝 塚 市 Takarazuka	69,853	68,764	1,089	542	547	△ 404	480	-	640	△ 564
呉 市 Kure	119,559	115,754	3,805	489	3,316	1,684	712	-	2,937	△ 541
下 関 市 Shimonoseki	123,245	119,481	3,764	222	3,542	3,542	5	-	1,750	1,797
久 留 米 市 Kurume	111,574	110,024	1,550	886	664	△ 920	2	-	4,575	△ 5,493
佐 世 保 市 Sasebo	87,582	84,420	3,162	434	2,728	515	702	-	857	361
都 市 Cities										
市 川 市 (千 葉 県) Ichikawa (Chiba)	114,877	110,895	3,982	435	3,547	1,590	337	-	75	1,852
松 戸 市 (千 葉 県) Matsudo (Chiba)	110,890	106,820	4,070	93	3,977	196	71	-	-	267
柏 市 (千 葉 県) Kashiwa (Chiba)	102,727	99,400	3,327	757	2,570	△ 736	0	-	806	△ 1,541
八 玉 子 市 (東 京 都) Hachioji (Tokyo)	156,783	155,244	1,539	133	1,406	134	1,139	-	792	481
町 田 市 (東 京 都) Machida (Tokyo)	110,285	108,201	2,084	118	1,966	△ 113	2,026	-	2,164	△ 250
藤 沢 市 (神 奈 川 県) Fujisawa (Kanagawa)	113,074	108,265	4,809	203	4,606	1,951	0	-	-	1,951
東 大 阪 市 (大 阪 府) Higashiosaka (Osaka)	173,113	172,486	627	271	356	△ 1	359	0	187	172
西 宮 市 (兵 庫 県) Nishinomiya (Hyogo)	149,927	149,174	753	515	238	△ 168	265	-	-	97
那 覇 市 (沖 縄 県) Naha (Okinawa)	111,655	109,692	1,963	498	1,465	482	997	24	1,658	△ 154

第7表 決算収支の状況 (つづき)

Table 7 Revenues and expenditures (Continued)

その4 赤字の団体及び赤字額の増減状況

Section 4 Changes in the number of local public bodies with financial deficits and in the amounts of their deficits

(単位: 百万円)
(Unit: Million yen)

区分	平成15年度の赤字の団体(A)		(A)のうち、市町村の団体数により削減した団体		(A)のうち平成16年度も赤字である団体						(A)のうち赤字となった団体		平成15年度で平成16年度が赤字の団体		平成16年度の赤字の団体			
	団体数	平成15年度 決算収支	団体数	平成15年度 決算収支	赤字が増加した団体			赤字が減少した団体			団体数	平成15年度 決算収支	団体数	平成16年度 決算収支	団体数	平成16年度 決算収支		
					赤字が増加した団体	赤字が減少した団体	赤字が増加した団体	赤字が減少した団体										
	Number	Total net balance of settled accounts of FY 2003	Number	Total net balance of settled accounts of FY 2003	Number	Total net balance of settled accounts of FY 2003 (a)	Number	Total net balance of settled accounts of FY 2003 (c)	Number	Total net balance of settled accounts of FY 2003 (d)	Number	Total net balance of settled accounts of FY 2003 (e)	Number	Total net balance of settled accounts of FY 2004	Number	Total net balance of settled accounts of FY 2004		
都道府県	2	△ 33,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
市町村	40	△ 23,810	18	△ 3,625	5	△ 3,448	△ 7,525	△ 4,077	9	△ 9,354	△ 8,009	△ 1,345	8	△ 7,384	62	△ 20,006		
市町村(一部事務組合を除く。)	39	△ 23,810	17	△ 3,625	5	△ 3,448	△ 7,525	△ 4,077	9	△ 9,354	△ 8,009	△ 1,345	8	△ 7,384	57	△ 19,861		
大都市	1	△ 1,506	-	-	-	-	-	-	1	△ 1,506	△ 1,347	159	-	-	-	-	1	△ 1,347
特別区	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
中核市	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
特別市	2	△ 3,968	-	-	-	-	-	-	-	-	-	-	2	△ 3,968	1	△ 1,668	1	△ 1,668
都	16	△ 14,488	2	△ 436	4	△ 3,117	△ 7,157	△ 4,040	6	△ 7,664	△ 6,560	1,104	4	△ 3,271	10	△ 8,556	20	△ 22,273
中核市	3	△ 2,630	-	-	1	△ 880	△ 2,936	△ 2,056	2	△ 1,750	△ 1,343	407	-	-	3	△ 6,086	6	△ 10,365
小都市	13	△ 11,858	2	△ 436	3	△ 2,237	△ 4,221	△ 1,984	4	△ 5,914	△ 5,217	697	4	△ 3,271	7	△ 2,470	14	△ 11,908
町	20	△ 3,848	15	△ 3,189	1	△ 331	△ 368	△ 37	2	△ 184	△ 102	82	2	△ 144	46	△ 9,637	49	△ 10,106
一部事務組合	1	△ 0	1	△ 0	-	-	-	-	-	-	-	-	-	-	5	△ 146	5	△ 146
合計	42	△ 57,075	18	△ 3,625	5	△ 3,448	△ 7,525	△ 4,077	10	△ 39,946	△ 31,673	8,273	9	△ 10,056	62	△ 20,006	77	△ 59,204

(注) 平成16年度の赤字の団体には、合併に伴う打切り決算により赤字となった51市町村が含まれており、平成15年度の赤字の団体には、合併に伴う打切り決算により赤字となった14市町村が含まれている。

Note: Local public bodies with financial deficits in FY 2004 include 51 municipalities which went into the red by closing the accounts in the middle of the fiscal year due to municipal mergers, and local public bodies with financial deficits in FY 2003 include 14 municipalities which went into the red for the same reason.

第7表 決算収支の状況(つづき)

Table 7 Revenues and expenditures (Continued)

その5 実質収支の推移

Section 5 Trends in net balance of settled accounts

(単位 百万円・%)
(Unit : Million Yen, %)

区分	全団体 All local public bodies						黒字の団体 Surplus bodies						赤字の団体 Deficit bodies					
	総数 Total		都道府県 Prefectures		市町村 Municipalities		総数 Total		都道府県 Prefectures		市町村 Municipalities		総数 Total		都道府県 Prefectures		市町村 Municipalities	
	団体数(A) Number of local public bodies (A)	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数(B) Number of local public bodies (B)	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数(C) Number of local public bodies (C)	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance
	(A)	(A)	(B)	(B)	(C)	(C)	(B)/(A)	(B)	(B)	(B)	(B)	(B)	(C)/(A)	(C)	(C)	(C)	(C)	(C)
平成6年度	5,582	1,052,669	47	113,279	5,535	939,391	5,567	1,063,600	47	113,279	5,520	950,322	15	△ 10,931	-	-	15	△ 10,931
7	5,582	1,052,270	47	104,375	5,535	947,894	5,569	1,067,592	47	104,375	5,522	963,217	13	△ 15,322	-	-	13	△ 15,322
8	5,586	1,053,377	47	102,140	5,539	951,237	5,572	1,064,921	47	102,140	5,525	962,781	14	△ 11,544	-	-	14	△ 11,544
9	5,578	1,082,886	47	145,049	5,531	937,837	5,565	1,091,981	47	145,049	5,518	946,932	13	△ 9,095	-	-	13	△ 9,095
10	5,566	842,047	47	△ 87,151	5,519	929,197	5,534	1,026,763	43	84,639	5,491	942,124	32	△ 184,717	4	△ 171,789	28	△ 12,927
11	5,520	1,002,521	47	△ 19,443	5,473	1,021,964	5,494	1,129,442	43	95,329	5,451	1,034,113	26	△ 126,921	4	△ 114,772	22	△ 12,149
12	5,455	1,125,941	47	744	5,408	1,125,197	5,431	1,245,926	45	106,910	5,386	1,139,016	24	△ 119,985	2	△ 106,166	22	△ 13,819
13	5,429	1,131,937	47	75,146	5,382	1,056,791	5,399	1,189,746	46	112,441	5,353	1,077,305	30	△ 57,809	1	△ 37,295	29	△ 20,514
14	5,396	1,078,270	47	134,353	5,349	943,917	5,363	1,142,681	45	178,491	5,318	964,190	33	△ 64,412	2	△ 44,138	31	△ 20,274
15	5,259	1,204,647	47	147,695	5,212	1,056,953	5,217	1,261,723	45	180,960	5,172	1,080,763	42	△ 57,075	2	△ 33,265	40	△ 23,810
16	4,389	1,220,791	47	157,604	4,342	1,063,187	4,312	1,279,995	46	181,268	4,266	1,098,727	77	△ 59,204	1	△ 23,664	76	△ 35,540

(注) 赤字の団体には、合併等に伴う打ち切り決算により赤字となった団体が含まれている。

Note : Local public bodies with financial deficits include those which went in to the red by closing the accounts in the middle of a fiscal year due to municipal mergers.

第7表 決算収支の状況 (つづき)

Table 7 Revenues and expenditures (Continued)

(単位：百万円)
(Unit: Million yen)

区分	全団体 All local public bodies						黒字の団体 Surplus bodies						赤字の団体 Deficit bodies					
	総数 Total		都道府県 Prefectures		市町村 Municipalities		総数 Total		都道府県 Prefectures		市町村 Municipalities		総数 Total		都道府県 Prefectures		市町村 Municipalities	
	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance	団体数 Number of local public bodies	収支額 Balance
	△ 20	△ 11,765	-	△ 4,917	△ 20	△ 6,847	△ 24	△ 7,501	-	△ 4,917	△ 24	△ 2,563	4	△ 4,264	-	-	4	△ 4,264
平成6年度																		
7	-	△ 399	-	△ 8,904	-	8,503	2	3,992	-	△ 8,904	2	12,895	△ 2	△ 4,391	-	-	△ 2	△ 4,391
8	4	1,107	-	△ 2,235	4	3,343	3	△ 2,671	-	△ 2,235	3	△ 436	1	3,778	-	-	1	3,778
9	△ 8	29,509	-	42,909	△ 8	13,400	△ 7	27,060	-	42,909	△ 7	15,849	△ 1	2,449	-	-	△ 1	2,449
10	△ 12	△ 240,839	-	△ 232,200	△ 12	△ 8,640	△ 31	△ 65,218	△ 4	△ 60,410	△ 27	△ 4,808	19	△ 175,622	4	△ 171,789	15	△ 3,832
11	△ 46	160,474	-	67,708	△ 46	92,767	△ 40	102,679	-	10,690	△ 40	91,989	△ 6	57,796	-	57,017	△ 6	778
12	△ 65	123,420	-	20,187	△ 65	103,233	△ 63	116,484	2	11,581	△ 65	104,903	△ 2	6,936	△ 2	8,606	-	△ 1,670
13	△ 26	5,996	-	74,402	△ 26	△ 68,406	△ 32	△ 56,180	1	5,531	△ 33	△ 61,711	6	62,176	△ 1	68,871	7	△ 6,695
14	△ 33	△ 53,667	-	59,207	△ 33	△ 112,874	△ 36	△ 47,065	△ 1	66,050	△ 35	△ 113,115	3	△ 6,603	1	△ 6,843	2	240
15	△ 137	126,377	-	13,342	△ 137	113,036	△ 146	119,042	-	2,469	△ 146	116,573	9	7,337	-	10,873	9	△ 3,536
16	△ 870	16,144	-	9,909	△ 870	6,234	△ 905	18,272	1	308	△ 906	17,964	35	△ 2,129	△ 1	9,601	36	△ 11,730

(注) 赤字の団体には、合併等に伴う打ち切り決算により赤字となった団体が含まれている。

Note: Local public bodies with financial deficits include those which went in to the red by closing the accounts in the middle of a fiscal year due to municipal mergers.

第7表 決算収支の状況 (つづき)

Table 7 Revenues and expenditures (Continued)

その7 単年度収支等の状況

(単位 百万円)

Section7 Balance of settled accounts in a single fiscal year, etc.

(Unit : Million yen)

区分	平成16年度 FY 2004			平成15年度 FY 2003			増減額 Change		
	合計 Total	都道府県 Prefectures	市町村 Municipalities	合計 Total	都道府県 Prefectures	市町村 Municipalities	合計 Total	都道府県 Prefectures	市町村 Municipalities
単年度収支 (A) Balance of settled accounts in a single fiscal year	(2,288) 127,587	(23) 9,108	(2,265) 118,479	(2,356) 139,672	(20) 13,342	(2,336) 126,331	(△68) △12,085	(3) △4,234	(△71) △7,852
調整額 (C)+(D)-(E) (B) Amount added or subtracted	△139,303	128,189	△267,492	△47,844	△59,166	11,321	△91,459	187,355	△278,813
財政調整基金積立額 (C) Reserves in the financial adjustment fund	646,894	232,282	414,612	546,117	106,193	439,924	100,777	126,089	△25,312
繰上償還額 (D) Advanced redemption of local bonds	95,507	53,152	42,355	114,756	56,500	58,255	△19,249	△3,348	△15,900
財政調整基金取崩し額 (E) Amount withdrawn from the financial adjustment fund	881,704	157,245	724,459	708,717	221,859	486,858	172,987	△64,614	237,601
実質単年度収支 (A)+(B) Net balance of settled accounts within a single fiscal year	(2,498) △11,715	(22) 137,297	(2,476) △149,013	(2,435) 91,828	(15) △45,824	(2,420) 137,652	(63) △103,543	(7) 183,121	(56) △286,665

(注) () 内の数値は、単年度収支の赤字の団体数及び実質単年度収支の赤字の団体数である。

Note : Figures in parentheses indicate the number of local public bodies with deficits in the balance of settled accounts in a single fiscal year and the number of local public bodies with deficits in the net balance of settled accounts within a single fiscal year.

第 8 表 経常収支比率等の状況

Table 8 Ordinary balance ratio and other ratios

その1 経常収支比率等の状況

Section 1 Ordinary balance ratio and other ratios

(単位 %) (Unit : %)

区分		昭和40年代後半の水準	平成7年度	8年度	9年度	10年度	11年度	12年度	13年度	14年度	15年度	16年度
		Standards in the early 1970s	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
都道府県 Prefectures	経常収支比率 Ordinary balance ratio	70.2	88.1	86.7	91.7	94.2	91.7	89.3	90.5	93.5	90.8	92.5
	実質収支比率 Net balance ratio	0.6	0.5	0.4	0.6	△ 0.3	△ 0.1	0.0	0.3	0.5	0.6	0.7
	公債費負担比率 Debt service burden ratio	4.2	12.3	13.2	14.6	15.6	16.9	17.6	18.4	19.8	19.8	19.9
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	...	9.7	10.0	10.3	10.6	11.2	11.8	12.3	12.4	12.3	12.4
	財政力指数 Financial capability indicator	0.52	0.49	0.48	0.48	0.48	0.46	0.43	0.41	0.41	0.41	0.41
市町村 Municipalities	経常収支比率 Ordinary balance ratio	73.1	81.5	83.0	83.5	85.3	83.9	83.6	84.6	87.4	87.4	90.5
	実質収支比率 Net balance ratio	4.2	3.1	3.0	2.9	2.8	3.1	3.4	3.1	2.9	3.5	3.5
	公債費負担比率 Debt service burden ratio	6.6	13.5	14.2	15.1	15.8	16.3	16.3	16.7	17.3	17.5	17.3
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	...	10.1	10.4	10.5	10.7	10.9	10.9	10.9	10.9	11.0	11.2
	財政力指数 Financial capability indicator	0.33	0.42	0.42	0.42	0.42	0.41	0.40	0.40	0.41	0.43	0.47
大都市 Large cities	経常収支比率 Ordinary balance ratio	71.0	87.4	87.0	88.2	91.4	90.7	89.4	90.3	93.1	93.1	94.7
	実質収支比率 Net balance ratio	0.1	0.2	0.2	0.3	0.2	0.2	0.3	0.2	0.2	0.5	0.5
	公債費負担比率 Debt service burden ratio	7.2	14.4	15.1	15.9	17.1	18.1	18.2	19.4	21.0	21.4	20.8
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	...	12.4	12.8	13.0	13.3	13.8	14.2	14.6	14.9	15.3	15.4
	財政力指数 Financial capability indicator	0.78	0.87	0.86	0.85	0.84	0.82	0.80	0.78	0.79	0.81	0.82
中核市 Core cities	経常収支比率 Ordinary balance ratio	-	-	81.0	82.2	82.8	79.9	79.5	80.5	82.8	82.9	86.6
	実質収支比率 Net balance ratio	-	-	2.6	2.3	2.3	2.7	3.0	2.7	2.5	3.4	3.1
	公債費負担比率 Debt service burden ratio	-	-	14.3	15.5	16.4	16.7	16.3	16.9	17.0	16.7	16.6
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	-	-	11.5	11.5	11.4	11.3	11.3	11.3	11.2	10.9	11.1
	財政力指数 Financial capability indicator	-	-	0.90	0.85	0.86	0.83	0.78	0.77	0.78	0.81	0.81
特別市 Special case cities	経常収支比率 Ordinary balance ratio	-	-	-	-	-	-	82.5	86.2	87.7	87.5	89.2
	実質収支比率 Net balance ratio	-	-	-	-	-	-	3.1	2.3	2.3	2.7	3.3
	公債費負担比率 Debt service burden ratio	-	-	-	-	-	-	15.9	14.9	15.4	15.7	15.1
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	-	-	-	-	-	-	11.6	11.0	10.8	10.8	10.8
	財政力指数 Financial capability indicator	-	-	-	-	-	-	0.83	0.84	0.84	0.85	0.85
都市 Cities	経常収支比率 Ordinary balance ratio	74.9	82.8	85.0	85.1	86.7	84.7	84.5	85.0	87.7	87.5	90.5
	実質収支比率 Net balance ratio	4.1	3.1	3.1	3.0	2.8	3.3	3.6	3.4	3.0	3.8	4.2
	公債費負担比率 Debt service burden ratio	6.8	12.7	13.2	14.0	14.5	14.7	14.6	14.9	15.2	15.5	15.8
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	...	10.3	10.4	10.6	10.7	10.8	10.6	10.5	10.4	10.4	10.6
	財政力指数 Financial capability indicator	0.57	0.72	0.71	0.71	0.70	0.68	0.66	0.64	0.65	0.65	0.64
町村 Towns and villages	経常収支比率 Ordinary balance ratio	71.1	75.9	77.7	78.6	80.1	79.5	80.1	81.7	84.8	85.3	89.3
	実質収支比率 Net balance ratio	6.6	4.7	4.6	4.5	4.4	4.8	5.1	5.0	4.9	5.5	5.2
	公債費負担比率 Debt service burden ratio	6.4	14.4	15.0	15.7	16.2	16.5	16.6	16.9	17.4	17.3	17.3
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	...	9.3	9.4	9.3	9.3	9.2	9.1	9.0	9.1	9.2	9.6
	財政力指数 Financial capability indicator	0.27	0.34	0.34	0.34	0.34	0.34	0.33	0.33	0.34	0.36	0.39
合計 Total	経常収支比率 Ordinary balance ratio	71.4	84.7	84.8	87.4	89.4	87.5	86.4	87.5	90.3	89.0	91.5
	実質収支比率 Net balance ratio	2.2	1.8	1.8	1.8	1.3	1.6	1.8	1.8	1.8	2.1	2.2
	公債費負担比率 Debt service burden ratio	5.3	13.3	14.0	15.2	16.4	17.2	17.7	18.4	19.2	19.4	19.4
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	...	9.9	10.2	10.4	10.7	11.0	11.3	11.6	11.6	11.6	11.7

(注) 1 市町村及び合計の経常収支比率、実質収支比率及び財政力指数には特別区及び一部事務組合は含まず、公債費負担比率にはこれらを含み、起債制限比率には一部事務組合を含まない。その2、その3、において同じ。

2 経常収支比率、実質収支比率、公債費負担比率及び起債制限比率は加重平均であり、財政力指数は単純平均である。ただし、平成6年度以降の公債費負担比率及び起債制限比率の()書きは単純平均である。

Note 1 : The figures for ordinary balance ratio, net balance ratio, and financial capability indicator in the columns of municipalities are calculated excluding data for special wards and partial-affairs-associations, and the figures for their debt service burden ratio are calculated including data for these bodies. The figures for their debt service ratio used as a criterion for permission to raise local loans include data for partial-affairs-associations. This rule is also applies to Section 2 and Section 3.

Note 2 : The figures for ordinary balance ratio, net balance ratio, debt service burden ratio and debt service ratio used as a criterion for permission to raise local loans are weighted averages, and the figures for financial capability indicator are simple averages. However, the figures for debt expenditure burden ratio and debt service ratio used as a criterion for permission to raise local loans in parentheses for 1994 and the following years are simple averages.

第8表 経常収支比率等の状況(つづき)

Table 8 Ordinary balance ratio and other ratios (Continued)

(単位 百万円 ・ %)
(Unit : Million yen, %)

区分	平成16年度 FY 2004				平成15年度 FY 2003				増減額 Percentage of change		
	都道府県	市町村	総額	Total	都道府県	市町村	総額	Total	都道府県	市町村	Total
	Prefectures	Municipalities	Total		Prefectures	Municipalities	Total		Prefectures	Municipalities		Total
経常一般財源(A)	23,263,342	25,313,679	48,577,021	48,271,324	22,966,329	25,304,996	48,271,324	1.3	0.0	0.6	
地方税	13,248,946	15,384,505	28,633,451	28,002,031	12,623,092	15,378,939	28,002,031	5.0	0.0	2.3	
地方譲与税	402,981	728,489	1,131,470	676,179	174,153	502,027	676,179	131.4	45.1	67.3	
地方特例交付金	464,113	573,108	1,037,221	938,394	351,289	587,106	938,394	32.1	△ 2.4	10.5	
地方交付税	9,147,302	6,789,464	15,936,766	16,985,458	9,817,795	7,167,663	16,985,458	△ 6.8	△ 5.3	△ 6.2	
その他	-	1,838,113	1,838,113	1,669,261	-	1,669,261	1,669,261	-	10.1	10.1	
減税補てん償(B)	463,190	292,189	755,379	671,435	408,318	263,118	671,435	13.4	11.0	12.5	
臨時財政対策債(C)	1,957,537	1,811,142	3,768,678	5,264,660	2,736,943	2,527,716	5,264,660	△ 28.5	△ 28.3	△ 28.4	
経常経費充当一般財源(D)	23,760,493	24,807,917	48,568,672	48,260,469	23,697,402	24,562,419	48,260,469	0.3	1.0	0.6	
人件費	11,530,620	8,089,501	19,622,111	19,504,610	11,524,906	7,976,640	19,504,610	0.0	1.4	0.6	
物件費	1,064,785	3,604,331	4,667,953	4,660,759	1,080,588	3,581,847	4,660,759	△ 1.5	0.6	0.2	
扶助費	453,901	2,009,126	2,467,310	2,353,010	470,669	1,883,295	2,353,010	△ 2.5	6.7	4.9	
補助費等	4,225,563	2,895,405	7,121,729	7,156,418	4,139,877	3,015,544	7,156,418	2.1	△ 4.0	△ 0.5	
公債	6,150,328	5,502,723	11,653,552	11,881,053	6,150,578	5,529,722	11,881,053	△ 0.0	△ 0.5	△ 0.2	
その他	330,296	2,706,831	3,036,017	2,904,619	330,784	2,575,371	2,904,619	△ 0.1	5.1	4.5	
経常収支比率 (D)/((A)+(B)+(C))×100	92.5	90.5	91.5	89.0	90.8	87.4	89.0				

第11表 歳入決算額の状況

(単位 百万円・%)
(Unit: Million yen, %)

Table 11 Revenue settlement

その1 総括
Section 1 General overview

区分	平成16年度 FY 2004			平成15年度 FY 2003 Net total	比較 Comparison						
	市町村 Municipalities		総計額 Net total		増減率 Percentage of change		前年度増減率 Percentage of change in the previous fiscal year				
	都道府県 Prefectures	増減額 Change			都道府県 Prefectures	市町村 Municipalities	都道府県 Prefectures	市町村 Municipalities	総計額 Net total		
地方税	16,306,851	33.3	17,231,954	34.4	873,078	5.7	△0.0	2.7	△0.8	△3.3	△2.1
地方譲与税	402,981	0.8	761,093	1.2	470,029	131.4	46.4	67.7	25.7	4.9	9.4
地方特別交付金	464,113	0.9	640,721	1.3	98,666	32.1	△2.2	9.8	47.8	△1.7	11.4
地方交付金	9,308,168	19.0	7,711,941	15.2	△1,049,186	△6.7	△4.7	△5.8	△7.8	△7.3	△7.5
利子割交付金	-	-	138,681	0.3	-	-	△6.9	-	-	△29.3	-
配当割交付金	-	-	28,010	0.1	-	-	増	-	-	-	-
株式等譲渡所得割交付金	-	-	28,865	0.1	-	-	増	-	-	-	-
地方消費税交付金	-	-	1,349,047	2.7	-	-	11.2	-	-	11.9	-
ゴルフ場利用料交付金	-	-	45,422	0.1	-	-	△6.2	-	-	△7.4	-
特別地方消費税交付金	-	-	52	0.0	-	-	△32.5	-	-	△59.0	-
自動車取得税交付金	-	-	316,999	0.6	-	-	2.3	-	-	8.7	-
軽油引取税交付金	-	-	108,521	0.2	-	-	0.2	-	-	0.5	-
小計(一般財源)	26,482,113	54.1	28,361,304	56.0	392,585	2.1	0.1	0.7	△3.1	△3.8	△3.7
分担金、負担金	460,052	0.9	608,665	1.2	△31,799	△12.8	0.6	△5.6	△13.7	△0.6	△4.8
使用料、手数料	1,014,756	2.1	1,476,963	2.9	△394	△0.9	0.6	△0.0	△0.8	1.1	0.3
国庫支出金	7,173,629	14.6	5,207,239	10.3	△1,966,390	△8.5	△0.2	△5.2	△5.5	8.8	△0.3
交通安全対策特別交付金	47,435	0.1	31,526	0.1	△15,909	△3.3	△3.2	△3.2	7.2	8.7	7.8
都道府県支出金	-	-	2,106,622	4.2	-	-	△6.6	-	-	△0.6	-
財産収入	210,075	0.4	422,483	0.8	32,326	△5.6	11.9	5.4	△24.9	0.1	△10.9
寄附金	9,973	0.0	85,594	0.2	5,995	1.5	7.3	6.7	△10.5	△13.8	△13.5
繰入金	960,333	2.0	2,247,681	4.4	288,300	△9.3	19.5	9.1	△9.3	△0.1	△3.6
繰越金	885,783	1.8	1,295,937	2.6	△410,154	△7.8	2.5	△2.0	△7.8	△10.7	△9.4
諸収入	4,591,699	9.4	2,714,541	5.4	28,698	1.3	0.6	0.4	△3.0	△3.6	△3.5
地方債	7,159,644	14.6	5,283,400	10.4	△1,414,183	△6.4	△14.9	△10.3	1.6	6.1	3.5
特別区財政調整交付金	-	-	808,091	1.6	-	-	4.2	-	-	0.8	-
収入合計	48,995,491	100.0	50,650,037	100.0	△1,444,789	△1.6	△1.1	△1.5	△3.2	△1.2	△2.3

(注) 1 「国庫支出金」には、国有提供施設等所在市町村助成交付金を含めた。

2 地方債の歳入額は「第26表 地方債発行状況」から交付公債発行額(800百万円)を控除した額である。その2において同じ。

Note 1: The figures for national government disbursements include data for the municipal charge on military bases.

Note 2: The amount of revenue from local government loans is equal to the total amount in the "Table 26 Local government loans floatation" minus the amount of public compensation bonds (800 million yen). The same applies to Section 2.

第11表 歳入決算額の状況(つづき)

Table 11 Revenue settlement (Continued)

その2 推移-1

Section 2 Trends - 1

(単位 百万円)
(Unit: Million yen)

区分	歳入決算額 Revenue settlement								指数 Index				
	平成11年度 FY 1999	12年度 FY 2000	13年度 FY 2001	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	11 1999	12 2000	13 2001	14 2002	15 2003	16 2004	
地方 税 Local taxes	35,026,119	35,546,434	35,548,783	33,378,518	32,665,727	33,538,805	100	101	101	95	93	96	
地方 譲与 税 Local transfer tax	608,905	620,177	623,971	634,222	694,045	1,164,074	100	102	102	104	114	191	
地方 特例 交付金 Special local grant	639,860	914,014	901,818	903,588	1,006,168	1,104,834	100	143	141	141	157	173	
地方 交付 税 Local allocation tax	20,864,236	21,776,420	20,349,760	19,544,863	18,069,295	17,020,109	100	104	98	94	87	82	
小計 (一般財源) Sub total (General revenue sources)	57,139,120	58,857,045	57,424,333	54,461,192	52,435,236	52,827,821	100	103	100	95	92	92	
分担金、負担金 Charges and allotments	835,500	593,665	588,488	593,041	564,705	532,906	100	71	70	71	68	64	
使用料、手数料 Rents and fees	2,449,546	2,477,045	2,498,125	2,485,265	2,492,113	2,491,719	100	101	102	101	102	102	
国庫支出金 National government disbursements	16,599,026	14,454,291	14,550,146	13,174,845	13,142,117	12,459,829	100	87	88	79	79	75	
繰入金 Transfers from other accounts	2,694,247	2,136,094	2,277,231	3,050,909	2,939,715	3,208,015	100	79	85	113	109	119	
繰越金 Accounts brought forward	2,589,011	2,253,102	2,534,961	2,457,978	2,225,740	2,181,720	100	87	98	95	86	84	
地方 債 Local government loans	13,073,311	11,116,145	11,815,624	13,318,571	13,789,433	12,375,250	100	85	90	102	105	95	
その他 Other revenues	8,626,744	8,387,713	8,315,175	7,628,422	7,297,966	7,364,977	100	97	96	88	85	85	
歳入合計 Total revenue	104,006,504	100,275,101	100,004,082	97,170,222	94,887,025	93,442,236	100	96	96	93	91	90	

(注) 「国庫支出金」には、交通安全対策特別交付金及び国庫提供施設等所在市町村助成交付金を含めた。
The figures for "national government disbursements" include special grant for traffic safety and the municipal charge on military bases.

第 11 表 歳入決算額の状況 (つづき)

Table 11 Revenue settlement (Continued)

その2 推移-2

Section 2 Trends - 2

(単位 %)
(Unit : %)

区分	決算額構成比 Component percentage of revenue settlement						増減率 Percentage of change					
	11 FY 1999	12 FY 2000	13 FY 2001	14 FY 2002	15 FY 2003	16 FY 2004	11 FY 1999	12 FY 2000	13 FY 2001	14 FY 2002	15 FY 2003	16 FY 2004
地方 税 Local taxes	33.7	35.4	35.5	34.4	34.4	35.9	△ 2.5	1.5	0.0	△ 6.1	△ 2.1	2.7
地方 譲与 税 Local transfer tax	0.6	0.6	0.6	0.7	0.7	1.2	2.3	1.9	0.6	1.6	9.4	67.7
地方 特例 交付 金 Special local grant	0.6	0.9	0.9	0.9	1.1	1.2	皆増	42.8	△ 1.3	0.2	11.4	9.8
地方 交付 税 Local allocation tax	20.1	21.7	20.3	20.1	19.0	18.2	15.6	4.4	△ 6.6	△ 4.0	△ 7.5	△ 5.8
小計 (一般財源) Sub total (General revenue sources)	54.9	58.7	57.4	56.0	55.3	56.5	4.7	3.0	△ 2.4	△ 5.2	△ 3.7	0.7
分担 金、負担 金 Charges and allotments	0.8	0.6	0.6	0.6	0.6	0.6	0.9	△ 28.9	△ 0.9	0.8	△ 4.8	△ 5.6
使用 料、手 数 料 Rents and fees	2.4	2.5	2.5	2.6	2.6	2.7	2.9	1.1	0.9	△ 0.5	0.3	△ 0.0
国 庫 支 出 金 National government disbursements	16.0	14.4	14.5	13.6	13.9	13.3	5.4	△ 12.9	0.7	△ 9.5	△ 0.2	△ 5.2
繰 入 金 Transfers from other accounts	2.6	2.1	2.3	3.1	3.1	3.4	△ 16.7	△ 20.7	6.6	34.0	△ 3.6	9.1
繰 越 金 Accounts brought forward	2.5	2.2	2.5	2.5	2.3	2.3	23.3	△ 13.0	12.5	△ 3.0	△ 9.4	△ 2.0
地 方 債 Local government loans	12.6	11.1	11.8	13.7	14.5	13.2	△ 13.6	△ 15.0	6.3	12.7	3.5	△ 10.3
そ の 他 Other revenues	8.2	8.4	8.4	7.9	7.7	8.0	△ 2.9	△ 2.8	△ 0.9	△ 8.3	△ 4.3	0.9
歳入合計 Total revenue	100.0	100.0	100.0	100.0	100.0	100.0	1.1	△ 3.6	△ 0.3	△ 2.8	△ 2.3	△ 1.5

第 12 表 地方税の状況

(単位：百万円・%)
(Unit: Million yen, %)

Table 12 Local taxes

その1 総括
Section 1 General overview

区分	平成16年度 FY 2004				平成15年度 FY 2003				比較 Comparison					
	都道府県		市町村		都道府県		市町村		増減率 Percentage of change		増減率 Percentage of change		前年度増減率 Percentage of change in the previous fiscal year	
	Prefectures	Municipalities	Total		Prefectures	Municipalities	Total		Prefectures	Municipalities	Total	Prefectures	Municipalities	Total
道府県税 Prefectural taxes	14,487,006	-	14,487,006	43.2	13,693,144	88.8	-	13,693,144	41.9	5.8	-	△ 0.8	-	△ 0.8
市町村税 Municipal taxes	1,819,845	17,231,954	19,051,799	56.8	1,732,846	11.2	17,239,738	18,972,584	58.1	5.0	△ 0.0	△ 1.1	△ 3.3	△ 3.1
計 Total	16,306,851	17,231,954	33,538,805	100.0	15,425,989	100.0	17,239,738	32,665,727	100.0	5.7	△ 0.0	△ 0.8	△ 3.3	△ 2.1

(注) 都道府県の市町村税額は、東京都が徴収した市町村税相当分である。

Note: The amounts of municipal taxes in the columns for prefectures are revenues from taxes which are ordinarily classified as municipal taxes but imposed and collected by the Tokyo Metropolitan Government.

第12表 地方税の状況 (つづき)

その2 道府県税の取入状況 (総括)
Section 2 Revenues from prefectural taxes (General overview)

(単位: 百万円・%)
(Unit: Million yen, %)

区分	平成16年度 FY 2004						平成15年度 FY 2003				比較 Comparison	
	課税額 (A)	取入額 (B)	徴収率 (B)/(A) ×100	(B)の 構成比 Component percentage of (B)	課税額 (C)	取入額 (D)	徴収率 (D)/(C) ×100	(D)の 構成比 Component percentage of (D)	増減額 (B)-(D) (E)	増減率 (E)/(D) ×100	前年度 増減率 Percentage of change in the previous fiscal year	
	Assessments (A)	Revenues (B)	Collection rates (B)/(A) ×100	Component percentage of (B)	Assessments (C)	Revenues (D)	Collection rates (D)/(C) ×100	Component percentage of (D)	Change (B)-(D) (E)	Percentage of change in the previous fiscal year (E)/(D) ×100	Percentage of change in the previous fiscal year	
1 普通	13,397,637	12,929,303	95.7	89.2	12,625,160	12,139,069	95.2	88.7	790,234	6.5	△0.7	
(1) 法定普通税	13,352,538	12,884,202	95.6	88.9	12,590,085	12,103,993	95.2	88.4	780,209	6.4	△0.8	
ア 道府県民税	3,629,671	3,398,623	93.6	23.5	3,512,430	3,273,427	93.2	23.9	125,196	3.8	△5.2	
(ア) 個人分	2,480,766	2,261,886	91.2	15.6	2,458,040	2,231,106	90.8	16.3	30,780	1.4	△4.0	
(イ) 法人分	875,353	863,185	98.6	6.0	791,060	778,985	98.5	5.7	84,200	10.8	7.2	
(ウ) 利子割	273,552	273,552	100.0	1.9	263,329	263,336	100.0	1.9	10,216	3.9	△34.6	
イ 事業税	4,410,060	4,338,874	98.4	30.0	3,917,682	3,845,625	98.2	28.1	493,049	12.8	4.6	
(ア) 個人分	239,227	215,565	90.1	1.5	242,021	216,531	89.5	1.6	△9,666	△4.0	△2.6	
(イ) 法人分	4,170,833	4,123,309	98.9	28.5	3,675,660	3,629,295	98.7	26.5	494,014	13.6	5.1	
ウ 地方消費税	2,613,934	2,613,934	-	18.0	2,393,582	2,393,582	-	17.5	220,352	9.2	△1.3	
(ア) 譲渡割	2,153,452	2,153,452	-	14.9	1,993,244	1,993,244	-	14.6	160,208	8.0	△1.8	
(イ) 貨物割	460,483	460,483	-	3.2	400,338	400,338	-	2.9	60,145	15.0	1.5	
エ 不動産取得税	529,954	456,402	86.1	3.2	562,805	480,500	85.4	3.5	△24,098	△5.0	△8.3	
オ 道府県たばこ税	282,687	282,555	100.0	2.0	277,949	277,815	100.0	2.0	4,740	1.7	2.7	
カ コール場利用税	66,076	63,837	96.6	0.4	71,524	69,076	96.6	0.5	△5,239	△7.6	△7.1	
キ 自動車税	1,803,186	1,713,074	95.0	11.8	1,836,556	1,746,275	95.1	12.8	△33,201	△1.9	△1.5	
ク 鉱区税	454	409	90.1	0.0	459	418	91.1	0.0	△9	△2.2	△5.2	
ケ 狩猟者登録税	-	-	-	-	1,587	1,587	100.0	0.0	△1,587	増減	△2.4	
コ 固定資産税	16,515	16,494	99.9	0.1	15,510	15,488	99.9	0.1	1,006	6.5	63.7	
(2) 法定外普通税	45,099	45,101	100.0	0.3	35,076	35,076	100.0	0.3	10,025	28.6	51.5	
目 的 税 2	1,615,259	1,557,563	96.4	10.8	1,619,539	1,553,801	95.9	11.3	3,782	0.2	△1.2	
(1) 法定目的税	1,611,061	1,553,377	96.4	10.7	1,616,635	1,550,910	95.9	11.3	2,467	0.2	△1.4	
ア 自動車取得税	451,016	450,883	100.0	3.1	447,777	447,269	99.9	3.3	3,614	0.8	6.7	
イ 軽油引取税	1,157,456	1,098,912	95.0	7.6	1,167,703	1,102,487	94.4	8.1	△2,575	△0.2	△4.3	
ウ 入猟税	-	-	-	-	1,154	1,154	100.0	0.0	△1,154	増減	△1.7	
エ 狩猟者登録税	2,590	2,583	99.7	0.0	2,904	2,891	99.6	0.0	2,583	増減	-	
エ 狩猟者登録税 (改定)	4,198	4,185	99.7	0.0	2,904	2,891	99.6	0.0	1,294	44.8	482.9	
(2) 法定外目的税	2,606	141	5.4	0.0	4,446	274	6.2	0.0	△1,333	△48.5	△43.5	
3 旧法による税	15,015,501	14,487,006	95.7	100.0	14,249,146	13,693,144	95.3	100.0	793,862	5.8	△0.8	
合 計	15,015,501	14,487,006	95.7	100.0	14,249,146	13,693,144	95.3	100.0	793,862	5.8	△0.8	

(注) 1 取入額は、「第11表 歳入決算書の状況」の地方税の決算額から、東京都が徴収した市町村税相当額(平成16年度1,819,845百万円、平成15年度1,732,846百万円)を控除した額である。その3において同じ。
2 徴収率は、地方消費税を除いて計算した。

Note 1 : The amounts of revenue are the amounts of settled accounts for prefectural taxes in "Table 11: Revenue settlement" minus the amount of revenues from taxes which are ordinarily classified as municipal taxes but imposed and collected by the Tokyo Metropolitan Government (1819845 million yen in FY 2004 and 1732846 million yen in FY 2003). This also applies to section 3.
Note 2 : The collection rates are calculated excluding local consumption tax amounts.

第12表 地方税の状況 (つづき)
Table 12 Local taxes (Continued)

(単位 百万円・%)
(Unit : Million yen, %)

その3 道府県税の収入状況 (個別団体)
Section 3 Revenues from prefectural taxes (Individual prefectures)

区分	平成16年度 FY 2004				平成15年度 FY 2003				比較 Comparison				(参考) 地方税の歳入に占める割合(平成16年度)	
	道府県税 Prefectural taxes		うち法人住民税 及び法人事業税 Corporate inhabitant tax and corporate enterprise tax		道府県税 Prefectural taxes		うち法人住民税 及び法人事業税 Corporate inhabitant tax and corporate enterprise tax		道府県税 Prefectural taxes		うち法人住民税 及び法人事業税 Corporate inhabitant tax and corporate enterprise tax			
	収入額 (A) Revenues (A)	構成比 Component percentage	収入額 (B) Revenues (B)	構成比 Component percentage	収入額 (C) Revenues (C)	構成比 Component percentage	収入額 (D) Revenues (D)	構成比 Component percentage	増減額 (A)-(C) Change (A)-(C)	増減率 Percentage of change	増減額 (B)-(D) Change (B)-(D)	増減率 Percentage of change		
都道府県 Prefectures														
東京都 Tokyo	2,417,113	16.7	1,281,051	25.7	2,203,179	16.1	1,072,594	24.3	213,934	9.7	209,057	19.5	67.2	
(小計) Sub total	2,417,113	16.7	1,281,051	25.7	2,203,179	16.1	1,072,594	24.3	213,934	9.7	209,057	19.5	67.2	
愛知県 Aichi	1,031,803	7.1	419,569	8.4	1,008,531	7.4	420,530	9.5	23,272	2.3	△ 961	△ 0.2	48.5	
神奈川県 Kanagawa	974,989	6.7	324,636	6.5	880,703	6.4	262,812	6.0	94,286	10.7	61,824	23.5	55.6	
(小計) Sub total	2,006,792	13.9	744,205	14.9	1,889,234	13.8	683,342	15.5	117,558	6.2	60,863	8.9	51.7	
大阪府 Osaka	1,055,896	7.3	436,407	8.8	990,905	7.2	380,209	8.6	64,991	6.6	56,198	14.8	39.8	
静岡県 Shizuoka	469,119	3.2	162,016	3.2	452,095	3.3	153,367	3.5	17,024	3.8	8,649	5.6	41.2	
千葉県 Chiba	584,610	4.0	145,196	2.9	555,876	4.1	129,017	2.9	28,734	5.2	16,179	12.5	40.2	
埼玉県 Saitama	664,997	4.6	176,145	3.5	633,293	4.6	153,001	3.5	31,704	5.0	23,144	15.1	42.7	
茨城県 Ibaraki	336,659	2.3	101,994	2.0	320,761	2.3	89,746	2.0	15,898	5.0	12,248	13.6	33.4	
福岡県 Fukuoka	500,172	3.5	158,082	3.2	469,018	3.4	133,419	3.0	31,154	6.6	24,663	18.5	33.5	
(小計) Sub total	3,611,452	24.9	1,179,839	23.7	3,421,949	25.0	1,038,758	23.6	189,503	5.5	141,081	13.6	38.8	
栃木県 Tochigi	248,821	1.7	82,075	1.7	225,878	1.6	65,866	1.5	22,943	10.2	17,009	25.8	30.3	
群馬県 Gunma	222,802	1.5	63,821	1.3	209,336	1.5	54,447	1.2	13,466	6.4	9,374	17.2	29.4	
京都府 Kyoto	255,468	1.8	74,997	1.5	249,199	1.8	71,255	1.6	6,269	2.5	3,742	5.3	31.5	
宮城県 Miyagi	249,129	1.7	78,386	1.6	245,372	1.8	75,006	1.7	3,757	1.5	3,380	4.5	30.9	
兵庫県 Hyogo	538,937	3.7	150,613	3.0	501,143	3.7	123,697	2.8	37,794	7.5	26,916	21.8	25.6	
三重県 Mie	220,331	1.5	71,207	1.4	208,908	1.5	65,360	1.5	11,423	5.5	5,847	8.9	31.9	
広島県 Hiroshima	296,510	2.0	93,080	1.9	281,009	2.1	81,520	1.8	15,501	5.5	11,560	14.2	29.9	
滋賀県 Shiga	150,398	1.0	51,425	1.0	141,459	1.0	45,176	1.0	8,939	6.3	6,249	13.8	28.7	
岐阜県 Gifu	217,407	1.5	56,091	1.1	209,845	1.5	52,998	1.2	7,562	3.6	3,093	5.8	27.5	
岡山県 Okayama	196,488	1.4	55,058	1.1	186,210	1.4	50,340	1.1	10,278	5.5	4,718	9.4	24.0	
(小計) Sub total	2,596,291	17.9	777,552	15.6	2,458,360	18.0	685,665	15.6	137,931	5.6	91,887	13.4	28.5	
長野県 Nagano	233,510	1.6	63,464	1.3	224,361	1.6	57,004	1.3	9,149	4.1	6,460	11.3	26.6	
石川県 Ishikawa	129,181	0.9	37,847	0.8	125,988	0.9	35,639	0.8	3,193	2.5	2,208	6.2	23.8	
福島県 Fukushima	218,184	1.5	64,636	1.3	210,846	1.5	60,723	1.4	7,338	3.5	3,913	6.4	24.9	

第12表 地方税の状況 (つづき)
Table 12 Local taxes (Continued)

(単位 百万円・%)
(Unit : Million yen, %)

その3 道府県税の収入状況 (個別団体) (つづき)
Section 3 Revenues from prefectural taxes (Individual prefectures) (Continued)

区分	平成16年度 FY 2004				平成15年度 FY 2003				比較 Comparison				(参考) 地方税の歳入に占める割合(平成16年度)
	道府県税 Prefectural taxes		うち法人住民税及び法人事業税 Corporate inhabitant tax and corporate enterprise tax		道府県税 Prefectural taxes		うち法人住民税及び法人事業税 Corporate inhabitant tax and corporate enterprise tax		道府県税 Prefectural taxes		うち法人住民税及び法人事業税 Corporate inhabitant tax and corporate enterprise tax		
	収入額 Revenues (A)	構成比 Component percentage	収入額 Revenues (B)	構成比 Component percentage	収入額 Revenues (C)	構成比 Component percentage	収入額 Revenues (D)	構成比 Component percentage	増減額 Change (A)-(C)	増減率 Percentage of change	増減額 Change (B)-(D)	増減率 Percentage of change		(For reference) Ratio of local taxes to the total revenue (FY2004)
香川県 Kagawa	107,821	0.7	32,914	0.7	102,315	0.7	30,456	0.7	5,506	5.4	2,458	8.1	22.8
新潟県 Niigata	252,257	1.7	73,648	1.5	242,825	1.8	68,221	1.5	9,432	3.9	5,427	8.0	16.2
北海道 Hokkaido	554,100	3.8	119,929	2.4	546,638	4.0	117,294	2.7	7,462	1.4	2,635	2.2	21.1
富山県 Toyama	119,638	0.8	33,553	0.7	116,521	0.9	31,903	0.7	3,117	2.7	1,650	5.2	21.8
山口県 Yamaguchi	154,794	1.1	47,913	1.0	140,933	1.0	37,890	0.9	13,861	9.8	10,023	26.5	20.5
奈良県 Nara	117,436	0.8	26,440	0.5	113,016	0.8	25,221	0.6	4,420	3.9	1,219	4.8	23.9
福井県 Fukui	102,542	0.7	33,666	0.7	98,482	0.7	29,446	0.7	4,060	4.1	4,220	14.3	20.3
愛媛県 Ehime	132,227	0.9	38,203	0.8	125,857	0.9	34,384	0.8	6,370	5.1	3,819	11.1	20.1
山梨県 Yamanashi	103,043	0.7	35,497	0.7	93,218	0.7	26,554	0.6	9,825	10.5	8,943	33.7	21.2
熊本県 Kumamoto	162,896	1.1	43,513	0.9	151,102	1.1	35,165	0.8	11,794	7.8	8,348	23.7	21.3
(小計) Sub total	2,387,628	16.5	651,223	13.1	2,292,103	16.7	589,899	13.4	95,525	4.2	61,324	10.4	21.4
徳島県 Tokushima	84,816	0.6	28,892	0.6	83,593	0.6	29,217	0.7	1,233	1.5	△ 325	△ 1.1	15.5
佐賀県 Saga	84,984	0.6	21,915	0.4	81,241	0.6	20,522	0.5	3,743	4.6	1,383	6.8	19.4
山形県 Yamagata	110,940	0.8	26,533	0.5	107,894	0.8	24,668	0.6	3,046	2.8	1,865	7.6	18.1
大分県 Oita	109,704	0.8	30,752	0.6	102,805	0.8	26,231	0.6	6,899	6.7	4,521	17.2	18.3
青森県 Aomori	133,757	0.9	22,153	0.4	131,442	1.0	23,400	0.5	2,315	1.8	△ 1,247	△ 5.3	17.3
鹿児島県 Kagoshima	142,692	1.0	33,601	0.7	138,525	1.0	32,456	0.7	4,167	3.0	1,145	3.5	16.4
岩手県 Iwate	125,769	0.9	28,565	0.6	123,476	0.9	27,469	0.6	2,293	1.9	1,096	4.0	16.8
和歌山県 Wakayama	90,035	0.6	25,156	0.5	87,101	0.6	24,043	0.5	2,934	3.4	1,113	4.6	17.3
沖縄県 Okinawa	95,638	0.7	23,324	0.5	92,298	0.7	22,033	0.5	3,340	3.6	1,291	5.9	16.3
宮崎県 Miyazaki	94,779	0.7	21,593	0.4	91,709	0.7	19,750	0.4	3,070	3.3	1,843	9.3	15.5
秋田県 Akita	99,058	0.7	22,052	0.4	97,512	0.7	21,315	0.5	1,546	1.6	737	3.5	14.2
長崎県 Nagasaki	109,869	0.8	23,348	0.5	107,192	0.8	23,876	0.5	2,687	2.5	△ 528	△ 2.2	15.0
鳥取県 Tottori	56,480	0.4	14,262	0.3	53,957	0.4	12,419	0.3	2,523	4.7	1,843	14.8	13.9
高知県 Kochi	63,565	0.4	12,674	0.3	63,664	0.5	12,920	0.3	△ 99	△ 0.2	△ 246	△ 1.9	12.8
島根県 Shimane	65,643	0.5	17,202	0.3	65,928	0.5	17,703	0.4	△ 285	△ 0.4	△ 501	△ 2.8	11.1
(小計) Sub total	1,467,729	10.1	352,022	7.1	1,428,319	10.4	338,021	7.7	39,410	2.8	14,001	4.1	15.9
全 国 計	14,487,006	100.0	4,986,494	100.0	13,693,144	100.0	4,403,280	100.0	793,862	5.8	578,214	13.1	33.3

(注) 道府県税の収入額に含まれる地方消費税については、都道府県間の精算を行った後の額を計上している。
Note: For local consumption tax included in the revenues from prefectural taxes, the amounts after settlement among prefectures are used.

第12表 地方税の状況 (つづき)
Table 12 Local taxes (Continued)

その4 市町村税
Section 4 Municipal taxes

(単位 百万円・%)
(Unit: Million yen, %)

区分	平成16年度 FY 2004				平成15年度 FY 2003				比較		
	課税額 (A)	収入額 (B)	徴収率 (B)/(A) ×100	(B)の 構成比 Component percentage of (B)	課税額 (C)	収入額 (D)	徴収率 (D)/(C) ×100	(D)の 構成比 Component percentage of (D)	増減額 (B)-(D) (E)	増減率 (E)/(D) ×100	前年度 増減率 Percentage of change in the previous fiscal year
1 普通税	19,005,803	17,489,425	92.1	91.8	18,971,388	17,408,910	91.8	91.8	89,515	0.5	△ 2.9
(1) 法定普通税	19,004,732	17,497,441	92.1	91.8	18,970,685	17,408,300	91.8	91.8	89,141	0.5	△ 2.9
ア 市町村民税	8,247,080	7,668,568	93.0	40.3	8,237,446	7,636,615	92.7	40.3	31,943	0.4	△ 1.7
(7) 個人均等割	151,032	137,468	91.0	0.7	128,377	116,627	90.8	0.6	20,841	17.9	△ 0.4
(4) 所得割	5,841,408	5,328,853	91.2	28.0	6,055,801	5,519,171	91.1	29.1	△ 190,318	△ 3.4	△ 4.4
(5) 法人均等割	4,111,703	3,977,030	96.4	2.1	4,059,983	3,990,927	96.3	2.1	6,103	1.6	1.1
(エ) 法人税割	1,842,938	1,805,207	98.0	9.5	1,647,284	1,609,890	97.7	8.5	195,317	12.1	7.7
イ 固定資産税	9,671,252	8,806,106	91.1	46.2	9,656,126	8,766,857	90.8	46.2	39,249	0.4	△ 4.2
(7) 純固定資産税	9,572,951	8,707,805	91.0	45.7	9,567,904	8,678,635	90.7	45.7	29,170	0.3	△ 4.3
土 地	3,844,633	3,484,481	90.6	18.3	3,935,816	3,553,872	90.3	18.7	△ 69,391	△ 2.0	△ 1.7
家 屋	4,014,623	3,623,049	90.2	19.0	3,868,541	3,475,829	89.8	18.3	147,220	4.2	△ 7.5
償却資産	1,713,695	1,600,274	93.4	8.4	1,763,546	1,648,933	93.5	8.7	△ 48,659	△ 3.0	△ 2.7
(4) 交納付金	98,301	98,301	100.0	0.5	88,222	88,222	100.0	0.5	10,079	11.4	1.9
ウ 軽自動車税	163,315	145,857	89.3	0.8	156,731	140,523	89.7	0.7	5,334	3.8	3.9
エ 市町村たばこ税	868,497	868,038	99.9	4.6	854,221	853,752	99.9	4.5	14,286	1.7	2.7
オ 鉱産税	1,431	1,420	99.2	0.0	1,431	1,430	99.9	0.0	△ 10	△ 0.7	3.8
カ 特別土地保有税	53,158	7,462	14.0	0.0	64,730	9,123	14.1	0.0	△ 1,661	△ 18.2	△ 65.4
(2) 法定外普通税	1,071	983	91.8	0.0	703	610	86.8	0.0	373	61.1	4.3
目 的 税	1,677,879	1,553,374	92.6	8.2	1,695,913	1,563,674	92.2	8.2	△ 10,300	△ 0.7	△ 5.5
(1) 法定目的税	1,676,525	1,552,020	92.6	8.1	1,695,362	1,563,122	92.2	8.2	△ 11,102	△ 0.7	△ 5.5
ア 入湯税	25,711	24,195	94.1	0.1	26,723	25,209	94.3	0.1	△ 1,014	△ 4.0	1.7
イ 事業所税	296,006	291,603	98.5	1.5	303,886	298,607	98.3	1.6	△ 7,004	△ 2.3	△ 7.9
ウ 都市計画税	1,354,712	1,236,129	91.2	6.5	1,364,656	1,239,211	90.8	6.5	△ 3,082	△ 0.2	△ 5.0
エ 水源地益税	97	94	96.9	0.0	97	95	97.9	0.0	△ 1	△ 1.1	△ 1.0
(2) 法定外目的税	1,354	1,354	100.0	0.0	551	551	100.0	0.0	803	145.7	760.9
3 旧法による税	-	-	-	-	-	-	-	-	-	-	-
合 計	20,683,683	19,051,799	92.1	100.0	20,667,302	18,972,584	91.8	100.0	79,215	0.4	△ 3.1

(注) 収入額は、「第11表 歳入決算額の状況」の地方税の決算額に東京都が徴収した市町村税相当額(平成16年度1,819,845百万円、平成15年度1,732,846百万円)を加算した額である。

Note: The amounts of revenue are the amounts of settled accounts for municipal taxes in "Table 11 Revenue settlement" plus the amount of revenues from taxes which are ordinarily classified as municipal taxes but imposed and collected by the Tokyo Metropolitan Government. (1,819,845 million yen in FY 2004 and 1,732,846 million yen in FY 2003).

第13表 法定外普通税の状況

Table 13 Extra-legal ordinary taxes

(単位 百万円)
(Unit: Million yen)

その1 道府県税
Section 1 Prefectural taxes

区分	平成16年度 FY 2004		平成15年度 FY 2003		比較	
	団体数 (A)	収入額 (B)	団体数 (C)	収入額 (D)	団体数 (A)-(C)	増減額 (B)-(D)
	Number of local public bodies (A)	Revenues (B)	Number of local public bodies (C)	Revenues (D)	Number of local public bodies (A)-(C)	Change (B)-(D)
石油価格調整税 Oil price adjustment tax	1	960	1	968	-	△ 8
核燃料料 税 Nuclear fuel tax	11	13,921	11	16,286	-	△ 2,365
核燃料物質等取扱税 Tax on handling nuclear fuel materials etc.	1	13,131	1	11,223	-	1,908
核燃料等取扱税 Tax on handling nuclear fuel etc.	1	1,498	1	1,567	-	△ 69
臨時特例企業税 Temporary special enterprise tax	1	15,591	1	5,031	-	10,560
合 計 Total	15	45,101	15	35,076	-	10,025

(注) 「団体数」には、収入のあった団体数を計上している。

Note : The number of bodies includes only those with revenues from these taxes.

第13表 法定外普通税の状況(つづき)

Table 13 Extra-legal ordinary taxes (Continued)

(単位 百万円)
(Unit: Million yen)

その2 市町村税
Section 2 Municipal taxes

区分	平成16年度 FY 2004		平成15年度 FY 2003		比較	
	団体数 (A)	収入額 (B)	団体数 (C)	収入額 (D)	団体数 (A)-(C)	増減額 (B)-(D)
	Number of local public bodies (A)	Revenues (B)	Number of local public bodies (C)	Revenues (D)	Number of local public bodies (A)-(C)	Change (B)-(D)
狭小住戸集合住宅税 Tax on apartment buildings with small dwelling units	1	105	-	-	1	105
砂利採取税 Gravel digging tax	2	29	2	25	-	4
別荘等所有税 Villa tax	1	561	1	552	-	9
山砂利採取税 Mountain gravel digging tax	1	21	1	22	-	△1
歴史と文化の環境税 Historical and cultural environment preservation tax	1	33	1	11	-	22
使用済核燃料税 Spent nuclear fuel tax	1	236	-	-	1	236
合計 Total	7	983	5	610	2	373

(注) 「団体数」には、収入のあった団体数を計上している。

Note : The number of bodies includes only those with revenues from these taxes.

第 14 表 法定外目的税の状況

Table 14 Extra-legal special purpose taxes

(単位 百万円)
(Unit: Million yen)

その1 道府県税
Section 1 Prefectural taxes

区分	平成16年度 FY 2004		平成15年度 FY 2003		比較 Comparison	
	団体数 (A) Number of local public bodies (A)	収入額 (B) Revenues (B)	団体数 (C) Number of local public bodies (C)	収入額 (D) Revenues (D)	団体数 (A)-(C) Number of local public bodies (A)-(C)	増減額 (B)-(D) Change (B)-(D)
産業廃棄物税 Industrial waste tax	8	1,219	4	205	4	1,014
宿泊税 Hotel tax	1	1,163	1	1,154	-	9
産業廃棄物処理税 Industrial waste disposal tax	1	893	1	856	-	37
産業廃棄物埋立税 Industrial waste landfill tax	1	876	1	638	-	238
産業廃棄物処理場税 Industrial waste landfill site tax	1	12	1	8	-	4
乗鞍環境保全税 Mt. Norikura Environmental conservation tax	1	21	1	30	-	△9
合 計 Total	13	4,185	9	2,891	4	1,294

(注) 「団体数」には、収入のあった団体数を計上している。

Note : The number of bodies includes only those with revenues from these taxes.

第 14 表 法定外目的税の状況 (つづき)

Table 14 Extra-legal special purpose taxes (Continued)

(単位 百万円)
(Unit: Million yen)

その2 市町村税

Section 2 Municipal taxes

区分	平成16年度 FY 2004		平成15年度 FY 2003		比較	
	団体数 (A)	収入額 (B)	団体数 (C)	収入額 (D)	団体数 (A)-(C)	増減額 (B)-(D)
	Number of local public bodies (A)	Revenues (B)	Number of local public bodies (C)	Revenues (D)	Number of local public bodies (A)-(C)	Change (B)-(D)
使用済核燃料税 Spent nuclear fuel tax	1	464	1	225	-	239
遊漁税 Tax on fishing for enjoyment	1	34	1	33	-	1
一般廃棄物埋立税 General waste landfill tax	1	48	1	45	-	3
環境未来税 Environment creation tax (a tax levied on landfill of industrial waste)	1	809	1	248	-	561
合計 Total	4	1,354	4	551	-	803

(注) 「団体数」には、収入のあった団体数を計上している。

Note : The number of bodies includes only those with revenues from these taxes.

第 15 表 超過課税の状況

Table 15 Taxation at a higher rate than the standard rate

区分	平成16年度 FY 2004		平成15年度 FY 2003		比較	
	団体数 (A)	収入額 (B)	団体数 (C)	収入額 (D)	団体数 (A)-(C)	増減額 (B)-(D)
	Number of local public bodies (A)	Revenues (B)	Number of local public bodies (C)	Revenues (D)	Number of local public bodies (A)-(C)	Change (B)-(D)
道府県民税個人均等割	2	459	1	115	1	344
道府県民税法人均等割	3	5,327	2	5,154	1	173
道府県民税法人税割	46	95,251	46	83,385	-	11,866
事業税法人分	7	98,216	7	84,338	-	13,878
自動車税	1	53	-	-	1	53
合計	-	199,306	-	172,993	-	26,313

その1 道府県税

Section 1 Prefectural taxes

(単位 百万円)
(Unit: Million yen)

第 15 表 超過課税の状況 (つづき)

Table 15 Taxation at a higher rate than the standard rate (Continued)

その2 市町村税

Section 2 Municipal taxes

(単位 百万円)

(Unit: Million yen)

区分	平成16年度 FY 2004		平成15年度 FY 2003		比較 Comparison	
	団体数 (A)	収入額 (B)	団体数 (C)	収入額 (D)	団体数 (A)-(C)	増減額 (B)-(D)
	Number of local public bodies (A)	Revenues (B)	Number of local public bodies (C)	Revenues (D)	Number of local public bodies (A)-(C)	Change (B)-(D)
市 町 村 民 税 Municipal inhabitant tax	1,226	243,101	1,420	214,346	△ 194	28,755
個人均等割 Per capita rate on individuals	-	-	19	20	△ 19	△ 20
所得割 Income-based	-	-	-	-	-	-
法人均等割 Per capita rate on corporations	491	14,151	550	13,848	△ 59	303
法人税割 Corporation tax based	1,214	228,950	1,403	200,478	△ 189	28,472
固 定 資 産 税 Fixed assets tax	207	38,425	260	39,063	△ 53	△ 638
土 地 Land	207	12,331	260	12,582	△ 53	△ 251
家 屋 Houses and buildings	207	16,473	260	16,380	△ 53	93
償 却 資 産 Depreciable assets	207	9,621	260	10,101	△ 53	△ 480
軽 自 動 車 税 Light motor vehicle tax	24	501	29	483	△ 5	18
鉱 産 税 Tax on mine products	12	9	12	9	-	-
入 湯 税 Mineral bath taking tax	2	21	2	25	-	△ 4
旧 法 に よ る 税 Taxes based on abrogated laws	-	-	-	-	-	-
合 計 Total	-	282,056	-	253,926	-	28,130

(注) 「市町村民税法人税割」には、東京都が徴収した市町村税相当額 (70,997百万円) を含む。

Note : Taxation on per corporation tax basis of municipal inhabitant tax includes the amount of that tax imposed and collected by the Tokyo Metropolitan Government (¥70,997 million).

第 16 表 地方税徴収率の推移

Table 16 Trends in the collection rate of local taxes

その1 道府県税
Section 1 Prefectural taxes

(単位 %)

(Unit : %)

区分	現年課税分 For taxes assessed and imposed in the present FY	滞納繰越分 For taxes assessed and imposed before and not paid by the previous year	合計 Total
11 FY 1999	98.4	24.0	95.2
12 FY 2000	98.6	22.5	95.5
13 FY 2001	98.6	21.8	95.6
14 FY 2002	98.4	21.4	95.0
15 FY 2003	98.6	22.3	95.3
16 FY 2004	98.7	22.5	95.7

(注) 地方消費税を控除して算出した。

Note : Local consumption tax is excluded from the calculation.

第 16 表 地方税徴収率の推移 (つづき)

Table 16 Trends in the collection rate of local taxes (Continued)

その2 市町村税 Section 2 Municipal taxes		(単位 %) (Unit : %)		
区分	現年課税分 For taxes assessed and imposed in the present FY	滞納繰越分 For taxes assessed and imposed before and not paid by the previous year	合計 Total	
平成11年度	FY 1999	97.8	17.7	92.3
12	FY 2000	97.9	17.2	92.0
13	FY 2001	97.9	16.9	92.0
14	FY 2002	97.8	16.5	91.8
15	FY 2003	98.0	17.5	91.8
16	FY 2004	98.1	17.6	92.1

第 18 表 国民所得に対する租税負担率

Table 18 Ratio of tax burden to national income

(単位 億円 ・ %)
(Unit : 100 million yen, %)

区分	国民所得				租税負担額				租税負担率					
	National income		Amount of taxes		Ratio of tax burden		Ratio of tax burden		Ratio of tax burden		Ratio of tax burden			
	名目額	指数	国税 (A)	地方税 (B)	指数	地方税の内訳	計 (A)+(B)	指数	国税	地方税	地方税の内訳	計		
At current prices	Index	National taxes	Local taxes	Index	道府県税 Prefectural taxes	市町村税 Municipal taxes	Total	Index	National taxes	Local taxes	道府県税 Prefectural taxes	市町村税 Municipal taxes	Total	
昭和9~11年度	FY 1934 - FY 1936	144	-	12	6	-	4	18	-	8.5	4.4	1.8	2.6	12.9
16	FY 1941	358	-	49	9	-	7	58	-	13.8	2.5	0.6	2.0	16.2
36	FY 1961	160,819	100	22,269	9,065	100	4,623	31,334	100	13.8	5.6	2.8	2.9	19.5
平成6年度	FY 1994	3,740,795	2,326	540,007	325,391	2,425	136,079	865,398	2,762	14.4	8.7	3.6	5.1	23.1
7	FY 1995	3,742,775	2,327	549,630	336,750	2,468	139,090	886,380	2,829	14.7	9.0	3.7	5.3	23.7
8	FY 1996	3,791,109	2,357	552,261	350,937	2,480	145,915	903,198	2,882	14.6	9.3	3.8	5.4	23.8
9	FY 1997	3,827,685	2,380	556,007	361,555	2,497	149,478	917,562	2,928	14.5	9.4	3.9	5.5	24.0
10	FY 1998	3,725,089	2,316	511,977	359,222	2,299	153,195	871,199	2,780	13.7	9.6	4.1	5.5	23.4
11	FY1999	3,667,446	2,280	492,139	350,261	2,210	145,863	842,400	2,688	13.4	9.6	4.0	5.6	23.0
12	FY 2000	3,715,901	2,311	527,209	355,464	2,367	155,850	882,673	2,817	14.2	9.6	4.2	5.4	23.8
13	FY 2001	3,609,408	2,244	499,684	355,488	2,244	155,303	855,172	2,729	13.8	9.8	4.3	5.5	23.7
14	FY 2002	3,557,905	2,212	458,442	333,785	2,059	138,035	792,228	2,528	12.9	9.4	3.9	5.5	22.3
15	FY 2003	3,584,259	2,229	453,694	326,657	2,037	136,931	780,351	2,490	12.7	9.1	3.8	5.3	21.8
16	FY 2004	3,610,471	2,245	481,029	335,388	2,160	144,870	816,417	2,606	13.3	9.3	4.0	5.3	22.6

(注) 1 国民所得は、内閣府経済社会総合研究所の推計により、平成5年度以降は「国民経済計算 (93 SNA、平成7年基準)」、昭和36年度は「国民経済計算 (新 SNA、平成2年基準)」、昭和16年度以前は「国民所得統計 (旧 SNA)」による数値である。

2 国税は、租税 (一般会計分、交付税及び譲与税配付金特別会計分、石油及びエネルギー需給構造高度化対策特別会計分、電源開発促進対策特別会計分、道庁整備特別会計分及び国債整理基金特別会計分) 及び印紙収入のほか日本専売公社納付金を含む。

Note 1 : The figures for national income are Economic and Social Research Institute of Cabinet Office estimates made on the basis of data from the 93SNA for 1993 and the following fiscal years, the new SNA for the figure for FY1961 and the old SNA for the figures for 1941 and previous fiscal years.

Note 2 : National taxes include taxes (for the general account, the local allocation tax and local transfer tax special account, the petroleum and energy supply/demand structure advancement measures special account, the power source development promotion special account, the road development special account, and the special account for the government debt consolidation fund), fiscal stamp revenues and the contributions from the Japan Tobacco and Salt Public Corporation.

第 19 表 国民所得に対する租税負担率の外国との比較

Table 19 International comparison of the ratios of tax burden to national income

(単位 %) (Unit : %)

区分	日本 Japan			アメリカ U.S.A.			イギリス U.K.			ドイツ Germany			フランス France		
	国税 National taxes	地方税 Local taxes	合計 Total	連邦税 Federal taxes	州税 State taxes	合計 Total	国税 National taxes	地方税 Local taxes	合計 Total	連邦税 Federal taxes	州税 State taxes	合計 Total	国税 National taxes	地方税 Local taxes	合計 Total
昭和9～11年度	8.5	4.4	12.9	6.0		17.3	18.1	4.5	22.6	15.8		22.1	18.5		...
16	13.8	2.5	16.2	12.0		20.1	28.5	3.3	31.8	33.1		...	...		...
19	22.3	1.5	23.8	19.2		24.0	38.6	2.9	41.5	42.2		...	...		...
25	16.9	5.6	22.4	18.0		24.8	34.3	3.1	37.4	22.2		25.4	22.4	3.6	26.0
30	13.4	5.5	18.9	18.3		25.5	30.0	3.1	33.0	25.8		29.8	21.4	3.6	25.0
35	13.3	5.5	18.9	18.0		26.6	26.4	3.7	30.0	24.5		28.5	24.9	3.8	28.7
40	12.2	5.8	18.0	15.8		24.6	27.6	4.2	31.8	25.8		29.4	25.4	4.1	29.5
45	12.7	6.1	18.9	17.2		27.5	36.0	4.6	40.6	...		26.3	25.7	2.7	28.4
50	11.7	6.6	18.3	14.3		25.1	31.5	4.9	36.3	14.4	9.3	27.4	24.8	3.6	28.4
55	14.0	7.8	21.8	15.4	6.1	25.4	34.8	5.1	39.9	15.1	10.1	29.2	27.4	3.9	31.3
60	15.0	8.9	23.9	13.1	6.3	23.3	36.7	5.2	41.9	14.5	9.7	28.1	28.9	5.2	34.1
平成2年度	18.0	9.6	27.6	14.0	6.6	25.1	37.4	3.6	41.0	13.8	9.1	26.5	27.5	5.5	33.0
7	14.7	9.0	23.7	14.5	6.9	25.9	36.7	1.8	38.4	16.4	11.0	31.2	28.8	6.7	35.5
12	14.2	9.6	23.8	16.5	6.7	27.6	39.2	2.0	41.1	15.7	11.3	30.8	32.0	6.0	38.0
13	13.8	9.8	23.7	15.4	6.7	26.5	38.1	2.0	40.1	15.2	10.8	29.6	31.8	5.8	37.6
14	12.9	9.4	22.3	12.9	6.4	23.9	35.8	2.0	37.9	14.9	10.5	28.7	31.0	5.9	36.9
15	12.7	9.1	21.8	12.2	6.3	23.1	34.8	2.2	36.9	15.0	10.4	28.6	30.4	6.0	36.4
16	13.3	9.3	22.6	...	...	...	...	...	...	...	...	...	...	...	...

(注) 1 日本の国税は、租税（一般会計分、交付税及び譲与税配付金特別会計分、石油及びエネルギー需給構造高度化対策特別会計分、電源開発促進対策特別会計分、道路整備 特別会計分及び国債整理基金特別会計分）及び印紙収入のほか日本専売公社納付金を含む。
 2 財務省調べによる。
 3 日本以外は、暦年計数である。

Note 1 : National taxes of Japan include taxes (for the general account, the local allocation tax and local transfer tax special account, the petroleum and energy supply/demand structure advancement measures special account, the power source development promotion special account, the road development special account, and the special account for the government debt consolidation fund), fiscal stamp revenues and the contributions from the Japan Tobacco and Salt Public Corporation.

Note 2 : Source: Ministry of Finance calculations

Note 3 : Figures are for each calendar year except for the data for Japan.

第 20 表 地方譲与税の状況

Table 20 Local transfer taxes

(単位 百万円 ・ %)

区分	平成16年度 FY 2004			平成15年度 FY 2003			比較		
	Local consumption tax grant			Local consumption tax grant			Local consumption tax grant		
	都道府県	市町村	計(A) Light oil delivery tax grant	都道府県	市町村	計(B) Light oil delivery tax grant	増減額 (A)-(B) (C)	増減率 (C)/(B)×100	前年度 増減率 Percentage of change in the previous fiscal year
所得譲与税 Income transfer tax	212,450	212,449	424,899	-	-	-	424,899	皆増	-
地方道路譲与税 Local road transfer tax	173,479	147,059	320,537	158,433	135,657	294,090	26,447	9.0	△ 5.4
石油ガス譲与税 Petroleum gas transfer tax	13,249	1,579	14,828	12,312	1,445	13,758	1,070	7.8	△ 2.3
特別とん譲与税 Special tonnage transfer tax	341	10,890	11,232	343	10,622	10,965	267	2.4	0.1
自動車重量譲与税 Motor vehicle tonnage transfer tax	-	375,290	375,290	-	359,912	359,912	15,378	4.3	27.6
航空機燃料譲与税 Aviation fuel transfer tax	3,462	13,826	17,288	3,064	12,256	15,320	1,968	12.8	△ 6.1
合 計 Total	402,981	761,093	1,164,074	174,153	519,893	694,045	470,029	67.7	9.4

第21表 地方交付税の状況

Table 21 Local allocation tax

区分	平成16年度 FY 2004										平成15年度 地方交付税			Local consumption tax grant		
	普通交付税		特別交付税		計 Total		交付額(B)		構成比		増減額 (A)-(B) (C)		増減率 (C)/(B) ×100		前年度 増減率	
	交付額 Amount	構成比 Component percentage	交付額 Amount	構成比 Component percentage	交付額(A) Amount (A)	構成比 Component percentage	交付額(B) Amount (B)	構成比 Component percentage	Change (A)-(B) (C)	Percentage of change (C)/(B) ×100	Percentage of change in the previous fiscal year	Change (A)-(B) (C)	Percentage of change (C)/(B) ×100	Percentage of change in the previous fiscal year		
都 道 府 県	9,147,302	57.4	160,865	14.8	9,308,168	54.7	9,978,502	55.2	△ 670,334	△ 6.7	△ 670,334	△ 6.7	△ 7.8			
市 町 村	6,789,464	42.6	922,477	85.2	7,711,941	45.3	8,090,793	44.8	△ 378,852	△ 4.7	△ 378,852	△ 4.7	△ 7.3			
大 都 市	642,711	4.0	21,997	2.0	664,708	3.9	723,969	4.0	△ 59,261	△ 8.2	△ 59,261	△ 8.2	△ 7.9			
中核市	(509,030)	(3.2)	39,896	3.7	(548,927)	(3.2)	573,742	3.2	(△24,815)	(△4.3)	(△24,815)	(△4.3)	5.4			
特別市	475,422	3.0	29,431	2.7	515,319	3.0	275,475	1.5	△ 58,423	△ 10.2	△ 58,423	△ 10.2	5.4			
都 市	(264,622)	(1.7)	240,019	1.5	(294,093)	(1.7)	2,406,711	13.3	(18,618)	(6.8)	(18,618)	(6.8)	△ 4.3			
町 村	240,019	1.5	(2,466,803)	(15.5)	269,451	1.6	2,406,711	13.3	△ 6,024	△ 2.2	△ 6,024	△ 2.2	△ 4.3			
合 計	2,074,452	13.0	448,330	41.4	(2,915,133)	(17.1)	2,406,711	13.3	(508,422)	(21.1)	(508,422)	(21.1)	△ 3.4			
	(2,906,257)	(18.2)	382,823	35.3	(3,289,080)	(19.3)	4,110,898	22.8	116,071	4.8	116,071	4.8	△ 6.8			
	3,356,859	21.1	1,083,343	100.0	3,739,682	22.0	18,069,295	100.0	△ 371,216	△ 9.0	△ 371,216	△ 9.0	△ 9.2			
	15,936,766	100.0	1,083,343	100.0	17,020,109	100.0	18,069,295	100.0	△ 1,049,186	△ 5.8	△ 1,049,186	△ 5.8	△ 7.5			

(注) 1 市町村の区分は、平成16年4月1日現在である。

2 市町村の区分中 () 書きの数値は、平成16年4月2日から平成17年3月15日 (特別交付税交付決定日) までにおける市町村合併等による異動後の数値である。

Note 1 : The classification of municipalities is as of April 1st, 2004.

Note 2 : Figures in parentheses for municipalities are based on data after municipal mergers etc. effected between April 2, 2004 and March 15, 2005 (the date when the amount of special local allocation tax to be allocated for FY2004 was finally determined).

第 21 表 地方交付税の状況 (つづき)

(単位 百万円)
(Unit : Million yen)

Table 21 Local allocation tax (Continued)

その2 普通交付税算定状況 (平成16年度)

Section 2 Ordinary local allocation tax (FY 2004)

区分	基準財政需要額 Basic financial needs			基準財政収入額 Basic financial revenues			財源超過額 Total amount of surplus in financial resources	財源不足額 Total amount of deficit in financial resources	普通交付税額 Amount of ordinary local allocation tax
	財源不足団体 Local public bodies with deficit in financial resources	財源超過団体 Local public bodies with surplus in financial resources	計 Total	財源不足団体 Local public bodies with deficit in financial resources	財源超過団体 Local public bodies with surplus in financial resources	計 Total			
	都道府県	17,251,331	1,471,898	18,723,228	8,104,029	1,621,357				9,725,386	9,147,302	9,147,302
市	18,600,505	3,196,714	21,797,218	11,811,041	4,143,133	15,954,173	6,789,464	6,789,464	
大都市	3,565,061	1,562,666	5,127,727	2,922,349	2,205,504	5,127,853	642,711	642,711	
中核市	2,117,173	221,676	2,338,849	1,641,751	264,640	1,906,391	475,422	475,422	
特例市	1,199,613	280,428	1,480,041	959,594	307,736	1,267,330	240,019	240,019	
都市	6,112,717	947,319	7,060,036	4,038,265	1,117,934	5,156,199	2,074,452	2,074,452	
町村	5,605,940	184,626	5,790,566	2,249,081	247,319	2,496,400	3,356,859	3,356,859	
合計	35,851,835	4,668,611	40,520,447	19,915,069	5,764,490	25,679,559	15,936,766	15,936,766	

(注) 1 市町村分は、一般算定分と合併算定分とを単純に合算したものである。

2 特別区は、財源超過団体として大都市に含めた。その3において同じ。

Note 1 : The figures for municipalities are simple additions of the amounts for ordinary computation and for special computation measures for merged local bodies.

Note 2 : Special wards are included in large cities as local public bodies with surplus in financial resources. This also applies to Section 3.

第21表 地方交付税の状況(つづき)

Table 21 Local allocation tax (Continued)

区分	平成16年度 FY 2004			平成15年度 FY 2003			比較 Comparison			
	基準財政需要額 (A)	基準財政収入額 (B)	比率 (B)/(A) ×100	基準財政需要額 (C)	基準財政収入額 (D)	比率 (D)/(C) ×100	基準財政需要額 Basic financial needs		基準財政収入額 Basic financial revenues	
	Basic financial needs (A)	Basic financial revenues (B)	Ratio (B)/(A) ×100	Basic financial needs (C)	Basic financial revenues (D)	Ratio (D)/(C) ×100	増減額 (A)-(C) (E)	増減率 (E)/(C) ×100	増減額 (B)-(D) (F)	増減率 (F)/(D) ×100
都道府県 Prefectures	18,723,228	9,725,386	51.9	19,148,814	9,346,999	48.8	△ 425,586	△ 2.2	378,387	4.0
市町村 Municipalities	21,797,218	15,954,173	73.2	22,069,310	15,705,074	71.2	△ 272,092	△ 1.2	249,099	1.6
大都市 Large cities	5,127,727	5,127,853	100.0	5,168,080	5,035,493	97.4	△ 40,353	△ 0.8	92,360	1.8
中核市 Special consumption tax grant	2,338,849	1,906,391	81.5	2,385,154	1,879,360	78.8	△ 46,305	△ 1.9	27,031	1.4
特例市 Special case cities	1,480,041	1,267,330	85.6	1,461,552	1,227,084	84.0	18,489	1.3	40,246	3.3
都市 Cities	7,060,036	5,156,199	73.0	6,914,821	5,024,286	72.7	145,215	2.1	131,913	2.6
町村 Towns and villages	5,790,566	2,496,400	43.1	6,139,702	2,538,850	41.4	△ 349,136	△ 5.7	△ 42,450	△ 1.7
合計 Total	40,520,447	25,679,559	63.4	41,218,124	25,052,073	60.8	△ 697,677	△ 1.7	627,486	2.5

その3 基準財政需要額及び基準財政収入額の状況
Section 3 Basic financial needs and basic financial revenues

(単位 百万円 ・ %)
(Unit : Million yen, %)

第21表 地方交付税の状況(つづき)

Table 21 Local allocation tax (Continued)

区分	平成16年度 FY 2004				平成15年度 FY 2003				比較 Comparison					
	交付		不交付		交付		不交付		交付		不交付		Table 22 General revenue sources (Continued)	
	Local public bodies in receipt of LAT		Local public bodies not in receipt of LAT		Local public bodies in receipt of LAT		Local public bodies not in receipt of LAT		Local public bodies in receipt of LAT		Special wards			
	増減数	増減率	増減数	増減率	増減数	増減率	増減数	増減率	増減数	増減率	増減数	増減率		
Changes		Towns and villages		Changes		Towns and villages		Changes		Special wards		Amount of settled accounts		
計				計				計				Total		
都道府県 Prefectures	46	97.9	1	2.1	47	100.0	46	97.9	1	2.1	47	100.0	-	-
市町村 Municipalities	2,967	95.7	133	4.3	3,100	100.0	3,076	96.4	114	3.6	3,190	100.0	△109	△3.5
大都市 Large cities	12	92.3	1	7.7	13	100.0	12	92.3	1	7.7	13	100.0	-	-
中核市 Core cities	31	88.6	4	11.4	35	100.0	33	94.3	2	5.7	35	100.0	△2	△6.1
特例市 Special case cities	31	77.5	9	22.5	40	100.0	31	79.5	8	20.5	39	100.0	-	-
都 Cities	550	90.6	57	9.4	607	100.0	544	92.2	46	7.8	590	100.0	6	1.1
町 Towns and villages	2,343	97.4	62	2.6	2,405	100.0	2,456	97.7	57	2.3	2,513	100.0	△113	△4.6
合計 Total	3,013	95.7	134	4.3	3,147	100.0	3,122	96.4	115	3.6	3,237	100.0	△109	△3.5

その4 普通交付税交付・不交付団体数の状況
Sub total (General revenue sources)

(単位 %) Miscellaneous revenues

(注) 1 平成15年度及び平成16年度の都道府県の不交付団体は、東京都である。

2 特別区は、地方交付税法第21条(都等の特例)の規制のため、大都市の下端に()外書きとしている。

Note 1 : The body not in receipt of LAT among prefectures in FY2003 and 2004 is the Tokyo Metropolitan Government.

Note 2 : According to Article 21 of the Local Allocation Tax Law (exceptions relating to the Tokyo Metropolitan Government), special wards are treated as one local public body and the figures for them are indicated in parentheses below the columns for large cities and not included in the figures for large cities.

第 22 表 一般財源の状況

Table 22 General revenue sources

(単位：百万円)
(Unit : Million yen)

その1 総括
Section 1 General overview

区分	平成16年度 FY 2004			平成15年度 FY 2003			増減額 Change		
	都道府県	市町村	純計額 Net total	都道府県	市町村	純計額 Net total	都道府県	市町村	純計額 Net total
	Prefectures	Municipalities		Prefectures	Municipalities		Prefectures	Municipalities	
地方税	16,306,851	17,231,954	33,538,805	15,425,989	17,239,798	32,665,727	880,862	△ 7,784	873,078
地方譲与税	402,981	761,093	1,164,074	174,153	519,893	694,045	228,828	241,200	470,029
地方特例交付金	464,113	640,721	1,104,834	351,289	654,879	1,006,168	112,824	△ 14,158	98,666
地方交付税	9,308,168	7,711,941	17,020,109	9,978,502	8,090,793	18,069,295	△ 670,334	△ 378,852	△ 1,049,186
利子割交付金	-	138,681	-	-	148,888	-	-	△ 10,207	-
配当割交付金	-	28,010	-	-	-	-	-	28,010	-
株式等譲渡所得割交付金	-	28,865	-	-	-	-	-	28,865	-
地方消費税交付金	-	1,349,047	-	-	1,212,844	-	-	136,203	-
ゴルフ場利用税交付金	-	45,422	-	-	48,404	-	-	△ 2,982	-
特別地方消費税交付金	-	52	-	-	77	-	-	△ 25	-
自動車取得税交付金	-	316,999	-	-	309,987	-	-	7,012	-
軽油引取税交付金	-	108,521	-	-	108,274	-	-	247	-
小計(一般財源)	26,482,113	28,361,304	52,827,821	25,929,932	28,333,778	52,435,236	552,181	27,526	392,585
その他の財源	22,513,378	22,288,733	40,614,415	23,881,102	22,861,974	42,451,789	△ 1,367,724	△ 573,241	△ 1,837,374
歳入合計	48,995,491	50,650,037	93,442,236	49,811,034	51,195,752	94,887,025	△ 815,543	△ 545,715	△ 1,444,789

第22表 一般財源の状況(つづき)

Table 22 General revenue sources (Continued)

(単位：百万円・%)
(Unit: Million yen, %)

その2 市町村
Section 2 Municipalities

区分	大都市 Large cities			中核市 Core cities			特別市 Special case cities			都市 Cities			町村 Towns and villages			特別区 Special wards		
	決算額 Amount of settled accounts	構成比 Component percentage	増減率 Percentage of change	決算額 Amount of settled accounts	構成比 Component percentage	増減率 Percentage of change	決算額 Amount of settled accounts	構成比 Component percentage	増減率 Percentage of change	決算額 Amount of settled accounts	構成比 Component percentage	増減率 Percentage of change	決算額 Amount of settled accounts	構成比 Component percentage	増減率 Percentage of change	決算額 Amount of settled accounts	構成比 Component percentage	増減率 Percentage of change
地方 Local taxes	3,816,454	38.8	0.0	2,353,648	42.9	1.5	1,579,001	44.3	3.4	6,504,502	35.5	6.0	2,191,877	22.0	△ 17.3	797,472	28.6	△ 1.0
地方譲与税 Local transfer taxes	110,329	1.1	55.4	82,555	1.5	65.3	55,456	1.6	70.8	297,086	1.6	71.2	183,062	1.8	4.6	32,604	1.2	82.5
地方特例交付金 Special local grant	135,556	1.4	△ 1.7	84,054	1.5	△ 0.6	57,108	1.6	0.1	228,410	1.2	3.0	67,979	0.7	△ 20.7	67,613	2.5	△ 0.2
地方交付税 Local allocation tax	664,708	6.8	△ 8.2	574,035	10.5	0.1	304,532	8.6	10.5	3,106,097	16.9	24.2	3,062,568	30.7	△ 23.7	-	-	-
利子割交付金 Grant from interest-based prefectural inhabitant tax	23,894	0.2	△ 6.9	18,575	0.3	△ 1.5	12,839	0.4	△ 5.1	51,678	0.3	△ 0.1	17,271	0.2	△ 22.4	14,233	0.5	△ 14.5
配当割交付金 Grants from the dividend levy of prefectural inhabitant tax	5,324	0.1	皆増	3,356	0.1	皆増	2,713	0.1	皆増	10,029	0.1	皆増	2,867	0.0	皆増	3,721	0.1	皆増
株式譲渡所得割交付金 Grants from the levy on capital gain from stocks	5,478	0.1	皆増	3,450	0.1	皆増	2,687	0.1	皆増	10,404	0.1	皆増	2,951	0.0	皆増	3,895	0.1	皆増
地方消費税交付金 Local consumption tax grant	233,247	2.4	10.9	167,503	3.1	14.2	110,781	3.1	15.2	503,925	2.7	20.1	196,825	2.0	△ 9.9	1,367,655	5.0	12.5
ゴルフ場利用税交付金 Grant from tax on usage of golf facilities	1,806	0.0	△ 6.6	2,657	0.0	9.7	1,901	0.1	1.0	20,949	0.1	17.4	18,036	0.2	△ 25.6	73	0.0	△ 3.9
特別地方消費税交付金 Special local consumption tax grant	23	0.0	△ 34.3	9	0.0	△ 50.0	3	0.0	△ 40.0	14	0.0	27.3	1	0.0	△ 87.5	-	-	-
自動車取得税交付金 Automobile acquisition tax grant	55,504	0.6	3.8	19,802	0.5	10.0	22,940	0.6	11.0	118,282	0.6	15.5	71,676	0.7	△ 16.1	18,796	0.7	△ 10.0
軽油引取税交付金 Light oil delivery tax grant	108,521	1.1	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
小計(一般財源) Sub total (General revenue sources)	5,160,895	52.5	0.2	3,319,647	60.5	3.0	2,149,961	60.4	6.2	10,851,577	59.2	12.8	5,815,114	59.3	△ 20.1	1,065,171	38.6	2.4
その他の財源 Miscellaneous revenues	4,669,830	47.5	△ 4.8	2,168,473	39.5	1.4	1,409,275	39.6	3.8	7,490,778	40.8	14.3	4,156,064	41.7	△ 24.4	1,692,286	61.4	△ 0.1
歳入合計 Total revenues	9,830,665	100.0	△ 2.2	5,488,120	100.0	2.4	3,559,236	100.0	5.2	18,342,355	100.0	13.4	9,973,178	100.0	△ 21.9	2,757,457	100.0	0.9

第23表 一般財源の推移

Table 23 Trends of general revenue sources

(単位 百万円 ・ %)
(Unit : Million yen, %)

その1 概計
Section 1 Net total amount

区分	地方税 Local taxes			地方譲与税 Local transfer taxes			地方特別交付金 Special local grant			地方交付税 Local allocation tax			合計 Total		
	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year
昭和36年度 FY 1961	906,475	100	21.8	45,449	100	25.7	-	-	-	401,704	100	29.2	1,353,628	100	24.0
10 FY 1998	35,922,183	3,963	△ 0.6	595,210	1,310	△ 44.9	-	-	-	18,048,865	4,493	5.4	54,566,259	4,031	0.4
11 FY 1999	35,026,119	3,864	△ 2.5	608,905	1,340	2.3	639,860	100	-	20,864,236	5,194	15.6	57,139,120	4,221	4.7
12 FY 2000	35,546,434	3,921	1.5	620,177	1,365	1.9	914,014	143	42.8	21,776,420	5,421	4.4	58,857,045	4,348	3.0
13 FY 2001	35,548,783	3,922	0.0	623,971	1,373	0.6	901,818	141	△ 1.3	20,349,760	5,066	△ 6.6	57,424,333	4,242	△ 2.4
14 FY 2002	33,378,518	3,682	△ 6.1	634,222	1,395	1.6	903,588	141	0.2	19,544,863	4,865	△ 4.0	54,461,192	4,023	△ 5.2
15 FY 2003	32,665,727	3,604	△ 2.1	694,045	1,527	9.4	1,006,168	157	11.4	18,069,295	4,498	△ 7.5	52,435,236	3,874	△ 3.7
16 FY 2004	33,538,805	3,700	2.7	1,164,074	2,561	67.7	1,104,834	173	9.8	17,020,109	4,237	△ 5.8	52,827,821	3,903	0.7

(注) 地方特別交付金については、平成11年度を100として指数を算出している。その2、その3において同じ。

NOTE The indices of "special local grant" are calculated with FY 1999 taken as 100. This also applies to Section 2 and Section 3.

第23表 一般財源の推移(つづき)

Table 23 Trends of general revenue sources (Continued)

区分	地方税			地方譲与税			地方特別交付金			地方交付税			合計		
	Local taxes			Local transfer taxes			Special local grant			Local allocation tax			Total		
	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year	決算額 Amount of settled accounts	指数 Index	対前年度増減率 Percentage of change from the previous fiscal year
昭和36年度 FY 1961	497,725	100	26.1	43,939	100	25.7	-	-	-	267,744	100	26.8	809,408	100	26.3
10 FY 1998	17,237,391	3,463	2.2	128,611	293	△ 67.4	-	-	-	9,272,814	3,463	5.6	26,638,816	3,291	2.3
11 FY 1999	16,432,987	3,302	△ 4.7	130,661	297	1.6	142,188	100	-	11,132,308	4,158	20.1	27,838,145	3,439	4.5
12 FY 2000	17,456,122	3,507	6.2	132,292	301	1.2	251,731	177	77.0	11,782,870	4,401	5.8	29,623,015	3,660	6.4
13 FY 2001	17,406,306	3,497	△ 0.3	133,002	303	0.5	235,019	165	△ 6.6	11,075,261	4,137	△ 6.0	28,849,588	3,564	△ 2.6
14 FY 2002	15,556,230	3,125	△ 10.6	138,498	315	4.1	237,633	167	1.1	10,817,819	4,040	△ 2.3	26,750,181	3,305	△ 7.3
15 FY 2003	15,425,989	3,099	△ 0.8	174,153	396	25.7	351,289	247	47.8	9,978,502	3,727	△ 7.8	25,929,932	3,204	△ 3.1
16 FY 2004	16,306,851	3,276	5.7	402,981	917	131.4	464,113	326	32.1	9,308,168	3,477	△ 6.7	26,482,113	3,272	2.1

その2 都道府県
Section 2 Prefectures

(単位 百万円 ・ %)
Local consumption tax grant

第23表 一般財源の推移 (つづき)

Table 23 Trends of general revenue sources (Continued)

区分	地方税			地方譲与税			地方特例交付金			地方交付税			その他			合計			
	Local taxes			Local transfer taxes			Special local grant			Local allocation tax			Others			Total			
	決算額	対前年度増減率	指数	決算額	対前年度増減率	指数	決算額	対前年度増減率	指数	決算額	対前年度増減率	指数	決算額	対前年度増減率	指数	決算額	対前年度増減率	指数	
昭和36年度	408,750	16.9	100	1,510	23.8	100	-	-	133,960	34.2	100	1,501	100	545,721	58.0	100	545,721	100	20.8
10 FY 1998	18,684,792	△3.1	4,571	466,599	△32.0	30,901	-	-	8,776,051	5.1	6,551	2,044,206	136,190	29,971,648	79.3	5,492	29,971,648	5,492	1.7
11 FY 1999	18,593,132	△0.5	4,549	478,244	2.5	31,672	497,672	100	9,731,928	10.9	7,265	1,933,642	128,824	31,234,617	△5.4	5,724	31,234,617	5,724	4.2
12 FY 2000	18,090,312	△2.7	4,426	487,884	2.0	32,310	662,283	133	9,983,551	2.7	7,460	2,419,814	161,213	31,653,845	25.1	5,800	31,653,845	5,800	1.3
13 FY 2001	18,142,477	0.3	4,439	490,969	0.6	32,515	666,799	134	9,274,500	△7.2	6,923	2,408,431	160,455	30,983,176	△0.5	5,677	30,983,176	5,677	△2.1
14 FY 2002	17,822,288	△1.8	4,360	495,724	1.0	32,829	665,955	134	8,727,044	△5.9	6,515	1,739,742	115,906	29,450,753	△27.8	5,397	29,450,753	5,397	△4.9
15 FY 2003	17,239,738	△3.3	4,218	519,893	4.9	34,430	654,879	132	8,090,793	△7.3	6,040	1,828,474	121,817	28,333,778	5.1	5,192	28,333,778	5,192	△3.8
16 FY 2004	17,231,954	△0.0	4,216	761,093	46.4	50,404	640,721	129	7,711,941	△4.7	5,757	2,015,596	134,284	28,361,304	10.2	5,197	28,361,304	5,197	0.1

(注) 「その他」は、利子割交付金、配当割交付金、株式等譲渡所得割交付金、地方消費税交付金、ゴルフ場利用税交付金、特別地方消費税交付金、自動車取得税交付金及び軽油引取税交付金である。

Note : Others include grant from interest-based prefectural inhabitant tax, Grants from the dividend levy of prefectural inhabitant tax, local consumption tax grant, grant from tax on usage of golf facilities, special local consumption tax grant, automobile acquisition tax grant, and light oil delivery tax grant.

第24表 一般財源の人口1人当たり額の状況
Table 24 The amount of per capita general revenue sources

その1 都道府県
Section 1 Prefectures

(単位 円・%)
(Unit: Yen, %)

グループ Group	区分	地方税 Local taxes		地方交付税 Local allocation tax		一般財源 General revenue resources	
		人口1人 当たり額	歳入構成比	人口1人 当たり額	歳入構成比	人口1人 当たり額	歳入構成比
		Per capita amounts	Component percentage of total revenues	Per capita amounts	Component percentage of total revenues	Per capita amounts	Component percentage of total revenues
B1	愛知県	126,188	44.9	10,349	3.7	141,910	50.5
	神奈川県	96,702	51.7	17,367	9.3	119,075	63.7
	(平均)	109,961	48.0	14,211	6.2	129,343	56.4
B2	大阪府	104,556	36.2	32,738	11.3	142,293	49.3
	静岡県	108,291	37.9	43,766	15.3	158,009	55.3
	千葉県	82,389	36.3	36,896	16.2	124,687	54.9
	埼玉県	81,304	38.9	34,952	16.7	121,688	58.3
	茨城県	98,101	30.4	63,033	19.5	167,252	51.8
	(平均)	92,314	35.2	41,624	15.9	139,367	53.1
C	栃木県	108,067	27.5	77,972	19.9	192,468	49.0
	群馬県	94,846	26.4	77,036	21.4	178,196	49.6
	京都府	81,846	27.4	71,548	24.0	158,929	53.2
	宮城県	88,753	27.2	77,598	23.8	172,081	52.8
	兵庫県	80,911	22.3	69,845	19.3	156,287	43.2
	三重県	103,031	29.0	84,475	23.7	194,057	54.6
	広島県	86,725	26.3	74,310	22.6	167,178	50.7
	滋賀県	96,537	26.0	92,142	24.8	194,916	52.5
	岐阜県	87,896	24.4	91,571	25.5	186,298	51.8
	(平均)	89,338	25.3	78,709	22.3	174,130	49.2
D	長野県	89,999	23.5	111,243	29.0	208,288	54.4
	石川県	94,864	21.1	119,569	26.7	221,334	49.3
	福島県	89,494	22.3	113,121	28.2	209,523	52.2
	香川県	89,728	20.2	114,134	25.7	210,403	47.3
	新潟県	88,908	14.3	123,288	19.8	219,331	35.2
	北海道	82,098	18.2	121,928	27.1	211,568	47.0
	富山県	92,256	19.3	126,811	26.6	226,399	47.4
	山口県	88,532	18.2	127,087	26.1	222,729	45.7
	奈良県	69,182	21.0	102,228	31.1	177,487	53.9
	福井県	109,034	18.2	159,887	26.7	276,164	46.1
	愛媛県	75,412	17.6	121,854	28.5	204,176	47.7
	山梨県	100,891	18.8	150,354	28.1	257,848	48.2
	熊本県	74,531	18.7	121,829	30.6	202,926	51.0
	(平均)	85,879	18.8	121,568	26.6	214,481	47.0
E	徳島県	89,313	13.6	171,149	26.1	267,566	40.9
	佐賀県	83,726	17.2	158,330	32.5	248,391	50.9
	山形県	77,015	15.7	155,779	31.8	240,457	49.1
	大分県	76,124	16.0	153,203	32.2	236,540	49.6
	青森県	78,409	15.3	158,262	30.9	243,486	47.5
	鹿児島県	68,000	14.2	159,714	33.3	234,730	48.9
	岩手県	76,596	14.7	170,503	32.7	254,863	48.9
	和歌山県	71,292	15.0	154,106	32.4	232,075	48.8
	沖縄県	59,822	14.3	134,206	32.1	198,598	47.5
	宮崎県	68,270	13.4	162,804	32.0	238,171	46.8
	秋田県	72,122	12.3	180,205	30.8	259,863	44.5
	長崎県	60,359	12.7	155,910	32.7	222,353	46.7
	鳥取県	77,801	12.0	211,264	32.5	297,336	45.7
	高知県	65,257	10.8	210,290	35.0	283,663	47.2
(平均)	74,113	9.6	243,740	31.4	326,692	42.1	
F	東京都	261,992 (178,844)	60.6 (51.2)	-	-	275,722 (192,575)	63.8 (55.2)
総平均 Total average	東京を含む Including Tokyo	106,276	29.2	73,368	20.2	186,479	51.2
	東京を含まず Excluding Tokyo	89,757	25.2	81,151	22.8	177,011	49.6

(注) 1 グループの分類は次による。

グループ	B1	B2	C	D	E
財政力指数	0.7~1.0の団体	0.5~0.7の団体	0.4~0.5の団体	0.3~0.4の団体	0.3未満の団体

- 2 (1) 地方税の額は、東京都以外の団体については利子割交付金、配当割交付金、株式等譲渡所得割交付金、地方消費税交付金、ゴルフ場利用税交付金、特別地方消費税交付金、自動車取得税交付金、軽油引取税交付金(以下「8交付金」という。)として市町村に交付する額を除いたものである。
- (2) 東京都の地方税については、上記8交付金のほかに特別区財政調整交付金を除いたものである。
なお、()内の数値は、東京都の地方税に都が徴収した市町村税相当額が含まれていることを考慮し、上記8交付金のほかに当該市町村税相当額を除いたものを計上している。
- 3 人口1人当たり額は、平成17年3月31日現在住民基本台帳登録人口で除して得た額である。その2)において同じ。

Note 1 : The group classification is as follows:

groups	B1	B2	C	D	E
financial capability indicator	from 0.7 to 1.0	from 0.5 to 0.7	from 0.4 to 0.5	from 0.3 to 0.4	below 0.3

Note 2 : (1) Except for the Tokyo Metropolitan Government, the amounts of local taxes exclude the amounts granted to municipalities as grant from interest-based prefectural inhabitant tax, Grants from the dividend levy of prefectural inhabitant tax, Grants from the levy on capital gain from stocks, local consumption tax grant, grant from tax on usage of golf facilities, special local consumption tax grant, automobile acquisition tax grant, and light oil delivery tax grant. (hereinafter collectively referred to as "the 8 grants").

(2) The amounts of local taxes for the Tokyo Metropolitan Government exclude financial equalization grant to special wards as well as the 8 grants above. Taking into consideration that the amounts of local taxes for the Tokyo Metropolitan Government include revenues from taxes which are ordinarily classified as municipal taxes but collected by the Tokyo Metropolitan Government, figures in the parentheses show the amounts after deducting those tax revenues in addition to the six grants above.

Note 3 : The per capita amounts are calculated by dividing the total amounts by the population registered on basic resident registers as of March 31st, 2005. This also applies to Section 2.

第24表 一般財源の人口1人当たり額の状況(つづき1)

Table 24 The amount of per capita general revenue sources (Continued 1)

その2 市町村

(1) 類型区分の状況

ア 都市

Section 2 Municipalities

(1) Types

a. Cities

人口 Population	産業構造 Industrial structure	II, III - 95% or more					II, III - 85% or more and less than 95%		II, III - less than 85%	
		II, III - 95% or more		II, III - 85% or more		II, III - 85% or more and less than 95%		II, III - less than 85%		
		III - 65% or more	III - less than 65%	III - 55% or more	III - less than 55%	III - less than 55%	III - 50% or more	III - less than 50%	III - less than 50%	
35,000人未満	Less than 35,000 persons	0-5	0-4	0-3	0-2	0-1	0	0-0	0	
人以上	人未満	Category								
35,000 ~	55,000 or more — less than 55,000	I-5	I-4	I-3	I-2	I-1	I-0			
55,000 ~	55,000 or more — less than 80,000	II-5	II-4	II-3	II-2	II-1	※			
80,000 ~	80,000 or more — less than 130,000	III-5	III-4	III-3	III-2	III-1	※			
130,000 ~	130,000 or more — less than 230,000	IV-5	IV-4	IV-3	IV-2	IV-1	※			
230,000 ~	230,000 or more — less than 430,000	V-5	V-4	V-3	V-2	※	※			
430,000人以上	430,000 or more	VI-5	VI-4	VI-3	※	※	※			

(注) 人口及び産業構造は、平成12年国勢調査による。

Note : Data for population and industrial structure are from the 2000 Population Census.

第24表 一般財源の人口1人当たり額の状況(つづき2)

Table 24 The amount of per capita general revenue sources (Continued 2)

イ 町村

b. Towns and villages

人口	Population	産業構造 Industrial structure 類型	II次、III次85%以上		II次、III次 75%以上 85%未満	II次、III次 65%以上 75%未満	II次、III次 65%未満
			III次55% 以上	III次55% 未満			
			III - 55% or more	III - less than 55%	II, III - 75% or more and less than 85%	II, III - 65% or more and less than 75%	II, III - less than 65%
			4	3	2	1	0
			Category				
3,500人未満		Less than 3,500 persons	0-4	0-3	0-2	0-1	0-0
人以上		人未満					
3,500	~	5,500	I-4	I-3	I-2	I-1	I-0
5,500	~	8,000	II-4	II-3	II-2	II-1	II-0
8,000	~	13,000	III-4	III-3	III-2	III-1	III-0
13,000	~	18,000	IV-4	IV-3	IV-2	IV-1	IV-0
18,000	~	23,000	V-4	V-3	V-2	V-1	V-0
23,000	~	28,000	VI-4	VI-3	VI-2	VI-1	※
28,000	~	35,000	VII-4	VII-3	VII-2	VII-1	※
35,000人以上		35,000 or more	VIII-4	VIII-3	VIII-2	※	※

第24表 一般財源の人口1人当たり額の状況 (つづき3)

Table 24 The amount of per capita general revenue sources (Continued 3)

その2 市町村 (つづき)

(2) 都市

Section 2 Municipalities (Continued)

(単位 円 ・ %)

(2) Cities

(Unit : Yen, %)

類型 Category	地方税 Local taxes		地方交付税 Local allocation tax		一般財源 General revenue sources	
	人口1人当たり額 Per capita amounts	歳入構成比 Component percentage of total revenues	人口1人当たり額 Per capita amounts	歳入構成比 Component percentage of total revenues	人口1人当たり額 Per capita amounts	歳入構成比 Component percentage of total revenues
0-0	88,301	17.7	183,234	36.7	297,494	59.5
0-1	83,146	16.0	193,109	37.2	301,544	58.2
0-2	108,108	22.4	143,694	29.8	278,382	57.7
0-3	102,051	21.3	152,159	31.7	279,379	58.2
0-4	130,105	31.0	93,894	22.3	249,629	59.4
0-5	98,859	19.1	178,488	34.4	301,446	58.1
I-0	112,505	19.7	165,201	29.0	306,201	53.7
I-1	86,927	15.6	192,404	34.5	305,667	54.8
I-2	113,888	26.4	111,238	25.8	251,984	58.4
I-3	107,622	26.9	98,685	24.7	230,074	57.6
I-4	142,092	37.5	59,230	15.6	227,147	60.0
I-5	124,695	30.1	85,815	20.7	232,140	56.0
II-1	89,365	16.6	179,171	33.3	294,291	54.6
II-2	129,305	31.9	83,325	20.6	238,823	58.9
II-3	112,312	30.1	81,845	21.9	217,784	58.3
II-4	126,349	39.1	50,028	15.5	200,357	61.9
II-5	138,510	45.9	27,734	9.2	189,341	62.7
III-1	77,266	13.6	192,688	33.8	299,124	52.5
III-2	132,407	35.0	59,931	15.8	219,566	58.0
III-3	122,240	31.4	73,462	18.9	220,567	56.6
III-4	137,616	41.6	38,025	11.5	200,057	60.4
III-5	132,928	42.7	31,783	10.2	187,505	60.3
IV-1	102,988	28.8	80,667	22.6	205,066	57.3
IV-2	146,517	41.3	23,738	6.7	196,886	55.6
IV-3	126,452	30.2	75,553	18.1	227,543	54.4
IV-4	145,840	46.1	24,343	7.7	195,430	61.8
IV-5	150,362	47.8	19,103	6.1	194,048	61.7
V-2	162,045	52.6	5,882	1.9	197,676	64.2
V-3	135,727	38.1	48,374	13.6	209,335	58.7
V-4	154,023	48.8	21,860	6.9	201,861	63.9
V-5	140,408	43.9	31,431	9.8	195,525	61.2
VI-3	127,534	36.2	55,118	15.6	205,737	58.4
VI-4	158,445	45.3	20,856	6.0	203,211	58.1
VI-5	148,898	45.6	26,365	8.1	199,008	60.9

第24表 一般財源の人口1人当たり額の状況(つづき4)

Table 24 The amount of per capita general revenue sources (Continued 4)

その2 市町村(つづき)

(3) 町村

Section 2 Municipalities (Continued)

(単位 円・%)

(3) Towns and villages

(Unit: Yen, %)

類型 Category	地方税 Local taxes		地方交付税 Local allocation tax		一般財源 General revenue sources	
	人口1人当たり額 Per capita amounts	歳入構成比 Component percentage of total revenues	人口1人当たり額 Per capita amounts	歳入構成比 Component percentage of total revenues	人口1人当たり額 Per capita amounts	歳入構成比 Component percentage of total revenues
	0-0	79,375	6.3	544,131	43.3	668,776	53.2
0-1	91,859	7.0	614,180	46.6	751,066	57.0
0-2	83,401	6.8	547,832	44.4	669,478	54.3
0-3	124,889	10.2	470,141	38.4	631,135	51.6
0-4	190,326	13.4	473,856	33.2	702,304	49.3
I-0	82,217	8.9	410,610	44.7	528,530	57.5
I-1	74,396	8.9	366,070	43.7	473,365	56.5
I-2	79,762	9.8	356,321	43.9	468,643	57.8
I-3	128,005	16.8	259,843	34.1	418,718	55.0
I-4	131,822	16.3	293,045	36.3	454,177	56.2
II-0	73,737	9.3	327,620	41.4	435,492	55.1
II-1	85,262	12.1	285,241	40.5	401,847	57.1
II-2	83,009	12.7	263,583	40.3	374,825	57.3
II-3	94,948	16.1	210,772	35.7	333,777	56.5
II-4	148,123	22.5	188,432	28.6	364,692	55.3
III-0	69,924	13.2	213,720	40.4	309,964	58.6
III-1	77,809	12.4	241,290	38.3	348,983	55.4
III-2	89,153	16.4	192,138	35.3	308,579	56.7
III-3	113,746	24.0	137,802	29.1	278,949	58.9
III-4	120,067	24.1	133,055	26.7	280,025	56.3
IV-0	71,951	12.8	233,413	41.4	334,302	59.3
IV-1	78,041	15.5	190,366	37.7	296,051	58.7
IV-2	90,317	19.0	161,414	34.0	278,623	58.7
IV-3	111,508	26.5	111,010	26.4	248,943	59.1
IV-4	119,477	28.6	94,161	22.5	239,044	57.2
V-0	87,236	14.8	197,421	33.4	318,715	53.9
V-1	67,746	13.1	191,632	36.9	285,893	55.1
V-2	81,367	18.1	159,713	35.6	266,800	59.5
V-3	105,446	29.9	86,438	24.5	218,480	62.0
V-4	108,390	30.1	87,252	24.2	220,568	61.2
VI-1	61,964	7.7	387,038	48.2	474,484	59.0
VI-2	100,635	20.8	147,455	30.5	275,969	57.1
VI-3	115,503	31.0	76,955	20.6	219,628	58.9
VI-4	104,503	31.6	73,864	22.3	202,104	61.1
VII-1	71,521	19.0	141,000	37.4	236,243	62.6
VII-2	75,971	17.2	159,625	36.1	260,790	59.0
VII-3	136,782	44.2	40,676	13.1	203,956	65.9
VII-4	116,797	37.4	53,058	17.0	192,197	61.5
VIII-2	90,091	25.5	104,052	29.5	221,146	62.6
VIII-3	161,302	50.9	16,424	5.2	206,243	65.1
VIII-4	116,162	41.3	36,865	13.1	175,800	62.6

第26表 地方債発行状況

Table 26 Local government loans flotation

(単位 百万円 ・ %)
(Unit : Million yen, %)

区分	平成16年度 FY 2004						平成15年度純計額		比較 Comparison		
	都道府県		市町村		純計額		Net total amount for FY 2003		増減額	増減率	前年度増減率
	Prefectures	Municipalities	Net total amount		Net total amount for FY 2003		Change	Percentage of change	Percentage of change for the previous fiscal year		
(発行目的別)	(By purpose of loan)										
一般公共事業債	1,915,855	26.8	376,418	7.1	2,292,273	18.5	2,383,721	17.3	△ 91,448	△ 3.8	△ 14.4
うち財源対策債等	1,197,408	16.7	220,183	4.2	1,417,590	11.5	1,470,236	10.7	△ 52,646	△ 3.6	△ 6.4
一般単独事業債	2,284,084	31.9	1,393,083	26.4	3,677,166	29.7	3,340,172	24.2	336,994	10.1	△ 10.8
公営住宅建設事業債	68,892	1.0	108,852	2.1	177,744	1.4	218,878	1.6	△ 41,134	△ 18.8	△ 12.1
義務教育施設整備事業債	8,916	0.1	231,200	4.4	240,116	1.9	260,192	1.9	△ 20,076	△ 7.7	△ 4.6
辺地対策事業債	-	-	51,179	1.0	51,179	0.4	57,176	0.4	△ 5,997	△ 10.5	△ 7.2
公共用地先行取得等事業債	74,628	1.0	67,926	1.3	142,554	1.2	161,887	1.2	△ 19,333	△ 11.9	59.3
災害復旧事業債	97,263	1.4	39,321	0.7	136,583	1.1	72,644	0.5	63,939	88.0	△ 15.9
首都圏等整備事業債	18,704	0.3	-	-	18,704	0.2	27,421	0.2	△ 8,717	△ 31.8	△ 27.5
一般廃棄物処理事業債	189	0.0	183,356	3.5	183,545	1.5	207,825	1.5	△ 24,280	△ 11.7	△ 57.3
社会福祉施設整備事業債	21,625	0.3	29,587	0.6	51,212	0.4	68,939	0.5	△ 17,727	△ 25.7	5.4
退職手当債	14,900	0.2	3,240	0.1	18,140	0.1	21,001	0.2	△ 2,861	△ 13.6	48.0
転貸債	17,504	0.2	18,114	0.3	35,617	0.3	38,826	0.3	△ 3,209	△ 8.3	△ 7.3
過疎対策事業債	-	-	250,816	4.7	250,816	2.0	270,093	2.0	△ 19,277	△ 7.1	△ 7.2
国の予算貸付・政府関係機関貸付債	12,413	0.2	7,754	0.1	20,167	0.2	29,431	0.2	△ 9,264	△ 31.5	8.1
地域改善対策特定事業債	-	-	-	-	-	-	-	-	-	-	皆減
財源対策債	63,237	0.9	126,398	2.4	189,635	1.5	228,303	1.7	△ 38,668	△ 16.9	△ 21.1
減収補てん債(平成14年度)	9	0.0	-	-	9	0.0	28,417	0.2	△ 28,408	△ 100.0	△ 95.4
減収補てん債	463,190	6.5	312,305	5.9	775,495	6.3	691,984	5.0	83,511	12.1	46.4
臨時財政対策債	1,957,537	27.3	1,811,142	34.3	3,768,678	30.5	5,264,660	38.2	△ 1,495,982	△ 28.4	101.2
減収補てん債(平成15・16年度)	28,057	0.4	10,280	0.2	38,337	0.3	55,120	0.4	△ 16,783	△ 30.4	皆増
都道府県貸付金	-	-	113,582	2.1	45,788	0.4	51,345	0.4	△ 5,557	△ 10.8	1.0
その他	113,441	1.5	148,847	2.8	262,292	2.1	284,866	1.9	△ 22,574	△ 7.9	12.2
小計	7,160,444	100.0	5,283,400	100.0	12,376,050	100.0	13,762,901	99.8	△ 1,386,851	△ 10.1	9.5
うち減収補てん債	28,066	0.4	10,280	0.2	38,346	0.3	83,536	0.6	△ 45,190	△ 54.1	△ 86.6
特定資金公共投資事業債	-	-	-	-	-	-	26,532	0.2	△ 26,532	皆減	△ 96.4
合計	7,160,444	100.0	5,283,400	100.0	12,376,050	100.0	13,789,433	100.0	△ 1,413,383	△ 10.2	3.5
(借入先別)	(By lender)										
政府資金	1,381,627	19.3	2,727,040	51.6	4,108,667	33.2	6,028,471	43.7	△ 1,919,804	△ 31.8	△ 1.7
財政融資資金	1,040,152	14.5	1,519,930	28.8	2,560,082	20.7	3,867,665	28.0	△ 1,307,583	△ 33.8	△ 1.8
郵政公社資金	341,475	4.8	1,207,110	22.8	1,548,585	12.5	2,160,806	15.7	△ 612,221	△ 28.3	△ 1.5
郵便貯金資金	246,543	3.4	415,711	7.9	662,254	5.4	923,599	6.7	△ 261,345	△ 28.3	△ 9.6
簡易生命保険資金	94,932	1.3	791,399	15.0	886,331	7.2	1,237,206	9.0	△ 350,875	△ 28.4	5.7
公営企業金融公庫	86,214	1.2	301,352	5.7	387,566	3.1	462,764	3.4	△ 75,198	△ 16.2	△ 8.4
市中銀行	2,818,242	39.4	816,060	15.4	3,634,302	29.4	3,449,857	25.0	184,445	5.3	14.4
その他の金融機関	372,041	5.2	465,293	8.8	837,333	6.8	873,911	6.3	△ 36,578	△ 4.2	23.8
保険会社等	8,507	0.1	20,531	0.4	29,038	0.2	34,137	0.2	△ 5,099	△ 14.9	42.3
交付公債	800	0.0	-	-	800	0.0	-	-	800	皆増	皆減
共済等	9,665	0.1	134,249	2.5	143,914	1.2	155,127	1.1	△ 11,213	△ 7.2	△ 9.0
国の予算貸付・政府関係機関貸付	12,045	0.2	7,754	0.1	19,799	0.2	28,906	0.2	△ 9,107	△ 31.5	6.5
(公営企業金融公庫を除く。)	(excluding Japan Finance Corporation for Municipal Enterprises)										
市場公募債	2,462,022	34.4	693,872	13.1	3,155,894	25.5	2,662,887	19.3	493,007	18.5	38.8
個別発行債10年債	904,881	12.6	61,221	1.2	966,102	7.8	938,667	6.8	27,435	2.9	...
個別発行債5年債	530,801	7.4	224,527	4.2	755,328	6.1	680,684	4.9	74,644	11.0	...
個別発行債20年債	86,000	1.2	-	-	86,000	0.7	14,200	0.1	71,800	505.6	...
個別発行債30年債	20,000	0.3	10,000	0.2	30,000	0.2	20,000	0.1	10,000	50.0	...
個別発行債15年債	-	-	15,000	0.3	15,000	0.1	-	-	15,000	皆増	...
共同発行債10年債	641,308	9.0	324,444	6.1	965,752	7.8	754,378	5.5	211,374	28.0	...
ミニ公募債	262,325	3.7	58,680	1.1	321,005	2.6	254,958	1.8	66,047	25.9	...
外国債	16,707	0.2	-	-	16,707	0.1	-	-	16,707	皆増	...
その他	9,281	0.1	117,249	2.4	58,737	0.4	66,841	0.6	△ 8,104	△ 12.1	△ 5.9
小計	7,160,444	100.0	5,283,400	100.0	12,376,050	100.0	13,762,901	99.8	△ 1,386,851	△ 10.1	9.5
特定資金	-	-	-	-	-	-	26,532	0.2	△ 26,532	皆減	△ 96.4
合計	7,160,444	100.0	5,283,400	100.0	12,376,050	100.0	13,789,433	100.0	△ 1,413,383	△ 10.2	3.5

(注) 1 「市中銀行」とは、都市銀行、地方銀行及び長期信用銀行をいう。

2 「その他の金融機関」とは、信託銀行、信用金庫、各種協同組合、その他金銭の貸付けを業とするもので市中銀行以外のものをいう。

3 「保険会社等」には、損害保険協会及び生命保険協会を含む。

4 「共済等」には、全国自治協会、市町村振興協会その他都道府県及び市町村が関係している各種機関を含む。

5 前年度増減率の算定上平成14年度の「郵政公社資金」には郵便貯金資金と簡易生命保険資金の合算額を計上している。

Note 1 : "Commercial banks" means city banks, local banks, and long-term credit banks.

Note 2 : "Other financial institutions" means trust banks, credit associations, various cooperatives, and other institutions engaged in loan business but not classified as "commercial banks" in the above Note 1.

Note 3 : "Insurance companies, etc." includes the Non-life Insurance Associations and the Life Insurance Associations.

Note 4 : "Mutual aids, etc." includes the Japan Municipal Autonomy Association, municipal development associations and other various institutions to which prefectures and municipalities are related.

Note 5 : In calculating "Percentage of change for the previous fiscal year", the figure for Japan Post funds for FY2002 is the total of the funds from postal savings and postal life insurance.

第31表 地方財政と国の財政との累年比較

Table 31 Comparison between national and local finances

(単位 億円・%)
(Unit : 100 million yen, %)

区分	国内総支出		歳出総額				国から地方に対する支出 (D)	地方から国に対する支出 (E)	歳出総計額						歳計構成比		国内総支出に対する割合		
	GDE		Total expenditure		National				Local		Total		Component percentage of net total expenditures		Percentage in GDE				
	実額 (A)	指数 (A)	国 (B)	地方 (C)	国 (B)	地方 (C)			指数 (B)-(D) (F)	指数 (C)-(E) (G)	指数 (F)+(G) (H)	指数 (F)/(H)	指数 (G)/(H)	(F)/(A)	(G)/(A)	(H)/(A)			
																	Actual amount (A)	Index (A)	National (B)	Local (C)	National (B)	Local (C)	Index (B)-(D) (F)	Index (C)-(E) (G)	Index (F)+(G) (H)	Index (F)/(H)	Index (G)/(H)	(F)/(A)	(G)/(A)	(H)/(A)
昭和10年度	167	-	22	21	21	0	19	-	21	-	4	-	47.5	52.5	11.4	12.6	24.0		
16 FY 1942	449	-	81	31	31	0	70	-	31	-	101	-	69.3	30.7	15.6	6.9	22.5		
36 FY 1961	201,708	100	21,645	23,911	23,911	381	11,366	100	23,530	100	34,896	100	32.6	67.4	5.6	11.7	17.3		
平成7年度	4,957,357	2,458	864,795	989,445	331,680	14,952	533,115	4,690	974,493	4,141	1,507,608	4,320	35.4	64.6	10.8	19.7	30.4		
8 FY 1996	5,064,795	2,511	873,154	990,261	336,669	12,694	536,485	4,720	977,567	4,155	1,514,052	4,339	35.4	64.6	10.6	19.3	29.9		
9 FY 1997	5,104,658	2,531	849,085	976,738	325,805	12,543	523,280	4,604	964,195	4,098	1,487,475	4,263	35.2	64.8	10.3	18.9	29.1		
10 FY 1998	5,013,835	2,486	923,131	1,001,975	343,891	17,984	579,240	5,096	984,591	4,184	1,563,831	4,481	37.0	63.0	11.6	19.6	31.2		
11 FY 1999	4,966,058	2,462	1,019,345	1,016,291	387,120	16,106	632,225	5,562	1,000,185	4,251	1,632,410	4,678	38.7	61.3	12.7	20.1	32.9		
12 FY 2000	5,027,831	2,493	1,007,263	976,164	377,649	15,467	629,614	5,539	960,697	4,083	1,590,311	4,557	39.6	60.4	12.5	19.1	31.6		
13 FY 2001	4,923,467	2,441	939,081	974,317	365,011	15,347	574,070	5,051	958,970	4,076	1,533,040	4,393	37.4	62.6	11.7	19.5	31.1		
14 FY 2002	4,887,244	2,423	924,941	948,394	350,045	14,770	574,896	5,058	933,624	3,968	1,508,920	4,323	38.1	61.9	11.8	18.1	30.9		
15 FY 2003	4,935,532	2,447	887,920	925,818	329,382	12,812	558,538	4,914	913,006	3,880	1,471,544	4,217	38.0	62.0	11.3	18.5	29.8		
16 FY 2004	4,961,970	2,460	916,446	912,479	317,488	12,987	598,958	5,270	899,492	3,823	1,498,450	4,294	40.0	60.0	12.1	18.1	30.2		

(注) 1 国内総支出は、内閣府経済社会総合研究所の推計により、平成6年度以降は「国民経済計算 (GSSNA、平成7年基準)」、昭和10年度及び16年度は「国民所得統計 (ISNA)」によっており、いずれも名目値である。ただし、昭和10年度及び16年度は国民総支出の数値である。

2 国の歳出額は、平成6年度以降については、一般会計と交付税及び課税負担金、国営林野事業 (法山勘定のみ)、国営土地改良事業、港湾整備、道路整備、空港整備、治水、石油及びエネルギー需給構造高度化対策、厚生保険 (児童手当勘定のみ) 及び電源開発促進対策 (電源立地勘定のみ) の10特別会計との歳計決算額であり、昭和10年度及び16年度は、一般会計とこれら10特別会計に相当する特別会計がある場合には、それらの特別会計との歳計決算額である。

3 「国から地方に対する支出」は、地方交付税 (地方分与税、地方財政平衡交付金、臨時地方特別交付金、臨時地方特別交付金等を含む。)、地方分与税及び特別事業債償還交付金等を含む。)、地方債と国債の歳出決算額である。

4 「地方から国に対する支出」は、地方財政法第17条の2の規定による地方公共団体の負担金 (地方の歳出決算額中、国債借入負担金に係る国への現金納付額及び国の対する交付公債の元利償還額の合計額) である。

5 決算額からは、特定資金公共事業債償還時補助金及び同補助金と併録された償還金を除いている。

Note 1 : The figures for gross domestic expenditure are shown at current prices and estimated by the Economic and Social Research Institute of the Cabinet Office on the basis of GSSNA for 1994 and the following fiscal years, ISNA for FY1961, and GSSNA for FY1935 and FY1942 fiscal years. For FY1935 and FY1941, however, the figures are those of the gross national expenditure.

Note 2 : The amount of the national expenditure for 1994 and the following fiscal years is the net total of settled accounts including the general account, and the following 10 special accounts: "local allocation tax and local transfer tax", "national forest service (only erosion control sub-account)", "national land improvement projects", "port development", "airport development", "flood control", "petroleum and energy supply/demand structure advancement measures", "welfare insurance (only child allowance account)", and "power source development promotion (only location account)". For fiscal years before 1994, the amount of the national expenditure is the net total of settled accounts of the general account and special accounts, if any, which are equivalent to these 10 special accounts.

Note 3 : "Payment from national to local" is a total of "local apportionment tax", "local finance equalization grant", "temporary special local grant" and "grant for the redemption of a special works loan", etc.). "local transfer tax" and "national government disbursements" (including "special grant for traffic safety", "municipal charge on military bases", "public works loan financed by specific funds" and "public investment works loan financed by specific funds"). It is based on the amount of settled accounts of local revenue.

Note 4 : "Payment from local to national" is the money incurred by local public bodies under Article 17-2 of the Local Finance Law (among the settled accounts of local expenditure, the total sum of cash payment to the national government related to obligatory share of public works directly carried out by the national government, and the amount of the redemption of the principal and interest of public compensation bonds paid to the national government are included).

Note 5 : The amounts of settled accounts exclude the subsidy for the redemption of public works loans financed by specific funds and the redemption money which is offset by this subsidy.

第32表 平成16年度 国・地方の目的別歳出の状況
Table 32 National and local governments' expenditures by function for FY 2004

(単位：億円・%)
(Unit: 100 million yen, %)

区分	歳出合計 Total expenditures					国から地方に 対する支出 (C)	地方から国に 対する支出 (D)	国・地方を遍する歳出総計額 Net total of national and local expenditures				総額 Total	総額中地方の占め る割合 (F)/(G)	国の歳計に占める地方に 対する支出の割合 (C)/(A)	
	国 National		地方 Local		国 National			地方 Local	構成比 Component percentage	構成比 Component percentage	構成比 Component percentage				構成比 Component percentage
	一般会計 General accounts	特別会計 Special accounts	合計 Total	差し控計 Net total												(A)(C) (E)	(B)(D) (F)	(A)+(C) (G)	(B)+(D) (H)
機関	44,643		44,643		149,439	2,370	12,987	42,273	7.1	149,439	191,712	12.8	77.9	5.3	
一般行政費	13,660		13,660		87,499	1,523		12,137	2.0	87,499	99,636	6.6	87.9	11.1	
司法警察消防費	13,844		13,844		51,634	848		12,995	2.2	51,634	64,629	4.3	79.9	6.1	
外交費	9,051		9,051		10,306	△3		9,051	1.5	10,306	9,051	0.6	-	-	
徴税費	7,878		7,878		10,306			7,881	1.3	10,306	18,187	1.2	56.7	-	
貨幣製造費	210		210					210	0.0		210	0.0	-	-	
地方財政費	177,035	680,288	857,323	661,100		193,035		3,188	0.5		3,188	0.2	-	98.4	
防衛費	48,215		48,215		49,215	312		48,903	8.2		48,903	3.3	-	0.6	
国土保全及び開発費	80,555	81,038	161,594	48,157	173,107	35,528	12,987	77,908	13.0	160,120	238,028	15.9	67.3	31.3	
国土保全費	15,510	17,287	32,797	13,987	22,889	6,319	2,829	12,490	2.1	20,060	32,550	2.2	61.6	33.6	
国土開発費	59,291	63,772	123,063	34,190	145,280	28,548	9,795	62,324	10.4	135,485	197,809	13.2	68.5	29.9	
災害復旧費	3,858		3,858		4,938	2,661	363	1,197	0.2	4,575	5,772	0.4	79.3	69.0	
その他	1,896		1,896		63,315	4,651		1,896	0.3		1,896	0.1	-	-	
産業経済費	32,484	18,082	50,535	3,965	14,365	4,194		41,919	7.0	63,315	105,234	7.0	60.2	10.0	
農林水産業費	19,133		19,133		14,365	4,194		14,949	2.5	14,365	29,314	2.0	49.0	21.9	
商工業費	13,351	15,082	31,403	3,965	48,950	467		26,971	4.5	48,950	75,921	5.1	64.5	1.7	
教育費	59,209		59,209		186,743	29,945		29,264	4.9	186,743	198,007	13.2	85.2	50.6	
学校教育費	48,519		48,519		133,339	29,345		19,174	3.2	133,339	152,513	10.2	87.4	60.5	
社会教育費	1,382		1,382		14,020	364		1,018	0.2	14,020	15,038	1.0	98.2	26.3	
その他	9,308		9,308		21,384	236		9,072	1.5	21,384	30,456	2.0	70.2	2.5	
社会保障関係費	219,950	4,253	222,203	2,932	225,911	51,647		167,624	28.0	225,911	393,535	26.3	57.4	23.6	
社会福祉費	194,790	4,253	199,033	2,932	154,599	43,706		152,395	25.4	154,599	306,994	20.5	50.4	22.3	
衛生費	8,800		8,800		57,846	4,349		4,451	0.7	57,846	62,297	4.2	92.9	49.4	
住宅費	9,417		9,417		13,148	3,531		5,886	1.0	13,148	19,094	1.3	68.1	37.5	
その他	4,953		4,953		318	61		4,892	0.9	318	5,210	0.3	6.1	1.2	
恩給費	11,353		11,353		605			11,353	1.9	605	11,958	0.8	5.1	-	
公債費	175,149		175,149		131,154			175,149	29.2	131,154	306,303	20.4	42.8	-	
前年度繰上充用金					205				-	205	205	0.0	100.0	-	
その他	1,376		1,376					1,376	0.2		1,376	0.1	-	-	
合計	848,968	785,631	1,632,599	716,153	912,479	317,488	12,987	598,958	100.0	899,492	1,498,450	100.0	60.0	34.6	

(注) 1 国の歳出総額は、一般会計と交付税及び国庫補助金、国庫林野事業(治山勘定のみ)、国庫土地改良事業、国有林野事業(治山勘定のみ)、国庫土壌改良事業、空港整備、道路整備、港湾整備、治水、石油及びエネルギー供給構造高度化対策、厚生保険(児童手当勘定のみ)及び電源開発促進対策(電源立地勘定のみ)の10特別会計との歳計決算額である。
2 「国から地方に対する支出」は、地方交付税、地方特例交付金、地方譲与税及び国庫支出金(交通安全対策特別交付金及び国有林業施設等所在市町村助成交付金を含む。)の合計額であり、地方の歳入法算額によっている。
3 「地方から国に対する支出」は、地方財政法第17条の2の規定による地方公共団体の負担金(地方の歳入法算額中、国庫林業基金に係る国への現金納付額)で、地方の歳入法算額によっている。
Note 1 : The total amount of the national expenditure is the net amount of settled accounts including the general account, and the following 10 special accounts: "local allocation tax and local transfer tax", "national forest service (only erosion control sub-account)", "national land improvement projects", "port development", "road development", "airport development", "flood control", "petroleum and energy supply/demand structure advancement measures", "welfare insurance (only child allowance account)", and "power source development promoter (only location account)".
Note 2 : "Payments from national to local" is a total amount of "local allocation tax", "local transfer tax", and "national treasury payment" (including "special grant for traffic safety" and "municipal charge on military bases"), and it is based on the amount of settled accounts of local revenue.
Note 3 : "Payments from local to national" is the money incurred by local public bodies under Article 17-2 of the Local Finance Law (cash payment to the national government related to obligatory share of public works directly carried out by the national government out of the amount of settled accounts of local expenditure), and it is based on the amount of settled accounts of local expenditure.

第33表 国民経済計算における公的支出の推移

Table 33 Changes in public expenditures based on the National Accounts

(単位：億円 ・ %)
(Unit : 100 million yen, %)

区分	平成 11年度 FY 1999	12年度 FY 2000	13年度 FY 2001	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	対前年度増減率 Percentage of change from the previous fiscal year										構成比 Component percentage				
							11	12	13	14	15	16	11	12	13	14	15	16			
							FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004			
公的支出	1,202,707	1,202,139	1,196,763	1,175,801	1,157,268	1,135,702	1.0	△ 0.0	△ 0.4	△ 1.8	△ 1.6	△ 1.9	24.2	23.9	24.3	24.1	23.4	22.9			
中央	229,824	229,515	224,836	218,837	220,516	203,854	5.0	△ 0.1	△ 2.0	△ 2.7	0.8	△ 7.6	4.6	4.6	4.6	4.5	4.5	4.1			
最終消費支出	131,157	135,882	138,199	134,308	139,730	137,405	2.1	3.6	1.7	△ 2.8	4.0	△ 1.7	2.6	2.7	2.8	2.7	2.8	2.8			
総資本形成	98,667	93,633	86,637	84,529	80,786	66,449	9.2	△ 5.1	△ 7.5	△ 2.4	△ 4.4	△ 17.7	2.0	1.9	1.8	1.7	1.6	1.3			
地方	712,749	679,950	666,825	649,140	624,285	609,142	△ 1.2	△ 4.6	△ 1.9	△ 2.7	△ 3.8	△ 2.4	14.4	13.5	13.5	12.6	12.3				
最終消費支出	436,703	428,834	433,666	434,563	433,484	433,334	1.4	△ 1.8	1.1	0.2	△ 0.2	△ 0.0	8.8	8.5	8.8	8.9	8.8	8.7			
総資本形成	276,046	251,096	233,159	214,577	190,801	175,808	△ 5.0	△ 9.0	△ 7.1	△ 8.0	△ 11.1	△ 7.9	5.6	5.0	4.7	4.4	3.9	3.5			
社会保障基金	260,134	292,694	305,102	307,824	312,466	322,707	3.6	12.5	4.2	0.9	1.5	3.3	5.2	5.8	6.2	6.3	6.3	6.5			
最終消費支出	258,937	291,537	303,801	306,784	311,613	322,173	3.7	12.6	4.2	1.0	1.6	3.4	5.2	5.8	6.2	6.3	6.3	6.5			
総資本形成	1,197	1,157	1,301	1,040	853	534	△ 18.0	△ 3.3	12.4	△ 20.1	△ 18.0	△ 37.4	0.0	0.0	0.0	0.0	0.0	0.0			
国内総支出 (GDE (Gross domestic expenditures))	4,966,058	5,027,831	4,923,467	4,887,244	4,935,532	4,961,970	△ 1.0	1.2	△ 2.1	△ 0.7	1.0	0.5	100.0	100.0	100.0	100.0	100.0	100.0			

(注) 「国民経済計算 (内閣府経済社会総合研究所調べ)」による数値及びそれを基に総務省において算出した数値である。その2において同じ。

Note : The figures in this table are partly taken from the data in "National Accounts (surveyed by the Economic and Social Research Institute, Cabinet Office, Government of Japan)" and partly calculated by the Ministry of Internal Affairs and Communications on the basis of those data. This also applies to Section 2.

第33表 国民経済計算における公的支出の推移（つづき）

Table 33 Changes in public expenditures based on the National Accounts (Continued)

その2 地方財政分

Section 2 For local finance

(単位 億円・%)
(Unit : 100 million yen, %)

区分	11年度 FY 1999	12年度 FY 2000	13年度 FY 2001	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	対前年度増減率								構成比				
							Percentage of change from the previous fiscal year								Component percentage				
							11	12	13	14	15	16	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	11	12	13	14	15	16
普通会計	605,410	579,459	573,719	562,059	540,819	528,913	△1.2	△4.3	△1.0	△2.0	△3.8	△2.2	84.9	85.2	86.0	86.6	86.6	86.6	86.8
(歳出)	1,016,291	976,164	974,317	948,394	925,818	912,479	1.4	△3.9	△0.2	△2.7	△2.4	△1.4	142.6	143.6	146.1	146.1	148.3	149.8	
(控除)	410,881	396,705	400,598	386,335	384,999	383,566	5.6	△3.5	1.0	△3.6	△0.3	△0.4	57.6	58.3	60.1	59.5	61.7	63.0	
最終消費支出	413,312	405,156	409,685	410,481	409,126	408,624	1.4	△2.0	1.1	0.2	△0.3	△0.1	58.0	59.6	61.4	63.2	65.5	67.1	
総資本形成	192,098	174,303	164,034	151,578	131,693	120,289	△6.4	△9.3	△5.9	△7.6	△13.1	△8.7	27.0	25.6	24.6	23.4	21.1	19.7	
非企業会計	67,939	63,162	59,632	56,377	53,658	50,550	0.0	△7.0	△5.6	△5.5	△4.8	△5.8	9.5	9.3	8.9	8.7	8.6	8.3	
最終消費支出	23,391	23,677	23,881	24,082	24,358	24,710	2.1	1.2	1.3	0.4	1.1	1.4	3.3	3.5	3.6	3.7	3.9	4.1	
総資本形成	44,548	39,485	35,651	32,295	29,300	25,840	△1.1	△11.4	△9.7	△9.4	△0.3	△11.8	6.3	5.8	5.3	5.0	4.7	4.2	
公的企業	39,400	37,308	33,474	30,704	29,808	29,679	△2.4	△5.3	△10.3	△8.3	△2.9	△0.4	5.5	5.5	5.0	4.7	4.8	4.9	
総資本形成	39,400	37,308	33,474	30,704	29,808	29,679	△2.4	△5.3	△10.3	△8.3	△2.9	△0.4	5.5	5.5	5.0	4.7	4.8	4.9	
地方の公的支出	712,749	679,930	666,825	649,140	624,285	609,142	△1.2	△4.6	△1.9	△2.7	△3.8	△2.4	100.0	100.0	100.0	100.0	100.0	100.0	
最終消費支出	436,703	428,834	433,666	434,563	433,484	433,334	1.4	△1.8	1.1	△0.2	△0.2	△0.0	61.3	63.1	65.0	66.9	69.4	71.1	
総資本形成	276,046	251,096	233,159	214,577	190,801	175,808	△5.0	△9.0	△7.1	△8.0	△11.1	△7.9	38.7	36.9	35.0	33.1	30.6	28.9	

第34表 目的別歳出決算額の状況

Table 34 The amount of settled expenditures by function

区分	平成16年度 FY 2004			平成15年度 FY 2003			比較					
	都道府県 Prefectures	市町村 Municipalities	純計額 Net total	都道府県 Prefectures	市町村 Municipalities	純計額 Net total	増減率 Percentage of change		前年度増減率 Percentage of change in the previous fiscal year			
							増減額 Change	都道府県 Prefectures	市町村 Municipalities	純計額 Net total	都道府県 Prefectures	市町村 Municipalities	純計額 Net total
議会	84,225	0.2	530,136	84,225	0.6	541,384	△0.8	△2.3	△2.1	△2.0	△4.1	△3.8
総務	3,166,139	6.6	8,941,402	3,166,139	9.8	9,039,332	△0.9	△1.2	△1.1	12.9	2.7	5.6
民生	4,011,357	8.3	15,132,254	4,011,357	16.6	14,540,192	1.1	4.6	4.1	△9.3	5.9	1.7
衛生	1,512,685	3.1	5,784,579	1,512,685	6.3	5,896,341	△2.4	△1.7	△1.9	△2.3	△10.4	△8.7
労働	243,594	0.5	359,393	243,594	0.4	373,770	△4.9	△2.0	△3.8	△28.1	△5.3	△23.3
農林水産業	3,309,518	6.9	4,321,818	3,309,518	4.7	4,693,939	△7.6	△10.9	△7.9	△10.3	△7.2	△8.9
商工	3,265,083	6.8	4,906,608	3,265,083	5.4	4,841,148	2.6	△1.2	1.4	△1.7	△5.1	△2.9
土木	7,841,235	15.9	15,234,826	7,841,235	16.7	16,438,127	△7.8	△6.9	△7.3	△9.1	△4.8	△7.0
消防	216,889	0.5	1,835,839	216,889	2.0	1,820,044	0.3	0.8	0.9	△2.6	△2.1	△2.1
警察	3,338,032	6.9	3,337,689	3,338,032	3.7	3,361,971	△0.7	-	△0.7	△1.3	-	△1.3
教育	11,511,949	23.9	16,810,156	11,511,949	18.5	17,201,373	△1.1	△2.9	△1.7	△1.6	△4.5	△2.6
災害復旧	305,542	0.6	493,821	305,542	0.5	302,988	50.8	79.9	63.0	△12.7	△8.1	△12.4
公債	6,671,193	13.8	13,115,379	6,671,193	14.4	13,191,479	△0.3	△1.0	△0.6	1.2	0.7	1.0
諸支出	69,869	0.1	323,535	69,869	0.4	311,979	10.7	1.9	3.7	△3.6	2.5	1.2
前年度繰上充用金	1,476	0.0	20,480	1,476	0.0	26,766	△84.7	10.9	△23.5	△23.1	24.3	1.7
Advance appropriation for previous year's expenditures							△6.9	-	-	△29.3	-	-
利子割交付金	138,681	0.3		138,681	-		皆増	-	-	-	-	-
Grant from interest-based prefectural inhabitant tax							皆増	-	-	-	-	-
配当割交付金	28,010	0.1		28,010	-		皆増	-	-	-	-	-
Grants from the dividend levy of prefectural inhabitant tax							11.2	-	-	11.9	-	-
株式譲渡所得割交付金	28,865	0.1		28,865	-		△6.2	-	-	△7.4	-	-
Grants from the levy on capital gain from stocks							△32.5	-	-	△59.0	-	-
地方消費税交付金	1,349,047	2.8		1,349,047	-		2.3	-	-	8.7	-	-
Local consumption tax grant							0.2	-	-	0.5	-	-
ゴルフ場利用税交付金	45,422	0.1		45,422	-		4.2	-	-	0.8	-	-
Grant from tax on usage of golf facilities							△1.5	△1.1	△1.4	△3.1	△1.3	△2.4
特別区地方消費税交付金	52	0.0		52	-							
Special local consumption tax grant												
自動車取得税交付金	316,999	0.7		316,999	-							
Automobile acquisition tax grant												
軽油引取税交付金	108,521	0.2		108,521	-							
Light oil delivery tax grant												
特別区財政調整交付金	808,091	1.7		808,091	-							
Financial equalization grant to special wards												
歳出合計	48,193,452	100.0	91,247,914	48,193,452	100.0	92,581,841	△1.5	△1.1	△1.4	△3.1	△1.3	△2.4

その1 総括
Section1 General overview

第34表 目的別歳出決算額の状況 (つづき)

Table 34 The amount of settled expenditures by function (Continued)

(単位 百万円)
(Unit : Million yen)

その2 推移-1

Section 2 Trends - 1

区分	決算額 The amount of settled expenditures							指数 Index				
	平成11年度 FY 1999	12年度 FY 2000	13年度 FY 2001	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	11 1999	12 2000	13 2001	14 2002	15 2003	16 2004
議会 費 Assembly	581,319	575,997	573,473	562,517	541,384	530,136	100	99	99	97	93	91
総務 費 General administration	9,177,997	9,156,455	8,938,593	8,555,941	9,039,332	8,941,402	100	100	97	93	98	97
民生 費 Social welfare	15,063,969	13,392,030	14,054,411	14,303,211	14,540,192	15,132,254	100	89	93	95	97	100
衛生 費 Sanitation	6,584,461	6,519,660	6,675,965	6,454,941	5,896,341	5,784,579	100	99	101	98	90	88
労働 費 Labor administration	655,309	475,780	798,218	487,473	373,770	359,393	100	73	122	74	57	55
農林水産業 費 Agriculture forestry and fisheries	6,209,105	5,869,961	5,595,215	5,155,220	4,693,939	4,321,818	100	95	89	83	76	70
商工 費 Commerce and industry	6,002,002	5,427,712	5,368,931	4,983,219	4,841,148	4,906,608	100	90	89	83	81	82
土木 費 Public works	20,978,072	19,560,287	18,572,313	17,671,998	16,439,127	15,234,826	100	93	89	84	78	73
消防 費 Fire service	1,873,596	1,875,829	1,862,478	1,859,289	1,820,044	1,835,839	100	100	99	99	97	98
警察 費 Police	3,417,910	3,428,812	3,393,702	3,407,340	3,361,971	3,337,689	100	100	99	100	98	98
教育 費 Education	18,192,738	18,078,717	18,001,012	17,654,384	17,201,373	16,910,156	100	99	99	97	95	93
その他 他 Miscellaneous expenditures	12,892,632	13,255,120	13,657,377	13,743,885	13,833,220	13,953,214	100	103	106	107	107	108
歳出合計 Total expenditures	101,629,110	97,616,360	97,431,668	94,839,418	92,581,841	91,247,914	100	96	96	93	91	90

第34表 目的別歳出決算額の状況 (つづき)

Table 34 The amount of settled expenditures by function (Continued)

その2 推移-2

Section 2 Trends - 2

区分	決算額構成比								増減率							
	Component percentage								Percentage of change							
	11 1999	12 2000	13 2001	14 2002	15 2003	16 2004	11 1999	12 2000	13 2001	14 2002	15 2003	16 2004				
議会	0.6	0.6	0.6	0.6	0.6	0.6	△ 3.5	△ 0.9	△ 0.4	△ 1.9	△ 3.8	△ 2.1				
総務	9.0	9.4	9.2	9.0	9.8	9.8	6.0	△ 0.2	△ 2.4	△ 4.3	5.6	△ 1.1				
民生	14.8	13.7	14.4	15.1	15.7	16.6	12.0	△ 11.1	4.9	1.8	1.7	4.1				
衛生	6.5	6.7	6.9	6.8	6.4	6.3	△ 1.1	△ 1.0	2.4	△ 3.3	△ 8.7	△ 1.9				
労働	0.6	0.5	0.8	0.5	0.4	0.4	43.2	△ 27.4	67.8	△ 38.9	△ 23.3	△ 3.8				
農林水産業	6.1	6.0	5.7	5.4	5.1	4.7	△ 2.7	△ 5.5	△ 5.7	△ 6.9	△ 8.9	△ 7.9				
商工	5.9	5.6	5.5	5.3	5.2	5.4	△ 4.1	△ 9.6	△ 1.1	△ 7.2	△ 2.9	1.4				
土木	20.6	20.0	19.1	18.6	17.8	16.7	△ 4.5	△ 6.8	△ 5.1	△ 4.8	△ 7.0	△ 7.3				
消防	1.8	1.9	1.9	2.0	2.0	2.0	△ 1.5	0.1	△ 0.7	△ 0.2	△ 2.1	0.9				
警察	3.4	3.5	3.5	3.6	3.6	3.7	△ 1.1	0.3	△ 1.0	0.4	△ 1.3	△ 0.7				
教育	17.9	18.5	18.5	18.6	18.6	18.5	△ 2.2	△ 0.6	△ 0.4	△ 1.9	△ 2.6	△ 1.7				
その他	12.8	13.6	13.9	14.5	14.8	15.3	9.3	2.8	3.0	0.6	0.6	0.9				
歳出合計	100.0	100.0	100.0	100.0	100.0	100.0	1.4	△ 3.9	△ 0.2	△ 2.7	△ 2.4	△ 1.4				

第71表 性質別歳出決算額の状況

Table 71 The amount of settled expenditures by character

(単位：百万円・%)
(Unit: Million yen, %)

区分	平成16年度 FY 2004			平成15年度 FY 2003			比較 Comparison					
	都道府県 Prefectures		市町村 Municipalities	都道府県 Prefectures		市町村 Municipalities	増減率 Percentage of change		増減率 Percentage of change in the previous fiscal year		増減率 Percentage of change in the previous fiscal year	
	純計額 Net total	純計額 Net total	純計額 Net total	純計額 Net total	純計額 Net total	純計額 Net total	都道府県 Prefectures	市町村 Municipalities	純計額 Net total	都道府県 Prefectures	市町村 Municipalities	純計額 Net total
人件費	15,217,601	31.6	10,395,692	21.1	25,613,293	28.1	△ 0.8	△ 1.8	△ 1.2	△ 1.8	△ 1.6	△ 1.8
物件費	1,689,280	3.5	6,257,140	12.7	7,926,420	8.7	△ 1.9	1.0	0.4	0.1	△ 0.9	△ 0.7
維持補修費	412,469	0.9	680,016	1.3	1,062,485	1.2	0.3	0.7	0.6	△ 0.6	△ 0.1	△ 0.3
扶助費	1,025,319	2.1	6,454,177	13.1	7,479,496	8.2	△ 1.3	7.6	6.3	△ 24.6	11.8	4.3
補助費	8,592,644	17.8	3,384,290	6.9	6,833,998	7.5	0.6	△ 1.9	△ 3.1	4.8	△ 0.6	2.8
普通建設事業費	9,292,358	19.3	7,892,320	16.0	16,336,661	17.9	△ 10.6	△ 10.7	△ 10.5	△ 11.5	△ 13.4	△ 12.4
うち補助事業費	4,448,404	9.2	2,490,659	5.1	6,646,639	7.3	△ 16.0	△ 15.8	△ 15.6	△ 12.2	△ 19.1	△ 14.7
うち単独事業費	3,700,497	7.7	5,035,182	10.2	8,427,639	9.2	△ 7.0	△ 7.7	△ 7.5	△ 9.5	△ 10.4	△ 10.1
災害復旧事業費	306,506	0.6	234,915	0.5	493,774	0.5	50.8	79.9	63.0	△ 12.7	△ 7.9	△ 12.3
失業対策事業費	2,746	0.0	15,332	0.0	18,078	0.0	23.8	0.2	3.2	19.1	△ 6.8	△ 4.2
公債	6,643,139	13.8	6,529,867	13.3	13,078,625	14.3	△ 0.2	△ 1.0	△ 0.6	1.0	0.7	0.9
積立	464,944	1.0	1,072,698	2.2	1,537,643	1.7	△ 12.4	3.8	△ 1.7	19.9	12.1	14.7
投資及び出資金	375,519	0.8	270,920	0.6	646,439	0.7	64.5	7.9	34.9	△ 0.7	5.4	2.4
貸付	3,926,321	8.1	1,755,050	3.6	5,611,061	6.1	8.6	△ 2.8	4.8	△ 2.9	△ 1.9	△ 2.7
繰出	263,130	0.5	4,326,330	8.8	4,589,461	5.0	11.9	2.3	2.8	△ 6.8	5.8	5.0
前年度繰上充入金	1,476	0.0	19,004	0.0	20,480	0.0	△ 6.286	10.9	△ 23.5	△ 23.1	24.3	1.7
歳出合計	48,193,452	100.0	49,257,753	100.0	91,247,914	100.0	△ 1.5	△ 1.1	△ 1.4	△ 3.1	△ 1.3	△ 2.4
うち義務的経費	22,886,058	47.5	23,379,736	47.5	46,171,414	50.6	△ 0.7	0.9	0.1	△ 2.4	2.2	△ 0.1
うち投資的経費	9,601,611	19.9	8,142,567	16.5	16,848,513	18.5	△ 9.4	△ 9.4	△ 9.3	△ 11.5	△ 13.4	△ 12.4

(注) 普通建設事業費の補助事業費には受託事業費を含み、単独事業費には同僚他団体施行事業負担金及び受託事業費のうちの単独事業費を含む。

Note: Within the total of expenditure on ordinary construction works, the figures for subsidized public works expenditure include expenditure for commissioned projects in receipt of national government disbursements, and the figures for unsubsidized public works expenditure include obligatory shares in the projects of other local public bodies on the same tier, and the expenditure for commissioned projects with no national government disbursements.

第71表 性質別歳出決算額の状況 (つづき)

Table 71 The amount of settled expenditures by character (Continued)

(単位 百万円)
(Unit : Million yen)

その2 推移-1
Section 2 Trends - 1

区分	決算額 The amount of settled expenditures								指数 Index				
	平成11年度 FY 1999	12年度 FY 2000	13年度 FY 2001	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	11 1999	12 2000	13 2001	14 2002	15 2003	16 2004	
人件費 Personnel expenses	27,047,484	26,877,474	26,838,319	26,394,220	25,932,276	25,613,293	100	99	99	98	96	95	
物件費 Supplies and services expenses	7,987,308	7,702,171	7,888,370	7,951,029	7,893,696	7,926,420	102	98	101	102	101	99	
維持補修費 Maintenance and repairs	1,093,461	1,106,532	1,079,516	1,059,327	1,056,352	1,062,485	100	101	99	97	97	97	
扶助費 Social assistance	6,912,720	6,096,361	6,474,615	6,742,408	7,034,889	7,479,496	106	93	99	103	107	108	
普通建設事業費 Ordinary construction works	26,111,902	23,901,749	22,531,237	20,824,161	18,250,343	16,336,661	92	84	80	74	65	63	
災害復旧事業費 Disaster restoration	673,212	503,547	403,156	345,536	302,929	493,774	126	94	75	64	56	73	
失業対策事業費 Unemployment relief works	29,703	28,233	38,400	18,284	17,519	18,078	93	88	120	57	55	61	
公債費 Debt service	11,756,038	12,346,153	12,820,741	13,036,495	13,154,898	13,078,625	108	114	118	120	121	111	
積立金 Reserves	2,514,088	1,947,400	2,024,156	1,364,078	1,564,243	1,537,643	190	147	153	103	118	61	
その他 Miscellaneous expenditures	17,503,194	17,106,740	17,333,178	17,103,880	17,374,696	17,701,439	105	103	104	103	104	101	
歳出合計 Total expenditures	101,629,110	97,616,360	97,431,688	94,839,418	92,581,841	91,247,914	101	97	97	95	92	90	
うち 義務的経費 Obligatory expenditures	45,716,242	45,319,988	46,133,675	46,173,123	46,122,062	46,171,414	103	102	104	104	104	101	
うち 投資的経費 Capital expenditures	26,814,817	24,433,530	22,972,793	21,187,981	18,570,791	16,848,513	93	85	80	73	64	63	

第71表 性質別歳出決算額の状況 (つづき)

Table 71 The amount of settled expenditures by character (Continued)

その2 推移-2

Section 2 Trends -2

(単位 %) (Unit : %)

区分	決算額構成比								増減率							
	11 1999	12 2000	13 2001	14 2002	15 2003	16 2004	11 1999	12 2000	13 2001	14 2002	15 2003	16 2004				
人件費 Personnel expenses	26.6	27.5	27.5	27.8	28.0	28.1	0.0	△ 0.6	△ 0.1	△ 1.7	△ 1.8	△ 1.2				
物件費 Supplies and services expenses	7.9	7.9	8.1	8.4	8.5	8.7	2.0	△ 3.6	2.4	0.8	△ 0.7	0.4				
維持補修費 Maintenance and repairs	1.1	1.1	1.1	1.1	1.1	1.2	0.3	1.2	△ 2.4	△ 1.9	△ 0.3	0.6				
扶助費 Social assistance	6.8	6.2	6.6	7.1	7.6	8.2	5.6	△ 11.8	6.2	4.1	4.3	6.3				
普通建設事業費 Ordinary construction works	25.7	24.5	23.1	22.0	19.7	17.9	△ 7.7	△ 8.5	△ 5.7	△ 7.6	△ 12.4	△ 10.5				
災害復旧事業費 Disaster restoration	0.7	0.5	0.4	0.4	0.3	0.5	25.6	△ 25.2	△ 19.9	△ 14.3	△ 12.3	63.0				
失業対策事業費 Unemployment relief works	0.0	0.0	0.0	0.0	0.0	0.0	△ 7.0	△ 4.9	36.0	△ 52.4	△ 4.2	3.2				
公債費 Debt service	11.6	12.6	13.2	13.7	14.2	14.3	8.2	5.0	3.8	1.7	0.9	△ 0.6				
積立金 Reserves	2.5	2.0	2.1	1.4	1.7	1.7	90.3	△ 22.5	3.9	△ 32.6	14.7	△ 1.7				
その他の Miscellaneous expenditures	17.1	17.7	17.9	18.1	18.9	19.4	5.1	△ 2.3	1.3	△ 1.3	1.6	1.9				
歳出合計 Total expenditures	100.0	100.0	100.0	100.0	100.0	100.0	1.4	△ 3.9	△ 0.2	△ 2.7	△ 2.4	△ 1.4				
うち 義務的経費	45.0	46.4	47.3	48.7	49.8	50.6	2.8	△ 0.9	1.8	0.1	△ 0.1	0.1				
うち 投資的経費	26.4	25.0	23.6	22.3	20.1	18.5	△ 7.1	△ 8.9	△ 6.0	△ 7.8	△ 12.4	△ 9.3				

第97表 地方債現在高の状況

Table 97 Outstanding local government loans

その1 目的別内訳

Section 1 Breakdown by purpose of loans

(単位 百万円 ・ %)

(Unit : Million yen, %)

区分	平成16年度 FY 2004						平成15年度 合計額 Total for FY 2003	比較 Comparison			
	都道府県		市町村		合計額	増減額		増減率	前年度 増減率		
	Prefectures		Municipalities							Change	Percentage of change	Percentage of change in the previous fiscal year
一般公共事業債 Subsidized general public works loan	23,363,862	29.5	5,054,725	8.2	28,418,588	20.2	27,804,848	20.0	613,740	2.2	3.1
うち 財源対策債等 Revenue deficit covering loan, etc.	13,557,019	17.1	2,552,557	4.1	16,109,576	11.4	15,575,623	11.2	533,953	3.4	4.8
一般単独事業債 Unsubsidized general public works loan	30,235,022	38.2	21,541,460	35.0	51,776,482	36.8	51,951,834	37.4	△ 175,352	△ 0.3	△ 1.0
公営住宅建設事業債 Public housing loan	1,956,381	2.5	2,909,950	4.7	4,866,331	3.5	4,999,484	3.6	△ 133,153	△ 2.7	△ 1.9
義務教育施設整備事業債 Compulsory education facility improvement loan	109,526	0.1	4,342,861	7.1	4,452,387	3.2	4,654,193	3.3	△ 201,806	△ 4.3	△ 4.0
辺地対策事業債 Remote area development measures loan	-	-	435,120	0.7	435,120	0.3	459,013	0.3	△ 23,893	△ 5.2	△ 4.0
公共用地先行取得等事業債 Loan for prior acquisition of sites for public use	869,989	1.1	835,454	1.4	1,705,443	1.2	1,832,193	1.3	△ 126,750	△ 6.9	△ 7.4
災害復旧事業債 Disaster restoration works loan	645,781	0.8	365,223	0.6	1,011,004	0.7	1,068,535	0.8	△ 57,531	△ 5.4	△ 10.4
首都圏等整備事業債 Metropolitan area improvement works loan	986,077	1.2	-	-	986,077	0.7	1,057,361	0.8	△ 71,284	△ 6.7	△ 5.8
一般廃棄物処理事業債 Non-industrial waste disposal plants loan	259,190	0.3	4,018,383	6.5	4,277,573	3.0	4,564,611	3.3	△ 287,038	△ 6.3	△ 4.8
厚生福祉施設整備事業債 Public welfare facilities improvement loan	263,912	0.3	1,202,395	2.0	1,466,307	1.0	1,636,237	1.2	△ 169,930	△ 10.4	△ 9.5
社会福祉施設整備事業債 Social welfare facilities improvement loan	90,559	0.1	142,016	0.2	232,575	0.2	182,539	0.1	50,036	27.4	61.1
地域財政特例対策債 Local finance special measures loan	19,174	0.0	1,191	0.0	20,365	0.0	25,314	0.0	△ 4,949	△ 19.6	△ 18.9
退職手当債 Retirement allowance payment loan	210,886	0.3	14,612	0.0	225,498	0.2	214,960	0.2	10,538	4.9	7.1
転貸債 Subletting loan	294,014	0.4	318,974	0.5	612,989	0.4	625,062	0.4	△ 12,073	△ 1.9	△ 1.0
過疎対策事業債 Underpopulated area development measures loan	-	-	2,359,366	3.8	2,359,366	1.7	2,402,859	1.7	△ 43,493	△ 1.8	△ 0.9
国の予算貸付・政府関係機関貸付債 Loan from national budget or national government-affiliated organizations	668,895	0.8	149,357	0.2	818,253	0.6	947,193	0.7	△ 128,940	△ 13.6	△ 11.4
地域改善対策特定事業債 Specific area improvement special measures loan	449	0.0	114,930	0.2	115,379	0.1	144,594	0.1	△ 29,215	△ 20.2	△ 18.0
減収補てん債 Revenue decrease compensation loan	69,993	0.1	3,927	0.0	73,920	0.1	83,839	0.1	△ 9,919	△ 11.8	△ 3.4
(昭和50年度分) (for FY 1975)											
財政対策債 Financial measures loan	10,761	0.0	1,200	0.0	11,961	0.0	13,025	0.0	△ 1,064	△ 8.2	△ 12.8
財源対策債 Revenue deficit covering loan	1,421,744	1.8	1,657,133	2.7	3,078,877	2.2	3,144,900	2.3	△ 66,023	△ 2.1	△ 0.4
減収補てん債 Revenue decrease compensation loan	3,839,045	4.8	491,880	0.8	4,330,925	3.1	4,612,445	3.3	△ 281,520	△ 6.1	△ 6.2
(昭和57・61・平成5-7・9-13・15・16年度分) (for FY 1982, 1986, 1993-1995, 1997-2001, 2003)											
臨時財政特例債 Temporary financial special measures loan	1,385,599	1.8	354,100	0.6	1,739,699	1.2	2,052,679	1.5	△ 312,980	△ 15.2	△ 13.4
公共事業等臨時特例債 Public works temporary special loan	612	0.0	48,451	0.1	49,064	0.0	121,699	0.1	△ 72,635	△ 59.7	△ 46.9
減税補てん債 Tax cut compensation loan	2,716,071	3.4	4,407,767	7.2	7,123,838	5.1	6,766,600	4.9	357,238	5.3	5.5
臨時税収補てん債 Temporary local consumption tax revenue compensation loan	462,108	0.6	603,592	1.0	1,065,700	0.8	1,133,633	0.8	△ 67,933	△ 6.0	△ 5.5
臨時財政対策債 Extraordinary financial measures loan	6,589,636	8.3	6,265,273	10.2	12,854,909	9.1	9,103,532	6.6	3,751,377	41.2	137.0
調整債 Adjustment loan	243,017	0.3	78,969	0.1	321,986	0.2	398,120	0.3	△ 76,134	△ 19.1	△ 16.0
(昭和60・61・62・63年度分) (for FY 1985, 1986, 1987, 1988)											
減収補てん債 Revenue decrease compensation loan	556,919	0.7	84,085	0.1	641,004	0.5	641,805	0.5	△ 801	△ 0.1	4.0
(平成14年度分) (for FY 2002)											
都道府県貸付金 Loan from prefectures	-	-	1,074,733	1.7	1,074,733	0.8	1,104,458	0.8	△ 29,725	△ 2.7	△ 2.1
その他 Others	1,732,821	2.4	2,658,784	4.3	4,391,600	2.9	4,353,312	3.0	38,288	0.9	2.7
小計 Sub total	79,002,043	99.8	61,535,911	99.9	140,537,953	99.8	138,100,877	99.4	2,437,076	1.8	3.0
うち 減収補てん債 Revenue decrease compensation loan	5,004,298	6.3	624,491	1.0	5,628,790	4.0	5,942,117	4.3	△ 313,327	△ 5.3	△ 8.0
特定資金公共投資事業債 Public investment works loan financed by specific funds	166,847	0.2	46,824	0.1	213,671	0.2	849,875	0.6	△ 636,204	△ 74.9	3.2
合計 Total	79,168,890	100.0	61,582,735	100.0	140,751,625	100.0	138,950,752	100.0	1,800,873	1.3	3.0

第 97 表 地方債現在高の状況 (つづき)

Table 97 Outstanding local government loans (Continued)

その2 借入先別内訳

(単位 百万円 ・ %)

(Unit : Million yen, %)

Section 2 Breakdown by lender

区分	平成16年度 FY 2004							平成15年度 合計額 Total for FY 2003		比較 Comparison		
	都道府県		市町村		合計額					増減額 Change	増減率 Percentage of change	前年度 増減率 Percentage of change in the previous fiscal year
	Prefectures	Municipalities	Total	Total for FY 2003	Change	Percentage of change	Percentage of change in the previous fiscal year					
政 府 資 金 Government funds	28,036,721	35.4	34,042,732	55.3	62,079,453	44.1	62,753,988	45.2	△ 674,535	△ 1.1	2.4	
財 政 融 資 資 金 Fiscal loan funds	21,362,834	27.0	24,715,279	40.1	46,078,113	32.7	47,336,244	34.1	△ 1,258,131	△ 2.7	0.4	
うち旧資金運用部資金 Former Trust Fund Bureau funds	13,837,080	17.5	13,536,073	22.0	27,373,153	19.4	30,963,570	22.3	△ 3,590,417	△ 11.6	△ 14.2	
うち旧還元融資資金 Former rebate loan from national pension funds	391,603	0.5	2,575,062	4.2	2,966,665	2.1	3,385,103	2.4	△ 418,438	△ 12.4	△ 11.6	
郵政公社資金 Japan Post funds	6,673,887	8.4	9,327,452	15.1	16,001,340	11.4	15,417,744	11.1	583,596	3.8	8.8	
郵便貯金資金 Postal savings funds	1,795,247	2.3	1,511,418	2.5	3,306,665	2.3	2,658,484	1.9	648,181	24.4	53.0	
簡易生命保険資金 Postal life insurance funds	4,878,640	6.2	7,816,034	12.7	12,694,675	9.0	12,759,260	9.2	△ 64,585	△ 0.5	2.7	
公 営 企 業 金 融 公 庫 Japan Finance Corporation for Municipal Enterprises	3,064,442	3.9	5,264,987	8.5	8,329,428	5.9	8,433,901	6.1	△ 104,473	△ 1.2	△ 0.0	
国の予算貸付・政府関係機関貸付(公営企業金融公庫を除く。) Loan from national budget or national government-affiliated organizations (excluding Japan Finance Corporation for Municipal Enterprises)	667,929	0.8	149,357	0.2	817,287	0.6	946,595	0.7	△ 129,308	△ 13.7	△ 11.5	
市 中 銀 行 Commercial banks	28,100,957	35.5	10,567,610	17.2	38,668,566	27.5	38,134,218	27.4	534,348	1.4	△ 1.5	
そ の 他 の 金 融 機 関 Other financial institutions	3,013,010	3.8	3,544,699	5.8	6,557,710	4.7	6,224,938	4.5	332,772	5.3	6.7	
保 険 会 社 等 Insurance companies, etc.	96,169	0.1	257,703	0.4	353,872	0.3	381,628	0.3	△ 27,756	△ 7.3	△ 6.1	
交 付 公 債 Public compensation bonds	1,950	0.0	16	0.0	1,966	0.0	1,367	0.0	599	43.8	△ 19.2	
市 場 公 募 債 Publicly offered bonds	15,652,292	19.8	5,464,338	8.9	21,116,630	15.0	18,510,299	13.3	2,606,331	14.1	19.2	
個別発行債10年債 Individually issued 10-year bonds	11,546,464	14.6	3,481,308	5.7	15,027,772	10.7	14,624,828	10.5	402,944	2.8	5.9	
個別発行債5年債 Individually issued 5-year bonds	2,203,677	2.8	1,015,752	1.6	3,219,429	2.3	2,473,203	1.8	746,226	30.2	62.0	
個別発行債20年債 Individually-issued 20-year bonds	104,280	0.1	64,000	0.1	168,280	0.1	68,280	0.0	100,000	146.5	384.9	
個別発行債30年債 Individually issued 30-year bonds	40,000	0.1	10,000	0.0	50,000	0.0	20,000	0.0	30,000	150.0	皆増	
個別発行債15年債 Individually issued 15-year bonds	-	-	15,000	0.0	15,000	0.0	-	-	15,000	皆増	-	
共同発行債10年債 Jointly issued 10-year bonds	1,140,252	1.4	743,597	1.2	1,883,849	1.3	908,012	0.7	975,837	107.5	3465.9	
ミニ公募債 "Mini" publicly offered bonds	600,911	0.8	134,681	0.2	735,592	0.5	415,976	0.3	319,616	76.8	157.6	
外国債 Bonds issued at overseas markets	16,707	0.0	-	-	16,707	0.0	-	-	16,707	皆増	-	
共 済 等 Mutual aid, etc.	244,791	0.3	1,150,864	1.9	1,395,655	1.0	1,451,558	1.0	△ 55,903	△ 3.9	△ 3.4	
そ の 他 Others	123,782	0.2	1,093,605	1.7	1,217,386	0.7	1,262,385	0.9	△ 44,999	△ 3.6	△ 2.2	
小 計 Sub total	79,002,043	99.8	61,535,911	99.9	140,537,953	99.8	138,100,877	99.4	2,437,076	1.8	3.0	
特 定 資 金 Specific funds	166,847	0.2	46,824	0.1	213,671	0.2	849,875	0.6	△ 636,204	△ 74.9	3.2	
合 計 Total	79,168,890	100.0	61,582,735	100.0	140,751,625	100.0	138,950,752	100.0	1,800,873	1.3	3.0	

(注) 郵政公社資金には、平成15年度以前の郵便貯金資金及び簡易生命保険資金残高を含む。

Note: The figures for Japan Post funds include outstanding loans from postal savings funds and postal life insurance funds from FY 2003 and the previous fiscal years.

第97表 地方債現在高の状況(つづき)

Table 97 Outstanding local government loans (Continued)

(単位 百万円 ・ %)

(Unit : Million yen, %)

その3 利率別内訳

Section 3 Breakdown by interest rate

区分	都道府県 Prefectures		市町村 Municipalities		合計額 Total	
1.5 % 以下	31,116,792	39.3	23,683,290	38.5	54,800,082	38.9
2.0 % 以下	24,784,603	31.3	16,505,917	26.8	41,290,520	29.3
2.5 % 以下	7,259,994	9.2	4,923,810	8	12,183,804	8.7
3.0 % 以下	4,486,937	5.7	4,013,603	6.5	8,500,540	6
3.5 % 以下	4,297,890	5.4	3,335,146	5.4	7,633,036	5.4
4.0 % 以下	2,081,092	2.6	1,801,663	2.9	3,882,756	2.8
4.5 % 以下	1,828,529	2.3	2,675,370	4.3	4,503,899	3.2
5.0 % 以下	1,367,470	1.7	1,561,185	2.5	2,928,655	2.1
5.5 % 以下	673,682	0.9	863,451	1.4	1,537,134	1.1
6.0 % 以下	79,640	0.1	129,381	0.2	209,020	0.1
6.5 % 以下	315,013	0.4	638,223	1	953,236	0.7
7.0 % 以下	678,050	0.9	718,725	1.2	1,396,775	1
7.0 % 超	199,199	0.3	732,970	1.2	932,169	0.7
合計	79,168,890	100.0	61,582,735	100.0	140,751,625	100.0

第 97 表 地方債現在高の状況 (つづき)

Table 97 Outstanding local government loans (Continued)

(単位 百万円 ・ %)
(Unit: Million yen, %)

その4推移

Section 4 Trends

区分	都道府県 Prefectures			市町村 Municipalities			合計額 Total		
	現在高	指数	対前年度 増減率	現在高	指数	対前年度 増減率	現在高	指数	対前年度 増減率
	Outstanding loans	Index	Percentage of change from the previous fiscal year	Outstanding loans	Index	Percentage of change from the previous fiscal year	Outstanding loans	Index	Percentage of change from the previous fiscal year
昭和 49 年 度 FY 1974	3,688,067	100	23.3	4,851,720	100	26.4	8,539,787	100	25.0
9 FY 1997	57,405,918	1,557	9.7	54,091,225	1,115	6.1	111,497,143	1,306	7.9
10 FY 1998	63,141,507	1,712	10.0	56,921,904	1,173	5.2	120,063,411	1,406	7.7
11 FY 1999	67,330,090	1,826	6.6	58,268,475	1,201	2.4	125,598,565	1,471	4.6
12 FY 2000	69,544,758	1,886	3.3	58,540,214	1,207	0.5	128,084,971	1,500	2.0
13 FY 2001	71,578,559	1,941	2.9	59,282,912	1,222	1.3	130,861,470	1,532	2.2
14 FY 2002	73,993,973	2,006	3.4	60,106,764	1,239	1.4	134,100,737	1,570	2.5
15 FY 2003	76,789,923	2,082	3.8	61,310,955	1,264	2.0	138,100,877	1,617	3.0
16 FY 2004	79,002,043	2,142	2.9	61,535,911	1,268	0.4	140,537,953	1,646	1.8

(注) 平成13年度以降については、特定資金公共投資事業債を除いている。

Note: Public investment works loan financed by specific funds is excluded for FY 2001 and the following fiscal years.

第 111 表 地方公営企業の事業数の状況

Table 111 Number of local public enterprises

その1 事業数調 Section 1 Number of enterprises	平成16年度 FY 2004				平成15年度 FY 2003			増減 Change		(各年度末日現在) (As of the end of fiscal years)
	法適用企業 Enterprises regulated by the Local Public Enterprise Law	法非適用企業 Enterprises not regulated by the Local Public Enterprise Law	合計 Total	法適用企業 Enterprises regulated by the Local Public Enterprise Law	法非適用企業 Enterprises not regulated by the Local Public Enterprise Law	合計 Total	法適用企業	法非適用企業		
							Enterprises regulated by the Local Public Enterprise Law	Enterprises not regulated by the Local Public Enterprise Law		
水道事業 Water supply	1,734	-	1,734	1,955	-	1,955	△ 221	-	-	
簡易水道事業 Small scale water supply	30	1,202	1,232	32	1,555	1,587	△ 2	△ 353	-	
工業用水道事業 Industrial water supply	148	-	148	152	-	152	△ 4	-	-	
交通事業 Transportation	67	41	108	73	47	120	△ 6	△ 6	-	
電気事業 Electric supply	33	97	130	33	97	130	-	-	-	
ガス事業 Gas supply	46	-	46	58	-	58	△ 12	-	-	
病院事業 Hospital	726	-	726	754	-	754	△ 28	-	-	
下水道事業 Sewerage	203	4,139	4,342	185	4,771	4,956	18	△ 632	-	
介護サービス事業 Care for the elderly service	48	697	745	47	798	845	1	△ 101	-	
その他事業 Others	223	1,545	1,768	243	1,676	1,919	△ 20	△ 131	-	
合計 Total	3,258	7,721	10,979	3,532	8,944	12,476	△ 274	△ 1,223	-	

第111表 地方公営企業の事業数の状況 (つづき)

Table 111 Number of local public enterprises (Continued)

その2 事業数の推移 Section 2 Changes in the number of businesses		(各年度末日現在) (As of the end of fiscal years)									
年度 FY		平成8年度 FY 1996	9	10	11	12	13	14	15	16	
法適用事業数	Number of enterprises regulated by the Local Public Enterprise Law	3,507	3,522	3,526	3,537	3,539	3,556	3,560	3,532	3,258	
法非適用事業数	Number of enterprises not regulated by the Local Public Enterprise Law	7,541	7,824	8,055	8,175	9,035	9,055	9,053	8,944	7,721	

第 113 表 地方公営事業決算の状況

Table 113 Financial settlement of local public enterprises and other public businesses

(単位 百万円)
(Unit : Million yen)

区分	平成16年度(A) FY 2004(A)			平成15年度(B) FY 2003(B)			増減(A)-(B) Change (A) - (B)		
	収入	支出	差引	収入	支出	差引	収入	支出	差引
	Revenue	Expenditure	Balance	Revenue	Expenditure	Balance	Revenue	Expenditure	Balance
地方公営企業	21,168,136	21,592,513	△ 424,377	20,288,046	20,307,040	△ 18,994	880,090	1,285,473	△ 405,383
法適用企業	15,325,093	15,824,680	△ 499,587	14,263,498	14,350,319	△ 86,821	1,061,595	1,474,361	△ 412,766
法非適用企業	5,843,043	5,767,832	75,211	6,024,548	5,956,721	67,827	△ 181,505	△ 188,889	7,384
収益事業	3,402,658	3,420,865	△ 18,207	3,620,337	3,633,307	△ 12,970	△ 217,679	△ 212,442	△ 5,237
国民健康保険事業	10,951,729	10,795,929	155,800	10,587,962	10,440,862	147,100	363,767	355,067	8,700
老人保健医療事業	10,756,400	10,732,219	24,181	10,840,012	10,794,764	45,248	△ 83,612	△ 62,545	△ 21,067
介護保険事業	5,994,162	5,887,098	107,064	5,562,054	5,481,643	80,411	432,108	405,455	26,653
農業共済事業	24,274	22,538	1,736	24,995	23,647	1,348	△ 721	△ 1,109	388
交通災害共済事業	14,379	12,036	2,343	15,554	13,014	2,540	△ 1,175	△ 978	△ 197
公立大学付属病院事業	207,963	208,035	△ 72	234,901	236,699	△ 1,798	△ 26,938	△ 28,664	1,726
合計	52,519,701	52,671,233	△ 151,532	51,173,861	50,930,976	242,885	1,345,840	1,740,257	△ 394,417

(注) 地方公営企業の額の算出については、次による。

- 1 収入額 法適用 : 総収益 (消費税込み) + 資本的収入
法非適用 : 総収益 + 資本的収入 + 前年度繰越金
- 2 支出額 法適用 : 総費用 (消費税込み) - 減価償却費 + 資本的支出
法非適用 : 総費用 + 資本的支出 + 積立金 + 繰上充用金

Note : The computation of revenue and expenditure for local public enterprises is based on the following formulae.

1. Revenue Enterprises regulated by the Local Public Enterprise Law : Gross earnings (including consumption tax) + capital income
Enterprises not regulated by the Local Public Enterprise Law : Gross earnings + capital income + accounts brought forward from the previous fiscal year
2. Expenditure Enterprises regulated by the Local Public Enterprise Law : Gross costs (including consumption tax) - depreciation expenses + capital expenditure
Enterprises not regulated by the Local Public Enterprise Law : Gross costs + capital expenditure + addition to reserve funds + advance appropriation for previous fiscal year's expenditure

〔用語の説明〕

Glossary

本書における主な用語については、次のとおりである。

The definitions of the major terms used in this book are as follows:

○ 地方公共団体

○ Local public bodies

1 大都市

Large cities

地方自治法第 252 条の 19 第 1 項の指定を受けた人口（平成 17 年 3 月 31 日現在の行政区域における平成 12 年国勢調査による。以下「用語の説明」において同じ。）50 万人以上の都市（札幌市、仙台市、さいたま市、千葉市、横浜市、川崎市、名古屋市、京都市、大阪市、神戸市、広島市、北九州市及び福岡市）をいう。

大都市では、都道府県が処理するとされている児童福祉に関する事務、身体障害者の福祉に関する事務、生活保護に関する事務、精神保健及び精神障害者の福祉に関する事務、都市計画に関する事務などの全部又は一部を特例として処理することができる。

Cities with a population of 500,000 or more (based on the Population Census of 2000 applied to the area of administrative jurisdiction as of March 31st , 2005), which are designated by a cabinet order under the provisions of Article 252-19, Paragraph 1, Item 1 of the Local Autonomy Law, are defined as “large cities” : (Sapporo City, Sendai City, Saitama City, Chiba City, Yokohama City, Kawasaki City, Nagoya City, Kyoto City, Osaka City, Kobe City, Hiroshima City, Kita-kyushu City, and Fukuoka City). The same definition of population applies to other glossaries.

Large cities are exceptionally permitted to carry out all or part of the functions normally carried out by prefectures in respect of such administrative fields as child welfare, welfare for the physically handicapped, livelihood relief, mental health and welfare for people with mental disorders, city planning, etc.

2 中核市

Core cities

地方自治法第 252 条の 22 第 1 項の指定を受けた都市（旭川市、秋田市、郡山市、いわき市、宇都宮市、川崎市、船橋市、横須賀市、相模原市、新潟市、富山市、金沢市、長野市、岐阜市、静岡市、浜松市、豊橋市、岡崎市、豊田市、堺市、高槻市、姫路市、奈良市、和歌山市、岡山市、倉敷市、福山市、高松市、松山市、高知市、長崎市、熊本市、大分市、宮崎市及び鹿児島市）をいう。中核市の要件は、①人口 30 万人以上を有すること、②人口が 50 万人未満の場合にあっては面積 100 平方キロメートル以上を有すること、とされている。

中核市では、都道府県が処理するとされている事務の特例として大都市が処理することができる事務のう

ち、都道府県が処理するほうが効率的な事務その他中核市において処理することが適当でない事務以外の事務、すなわち保健所が処理する事務、民生行政に関する事務、都市計画等に関する事務、環境保全行政に関する事務の全部又は一部を特例として処理することができる。

The term “core cities” denotes cities which are so designated by a cabinet order under the provisions of Article 252-22, Paragraph 1 of the Local Autonomy Law: (Asahikawa City, Akita City, Koriyama City, Iwaki City, Utsunomiya City, Kawagoe City, Funabashi City, Yokosuka City, Sagami City, Niigata City, Toyama City, Kanazawa City, Nagano City, Gifu City, Shizuoka City, Hamamatsu City, Toyohashi City, Okazaki City, Toyota City, Sakai City, Takatsuki City, Himeji City, Nara City, Wakayama City, Okayama City, Kurashiki City, Fukuyama City, Takamatsu City, Matsuyama City, Kochi City, Nagasaki City, Kumamoto City, Oita City, Miyazaki City, and Kagoshima city). The requirements for designation as a core city are:

1. to have a population of 300,000 or more.
2. in the case where the population is below 500,000, to have an area of 100km² or more.

Core cities are exceptionally permitted to carry out all or part of the functions which have been delegated to large cities, except for those functions which it is inappropriate for core cities to carry out or which can be more efficiently carried out by prefectures, in respect of such administrative fields as public health centers, public welfare administration, city planning and environmental conservation.

3 特例市

Special case cities

地方自治法第 252 条の 26 の 3 第 1 項の指定を受けた都市（函館市、八戸市、盛岡市、山形市、水戸市、前橋市、高崎市、川口市、所沢市、越谷市、平塚市、小田原市、茅ヶ崎市、厚木市、大和市、福井市、甲府市、松本市、沼津市、富士市、一宮市、春日井市、四日市市、大津市、岸和田市、豊中市、吹田市、枚方市、茨木市、八尾市、寝屋川市、尼崎市、明石市、加古川市、宝塚市、呉市、下関市、久留米市及び佐世保市）をいう。人口 20 万人以上の都市について、当該都市からの申し出に基づき政令で指定される。

特例市では、都道府県が処理するとされている事務の特例として中核市が処理することができる事務のうち、都道府県が処理するほうが効率的な事務その他特例市において処理することが適当でない事務以外の事務、すなわち都市計画に関する事務、土地区画整理事業に関する事務などの全部又は一部を特例として処理することができる。

The term “special case cities” denotes cities which are so designated under the provisions of Article 252-26-3, Paragraph 1 of the Local Autonomy Law: (Hakodate City, Hachinohe City, Morioka City, Yamagata City, Mito City, Maebashi City, Takasaki City, Kawaguchi City, Tokorozawa City, Koshigaya City, Hiratsuka City, Odawara City, Chigasaki City, Atsugi City, Yamato City, Fukui City, Kofu City, Matsumoto City, Numazu City, Fuji City, Ichinomiya City, Kasugai City, Yokkaichi City, Otsu City, Kishiwada City, Toyonaka City, Suita City, Hirakata City, Ibaraki City, Yao City, Neyagawa City, Amagasaki City, Akashi City, Kakogawa City, Takarazuka City, Kure City, Shimonoseki City, Kurume City, and Sasebo City). Special case cities are designated by a cabinet order at their own request when they have a population of 200,000 or more.

Special case cities are exceptionally permitted to carry out all or part of the functions delegated to core cities, except for those functions which it is inappropriate for special case cities to carry out or which can be more efficiently carried out by prefectures, in respect of such administrative fields as city planning, land readjustment projects, etc.

4 都市

Cities

大都市、中核市及び特例市以外の市をいい、**中都市**とは、都市のうち人口 10 万人以上の市をいい、**小都市**とは、人口 10 万人未満の市をいう。

なお、市については、地方自治法第 8 条項 1 項で定める要件（人口 5 万人以上を有すること等）具えていなければならない。ただし、市町村の合併の特例等に関する法律第 7 条により、合併した団体に限り、市政施行のための要件を人口 3 万以上にすること等が認められている。

The definition of "cities" given here applies to all cities except large cities, core cities, and special case cities. Cities with a population of 100,000 or more are referred to as medium-sized cities, and cities with a population below 100,000 are referred to as small cities.

To obtain the status of a city, a town or a village must meet the requirements (to have a population of 50,000 or more etc.) stipulated in Article 8, Paragraph 1 of the Local Autonomy Law. However, Article 7 of the Law on Special Provisions etc. concerning Municipal Mergers provides exceptions applicable only to merged municipalities which relax the requirements to the extent of setting the population limit at 30,000 or more etc.

5 町村

Towns and villages

地方自治法第 1 条の 3 第 2 項で定める普通地方公共団体のうち、都道府県及び市以外のもの。町は、地方自治法第 8 条第 2 項の規定により、都道府県の条例で定める町としての要件を具えていなければならない。

The term "towns and villages" denotes ordinary local public bodies, other than prefectures and cities, provided for in Article 1-3, Paragraph 2 of the Local Autonomy Law. According to Article 8, Paragraph 2 of the Local Autonomy Law, towns must meet the requirements prescribed in prefectural bylaws.

6 特別区

Special wards

地方自治法第 281 条第 1 項の規定による、東京都の区のこと。現在、23 の区が設置されている。

特別区は、基礎的な地方公共団体として、同法第 281 条の 2 第 1 項で都が一体的に処理することとされている事務を除き、同法第 2 条第 3 項において市町村が処理するものとされている事務を処理する。

The term "special wards" denotes wards located within the Tokyo Metropolitan Government jurisdictional area, as provided for in Article 281, Paragraph 1 of the Local Autonomy Law. Currently, there are 23 special wards.

Special wards undertake, as basic local public bodies, all the functions of municipalities prescribed in Article 2, Paragraph 3 of the Law, except for those functions which shall be administered by Tokyo Metropolitan Government in

a unified manner according to Article 281-2, Paragraph 1 of the Law.

7 一部事務組合

Partial-affairs-associations

都道府県、市町村及び特別区が、その事務の一部を共同処理するために設ける団体のこと。

The term “partial-affairs-associations” denotes organizations which are established among prefectures, municipalities, or special wards for the purpose of jointly administering a part of their functions.

8 広域連合

Wide area unions

都道府県、市町村及び特別区が、広域にわたり処理することが適切であると認めるものに関し、広域にわたる総合的な計画を策定し、処理するために設ける団体のこと。

The term “wide area unions” denotes organizations which are established by prefectures, municipalities, or special wards in order to make and put into execution comprehensive plans covering a wide geographical area with regard to those functions which are deemed to be more appropriately provided for if handled in an integrated manner over a wide area.

○ 決算統計基本用語

○ Basic terms in annual account settlement statistics

9 普通会計

Ordinary account

地方公共団体における地方公営事業会計以外の会計で、一般会計のほか、特別会計のうち地方公営事業会計に係るもの以外のものの純計額となる。

個々の地方公共団体ごとに各会計の範囲が異なっているため、財政状況の統一的な掌握及び比較が困難であることから、地方財政統計上便宜的に用いられる会計区分。

The term “ordinary account” denotes an account of local public bodies excluding the local public businesses account; it is calculated as the net total amount of the general account and all special accounts except those classified in the local public businesses account.

Because each local public body defines the limits of the general account and special accounts differently, it is hard to grasp its financial condition and make a comparison in a unified manner by using this type of accounting division method. Therefore, the concept of “ordinary account” is used for the sake of convenience in local financial statistics.

10 地方公営事業会計

Local public businesses account

地方公共団体の経営する公営企業、国民健康保険事業、老人保健医療事業、介護保険事業、収益事業、農業共済事業、交通災害共済事業及び公立大学附属病院事業に係る会計の総称。

The term “local public businesses account” denotes a general term for the accounts related to such public businesses as are managed by local public bodies as local public enterprises, namely national health insurance, health and medical care for the elderly, elderly care insurance, profit-making activities, agricultural mutual aid, traffic accident mutual aid, and hospitals attached to public universities.

11 決算額

Amount of settled accounts

特に断りのない限り、普通会計に係る地方財政の純計額。

Unless otherwise defined, the term “amount of settled accounts” denotes the net total amount of settled accounts related to the ordinary account of local governments.

12 地方財政純計額、純計決算額又は純計

Net total amount of settled accounts of local governments, or Net total amount of settled accounts

都道府県決算額と市町村決算額を単純に合計して財政規模を把握すると地方公共団体相互間の出し入れ部分について重複するため、この重複部分を控除して正味の財政規模を見出すことを純計という。

したがって、都道府県決算額と市町村決算額の合計額は地方財政の純計額に一致しないことがある。

The simple sum of the amounts of prefectural settled accounts and municipal settled accounts does not reflect the precise scale of local public finance because of the duplication caused by money transferred from one local government to another. The term “net total amount of settled accounts,” obtained by deducting these duplications, is used to grasp the real scale.

Therefore, the sum of the amounts of prefectural settled accounts and municipal settled accounts may not be the same as the net total amount of settled accounts of all local governments.

13 市町村決算額

Amount of municipal settled accounts

大都市、中核市、特例市、都市、町村、特別区、一部事務組合及び広域連合における決算額の単純合計額から、一部事務組合及び広域連合とこれを構成する市区町村との間の相互重複額を控除したもの。

The term “amount of municipal settled accounts” denotes the amount calculated by deducting the duplication between the settled accounts of partial-affairs-associations or those of wide area unions and the settled accounts of their member municipalities (including special wards) from the simple sum of the amounts of settled

accounts of large cities, core cities, special case cities, other cities, towns and villages, special wards, partial-affairs-associations and wide area unions.

14 形式収支

Gross balance of the settled accounts

歳入決算総額から歳出決算総額を差し引いた歳入歳出差引額。

The term “gross balance of the settled accounts” denotes a balance between revenue and expenditure. It is calculated by deducting the total amount of settled accounts for expenditure from the total amount of settled accounts for revenue.

15 実質収支

Net balance of settled accounts

当該年度に属すべき収入と支出との実質的な差額をみるもので、形式収支から、翌年度に繰り越すべき継続費通次繰越（継続費の毎年度の執行残額を継続最終年度まで通次繰り越すこと。）、繰越明許費繰越（歳出予算の経費のうち、その性質上又は予算成立後の事由等により年度内に支出を終わらない見込みのものを、予算の定めるところにより翌年度に繰り越すこと。）等の財源を控除した額。

通常、「黒字団体」、「赤字団体」という場合は、実質収支の黒字、赤字により判断する。

The term “net balance of settled accounts” denotes the real balance between revenue and expenditure during one fiscal year. It is calculated by deducting the funds to be carried forward to the next fiscal year as a reserve for continuing expenditure, and the expenses given budgetary approval to be brought forward (the amount in the expenditure budget which is not expended within the fiscal year in question, for example because of the nature of the expenditure, or because of some reasons arising after the budget was given final approval, and is carried forward by the budget to the next fiscal year) from the gross balance of the settled accounts.

Normally, whether a local government is in surplus or in deficit is concluded by the net balance of settled accounts.

16 単年度収支

Balance of settled accounts within a single fiscal year

実質収支は前年度以前からの収支の累積であるので、その影響を控除した単年度の収支のこと。具体的には、当該年度における実質収支から前年度の実質収支を差し引いた額。

The net balance of settled accounts for a specific fiscal year includes accumulated balances from the past, so it is necessary to exclude the effect of these past balances in order to see the balance of settled accounts in a single fiscal year. In concrete terms, “balance of settled accounts within a single fiscal year” denotes the net balance of settled accounts in a fiscal year minus that in the previous year.

17 実質単年度収支

Net balance of settled accounts within a single fiscal year

単年度収支から、実質的な黒字要素（財政調整基金への積立額及び地方債の繰上償還額）を加え、赤字要素（財政調整基金の取崩し額）を差し引いた額。

“Net balance of settled accounts within a single fiscal year” denotes a balance calculated by adding "surplus" factors (the amount reserved in the financial adjustment fund, and the amount of advanced redemption of local loans) to the balance of settled accounts in a single fiscal year, and subtracting from it "deficit" factors (the amount withdrawn from the financial adjustment fund).

○ 歳入

○ Revenue

18 一般財源

General revenue sources

地方税、地方譲与税、地方特例交付金及び地方交付税の合計額。なお、市町村においては、これらのほか、都道府県から市町村が交付を受ける利子割交付金、配当割交付金、株式等譲渡所得割交付金、地方消費税交付金、ゴルフ場利用税交付金、特別地方消費税交付金、自動車取得税交付金及び軽油引取税交付金（大都市のみ）を加算した額をいうが、これらの交付金は、地方財政の純計額においては、都道府県と市町村との間の重複額として控除される。

The term “general revenue sources” comprises local taxes, local transfer taxes, special local grant, and local allocation tax. In the case of municipalities, “general revenue sources” also includes such transfers from prefectures as the grants from the interest-based prefectural inhabitant tax, , the grants from the dividend levy of prefectural inhabitant tax, the grants from the levy on capital gain from stocks, the local consumption tax grant, the grants from tax on usage of golf facilities, special local consumption tax grant, automobile acquisition tax grant, and light oil delivery tax grant (only for large cities). However, in calculating the net total of the settled accounts of local governments, these grants are deducted as duplications between prefectures and municipalities.

19 一般財源等

General revenue sources, etc.

一般財源のほか、一般財源と同様に財源の用途が特定されず、どのような経費にも使用できる財源を合わせたもの。目的が特定されていない寄附金や売却目的が具体的事業に特定されない財産収入等のほか、減税補てん債や臨時財政対策債等が含まれる。

The term “general revenue sources etc.” comprises general revenue sources and revenue sources which are not earmarked and can be used for any kind of expenses in the same way as general revenue sources. It includes donations which are not earmarked, revenues from property sales, the objectives of which are not specified, as well as a tax cut compensation loan and an extraordinary financial measures loan.

20 地方消費税、地方消費税清算金

Local consumption tax, settlement payment of local consumption tax

平成9年4月に導入された道府県税であり、その賦課徴収は、当分の間、国が消費税と併せて行い、各都道府県に払い込むこととされている。また、各都道府県は、国から払い込まれた額を消費に相当する額に応じて、相互間で清算することとされている。

特に断りのない限り、都道府県における清算を行った後の額を地方消費税として歳入に計上し、地方消費税清算金は歳入・歳出いずれにも計上していない。

The term “local consumption tax” denotes a prefectural tax introduced in April, 1997. For the present, the

national government collects this tax along with national consumption tax, and remits it to prefectures. The amount paid to each prefecture is then settled among prefectures according to indicators representing the volume of consumption in each prefecture.

Unless otherwise stipulated, the amounts after settlement among prefectures are used as revenue from local consumption tax, and settlement payment of local consumption tax is not included either in revenues or in expenditures.

21 地方譲与税

Local transfer tax

国税として徴収し、そのまま地方公共団体に対して譲与する税。地方公共団体の財源とされているものについて、課税の便宜その他の事情から、徴収事務を国が代行している。

現在、個人の所得課税に係る国から地方公共団体への本格的な税源の移譲を行うまでの間の暫定措置として所得税の収入額の一部を都道府県及び市町村に対して譲与する所得譲与税、地方道路税の収入額の全額を都道府県及び市町村に対して譲与する地方道路譲与税、石油ガス税の収入額の2分の1の額を都道府県及び大都市に対して譲与する石油ガス譲与税、特別とん税の収入額の全額を開港所在市町村に対して譲与する特別とん譲与税、自動車重量税の収入額の3分の1の額を市町村に対して譲与する自動車重量譲与税、航空機燃料税の収入額の13分の2の額を空港関係市町村及び空港関係都道府県に対して譲与する航空機燃料譲与税がある。

なお、所得税から個人住民税への本格的な税源移譲を実施するまでの暫定措置として所得税の収入額の一部を都道府県及び市町村に対して譲与する所得譲与税が平成16年度から創設されている。

The term “local transfer tax” denotes a tax collected as a national tax, and directly transferred to local public bodies. As a matter of taxation convenience or for other reasons, the national government, acting on behalf of local public bodies, collects what are regarded by their nature as revenue sources of local public bodies.

Currently, there are six local transfer taxes : income transfer tax is a transfer of a part of income tax revenue to prefectures and municipalities as a provisional measure until full-scale transfer of tax sources of individual income from national tax to local tax is effected, local road transfer tax is a transfer of the total amount of revenue from local road tax to prefectures and municipalities, petroleum gas transfer tax is a transfer of half of the revenue from petroleum gas tax to prefectures and large cities, special tonnage transfer tax is a transfer of the total amount of revenue from special tonnage tax to municipalities where harbors engaged in foreign trade are located, motor vehicle tonnage transfer tax is a transfer of one third of motor vehicle weight tax to municipalities, and aviation fuel transfer tax is a transfer of two thirteenthths of aviation fuel tax to municipalities housing airport sites and facilities and to the prefectures concerned.

22 地方特例交付金

Special local grant

恒久的な減税に伴う地方税の減収の一部を補てんするための減税補てん特例交付金及び平成16年どの義

務教育費国庫負担金等の見直しに伴う税源移譲予定特例交付金から構成される国から地方公共団体への交付金。なお、平成 18 年度においては、国庫補助負担金の改革による税源移譲額の金額を所得譲与税によって措置することに伴い、税源移譲予定特例交付金を廃止するとともに、児童手当についての制度拡充が行われることから、これに伴う地方負担の増加に対応するため、児童手当特例交付金を創設することとしている。

The term “special local grant” denotes payments made by the national government to local public bodies, and consist of a tax cut compensation special grant paid as compensation for a part of the decrease in local tax revenue due to the introduction of permanent tax reduction measures, and a temporary grant in lieu of a future tax source transfer introduced as a result of an FY2004 revision of the national treasury's obligatory share of compulsory education expenses. In FY2006, however, the temporary grant in lieu of a future tax source transfer will be abolished because the amount of tax source transfer as a result of the reform of national government disbursements will be fully covered by income transfer tax, and a children's allowance special grant will be introduced in order to finance the increase in local burden due to the expansion of the children's allowance system.

23 地方交付税

Local allocation tax

地方公共団体の自主性を損なわずに、地方財源の均衡化を図り、かつ地方行政の計画的な運営を保障するために、国税のうち、所得税、法人税、酒税、消費税及びたばこ税のそれぞれ一定割合の額を、国が地方公共団体に対して交付する税。

地方交付税には、普通交付税と災害等特別の事情に応じて交付する特別交付税がある。普通交付税は、基準財政需要額が基準財政収入額を超える地方公共団体に対して、その差額（財源不足額）を基本として交付される。

The term “local allocation tax” denotes an allocation of money made by the national government to each local public body in order to equalize the disparities in local revenue sources and guarantee systematic management of local finances without weakening the autonomy of local public bodies. The total amount is calculated in terms of fixed percentages of revenue from five major national taxes: income tax, corporation tax, liquor tax, consumption tax, and tobacco tax.

Local allocation tax is classified into ordinary local allocation tax, and special local allocation tax which is allocated to cover extraordinary financial needs such as natural disasters. Ordinary local allocation tax is allocated to local public bodies whose basic financial needs exceed their basic financial revenues, and the amount to be allocated is calculated basically as the difference between those two factors (deficit in financial resources).

24 国庫支出金

National government disbursement

国と地方公共団体の経費負担区分に基づき、国が地方公共団体に対して支出する負担金、委託費、特定の施策の奨励又は財政援助のための補助金等。

“National government disbursement” is a disbursement from national government to local public bodies

under the principle of an appropriate distribution of burdens between national and local finances, and is classified into national treasury obligatory share, national treasury payment for agential tasks carried out in the capacity of an agent, and national treasury grant-in-aid for the promotion of specific policies or for financial aid, etc.

25 都道府県支出金

Prefectural disbursement

都道府県の市町村に対する支出金。都道府県が自らの施策として単独で市町村に交付する支出金と、都道府県が国庫支出金を経費の全部又は一部として市町村に交付する支出金（間接補助金）とがある。

The term “prefectural disbursement” denotes a disbursement paid by prefectures to municipalities. There are two different types of prefectural disbursement: one is paid by prefectures within the framework of their own independent policy, and the other is a disbursement, the whole or a part of which is financed by national government disbursement to the prefectures (indirect national disbursement).

26 財源対策債

Revenue deficit covering loan

昭和 51 年度以降、地方財源不足額を補てんするために発行された建設地方債。

The term “revenue deficit covering loan” denotes a kind of local government loan for construction works, raised to cover deficits in local revenue in and after FY1976.

27 臨時財政特例債

Temporary financial special measures loan

投資的経費に係る国庫補助負担率の、昭和 60 年度から平成 4 年度の間の一時的引下げに関して、投資的経費に係る国庫補助負担金減額分を補てんするために増発された建設地方債。

臨時財政特例債償還基金費は、臨時財政特例債の一部に係る平成 5 年度以降の元利償還に対応するため、平成 4 年度の基準財政需要額において措置されたものである。

The term “temporary financial special measures loan” denotes a kind of local government loans for construction works raised to compensate for the reduction in national government disbursements for local capital expenditure due to provisional cuts in the ratio of the national share vis--vis grant-related standard expenditure between FY1985 and FY1992.

Expenses required for the temporary financial special measures loan redemption fund were included in the basic financial needs for FY1992, in order to cover the redemption expenses of the principal and interest on this loan in FY1993 and following fiscal years.

28 減収補てん債

Revenue decrease compensation loan

地方税の収入額が標準税収入額を下回る場合、その減収を補うために発行する地方債。

The term “revenue decrease compensation loan” denotes a local government loan raised to compensate for the decrease in local tax revenue when its estimates fall below the standard tax revenue.

29 減税補てん債

Tax cut compensation loan

恒久的な減税及び平成 15 年度税制改正における先行減税等による地方公共団体の減税額を埋めるために、地方財政法第 5 条の特例として発行される地方債。

税の振り替わりとしての性格を持つものであり、一般財源と同様に投資的経費以外の経費にも充当できる。

The term “tax cut compensation loan” denotes a loan, floated as an exception to Article 5 of the Local Financial Law, which aims to compensate for the decrease in the tax revenue of local public bodies, due to a permanent tax cut or to a tax reduction effected prior to the tax increase that formed part of the tax reform of FY2003.

This loan has the characteristic of substituting for local taxes, so it can be used for expenses other than capital expenditure, similarly to general revenue sources.

30 臨時財政対策債

Extraordinary financial measures loan

地方一般財源の不足に対処するため、投資的経費以外の経費にも充てられる地方財政法第 5 条の特例として発行される地方債。

平成 13 年～15 年度及び平成 16 年～18 年度の間、通常収支の財源不足額のうち、財源対策債等を除いた額を国と地方で折半し、国負担分は一般会計からの加算（臨時財政対策分）、地方負担分は臨時財政対策債により補てんすることとされた。

The term “extraordinary financial measures loan” denotes a loan, floated as an exception to Article 5 of the Local Financial Law, which aims to cover a deficit in local general revenue sources, and can also be used for expenses other than capital expenditure.

It was decided that, between FY2001 and FY2003, and between FY2004 and FY2006, any deficit in the estimated ordinary balance in local finance minus the amount covered by revenue deficit covering loans should be divided into halves, each of which should be borne by the national treasury and local finance, and that the national treasury's share should be compensated by transfer from the general accounts (additional to local allocation tax as an extraordinary financial measure), while the local finance portion should be covered by the flotation of an extraordinary financial measures loan.

The entire amount of the theoretically calculated repayment of the principal and interest on the maximum amount of this loan that can be made to each local public body is to be included in the basic financial needs in each year of the redemption period, regardless of whether the local public body actually borrows or not.

31 特定資金公共投資事業債

Public investment works loan financed by specific funds

日本電信電話株式会社の株式売払収入を活用した地方公共団体に対する無利子貸付金としての性格を有する地方債。

公共的建設事業で、緊急に実施する必要がある事業について、国から地方公共団体に対して補助金等として交付されていた部分に代えて、無利子貸付けを行い、その償還時に償還額に相当する額の補助金等が交付されるもの。

The term “public investment works loan financed by specific funds” denotes a local government loan with the characteristics of an interest-free loan made by national government to local public bodies, utilizing revenue from the sales of NTT stocks.

For urgently needed public works in the area of construction, national government provides an interest-free loan, instead of disbursement, to local public bodies, and the redemption of this loan is offset by national disbursement paid in return for the redemption.

32 財政健全化債

Loan for the promotion of measures to improve financial soundness

行政改革大綱等に基づき数値目標等を設定、公表して行政改革や財政健全化に取り組んでいる地方公共団体について、当該数値目標等により、将来の財政負担の軽減が見込まれる範囲内において、充当率の引上げ等により発行される地方債。

The term “loan for the promotion of measures to improve financial soundness” denotes a local government loan raised by those local public bodies which have set up and announced numerical targets for the implementation of administrative reforms and improvement in financial soundness on the basis of the outline of administrative reform.; it is raised in such a form as an increase in the appropriation ratio within the amount of reduction anticipated in a future financial burden by setting the said numerical targets.

33 地域再生事業債

Local revitalization loan

地方単独事業に係る一般財源負担の軽減を図る目的で発行される地方債。

地方財政計画の投資単独の対前年度比を上回って事業を実施する団体又は全国の標準的な投資規模を勘案して定める額を上回って事業を実施する団体について、通常の地方債の充当（充当率：都道府県 70%・市町村 75%）に加えてさらに 100%までの範囲内で充当することができる。

The term “local revitalization loan” denotes a local government loan raised for the purpose of reducing the burden on general revenue sources for local unsubsidized projects.

Those local public bodies whose percentage of change from the previous year in respect of the amount of unsubsidized capital expenditure exceeds that for the Local Public Finance Program, or which intend to expend more for unsubsidized projects than the amount specified as the national standard capital expenditure, can raise revenue from

this loan covering up to 100% of the costs for targeted projects, exceeding the ordinary appropriation ratio of 70% for prefectures and 75% for municipalities.

○ 歳出

○ Expenditure

34 目的別歳出

Expenditure classified by function

行政目的に着目した歳出の分類。

地方公共団体の経費は、その行政目的によって、総務費、民生費、衛生費、労働費、農林水産業費、商工費、土木費、消防費、警察費、教育費、公債費等に大別することができる。

The term “expenditure classified by function” denotes a classification of expenditures focusing on their administrative functions.

Expenditures of local public bodies are roughly classified by their administrative functions into general administration expenditure, social welfare expenditure, sanitation expenditure, labor administration expenditure, agriculture, forestry and fisheries expenditure, commerce and industry expenditure, public works expenditure, fire service expenditure, police expenditure, educational expenditure, debt service expenditure etc.

35 性質別歳出

Expenditure classified by character

経費の経済的性質に着目した歳出の分類であり、義務的経費、投資的経費及びその他の経費に大別することができる。

The term “expenditure classified by character” denotes a classification of expenditures focusing on their economic characteristics, where expenditures are roughly classified into obligatory expenditures, capital expenditures, and other expenditures.

36 義務的経費

Obligatory expenditures

地方公共団体の歳出のうち、任意に削減できない極めて硬直性が強い経費。職員の給与等の人件費、生活保護費等の扶助費及び地方債の元利償還金等の公債費からなっている。

Among the expenditures of local public bodies, the term “obligatory expenditures” denotes expenditures that are by their nature so inflexible that local public bodies cannot reduce them easily at their discretion. They consist of personnel expenses such as compensation for personnel, social assistance expenditure such as expenditure for livelihood relief, and debt service expenditure such as the redemption of the principal and interest of local government loans.

37 投資的経費

Capital expenditures

道路、橋りょう、公園、学校、公営住宅の建設等社会資本の整備等に要する経費であり、普通建設事業費、災害復旧事業費及び失業対策事業費から構成されている。

The term “capital expenditures” denotes expenditures used for the development of social infrastructure such as roads, bridges, parks, schools, and public housings, and consist of expenditure on ordinary construction works, expenditure on disaster restoration and expenditure on unemployment relief.

38 補助事業

Subsidized project

地方公共団体が国からの負担金又は補助金を受けて実施する事業。

The term “subsidized project” denotes a project carried out by local public bodies with obligatory shared finance or grant-in-aid from the national government.

39 単独事業

Unsubsidized project

地方公共団体が国からの補助等を受けずに、独自の経費で任意に実施する事業。

The term “unsubsidized project” denotes a project independently carried out by local public bodies without any financial burden imposed on or aid received from the national government.

40 国直轄事業

Public works directly carried out by the national government

国が、道路、河川、砂防、港湾等の建設事業及びこれらの施設の災害復旧事業を自ら行う事業。事業の範囲は、それぞれの法律で規定されている。国直轄事業負担金は、法令の規定により、地方公共団体が国直轄事業の経費の一部を負担するもの。

The term “public works directly carried out by the national government” includes the construction of roads, rivers, sand control facilities, and harbor facilities, and disaster restoration work relating to these facilities, which is directly carried out by the national government. The specific parameters of these public works are stipulated in the law pertaining to each case. The term “obligatory share of public works directly carried out by the national government” signifies that a share of the burden of the expenses of such works will be borne by local public bodies, within the limits of appropriate laws and regulations.

41 物件費

Supplies and services expenses

性質別歳出の一分類で、人件費、維持補修費、扶助費、補助費等以外の地方公共団体が支出する消費的性質の経費の総称。

具体的には、職員旅費ら備品購入費、委託料等が含まれる。

The term “supplies and services expenses” denotes one of the categories of expenditures classified by character, and a general term for consumption expenditures incurred by local public bodies excluding personnel expenses, maintenance and repairs expenditure, social assistance expenditure, and subsidy expenses.

Concrete examples include traveling expenses of personnel, equipment purchase cost, and expenses for specially commissioned work.

42 扶助費

Social assistance expenditure

性質別歳出の一分類で、社会保障制度の一環として地方公共団体が各種法令に基づいて実施する給付や、地方公共団体が単独で行っている各種扶助に係る経費。

なお、扶助費には、現金のみならず、物品の提供に要する経費も含まれる。

The term “social assistance expenditure” denotes one of the categories of expenditures classified by character, and includes benefits paid or provided by local public bodies under various laws and orders as a part of the social security system, and expenditures related to various forms of social assistance rendered independently by local public bodies.

Social assistance expenditure includes provisions in kind as well as payments in cash.

43 補助費等

Subsidy expenses

性質別歳出の一分類で、他の地方公共団体や国、法人等に対する支出のほか、地方公営企業法第 17 条の 2 の規定に基づく繰出金も含まれる。

The term “subsidy expenses” denotes one of the categories of expenditures classified by character. It includes payments to other local governments, to the national government, and to other organizations, and also includes transfers to other accounts made in accordance with Article 17-2 of the Local Public Enterprise Law.

44 繰出金

Transfer to other accounts

性質別歳出の一分類で、普通会計と公営事業会計との間又は特別会計相互間において支出される経費。また、基金に対する支出のうち、定額の資金を運用するためのものも繰出金に含まれる。

なお、法非適用の公営企業に対する繰出も含まれる。

The term “transfer to other accounts” denotes one of the categories of expenditures classified by character, and can take the form of a payment between an ordinary account and a local public business account, or a payment between special accounts. This category also includes payments to reserve funds of a fixed amount, the interest on which is used to cover expenses of specific policies.

Transfers to local public enterprises to which the law is inapplicable are also included in this category.

45 公債費

Debt service

地方公共団体が発行した地方債の元利償還等に要する経費。

なお、性質別歳出における公債費が地方債の元利償還金及び一時借入金利子に限定されるのに対し、目的別歳出における公債費については、元利償還等に要する経費のほか、地方債の発行手数料や割引料等の事務経費も含まれている。

The term “debt service” denotes an expenditure constituting the redemption of principal and interest on local government loans floated by local public bodies.

In expenditures classified by character, debt service is defined as including only the redemption of the principal and interest on local government loans and the interest on temporary borrowing, while in expenditures classified by function, necessary office expenses, such as issue commission or discount charge on local government loans are also included in debt service.

46 民生費

Social welfare expenditure

目的別歳出の一分類。地方公共団体は、社会福祉の充実を図るため、児童、高齢者、心身障害者等のための福祉施設の整備、運営、生活保護の実施等の施策を行っており、これらの諸施策の推進に要する経費。

The term “social welfare expenditure” denotes one of the categories of expenditures classified by function. With the aim of improving social welfare, local public bodies provide various services such as the development and operation of welfare facilities for children, elderly people, and physically and mentally handicapped people, the provision of livelihood relief etc. Expenditures for the promotion of these measures are classified as social welfare expenditure.

47 衛生費

Sanitation expenditure

目的別歳出の一分類。地方公共団体は、住民の健康を保持増進し、生活環境の改善を図るため、医療、公衆衛生、精神衛生等に係る対策を推進するとともに、し尿・ごみなど一般廃棄物の収集・処理等、住民の日常生活に密着した諸施策を行っており、これらの諸施策の推進に要する経費。

The term “sanitation expenditure” denotes one of the categories of expenditures classified by function. With the aim of maintaining and raising the level of residents' health and improving their living environment, local public bodies not only promote necessary measures with regard to medical services, public health, mental health, etc, but also provide various services closely related to the daily lives of residents such as the collection and disposal of general waste, i.e. human waste and garbage. Expenditures for the promotion of these measures are classified as sanitation expenditure.

○ 財政分析指標

○ Financial analysis indexes

48 経常収支比率

Ordinary balance ratio

地方公共団体の財政構造の弾力性を判断するための指標で、人件費、扶助費、公債費のように毎年度経常的に支出される経費（経常的経費）に充当された一般財源の額が、地方税、普通交付税を中心とする毎年度経常的に収入される一般財源、（経常一般財源）、減税補てん債及び臨時財政対策債の合計額に占める割合。

この指標は経常的経費に経常一般財源収入がどの程度充当されているかを見るものであり、比率が高いほど財政構造の硬直化が進んでいることを表す。

The term “ordinary balance ratio” denotes an index for identifying the elasticity of the financial structure of local public bodies, and is calculated as a percentage of the amount of general revenue sources which are used for expenditures that are ordinarily disbursed every fiscal year (ordinary expenditure) such as personnel expenses, social assistance expenditure, and debt service, in relation to the total amount of general revenue sources which can be ordinarily raised or received every fiscal year, represented by local taxes and ordinary local allocation tax (ordinary general revenue sources), a tax cut compensation loan, and an extraordinary financial measures loan.

This index is used to see to what extent ordinary general revenue sources are appropriated for ordinary expenditures, and it also shows that a higher ratio means less flexibility in the financial structure.

49 公債費負担比率

Debt service burden ratio

地方公共団体における公債費による財政負担の度合いを判断する指標の一つで、公債費に充当された一般財源の一般財源総額に対する割合。

公債費負担比率が高いほど、一般財源に占める公債費の比率が高く、財政構造の硬直化が進んでいることを表す。

The term “debt service burden ratio” denotes one of the indexes used to see the degree of financial burden imposed by debt service on local public bodies, and is calculated as a percentage of the amount of general revenue sources appropriated for debt service in relation to the total amount of general revenue sources.

A larger figure for the debt service ratio means that a higher percentage of general revenue sources is expended for debt service and, therefore, the financial structure is less flexible.

50 実質公債費比率

Real debt service ratio used as a criterion for permission to raise local loans

地方公共団体における公債費による財政負担の度合いを判断する指標として、起債に協議を要する団体と許可を要する団体の判定に用いられるもの（地方財政法第5条の4第1項第2号）。

起債制限比率について、準元利償還金の範囲等の見直しを行ったものであり、実質公債費比率が18%以上

となる地方公共団体については、地方債協議制度移行後においても、起債に当たり許可が必要となる。

“Real debt service ratio used as a criterion for permission to raise local loans” is an index to assess the financial burden of debt service expenditure for each local public body, and is used to judge whether a local public body is required to hold a prior consultation or to obtain permission before raising local loans (Article 5-4, paragraph 1, item 2 of the Local Finance Law).

This new index has been introduced on the basis of a review of the concept of quasi-redemption of principal and interest with regard to debt service ratio formerly used as a criterion for permission to raise local loans. Local public bodies with a ratio of 18% or more are required to obtain permission to raise local loans even under the current system which in principle requires local public bodies to hold a consultation in advance.

51 起債制限比率

Debt service ratio used as a criterion for permission to raise local loans

地方公共団体における公債費による財政負担の度合いを判断する指標の一つで、地方債元利償還金及び公債費に準じる債務負担行為に係る支出の合計額（地方交付税が措置されるものを除く。）に充当された一般財源の標準財政規模及び臨時財政政策対策債発行可能額の合計額（普通交付税の算定において基準財政需要額に算入された公債費を除く。）に対する割合で過去3年間の平均値。

起債制限比率が20%以上の団体については、一定の地方債（一般単独事業に係る地方債）の起債が制限され、30%以上の団体については、さらにその制限の度合いが高まる（一部の一般公共事業に係る地方債についても起債が制限される）こととなる。

The term “debt service ratio used as a criterion for permission to raise local loans” denotes one of the indexes used to see the degree of financial burden of debt service on local public bodies, and is calculated as the past three-year average of the ratio of general revenue sources appropriated for the total amount of the redemption of the principal and interest on local government loans, and expenditures based on liabilities authorized in previous years that can be treated similarly to debt service in the relevant context (excluding from the total amount expenditures which are covered by local allocation tax), in relation to the sum total of the standard financial scale and the maximum amount of extraordinary financial measures loans that can be raised (excluding from the total the debt service amount which is included in the basic financial needs in the calculation of ordinary local allocation tax).

For local public bodies with a ratio of 20% or more, the flotation of certain local government loans (loans for unsubsidized general public works) is restricted; and those with a ratio of 30% or more are subject to severer restriction (loan flotation for some types of subsidized general public works is also restricted).

52 実質収支比率

Net balance ratio

実質収支の標準財政規模に対する割合。実質収支比率が正数の場合は実質収支の黒字、負数の場合は赤字を示す。

The term “net balance ratio” denotes the ratio of the net balance of settled accounts to the standard financial

scale. When it is a positive number, the net balance of settled accounts is in surplus, and when it is a negative number, the net balance is in deficit.

53 財政力指数

Financial capability indicator

地方公共団体の財政力を示す指数で、基準財政収入額を基準財政需要額で除して得た数値の過去3年間の平均値。

財政力指数が高いほど、普通交付税算定上の留保財源が大きいことになり、財源に余裕があるといえる。

The term “financial capability indicator” is used to indicate the financial strength of local public bodies, and is calculated as the past three-year average of the figures derived from dividing basic financial revenues by basic financial needs.

A higher figure of financial capability indicator means more revenue sources are reserved in the calculation of ordinary local allocation tax, and that the local public body can be said to have a greater margin for revenue sources.

54 標準財政規模

Standard financial scale

地方公共団体の標準的な状態で通常収入されるであろう経常的一般財源の規模を示すもので、標準税収入額等に普通交付税を加算した額。

The term “standard financial scale” denotes the scale of ordinary general revenue sources which would normally be raised or received by local public bodies under normal conditions, and it is equal to the total sum of the standard tax revenue, etc. and ordinary local allocation tax.

55 標準税収入額

Standard tax revenue

地方税法に定める法定普通税を、標準税率をもって、地方交付税法で定める方法により算定した収入見込額。具体的には、法定普通税の基準税額の合計をいう。

The term “standard tax revenue” denotes the amount of revenue from ordinary taxes defined in the Local Tax Law, and is estimated by applying the standard tax rates and calculation methods prescribed in the Local Allocation Tax Law. To put it concretely, it is the sum total of the base amount of ordinary taxes defined in the Local Tax Law.

○ 地方財政計画等

○ Local public finance program, etc.

56 地方財政計画

Local Public Finance Program

内閣が作成する、翌年度の地方公共団体の歳入歳出総額の見込額に関する書類のこと。

地方財政計画には、①地方交付税制度とのかかわりにおいての地方財源の保障を行う、②地方財政と国家財政・国民経済等との調整を行う、③個々の地方公共団体の行財政運営の指針となる、という役割がある。

The Local Public Finance Program is a document, drawn up by the Cabinet, concerning an estimate of the total amount of revenue and expenditure of local public bodies in the next fiscal year.

Local Public Finance Program plays several roles; it serves as a guarantee of local revenue sources in relation to the local allocation tax system, as a means of coordinating local public finance and national finance or the national economy etc, and as a guideline for the administrative and financial management of each local public body.

57 一般行政経費

General administrative expenses

地方財政計画上の経費の一区分。教育文化施策、社会福祉施策、国土及び環境保全施策等の諸施策の推進に要する経費をはじめ、地方公共団体の設置する各種公用・公共用施設の管理運営に要する経費等、地方公共団体が地域社会の振興を図るとともに、その秩序を維持し、住民の安全・健康、福祉の維持向上を図るために行う一切の行政事務に要する経費から、給与関係経費、公債費、維持補修費、投資的経費及び公営企業繰出金として別途計上している経費を除いたものであり、広範な内容にわたっている。

The term “general administrative expenses” denotes one of the classifications of expenses in the Local Public Finance Program. It covers a wide range of expenditures of local public bodies, and consists of expenses necessary for all those administrative activities which local public bodies perform in order to promote local development, preserve local order, and maintain and improve public safety, and the health and welfare of local residents; i.e. expenses for the advancement of education and culture, social welfare, national land conservation and environmental preservation, as well as the expenses required for the maintenance and management of various offices or public facilities, and so on, also apart from expenses listed separately in the Program as salaries and wages, debt service expenditure, maintenance and repair expenses of public facilities, capital expenditure, and transfers to public enterprises accounts.

58 地方債計画

Local Government Loans Program

毎年度国の財政投融资計画と関連して総務省が策定する地方債の年度計画で、事業別の起債許可予定額を示した全体計画。

The Local Government Loans Program is an annual plan of local government loans formulated every fiscal year by the Ministry of Internal Affairs and Communications in connection with the national government Fiscal Investment and Loan Program. It is a comprehensive plan showing estimated total amounts to be permitted for each category of local government loan.

59 債務負担行為

Act incurring a liability

数年度にわたる建設工事、土地の購入等翌年度以降の経費支出や、債務保証又は損失補償のように債務不履行等の一定の事実が発生したときの支出を予定するなどの、将来の財政支出を約束する行為。

地方自治法第 214 条及び第 215 条で予算の一部を構成することと規定されている。

The term “act incurring a liability” denotes an act on the part of local public bodies which will incur expenditure in later fiscal years, such as construction work or the purchase of land that extends over several fiscal years, or a guarantee of obligation or a promise of compensation for losses which may require expenditure by a local public body in the case of default or other specified circumstances.

Article 214 and 215 of the Local Autonomy Law provide that acts incurring a liability shall be a component of a budget of local public bodies.

60 財政調整基金

Financial adjustment fund

地方公共団体における年度間の財源の不均衡を調整するための基金。

A financial adjustment fund is a reserve fund of local public bodies which is set up for the purpose of adjustment of disparities in financial capabilities among different fiscal years.

61 減債基金

Sinking fund

地方債の償還を計画的に行うための資金を積み立てる目的で設けられる基金。

A sinking fund is a fund which is established for the purpose of reserving necessary funds for the planned redemption of local government loans.

62 その他特定目的基金

Other funds for specified purposes

財政調整基金、減債基金の目的以外の特定の目的のために財産を維持し、資金を積み立てるために設置される基金。具体的には、庁舎等の建設のための基金、社会福祉の充実のための基金、災害対策基金等がある。

The term “other funds for specified purposes” denotes reserve funds of local public bodies which have been established to maintain properties and reserve necessary funds for specific purposes other than those of financial adjustment funds and sinking funds. Concrete examples include funds for the construction of government office buildings, funds for improvements in social welfare, funds for disaster countermeasures, and so on.

63 基準財政需要額

Basic financial needs

普通交付税の算定基礎となるもので、各地方公共団体が、合理的かつ妥当な水準における行政を行い、又は施設を維持するための財政需要を算定するものであり、各行政項目ごとに、次の算定により算出される。

$$\begin{array}{ccccc} \text{単位費用} & \times & \text{測定単位} & \times & \text{補正係数} \\ (\text{測定単位 1 当たり費用}) & & (\text{人口・面積等}) & & (\text{寒冷補正等}) \end{array}$$

The term “basic financial needs” denotes a basis for the calculation of ordinary local allocation tax, and represents the financial needs of a local public body in order that it can render administrative services and maintain public facilities at a reasonable and acceptable level. The required sum is computed for each classification of administrative services by using the following formula;

$$\begin{array}{ccccc} \text{Unit cost} & \times & \text{Figure of unit of service} & \times & \text{Adjustment coefficients} \\ (\text{Cost per unit of service}) & & (\text{Population, area, etc.}) & & (\text{Cold climate adjustment, etc.}) \end{array}$$

64 単位費用

Unit cost

標準的団体（人口、面積、行政規模が道府県や市町村の中で平均的で、積雪地帯や離島等、自然的条件や地理的条件等が特異でない団体）が合理的、かつ妥当な水準において地方行政を行う場合等の一般財源所要額を、測定単位 1 単位当たりで示したものの。

The term “unit cost” denotes an amount of general revenue sources expressed as per unit of service which may be needed in the cases where a local public body under standard conditions (a local public body whose population, area, and scale of administration are on an average level among prefectures or municipalities, and where the natural or geographical conditions are not exceptional as in the cases of snowy areas or isolated islands) renders local administrative services at a reasonable and acceptable level.

65 測定単位

Unit of service

道府県や市町村の行政項目（河川費や農業行政費等）ごとにその量を測定する単位。例えば、河川費においては河川の延長が用いられる。

The term “unit of service” denotes a unit of quantity which is used in measuring separately the quantity of each classification of services of prefectures or municipalities (e.g. river expenses, agricultural administration expenses). For instance, the length of a river within the area of a local public body is used as a unit of service for river expenses.

66 補正係数

Adjustment coefficients

すべての道府県や市町村に費目ごとに同一の単位費用が用いられるが、実際には自然的・地理的・社会的条件の違いによって大きな差があるので、これらの行政経費の差を反映させるため、その差の生ずる理由ごとに測定単位の数値を割り増し又は割り落とししている。これが測定単位の数値の補正であり、補正に用いる乗率を補正係数という。

Although the same figures denoting unit costs for the classification of administrative services are applied to all

prefectures or municipalities uniformly, there are wide differences in administrative costs among local public bodies under different natural, geographical, or social conditions. Therefore, in order to reflect those differences properly, the figures denoting units of service are increased or decreased according to the causes of the differences. This process is referred to as adjustment of the figures denoting the unit of service, and the multiplying rates used for such adjustment are called “adjustment coefficients.”

67 基準財政収入額

Basic financial revenues

普通交付税の算定に用いるもので、各地方公共団体の財政力を合理的に測定するために、標準的な状態において徴収が見込まれる税収入を一定の方法によって算定するものであり、次の算式により算出される。

標準的な地方税収入 × 75 / 100 + 地方譲与税等

“Basic financial revenues” are used in the calculation of ordinary local allocation tax. For the rational measurement of the financial ability of each local public body, local tax revenues which may be collected under standard conditions are estimated by a certain method, and the computation formula is as follows;

Standard local tax revenues × 75 / 100 + Local transfer taxes, etc.

68 留保財源

Reserved revenue sources

基準財政収入額の算定においては、法定普通税等の税収見込額の全額を算入対象とせず、基準税率を乗じてその一部を算入しているが、この基準財政収入額に算入されなかった税収入は、地方交付税の算定上捕捉されず、各地方公共団体に留保されることから、留保財源と呼ばれている。なお、平成 15 年度に都道府県に係る留保財源率の引上げが行われ、都道府県、市町村とも税収見込額の 25%（従来は都道府県 20%、市町村 25%）とされている。

In the calculation of basic financial revenues, not all of the expected amount of revenue from local taxes defined in the Local Tax Law is included, but a part of the amount is included by applying standard tax rates. The remaining portion of tax revenues which has not been included in basic financial revenues is referred to as reserved revenue sources, as it is not reflected in the calculation of local allocation tax and is reserved for each local public body. The reserved revenue sources percentage for prefectures was raised from 20% of the expected amount of local tax revenues to 25% in FY2003, which fixed the percentage for both prefectures and municipalities at 25%.

69 ラスパイレス指数

Laspeyres Index

加重指数の一種で、重要度を基準時点（又は場）に求めるラスパイレス式計算方法による指数。ここでは、地方公務員の給与水準を表すものとして、一般に用いられている国家公務員行政職（一）職員の俸給を基準とする地方公務員一般行政職職員の給与の水準を指す。

Laspeyres Index is a type of fixed-weight index, and is calculated by the Laspeyres formula which uses the

base period or the base point as a weighted factor. In the context here, it is used as an indicator of the salary level of local public personnel and, as is generally the case, shows the comparative salary level of general administration service personnel in local public bodies compared to that of national public personnel to whom the Salary Schedule for Administrative Services (I) is applied.

○ 公営企業

○ Public enterprises

70 法適用企業・法非適用企業

Enterprises regulated / not regulated by the Local Public Enterprise Law

地方公営企業のうち、地方公営企業法の全部又は一部を適用している事業が法適用企業であり、それ以外の事業が法非適用企業である。

法適用企業には、地方公営企業法の全部を適用することが法律で定められている上水道、工業用水道、軌道、鉄道、自動車運送、電気（水力発電等）、ガスの 7 事業と、法律により財務規定等を適用するように定められている病院事業（以上、当然適用事業）、また、条例で全部又は一部を任意で適用する事業で、簡易水道、下水道等（以上、任意適用事業）がある。法非適用事業は、任意適用事業のうち、法律を適用していない事業である。

Among local public enterprises, those to which all or a part of the provisions of the Local Public Enterprise Law are applied are classified as enterprises regulated by the Local Public Enterprise Law, and the rest are classified as enterprises not regulated by the Local Public Enterprise Law.

Enterprises regulated by the Local Public Enterprise Law consist of two categories: first, 7 kinds of enterprises to which all provisions of the Local Public Enterprise Law are applied on the basis of the provision of the said Law, such as water supply, industrial water supply, tramways, railroads bus transportation, electricity supply (hydroelectric power generation etc.), gas supply; and hospitals to which the financial provisions of the Law are applied on the basis of the Law (these 8 types are collectively categorized as enterprises to which the provisions of the Law are compulsorily applied); second, enterprises to which all or a part of the provisions of the Law may be voluntarily applied in accordance with bylaws, such as small-scale water supply, sewerage construction and management, etc. (categorized as enterprises to which the provisions of the Law may be voluntarily applied. The term “enterprises not regulated by the Local Public Enterprise Law” denotes enterprises categorized as the latter to which the provisions of the Law are not applied at all

71 損益収支

Profit-and-loss balance

地方公営企業の経営活動に伴い、当該年度内に発生した収益とそれに対応する費用の状況。

The term “profit-and-loss balance” denotes the state of profits and corresponding expenses within a single

fiscal year which have been earned or incurred through the operations of local public enterprises.

72 資本収支

Capital balance

地方公営企業の設置目的である住民へのサービス等の提供を維持するため及び将来の利用増等に対処して経営規模の拡大を図るために要する諸施設の整備、拡充等の建設改良費、これら建設改良に要する資金としての企業債収入、企業債の元金償還等に関する収入及び支出の状況。

The term “capital balance” denotes the state of revenue and expenditure of local public enterprises represented by the construction and improvement expenses for the development or expansion of various facilities which are necessary for the continuous provision of appropriate services for local residents in line with the purpose of local public enterprises as well as those expenses necessary for the enlargement of operations in accordance with an expected increase in utilization of the services, also the revenue from local public enterprise loans which are raised to finance these expenses, and the expenditure necessary for the redemption of the principal of such loans.

73 収益的収入

Profit-based income

地方公営企業の経営活動に伴い発生する料金を主体とした収益。

The term “profit-based income” denotes a profit generated by the operations of local public enterprises, represented by revenues from charges for services.

74 資本的収入

Capital income

建設投資などの財源となる企業債、他会計繰入金、国庫（県）補助金などの収入。

“Capital income” includes local public enterprise loans, transfers from other accounts, subsidies from the national (or prefectural) government, which are used to finance construction investments.

