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FY 2009 Edition

# 自治関係の主要な統計資料の英訳

Statistics on Local Governance (Japanese/English)

平成 22 年 6 月

June 2010

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## 序

(財)自治体国際化協会及び政策研究大学院大学では、平成17年度より「自治制度及び運用実態情報海外紹介等支援事業」を実施しています。同事業は、現在、海外に対する我が国の自治制度とその運用の実態に関する情報提供が必ずしも十分でないとの認識の下、我が国の自治制度とその運用の実態に関する外国語による資料作成を行うとともに、国内外の地方自治に関する文献・資料の収集などを行うものです。

平成21年度には、前年に引き続き、『自治関係の主要な統計資料の英訳』、『アップ・ツー・データな自治関係の動きに関する資料』、『分野別自治制度及びその運用に関する説明資料』、『我が国の地方自治の成立・発展』の作成を行うとともに、比較地方自治研究センターに収蔵すべき国内外の地方自治関係文献・資料の調査を行いました。

本事業の内容などについてご意見があれば、(財)自治体国際化協会、又は政策研究大学院大学比較地方自治研究センターまでお寄せいただくようお願いいたします。

平成22年6月

財団法人自治体国際化協会 理事長 木村 陽子  
政策研究大学院大学 学長 八田 達夫



## **Foreword**

The Council of Local Authorities for International Relations (CLAIR) and the National Graduate Institute for Policy Studies (GRIPS) have been working since FY 2005 on a “Project on the overseas dissemination of information on the local governance system of Japan and its operation”. On the basis of the recognition that the dissemination to overseas countries of information on the Japanese local governance system and its operation was insufficient, the objective of this project was defined as the pursuit of comparative studies on local governance by means of compiling in foreign languages materials on the Japanese local governance system and its implementation as well as by accumulating literature and reference materials on local governance in Japan and foreign countries.

In FY 2009, we continued to compile “Statistics on Local Governance (Japanese/English)” “Up-to-date Documents on Local Autonomy in Japan”, “Papers on the Local Governance System and its Implementation in Selected Fields in Japan” and “Historical Development of Japanese Local Governance”. We also continued to conduct a search for literature and reference materials concerned with local governance in Japan and overseas to be stored in the Institute for Comparative Studies in Local Governance (COSLOG).

If you have any comments, suggestions or inquiries regarding our project, please feel free to contact the Council of Local Authorities for International Relations (CLAIR) or the Institute for Comparative Studies in Local Governance (COSLOG) of the National Graduate Institute for Policy Studies (GRIPS).

June 2010

Yoko Kimura

Chairman of the Board of Directors

Council of Local Authorities for International Relations (CLAIR)

Tatsuo Hatta

President

National Graduate Institute for Policy Studies

## はしがき

本『自治関係の主要な統計資料の英訳』は、平成 17 年度より、政策研究大学院大学が財団法人自治体国際化協会の協力を得て実施している「自治制度及び運用実態情報海外紹介等支援事業」における平成 21 年度の成果の一つをとりまとめたものです。同事業は「自治制度及び運用実態情報海外紹介等支援事業に関する研究委員会」を設置し、それぞれの細事業ごとに、「主査」、「副査」をおいて実施しています。本英訳は、以下の委員を中心にとりまとめられました（役職は、平成 22 年 3 月現在）。

(主査)

木村 俊介 政策研究大学院大学教授

(副査)

角田 秀夫 （財）自治体国際化協会交流情報部長

本英訳では、英訳対象とすることが適當と考えられる地方自治関係統計資料を選定し、『行政用語和英辞典』（仙台市役所公務英語研究会編、ぎょうせい、平成 15 年）、『Local government in Japan 2008』（（財）自治体国際化協会、平成 18 年）、英語版官報等を基にし、日英併記の統計資料を作成しました。

本年度の対象資料は、以下のとおりです。

この資料は、平成 20 年度版（No.1、3~7 は平成 17 年度版から、No.8~13 は平成 18 年度版から、No.14~16 は平成 19 年度から）で取り扱った資料の平成 21 年度改訂版です。過去 4 年にわたって英訳、更新した表について、新たにデータの更新等を行いました。また No.2 は平成 21 年度に新たに選んだ資料です。

平成 21 年度版 英訳対象資料リスト(図表)

No.	資料名	表数
1	平成 21 年版地方財政白書（平成 19 年度決算）	31
2	平成 21 年版地方財政白書ビジュアル版	—
3	平成 19 年度地方財政統計年報	16
4	平成 21 年度地方税に関する参考計数資料	4
5	平成 20 年地方公務員給与の実態	6
6	平成 20 年地方公務員給与の実態（別冊）	1
7	平成 19 年度地方公務員の分限処分者数、懲戒処分者数及び刑事処分者数に関する調	18
8	市町村数の変遷と明治・昭和の大合併の特徴、市町村数の推移グラフ	3
9	地方公共団体における行政評価の取組状況（平成 20 年 10 月 1 日現在）	5
10	平成 19 年度地方公共団体の主要財政指標一覧	3
11	平成 19 年度地方公営企業決算の概況	1
12	第三セクター等の状況に関する調査結果（平成 20 年 12 月 27 日付け）	25

No.	資料名	表数
13	給与情報の公表様式の用語解説	—
14	目で見る投票率	6
15	地方公共団体の議会の議員及び長の所属党派別人員調等（平成19年12月31日現在）	8
16	地方公務員研修の実態に関する調査（平成18年9月）	13
計		140

さらに、上記の表に関連した以下の用語の説明も、平成21年度に更新しています。

第1は、『平成21年版 地方財政白書』の用語の説明（76用語）です。第2は、地方公共団体給与情報等公表システム 公表様式の用語解説（48用語）です。

今後とも英訳対象統計の見直しを進めるとともに、年度ごとのデータの更新の充実を検討していく予定です。

本英訳のとりまとめをいただいた木村俊介委員、角田秀夫委員をはじめ、貴重なご意見をいただいた研究会の委員各位に、心より感謝申し上げます。

平成22年6月

「自治制度及び運用実態情報海外紹介等支援事業に関する研究委員会」座長  
政策研究大学院大学教授 井川 博

## Preface

This booklet “Statistics on Local Governance (Japanese / English)” was produced in fiscal year 2009 as one of the activities for the Project on the Overseas Dissemination of Information on the Local Governance System of Japan and its Operation. This project is a joint project with the National Graduate Institute for Policy Studies and Council of Local Authorities for International Relations (CLAIR) which was started in fiscal year 2005. For this project a research committee was created, and a chief and deputy chiefs are assigned for each activity. The following research committee members (official positions are as of March 2010) worked specifically for producing this booklet.

(Chief)

Shunsuke Kimura Professor, National Graduate Institute for Policy Studies

(Deputy Chiefs)

Hideo Tsunoda Deputy Secretary General for Exchange and Information Department, Exchange and Information Department  
Council of Local Authorities for International Relations

As the process of compiling this booklet, we first selected statistical materials relevant for translation into English, and then translated and compiled them together with their originals in Japanese. The reference source used for the determining the terms were the “New Japanese-English Comprehensive Dictionary of Civil Service Terms” (edited by Sendai Shiyakusho Koumu Eigo Kenkyu Kai, published by Gyousei, 2003), “Local Government in Japan 2008” (edited and published by the Council of Local Authorities for International Relations, 2005), Official Gazettes of Japan (English version), and etc.

The following table lists the materials which were translated in fiscal year 2009. These materials are the fiscal year 2008 editions revised with updated data on previously translated materials (items No.1,3-7 were translated for the first time in fiscal year 2005, items No.8-13 were translated starting in fiscal year 2006, and items No.14-16 were translated starting in fiscal year 2007). Item No.2 has been newly translated for this Fiscal Year 2009 Edition.

List of the translated materials (FY2009)

No.	Names of materials	Numbers of tables
1	White Paper on Local Public Finance (FY 2009 Edition) (Settlement in FY2007)	31
2	White Paper on Local Public Finance (FY 2009 Edition) (Illustrated)	—
3	Annual Statistics on Local Public Finance (FY 2007 )	16
4	Reference Data on Local Taxes (FY 2009 )	4
5	Actual Conditions of Local Public Employees' Compensation (2008)	6

No.	Names of materials	Numbers of tables
6	Actual Conditions of Local Public Employees' Compensation (Separate Volume) (2008)	1
7	The Survey of the Number of Local Public Service Personnel Subjected to Change in Status against One's Will, Disciplinary Action and Criminal Prosecution Punishment (FY 2007)	18
8	Changes in the Number of Municipalities and the Characteristics of the mass Amalgamations in the Meiji and Showa Eras, Trends in the Number of Municipalities	3
9	Implementation of Administration Assessment by Local Public Bodies (As of October 1, 2008)	5
10	Major Financial Indices of Local Public Bodies (FY 2007)	3
11	Financial Settlement of Local Public Enterprises (FY 2007)	1
12	Survey of the Joint Third Sector (Published on December 27, 2008 )	25
13	Glossary of the Terms used in the Disclosure of Salary Information	—
14	Data on Voter Turnout in Visual Form	6
15	The number of assembly members and chiefs of local public bodies by party affiliation etc. (As of December 31, 2007)	8
16	Data on the State of Training of Local Public Officials (as of September, 2006)	13
Total		140

In addition, in fiscal year 2009, we revised two kinds of glossaries which are included as content in the above table. The first is a glossary of 76 terms used in the "White Paper on Local Public Finance (FY2009). The second is a glossary of terms used in the "Disclosure of Information on Local Public Employees' Compensation" (48 terms).

We will continue to review the content of this booklet and update new statistical data.

Finally, I would like to express my sincere appreciation to Professor Shunsuke Kimura and Mr. Hideo Tsunoda, who worked on this booklet, and to the other members of the research committee for their valuable input.

June 2010

Hiroshi Ikawa

Chairperson

Research Committee for the

Project on the Overseas Dissemination of Information on  
the Local Governance System of Japan and its Operation

Professor

National Graduate Institute for Policy Studies

平成 21（2009）年度『自治制度及び運用実態情報海外紹介等支援事業』研究委員会委員名簿  
(五十音順、敬称略。平成 22 年 3 月 31 日現在)

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**The List of the names of Research Committee on Project on Dissemination of Information on Local Governance System and Its Operation of Japan FY2009**

(In the order of the Japanese, omitting titles from names. These members are as of March 31, 2010.)

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平成21年版  
FY 2009 Edition  
(平成19年度決算)  
(FY 2007 Settlement)

# 地方財政白書

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

平成 21 年 3 月

March, FY 2009

總 務 省

Ministry of Internal Affairs and Communications

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区分	昭和 28.10.1 (A)	31.3.31	41.3.31	平成 11.3.31	12.3.31	13.3.31	14.3.31	15.3.31	16.3.31	17.3.31	18.3.31	19.3.31 (B)	20.3.31 (C)	比較 Comparison	
	10/1/1953 (A)	3/31/1956 (A)	3/31/1966	3/31/1999	3/31/2000	3/31/2001	3/31/2002	3/31/2003	3/31/2004	3/31/2005	3/31/2006	3/31/2007 (B)	3/31/2008 (C)	(C)-(B)	(C)/(A) ×100%
都道府県 Prefectures	46	46	46	47	47	47	47	47	47	47	47	47	47	—	102.2
市町村 Municipalities	9,868	4,776	3,372	3,232	3,229	3,227	3,223	3,212	3,132	2,521	1,821	1,804	1,793	△ 11	18.2
政令指定都市 Ordinance-designated cities	5	5	6	12	12	12	12	12	13	13	14	15	17	2	340.0
中核市 Core cities	—	—	—	21	25	27	28	30	35	35	37	37	35	△2	—
特例市 Special case cities	—	—	—	—	—	10	30	37	39	40	39	39	44	5	—
都市 Cities	281	486	554	637	634	621	602	596	602	644	687	691	687	△ 4	244.5
中都市 Medium-sized cities	...	...	124	187	183	179	157	148	139	155	173	171	166	△ 5	...
小都市 Small cities	...	...	430	450	451	442	445	448	463	489	514	520	521	1	...
町村 Towns and villages	9,582	4,285	2,812	2,562	2,558	2,557	2,551	2,537	2,443	1,789	1,044	1,022	1,010	△ 12	10.5
計 (普通地方公共団体) Sub total (Ordinary local public bodies)	9,914	4,822	3,418	3,279	3,276	3,274	3,270	3,259	3,179	2,568	1,868	1,851	1,840	△ 11	18.6
特別区 Special wards	23	23	23	23	23	23	23	23	23	23	23	23	23	—	100.0
一部事務組合等 (普通会計) Partial-affairs-associations (Ordinary accounts)	...	...	1,804	2,264	2,221	2,158	2,136	2,114	2,057	1,798	1,527	1,536	1,481	△ 55	...
計 (特別地方公共団体) Sub total (Special local public bodies)	...	...	1,827	2,287	2,244	2,181	2,159	2,137	2,080	1,821	1,550	1,559	1,504	△ 55	...
合 計 Total	...	...	5,245	5,566	5,520	5,455	5,429	5,396	5,259	4,389	3,418	3,410	3,344	△ 66	...

(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 一部事務組合等には、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 number of partial-affairs associations includes that of wide-area unions. (The same applies to the following tables.)

**第2表 団体種類別人口の推移**  
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		
	平成 2.10.1 10/1/1990	7.10.1 10/1/1995	12.10.1 (A) 10/1/2000	17.10.1 (B) 10/1/2005	増 減 (B)-(A)	増減率 Change (B)-(A)	平成 2.10.1 10/1/1990	7.10.1 10/1/1995	12.10.1 10/1/2000	17.10.1 10/1/2005	平成 12.10.1 (C) 10/1/2000	17.10.1 (D) 10/1/2005	比較 Comparison (D)-(C)
特別区 Special wards	8,164	7,968	8,135	8,490	355	4.4	6.6	6.3	6.4	6.6	353,682	369,115	15,433
政令指定都市 Ordinance-designated cities	18,050	19,151	19,605	22,007	2,402	12.3	14.6	15.3	15.4	17.2	1,633,743	1,571,957	△ 61,786
中核市 Core cities	—	—	11,835	16,928	5,093	43.0	—	—	9.3	13.2	438,323	457,514	19,191
特例市 Special case cities	—	—	—	10,880	10,880	皆増	—	—	—	8.5	—	278,986	278,986
都市 Cities	69,430	70,891	60,317	51,959	△ 8,358	△ 13.9	56.2	56.5	47.5	40.7	95,589	78,725	△ 16,864
小計 (市部) Sub total (City area)	95,644	98,009	99,891	110,264	10,373	10.4	77.4	78.1	78.7	86.3	144,143	142,645	△ 1,498
町村 (郡部) Towns and villages (County area - area not covered by City area)	27,968	27,561	27,035	17,504	△ 9,531	△ 35.3	22.6	21.9	21.3	13.7	10,573	11,940	1,367
合計 Total	123,611	125,570	126,926	127,768	842	0.7	100.0	100.0	100.0	100.0	39,054	57,065	18,011

(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 団体種類別人口の推移

Table 2 Trends in population by type of local public body

その2 都道府県別国勢調査人口及び住民基本台帳登載人口の状況

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

区分	平成7年10月1日	平成12年10月1日	平成17年10月1日	増減	増減率	平成20年3月31日
		(A)	(B)	(B)-(A) (C)	(C)/(A) ×100	現在住民基本台帳 登載人口
	10/1/1995	10/1/2000 (A)	10/1/2005 (B)	Change (B)-(A)	Percentage of change	Populations registered on the basic register of residents as of 3/31/2008
	人 Persons	人 Persons	人 Persons	人 Persons	%	人 Persons
北海道	Hokkaido	5,692,321	5,683,062	5,627,737	△ 55,325	△ 1.0 5,571,770
青森	Aomori	1,481,663	1,475,728	1,436,657	△ 39,071	△ 2.6 1,430,543
岩手	Iwate	1,419,505	1,416,180	1,385,041	△ 31,139	△ 2.2 1,366,652
宮城	Miyagi	2,328,739	2,365,320	2,360,218	△ 5,102	△ 0.2 2,334,874
秋田	Akita	1,213,667	1,189,279	1,145,501	△ 43,778	△ 3.7 1,130,823
山形	Yamagata	1,256,958	1,244,147	1,216,181	△ 27,966	△ 2.2 1,194,071
福島	Fukushima	2,133,592	2,126,935	2,091,319	△ 35,616	△ 1.7 2,075,555
茨城	Ibaraki	2,955,530	2,985,676	2,975,167	△ 10,509	△ 0.4 2,982,000
栃木	Tochigi	1,984,390	2,004,817	2,016,631	11,814	0.6 2,006,701
群馬	Gunma	2,003,540	2,024,852	2,024,135	△ 717	△ 0.0 2,012,151
埼玉	Saitama	6,759,311	6,938,006	7,054,243	116,237	1.7 7,067,336
千葉	Chiba	5,797,782	5,926,285	6,056,462	130,177	2.2 6,090,799
東京	Tokyo	11,773,602	12,064,101	12,576,601	512,500	4.2 12,462,196
神奈川	Kanagawa	8,245,902	8,489,974	8,791,597	301,623	3.6 8,798,289
新潟	Niigata	2,488,364	2,475,733	2,431,459	△ 44,274	△ 1.8 2,413,103
富山	Toyama	1,123,125	1,120,851	1,111,729	△ 9,122	△ 0.8 1,106,340
石川	Ishikawa	1,180,068	1,180,977	1,174,026	△ 6,951	△ 0.6 1,167,151
福井	Fukui	826,996	828,944	821,592	△ 7,352	△ 0.9 815,344
山梨	Yamanashi	881,996	888,172	884,515	△ 3,657	△ 0.4 871,481
長野	Nagano	2,193,984	2,215,168	2,196,114	△ 19,054	△ 0.9 2,176,806
岐阜	Gifu	2,100,315	2,107,700	2,107,226	△ 474	△ 0.0 2,095,484
静岡	Shizuoka	3,737,689	3,767,393	3,792,377	24,984	0.7 3,775,400
愛知	Aichi	6,868,336	7,043,300	7,254,704	211,404	3.0 7,185,744
三重	Mie	1,841,358	1,857,339	1,866,963	9,624	0.5 1,856,282
滋賀	Shiga	1,287,005	1,342,832	1,380,361	37,529	2.8 1,377,886
京都	Kyoto	2,629,592	2,644,391	2,647,660	3,269	0.1 2,558,542
大阪	Osaka	8,797,268	8,805,081	8,817,166	12,085	0.1 8,670,302
兵庫	Hyogo	5,401,877	5,550,574	5,590,601	40,027	0.7 5,582,230
奈良	Nara	1,430,862	1,442,795	1,421,310	△ 21,485	△ 1.5 1,419,626
和歌山	Wakayama	1,080,435	1,069,912	1,035,969	△ 33,943	△ 3.2 1,045,973
鳥取	Tottori	614,929	613,289	607,012	△ 6,277	△ 1.0 602,411
島根	Shimane	771,441	761,503	742,223	△ 19,280	△ 2.5 733,123
岡山	Okayama	1,950,750	1,950,828	1,957,264	6,436	0.3 1,948,250
広島	Hiroshima	2,881,748	2,878,915	2,876,642	△ 2,273	△ 0.1 2,864,167
山口	Yamaguchi	1,555,543	1,527,964	1,492,606	△ 35,358	△ 2.3 1,479,840
徳島	Tokushima	832,427	824,108	809,950	△ 14,158	△ 1.7 805,951
香川	Kagawa	1,027,006	1,022,890	1,012,400	△ 10,490	△ 1.0 1,019,333
愛媛	Ehime	1,506,700	1,493,092	1,467,815	△ 25,277	△ 1.7 1,471,510
高知	Kochi	816,704	813,949	796,292	△ 17,657	△ 2.2 784,038
福岡	Fukuoka	4,933,393	5,015,699	5,049,908	34,209	0.7 5,030,818
佐賀	Saga	884,316	876,654	866,369	△ 10,285	△ 1.2 864,738
長崎	Nagasaki	1,544,934	1,516,523	1,478,632	△ 37,891	△ 2.5 1,469,197
熊本	Kumamoto	1,859,793	1,859,344	1,842,233	△ 17,111	△ 0.9 1,844,644
大分	Oita	1,231,306	1,221,140	1,209,571	△ 11,569	△ 0.9 1,215,388
宮崎	Miyazaki	1,175,819	1,170,007	1,153,042	△ 16,965	△ 1.4 1,161,026
鹿児島	Kagoshima	1,794,224	1,786,194	1,753,179	△ 33,015	△ 1.8 1,739,075
沖縄	Okinawa	1,273,440	1,318,220	1,361,594	43,374	3.3 1,391,215
合計	Total	125,570,245	126,925,843	127,767,994	842,151	0.7 127,066,178

**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	財政力指數 Financial capability indicator	0.30未満		0.30以上 0.50未満		0.50以上 1.00未満		1.00以上		合計		財政力指数平均 Average of financial capability indicator
		Less than 0.30	More than 0.30 - less than 0.50	More than 0.50 - less than 1.00	1.00 or more	Total						
都道府県 Prefectures	Prefectures	6	12.8%	22	46.8%	17	36.2%	2	4.3%	47	100.0%	0.50
市町村 Municipalities	Municipalities	464	25.9%	443	24.7%	719	40.1%	167	9.3%	1,793	100.0%	0.55
政令指定都市 Ordinance-designated cities	Ordinance-designated cities	—	—	—	—	13	76.5%	4	23.5%	17	100.0%	0.86
中核市 Core cities	Core cities	—	—	1	2.9%	27	77.1%	7	20.0%	35	100.0%	0.82
特例市 Special case cities	Special case cities	—	—	—	—	29	65.9%	15	34.1%	44	100.0%	0.90
都市 Cities	Cities	38	5.5%	179	26.1%	390	56.8%	80	11.6%	687	100.0%	0.66
中都市 Medium-sized cities	Medium-sized cities	—	—	11	6.6%	114	68.7%	41	24.7%	166	100.0%	0.85
小都市 Small cities	Small cities	38	7.3%	168	32.2%	276	53.0%	39	7.5%	521	100.0%	0.60
町村 Towns and Villages	Towns and Villages	426	42.2%	263	26.0%	260	25.7%	61	6.0%	1,010	100.0%	0.44
合計 Total	Total	470	25.5%	465	25.3%	736	40.0%	169	9.2%	1,840	100.0%	0.55

(注) 「財政力指數」は、平成17、18、19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 2005, 2006 and 2007.

**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 13.3.31	14.3.31	15.3.31	16.3.31	17.3.31	18.3.31	19.3.31	20.3.31	比較(B)-(A)
		3/31/2001	3/31/2002	3/31/2003	3/31/2004	3/31/2005	3/31/2006	3/31/2007	3/1/2008 (A)	(B)
総務関係	General administration	308	306	311	303	269	247	247	235	△ 12
うち退職手当組合	Retirement allowance	47	48	47	46	44	44	43	42	△ 1
民生関係	Social welfare	147	137	136	131	115	103	142	140	△ 2
衛生関係	Sanitation	887	874	859	843	739	625	612	589	△ 23
うち伝染病組合	Infectious disease	5	2	1	1	—	—	—	—	—
" し尿・ごみ処理組合	Raw sewage and garbage disposal	729	719	705	691	610	521	512	498	△ 14
商工関係	Commerce and industry	5	5	5	3	1	1	2	2	—
農林水産業関係	Agriculture, forestry and fisheries	140	133	129	122	107	87	83	82	△ 1
うち林野(造林)組合	Afforestation	73	69	68	62	55	43	43	42	△ 1
土木関係	Public works	28	27	27	26	24	17	17	17	—
消防関係	Fire service	460	458	454	440	389	323	313	301	△ 12
教育関係	Education	137	135	129	126	95	77	75	75	—
うち小学校組合	Elementary schools	18	17	17	17	12	9	9	9	—
" 中学校組合	Junior high schools	51	51	51	50	35	25	25	25	—
その他	Other areas	46	61	64	63	59	47	45	40	△ 5
合計	Total	2,158	2,136	2,114	2,057	1,798	1,527	1,536	1,481	△ 55

**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  
Section 1 Gross amounts

(単位 百万円・%)  
(Unit : Million yen, %)

区分		平成19年度 FY 2007	平成18年度 FY 2006	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)	97,745,350	97,800,131	△ 54,781	△ 0.1	△ 1.4
都 道 府 縿 (A)	Prefectures (A)	48,245,874	48,438,201	△ 192,327	△ 0.4	△ 0.5
市 町 村 ( 純 計 額 ) (B)	Municipalities (net total amount) (B)	49,499,476	49,361,930	137,546	0.3	△ 2.2
市 町 村 ( 単 純 合 計 額 )	Municipalities (gross amounts)	51,066,496	50,897,104	169,392	0.3	△ 2.2
市町村（一部事務組合等を除く単純合計額）	Municipalities (gross amounts except partial-affairs-associations, etc.)	48,835,357	48,747,824	87,533	0.2	△ 2.2
政 令 指 定 都 市	Ordinance-designated cities	10,645,989	10,062,453	583,536	5.8	△ 2.0
中 核 市	Core cities	5,229,153	5,720,151	△ 490,998	△ 8.6	△ 3.5
特 例 市	Special case cities	3,929,048	3,472,041	457,007	13.2	0.3
都 市	Cities	19,820,453	20,243,884	△ 423,431	△ 2.1	△ 2.4
中 都 市	Medium-sized cities	8,766,534	9,131,242	△ 364,708	△ 4.0	△ 2.8
小 都 市	Small cities	11,053,919	11,112,642	△ 58,723	△ 0.5	△ 2.1
町 村	Towns and villages	6,098,620	6,206,499	△ 107,879	△ 1.7	△ 5.0
特 別 区	Special wards	3,112,094	3,042,796	69,298	2.3	4.7
一 部 事 務 組 合 等	Partial-affairs-associations, etc.	2,231,139	2,149,280	81,859	3.8	△ 3.0
歳 出 総 額 (C)+(D)	Total expenditures (C)+(D)	95,711,569	95,482,402	229,167	0.2	△ 1.5
都 道 府 縍 (C)	Prefectures (C)	47,488,298	47,535,945	△ 47,647	△ 0.1	△ 0.7
市 町 村 ( 純 計 額 ) (D)	Municipalities (net total amount) (D)	48,223,270	47,946,457	276,813	0.6	△ 2.3
市 町 村 ( 単 純 合 計 額 )	Municipalities (gross amounts)	49,790,291	49,481,631	308,660	0.6	△ 2.3
市町村（一部事務組合等を除く単純合計額）	Municipalities (gross amounts except partial-affairs-associations, etc.)	47,643,230	47,421,631	221,599	0.5	△ 2.3
政 令 指 定 都 市	Ordinance-designated cities	10,528,249	9,935,882	592,367	6.0	△ 2.1
中 核 市	Core cities	5,105,908	5,563,958	△ 458,050	△ 8.2	△ 3.5
特 例 市	Special case cities	3,836,738	3,385,294	451,444	13.3	0.1
都 市	Cities	19,307,870	19,641,742	△ 333,872	△ 1.7	△ 2.4
中 都 市	Medium-sized cities	8,533,571	8,838,943	△ 305,372	△ 3.5	△ 3.0
小 都 市	Small cities	10,774,299	10,802,799	△ 28,500	△ 0.3	△ 1.8
町 村	Towns and villages	5,887,298	5,986,336	△ 99,038	△ 1.7	△ 5.0
特 別 区	Special wards	2,977,166	2,908,419	68,747	2.4	4.0
一 部 事 務 組 合 等	Partial-affairs-associations, etc.	2,147,061	2,060,000	87,061	4.2	△ 2.7

**第5表 決算規模の状況**  
Table 5 Scale of Account Settlement

その2 純計額の状況  
Section 2 Net total amounts

(単位 百万円・%)  
(Unit : Million yen, %)

区分		平成19年度 FY 2007	平成18年度 FY 2006	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)	Total revenues (A)	97,745,350	97,800,131	△ 54,781	△ 0.1	△ 1.4
団 体 間 重 複 額 (B)	Amount of duplication among local public bodies (B)	6,563,954	6,271,806	292,148	4.7	0.6
都道府県支払金 (市町村に対する貸付金を含む)	Prefectural disbursements (including loans to municipalities)	2,824,967	2,626,058	198,909	7.6	△ 3.8
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	169,157	157,203	11,954	7.6	△ 0.1
市町村からの分担金、負担金、寄附金等	Charges, allotments, donations, etc. from municipalities	559,113	562,571	△ 3,458	△ 0.6	2.2
市町村たばこ税都道府県交付金	Grant to prefectures from municipal tobacco tax	2,350	3,818	△ 1,468	△ 38.4	103.8
特 別 区 財 政 調 整 交 付 金	Financial equalization grant to special wards	1,017,640	925,103	92,537	10.0	7.5
利 子 割 交 付 金	Grant from interest-based prefectoral inhabitant tax	103,791	76,987	26,804	34.8	△ 21.5
配 当 割 交 付 金	Grants from the dividend levy of prefectoral inhabitant tax	81,234	69,525	11,709	16.8	46.9
株 式 等 謹 渡 所 得 割 交 付 金	Grants from the levy on capital gain from stocks	53,478	60,967	△ 7,489	△ 12.3	△ 11.6
地 方 消 費 税 交 付 金	Local consumption tax grant	1,288,033	1,306,180	△ 18,147	△ 1.4	4.5
ゴ ル フ 場 利 用 税 交 付 金	Grant from tax on usage of golf facilities	42,791	42,741	50	0.1	△ 1.9
特 別 地 方 消 費 税 交 付 金	Special local consumption tax grant	15	22	△ 7	△ 31.8	△ 24.1
自 動 車 取 得 税 交 付 金	Automobile acquisition tax grant	295,965	325,107	△ 29,142	△ 9.0	2.7
軽 油 引 取 税 交 付 金	Light oil delivery tax grant	125,420	115,523	9,897	8.6	2.4
歳 入 純 計 額 (A)-(B)	Net total amounts of revenue (A)-(B)	91,181,397	91,528,325	△ 346,928	△ 0.4	△ 1.5
歳 出 総 額 (C)	Total expenditures (C)	95,711,569	95,482,402	229,167	0.2	△ 1.5
団 体 間 重 複 額 (D)	Amount of duplication among local public bodies (D)	6,563,954	6,271,806	292,148	4.7	0.6
市町村に対する事業費等の補助交付金等	Subsidies, etc. to municipalities	2,824,967	2,626,058	198,909	7.6	△ 3.8
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	169,157	157,203	11,954	7.6	△ 0.1
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	559,113	562,571	△ 3,458	△ 0.6	2.2
市町村たばこ税都道府県交付金	Grant to prefectures from municipal tobacco tax	2,350	3,818	△ 1,468	△ 38.4	103.8
特 別 区 財 政 調 整 交 付 金	Financial equalization grant to special wards	1,017,640	925,103	92,537	10.0	7.5
利 子 割 交 付 金	Grant from interest-based prefectoral inhabitant tax	103,791	76,987	26,804	34.8	△ 21.5
配 当 割 交 付 金	Grants from the dividend levy of prefectoral inhabitant tax	81,234	69,525	11,709	16.8	46.9
株 式 等 謹 渡 所 得 割 交 付 金	Grants from the levy on capital gain from stocks	53,478	60,967	△ 7,489	△ 12.3	△ 11.6
地 方 消 費 税 交 付 金	Local consumption tax grant	1,288,033	1,306,180	△ 18,147	△ 1.4	4.5
ゴ ル フ 場 利 用 税 交 付 金	Grant from tax on usage of golf facilities	42,791	42,741	50	0.1	△ 1.9
特 別 地 方 消 費 税 交 付 金	Special local consumption tax grant	15	22	△ 7	△ 31.8	△ 24.1
自 動 車 取 得 税 交 付 金	Automobile acquisition tax grant	295,965	325,107	△ 29,142	△ 9.0	2.7
軽 油 引 取 税 交 付 金	Light oil delivery tax grant	125,420	115,523	9,897	8.6	2.4
歳 出 純 計 額 (C)-(D)	Net total amounts of expenditure (C)-(D)	89,147,615	89,210,597	△ 62,982	△ 0.1	△ 1.6

(注) 次表以下の各表における純計額とは、上記表中の「歳入純計額(A)-(B)」又は「歳出純計額(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 Amount of settled accounts	対前年度 増減率 Percentage of change from the previous fiscal year	指数 Index	決算額 Amount of settled accounts	対前年度 増減率 Percentage of change from the previous fiscal year	指数 Index	決算額 Amount of settled accounts	対前年度 増減率 Percentage of change from the previous fiscal year	指数 Index	決算額 Amount of settled accounts	対前年度 増減率 Percentage of change from the previous fiscal year	指数 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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
62	1987	64,661,859	7.6	2,575	63,220,132	7.7	2,644	61,388,769	8.7	2,440	57,731,141	7.6
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
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
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	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
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
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
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
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
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
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
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
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
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
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
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
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
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
17	2005	92,936,469	△ 0.5	3,700	90,697,342	△ 0.6	3,793	89,000,271	0.1	3,537	85,519,592	0.7
18	2006	91,528,325	△ 1.5	3,644	89,210,597	△ 1.6	3,731	84,412,714	△ 5.2	3,355	81,445,481	△ 4.8
19	2007	91,181,397	△ 0.4	3,630	89,147,615	△ 0.1	3,728	84,553,479	0.2	3,361	81,842,570	0.5

(注) 決算額からは、特定資金公共投資事業債償還時補助金、特定資金公共事業債償還時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 works loans financed by specific funds, the subsidy for redemption of public investment 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

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

(単位 百万円)  
(Unit : Million yen)

区分	平成19年度 FY 2007						平成18年度 FY 2006		比較 Comparison	
	団体数 (A)	歳入 (B)	歳出 (C)	歳入歳出差 (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)
全 国 体 All local public bodies										
都 道 府 県 (A) Prefectures (A)	47	48,245,874	47,488,298	757,576	426,483	331,093	47	385,034	—	△ 53,941
市町村（単純合計額）(B) Municipalities (gross amount) (B)	3,297	51,066,496	49,790,291	1,276,205	247,637	1,028,568	3,363	1,139,445	△ 66	△ 110,877
市町村（一部事務組合等を除く単純合計額）Municipalities (excluding partial-affairs-associations, etc.)	1,816	48,835,357	47,643,230	1,192,127	244,159	947,968	1,827	1,058,265	△ 11	△ 110,297
政令指定都市 Ordinance-designated cities	17	10,645,989	10,528,249	117,740	77,052	40,688	15	40,668	2	20
特別区 Special wards	23	3,112,094	2,977,166	134,928	14,343	120,585	23	123,115	—	△ 2,530
中核市 Core cities	35	5,229,153	5,105,908	123,245	30,199	93,046	37	118,905	△ 2	△ 25,859
特例市 Special case cities	44	3,929,048	3,836,738	92,310	16,646	75,664	39	74,121	5	1,543
都市 Cities	687	19,820,453	19,307,870	512,583	81,762	430,821	691	510,515	△ 4	△ 79,694
中都 Medium-sized cities	166	8,766,534	8,533,571	232,963	36,385	196,578	171	246,781	△ 5	△ 50,203
小都 Small cities	521	11,053,919	10,774,299	279,620	45,376	234,244	520	263,734	1	△ 29,490
町村 Towns and villages	1,010	6,098,620	5,887,298	211,322	24,158	187,164	1,022	190,941	△ 12	△ 3,777
一部事務組合等 Partial-affairs-associations, etc.	1,481	2,231,139	2,147,061	84,078	3,478	80,600	1,536	81,179	△ 55	△ 579
合計 (A)+(B) Total (A)+(B)	3,344	99,312,371	97,278,589	2,033,782	674,121	1,359,661	3,410	1,524,479	△ 66	△ 164,818
黒字の団体 Surplus bodies										
都道府県 (A) Prefectures (A)	46	45,467,987	44,726,557	741,430	409,638	331,792	46	397,703	—	△ 65,911
市町村（単純合計額）(B) Municipalities (gross amount) (B)	3,272	50,658,514	49,334,161	1,324,353	247,290	1,077,063	3,337	1,187,425	△ 65	△ 110,362
市町村（一部事務組合等を除く単純合計額）Municipalities (excluding partial-affairs-associations, etc.)	1,792	48,427,434	47,187,169	1,240,265	243,812	996,453	1,803	1,106,240	△ 11	△ 109,787
政令指定都市 Ordinance-designated cities	17	10,645,989	10,528,249	117,740	77,052	40,688	14	40,840	3	△ 152
特別区 Special wards	23	3,112,094	2,977,166	134,928	14,343	120,585	23	123,115	—	△ 2,530
中核市 Core cities	35	5,229,153	5,105,908	123,245	30,199	93,046	37	118,905	△ 2	△ 25,859
特例市 Special case cities	44	3,929,048	3,836,738	92,310	16,646	75,664	39	74,121	5	1,543
都市 Cities	673	19,467,086	18,907,983	559,103	81,489	477,614	676	556,817	△ 3	△ 79,203
中都 Medium-sized cities	163	8,614,147	8,374,886	239,261	36,370	202,891	168	251,103	△ 5	△ 48,212
小都 Small cities	510	10,852,939	10,533,098	319,841	45,117	274,724	508	305,714	2	△ 30,990
町村 Towns and villages	1,000	6,044,064	5,831,125	212,939	24,082	188,857	1,014	192,442	△ 14	△ 3,585
一部事務組合等 Partial-affairs-associations, etc.	1,480	2,231,080	2,146,992	84,088	3,478	80,610	1,534	81,185	△ 54	△ 575
合計 (A)+(B) Total (A)+(B)	3,318	96,126,501	94,060,718	2,065,783	656,928	1,408,855	3,383	1,585,128	△ 65	△ 176,273
赤字の団体 Deficit bodies										
都道府県 (A) Prefectures (A)	1	2,777,887	2,761,741	16,146	16,845	△ 699	1	△ 12,669	—	11,970
市町村（単純合計額）(B) Municipalities (gross amount) (B)	25	407,982	456,130	△ 48,148	347	△ 48,495	26	△ 47,981	△ 1	△ 514
市町村（一部事務組合等を除く単純合計額）Municipalities (excluding partial-affairs-associations, etc.)	24	407,923	456,060	△ 48,137	348	△ 48,485	24	△ 47,975	—	△ 510
政令指定都市 Ordinance-designated cities	—	—	—	—	—	—	1	△ 171	△ 1	171
特別区 Special wards	—	—	—	—	—	—	—	—	—	—
中核市 Core cities	—	—	—	—	—	—	—	—	—	—
特例市 Special case cities	—	—	—	—	—	—	—	—	—	—
都市 Cities	14	353,367	399,887	△ 46,520	273	△ 46,793	15	△ 46,302	△ 1	△ 491
中都 Medium-sized cities	3	152,387	158,685	△ 6,298	15	△ 6,313	3	△ 4,322	—	△ 1,991
小都 Small cities	11	200,980	241,202	△ 40,222	258	△ 40,480	12	△ 41,981	△ 1	1,501
町村 Towns and villages	10	54,556	56,173	△ 1,617	75	△ 1,692	8	△ 1,502	2	△ 190
一部事務組合等 Partial-affairs-associations, etc.	1	59	69	△ 10	0	△ 10	2	△ 6	△ 1	△ 4
合計 (A)+(B) Total (A)+(B)	26	3,185,869	3,217,871	△ 32,002	17,192	△ 49,194	27	△ 60,650	△ 1	11,456

(注) 平成19年度の赤字の団体には、打切り決算により赤字となった1町村が含まれており、平成18年度の赤字の団体には、打切り決算により赤字となった1一部事務組合等が含まれている。

Note : Local public bodies with fiscal deficits in FY2007 include one of towns and villages, and the bodies with fiscal deficits in FY 2006 include one partial-affairs-association, both of which went into red by closing the account in the middle of the fiscal year.

**第7表 決算収支の状況**  
Table 7 Revenues and expenditures

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) Revenues (A)	歳出 (B) Expenditures (B)	歳入歳出差引 (A)-(B) (C) Balance	翌年度に繰り 越すべき財源 (D) Funds to be reserved for the following fiscal year	実質収支 (C)-(D) Net balance of settled accounts	単年度収支 (E) Balance of settled accounts in a single fiscal year	積立金 (F) Reservesadju- stment 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	
北海道	Hokkaido	2,553,293	2,548,509	4,784	4,360	424	△ 590	230	3,040	—	2,680
青森県	Aomori	709,645	700,667	8,978	6,921	2,057	273	53	146	1,500	△ 1,028
岩手県	Iwate	681,830	669,438	12,392	9,588	2,804	△ 17	1,411	82	1,000	476
宮城県	Miyagi	779,949	770,454	9,495	5,140	4,355	△ 22	3,376	1	6,300	△ 2,945
秋田県	Akita	613,712	608,310	5,402	3,559	1,843	56	877	0	1,000	△ 66
山形県	Yamagata	566,153	561,328	4,825	2,490	2,335	△ 1,067	1,707	465	1,400	△ 296
福島県	Fukushima	826,942	820,744	6,198	3,872	2,326	△ 1,504	1,780	0	2,196	△ 1,920
茨城県	Ibaraki	1,018,154	1,007,954	10,200	4,075	6,125	802	—	2	—	804
栃木県	Tochigi	751,332	738,707	12,625	7,455	5,170	△ 1,127	58	42	10,500	△ 11,527
群馬県	Gumma	768,501	753,235	15,266	10,056	5,210	656	2,120	—	3,200	△ 424
埼玉県	Saitama	1,545,741	1,534,460	11,281	5,009	6,272	△ 711	45	2,011	200	1,144
千葉県	Chiba	1,454,299	1,445,082	9,217	4,051	5,166	831	—	3	—	833
東京都	Tokyo	7,143,560	6,901,684	241,876	62,831	179,045	△ 56,274	147,525	—	—	91,251
神奈川県	Kanagawa	1,777,724	1,765,094	12,630	7,888	4,742	△ 1,282	3,160	—	—	1,878
新潟県	Niigata	1,334,985	1,308,286	26,699	23,905	2,794	△ 617	439	0	3,299	△ 3,477
富山县	Toyama	514,953	500,255	14,698	11,878	2,820	△ 1,112	8	3	—	△ 1,101
石川県	Ishikawa	601,686	595,059	6,627	5,872	755	△ 1,267	35	1	400	△ 1,631
福井県	Fukui	464,343	456,847	7,496	3,460	4,036	22	44	0	1,318	△ 1,252
山梨県	Yamanashi	458,972	438,494	20,478	18,208	2,270	△ 816	1,029	8	2,478	△ 2,257
長野県	Nagano	837,615	829,209	8,406	5,096	3,310	△ 98	69	1	9,600	△ 9,628
岐阜県	Gifu	766,724	754,578	12,146	5,879	6,267	△ 726	64	—	—	△ 662
静岡県	Shizuoka	1,122,720	1,109,540	13,180	6,055	7,125	△ 42	84	517	7,500	△ 6,941
愛知県	Aichi	2,207,271	2,192,848	14,423	5,319	9,104	3,981	20,000	—	—	23,981
三重県	Mie	672,573	650,925	21,648	16,939	4,709	48	159	36	3,031	△ 2,789
滋賀県	Shiga	489,462	483,203	6,259	5,186	1,073	6	567	1,146	138	1,581
京都府	Kyoto	825,763	820,945	4,818	4,292	526	△ 113	0	5	—	△ 107
大阪府	Osaka	2,777,887	2,761,741	16,146	16,845	△ 699	11,970	—	0	—	11,970
兵庫県	Hyogo	1,995,654	1,986,665	8,989	8,923	66	△ 115	41	0	90	△ 164
奈良県	Nara	454,957	443,468	11,489	10,670	819	7	443	0	1,000	△ 549
和歌山県	Wakayama	505,338	495,365	9,973	6,366	3,607	△ 1,020	71	2,365	6,165	△ 4,750
鳥取県	Tottori	344,506	336,805	7,701	2,099	5,602	497	17	—	—	514
島根県	Shimane	525,061	514,185	10,876	8,092	2,784	△ 1,986	7	1,102	7	△ 883
岡山県	Okayama	738,033	731,993	6,040	4,966	1,074	△ 55	1,000	0	—	946
広島県	Hiroshima	946,438	939,145	7,293	4,602	2,691	△ 128	2,226	1,304	6,361	△ 2,959
山口県	Yamaguchi	694,746	685,843	8,903	6,347	2,556	△ 1,097	2,928	—	3,600	△ 1,769
徳島県	Tokushima	490,384	468,737	21,647	16,204	5,443	834	4,238	2	10,800	△ 5,726
香川県	Kagawa	437,283	429,235	8,048	2,373	5,675	308	2,682	0	5,101	△ 2,111
愛媛県	Ehime	599,750	591,626	8,124	7,497	627	△ 1,277	2,049	—	3,900	△ 3,129
高知県	Kochi	428,903	421,789	7,114	4,538	2,576	△ 642	41	787	5,610	△ 5,424
福岡県	Fukuoka	1,484,701	1,459,061	25,640	23,805	1,835	△ 75	61	74	1,000	△ 940
佐賀県	Saga	412,438	405,609	6,829	4,160	2,669	△ 679	1,698	27	1,100	△ 54
長崎県	Nagasaki	671,036	655,840	15,196	14,695	501	△ 118	373	532	400	388
熊本県	Kumamoto	748,445	730,855	17,590	7,727	9,863	489	15	84	—	588
大分県	Oita	580,680	564,707	15,973	13,403	2,570	△ 11	1,314	205	1,000	508
宮崎県	Miyazaki	545,934	537,751	8,183	5,206	2,977	1,011	1,331	—	69	2,274
鹿児島県	Kagoshima	798,972	792,003	6,969	3,709	3,260	△ 1,430	2,405	0	3,804	△ 2,829
沖縄県	Okinawa	576,828	570,021	6,807	4,874	1,933	△ 39	1,015	—	1,000	△ 23
合計	Total	48,245,874	47,488,298	757,576	426,483	331,093	△ 54,269	208,795	13,993	106,067	62,453

## 第7表 決算収支の状況

Table 7 Revenues and expenditures

その3 政令指定都市・中核市・特例市・都市（平成20年3月31日現在住民基本台帳登載人口30万人以上）の実質収支等の状況

Section 3 Net balance of settled accounts etc. of ordinance-designated 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, 2008)

(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) Funds to be reserved for the following fiscal year	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)							
政令指定都市 Ordinance-designated cities										
札幌市 Sapporo	770,955	768,437	2,518	1,167	1,351	△ 1,216	71	2	2,400	△ 3,544
仙台市 Sendai	393,696	389,693	4,003	3,417	586	203	433	17	504	149
さいたま市 Saitama	397,939	381,690	16,249	9,119	7,130	1,390	42	38	—	1,471
千葉市 Chiba	363,416	359,703	3,713	3,409	304	475	211	0	1,208	△ 522
横浜市 Yokohama	1,348,724	1,332,853	15,871	12,399	3,472	△ 5,221	99	—	1,914	△ 7,036
川崎市 Kawasaki	526,637	518,893	7,744	6,516	1,228	211	50	—	670	△ 410
新潟市 Niigata	314,160	311,336	2,824	2,337	487	△ 244	317	0	3,000	△ 2,927
静岡市 Shizuoka	273,816	265,235	8,581	3,267	5,314	△ 621	1,724	664	1,700	67
浜松市 Hamamatsu	271,746	262,017	9,729	3,616	6,113	△ 2,219	408	910	—	△ 902
名古屋市 Nagoya	980,180	976,519	3,661	1,800	1,861	626	20	1,929	—	2,575
京都都市 Kyoto	677,367	670,665	6,702	6,430	272	△ 559	5	—	—	△ 554
大阪市 Osaka	1,577,285	1,573,282	4,003	3,569	434	68	—	0	—	68
堺市 Sakai	293,119	290,889	2,230	1,328	902	214	—	427	—	641
神戸市 Kobe	746,090	738,002	8,088	7,867	221	114	218	3	348	△ 14
広島市 Hiroshima	535,751	528,464	7,287	4,350	2,937	1,144	1,014	6	2,100	64
北九州市 Kitakyushu	499,206	493,413	5,793	3,206	2,587	△ 554	7,192	1	1,632	5,007
福岡市 Fukuoka	675,903	667,157	8,746	3,257	5,489	△ 2,855	4,365	1,270	3,000	△ 221
中核市 Core cities										
函館市 Hakodate	124,372	123,549	823	19	804	344	7	0	1,000	△ 649
旭川市 Asahikawa	150,191	149,342	849	328	521	△ 1,189	14	—	1,709	△ 2,884
青森市 Aomori	113,249	112,010	1,239	275	964	△ 168	862	1	853	△ 158
秋田市 Akita	112,761	110,973	1,788	243	1,545	△ 78	787	149	900	△ 43
郡山市 Koriyama	99,030	95,866	3,164	666	2,498	△ 182	2,416	140	2,840	△ 467
いわき市 Iwaki	128,135	126,123	2,012	496	1,516	△ 1,286	3,652	—	3,870	△ 1,504
宇都宮市 Utsunomiya	171,963	164,889	7,074	2,151	4,923	△ 3,474	163	102	—	△ 3,209
川越市 Kawagoe	92,151	89,118	3,033	219	2,814	△ 1,313	6	—	523	△ 1,830
船橋市 Funabashi	153,282	148,818	4,464	474	3,990	907	25	—	4,500	△ 3,568
横須賀市 Yokosuka	132,117	128,564	3,553	436	3,117	△ 1,235	49	1	3,850	△ 5,034
相模原市 Sagamihara	204,638	197,538	7,100	1,065	6,035	397	589	—	2,500	△ 1,515
富山市 Toyama	175,559	173,750	1,809	783	1,026	△ 1,912	225	119	266	△ 1,834
金沢市 Kanazawa	154,646	152,305	2,341	453	1,888	14	12	3,008	—	3,034
長野市 Nagano	134,914	131,647	3,267	1,425	1,842	325	694	282	600	700
岐阜市 Gifu	140,250	132,784	7,466	1,129	6,337	△ 2,648	35	27	—	△ 2,586
豊橋市 Toyohashi	113,419	109,283	4,136	315	3,821	△ 1,242	695	—	2,803	△ 3,350
岡崎市 Okazaki	117,602	113,036	4,566	611	3,955	928	535	—	4,000	△ 2,537
豊田市 Toyota	185,921	177,754	8,167	2,878	5,289	816	4,500	4,793	—	10,109
高槻市 Takatsuki	94,182	93,132	1,050	525	525	△ 113	248	—	700	△ 565
東大阪市 Higashiosaka	168,269	167,221	1,048	67	981	115	1,027	251	800	593
姫路市 Himeji	200,010	191,759	8,251	2,518	5,733	△ 1,029	84	435	—	△ 510
奈良市 Nara	121,343	120,857	486	420	66	△ 2,221	9	—	100	△ 2,311
和歌山市 Wakayama	125,215	124,606	609	141	468	△ 1,133	1,150	1	643	△ 625
岡山市 Okayama	231,664	227,238	4,426	984	3,442	△ 27	65	0	5,516	△ 5,478
倉敷市 Kurashiki	163,257	159,967	3,290	873	2,417	493	1,545	0	6,900	△ 4,862
福山市 Fukuyama	161,124	157,627	3,497	666	2,831	△ 121	1,590	1,014	2,500	△ 16
下関市 Shimonoseki	115,394	112,166	3,228	229	2,999	△ 352	40	361	1,100	△ 1,051
高松市 Takamatsu	136,784	131,336	5,448	1,830	3,618	△ 1,154	68	263	3,500	△ 4,324
松山市 Matsuyama	155,734	150,775	4,959	2,877	2,082	△ 707	100	169	1,400	△ 1,837
高知市 Kochi	134,412	133,829	583	288	295	△ 246	85	0	—	△ 161
長崎市 Nagasaki	203,495	202,106	1,389	131	1,258	△ 25	591	—	2,918	△ 2,353
熊本市 Kumamoto	219,189	214,819	4,370	1,624	2,746	△ 911	1,796	0	1,520	△ 635
大分市 Oita	153,751	147,700	6,051	596	5,455	903	23	1	500	427
宮崎市 Miyazaki	133,558	132,031	1,527	430	1,097	49	627	79	790	△ 35
鹿児島市 Kagoshima	207,570	201,390	6,180	2,034	4,146	556	28	302	—	885

## 第7表 決算収支の状況

Table 7 Revenues and expenditures

その3 政令指定都市・中核市・特例市・都市（平成20年3月31日現在住民基本台帳登載人口30万人以上）の実質収支等の状況

Section 3 Net balance of settled accounts etc. of ordinance-designated 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, 2008)

(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) Funds to be reserved for the following fiscal year	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)							
特 例 市 Special case cities										
八 戸 市 Hachinohe	86,546	83,908	2,638	204	2,434	668	509	115	600	693
盛 岡 市 Morioka	98,398	96,953	1,445	130	1,315	△ 1,196	1,791	—	323	272
山 形 市 Yamagata	75,262	73,546	1,716	52	1,664	50	407	0	153	304
水 戸 市 Mito	80,920	79,395	1,525	548	977	△ 383	665	1	—	283
つ く ば 市 Tsukuba	64,795	61,580	3,215	421	2,794	320	731	—	—	1,050
前 橋 市 Maebashi	124,312	121,961	2,351	205	2,146	△ 765	11	172	3,800	△ 4,381
高 崎 市 Takasaki	123,416	119,458	3,958	302	3,656	△ 505	17	34	2,043	△ 2,498
伊 势 崎 市 Isezaki	68,278	65,397	2,881	354	2,527	△ 162	5	3	2,525	△ 2,679
太 田 市 Oota	72,437	69,453	2,984	596	2,388	603	29	349	3,423	△ 2,441
川 口 市 Kawaguchi	138,247	129,019	9,228	266	8,962	1,311	85	—	—	1,396
所 泽 市 Tokorozawa	85,360	82,260	3,100	511	2,589	307	26	—	2,300	△ 1,967
草 加 市 soka	60,642	57,191	3,451	1,243	2,208	△ 1,377	1	—	357	△ 1,733
越 谷 市 Koshigaya	74,705	71,534	3,171	383	2,788	△ 32	852	—	700	120
平 塚 市 Hiratsuka	77,571	75,050	2,521	826	1,695	△ 1,235	306	—	—	△ 929
小 田 原 市 Odawara	60,675	58,135	2,540	121	2,419	△ 815	332	—	—	△ 483
茅 畑 崎 市 Chigasaki	58,612	55,377	3,235	635	2,600	△ 728	32	—	—	△ 695
厚 木 市 Atsugi	74,617	70,511	4,106	683	3,423	△ 576	18	—	—	△ 558
大 和 市 Yamato	61,901	59,558	2,343	438	1,905	△ 555	13	—	700	△ 1,242
長 岡 市 Nagaoka	133,330	127,856	5,474	1,308	4,166	△ 3,839	23	—	—	△ 3,816
上 越 市 Jouetsu	106,885	104,962	1,923	628	1,295	△ 290	952	0	2,382	△ 1,720
福 井 市 Fukui	101,687	101,088	599	130	469	△ 215	22	0	450	△ 643
甲 府 市 Kofu	66,642	66,121	521	73	448	△ 136	4	10	800	△ 922
松 本 市 Matsumoto	83,173	81,603	1,570	214	1,356	40	643	3	—	686
沼 津 市 Numazu	79,120	76,728	2,392	474	1,918	△ 1,200	1,598	—	1,890	△ 1,492
富 士 市 Fuji	78,228	75,468	2,760	83	2,677	△ 324	223	—	—	△ 100
一 宮 市 Ichinomiya	90,549	88,721	1,828	89	1,739	△ 994	108	0	400	△ 1,285
春 日 井 市 Kasugai	82,081	81,231	850	78	772	△ 1,130	1,200	—	2,180	△ 2,110
四 日 市 Yokkaichi	101,749	99,496	2,253	203	2,050	△ 9	1,007	35	—	1,033
大 津 市 Otsu	92,546	91,900	646	72	574	△ 51	25	—	—	△ 26
岸 和 田 市 Kishiwada	65,529	65,358	171	92	79	△ 14	1	27	—	14
豊 中 市 Toyonaka	122,511	122,170	341	301	40	△ 362	310	80	—	29
吹 田 市 Suita	106,468	105,222	1,246	994	252	△ 132	132	—	1,100	△ 1,100
枚 方 市 Hirakata	112,036	110,888	1,148	280	868	△ 174	1,118	449	86	1,307
茨 木 市 Ibaraki	72,670	72,073	597	181	416	△ 585	14	0	—	△ 571
八 尾 市 Yao	85,942	85,459	483	440	43	△ 1	54	81	—	133
寝 屋 川 市 Neyagawa	67,743	67,444	299	176	123	3	60	0	—	64
尼 崎 市 Amagasaki	172,239	171,642	597	312	285	△ 35	194	1	—	160
明 石 市 Akashi	86,280	85,129	1,151	200	951	14	229	0	800	△ 557
加 古 川 市 Kakogawa	74,269	73,783	486	74	412	51	104	—	870	△ 715
宝 塚 市 Takarazuka	65,241	64,275	966	481	485	△ 247	384	0	300	△ 163
鳥 取 市 Tottori	82,675	81,815	860	187	673	△ 281	1	1	—	△ 280
吳 市 Kure	106,197	104,687	1,510	184	1,326	25	2,137	—	1,550	611
久 留 米 市 Kurume	104,263	102,860	1,403	739	664	△ 37	13	3	570	△ 591
佐 世 保 市 Sasebo	102,298	98,473	3,825	731	3,094	7	1,526	56	1,650	△ 61
都 市 Cities										
市川市 (千葉県) Ichikawa (Chiba)	122,471	118,213	4,258	606	3,652	53	607	—	—	661
松戸市 (千葉県) Matsudo (Chiba)	116,526	112,189	4,337	319	4,018	△ 1,167	11	58	500	△ 1,597
柏 市 Kashima (千葉県) (Chiba)	97,596	92,293	5,303	395	4,908	1,094	12	97	—	1,203
八王子市 (東京都) Hachioji (Tokyo)	164,936	162,867	2,069	736	1,333	△ 532	1,474	—	—	942
町田市 (東京都) Machida (Tokyo)	121,489	117,691	3,798	607	3,191	1,069	3,793	—	3,791	1,070
藤沢市 (神奈川県) Fujisawa (Kanagawa)	126,475	118,837	7,638	943	6,695	△ 110	528	—	—	418
西宮市 (兵庫県) Nishinomiya (Hyogo)	148,612	144,952	3,660	57	3,603	529	2,876	0	—	3,406
那覇市 (沖縄県) Naha (Okinawa)	116,671	114,655	2,016	455	1,561	△ 169	881	65	881	△ 104

**第7表 決算収支の状況**  
Table 7 Revenues and expenditures

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18年度の赤字の団体(A) Deficit bodies in FY 2006 (A)	(A)のうち市町村合併等により消滅した団体 Among (A), those dissolved because of merger, etc.	(A)のうち平成19年度も赤字である団体 Among (A), those with deficits still remaining in FY 2007						(A)のうち黒字となった団体 Among (A), those with surpluses	平成18年度が黒字で平成19年度が赤字の団体 With surplus in FY 2006 but with deficits in FY 2007	平成19年度の赤字の団体 Deficit bodies in FY 2007					
			赤字が増加した団体 Bodies whose deficits have increased			赤字が減少した団体 Bodies whose deficits have decreased										
			団体数 Number	平成18年度実質収支 Total net balance of settled accounts of FY 2006	団体数 Number	平成18年度実質収支 Total net balance of settled accounts of FY 2006 (a)	平成19年度実質収支 Total net balance of settled accounts of FY 2007 (b)	(b)-(a)	団体数 Number	平成18年度実質収支 Total net balance of settled accounts of FY 2006 (c)	平成19年度実質収支 Total net balance of settled accounts of FY 2007 (d)	(d)-(c)	団体数 Number	平成18年度実質収支 Total net balance of settled accounts of FY 2006	平成19年度実質収支 Total net balance of settled accounts of FY 2007	団体数 Number
都道府県 Prefectures	1 △ 12,669	—	—	—	—	—	—	—	1 △ 12,669	△ 699	11,970	—	—	—	—	1 △ 699
市町村 Municipalities	26 △ 47,981	1 △ 5	8	△ 5,540	△ 8,497	△ 2,957	9 △ 41,880	△ 39,262	2,618	8	△ 556	8	△ 736	25	△ 48,495	
市町村（一部事務組合等を除く。） Municipalities (excluding partial-affairs-associations, etc.)	24 △ 47,975	—	—	8	△ 5,540	△ 8,497	△ 2,957	9 △ 41,880	△ 39,262	2,618	7	△ 555	7	△ 727	24	△ 48,485
政令指定都市 Ordinance-designated cities	1 △ 171	—	—	—	—	—	—	—	—	—	—	1 △ 171	—	—	—	—
特別区 Special wards	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
中核市 Core cities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
特例市 Special case cities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
都市 Cities	15 △ 46,302	—	—	5	△ 4,911	△ 7,454	△ 2,543	7 △ 41,116	△ 38,831	2,285	3	△ 276	2	△ 508	14	△ 46,793
中都市 Medium-sized cities	3 △ 4,322	—	—	3	△ 4,322	△ 6,313	△ 1,991	—	—	—	—	—	—	—	3	△ 6,313
小都市 Small cities	12 △ 41,981	—	—	2	△ 589	△ 1,141	△ 552	7 △ 41,116	△ 38,831	2,285	3	△ 276	2	△ 508	11	△ 40,480
町村 Towns and villages	8 △ 1,502	—	—	3	△ 629	△ 1,043	△ 414	2 △ 764	△ 431	333	3	△ 108	5	△ 219	10	△ 1,692
一部事務組合等 Partial-affairs-associations, etc.	2 △ 6	1 △ 5	—	—	—	—	—	—	—	—	—	1 0	1 △ 10	1 △ 10	1 △ 10	1 △ 10
合計 Total	27 △ 60,650	1 △ 5	8	△ 5,540	△ 8,497	△ 2,957	10 △ 54,549	△ 39,961	14,588	8	△ 556	8	△ 736	26	△ 49,194	

(注) 平成19年度の赤字の団体には、打切り決算により赤字となった1町村が含まれており、平成18年度の赤字の団体には、打切り決算により赤字となった1一部事務組合等が含まれている。

Note : Local public bodies with financial deficits in 2007 include one of towns and villages which went into red by closing the account in the middle of the fiscal year. Local public bodies with financial deficits in 2006 include one particular-affair-association which went into red by closing the account in the middle of the fiscal year.

**第7表 決算収支の状況**  
Table 7 Revenues and expenditures

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			平成9年度 FY 1997	平成10年度 FY 1998	平成11年度 FY 1999	平成12年度 FY 2000	平成13年度 FY 2001	平成14年度 FY 2002	平成15年度 FY 2003	平成16年度 FY 2004	平成17年度 FY 2005	平成18年度 FY 2006	平成19年度 FY 2007
全団体	総数	団体数(A) Number of local public bodies (A)	5,578	5,566	5,520	5,455	5,429	5,396	5,259	4,389	3,418	3,410	3,344
	Total	収支額 Balance	1,082,886	842,047	1,002,521	1,125,941	1,131,937	1,078,270	1,204,647	1,220,791	1,316,358	1,524,479	1,359,661
All local public bodies	都道府県	団体数 Number of local public bodies	47	47	47	47	47	47	47	47	47	47	47
	Prefectures	収支額 Balance	145,049	△ 87,151	△ 19,443	744	75,146	134,353	147,695	157,604	226,193	385,034	331,093
Surplus bodies	市町村	団体数 Number of local public bodies	5,531	5,519	5,473	5,408	5,382	5,349	5,212	4,342	3,371	3,363	3,297
	Municipalities	収支額 Balance	937,837	929,197	1,021,964	1,125,197	1,056,791	943,917	1,056,953	1,063,187	1,090,165	1,139,445	1,028,568
黒字の団体	総数	団体数(B) Number of local public bodies (B)	5,565	5,534	5,494	5,431	5,399	5,363	5,217	4,312	3,390	3,383	3,318
	Total	(B)/(A) 収支額 Balance	99.8	99.4	99.5	99.6	99.4	99.4	99.2	98.2	99.2	99.2	99.2
Deficit bodies	都道府県	団体数 Number of local public bodies	47	43	43	45	46	45	45	46	45	46	46
	Prefectures	収支額 Balance	145,049	84,639	95,329	106,910	112,441	178,491	180,960	181,268	246,793	397,703	331,792
赤字の団体	市町村	団体数 Number of local public bodies	5,518	5,491	5,451	5,386	5,353	5,318	5,172	4,266	3,345	3,337	3,272
	Municipalities	収支額 Balance	946,932	942,124	1,034,113	1,139,016	1,077,305	964,190	1,080,763	1,098,727	1,107,995	1,187,425	1,077,063
Deficit bodies	総数	団体数(C) Number of local public bodies (C)	13	32	26	24	30	33	42	77	28	27	26
	Total	(C)/(A) 収支額 Balance	0.2	0.6	0.5	0.4	0.6	0.6	0.8	1.8	0.8	0.8	0.8
Deficit bodies	都道府県	団体数 Number of local public bodies	-	4	4	2	1	2	2	1	2	1	1
	Prefectures	収支額 Balance	-	△ 171,789	△ 114,772	△ 106,166	△ 37,295	△ 44,138	△ 33,265	△ 23,664	△ 20,600	△ 12,669	△ 699
Deficit bodies	市町村	団体数 Number of local public bodies	13	28	22	22	29	31	40	76	26	26	25
	Municipalities	収支額 Balance	△ 9,095	△ 12,927	△ 12,149	△ 13,819	△ 20,514	△ 20,274	△ 23,810	△ 35,540	△ 17,830	△ 47,981	△ 48,495

(注) 赤字の団体には、打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 the bodies which went into red by closing the account in the middle of the fiscal year.

**第7表 決算収支の状況**  
Table 7 Revenues and expenditures

その6 実質収支の対前年度増減額の状況

Section 6 Changes in net balance of settled accounts from the previous fiscal year

(単位 百万円・%)  
(Unit : Million yen, %)

区分			平成9年度 FY 1997	平成10年度 FY 1998	平成11年度 FY 1999	平成12年度 FY 2000	平成13年度 FY 2001	平成14年度 FY 2002	平成15年度 FY 2003	平成16年度 FY 2004	平成17年度 FY 2005	平成18年度 FY 2006	平成19年度 FY 2007
全団体	総数	団体数 Number of local public bodies	△ 8	△ 12	△ 46	△ 65	△ 26	△ 33	△ 137	△ 870	△ 971	△ 8	△ 66
	Total	収支額 Balance	29,509	△ 240,839	160,474	123,420	5,996	△ 53,667	126,377	16,144	95,567	208,121	△ 164,818
All local public bodies	都道府県 Prefectures	団体数 Number of local public bodies	—	—	—	—	—	—	—	—	—	—	—
	Prefectures	収支額 Balance	42,909	△ 232,200	67,708	20,187	74,402	59,207	13,342	9,909	68,589	158,841	△ 53,941
Surplus bodies	市町村 Municipalities	団体数 Number of local public bodies	△ 8	△ 12	△ 46	△ 65	△ 26	△ 33	△ 137	△ 870	△ 971	△ 8	△ 66
	Municipalities	収支額 Balance	△ 13,400	△ 8,640	92,767	103,233	△ 68,406	△ 112,874	113,036	6,234	26,978	49,280	△ 110,877
黒字の団体	総数	団体数 Number of local public bodies	△ 7	△ 31	△ 40	△ 63	△ 32	△ 36	△ 146	△ 905	△ 922	△ 7	△ 65
	Total	収支額 Balance	27,060	△ 65,218	102,679	116,484	△ 56,180	△ 47,065	119,042	18,272	74,793	230,340	△ 176,273
Deficit bodies	都道府県 Prefectures	団体数 Number of local public bodies	—	△ 4	—	2	1	△ 1	—	1	△ 1	1	—
	Prefectures	収支額 Balance	42,909	△ 60,410	10,690	11,581	5,531	66,050	2,469	308	65,525	150,910	△ 65,911
赤字の団体	市町村 Municipalities	団体数 Number of local public bodies	△ 7	△ 27	△ 40	△ 65	△ 33	△ 35	△ 146	△ 906	△ 921	△ 8	△ 65
	Municipalities	収支額 Balance	△ 15,849	△ 4,808	91,989	104,903	△ 61,711	△ 113,115	116,573	17,964	9,268	79,430	△ 110,362
赤字の団体	総数	団体数 Number of local public bodies	△ 1	19	△ 6	△ 2	6	3	9	35	△ 49	△ 1	△ 1
	Total	収支額 Balance	2,449	△ 175,622	57,796	6,936	62,176	△ 6,603	7,337	△ 2,129	20,774	△ 22,220	11,456
Deficit bodies	都道府県 Prefectures	団体数 Number of local public bodies	—	4	—	△ 2	△ 1	1	—	△ 1	1	△ 1	—
	Prefectures	収支額 Balance	—	△ 171,789	57,017	8,606	68,871	△ 6,843	10,873	9,601	3,064	7,931	11,970
Deficit bodies	市町村 Municipalities	団体数 Number of local public bodies	△ 1	15	△ 6	—	7	2	9	36	△ 50	—	△ 1
	Municipalities	収支額 Balance	2,449	△ 3,832	778	△ 1,670	△ 6,695	240	△ 3,536	△ 11,730	17,710	△ 30,151	△ 514

(注) 赤字の団体には、打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 the bodies which went into red by closing the account in the middle of the fiscal year.

**第7表 決算収支の状況**  
Table 7 Revenues and expenditures

その7 単年度収支等の状況

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

(単位 百万円)  
(Unit : Million yen)

区分	Balance of settled accounts in a single fiscal year (A)	平成19年度			平成18年度			増減額		
		FY 2007			FY 2006			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
单 年 度 収 支 (A)	Balance of settled accounts in a single fiscal year (A)	(1,723)	(31)	(1,692)	(1,445)	(7)	(1,438)	(278)	(24)	(254)
		△ 161,323	△ 54,269	△ 107,054	220,442	158,841	61,601	△ 381,765	△ 213,110	△ 168,655
調 整 額 (C)+(D)-(E) (B)	Amount added or subtracted (C)+(D)-(E) (B)	147,578	116,722	30,856	203,496	96,118	107,378	△ 55,918	20,604	△ 76,522
財政調整基金積立額 (C)	Reserves in the financial adjustment fund (C)	593,293	208,795	384,497	483,162	74,935	408,227	110,131	133,860	△ 23,730
緑上償還額 (D)	Advanced redemption of local bonds (D)	136,774	13,993	122,781	152,026	66,420	85,606	△ 15,252	△ 52,427	37,175
財政調整基金取崩し額 (E)	Amount withdrawn from the financial adjustment fund (E)	582,489	106,067	476,422	431,692	45,237	386,455	150,797	60,830	89,967
実質单年度収支 (A)+(B)	Net balance of settled accounts within a single fiscal year (A)+(B)	(1,586)	(31)	(1,555)	(1,446)	(10)	(1,436)	(140)	(21)	(119)
		△ 13,745	62,453	△ 76,198	423,938	254,959	168,979	△ 437,683	△ 192,506	△ 245,177

(注) ( ) 内の数値は、单年度収支の赤字の団体数及び実質单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 Standards in the early 1970s	平成10年度	平成11年度	平成12年度	平成13年度	平成14年度
			FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
都道府県 Prefectures	経常収支比率 Ordinary balance ratio	70.2	94.2	91.7	89.3	90.5	93.5
	実質収支比率 Net balance ratio	0.6	△ 0.3	△ 0.1	0.0	0.3	0.5
	実質公債費比率 Real debt service ratio	...	...	...	...	...	...
	公債費負担比率 Debt service burden ratio	4.2	15.6	16.9	17.6	18.4	19.8
	起債制限比率 Debt service ratio	...	10.6	11.2	11.8	12.3	12.4
市町村 Municipalities	財政力指数 Financial capability indicator	0.52	0.48	0.46	0.43	0.41	0.41
	経常収支比率 Ordinary balance ratio	73.1	85.3	83.9	83.6	84.6	87.4
	実質収支比率 Net balance ratio	4.2	2.8	3.1	3.4	3.1	2.9
	実質公債費比率 Real debt service ratio	...	...	...	...	...	...
	公債費負担比率 Debt service burden ratio	6.6	15.8	16.3	16.3	16.7	17.3
政令指定都市 Ordinance-designated cities	起債制限比率 Debt service ratio	...	10.7	10.9	10.9	10.9	10.9
	財政力指数 Financial capability indicator	0.33	0.42	0.41	0.40	0.40	0.41
	経常収支比率 Ordinary balance ratio	71.0	91.4	90.7	89.4	90.3	93.1
	実質収支比率 Net balance ratio	0.1	0.2	0.2	0.3	0.2	0.2
	実質公債費比率 Real debt service ratio	...	...	...	...	...	...
中核市 Core cities	公債費負担比率 Debt service burden ratio	7.2	17.1	18.1	18.2	19.4	21.0
	起債制限比率 Debt service ratio	...	(17.4)	(18.2)	(18.3)	(19.6)	(20.8)
	財政力指数 Financial capability indicator	0.8	0.8	0.8	0.8	0.8	0.8
	経常収支比率 Ordinary balance ratio	-	82.8	79.9	79.5	80.5	82.8
	実質収支比率 Net balance ratio	-	2.3	2.7	3.0	2.7	2.5
特例市 Special case cities	実質公債費比率 Real debt service ratio	-	...	...	...	...	...
	公債費負担比率 Debt service burden ratio	-	16.4	16.7	16.3	16.9	17.0
	起債制限比率 Debt service ratio	-	(16.3)	(16.6)	(16.2)	(16.9)	(16.9)
	財政力指数 Financial capability indicator	-	0.9	0.8	0.8	0.8	0.8
	経常収支比率 Ordinary balance ratio	-	-	-	82.5	86.2	87.7
都市 Cities	実質収支比率 Net balance ratio	-	-	-	3.1	2.3	2.3
	実質公債費比率 Real debt service ratio	-	-	-	...	...	...
	公債費負担比率 Debt service burden ratio	-	-	-	15.9	14.9	15.4
	起債制限比率 Debt service ratio	-	-	-	(15.7)	(15.1)	(15.5)
	財政力指数 Financial capability indicator	-	-	-	11.6	11.0	10.8
町村 Towns and villages	経常収支比率 Ordinary balance ratio	74.9	86.7	84.7	84.5	85.0	87.7
	実質収支比率 Net balance ratio	4.1	2.8	3.3	3.6	3.4	3.0
	実質公債費比率 Real debt service ratio	...	...	...	...	...	...
	公債費負担比率 Debt service burden ratio	6.8	14.5	14.7	14.6	14.9	15.2
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	...	(15.0)	(15.2)	(15.1)	(15.4)	(15.7)
合計 Total	財政力指数 Financial capability indicator	0.6	0.7	0.7	0.7	0.6	0.7
	経常収支比率 Ordinary balance ratio	71.1	80.1	79.5	80.1	81.7	84.8
	実質収支比率 Net balance ratio	6.6	4.4	4.8	5.1	5.0	4.9
	実質公債費比率 Real debt service ratio	...	...	...	...	...	...
	公債費負担比率 Debt service burden ratio	6.4	16.2	16.5	16.6	16.9	17.4
	起債制限比率 Debt service ratio	...	(17.0)	(17.3)	(17.5)	(17.9)	(18.4)
	財政力指数 Financial capability indicator	0.27	0.34	0.34	0.33	0.33	0.34
	経常収支比率 Ordinary balance ratio	71.4	89.4	87.5	86.4	87.5	90.3
	実質収支比率 Net balance ratio	2.2	1.3	1.6	1.8	1.8	1.8
	実質公債費比率 Real debt service ratio	...	...	...	...	...	...
	公債費負担比率 Debt service burden ratio	5.3	16.4	17.2	17.7	18.4	19.2
	起債制限比率 Debt service ratio	...	10.7	11.0	11.3	11.6	11.6

(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等は含まず、公債費負担比率にはこれらを含み、実質公債費比率及び起債制限比率には一部事務組合等を含まない。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、実質公債費比率、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10年度以降の実質公債費比率、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。

3 平成19年度の実質公債費比率は「地方公共団体の財政の健全化に関する法律」に基づき算定したものである。なお、平成19年度から算定方法の一部が変更されている。

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 real debt service ratio used as a criterion for permission to raise local loans and debt service ratio include data for partial-affairs-associations. This rule also applies to Section 2 and Section 3.

Note 2: The figures for ordinary balance ratio, net balance ratio, real debt service ratio used as a criterion for permission to raise local loans, debt service burden ratio and debt service ratio 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 and the figures for debt service ratio used as a criterion for permission to raise local loans in parenthesis for FY 1998 and the following years are simple averages.

Note 3: The real debt service ratio for FY2007 is calculated in accordance with the law relating to the financial soundness of local government. The part of the method of the calculation has changed since FY 2007.

**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		平成15年度 FY 2003	平成16年度 FY 2004	平成17年度 FY 2005	平成18年度 FY 2006	平成19年度 FY 2007
都道府県 Prefectures	経常収支比率 Ordinary balance ratio	90.8	92.5	92.6	92.6	94.7
	実質収支比率 Net balance ratio	0.6	0.7	0.9	1.5	1.2
	実質公債費比率 Real debt service ratio	...	...	14.9	14.7	13.5
	公債費負担比率 Debt service burden ratio	19.8	19.9	19.3	19.4	18.6
	起債制限比率 Debt service ratio	12.3	12.4	12.1	12.1	11.4
	財政力指数 Financial capability indicator	0.41	0.41	0.43	0.46	0.50
市町村 Municipalities	経常収支比率 Ordinary balance ratio	87.4	90.5	90.2	90.3	92.0
	実質収支比率 Net balance ratio	3.5	3.5	3.5	3.6	3.0
	実質公債費比率 Real debt service ratio	...	...	14.8	15.1	12.3
	公債費負担比率 Debt service burden ratio	17.5	17.3	17.4	17.5	17.7
	起債制限比率 Debt service ratio	11.0	11.2	11.4	11.3	11.1
	財政力指数 Financial capability indicator	0.43	0.47	0.52	0.53	0.55
政令指定都市 Ordinance-designated cities	経常収支比率 Ordinary balance ratio	93.1	94.7	94.3	93.3	95.4
	実質収支比率 Net balance ratio	0.5	0.5	0.6	0.8	0.7
	実質公債費比率 Real debt service ratio	...	...	19.1	19.6	14.2
	公債費負担比率 Debt service burden ratio	21.4	20.8	20.9	20.0	20.1
	起債制限比率 Debt service ratio	(21.0)	(20.5)	(20.5)	(20.0)	(19.9)
	財政力指数 Financial capability indicator	15.3	15.4	15.2	14.4	13.9
	経常収支比率 Ordinary balance ratio	(15.1)	(15.2)	(14.9)	(14.3)	(13.7)
	実質収支比率 Net balance ratio	0.8	0.8	0.8	0.8	0.9
	実質公債費比率 Real debt service ratio	82.9	86.6	87.0	87.4	90.0
	公債費負担比率 Debt service burden ratio	3.4	3.1	3.4	3.5	2.9
中核市 Core cities	実質公債費比率 Real debt service ratio	...	...	14.2	14.3	10.5
	公債費負担比率 Debt service burden ratio	16.7	16.6	16.6	17.1	17.5
	起債制限比率 Debt service ratio	(16.4)	(16.5)	(16.5)	(17.1)	(17.6)
	財政力指数 Financial capability indicator	10.9	11.1	11.1	11.2	11.1
	経常収支比率 Ordinary balance ratio	(10.7)	(10.9)	(11.0)	(11.1)	(11.1)
	実質収支比率 Net balance ratio	0.8	0.8	0.8	0.8	0.8
特例市 Special case cities	実質公債費比率 Real debt service ratio	87.5	89.2	89.2	89.1	91.1
	公債費負担比率 Debt service burden ratio	2.7	3.3	3.1	3.7	3.2
	起債制限比率 Debt service ratio	...	...	14.6	14.7	10.5
	財政力指数 Financial capability indicator	(14.8)	(14.8)	(14.8)	(14.8)	(10.6)
	経常収支比率 Ordinary balance ratio	15.7	15.1	15.2	15.4	15.8
	実質収支比率 Net balance ratio	(15.7)	(15.1)	(15.2)	(15.5)	(15.8)
都市 Cities	実質公債費比率 Real debt service ratio	10.8	10.8	10.8	10.8	10.8
	公債費負担比率 Debt service burden ratio	(10.9)	(10.8)	(10.8)	(10.8)	(10.8)
	起債制限比率 Debt service ratio	0.9	0.9	0.9	0.9	0.9
	財政力指数 Financial capability indicator	87.5	90.5	90.2	90.5	92.1
	経常収支比率 Ordinary balance ratio	3.8	4.2	4.4	4.3	3.5
	実質公債費比率 Real debt service ratio	...	...	15.0	15.3	12.9
町村 Towns and villages	公債費負担比率 Debt service burden ratio	15.5	15.8	16.1	16.6	17.0
	起債制限比率 Debt service ratio used as a criterion for permission to raise local loans	(16.0)	(16.1)	(16.5)	(17.0)	(17.5)
	財政力指数 Financial capability indicator	10.4	10.6	10.9	11.0	10.9
	経常収支比率 Ordinary balance ratio	(10.6)	(10.7)	(11.1)	(11.2)	(11.2)
	実質収支比率 Net balance ratio	0.7	0.6	0.6	0.7	0.7
	実質公債費比率 Real debt service ratio	85.3	89.3	88.5	88.5	89.1
合計 Total	公債費負担比率 Debt service burden ratio	5.5	5.2	5.1	5.2	4.8
	起債制限比率 Debt service ratio	...	...	14.6	15.3	14.7
	財政力指数 Financial capability indicator	(18.4)	(18.3)	(18.6)	(19.1)	(19.3)
	経常収支比率 Ordinary balance ratio	17.3	17.3	17.8	18.3	18.6
	実質収支比率 Net balance ratio	9.2	9.6	10.0	10.3	10.0
	実質公債費比率 Real debt service ratio	(9.7)	(10.0)	(10.3)	(10.6)	(10.3)
	起債制限比率 Debt service ratio	0.36	0.39	0.42	0.43	0.44
	財政力指数 Financial capability indicator	11.6	11.7	11.7	11.6	11.2
	経常収支比率 Ordinary balance ratio	19.4	19.4	19.2	19.3	19.1
	実質収支比率 Net balance ratio	89.0	91.5	91.4	91.4	93.4
	実質公債費比率 Real debt service ratio	2.1	2.2	2.2	2.5	2.1

**第8表 経常収支比率等の状況**  
Table 8 Ordinary balance ratio and other ratios

その2 経常収支比率の内訳

Section 2 Breakdown of ordinary balance ratios

(単位 百万円 ‐ %)  
(Unit : Million yen, %)

区分	平成19年度 FY 2007						平成18年度 FY 2006						増減額 Percentage of change		
	都道府県 Prefectures		市町村 Municipalities		総額 Total		都道府県 Prefectures		市町村 Municipalities		総額 Total		都道府県 Prefectures	市町村 Municipalities	総額 Total
経常一般財源(A) Ordinary general revenue sources (A)	25,879,711		26,163,983		52,043,694		26,245,395		26,372,385		52,617,779		△ 1.4	△ 0.8	△ 1.1
地方税 Local taxes	17,461,286		17,490,143		34,951,429		15,104,677		16,227,624		31,332,301		15.6	7.8	11.6
地方譲与税 Local transfer taxes	177,468		518,700		696,167		2,358,589		1,310,357		3,668,947		△ 92.5	△ 60.4	△ 81.0
地方特例交付金 Special local grant	178,317		121,715		300,032		280,920		478,878		759,797		△ 36.5	△ 74.6	△ 60.5
地方交付税 Local allocation tax	8,060,291		6,230,054		14,290,345		8,497,391		6,543,420		15,040,811		△ 5.1	△ 4.8	△ 5.0
その他 Others	2,349		1,803,371		1,805,721		3,818		1,812,106		1,815,923		△ 38.5	△ 0.5	△ 0.6
減収補てん債特例分(B) Special case of the revenue decrease compensation loan (B)	139,815		44,902		184,717		137,918		165,181		303,099		1.4	△ 72.8	△ 39.1
臨時財政対策債(C) Extraordinary financial measures loan (C)	1,228,150		1,109,091		2,337,241		1,354,304		1,229,718		2,584,021		△ 9.3	△ 9.8	△ 9.6
経常経費充当一般財源(D) General revenue sources appropriated for ordinary expenditures (D)	25,812,057		25,139,048		50,951,302		25,687,185		25,071,207		50,758,838		0.5	0.3	0.4
人件費 Personnel expenses	12,100,136	44.4	7,641,964	28.0	19,743,297	36.2	12,158,877	43.8	7,823,905	28.2	19,985,797	36.0	△ 0.5	△ 2.3	△ 1.2
物件費 Supplies and services expenses	1,000,831	3.7	3,570,342	13.1	4,570,488	8.4	1,028,920	3.7	3,582,120	12.9	4,609,270	8.3	△ 2.7	△ 0.3	△ 0.8
扶助費 Social assistance expenses	417,411	1.5	2,415,901	8.8	2,832,780	5.2	416,296	1.5	2,386,896	8.6	2,801,827	5.0	0.3	1.2	1.1
補助費等 Subsidy expenses	5,718,182	21.0	2,849,713	10.4	8,568,664	15.7	5,345,500	19.3	2,842,866	10.2	8,190,105	14.8	7.0	0.2	4.6
公債費 Debt service	6,186,148	22.7	5,546,256	20.3	11,732,578	21.5	6,395,577	23.1	5,491,908	19.8	11,888,116	21.4	△ 3.3	1.0	△ 1.3
その他 Others	389,349	1.4	3,114,872	11.4	3,503,495	6.4	342,015	1.2	2,943,512	10.6	3,283,723	5.9	13.8	5.8	6.7
経常収支比率 (D)/((A)+(B)+(C))×100		94.7		92.0		93.4		92.6		90.3		91.4			
Ordinary balance ratio (D)/((A)+(B)+(C))×100															

(注) 減収補てん債特例分の平成18年度の額は、減税補てん債の額である。

Note : The amount of the special case of the revenue decrease compensation loan for FY2006 is that of the tax cut compensation loan.

第 11 表 歳入決算額の状況

Table 11 Revenue settlement

その1 総括

Section 1 General overview

(単位 百万円・%)  
(Unit : Million yen , %)

区分	平成19年度 FY 2007					平成18年度純計額 FY 2006 Net total		比較 Comparison							
	都道府県 Prefectures		市町村 Municipalities		純計額 Net total			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	Net total	Prefectures	Municipalities	Net total	Prefectures	Municipalities	Net total	Prefectures	Municipalities	Net total			
地方税 Local taxes	20,793,974	43.1	19,472,842	39.3	40,266,817	44.2	36,506,160	39.9	3,760,657	13.3	7.2	10.3	7.0	2.8	4.9
地方譲与税 Local transfer tax	177,468	0.4	537,095	1.1	714,562	0.8	3,728,536	4.1	△ 3,013,974	△ 92.5	△ 60.8	△ 80.8	176.3	37.6	101.7
地方特例交付金等 Special local grant	178,317	0.4	133,666	0.3	311,983	0.3	815,960	0.9	△ 503,977	△ 36.5	△ 75.0	△ 61.8	△ 67.8	△ 17.1	△ 46.2
地方交付金 Local allocation tax	8,176,235	16.9	7,026,510	14.2	15,202,745	16.7	15,995,350	17.5	△ 792,605	△ 5.2	△ 4.7	△ 5.0	△ 6.5	△ 4.7	△ 5.7
市町村たばこ税都道府県交付金 Grant to prefectures from municipal tobacco tax	2,350	0.0	—	—	—	—	—	—	—	△ 38.4	—	—	103.8	—	—
利子割交付金 Grant from interest-based prefectoral inhabitant tax	—	—	103,791	0.2	—	—	—	—	—	—	34.8	—	—	△ 21.5	—
配当割交付金 Grants from the dividend levy of prefectoral inhabitant tax	—	—	81,234	0.2	—	—	—	—	—	—	16.8	—	—	46.9	—
株式等譲渡所得割交付金 Grants from the levy on capital gain from stocks	—	—	53,478	0.1	—	—	—	—	—	—	△ 12.3	—	—	△ 11.6	—
地方消費税交付金 Local consumption tax grant	—	—	1,288,033	2.6	—	—	—	—	—	—	△ 1.4	—	—	4.5	—
ゴルフ場利用税交付金 Grant from tax on usage of golf facilities	—	—	42,791	0.1	—	—	—	—	—	—	0.1	—	—	△ 1.9	—
特別地方消費税交付金 Special local consumption tax grant	—	—	15	0.0	—	—	—	—	—	—	△ 31.8	—	—	△ 24.1	—
自動車取得税交付金 Automobile acquisition tax grant	—	—	295,965	0.6	—	—	—	—	—	—	△ 9.0	—	—	2.7	—
軽油引取税交付金 Light oil delivery tax grant	—	—	125,420	0.3	—	—	—	—	—	—	8.6	—	—	2.4	—
小計（一般財源） Sub total (General revenue resources)	29,328,343	60.8	29,160,840	58.9	56,496,106	62.0	57,046,006	62.3	△ 549,900	△ 1.0	△ 0.9	△ 1.0	5.4	1.6	3.5
分担金、負担金 Charges and allotments	383,896	0.8	588,120	1.2	508,068	0.6	515,251	0.6	△ 7,183	△ 5.5	2.7	△ 1.4	△ 10.0	△ 0.1	△ 3.3
使用料、手数料 Rents and fees	925,792	1.9	1,446,876	2.9	2,372,669	2.6	2,395,504	2.6	△ 22,835	△ 2.1	△ 0.2	△ 1.0	△ 3.4	△ 3.1	△ 3.2
国庫支出金 National government disbursements	5,137,245	10.6	5,116,868	10.3	10,254,113	11.2	10,447,116	11.4	△ 193,003	△ 6.9	3.9	△ 1.8	△ 16.2	△ 5.7	△ 11.5
交通安全対策特別交付金 Special grant for traffic safety	48,415	0.1	33,958	0.1	82,373	0.1	83,546	0.1	△ 1,173	△ 2.5	0.3	△ 1.4	5.0	6.1	5.4
都道府県支出金 Prefectural disbursements	—	—	2,398,166	4.8	—	—	—	—	—	—	9.8	—	—	△ 2.1	—
財産収入 Property revenues	282,731	0.6	412,288	0.8	695,019	0.8	692,698	0.8	2,321	△ 1.7	1.8	0.3	11.6	△ 5.0	1.2
寄附金 Donations	11,481	0.0	66,489	0.1	77,292	0.1	88,121	0.1	△ 10,829	△ 46.1	△ 1.1	△ 12.3	69.8	0.9	11.9
繰入金 Transfers from other accounts	1,059,126	2.2	1,408,949	2.8	2,468,075	2.7	2,005,062	2.2	463,013	33.8	16.1	23.1	5.3	△ 27.2	△ 17.1
繰越金 Accounts brought forward	898,198	1.9	1,312,604	2.7	2,210,802	2.4	2,091,666	2.3	119,136	10.5	2.6	5.7	2.3	△ 1.6	△ 0.1
諸収入 Miscellaneous revenues	4,523,778	9.4	2,562,107	5.2	6,432,435	7.1	6,541,091	7.1	△ 108,656	△ 2.2	△ 0.4	△ 1.7	△ 7.9	△ 11.3	△ 9.9
地方債 Local government loans	5,646,869	11.7	3,974,571	8.0	9,584,445	10.5	9,622,265	10.5	△ 37,820	5.2	△ 7.5	△ 0.4	△ 6.0	△ 8.9	△ 7.3
特別区財政調整交付金 Financial equalization grant to special wards	—	—	1,017,640	2.1	—	—	—	—	—	—	10.0	—	—	7.5	—
歳入合計 Total revenue	48,245,874	100.0	49,499,476	100.0	91,181,397	100.0	91,528,325	100.0	△ 346,928	△ 0.4	0.3	△ 0.4	△ 0.5	△ 2.2	△ 1.5

(注) 「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。

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

## 第11表 歳入決算額の状況

Table 11 Revenue settlement

その2 推移

Section 2 Trends

(単位 百万円)

(Unit : Million yen)

区分	歳入決算額 Revenue settlement						指数 Index					
	平成 14 年度	平成 15 年度	平成 16 年度	平成 17 年度	平成 18 年度	平成 19 年度	平成 14 年度	平成 15 年度	平成 16 年度	平成 17 年度	平成 18 年度	平成 19 年度
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
地方税 Local taxes	33,378,518	32,665,727	33,538,805	34,804,409	36,506,160	40,266,817	100	98	100	104	109	121
地方譲与税 Local transfer tax	634,222	694,045	1,164,074	1,848,962	3,728,536	714,562	100	109	184	292	588	113
地方特例交付金等 Special local grant	903,588	1,006,168	1,104,834	1,518,006	815,960	311,983	100	111	122	168	90	35
地方交付税 Local allocation tax	19,544,863	18,069,295	17,020,109	16,958,719	15,995,350	15,202,745	100	92	87	87	82	78
小計（一般財源） Sub total (General revenue sources)	54,461,192	52,435,236	52,827,821	55,130,096	57,046,006	56,496,106	100	96	97	101	105	104
分担金、負担金 Charges and allotments	593,041	564,705	532,906	532,629	515,251	508,068	100	95	90	90	87	86
使用料、手数料 Rents and fees	2,485,265	2,492,113	2,491,719	2,474,568	2,395,504	2,372,669	100	100	100	100	96	95
国庫支出金 National government disbursements	13,174,845	13,142,117	12,459,829	11,888,858	10,530,662	10,336,486	100	100	95	90	80	78
繰入金 Transfers from other accounts	3,050,909	2,939,715	3,208,015	2,419,274	2,005,062	2,468,075	100	96	105	79	66	81
繰越金 Accounts brought forward	2,457,978	2,225,740	2,181,720	2,093,812	2,091,666	2,210,802	100	91	89	85	85	90
地方債 Local government loans	13,318,571	13,789,433	12,375,250	10,376,345	9,622,265	9,584,445	100	104	93	78	72	72
その他 Other revenues	7,628,422	7,297,966	7,364,977	8,020,887	7,321,909	7,204,746	100	96	97	105	96	94
歳入合計 Total revenue	97,170,222	94,887,025	93,442,236	92,936,469	91,528,325	91,181,397	100	98	96	96	94	94

(注) 「国庫支出金」には、交通安全対策特別交付金及び国有提供施設等所在市町村助成交付金を含めた。

Note : The figures for "national government disbursements" include the special grant for traffic safety and the municipal charge on military bases.

## 第11表 歳入決算額の状況

Table 11 Revenue settlement

その2 推移

Section 2 Trends

(単位 %)

(Unit : %)

区分	決算額構成比 Component percentage of revenue settlement						増減率 Percentage of change					
	平成 14 年度	平成 15 年度	平成 16 年度	平成 17 年度	平成 18 年度	平成 19 年度	平成 14 年度	平成 15 年度	平成 16 年度	平成 17 年度	平成 18 年度	平成 19 年度
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
地方税 Local taxes	34.4	34.4	35.9	37.4	39.9	44.2	△ 6.1	△ 2.1	2.7	3.8	4.9	10.3
地方譲与税 Local transfer tax	0.7	0.7	1.2	2.0	4.1	0.8	1.6	9.4	67.7	58.8	101.7	△ 80.8
地方特例交付金等 Special local grant	0.9	1.1	1.2	1.6	0.9	0.3	0.2	11.4	9.8	37.4	△ 46.2	△ 61.8
地方交付税 Local allocation tax	20.1	19.0	18.2	18.2	17.5	16.7	△ 4.0	△ 7.5	△ 5.8	△ 0.4	△ 5.7	△ 5.0
小計（一般財源） Sub total (General revenue sources)	56.0	55.3	56.5	59.3	62.3	62.0	△ 5.2	△ 3.7	0.7	4.4	3.5	△ 1.0
分担金、負担金 Charges and allotments	0.6	0.6	0.6	0.6	0.6	0.6	0.8	△ 4.8	△ 5.6	△ 0.1	△ 3.3	△ 1.4
使用料、手数料 Rents and fees	2.6	2.6	2.7	2.7	2.6	2.6	△ 0.5	0.3	0.0	△ 0.7	△ 3.2	△ 1.0
国庫支出金 National government disbursements	13.6	13.9	13.3	12.8	11.5	11.3	△ 9.5	△ 0.2	△ 5.2	△ 4.6	△ 11.4	△ 1.8
繰入金 Transfers from other accounts	3.1	3.1	3.4	2.6	2.2	2.7	34.0	△ 3.6	9.1	△ 24.6	△ 17.1	23.1
繰越金 Accounts brought forward	2.5	2.3	2.3	2.3	2.3	2.4	△ 3.0	△ 9.4	△ 2.0	△ 4.0	△ 0.1	5.7
地方債 Local government loans	13.7	14.5	13.2	11.2	10.5	10.5	12.7	3.5	△ 10.3	△ 16.2	△ 7.3	△ 0.4
その他 Other revenues	7.9	7.7	8.0	8.5	8.0	7.9	△ 8.3	△ 4.3	0.9	8.9	△ 8.7	△ 1.6
歳入合計 Total revenue	100.0	100.0	100.0	100.0	100.0	100.0	△ 2.8	△ 2.3	△ 1.5	△ 0.5	△ 1.5	△ 0.4

第13表 地方税の状況  
Table 13 Local taxes

その1 総括  
Section 1 General overview

(単位 百万円 ・ %)  
(Unit : Million yen, %)

区分		道府県税 Prefectural taxes	市町村税 Municipal taxes	合計 Total
平成19年度 FY 2007	都道府県 Prefectures	18,664,187	2,129,787	20,793,974
		89.8	10.2	100.0
	市町村 Municipalities	—	19,472,842	19,472,842
		—	100.0	100.0
	合計額 Total	18,664,187	21,602,629	40,266,817
		46.4	53.6	100.0
平成18年度 FY 2006	都道府県 Prefectures	16,324,289	2,020,912	18,345,200
		89.0	11.0	100.0
	市町村 Municipalities	—	18,160,960	18,160,960
		—	100.0	100.0
	合計額 Total	16,324,289	20,181,871	36,506,160
		44.7	55.3	100.0
比較 Comparison	増減率 Percentage of change	都道府県 Prefectures	14.3	5.4
		市町村 Municipalities	—	7.2
		合計額 Total	14.3	7.0
	前年度増減率 Percentage of change in the previous fiscal year	都道府県 Prefectures	7.2	5.8
		市町村 Municipalities	—	2.8
		合計額 Total	7.2	3.1

(注) 都道府県欄の市町村税額は、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13表 地方税の状況

Table 13 Local taxes

その2 道府県税の収入状況（総括）

Section 2 Revenues from prefectural taxes (General overview)

(単位 百万円 · %)

(Unit : Million yen, %)

区分	平成19年度 FY 2007				平成18年度 FY 2006				比較 Comparison		
	調定額 (A) Assessments (A)	収入額 (B) Revenues (B)	徴収率 (B)/(A)×100 Collection rates (B)/(A)×100	(B)の構成比 Component percentage of (B)	調定額 (C) Assessments (C)	収入額 (D) Revenues (D)	徴収率 (D)/(C)×100 Collection rates (D)/(C)×100	(D)の構成比 Component percentage of (D)	増減額 (B)-(D) (E) Change	増減率 (E)/(D)×100 Percentage of change (E)/(D)×100	前年度 増減率 Percentage of change in the previous fiscal year
1 普通税											
1 Ordinary taxes	17,686,850	17,194,475	96.7	92.1	15,239,921	14,806,216	96.6	90.7	2,388,259	16.1	8.2
(1)法定普通税											
(1) Ordinary taxes defined in the Local Tax Law	17,656,183	17,163,998	96.7	92.0	15,194,309	14,760,604	96.5	90.4	2,403,394	16.3	8.3
ア 道府県民税											
(a) Prefectural inhabitant tax	6,507,943	6,214,038	95.5	33.3	4,208,757	3,989,226	94.8	24.4	2,224,812	55.8	11.3
(ア) 個人分	5,105,039	4,822,423	94.5	25.8	2,920,391	2,712,568	92.9	16.6	2,109,855	77.8	11.1
(i) Individuals											
(イ) 法人分	1,194,467	1,183,177	99.1	6.3	1,128,877	1,117,168	99.0	6.8	66,009	5.9	15.6
(ii) Corporations											
(ウ) 利子割	208,438	208,437	100.0	1.1	159,489	159,489	100.0	1.0	48,948	30.7	△ 10.1
(iii) Interest-based											
イ 事業税											
(b) Enterprise tax	5,890,199	5,826,107	98.9	31.2	5,648,866	5,579,132	98.8	34.2	246,975	4.4	13.5
(ア) 個人分	236,028	218,373	92.5	1.2	235,872	216,455	91.8	1.3	1,918	0.9	0.3
(i) Individuals											
(イ) 法人分	5,654,171	5,607,734	99.2	30.0	5,412,995	5,362,677	99.1	32.9	245,057	4.6	14.1
ウ 地方消費税											
(c) Local consumption tax	2,569,208	2,569,208	—	13.8	2,628,938	2,628,938	—	16.1	△ 59,730	△ 2.3	3.0
(ア) 謹渡割	1,942,196	1,942,196	—	10.4	2,028,071	2,028,071	—	12.4	△ 85,875	△ 4.2	△ 0.9
(i) Transaction levy											
(イ) 貨物割	627,012	627,012	—	3.4	600,867	600,867	—	3.7	26,145	4.4	19.1
カ 不動産取得税											
(d) Real property acquisition tax	544,045	484,479	89.1	2.6	547,922	485,030	88.5	3.0	△ 551	△ 0.1	1.8
オ 道府県たばこ税											
(e) Prefectural tobacco tax	277,793	277,793	100.0	1.5	280,791	280,669	100.0	1.7	△ 2,876	△ 1.0	2.0
カ ゴルフ場利用税											
(f) Tax on usage of golf facilities	61,343	60,303	98.3	0.3	62,996	61,700	97.9	0.4	△ 1,397	△ 2.3	△ 0.5
キ 自動車税											
(g) Automobile tax	1,790,966	1,717,417	95.9	9.2	1,805,576	1,725,484	95.6	10.6	△ 8,067	△ 0.5	△ 1.6
ク 鉱区税											
(h) Mining area tax	433	401	92.6	0.0	445	407	91.5	0.0	△ 6	△ 1.5	0.0
ケ 固定資産税											
(i) Fixed assets tax	14,252	14,252	100.0	0.1	10,019	10,019	100.0	0.1	4,233	42.2	△ 39.0
(2) 法定外普通税											
(2) Extra-legal ordinary taxes	30,667	30,477	99.4	0.2	45,612	45,612	100.0	0.3	△ 15,135	△ 33.2	0.8
2 目的税											
2 Special purpose taxes	1,507,116	1,469,675	97.5	7.9	1,557,512	1,518,011	97.5	9.3	△ 48,336	△ 3.2	△ 1.9
(1) 法定目的税											
(1) Special purpose taxes defined in the Local Tax Law	1,498,199	1,460,796	97.5	7.8	1,549,645	1,510,151	97.5	9.3	△ 49,355	△ 3.3	△ 2.0
ア 自動車取得税	424,849	424,748	100.0	2.3	457,161	457,034	100.0	2.8	△ 32,286	△ 7.1	0.9
イ 軽油引取税	1,071,175	1,033,873	96.5	5.5	1,090,017	1,050,651	96.4	6.4	△ 16,778	△ 1.6	△ 3.2
ウ 獣獵税											
(c) Hunting tax (revised)	2,174	2,174	100.0	0.0	2,467	2,467	100.0	0.0	△ 293	△ 11.9	△ 2.5
(2) 法定外目的税											
(2) Extra-legal special purpose taxes	8,917	8,879	99.6	0.0	7,867	7,859	99.9	0.0	1,020	13.0	30.2
3 旧法による税											
3 Taxes based on abrogated laws	556	37	6.7	0.0	883	62	7.0	0.0	△ 25	△ 40.3	△ 31.1
合計 Total	19,194,523	18,664,187	96.8	100.0	16,798,317	16,324,289	96.7	100.0	2,339,898	14.3	7.2

(注) 1 収入額は、「第11表 歳入決算額の状況」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19年度2,129,787百万円、平成18年度2,020,912百万円）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 (2,129,787 million yen in FY 2007 and 2,020,912 million yen in FY 2006). This also applies to section 3.

Note 2 : The collection rates are calculated excluding local consumption tax amounts.

**第13表 地方税の状況**  
Table 13 Local taxes

その3 道府県税の収入状況（個別団体）

Section 3 Revenues from prefectural taxes (Individual prefectures) (Continued)

(単位 百万円・%)  
(Unit: Million yen, %)

区分	都道府県 Prefectures	平成19年度 FY 2007				平成18年度 FY 2006				比較 Comparison				(参考) 地方税の歳入に占める割合(平成19年度) (For reference) Ratio of local taxes to the total revenue (FY2007)	
		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	構成比 Component percentage	収入額 (B) Revenues	構成比 Component percentage	収入額 (C) Revenues	構成比 Component percentage	収入額 (D) Revenues	構成比 Component percentage	増減額 (A)-(C) Change	増減率 Percentage of change	増減額 (B)-(D) Change	増減率 Percentage of change		
財政力指数が 1.0以上の団体 (2団体)  Prefecture with FCI of 1.0 or over (2 prefecture)	東京都 Tokyo	3,367,485	18.0	1,789,835	26.4	2,906,160	17.8	1,649,880	25.5	461,325	15.9	139,955	8.5	77.0	
	愛知県 Aichi	1,414,282	7.6	630,381	9.3	1,228,168	7.5	586,721	9.1	186,114	15.2	43,660	7.4	64.1	
	(小計) Sub total	4,781,766	25.6	2,420,216	35.6	4,134,328	25.3	2,236,601	34.5	647,438	15.7	183,615	8.2	73.9	
0.5以上1.0未満の 団体 (17団体)  Prefecture with FCI of 0.5 or over and less than 1.0 (17 prefectures)	神奈川県 Kanagawa	1,281,172	6.9	392,971	5.8	1,066,427	6.5	380,719	5.9	214,745	20.1	12,252	3.2	72.1	
	大阪府 Osaka	1,342,486	7.2	566,745	8.3	1,199,001	7.3	549,001	8.5	143,485	12.0	17,744	3.2	48.3	
	千葉県 Chiba	784,015	4.2	208,798	3.1	667,476	4.1	208,297	3.2	116,539	17.5	501	0.2	53.9	
	埼玉県 Saitama	867,379	4.6	226,951	3.3	739,329	4.5	229,560	3.5	128,050	17.3	△ 2,609	△ 1.1	56.1	
	静岡県 Shizuoka	598,152	3.2	218,356	3.2	520,280	3.2	204,604	3.2	77,872	15.0	13,752	6.7	53.3	
	茨城県 Ibaraki	429,674	2.3	146,245	2.2	372,863	2.3	133,891	2.1	56,811	15.2	12,354	9.2	42.2	
	栃木県 Tochigi	301,029	1.6	101,671	1.5	273,729	1.7	103,647	1.6	27,300	10.0	△ 1,976	△ 1.9	40.1	
	福岡県 Fukuoka	622,545	3.3	199,803	2.9	553,161	3.4	195,741	3.0	69,384	12.5	4,062	2.1	41.9	
	京都府 Kyoto	359,340	1.9	133,860	2.0	310,626	1.9	123,385	1.9	48,714	15.7	10,275	8.3	43.5	
	広島県 Hiroshima	392,784	2.1	138,458	2.0	345,779	2.1	133,922	2.1	47,005	13.6	4,536	3.4	41.5	
	兵庫県 Hyogo	718,087	3.8	220,413	3.2	628,209	3.8	219,251	3.4	89,878	14.3	1,162	0.5	36.0	
	群馬県 Gumma	277,907	1.5	87,816	1.3	247,240	1.5	85,111	1.3	30,667	12.4	2,705	3.2	36.2	
	三重県 Mie	276,054	1.5	94,936	1.4	244,894	1.5	92,943	1.4	31,160	12.7	1,993	2.1	41.0	
	滋賀県 Shiga	202,743	1.1	76,461	1.1	169,101	1.0	67,145	1.0	33,642	19.9	9,316	13.9	41.4	
	岡山県 Okayama	255,216	1.4	86,119	1.3	227,828	1.4	85,480	1.3	27,388	12.0	639	0.7	34.6	
	宮城県 Miyagi	295,444	1.6	88,415	1.3	264,081	1.6	88,930	1.4	31,363	11.9	△ 515	△ 0.6	37.9	
	岐阜県 Gifu	279,032	1.5	83,931	1.2	240,346	1.5	76,713	1.2	38,686	16.1	7,218	9.4	36.4	
	(小計) Sub total	9,283,058	49.7	3,071,746	45.2	8,070,371	49.4	2,978,340	46.0	1,212,687	15.0	93,406	3.1	46.6	
0.4以上0.5未満の 団体 (11団体)  Prefecture with FCI of 0.4 or over and less than 0.5 (11 prefectures)	香川県 Kagawa	132,718	0.7	42,709	0.6	119,973	0.7	43,504	0.7	12,745	10.6	△ 795	△ 1.8	30.4	
	長野県 Nagano	282,507	1.5	87,002	1.3	247,334	1.5	81,149	1.3	35,173	14.2	5,853	7.2	33.7	
	石川県 Ishikawa	164,180	0.9	53,404	0.8	148,698	0.9	51,865	0.8	15,482	10.4	1,539	3.0	27.3	
	富山県 Toyama	151,141	0.8	46,103	0.7	134,821	0.8	46,535	0.7	16,320	12.1	△ 432	△ 0.9	29.4	
	山口県 Yamaguchi	194,978	1.0	68,574	1.0	172,975	1.1	65,875	1.0	22,003	12.7	2,699	4.1	28.1	
	福島県 Fukushima	263,997	1.4	84,990	1.3	231,845	1.4	76,355	1.2	32,152	13.9	8,635	11.3	31.9	
	新潟県 Niigata	298,350	1.6	91,182	1.3	275,382	1.7	92,365	1.4	22,968	8.3	△ 1,183	△ 1.3	22.3	
	奈良県 Nara	147,204	0.8	31,881	0.5	123,581	0.8	30,944	0.5	23,623	19.1	937	3.0	32.4	
	山梨県 Yamanashi	124,589	0.7	45,580	0.7	109,233	0.7	41,993	0.6	15,356	14.1	3,587	8.5	27.1	
	福井県 Fukui	123,272	0.7	43,694	0.6	108,563	0.7	38,291	0.6	14,709	13.5	5,403	14.1	26.5	
	愛媛県 Ehime	169,715	0.9	57,892	0.9	146,295	0.9	49,612	0.8	23,420	16.0	8,280	16.7	28.3	
	(小計) Sub total	2,052,652	11.0	653,011	9.6	1,818,701	11.1	618,489	9.5	233,951	12.9	34,522	5.6	28.4	

### 第13表 地方税の状況

Table 13 Local taxes

(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) (Continued)

区分	都道府県 Prefectures	平成19年度 FY 2007				平成18年度 FY 2006				比較 Comparison				(参考) 地方税の歳入に占める割合(平成19年度) (For reference) Ratio of local taxes to the total revenue (FY2007)	
		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	構成比 Component percentage	収入額 (B) Revenues	構成比 Component percentage	収入額 (C) Revenues	構成比 Component percentage	収入額 (D) Revenues	構成比 Component percentage	増減額 (A)-(C) Change	増減率 Percentage of change	増減額 (B)-(D) Change	増減率 Percentage of change		
0.3以上0.4未満の 団体 (11団体)  Prefecture with FCI of 0.3 or over and less than 0.4 (11 prefectures)	北海道 Hokkaido	648,323	3.5	151,874	2.2	582,075	3.6	152,496	2.4	66,248	11.4	△ 622	△ 0.4	25.4	
	熊本県 Kumamoto	192,188	1.0	53,395	0.8	169,669	1.0	49,461	0.8	22,519	13.3	3,934	8.0	25.7	
	大分県 Oita	133,305	0.7	39,001	0.6	121,190	0.7	40,467	0.6	12,115	10.0	△ 1,466	△ 3.6	23.0	
	佐賀県 Saga	95,524	0.5	25,924	0.4	87,777	0.5	27,326	0.4	7,747	8.8	△ 1,402	△ 5.1	23.2	
	山形県 Yamagata	127,309	0.7	32,631	0.5	113,622	0.7	31,568	0.5	13,687	12.0	1,063	3.4	22.5	
	徳島県 Tokushima	93,382	0.5	29,121	0.4	84,920	0.5	29,206	0.5	8,462	10.0	△ 85	△ 0.3	19.0	
	和歌山県 Wakayama	107,215	0.6	30,457	0.4	99,385	0.6	33,731	0.5	7,830	7.9	△ 3,274	△ 9.7	21.2	
	青森県 Aomori	155,418	0.8	36,412	0.5	149,248	0.9	36,295	0.6	6,170	4.1	117	0.3	21.9	
	鹿児島県 Kagoshima	165,137	0.9	41,203	0.6	149,738	0.9	41,998	0.6	15,399	10.3	△ 795	△ 1.9	20.7	
	岩手県 Iwate	143,935	0.8	36,106	0.5	129,102	0.8	34,782	0.5	14,833	11.5	1,324	3.8	21.1	
	宮崎県 Miyazaki	112,453	0.6	26,804	0.4	100,481	0.6	26,608	0.4	11,972	11.9	196	0.7	20.6	
(小計) Sub total		1,974,190	10.6	502,927	7.4	1,787,208	10.9	503,938	7.8	186,982	10.5	△ 1,011	△ 0.2	23.0	
0.3未満の団体 (6団体)  Prefecture with FCI of less than 0.3 (6 prefectures)	沖縄県 Okinawa	114,788	0.6	29,999	0.4	104,772	0.6	31,845	0.5	10,016	9.6	△ 1,846	△ 5.8	19.9	
	秋田県 Akita	114,115	0.6	28,974	0.4	101,120	0.6	25,835	0.4	12,995	12.9	3,139	12.2	18.6	
	長崎県 Nagasaki	130,191	0.7	31,422	0.5	115,664	0.7	31,530	0.5	14,527	12.6	△ 108	△ 0.3	19.4	
	鳥取県 Tottori	61,673	0.3	14,841	0.2	56,901	0.3	16,061	0.2	4,772	8.4	△ 1,220	△ 7.6	17.9	
	高知県 Kochi	74,351	0.4	17,205	0.3	66,801	0.4	17,183	0.3	7,550	11.3	22	0.1	17.3	
	島根県 Shimane	77,403	0.4	20,571	0.3	68,423	0.4	20,023	0.3	8,980	13.1	548	2.7	14.7	
	(小計) Sub total	572,521	3.1	143,012	2.1	513,682	3.1	142,477	2.2	58,839	11.5	535	0.4	18.1	
全国計		18,664,187	100.0	6,790,912	100.0	16,324,289	100.0	6,479,845	100.0	2,339,898	14.3	311,067	4.8	38.7	

(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 : The amounts of local consumption tax which is calculated in the prefectural taxes is the adjusted one among the prefectures.

## 第13表 地方税の状況

Table 13 Local taxes

その4 市町村税  
Section 4 Municipal taxes

(単位 百万円・%)  
(Unit : Million yen, %)

区分	平成19年度 FY 2007				平成18年度 FY 2006				比較 Comparison		
	調定額 (A) Assessments (A)	収入額 (B) Revenues (B)	徴収率 (B)/(A)×100 Collection rates (B)/(A)×100	(B)の構成比 Component percentage of (B)	調定額 (C) Assessments (C)	収入額 (D) Revenues (D)	徴収率 (D)/(C)×100 Collection rates (D)/(C)×100	(D)の 構成比 Component percentage of (D)	増減額 (B)-(D) (E) Change (B)-(D) (E)	増減率 (E)/(D)×100 Percentage of change (E)/(D)×100	前年度増減率 Percentage of change in the previous fiscal year
1 普通税 1 Ordinary taxes	21,412,145	20,061,469	93.7	92.9	20,019,734	18,671,914	93.3	92.5	1,389,555	7.4	3.6
(1) 法定普通税 (1) Ordinary taxes defined in the Local Tax Law	21,410,844	20,060,242	93.7	92.9	20,018,389	18,670,655	93.3	92.5	1,389,587	7.4	3.6
ア 市町村民税 (a) Municipal inhabitant tax	10,898,844	10,308,910	94.6	47.7	9,610,469	9,074,403	94.4	45.0	1,234,507	13.6	11.3
(ア) 個人均等割 (i) Per capita rate on individuals	189,594	175,604	92.6	0.8	185,890	171,699	92.4	0.9	3,905	2.3	12.5
(イ) 所得割 (ii) Income-based	7,646,963	7,118,252	93.1	33.0	6,540,450	6,066,695	92.8	30.1	1,051,557	17.3	9.4
(ウ) 法人均等割 (iii) Per capita rate on corporations	424,038	411,746	97.1	1.9	417,701	405,109	97.0	2.0	6,637	1.6	0.5
(エ) 法人税割 (iv) Corporation tax based	2,638,249	2,603,307	98.7	12.1	2,466,428	2,430,901	98.6	12.0	172,406	7.1	18.4
イ 固定資産税 (b) Fixed assets tax	9,448,774	8,728,895	92.4	40.4	9,334,144	8,571,941	91.8	42.5	156,954	1.8	△ 3.3
(ア) 純固定資産税 (i) Fixed assets tax	9,344,356	8,624,477	92.3	39.9	9,227,256	8,465,053	91.7	41.9	159,424	1.9	△ 3.3
土地 Land	3,692,972	3,404,150	92.2	15.8	3,705,816	3,394,740	91.6	16.8	9,410	0.3	△ 0.3
家屋 Houses and buildings	3,924,058	3,596,858	91.7	16.7	3,808,353	3,466,444	91.0	17.2	130,414	3.8	△ 7.9
償却資産 Depreciable assets	1,727,326	1,623,469	94.0	7.5	1,713,088	1,603,869	93.6	7.9	19,600	1.2	1.3
(イ) 交納付金 (ii) Grants in substitution for tax on specific properties	104,418	104,418	100.0	0.5	106,888	106,888	100.0	0.5	△ 2,470	△ 2.3	△ 0.4
ウ 軽自動車税 (c) Light motor vehicle tax	183,280	163,593	89.3	0.8	176,557	157,347	89.1	0.8	6,246	4.0	3.9
エ 市町村たばこ税 (d) Municipal tobacco tax	853,105	853,018	100.0	3.9	862,287	861,979	100.0	4.3	△ 8,961	△ 1.0	2.0
オ 鉱産税 (e) Tax on mine products	1,881	1,881	100.0	0.0	1,684	1,684	100.0	0.0	197	11.7	7.5
カ 特別土地保有税 (f) Special land holding tax	24,960	3,945	15.8	0.0	33,248	3,300	9.9	0.0	645	19.5	△ 22.8
(2) 法定外普通税 (2) Extra-legal ordinary taxes	1,300	1,227	94.4	0.0	1,344	1,258	93.6	0.0	△ 31	△ 2.5	△ 7.4
2 目的税 2 Special purpose taxes	1,636,299	1,541,160	94.2	7.1	1,612,582	1,509,958	93.6	7.5	31,202	2.1	△ 3.0
(1) 法定目的税 (1) Special purpose taxes defined in the Local Tax Law	1,634,403	1,539,264	94.2	7.1	1,611,262	1,508,641	93.6	7.5	30,623	2.0	△ 2.9
ア 入湯税 (a) Mineral bath taking tax	25,926	24,686	95.2	0.1	26,197	25,011	95.5	0.1	△ 325	△ 1.3	2.6
イ 事業所税 (b) Business office tax	315,744	312,968	99.1	1.4	304,696	301,794	99.0	1.5	11,174	3.7	1.6
ウ 都市計画税 (c) City planning tax	1,292,683	1,201,564	93.0	5.6	1,280,316	1,181,786	92.3	5.9	19,778	1.7	△ 4.2
カ 水利地益税 (d) Water utilization and land benefit tax	49	47	95.9	0.0	53	51	96.2	0.0	△ 4	△ 7.8	△ 3.8
(2) 法定外目的税 (2) Extra-legal special purpose taxes	1,896	1,896	100.0	0.0	1,320	1,316	99.7	0.0	580	44.1	△ 8.3
3 旧法による税 3 Taxes based on abrogated laws	—	—	—	—	—	—	—	—	—	—	—
合計 Total	23,048,444	21,602,629	93.7	100.0	21,632,315	20,181,871	93.3	100.0	1,420,758	7.0	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19年度2,129,787百万円、平成18年度2,020,912百万円）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. (2,129,787 million yen in FY 2007 and 2,020,912 million yen in FY 2006).

第14表 法定外普通税の状況  
Table 14 Extra-legal ordinary taxes

(単位 百万円)  
(Unit: Million yen)

区分	平成19年度 FY 2007		平成18年度 FY 2006		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)
その1 道府県税 Section 1 Prefectural taxes						
石油価格調整税 Oil price adjustment tax	1	973	1	975	-	△ 2
核燃料税 Nuclear fuel tax	9	13,431	11	22,362	△ 2	△ 8,931
核燃料物質等取扱税 Tax on handling nuclear fuel materials etc.	1	9,022	1	14,859	-	△ 5,837
核燃料等取扱税 Tax on handling nuclear fuel etc.	1	1,193	1	1,137	-	56
臨時特例企業税 Temporary special enterprise tax	1	5,857	1	6,280	-	△ 423
合 計 Total	13	30,477	15	45,612	△ 2	△ 15,135
その2 市町村税 Section 2 Municipal taxes						
狭小住戸集合住宅税 Tax on apartment buildings with small dwelling units	1	280	1	338	-	△ 58
砂利採取税 Gravel digging tax	2	22	2	24	-	△ 2
別荘等所有税 Villa tax	1	566	1	554	-	12
山砂利採取税 Mountain gravel digging tax	1	19	1	18	-	1
歴史と文化の環境税 Historical and cultural environment preservation tax	1	68	1	65	-	3
使用済核燃料税 Spent nuclear fuel tax	1	273	1	260	-	13
合 計 Total	7	1,227	7	1,258	-	△ 31

(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 法定外目的税の状況**  
Table 15 Extra-legal special purpose taxes

(単位 百万円)  
(Unit: Million yen)

区分	平成19年度 FY 2007		平成18年度 FY 2006		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)
その1 道府県税 Section 1 Prefectural taxes						
産業廃棄物税 Industrial waste tax	21	4,835	21	4,558	-	277
宿泊税 Hotel tax	1	1,410	1	1,291	-	119
産業廃棄物処理税 Industrial waste disposal tax	1	742	1	802	-	△ 60
産業廃棄物埋立税 Industrial waste landfill tax	1	886	1	926	-	△ 40
産業廃棄物処理場税 Industrial waste landfill site tax	1	6	1	6	-	△ 0
乗鞍環境保全税 Mt. Norikura Environmental conservation tax	1	22	1	23	-	△ 1
産業廃棄物減量税 Tax for industrial waste reduction	1	325	1	150	-	175
循環資源利用促進税 Tax for promoting recycling	1	536	1	104	-	432
資源循環促進税 Tax for promoting resource circulation	1	117	-	-	1	117
合 計 Total	29	8,879	28	7,859	1	1,020
その2 市町村税 Section 2 Municipal taxes						
使用済核燃料税 Spent nuclear fuel tax	1	547	1	530	-	17
遊漁税 Tax on fishing for enjoyment	1	12	1	19	-	△ 7
一般廃棄物埋立税 General waste landfill tax	1	19	1	38	-	△ 19
環境未来税 Environment creation tax (a tax levied on landfill of industrial waste)	1	1,314	1	725	-	589
環境協力税 Tax for cooperation on environmental cooperation	1	4	1	4	-	-
合 計 Total	5	1,896	5	1,316	-	580

(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16表 超過課税の状況**  
Table 16 Taxation at a higher rate than the standard rate

(単位 百万円)  
(Unit: Million yen)

区分	平成19年度 FY 2007		平成18年度 FY 2006		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)
その1 道府県税 Section 1 Prefectural taxes						
道府県民税個人均等割 Per capita rate of prefectural inhabitant tax on individuals	23	11,004	16	7,176	7	3,828
道府県民税所得割 Income base rate of prefectural inhabitant tax	1	2,457	-	-	1	2,457
道府県民税法人均等割 Per capita rate of prefectural inhabitant tax on corporations	23	7,507	15	6,202	8	1,305
道府県民税法人税割 Corporation tax based prefectural inhabitant tax	46	141,097	46	132,587	-	8,510
事業税法人分 Enterprise tax on corporations	7	137,457	7	129,540	-	7,917
自動車税 Automobile tax	1	5	1	13	-	△ 8
合 計 Total	-	299,527	-	275,518	-	24,009
その2 市町村税 Section 2 Municipal taxes						
市町村民税 Municipal inhabitant tax	1,020	351,689	1,026	331,698	△ 6	19,991
個人均等割 Per capita rate on individuals	1	2	-	-	1	2
所得割 Income-based	1	29	-	-	1	29
法人均等割 Per capita rate on corporations	398	14,635	404	14,575	△ 6	60
法人税割 Corporation tax based	1,017	337,023	1,021	317,123	△ 4	19,900
固定資産税 Fixed assets tax	165	35,858	163	34,791	2	1,067
土地 Land	163	11,913	161	11,598	2	315
家屋 Houses and buildings	165	15,046	162	14,448	3	598
償却資産 Depreciable assets	164	8,899	163	8,746	1	153
軽自動車税 Light motor vehicle tax	23	509	22	497	1	12
鉱産税 Tax on mine products	10	9	10	9	-	0
入湯税 Mineral bath taking tax	2	23	2	23	-	0
旧法による税 Taxes based on abrogated laws	-	-	-	-	-	-
合 計 Total	-	388,088	-	367,018	-	21,070

(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（121,859百万円）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 (121,859 million yen).

**第17表 地方税徴収率の推移**  
Table 17 Trends in the collection rate of local taxes

(単位 %)  
(Unit : %)

区分	平成14年度	平成15年度	平成16年度	平成17年度	平成18年度	平成19年度
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
その1 道府県税 Section 1 Prefectural taxes						
現年課税分 For taxes assessed and imposed in the present FY	98.4	98.6	98.7	98.9	98.9	98.6
滞納繰越分 For taxes assessed and imposed before and not paid by the previous year	21.4	22.3	22.5	23.9	24.9	26.2
合 計 Total	95.0	95.3	95.7	96.3	96.7	96.8
その2 市町村税 Section 2 Municipal taxes						
現年課税分 For taxes assessed and imposed in the present FY	97.8	98.0	98.1	98.2	98.3	98.2
滞納繰越分 For taxes assessed and imposed before and not paid by the previous year	16.5	17.5	17.6	18.8	19.1	19.6
合 計 Total	91.8	91.8	92.1	92.7	93.3	93.7

(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 18 表 国税と地方税の収入状況** Table 18 National taxes and local taxes

Table 18 National taxes and local taxes

卷之三

会計区分の特徴等の会計区分は、原則として印紙収入の合計額である。

稅、配當子特別稅、非鐵礦從價特別稅、戰爭利得稅、富谷稅、再譯稅、北支事件特別稅、及欽定錢政附錄

直接税以外のもの 等々……

（国民年金税）  
、地方交付税（既存地主特例交付金等を含む。）  
及ぶ地方税（消費課与税相當額を含む。）を含むない。

間接説定の区分けの仕様がどうあるべきか、各担当者から意見をうけ取った結果、最終的にこの仕様が採用された。

କାହାର ପାଇଁ କାହାର ପାଇଁ କାହାର ପାଇଁ କାହାର ପାଇଁ କାହାର ପାଇଁ

是外員的簽名。」

直達税以外の諸税等……

the sum of the taxes (the general account and the special accounts) and the fiscal stamp revenues.

indirect and indirect taxes among national taxes is as follows:

and inland lakes annual natural taxes is as follows.

Income tax, corporation tax, corporation special tax, inheritance tax, land value tax, temporary corporation special tax, temporary company special tax, temporary capital tax, mining area tax, business tax, business profit tax, business tax, capital interest tax, corporation capital tax, mining area taxes.

mining enterprise tax, foreign currency bonds special tax, exchange business tax, occasional profit tax, dividend tax, public loan and corporate bond interest tax, dividends and interest special tax, incremental income tax, incremental special tax, non-war damaged special tax,

wartime profit tax, North China Incident special tax, net-worth tax, revaluation write-up tax, taxes formerly levied, various tax rebates, and taxes of the Government of the Ryukyu Islands.

t taxes: All taxes except direct taxes

include the local share tax (Haftu-zei), the local allocation tax (including the temporary special local grant), and the local transfer tax (including the amounts corresponding to the consumption transfer tax and the income transfer tax).

indirect and indirect taxes among local taxes is as follows:

prefecture inhabitant tax enterprise tax special net income tax automobile tax mining area tax hunting license tax hunting restriction tax municipal inhabitant tax fixed assets tax hunting and car tax light motor vehicle tax

house tax, business tax, utility pole tax, fishing right tax, railroad tax, ship tax, telephone subscription right tax, telephone tax, (part of) miscellaneous tax, fees levy, municipal surtaxes on household levy, electric fan tax, butchery tax.

第19表 国民所得に対する租税負担率

Table 19 Ratio of tax burden to national income

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

区分		昭和9 ~11年度 FY 1934 - FY 1936	16 FY 1941	36 FY 1961	平成9年度 FY 1997	10 FY 1998	11 FY 1999	12 FY 2000	13 FY 2001	14 FY 2002	15 FY 2003	16 FY 2004	17 FY 2005	18 FY 2006	19 FY 2007	
国民所得 National income	名目額 At current prices	144	358	160,819	3,819,989	3,689,215	3,643,409	3,718,039	3,613,335	3,557,610	3,580,792	3,638,976	3,658,783	3,735,911	3,747,682	
	指数 Index		-	-	100	2,375	2,294	2,266	2,312	2,247	2,212	2,227	2,263	2,275	2,323	2,330
租税負担額 Amount of taxes	国税 (A) National tax (A)	12	49	22,269	556,007	511,977	492,139	527,209	499,684	458,442	453,694	481,029	522,905	541,169	526,558	
	指数 Index		-	-	100	2,497	2,299	2,210	2,367	2,244	2,059	2,037	2,160	2,348	2,430	2,365
租税負担額 Amount of taxes	地方税 (B) Local taxes (B)	6	9	9,065	361,555	359,222	350,261	355,464	355,488	333,785	326,657	335,388	348,044	365,062	402,668	
	指数 Index		-	-	100	3,988	3,963	3,864	3,921	3,922	3,682	3,603	3,700	3,839	4,027	4,442
租税負担額 Amount of taxes	地方税の内訳 Breakdown of local taxes	2	2	4,442	149,478	153,195	145,863	155,850	155,303	138,035	136,931	144,870	152,269	163,243	186,642	
	市町村税 Municipal taxes		4	7	4,623	212,077	206,027	204,399	199,614	200,185	195,750	189,726	190,518	195,775	201,819	216,026
租税負担額 Amount of taxes	計 (A)+(B) Total (A)+(B)	18	58	31,334	917,562	871,199	842,400	882,673	855,172	792,228	780,351	816,417	870,949	906,231	929,226	
	指数 Index		-	-	100	2,928	2,780	2,688	2,817	2,729	2,528	2,490	2,606	2,780	2,892	2,966
租税負担率 Ratio of tax burden	国税 National tax	8.5	13.8	13.8	14.6	13.9	13.5	14.2	13.8	12.9	12.7	13.2	14.3	14.5	14.1	
	地方税 Local taxes		4.4	2.5	5.6	9.5	9.7	9.6	9.6	9.8	9.4	9.1	9.2	9.5	9.8	10.7
租税負担率 Ratio of tax burden	地方税の内訳 Breakdown of local taxes	1.8	0.6	2.8	3.9	4.2	4.0	4.2	4.3	3.9	3.8	4.0	4.2	4.4	5.0	
	市町村税 Municipal taxes		2.6	2.0	2.9	5.6	5.6	5.6	5.4	5.5	5.5	5.3	5.2	5.4	5.4	5.8
	計 Total		12.9	16.2	19.5	24.0	23.6	23.1	23.7	23.7	22.3	21.8	22.4	23.8	24.3	24.8

(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7年度以降は「国民経済計算（93SNA、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、特別会計分）及び印紙収入の合計額である。

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 1995 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 are the sum of the taxes (the general account and the special accounts) and the fiscal stamp revenues.

第20表 国民所得に対する租税負担率の外国との比較  
Table 20 International comparison of the ratios of tax burden to national income

(単位 %)  
(Unit : %)

		昭和9 ~11年度	16	19	25	30	35	40	45	50	55	60	平成 2年度	7	12	15	16	17	18	19
		FY 1934 - FY 1936	FY 1941	FY 1944	FY 1950	FY 1955	FY 1960	FY 1965	FY 1970	FY 1975	FY 1980	FY 1985	FY 1990	FY 1995	FY 2000	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
日本 Japan	国税 National taxes	8.5	13.8	22.3	16.9	13.4	13.3	12.2	12.7	11.7	14.0	15.0	18.0	14.7	14.2	12.7	13.2	14.3	14.5	14.1
	地方税 Local taxes	4.4	2.5	1.5	5.6	5.5	5.5	5.8	6.1	6.6	7.8	8.9	9.6	9.0	9.6	9.1	9.2	9.5	9.8	10.7
	合計 Total	12.9	16.2	23.8	22.4	18.9	18.9	18.0	18.9	18.3	21.8	23.9	27.6	23.7	23.7	21.8	22.4	23.8	24.3	24.8
アメリカ U.S.A.	連邦税 Federal taxes	6.0	12.0	19.2	18.0	18.3	18.1	15.8	17.2	14.3	15.4	13.1	14.0	14.5	16.5	12.3	12.4	13.8	14.6	...
	州税 State taxes						4.3			6.1	6.1	6.3	6.6	6.9	6.7	6.4	6.5	6.8	6.8	...
	合計 Total	17.3	20.1	24.0	24.8	25.5	26.7	24.6	27.5	25.1	25.4	23.3	25.1	25.9	27.6	23.4	23.8	25.4	26.1	...
イギリス U.K.	国税 National taxes	18.1	28.5	38.6	34.3	30.0	26.4	27.6	35.9	31.2	34.7	36.8	37.4	36.2	38.7	34.2	34.3	35.1	36.3	...
	地方税 Local taxes	4.5	3.3	2.9	3.1	3.1	3.7	4.2	4.5	4.8	5.0	5.2	3.4	1.7	2.0	2.1	2.2	2.2	2.2	...
	合計 Total	22.6	31.8	41.5	37.4	33.0	30.0	31.8	40.4	36.1	39.7	42.0	41.1	38.2	41.0	36.3	36.5	37.2	38.5	...
ドイツ Germany	連邦税 Federal taxes	15.8	33.1	42.2	22.2	25.8	24.5	25.8	.....	14.0	14.6	13.9	13.4	15.9	15.7	15.0	13.9	14.3	14.7	...
	州税 State taxes									9.0	9.7	9.4	8.8	10.7	11.3	10.4	10.0	9.9	10.5	...
	合計 Total	22.1	...	...	25.4	29.8	28.5	29.4	25.5	26.5	28.3	27.1	25.6	30.3	30.8	28.6	27.3	27.7	29.1	...
フランス France	国税 National taxes	18.5	...	...	22.4	21.4	24.9	25.4	...	24.0	26.6	27.7	26.1	26.9	31.9	30.1	30.4	30.7	30.9	...
	地方税 Local taxes	...	...	...	3.6	3.6	3.8	4.1	...	3.5	3.8	5.0	5.2	6.4	6.0	5.9	6.5	6.8	6.9	...
	合計 Total	...	...	...	26.0	25.0	28.7	29.5	27.4	27.5	30.4	32.7	31.3	33.3	37.9	36.0	36.9	37.5	37.8	...

(注) 1 日本の国税は、租税（一般会計分、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 (the general account and the special account), 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21表 地方譲与税の状況

Table 21 Local transfer taxes

(単位 百万円 ・ %)

Local consumption tax grant

区分	平成19年度 FY 2007			平成18年度 FY 2006			比較 Comparison		
	都道府県 Prefectures	市町村 Municipalities	計 (A) Total (A)	都道府県 Prefectures	市町村 Municipalities	計 (B) Total (B)	増減額 (A)-(B) (C) Change (A)-(B) (C)	増減率 (C)/(B)×100 Percentage of change (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	-	-	-	2,179,400	830,001	3,009,401	△ 3,009,401	皆減	169.7
地方道路譲与税 Local road transfer tax	162,069	141,569	303,638	163,141	141,746	304,887	△ 1,249	△ 0.4	△ 2.6
石油ガス譲与税 Petroleum gas transfer tax	11,803	1,903	13,706	12,388	1,683	14,071	△ 365	△ 2.6	△ 1.4
特別とん譲与税 Special tonnage transfer tax	372	11,635	12,007	380	11,280	11,660	347	3.0	2.3
自動車重量譲与税 Motor vehicle tonnage transfer tax	-	369,090	369,090	-	372,116	372,116	△ 3,026	△ 0.8	△ 1.6
航空機燃料譲与税 Aviation fuel transfer tax	3,224	12,898	16,122	3,280	13,119	16,399	△ 277	△ 1.7	2.0
合 計 Total	177,468	537,095	714,562	2,358,589	1,369,946	3,728,536	△ 3,013,974	△ 80.8	101.7

第22表 地方交付税の状況  
Table 22 Local allocation tax

その1 収入状況  
Section 1 Revenues

(単位 百万円 ‐ %)  
(Unit : Million yen, %)

区分 Classification	平成19年度 FY 2007						平成18年度 地方交付税 Total for FY 2006		比較 Comparison		
	普通交付税 Ordinary local allocation tax		特別交付税 Special local allocation tax		計 Total				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
	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			
	Amount	Component percentage	Amount	Component percentage	Amount (A)	Component percentage	Amount (B)	Component percentage	Change (A)-(B) (C)	Percentage of change (C)/(B) ×100	Percentage of change in the previous fiscal year
都道府県 Prefectures	8,060,291	56.4	115,944	12.7	8,176,235	53.8	8,622,328	53.9	△ 446,093	△ 5.2	△ 6.5
市町村 Municipalities	6,230,054	43.6	796,456	87.3	7,026,510	46.2	7,373,022	46.1	△ 346,512	△ 4.7	△ 4.7
政令指定都市 Ordinance-designated cities	505,271	3.5	24,642	2.7	529,913	3.5	583,141	3.6	△ 53,228	△ 9.1	△ 11.9
中核市 Core cities	(494,063) 492,292	(3.5) 3.4	38,757	4.2	(532,820) 531,049	(3.5) 3.5	613,348	3.8	(△80,528) △82,299	(△13.1) △13.4	2.9
特例市 Special case cities	(219,870) 259,483	(1.5) 1.8	27,593	3.0	(247,463) 287,076	(1.6) 1.9	267,310	1.7	(△19,847) 19,766	(△7.4) 7.4	△ 13.7
都市 Cities	(3,245,778) 3,191,327	(22.7) 22.3	486,403	53.3	(3,732,181) 3,677,729	(24.5) 24.2	3,875,964	24.2	(△143,783) △198,235	(△3.7) △5.1	14.7
町村 Towns and villages	(1,765,072) 1,781,681	(12.4) 12.5	219,061	24.0	(1,984,133) 2,000,742	(13.1) 13.2	2,033,257	12.7	(△49,124) △32,515	(△2.4) △1.6	△ 27.2
合計 Total	14,290,345	100.0	912,399	100.0	15,202,745	100.0	15,995,350	100.0	△ 792,605	△ 5.0	△ 5.7

(注) 1 市町村分の区分は、平成19年4月1日現在である。なお、特別交付税については、平成20年3月31日現在のものである。

2 市町村分の区分中（ ）書きの数値は、平成19年4月2日から平成20年3月31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 1, 2007. However, data for special local allocation tax are as March 31, 2008.

Note 2 : Figures in parentheses for municipalities are based on the data after the municipal mergers and other changes between April 2, 2007 and March 31, 2008.

## 第22表 地方交付税の状況

Table 22 Local allocation tax

その2 普通交付税算定状況（平成19年度）

Section 2 Ordinary local allocation tax (FY 2007)

(単位 百万円)

(Unit : Million yen)

区分	基準財政需要額			基準財政収入額			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			
	Basic financial needs			Basic financial revenues								
	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 Prefectures	18,285,423	2,650,063	20,935,486	10,193,859	3,478,718	13,672,577	828,655	8,091,564	8,060,291			
市町村 Municipalities	17,435,983	4,087,161	21,523,144	11,176,127	5,417,170	16,593,297	1,330,009	6,259,856	6,230,054			
政令指定都市 Ordinance-designated cities	3,313,949	2,139,229	5,453,178	2,803,010	3,095,141	5,898,152	955,912	510,938	505,271			
中核市 Core cities	1,988,931	162,801	2,151,732	1,493,238	173,209	1,666,447	10,408	495,694	492,292			
特例市 Special case cities	1,254,428	379,052	1,633,479	992,799	426,579	1,419,378	47,527	261,629	259,483			
都市 Cities	7,865,283	1,195,584	9,060,867	4,660,523	1,440,339	6,100,862	244,755	3,204,761	3,191,327			
町村 Towns and villages	3,013,393	210,494	3,223,887	1,226,558	281,901	1,508,459	71,406	1,786,835	1,781,681			
合計 Total	35,721,406	6,737,223	42,458,630	21,369,987	8,895,887	30,265,874	2,158,664	14,351,420	14,290,345			

(注) 1 市町村分は、一般算定分と合併算定替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政令指定都市に含めた。その3において同じ。

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

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

第22表 地方交付税の状況  
Table 22 Local allocation tax

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, %)

区分	平成19年度 FY 2007			平成18年度 FY 2006			比較 Comparison			
							基準財政需要額 Basic financial needs		基準財政収入額 Basic financial revenues	
	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	増減額 (A)-(C)	増減率 (E)/(C) ×100	増減額 (B)-(D)	増減率 (F)/(D) ×100
	Basic financial needs (A)	Basic financial revenues (B)	Ratio (B)/(A) ×100	Basic financial needs (C)	Basic financial revenues (D)	Ratio (D)/(C) ×100	Change (A)-(C)	Percentage of change (E)/(C) ×100	Change (B)-(D)	Percentage of change (F)/(D) ×100
都道府県 Prefectures	20,935,486	13,672,577	65.3	20,948,359	13,078,949	62.4	△ 12,873	△ 0.1	593,628	4.5
市町村 Municipalities	21,523,144	16,593,297	77.1	21,744,746	16,372,271	75.3	△ 221,602	△ 1.0	221,026	1.4
政令指定都市 Ordinance-designated cities	5,453,178	5,898,152	108.2	5,314,650	5,595,420	105.3	138,528	2.6	302,732	5.4
中核市 Core cities	2,151,732	1,666,447	77.4	2,332,508	1,780,925	76.4	△ 180,776	△ 7.8	△ 114,478	△ 6.4
特例市 Special case cities	1,633,479	1,419,378	86.9	1,488,264	1,291,946	86.8	145,215	9.8	127,432	9.9
都市 Cities	9,060,867	6,100,862	67.3	9,351,373	6,196,469	66.3	△ 290,506	△ 3.1	△ 95,607	△ 1.5
町村 Towns and villages	3,223,887	1,508,459	46.8	3,257,951	1,507,511	46.3	△ 34,064	△ 1.0	948	0.1
合計 Total	42,458,630	30,265,874	71.3	42,693,105	29,451,219	69.0	△ 234,475	△ 0.5	814,655	2.8

**第22表 地方交付税の状況**  
Table 22 Local allocation tax

その4 普通交付税交付・不交付団体数の状況

Section 4 The number of local public bodies in receipt of and not in receipt of ordinary local allocation tax (LAT)

(単位 %)  
(Unit : %)

区分	平成19年度 FY 2007						平成18年度 FY 2006						比較 Comparison			
	交付		不交付		計		交付		不交付		計		交付		不交付	
	Local public bodies in receipt of LAT	Local public bodies not in receipt of LAT	Total	Local public bodies in receipt of LAT	Local public bodies not in receipt of LAT	Total	Changes	Percentage of change	Local public bodies in receipt of LAT	Local public bodies not in receipt of LAT	Total	Changes	Percentage of change	Local public bodies not in receipt of LAT	Percentage of change	
都道府県 Prefectures	45	95.7	2	4.3	47	100.0	45	95.7	2	4.3	47	100.0	-	-	-	-
市町村 Municipalities	1,618	89.7	186	10.3	1,804	100.0	1,651	90.7	169	9.3	1,820	100.0	△ 33	△ 2.0	17	10.1
政令指定都市 Ordinance-designated cities	13	76.5	4	23.5	17	100.0	11	73.3	4	26.7	15	100.0	2	18.2	-	-
中核市 Core cities	28	80.0	7	20.0	35	100.0	29	80.6	7	19.4	36	100.0	△ 1	△ 3.4	-	-
特例市 Special case cities	29	65.9	15	34.1	44	100.0	26	66.7	13	33.3	39	100.0	3	11.5	2	15.4
都市 Cities	592	86.3	94	13.7	686	100.0	605	87.8	84	12.2	689	100.0	△ 13	△ 2.1	10	11.9
町村 Towns and villages	956	93.5	66	6.5	1,022	100.0	980	94.1	61	5.9	1,041	100.0	△ 24	△ 2.4	5	8.2
合計 Total	1,663	89.8	188	10.2	1,851	100.0	1,696	90.8	171	9.2	1,867	100.0	△ 33	△ 1.9	17	9.9

(注) 1 平成18年度及び平成19年度の都道府県の不交付団体は、東京都及び愛知県である。

2 特別区は、地方交付税法第21条（都等の特例）の規定のため、政令指定都市の下段に（ ）外書きとしている。

Note 1 : The bodies not in receipt of LAT among prefectures in FY2006 and FY2007 are Tokyo Metropolitan Government and Aichi prefecture.

Note 2 : According to Article 21 of the Local Allocation Tax Law (exceptions relating to the Tokyo Metropolitan Government), the figures for special wards are indicated in parentheses below the columns for ordinance-designated cities and not included in the figures for those cities.

**第23表 一般財源の状況**  
Table 23 General revenue sources

その1 総括  
Section 1 General overview

(単位 百万円)  
(Unit : Million yen)

区分	平成19年度 FY 2007			平成18年度 FY 2006			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	都道府県 Prefectures	市町村 Municipalities	純計額 Net total
地方税 Local taxes	20,793,974	19,472,842	40,266,817	18,345,200	18,160,960	36,506,160	2,448,774	1,311,882	3,760,657
地方譲与税 Local transfer taxes	177,468	537,095	714,562	2,358,589	1,369,946	3,728,536	△ 2,181,121	△ 832,851	△ 3,013,974
地方特例交付金等 Special local grant and similar grants	178,317	133,666	311,983	280,920	535,040	815,960	△ 102,603	△ 401,374	△ 503,977
地方交付税 Local allocation tax	8,176,235	7,026,510	15,202,745	8,622,328	7,373,022	15,995,350	△ 446,093	△ 346,512	△ 792,605
市町村たばこ税都道府県交付金 Grant to prefectures from municipal tobacco tax	2,350	—	—	3,818	—	—	△ 1,468	—	—
利子割交付金 Grant from interest-based prefectoral inhabitant tax	—	103,791	—	—	76,987	—	—	26,804	—
配当割交付金 Grants from the dividend levy of prefectoral inhabitant tax	—	81,234	—	—	69,525	—	—	11,709	—
株式等譲渡所得割交付金 Grants from the levy on capital gain from stocks	—	53,478	—	—	60,967	—	—	△ 7,489	—
地方消費税交付金 Local consumption tax grant	—	1,288,033	—	—	1,306,180	—	—	△ 18,147	—
ゴルフ場利用税交付金 Grant from tax on usage of golf facilities	—	42,791	—	—	42,741	—	—	50	—
特別地方消費税交付金 Special Local consumption tax grant	—	15	—	—	22	—	—	△ 7	—
自動車取得税交付金 Automobile acquisition tax grant	—	295,965	—	—	325,107	—	—	△ 29,142	—
軽油引取税交付金 Light oil delivery tax grant	—	125,420	—	—	115,523	—	—	9,897	—
小計（一般財源） Sub total (General revenue sources)	29,328,343	29,160,840	56,496,106	29,610,855	29,436,021	57,046,006	△ 282,512	△ 275,181	△ 549,900
その他の財源 Miscellaneous revenues	18,917,531	20,338,636	34,685,291	18,827,346	19,925,909	34,482,319	90,185	412,727	202,972
歳入合計 Total revenues	48,245,874	49,499,476	91,181,397	48,438,201	49,361,930	91,528,325	△ 192,327	137,546	△ 346,928

## 第23表 一般財源の状況

Table 23 General revenue sources

その2 市町村

Section 2 Municipalities

(単位 百万円 ・ %)  
(Unit : Million yen, %)

区分	政令指定都市			中核市			特例市			都市			町村			特別区		
	Designated cities			Core cities			Special case cities			Cities			Towns and villages			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
地方税 Local taxes	4,769,190	44.8	11.3	2,430,929	46.5	△ 3.1	1,927,170	49.0	18.2	7,730,396	39.0	6.1	1,663,731	27.3	8.6	951,426	30.6	3.9
地方譲与税 Local transfer taxes	86,370	0.8	△ 59.7	52,973	1.0	△ 69.3	41,174	1.0	△ 61.8	243,011	1.2	△ 61.1	95,170	1.6	△ 50.2	18,395	0.6	△ 69.1
地方特例交付金等 Special local grant and similar grants	32,668	0.3	△ 74.1	16,616	0.3	△ 76.9	12,517	0.3	△ 73.0	49,764	0.3	△ 74.9	10,151	0.2	△ 72.2	11,951	0.4	△ 78.7
地方交付税 Local allocation tax	529,913	5.0	△ 9.1	532,820	10.2	△ 16.6	294,930	7.5	9.6	3,684,714	18.6	△ 4.8	1,984,133	32.5	△ 1.4	—	—	—
利子割交付金 Grant from interest-based prefectoral inhabitant tax	19,314	0.2	42.9	10,599	0.2	20.3	9,131	0.2	44.0	37,450	0.2	31.5	6,710	0.1	31.1	20,587	0.7	39.8
配当割交付金 Grants from the dividend levy of prefectoral inhabitant tax	17,242	0.2	21.8	9,129	0.2	8.8	8,539	0.2	25.4	30,567	0.2	14.7	5,612	0.1	17.3	10,145	0.3	16.0
株式譲渡所得割交付金 Grants from the levy on capital gain from stocks	11,835	0.1	△ 7.6	5,968	0.1	△ 19.5	5,300	0.1	△ 8.1	19,832	0.1	△ 13.9	3,494	0.1	△ 13.6	7,049	0.2	△ 10.6
地方消費税交付金 Local consumption tax grant	261,389	2.5	5.4	149,790	2.9	△ 10.8	115,726	2.9	9.3	509,697	2.6	△ 3.5	120,279	2.0	△ 2.8	131,152	4.2	△ 1.1
ゴルフ場利用税交付金 Grant from tax on usage of golf facilities	2,005	0.0	5.9	3,403	0.1	△ 4.7	2,192	0.1	14.0	25,069	0.1	△ 0.6	10,081	0.2	0.0	42	0.0	△ 12.5
特別地方消費税交付金 Special local consumption tax grant	7	0.0	△ 41.7	1	0.0	△ 75.0	0	0.0	△ 100.0	5	0.0	25.0	2	0.0	0.0	—	—	—
自動車取得税交付金 Automobile acquisition tax grant	61,068	0.6	△ 3.8	25,472	0.5	△ 19.5	23,600	0.6	0.1	125,111	0.6	△ 10.3	42,331	0.7	△ 7.9	18,382	0.6	△ 12.3
軽油引取税交付金 Light oil delivery tax grant	125,420	1.2	8.6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
小計（一般財源） Sub total (General revenue sources)	5,916,421	55.6	4.2	3,237,699	61.9	△ 10.5	2,440,279	62.1	10.7	12,455,617	62.8	△ 2.3	3,941,695	64.6	△ 0.6	1,169,129	37.6	△ 3.9
その他の財源 Miscellaneous revenues	4,729,568	44.4	7.9	1,991,454	38.1	△ 5.2	1,488,769	37.9	17.5	7,364,836	37.2	△ 1.7	2,156,925	35.4	△ 3.7	1,942,965	62.4	6.4
歳入合計 Total revenues	10,645,989	100.0	5.8	5,229,153	100.0	△ 8.6	3,929,048	100.0	13.2	19,820,453	100.0	△ 2.1	6,098,620	100.0	△ 1.7	3,112,094	100.0	2.3

**第24表 一般財源の推移**  
Table 24 Trends of general revenue sources

(単位 百万円 ・ %)  
(Unit : Million yen, %)

区分		昭和36年度 FY 1961	平成13年度 FY 2001	14 FY 2002	15 FY 2003	16 FY 2004	17 FY 2005	18 FY 2006	19 FY 2007
その1 純計 Section 1 Net total amount									
地方税 Local taxes	決算額 Amount of settled accounts	906,475	35,548,783	33,378,518	32,665,727	33,538,805	34,804,409	36,506,160	40,266,817
	指数 Index	100	3,922	3,682	3,604	3,700	3,840	4,027	4,442
	対前年度 増減率 Percentage of change from the previous fiscal year	21.8	0.0	△ 6.1	△ 2.1	2.7	3.8	4.9	10.3
地方譲与税 Local transfer taxes	決算額 Amount of settled accounts	45,449	623,971	634,222	694,045	1,164,074	1,848,962	3,728,536	714,562
	指数 Index	100	1,373	1,395	1,527	2,561	4,068	8,204	1,572
	対前年度 増減率 Percentage of change from the previous fiscal year	25.7	0.6	1.6	9.4	67.7	58.8	101.7	△ 80.8
地方特例交付金等 Special local grant and similar grants	決算額 Amount of settled accounts	(639,860)	901,818	903,588	1,006,168	1,104,834	1,518,006	815,960	311,983
	指数 Index	(100)	141	141	157	173	237	128	49
	対前年度 増減率 Percentage of change from the previous fiscal year	(皆増)	△ 1.3	0.2	11.4	9.8	37.4	△ 46.2	△ 61.8
地方交付税 Local allocation tax	決算額 Amount of settled accounts	401,704	20,349,760	19,544,863	18,069,295	17,020,109	16,958,719	15,995,350	15,202,745
	指数 Index	100	5,066	4,865	4,498	4,237	4,222	3,982	3,785
	対前年度 増減率 Percentage of change from the previous fiscal year	29.2	△ 6.6	△ 4.0	△ 7.5	△ 5.8	△ 0.4	△ 5.7	△ 5.0
合計 Total	決算額 Amount of settled accounts	1,353,628	57,424,333	54,461,192	52,435,236	52,827,821	55,130,096	57,046,006	56,496,107
	指数 Index	100	4,242	4,023	3,874	3,903	4,073	4,214	4,174
	対前年度 増減率 Percentage of change from the previous fiscal year	24.0	△ 2.4	△ 5.2	△ 3.7	0.7	4.4	3.5	△ 1.0
その2 都道府県 Section 2 Prefectures									
地方税 Local taxes	決算額 Amount of settled accounts	497,725	17,406,306	15,556,230	15,425,989	16,306,851	17,137,360	18,345,200	20,793,974
	指数 Index	100	3,497	3,125	3,099	3,276	3,443	3,686	4,178
	対前年度 増減率 Percentage of change from the previous fiscal year	26.1	△ 0.3	△ 10.6	△ 0.8	5.7	5.1	7.0	13.3
地方譲与税 Local transfer taxes	決算額 Amount of settled accounts	43,939	133,002	138,498	174,153	402,981	853,575	2,358,589	177,468
	指数 Index	100	303	315	396	917	1,943	5,368	404
	対前年度 増減率 Percentage of change from the previous fiscal year	25.7	0.5	4.1	25.7	131.4	111.8	176.3	△ 92.5
地方特例交付金等 Special local grant and similar grants	決算額 Amount of settled accounts	(142,188)	235,019	237,633	351,289	464,113	872,575	280,920	178,317
	指数 Index	(100)	165	167	247	326	614	198	125
	対前年度 増減率 Percentage of change from the previous fiscal year	(皆増)	△ 6.6	1.1	47.8	32.1	88.0	△ 67.8	△ 36.5
地方交付税 Local allocation tax	決算額 Amount of settled accounts	267,744	11,075,261	10,817,819	9,978,502	9,308,168	9,221,643	8,622,328	8,176,235
	指数 Index	100	4,137	4,040	3,727	3,477	3,444	3,220	3,054
	対前年度 増減率 Percentage of change from the previous fiscal year	26.8	△ 6.0	△ 2.3	△ 7.8	△ 6.7	△ 0.9	△ 6.5	△ 5.2
市町村たばこ税 都道府県交付金 Grant to prefectures from municipal tobacco tax	決算額 Amount of settled accounts	-	-	-	-	-	1,873	3,818	2,350
	指数 Index	-	-	-	-	-	100	204	125
	対前年度 増減率 Percentage of change from the previous fiscal year	-	-	-	-	-	皆増	103.8	△ 38.4
合計 Total	決算額 Amount of settled accounts	809,408	28,849,588	26,750,181	25,929,932	26,482,113	28,087,026	29,610,855	29,328,344
	指数 Index	100	3,564	3,305	3,204	3,272	3,470	3,658	3,623
	対前年度 增減率 Percentage of change from the previous fiscal year	26.3	△ 2.6	△ 7.3	△ 3.1	2.1	6.1	5.4	△ 1.0

(注) 地方特例交付金等の( )書きは平成11年度の数値である。その2、その3において同じ。  
市町村たばこ税都道府県交付金については、平成17年度を100として指數を算出している。

Note : Figures in parenthesis of "Special Local grant and similar grants" is that of FY 1999. This also applies to Section 2 and Section 3.

The indices of "grant to prefectures from municipal tobacco tax" is calculated with FY 2005 taken as 100.

**第24表 一般財源の推移**  
Table 24 Trends of general revenue sources

(単位 百万円 ・ %)  
(Unit : Million yen, %)

区分		昭和36年度 FY 1961	平成13年度 FY 2001	14 FY 2002	15 FY 2003	16 FY 2004	17 FY 2005	18 FY 2006	19 FY 2007
その3 市町村	Section 3 Municipalities								
地方税 Local taxes	決算額 Amount of settled accounts	408,750	18,142,477	17,822,288	17,239,738	17,231,954	17,667,049	18,160,960	19,472,842
	指数 Index	100	4,439	4,360	4,218	4,216	4,322	4,443	4,764
	対前年度 増減率 Percentage of change from the previous fiscal year	16.9	0.3	△ 1.8	△ 3.3	△ 0.0	2.5	2.8	7.2
地方譲与税 Local transfer taxes	決算額 Amount of settled accounts	1,510	490,969	495,724	519,893	761,093	995,387	1,369,946	537,095
	指数 Index	100	32,515	32,829	34,430	50,404	65,920	90,725	35,569
	対前年度 増減率 Percentage of change from the previous fiscal year	23.8	0.6	1.0	4.9	46.4	30.8	37.6	△ 60.8
地方特例交付金等 Special local grant and similar grants	決算額 Amount of settled accounts	(497,672)	666,799	665,955	654,879	640,721	645,431	535,040	133,666
	指数 Index	(100)	134	134	132	129	130	108	27
	対前年度 増減率 Percentage of change from the previous fiscal year	(皆増)	0.7	△ 0.1	△ 1.7	△ 2.2	0.7	△ 17.1	△ 75.0
地方交付税 Local allocation tax	決算額 Amount of settled accounts	133,960	9,274,500	8,727,044	8,090,793	7,711,941	7,737,076	7,373,022	7,026,510
	指数 Index	100	6,923	6,515	6,040	5,757	5,776	5,504	5,245
	対前年度 増減率 Percentage of change from the previous fiscal year	34.2	△ 7.2	△ 5.9	△ 7.3	△ 4.7	0.3	△ 4.7	△ 4.7
その他 Others	決算額 Amount of settled accounts	1,501	2,408,431	1,739,742	1,828,474	2,015,596	1,936,975	1,997,053	1,990,727
	指数 Index	100	160,455	115,906	121,817	134,284	129,046	133,048	132,627
	対前年度 増減率 Percentage of change from the previous fiscal year	58.0	△ 0.5	△ 27.8	5.1	10.2	△ 3.9	3.1	△ 0.3
合計 Total	決算額 Amount of settled accounts	545,721	30,983,176	29,450,753	28,333,778	28,361,304	28,981,918	29,436,021	29,160,840
	指数 Index	100	5,677	5,397	5,192	5,197	5,311	5,394	5,344
	対前年度 增減率 Percentage of change from the previous fiscal year	20.8	△ 2.1	△ 4.9	△ 3.8	0.1	2.2	1.6	△ 0.9

(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 the grant from interest-based prefectural inhabitant tax, the grant from the dividend levy of prefectural inhabitant tax, the grant from the levy on capital gain from stocks, the local consumption tax grant, the grant from tax on usage of golf facilities, the special local consumption tax grant, the automobile acquisition tax grant, and the light oil delivery tax grant.

## 第25表 一般財源の人口1人当たり額の状況

Table 25 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			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 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
			A 愛知県 Aichi	177,893	61.7	-	-	180,686
B	神奈川県 Kanagawa	129,387	69.6	2,514	1.4	133,127	71.6	
	大阪府 Osaka	136,932	45.3	20,638	6.8	159,531	52.7	
	千葉県 Chiba	114,220	50.9	22,796	10.2	138,609	61.8	
	埼玉県 Saitama	109,178	53.2	25,182	12.3	135,851	66.2	
	静岡県 Shizuoka	139,484	50.1	33,896	12.2	175,412	63.0	
	茨城县 Ibaraki	129,956	39.7	52,520	16.0	185,191	56.6	
	栃木県 Tochigi	134,767	37.5	54,612	15.2	192,400	53.6	
	福岡県 Fukuoka	107,607	38.6	52,492	18.8	161,974	58.1	
	京都府 Kyoto	123,137	40.3	54,994	18.0	180,054	58.9	
	広島県 Hiroshima	120,740	38.4	57,834	18.4	181,075	57.7	
	兵庫県 Hyogo	113,136	33.1	51,725	15.1	166,715	48.7	
	群馬県 Gunma	123,215	33.6	62,182	16.9	188,079	51.2	
C	三重県 Mie	133,707	38.5	66,898	19.3	203,732	58.7	
	滋賀県 Shiga	134,073	39.2	69,559	20.3	207,078	60.5	
	岡山県 Okayama	117,553	32.2	76,707	21.0	197,624	54.1	
	宮崎県 Miyagi	109,836	34.6	75,139	23.7	187,179	59.0	
	岐阜県 Gifu	118,229	33.7	79,215	22.6	200,516	57.1	
	(平均) Average	123,244	41.7	50,524	15.8	176,126	58.2	
	香川県 Kagawa	115,472	27.9	102,070	24.6	220,476	53.2	
	長野県 Nagano	114,994	31.1	99,675	26.9	217,899	58.9	
	石川県 Ishikawa	126,002	25.2	110,014	22.0	239,163	47.8	
	富山县 Toyama	122,332	27.1	109,696	24.3	235,500	52.2	
	福島県 Fukushima	118,463	26.0	107,683	23.6	229,665	50.3	
	新潟県 Niigata	114,311	29.6	107,297	27.8	225,232	58.4	
D	奈良県 Nara	90,926	29.5	99,528	32.3	192,591	62.6	
	山梨県 Yamanashi	128,156	25.0	137,339	26.8	268,752	52.5	
	福井県 Fukui	136,634	24.6	146,970	26.5	287,462	51.8	
	愛媛県 Ehime	102,733	26.0	115,872	29.3	222,000	56.2	
	(平均) Average	116,122	26.5	114,023	26.0	233,401	53.3	
	北海道 Hokkaido	100,751	22.8	127,912	28.9	232,368	52.5	
	熊本県 Kumamoto	91,810	23.3	118,121	30.0	212,893	54.1	
	大分県 Oita	96,818	20.8	139,669	30.0	240,154	51.7	
	佐賀県 Saga	98,252	21.1	157,677	33.9	258,894	55.7	
	山形県 Yamagata	93,860	20.3	158,060	34.3	255,891	55.5	
	徳島県 Tokushima	102,656	17.2	181,860	30.6	288,299	48.4	
E	歌山县 Wakayama	89,757	19.1	148,442	31.6	241,364	51.3	
	青森県 Aomori	96,275	19.9	157,534	32.6	256,995	53.1	
	鹿児島県 Kagoshima	83,339	18.6	162,407	36.3	249,143	55.6	
	岩手県 Iwate	93,063	19.1	173,478	35.6	270,613	55.6	
	宮崎県 Miyazaki	84,962	18.5	163,005	35.6	251,547	54.9	
	(平均) Average	93,777	20.1	153,470	32.7	250,742	53.5	
	沖縄県 Okinawa	72,879	18.0	142,626	35.2	216,947	53.6	
	秋田県 Akita	88,568	16.7	180,956	34.1	273,453	51.6	
	長崎県 Nagasaki	76,785	17.3	156,857	35.3	236,032	53.1	
	鳥取県 Tottori	89,283	16.0	217,281	38.9	311,095	55.7	
	高知県 Kochi	82,083	15.4	217,327	40.7	303,695	56.8	
	島根県 Shimane	92,783	13.2	250,521	35.6	348,452	49.5	
F	(平均) Average	83,730	16.1	194,261	36.6	281,612	53.4	
F	東京都 Tokyo	339,074 (249,832)	61.3 (53.9)	-	-	344,362 (255,121)	62.3 (55.0)	
総平均 Total average	東京を含む 東京を含まない	Including Tokyo Excluding Tokyo	139,971 118,321	38.5 34.4	64,346 71,343	17.7 20.8	207,136 192,214	56.9 56.0

(注) 1 グループの分類は次による。

グループ	A	B	C	D	E
財政力指標	1.0以上の団体	0.5~1.0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「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20年3月31日現在住民基本台帳登載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	A	B	C	D	E
financial capability indicator	1.0 and over	from 0.5 to 1.0	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 8 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 31, 2008. This also applies to Section 2.

**第25表 一般財源の人口1人当たり額の状況**  
Table 25 The amount of per capita general revenue sources

その2 市町村 Section 2 Municipalities

(1) 類型区分 (1) Types

ア 都市 a. Cities

人口 Population	産業構造 Industrial structure	類型 Category	II次、III次 95%以上		II次、III次 95%未満	
			III次65%以上	III次65%未満	III次55%以上	III次55%未満
			III - 65% or more	III - less than 65%	III - 55% or more	III - less than 55%
50,000人未満	less than 50,000	I	I-3	I-2	I-1	I-0
50,000人以上～100,000人未満	50,000 or more – less than 100,000	II	II-3	II-2	II-1	II-0
100,000人以上～150,000人未満	100,000 or more – less than 150,000	III	III-3	III-2	III-1	III-0
150,000人以上	150,000 or more	IV	IV-3	IV-2	IV-1	IV-0

(注) 1 人口及び産業構造は、平成17年国勢調査による。

2 政令指定都市、特別区、中核市及び特例市についてはそれぞれ1類型とし本表に含まない。

Note 1: Data for population and industrial structure are from the 2005 Population Census.

Note 2: Ordinance-designated cities, special wards, core cities and special case cities are classified as separate category and are not included in this table.

イ 町村 b. Towns and villages

人口 Population	産業構造 Industrial structure	類型 Category	II次、III次80%以上		II次、III次 80%未満
			II, III - 80% or more	II, III - less than 80%	
			III次55%以上	III次55%未満	
5,000人未満	less than 5,000	I	I-2		I-0
5,000人以上～10,000人未満	5,000 or more – less than 10,000	II	II-2	II-1	II-0
10,000人以上～15,000人未満	10,000 or more – less than 15,000	III	III-2	III-1	III-0
15,000人以上～20,000人未満	15,000 or more – less than 20,000	IV	IV-2	IV-1	IV-0
20,000人以上	20,000 or more	V	V-2	V-1	V-0

第25表 一般財源の人口1人当たり額の状況

Table 25 The amount of per capita general revenue sources

## その2 市町村(つづき)

## (2) 一般財源の人口1人当たり額

Section 2 Municipalities (Continued)

## (2) Per capita amount of general revenue sources

(単位 円・%)

(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
	Per capita amounts	Component percentage of total revenues	Per capita amounts	Component percentage of total revenues	Per capita amounts	Component percentage of total revenues
政令指定都市 Ordinance-designated cities	197,590	44.8	21,955	5.0	245,120	55.6
特別区 Special wards	113,078	30.6	-	-	259,900	70.3
中核市 Core cities	160,442	46.5	35,166	10.2	213,689	61.9
特例市 Special case cities	158,997	49.0	24,332	7.5	201,329	62.1
都市 Cities						
I - 0	117,568	24.7	160,767	33.8	300,492	63.2
I - 1	110,801	23.9	157,415	34.0	288,777	62.3
I - 2	157,283	40.3	73,615	18.9	251,865	64.5
I - 3	130,644	28.9	126,615	28.0	276,288	61.1
II - 0	137,045	32.7	110,747	26.4	270,001	64.4
II - 1	128,298	33.6	91,198	23.9	239,138	62.6
II - 2	159,889	47.4	36,178	10.7	215,233	63.8
II - 3	150,560	47.5	29,192	9.2	197,005	62.2
III - 0	141,063	34.8	92,043	22.7	255,426	63.1
III - 1	131,982	35.3	73,520	19.7	224,347	60.0
III - 2	175,346	51.2	23,277	6.8	218,057	63.6
III - 3	150,751	48.5	27,204	8.8	194,793	62.7
IV - 0	177,350	52.4	15,970	4.7	216,087	63.8
IV - 1	146,144	40.3	57,418	15.8	223,040	61.5
IV - 2	170,571	52.7	19,193	5.9	209,259	64.6
IV - 3	166,472	56.2	8,651	2.9	192,471	65.0
町村 Towns and villages						
I - 0	97,300	9.5	517,576	50.5	652,596	63.7
I - 1	123,099	14.5	382,451	44.9	529,974	62.3
I - 2	186,103	16.6	465,154	41.4	686,738	61.1
II - 0	102,764	14.0	335,695	45.7	468,284	63.8
II - 1	125,754	22.8	219,192	39.8	368,790	66.9
II - 2	158,562	27.0	174,369	29.6	356,660	60.6
III - 0	91,051	15.1	267,777	44.3	383,819	63.6
III - 1	140,600	30.1	154,067	33.0	318,143	68.1
III - 2	132,809	28.7	140,628	30.4	294,882	63.7
IV - 0	97,813	18.8	208,002	40.1	330,293	63.6
IV - 1	121,350	30.2	131,337	32.7	275,081	68.6
IV - 2	125,166	30.5	113,023	27.6	258,327	63.0
V - 0	87,969	17.1	217,657	42.2	327,838	63.6
V - 1	156,397	40.5	76,543	19.8	255,019	66.1
V - 2	127,629	40.3	62,643	19.8	208,847	66.0

**第27表 地方債発行状況**  
Table 27 Local government loans flotation

(単位 百万円 ‐ %)  
(Unit : Million yen, %)

区分	平成19年度 FY 2007						平成18年度純計額		比較 Comparison		
	都道府県 Prefectures		市町村 Municipalities		純計額 Net total amount				増減額 Change	増減率 Percentage of change	前年度増減率 Percentage of change for the previous fiscal year
							Net total amount for FY 2006				
<b>(発行目的別) (By purpose of loan)</b>											
一般公共事業債 Subsidized general public works loan	1,383,056	24.5	240,754	6.1	1,623,810	16.9	1,742,769	18.1	△ 118,959	△ 6.8	△ 18.3
うち財源対策債 Revenue deficit covering loan	905,642	16.0	143,852	3.6	1,049,494	10.9	1,137,301	11.8	△ 87,807	△ 7.7	△ 14.0
公営住宅建設事業債 Public housing loan	66,933	1.2	73,008	1.8	139,941	1.5	146,985	1.5	△ 7,044	△ 4.8	△ 14.5
災害復旧事業債 Disaster restoration works loan	66,293	1.2	29,723	0.7	96,016	1.0	115,250	1.2	△ 19,234	△ 16.7	△ 28.2
教育・福祉施設等整備事業債 Education and social welfare facilities improvement loan	176,441	3.1	479,408	12.1	655,849	6.8	659,907	7	△ 4,058	△ 0.6	...
一般単独事業債 Unsubsidized general public works loan	1,438,317	25.5	1,268,072	31.9	2,706,389	28.2	2,830,656	29.4	△ 124,267	△ 4.4	△ 11.3
辺地対策事業債 Remote area development measures loan	—	—	38,277	1.0	38,277	0.4	39,945	0.4	△ 1,668	△ 4.2	△ 9.8
過疎対策事業債 Underpopulated area development measures loan	—	—	164,632	4.1	164,632	1.7	184,860	1.9	△ 20,228	△ 10.9	△ 12.2
首都圏等整備事業債 Metropolitan area improvement works loan	6,412	0.1	—	—	6,412	0.1	8,292	0.1	△ 1,880	△ 22.7	△ 42.6
公共用地先行取得等事業債 Loan for prior acquisition of sites for public use	39,283	0.7	60,821	1.5	100,104	1.0	110,855	1.2	△ 10,751	△ 9.7	△ 6.7
行政改革推進債 Administrative reform loan	287,344	5.1	25,644	0.6	312,988	3.3	274,781	3	38,207	13.9	皆増
退職手当債 Retirement allowance payment loan	394,792	7.0	135,567	3.4	530,359	5.5	234,349	2.4	296,010	126.3	3,353.9
国の予算貸付・政府関係機関貸付債 Loan from national budget or national government-affiliated organizations	176,805	3.1	7,166	0.2	183,972	1.9	20,218	0.2	163,754	809.9	0.3
財源対策債 Revenue deficit covering loan	32,005	0.6	88,154	2.2	120,159	1.3	140,146	1.5	△ 19,987	△ 14.3	△ 11.3
減収補てん債 Revenue decrease compensation loan	175,055	3.1	44,805	1.1	219,859	2.3	2,114	0.0	217,745	10,300.1	△ 90.2
減税補てん債 Tax cut compensation loan	—	—	—	—	—	—	310,052	3.2	△ 310,052	皆減	△ 32.8
臨時財政対策債 Extraordinary financial measures loan	1,228,150	21.7	1,109,091	27.9	2,337,241	24.4	2,584,021	26.9	△ 246,780	△ 9.6	△ 11.0
減収補てん債割例分(平成19年度) Special share of revenue decrease compensation loan (FY2007)	139,815	2.5	44,902	1.1	184,717	1.9	—	—	184,717	皆増	—
都道府県貸付金 Loan from prefectures	—	—	71,309	1.8	34,314	0.4	42,079	0.4	△ 7,765	△ 18.5	3.2
その他 Others	36,168	0.6	93,261	2.5	129,429	1.4	174,986	1.8	△ 45,557	△ 26	...
合 計 Total	5,646,869	100.0	3,974,594	100.0	9,584,468	100.0	9,622,265	100.0	△ 37,797	△ 0.4	△ 7.3
うち財源対策債 Revenue deficit covering loan	937,647	16.6	232,006	5.8	1,169,653	12.2	1,277,447	13.3	△ 107,794	△ 8.4	△ 13.7

**第27表 地方債発行状況**  
Table 27 Local government loans flotation

(単位 百万円 · %)  
(Unit : Million yen, %)

区分	平成19年度 FY 2007						平成18年度純計額		比較 Comparison		
	都道府県 Prefectures		市町村 Municipalities		純計額 Net total amount				増減額 Change	増減率 Percentage of change	前年度増減率 Percentage of change for the previous fiscal year
							Net total amount for FY 2006				
(借入先別) (By lender)											
政府資金 Government funds	541,110	9.6	1,368,138	34.4	1,909,248	19.9	2,305,850	24.0	△ 396,602	△ 17.2	△ 33.0
財政融資資金 Fiscal loan funds	541,110	9.6	1,367,805	34.4	1,908,914	19.9	2,069,148	21.5	△ 160,234	△ 7.7	△ 18.1
郵政公社資金 Japan Post funds	—	—	334	0.0	334	0.0	236,702	2.5	△ 236,368	△ 99.9	△ 74.1
郵便貯金資金 Postal savings funds	—	—	220	0.0	220	0.0	126,765	1.3	△ 126,545	△ 99.8	△ 70.3
簡易生命保険資金 Postal life insurance funds	—	—	114	0.0	114	0.0	109,937	1.1	△ 109,823	△ 99.9	△ 77.4
公営企業金融公庫 Japan Finance Corporation for Municipal Enterprises	16,404	0.3	166,469	4.2	182,873	1.9	223,352	2.3	△ 40,479	△ 18.1	△ 23.7
國の予算貸付・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)	176,805	3.1	7,166	0.2	183,972	1.9	20,218	0.2	163,754	809.9	0.3
市中銀行 Commercial banks	2,376,342	42.1	968,928	24.4	3,345,269	34.9	3,185,843	33.1	159,426	5.0	27.4
その他の金融機関 Other financial institutions	318,623	5.6	672,398	16.9	991,021	10.3	1,013,744	10.5	△ 22,723	△ 2.2	3.3
保険会社等 Insurance companies, etc.	32,410	0.6	22,271	0.6	54,682	0.6	3,363	0.0	51,319	1,526.0	△ 84.0
交付公債 Public compensation bonds	—	—	—	—	—	—	—	—	—	—	—
市場公募債 Publicly offered bonds	2,108,140	37.3	565,181	14.2	2,673,320	27.9	2,656,790	27.6	16,530	0.6	△ 9.2
個別発行債10年債 Individually issued 10-year bonds	821,710	14.6	123,714	3.1	945,424	9.9	952,196	9.9	△ 6,772	△ 0.7	20.0
個別発行債5年債 Individually issued 5-year bonds	435,661	7.7	37,330	0.9	472,991	4.9	515,215	5.4	△ 42,224	△ 8.2	△ 26.3
個別発行債20年債 Individually issued 20-year bonds	166,500	2.9	81,701	2.1	248,201	2.6	172,143	1.8	76,058	44.2	22.8
個別発行債30年債 Individually issued 30-year bonds	75,000	1.3	98,000	2.5	173,000	1.8	60,000	0.6	113,000	188.3	0.9
個別発行債15年債 Individually issued 15-year bonds	—	—	—	—	—	—	10,000	0.1	△ 10,000	皆減	△ 50.0
個別発行債7年債 Individually issued 7-year bonds	20,000	0.4	—	—	20,000	0.2	—	—	20,000	皆増	—
共同発行債10年債 Jointly issued 10-year bonds	403,208	7.1	145,229	3.7	548,437	5.7	644,338	6.7	△ 95,901	△ 14.9	△ 24.1
住民公募債 Bonds publicly offered to residents	186,061	3.3	79,207	2.0	265,268	2.8	302,899	3.1	△ 37,631	△ 12.4	△ 11.7
外国債 Bonds issued at overseas markets	—	—	—	—	—	—	—	—	—	—	皆減
共済等 Mutual aid, etc.	6,054	0.1	130,987	3.3	137,041	1.4	133,239	1.4	3,802	2.9	△ 6.5
その他 Others	70,981	1.3	73,056	1.8	107,042	1.2	79,866	0.9	27,176	34.0	50.7
合 計 Total	5,646,869	100.0	3,974,594	100.0	9,584,468	100.0	9,622,265	100.0	△ 37,797	△ 0.4	△ 7.3

(注) 1 「合計 うち財源対策債」は、「一般公共事業債 うち財源対策債」と「財源対策債」の合計である。

2 「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。

3 「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。

4 「保険会社等」には、損害保険協会及び生命保険協会を含む。

5 「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。

6 平成18年度において事業別区分の変更があったことから、「教育・福祉施設等整備事業債」及び「その他」の「前年度増減率」欄に数値を計上していない。

Note 1: "Revenue deficit covering loan" in the item "total" equals to the total of "Revenue deficit covering loan" in the item "Subsidized general public works loan" and the item "Revenue deficit covering loan".

Note 2: "Commercial banks" means city banks, local banks, and long-term credit banks.

Note 3: "Other financial institutions" means trust banks, credit associations, various cooperatives, and other institutions engaged in loan business but not classified as "commercial banks".

Note 4: "Insurance companies, etc." includes the Non-life Insurance Associations and the Life Insurance Associations.

Note 5: "Mutual aids, etc." includes the Japan Municipal Autonomy Association, municipal development associations and other various institutions to which prefectures and municipalities are related.

Note 6: The classification changed in 2006, and the percentages of change for the previous fiscal year of education and social welfare facilities improvement loan and others are not entered.

**第32表 地方財政と国の財政との累年比較**  
 Table 32 Comparison between national and local finances

ており、いすれも名目債である。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 國の歳出額は、平成19年度について、一般会計とその特別会計と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純計合算額である。

町村助成交付金及び地方債のうち特定資金公共投資事業債を含む。) の合計額であり、地方の歳入決算額によっている。

未算額からは、事業費と同額の資金を償還されたのである。

Note 1 : Figures for gross domestic product are those of the Gross Domestic Product of the Economic and Social Research Institute of the Cabinet Office on the basis of 93SNA for 1985 and the following fiscal years. 68SNA for FY1961, and 53SNA for FY1935 and FY1940.

Note 2 : The amount of national expenditure for 2007 is the net total of settled accounts including the general account, and the following 9 special accounts: "local allocation tax", "local transfer tax", "national forest service (part of former erosion control sub-account)", "national land improvement projects", "port development", "road development", "airport development", "energy control", "energy measure (energy supply/demand sub-accounts), and location account of power source development promotion

Note 3 : "Payment from national to local" is a total of "local apportionment tax" (including "local allocation tax" (including "local finance equalization grant", "temporary special local grant" and "grant for the redemption of a special works loan" etc.), "local transfer tax" and pension (only child allowance account) "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

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 amount of settled accounts of local revenue 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).

第33表 平成19年度 国・地方の目的別歳出の状況  
Table 33 National and local governments' expenditures by function for FY 2007

区分	歳出合計										国・地方を通じる歳出純計額						総額地方の占め る割合 (F)/(G)	國の純計に占める 地方に対する支 出の割合 (C)/(A)		
	Total expenditures					Net total of national and local expenditures					地方		地方		地方					
	National		National		(B) 地方	National		National		(E) Component percentage	(F) Component percentage		(G) Component percentage							
機 関 費	一般会計	特別会計 General accounts	特別会計 Special accounts	合計	45,307	-	45,307	45,307	45,307	45,307	2,628	-	42,679	7.0	147,852	16.8	190,531	12.8		
一 般 行 政 費	General administration			13,720	-	13,720	-	13,720	84,971	1,720	-	12,001	2.0	84,971	9.7	96,971	6.5	87.6	12.5	
司 法 警 察 消 防 費	Judiciary, police, and fire service			14,683	-	14,683	-	14,683	51,871	883	-	13,800	2.2	51,871	5.9	65,671	4.4	79.0	6.0	
外 交 費	Diplomacy			8,804	-	8,804	-	8,804	-	-	8,804	1.4	-	8,804	0.6	-	-	-	-	
微 徵 税 費	Taxation			7,940	-	7,940	-	7,940	11,011	26	-	7,914	1.3	11,011	1.3	18,925	1.3	58.2	0.3	
地 方 財 政 費	Mintage			160	-	160	-	160	-	-	-	160	0.0	-	-	160	0.0	-	-	
防 貨	Local finance			150,103	501,310	651,413	485,489	165,924	-	162,406	-	-	3,518	0.6	-	-	3,518	0.2	-	97.9
國 土 保 全 及 び 開 発 費	Defence			47,786	-	47,786	-	47,786	-	325	-	47,460	7.7	-	-	47,460	3.2	-	0.7	
國 土 保 全 費	National land conservation			66,917	132,679	39,530	93,149	148,818	31,643	12,657	61,506	10.0	136,162	15.5	197,668	13.2	68.9	34.0		
國 土 開 發 費	National land development			12,822	24,901	9,905	14,995	20,201	5,499	2,795	9,496	1.5	17,406	2.0	26,902	1.8	64.7	36.7		
災 害 復 旧 費	Disaster restoration			48,349	54,095	102,443	29,624	72,819	125,011	23,926	9,744	48,894	8.0	115,267	13.1	164,161	11.0	70.2	32.9	
そ の 他	Others			3,410	-	3,410	-	3,410	3,606	2,219	118	1,191	0.2	3,489	0.4	4,680	0.3	74.6	65.1	
産 業	Industries and economy			1,925	-	1,925	-	1,925	-	-	-	1,925	0.3	-	-	1,925	0.1	-	-	
農 林 水 産 業 費	Agriculture, forestry and fisheries			31,598	20,305	51,903	4,538	47,365	60,588	1,596	-	45,769	7.5	60,588	6.9	106,357	7.1	57.0	3.4	
商 工 費	Commerce and industry			17,051	-	17,051	-	17,051	11,158	1,398	-	15,654	2.6	11,158	1.3	26,812	1.8	41.6	8.2	
教 学	Education			20,305	34,851	4,538	30,313	49,430	198	-	30,115	4.9	49,430	5.6	79,545	5.3	62.1	0.7		
社 会 教 育 費	School education			52,633	-	52,633	-	52,633	164,069	21,537	-	31,096	5.1	164,069	18.7	195,165	13.1	84.1	40.9	
そ の 他	Social education			40,308	-	40,308	-	40,308	40,273	20,754	-	19,554	3.2	129,273	14.7	148,828	10.0	86.9	51.5	
そ の 他	Others			1,355	-	1,355	-	1,355	12,162	469	-	886	0.1	12,162	1.4	13,048	0.9	93.2	34.6	
社会保険関係費	Social security			221,667	4,333	226,030	2,437	223,593	239,004	45,521	-	10,970	1.8	22,633	2.6	33,289	2.2	68.0	2.9	
民 生 費	Social welfare			204,634	4,333	208,997	2,437	206,560	172,443	40,355	-	178,072	29.0	239,004	27.2	417,076	27.9	57.3	20.4	
衛 生 費	Public health and sanitation			6,067	-	6,067	-	6,067	54,358	3,167	-	2,900	0.5	54,358	6.2	57,258	3.8	94.9	52.2	
住 宅 費	Housing			6,643	-	6,643	-	6,643	12,126	1,380	-	4,663	0.8	12,126	1.4	16,788	1.1	72.2	29.8	
そ の 他	Others			4,323	-	4,323	-	4,323	77	19	-	4,304	0.6	77	0.0	4,381	0.3	1.8	0.4	
恩 賞	Pension			9,400	-	9,400	-	9,400	422	-	-	9,400	1.5	422	-	9,821	0.7	4.3	-	
公 債	Debt service			192,904	-	192,904	-	192,904	130,249	113	-	192,791	31.4	130,249	14.8	323,040	21.6	40.3	0.1	
前 年 度 繼 上 充 用 金	Advance appropriation for the previous fiscal year's expenditures			-	-	-	-	-	475	-	-	-	475	0.1	-	-	100.0	-	-	
そ の 他	Other expenditures			1,286	-	1,286	-	1,286	-	-	-	1,265	0.2	-	-	1,285	0.2	-	-	
合 计	Total			818,426	592,895	1,411,321	531,984	879,327	89,476	265,771	12,657	613,556	100.0	878,820	100.0	1,492,376	100.0	58.9	30.2	

(注) 1 国の歳出総額は、一般会計と交付税及び譲与税、治水、エネルギー対策（エネルギー需給勘定）及び電源開発促進勘定のうち電源立地対策費分）及び年金（児童手当勘定のみ）の9特別会計との純計決算額である。

2 「国から地方に対する支出」は、地方交付税、地方財政法第1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、国直轄事業負担金で、地方への歳出算額によっている。

3 「地方から国に対する支出」は、「地方財政法第1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、国直轄事業負担金）」、「地方の歳出算額」で、伊丹山動定の一部、国営土木改良事業、国有林野事業（旧治山動定の一部）、国営土地改良事業、港湾整備、港湾設備、道路整備、空港整備、空港設備、治水、エネルギー対策（エネルギー需給勘定及び電源開発促進勘定のうち電源立地対策費分）及び年金（児童手当勘定のみ）の9特別会計との純計決算額である。

Note 1: The total amount of national expenditure is the sum of general account, including the general account and the following 9 special accounts: "local allocation tax and local transfer tax", "national forest service (part of former erosion control sub-account)", "national land improvement projects", "port development", "road development", "airport development", "energy measure (energy supply/demand promotion)", "pension (only child allowance account)".

Note 2: "Payments from national to local" is a total amount of "local allocation tax", "special local grant", "local transfer tax" and "municipal charge on military bases", and it is based on the amount of settled accounts of local government.

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34表 国民経済計算における公的支出の推移**  
Table 34 Changes in public expenditures based on the National Accounts

その1 総括

Section 1 General overview

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

区分	平成 14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	17年度 FY 2005	18年度 FY 2006	19年度 FY 2007	対前年度増減率 Percentage of change from the previous fiscal year							構成比 Component percentage						
							14 FY 2002	15 FY 2003	16 FY 2004	17 FY 2005	18 FY 2006	19 FY 2007	14 FY 2002	15 FY 2003	16 FY 2004	17 FY 2005	18 FY 2006	19 FY 2007		
公的支出 Public expenditures	1,177,595	1,158,112	1,140,621	1,138,235	1,123,679	1,137,452	△ 1.8	△ 1.7	△ 1.5	△ 0.2	△ 1.3	1.2	24.0	23.5	22.9	22.6	22.0	22.0		
中央 Central	220,175	220,866	205,544	211,882	204,309	207,736	△ 3.0	0.3	△ 6.9	3.1	△ 3.6	1.7	4.5	4.5	4.1	4.2	4.0	4.0		
最終消費支出 Final consumption expenditures	134,276	139,113	138,425	143,167	141,686	143,486	△ 3.3	3.6	△ 0.5	3.4	△ 1.0	1.3	2.7	2.8	2.8	2.8	2.8	2.8	2.8	
総資本形成 Gross capital formation	85,899	81,753	67,119	68,715	62,623	64,250	△ 2.4	△ 4.8	△ 17.9	2.4	△ 8.9	2.6	1.8	1.7	1.3	1.4	1.2	1.2		
地方 Local	649,901	624,788	612,525	593,654	581,852	578,728	△ 2.5	△ 3.9	△ 2.0	△ 3.1	△ 2.0	△ 0.5	13.3	12.7	12.3	11.8	11.4	11.2		
最終消費支出 Final consumption expenditures	436,047	435,409	437,391	430,285	430,857	437,396	0.5	△ 0.1	0.5	△ 1.6	0.1	1.5	8.9	8.8	8.8	8.6	8.4	8.5		
総資本形成 Gross capital formation	213,854	189,379	175,134	163,369	150,995	141,332	△ 8.1	△ 11.4	△ 7.5	△ 6.7	△ 7.6	△ 6.4	4.4	3.8	3.5	3.2	3.0	2.7		
社会保障基金 Social security funds	307,518	312,456	322,553	332,699	337,519	350,988	0.8	1.6	3.2	3.1	1.4	4.0	6.3	6.3	6.5	6.6	6.6	6.8		
最終消費支出 Final consumption expenditures	306,485	311,610	322,035	332,337	336,901	350,378	0.9	1.7	3.3	3.2	1.4	4.0	6.3	6.3	6.5	6.6	6.6	6.8		
総資本形成 Gross capital formation	1,033	846	518	362	618	610	△ 20.2	△ 18.1	△ 38.8	△ 30.1	70.7	△ 1.3	0.0	0.0	0.0	0.0	0.0	0.0		
国内総支出 GDE (Gross domestic expenditures)	4,898,752	4,937,475	4,984,906	5,031,867	5,109,247	5,158,579	△ 0.8	0.8	1.0	0.9	1.5	1.0	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34表 国民経済計算における公的支出の推移**  
Table 34 Changes in public expenditures based on the National Accounts

その2 地方財政分

Section 2 For local finance

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

区分	平成 14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	17年度 FY 2005	18年度 FY 2006	19年度 FY 2007	対前年度増減率 Percentage of change from the previous fiscal year						構成比 Component percentage					
							14 FY 2002	15 FY 2003	16 FY 2004	17 FY 2005	18 FY 2006	19 FY 2007	14 FY 2002	15 FY 2003	16 FY 2004	17 FY 2005	18 FY 2006	19 FY 2007
普通会計 Ordinary account	563,175	542,362	530,362	515,998	508,307	508,240	△ 1.8	△ 3.7	△ 2.2	△ 2.7	△ 1.5	△ 0.0	86.7	86.8	86.6	86.9	87.4	87.8
(歳出) (Expenditures)	948,394	925,818	912,479	906,973	892,106	891,476	△ 2.8	△ 2.4	△ 1.4	△ 0.6	△ 1.6	△ 0.1	145.9	148.2	149.0	152.8	153.3	154.0
(控除) (Deductions)	385,219	383,456	382,117	390,975	383,799	383,236	△ 4.3	△ 0.5	△ 0.3	2.3	△ 1.8	△ 0.1	59.3	61.4	62.4	65.9	66.0	66.2
最終消費支出 Final consumption expenditures	411,694	410,768	410,295	402,250	402,775	409,381	0.5	△ 0.2	△ 0.1	△ 2.0	0.1	1.6	63.3	65.7	67.0	67.8	69.2	70.7
総資本形成 Gross capital formation	151,481	131,594	120,067	113,748	105,532	98,859	△ 7.6	△ 13.1	△ 8.8	△ 5.3	△ 7.2	△ 6.3	23.3	21.1	19.6	19.2	18.1	17.1
非企業会計 Non-enterprise accounts	56,640	53,933	52,961	51,534	49,851	48,226	△ 5.5	△ 4.8	△ 1.8	△ 2.7	△ 3.3	△ 3.3	8.7	8.6	8.6	8.7	8.6	8.3
最終消費支出 Final consumption expenditures	24,353	24,641	27,096	28,036	28,082	28,016	0.3	1.2	10.0	3.5	0.2	△ 0.2	3.7	3.9	4.4	4.7	4.8	4.8
総資本形成 Gross capital formation	32,287	29,292	25,865	23,498	21,769	20,210	△ 9.4	△ 9.3	△ 11.7	△ 9.2	△ 7.4	△ 7.2	5.0	4.7	4.2	4.0	3.7	3.5
公的企業 Public enterprises	30,086	28,494	29,203	26,123	23,695	22,263	△ 9.5	△ 5.3	2.5	△ 10.5	△ 9.3	△ 6.0	4.6	4.6	4.8	4.4	4.1	3.8
総資本形成 Gross capital formation	30,086	28,494	29,203	26,123	23,695	22,263	△ 9.5	△ 5.3	2.5	△ 10.5	△ 9.3	△ 6.0	4.6	4.6	4.8	4.4	4.1	3.8
地方の公的支出 Public expenditure of local finance	649,901	624,788	612,525	593,654	581,852	578,728	△ 2.5	△ 3.9	△ 2.0	△ 3.1	△ 2.0	△ 0.5	100.0	100.0	100.0	100.0	100.0	100.0
最終消費支出 Final consumption expenditures	436,047	435,409	437,391	430,285	430,857	437,396	0.5	△ 0.1	0.5	△ 1.6	0.1	1.5	67.1	69.7	71.4	72.5	74.0	75.6
総資本形成 Gross capital formation	213,854	189,379	175,134	163,369	150,995	141,332	△ 8.1	△ 11.4	△ 7.5	△ 6.7	△ 7.6	△ 6.4	32.9	30.3	28.6	27.5	26.0	24.4

**第35表 目的別歳出決算額の状況**  
Table 35 The amount of settled expenditures by function

(単位 百万円 ・ %)  
(Unit : Million yen , %)

その1 総括  
Section1 General overview

区分	平成19年度 FY 2007						平成18年度純計額	比較 Comparison							
	都道府県 Prefectures	市町村 Municipalities	純計額 Net total	FY 2006 Net total		増減額 Change	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	市町村 Municipalities		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	都道府県 Prefectures	市町村 Municipalities	純計額 Net total
議会費 Assembly	80,195	0.2	355,554	0.7	435,711	0.5	456,118	0.5	△ 20,407	△ 1.8	△ 5.1	△ 4.5	△ 1.9	△ 7.6	△ 6.6
総務費 General administration	3,356,718	7.1	6,263,317	13.0	8,905,803	10.0	8,617,720	9.7	288,083	11.3	2.1	3.3	1.5	△ 3.8	△ 1.4
民生費 Social welfare	5,169,661	10.9	13,544,929	28.1	16,976,069	19.0	16,258,515	18.2	717,554	6.3	4.1	4.4	10.3	1.6	3.6
衛生費 Sanitation	1,385,211	2.9	4,171,052	8.6	5,435,815	6.1	5,510,248	6.2	△ 74,433	△ 1.4	△ 1.4	△ 1.4	△ 5.4	△ 2.9	△ 3.4
労働費 Labor administration	149,384	0.3	131,284	0.3	275,910	0.3	296,423	0.3	△ 20,513	△ 0.3	△ 13.5	△ 6.9	△ 11.9	△ 0.1	△ 6.5
農林水産業費 Agriculture forestry and fisheries	2,595,562	5.5	1,298,736	2.7	3,452,395	3.9	3,753,106	4.2	△ 300,711	△ 9.0	△ 6.1	△ 8.0	△ 5.4	△ 6.9	△ 5.7
商工費 Commerce and industry	3,359,718	7.1	1,633,604	3.4	4,949,469	5.6	4,750,515	5.3	198,954	5.9	0.4	4.2	3.8	0.9	2.7
土木費 Public works	6,552,227	13.8	7,059,077	14.6	13,390,730	15.0	13,853,436	15.5	△ 462,706	△ 4.7	△ 2.1	△ 3.3	△ 4.1	△ 3.7	△ 3.9
消防費 Fire service	217,126	0.5	1,677,937	3.5	1,819,832	2.0	1,811,643	2.0	8,189	1.5	0.4	0.5	△ 1.0	△ 0.4	△ 0.7
警察費 Police	3,374,650	7.1	—	—	3,374,496	3.8	3,353,789	3.8	20,707	0.6	—	0.6	1.1	—	1.1
教育費 Education	11,333,026	23.9	5,167,527	10.7	16,431,769	18.4	16,472,388	18.5	△ 40,619	0.0	△ 0.9	△ 0.2	△ 0.1	△ 1.8	△ 0.6
災害復旧費 Disaster restoration	239,311	0.5	162,738	0.3	360,618	0.4	490,907	0.6	△ 130,289	△ 28.7	△ 26.9	△ 26.5	△ 32.8	△ 28.2	△ 30.7
公債費 Debt service	6,609,267	13.9	6,498,897	13.5	13,024,854	14.6	13,283,215	14.9	△ 258,361	△ 4.2	0.5	△ 1.9	△ 4.8	△ 4.9	△ 4.9
諸支出金 Miscellaneous expenditures	57,876	0.1	211,103	0.4	266,629	0.3	282,320	0.3	△ 15,691	△ 1.4	△ 7.2	△ 5.6	△ 19.4	△ 6.9	△ 10.5
前年度繰上充用金 Advance appropriation for previous year's expenditures	—	—	47,517	0.1	47,517	0.1	20,255	0.0	27,262	皆減	190.5	134.6	43.9	△ 33.2	△ 25.5
利子割交付金 Grant from interest-based prefectoral inhabitant tax	103,791	0.2	—	—	—	—	—	—	—	32.8	—	—	△ 20.3	—	—
配当割交付金 Grants from the dividend levy of prefectoral inhabitant tax	81,234	0.2	—	—	—	—	—	—	—	17.9	—	—	45.6	—	—
株式譲渡所得割交付金 Grants from the levy on capital gain from stocks	53,478	0.1	—	—	—	—	—	—	—	△ 11.5	—	—	△ 12.4	—	—
地方消費税交付金 Local consumption tax grant	1,288,033	2.7	—	—	—	—	—	—	—	△ 1.4	—	—	4.5	—	—
ゴルフ場利用税交付金 Grant from tax on usage of golf facilities	42,791	0.1	—	—	—	—	—	—	—	0.1	—	—	△ 1.9	—	—
特別地方消費税交付金 Special local consumption tax grant	15	0.0	—	—	—	—	—	—	—	△ 31.8	—	—	△ 24.1	—	—
自動車取得税交付金 Automobile acquisition tax grant	295,965	0.6	—	—	—	—	—	—	—	△ 9.0	—	—	2.7	—	—
軽油引取税交付金 Light oil delivery tax grant	125,420	0.3	—	—	—	—	—	—	—	8.6	—	—	2.4	—	—
特別区財政調整交付金 Financial equalization grant to special wards	1,017,640	2.1	—	—	—	—	—	—	—	10.0	—	—	7.5	—	—
歳出合計 Total expenditures	47,488,298	100.0	48,223,270	100.0	89,147,615	100.0	89,210,597	100.0	△ 62,982	△ 0.1	0.6	△ 0.1	△ 0.7	△ 2.3	△ 1.6

**第35表 目的別歳出決算額の状況**  
Table 35 The amount of settled expenditures by function

その2 推移－1  
Section 2 Trends - 1

(単位 百万円)  
(Unit : Million yen)

区分	決算額 The amount of settled expenditures						指数 Index					
	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	17年度 FY 2005	18年度 FY 2006	19年度 FY 2007	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	17年度 FY 2005	18年度 FY 2006	19年度 FY 2007
議会費 Assembly	562,517	541,384	530,136	488,413	456,118	435,711	100	96	94	87	81	77
総務費 General administration	8,555,941	9,039,332	8,941,402	8,737,150	8,617,720	8,905,803	100	106	105	102	101	104
民生費 Social welfare	14,303,211	14,540,192	15,132,254	15,692,705	16,258,515	16,976,069	100	102	106	110	114	119
衛生費 Sanitation	6,454,941	5,896,341	5,784,579	5,706,683	5,510,248	5,435,815	100	91	90	88	85	84
労働費 Labor administration	487,473	373,770	359,393	316,952	296,423	275,910	100	77	74	65	61	57
農林水産業費 Agriculture forestry and fisheries	5,155,220	4,693,939	4,321,818	3,978,316	3,753,106	3,452,395	100	91	84	77	73	67
商工費 Commerce and industry	4,983,219	4,841,148	4,906,608	4,625,954	4,750,515	4,949,469	100	97	98	93	95	99
土木費 Public works	17,671,998	16,439,127	15,234,826	14,417,368	13,853,436	13,390,730	100	93	86	82	78	76
消防費 Fire service	1,859,289	1,820,044	1,835,839	1,824,304	1,811,643	1,819,832	100	98	99	98	97	98
警察費 Police	3,407,340	3,361,971	3,337,689	3,317,578	3,353,789	3,374,496	100	99	98	97	98	99
教育費 Education	17,654,384	17,201,373	16,910,156	16,577,835	16,472,388	16,431,769	100	97	96	94	93	93
その他 Miscellaneous expenditures	13,743,885	13,833,220	13,953,214	15,014,084	14,076,696	13,699,616	100	101	102	109	102	100
歳出合計 Total expenditures	94,839,418	92,581,841	91,247,914	90,697,342	89,210,597	89,147,615	100	98	96	96	94	94

**第35表 目的別歳出決算額の状況**  
Table 35 The amount of settled expenditures by function

その2 推移－2  
Section 2 Trends - 2

(単位 %)  
(Unit : %)

区分	決算額構成比						増減率					
	Component percentage						Percentage of change					
	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	17年度 FY 2005	18年度 FY 2006	19年度 FY 2007	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	17年度 FY 2005	18年度 FY 2006	19年度 FY 2007
議会費 Assembly	0.6	0.6	0.6	0.5	0.5	0.5	△ 1.9	△ 3.8	△ 2.1	△ 7.9	△ 6.6	△ 4.5
総務費 General administration	9.0	9.8	9.8	9.6	9.7	10.0	△ 4.3	5.6	△ 1.1	△ 2.3	△ 1.4	3.3
民生費 Social welfare	15.1	15.7	16.6	17.3	18.2	19.0	1.8	1.7	4.1	3.7	3.6	4.4
衛生費 Sanitation	6.8	6.4	6.3	6.3	6.2	6.1	△ 3.3	△ 8.7	△ 1.9	△ 1.3	△ 3.4	△ 1.4
労働費 Labor administration	0.5	0.4	0.4	0.3	0.3	0.3	△ 38.9	△ 23.3	△ 3.8	△ 11.8	△ 6.5	△ 6.9
農林水産業費 Agriculture forestry and fisheries	5.4	5.1	4.7	4.4	4.2	3.9	△ 6.9	△ 8.9	△ 7.9	△ 7.9	△ 5.7	△ 8.0
商工費 Commerce and industry	5.3	5.2	5.4	5.1	5.3	5.6	△ 7.2	△ 2.9	1.4	△ 5.7	2.7	4.2
土木費 Public works	18.6	17.8	16.7	15.9	15.5	15.0	△ 4.8	△ 7.0	△ 7.3	△ 5.4	△ 3.9	△ 3.3
消防費 Fire service	2.0	2.0	2.0	2.0	2.0	2.0	△ 0.2	△ 2.1	0.9	△ 0.6	△ 0.7	0.5
警察費 Police	3.6	3.6	3.7	3.7	3.8	3.8	0.4	△ 1.3	△ 0.7	△ 0.6	1.1	0.6
教育費 Education	18.6	18.6	18.5	18.3	18.5	18.4	△ 1.9	△ 2.6	△ 1.7	△ 2.0	△ 0.6	△ 0.2
その他 Miscellaneous expenditures	14.5	14.8	15.3	16.6	15.8	15.4	0.6	0.6	0.9	7.6	△ 6.2	△ 2.7
歳出合計 Total expenditures	100.0	100.0	100.0	100.0	100.0	100.0	△ 2.7	△ 2.4	△ 1.4	△ 0.6	△ 1.6	△ 0.1

**第74表 性質別歳出決算額の状況**  
Table 74 The amount of settled expenditures by character

その1 総括  
Section 1 General overview

(単位 百万円 ‰ %)  
(Unit : Million yen, ‰ %)

区分	平成19年度 FY 2007					平成18年度純計額 FY 2006 Net total	比較 Comparison								
	都道府県 Prefectures		市町村 Municipalities		純計額 Net total		増減額 Change	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	市町村 Municipalities	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	都道府県 Prefectures	市町村 Municipalities	純計額 Net total		
人件費 Personnel expenses	15,086,939	31.8	10,169,364	21.1	25,256,303	28.3	25,135,319	28.2	120,984	0.5	0.4	0.5	0.0	△ 1.3	△ 0.5
物件費 Supplies and services expenses	1,505,404	3.2	6,112,294	12.7	7,617,698	8.5	7,460,095	8.4	157,603	△ 1.9	3.1	2.1	△ 3.9	△ 4.1	△ 4.0
維持修繕費 Maintenance and repairs	385,029	0.8	603,834	1.3	988,863	1.1	975,339	1.1	13,524	0.2	2.1	1.4	△ 5.6	△ 9.3	△ 7.9
扶助費 Social assistance	841,246	1.8	7,339,400	15.2	8,180,646	9.2	7,789,221	8.7	391,425	△ 1.0	5.8	5.0	△ 10.9	3.4	1.6
補助費等 Subsidies, etc.	9,972,143	21.0	3,280,150	6.8	7,470,800	8.4	7,419,526	8.3	51,274	3.9	1.3	0.7	4.3	△ 1.6	2.6
普通建設事業費 Ordinary construction works	7,503,000	15.8	6,602,388	13.7	13,524,300	15.2	14,282,915	16.0	△ 758,615	△ 7.0	△ 3.9	△ 5.3	△ 5.8	△ 5.5	△ 5.4
う 補助事業費 Subsidized public works	3,317,403	7.0	2,367,619	4.9	5,513,551	6.2	5,807,254	6.5	△ 293,703	△ 8.7	△ 0.5	△ 5.1	△ 10.1	△ 0.1	△ 6.0
ち 単独事業費 Unsubsidized public works	3,049,484	6.4	3,935,426	8.2	6,756,853	7.6	7,216,392	8.1	△ 459,539	△ 7.4	△ 5.6	△ 6.4	△ 2.5	△ 8.3	△ 5.8
災害復旧事業費 Disaster restoration	233,078	0.5	162,668	0.3	354,348	0.4	490,612	0.5	△ 136,264	△ 30.5	△ 26.9	△ 27.8	△ 32.9	△ 28.2	△ 30.7
失業対策事業費 Unemployment relief works	—	—	3,410	0.0	3,410	0.0	23,945	0.0	△ 20,535	皆減	△ 83.5	△ 85.8	37.8	45.9	44.8
公債費 Debt service	6,591,031	13.9	6,491,051	13.5	12,998,987	14.6	13,251,083	14.9	△ 252,096	△ 4.2	0.5	△ 1.9	△ 4.8	△ 4.9	△ 4.8
積立金 Addition to reserve funds	1,010,622	2.1	1,145,747	2.4	2,156,369	2.4	2,082,526	2.3	73,843	23.1	△ 9.2	3.5	48.1	△ 3.1	12.2
投資及び出資金 Investment and capital	172,628	0.4	212,235	0.4	384,863	0.4	386,691	0.4	△ 1,828	1.5	△ 2.0	△ 0.5	△ 12.7	△ 10.5	△ 11.5
貸付金 Loans	3,996,533	8.4	1,632,932	3.4	5,552,587	6.2	5,286,041	5.9	266,546	9.2	△ 2.2	5.0	6.0	1.5	4.8
繰出金 Transfers to other accounts	190,645	0.4	4,420,279	9.2	4,610,924	5.2	4,607,029	5.2	3,895	△ 13.2	0.8	0.1	4.0	0.4	0.5
前年度繰上充用金 Advance appropriation for previous year's expenditures	—	—	47,517	0.1	47,517	0.1	20,255	0.0	27,262	皆減	190.5	134.6	43.9	△ 33.2	△ 25.5
歳出合計 Total expenditures	47,488,298	100.0	48,223,270	100.0	89,147,615	100.0	89,210,597	100.0	△ 62,982	△ 0.1	0.6	△ 0.1	△ 0.7	△ 2.3	△ 1.6
う 義務的経費 Obligatory expenditures	22,519,217	47.4	23,999,815	49.8	46,435,936	52.1	46,175,623	51.8	260,313	△ 1.0	2.0	0.6	△ 1.9	△ 1.0	△ 1.5
ち 投資的経費 Capital expenditures	7,736,078	16.3	6,768,467	14.0	13,882,058	15.6	14,797,471	16.6	△ 915,413	△ 8.0	△ 4.9	△ 6.2	△ 7.3	△ 6.3	△ 6.5

(注) 普通建設事業費の補助事業費には受託事業費のうちの補助事業費を含み、単独事業費には同級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74表 性質別歳出決算額の状況**  
Table 74 The amount of settled expenditures by character

その2 推移－1  
Section 2 Trends - 1

(単位 百万円)  
(Unit : Million yen)

区分	決算額						指標					
	The amount of settled expenditures						Index					
	14年度 FY 2002	15年度 FY 2003	16年度 FY 2004	17年度 FY 2005	18年度 FY 2006	19年度 FY 2007	14 2002	15 2003	16 2004	17 2005	18 2006	19 2007
人件費 Personnel expenses	26,394,220	25,932,276	25,613,293	25,264,252	25,135,319	25,256,303	100	98	97	96	95	96
物件費 Supplies and services expenses	7,951,029	7,893,696	7,926,420	7,773,327	7,460,095	7,617,698	100	99	100	98	94	96
維持補修費 Maintenance and repairs	1,059,327	1,056,352	1,062,485	1,058,639	975,339	988,863	100	100	100	100	92	93
扶助費 Social assistance	6,742,408	7,034,889	7,479,496	7,667,782	7,789,221	8,180,646	100	104	111	114	116	121
普通建設事業費 Ordinary construction works	20,824,161	18,250,343	16,336,661	15,104,285	14,282,915	13,524,300	100	88	78	73	69	65
災害復旧事業費 Disaster restoration	345,536	302,929	493,774	708,051	490,612	354,348	100	88	143	205	142	103
失業対策事業費 Unemployment relief works	18,284	17,519	18,078	16,542	23,945	3,410	100	96	99	90	131	19
公債費 Debt service	13,036,495	13,154,898	13,078,625	13,923,276	13,251,083	12,998,987	100	101	100	107	102	100
積立金 Reserves	1,364,078	1,564,243	1,537,643	1,856,639	2,082,526	2,156,369	100	115	113	136	153	158
その他 Miscellaneous expenditures	17,103,880	17,374,696	17,701,439	17,324,549	17,719,542	18,066,691	100	102	103	101	104	106
歳出合計 Total expenditures	94,839,418	92,581,841	91,247,914	90,697,342	89,210,597	89,147,615	100	98	96	96	94	94
うち 義務的経費 Obligatory expenditures	46,173,123	46,122,062	46,171,414	46,855,309	46,175,623	46,435,936	100	100	100	101	100	101
投資的経費 Capital expenditures	21,187,981	18,570,791	16,848,513	15,828,878	14,797,471	13,882,058	100	88	80	75	70	66

**第74表 性質別歳出決算額の状況**  
Table 74 The amount of settled expenditures by character

その2 推移－2  
Section 2 Trends - 2

(単位 %)  
(Unit : %)

区分	決算額構成比						増減率					
	Component percentage						Percentage of change					
	14 2002	15 2003	16 2004	17 2005	18 2006	19 2007	14 2002	15 2003	16 2004	17 2005	18 2006	19 2007
人件費 Personnel expenses	27.8	28.0	28.1	27.9	28.2	28.3	△ 1.7	△ 1.8	△ 1.2	△ 1.4	△ 0.5	0.5
物件費 Supplies and services expenses	8.4	8.5	8.7	8.6	8.4	8.5	0.8	△ 0.7	0.4	△ 1.9	△ 4.0	2.1
維持補修費 Maintenance and repairs	1.1	1.1	1.2	1.2	1.1	1.1	△ 1.9	△ 0.3	0.6	△ 0.4	△ 7.9	1.4
扶助費 Social assistance	7.1	7.6	8.2	8.5	8.7	9.2	4.1	4.3	6.3	2.5	1.6	5.0
普通建設事業費 Ordinary construction works	22.0	19.7	17.9	16.7	16.0	15.2	△ 7.6	△ 12.4	△ 10.5	△ 7.5	△ 5.4	△ 5.3
災害復旧事業費 Disaster restoration	0.4	0.3	0.5	0.8	0.5	0.4	△ 14.3	△ 12.3	63.0	43.4	△ 30.7	△ 27.8
失業対策事業費 Unemployment relief works	0.0	0.0	0.0	0.0	0.0	0.0	△ 52.4	△ 4.2	3.2	△ 8.5	44.8	△ 85.8
公債費 Debt service	13.7	14.2	14.3	15.4	14.9	14.6	1.7	0.9	△ 0.6	6.5	△ 4.8	△ 1.9
積立金 Reserves	1.4	1.7	1.7	2.0	2.3	2.4	△ 32.6	14.7	△ 1.7	20.7	12.2	3.5
その他 Miscellaneous expenditures	18.1	18.9	19.4	18.9	19.9	20.3	△ 1.3	1.6	1.9	△ 2.1	2.3	4.3
歳出合計 Total expenditures	100.0	100.0	100.0	100.0	100.0	100.0	△ 2.7	△ 2.4	△ 1.4	△ 0.6	△ 1.6	△ 0.1
うち 義務的経費 Obligatory expenditures	48.7	49.8	50.6	51.7	51.8	52.1	0.1	△ 0.1	0.1	1.5	△ 1.5	0.6
投資的経費 Capital expenditures	22.3	20.1	18.5	17.5	16.6	15.6	△ 7.8	△ 12.4	△ 9.3	△ 6.1	△ 6.5	△ 6.2

**第101表 地方債現在高の状況**  
Table 101 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19年度 FY 2007						平成18年度 合計額 Total for FY 2006	比較 Comparison			
	都道府県 Prefectures		市町村 Municipalities		合計額 Total			増減額 Change	増減率 Percentage of change	前年度 増減率 Percentage of change in the previous fiscal year	
一般公共事業債 Subsidized general public works loan	23,381,787	29.4	4,731,663	8.1	28,113,451	20.3	28,517,304	20.5	△ 403,853	△ 1.4	△ 0.8
うち財源対策債等 Revenue deficit covering loan, etc.	13,806,036	17.3	2,514,057	4.3	16,320,093	11.8	16,425,045	11.8	△ 104,952	△ 0.6	0.3
公営住宅建設事業債 Public housing loan	1,792,512	2.3	2,557,040	4.4	4,349,552	3.1	4,542,321	3.3	△ 192,769	△ 4.2	△ 3.7
災害復旧事業債 Disaster restoration works loan	605,681	0.8	291,227	0.5	896,908	0.6	943,908	0.7	△ 47,000	△ 5.0	△ 4.7
教育・福祉施設等整備事業債 Education and social welfare facilities improvement loan	1,001,188	1.3	7,464,102	12.7	8,465,290	6.1	8,801,666	6.3	△ 336,376	△ 3.8	△ 2.8
一般単独事業債 Unsubsidized general public works loan	28,374,279	35.7	19,430,215	33.2	47,804,495	34.6	48,853,732	35.1	△ 1,049,237	△ 2.1	△ 2.5
辺地対策事業債 Remote area development measures loan	-	-	345,375	0.6	345,375	0.2	374,031	0.3	△ 28,656	△ 7.7	△ 7.7
過疎対策事業債 Underpopulated area development measures loan	-	-	2,023,278	3.5	2,023,278	1.5	2,155,767	1.6	△ 132,489	△ 6.1	△ 5.0
首都圏等整備事業債 Metropolitan area improvement works loan	775,978	1.0	-	-	775,978	0.6	844,984	0.6	△ 69,006	△ 8.2	△ 7.5
公共用地先行取得等事業債 Loan for prior acquisition of sites for public use	555,990	0.7	728,404	1.2	1,284,394	0.9	1,366,657	1.0	△ 82,263	△ 6.0	△ 9.3
行政改革推進債 Administrative reform loan	524,676	0.7	58,130	0.1	582,806	0.4	275,348	0.2	307,458	111.7	皆増
厚生福祉施設整備事業債 Public welfare facilities improvement loan	198,275	0.2	816,222	1.4	1,014,498	0.7	1,158,118	0.8	△ 143,620	△ 12.4	△ 11.6
地域財政特例対策債 Local finance special measures loan	13,058	0.0	743	0.0	13,801	0.0	14,406	0.0	△ 605	△ 4.2	△ 11.9
退職手当債（平成17年度分） Retirement allowance payment loan (for FY 2005)	189,279	0.2	16,336	0.0	205,615	0.1	218,539	0.2	△ 12,924	△ 5.9	△ 0.7
退職手当債（平成18年度分） Retirement allowance payment loan (for FY 2006)	550,725	0.7	197,782	0.3	748,507	0.5	219,942	0.2	528,565	240.3	皆増
国の予算貸付・政府関係機関貸付債 Loan from national budget or national government-affiliated organizations	797,552	1.0	240,308	0.4	1,037,860	0.8	939,974	0.7	97,886	10.4	△ 6.0
地域改善対策特定事業債 Specific area improvement special measures loan	152	0.0	49,284	0.1	49,436	0.0	68,140	0.0	△ 18,704	△ 27.4	△ 24.5
財政対策債 Financial measures loan	10	0.0	184	0.0	194	0.0	2,035	0.0	△ 1,841	△ 90.5	△ 82.7
財源対策債 Revenue deficit covering loan	1,188,693	1.5	1,555,265	2.7	2,743,957	2.0	2,893,429	2.1	△ 149,472	△ 5.2	△ 4.2
減収補てん債 Revenue decrease compensation loan (昭和57・61・平成5~7・9~19年度分) (for FY 1982, 1986, 1993-1995, 1997-2007)	3,611,034	4.5	441,048	0.8	4,052,082	2.9	4,069,736	2.9	△ 17,654	△ 0.4	△ 1.0

**第101表 地方債現在高の状況**  
Table 101 Outstanding local government loans

続き  
(Continued)

(単位 百万円 · %)  
(Unit : Million yen, %)

区分	平成19年度 FY 2007						平成18年度 合計額 Total for FY 2006	比較 Comparison			
	都道府県 Prefectures		市町村 Municipalities		合計額 Total			増減額 Change	増減率 Percentage of change	前年度 増減率 Percentage of change in the previous fiscal year	
臨時財政特例債 Temporary financial special measures loan	662,595	0.8	182,318	0.3	844,913	0.6	1,118,905	0.8	△ 273,992	△ 24.5	△ 21.4
公共事業等臨時特例債 Public works temporary special loan	416	0.0	33,264	0.1	33,680	0.0	41,225	0.0	△ 7,545	△ 18.3	△ 8.3
減税補てん債 Tax cut compensation loan	2,685,830	3.4	3,917,091	6.7	6,602,920	4.8	7,078,062	5.1	△ 475,142	△ 6.7	△ 1.5
臨時税収補てん債 Temporary local consumption tax revenue compensation loan	318,216	0.4	469,967	0.8	788,183	0.6	901,102	0.6	△ 112,919	△ 12.5	△ 9.4
臨時財政対策債 Extraordinary financial measures loan	10,248,965	12.9	9,490,740	16.2	19,739,705	14.3	17,944,470	12.9	1,795,235	10.0	14.6
調整債（昭和60・61・62・63年度分） Adjustment loan (for FY 1985, 1986, 1987, 1988)	84,051	0.1	26,733	0.0	110,783	0.1	164,883	0.1	△ 54,100	△ 32.8	△ 32.1
減収補てん債特例分 （昭和50・平成14・19年度分） Special share of revenue decrease compensation loan (for FY 1975, 2002 and 2007)	436,813	0.5	102,014	0.2	538,826	0.4	374,103	0.3	164,723	44.0	△ 42.4
都道府県貸付金 Loan from prefectures	-	-	909,549	1.6	909,549	0.7	972,683	0.7	△ 63,134	△ 6.5	△ 5.3
その他 Others	1,593,062	1.9	2,488,785	4.1	4,081,848	3.2	4,202,259	3.0	△ 120,411	△ 2.9	△ 2.7
小計 Sub total	79,590,817	100.0	58,567,067	100.0	138,157,884	100.0	139,057,729	100.0	△ 899,845	△ 0.6	△ 0.7
うち財源対策債等 Revenue deficit covering loan, etc.	14,994,729	18.8	4,069,321	6.9	19,064,050	13.8	19,318,473	13.9	△ 254,423	△ 1.3	△ 0.4
うち減収補てん債 Revenue decrease compensation loan	4,454,812	5.6	590,577	1.0	5,045,389	3.7	4,943,479	3.6	101,910	2.1	△ 6.8
特定資金公共投資事業債 Public investment works loan financed by specific funds	-	-	-	-	-	-	14	0.0	△ 14	皆減	△ 96.1
合計 Total	79,590,817	100.0	58,567,067	100.0	138,157,884	100.0	139,057,743	100.0	△ 899,859	△ 0.6	△ 0.7

(注)「小計 うち財源対策債等」は、「一般公共事業債 うち財源対策債等」及び「財源対策債」の合計であり、平成6年度から10年度に許可された臨時公共事業債及び平成11、12年度に許可された財源対策債等を含む。

(Note) "Revenue deficit covering loan" in the item of "Sub total" equals to the total of "Revenue deficit covering loan" in the item of "Subsidized general public works loan" and the item of "Revenue deficit covering loan," which includes temporary subsidized public works loan permitted to float between FY 1994 and 1998 and revenue deficit covering loan permitted in FY 1999 and FY 2000, and such.

**第 101 表 地方債現在高の状況**  
Table 101 Outstanding local government loans

その2 借入先別内訳

Section 2 Breakdown by lender

(単位 百万円 ・ %)  
(Unit : Million yen, %)

区分	平成19年度 FY 2007						平成18年度 合計額	比較 Comparison				
	都道府県 Prefectures		市町村 Municipalities		合計額 Total			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 2006								
内訳 Break-downs	政府資金 Government funds	23,896,472	30.0	30,403,612	51.9	54,300,084	39.3	57,857,818	41.6	△ 3,557,734	△ 6.1	△ 4.8
	財政融資資金 Fiscal loan funds	18,209,420	22.9	22,394,799	38.2	40,604,219	29.4	42,891,101	30.8	△ 2,286,882	△ 5.3	△ 4.4
	うち旧資金運用部資金 Former Trust Fund Bureau funds	9,401,967	11.8	8,632,630	14.7	18,034,597	13.1	21,054,615	15.1	△ 3,020,018	△ 14.3	△ 13.0
	うち旧還元融資資金 Former rebate loan from national pension funds	314,609	0.4	1,611,962	2.8	1,926,570	1.4	2,329,114	1.7	△ 402,544	△ 17.3	△ 14.9
	郵政公社資金 Japan Post funds	5,687,052	7.1	8,008,813	13.7	13,695,865	9.9	14,966,717	10.8	△ 1,270,852	△ 8.5	△ 5.8
	郵便貯金資金 Postal savings funds	1,634,716	2.1	1,814,991	3.1	3,449,707	2.5	3,665,196	2.6	△ 215,489	△ 5.9	△ 0.6
	簡易生命保健資金 Postal life insurance funds	4,052,336	5.1	6,193,822	10.6	10,246,158	7.4	11,301,522	8.1	△ 1,055,364	△ 9.3	△ 7.3
	公営企業金融公庫 Japan Finance Corporation for Municipal Enterprises	2,385,360	3.0	4,744,314	8.1	7,129,673	5.2	7,496,459	5.4	△ 366,786	△ 4.9	△ 4.2
	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)	796,587	1.0	240,308	0.4	1,036,895	0.8	939,008	0.7	97,887	10.4	△ 6.0
	市中銀行 Commercial banks	26,206,254	32.9	9,211,631	15.7	35,417,885	25.6	34,338,420	24.7	1,079,465	3.1	△ 1.4
内訳 Break-downs	その他の金融機関 Other financial institutions	3,400,990	4.3	4,419,919	7.5	7,820,909	5.7	7,403,319	5.3	417,590	5.6	6.4
	保険会社等 Insurance companies, etc.	98,157	0.1	180,482	0.3	278,639	0.2	265,613	0.2	13,026	4.9	△ 15.6
	交付公債 Public compensation bonds	1,242	0.0	—	—	1,242	0.0	1,506	0.0	△ 264	△ 17.5	△ 12.1
	市場公募債 Publicly offered bonds	22,492,220	28.3	7,354,636	12.6	29,846,855	21.6	28,382,473	20.4	1,464,382	5.2	9.5
	個別発行債10年債 Individually issued 10-year bonds	13,075,878	16.4	3,382,723	5.8	16,458,601	11.9	16,395,674	11.8	62,927	0.4	1.5
	個別発行債5年債 Individually issued 5-year bonds	3,897,008	4.9	1,139,946	1.9	5,036,954	3.6	4,731,420	3.4	305,534	6.5	10.6
	個別発行債20年債 Individually issued 20-year bonds	696,121	0.9	421,832	0.7	1,117,953	0.8	885,014	0.6	232,939	26.3	62.1
	個別発行債30年債 Individually issued 30-year bonds	183,700	0.2	170,357	0.3	354,057	0.3	184,780	0.1	169,277	91.6	45.9
	個別発行債15年債 Individually issued 15-year bonds	—	—	44,667	0.1	44,667	0.0	45,000	0.0	△ 333	△ 0.7	28.6
	個別発行債7年債 Individually issued 7-year bonds	60,000	0.1	—	—	60,000	0.0	40,000	0.0	20,000	50.0	...
共済等 Mutual aid, etc.	共同発行債10年債 Jointly issued 10-year bonds	3,364,124	4.2	1,847,663	3.2	5,211,787	3.8	4,753,339	3.4	458,448	9.6	30.7
	住民公募債 Bonds publicly offered to residents	1,048,447	1.3	347,448	0.6	1,395,894	1.0	1,175,054	0.8	220,840	18.8	17.1
	外国債 Bonds issued at overseas markets	166,942	0.2	—	—	166,942	0.1	172,191	0.1	△ 5,249	△ 3.0	35.2
	—	151,790	0.2	1,083,058	1.8	1,234,848	0.9	1,274,639	0.9	△ 39,791	△ 3.1	△ 4.7
	—	161,745	0.2	929,107	1.7	1,090,854	0.7	1,098,474	0.8	△ 7,620	△ 0.7	△ 2.9
	小計 Sub total	79,590,817	100.0	58,567,067	100.0	138,157,884	100.0	139,057,729	100.0	△ 899,845	△ 0.6	△ 0.7
	特定資金 Specific funds	—	—	—	—	—	—	14	0.0	△ 14	皆減	△ 96.1
	合計 Total	79,590,817	100.0	58,567,067	100.0	138,157,884	100.0	139,057,743	100.0	△ 899,859	△ 0.6	△ 0.7

(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 101 表 地方債現在高の状況**  
Table 101 Outstanding local government loans

その 3 利用別内訳  
Section 3 Breakdown by interest rate

(単位 百万円 ・ %)  
(Unit : Million yen, %)

区分	都道府県		市町村		合計額	
	Prefectures		Municipalities		Total	
1.5% 以下 1.5 % or less	34,228,381	43.0	24,073,059	41.1	58,301,440	42.2
2.0% 以下 2.0 % or less	33,407,616	42.0	21,095,791	36.0	54,503,408	39.5
2.5% 以下 2.5 % or less	5,892,494	7.4	4,930,170	8.4	10,822,664	7.8
3.0% 以下 3.0 % or less	1,912,722	2.4	2,318,907	4.0	4,231,629	3.1
3.5% 以下 3.5 % or less	1,133,585	1.4	1,510,714	2.6	2,644,298	1.9
4.0% 以下 4.0 % or less	642,168	0.8	929,309	1.6	1,571,477	1.1
4.5% 以下 4.5 % or less	868,286	1.1	1,482,737	2.5	2,351,023	1.7
5.0% 以下 5.0 % or less	590,082	0.7	769,984	1.3	1,360,066	1.0
5.5% 以下 5.5 % or less	348,036	0.4	513,802	0.9	861,838	0.6
6.0% 以下 6.0 % or less	45,930	0.1	76,586	0.1	122,516	0.1
6.5% 以下 6.5 % or less	132,061	0.2	343,195	0.6	475,255	0.3
7.0% 以下 7.0 % or less	350,630	0.4	405,257	0.7	755,886	0.5
7.0% 超 More than 7.0 %	38,825	0.0	117,558	0.2	156,383	0.1
合計 Total	79,590,817	100.0	58,567,067	100.0	138,157,884	100.0

**第101表 地方債現在高の状況**  
Table 101 Outstanding local government loans

その4 推移  
Section 4 Trends

(単位 百万円 · %)  
(Unit: Million yen, %)

区分	都道府県			市町村			合計額		
	Prefectures			Municipalities			Total		
	現在高 Outstanding loans	指数 Index	対前年度 増減率 Percentage of change from the previous fiscal year	現在高 Outstanding loans	指数 Index	対前年度 増減率 Percentage of change from the previous fiscal year	現在高 Outstanding loans	指数 Index	対前年度 増減率 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
平成12年度 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	78,998,332	2,142	2.9	61,617,515	1,270	0.5	140,615,846	1,647	1.8
17 FY 2005	79,139,481	2,146	0.2	60,912,095	1,255	△ 1.1	140,051,576	1,640	△ 0.4
18 FY 2006	79,132,114	2,146	△ 0.0	59,925,615	1,235	△ 1.6	139,057,729	1,628	△ 0.7
19 FY 2007	79,590,817	2,158	0.6	58,567,067	1,207	△ 2.3	138,157,884	1,618	△ 0.6

(注) 平成13年度から平成18年度については、特定資金公共投資事業債を除いている。

Note : The outstanding loans between FY2001 and FY2006 do not include the public investment works loan financed by specific funds

第 115 表 地方公営企業の事業数の状況  
Table 115 Number of local public enterprises

その1 事業数調

Section 1 Number of enterprises

(各年度末日現在)

(As of the end of fiscal years)

区分	平成19年度			平成18年度			増減	
	FY 2007			FY 2006			Change	
	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 Enterprises regulated by the Local Public Enterprise Law	法非適用企業 Enterprises not regulated by the Local Public Enterprise Law
上水道事業 Water supply	1,404	—	1,404	1,406	—	1,406	△ 2	—
簡易水道事業 Small scale water supply	24	848	872	24	867	891	—	△ 19
工業用水道事業 Industrial water supply	152	—	152	151	—	151	1	—
交通事業 Transportation	63	40	103	63	39	102	—	1
電気事業 Electric supply	31	62	93	31	71	102	—	△ 9
ガス事業 Gas supply	34	—	34	34	—	34	—	—
病院事業 Hospital	664	—	664	669	—	669	△ 5	—
下水道事業 Sewerage	268	3,433	3,701	232	3,477	3,709	36	△ 44
介護サービス事業 Care for the elderly service	47	589	636	47	631	678	—	△ 42
その他事業 Others	193	1,358	1,551	201	1,374	1,575	△ 8	△ 16
合計 Total	2,880	6,330	9,210	2,858	6,459	9,317	22	△ 129

**第 115 表 地方公営企業の事業数の状況**  
Table 115 Number of local public enterprises

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11年度 FY 1999	12 FY 2000	13 FY 2001	14 FY 2002	15 FY 2003	16 FY 2004	17 FY 2005	18 FY 2006	19 FY 2007
法適用事業数 Number of enterprises regulated by the Local Public Enterprise Law	3,537	3,539	3,556	3,560	3,532	3,258	2,867	2,858	2,880
法非適用事業数 Number of enterprises not regulated by the Local Public Enterprise Law	8,175	9,035	9,055	9,053	8,944	7,721	6,512	6,459	6,330

**第117表 地方公営事業決算の状況**  
Table 117 Financial settlement of local public enterprises and other public businesses

(単位 百万円)  
(Unit : Million yen)

区分	平成19年度(A)			平成18年度(B)			増減(A)-(B)		
	FY 2007(A)			FY 2006(B)			Change (A) - (B)		
	収入 Revenue	支出 Expenditure	差引 Balance	収入 Revenue	支出 Expenditure	差引 Balance	収入 Revenue	支出 Expenditure	差引 Balance
地方公営企業 Local public enterprises	20,131,543	20,433,629	△ 302,086	19,039,735	19,301,226	△ 261,491	1,091,808	1,132,403	△ 40,595
法適用企業 Enterprises regulated by the Local Public Enterprise Law	14,669,131	15,070,294	△ 401,163	13,852,314	14,192,404	△ 340,090	816,817	877,890	△ 61,073
法非適用企業 Enterprises not regulated by the Local Public Enterprise Law	5,462,413	5,363,335	99,078	5,187,422	5,108,822	78,600	274,991	254,513	20,478
収益事業 Profit-making activities	0	0	0				0	0	0
国民健康保険事業 National health insurance	0	0	0				0	0	0
老人保健医療事業 Health and medical care for the elderly	0	0	0				0	0	0
介護保険事業 Elderly care insurance	0	0	0				0	0	0
農業共済事業 Agricultural mutual aid	0	0	0				0	0	0
交通災害共済事業 Traffic accident mutual aid	0	0	0				0	0	0
公立大学附属病院事業 Hospitals attached to public universities	0	0	0				0	0	0
合計 Total	20,131,543	20,433,629	△ 302,086				20,131,543	20,433,629	△ 302,086

(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 + 線上充用金

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 政令指定都市

###### Ordinance-designated cities

地方自治法第 252 条の 19 第 1 項の指定を受けた人口 50 万以上の都市（札幌市、仙台市、さいたま市、千葉市、横浜市、川崎市、新潟市、静岡市、浜松市、名古屋市、京都市、大阪市、堺市、神戸市、広島市、北九州市及び福岡市。）をいう。

政令指定都市では、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 which are designated by a cabinet order under the provisions of Article 252-19, Paragraph 1 of the Local Autonomy Law are defined as “large cities”: (Sapporo City, Sendai City, Saitama City, Chiba City, Yokohama City, Kawasaki City, Niigata City, Shizuoka City, Hamamatsu City, Nagoya City, Kyoto City, Osaka City, Sakai City, Kobe City, Hiroshima City, Kita-Kyushu City, and Fukuoka City.)

Ordinance-designated 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（函館市、旭川市、青森市、盛岡市、秋田市、郡山市、いわき市、宇都宮市、川越市、船橋市、柏市、横須賀市、相模原市、富山市、金沢市、長野市、岐阜市、豊橋市、岡崎市、豊田市、高槻市、東大阪市、姫路市、西宮市、奈良市、和歌山市、岡山市、倉敷市、福山市、下関市、高松市、松山市、高知市、久留米市、長崎市、熊本市、大分市、宮崎市及び鹿児島市。ただし、盛岡市、柏市、西宮市及び久留米市は平成 20 年 4 月 1 日の指定。）をいう。人口 30 万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。

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政令指定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、すなわち民生行政に関する事務、保健衛生に関する事務、都市計画に関する事務、環境保全行政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 “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: (Hakodate City, Asahikawa City, Aomori City, Morioka City, Akita City, Koriyama City, Iwaki City, Utsunomiya City, Kawagoe City, Funabashi City, Kashiwa City, Yokosuka City, Sagamihara City, Toyama City, Kanazawa City, Nagano City, Gifu City, Toyohashi City, Okazaki City, Toyota City, Takatsuki City, Higashi-Osaka City, Himeji City, Nishinomiya City, Nara City, Wakayama City, Okayama City, Kurashiki City, Fukuyama City, Shimonoseki City, Takamatsu City, Matsuyama City, Kochi City, Kurume City, Nagasaki City, Kumamoto City, Oita City, Miyazaki City, and Kagoshima city. Morioka City, Kashiwa City, Nishinomiya City, and Kurume City were designated on April 1, 2008.) Core cities are designated by a cabinet order at their own request when they have a population of 300,000 or more.

Core cities are exceptionally permitted to carry out all or part of the functions which have been delegated to Ordinance-designated 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（八戸市、山形市、水戸市、つくば市、前橋市、高崎市、伊勢崎市、太田市、川口市、所沢市、春日部市、草加市、越谷市、平塚市、小田原市、茅ヶ崎市、厚木市、大和市、長岡市、上越市、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、鳥取市、呉市及び佐世保市。ただし、春日部市は平成 20 年 4 月 1 日の指定。）をいう。人口 20 万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、環境保全行政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: (Hachinohe City, Yamagata City, Mito City, Tsukuba City, Maebashi City, Takasaki City, Isezaki City, Ota City, Kawaguchi City, Tokorozawa City, Kasukabe City, Soka City, Koshigaya City, Hiratsuka City, Odawara City, Chigasaki City, Atsugi City, Yamato City, Nagaoka City, Joetsu 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, Tottori City, Kure City, and Sasebo City. Kasukabe City was designated on April 1<sup>st</sup>, 2008.) 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, environmental protection, etc.

### 4 都市

#### Cities

政令指定都市、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 万以上の市をいい、小都市とは、人口 10 万未満の市をいう。

なお、市については、地方自治法第 8 条第 1 項で定める要件（人口 5 万以上を有すること等）を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 Ordinance-designated 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 prefectoral 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。

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

政令指定都市、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組織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 Ordinance-designated 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過次繰越（継続費の毎年度の執行残額を継続最終年度まで過次繰り越すこと。）、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、地方特例交付金等及び地方交付税の合計額。なお、これらのほか、都道府県においては、市町村から都道府県が交付を受ける市町村たばこ税都道府県交付金、市町村においては、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（政令指定都市のみ）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 similar grants, and local allocation tax. In the case of prefectures, “general revenue sources” also include the grant from municipal tobacco tax which is transferred from municipalities to prefectures, whereas in the case of municipalities, they include such transfers from prefectures as the grant from the interest-based prefectoral inhabitant tax, the grant from the dividend levy of prefectoral inhabitant tax, the grant from the levy on capital gain from stocks, the local consumption tax grant, the grant from tax on usage of golf facilities, special local consumption tax grant, automobile acquisition tax grant, and light oil delivery tax grant (only for Ordinance-designated 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使途が特定されず、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な事業に特定されない財産収入等のほか、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 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、都道府県間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、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政令指定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。

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 local transfer taxes as follows : 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 thirteenths of aviation fuel tax to municipalities housing airport sites and facilities and to the prefectures concerned.

## 22 地方特例交付金等

### Special grant and similar grants

平成18年度における児童手当の制度拡充に伴う地方負担の増加及び平成19年度における児童手当の制度拡充に伴う地方負担の増加に対応するための児童手当特例交付金及び減税補てん特例交付金の廃止に伴う経過措置（平成19年度から平成21年度）として設けられた特別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20年度においては、住宅ローン減税に伴い、地方公共団体に生じる個人住民税の減収額を補てんするための減税補てん特例交付金が設けられている。

They consist of the child allowance special grant for the increase of the fiscal burden of local governments in accordance with the expansion of the child allowance in FY 2006 and FY2007, and the special grant as a temporary measure (between FY2007 and FY2009) when the tax compensation special grant was abolished.

In FY2008, the revenue decrease compensation special grant was established for the purpose of the compensation for the decrease of individual inhabitant tax according to the tax reduction for home loans.

## 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 年度の間の暫定的引下げに関して、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-a-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される地方債。地方財政法第 5 条に規定する建設地方債として発行されるものと、建設地方債を発行してもなお適正な財政運営を行うにつき必要とされる財源に不足を生ずると認められる場合に、地方財政法第 5 条の特例として発行される特例分

がある。

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.

It consists of the local construction project loan based on article 5 of local finance law, and special loan issued when the local body has the financial shortage for the proper financial management.

## 29 減税補てん債

### Tax cut compensation loan

平成 11 年度からの恒久的な減税による地方公共団体の減収額を埋めるために、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 Public Finance 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 since 1999.

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 13~15 年度、平成 16~18 年度及び平成 19~21 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交付税特別会計への繰入による加算（臨時財政対策加算）、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ている。

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 and between FY2007 and FY2009, 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.

## 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 行政改革推進債

### Loan for the promotion of local administrative reforms

集中改革プラン等に基づき数値目標等を設定、公表して計画的に行政改革を推進し、財政の健全化に取り組んでいる地方公共団体が行う公共施設等の整備事業について、当該事業に係る該当の事業債の充当に加え、

当該事業の起債対象事業費までの範囲内で、行政改革の取組みにより将来の財政負担の軽減が見込まれる範囲内の額を対象として充当することができる地方債。

The term “loan for the promotion of local administrative reforms” denotes a local government loan raised by those local public bodies which have set up and announced numerical targets for the promotion of administrative reforms and the improvement of financial soundness in a planned manner on the basis of an intensive administrative reform plan; it can be raised to pay for work involved in the development of public facilities in the form as an excess over and above the ordinary appropriation ratio up to the total cost to be covered by local government loans, within the amount that can be anticipated as reduction of a future financial burden as a result of the implementation of administrative reforms.

### 33 地域再生事業債

#### Local revitalization loan

地域の再生を図るため、地方単独事業の事業量について、一定の要件を満たす地方公共団体が行う当該事業を対象として発行される地方債。

The term “local revitalization loan” denotes a local government loan for the project by the local government whose unsubsidized capital expenditure exceeds a certain standard.

### 34 退職手当債

#### Retirement allowance loan

団塊の世代の大量定年退職等に伴う退職手当の大幅な増加に対処しつつ、今後の総人件費削減を進めるため、定年退職者等の退職手当の財源に充てるために発行される地方債。

The term “retirement allowance loan” denotes a local government loan raised for the resources of the retirement allowances in order to cope with the remarkable increase of them in accordance with the mass retirements of the baby boomers and to go on the coming cut of the whole personnel expenditures.

## ○ 歳出

### Expenditure

### 35 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.

### 36 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.

## 37 一般歳出

### Local general expenditure

国的一般歳出に準ずるものであり、歳出から、公債費、公営企業への繰出のうち公債費財源繰出、積立金、貸付金、前年度繰上充用金、税還付金を除いた額。

It is pursuant to the rule of the national general expenditure.

The term denotes the total amount of the local expenditures except the public debt expenditure, the transfer to the debt of the public enterprise, the reserve fund, loans, the appropriation mode in advance, and the authority refund of the tax.

## 38 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。職員の給与等の人物費、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.

## 39 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.

## 40 補助事業

### Subsidized project

地方公共団体が国から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.

## 41 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.

## 42 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.

## 43 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、職員旅費や備品購入費、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.

## 44 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.

## 45 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.

## 46 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.

## 47 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.

## 48 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.

## 49 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

## 50 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）、減収補てん債特例分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 special share of revenue decrease 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.

## 51 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及び公債費に準じるもの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）。

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。なお、25%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、35%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。

また、地方公共団体の財政の健全化に関する法律において、健全化判断比率の一つとして位置付けられており、早期健全化基準は25%、財政再生基準は35%とされている。

“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 and quasi-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 ratio is one of the indexes of soundness in the local financial soundness law. The standard for early reconstruction is 25% and the standard for financial reform is 35%. 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.

For local public bodies with this ratio of 25% or more, the flotation of certain local government loans (loans for unsubsidized general public works) is restricted; and those with a ratio of 35% or more are subject to severer restriction (loan flotation for some types of subsidized general public works is also restricted).

## 52 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（臨時財政対策債発行可能額を含み、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。

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 (It includes the maximum amount of extraordinary financial measures loans that can be raised and excludes from the total the debt service amount which is included in the basic financial needs in the calculation of ordinary local allocation tax).

## 53 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.

## 54 実質収支比率

### Net balance ratio

実質収支の標準財政規模（臨時財政対策債発行可能額を含む。）に対する割合。実質収支比率が正数の場合には実質収支の黒字、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. (It includes the amount of the extra-ordinary financial measures loans that can be raised.) 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.

## 55 財政力指数

### Financial capability indicator

地方公共団体の財政力を示す指標で、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.

## 56 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.

## 57 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.

## 58 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.

## 59 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.

## 60 地方債計画

### Local Government Loans Program

地方財政法（昭和 23 年法律第 109 号）第 5 条の 3 第 6 項に規定する同意等を行なう地方債の予定額の総額等を示した年度計画。

The Local Government Loans Program is an annual local government loan plan showing the estimated total amounts to be approved as provided for in Article 5-3, Paragraph 6 of the Local Public Finance Law.

## 61 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.

## 62 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.

## 63 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.

## 64 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.

## 65 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、次の算式により算出される。

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

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;

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

## 66 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。

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.

## 67 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.

## 68 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.”

## 69 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。

$$\text{標準的な地方税収入} \times 75 / 100 + \text{地方道路譲与税等}$$

“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;

$$\text{Standard local tax revenues} \times 75 / 100 + \text{Local road transfer taxes, etc.}$$

## 70 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%.

## 71 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標。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

## 72 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.

## 73 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.

## 74 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.

## 75 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.

## 76 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.

# 地方財政健全化の推進

Promotion of Soundness of Local Public Finance

地方財政白書ビジュアル版  
White Paper on Public Finance (Illustrated)

平成 21 年

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総務省

Ministry of Internal Affairs and Communications



## 1. 地方財政健全化の推進

### Promotion of Soundness of Local Public Finance

#### 地方公共団体の財政の健全化に関する法律等の概要

#### Law Relating to the Financial Soundness of Local Governments, etc.

地方債の償還や高齢化の進展等により、厳しい財政状況にある中で、各地方公共団体は、住民ニーズを踏まえた自律した財政運営を行うことが求められています。また、今後、地方分権を進めていくためにも、地方公共団体の財政規律を確立することは極めて重要です。

従来の地方公共団体の財政再建制度は、一般会計等の実質赤字というフローの指標のみを用いており、申出により再建を行う仕組みである等の課題が指摘されていました。

そこで、地方公共団体の財政再建制度を約 50 年ぶりに抜本的に見直し、財政指標の整備とその開示を徹底し、財政の早期健全化及び再生を図るための新たな制度として平成 19 年 6 月に「地方公共団体の財政の健全化に関する法律」(平成 19 年法律第 94 号) が成立しました。財政指標の公表については平成 20 年 4 月から、財政健全化計画の策定の義務付け等の規定については平成 21 年 4 月から施行されています。

Amid severe financial conditions caused by such factors as the redemption of local bonds and the advance of aging, local governments are required to conduct autonomous financial management that takes into account the needs of local residents. Furthermore, it is extremely important to establish the financial discipline of local governments in order to promote decentralization from now on.

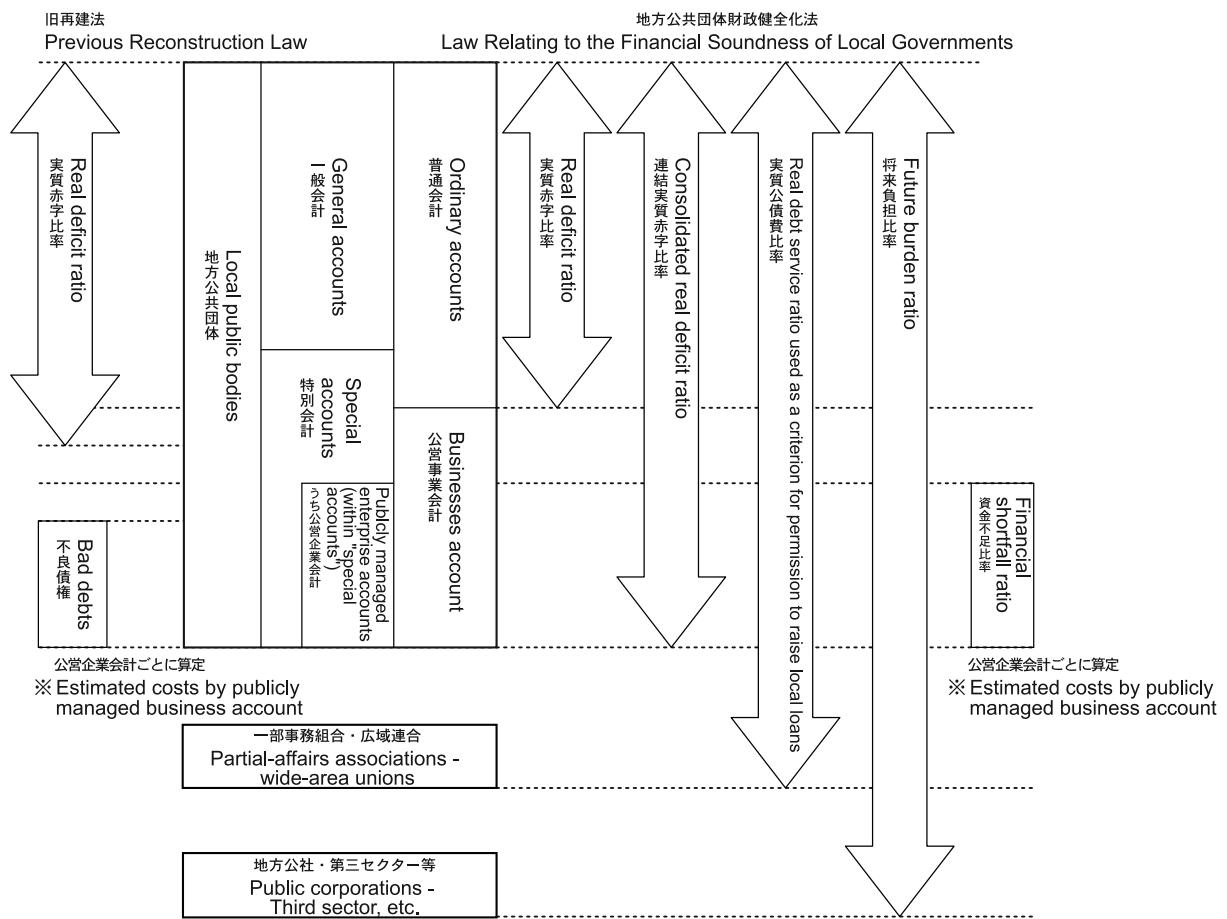
The conventional system for the reconstruction of local government finances only used flow indexes for the real deficit, such as the general account, and various problems were pointed out, such as the fact that this was a mechanism for reconstruction through application.

Therefore, the present system of local government financial reconstruction was drastically revised for the first time in about 50 years, and in June 2007 the Law Relating to the Financial Soundness of Local Governments (2007, Law No. 94) has been enacted as a new system to thoroughly establish and disclose financial indexes and to strive for the early soundness and rebuilding of financial affairs.

Financial indexes have been in force since April 2008 and regulations concerning the duty to formulate financial soundness plans, etc., have come into force since April 2009.

新法と旧再建法との比較 Comparison of New Law and Previous Reconstruction Law			
Comparison of New Law	健全段階 <b>Sound stage</b>	財政の早期健全化 <b>Early financial soundness</b>	財政の再生 <b>Financial rebuilding</b>
	<p>指標の整備と情報開示の徹底 Establishment of indexes and thorough information disclosure</p> <ul style="list-style-type: none"> <li>フロー指標：実質赤字比率、連結実質赤字比率、実質公債費比率 Flow indexes : Real deficit ratio, consolidated real deficit ratio, real debt service ratio</li> <li>ストック指標：将来負担比率＝公社・第三セク等を含めた実質的負債による指標 Stock indexes : Future burden ratio = indexes by real liabilities, including public enterprises, third-sector enterprises, etc.</li> </ul> <p>→監査委員の審査に付し議会に報告し公表 → Reported to assembly and publicly announced with auditor inspection attached</p>	<p>自主的な改善努力による財政健全化 Financial soundness through independent improvement efforts</p> <ul style="list-style-type: none"> <li>財務健全化計画の策定（議会の議決）、外部監査の要求の義務付け Formulation of financial soundness plan (approval by assembly), obligatory request for external auditing</li> <li>実施状況を毎年度議会に報告し公表 Report of progress of implementation to assembly and public announcement every fiscal year</li> <li>早期健全化が著しく困難と認められるときは、総務大臣又は知事が必要な勧告 If the early achievement of financial soundness is deemed to be strikingly difficult, the minister of internal affairs and communications or the prefectural governor makes necessary recommendations.</li> </ul>	<p>国等の関与による確実な再生 Definite rebuilding through involvement of the central government, etc.</p> <ul style="list-style-type: none"> <li>財政再生計画の策定（議会の議決）、外部監査の要求の義務付け Formulation of financial rebuilding plan (approval by assembly), obligatory request for external auditing</li> <li>財政再生計画は、総務大臣に協議し、同意を求めることができる The financial rebuilding plan can seek consultations and agreement from the minister of internal affairs and communications.</li> </ul> <p>【同意無】 ・災害復旧事業等を除き、地方債の起債を制限 (No agreement) Restrictions on the issue of local bonds, excluding disaster rehabilitation projects, etc.</p> <p>【同意有】 ・収支不足額を振り替えるため、償還年限が計画期間内である地方債（再生振替特別債）の起債可 (Agreement) Possible to issue local bonds (rebuilding transfer special bonds) whose redemption deadline comes within the plan period in order to transfer the balance shortfall.</p> <ul style="list-style-type: none"> <li>財政運営が計画に適合しないと認められる場合等においては、予算の変更等を勧告 If financial management is deemed not to conform with the plan, etc., budget changes, etc. are recommended.</li> </ul>
<p>公営企業の経営の健全化 <b>Soundness of public enterprise management</b></p>			
<pre> graph LR     A[健全財政 (Sound finance)] --&gt; B[財政悪化 (Financial deterioration)]     B --&gt; A   </pre>			
Previous Reconstruction Law	<旧再建法の課題> Problems of the previous Reconstruction Law		地方財政再建促進特別措置法（旧再建法） <b>Law on Special Measures for the Promotion of Local Financial Reconstruction</b>
	<ul style="list-style-type: none"> <li>分かりやすい財政情報の開示等が不十分 Disclosure of easy-to-understand financial information, etc. is inadequate.</li> <li>再建団体の基準しかなく、早期は正機能がない There are only standards for reconstruction organizations and no early corrective functions.</li> <li>普通会計を中心とした収支の指標のみで、ストック（負債等）の財政状況に課題があつても対象とならない There are only balance indexes centered on the ordinary account, and even if problems relating to the financial condition of stock (liabilities, etc.) are cited, they are not taken up.</li> <li>公益企業にも早期は正機能がない等の課題 There are no early corrective functions for public enterprises, etc.</li> </ul>	<p>赤字団体が申し出により、財政再建計画を策定 (総務大臣の同意が必要) Formulation of financial reconstruction plan through application by the deficit organization (Agreement of the minister of internal affairs and communications is necessary.)</p> <p>※赤字比率が5%以上の都道府県、20%以上の市町村は、法に基づく財政再建を行わなければ建設地方債を発行できない *Prefectures with a deficit ratio of 5% or more and municipalities with a deficit ratio of 20% or more cannot issue local construction bonds unless they undertake financial reconstruction in accordance with the law.</p>	<p>公営企業もこれに準じた再建制度（地方公営企業法） Corresponding reconstruction system for public enterprises as well (Local Public Enterprise Law)</p>

## 健全化判断比率等の対象について Subject of Ratio for Determining Soundness



## 健全化判断比率等の概要について Outline of Ratio for Determining Soundness

### ○ 実質赤字比率

Real deficit ratio

$$\text{実質赤字比率} = \frac{\text{一般会計等の実質赤字}}{\text{標準財政規模}}$$

$$\text{Real deficit ratio} = \frac{\text{real deficit of general account, etc.}}{\text{standard financial scale}}$$

- ・一般会計等の実質赤字額：一般会計及び特別会計のうち普通会計に相当する会計における実質赤字の額  
Real deficit of general account, etc.: Amount of real deficit in account corresponding to ordinary account among general account and special accounts
- ・実質赤字の額＝繰上充用額 + (支払繰延額 + 事業繰越額)  
Amount of real deficit = amount of advanced appropriation + (amount of deferred payment + amount of business balance carried forward)

### ○ 連結実質赤字比率

Consolidated real deficit ratio

$$\text{連結実質赤字比率} = \frac{\text{連結実質赤字額}}{\text{標準財政規模}}$$

$$\text{Consolidated real deficit ratio} = \frac{\text{consolidated real deficit}}{\text{standard financial scale}}$$

- ・連結実質赤字額：イとロの合計額がハとニの合計額を超える場合の当該超える額  
Consolidated real deficit: If the total amount of A and B exceeds the total amount of C and D, such exceeding amount

- イ. 一般会計及び公営企業（地方公営企業法適用企業・非適用企業）以外の特別会計のうち、実質赤字額を生じた会計の実質赤字額の合計額  
A. Among general account and special accounts excluding public enterprises (enterprises regulated and enterprises not regulated by the Local Public Enterprise Law), the total amount of real deficit of accounts subject to real deficit
- ロ. 公営企業の特別会計のうち、資金不足額を生じた会計の資金の不足額の合計額  
B. Among special accounts of public enterprises, the total amount of deficit of funds of accounts subject to deficit of funds
- ハ. 一般会計及び公営企業以外の特別会計のうち、実質黒字を生じた会計の実質黒字額の合計額

- C. Among general account and special accounts excluding public enterprises, the total amount of real balance surplus of accounts subject to real balance surplus
- 二. 公営企業の特別会計のうち、資金の剩余额を生じた会計の剩余额の合計額
- D. Among special accounts of public enterprises, the total amount of surplus of funds of accounts subject to surplus of funds

○ 実質公債費比率（3か年平均）  
Real debt service ratio (3-year average)

$$\text{実質公債費比率} = \frac{\text{(地方債の元利償還金 + 準元利償還金) - (特別財源 + 元利償還金・準元利償還金に係る基準財政需要額算入額)}}{\text{標準財政規模 - (元利償還金・準元利償還金に係る基準財政需要額算入額)}}$$

$$\text{Real debt service ratio (3-year average)} = \frac{\text{(redemption of principal and interest of local bonds + quasi-redemption of principal and interest) - (special revenue sources + amount included in standard financial requirements pertaining to redemption of principal and interest and quasi-redemption of principal and interest)}}{\text{standard financial scale - (amount included in standard financial requirements pertaining to redemption of principal and interest and quasi-redemption of principal and interest)}}$$

- ・準元利償還金：イからホまでの合計額  
Quasi-redemption of principal and interest: Total amount of A to E

- イ. 満期一括償還地方債について、償還期間を30年とする元金均等年賦償還とした場合における1年あたりの元金償還金相当額
- A. Amount corresponding to annual redemption of principal in a case of principal equal amortization where the redemption period is 30 years regarding bullet local bonds
- ロ. 一般会計等から一般会計以外の特別会計への繰出金のうち、公営企業債の償還の財源に充てたと認められるもの
- B. Among the transfers from the general account, etc. to special accounts other than the general account, etc., the amount acknowledged to be appropriated for revenue resources for the redemption of public enterprise bonds
- ハ. 組合・地方開発事業団（組合等）への負担金・補助金のうち、組合等が起こした地方債の償還の財源に充てたと認められるもの
- C. Among the burdens and subsidies to associations/local development corporations (“associations, etc.”), the amount acknowledged to be appropriated for revenue resources for the redemption of local bonds issued by the associations, etc.
- 二. 債務負担行為に基づく支出のうち公債費に準ずるもの
- D. Expenditure based on liabilities that can be treated similarly to debt service among the expenditures based on debt burden
- ホ. 一時借入金の利子
- E. Interest of temporary loan

○ 将来負担比率  
Future burden ratio

$$\text{将来負担比率} = \frac{\text{将来負担額} - (\text{充当可能基金額} + \text{特定財源見込額} + \text{地方債現在高等に係る基準財政需要額算入見込額})}{\text{標準財政規模} - (\text{元利償還金} \cdot \text{準元利償還金に係る基準財政需要額算入額})}$$

$$\text{Future burden ratio} = \frac{\text{future burden amount} - (\text{amount of appropriable funds} + \text{estimated amount of special revenue sources} + \text{amount expected to be included in standard financial requirements pertaining to outstanding local government bonds, etc.})}{\text{standard financial scale} - (\text{amount included in standard financial requirements pertaining to redemption of principal and interest and quasi-redemption of}}$$

・将来負担額：イからチまでの合計額

Future burden amount: Total amount of A to H

イ. 一般会計等の当該年度の前年度末における地方債現在額

- A. Outstanding local government bonds as of end of fiscal year previous to relevant fiscal year of general account, etc.
  - ロ. 債務負担行為に基づく支出予定額（地方財政法第5条各号の経費に係るもの）
  - B. Expected amount of expenditure based on debt burden (those pertaining to the expenses of each item under Article 5 of the Local Finance Law)
  - ハ. 一般会計等以外の会計の地方債の元金償還に充てる一般会計等からの繰入見込額
  - C. Estimated amount of transfer from the general account, etc. to be appropriated to the redemption of principal of local bonds of accounts other than the general account, etc.
- 二. 当該団体が加入する組合等の地方債の元金償還に充てる当該団体からの負担等見込額
- D. Estimated amount of burden, etc. of the local government concerned to be appropriated for the redemption of principal of local bonds of the associations, etc. of which the local government concerned is a member
  - ホ. 退職手当支給予定額（全職員に対する期末要支給額）のうち、一般会計等の負担見込額
  - E. Among the expected amount of retirement allowance to be paid (amount of allowance that will be paid to all employees at the term end), the estimated amount of burden of the general account, etc.
  - ヘ. 地方公共団体が設立した一定の法人の負債の額、その者のために債務を負担している場合の当該債務の類のうち、当該法人等の財務・経営状況を勘案した一般会計等の負担見込額
  - F. Among the amount of debts of certain corporations established by the local government and among the amount of debt burden in the case of bearing the debts for such certain corporations, the estimated amount of burden of the general account, etc. giving consideration to the financial and business condition of the such corporations, etc.
- ト. 連結実質赤字額
- G. Consolidated real deficit
- チ. 組合等の連結実質赤字額相当額のうち一般会計等の負担見込額
- H. Among the amount corresponding to the consolidated real deficit of the associations, etc., the estimated amount of burden of the general account, etc.

・充当可能基金額：イからヘまでの償還額等に充てることができる地方自治法第241条の基金  
Amount of appropriable funds: Funds under Article 241 of the Local Autonomy Law that can be appropriated for the amount of redemption, etc. of A to F

## ○ 資金不足比率 Financial shortfall ratio

$$\text{資金不足比率} = \frac{\text{資金の不足額}}{\text{事業の規模}}$$

$$\text{Financial shortfall ratio} = \frac{\text{deficit of funds}}{\text{size of business}}$$

- ・資金の不足額：  
Deficit of funds:

資金の不足額（法適用企業）＝（流動負債＋建設改良費等以外の経費の財源に充てるために起こした地方債の現在高－流動資産）－解消可能資金不足額

Deficit of funds (enterprises regulated by the law) = (current liabilities + outstanding local government bonds issued to be appropriated for revenue resources of expenses other than construction and improvement expenses, etc. – current assets) – resolvable amount of financial shortfall

資金の不足額（法非適用企業）＝（繰上充用額＋支払繰延額・事業繰越額＋建設改良費等以外の経費の財源に充てるための起こした地方債現在高）－解消可能資金不足額

Deficit of funds (enterprises not regulated by the law) = (amount of advanced appropriation + amount of deferred payment and amount of business balance carried forward + outstanding local government bonds issued to be appropriated for revenue resources of expenses other than construction and improvement expenses, etc.) – resolvable amount of financial shortfall

\*解消可能資金不足額：事業の性質上、事業開始後一定期間に構造的に資金の不足額が生じる等の事情がある場合において、資金の不足額から控除する一定額。

Resolvable amount of financial shortfall: A fixed amount to be deducted from the deficit of funds when there are circumstances where deficit of funds will arise due to the nature of the project or structurally for a given period of time after the commencement of the project.

\*宅地造成事業を行う公営企業については、土地の評価に係る流動資産の算定等に関する特例がある。

Public enterprises that are engaged in residential land development projects are subject to a special exception concerning the calculation of the current assets pertaining to the assessment of the land, etc.

- ・事業の規模：  
Size of business:

事業の規模（法適用企業）＝営業収益の額－受託工事収益の額

Size of business (enterprises regulated by the law) = amount of operating revenue – amount of consigned construction profit

事業の規模（法非適用企業）＝営業収益に相当する収入の額－受託工事収益に相当する収入の額

Size of business (enterprises not regulated by the law) = amount of profit corresponding to operating revenue – amount of profit corresponding to consigned construction profit

\*指定管理者制度（利用料金制）を導入している公営企業については、営業収益の額に関する特例がある。

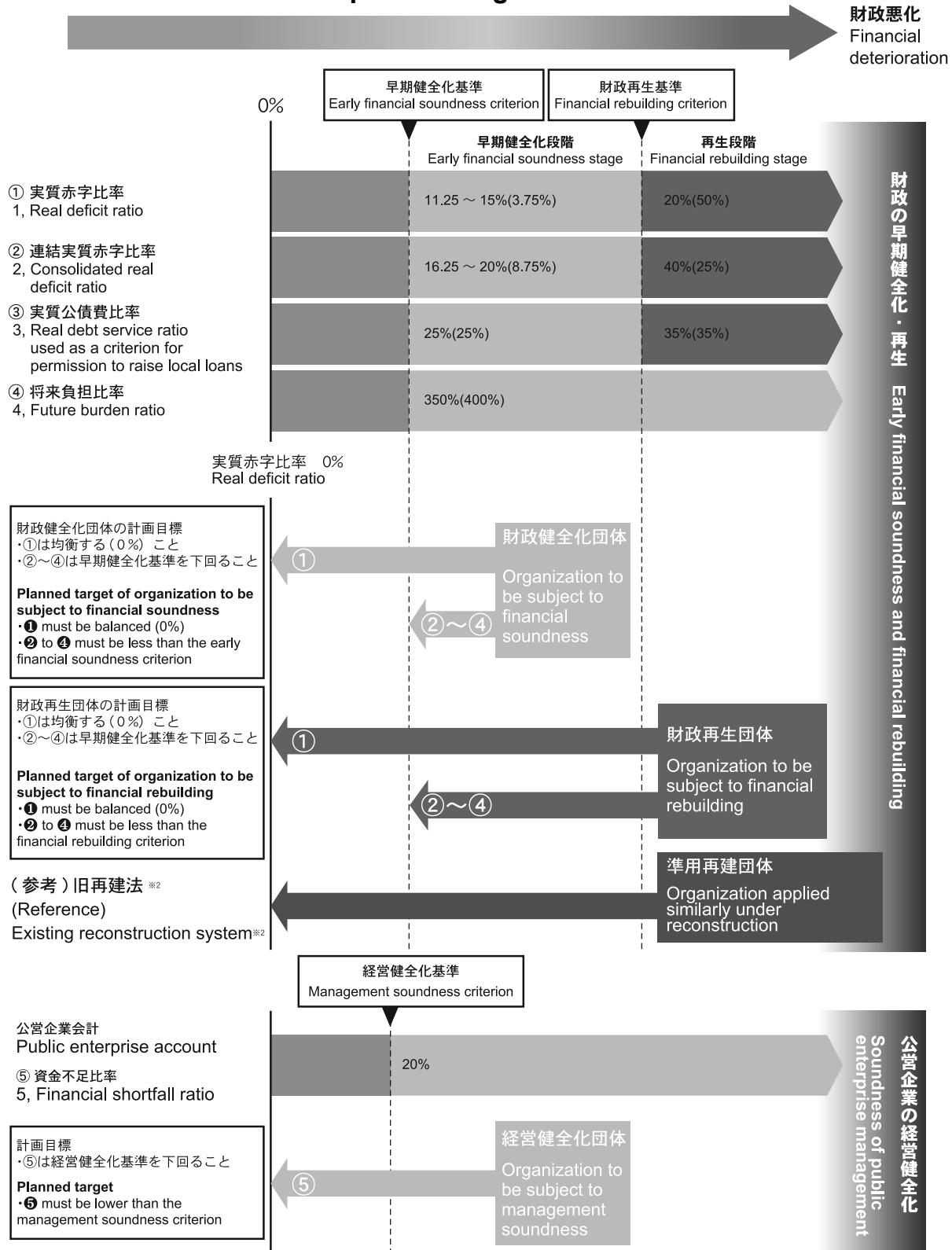
Public enterprises adopting the designated administrator system (usage fee system) are subject to a special exception concerning the amount of operating revenue.

\*宅地造成事業のみを行う公営企業の事業の規模については、「事業経営のための財源規模」（調達した資金規模）を示す資本及び負債に合計額とする。

The size of business of public enterprises that are only engaged in residential land development projects shall be the total amount of capital and debts that show the “financial resource scale for business management” (scale of procured funds).

# 財政の早期健全化・財政の再生・公営企業の経営健全化のイメージ

## Image of Early Financial Soundness, Financial Rebuilding and Soundness of Public Enterprise Management



## 2. 健全化判断比率・資金不足比率の状況

### State of the Ratio for Determining Soundness and the Financial Shortfall Ratio

#### 1 実質赤字比率

Real deficit ratio

平成 19 年度決算に基づく実質赤字比率の状況は、下図のとおりです。

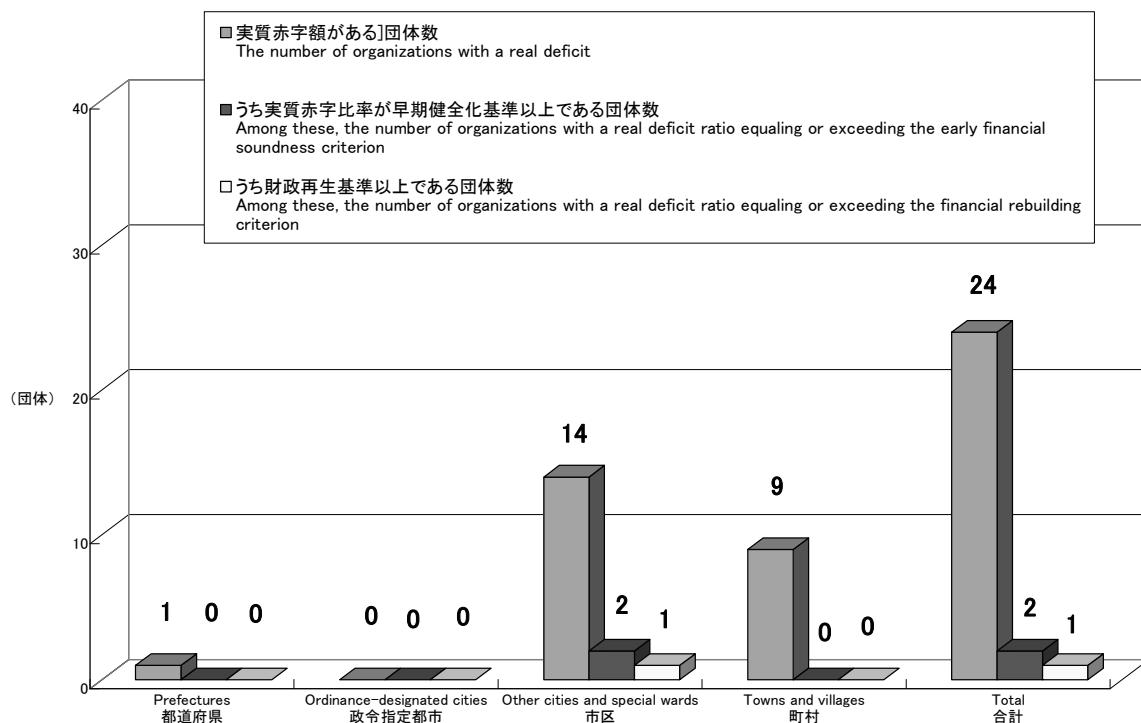
実質赤字額がある（実質赤字比率が 0% 超である）団体数は、24 団体となっています。このうち実質赤字比率が早期健全化基準以上である団体数は 2 団体であり、そのうち財政再生基準以上である団体数は 1 団体となっています。

The following table illustrates the state of the real deficit ratio based on fiscal 2007 account settlements.

Twenty-four organizations come under the category of organizations with a real deficit (i.e. with their real deficit ratio exceeding 0%). Among these, there are two organizations whose real deficit ratio equals or exceeds the early financial soundness criterion. Furthermore, the real deficit ratio of one of the two organizations equals or exceeds the financial rebuilding criterion.

#### ▼ 実質赤字比率の状況

#### State of the Real Deficit Ratio



## 2 連結実質赤字比率

### Consolidated real deficit ratio

平成 19 年度決算に基づく連結実質赤字比率は、下図のとおりです。

連結実質赤字比率がある（連結実質赤字比率が 0% 超である）団体数は、71 団体となっています。このうち連結実質赤字比率が早期健全化基準以上である団体数は 11 団体であり、そのうち財政再生基準以上である団体数は 2 団体となっています。

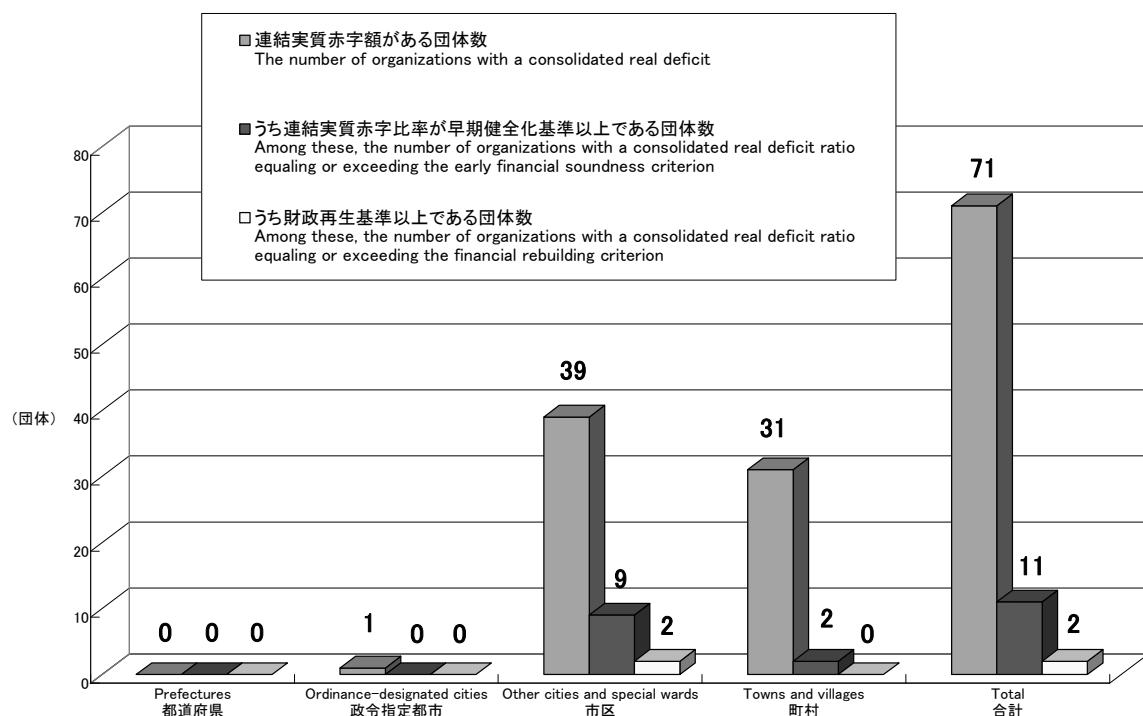
The following table illustrates the state of the consolidated real deficit ratio based on fiscal 2007 account settlements.

Seventy-one organizations come under the category of organizations with a consolidated real deficit (i.e. with their consolidated real deficit ratio exceeding 0%). Among these, there are 11 organizations whose consolidated real deficit ratio equals or exceeds the early financial soundness criterion.

Furthermore, the consolidated real deficit ratio of two of the 11 organizations equals or exceeds the financial rebuilding criterion.

#### ▼ 連結実質赤字比率の状況

#### State of the Consolidated Real Deficit Ratio



### 3 実質公債費比率

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

平成 19 年度決算に基づく実質公債費比率の状況は、下図のとおりです。

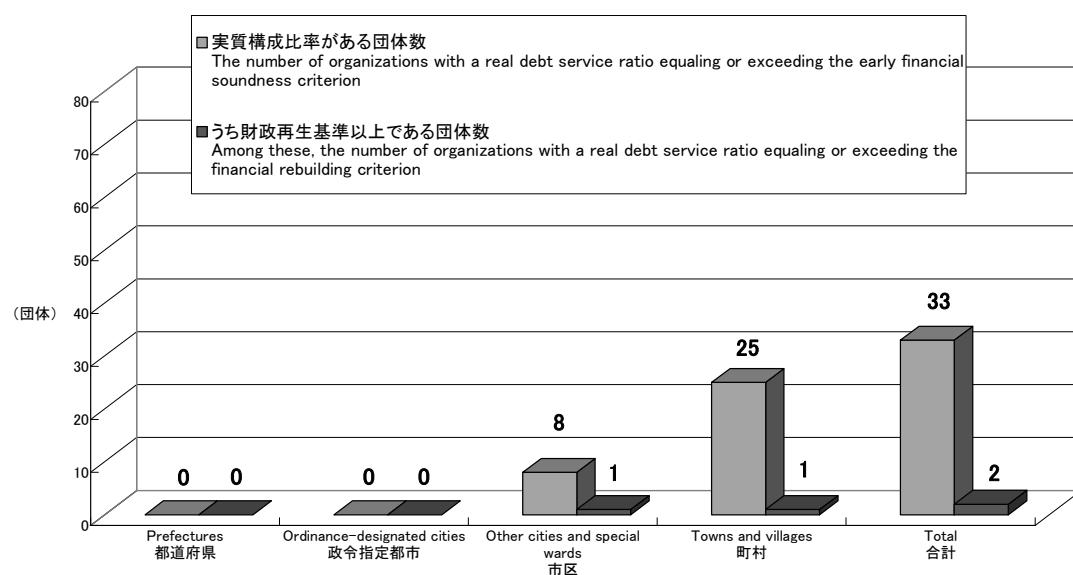
実質公債費比率が早期健全化基準以上である団体数は 33 団体であり、そのうち財政再生基準以上である団体数は 2 団体となっています。

The following table illustrates the state of the real debt service ratio based on fiscal 2007 account settlements.

There are 33 organizations whose real debt service ratio equals or exceeds the early financial soundness criterion. Among these, there are two organizations whose real debt service ratio equals or exceeds the financial rebuilding criterion.

#### ▼ 実質公債費比率の状況

State of the Real Debt Service Ratio



#### 4 将来負担比率

##### Future burden ratio

平成 19 年度決算に基づく将来負担比率の状況は、下図のとおりです。

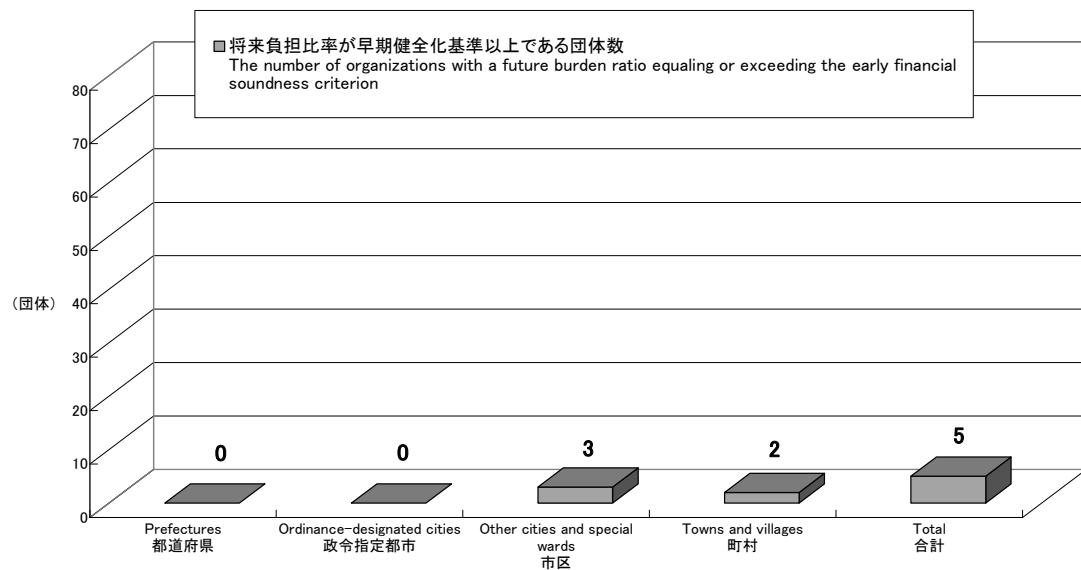
将来負担比率が早期健全化基準以上である団体数は、5 団体となっています。

The following table illustrates the state of the future burden ratio based on fiscal 2007 account settlements.

There are five organizations whose future burden ratio equals or exceeds the early financial soundness criterion.

#### ▼ 将来負担比率の状況

##### State of the Future Burden Ratio



## 5 資金不足比率 Financial shortfall ratio

平成 19 年度決算に基づく資金不足比率の状況は、下図のとおりです。

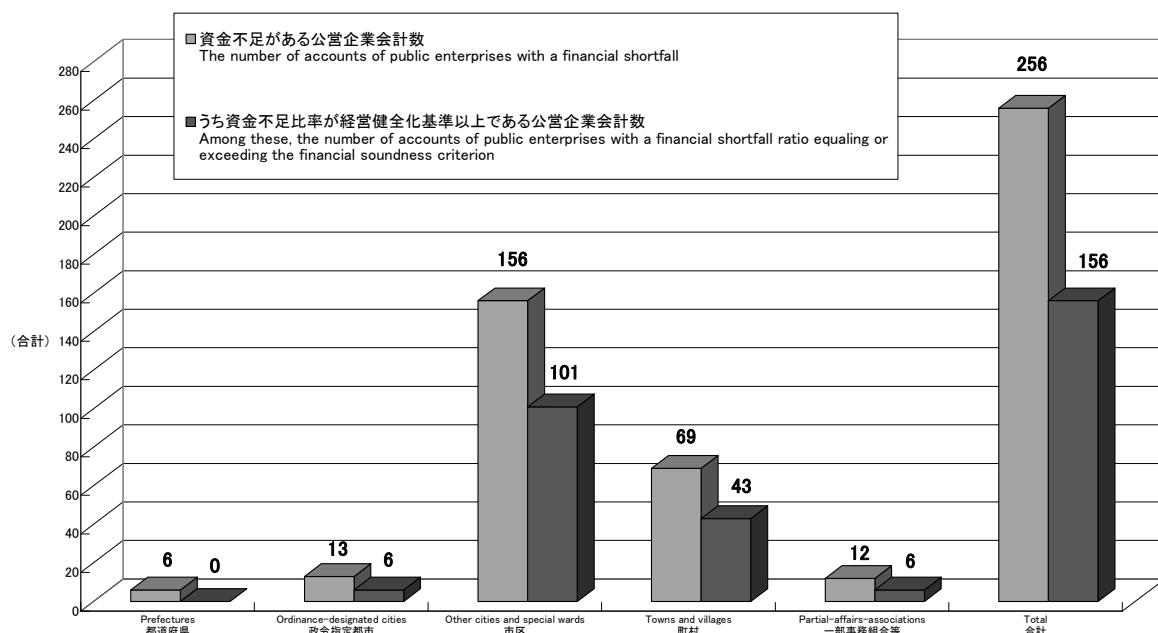
資金不足額がある（資金不足比率が 0% 超である）公営企業会計数は、256 会計となっています。

このうち資金不足比率が経営健全化基準以上である会計数は、156 会計となっています。

The following table illustrates the state of the financial shortfall ratio based on fiscal 2007 account settlements.

The accounts of 256 public enterprises come under the category of accounts with a financial shortfall (i.e. with their financial shortfall ratio exceeding 0%). Among these, there are 156 accounts whose financial shortfall ratio equals or exceeds the financial soundness criterion.

### ▼ 資金不足額の状況（団体種類別会計数） State of the Financial Shortfall Ratio (Number of Accounts by Type of Organization)





平成19年度

FY 2007

# 地方財政統計年報

Annual Statistics on Local Public Finance

平成21年8月

August 2009

## 総務省

Ministry of Internal Affairs and Communications



# 平成 19 年度地方財政統計年報

Annual Statistics on Local Public Finance For FY 2007

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Table 1-1-1 Number of local public bodies, population, areas and the population density of prefectures

都道府県	Prefecture	団体数（平成20. 4. 1現在） Number of local public bodies (As of April 1st, 2008)			人口（A）（人） Population(A) (Persons)		
		総数 All municipalities	市 Cities	町村 Towns and villages	総数 All municipalities	市 Cities	町村 Towns and villages
合 計	Total	(23)1788	(23)783	1,005	127,066,178	113,901,058	13,165,120
1 北海道	Hokkaido	180	35	145	5,571,770	4,471,954	1,099,816
2 青森県	Aomori	40	10	30	1,430,543	1,089,385	341,158
3 岩手県	Iwate	35	13	22	1,366,652	1,043,055	323,597
4 宮城県	Miyagi	36	13	23	2,334,874	1,890,601	444,273
5 秋田県	Akita	25	13	12	1,130,823	1,016,196	114,627
6 山形県	Yamagata	35	13	22	1,194,071	935,636	258,435
7 福島県	Fukushima	60	13	47	2,075,555	1,629,182	446,373
8 茨城県	Ibaraki	44	32	12	2,982,000	2,692,846	289,154
9 栃木県	Tochigi	31	14	17	2,006,701	1,643,881	362,820
10 群馬県	Gunma	38	12	26	2,012,151	1,655,159	356,992
11 埼玉県	Saitama	70	40	30	7,067,336	6,362,291	705,045
12 千葉県	Chiba	56	36	20	6,090,799	5,785,409	305,390
13 東京都	Tokyo	(23)39	(23)26	13	12,462,196	12,374,940	87,256
14 神奈川県	Kanagawa	33	19	14	8,798,289	8,491,419	306,870
15 新潟県	Niigata	31	20	11	2,413,103	2,319,844	93,259
16 富山県	Toyama	15	10	5	1,106,340	1,009,855	96,485
17 石川県	Ishikawa	19	10	9	1,167,151	960,243	206,908
18 福井県	Fukui	17	9	8	815,344	706,969	108,375
19 山梨県	Yamanashi	28	13	15	871,481	739,914	131,567
20 長野県	Nagano	81	19	62	2,176,806	1,696,100	480,706
21 岐阜県	Gifu	42	21	21	2,095,484	1,766,603	328,881
22 静岡県	Shizuoka	41	23	18	3,775,400	3,446,832	328,568
23 愛知県	Aichi	61	35	26	7,185,744	6,523,611	662,133
24 三重県	Mie	29	14	15	1,856,282	1,618,539	237,743
25 滋賀県	Shiga	26	13	13	1,377,886	1,244,520	133,366
26 京都府	Kyoto	26	15	11	2,558,542	2,417,031	141,511
27 大阪府	Osaka	43	33	10	8,670,302	8,477,423	192,879
28 兵庫県	Hyogo	41	29	12	5,582,230	5,300,973	281,257
29 奈良県	Nara	39	12	27	1,419,626	1,114,503	305,123
30 和歌山県	Wakayama	30	9	21	1,045,973	805,726	240,247
31 鳥取県	Tottori	19	4	15	602,411	434,749	167,662
32 島根県	Shimane	21	8	13	733,123	607,492	125,631
33 岡山県	Okayama	27	15	12	1,948,250	1,821,500	126,750
34 広島県	Hiroshima	23	14	9	2,864,167	2,677,733	186,434
35 山口県	Yamaguchi	20	13	7	1,479,840	1,407,163	72,677
36 徳島県	Tokushima	24	8	16	805,951	599,675	206,276
37 香川県	Kagawa	17	8	9	1,019,333	854,510	164,823
38 愛媛県	Ehime	20	11	9	1,471,510	1,323,459	148,051
39 高知県	Kochi	34	11	23	784,038	625,011	159,027
40 福岡県	Fukuoka	66	28	38	5,030,818	4,304,333	726,485
41 佐賀県	Saga	20	10	10	864,738	710,662	154,076
42 長崎県	Nagasaki	23	13	10	1,469,197	1,304,383	164,814
43 熊本県	Kumamoto	48	14	34	1,844,644	1,418,832	425,812
44 大分県	Oita	18	14	4	1,215,388	1,154,856	60,532
45 宮崎県	Miyazaki	30	9	21	1,161,026	909,114	251,912
46 鹿児島県	Kagoshima	46	18	28	1,739,075	1,438,922	300,153
47 沖縄県	Okinawa	41	11	30	1,391,215	1,078,024	313,191

(注) 1 ( ) は、特別区を外書きしたものである。

2 人口は、平成20年3月31日現在の住民基本台帳人口である。（東京都の総数及び市の人口には特別区の人口を含んでいる。）

3 面積は国土交通省国土地理院が公表した平成19年10月1日現在のものである。なお、その後、廃置分合が実施された団体にあっては、廃置分合後の面積に修正したものである（全国市町村要覧20年版（総務省自治行政局市町村課）を参考にした。）。北海道における町村面また、総数の合計には境界未定による面積61.02km<sup>2</sup>を含まない。

Note 1 : The figures in parentheses are the number of special wards, which are excluded in the figures to the right of them.

Note 2 : Population is based on the basic register of residents, as of March 31st, 2008. (All municipalities population and cities population of Tokyo include that of special wards.)

Note 3 : Area is based on the official announcement by the Geographical Survey Institute, Ministry of Infrastructure and Transport, as of October 1st, 2007. However, for local public bodies whose creation, dissolution, division or union has been effected thereafter, area data has been changed according to such creation, dissolution, division, or union. (Reference: Summary of All Municipalities FY2008 Edition (Administrative Improvement Division, Local Administration Bureau, Ministry of Internal Affairs and Communication)) The total area of all municipalities of all prefectures does not include the area where the boundary has not been determined (61.02km<sup>2</sup>).

**1-1-1表 都道府県別団体数・人口及び面積等**  
Table 1-1-1 Number of local public bodies, population, areas and the population density of prefectures

都道府県	Prefecture	面積 (B) (km <sup>2</sup> ) Area(B) (km <sup>2</sup> )			人口密度 (A) / (B) (人/km <sup>2</sup> ) Population density(A)/(B) (Persons/km <sup>2</sup> )		
		総数 All municipalities	市 Cities	町村 Towns and villages	総数 All municipalities	市 Cities	町村 Towns and villages
合計	Total	377,868.97	212,076.97	160,476.91	336.27	537.07	82.04
1 北海道	Hokkaido	83,456.38	18,540.05	59,918.78	66.76	241.21	18.36
2 青森県	Aomori	9,607.05	4,546.85	5,060.20	148.91	239.59	67.42
3 岩手県	Iwate	15,278.85	8,783.92	6,494.93	89.45	118.75	49.82
4 宮城县	Miyagi	7,285.74	4,438.25	2,847.49	320.47	425.98	156.02
5 秋田県	Akita	11,612.22	9,339.06	2,251.14	97.38	108.81	50.92
6 山形県	Yamagata	9,323.46	4,712.21	4,611.25	128.07	198.56	56.04
7 福島県	Fukushima	13,782.75	6,030.85	7,751.90	150.59	270.14	57.58
8 茨城県	Ibaraki	6,095.69	4,926.09	966.81	489.20	546.65	299.08
9 栃木県	Tochigi	6,408.28	4,788.71	1,619.57	313.14	343.28	224.02
10 群馬県	Gunma	6,363.16	2,764.95	3,598.21	316.22	598.62	99.21
11 埼玉県	Saitama	3,797.25	2,666.41	1,130.84	1,861.17	2,386.09	623.47
12 千葉県	Chiba	5,156.60	4,276.95	879.51	1,181.17	1,352.70	347.23
13 東京都	Tokyo	2,187.58	1,401.10	776.87	5,696.80	8,832.30	112.32
14 神奈川県	Kanagawa	2,415.84	1,809.25	606.59	3,641.92	4,693.34	505.89
15 新潟県	Niigata	12,583.47	10,578.17	2,005.30	191.77	219.30	46.51
16 富山県	Toyama	4,247.55	3,402.39	845.16	260.47	296.81	114.16
17 石川県	Ishikawa	4,185.48	3,122.05	1,063.43	278.86	307.57	194.57
18 福井県	Fukui	4,189.28	2,788.16	1,401.12	194.63	253.56	77.35
19 山梨県	Yamanashi	4,465.37	2,817.00	1,643.67	195.16	262.66	80.04
20 長野県	Nagano	13,562.23	6,561.23	7,001.00	160.51	258.50	68.66
21 岐阜県	Gifu	10,621.17	8,454.87	2,166.30	197.29	208.95	151.82
22 静岡県	Shizuoka	7,780.12	6,127.76	1,587.39	485.26	562.49	206.99
23 愛知県	Aichi	5,164.57	4,119.02	1,044.41	1,391.35	1,583.78	633.98
24 三重県	Mie	5,777.17	4,032.86	1,744.31	321.31	401.34	136.30
25 滋賀県	Shiga	4,017.36	3,201.81	815.55	342.98	388.69	163.53
26 京都府	Kyoto	4,613.00	3,861.67	746.52	554.64	625.90	189.56
27 大阪府	Osaka	1,897.72	1,595.80	301.92	4,568.80	5,312.33	638.84
28 兵庫県	Hyogo	8,395.61	6,654.72	1,740.89	664.90	796.57	161.56
29 奈良県	Nara	3,691.09	1,272.21	2,418.88	384.61	876.04	126.14
30 和歌山县	Wakayama	4,726.28	2,070.51	2,655.77	221.31	389.14	90.46
31 鳥取県	Tottori	3,507.26	1,198.81	2,308.45	171.76	362.65	72.63
32 島根県	Shimane	6,707.78	4,175.47	2,532.31	109.29	145.49	49.61
33 岡山県	Okayama	7,113.20	5,603.55	1,502.52	273.89	325.06	84.36
34 広島県	Hiroshima	8,479.03	6,713.61	1,765.42	337.79	398.85	105.60
35 山口県	Yamaguchi	6,112.73	5,435.22	677.51	242.09	258.90	107.27
36 徳島県	Tokushima	4,145.90	2,075.50	2,070.40	194.40	288.93	99.63
37 香川県	Kagawa	1,876.51	1,271.62	604.89	543.21	671.99	272.48
38 愛媛県	Ehime	5,677.55	3,967.74	1,709.81	259.18	333.55	86.59
39 高知県	Kochi	7,105.04	3,076.99	4,028.05	110.35	203.12	39.48
40 福岡県	Fukuoka	4,976.59	3,185.92	1,790.67	1,010.90	1,351.05	405.71
41 佐賀県	Saga	2,439.58	1,997.43	442.15	354.46	355.79	348.47
42 長崎県	Nagasaki	4,095.55	3,544.53	551.02	358.73	368.00	299.11
43 熊本県	Kumamoto	7,405.69	3,608.75	3,796.94	249.08	393.16	112.15
44 大分県	Oita	6,339.34	5,701.41	637.93	191.72	202.56	94.89
45 宮崎県	Miyazaki	7,734.78	4,239.58	3,495.20	150.10	214.43	72.07
46 鹿児島県	Kagoshima	9,188.41	5,623.29	3,565.07	189.27	255.89	84.19
47 沖縄県	Okinawa	2,275.71	972.67	1,302.86	611.33	1,108.31	240.39

1-3-3表 平成19年度団体別歳入決算  
Table 1-3-3 Revenue settlement for FY 2007 by type of local public body

(単位 千円)  
(Unit : Thousand yen)

区分	合計 Total	都道府県 Prefectures	市町村 Municipalities				
			純計額 Net total	単純合計額 Simple total	政令指定都市 Ordinance-designated cities	特別区 Special wards	中核市 Core cities
歳入合計 Total revenues	97,745,350,266	48,245,874,315	49,499,475,951	51,066,496,332	10,645,988,819	3,112,094,264	5,229,153,340
- 地方税 I Local taxes	40,266,816,530	20,793,974,302	19,472,842,228	19,472,842,228	4,769,190,408	951,425,945	2,430,929,188
II 地方譲与税 Local transfer tax	714,562,170	177,467,641	537,094,529	537,094,529	86,370,489	18,394,707	52,973,283
1 地方道路譲与税 1 Local road transfer tax	303,637,639	162,068,954	141,568,685	141,568,685	30,219,806	4,506,077	12,449,359
2 特別とん賃譲与税 2 Special tonnage transfer tax	12,006,962	371,606	11,635,356	11,635,356	4,303,595	-	2,185,038
3 石油ガス譲与税 3 Petroleum gas transfer tax	13,705,677	11,802,622	1,903,055	1,903,055	1,903,055	-	-
4 自動車重量譲与税 4 Motor vehicle tonnage transfer tax	369,089,581	-	369,089,581	369,089,581	46,780,349	13,043,168	36,036,773
5 航空機燃料譲与税 5 Aviation fuel transfer tax	16,122,311	3,224,459	12,897,852	12,897,852	3,163,684	845,462	2,302,113
三 市町村たばこ税都道府県交付金 III Grant to prefectures from municipal tobacco tax	2,349,741	2,349,741	-	-	-	-	-
四 利子割交付金 IV Grant from interest-based prefectoral inhabitant tax	103,791,448	-	103,791,448	103,791,448	19,314,046	20,587,102	10,598,616
五 配当割交付金 V Grants from the dividend levy of prefectoral inhabitant tax	81,233,651	-	81,233,651	81,233,651	17,242,193	10,144,581	9,129,386
六 株式等譲渡所得割交付金 VI Grants from the levy on capital gain from stocks	53,477,779	-	53,477,779	53,477,779	11,834,627	7,049,253	5,967,759
七 地方消費税交付金 VII Local consumption tax grant	1,288,033,173	-	1,288,033,173	1,288,033,173	261,388,679	131,152,233	149,790,129
八 ゴルフ場利用税交付金 VIII Grant from tax on usage of golf facilities	42,791,287	-	42,791,287	42,791,287	2,005,371	41,713	3,402,553
九 特別地方消費税交付金 IX Special local consumption tax grant	15,281	-	15,281	15,281	7,018	-	1,361
十 自動車取得税交付金 X Automobile acquisition tax grant	295,964,758	-	295,964,758	295,964,758	61,067,769	18,382,342	25,471,583
十一 軽油引取税交付金 XI Light oil delivery tax grant	125,419,831	-	125,419,831	125,419,831	125,419,831	-	-
十二 地方特例交付金等 XII Special local grant and similar grants	311,983,000	178,316,684	133,666,316	133,666,316	32,667,840	11,950,863	16,615,565
1 地方特例交付金 1 Special local grant	111,983,000	55,991,500	55,991,500	55,991,500	10,286,294	2,483,041	6,947,819
2 特別交付金 2 Special grant	200,000,000	122,325,184	77,674,816	77,674,816	22,381,546	9,467,822	9,667,746
十三 地方交付税 XIII Local allocation tax	15,202,744,738	8,176,234,798	7,026,509,940	7,026,509,940	529,913,054	-	532,819,573
1 普通交付税 1 Ordinary local allocation tax	14,290,345,299	8,060,291,067	6,230,054,232	6,230,054,232	505,270,631	-	494,063,066
2 特別交付税 2 Special local allocation tax	912,399,439	115,943,731	796,455,708	796,455,708	24,642,423	-	38,756,507
十四 交通安全対策特別交付金 XIV Special grant for traffic safety	82,373,129	48,415,330	33,957,799	33,957,799	11,724,971	1,563,077	3,791,371
十五 分担金及び負担金 XV Charges and allotments	972,015,265	383,895,671	588,119,594	2,138,496,553	82,093,673	26,400,962	59,396,073
1 同級他団体からのもの 1 From other local public bodies on the same tier	143,463,674	3,149,409	140,314,265	140,314,265	4,373,241	2,019,489	11,166,650
2 市町村からのもの 2 From municipalities	320,484,001	320,484,001	-	-	-	-	-
3 市町村分賦金 3 Allotments to municipalities	-	-	-	1,550,376,959	-	-	-
4 その他 4 Others	508,067,590	60,262,261	447,805,329	447,805,329	77,720,432	24,381,473	48,229,423
十六 使用料 XVI Rents	1,776,943,310	705,792,946	1,071,150,364	1,071,150,364	292,071,591	73,930,766	106,852,683
1 授業料 1 Tuition	307,342,465	252,282,689	55,059,776	55,059,776	13,662,380	976,622	6,506,937
(1) 高等学校 (1) High schools	248,400,106	232,960,451	15,439,655	15,439,655	8,682,327	14,774	2,285,081
(2) 幼稚園 (2) Kindergartens	25,687,443	-	25,657,951	25,657,951	2,429,084	956,876	2,451,225
(3) その他 (3) Other schools	33,254,916	19,292,746	13,962,170	13,962,170	2,550,969	4,972	1,770,631
2 保育所使用料 2 Nurseries	224,637,502	-	224,637,502	224,637,502	25,533,972	16,418,404	19,626,625
3 公営住宅使用料 3 Public housing	557,914,912	247,341,920	310,572,992	310,572,992	120,079,437	8,001,031	33,925,698
4 発電水利使用料 4 Water for hydroelectric generation	32,729,915	32,729,915	-	-	-	-	-
5 その他 5 Other rents	654,318,516	173,438,422	480,880,094	480,880,094	132,795,802	48,534,709	46,793,423

1-3-3表 平成19年度団体別歳入決算  
Table 1-3-3 Revenue settlement for FY 2007 by type of local public body

(単位 千円)  
(Unit : Thousand yen)

区分	市町村				純計決算額	
	特例市 Special case cities	都市 Cities	町村 Towns and villages	一部事務組合 Partial-affairs-associations	控除額 Amount of duplication	純計額 Net total
歳入合計 Total revenues	3,929,048,369	19,820,452,610	6,098,619,817	2,231,139,113	6,563,953,658	91,181,396,608
- 地方税 - Local taxes	1,927,170,271	7,730,395,577	1,663,730,839	-	-	40,266,816,530
二 地方譲与税 II Local transfer tax	41,174,421	243,011,400	95,170,229	-	-	714,562,170
1 地方道路譲与税 1 Local road transfer tax	9,747,989	60,524,638	24,120,816	-	-	303,637,639
2 特別とん収譲与税 2 Special tonnage transfer tax	665,482	3,896,165	585,076	-	-	12,006,962
3 石油ガス譲与税 3 Petroleum gas transfer tax	-	-	-	-	-	13,705,677
4 自動車重量譲与税 4 Motor vehicle tonnage transfer tax	28,216,586	175,193,935	69,818,770	-	-	369,089,581
5 航空機燃料譲与税 5 Aviation fuel transfer tax	2,544,364	3,396,662	645,567	-	-	16,122,311
三 市町村たばこ税都道府県交付金 III Grant to prefectures from municipal tobacco tax	-	-	-	-	2,349,741	-
四 利子割交付金 IV Grant from interest-based prefectoral inhabitant tax	9,131,219	37,450,247	6,710,218	-	103,791,448	-
五 配当割交付金 V Grants from the dividend levy of prefectoral inhabitant tax	8,538,540	30,567,178	5,611,773	-	81,233,651	-
六 株式等譲渡所得割交付金 VI Grants from the levy on capital gain from stocks	5,299,927	19,832,227	3,493,986	-	53,477,779	-
七 地方消費税交付金 VII Local consumption tax grant	115,725,862	509,697,218	120,279,052	-	1,288,033,173	-
八 ゴルフ場利用税交付金 VIII Grant from tax on usage of golf facilities	2,191,760	25,068,872	10,081,018	-	42,791,287	-
九 特別地方消費税交付金 IX Special local consumption tax grant	444	4,707	1,751	-	15,281	-
十 自動車取得税交付金 X Automobile acquisition tax grant	23,600,459	125,111,468	42,331,137	-	295,964,758	-
十一 軽油引取税交付金 XI Light oil delivery tax grant	-	-	-	-	125,419,831	-
十二 地方特例交付金等 XII Special local grant and similar grants	12,516,987	49,764,036	10,151,025	-	-	311,983,000
1 地方特例交付金 1 Special local grant	5,491,198	24,660,058	6,123,090	-	-	111,983,000
2 特別交付金 2 Special grant	7,025,789	25,103,978	4,027,935	-	-	200,000,000
十三 地方交付税 XIII Local allocation tax	294,929,507	3,684,714,313	1,984,133,493	-	-	15,202,744,738
1 普通交付税 1 Ordinary local allocation tax	259,483,382	3,206,164,747	1,765,072,406	-	-	14,290,345,299
2 特別交付税 2 Special local allocation tax	35,446,125	478,549,566	219,061,087	-	-	912,399,439
十四 交通安全対策特別交付金 XIV Special grant for traffic safety	2,886,136	11,309,755	2,682,489	-	-	82,373,129
十五 分担金及び負担金 XV Charges and allotments	43,791,805	203,285,901	59,167,324	1,664,360,815	463,947,675	508,067,590
1 同級他団体からのもの 1 From other local public bodies on the same tier	8,110,455	38,699,475	12,562,097	63,382,858	143,463,674	-
2 市町村からのもの 2 From municipalities	-	-	-	-	320,484,001	-
3 市町村分賦金 3 Allotments to municipalities	-	-	-	1,550,376,959	-	-
4 その他 4 Others	35,681,350	164,586,426	46,605,227	50,600,998	-	508,067,590
十六 使用料 XVI Rents	79,335,587	363,660,271	122,645,673	32,653,793	-	1,776,943,310
1 授業料 1 Tuition	7,438,021	19,507,756	4,294,066	2,673,994	-	307,342,465
(1) 高等学校 (1) High schools	1,648,919	2,324,353	255,120	229,081	-	248,400,106
(2) 幼稚園 (2) Kindergartens	2,671,755	13,249,935	3,899,076	-	-	25,687,443
(3) その他 (3) Other schools	3,117,347	3,933,468	139,870	2,444,913	-	33,254,916
2 保育所使用料 2 Nurseries	19,077,897	106,383,389	37,576,440	20,775	-	224,637,502
3 公営住宅使用料 3 Public housing	21,872,077	92,658,834	34,035,915	-	-	557,914,912
4 発電水利使用料 4 Water for hydroelectric generation	-	-	-	-	-	32,729,915
5 その他 5 Other rents	30,947,592	145,110,292	46,739,252	29,959,024	-	654,318,516

1-3-3表 平成19年度団体別歳入決算  
Table 1-3-3 Revenue settlement for FY 2007 by type of local public body

(単位 千円)  
(Unit : Thousand yen)

区分	合計 Total	都道府県 Prefectures	市町村 Municipalities				
			純計額 Net total	単純合計額 Simple total	政令指定都市 Ordinance-designated cities	特別区 Special wards	中核市 Core cities
十七 手数料 XVII Fees	595,725,222	219,999,444	375,725,778	375,725,778	84,507,779	17,048,377	39,222,931
1 法定受託事務に係わるもの 1 Fees for legally entrusted functions	82,696,707	51,333,681	31,363,026	31,363,026	5,350,449	1,860,867	5,089,569
2 自治事務に係わるもの 2 Fees for autonomous functions	513,028,515	168,665,763	344,362,752	344,362,752	79,157,330	15,187,510	34,133,362
十八 国庫支出金 XVIII National government disbursements	10,221,573,102	5,137,222,661	5,084,350,441	5,084,350,441	1,377,647,514	352,089,260	638,068,187
1 義務教育費負担金 1 National treasury's obligatory share of compulsory education	1,664,996,713	1,664,996,713	-	-	-	-	-
2 生活保護費負担金 2 National treasury's obligatory share of livelihood relief	1,982,452,459	122,501,251	1,859,951,208	1,859,951,208	646,891,593	218,739,432	258,830,561
3 児童保護費等負担金 3 National treasury's obligatory share of child care and others	503,914,267	117,952,810	385,961,457	385,961,457	100,957,549	7,832,479	57,099,196
4 障害者自立支援給付費等負担金 4 National treasury's obligatory share of medical expenses for TB	52,853,189	52,853,189	-	-	-	-	-
5 児童手当交付金 5 Child allowance grant	-	-	-	-	-	-	-
6 老人保護費負担金 6 National treasury's obligatory share of elderly care	2,769,040	1,082,089	1,686,951	1,686,951	616,313	-	18,788
7 普通建設事業費支出金 7 National government disbursements for ordinary construction works	2,866,352,396	1,857,185,336	1,009,167,060	1,009,167,060	211,168,658	45,396,292	107,741,040
8 災害復旧事業費支出金 8 National government disbursements for disaster restoration	221,845,824	156,969,874	64,875,950	64,875,950	2,104,659	-	1,034,827
9 失業対策事業費支出金 9 National government disbursements for unemployment relief works	1,564,537	-	1,564,537	1,564,537	-	-	-
10 委託金 10 Payment for delegated functions	214,540,417	130,955,397	83,585,020	83,585,020	41,490,630	2,610,260	4,779,072
(1) 普通建設事業 (1) For ordinary construction works	14,453,658	9,909,901	4,543,757	4,543,757	26,254	-	105,535
(2) 災害復旧事業 (2) For disaster restoration works	49,168	25,370	23,798	23,798	-	-	-
(3) その他 (3) For others	200,037,591	121,020,126	79,017,465	79,017,465	41,464,376	2,610,260	4,673,537
11 財政補助金 11 Financial subsidy	11,295,375	3,917,990	7,377,385	7,377,385	1,524,577	-	685,742
12 地方道路整備臨時交付金 12 Local road construction temporary grant	691,272,658	-	268,662,631	268,662,631	98,378,312	5,994,747	28,531,511
13 特定防衛施設周辺整備調整交付金 13 Grant for development of the environs of specific defense facilities	14,307,960	-	14,307,960	14,307,960	91,272	-	342,923
14 電源立地地域対策交付金 14 Grant for measures related to the location of electric power plants	126,293,550	84,680,260	41,613,290	41,613,290	197,016	-	50,000
15 石油貯蔵施設立地対策等交付金 15 Grant for measures related to the location of petroleum storage facilities	5,779,605	5,779,605	-	-	-	-	-
16 その他 16 Others	1,861,335,112	515,738,120	1,345,596,992	1,345,596,992	274,226,935	71,516,050	178,954,527
十九 国有提供施設等所在市町村助成交付金 XIX Municipal charges on military bases	32,540,000	22,173	32,517,827	32,517,827	1,445,766	-	4,017,749
二十 都道府県支出金 XX Prefectural disbursements	2,398,165,714	-	2,398,165,714	2,398,165,714	289,642,282	137,386,059	212,661,063
1 国庫財源を伴うもの 1 With national government disbursements	1,257,087,757	-	1,257,087,757	1,257,087,757	124,669,773	65,608,591	105,223,809
(1) 児童保護費等負担金 (1) Prefectural obligatory share of child care and others	112,176,917	-	112,176,917	112,176,917	58,515	4,124,417	1,572,946
(2) 老人保護費負担金 (2) Prefectural obligatory share of elderly care	1,079,220	-	1,079,220	1,079,220	7,633	10,448	7,951
(3) 障害者自立支援給付費等負担金 (3) National treasury's obligatory share of independence support for the disabled	193,982,294	-	193,982,294	193,982,294	40,290,702	10,973,365	22,439,190
(4) 児童手当交付金 (4) Child allowance grant	199,968,176	-	199,968,176	199,968,176	38,488,241	9,640,220	23,724,755
(5) 普通建設事業費支出金 (5) Prefectural disbursements for ordinary construction works	162,248,953	-	162,248,953	162,248,953	6,793,782	4,245,925	9,259,022
(6) 災害復旧事業費支出金 (6) Prefectural disbursements for disaster restoration	36,947,309	-	36,947,309	36,947,309	527,281	-	474,560
(7) 委託金 (7) Payment for delegated functions	67,769,064	-	67,769,064	67,769,064	7,783,563	2,680,068	7,161,930
(ア) 普通建設事業 (ア) For ordinary construction works	11,346,969	-	11,346,969	11,346,969	714,873	14,815	736,221
(イ) 災害復旧事業 (イ) For disaster restoration works	173,970	-	173,970	173,970	-	-	13,219
(ウ) その他 (ウ) For others	56,248,125	-	56,248,125	56,248,125	7,068,690	2,665,253	6,412,490
(エ) 電源立地地域対策交付金 (エ) Grant for measures related to the location of electric power plants	20,883,009	-	20,883,009	20,883,009	30,404	-	580,498
(オ) 石油貯蔵施設立地対策等交付金 (オ) Grant for measures related to the location of petroleum storage facilities	5,247,966	-	5,247,966	5,247,966	486,587	1,103	690,315
(カ) その他 (カ) Others	456,784,849	-	456,784,849	456,784,849	30,203,065	33,933,045	39,312,642

1-3-3表 平成19年度団体別歳入決算  
Table 1-3-3 Revenue settlement for FY 2007 by type of local public body

区分	市町村				(単位 千円) (Unit : Thousand yen)	
	特例市 Special case cities	都市 Cities	町村 Towns and villages	一部事務組合 Partial-affairs-associations	控除額 Amount of duplication	純計額 Net total
十七 手数料 XVII Fees						
1 法定受託事務に係わるもの 1 Fees for legally entrusted functions	27,263,041	124,094,059	23,148,962	60,440,629	-	595,725,222
2 自治事務に係わるもの 2 Fees for autonomous functions	2,595,170	11,557,922	3,144,815	1,764,234	-	82,696,707
十八 国庫支出金 XVIII National government disbursements	24,667,871	112,536,137	20,004,147	58,676,395	-	513,028,515
1 義務教育費負担金 1 National treasury's obligatory share of compulsory education	410,586,313	1,858,613,392	385,270,975	62,074,800	-	10,221,573,102
2 生活保護費負担金 2 National treasury's obligatory share of livelihood relief	157,745,092	576,753,374	991,156	-	-	1,982,452,459
3 児童保護費等負担金 3 National treasury's obligatory share of child care and others	36,096,889	154,933,749	29,041,595	-	-	503,914,267
4 障害者自立支援給付費等負担金 4 National treasury's obligatory share of medical expenses for TB	-	-	-	-	-	52,853,189
5 児童手当交付金 5 Child allowance grant	-	-	-	-	-	-
6 老人保護費負担金 6 National treasury's obligatory share of elderly care	959	636,913	298,568	115,410	-	2,769,040
7 普通建設事業費支出金 7 National government disbursements for ordinary construction works	77,691,657	407,484,049	134,877,584	24,807,780	-	2,866,352,396
8 災害復旧事業費支出金 8 National government disbursements for disaster restoration	1,732,128	28,502,388	29,931,107	1,570,841	-	221,845,824
9 失業対策事業費支出金 9 National government disbursements for unemployment relief works	-	962,479	602,058	-	-	1,564,537
10 委託金 10 Payment for delegated functions	4,377,589	22,384,066	7,854,084	89,319	-	214,540,417
(1) 普通建設事業 (1) For ordinary construction works	659,648	2,733,197	942,314	76,809	-	14,453,658
(2) 災害復旧事業 (2) For disaster restoration works	-	-	23,798	-	-	49,168
(3) その他 (3) For others	3,717,941	19,650,869	6,887,972	12,510	-	200,037,591
11 財政補給金 11 Financial subsidy	263,047	3,614,341	1,289,678	-	-	11,295,375
12 地方道路整備臨時交付金 12 Local road construction temporary grant	17,530,970	91,504,349	26,722,742	-	-	691,272,658
13 特定防衛施設周辺整備調整交付金 13 Grant for development of the environs of specific defense facilities	787,126	7,667,908	5,418,731	-	-	14,307,960
14 電源立地地域対策交付金 14 Grant for measures related to the location of electric power plants	407,086	17,717,961	23,241,227	-	-	126,293,550
15 石油貯蔵施設立地対策等交付金 15 Grant for measures related to the location of petroleum storage facilities	-	-	-	-	-	5,779,605
16 その他 16 Others	113,953,770	546,451,815	125,002,445	35,491,450	-	1,861,335,112
十九 国有提供施設等所在市町村助成交付金 XIX Municipal charges on military bases	2,039,936	18,704,602	6,309,774	-	-	32,540,000
二十 都道府県支出金 XX Prefectural disbursements	203,086,936	1,148,826,853	384,854,336	21,708,185	2,398,165,714	-
1 国庫財源を伴うもの 1 With national government disbursements	104,996,970	613,146,422	236,077,744	7,364,448	1,257,087,757	-
(1) 児童保護費等負担金 (1) Prefectural obligatory share of child care and others	18,600,907	72,308,401	14,691,897	819,834	112,176,917	-
(2) 老人保護費負担金 (2) Prefectural obligatory share of elderly care	-	612,033	264,977	176,178	1,079,220	-
(3) 障害者自立支援給付費等負担金 (3) National treasury's obligatory share of independence support for the disabled	18,248,350	80,447,438	21,433,310	149,939	193,982,294	-
(4) 児童手当交付金 (4) Child allowance grant	20,977,350	86,320,714	20,816,896	-	199,968,176	-
(5) 普通建設事業費支出金 (5) Prefectural disbursements for ordinary construction works	6,389,346	79,277,399	56,135,291	148,188	162,248,953	-
(6) 災害復旧事業費支出金 (6) Prefectural disbursements for disaster restoration	1,127,079	17,736,575	17,005,355	76,459	36,947,309	-
(7) 委託金 (7) Payment for delegated functions	5,436,270	32,937,005	11,440,688	329,540	67,769,064	-
(ア) 普通建設事業 (a) For ordinary construction works	572,650	7,850,770	1,457,640	-	11,346,969	-
(イ) 災害復旧事業 (b) For disaster restoration works	9,485	61,576	89,690	-	173,970	-
(ウ) その他 (c) For others	4,854,135	25,024,659	9,893,358	329,540	56,248,125	-
(8) 電源立地地域対策交付金 (8) Grant for measures related to the location of electric power plants	1,009,596	9,061,177	9,753,932	447,402	20,883,009	-
(9) 石油貯蔵施設立地対策等交付金 (9) Grant for measures related to the location of petroleum storage facilities	240,896	2,361,808	979,004	488,253	5,247,966	-
(10) その他 (10) Others	32,967,176	232,083,872	83,556,394	4,728,655	456,784,849	-

1-3-3表 平成19年度団体別歳入決算  
Table 1-3-3 Revenue settlement for FY 2007 by type of local public body

(単位 千円)  
(Unit : Thousand yen)

区分	合計 Total	都道府県 Prefectures	市町村 Municipalities				
			純計額 Net total	単純合計額 Simple total	政令指定都市 Ordinance-designated cities	特別区 Special wards	中核市 Core cities
2 都道府県費のみのもの							
2 Without national government disbursements	1,141,077,957	-	1,141,077,957	1,141,077,957	164,972,509	71,777,468	107,437,254
(1) 普通建設事業費支出金							
(1) Prefectural disbursements for ordinary construction works	175,294,595	-	175,294,595	175,294,595	9,848,951	21,310,243	12,066,359
(2) 災害復旧事業費支出金							
(2) Prefectural disbursements for disaster restoration	1,280,531	-	1,280,531	1,280,531	-	-	33,393
(3) その他							
(3) Others	964,502,831	-	964,502,831	964,502,831	155,123,558	50,467,225	95,337,502
二十一 財産収入							
X X I Property revenues	695,019,309	282,731,151	412,288,158	412,288,158	119,817,891	20,474,193	30,232,622
1 財産運用収入							
1 From property management	259,536,174	103,282,869	156,253,305	156,253,305	43,201,716	11,512,163	7,781,748
2 財産売払収入							
2 From property sales	435,483,135	179,448,282	256,034,853	256,034,853	76,616,175	8,962,030	22,450,874
(1) 土地・建物							
(1) Land and buildings	379,783,392	154,139,857	225,643,535	225,643,535	69,748,984	8,124,573	19,933,300
(2) 立木竹							
(2) Trees and bamboo	7,220,334	2,722,028	4,498,306	4,498,306	16,912	-	88,968
(3) その他							
(3) Others	48,479,409	22,586,397	25,893,012	25,893,012	6,850,279	837,457	2,428,606
二十二 寄附金							
X X II Donations	77,970,532	11,481,086	66,489,446	66,489,446	8,086,630	4,831,813	4,166,658
1 市町村からのもの							
1 From municipalities	678,658	678,658	-	-	-	-	-
2 その他からのもの							
2 From others	77,291,874	10,802,428	66,489,446	66,489,446	8,086,630	4,831,813	4,166,658
二十三 繰入金							
X X III Transfers from other accounts	2,468,075,169	1,059,125,720	1,408,949,449	1,408,949,449	204,130,129	62,311,040	115,128,060
二十四 繰越金							
X X IV Accounts brought forward	2,210,802,032	898,198,395	1,312,603,637	1,312,603,637	132,775,648	118,634,223	116,719,128
1 純繰越金							
1 Net accounts brought forward	1,291,029,487	390,430,370	1,037,576,080	1,037,576,080	43,242,018	107,371,342	83,125,841
2 繰越事業費等充当財源繰越額							
2 Accounts brought forward to be appropriated for unfinished projects	919,772,545	507,768,025	275,027,557	275,027,557	89,533,630	11,262,881	33,593,287
二十五 諸収入							
X X V Miscellaneous revenues	7,085,884,363	4,523,777,739	2,562,106,624	2,578,750,046	1,101,611,113	75,636,159	230,802,357
1 延滞金・加算金及び過料							
1 Arreage charges, additional charges, and non-penal fines	95,997,581	67,692,737	28,304,844	28,304,844	7,073,673	2,416,660	3,745,828
2 預金利子							
2 Deposit interest	22,975,817	13,556,889	9,418,928	9,418,928	1,191,036	495,152	1,211,905
3 公営企業貸付金元利収入							
3 Principal and interest of loans to public enterprises	91,466,158	65,792,782	25,673,376	25,673,376	12,542,833	-	1,357,548
4 貸付金元利収入							
4 Principal and interest of loans to others	5,293,636,787	3,670,604,949	1,623,031,838	1,623,031,838	829,645,059	35,608,863	154,388,514
(1) 市町村からのもの							
(1) From municipalities	136,088,699	136,088,699	-	-	-	-	-
(2) その他からのもの							
(2) From others	5,157,548,088	3,534,516,250	1,623,031,838	1,623,031,838	829,645,059	35,608,863	154,388,514
5 受託事業収入							
5 Revenue from commissioned projects	107,761,382	63,577,990	44,183,392	44,183,392	6,955,314	8,711,368	1,176,182
(1) 同級他団体からのもの							
(1) From other local public bodies on the same tier	22,679,711	10,280,807	12,398,904	12,398,904	41,354	500,851	354,234
(2) 市町村からのもの							
(2) From municipalities	31,869,831	31,869,831	-	-	-	-	-
(3) 民間からのもの							
(3) From private enterprises	53,211,840	21,427,352	31,784,488	31,784,488	6,913,960	8,210,517	821,948
6 収益事業収入							
6 Revenue from profit-making activities	465,371,000	351,639,892	113,731,108	113,731,108	101,381,969	-	2,656,674
7 利子割精算金収入							
7 Revenue from the settlement of interest-based prefectural inhabitant tax	3,013,665	3,013,665	-	-	-	-	-
8 雜入							
8 Miscellaneous revenues	1,005,661,973	287,898,835	717,763,138	734,406,560	142,821,229	28,404,116	66,265,706
(1) 一部事務組合配分金							
(1) Distribution from partial-affairs-associations	-	-	-	13,568,255	-	4,081,703	420,970
(2) 新エネルギー・産業技術総合開発機構からのもの							
(2) From NEDO, or New Energy and Industrial Technology Development Organization	32,796	-	32,796	32,796	-	-	-
(3) 市町村からのもの							
(3) From municipalities	69,991,805	69,991,805	-	-	-	-	-
(4) その他							
(4) From others	935,637,372	217,907,030	717,730,342	720,805,509	142,821,229	24,322,413	65,844,736
二十六 地方債							
X X VI Local government loans	9,621,440,136	5,646,868,833	3,974,571,303	3,974,571,303	1,024,012,507	35,020,000	430,395,462
1 都道府県貸付金・うち予算貸付によるもの							
1 Loan for prefectures (Budgetary loan)	36,995,530	-	36,995,530	36,995,530	905,000	-	2,579,600
2 その他							
2 Others	9,584,444,606	5,646,868,833	3,937,575,773	3,937,575,773	1,023,107,507	35,020,000	427,815,862
二十七 特別区財政調整交付金							
X X VII Financial equalization grant to special wards	1,017,639,596	-	1,017,639,596	1,017,639,596	-	1,017,639,596	-

1-3-3表 平成19年度団体別歳入決算  
Table 1-3-3 Revenue settlement for FY 2007 by type of local public body

区分	市町村				(単位 千円) (Unit : Thousand yen)	
	Municipalities				純計決算額 Net total	
	特例市 Special case cities	都市 Cities	町村 Towns and villages	一部事務組合 Partial-affairs-associations	控除額 Amount of duplication	純計額 Net total
2 都道府県費のみのもの						-
2 Without national government disbursements	98,089,966	535,680,431	148,776,592	14,343,737	1,141,077,957	-
(1) 普通建設事業費支出金 (1) Prefectural disbursements for ordinary construction works	11,115,224	85,314,560	35,261,275	377,983	175,294,595	-
(2) 災害復旧事業費支出金 (2) Prefectural disbursements for disaster restoration	52,177	564,223	630,138	600	1,280,531	-
(3) その他 (3) Others	86,922,565	449,801,648	112,885,179	13,965,154	964,502,831	-
二十一 財産収入						-
X X I Property revenues	25,859,370	134,518,031	56,417,920	24,968,131	-	695,019,309
1 財産運用収入 1 From property management	6,111,325	40,863,772	25,445,377	21,337,204	-	259,536,174
2 財産売払収入 2 From property sales	19,748,045	93,654,259	30,972,543	3,630,927	-	435,483,135
(1) 土地・建物 (1) Land and buildings	18,608,206	85,572,649	23,402,190	253,633	-	379,783,392
(2) 立木竹 (2) Trees and bamboo	65,082	1,311,950	2,942,984	72,410	-	7,220,334
(3) その他 (3) Others	1,074,757	6,769,660	4,627,369	3,304,884	-	48,479,409
二十二 寄附金						-
X X II Donations	2,560,323	31,587,081	13,865,204	1,391,737	678,658	77,291,874
1 市町村からのもの 1 From municipalities	-	-	-	-	678,658	-
2 その他からのもの 2 From others	2,560,323	31,587,081	13,865,204	1,391,737	-	77,291,874
二十三 繰入金						-
X X III Transfers from other accounts	84,095,036	554,244,229	241,547,435	147,493,520	-	2,468,075,169
二十四 繰越金						-
X X IV Accounts brought forward	96,850,803	577,089,932	192,538,089	77,995,814	-	2,210,802,032
1 純繰越金 1 Net accounts brought forward	80,987,120	489,255,131	163,664,267	69,930,361	-	1,291,029,487
2 繰越事業費等充当財源繰越額 2 Accounts brought forward to be appropriated for unfinished projects	15,863,683	87,834,801	28,873,822	8,065,453	-	919,772,545
二十五 諸収入						-
X X V Miscellaneous revenues	200,840,975	739,161,121	171,938,552	58,759,769	653,449,536	6,432,434,827
1 延滞金・加算金及び過料 1 Arrearage charges, additional charges, and non-penal fines	2,859,734	10,354,933	1,690,589	163,427	-	95,997,581
2 預金利子 2 Deposit interest	742,123	3,455,904	1,122,093	1,200,715	-	22,975,817
3 公営企業貸付金元利収入 3 Principal and interest of loans to public enterprises	494,209	9,716,777	1,562,009	-	-	91,466,158
4 貸付金元利収入 4 Principal and interest of loans to others	144,514,396	406,509,176	43,730,390	8,635,440	136,088,699	5,157,548,088
(1) 市町村からのもの (1) From municipalities	-	-	-	-	136,088,699	-
(2) その他からのもの (2) From others	144,514,396	406,509,176	43,730,390	8,635,440	-	5,157,548,088
5 受託事業収入 5 Revenue from commissioned projects	1,737,340	13,590,118	10,220,474	1,792,596	54,549,542	53,211,840
(1) 同級他団体からのもの (1) From other local public bodies on the same tier	750,276	6,395,750	2,912,393	1,444,046	22,679,711	-
(2) 市町村からのもの (2) From municipalities	-	-	-	-	31,869,831	-
(3) 民間からのもの (3) From private enterprises	987,064	7,194,368	7,308,081	348,550	-	53,211,840
6 収益事業収入 6 Revenue from profit-making activities	2,817,104	6,556,078	219,303	99,980	-	465,371,000
7 利子割精算金収入 7 Revenue from the settlement of interest-based prefectural inhabitant tax	-	-	-	-	3,013,665	-
8 雜入 8 Miscellaneous revenues	47,676,069	288,978,135	113,393,694	46,867,611	459,797,630	545,864,343
(1) 一部事務組合配分金 (1) Distribution from partial-affairs-associations	1,624,193	5,049,009	2,067,556	324,824	-	-
(2) 新エネルギー・産業技術総合開発機構からのもの (2) From NEDO, or New Energy and Industrial Technology Development Organization	-	21,713	11,083	-	-	32,796
(3) 市町村からのもの (3) From municipalities	-	-	-	-	69,991,805	-
(4) その他 (4) From others	46,051,876	283,907,413	111,315,055	46,542,787	389,805,825	545,831,547
二十六 地方債						-
X X VI Local government loans	309,572,711	1,599,740,140	496,538,563	79,291,920	36,995,530	9,584,444,606
1 都道府県貸付金・うち予算貸付によるもの 1 Loan for prefectures (Budgetary loan)	4,126,068	21,850,112	6,392,350	1,142,400	36,995,530	-
2 その他 2 Others	305,446,643	1,577,890,028	490,146,213	78,149,520	-	9,584,444,606
二十七 特別区財政調整交付金						-
X X VII Financial equalization grant to special wards	-	-	-	-	1,017,639,596	-

1-3-4表 平成19年度団体別・目的別歳出決算  
Table 1-3-4 Expenditure settlement for FY 2007 by type of local public body and by function

(単位 千円)  
(Unit : Thousand yen)

区分	合計 Total	都道府県 Prefectures	市町村 Municipalities				
			純計額 Net total	単純合計額 Simple total	政令指定都市 Ordinance-designated cities	特別区 Special wards	中核市 Core cities
歳出合計 Total expenditures	95,711,568,507	47,488,298,173	48,223,270,334	49,790,290,715	10,528,248,517	2,977,166,217	5,105,908,464
一 議会費 I Assembly	435,749,392	80,194,925	355,554,467	355,619,305	29,815,122	16,915,661	28,229,855
二 総務費 II General administration	9,620,034,492	3,356,717,780	6,263,316,712	6,619,321,259	851,488,365	463,829,157	525,710,012
1 総務管理費 1 General administration management	7,481,605,100	2,284,336,794	5,197,268,306	5,550,843,018	658,764,761	405,142,373	426,796,671
2 徴税費 2 Taxation	1,099,061,316	526,990,159	572,071,157	574,069,388	111,325,565	22,028,923	52,924,071
3 選挙費 3 Election	241,553,390	95,472,167	146,081,223	146,125,336	20,929,607	9,826,866	14,002,613
4 統計調査費 4 Statistics	69,871,103	29,056,282	40,814,821	40,815,395	4,272,978	1,787,310	2,737,303
5 監査委員費 5 Inspection	49,244,499	12,208,148	37,036,351	37,036,530	4,732,524	2,019,948	4,210,243
6 その他 6 Other expenditures	678,699,084	408,654,230	270,044,854	270,431,592	51,462,930	23,023,737	25,039,111
三 民生費 III Public welfare	18,714,589,432	5,169,660,910	13,544,928,522	13,596,120,125	3,054,931,427	1,207,883,564	1,591,682,384
1 社会福祉費 1 Social welfare	5,507,950,997	1,960,747,685	3,547,203,312	3,553,811,863	744,881,243	305,217,525	396,341,607
2 老人福祉費 2 Welfare of the aged	4,651,841,055	1,972,356,242	2,679,484,813	2,721,828,295	472,841,661	186,383,786	288,943,485
3 児童福祉費 3 Child welfare	5,616,853,913	979,753,294	4,637,100,619	4,638,560,320	910,456,976	400,907,932	536,852,392
4 生活保護費 4 Livelihood relief	2,901,841,299	236,601,079	2,665,240,220	2,666,015,692	926,281,342	315,315,700	369,404,809
5 災害救助費 5 Disaster relief measures	36,102,168	20,202,610	15,899,558	15,903,955	470,205	58,621	140,091
四 衛生費 IV Sanitation	5,556,262,683	1,385,210,974	4,171,051,709	4,759,275,427	823,383,524	257,781,251	465,645,370
1 公衆衛生費 1 Public health	3,094,782,242	1,192,854,073	1,901,928,169	1,942,736,833	370,984,997	86,271,036	187,349,413
2 結核対策費 2 Tuberculosis control	23,553,506	5,844,305	17,709,201	17,757,351	5,013,294	2,591,221	2,833,807
3 保健所費 3 Public health centers	245,699,757	124,869,324	120,830,433	120,830,433	54,344,646	22,632,970	38,540,770
4 清掃費 4 Waste disposal	2,192,227,178	61,643,272	2,130,583,906	2,677,950,810	393,040,587	146,286,024	236,921,380
五 労働費 V Labor administration	280,667,712	149,383,944	131,283,768	131,306,586	15,020,115	6,256,416	13,220,101
1 失業対策費 1 Unemployment relief measures	7,837,950	3,874,037	3,963,913	3,963,913	-	27,667	-
2 その他 2 Other expenditures	272,829,762	145,509,907	127,319,855	127,342,673	15,020,115	6,228,749	13,220,101
六 農林水産業費 VI Agriculture, forestry and fisheries	3,894,298,720	2,595,562,378	1,298,736,342	1,300,668,209	63,734,641	931,461	96,280,465
1 農業費 1 Agriculture	938,577,077	481,778,859	456,798,218	457,754,266	28,648,559	881,218	33,212,084
2 畜産業費 2 Stock raising	160,183,313	106,351,872	53,831,441	54,106,064	1,160,069	-	1,729,164
3 農地費 3 Agricultural land	1,561,679,622	1,049,533,425	512,146,197	512,754,063	18,883,506	19,406	40,381,791
4 林業費 4 Forestry	816,905,648	664,454,425	152,451,223	152,513,657	5,667,941	30,837	10,011,675
5 水産業費 5 Fisheries	416,953,060	293,443,797	123,509,263	123,540,159	9,374,566	-	10,945,751
七 商工費 VII Commerce and industry	4,993,321,654	3,359,717,986	1,633,603,668	1,633,987,730	688,881,618	41,238,179	165,743,117
八 土木費 VIII Public works	13,611,304,357	6,552,226,884	7,059,077,473	7,069,442,499	2,034,462,268	347,654,650	822,466,281
1 土木管理費 1 Public works administration	853,934,439	358,010,492	495,923,947	495,941,997	90,197,540	34,935,248	62,822,033
2 道路橋りょう費 2 Roads and bridges	4,271,698,382	2,598,276,011	1,673,422,371	1,673,521,177	415,690,835	80,754,460	168,754,626
3 河川海岸費 3 Rivers and coasts	1,494,601,531	1,314,173,914	180,427,617	180,463,578	46,943,934	7,308,260	31,338,772
4 港湾費 4 Ports	453,564,221	279,212,806	174,351,415	183,424,053	91,466,527	-	14,162,916
5 都市計画費 5 City planning	5,220,231,036	1,319,369,710	3,900,861,326	3,901,861,101	1,102,724,108	193,997,186	494,986,183
(1) 街路費 (1) Streets	1,253,748,153	573,494,551	680,253,602	680,253,602	259,562,585	35,605,019	93,370,091
(2) 公園費 (2) Parks	801,143,456	176,510,585	624,632,871	625,072,715	172,920,709	78,896,479	68,954,997
(3) 下水道費 (3) Sewerage	1,831,257,553	320,769,965	1,510,487,588	1,510,651,376	357,340,376	507,755	193,956,463
(4) 区画整理事業 (4) Land readjustment	1,334,081,874	248,594,609	1,085,487,265	1,085,883,408	312,900,438	78,987,933	138,704,632

1-3-4表 平成19年度団体別・目的別歳出決算  
Table 1-3-4 Expenditure settlement for FY 2007 by type of local public body and by function

(単位 千円)  
(Unit : Thousand yen)

区分	市町村 Municipalities				純計決算額 Net total	
	特例市 Special case cities	都市 Cities	町村 Towns and villages	一部事務組合 Partial-affairs-associations	控除額 Amount of duplication	純計額 Net total
歳出合計 Total expenditures	3,836,738,187	19,307,870,248	5,887,298,102	2,147,060,980	6,563,953,658	89,147,614,849
一 議会費 I Assembly	24,036,874	174,601,962	80,267,378	1,752,453	38,551	435,710,841
二 総務費 II General administration	438,289,511	2,658,201,146	941,188,356	740,614,712	714,231,457	8,905,803,035
1 総務管理費 1 General administration management	355,243,224	2,182,485,502	783,520,548	738,889,939	136,776,963	7,344,828,137
2 徴税費 2 Taxation	44,097,493	254,790,720	87,751,903	1,150,713	285,821,643	813,239,673
3 選挙費 3 Election	13,076,058	66,450,229	21,832,172	7,791	81,569,784	159,983,606
4 統計調査費 4 Statistics	1,976,745	21,024,678	8,785,513	230,868	6,276,009	63,595,094
5 監査委員費 5 Inspection	3,654,339	19,619,970	2,467,837	331,669	23,117	49,221,382
6 その他 6 Other expenditures	20,241,652	113,830,047	36,830,383	3,732	203,763,941	474,935,143
三 民生費 III Public welfare	1,149,097,713	5,310,299,992	1,208,129,943	74,095,102	1,738,520,698	16,976,068,734
1 社会福祉費 1 Social welfare	282,362,371	1,396,452,261	415,474,401	13,082,455	745,835,795	4,762,115,202
2 老人福祉費 2 Welfare of the aged	213,110,739	1,137,153,368	368,811,608	54,583,648	401,216,550	4,250,624,505
3 児童福祉費 3 Child welfare	428,864,454	1,937,998,034	419,151,084	4,329,448	532,340,020	5,084,513,893
4 生活保護費 4 Livelihood relief	223,510,019	827,663,540	1,749,075	2,091,207	42,895,445	2,858,945,854
5 災害救助費 5 Disaster relief measures	1,250,130	11,032,789	2,943,775	8,344	16,232,888	19,869,280
四 衛生費 IV Sanitation	354,187,362	1,786,292,808	552,089,663	519,895,449	120,447,429	5,435,815,254
1 公衆衛生費 1 Public health	161,708,162	813,058,078	284,220,281	39,144,866	90,656,167	3,004,126,075
2 結核対策費 2 Tuberculosis control	1,346,500	4,850,963	1,064,625	56,941	205,339	23,348,167
3 保健所費 3 Public health centers	2,883,683	2,428,364	-	-	1,957,710	243,742,047
4 清掃費 4 Waste disposal	188,249,017	965,955,403	266,804,757	480,693,642	27,628,213	2,164,598,965
五 労働費 V Labor administration	20,124,844	67,430,752	9,234,344	20,014	4,758,154	275,909,558
1 失業対策費 1 Unemployment relief measures	-	2,497,468	1,438,778	-	174,991	7,662,959
2 その他 2 Other expenditures	20,124,844	64,933,284	7,795,566	20,014	4,583,163	268,246,599
六 農林水産業費 VI Agriculture, forestry and fisheries	61,443,641	657,269,789	417,158,370	3,849,842	441,903,972	3,452,394,748
1 農業費 1 Agriculture	26,018,094	229,259,745	139,504,550	230,016	108,110,130	830,466,947
2 畜産業費 2 Stock raising	1,471,295	28,594,467	20,924,047	227,022	15,609,379	144,573,934
3 農地費 3 Agricultural land	24,880,608	274,487,726	153,551,074	549,952	215,751,480	1,345,928,142
4 林業費 4 Forestry	4,480,769	68,000,840	61,516,934	2,804,661	54,195,513	762,710,135
5 水産業費 5 Fisheries	4,592,875	56,927,011	41,661,765	38,191	48,237,470	368,715,590
七 商工費 VII Commerce and industry	130,681,963	479,659,655	127,425,258	357,940	43,852,857	4,949,468,797
八 土木費 VIII Public works	618,877,691	2,557,058,097	655,711,107	33,212,405	220,574,680	13,390,729,677
1 土木管理費 1 Public works administration	45,236,505	211,165,050	51,250,883	334,738	8,956,568	844,977,871
2 道路橋りょう費 2 Roads and bridges	112,128,986	654,883,241	241,235,583	73,446	47,876,332	4,223,822,050
3 河川海岸費 3 Rivers and coasts	18,545,999	62,325,554	13,933,772	67,287	20,116,305	1,474,485,226
4 港湾費 4 Ports	6,552,387	31,008,009	10,410,636	29,823,578	31,134,553	422,429,668
5 都市計画費 5 City planning	388,466,655	1,440,423,346	278,350,422	2,913,201	84,196,292	5,136,034,744
(1) 街路費 (1) Streets	57,513,222	208,344,831	25,857,854	-	36,618,811	1,217,129,342
(2) 公園費 (2) Parks	59,632,877	205,685,851	37,378,226	1,603,576	5,389,573	795,753,883
(3) 下水道費 (3) Sewerage	164,223,092	636,282,482	157,398,111	943,097	10,645,117	1,820,612,436
(4) 区画整理費等 (4) Land readjustment	107,097,464	390,110,182	57,716,231	366,528	31,542,791	1,302,539,083

**1-3-4表 平成19年度団体別・目的別歳出決算**  
Table 1-3-4 Expenditure settlement for FY 2007 by type of local public body and by function

(単位 千円)  
(Unit : Thousand yen)

区分	合計 Total	都道府県 Prefectures	市町村 Municipalities				
			純計額 Net total	単純合計額 Simple total	政令指定都市 Ordinance-designated cities	特別区 Special wards	中核市 Core cities
6 住宅費 Housing	1,238,015,002	629,265,522	608,749,480	608,867,614	272,903,377	24,502,152	48,473,756
7 空港費 Airports	79,259,746	53,918,429	25,341,317	25,362,979	14,535,947	6,157,344	1,927,995
九 消防費 IX Fire service	1,895,063,043	217,125,916	1,677,937,127	2,155,643,264	315,008,872	16,554,324	172,172,299
十 警察費 X Police	3,374,649,640	3,374,649,640	-	-	-	-	-
十一 教育費 XI Education	16,500,553,113	11,333,026,061	5,167,527,052	5,248,647,132	989,082,496	441,007,758	550,947,033
1 教育総務費 1 General educational administration	2,664,251,717	1,951,282,655	712,969,062	777,884,201	142,280,827	96,152,419	74,519,127
2 小学校費 2 Elementary school	4,953,326,406	3,794,481,750	1,158,844,656	1,159,311,722	225,728,032	118,937,134	113,677,245
3 中学校費 3 Junior high school	2,839,812,586	2,155,738,500	684,074,086	686,509,662	111,968,469	68,116,238	62,466,421
4 高等学校費 4 High school	2,390,750,345	2,215,101,345	175,649,000	176,962,495	109,818,003	4,418,139	22,233,703
5 大学費 5 University and college	228,316,371	168,491,873	59,824,498	63,843,005	35,906,417	-	10,183,290
6 社会教育費 6 Social education	1,232,399,326	178,920,136	1,053,479,190	1,055,717,679	172,655,727	68,012,479	133,638,651
7 保健体育費 7 Health and physical education	1,188,663,509	115,103,847	1,073,559,662	1,079,285,257	153,830,672	71,126,404	109,829,275
(1) 体育施設費等 (1) Gymnasiums	481,872,316	92,030,010	389,842,306	391,040,403	58,015,726	27,299,957	37,792,426
(2) 学校給食費 (2) School meals	706,791,193	23,073,837	683,717,356	688,244,854	95,814,946	43,826,447	72,036,849
8 その他 8 Other expenditures	1,003,032,853	753,905,955	249,126,898	249,133,111	36,894,349	14,244,945	24,399,321
十二 災害復旧費 X II Disaster restoration	402,049,042	239,311,271	162,737,771	162,743,456	4,041,286	11,093	3,800,372
1 農林水産施設災害復旧費 1 Agriculture, forestry and fisheries facilities	116,920,487	58,549,512	58,370,975	58,370,975	1,445,148	-	1,171,326
2 公共土木施設災害復旧費 2 Civil engineering facilities	270,755,023	178,850,985	91,904,038	91,904,038	2,312,911	-	2,062,609
3 その他 3 Other expenditures	14,373,532	1,910,774	12,462,758	12,468,443	283,227	11,093	566,437
十三 公債費 X III Debt service	13,108,163,422	6,609,266,910	6,498,896,512	6,498,896,512	1,493,637,181	177,069,289	662,461,936
十四 諸支出金 X IV Miscellaneous expenditures	268,978,405	57,875,795	211,102,610	211,102,610	164,761,602	33,414	7,549,239
1 普通財産取得費 1 Acquisition of ordinary property	31,524,626	-	31,524,626	31,524,626	1,744,463	33,414	2,219,874
2 公営企業費 2 Local public enterprises	235,104,038	57,875,795	177,228,243	177,228,243	163,017,139	-	5,329,365
3 市町村たばこ税都道府県交付金 3 Grant to prefectures from municipal tobacco tax	2,349,741	-	2,349,741	2,349,741	-	-	-
十五 前年度線上充用金 X V Advance appropriation for previous year's expenditures	47,516,601	-	47,516,601	47,516,601	-	-	-
十六 利子割交付金 X VI Grant from interest-based prefectoral inhabitant tax	103,791,448	103,791,448	-	-	-	-	-
十七 配当割交付金 X VII Grants from the dividend levy of prefectoral inhabitant tax	81,233,651	81,233,651	-	-	-	-	-
十八 株式等譲渡所得割交付金 X VIII Grants from the levy on capital gain from stocks	53,477,779	53,477,779	-	-	-	-	-
十九 地方消費税交付金 X IX Local consumption tax grant	1,288,033,172	1,288,033,172	-	-	-	-	-
二十 ゴルフ場利用税交付金 X X Grant from tax on usage of golf facilities	42,791,286	42,791,286	-	-	-	-	-
二十一 特別地方消費税交付金 X X I Special local consumption tax grant	15,281	15,281	-	-	-	-	-
二十二 自動車取得税交付金 X X II Automobile acquisition tax grant	295,964,756	295,964,756	-	-	-	-	-
二十三 軽油引取税交付金 X X III Light oil delivery tax grant	125,419,830	125,419,830	-	-	-	-	-
二十四 特別区財政調整交付金 X X IV Financial equalization grant to special wards	1,017,639,596	1,017,639,596	-	-	-	-	-

1-3-4表 平成19年度団体別・目的別歳出決算  
Table 1-3-4 Expenditure settlement for FY 2007 by type of local public body and by function

区分	市町村 Municipalities				純計決算額 Net total	
	特例市 Special case cities	都市 Cities	町村 Towns and villages	一部事務組合 Partial-affairs-associations	控除額 Amount of duplication	純計額 Net total
6 住宅費 Housing	47,947,159	155,758,179	59,282,836	155	25,444,230	1,212,570,772
7 空港費 Airports	-	1,494,718	1,246,975	-	2,850,400	76,409,346
九 消防費 Fire service	142,935,220	784,026,706	258,703,121	466,242,722	75,231,525	1,819,831,518
十 警察費 Police	-	-	-	-	153,243	3,374,496,397
十一 教育費 Education	426,443,957	2,155,755,676	661,995,008	23,415,204	68,783,828	16,431,769,285
1 教育総務費 General educational administration	61,334,682	297,181,620	103,369,922	3,045,604	27,429,549	2,636,822,168
2 小学校費 Elementary school	95,992,620	466,214,915	138,410,347	351,429	4,803,219	4,948,523,187
3 中学校費 Junior high school	53,223,418	284,841,045	103,865,395	2,028,676	3,512,975	2,836,299,611
4 高等学校費 High school	14,094,427	20,192,062	3,982,003	2,224,158	454,558	2,390,295,787
5 大学費 University and college	5,496,961	6,864,522	31,392	5,360,423	2,733,456	225,582,915
6 社会教育費 Social education	85,852,541	457,814,063	136,246,430	1,497,788	16,152,442	1,216,246,884
7 保健体育費 Health and physical education	88,091,727	508,080,796	139,419,257	8,907,126	10,480,478	1,178,183,031
(1) 体育施設費等 (1) Gymnasiums	33,953,440	179,567,249	52,811,946	1,599,659	8,881,601	472,990,715
(2) 学校給食費 (2) School meals	54,138,287	328,513,547	86,607,311	7,307,467	1,598,877	705,192,316
8 その他 Other expenditures	22,357,581	114,566,653	36,670,262	-	3,217,151	999,815,702
十二 災害復旧費 Disaster restoration	6,349,491	78,004,930	67,304,067	3,232,217	41,431,346	360,617,696
1 農林水産施設災害復旧費 Agriculture, forestry and fisheries facilities	1,752,676	28,680,112	25,241,829	79,884	41,271,591	75,648,896
2 公共土木施設災害復旧費 Civil engineering facilities	3,644,590	45,043,297	38,840,631	-	89,630	270,665,393
3 その他 Other expenditures	952,225	4,281,521	3,221,607	3,152,333	70,125	14,303,407
十三 公債費 Debt service	456,017,082	2,529,367,667	900,057,245	280,286,112	83,309,378	13,024,854,044
十四 諸支出金 Miscellaneous expenditures	8,252,838	23,823,070	6,597,569	84,878	2,349,741	266,628,664
1 普通財産取得費 Acquisition of ordinary property	4,690,901	18,305,332	4,497,140	33,502	-	31,524,626
2 公営企業費 Local public enterprises	3,561,937	4,612,973	655,453	51,376	-	235,104,038
3 市町村たばこ税都道府県交付金 Grant to prefectures from municipal tobacco tax	-	904,765	1,444,976	-	2,349,741	-
十五 前年度繰上充用金 Advance appropriation for previous year's expenditures	-	46,077,998	1,436,673	1,930	-	47,516,601
十六 利子割交付金 Grant from interest-based prefectoral inhabitant tax	-	-	-	-	103,791,448	-
十七 配当割交付金 Grants from the dividend levy of prefectoral inhabitant tax	-	-	-	-	81,233,651	-
十八 株式等譲渡所得割交付金 Grants from the levy on capital gain from stocks	-	-	-	-	53,477,779	-
十九 地方消費税交付金 Local consumption tax grant	-	-	-	-	1,288,033,172	-
二十 ゴルフ場利用税交付金 Grant from tax on usage of golf facilities	-	-	-	-	42,791,286	-
二十一 特別地方消費税交付金 Special local consumption tax grant	-	-	-	-	15,281	-
二十二 自動車取得税交付金 Automobile acquisition tax grant	-	-	-	-	295,964,756	-
二十三 軽油引取税交付金 Light oil delivery tax grant	-	-	-	-	125,419,830	-
二十四 特別区財政調整交付金 Financial equalization grant to special wards	-	-	-	-	1,017,639,596	-

**1-3-5表 平成19年度団体別・性質別歳出決算**  
Table 1-3-5 Expenditure settlement for FY 2007 by type of local public body and by character

(単位 千円)  
(Unit : Thousand yen)

区分	合計 Total	都道府県 Prefectures	市町村 Municipalities					
			統計額 Net total	単純合計額 Simple total	政令指定都市 Ordinance-designated cities	特別区 Special wards	中核市 Core cities	
歳出合計	95,711,568,507	47,488,298,173	48,223,270,334	49,790,290,715	10,528,248,517	2,977,166,217	5,105,908,464	
I 人件費	25,256,303,361	15,086,939,425	10,169,363,936	10,536,808,503	1,813,161,053	677,771,335	1,014,422,127	
1 議員報酬手当	260,098,356	38,834,974	221,263,382	221,263,382	16,848,255	10,017,359	16,949,006	
2 委員等報酬	620,882,173	199,890,649	420,991,524	420,991,524	69,268,053	46,456,430	50,142,299	
3 特別職の給与	72,102,605	3,830,467	68,272,138	68,272,138	1,736,255	1,734,047	2,895,675	
4 職員給	17,960,601,145	11,091,809,558	6,868,791,587	6,868,791,587	1,270,090,167	451,916,639	689,513,805	
(1) 基本給	11,662,231,304	7,194,993,661	4,467,237,643	4,467,237,643	807,818,084	300,714,875	441,082,710	
(7) 給料	10,829,575,307	6,697,547,985	4,132,027,322	4,132,027,322	717,326,233	260,081,909	413,111,022	
(a) Salary	316,018,288	183,965,761	132,052,527	132,052,527	23,543,640	4,873,250	12,924,544	
(f) 扶養手当	516,637,709	313,479,915	203,157,794	203,157,794	66,948,211	35,759,716	15,047,144	
(b) Family allowance	6,288,225,224	3,895,907,877	2,392,317,347	2,392,317,347	462,265,979	151,175,729	248,272,286	
(d) 通勤手当	175,450,751	101,264,225	74,186,526	74,186,526	17,779,553	4,044,773	9,459,164	
(e) 地域手当	250,927,124	168,855,768	82,071,356	82,071,356	22,164,859	7,652,602	8,851,213	
(c) Area allowance	10,578,351	10,296,278	282,073	282,073	77,395	9,475	49,540	
(2) その他の手当	90,985,040	64,713,518	26,271,522	26,271,522	8,246,180	1,078,094	3,874,374	
(7) 住居手当	487,537,861	250,768,603	236,769,258	236,769,258	56,191,017	14,295,790	27,064,632	
(a) Housing allowance	38,007,127	34,749,067	3,258,060	3,258,060	228,333	91,756	64,413	
(f) 宿日直手当	2,884,688	1,514,396	1,370,292	1,370,292	159,698	38,185	241,133	
(g) 管理職員特別勤務手当	110,492,824	67,488,262	43,004,562	43,004,562	10,373,995	2,060,763	5,804,571	
(h) Special holiday work allowance for managerial employees	183,363,087	89,358,575	94,004,512	94,004,512	13,805,574	2,476,191	11,172,654	
(i) 休日勤務手当	4,608,612,742	2,834,786,843	1,773,825,899	1,773,825,899	321,536,613	118,158,138	176,208,826	
(j) 寒冷地手当	31,422,745	17,975,862	13,446,883	13,446,883	2,274,329	1,067	1,081,064	
(k) 儿童手当	60,935,357	33,898,686	27,036,671	27,036,671	4,109,171	982,471	2,667,045	
(l) Children's allowance	237,027,527	220,237,794	16,789,733	16,789,733	5,319,262	286,424	1,733,657	
(m) Others	10,144,617	908,020	9,236,597	9,236,597	6,104	26,035	158,809	
(3) 臨時職員給与	5 地方公務員共済組合等負担金	3,312,561,498	2,110,759,375	1,201,802,123	1,201,802,123	218,317,241	84,252,360	117,386,078
5 Allotted charges for Pension Funds for Local Government Officials	-	-	-	-	-	-	-	
6 退職金	2,828,409,953	1,519,881,598	1,308,528,355	1,675,972,922	224,431,488	74,455,253	129,207,790	
(1) 退職手当	2,828,409,953	1,519,881,598	1,308,528,355	1,308,528,355	224,431,488	74,455,253	125,177,743	
(2) 退職手当組合負担金	-	-	-	367,444,567	-	-	4,030,047	
(3) Allotted charges for Retirement Allowance Associations	-	-	-	-	-	-	-	
7 恩給及び退職年金	42,162,536	37,498,143	4,664,393	4,664,393	2,299,108	-	441,757	
7 Pension	25,748,938	14,230,182	11,518,756	11,518,756	2,168,815	587,302	1,224,652	
8 災害補償費	22,805,514	13,600,755	9,204,759	9,204,759	1,813,619	551,435	996,693	
8 Accident compensation	(1) 公務員災害補償基金負担金	2,943,424	629,427	2,313,997	2,313,997	355,196	35,867	227,959
(1) Allotted charges for Funds for Local Government Employees' Accident Compensation	(2) その他	22,805,514	13,600,755	9,204,759	9,204,759	1,813,619	551,435	996,693
(2) Others	2,943,424	629,427	2,313,997	2,313,997	355,196	35,867	227,959	
9 職員互助会補助金	20,822,040	7,492,914	13,329,126	13,329,126	3,207,544	1,022,163	1,520,961	
9 Subsidy for mutual-aid associations for personnel	10 その他	112,914,117	62,711,565	50,202,552	50,202,552	4,794,127	7,329,782	5,140,104
10 Others	112,914,117	62,711,565	50,202,552	50,202,552	4,794,127	7,329,782	5,140,104	
二 物件費	II Supplies and services expenses	7,617,698,039	1,505,403,599	6,112,294,440	6,112,294,440	1,019,590,257	438,921,578	594,030,115
1 賃金	1 Wages	441,615,792	36,563,375	405,052,417	405,052,417	38,093,783	9,256,879	33,066,603
2 旅費	2 Traveling expenses	155,961,031	98,824,971	57,136,060	57,136,060	9,206,525	1,220,967	5,236,249
3 交際費	3 Social expenses	3,978,302	362,023	3,616,279	3,616,279	149,270	185,552	158,210
4 常用費	4 Consumables and other office expenses	1,692,483,186	375,049,449	1,317,433,737	1,317,433,737	189,210,371	74,913,000	120,480,721
5 役務費	5 Expenses for service provision received	429,312,413	135,579,778	293,732,635	293,732,635	47,258,714	54,483,180	27,785,767
6 備品購入費	6 Equipment purchase cost	149,952,237	23,399,518	126,552,719	126,552,719	17,141,334	5,975,959	13,025,195
7 委託料	7 Expenses for specially commissioned work	3,957,169,164	634,036,666	3,323,132,498	3,323,132,498	616,950,754	247,147,768	333,145,655
8 その他	8 Others	787,225,914	201,587,819	585,638,095	585,638,095	101,579,506	45,738,273	61,131,715
三 維持補修費	III Maintenance and repairs expenditure	988,863,135	385,029,126	603,834,009	603,834,009	157,827,653	30,500,339	61,830,076
四 扶助費	IV Social assistance expenditure	8,180,646,210	841,246,380	7,339,399,830	7,339,399,830	1,940,622,407	598,593,383	973,486,979
五 補助費等	V Subsidy expenses etc.	13,252,293,214	9,972,142,973	3,280,150,241	4,479,726,055	981,941,590	172,491,128	341,714,783
1 負担金・寄附金	1 Allotted charges and donations	1,949,017,467	1,490,726,945	458,290,522	1,636,435,876	87,006,972	60,556,622	71,319,929
2 補助交付金	2 Subsidies	8,856,381,708	7,613,115,841	1,243,265,867	1,243,265,867	271,928,108	72,895,993	114,919,147
3 加入団体に対する還付金	3 Refund to member local public bodies	-	-	-	16,643,422	-	-	-
4 その他	4 Others	2,446,894,039	868,300,187	1,578,593,852	1,583,380,890	623,006,510	39,038,513	155,475,707

**1-3-5表 平成19年度団体別・性質別歳出決算**  
Table 1-3-5 Expenditure settlement for FY 2007 by type of local public body and by character

(単位 千円)  
(Unit : Thousand yen)

区分	市町村 Municipalities				純計決算額 Net total	
	特例市 Special case cities	都市 Cities	町村 Towns and villages	一部事務組合 Partial-affairs-associations	控除額 Amount of duplication	純計額 Net total
<b>歳出合計</b>						
Total expenditures	3,836,738,187	19,307,870,248	5,887,298,102	2,147,060,980	6,563,953,658	89,147,614,849
- 人件費						
I Personnel expenses	807,430,348	3,998,175,501	1,165,768,864	1,060,079,275	-	25,256,303,361
1 議員報酬手当	14,909,959	111,177,845	50,506,105	854,853	-	260,098,356
2 委員等報酬	33,076,351	174,074,157	41,977,462	5,996,772	-	620,882,173
3 特別職の給与	2,879,087	29,218,417	29,110,824	697,833	-	72,102,605
4 職員給	554,954,655	2,699,204,294	773,021,437	430,090,590	-	17,960,601,145
4 Compensation of personnel						
(1) 基本給	359,424,765	1,771,792,948	513,007,364	273,396,897	-	11,662,231,304
(1) Basic salary						
(7) 給料	329,141,165	1,665,442,152	491,171,997	255,752,844	-	10,829,575,307
(a) Salary						
(f) 扶養手当	10,212,378	52,373,585	16,524,867	11,600,263	-	316,018,288
(b) Family allowance						
(9) 地域手当	20,071,222	53,977,211	5,310,500	6,043,790	-	516,637,709
(c) Area allowance						
(2) その他の手当	195,305,993	925,414,070	255,059,925	154,823,365	-	6,288,225,224
(2) Other allowances						
(7) 住居手当	6,856,156	26,263,699	5,632,804	4,150,377	-	175,450,751
(a) Housing allowance						
(f) 通勤手当	6,186,520	26,695,359	5,559,845	4,960,958	-	250,927,124
(b) Commuting allowance						
(9) 単身赴任手当	18,105	84,284	21,897	21,377	-	10,578,351
(c) Family-unattended-transfer allowance						
(I) 特殊勤務手当	2,007,327	6,229,356	806,376	4,029,815	-	90,985,040
(d) Extraordinary service allowance						
(f) 時間外勤務手当	20,205,652	87,687,570	20,227,194	11,097,403	-	487,537,861
(e) Overtime work allowance						
(h) 宿日直手当	86,037	1,161,811	1,244,785	380,925	-	38,007,127
(f) Day/night watch duty allowance						
(t) 管理職員特別勤務手当	59,657	499,453	243,626	128,540	-	2,884,688
(g) Special holiday work allowance for managerial employees						
(f) 休日勤務手当	3,488,843	9,504,472	686,541	11,085,377	-	110,492,824
(h) Holiday work allowance						
(t) 管理職手当	9,970,222	41,808,464	9,970,956	4,800,451	-	183,363,087
(i) Managerial allowance						
(d) 期末勘定手当	142,364,004	706,064,480	202,984,179	106,509,659	-	4,608,612,742
(j) 寒冷地手当	682,805	4,842,052	3,018,821	1,546,745	-	31,422,745
(k) Cold district allowance						
(v) 児童手当	2,020,767	11,045,980	3,638,677	2,572,560	-	60,935,357
(l) Children's allowance						
(x) その他	1,359,898	3,527,090	1,024,224	3,539,178	-	237,027,527
(m) Others						
(3) 臨時職員給与	223,897	1,997,276	4,954,148	1,870,328	-	10,144,617
(3) Compensation of temporary appointees						
5 地方公務員共済組合等負担金						
5 Allotted charges for Pension Funds for Local Government Officials	92,195,374	474,199,633	146,325,170	69,126,267	-	3,312,561,498
6 退職金						
6 Payments on retirement	103,579,953	483,957,334	118,160,549	542,180,555	-	2,828,409,953
(1) 退職手当						
(1) Retirement allowance	92,467,696	281,121,998	4,441,342	506,432,835	-	2,828,409,953
(2) 退職手当組合負担金						
(2) Allotted charges for Retirement Allowance Associations	11,112,257	202,835,336	113,719,207	35,747,720	-	-
7 恩給及び退職年金						
7 Pension	244,154	1,120,794	542,473	16,107	-	42,162,536
8 災害補償費						
8 Accident compensation	828,382	4,138,473	1,097,879	1,473,253	-	25,748,938
(1) 地方公務員災害補償基金負担金						
(1) Allotted charges for Funds for Local Government Employees' Accident Compensation	722,695	3,502,116	849,345	768,856	-	22,805,514
(2) その他						
(2) Others	105,687	636,357	248,534	704,397	-	2,943,424
9 職員互助会助金						
9 Subsidy for mutual-aid associations for personnel	1,288,443	4,623,796	1,074,723	591,496	-	20,822,040
10 その他						
10 Others	3,473,990	16,460,758	3,952,242	9,051,549	-	112,914,117
二 物件費						
II Supplies and services expenses	479,876,625	2,465,429,796	773,403,638	341,042,431	-	7,617,698,039
1 賃金						
1 Wages	35,750,729	205,223,092	77,257,208	6,404,123	-	441,615,792
2 旅費						
2 Traveling expenses	3,372,432	22,499,574	11,725,126	3,875,187	-	155,961,031
3 交際費						
3 Social expenses	173,957	1,481,741	1,369,401	98,148	-	3,978,302
4 常用費						
4 Consumables and other office expenses	95,127,557	534,351,902	194,203,350	109,146,836	-	1,692,483,186
5 役務費						
5 Expenses for service provision received	20,074,664	99,749,640	32,812,692	11,567,978	-	429,312,413
6 備品購入費						
6 Equipment purchase cost	9,797,158	57,695,061	19,432,867	3,485,145	-	149,952,237
7 委託料						
7 Expenses for specially commissioned work	265,380,858	1,312,395,466	360,076,766	188,035,231	-	3,957,169,164
8 その他						
8 Others	50,199,270	232,033,320	76,526,228	18,429,783	-	787,225,914
三 維持補修費						
III Maintenance and repairs expenditure	47,903,689	190,134,838	57,235,297	58,402,117	-	988,863,135
四 扶助費						
IV Social assistance expenditure	651,223,701	2,755,223,685	415,770,687	4,478,988	-	8,180,646,210
五 補助費等						
V Subsidy expenses etc.	303,980,549	1,808,657,301	746,591,437	124,349,267	5,781,492,918	7,470,800,296
1 負担金・寄附金						
1 Allotted charges and donations	81,685,850	858,328,216	454,987,166	22,551,121	-	-
2 補助交付金						
2 Subsidies	95,318,309	508,228,417	173,828,015	6,147,878	-	-
3 加入団体に対する還付金						
3 Refund to member local public bodies	-	-	-	16,643,422	-	-
4 その他						
4 Others	126,976,390	442,100,668	117,776,256	79,006,846	-	-

**1-3-5表 平成19年度団体別・性質別歳出決算**  
Table 1-3-5 Expenditure settlement for FY 2007 by type of local public body and by character

(単位 千円)  
(Unit : Thousand yen)

区分	合計 Total	都道府県 Prefectures	市町村 Municipalities				
			統計額 Net total	単純合計額 Simple total	政令指定都市 Ordinance-designated cities	特別区 Special wards	中核市 Core cities
六 普通建設事業費							
1 補助事業費	14,105,388,538	7,503,000,117	6,602,388,421	6,602,388,421	1,440,118,887	365,577,873	717,054,045
1 Subsidized public works	5,647,361,047	3,293,965,267	2,353,395,780	2,353,395,780	466,701,946	107,911,886	249,304,976
(1) その団体で行うもの							
(1) Public works done by the local public body concerned	5,095,056,058	2,979,376,341	2,115,679,717	2,115,679,717	425,812,277	84,021,361	216,452,374
(2) 補助金	552,304,989	314,588,926	237,716,063	237,716,063	40,889,669	23,890,525	32,852,602
(2) Subsidies	171,470,642	171,470,642	-	-	-	-	-
(7) 市町村に対するもの							
(a) For municipalities							
(f) その他に対するもの							
(b) For others	380,834,347	143,118,284	237,716,063	237,716,063	40,889,669	23,890,525	32,852,602
2 単独事業費	6,901,989,446	3,009,370,955	3,892,618,491	3,892,618,491	870,762,095	245,992,950	439,396,629
2 Unsubsidized public works	6,082,621,388	2,496,862,145	3,585,759,243	3,585,759,243	790,386,685	230,135,732	399,677,540
(1) その団体で行うもの							
(1) Public works done by the local public body concerned							
(2) 補助金	819,368,058	512,508,810	306,859,248	306,859,248	80,375,410	15,857,218	39,719,089
(2) Subsidies	221,122,197	221,122,197	-	-	-	-	-
(7) 市町村に対するもの							
(a) For municipalities							
(f) その他に対するもの							
(b) For others	598,245,861	291,386,613	306,859,248	306,859,248	80,375,410	15,857,218	39,719,089
3 国直轄事業負担金							
3 Obligatory share of public works directly carried out by the national government	1,253,895,178	1,136,112,676	117,782,502	117,782,502	89,478,582	-	4,403,932
4 県営事業負担金							
4 Obligatory share of prefectoral public works	181,561,280	-	181,561,280	181,561,280	6,627,290	3,445,531	22,595,355
5 同級他団体施行事業負担金							
5 Obligatory share of the projects of other local public bodies on the same tier	6,934,673	974,556	5,960,117	5,960,117	131,362	18,902	49,970
6 受託事業費							
6 Expenditure for commissioned projects	113,646,914	62,576,663	51,070,251	51,070,251	6,417,612	8,208,604	1,303,183
(1) 補助事業費							
(1) Subsidized public works	37,660,718	23,437,957	14,222,761	14,222,761	1,051,895	-	511,420
(2) 単独事業費							
(2) Unsubsidized public works	75,986,196	39,138,706	36,847,490	36,847,490	5,365,717	8,208,604	791,763
七 災害復旧事業費							
7 Expenditure on disaster restoration	395,745,827	233,077,666	162,668,161	162,668,161	4,041,286	11,093	3,800,365
1 補助事業費							
1 Subsidized public works	340,562,453	210,501,042	130,061,411	130,061,411	3,017,913	-	2,205,774
(1) その団体で行うもの							
(1) Public works done by the local public body concerned	294,606,298	167,741,502	126,864,796	126,864,796	3,017,913	-	2,205,774
(2) 補助金	45,956,155	42,759,540	3,196,615	3,196,615	-	-	-
(2) Subsidies	40,778,881	40,778,881	-	-	-	-	-
2 単独事業費							
2 Unsubsidized public works	5,177,274	1,980,659	3,196,615	3,196,615	-	-	-
(1) その団体で行うもの							
(1) Public works done by the local public body concerned	37,960,070	6,602,715	31,357,355	31,357,355	1,010,226	11,093	1,592,912
(2) 補助金	5,154,477	4,033,565	1,120,912	1,120,912	13,147	-	1,679
(2) Subsidies	525,885	525,885	-	-	-	-	-
(7) 市町村に対するもの							
(a) For municipalities							
(f) その他に対するもの							
(b) For others	4,628,592	3,507,680	1,120,912	1,120,912	13,147	-	1,679
3 国直轄事業負担金							
3 Obligatory share of public works directly carried out by the national government	11,761,182	11,761,182	-	-	-	-	-
4 県営事業負担金							
4 Obligatory share of prefectoral public works	81,865	-	81,865	81,865	-	-	-
5 同級他団体施行事業負担金							
5 Obligatory share of the projects of other local public bodies on the same tier	11,488	-	11,488	11,488	-	-	-
6 受託事業費							
6 Expenditure for commissioned projects	214,292	179,162	35,130	35,130	-	-	-
(1) 補助事業費							
(1) Subsidized public works	33,786	-	33,786	33,786	-	-	-
(2) 単独事業費							
(2) Unsubsidized public works	180,506	179,162	1,344	1,344	-	-	-
八 失業対策事業費							
8 Expenditure on unemployment relief	3,410,149	-	3,410,149	3,410,149	-	-	-
1 補助事業費							
1 Subsidized public works	2,889,875	-	2,889,875	2,889,875	-	-	-
2 単独事業費							
2 Unsubsidized public works	520,274	-	520,274	520,274	-	-	-
九 公債費							
IX Debt service	13,082,082,718	6,591,031,355	6,491,051,363	6,491,051,363	1,487,052,075	176,545,315	662,252,008
1 地方債元利償還金							
1 Principal and interest redemption of local government loans	13,069,395,439	6,584,424,709	6,484,970,730	6,484,970,730	1,484,908,052	176,537,488	661,569,944
2 一時借入金利子							
2 Interest on temporary borrowing	12,687,279	6,606,646	6,080,633	6,080,633	2,144,023	7,827	682,064
十 積立金							
X Reserves	2,156,369,299	1,010,621,841	1,145,747,458	1,145,747,458	82,846,612	212,352,833	63,085,900
十一 投資及び出資金							
X I Investment and capital	384,862,598	172,627,694	212,234,904	212,234,904	106,353,028	33,000	19,083,300
十二 貸付金							
X II Loans	5,629,464,864	3,996,532,601	1,632,932,263	1,632,932,263	831,172,987	29,408,776	170,323,766
十三 繰出金							
X III Transfers to other accounts	4,610,923,954	190,645,396	4,420,278,558	4,420,278,558	663,520,682	274,959,564	484,825,000
十四 前年度繰上充用金							
X IV Advance appropriation for previous year's expenditures	47,516,601	-	47,516,601	47,516,601	-	-	-

1-3-5表 平成19年度団体別・性質別歳出決算  
Table 1-3-5 Expenditure settlement for FY 2007 by type of local public body and by character

区分	市町村 Municipalities				純計決算額 Net total	
	特例市 Special case cities	都市 Cities	町村 Towns and villages	一部事務組合 Partial-affairs-associations	控除額 Amount of duplication	純計額 Net total
六 普通建設事業費						
VI 普通建設事業費	502,278,006	2,550,310,669	861,040,343	166,008,598	581,088,792	13,524,299,746
1 補助事業費	169,648,828	940,486,916	351,090,378	68,250,850	171,470,642	5,475,890,405
(1) その団体で行うもの						
(1) Public works done by the local public body concerned	154,460,039	853,100,268	319,197,898	62,635,500	-	5,095,056,058
(2) 補助金	15,188,789	87,386,648	31,892,480	5,615,350	171,470,642	380,834,347
(2) Subsidies						
(7) 市町村に対するもの						
(a) For municipalities						
(f) その他に対するもの						
(b) For others	15,188,789	87,386,648	31,892,480	5,615,350	-	380,834,347
2 単独事業費						
2 Unsubsidized public works	313,468,145	1,480,089,836	452,765,913	90,142,923	221,122,197	6,680,867,249
(1) その団体で行うもの						
(1) Public works done by the local public body concerned	292,924,557	1,368,363,801	416,199,393	88,071,535	-	6,082,621,388
(2) 補助金	20,543,588	111,726,035	36,566,520	2,071,388	221,122,197	598,245,861
(2) Subsidies						
(7) 市町村に対するもの						
(a) For municipalities						
(f) その他に対するもの						
(b) For others						
3 国直轄事業負担金	20,543,588	111,726,035	36,566,520	2,071,388	-	598,245,861
3 Obligatory share of public works directly carried out by the national government	1,229,025	11,020,629	5,049,971	6,600,363	-	1,253,895,178
4 県営事業負担金						
4 Obligatory share of prefectural public works	13,634,307	94,978,497	40,082,985	197,315	181,561,280	-
5 同級他団体施行事業負担金						
5 Obligatory share of the projects of other local public bodies on the same tier	264,848	2,160,270	2,715,342	619,423	6,934,673	-
6 受託事業費						
6 Expenditure for commissioned projects	4,032,853	21,574,521	9,335,754	197,724	-	113,646,914
(1) 補助事業費						
(1) Subsidized public works	1,227,937	9,579,583	1,851,926	-	-	37,660,718
(2) 単独事業費						
(2) Unsubsidized public works	2,804,916	11,994,938	7,483,828	197,724	-	75,986,196
七 災害復旧事業費						
VII 災害復旧事業費	6,344,929	78,001,173	67,237,098	3,232,217	41,398,119	354,347,708
1 補助事業費						
1 Subsidized public works	3,392,115	60,282,873	58,004,956	3,157,780	40,778,881	299,783,572
(1) その団体で行うもの						
(1) Public works done by the local public body concerned	3,369,640	60,118,968	56,488,985	1,663,516	-	294,606,298
(2) 補助金	22,475	163,905	1,515,971	1,494,264	40,778,881	5,177,274
(2) Subsidies						
(7) 市町村に対するもの						
(a) For municipalities						
(f) その他に対するもの						
(b) For others	22,475	163,905	1,515,971	1,494,264	-	5,177,274
2 単独事業費						
2 Unsubsidized public works	2,951,066	17,620,890	9,202,817	74,437	525,885	42,588,662
(1) その団体で行うもの						
(1) Public works done by the local public body concerned	2,877,969	16,954,863	8,835,855	74,437	-	37,960,070
(2) 補助金	73,097	666,027	366,962	-	525,885	4,628,592
(2) Subsidies						
(7) 市町村に対するもの						
(a) For municipalities						
(f) その他に対するもの						
(b) For others	73,097	666,027	366,962	-	-	4,628,592
3 国直轄事業負担金						
3 Obligatory share of public works directly carried out by the national government	-	-	-	-	-	11,761,182
4 県営事業負担金						
4 Obligatory share of prefectural public works	1,468	64,518	15,879	-	81,865	-
5 同級他団体施行事業負担金						
5 Obligatory share of the projects of other local public bodies on the same tier	280	-	11,208	-	11,488	-
6 受託事業費						
6 Expenditure for commissioned projects	-	32,892	2,238	-	-	214,292
(1) 補助事業費						
(1) Subsidized public works	-	31,548	2,238	-	-	33,786
(2) 単独事業費						
(2) Unsubsidized public works	-	1,344	-	-	-	180,506
八 失業対策事業費						
VIII 失業対策事業費	-	2,166,035	1,244,114	-	-	3,410,149
1 補助事業費						
1 Subsidized public works	-	1,825,225	1,064,650	-	-	2,889,875
2 単独事業費						
2 Unsubsidized public works	-	340,810	179,464	-	-	520,274
九 公債費						
IX Debt service	455,997,417	2,529,142,614	899,794,207	280,267,727	83,096,073	12,998,986,645
1 地方債元利償還金						
1 Principal and interest redemption of local government loans	455,548,896	2,526,875,607	899,289,683	280,241,060	83,096,073	12,986,299,366
2 一時借入金利子	448,521	2,267,007	504,524	26,667	-	12,687,279
2 Interest on temporary borrowing						
十 積立金						
X Reserves	47,911,244	427,579,382	218,781,978	93,189,509	-	2,156,369,299
十一 投資及び出資金						
X I Investment and capital	9,309,240	60,923,265	14,258,569	2,274,502	-	384,862,598
十二 貸付金						
X II Loans	147,399,532	404,953,685	41,682,933	7,990,584	76,877,756	5,552,587,108
十三 繰出金						
X III Transfers to other accounts	377,082,907	1,991,094,306	623,052,264	5,743,835	-	4,610,923,954
十四 前年度繰上充用金						
X IV Advance appropriation for previous year's expenditures	-	46,077,998	1,436,673	1,930	-	47,516,601

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	総額			都道府県		
	Total		徴収率	Prefectures		徴収率
	調定額	収入額		Assessments	Revenues	
総額 Total	42,242,966,109	40,266,816,530	95.0	21,361,104,817	20,793,974,302	97.0
一 道府県税						
I Prefectural taxes	19,194,522,542	18,664,187,347	96.8	19,194,522,542	18,664,187,347	96.8
1 普通税	17,686,849,991	17,194,475,250	96.7	17,686,849,991	17,194,475,250	96.7
1 Ordinary taxes						
(1) 道府県民税	6,507,942,955	6,214,037,956	95.5	6,507,942,955	6,214,037,956	95.5
(1) Prefectural inhabitant tax						
(ア) 個人均等割	74,774,022	69,534,184	93.0	74,774,022	69,534,184	93.0
(a) Per capita rate on individuals						
(イ) 所得割	4,809,175,390	4,531,799,430	94.2	4,809,175,390	4,531,799,430	94.2
(b) Income-based						
(ウ) 法人均等割	150,105,048	147,605,518	98.3	150,105,048	147,605,518	98.3
(c) Per capita rate on corporations						
(エ) 法人税割	1,044,361,460	1,035,571,898	99.2	1,044,361,460	1,035,571,898	99.2
(d) Corporation tax based						
(オ) 利子割	208,437,506	208,437,383	100.0	208,437,506	208,437,383	100.0
(e) Interest-based						
(カ) 配当割	130,972,347	130,972,347	100.0	130,972,347	130,972,347	100.0
(f) Dividend-based						
(キ) 株式等譲渡所得割	90,117,182	90,117,196	100.0	90,117,182	90,117,196	100.0
(g) Based on capital gains from stock transfer						
(2) 事業税	5,890,199,288	5,826,106,998	98.9	5,890,199,288	5,826,106,998	98.9
(2) Enterprise tax						
(ア) 個人分	236,027,801	218,372,663	92.5	236,027,801	218,372,663	92.5
(a) Individuals						
(イ) 法人分	5,654,171,487	5,607,734,335	99.2	5,654,171,487	5,607,734,335	99.2
(b) Corporations						
(3) 地方消費税	2,569,207,610	2,569,207,610	-	2,569,207,610	2,569,207,610	-
(3) Local consumption tax						
(ア) 譲渡割	1,942,195,612	1,942,195,612	-	1,942,195,612	1,942,195,612	-
(a) Transaction levy						
(イ) 貨物割	627,011,998	627,011,998	-	627,011,998	627,011,998	-
(b) Cargo levy						
(4) 不動産取得税	544,044,648	484,478,734	89.1	544,044,648	484,478,734	89.1
(4) Real property acquisition tax						
(5) 道府県たばこ税	277,793,211	277,793,086	100.0	277,793,211	277,793,086	100.0
(5) Prefectural tobacco tax						
(6) ゴルフ場利用税	61,343,355	60,302,586	98.3	61,343,355	60,302,586	98.3
(6) Tax on usage of golf facilities						
(7) 自動車税	1,790,966,183	1,717,417,498	95.9	1,790,966,183	1,717,417,498	95.9
(7) Automobile tax						
(8) 鉱区税	433,043	400,924	92.6	433,043	400,924	92.6
(8) Mining area tax						
(9) 固定資産税（特例）	14,252,399	14,252,399	100.0	14,252,399	14,252,399	100.0
(9) Fixed assets tax						
(11) 法定外普通税	30,667,299	30,477,459	99.4	30,667,299	30,477,459	99.4
(11) Extra-legal ordinary taxes						
2 目的税	1,507,116,354	1,469,674,638	97.5	1,507,116,354	1,469,674,638	97.5
2 Special purpose taxes						
(1) 法定目的税						
(1) Special purpose taxes defined in the Local Tax Law	1,498,199,290	1,460,795,684	97.5	1,498,199,290	1,460,795,684	97.5
(ア) 自動車取得税	424,849,369	424,748,130	100.0	424,849,369	424,748,130	100.0
(a) Automobile acquisition tax						
(イ) 軽油引取税	1,071,175,468	1,033,873,102	96.5	1,071,175,468	1,033,873,102	96.5
(b) Light oil delivery tax						
(ウ) 狩猟税	2,174,453	2,174,452	100.0	2,174,453	2,174,452	100.0
(c) Hunting tax						
(2) 法定外目的税	8,917,064	8,878,954	99.6	8,917,064	8,878,954	99.6
(2) Extra-legal special purpose taxes						
3 旧法による税	556,197	37,459	6.7	556,197	37,459	6.7
3 Taxes based on abrogated laws						
(1) 特別地方消費税	481,528	32,914	6.8	481,528	32,914	6.8
(1) Special local consumption tax						
(2) その他	74,669	4,545	6.1	74,669	4,545	6.1
(2) Other taxes						

(注) 1 地方消費税は、都道府県間の清算を行う前の額である。

(注) 2 徴収率は、地方消費税を除いて計算した。

Note 1 : The figures for local consumption tax are the amounts before settlement among prefectures.

Note 2 : Collection rates are calculated with local consumption tax excluded.

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	都道府県						
	Prefectures			道府県			
	Tokyo Metropolitan Government		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues
総額 Total		5,968,652,422	5,849,959,758	97.8	15,392,452,395	14,944,014,544	96.7
一 道府県税							
I Prefectural taxes		3,802,070,147	3,720,172,803	97.4	15,392,452,395	14,944,014,544	96.7
1 普通税							
1 Ordinary taxes		3,706,160,570	3,628,729,959	97.4	13,980,689,421	13,565,745,291	96.6
(1) 道府県民税							
(1) Prefectural inhabitant tax		1,229,171,222	1,181,078,470	96.1	5,278,771,733	5,032,959,486	95.3
(ア) 個人均等割		6,745,500	6,347,107	94.1	68,028,522	63,187,077	92.9
(a) Per capita rate on individuals							
(イ) 所得割		776,204,411	733,152,976	94.5	4,032,970,979	3,798,646,454	94.2
(b) Income-based							
(ウ) 法人均等割		23,385,228	22,192,569	94.9	126,719,820	125,412,949	99.0
(c) Per capita rate on corporations							
(工) 法人税割		321,126,085	317,675,777	98.9	723,235,375	717,896,121	99.3
(d) Corporation tax based							
(才) 利子割		63,178,204	63,178,232	100.0	145,259,302	145,259,151	100.0
(e) Interest-based							
(力) 配当割		22,436,348	22,436,348	100.0	108,535,999	108,535,999	100.0
(f) Dividend-based							
(キ) 株式等譲渡所得割		16,095,446	16,095,461	100.0	74,021,736	74,021,735	100.0
(g) Based on capital gains from stock transfer							
(2) 事業税		1,526,347,315	1,506,536,659	98.7	4,363,851,973	4,319,570,339	99.0
(2) Enterprise tax							
(ア) 個人分		58,728,873	56,570,034	96.3	177,298,928	161,802,629	91.3
(a) Individuals							
(イ) 法人分		1,467,618,442	1,449,966,625	98.8	4,186,553,045	4,157,767,710	99.3
(b) Corporations							
(3) 地方消費税		689,336,287	689,336,287	-	1,879,871,323	1,879,871,323	-
(3) Local consumption tax							
(ア) 譲渡割		639,606,012	639,606,012	-	1,302,589,600	1,302,589,600	-
(a) Transaction levy							
(イ) 貨物割		49,730,275	49,730,275	-	577,281,723	577,281,723	-
(b) Cargo levy							
(4) 不動産取得税		103,239,051	96,222,606	93.2	440,805,597	388,256,128	88.1
(4) Real property acquisition tax							
(5) 道府県たばこ税		33,194,788	33,194,702	100.0	244,598,423	244,598,384	100.0
(5) Prefectural tobacco tax							
(6) ゴルフ場利用税		768,867	768,867	100.0	60,574,488	59,533,719	98.3
(6) Tax on usage of golf facilities							
(7) 自動車税		123,542,573	121,031,901	98.0	1,667,423,610	1,596,385,597	95.7
(7) Automobile tax							
(8) 鉱区税		3,124	3,124	100.0	429,919	397,800	92.5
(8) Mining area tax							
(9) 固定資産税(特例)		557,343	557,343	100.0	13,695,056	13,695,056	100.0
(9) Fixed assets tax							
(11) 法定外普通税		-	-	-	30,667,299	30,477,459	99.4
(11) Extra-legal ordinary taxes							
2 目的税		95,879,546	91,439,351	95.4	1,411,236,808	1,378,235,287	97.7
2 Special purpose taxes							
(1) 法定目的税							
(1) Special purpose taxes defined in the Local Tax Law		94,469,666	90,029,470	95.3	1,403,729,624	1,370,766,214	97.7
(ア) 自動車取得税		42,441,908	42,437,180	100.0	382,407,461	382,310,950	100.0
(a) Automobile acquisition tax							
(イ) 軽油引取税		52,020,312	47,584,844	91.5	1,019,155,156	986,288,258	96.8
(b) Light oil delivery tax							
(ウ) 狩猟税		7,446	7,446	100.0	2,167,007	2,167,006	100.0
(c) Hunting tax							
(2) 法定外目的税		1,409,880	1,409,881	100.0	7,507,184	7,469,073	99.5
(2) Extra-legal special purpose taxes							
3 旧法による税		30,031	3,493	11.6	526,166	33,966	6.5
3 Taxes based on abrogated laws							
(1) 特別地方消費税		30,031	3,493	11.6	451,497	29,421	6.5
(1) Special local consumption tax							
(2) その他		-	-	-	74,669	4,545	6.1
(2) Other taxes							

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	市町村 Municipalities					
	総額 Total			特別区 Special wards		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
総額 Total	20,881,861,292	19,472,842,228	93.3	1,015,860,758	951,425,945	93.7
一 道府県税	-	-	-	-	-	-
I Prefectural taxes	-	-	-	-	-	-
1 普通税	-	-	-	-	-	-
1 Ordinary taxes	-	-	-	-	-	-
(1) 道府県民税	-	-	-	-	-	-
(1) Prefectural inhabitant tax	-	-	-	-	-	-
(ア) 個人均等割	-	-	-	-	-	-
(a) Per capita rate on individuals	-	-	-	-	-	-
(イ) 所得割	-	-	-	-	-	-
(b) Income-based	-	-	-	-	-	-
(ウ) 法人均等割	-	-	-	-	-	-
(c) Per capita rate on corporations	-	-	-	-	-	-
(エ) 法人税割	-	-	-	-	-	-
(d) Corporation tax based	-	-	-	-	-	-
(オ) 利子割	-	-	-	-	-	-
(e) Interest-based	-	-	-	-	-	-
(カ) 配当割	-	-	-	-	-	-
(f) Dividend-based	-	-	-	-	-	-
(キ) 株式等譲渡所得割	-	-	-	-	-	-
(g) Based on capital gains from stock transfer	-	-	-	-	-	-
(2) 事業税	-	-	-	-	-	-
(2) Enterprise tax	-	-	-	-	-	-
(ア) 個人分	-	-	-	-	-	-
(a) Individuals	-	-	-	-	-	-
(イ) 法人分	-	-	-	-	-	-
(b) Corporations	-	-	-	-	-	-
(3) 地方消費税	-	-	-	-	-	-
(3) Local consumption tax	-	-	-	-	-	-
(ア) 譲渡割	-	-	-	-	-	-
(a) Transaction levy	-	-	-	-	-	-
(イ) 貨物割	-	-	-	-	-	-
(b) Cargo levy	-	-	-	-	-	-
(4) 不動産取得税	-	-	-	-	-	-
(4) Real property acquisition tax	-	-	-	-	-	-
(5) 道府県たばこ税	-	-	-	-	-	-
(5) Prefectural tobacco tax	-	-	-	-	-	-
(6) ゴルフ場利用税	-	-	-	-	-	-
(6) Tax on usage of golf facilities	-	-	-	-	-	-
(7) 自動車税	-	-	-	-	-	-
(7) Automobile tax	-	-	-	-	-	-
(8) 鉱区税	-	-	-	-	-	-
(8) Mining area tax	-	-	-	-	-	-
(9) 固定資産税（特例）	-	-	-	-	-	-
(9) Fixed assets tax	-	-	-	-	-	-
(11) 法定外普通税	-	-	-	-	-	-
(11) Extra-legal ordinary taxes	-	-	-	-	-	-
2 目的税	-	-	-	-	-	-
2 Special purpose taxes	-	-	-	-	-	-
(1) 法定目的税	-	-	-	-	-	-
(1) Special purpose taxes defined in the Local Tax Law	-	-	-	-	-	-
(ア) 自動車取得税	-	-	-	-	-	-
(a) Automobile acquisition tax	-	-	-	-	-	-
(イ) 軽油引取税	-	-	-	-	-	-
(b) Light oil delivery tax	-	-	-	-	-	-
(ウ) 狩猟税	-	-	-	-	-	-
(c) Hunting tax	-	-	-	-	-	-
(2) 法定外目的税	-	-	-	-	-	-
(2) Extra-legal special purpose taxes	-	-	-	-	-	-
3 旧法による税	-	-	-	-	-	-
3 Taxes based on abrogated laws	-	-	-	-	-	-
(1) 特別地方消費税	-	-	-	-	-	-
(1) Special local consumption tax	-	-	-	-	-	-
(2) その他	-	-	-	-	-	-
(2) Other taxes	-	-	-	-	-	-

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	市町村 Municipalities					
	政令指定都市 Ordinance-designated cities			中核市 Core cities		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
総額 Total	4,981,955,815	4,769,190,408	95.7	2,600,606,265	2,430,929,188	93.5
一 道府県税	-	-	-	-	-	-
I Prefectural taxes	-	-	-	-	-	-
1 普通税	-	-	-	-	-	-
1 Ordinary taxes	-	-	-	-	-	-
(1) 道府県民税	-	-	-	-	-	-
(1) Prefectural inhabitant tax	-	-	-	-	-	-
(ア) 個人均等割	-	-	-	-	-	-
(a) Per capita rate on individuals	-	-	-	-	-	-
(イ) 所得割	-	-	-	-	-	-
(b) Income-based	-	-	-	-	-	-
(ウ) 法人均等割	-	-	-	-	-	-
(c) Per capita rate on corporations	-	-	-	-	-	-
(エ) 法人税割	-	-	-	-	-	-
(d) Corporation tax based	-	-	-	-	-	-
(オ) 利子割	-	-	-	-	-	-
(e) Interest-based	-	-	-	-	-	-
(カ) 配当割	-	-	-	-	-	-
(f) Dividend-based	-	-	-	-	-	-
(キ) 株式等譲渡所得割	-	-	-	-	-	-
(g) Based on capital gains from stock transfer	-	-	-	-	-	-
(2) 事業税	-	-	-	-	-	-
(2) Enterprise tax	-	-	-	-	-	-
(ア) 個人分	-	-	-	-	-	-
(a) Individuals	-	-	-	-	-	-
(イ) 法人分	-	-	-	-	-	-
(b) Corporations	-	-	-	-	-	-
(3) 地方消費税	-	-	-	-	-	-
(3) Local consumption tax	-	-	-	-	-	-
(ア) 譲渡割	-	-	-	-	-	-
(a) Transaction levy	-	-	-	-	-	-
(イ) 貨物割	-	-	-	-	-	-
(b) Cargo levy	-	-	-	-	-	-
(4) 不動産取得税	-	-	-	-	-	-
(4) Real property acquisition tax	-	-	-	-	-	-
(5) 道府県たばこ税	-	-	-	-	-	-
(5) Prefectural tobacco tax	-	-	-	-	-	-
(6) ゴルフ場利用税	-	-	-	-	-	-
(6) Tax on usage of golf facilities	-	-	-	-	-	-
(7) 自動車税	-	-	-	-	-	-
(7) Automobile tax	-	-	-	-	-	-
(8) 鉱区税	-	-	-	-	-	-
(8) Mining area tax	-	-	-	-	-	-
(9) 固定資産税（特例）	-	-	-	-	-	-
(9) Fixed assets tax	-	-	-	-	-	-
(11) 法定外普通税	-	-	-	-	-	-
(11) Extra-legal ordinary taxes	-	-	-	-	-	-
2 目的税	-	-	-	-	-	-
2 Special purpose taxes	-	-	-	-	-	-
(1) 法定目的税	-	-	-	-	-	-
(1) Special purpose taxes defined in the Local Tax Law	-	-	-	-	-	-
(ア) 自動車取得税	-	-	-	-	-	-
(a) Automobile acquisition tax	-	-	-	-	-	-
(イ) 軽油引取税	-	-	-	-	-	-
(b) Light oil delivery tax	-	-	-	-	-	-
(ウ) 狩猟税	-	-	-	-	-	-
(c) Hunting tax	-	-	-	-	-	-
(2) 法定外目的税	-	-	-	-	-	-
(2) Extra-legal special purpose taxes	-	-	-	-	-	-
3 旧法による税	-	-	-	-	-	-
3 Taxes based on abrogated laws	-	-	-	-	-	-
(1) 特別地方消費税	-	-	-	-	-	-
(1) Special local consumption tax	-	-	-	-	-	-
(2) その他	-	-	-	-	-	-
(2) Other taxes	-	-	-	-	-	-

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	市町村 Municipalities					
	特例市 Special case cities			都市 Cities		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
総額 Total	2,079,643,652	1,927,170,271	92.7	8,399,534,452	7,730,395,577	92.0
一 道府県税	-	-	-	-	-	-
I Prefectural taxes	-	-	-	-	-	-
1 普通税	-	-	-	-	-	-
1 Ordinary taxes	-	-	-	-	-	-
(1) 道府県民税	-	-	-	-	-	-
(1) Prefectural inhabitant tax	-	-	-	-	-	-
(ア) 個人均等割	-	-	-	-	-	-
(a) Per capita rate on individuals	-	-	-	-	-	-
(イ) 所得割	-	-	-	-	-	-
(b) Income-based	-	-	-	-	-	-
(ウ) 法人均等割	-	-	-	-	-	-
(c) Per capita rate on corporations	-	-	-	-	-	-
(エ) 法人税割	-	-	-	-	-	-
(d) Corporation tax based	-	-	-	-	-	-
(オ) 利子割	-	-	-	-	-	-
(e) Interest-based	-	-	-	-	-	-
(カ) 配当割	-	-	-	-	-	-
(f) Dividend-based	-	-	-	-	-	-
(キ) 株式等譲渡所得割	-	-	-	-	-	-
(g) Based on capital gains from stock transfer	-	-	-	-	-	-
(2) 事業税	-	-	-	-	-	-
(2) Enterprise tax	-	-	-	-	-	-
(ア) 個人分	-	-	-	-	-	-
(a) Individuals	-	-	-	-	-	-
(イ) 法人分	-	-	-	-	-	-
(b) Corporations	-	-	-	-	-	-
(3) 地方消費税	-	-	-	-	-	-
(3) Local consumption tax	-	-	-	-	-	-
(ア) 譲渡割	-	-	-	-	-	-
(a) Transaction levy	-	-	-	-	-	-
(イ) 貨物割	-	-	-	-	-	-
(b) Cargo levy	-	-	-	-	-	-
(4) 不動産取得税	-	-	-	-	-	-
(4) Real property acquisition tax	-	-	-	-	-	-
(5) 道府県たばこ税	-	-	-	-	-	-
(5) Prefectural tobacco tax	-	-	-	-	-	-
(6) ゴルフ場利用税	-	-	-	-	-	-
(6) Tax on usage of golf facilities	-	-	-	-	-	-
(7) 自動車税	-	-	-	-	-	-
(7) Automobile tax	-	-	-	-	-	-
(8) 鉱区税	-	-	-	-	-	-
(8) Mining area tax	-	-	-	-	-	-
(9) 固定資産税（特例）	-	-	-	-	-	-
(9) Fixed assets tax	-	-	-	-	-	-
(11) 法定外普通税	-	-	-	-	-	-
(11) Extra-legal ordinary taxes	-	-	-	-	-	-
2 目的税	-	-	-	-	-	-
2 Special purpose taxes	-	-	-	-	-	-
(1) 法定目的税	-	-	-	-	-	-
(1) Special purpose taxes defined in the Local Tax Law	-	-	-	-	-	-
(ア) 自動車取得税	-	-	-	-	-	-
(a) Automobile acquisition tax	-	-	-	-	-	-
(イ) 軽油引取税	-	-	-	-	-	-
(b) Light oil delivery tax	-	-	-	-	-	-
(ウ) 狩猟税	-	-	-	-	-	-
(c) Hunting tax	-	-	-	-	-	-
(2) 法定外目的税	-	-	-	-	-	-
(2) Extra-legal special purpose taxes	-	-	-	-	-	-
3 旧法による税	-	-	-	-	-	-
3 Taxes based on abrogated laws	-	-	-	-	-	-
(1) 特別地方消費税	-	-	-	-	-	-
(1) Special local consumption tax	-	-	-	-	-	-
(2) その他	-	-	-	-	-	-
(2) Other taxes	-	-	-	-	-	-

**2-6-2表 団体別・税目別地方税徴収実績**

Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)

(Unit : Thousand yen, %)

区分	市町村		
	Municipalities		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
総額 Total	1,804,260,350	1,663,730,839	92.2
一 道府県税	-	-	-
I Prefectural taxes	-	-	-
1 普通税	-	-	-
1 Ordinary taxes	-	-	-
(1) 道府県民税	-	-	-
(1) Prefectural inhabitant tax	-	-	-
(ア) 個人均等割	-	-	-
(a) Per capita rate on individuals	-	-	-
(イ) 所得割	-	-	-
(b) Income-based	-	-	-
(ウ) 法人均等割	-	-	-
(c) Per capita rate on corporations	-	-	-
(エ) 法人税割	-	-	-
(d) Corporation tax based	-	-	-
(オ) 利子割	-	-	-
(e) Interest-based	-	-	-
(カ) 配当割	-	-	-
(f) Dividend-based	-	-	-
(キ) 株式等譲渡所得割	-	-	-
(g) Based on capital gains from stock transfer	-	-	-
(2) 事業税	-	-	-
(2) Enterprise tax	-	-	-
(ア) 個人分	-	-	-
(a) Individuals	-	-	-
(イ) 法人分	-	-	-
(b) Corporations	-	-	-
(3) 地方消費税	-	-	-
(3) Local consumption tax	-	-	-
(ア) 譲渡割	-	-	-
(a) Transaction levy	-	-	-
(イ) 貨物割	-	-	-
(b) Cargo levy	-	-	-
(4) 不動産取得税	-	-	-
(4) Real property acquisition tax	-	-	-
(5) 道府県たばこ税	-	-	-
(5) Prefectural tobacco tax	-	-	-
(6) ゴルフ場利用税	-	-	-
(6) Tax on usage of golf facilities	-	-	-
(7) 自動車税	-	-	-
(7) Automobile tax	-	-	-
(8) 鉱区税	-	-	-
(8) Mining area tax	-	-	-
(9) 固定資産税（特例）	-	-	-
(9) Fixed assets tax	-	-	-
(11) 法定外普通税	-	-	-
(11) Extra-legal ordinary taxes	-	-	-
2 目的税	-	-	-
2 Special purpose taxes	-	-	-
(1) 法定目的税	-	-	-
(1) Special purpose taxes defined in the Local Tax Law	-	-	-
(ア) 自動車取得税	-	-	-
(a) Automobile acquisition tax	-	-	-
(イ) 軽油引取税	-	-	-
(b) Light oil delivery tax	-	-	-
(ウ) 狩猟税	-	-	-
(c) Hunting tax	-	-	-
(2) 法定外目的税	-	-	-
(2) Extra-legal special purpose taxes	-	-	-
3 旧法による税	-	-	-
3 Taxes based on abrogated laws	-	-	-
(1) 特別地方消費税	-	-	-
(1) Special local consumption tax	-	-	-
(2) その他	-	-	-
(2) Other taxes	-	-	-

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	総額			都道府県		
	Total			Total		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
二 市町村税						
II Municipal taxes	23,048,443,567	21,602,629,183	93.7	2,166,582,275	2,129,786,955	98.3
1 普通税						
1 Ordinary taxes	21,412,144,583	20,061,468,767	93.7	1,877,753,002	1,844,936,071	98.3
(1) 市町村民税						
(1) Municipal inhabitant tax	10,898,843,928	10,308,910,083	94.6	838,478,213	826,417,079	98.6
(ア) 個人均等割						
(a) Per capita rate on individuals	189,594,054	175,604,406	92.6	-	-	-
(イ) 所得割						
(b) Income-based	7,646,963,144	7,118,252,139	93.1	-	-	-
(ウ) 法人均等割						
(c) Per capita rate on corporations	424,037,883	411,746,260	97.1	60,781,224	57,489,711	94.6
(工) 法人税割						
(d) Corporation tax based	2,638,248,847	2,603,307,278	98.7	777,696,989	768,927,368	98.9
(2) 固定資産税						
(2) Fixed assets tax	9,448,773,740	8,728,894,862	92.4	1,036,074,439	1,018,495,318	98.3
(ア) 純固定資産税						
(a) Fixed assets tax	9,344,356,067	8,624,477,190	92.3	1,025,034,219	1,007,455,098	98.3
(i) 土地						
(i) Land	3,692,971,683	3,404,150,103	92.2	507,043,807	493,801,399	97.4
(ii) 家屋						
(ii) Houses and buildings	3,924,058,061	3,596,858,218	91.7	371,875,759	368,855,683	99.2
(iii) 債却資産						
(iii) Depreciable assets	1,727,326,323	1,623,468,869	94.0	146,114,653	144,798,016	99.1
(イ) 交納付金						
(b) Grants in substitution for tax on specific	104,417,673	104,417,672	100.0	11,040,220	11,040,220	100.0
(i) 交付金						
(i) Grants in substitution for tax on national properties etc.	94,614,935	94,614,935	100.0	9,014,006	9,014,006	100.0
(ii) 納付金						
(ii) Grants in substitution for tax on the properties of Japan Post	9,802,738	9,802,737	100.0	2,026,214	2,026,214	100.0
(3) 軽自動車税						
(3) Light motor vehicle tax	183,280,180	163,592,657	89.3	-	-	-
(4) 市町村たばこ税						
(4) Municipal tobacco tax	853,105,235	853,018,213	100.0	-	-	-
(5) 鉱産税						
(5) Tax on mine products	1,881,333	1,881,331	100.0	-	-	-
(6) 特別土地保有税						
(6) Special land holding tax	24,959,717	3,944,573	15.8	3,200,350	23,674	0.7
(7) 法定外普通税						
(7) Extra-legal ordinary taxes	1,300,450	1,227,048	94.4	-	-	-
2 目的税						
2 Special purpose taxes	1,636,298,984	1,541,160,416	94.2	288,829,273	284,850,884	98.6
(1) 法定目的税						
(1) Special purpose taxes defined in the Local Tax Law	1,634,402,696	1,539,264,128	94.2	288,829,273	284,850,884	98.6
(ア) 入湯税						
(a) Bathing tax	25,926,443	24,686,133	95.2	-	-	-
(イ) 事業所税						
(b) Business facility tax	315,743,840	312,967,659	99.1	93,256,044	92,914,985	99.6
(ウ) 都市計画税						
(c) Town planning tax	1,292,683,330	1,201,563,608	93.0	195,573,229	191,935,899	98.1
(i) 土地						
(i) Land	721,485,082	670,588,396	92.9	114,525,911	111,542,520	97.4
(ii) 家屋						
(ii) Houses and buildings	571,198,248	530,975,212	93.0	81,047,318	80,393,379	99.2
(工) 水利地益税						
(d) Water and land utility tax	49,083	46,728	95.2	-	-	-
(オ) 共同施設税						
(e) Common facility tax	-	-	-	-	-	-
(カ) 宅地開発税						
(f) Land development tax	-	-	-	-	-	-
(2) 法定外目的税						
(2) Extra-legal special purpose taxes	1,896,288	1,896,288	100.0	-	-	-
3 旧法による税						
3 Taxes based on abrogated laws	-	-	-	-	-	-

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	都道府県					
	Prefectures			道府県		
	Tokyo Metropolitan Government		Other prefectures			
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
二 市町村税						
II Municipal taxes	2,166,582,275	2,129,786,955	98.3	-	-	-
1 普通税						
1 Ordinary taxes	1,877,753,002	1,844,936,071	98.3	-	-	-
(1) 市町村民税						
(1) Municipal inhabitant tax	838,478,213	826,417,079	98.6	-	-	-
(ア) 個人均等割						
(a) Per capita rate on individuals	-	-	-	-	-	-
(イ) 所得割						
(b) Income-based	-	-	-	-	-	-
(ウ) 法人均等割						
(c) Per capita rate on corporations	60,781,224	57,489,711	94.6	-	-	-
(工) 法人税割	777,696,989	768,927,368	98.9	-	-	-
(d) Corporation tax based						
(2) 固定資産税						
(2) Fixed assets tax	1,036,074,439	1,018,495,318	98.3	-	-	-
(ア) 純固定資産税						
(a) Fixed assets tax	1,025,034,219	1,007,455,098	98.3	-	-	-
(i) 土地	507,043,807	493,801,399	97.4	-	-	-
(ii) 家屋	371,875,759	368,855,683	99.2	-	-	-
(iii) 債却資産	146,114,653	144,798,016	99.1	-	-	-
(イ) 交納付金						
(b) Grants in substitution for tax on specific	11,040,220	11,040,220	100.0	-	-	-
(i) 交付金						
(i) Grants in substitution for tax on national properties etc.	9,014,006	9,014,006	100.0	-	-	-
(ii) 納付金						
(ii) Grants in substitution for tax on the properties of Japan Post	2,026,214	2,026,214	100.0	-	-	-
(3) 軽自動車税						
(3) Light motor vehicle tax	-	-	-	-	-	-
(4) 市町村たばこ税						
(4) Municipal tobacco tax	-	-	-	-	-	-
(5) 鉱産税						
(5) Tax on mine products	-	-	-	-	-	-
(6) 特別土地保有税						
(6) Special land holding tax	3,200,350	23,674	0.7	-	-	-
(7) 法定外普通税						
(7) Extra-legal ordinary taxes	-	-	-	-	-	-
2 目的税						
2 Special purpose taxes	288,829,273	284,850,884	98.6	-	-	-
(1) 法定目的税						
(1) Special purpose taxes defined in the Local Tax Law	288,829,273	284,850,884	98.6	-	-	-
(ア) 入湯税						
(a) Bathing tax	-	-	-	-	-	-
(イ) 事業所税						
(b) Business facility tax	93,256,044	92,914,985	99.6	-	-	-
(ウ) 都市計画税						
(c) Town planning tax	195,573,229	191,935,899	98.1	-	-	-
(i) 土地	114,525,911	111,542,520	97.4	-	-	-
(ii) 家屋	81,047,318	80,393,379	99.2	-	-	-
(工) 水利地益税						
(d) Water and land utility tax	-	-	-	-	-	-
(才) 共同施設税						
(e) Common facility tax	-	-	-	-	-	-
(力) 宅地開発税						
(f) Land development tax	-	-	-	-	-	-
(2) 法定外目的税						
(2) Extra-legal special purpose taxes	-	-	-	-	-	-
3 旧法による税						
3 Taxes based on abrogated laws	-	-	-	-	-	-

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	市町村 Municipalities					
	総額 Total			特別区 Special wards		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
二 市町村税						
II Municipal taxes	20,881,861,292	19,472,842,228	93.3	1,015,860,758	951,425,945	93.7
1 普通税	19,534,391,581	18,216,532,696	93.3	1,015,577,197	951,142,384	93.7
1 Ordinary taxes						
(1) 市町村民税	10,060,365,715	9,482,493,004	94.3	933,428,641	869,704,587	93.2
(1) Municipal inhabitant tax						
(ア) 個人均等割	189,594,054	175,604,406	92.6	14,339,282	13,313,690	92.8
(a) Per capita rate on individuals						
(イ) 所得割	7,646,963,144	7,118,252,139	93.1	919,089,359	856,390,897	93.2
(b) Income-based						
(ウ) 法人均等割	363,256,659	354,256,549	97.5	-	-	-
(c) Per capita rate on corporations						
(工) 法人税割	1,860,551,858	1,834,379,910	98.6	-	-	-
(d) Corporation tax based						
(2) 固定資産税	8,412,699,301	7,710,399,544	91.7	-	-	-
(2) Fixed assets tax						
(ア) 純固定資産税	8,319,321,848	7,617,022,092	91.6	-	-	-
(a) Fixed assets tax						
(i) 土地	3,185,927,876	2,910,348,704	91.4	-	-	-
(i) Land						
(ii) 家屋	3,552,182,302	3,228,002,535	90.9	-	-	-
(ii) Houses and buildings						
(iii) 債却資産	1,581,211,670	1,478,670,853	93.5	-	-	-
(iii) Depreciable assets						
(イ) 交納付金	93,377,453	93,377,452	100.0	-	-	-
(b) Grants in substitution for tax on specific						
(i) 交付金	85,600,929	85,600,929	100.0	-	-	-
(i) Grants in substitution for tax on national properties etc.						
(ii) 納付金	7,776,524	7,776,523	100.0	-	-	-
(ii) Grants in substitution for tax on the properties of Japan Post						
(3) 軽自動車税	183,280,180	163,592,657	89.3	3,421,569	2,727,908	79.7
(3) Light motor vehicle tax						
(4) 市町村たばこ税	853,105,235	853,018,213	100.0	78,447,483	78,430,385	100.0
(4) Municipal tobacco tax						
(5) 鉱産税	1,881,333	1,881,331	100.0	4	4	100.0
(5) Tax on mine products						
(6) 特別土地保有税	21,759,367	3,920,899	18.0	-	-	-
(6) Special land holding tax						
(7) 法定外普通税	1,300,450	1,227,048	94.4	279,500	279,500	100.0
(7) Extra-legal ordinary taxes						
2 目的税						
2 Special purpose taxes	1,347,469,711	1,256,309,532	93.2	283,561	283,561	100.0
(1) 法定目的税						
(1) Special purpose taxes defined in the Local Tax Law	1,345,573,423	1,254,413,244	93.2	283,561	283,561	100.0
(ア) 入湯税	25,926,443	24,686,133	95.2	283,561	283,561	100.0
(a) Bathing tax						
(イ) 事業所税	222,487,796	220,052,674	98.9	-	-	-
(b) Business facility tax						
(ウ) 都市計画税	1,097,110,101	1,009,627,709	92.0	-	-	-
(c) Town planning tax						
(i) 土地	606,959,171	559,045,876	92.1	-	-	-
(i) Land						
(ii) 家屋	490,150,930	450,581,833	91.9	-	-	-
(ii) Houses and buildings						
(工) 水利地益税	49,083	46,728	95.2	-	-	-
(d) Water and land utility tax						
(才) 共同施設税	-	-	-	-	-	-
(e) Common facility tax						
(力) 宅地開発税	-	-	-	-	-	-
(f) Land development tax						
(2) 法定外目的税						
(2) Extra-legal special purpose taxes	1,896,288	1,896,288	100.0	-	-	-
3 旧法による税	-	-	-	-	-	-
3 Taxes based on abrogated laws						

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	市町村 Municipalities					
	政令指定都市 Ordinance-designated cities			中核市 Core cities		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
二 市町村税						
II Municipal taxes	4,981,955,815	4,769,190,408	95.7	2,600,606,265	2,430,929,188	93.5
1 普通税	4,468,071,907	4,275,610,359	95.7	2,378,564,624	2,223,457,060	93.5
1 Ordinary taxes						
(1) 市町村民税	2,376,613,988	2,272,879,901	95.6	1,208,409,113	1,142,116,716	94.5
(1) Municipal inhabitant tax						
(ア) 個人均等割	35,985,575	33,423,946	92.9	22,218,882	20,644,259	92.9
(a) Per capita rate on individuals						
(イ) 所得割	1,635,649,438	1,541,556,965	94.2	863,815,042	803,892,774	93.1
(b) Income-based						
(ウ) 法人均等割	100,241,921	98,880,070	98.6	47,737,653	46,725,679	97.9
(c) Per capita rate on corporations						
(工) 法人税割	604,737,054	599,018,920	99.1	274,637,536	270,854,004	98.6
(d) Corporation tax based						
(2) 固定資産税	1,893,590,878	1,808,249,853	95.5	1,044,094,874	959,751,545	91.9
(2) Fixed assets tax						
(ア) 純固定資産税	1,876,824,262	1,791,483,237	95.5	1,034,720,922	950,377,593	91.8
(a) Fixed assets tax						
(i) 土地	759,975,172	720,457,407	94.8	417,984,326	381,883,645	91.4
(i) Land						
(ii) 家屋	841,865,542	799,679,254	95.0	440,289,066	401,833,576	91.3
(ii) Houses and buildings						
(iii) 債却資産	274,983,548	271,346,576	98.7	176,447,530	166,660,372	94.5
(iii) Depreciable assets						
(イ) 交納付金	16,766,616	16,766,616	100.0	9,373,952	9,373,952	100.0
(b) Grants in substitution for tax on specific						
(i) 交付金	14,185,467	14,185,467	100.0	8,354,402	8,354,402	100.0
(i) Grants in substitution for tax on national properties etc.						
(ii) 納付金	2,581,149	2,581,149	100.0	1,019,550	1,019,550	100.0
(ii) Grants in substitution for tax on the properties of Japan Post						
(3) 軽自動車税	20,327,945	18,117,003	89.1	22,754,915	20,442,205	89.8
(3) Light motor vehicle tax						
(4) 市町村たばこ税	175,263,953	175,263,530	100.0	101,042,716	101,042,422	100.0
(4) Municipal tobacco tax						
(5) 鉱産税	158,865	158,865	100.0	16,692	16,692	100.0
(5) Tax on mine products						
(6) 特別土地保有税	2,116,278	941,207	44.5	2,246,314	87,480	3.9
(6) Special land holding tax						
(7) 法定外普通税	-	-	-	-	-	-
(7) Extra-legal ordinary taxes						
2 目的税						
2 Special purpose taxes	513,883,908	493,580,049	96.0	222,041,641	207,472,128	93.4
(1) 法定目的税						
(1) Special purpose taxes defined in the Local Tax Law	512,570,109	492,266,250	96.0	222,041,641	207,472,128	93.4
(ア) 入湯税	1,304,396	1,262,227	96.8	1,396,819	1,283,805	91.9
(a) Bathing tax						
(イ) 事業所税	130,598,706	129,648,734	99.3	69,669,845	68,372,457	98.1
(b) Business facility tax						
(ウ) 都市計画税	380,667,007	361,355,289	94.9	150,974,977	137,815,866	91.3
(c) Town planning tax						
(i) 土地	203,733,045	193,219,640	94.8	83,979,791	76,731,053	91.4
(i) Land						
(ii) 家屋	176,933,962	168,135,649	95.0	66,995,186	61,084,813	91.2
(ii) Houses and buildings						
(工) 水利地益税	-	-	-	-	-	-
(d) Water and land utility tax						
(才) 共同施設税	-	-	-	-	-	-
(e) Common facility tax						
(力) 宅地開発税	-	-	-	-	-	-
(f) Land development tax						
(2) 法定外目的税						
(2) Extra-legal special purpose taxes	1,313,799	1,313,799	100.0	-	-	-
3 旧法による税	-	-	-	-	-	-
3 Taxes based on abrogated laws						

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	市町村 Municipalities					
	特例市 Special case cities			都市 Cities		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
二 市町村税						
II Municipal taxes	2,079,643,652	1,927,170,271	92.7	8,399,534,452	7,730,395,577	92.0
1 普通税						
1 Ordinary taxes	1,932,814,535	1,792,857,277	92.8	7,968,584,032	7,340,304,973	92.1
(1) 市町村民税						
(1) Municipal inhabitant tax	982,941,262	919,740,807	93.6	3,814,538,226	3,575,097,269	93.7
(ア) 個人均等割	18,141,132	16,723,833	92.2	79,924,248	73,857,571	92.4
(a) Per capita rate on individuals						
(イ) 所得割	747,212,885	689,801,508	92.3	2,918,869,618	2,701,832,315	92.6
(b) Income-based						
(ウ) 法人均等割	37,489,407	36,471,815	97.3	145,088,236	140,755,609	97.0
(c) Per capita rate on corporations						
(工) 法人税割	180,097,838	176,743,651	98.1	670,656,124	658,651,774	98.2
(d) Corporation tax based						
(2) 固定資産税						
(2) Fixed assets tax	854,711,431	780,979,811	91.4	3,705,951,633	3,337,626,694	90.1
(ア) 純固定資産税	846,841,244	773,109,624	91.3	3,662,295,570	3,293,970,632	89.9
(a) Fixed assets tax						
(i) 土地	359,666,033	326,694,239	90.8	1,375,623,348	1,237,888,507	90.0
(i) Land						
(ii) 家屋	349,237,180	317,028,652	90.8	1,538,442,845	1,372,506,179	89.2
(ii) Houses and buildings						
(iii) 債却資産	137,938,031	129,386,733	93.8	748,229,377	683,575,946	91.4
(iii) Depreciable assets						
(イ) 交納付金	7,870,187	7,870,187	100.0	43,656,063	43,656,062	100.0
(b) Grants in substitution for tax on specific						
(i) 交付金	7,220,920	7,220,920	100.0	40,683,694	40,683,694	100.0
(i) Grants in substitution for tax on national properties etc.						
(ii) 納付金	649,267	649,267	100.0	2,972,369	2,972,368	100.0
(ii) Grants in substitution for tax on the properties of Japan Post						
(3) 軽自動車税						
(3) Light motor vehicle tax	15,543,949	13,695,807	88.1	93,441,140	83,316,959	89.2
(4) 市町村たばこ税						
(4) Municipal tobacco tax	77,960,212	77,960,170	100.0	339,793,780	339,730,095	100.0
(5) 鉱産税						
(5) Tax on mine products	458,878	458,878	100.0	881,140	881,138	100.0
(6) 特別土地保有税						
(6) Special land holding tax	1,198,803	21,804	1.8	12,978,722	2,726,829	21.0
(7) 法定外普通税						
(7) Extra-legal ordinary taxes	-	-	-	999,391	925,989	92.7
2 目的税						
2 Special purpose taxes	146,829,117	134,312,994	91.5	430,950,420	390,090,604	90.5
(1) 法定目的税						
(1) Special purpose taxes defined in the Local Tax Law	146,829,117	134,312,994	91.5	430,383,956	389,524,140	90.5
(ア) 入湯税						
(a) Bathing tax	997,849	980,277	98.2	13,826,079	13,199,522	95.5
(イ) 事業所税						
(b) Business facility tax	10,355,792	10,288,192	99.3	11,863,453	11,743,291	99.0
(ウ) 都市計画税						
(c) Town planning tax	135,475,476	123,044,525	90.8	404,662,566	364,551,105	90.1
(i) 土地						
(i) Land	78,475,707	71,296,737	90.9	227,225,093	205,528,682	90.5
(ii) 家屋						
(ii) Houses and buildings	56,999,769	51,747,788	90.8	177,437,473	159,022,423	89.6
(工) 水利地益税						
(d) Water and land utility tax	-	-	-	31,858	30,222	94.9
(才) 共同施設税						
(e) Common facility tax	-	-	-	-	-	-
(力) 宅地開発税						
(f) Land development tax	-	-	-	-	-	-
(2) 法定外目的税						
(2) Extra-legal special purpose taxes	-	-	-	566,464	566,464	100.0
3 旧法による税						
3 Taxes based on abrogated laws	-	-	-	-	-	-

**2-6-2表 団体別・税目別地方税徴収実績**  
Table 2-6-2 Local tax collections by type of local public body and by tax item  
(単位 千円・%)  
(Unit : Thousand yen, %)

区分	市町村		
	Municipalities		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
二 市町村税			
II Municipal taxes	1,804,260,350	1,663,730,839	92.2
1 普通税			
1 Ordinary taxes	1,770,779,286	1,633,160,643	92.2
(1) 市町村民税	744,434,485	702,953,724	94.4
(1) Municipal inhabitant tax			
(ア) 個人均等割	18,984,935	17,641,107	92.9
(a) Per capita rate on individuals			
(イ) 所得割	562,326,802	524,777,680	93.3
(b) Income-based			
(ウ) 法人均等割	32,699,442	31,423,376	96.1
(c) Per capita rate on corporations			
(工) 法人税割	130,423,306	129,111,561	99.0
(d) Corporation tax based			
(2) 固定資産税	914,350,485	823,791,641	90.1
(2) Fixed assets tax			
(ア) 純固定資産税	898,639,850	808,081,006	89.9
(a) Fixed assets tax			
(i) 土地	272,678,997	243,424,906	89.3
(i) Land			
(ii) 家屋	382,347,669	336,954,874	88.1
(ii) Houses and buildings			
(iii) 債却資産	243,613,184	227,701,226	93.5
(iii) Depreciable assets			
(イ) 交納付金	15,710,635	15,710,635	100.0
(b) Grants in substitution for tax on specific			
(i) 交付金	15,156,446	15,156,446	100.0
(i) Grants in substitution for tax on national properties etc.			
(ii) 納付金	554,189	554,189	100.0
(ii) Grants in substitution for tax on the properties of Japan Post			
(3) 軽自動車税	27,790,662	25,292,775	91.0
(3) Light motor vehicle tax			
(4) 市町村たばこ税	80,597,091	80,591,611	100.0
(4) Municipal tobacco tax			
(5) 鉱産税	365,754	365,754	100.0
(5) Tax on mine products			
(6) 特別土地保有税	3,219,250	143,579	4.5
(6) Special land holding tax			
(7) 法定外普通税	21,559	21,559	100.0
(7) Extra-legal ordinary taxes			
2 目的税			
2 Special purpose taxes	33,481,064	30,570,196	91.3
(1) 法定目的税			
(1) Special purpose taxes defined in the Local Tax Law	33,465,039	30,554,171	91.3
(ア) 入湯税	8,117,739	7,676,741	94.6
(a) Bathing tax			
(イ) 事業所税	-	-	-
(b) Business facility tax			
(ウ) 都市計画税	25,330,075	22,860,924	90.3
(c) Town planning tax			
(i) 土地	13,545,535	12,269,764	90.6
(i) Land			
(ii) 家屋	11,784,540	10,591,160	89.9
(ii) Houses and buildings			
(工) 水利地益税	17,225	16,506	95.8
(d) Water and land utility tax			
(才) 共同施設税	-	-	-
(e) Common facility tax			
(力) 宅地開発税	-	-	-
(f) Land development tax			
(2) 法定外目的税	16,025	16,025	100.0
(2) Extra-legal special purpose taxes			
3 旧法による税	-	-	-
3 Taxes based on abrogated laws			

2-6-3表 都道府県別・税目別徴収実績  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	総額 Total amounts				一普通税 Ordinary taxes			
	調定額 Assessments	収入額 Revenues	地方消費税清算後収入額 Revenue after settlement of local consumption tax	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	地方消費税清算後収入額 Revenue after settlement of local consumption tax	徴収率 Collection rates
	平成9年度 FY 1997	15,611,353,810	14,947,840,037	14,947,840,036	95.5	13,676,778,231	13,053,474,568	13,053,474,567
平成10年度 FY 1998	15,928,469,599	15,319,452,186	15,319,452,186	95.4	14,105,569,216	13,536,616,610	13,536,616,610	95.1
平成11年度 FY 1999	15,198,886,015	14,586,253,865	14,586,253,865	95.2	13,415,431,674	12,858,564,490	12,858,564,490	94.9
平成12年度 FY 2000	16,200,091,300	15,585,022,173	15,585,022,173	95.5	14,455,790,571	13,912,066,344	13,912,066,344	95.4
平成13年度 FY 2001	16,137,089,607	15,530,273,986	15,530,273,986	95.6	14,418,409,452	13,888,918,357	13,888,918,357	95.6
平成14年度 FY 2002	14,397,177,795	13,803,472,656	13,803,472,656	95.0	12,751,685,498	12,230,203,270	12,230,203,270	95.0
平成15年度 FY 2003	14,249,145,917	13,693,143,624	13,693,143,623	95.3	12,625,160,126	12,139,068,619	12,139,068,618	95.2
平成16年度 FY 2004	15,015,501,231	14,487,005,861	14,487,005,859	95.7	13,397,636,545	12,929,302,658	12,929,302,656	95.7
平成17年度 FY 2005	15,719,278,197	15,226,925,272	15,226,925,271	96.3	14,125,371,900	13,679,503,749	13,679,503,748	96.1
平成18年度 FY 2006	16,798,317,133	16,324,288,840	16,324,288,840	96.7	15,239,921,429	14,806,216,181	14,806,216,181	96.6
平成19年度 FY 2007	19,194,522,542	18,664,187,347	18,664,187,347	96.8	17,686,849,991	17,194,475,250	17,194,475,250	96.7
1 北海道 Hokkaido	627,185,978	606,661,740	648,323,135	96.3	539,905,944	520,059,543	561,720,938	95.7
2 青森県 Aomori	143,753,764	140,722,521	155,417,685	97.7	123,258,592	120,293,949	134,989,113	97.3
3 岩手県 Iwate	132,295,730	129,386,874	143,934,815	97.6	110,990,429	108,385,090	122,933,031	97.4
4 宮城县 Miyagi	292,512,164	284,234,807	295,444,413	96.8	257,954,230	249,929,274	261,138,880	96.4
5 秋田県 Akita	105,199,791	102,821,055	114,115,112	97.5	89,947,040	87,755,250	99,049,307	97.2
6 山形県 Yamagata	119,839,096	117,321,261	127,308,501	97.6	104,065,735	101,785,640	111,772,880	97.5
7 福島県 Fukushima	248,685,673	244,168,721	263,997,277	98.0	215,326,513	211,272,000	231,100,556	97.9
8 茨城県 Ibaraki	431,263,000	415,883,371	429,674,368	96.0	383,181,929	370,257,397	384,048,394	96.2
9 栃木県 Tochigi	292,492,149	282,553,420	301,028,548	96.3	256,740,965	248,996,246	267,471,374	96.7
10 群馬県 Gunma	270,748,868	262,443,120	277,906,857	96.6	241,933,456	233,694,556	249,158,293	96.2
11 埼玉県 Saitama	844,470,257	812,131,476	867,378,613	95.9	772,183,261	740,373,500	795,620,637	95.5
12 千葉県 Chiba	917,849,052	882,376,785	784,015,091	95.0	852,875,397	819,935,543	721,573,849	94.9
13 東京都 Tokyo	3,802,070,147	3,720,172,803	3,367,484,623	97.4	3,706,160,570	3,628,729,959	3,276,041,779	97.4
14 神奈川県 Kanagawa	1,295,387,860	1,261,074,243	1,281,171,724	97.0	1,219,222,299	1,187,373,121	1,207,470,602	97.0
15 新潟県 Niigata	289,907,873	284,741,518	298,350,044	98.0	252,230,002	248,057,691	261,666,217	98.1
16 富山県 Toyama	154,182,547	151,044,195	151,140,708	97.6	136,951,627	134,207,798	134,304,311	97.6
17 石川県 Ishikawa	162,697,582	158,210,987	164,179,526	96.9	144,553,700	140,849,874	146,818,413	97.1
18 福井県 Fukui	127,957,403	119,386,355	123,272,133	92.6	115,395,636	107,152,118	111,037,896	92.0
19 山梨県 Yamanashi	120,190,780	115,590,998	124,589,198	95.9	109,501,580	104,988,599	113,986,799	95.5
20 長野県 Nagano	265,635,317	258,872,498	282,507,342	97.2	235,159,474	228,638,009	252,272,853	96.9
21 岐阜県 Gifu	271,925,845	263,555,579	279,031,633	96.6	242,654,219	235,016,168	250,492,222	96.5
22 静岡県 Shizuoka	584,108,190	566,904,890	598,152,048	96.8	528,577,884	511,970,274	543,217,432	96.5
23 愛知県 Aichi	1,445,313,617	1,413,481,609	1,414,281,656	97.5	1,338,937,045	1,311,708,542	1,312,508,589	97.7
24 三重県 Mie	280,419,481	273,560,690	276,054,022	97.2	247,257,489	240,760,722	243,254,054	97.0
25 滋賀県 Shiga	196,857,181	191,328,477	202,742,909	97.0	177,275,814	172,437,511	183,851,943	97.1
26 京都府 Kyoto	342,986,926	336,160,913	359,339,580	97.8	320,563,484	314,259,068	337,437,735	97.8
27 大阪府 Osaka	1,467,259,774	1,426,022,926	1,342,486,283	96.6	1,389,759,229	1,352,653,079	1,269,116,436	96.7
28 兵庫県 Hyogo	748,017,768	721,720,009	718,086,866	95.9	691,639,050	667,297,456	663,664,313	95.8
29 奈良県 Nara	138,576,970	132,831,648	147,204,173	95.6	127,662,881	122,328,294	136,700,819	95.6
30 和歌山県 Wakayama	106,447,810	103,226,687	107,215,013	96.5	97,553,781	94,362,255	98,350,581	96.2
31 鳥取県 Tottori	56,669,641	55,457,981	61,672,874	97.6	49,062,076	47,956,336	54,171,229	97.4
32 島根県 Shimane	71,427,225	70,132,866	77,403,432	98.0	62,143,574	60,910,424	68,180,990	97.8
33 岡山県 Okayama	264,796,942	257,608,499	255,215,781	96.8	236,651,112	229,752,058	227,359,340	96.5
34 広島県 Hiroshima	384,912,111	374,870,257	392,784,031	97.1	348,505,868	339,086,032	356,999,806	97.0
35 山口県 Yamaguchi	205,550,386	201,290,833	194,978,493	97.5	183,485,189	179,449,178	173,136,838	97.3
36 徳島県 Tokushima	87,995,507	86,169,259	93,382,499	97.7	78,844,274	77,045,297	84,258,537	97.5
37 香川県 Kagawa	133,925,817	131,202,356	132,718,400	97.6	120,622,174	117,936,742	119,452,786	97.3
38 愛媛県 Ehime	165,835,238	161,497,550	169,714,992	97.0	150,245,115	146,121,563	154,339,005	96.9
39 高知県 Kochi	68,525,221	66,228,737	74,350,651	96.3	60,912,353	58,707,483	66,829,397	95.9
40 福岡県 Fukuoka	638,466,202	617,506,354	622,544,910	96.1	580,126,862	560,786,678	565,825,234	96.0
41 佐賀県 Saga	90,042,927	87,781,006	95,524,221	97.2	76,956,027	74,845,552	82,588,767	96.9
42 長崎県 Nagasaki	120,747,688	117,172,649	130,190,910	96.6	108,874,269	105,374,051	118,392,312	96.3
43 熊本県 Kumamoto	178,954,841	173,847,883	192,188,451	96.8	158,054,177	153,129,225	171,469,793	96.5
44 大分県 Oita	130,434,932	127,223,567	133,305,124	97.1	116,533,035	113,398,850	119,480,407	96.8
45 宮崎県 Miyazaki	103,042,418	100,345,696	112,452,910	97.1	88,636,109	85,964,365	98,071,579	96.6
46 鹿児島県 Kagoshima	155,990,850	151,023,548	165,137,421	96.4	136,792,596	132,145,320	146,259,193	96.1
47 沖縄県 Okinawa	110,966,003	106,236,130	114,788,351	95.2	100,985,926	96,337,570	104,889,791	94.8

(注) 1. 「総額」及び「一普通税」の徴収率は地方消費税を除いて計算した。

2. 東京都の額は、都が徴収した市町村税相当額を控除した額である。

Note 1 : Collection rates in the columns of "Total amounts" and "Ordinary taxes" are calculated with local consumption tax excluded.

Note 2 : The figures of Tokyo exclude the amounts of taxes collected by Tokyo metropolitan, which are equivalent to the municipal taxes.

**2-6-3表 都道府県別・税目別徴収実績**  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes									
	(1) 道府県民税 Prefectural inhabitant tax			(1) 道府県民税内訳 Breakdown of prefectural inhabitant tax						
				(ア) 個人均等割 Per capita rate on individuals			(イ) 所得割 Income-based			
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	
平成9年度	FY 1997	4,494,416,537	4,209,060,274	93.7	50,710,707	46,904,087	92.5	3,019,026,545	2,760,579,775	91.4
平成10年度	FY 1998	3,908,744,378	3,651,605,364	93.4	51,506,120	47,386,562	92.0	2,619,283,907	2,386,699,455	91.1
平成11年度	FY 1999	3,869,183,426	3,611,003,870	93.3	51,645,089	47,389,116	91.8	2,651,996,996	2,417,161,176	91.1
平成12年度	FY 2000	4,758,456,917	4,500,408,130	94.6	51,399,663	46,942,571	91.3	2,576,044,008	2,339,384,191	90.8
平成13年度	FY 2001	4,635,030,762	4,382,431,713	94.6	51,222,637	46,775,761	91.3	2,555,947,077	2,322,523,400	90.9
平成14年度	FY 2002	3,702,463,161	3,452,836,414	93.3	51,164,683	46,604,949	91.1	2,508,110,048	2,277,049,766	90.8
平成15年度	FY 2003	3,512,429,522	3,273,426,855	93.2	50,881,379	46,432,699	91.3	2,404,695,255	2,182,209,655	90.7
平成16年度	FY 2004	3,629,671,032	3,398,622,997	93.6	51,297,356	46,842,882	91.3	2,339,944,994	2,125,519,474	90.8
平成17年度	FY 2005	3,807,124,468	3,585,418,895	94.2	58,264,289	53,595,111	92.0	2,405,658,259	2,200,737,417	91.5
平成18年度	FY 2006	4,208,756,956	3,989,226,024	94.8	69,927,682	64,867,752	92.8	2,642,327,335	2,439,564,714	92.3
平成19年度	FY 2007	6,507,942,955	6,214,037,956	95.5	74,774,022	69,534,184	93.0	4,809,175,390	4,531,799,430	94.2
1 北海道	Hokkaido	199,076,319	187,701,441	94.3	2,840,542	2,596,769	91.4	161,243,870	150,401,373	93.3
2 青森県	Aomori	40,696,102	38,657,320	95.0	660,959	595,084	90.0	32,523,266	30,598,624	94.1
3 岩手県	Iwate	41,822,805	40,043,047	95.7	1,255,314	1,190,993	94.9	32,472,321	30,808,474	94.9
4 宮城县	Miyagi	92,588,016	87,887,368	94.9	1,139,378	1,046,103	91.8	72,117,509	67,649,427	93.8
5 秋田県	Akita	32,682,122	31,240,114	95.6	480,485	454,546	94.6	25,600,672	24,218,600	94.6
6 山形県	Yamagata	38,861,197	37,418,962	96.3	1,073,065	1,024,667	95.5	29,964,747	28,613,228	95.5
7 福島県	Fukushima	72,827,558	69,697,834	95.7	2,007,646	1,859,695	92.6	54,361,326	51,441,545	94.6
8 茨城県	Ibaraki	136,186,885	128,575,131	94.4	1,449,835	1,346,012	92.8	102,162,530	94,846,624	92.8
9 栃木県	Tochigi	91,608,541	86,450,122	94.4	1,074,374	970,092	90.3	68,710,711	63,793,668	92.8
10 群馬県	Gunma	86,752,049	81,998,297	94.5	951,246	888,406	93.4	65,709,311	61,368,490	93.4
11 埼玉県	Saitama	363,463,049	341,893,146	94.1	3,734,800	3,376,461	90.4	300,125,232	279,337,078	93.1
12 千葉県	Chiba	324,788,189	305,206,396	94.0	3,304,260	2,926,447	88.6	266,818,408	248,406,531	93.1
13 東京都	Tokyo	1,229,171,222	1,181,078,470	96.1	6,745,500	6,347,107	94.1	776,204,411	733,152,976	94.5
14 神奈川県	Kanagawa	549,397,735	526,982,256	95.9	5,614,026	5,274,754	94.0	447,393,528	425,546,111	95.1
15 新潟県	Niigata	89,035,136	86,161,244	96.8	1,222,327	1,144,637	93.6	67,917,308	65,190,323	96.0
16 富山県	Toyama	49,199,687	47,453,875	96.5	856,032	812,960	95.0	37,319,219	35,654,226	95.5
17 石川県	Ishikawa	52,512,968	50,414,474	96.0	860,925	812,641	94.4	39,289,499	37,299,966	94.9
18 福井県	Fukui	36,332,411	34,561,354	95.1	432,736	398,214	92.0	26,922,173	25,223,405	93.7
19 山梨県	Yamanashi	38,487,486	36,291,456	94.3	452,559	419,027	92.6	28,256,522	26,162,861	92.6
20 長野県	Nagano	88,270,355	84,578,733	95.8	1,101,895	1,027,377	93.2	67,748,979	64,287,158	94.9
21 岐阜県	Gifu	91,726,762	87,426,807	95.3	1,063,787	1,002,561	94.2	71,199,897	67,102,050	94.2
22 静岡県	Shizuoka	193,483,573	182,250,922	94.2	2,865,847	2,656,754	92.7	148,507,762	137,672,531	92.7
23 愛知県	Aichi	464,168,265	445,763,296	96.0	3,834,193	3,548,343	92.5	323,936,302	306,067,732	94.5
24 三重県	Mie	88,173,928	83,767,677	95.0	934,436	871,472	93.3	65,753,276	61,481,222	93.5
25 滋賀県	Shiga	67,555,267	65,104,626	96.4	1,239,954	1,161,294	93.7	50,071,945	47,797,415	95.5
26 京都府	Kyoto	124,610,555	121,151,233	97.2	1,220,159	1,162,681	95.3	91,344,287	87,968,662	96.3
27 大阪府	Osaka	468,331,169	449,920,884	96.1	4,048,119	3,742,965	92.5	319,517,418	301,815,007	94.5
28 兵庫県	Hyogo	274,967,349	263,131,980	95.7	4,859,382	4,507,838	92.8	211,340,166	200,546,539	94.9
29 奈良県	Nara	65,376,587	62,539,257	95.7	951,245	901,545	94.8	52,301,699	49,582,905	94.8
30 和歌山县	Wakayama	37,942,145	36,049,363	95.0	662,543	620,182	93.6	28,384,416	26,568,842	93.6
31 鳥取県	Tottori	19,452,139	18,675,600	96.0	388,470	361,683	93.1	15,318,029	14,577,839	95.2
32 島根県	Shimane	23,679,240	23,032,995	97.3	535,262	514,659	96.2	18,749,476	18,164,456	96.9
33 岡山県	Okayama	82,877,914	79,440,294	95.9	1,410,745	1,318,898	93.5	60,413,703	57,191,711	94.7
34 広島県	Hiroshima	135,242,699	129,602,011	95.8	2,101,523	1,990,382	94.7	100,955,402	95,625,177	94.7
35 山口県	Yamaguchi	61,868,998	58,989,216	95.3	1,013,119	951,689	93.9	45,773,050	42,997,659	93.9
36 徳島県	Tokushima	29,899,081	28,766,460	96.2	363,731	338,861	93.2	22,211,044	21,135,370	95.2
37 香川県	Kagawa	44,006,037	42,249,202	96.0	483,669	458,311	94.8	31,947,698	30,272,780	94.8
38 愛媛県	Ehime	53,638,174	51,441,189	95.9	991,402	918,289	92.6	39,124,871	37,065,275	94.7
39 高知県	Kochi	25,239,901	23,958,838	94.9	540,522	502,788	93.0	19,872,673	18,650,586	93.9
40 福岡県	Fukuoka	206,496,454	196,628,032	95.2	2,226,777	2,095,572	94.1	157,379,730	148,106,746	94.1
41 佐賀県	Saga	27,227,409	25,857,395	95.0	404,030	378,660	93.7	21,361,453	20,037,946	93.8
42 長崎県	Nagasaki	44,762,559	42,434,244	94.8	966,472	900,924	93.2	35,884,464	33,674,087	93.8
43 熊本県	Kumamoto	59,937,285	56,717,841	94.6	1,267,187	1,182,657	93.3	46,098,024	43,022,989	93.3
44 大分県	Oita	41,035,767	39,138,715	95.4	797,796	753,045	94.4	31,517,738	29,726,137	94.3
45 宮崎県	Miyazaki	34,213,442	32,398,757	94.7	730,153	683,315	93.6	27,163,815	25,421,335	93.6
46 鹿児島県	Kagoshima	51,618,085	49,187,441	95.3	1,104,532	1,042,619	94.4	40,705,439	38,411,675	94.4
47 沖縄県	Okinawa	36,652,339	34,122,641	93.1	511,063	454,205	88.9	29,480,071	27,114,069	92.0

2-6-3表 都道府県別・税目別徴収実績  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes									
	(1) 道府県民税内訳 Breakdown of prefectoral inhabitant tax									
	(ウ) 法人均等割 Per capita rate on corporations			(工) 法人税割 Corporation tax based			(才) 利子割 Interest-based			
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	
平成9年度	FY 1997	129,972,697	126,519,200	97.3	846,977,768	827,328,318	97.7	447,728,820	447,728,894	100.0
平成10年度	FY 1998	130,332,484	126,821,634	97.3	747,688,701	730,764,493	97.7	359,933,166	359,933,220	100.0
平成11年度	FY 1999	131,488,551	127,679,098	97.1	652,275,635	636,997,302	97.7	381,777,155	381,777,178	100.0
平成12年度	FY 2000	135,332,254	131,556,430	97.2	706,143,028	692,986,962	98.1	1,289,537,964	1,289,537,976	100.0
平成13年度	FY 2001	137,231,249	133,846,824	97.5	714,241,978	702,897,771	98.4	1,176,387,821	1,176,387,957	100.0
平成14年度	FY 2002	139,977,815	136,442,675	97.5	600,586,842	590,115,235	98.3	402,623,773	402,623,789	100.0
平成15年度	FY 2003	141,610,197	138,461,363	97.8	649,450,231	640,523,695	98.6	263,329,183	263,336,166	100.0
平成16年度	FY 2004	144,111,110	141,032,296	97.9	731,242,126	722,152,372	98.8	273,551,809	273,552,198	100.0
平成17年度	FY 2005	146,266,513	143,454,877	98.1	832,075,330	822,655,001	98.9	177,355,494	177,356,331	100.0
平成18年度	FY 2006	147,694,130	145,079,380	98.2	981,182,822	972,089,066	99.1	159,489,051	159,489,171	100.0
平成19年度	FY 2007	150,105,048	147,605,518	98.3	1,044,361,460	1,035,571,898	99.2	208,437,506	208,437,383	100.0
1 北海道	Hokkaido	5,263,609	5,204,854	98.9	20,668,245	20,438,392	98.9	5,264,939	5,264,939	100.0
2 青森県	Aomori	1,355,062	1,335,099	98.5	4,590,342	4,562,040	99.4	939,608	939,608	100.0
3 岩手県	Iwate	1,653,524	1,631,103	98.6	4,796,571	4,767,402	99.4	981,580	981,580	100.0
4 宮城県	Miyagi	3,457,306	3,425,347	99.1	11,992,318	11,884,986	99.1	2,101,359	2,101,359	100.0
5 秋田県	Akita	1,165,278	1,157,497	99.3	3,925,509	3,899,294	99.3	830,228	830,228	100.0
6 山形県	Yamagata	1,309,445	1,299,815	99.3	4,444,306	4,411,618	99.3	910,659	910,659	100.0
7 福島県	Fukushima	2,368,257	2,356,908	99.5	10,808,580	10,757,937	99.5	1,669,681	1,669,681	100.0
8 茨城県	Ibaraki	2,852,116	2,830,597	99.2	22,598,685	22,428,179	99.2	2,917,812	2,917,812	100.0
9 栃木県	Tochigi	2,474,177	2,454,515	99.2	14,778,513	14,661,081	99.2	2,025,030	2,025,030	100.0
10 群馬県	Gunma	2,379,788	2,324,246	97.7	12,618,695	12,324,146	97.7	2,327,539	2,327,539	100.0
11 埼玉県	Saitama	5,611,307	5,548,548	98.9	34,657,379	34,296,728	99.0	7,928,788	7,928,788	100.0
12 千葉県	Chiba	4,896,684	4,735,058	96.7	31,191,864	30,561,387	98.0	6,860,816	6,860,816	100.0
13 東京都	Tokyo	23,385,228	22,192,569	94.9	321,126,085	317,675,777	98.9	63,178,204	63,178,232	100.0
14 神奈川県	Kanagawa	7,244,887	7,192,586	99.3	57,955,469	57,778,980	99.7	11,701,637	11,701,637	100.0
15 新潟県	Niigata	2,740,332	2,721,977	99.3	11,897,770	11,846,908	99.6	2,540,791	2,540,791	100.0
16 富山県	Toyama	1,453,039	1,445,896	99.5	6,051,252	6,020,648	99.5	1,549,421	1,549,421	100.0
17 石川県	Ishikawa	1,915,913	1,901,901	99.3	7,235,531	7,188,866	99.4	1,461,961	1,461,961	100.0
18 福井県	Fukui	1,078,999	1,072,714	99.4	5,423,097	5,391,615	99.4	1,134,485	1,134,485	100.0
19 山梨県	Yamanashi	1,235,355	1,224,338	99.1	6,483,822	6,426,002	99.1	931,313	931,313	100.0
20 長野県	Nagano	2,734,992	2,704,140	98.9	11,747,124	11,622,693	98.9	2,401,459	2,401,459	100.0
21 岐阜県	Gifu	2,079,416	2,057,842	99.0	11,499,225	11,379,917	99.0	2,581,061	2,581,061	100.0
22 静岡県	Shizuoka	4,323,984	4,211,885	97.4	27,223,864	27,147,636	99.7	4,917,034	4,917,034	100.0
23 愛知県	Aichi	7,652,196	7,631,905	99.7	99,683,282	99,453,024	99.8	12,778,864	12,778,864	100.0
24 三重県	Mie	1,950,474	1,946,642	99.8	13,571,427	13,504,026	99.5	2,301,728	2,301,728	100.0
25 滋賀県	Shiga	1,593,890	1,573,010	98.7	11,134,217	11,057,646	99.3	1,508,851	1,508,851	100.0
26 京都府	Kyoto	2,839,972	2,826,727	99.5	17,497,592	17,484,618	99.9	6,150,801	6,150,801	100.0
27 大阪府	Osaka	16,062,917	16,001,391	99.6	89,077,263	88,736,069	99.6	18,795,325	18,795,325	100.0
28 兵庫県	Hyogo	4,897,428	4,808,219	98.2	30,539,152	29,938,163	98.0	8,393,903	8,393,903	100.0
29 奈良県	Nara	1,187,575	1,173,192	98.8	4,496,115	4,441,662	98.8	2,036,501	2,036,501	100.0
30 和歌山县	Wakayama	1,113,758	1,106,546	99.4	4,135,725	4,108,090	99.3	1,542,101	1,542,101	100.0
31 鳥取県	Tottori	798,861	798,861	100.0	1,756,828	1,747,266	99.5	553,239	553,239	100.0
32 島根県	Shimane	877,732	861,190	98.1	2,282,878	2,258,949	99.0	641,465	641,314	100.0
33 岡山県	Okayama	2,462,466	2,439,456	99.1	12,714,922	12,614,151	99.2	2,426,688	2,426,688	100.0
34 広島県	Hiroshima	3,703,360	3,672,353	99.2	20,167,185	19,998,870	99.2	3,958,789	3,958,789	100.0
35 山口県	Yamaguchi	1,552,851	1,546,843	99.6	9,551,310	9,514,357	99.6	1,748,787	1,748,787	100.0
36 徳島県	Tokushima	920,479	914,368	99.3	3,911,058	3,885,092	99.3	1,164,272	1,164,272	100.0
37 香川県	Kagawa	1,752,048	1,739,523	99.3	6,159,992	6,115,958	99.3	1,625,207	1,625,207	100.0
38 愛媛県	Ehime	1,727,835	1,685,033	97.5	8,073,852	8,052,378	99.7	1,773,857	1,773,857	100.0
39 高知県	Kochi	841,024	834,856	99.3	2,203,192	2,188,118	99.3	910,337	910,337	100.0
40 福岡県	Fukuoka	5,398,340	5,326,638	98.7	29,552,537	29,160,006	98.7	5,561,882	5,561,882	100.0
41 佐賀県	Saga	880,822	876,218	99.5	3,248,315	3,231,782	99.5	716,124	716,124	100.0
42 長崎県	Nagasaki	1,311,834	1,299,603	99.1	4,307,502	4,267,343	99.1	1,247,910	1,247,910	100.0
43 熊本県	Kumamoto	1,967,973	1,955,811	99.4	7,720,441	7,672,724	99.4	1,556,378	1,556,378	100.0
44 大分県	Oita	1,464,244	1,451,154	99.1	5,338,934	5,291,324	99.1	1,002,994	1,002,994	100.0
45 宮崎県	Miyazaki	1,183,994	1,177,745	99.5	3,622,644	3,603,526	99.5	826,383	826,383	100.0
46 鹿児島県	Kagoshima	1,744,796	1,713,979	98.2	5,868,569	5,824,419	99.2	1,344,006	1,344,006	100.0
47 沖縄県	Okinawa	1,239,481	1,214,820	98.0	4,032,282	3,950,105	98.0	715,709	715,709	100.0

**2-6-3表 都道府県別・税目別徴収実績**  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分		1 普通税内訳 Breakdown of ordinary taxes								
		(1) 道府県民税内訳 Breakdown of prefectoral inhabitant tax						(2) 事業税 Enterprise tax		
		(力)配当割 Dividend-based			(キ)株式等譲渡所得割 Based on capital gain from stock transfer					
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	-	-	-	-	-	-	5,219,994,087	5,100,342,230	97.7
平成10年度	FY 1998	-	-	-	-	-	-	4,590,534,439	4,482,463,747	97.6
平成11年度	FY 1999	-	-	-	-	-	-	4,034,300,660	3,932,736,206	97.5
平成12年度	FY 2000	-	-	-	-	-	-	4,232,879,272	4,140,982,527	97.8
平成13年度	FY 2001	-	-	-	-	-	-	4,413,588,342	4,328,216,923	98.1
平成14年度	FY 2002	-	-	-	-	-	-	3,758,027,584	3,675,109,108	97.8
平成15年度	FY 2003	2,453,877.0	2,453,877.0	100.0	9,400.0	9,400.0	100.0	3,917,681,888	3,845,825,297	98.2
平成16年度	FY 2004	43,728,970.0	43,728,970.0	100.0	45,794,667.0	45,794,805.0	100.0	4,410,060,303	4,338,874,050	98.4
平成17年度	FY 2005	78,551,803.0	78,551,803.0	100.0	108,952,780.0	109,068,355.0	100.1	4,983,160,647	4,914,185,625	98.6
平成18年度	FY 2006	112,050,183.0	112,050,188.0	100.0	96,085,753.0	96,085,753.0	100.0	5,648,866,402	5,579,131,590	98.8
平成19年度	FY 2007	130,972,347	130,972,347	100.0	90,117,182	90,117,196	100.0	5,890,199,288	5,826,106,998	98.9
1 北海道	Hokkaido	2,409,891	2,409,891	100.0	1,385,223	1,385,223	100.0	131,781,861	130,776,510	99.2
2 青森県	Aomori	441,810	441,810	100.0	185,055	185,055	100.0	31,613,250	31,388,108	99.3
3 岩手県	Iwate	464,239	464,239	100.0	199,256	199,256	100.0	30,960,693	30,721,884	99.2
4 宮城県	Miyagi	1,148,854	1,148,854	100.0	631,292	631,292	100.0	76,511,216	75,745,578	99.0
5 秋田県	Akita	464,110	464,110	100.0	215,840	215,839	100.0	24,968,325	24,795,565	99.3
6 山形県	Yamagata	886,340	886,340	100.0	272,635	272,635	100.0	28,134,418	27,954,604	99.4
7 福島県	Fukushima	1,079,502	1,079,502	100.0	532,566	532,566	100.0	73,777,797	73,548,127	99.7
8 茨城県	Ibaraki	2,681,779	2,681,779	100.0	1,524,128	1,524,128	100.0	125,196,545	124,031,023	99.1
9 栃木県	Tochigi	1,589,325	1,589,325	100.0	956,411	956,411	100.0	87,330,957	86,639,748	99.2
10 群馬県	Gunma	1,889,236	1,889,236	100.0	876,234	876,234	100.0	76,831,660	75,156,758	97.8
11 埼玉県	Saitama	7,072,269	7,072,269	100.0	4,333,274	4,333,274	100.0	202,988,131	200,153,080	98.6
12 千葉県	Chiba	6,723,264	6,723,264	100.0	4,992,893	4,992,893	100.0	185,788,189	181,598,792	97.7
13 東京都	Tokyo	22,436,348	22,436,348	100.0	16,095,446	16,095,461	100.0	1,526,347,315	1,506,536,659	98.7
14 神奈川県	Kanagawa	11,028,369	11,028,369	100.0	8,459,819	8,459,819	100.0	349,848,046	348,057,016	99.5
15 新潟県	Niigata	1,752,162	1,752,162	100.0	964,446	964,446	100.0	79,605,278	79,094,383	99.4
16 富山県	Toyama	1,196,254	1,196,254	100.0	774,470	774,470	100.0	40,146,562	39,958,026	99.5
17 石川県	Ishikawa	1,005,277	1,005,277	100.0	743,862	743,862	100.0	46,445,447	45,957,155	98.9
18 福井県	Fukui	816,528	816,528	100.0	524,393	524,393	100.0	44,119,959	38,266,542	86.7
19 山梨県	Yamanashi	646,584	646,584	100.0	481,331	481,331	100.0	39,383,508	39,024,976	99.1
20 長野県	Nagano	1,566,752	1,566,752	100.0	969,154	969,154	100.0	75,133,556	74,603,626	99.3
21 岐阜県	Gifu	1,946,403	1,946,403	100.0	1,356,973	1,356,973	100.0	74,441,905	73,503,181	98.7
22 静岡県	Shizuoka	3,129,730	3,129,730	100.0	2,515,352	2,515,352	100.0	195,684,551	194,145,280	99.2
23 愛知県	Aichi	8,873,102	8,873,102	100.0	7,410,326	7,410,326	100.0	541,362,181	538,976,866	99.6
24 三重県	Mie	2,054,448	2,054,448	100.0	1,608,139	1,608,139	100.0	82,211,356	81,883,532	99.6
25 滋賀県	Shiga	1,181,765	1,181,765	100.0	824,645	824,645	100.0	65,873,254	65,474,555	99.4
26 京都府	Kyoto	3,158,062	3,158,062	100.0	2,399,682	2,399,682	100.0	118,005,109	117,801,371	99.8
27 大阪府	Osaka	12,677,880	12,677,880	100.0	8,152,247	8,152,247	100.0	483,200,691	480,758,389	99.5
28 兵庫県	Hyogo	8,808,817	8,808,817	100.0	6,128,501	6,128,501	100.0	198,107,559	193,677,127	97.8
29 奈良県	Nara	2,547,810	2,547,810	100.0	1,855,642	1,855,642	100.0	28,125,529	27,761,484	98.7
30 和歌山县	Wakayama	1,191,654	1,191,654	100.0	911,948	911,948	100.0	26,575,081	26,401,632	99.3
31 鳥取県	Tottori	390,041	390,041	100.0	246,671	246,671	100.0	12,892,488	12,765,266	99.0
32 島根県	Shimane	339,842	339,842	100.0	252,585	252,585	100.0	18,369,596	18,141,314	98.8
33 岡山県	Okayama	1,957,831	1,957,831	100.0	1,491,559	1,491,559	100.0	73,756,727	72,908,239	98.8
34 広島県	Hiroshima	2,605,100	2,605,100	100.0	1,751,340	1,751,340	100.0	120,309,264	118,936,643	98.9
35 山口県	Yamaguchi	1,224,450	1,224,450	100.0	1,005,431	1,005,431	100.0	59,419,708	59,115,723	99.5
36 徳島県	Tokushima	799,421	799,421	100.0	529,076	529,076	100.0	25,084,501	24,916,626	99.3
37 香川県	Kagawa	1,273,391	1,273,391	100.0	764,032	764,032	100.0	35,964,932	35,784,400	99.5
38 愛媛県	Ehime	1,172,809	1,172,809	100.0	773,548	773,548	100.0	49,899,794	49,560,147	99.3
39 高知県	Kochi	532,431	532,431	100.0	339,722	339,722	100.0	15,113,784	14,955,351	99.0
40 福岡県	Fukuoka	3,799,413	3,799,413	100.0	2,577,775	2,577,775	100.0	174,379,595	172,092,520	98.7
41 佐賀県	Saga	394,561	394,561	100.0	222,104	222,104	100.0	22,817,926	22,704,337	99.5
42 長崎県	Nagasaki	646,114	646,114	100.0	398,263	398,263	100.0	27,401,719	27,121,547	99.0
43 熊本県	Kumamoto	886,353	886,353	100.0	440,929	440,929	100.0	45,689,662	45,395,359	99.4
44 大分県	Oita	570,616	570,616	100.0	343,445	343,445	100.0	33,601,723	33,309,250	99.1
45 宮崎県	Miyazaki	456,826	456,826	100.0	229,627	229,627	100.0	23,216,625	23,104,258	99.5
46 鹿児島県	Kagoshima	546,016	546,016	100.0	304,727	304,727	100.0	35,363,197	34,972,911	98.9
47 沖縄県	Okinawa	508,568	508,568	100.0	165,165	165,165	100.0	26,418,118	25,931,530	98.2

2-6-3表 都道府県別・税目別徴収実績  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen. %)

区分		1 普通税 内訳 Breakdown of ordinary taxes								
		(2) 事業税 内訳 Breakdown of enterprise tax						(3) 地方消費税 Breakdown of local consumption tax		
		(ア) 個人 Individuals			(イ) 法人 Corporations					
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	清算後収入額 Revenue after settlement of local consumption tax
平成9年度	FY 1997	300,949,713	270,865,023	90.0	4,919,044,374	4,829,477,207	98.2	806,973,288	806,973,288	806,973,287
平成10年度	FY 1998	302,265,772	271,130,340	89.7	4,288,268,667	4,211,333,407	98.2	2,550,424,808	2,550,424,808	2,550,424,808
平成11年度	FY 1999	258,837,956	229,068,034	88.5	3,775,462,704	3,703,668,172	98.1	2,479,319,020	2,479,319,020	2,479,319,020
平成12年度	FY 2000	252,141,501	222,974,653	88.4	3,980,737,771	3,918,007,874	98.4	2,528,247,511	2,528,247,511	2,528,247,511
平成13年度	FY 2001	254,672,269	226,403,985	88.9	4,158,916,073	4,101,812,938	98.6	2,474,476,693	2,474,476,693	2,474,476,693
平成14年度	FY 2002	249,576,745	222,362,989	89.1	3,508,450,839	3,452,746,119	98.4	2,424,524,181	2,424,524,181	2,424,524,181
平成15年度	FY 2003	242,021,391	216,530,602	89.5	3,675,660,497	3,629,294,695	98.7	2,393,581,822	2,393,581,823	2,393,581,822
平成16年度	FY 2004	239,227,362	215,565,073	90.1	4,170,832,941	4,123,308,977	98.9	2,613,934,259	2,613,934,259	2,613,934,257
平成17年度	FY 2005	237,530,507	215,817,476	90.9	4,745,630,140	4,698,368,149	99.0	2,551,190,232	2,551,190,232	2,551,190,231
平成18年度	FY 2006	235,871,753	216,454,979	91.8	5,412,994,649	5,362,676,611	99.1	2,628,937,600	2,628,937,600	2,628,937,600
平成19年度	FY 2007	236,027,801	218,372,663	92.5	5,654,171,487	5,607,734,335	99.2	2,569,207,610	2,569,207,610	2,569,207,610
1 北海道	Hokkaido	4,954,109	4,546,245	91.8	126,827,752	126,230,265	99.5	78,770,090	78,770,090	120,431,485
2 青森県	Aomori	924,708	873,584	94.5	30,688,542	30,514,524	99.4	13,541,677	13,541,677	28,236,841
3 岩手県	Iwate	1,120,371	1,014,820	90.6	29,840,322	29,707,064	99.6	11,630,384	11,630,384	26,178,325
4 宮城県	Miyagi	2,983,257	2,640,757	88.5	73,527,959	73,104,821	99.4	36,229,309	36,229,309	47,438,915
5 秋田県	Akita	942,112	878,261	93.2	24,026,213	23,917,304	99.5	10,262,186	10,262,186	21,556,243
6 山形県	Yamagata	1,126,530	1,035,475	91.9	27,007,888	26,919,129	99.7	13,002,600	13,002,600	22,989,840
7 福島県	Fukushima	1,738,450	1,673,301	96.3	72,039,347	71,874,826	99.8	19,629,655	19,629,655	39,458,211
8 茨城県	Ibaraki	3,422,822	3,045,189	89.0	121,773,723	120,985,834	99.4	43,501,177	43,501,177	57,292,174
9 栃木県	Tochigi	2,324,265	2,084,791	89.7	85,006,692	84,554,957	99.5	21,705,221	21,705,221	40,180,349
10 群馬県	Gunma	2,128,892	1,989,127	93.4	74,702,768	73,167,631	97.9	24,830,744	24,830,744	40,294,481
11 埼玉県	Saitama	14,459,888	13,047,391	90.2	188,528,243	187,105,689	99.2	62,719,550	62,719,550	117,966,687
12 千葉県	Chiba	8,978,166	8,096,840	90.2	176,810,023	173,501,952	98.1	208,877,881	208,877,881	110,516,187
13 東京都	Tokyo	58,728,873	56,570,034	96.3	1,467,618,442	1,449,966,625	98.8	689,336,287	689,336,287	336,648,107
14 神奈川県	Kanagawa	21,004,400	20,058,017	95.5	328,843,646	327,998,999	99.7	148,109,891	148,109,891	168,207,372
15 新潟県	Niigata	2,674,042	2,481,635	92.8	76,931,236	76,612,748	99.6	34,133,029	34,133,029	47,741,555
16 富山県	Toyama	1,430,223	1,321,396	92.4	38,716,339	38,636,630	99.8	22,002,859	22,002,859	22,099,372
17 石川県	Ishikawa	2,031,396	1,644,255	80.9	44,414,051	44,312,900	99.8	17,829,911	17,829,911	23,798,450
18 福井県	Fukui	1,123,407	1,036,666	92.3	42,996,552	37,229,876	86.6	12,518,563	12,518,563	16,404,341
19 山梨県	Yamanashi	1,286,433	1,095,294	85.1	38,097,075	37,929,682	99.6	9,083,668	9,083,668	18,081,868
20 長野県	Nagano	2,149,745	1,928,229	89.7	72,983,811	72,675,397	99.6	22,268,763	22,268,763	45,903,607
21 岐阜県	Gifu	3,403,421	3,010,406	88.5	71,038,484	70,492,775	99.2	25,504,701	25,504,701	40,980,755
22 静岡県	Shizuoka	8,012,103	7,149,243	89.2	187,672,448	186,996,037	99.6	48,145,732	48,145,732	79,392,890
23 愛知県	Aichi	17,413,187	15,681,177	90.1	523,948,994	523,295,689	99.9	153,313,678	153,313,678	154,113,725
24 三重県	Mie	2,552,219	2,398,647	94.0	79,659,137	79,484,885	99.8	31,720,431	31,720,431	34,213,763
25 滋賀県	Shiga	1,785,021	1,644,387	92.1	64,088,233	63,830,168	99.6	12,012,883	12,012,883	23,427,315
26 京都府	Kyoto	4,751,275	4,453,064	93.7	113,253,834	113,348,307	100.1	30,273,532	30,273,532	53,452,199
27 大阪府	Osaka	19,830,323	18,751,043	94.6	463,370,368	462,007,346	99.7	270,402,132	270,402,132	186,865,489
28 兵庫県	Hyogo	9,010,801	8,011,001	88.9	189,096,758	185,666,126	98.2	107,428,501	107,428,501	103,795,358
29 奈良県	Nara	1,611,658	1,495,169	92.8	26,513,871	26,266,315	99.1	7,332,728	7,332,728	21,705,253
30 和歌山县	Wakayama	1,242,330	1,159,289	93.3	25,332,751	25,242,343	99.6	13,821,780	13,821,780	17,810,106
31 鳥取県	Tottori	545,397	470,730	86.3	12,347,091	12,294,536	99.6	5,770,873	5,770,873	11,985,766
32 島根県	Shimane	750,693	690,656	92.0	17,618,903	17,450,658	99.0	7,014,712	7,014,712	14,285,278
33 岡山県	Okayama	2,255,217	1,843,050	81.7	71,501,510	71,065,189	99.4	38,782,706	38,782,706	36,389,988
34 広島県	Hiroshima	4,778,014	4,149,442	86.8	115,531,250	114,787,201	99.4	37,901,024	37,901,024	55,814,798
35 山口県	Yamaguchi	1,787,346	1,602,465	89.7	57,632,362	57,513,258	99.8	34,019,340	34,019,340	27,707,000
36 徳島県	Tokushima	628,755	594,737	94.6	24,455,746	24,321,889	99.5	7,848,581	7,848,581	15,061,821
37 香川県	Kagawa	1,017,320	930,646	91.5	34,947,612	34,853,754	99.7	19,760,667	19,760,667	21,276,711
38 愛媛県	Ehime	1,606,316	1,405,991	87.5	48,293,478	48,154,156	99.7	18,898,352	18,898,352	27,115,794
39 高知県	Kochi	824,989	772,894	93.7	14,288,795	14,182,457	99.3	7,051,583	7,051,583	15,173,497
40 福岡県	Fukuoka	7,623,326	6,776,575	88.9	166,756,269	165,315,945	99.1	94,393,424	94,393,424	99,431,980
41 佐賀県	Saga	967,439	888,247	91.8	21,850,487	21,816,090	99.8	8,280,631	8,280,631	16,023,846
42 長崎県	Nagasaki	1,426,194	1,266,378	88.8	25,975,525	25,855,169	99.5	14,710,330	14,710,330	27,728,591
43 熊本県	Kumamoto	1,774,579	1,628,854	91.8	43,915,083	43,766,505	99.7	17,192,471	17,192,471	35,533,039
44 大分県	Oita	1,134,939	1,050,308	92.5	32,466,784	32,258,942	99.4	17,919,035	17,919,035	24,000,592
45 宮崎県	Miyazaki	1,133,014	1,081,502	95.5	22,083,611	22,022,756	99.7	9,450,168	9,450,168	21,557,382
46 鹿児島県	Kagoshima	1,455,570	1,308,040	89.9	33,907,627	33,664,871	99.3	17,898,465	17,898,465	32,012,338
47 沖縄県	Okinawa	1,174,266	1,097,415	93.5	25,243,852	24,834,115	98.4	12,375,705	12,375,705	20,927,926

**2-6-3表 都道府県別・税目別徴収実績**  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分		1 普通税内訳 Breakdown of ordinary taxes								
		(3) 地方消費税内訳 Breakdowns of local consumption tax						(4) 不動産取得税 Real property acquisition tax		
		(ア) 讓渡割 Transaction levy			(イ) 貨物割 Cargo levy					
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	566,971,374	566,971,374	100.0	240,001,914	240,001,914	100.0	858,921,274	731,058,076	85.1
平成10年度	FY 1998	2,200,601,871	2,200,601,871	100.0	349,822,937	349,822,937	100.0	743,892,287	634,762,030	85.3
平成11年度	FY 1999	2,142,626,710	2,142,626,710	100.0	336,692,310	336,692,310	100.0	679,290,822	579,572,055	85.3
平成12年度	FY 2000	2,167,065,486	2,167,065,486	100.0	361,182,025	361,182,025	100.0	666,522,600	566,719,709	85.0
平成13年度	FY 2001	2,080,731,338	2,080,731,338	100.0	393,745,355	393,745,355	100.0	635,783,395	537,460,317	84.5
平成14年度	FY 2002	2,030,173,959	2,030,173,959	100.0	394,350,222	394,350,222	100.0	617,160,283	523,991,285	84.9
平成15年度	FY 2003	1,993,243,523	1,993,243,524	100.0	400,338,299	400,338,299	100.0	562,805,148	480,500,206	85.4
平成16年度	FY 2004	2,153,451,697	2,153,451,697	100.0	460,482,562	460,482,562	100.0	529,953,932	456,402,243	86.1
平成17年度	FY 2005	2,046,635,035	2,046,635,035	100.0	504,555,197	504,555,197	100.0	544,144,709	476,669,243	87.6
平成18年度	FY 2006	2,028,070,934	2,028,070,934	100.0	600,866,666	600,866,666	100.0	547,921,621	485,030,281	88.5
平成19年度	FY 2007	1,942,195,612	1,942,195,612	100.0	627,011,998	627,011,998	100.0	544,044,648	484,478,734	89.1
1 北海道	Hokkaido	62,920,831	62,920,831	100.0	15,849,259	15,849,259	100.0	20,842,945	18,453,153	88.5
2 青森県	Aomori	12,811,345	12,811,345	100.0	730,332	730,332	100.0	3,622,663	3,347,225	92.4
3 岩手県	Iwate	11,502,210	11,502,210	100.0	128,174	128,174	100.0	3,479,671	3,230,662	92.8
4 宮城県	Miyagi	30,068,172	30,068,172	100.0	6,161,137	6,161,137	100.0	9,343,869	8,551,894	91.5
5 秋田県	Akita	9,611,006	9,611,006	100.0	651,180	651,180	100.0	2,992,132	2,832,544	94.7
6 山形県	Yamagata	12,240,910	12,240,910	100.0	761,690	761,690	100.0	3,257,113	3,076,476	94.5
7 福島県	Fukushima	18,644,765	18,644,765	100.0	984,890	984,890	100.0	6,240,939	5,801,317	93.0
8 茨城県	Ibaraki	29,469,622	29,469,622	100.0	14,031,555	14,031,555	100.0	8,720,161	7,537,546	86.4
9 栃木県	Tochigi	21,475,085	21,475,085	100.0	230,136	230,136	100.0	8,690,211	8,001,600	92.1
10 群馬県	Gunma	24,665,364	24,665,364	100.0	165,380	165,380	100.0	7,928,568	7,382,859	93.1
11 埼玉県	Saitama	62,545,009	62,545,009	100.0	174,541	174,541	100.0	26,318,151	23,423,527	89.0
12 千葉県	Chiba	50,592,768	50,592,768	100.0	158,285,113	158,285,113	100.0	26,599,727	22,942,259	86.2
13 東京都	Tokyo	639,606,012	639,606,012	100.0	49,730,275	49,730,275	100.0	103,239,051	96,222,606	93.2
14 神奈川県	Kanagawa	84,174,371	84,174,371	100.0	63,935,520	63,935,520	100.0	38,174,339	33,520,458	87.8
15 新潟県	Niigata	29,832,663	29,832,663	100.0	4,300,366	4,300,366	100.0	7,452,341	6,896,627	92.5
16 富山県	Toyama	19,110,334	19,110,334	100.0	2,892,525	2,892,525	100.0	3,658,135	3,465,351	94.7
17 石川県	Ishikawa	17,043,166	17,043,166	100.0	786,745	786,745	100.0	4,667,620	4,259,314	91.3
18 福井県	Fukui	12,074,367	12,074,367	100.0	444,196	444,196	100.0	2,716,242	2,470,131	90.9
19 山梨県	Yamanashi	8,992,253	8,992,253	100.0	91,415	91,415	100.0	3,618,396	2,861,298	79.1
20 長野県	Nagano	22,214,845	22,214,845	100.0	53,918	53,918	100.0	7,004,534	6,220,390	88.8
21 岐阜県	Gifu	25,393,883	25,393,883	100.0	110,818	110,818	100.0	6,906,487	6,406,162	92.8
22 静岡県	Shizuoka	40,122,933	40,122,933	100.0	8,022,799	8,022,799	100.0	15,513,138	14,331,078	92.4
23 愛知県	Aichi	93,753,547	93,753,547	100.0	59,560,131	59,560,131	100.0	27,819,401	26,128,094	93.9
24 三重県	Mie	16,701,653	16,701,653	100.0	15,018,778	15,018,778	100.0	7,230,161	6,754,205	93.4
25 滋賀県	Shiga	11,666,706	11,666,706	100.0	346,177	346,177	100.0	6,578,616	5,304,213	80.6
26 京都府	Kyoto	29,775,500	29,775,500	100.0	498,032	498,032	100.0	10,604,400	9,268,543	87.4
27 大阪府	Osaka	190,141,243	190,141,243	100.0	80,260,889	80,260,889	100.0	50,250,553	39,552,393	78.7
28 兵庫県	Hyogo	61,466,983	61,466,983	100.0	45,961,518	45,961,518	100.0	24,204,164	20,086,407	83.0
29 奈良県	Nara	7,329,695	7,329,695	100.0	3,033	3,033	100.0	4,331,961	3,239,830	74.8
30 和歌山县	Wakayama	9,177,235	9,177,235	100.0	4,644,545	4,644,545	100.0	3,051,942	2,540,994	83.3
31 鳥取県	Tottori	5,490,086	5,490,086	100.0	280,787	280,787	100.0	1,683,791	1,552,539	92.2
32 島根県	Shimane	6,741,139	6,741,139	100.0	273,573	273,573	100.0	1,379,239	1,305,465	94.7
33 岡山県	Okayama	23,721,454	23,721,454	100.0	15,061,252	15,061,252	100.0	6,268,715	5,626,435	89.8
34 広島県	Hiroshima	31,450,868	31,450,868	100.0	6,450,156	6,450,156	100.0	10,397,849	9,371,412	90.1
35 山口県	Yamaguchi	16,793,564	16,793,564	100.0	17,225,776	17,225,776	100.0	3,943,734	3,682,849	93.4
36 徳島県	Tokushima	7,067,701	7,067,701	100.0	780,880	780,880	100.0	2,162,979	2,006,650	92.8
37 香川県	Kagawa	15,220,706	15,220,706	100.0	4,539,961	4,539,961	100.0	3,380,990	3,210,415	95.0
38 愛媛県	Ehime	13,728,634	13,728,634	100.0	5,169,718	5,169,718	100.0	4,669,820	4,162,631	89.1
39 高知県	Kochi	6,916,996	6,916,996	100.0	134,587	134,587	100.0	1,873,638	1,732,305	92.5
40 福岡県	Fukuoka	65,886,500	65,886,500	100.0	28,506,924	28,506,924	100.0	23,282,550	20,278,694	87.1
41 佐賀県	Saga	7,646,092	7,646,092	100.0	634,539	634,539	100.0	2,756,574	2,531,315	91.8
42 長崎県	Nagasaki	12,214,804	12,214,804	100.0	2,495,526	2,495,526	100.0	3,504,745	3,167,097	90.4
43 熊本県	Kumamoto	16,689,928	16,689,928	100.0	502,543	502,543	100.0	5,738,856	5,187,173	90.4
44 大分県	Oita	11,425,697	11,425,697	100.0	6,493,338	6,493,338	100.0	4,367,210	4,122,933	94.4
45 宮崎県	Miyazaki	9,285,354	9,285,354	100.0	164,814	164,814	100.0	3,299,004	3,147,863	95.4
46 鹿児島県	Kagoshima	16,036,001	16,036,001	100.0	1,862,464	1,862,464	100.0	5,167,408	4,667,893	90.3
47 沖縄県	Okinawa	10,755,612	10,755,612	100.0	1,620,093	1,620,093	100.0	5,109,915	4,615,909	90.3

**2-6-3表 都道府県別・税目別徴収実績**  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分		1 普通税 内訳 Breakdown of ordinary taxes								
		(5) 道府県たばこ税 Prefectural tobacco tax			(6) ゴルフ場利用税 Tax on usage of golf facilities			(7) 自動車税 Automobile tax		
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	247,704,837	247,665,605	100.0	98,887,397	98,011,476	99.1	1,780,617,193	1,704,571,514	95.7
平成10年度	FY 1998	231,354,517	231,312,414	100.0	93,405,329	92,283,385	98.8	1,816,844,735	1,736,855,633	95.6
平成11年度	FY 1999	276,517,697	276,440,359	100.0	88,761,124	87,569,150	98.7	1,834,705,460	1,751,484,774	95.5
平成12年度	FY 2000	281,578,339	281,500,752	100.0	82,940,776	81,445,055	98.2	1,847,558,731	1,764,448,730	95.5
平成13年度	FY 2001	276,870,161	276,792,286	100.0	80,760,211	78,909,285	97.7	1,856,376,790	1,771,359,111	95.4
平成14年度	FY 2002	270,668,647	270,529,849	99.9	76,810,406	74,385,365	96.8	1,862,141,153	1,773,706,066	95.3
平成15年度	FY 2003	277,949,185	277,814,638	100.0	71,523,918	69,075,989	96.6	1,836,556,315	1,746,274,558	95.1
平成16年度	FY 2004	282,686,840	282,554,616	100.0	66,076,498	63,836,912	96.6	1,803,186,116	1,713,073,658	95.0
平成17年度	FY 2005	275,293,824	275,163,058	100.0	63,923,688	62,032,452	97.0	1,838,357,380	1,752,750,055	95.3
平成18年度	FY 2006	280,790,586	280,668,586	100.0	62,995,886	61,699,869	97.9	1,805,576,439	1,725,484,341	95.6
平成19年度	FY 2007	277,793,211	277,793,086	100.0	61,343,355	60,302,586	98.3	1,790,966,183	1,717,417,498	95.9
1 北海道	Hokkaido	14,447,578	14,447,577	100.0	2,570,005	2,511,404	97.7	91,831,122	86,816,364	94.5
2 青森県	Aomori	3,296,261	3,296,254	100.0	196,981	196,981	100.0	19,417,737	18,992,463	97.8
3 岩手県	Iwate	2,669,953	2,669,948	100.0	371,815	371,053	99.8	20,033,839	19,697,639	98.3
4 宮城县	Miyagi	5,162,718	5,162,716	100.0	872,960	839,591	96.2	36,715,379	34,982,401	95.3
5 秋田県	Akita	2,234,504	2,234,501	100.0	233,543	232,572	99.6	16,557,618	16,142,376	97.5
6 山形県	Yamagata	2,270,809	2,270,809	100.0	175,641	168,545	96.0	18,358,104	17,887,827	97.4
7 福島県	Fukushima	4,508,676	4,508,676	100.0	929,616	918,754	98.8	33,018,592	32,774,263	99.3
8 茨城県	Ibaraki	6,614,185	6,614,185	100.0	3,799,376	3,644,019	95.9	57,963,216	55,154,209	95.2
9 栃木県	Tochigi	4,546,829	4,546,829	100.0	3,089,927	3,084,205	99.8	39,758,672	38,557,930	97.0
10 群馬県	Gunma	4,404,623	4,404,623	100.0	1,801,174	1,796,820	99.8	39,381,194	38,121,011	96.8
11 埼玉県	Saitama	14,074,897	14,074,897	100.0	2,737,130	2,737,130	100.0	99,873,895	95,363,770	95.5
12 千葉県	Chiba	12,367,920	12,367,898	100.0	5,242,283	5,238,941	99.9	87,382,844	81,875,012	93.7
13 東京都	Tokyo	33,194,788	33,194,702	100.0	768,867	768,867	100.0	123,542,573	121,031,901	98.0
14 神奈川県	Kanagawa	17,548,262	17,548,262	100.0	2,013,767	2,013,767	100.0	108,005,124	105,206,176	97.4
15 新潟県	Niigata	4,949,277	4,949,277	100.0	731,340	720,474	98.5	35,498,100	35,277,574	99.4
16 富山県	Toyama	2,197,195	2,197,195	100.0	439,351	439,351	100.0	19,305,640	18,689,409	96.8
17 石川県	Ishikawa	2,584,054	2,584,054	100.0	691,471	689,653	99.7	19,821,483	19,114,567	96.4
18 福井県	Fukui	1,718,958	1,718,958	100.0	349,424	349,424	100.0	13,783,952	13,411,019	97.3
19 山梨県	Yamanashi	1,916,791	1,916,785	100.0	1,147,435	1,022,871	89.1	15,541,133	14,464,444	93.1
20 長野県	Nagano	4,109,096	4,109,096	100.0	1,319,304	1,229,587	93.2	37,015,590	35,593,195	96.2
21 岐阜県	Gifu	3,996,961	3,996,957	100.0	2,141,561	2,125,713	99.3	37,912,563	36,032,466	95.0
22 静岡県	Shizuoka	8,046,582	8,046,547	100.0	3,205,776	3,176,996	99.1	63,590,751	60,966,206	95.9
23 愛知県	Aichi	16,097,918	16,097,918	100.0	1,947,682	1,947,682	100.0	127,086,525	122,339,651	96.3
24 三重県	Mie	3,817,751	3,817,751	100.0	2,493,355	2,409,189	96.6	31,271,886	30,069,441	96.2
25 滋賀県	Shiga	3,370,578	3,370,578	100.0	1,384,726	1,375,773	99.4	20,491,924	19,786,317	96.6
26 京都府	Kyoto	5,453,301	5,453,301	100.0	1,136,008	1,097,383	96.6	30,478,885	29,212,237	95.8
27 大阪府	Osaka	22,314,774	22,314,774	100.0	1,742,119	1,735,402	99.6	93,470,163	87,921,477	94.1
28 兵庫県	Hyogo	10,804,874	10,804,874	100.0	5,520,690	5,368,125	97.2	70,601,169	66,795,698	94.6
29 奈良県	Nara	2,383,547	2,383,547	100.0	1,104,421	1,104,421	100.0	19,006,989	17,965,908	94.5
30 和歌山县	Wakayama	2,191,714	2,191,714	100.0	564,339	564,339	100.0	13,406,528	12,792,181	95.4
31 鳥取県	Tottori	1,207,373	1,207,373	100.0	176,139	173,887	98.7	7,878,521	7,810,046	99.1
32 島根県	Shimane	1,287,804	1,287,804	100.0	186,694	182,951	98.0	9,375,038	9,094,008	97.0
33 岡山県	Okayama	3,968,278	3,968,278	100.0	1,137,881	1,133,699	99.6	29,845,953	27,879,642	93.4
34 広島県	Hiroshima	5,730,569	5,730,569	100.0	1,006,132	1,006,132	100.0	37,913,054	36,532,964	96.4
35 山口県	Yamaguchi	2,904,475	2,904,474	100.0	696,168	696,168	100.0	20,622,749	20,031,712	97.1
36 徳島県	Tokushima	1,661,546	1,661,546	100.0	340,234	340,234	100.0	11,845,626	11,503,692	97.1
37 香川県	Kagawa	2,140,273	2,140,273	100.0	461,089	461,089	100.0	14,908,174	14,330,684	96.1
38 愛媛県	Ehime	2,920,205	2,920,205	100.0	565,115	565,115	100.0	18,926,242	17,850,071	94.3
39 高知県	Kochi	1,646,972	1,646,972	100.0	291,215	291,215	100.0	9,686,888	9,063,057	93.6
40 福岡県	Fukuoka	11,314,741	11,314,683	100.0	1,391,308	1,281,105	92.1	68,859,049	64,791,433	94.1
41 佐賀県	Saga	1,870,232	1,870,232	100.0	345,784	345,236	99.8	11,608,867	11,207,802	96.5
42 長崎県	Nagasaki	2,896,415	2,896,415	100.0	440,082	439,350	99.8	15,152,609	14,600,487	96.4
43 熊本県	Kumamoto	3,709,520	3,709,520	100.0	819,566	819,566	100.0	24,952,714	24,096,447	96.6
44 大分県	Oita	2,556,975	2,556,959	100.0	549,405	480,712	87.5	16,488,635	15,858,147	96.2
45 宮崎県	Miyazaki	2,345,155	2,345,155	100.0	683,139	682,418	99.9	15,419,341	14,827,773	96.2
46 鹿児島県	Kagoshima	3,407,218	3,407,218	100.0	594,349	587,709	98.9	21,785,936	20,466,894	93.9
47 沖縄県	Okinawa	2,930,086	2,930,207	100.0	936,968	936,968	100.0	15,573,597	14,437,507	92.7

2-6-3表 都道府県別・税目別徴収実績  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分		1 普通税 内訳 Breakdown of ordinary taxes								
		(8) 鉱区税 Mining area tax			(9) 固定資産税(特例) Fixed assets tax (Special cases)			(10) 法定外普通税 Extra-legal ordinary taxes		
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	571,788	536,774	93.9	8,338,495	8,327,090	99.9	20,467,260	20,467,260	100.0
平成10年度	FY 1998	535,705	492,454	91.9	21,899,201	21,883,216	99.9	20,211,418	20,211,418	100.0
平成11年度	FY 1999	517,839	478,339	92.4	13,571,219	13,551,452	99.9	20,647,384	20,647,384	100.0
平成12年度	FY 2000	513,520	474,353	92.4	11,175,885	11,154,537	99.8	23,329,307	23,329,307	100.0
平成13年度	FY 2001	504,449	466,918	92.6	7,879,316	7,857,283	99.7	28,179,326	28,179,326	100.0
平成14年度	FY 2002	480,033	441,364	91.9	9,481,999	9,459,056	99.8	23,157,468	23,156,843	100.0
平成15年度	FY 2003	459,343	418,268	91.1	15,510,326	15,488,326	99.9	35,075,519	35,075,519	100.0
平成16年度	FY 2004	454,127	409,176	90.1	16,514,927	16,494,077	99.9	45,098,511	45,100,670	100.0
平成17年度	FY 2005	450,130	406,553	90.3	16,445,400	16,425,550	99.9	45,281,422	45,262,086	100.0
平成18年度	FY 2006	445,000	406,951	91.4	10,018,674	10,018,674	100.0	45,612,265	45,612,265	100.0
平成19年度	FY 2007	433,043	400,924	92.6	14,252,399	14,252,399	100.0	30,667,299	30,477,459	99.4
1 北海道	Hokkaido	33,577	30,557	91.0	-	-	-	552,447	552,447	100.0
2 青森県	Aomori	3,648	3,648	100.0	1,847,980	1,847,980	100.0	9,022,293	9,022,293	100.0
3 岩手県	Iwate	21,269	20,473	96.3	-	-	-	-	-	-
4 宮城县	Miyagi	3,638	3,292	90.5	-	-	-	527,125	527,125	100.0
5 秋田県	Akita	16,610	15,392	92.7	-	-	-	-	-	-
6 山形県	Yamagata	5,853	5,817	99.4	-	-	-	-	-	-
7 福島県	Fukushima	13,035	12,729	97.7	463,453	463,453	100.0	3,917,192	3,917,192	100.0
8 茨城県	Ibaraki	6,108	5,831	95.5	816	816	100.0	1,193,460	1,193,460	100.0
9 栃木県	Tochigi	10,607	10,591	99.8	-	-	-	-	-	-
10 群馬県	Gunma	3,444	3,444	100.0	-	-	-	-	-	-
11 埼玉県	Saitama	8,458	8,400	99.3	-	-	-	-	-	-
12 千葉県	Chiba	46,132	46,132	100.0	1,782,232	1,782,232	100.0	-	-	-
13 東京都	Tokyo	3,124	3,124	100.0	557,343	557,343	100.0	-	-	-
14 神奈川県	Kanagawa	7	7	100.0	78,493	78,493	100.0	6,046,635	5,856,795	96.9
15 新潟県	Niigata	55,336	54,918	99.2	770,165	770,165	100.0	-	-	-
16 富山県	Toyama	2,198	1,732	78.8	-	-	-	-	-	-
17 石川県	Ishikawa	746	746	100.0	-	-	-	-	-	-
18 福井県	Fukui	3,224	3,224	100.0	-	-	-	3,852,903	3,852,903	100.0
19 山梨県	Yamanashi	487	425	87.3	322,676	322,676	100.0	-	-	-
20 長野県	Nagano	10,230	6,573	64.3	28,046	28,046	100.0	-	-	-
21 岐阜県	Gifu	23,279	20,181	86.7	-	-	-	-	-	-
22 静岡県	Shizuoka	6,234	5,966	95.7	30,814	30,814	100.0	870,733	870,733	100.0
23 愛知県	Aichi	4,016	3,978	99.1	7,137,379	7,137,379	100.0	-	-	-
24 三重県	Mie	4,881	4,756	97.4	333,740	333,740	100.0	-	-	-
25 滋賀県	Shiga	8,566	8,566	100.0	-	-	-	-	-	-
26 京都府	Kyoto	1,694	1,468	86.7	-	-	-	-	-	-
27 大阪府	Osaka	165	165	100.0	47,463	47,463	100.0	-	-	-
28 兵庫県	Hyogo	4,744	4,744	100.0	-	-	-	-	-	-
29 奈良県	Nara	1,119	1,119	100.0	-	-	-	-	-	-
30 和歌山县	Wakayama	252	252	100.0	-	-	-	-	-	-
31 鳥取県	Tottori	752	752	100.0	-	-	-	-	-	-
32 島根県	Shimane	1,630	1,554	95.3	-	-	-	849,621	849,621	100.0
33 岡山県	Okayama	12,938	12,765	98.7	-	-	-	-	-	-
34 広島県	Hiroshima	5,277	5,277	100.0	-	-	-	-	-	-
35 山口県	Yamaguchi	10,017	9,696	96.8	-	-	-	-	-	-
36 徳島県	Tokushima	1,726	1,508	87.4	-	-	-	-	-	-
37 香川県	Kagawa	12	12	100.0	-	-	-	719,597	719,597	100.0
38 愛媛県	Ehime	7,816	4,256	54.5	-	-	-	-	-	-
39 高知県	Kochi	8,372	8,162	97.5	-	-	-	-	-	-
40 福岡県	Fukuoka	9,741	6,787	69.7	-	-	-	-	-	-
41 佐賀県	Saga	629	629	100.0	851,799	851,799	100.0	1,196,176	1,196,176	100.0
42 長崎県	Nagasaki	5,810	4,581	78.8	-	-	-	-	-	-
43 熊本県	Kumamoto	14,103	10,848	76.9	-	-	-	-	-	-
44 大分県	Oita	14,285	13,099	91.7	-	-	-	-	-	-
45 宮崎県	Miyazaki	9,235	7,973	86.3	-	-	-	945,630	945,630	100.0
46 鹿児島県	Kagoshima	12,308	11,159	90.7	-	-	-	973,487	973,487	100.0
47 沖縄県	Okinawa	15,711	13,616	86.7	-	-	-	-	-	-

**2-6-3表 都道府県別・税目別徴収実績**  
Table 2-6-3 Local tax collections of each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分		2 目的 税 Special purpose taxes			2 目的 税 内 Breakdown of special purpose taxes					
					(1) 法定目的税 Special purpose taxes defined in the Local Tax Law			(2) 法定外目的税 Extra-legal special purpose taxes		
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	1,931,572,325	1,894,158,469	98.1						
平成10年度	FY 1998	1,820,917,226	1,782,725,917	97.9						
平成11年度	FY 1999	1,781,973,747	1,727,601,583	96.9						
平成12年度	FY 2000	1,743,165,724	1,672,906,891	96.0						
平成13年度	FY 2001	1,717,564,346	1,641,279,221	95.6						
平成14年度	FY 2002	1,644,588,572	1,573,221,809	95.7	1,644,092,311	1,572,725,548	95.7	496,261	496,261	100.0
平成15年度	FY 2003	1,619,539,326	1,553,800,662	95.9	1,616,634,837	1,550,909,771	95.9	2,904,489	2,890,891	99.5
平成16年度	FY 2004	1,615,259,152	1,557,562,540	96.4	1,611,061,498	1,553,377,356	96.4	4,197,654	4,185,184	99.7
平成17年度	FY 2005	1,592,430,021	1,547,331,859	97.2	1,586,388,135	1,541,294,675	97.2	6,041,886	6,037,184	99.9
平成18年度	FY 2006	1,557,512,255	1,518,010,502	97.5	1,549,645,089	1,510,151,430	97.5	7,867,166	7,859,072	99.9
平成19年度	FY 2007	1,507,116,354	1,469,674,638	97.5	1,498,199,290	1,460,795,684	97.5	8,917,064	8,878,954	99.6
1 北海道	Hokkaido	87,279,656	86,602,197	99.2	86,743,593	86,066,134	99.2	536,063	536,063	100.0
2 青森県	Aomori	20,488,737	20,428,062	99.7	20,407,983	20,347,308	99.7	80,754	80,754	100.0
3 岩手県	Iwate	21,297,141	21,001,594	98.6	21,214,132	20,918,585	98.6	83,009	83,009	100.0
4 宮城县	Miyagi	34,490,242	34,300,483	99.4	34,126,666	33,936,907	99.4	363,576	363,576	100.0
5 秋田県	Akita	15,252,343	15,065,805	98.8	14,941,098	14,754,560	98.8	311,245	311,245	100.0
6 山形県	Yamagata	15,764,825	15,535,198	98.5	15,595,375	15,365,748	98.5	169,450	169,450	100.0
7 福島県	Fukushima	33,358,751	32,896,721	98.6	32,788,110	32,326,080	98.6	570,641	570,641	100.0
8 茨城県	Ibaraki	48,076,254	45,625,858	94.9	48,076,254	45,625,858	94.9	-	-	-
9 栃木県	Tochigi	35,740,306	33,555,745	93.9	35,740,306	33,555,745	93.9	-	-	-
10 群馬県	Gunma	28,812,011	28,748,559	99.8	28,812,011	28,748,559	99.8	-	-	-
11 埼玉県	Saitama	72,257,321	71,757,019	99.3	72,257,321	71,757,019	99.3	-	-	-
12 千葉県	Chiba	64,964,320	62,440,728	96.1	64,964,320	62,440,728	96.1	-	-	-
13 東京都	Tokyo	95,879,546	91,439,351	95.4	94,469,666	90,029,470	95.3	1,409,880	1,409,881	100.0
14 神奈川県	Kanagawa	76,165,561	73,701,122	96.8	76,165,561	73,701,122	96.8	-	-	-
15 新潟県	Niigata	37,661,251	36,682,611	97.4	37,453,877	36,475,237	97.4	207,374	207,374	100.0
16 富山県	Toyama	17,225,967	16,835,307	97.7	17,225,967	16,835,307	97.7	-	-	-
17 石川県	Ishikawa	18,118,620	17,360,271	95.8	18,118,620	17,360,271	95.8	-	-	-
18 福井県	Fukui	12,556,245	12,233,913	97.4	12,556,245	12,233,913	97.4	-	-	-
19 山梨県	Yamanashi	10,681,381	10,601,517	99.3	10,681,381	10,601,517	99.3	-	-	-
20 長野県	Nagano	30,462,266	30,234,293	99.3	30,462,266	30,234,293	99.3	-	-	-
21 岐阜県	Gifu	29,267,935	28,539,163	97.5	29,245,966	28,517,194	97.5	21,969	21,969	100.0
22 静岡県	Shizuoka	55,518,872	54,934,577	98.9	55,518,872	54,934,577	98.9	-	-	-
23 愛知県	Aichi	106,360,865	101,772,909	95.7	105,845,503	101,257,547	95.7	515,362	515,362	100.0
24 三重県	Mie	33,161,936	32,799,968	98.9	32,807,318	32,445,350	98.9	354,618	354,618	100.0
25 滋賀県	Shiga	19,562,593	18,890,135	96.6	19,489,974	18,817,516	96.5	72,619	72,619	100.0
26 京都府	Kyoto	22,408,134	21,901,148	97.7	22,326,767	21,819,781	97.7	81,367	81,367	100.0
27 大阪府	Osaka	77,402,233	73,366,392	94.8	77,402,233	73,366,392	94.8	-	-	-
28 兵庫県	Hyogo	56,337,064	54,419,884	96.6	56,337,064	54,419,884	96.6	-	-	-
29 奈良県	Nara	10,910,934	10,503,314	96.3	10,728,263	10,320,643	96.2	182,671	182,671	100.0
30 和歌山县	Wakayama	8,891,875	8,864,412	99.7	8,891,875	8,864,412	99.7	-	-	-
31 鳥取県	Tottori	7,597,545	7,501,451	98.7	7,592,034	7,495,940	98.7	5,511	5,511	100.0
32 島根県	Shimane	9,282,893	9,222,363	99.3	8,958,050	8,897,520	99.3	324,843	324,843	100.0
33 岡山県	Okayama	28,138,950	27,855,718	99.0	27,396,634	27,113,402	99.0	742,316	742,316	100.0
34 広島県	Hiroshima	36,402,525	35,783,865	98.3	35,515,992	34,897,772	98.3	886,533	886,093	100.0
35 山口県	Yamaguchi	22,064,052	21,841,652	99.0	21,769,442	21,547,042	99.0	294,610	294,610	100.0
36 徳島県	Tokushima	9,149,431	9,123,956	99.7	9,149,431	9,123,956	99.7	-	-	-
37 香川県	Kagawa	13,290,859	13,265,546	99.8	13,290,859	13,265,546	99.8	-	-	-
38 愛媛県	Ehime	15,584,008	15,375,249	98.7	15,466,516	15,257,757	98.7	117,492	117,492	100.0
39 高知県	Kochi	7,601,607	7,520,822	98.9	7,601,607	7,520,822	98.9	-	-	-
40 福岡県	Fukuoka	58,318,287	56,711,640	97.2	57,940,411	56,333,764	97.2	377,876	377,876	100.0
41 佐賀県	Saga	13,081,278	12,935,087	98.9	12,949,340	12,803,941	98.9	131,938	131,146	99.4
42 長崎県	Nagasaki	11,871,213	11,798,117	99.4	11,749,260	11,679,051	99.4	121,953	119,066	97.6
43 熊本県	Kumamoto	20,895,295	20,718,278	99.2	20,735,607	20,558,590	99.1	159,688	159,688	100.0
44 大分県	Oita	13,900,463	13,824,620	99.5	13,575,092	13,530,216	99.7	325,371	294,404	90.5
45 宮崎県	Miyazaki	14,406,083	14,381,331	99.8	14,131,985	14,110,258	99.8	274,098	271,073	98.9
46 鹿児島県	Kagoshima	19,196,603	18,878,127	98.3	19,104,816	18,786,340	98.3	91,787	91,787	100.0
47 沖縄県	Okinawa	9,980,077	9,898,560	99.2	9,877,627	9,796,110	99.2	102,450	102,450	100.0

**2-6-3表 都道府県別・税目別徴収実績**  
Table 2-6-3 Local tax collections of each prefecture by tax item  
(単位 千円・%)  
(Unit : Thousand yen, %)

区分		3 旧法による税 Taxes based on abrogated laws					
		(1) 特別地方消費税 Special local consumption tax			(2) その他 Other taxes		
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	3,003,254	207,000	6.9			
平成10年度	FY 1998	1,983,157	109,659	5.5			
平成11年度	FY 1999	1,480,594	87,792	5.9			
平成12年度	FY 2000	1,135,005	48,938	4.3			
平成13年度	FY 2001	1,115,809	76,408	6.8			
平成14年度	FY 2002	903,725	47,577	5.3			
平成15年度	FY 2003	4,446,465	274,343	6.2			
平成16年度	FY 2004	2,227,282	118,438	5.3	378,252	22,225	5.9
平成17年度	FY 2005	1,173,818	74,500	6.3	302,458	15,164	5.0
平成18年度	FY 2006	773,017	58,006	7.5	110,432	4,151	3.8
平成19年度	FY 2007	481,528	32,914	6.8	74,669	4,545	6.1
1 北海道	Hokkaido	378	-	-	-	-	-
2 青森県	Aomori	5,790	412	7.1	645	98	15.2
3 岩手県	Iwate	8,160	190	2.3	-	-	-
4 宮城県	Miyagi	61,468	5,014	8.2	6,224	36	0.6
5 秋田県	Akita	408	-	-	-	-	-
6 山形県	Yamagata	5,302	123	2.3	3,234	300	9.3
7 福島県	Fukushima	409	-	-	-	-	-
8 茨城県	Ibaraki	4,817	116	2.4	-	-	-
9 栃木県	Tochigi	6,117	1,227	20.1	4,761	202	4.2
10 群馬県	Gunma	3,401	5	0.1	-	-	-
11 埼玉県	Saitama	22,873	616	2.7	6,802	341	5.0
12 千葉県	Chiba	4,861	318	6.5	4,474	196	4.4
13 東京都	Tokyo	30,031	3,493	11.6	-	-	-
14 神奈川県	Kanagawa	-	-	-	-	-	-
15 新潟県	Niigata	15,715	1,216	7.7	905	-	-
16 富山県	Toyama	4,195	983	23.4	758	107	14.1
17 石川県	Ishikawa	20,712	728	3.5	4,550	114	2.5
18 福井県	Fukui	4,215	104	2.5	1,307	220	16.8
19 山梨県	Yamanashi	6,401	8	0.1	1,418	874	61.6
20 長野県	Nagano	13,540	196	1.4	37	-	-
21 岐阜県	Gifu	3,691	248	6.7	-	-	-
22 静岡県	Shizuoka	10,812	39	0.4	622	-	-
23 愛知県	Aichi	15,707	158	1.0	-	-	-
24 三重県	Mie	-	-	-	56	-	-
25 滋賀県	Shiga	15,265	344	2.3	3,509	487	13.9
26 京都府	Kyoto	15,166	635	4.2	142	62	43.7
27 大阪府	Osaka	93,487	3,455	3.7	4,825	-	-
28 兵庫県	Hyogo	40,381	2,669	6.6	1,273	-	-
29 奈良県	Nara	3,155	40	1.3	-	-	-
30 和歌山県	Wakayama	-	-	-	2,154	20	0.9
31 鳥取県	Tottori	10,020	194	1.9	-	-	-
32 島根県	Shimane	588	-	-	170	79	46.5
33 岡山県	Okayama	5,583	673	12.1	1,297	50	3.9
34 広島県	Hiroshima	3,718	360	9.7	-	-	-
35 山口県	Yamaguchi	1,145	3	0.3	-	-	-
36 徳島県	Tokushima	1,757	6	0.3	45	-	-
37 香川県	Kagawa	9,043	6	0.1	3,741	62	1.7
38 愛媛県	Ehime	4,194	180	4.3	1,921	558	29.0
39 高知県	Kochi	2,744	250	9.1	8,517	182	2.1
40 福岡県	Fukuoka	16,506	8,036	48.7	4,547	-	-
41 佐賀県	Saga	3,554	170	4.8	2,068	197	9.5
42 長崎県	Nagasaki	2,206	481	21.8	-	-	-
43 熊本県	Kumamoto	903	20	2.2	4,466	360	8.1
44 大分県	Oita	1,233	97	7.9	201	-	-
45 宮崎県	Miyazaki	226	-	-	-	-	-
46 鹿児島県	Kagoshima	1,651	101	6.1	-	-	-
47 沖縄県	Okinawa	-	-	-	-	-	-

**2-6-4表 政令指定都市別・税目別徴収実績**  
Table 2-6-4 Local tax collections of each Ordinance-designated cities by tax item

(単位：千円・%)  
(Unit : Thousand yen, %)

区分		総額			1 普通税			1 普通税内訳					
								(1) 市民税			(1) 市民税内訳		
		Total			Ordinary taxes			Municipal inhabitant tax			(ア) 個人均等割		
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	4,469,553,635	4,217,403,200	94.4	3,942,093,000	3,718,636,945	94.3	1,947,884,816	1,848,346,718	94.9	23,653,722	22,201,542	93.9
平成10年度	FY 1998	4,349,374,497	4,085,042,037	93.9	3,820,408,555	3,587,043,359	93.9	1,783,382,313	1,684,060,211	94.4	23,683,015	22,093,826	93.3
平成11年度	FY 1999	4,286,279,085	4,025,653,965	93.9	3,753,068,861	3,523,770,964	93.9	1,687,163,895	1,590,430,340	94.3	24,156,764	22,488,821	93.1
平成12年度	FY 2000	4,142,517,467	3,890,371,744	93.9	3,630,881,465	3,409,430,364	93.9	1,643,072,970	1,549,886,216	94.3	23,963,426	22,222,937	92.7
平成13年度	FY 2001	4,108,585,961	3,867,367,386	94.1	3,605,286,676	3,393,994,002	94.1	1,636,079,426	1,547,307,785	94.6	23,806,748	22,096,631	92.8
平成14年度	FY 2002	4,000,208,542	3,768,178,100	94.2	3,503,934,564	3,300,620,935	94.2	1,566,138,051	1,479,767,039	94.5	23,813,325	22,058,421	92.6
平成15年度	FY 2003	4,046,604,399	3,815,900,435	94.3	3,563,755,375	3,360,596,820	94.3	1,629,942,878	1,541,183,573	94.6	25,095,039	23,215,576	92.5
平成16年度	FY 2004	4,028,418,543	3,816,453,592	94.7	3,553,030,661	3,365,926,336	94.7	1,636,829,691	1,553,824,654	94.9	25,188,977	23,321,666	92.6
平成17年度	FY 2005	4,252,975,398	4,041,966,085	95.0	3,763,631,311	3,576,388,252	95.0	1,784,035,771	1,698,578,903	95.2	28,468,686	26,371,117	92.6
平成18年度	FY 2006	4,482,567,375	4,284,468,797	95.6	3,997,200,477	3,820,461,438	95.6	2,042,155,201	1,956,272,500	95.8	32,267,930	30,114,761	93.3
平成19年度	FY 2007	4,981,955,815	4,769,190,408	95.7	4,468,071,907	4,275,610,359	95.7	2,376,613,988	2,272,879,901	95.6	35,985,575	33,423,946	92.9
1 札幌市	Sapporo	297,376,957	282,384,074	95.0	265,108,172	251,605,364	94.9	136,635,101	128,675,757	94.2	2,740,098	2,458,749	89.7
2 仙台市	Sendai	190,334,464	179,168,211	94.1	171,182,923	161,344,566	94.3	90,564,517	86,563,994	95.6	1,474,281	1,367,054	92.7
3 さいたま市	Saitama	230,279,909	217,448,205	94.4	208,985,164	197,290,154	94.4	121,031,532	113,941,215	94.1	1,825,193	1,697,676	93.0
4 千葉市	Chiba	194,555,881	177,785,472	91.4	175,891,624	161,043,613	91.6	96,119,279	89,049,826	92.6	1,556,795	1,290,077	82.9
5 横浜市	Yokohama	746,443,533	723,477,702	96.9	674,639,176	653,199,273	96.8	385,048,483	370,087,670	96.1	5,622,975	5,304,705	94.3
6 川崎市	Kawasaki	300,567,607	289,669,034	96.4	269,561,071	259,468,448	96.3	150,597,733	143,723,653	95.4	2,195,281	2,031,006	92.5
7 新潟市	Nagoya	127,684,418	119,842,570	93.9	116,876,271	109,752,935	93.9	56,475,253	53,864,325	95.4	1,205,913	1,138,348	94.4
8 静岡市	Shizuoka	136,881,257	128,301,853	93.7	123,595,371	115,895,600	93.8	61,327,409	57,371,862	93.6	1,140,498	1,036,587	90.9
9 浜松市	Hamamatsu	145,867,991	137,428,493	94.2	135,073,659	127,110,831	94.1	72,667,958	67,996,946	93.6	1,323,478	1,201,841	90.8
10 名古屋市	Nagoya	528,483,782	516,508,847	97.7	473,592,853	462,504,684	97.7	264,329,750	257,064,197	97.3	3,315,240	3,194,618	96.4
11 京都市	Kyoto	268,512,463	260,938,196	97.2	238,880,288	232,192,113	97.2	125,403,944	122,347,663	97.6	1,797,296	1,727,650	96.1
12 大阪市	Osaka	711,266,074	678,485,226	95.4	629,194,991	599,987,974	95.4	319,416,820	305,384,529	95.6	3,584,545	3,241,448	90.4
13 堺市	Sakai	139,094,510	132,571,479	95.3	125,018,180	119,196,203	95.3	61,977,186	59,252,789	95.6	1,108,815	1,041,757	94.0
14 神戸市	Kobe	289,073,470	275,922,938	95.5	258,075,554	246,363,860	95.5	129,708,321	124,519,205	96.0	2,053,933	1,949,495	94.9
15 広島市	Hiroshima	219,312,904	210,143,262	95.8	196,615,853	188,158,761	95.7	104,262,976	99,439,277	95.4	1,742,479	1,615,370	92.7
16 北九州市	Kitakyushu	174,365,734	168,622,537	96.7	153,047,467	147,995,184	96.7	68,377,442	66,395,867	97.1	1,300,076	1,248,387	96.0
17 福岡市	Fukuoka	281,854,861	270,492,309	96.0	252,733,290	242,500,796	96.0	132,670,284	127,201,126	95.9	1,998,679	1,879,178	94.0

**2-6-4表 政令指定都市別・税目別徴収実績**  
Table 2-6-4 Local tax collections of each Ordinance-designated cities by tax item

(単位：千円・%)  
(Unit : Thousand yen, %)

区分		1 普通税内訳 Breakdown of ordinary taxes											
		(1) 市民税内訳 Breakdown of municipal inhabitant tax									(2) 固定資産税 Fixed assets tax		
		(イ) 所得割 Income-based			(ウ) 法人均等割 Per capita rate on corporations			(工) 法人税割 Corporation tax based					
		調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	1,367,158,687	1,280,831,203	93.7	82,103,591	80,493,539	98.0	474,968,816	464,820,434	97.9	1,805,059,134	1,697,362,879	94.0
平成10年度	FY 1998	1,265,981,211	1,178,255,640	93.1	81,824,490	80,244,486	98.1	411,893,597	403,466,259	98.0	1,851,104,172	1,733,823,307	93.7
平成11年度	FY 1999	1,208,624,543	1,123,351,181	92.9	81,716,592	80,127,050	98.1	372,665,996	364,463,288	97.8	1,879,543,967	1,760,075,699	93.6
平成12年度	FY 2000	1,153,062,329	1,070,345,726	92.8	83,159,131	81,630,711	98.2	382,888,084	375,686,842	98.1	1,805,138,957	1,687,600,044	93.5
平成13年度	FY 2001	1,142,372,437	1,062,766,660	93.0	83,181,593	81,717,750	98.2	386,718,648	380,726,744	98.5	1,794,022,896	1,679,211,188	93.6
平成14年度	FY 2002	1,127,425,652	1,050,482,317	93.2	81,397,181	79,852,566	98.1	333,501,893	327,373,735	98.2	1,770,656,415	1,659,633,344	93.7
平成15年度	FY 2003	1,150,686,632	1,070,941,837	93.1	84,962,260	83,498,288	98.3	369,198,947	363,527,872	98.5	1,757,619,689	1,648,751,756	93.8
平成16年度	FY 2004	1,115,960,712	1,041,597,926	93.3	86,434,634	85,054,052	98.4	409,245,368	403,851,010	98.7	1,739,103,329	1,640,004,465	94.3
平成17年度	FY 2005	1,202,033,413	1,125,394,036	93.6	90,800,733	89,343,108	98.4	462,732,939	457,470,642	98.9	1,800,076,502	1,704,259,296	94.7
平成18年度	FY 2006	1,349,639,603	1,272,783,216	94.3	93,915,870	92,559,675	98.6	566,331,798	560,814,848	99.0	1,767,697,524	1,680,918,957	95.1
平成19年度	FY 2007	1,635,649,438	1,541,556,965	94.2	100,241,921	98,880,070	98.6	604,737,054	599,018,920	99.1	1,893,590,878	1,808,249,853	95.5
1 札幌市	Sapporo	100,373,812	93,351,424	93.0	6,804,717	6,668,125	98.0	26,716,474	26,197,459	98.1	112,141,373	106,823,760	95.3
2 仙台市	Sendai	62,726,951	59,089,634	94.2	4,787,764	4,639,389	96.9	21,575,521	21,467,917	99.5	72,052,939	66,471,074	92.3
3 さいたま市	Saitama	94,049,747	87,478,946	93.0	4,297,197	4,230,237	98.4	20,859,395	20,534,356	98.4	80,023,671	75,574,041	94.4
4 千葉市	Chiba	70,271,252	64,008,112	91.1	3,470,557	3,260,775	94.0	20,820,675	20,490,862	98.4	72,728,562	65,117,489	89.5
5 横浜市	Yokohama	308,472,349	294,702,113	95.5	11,095,612	10,964,103	98.8	59,857,547	59,116,749	98.8	266,102,149	259,869,098	97.7
6 川崎市	Kawasaki	116,050,449	109,596,080	94.4	3,843,706	3,809,311	99.1	28,508,297	28,287,256	99.2	109,835,817	106,721,220	97.2
7 新潟市	Nagoya	41,608,022	39,276,759	94.4	2,403,004	2,365,696	98.4	11,258,314	11,083,522	98.4	53,775,055	49,344,110	91.8
8 静岡市	Shizuoka	45,465,804	41,664,085	91.6	2,617,437	2,607,804	99.6	12,103,670	12,063,386	99.7	56,768,410	53,118,075	93.6
9 浜松市	Hamamatsu	52,309,815	47,943,728	91.7	2,418,433	2,394,816	99.0	16,616,232	16,456,561	99.0	56,052,375	52,878,235	94.3
10 名古屋市	Nagoya	168,427,851	161,841,445	96.1	11,755,021	11,699,528	99.5	80,831,638	80,328,606	99.4	189,938,166	186,190,161	98.0
11 京都市	Kyoto	83,237,423	80,531,797	96.7	5,097,435	4,927,995	96.7	35,271,790	35,160,221	99.7	102,310,019	99,015,092	96.8
12 大阪市	Osaka	144,293,266	132,487,820	91.8	18,209,188	18,018,702	99.0	153,329,821	151,636,559	98.9	281,363,961	266,469,672	94.7
13 堺市	Sakai	45,797,841	43,354,779	94.7	2,167,809	2,137,086	98.6	12,902,721	12,719,167	98.6	56,500,376	53,528,617	94.7
14 神戸市	Kobe	96,226,453	91,465,576	95.1	5,133,149	5,080,595	99.0	26,294,786	26,023,539	99.0	116,329,752	110,397,752	94.9
15 広島市	Hiroshima	73,553,918	69,049,090	93.9	4,789,957	4,754,136	99.3	24,176,622	24,020,681	99.4	83,702,230	80,217,905	95.8
16 北九州市	Kitakyushu	46,909,796	45,121,864	96.2	3,581,601	3,556,641	99.3	16,585,969	16,468,975	99.3	75,917,636	73,062,548	96.2
17 福岡市	Fukuoka	85,874,689	80,593,713	93.9	7,769,334	7,765,131	99.9	37,027,582	36,963,104	99.8	108,048,387	103,451,004	95.7

**2-6-4表 政令指定都市別・税目別徴収実績**  
Table 2-6-4 Local tax collections of each Ordinance-designated cities by tax item

(単位：千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes												
	(2) 固定資産税内訳 Breakdown of fixed assets tax												
	(ア) 純固定資産税 Fixed assets tax			(i) 土地 Land			(ii) 家屋 Houses and buildings			(iii) 債却資産 Depreciable assets			
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	
平成9年度	FY 1997	1,796,774,816	1,689,078,561	94.0	876,473,461	818,349,817	93.4	655,529,740	609,979,387	93.1	264,771,615	260,749,357	98.5
平成10年度	FY 1998	1,841,748,597	1,724,467,732	93.6	876,084,372	813,342,757	92.8	693,933,274	644,232,821	92.8	271,730,951	266,892,154	98.2
平成11年度	FY 1999	1,869,959,758	1,750,491,490	93.6	871,237,084	808,072,353	92.7	725,587,045	673,890,405	92.9	273,135,629	268,528,732	98.3
平成12年度	FY 2000	1,795,042,384	1,677,503,471	93.5	833,011,152	771,158,436	92.6	695,284,780	643,882,328	92.6	266,746,452	262,462,707	98.4
平成13年度	FY 2001	1,784,051,926	1,669,240,218	93.6	801,925,345	742,315,367	92.6	722,875,755	671,779,097	92.9	259,250,826	255,145,754	98.4
平成14年度	FY 2002	1,761,503,072	1,650,480,001	93.7	757,209,499	701,155,439	92.6	750,133,782	698,949,657	93.2	254,159,791	250,374,905	98.5
平成15年度	FY 2003	1,747,513,357	1,638,645,424	93.8	758,034,389	704,025,740	92.9	732,327,409	681,603,317	93.1	257,151,559	253,016,367	98.4
平成16年度	FY 2004	1,726,496,549	1,627,397,685	94.3	721,915,861	673,772,139	93.3	757,946,465	710,530,125	93.7	246,634,223	243,095,421	98.6
平成17年度	FY 2005	1,783,277,047	1,687,459,841	94.6	722,842,386	677,261,739	93.7	810,227,474	763,189,186	94.2	250,207,187	247,008,916	98.7
平成18年度	FY 2006	1,750,290,058	1,663,511,491	95.0	725,568,114	684,307,680	94.3	769,835,862	727,264,075	94.5	254,886,082	251,939,736	98.8
平成19年度	FY 2007	1,876,824,262	1,791,483,237	95.5	759,975,172	720,457,407	94.8	841,865,542	799,679,254	95.0	274,983,548	271,346,576	98.7
1 札幌市	Sapporo	111,475,592	106,157,979	95.2	31,944,633	30,235,598	94.7	67,623,807	64,144,350	94.9	11,907,152	11,778,031	98.9
2 仙台市	Sendai	71,584,182	66,002,317	92.2	25,256,351	23,011,450	91.1	36,284,448	33,148,969	91.4	10,043,383	9,841,898	98.0
3 さいたま市	Saitama	79,009,765	74,560,135	94.4	37,401,724	35,229,832	94.2	31,635,437	29,798,390	94.2	9,972,604	9,531,913	95.6
4 千葉市	Chiba	71,909,690	64,298,617	89.4	25,673,015	22,235,214	86.6	33,421,066	29,365,248	87.9	12,815,609	12,698,155	99.1
5 横浜市	Yokohama	264,615,448	258,382,397	97.6	115,830,201	112,535,886	97.2	109,192,664	106,532,098	97.6	39,592,583	39,314,413	99.3
6 川崎市	Kawasaki	109,351,784	106,237,187	97.2	47,275,704	45,618,799	96.5	41,955,269	40,571,097	96.7	20,120,811	20,047,291	99.6
7 新潟市	Nagoya	53,372,729	48,941,784	91.7	21,306,696	19,537,837	91.7	24,329,505	22,309,697	91.7	7,736,528	7,094,250	91.7
8 静岡市	Shizuoka	56,371,235	52,720,900	93.5	26,602,215	24,576,053	92.4	20,858,268	19,305,417	92.6	8,910,752	8,839,430	99.2
9 浜松市	Hamamatsu	55,904,270	52,730,130	94.3	21,022,151	19,621,001	93.3	23,857,098	22,312,367	93.5	11,025,021	10,796,762	97.9
10 名古屋市	Nagoya	188,718,215	184,970,210	98.0	78,780,559	77,045,566	97.8	82,887,790	81,114,962	97.9	27,049,866	26,809,682	99.1
11 京都市	Kyoto	101,845,699	98,550,772	96.8	45,990,113	44,301,572	96.3	43,793,682	42,225,352	96.4	12,061,904	12,023,848	99.7
12 大阪市	Osaka	280,075,591	265,181,302	94.7	111,025,034	103,894,119	93.6	132,903,256	125,391,483	94.3	36,147,301	35,895,700	99.3
13 堺市	Sakai	55,542,967	52,571,208	94.6	25,865,710	24,173,859	93.5	20,562,265	19,365,409	94.2	9,114,992	9,031,940	99.1
14 神戸市	Kobe	115,217,514	109,285,514	94.9	41,475,292	38,813,589	93.6	55,271,156	52,120,557	94.3	18,471,066	18,351,368	99.4
15 広島市	Hiroshima	82,922,158	79,437,833	95.8	34,730,325	33,269,469	95.8	35,725,940	34,205,175	95.7	12,465,893	11,963,189	96.0
16 北九州市	Kitakyushu	71,860,993	69,005,905	96.0	29,229,937	27,794,728	95.1	28,706,549	27,368,563	95.3	13,924,507	13,842,614	99.4
17 福岡市	Fukuoka	107,046,430	102,449,047	95.7	40,565,512	38,562,835	95.1	52,857,342	50,400,120	95.4	13,623,576	13,486,092	99.0

**2-6-4表 政令指定都市別・税目別徴収実績**  
Table 2-6-4 Local tax collections of each Ordinance-designated cities by tax item

(単位：千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes												
	(2) 固定資産税 Fixed assets tax									(3) 軽自動車税 Light motor vehicle tax			
	(イ) 交納付金 Grants in substitution for tax on specific properties			(ii) 交付金 Grants in lieu of tax on national properties etc.			(iii) 納付金 Grants in substitution for tax on the properties of Japan Post						
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	
平成9年度	FY 1997	8,284,318	8,284,318	100.0	8,284,318	8,284,318	100.0	-	-	-	10,430,767	9,192,245	88.1
平成10年度	FY 1998	9,355,575	9,355,575	100.0	9,355,575	9,355,575	100.0	-	-	-	10,557,959	9,272,237	87.8
平成11年度	FY 1999	9,584,209	9,584,209	100.0	9,584,209	9,584,209	100.0	-	-	-	10,794,625	9,450,798	87.6
平成12年度	FY 2000	10,096,573	10,096,573	100.0	10,096,573	10,096,573	100.0	-	-	-	11,209,974	9,802,706	87.4
平成13年度	FY 2001	9,970,970	9,970,970	100.0	9,970,970	9,970,970	100.0	-	-	-	11,684,697	10,194,246	87.2
平成14年度	FY 2002	9,153,343	9,153,343	100.0	9,153,343	9,153,343	100.0	-	-	-	12,160,818	10,608,836	87.2
平成15年度	FY 2003	10,106,332	10,106,332	100.0	10,106,332	10,106,332	100.0	-	-	-	13,235,301	11,538,185	87.2
平成16年度	FY 2004	12,606,780	12,606,780	100.0	9,752,950	9,752,950	100.0	2,853,830	2,853,830	100.0	13,804,036	12,036,251	87.2
平成17年度	FY 2005	16,799,455	16,799,455	100.0	14,032,586	14,032,586	100.0	2,766,869	2,766,869	100.0	15,459,241	13,564,494	87.7
平成18年度	FY 2006	17,407,466	17,407,466	100.0	14,847,666	14,847,666	100.0	2,559,800	2,559,800	100.0	16,915,131	14,900,487	88.1
平成19年度	FY 2007	16,766,616	16,766,616	100.0	14,185,467	14,185,467	100.0	2,581,149	2,581,149	100.0	20,327,945	18,117,003	89.1
1 札幌市	Sapporo	665,781	665,781	100.0	502,289	502,289	100.0	163,492	163,492	100.0	1,413,013	1,245,797	88.2
2 仙台市	Sendai	468,757	468,757	100.0	333,234	333,234	100.0	135,523	135,523	100.0	963,888	868,281	90.1
3 さいたま市	Saitama	1,013,906	1,013,906	100.0	799,169	799,169	100.0	214,737	214,737	100.0	807,925	716,620	88.7
4 千葉市	Chiba	818,872	818,872	100.0	768,120	768,120	100.0	50,752	50,752	100.0	717,863	593,944	82.7
5 横浜市	Yokohama	1,486,701	1,486,701	100.0	1,241,175	1,241,175	100.0	245,526	245,526	100.0	1,914,324	1,676,314	87.6
6 川崎市	Kawasaki	484,033	484,033	100.0	391,892	391,892	100.0	92,141	92,141	100.0	546,323	494,418	90.5
7 新潟市	Nagoya	402,326	402,326	100.0	358,074	358,074	100.0	44,252	44,252	100.0	1,268,626	1,194,034	94.1
8 静岡市	Shizuoka	397,175	397,175	100.0	350,723	350,723	100.0	46,452	46,452	100.0	988,321	911,055	92.2
9 浜松市	Hamamatsu	148,105	148,105	100.0	111,172	111,172	100.0	36,933	36,933	100.0	1,464,634	1,349,415	92.1
10 名古屋市	Nagoya	1,219,951	1,219,951	100.0	985,702	985,702	100.0	234,249	234,249	100.0	1,544,468	1,474,133	95.4
11 京都市	Kyoto	464,320	464,320	100.0	305,874	305,874	100.0	158,446	158,446	100.0	1,297,043	1,161,907	89.6
12 大阪市	Osaka	1,288,370	1,288,370	100.0	785,994	785,994	100.0	502,376	502,376	100.0	1,411,636	1,193,585	84.6
13 堺市	Sakai	957,409	957,409	100.0	922,909	922,909	100.0	34,500	34,500	100.0	864,634	738,813	85.4
14 神戸市	Kobe	1,112,238	1,112,238	100.0	858,201	858,201	100.0	254,037	254,037	100.0	1,210,860	997,582	82.4
15 広島市	Hiroshima	780,072	780,072	100.0	641,355	641,355	100.0	138,717	138,717	100.0	1,401,035	1,262,481	90.1
16 北九州市	Kitakyushu	4,056,643	4,056,643	100.0	3,984,310	3,984,310	100.0	72,333	72,333	100.0	1,316,538	1,190,207	90.4
17 福岡市	Fukuoka	1,001,957	1,001,957	100.0	845,274	845,274	100.0	156,683	156,683	100.0	1,196,814	1,048,417	87.6

**2-6-4表 政令指定都市別・税目別徴収実績**  
Table 2-6-4 Local tax collections of each Ordinance-designated cities by tax item

(単位：千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(4) 市町村たばこ税 Municipal tobacco tax			(5) 鉱産税 Tax on mine products			(6) 特別土地保有税 Special land holding tax			(7) 法定外普通税 Extra-legal ordinary taxes		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度	FY 1997	146,430,170	146,424,484	100.0	65,567	65,567	100.0	32,222,538	17,245,052	53.5	-	-
平成10年度	FY 1998	147,362,715	147,358,878	100.0	55,470	55,470	100.0	27,945,926	12,473,256	44.6	-	-
平成11年度	FY 1999	154,762,989	154,709,201	100.0	49,901	49,901	100.0	20,753,484	9,055,025	43.6	-	-
平成12年度	FY 2000	154,502,389	154,450,469	100.0	45,535	45,535	100.0	16,911,640	7,645,394	45.2	-	-
平成13年度	FY 2001	149,983,700	149,983,399	100.0	41,711	41,711	100.0	13,474,246	7,255,673	53.8	-	-
平成14年度	FY 2002	146,255,692	146,255,349	100.0	45,697	45,697	100.0	8,677,891	4,310,670	49.7	-	-
平成15年度	FY 2003	156,737,587	156,735,160	100.0	55,031	55,031	100.0	6,164,889	2,333,115	37.8	-	-
平成16年度	FY 2004	157,529,816	157,528,859	100.0	74,613	74,613	100.0	5,689,176	2,457,494	43.2	-	-
平成17年度	FY 2005	158,841,216	158,840,775	100.0	87,929	87,929	100.0	5,130,652	1,056,855	20.6	-	-
平成18年度	FY 2006	167,562,427	167,561,399	100.0	31,209	31,209	100.0	2,838,985	776,886	27.4	-	-
平成19年度	FY 2007	175,263,953	175,263,530	100.0	158,865	158,865	100.0	2,116,278	941,207	44.5	-	-
1 札幌市	Sapporo	14,847,326	14,847,204	100.0	-	-	-	71,359	12,846	18.0	-	-
2 仙台市	Sendai	7,433,779	7,433,769	100.0	717	717	100.0	167,083	6,731	4.0	-	-
3 さいたま市	Saitama	7,056,896	7,056,896	100.0	-	-	-	65,140	1,382	2.1	-	-
4 千葉市	Chiba	6,265,750	6,265,750	100.0	436	436	100.0	59,734	16,168	27.1	-	-
5 横浜市	Yokohama	21,565,516	21,565,359	100.0	-	-	-	8,704	832	9.6	-	-
6 川崎市	Kawasaki	8,528,584	8,528,584	100.0	-	-	-	52,614	573	1.1	-	-
7 新潟市	Nagoya	5,221,715	5,221,639	100.0	126,889	126,889	100.0	8,733	1,938	22.2	-	-
8 静岡市	Shizuoka	4,489,898	4,489,934	100.0	32	32	100.0	21,301	4,642	21.8	-	-
9 浜松市	Hamamatsu	4,777,601	4,777,601	100.0	104	104	100.0	110,987	108,530	97.8	-	-
10 名古屋市	Nagoya	17,774,969	17,774,969	100.0	-	-	-	5,500	1,224	22.3	-	-
11 京都市	Kyoto	9,665,627	9,665,627	100.0	-	-	-	203,655	1,824	0.9	-	-
12 大阪市	Osaka	26,909,667	26,909,667	100.0	-	-	-	92,907	30,521	32.9	-	-
13 堺市	Sakai	5,675,984	5,675,984	100.0	-	-	-	-	-	-	-	-
14 神戸市	Kobe	9,727,841	9,727,779	100.0	-	-	-	1,098,780	721,542	65.7	-	-
15 広島市	Hiroshima	7,232,023	7,232,023	100.0	-	-	-	17,589	7,075	40.2	-	-
16 北九州市	Kitakyushu	7,306,045	7,306,045	100.0	30,687	30,687	100.0	99,119	9,830	9.9	-	-
17 福岡市	Fukuoka	10,784,732	10,784,700	100.0	-	-	-	33,073	15,549	47.0	-	-

**2-6-4表 政令指定都市別・税目別徴収実績**  
Table 2-6-4 Local tax collections of each Ordinance-designated cities by tax item

(単位：千円・%)  
(Unit : Thousand yen, %)

区分	2 目 的 税			2 目 的 税 内 訳									
				(ア) 入 湯 税			(イ) 事 業 所 税			(ウ) 都 市 計 画 税			
	Special purpose taxes			Mineral bath taking tax			Business office tax			City planning tax			
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	
平成9年度	FY 1997	527,460,635	498,766,255	94.6	736,227	714,147	97.0	129,834,772	128,285,373	98.8	396,889,636	369,766,735	93.2
平成10年度	FY 1998	528,965,942	497,998,678	94.1	795,937	753,987	94.7	125,483,356	123,599,120	98.5	402,686,649	373,645,571	92.8
平成11年度	FY 1999	533,210,224	501,883,001	94.1	821,778	782,090	95.2	125,801,148	123,990,566	98.6	406,587,298	377,110,345	92.8
平成12年度	FY 2000	511,636,002	480,941,380	94.0	822,864	788,383	95.8	125,389,809	123,518,561	98.5	385,423,329	356,634,436	92.5
平成13年度	FY 2001	503,299,285	473,373,384	94.1	877,621	835,187	95.2	121,896,628	119,860,630	98.3	380,525,036	352,677,567	92.7
平成14年度	FY 2002	496,273,978	467,557,165	94.2	933,335	882,262	94.5	122,286,715	120,311,681	98.4	373,053,928	346,363,222	92.8
平成15年度	FY 2003	482,849,024	455,303,615	94.3	942,252	890,280	94.5	113,566,589	112,158,951	98.8	368,092,657	342,006,858	92.9
平成16年度	FY 2004	475,387,882	450,527,256	94.8	959,807	890,860	92.8	111,524,332	110,361,124	99.0	362,094,828	338,466,397	93.5
平成17年度	FY 2005	489,344,087	465,577,833	95.1	1,028,773	951,712	92.5	115,450,236	114,425,638	99.1	371,978,201	349,313,606	93.9
平成18年度	FY 2006	485,366,898	464,007,359	95.6	1,218,792	1,142,468	93.7	120,454,708	119,631,870	99.3	362,964,441	342,507,840	94.4
平成19年度	FY 2007	513,883,908	493,580,049	96.0	1,304,396	1,262,227	96.8	130,598,706	129,648,734	99.3	380,667,007	361,355,289	94.9
1 札幌市	Sapporo	32,268,785	30,778,710	95.4	491,024	461,326	94.0	7,759,017	7,561,484	97.5	24,018,744	22,755,900	94.7
2 仙台市	Sendai	19,151,541	17,823,645	93.1	232,635	232,306	99.9	4,607,404	4,513,130	98.0	14,311,502	13,078,209	91.4
3 さいたま市	Saitama	21,294,745	20,158,051	94.7	1,593	1,593	100.0	3,813,910	3,801,992	99.7	17,479,242	16,354,466	93.6
4 千葉市	Chiba	18,664,257	16,741,859	89.7	-	-	-	4,520,888	4,448,165	98.4	14,143,369	12,293,694	86.9
5 横浜市	Yokohama	71,804,357	70,278,429	97.9	86,320	86,320	100.0	15,903,566	15,868,220	99.8	55,814,471	54,323,889	97.3
6 川崎市	Kawasaki	31,006,536	30,200,586	97.4	1,806	1,806	100.0	7,808,870	7,800,660	99.9	23,195,860	22,398,120	96.6
7 新潟市	Nagoya	10,808,147	10,089,635	93.4	25,022	24,986	99.9	3,027,851	2,969,728	98.1	7,755,274	7,094,921	91.5
8 静岡市	Shizuoka	13,285,886	12,406,253	93.4	28,838	28,825	100.0	1,979,635	1,950,553	98.5	11,277,413	10,426,875	92.5
9 浜松市	Hamamatsu	10,794,332	10,317,662	95.6	147,198	139,660	94.9	3,848,935	3,756,630	97.6	6,798,199	6,421,372	94.5
10 名古屋市	Nagoya	54,890,929	54,004,163	98.4	-	-	-	15,178,679	15,153,572	99.8	39,712,250	38,850,591	97.8
11 京都市	Kyoto	29,632,175	28,746,083	97.0	-	-	-	6,705,456	6,656,943	99.3	22,926,719	22,089,140	96.3
12 大阪市	Osaka	82,071,083	78,497,252	95.6	-	-	-	25,211,806	25,090,277	99.5	56,859,277	53,406,975	93.9
13 堺市	Sakai	14,076,330	13,375,276	95.0	-	-	-	3,251,588	3,223,654	99.1	10,824,742	10,151,622	93.8
14 神戸市	Kobe	30,997,916	29,559,078	95.4	185,836	181,839	97.8	7,771,944	7,735,109	99.5	23,040,136	21,642,130	93.9
15 広島市	Hiroshima	22,697,051	21,984,501	96.9	50,628	50,292	99.3	5,879,103	5,881,692	100.0	16,767,320	16,052,517	95.7
16 北九州市	Kitakyushu	21,318,267	20,627,353	96.8	24,858	24,858	100.0	6,632,077	6,583,143	99.3	13,347,533	12,705,553	95.2
17 福岡市	Fukuoka	29,121,571	27,991,513	96.1	28,638	28,416	99.2	6,697,977	6,653,782	99.3	22,394,956	21,309,315	95.2

**2-6-4表 政令指定都市別・税目別徴収実績**  
Table 2-6-4 Local tax collections of each Ordinance-designated cities by tax item  
(単位：千円・%)  
(Unit : Thousand yen, %)

区分	2 目的税 内訳 Breakdown of special purpose taxes			3 旧法による税 Taxes based on abrogated laws		
	(2) 法定外目的税 Extra-legal special purpose taxes			Taxes based on abrogated laws		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	-	-	-	-	-	-
平成10年度 FY 1998	-	-	-	-	-	-
平成11年度 FY 1999	-	-	-	-	-	-
平成12年度 FY 2000	-	-	-	-	-	-
平成13年度 FY 2001	-	-	-	-	-	-
平成14年度 FY 2002	-	-	-	-	-	-
平成15年度 FY 2003	247,526	247,526	100.0	-	-	-
平成16年度 FY 2004	808,915	808,875	100.0	-	-	-
平成17年度 FY 2005	886,877	886,877	100.0	-	-	-
平成18年度 FY 2006	728,957	725,181	99.5	-	-	-
平成19年度 FY 2007	1,313,799	1,313,799	100.0	-	-	-
1 札幌市 Sapporo	-	-	-	-	-	-
2 仙台市 Sendai	-	-	-	-	-	-
3 さいたま市 Saitama	-	-	-	-	-	-
4 千葉市 Chiba	-	-	-	-	-	-
5 横浜市 Yokohama	-	-	-	-	-	-
6 川崎市 Kawasaki	-	-	-	-	-	-
7 新潟市 Nagoya	-	-	-	-	-	-
8 静岡市 Shizuoka	-	-	-	-	-	-
9 浜松市 Hamamatsu	-	-	-	-	-	-
10 名古屋市 Nagoya	-	-	-	-	-	-
11 京都市 Kyoto	-	-	-	-	-	-
12 大阪市 Osaka	-	-	-	-	-	-
13 堺市 Sakai	-	-	-	-	-	-
14 神戸市 Kobe	-	-	-	-	-	-
15 広島市 Hiroshima	-	-	-	-	-	-
16 北九州市 Kitakyushu	1,313,799	1,313,799	100.0	-	-	-
17 福岡市 Fukuoka	-	-	-	-	-	-

**2-6-5表 中核市別・税目別徴収実績**  
Table 2-6-5 Local tax collections of each core city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	総額			1 普通税			1 普通税内訳					
							Breakdown of ordinary taxes			(1) 市民税		
	Total			Ordinary taxes			Municipal inhabitant tax			Breakdown of municipal inhabitant tax		
	調定額	収入額	徴収率	調定額	収入額	徴収率	調定額	収入額	徴収率	調定額	収入額	徴収率
	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates
平成9年度 FY 1997	1,476,578,869	1,382,300,906	93.6	1,324,665,495	1,240,085,377	93.6	652,896,948	617,851,306	94.6	8,702,526	8,130,714	93.4
平成10年度 FY 1998	1,692,171,746	1,572,251,949	92.9	1,512,681,980	1,409,485,873	93.2	702,837,788	660,781,805	94.0	10,164,512	9,413,413	92.6
平成11年度 FY 1999	1,944,177,870	1,805,794,947	92.9	1,740,447,624	1,616,162,685	92.9	777,158,148	728,343,162	93.7	11,676,973	10,777,788	92.3
平成12年度 FY 2000	2,008,122,163	1,854,030,212	92.3	1,797,831,557	1,659,549,984	92.3	794,624,989	741,628,973	93.3	12,474,397	11,456,756	91.8
平成13年度 FY 2001	2,093,811,419	1,930,657,711	92.2	1,875,631,232	1,729,444,272	92.2	823,426,441	768,529,623	93.3	13,023,968	11,944,957	91.7
平成14年度 FY 2002	2,204,464,223	2,024,131,691	91.8	1,971,059,809	1,809,515,966	91.8	846,239,446	785,822,268	92.9	13,786,187	12,606,038	91.4
平成15年度 FY 2003	2,523,271,411	2,318,093,205	91.9	2,259,522,604	2,075,397,930	91.9	997,307,888	926,352,793	92.9	16,606,756	15,180,532	91.4
平成16年度 FY 2004	2,555,954,276	2,353,649,147	92.1	2,293,792,017	2,111,737,032	92.1	1,002,937,229	932,372,822	93.0	19,129,625	17,519,276	91.6
平成17年度 FY 2005	2,729,628,473	2,525,817,649	92.5	2,465,889,628	2,281,738,634	92.5	1,103,287,072	1,033,894,050	93.7	22,214,150	20,458,545	92.1
平成18年度 FY 2006	2,697,228,323	2,508,364,871	93.0	2,456,362,334	2,284,404,410	93.0	1,171,716,536	1,103,145,189	94.1	24,254,985	22,476,489	92.7
平成19年度 FY 2007	2,600,606,265	2,430,929,188	93.5	2,378,564,624	2,223,457,060	93.5	1,208,409,113	1,142,116,716	94.5	22,218,882	20,644,259	92.9
函館市 Hakodate	36,690,722	33,979,384	92.6	33,658,125	31,215,026	92.7	16,487,755	15,245,621	92.5	403,924	359,439	89.0
旭川市 Asahikawa	45,263,333	41,247,487	91.1	40,328,898	36,807,915	91.3	19,822,821	18,264,004	92.1	463,433	435,133	93.9
青森市 Aomori	39,168,209	36,516,037	93.2	39,097,786	36,449,071	93.2	18,010,653	17,034,298	94.6	422,937	395,463	93.5
秋田市 Akita	50,561,673	47,203,660	93.4	49,140,324	45,820,672	93.2	22,656,457	21,636,017	95.5	466,853	440,963	94.5
郡山市 Koriyama	54,993,377	50,384,039	91.6	49,060,313	44,966,746	91.7	23,305,460	21,674,387	93.0	509,060	468,275	92.0
いわき市 Iwaki	54,109,496	49,190,444	90.9	48,037,660	43,628,856	90.8	20,816,768	19,399,054	93.2	514,668	471,935	91.7
宇都宮市 Utsunomiya	104,706,946	97,853,781	93.5	95,817,843	89,591,122	93.5	51,002,707	48,404,710	94.9	798,462	740,824	92.8
川越市 Kawagoe	59,080,913	54,725,207	92.6	54,629,698	50,629,241	92.7	28,959,961	27,311,060	94.3	468,020	436,727	93.3
船橋市 Funabashi	100,622,017	94,596,633	94.0	91,199,028	85,739,614	94.0	52,357,554	49,126,697	93.8	900,714	839,034	93.2
横須賀市 Yokosuka	71,066,144	66,384,681	93.4	63,987,868	59,763,459	93.4	33,741,087	31,675,384	93.9	668,540	622,957	93.2
相模原市 Sagamihara	120,658,522	115,453,921	95.7	109,115,649	104,240,990	95.5	59,433,250	56,090,865	94.4	1,077,492	1,008,321	93.6
富山市 Toyama	77,995,995	72,292,176	92.7	71,607,850	66,458,992	92.8	34,978,255	33,511,530	95.8	666,679	626,039	93.9
金沢市 Kanazawa	86,684,447	81,699,020	94.2	77,326,821	72,886,371	94.3	39,451,742	37,352,263	94.7	706,478	656,803	93.0
長野市 Nagano	63,390,498	60,523,071	95.5	57,311,246	54,710,312	95.5	29,499,313	28,265,714	95.8	572,561	537,637	93.9
岐阜市 Gifu	74,611,969	67,063,311	89.9	67,184,817	60,551,287	90.1	33,258,274	30,740,824	92.4	628,502	571,781	91.0
豊橋市 Toyohashi	70,281,203	65,307,405	92.9	63,679,213	59,055,336	92.7	31,570,886	29,063,492	92.1	599,876	535,627	89.3
岡崎市 Okazaki	71,768,920	67,924,059	94.6	64,555,232	61,008,077	94.5	35,435,176	33,342,119	94.1	582,590	541,928	93.0
豊田市 Toyota	133,427,464	129,358,726	97.0	123,727,632	119,846,526	96.9	83,594,619	81,255,930	97.2	664,251	622,130	93.7
高槻市 Takatsuki	53,480,466	50,980,222	95.3	48,326,388	46,103,363	95.4	26,349,401	25,245,932	95.8	508,488	484,856	95.4
東大阪市 Higashiosaka	86,279,555	80,322,510	93.1	76,301,618	71,138,147	93.2	36,274,857	34,335,074	94.7	671,501	626,146	93.2
姫路市 Himeji	101,854,678	95,866,793	94.1	90,791,456	85,389,976	94.1	41,458,224	39,541,087	95.4	726,435	682,139	93.9
奈良市 Nara	60,492,190	54,814,489	90.6	55,877,032	50,745,689	90.8	30,826,046	29,096,561	94.4	513,705	482,685	94.0
和歌山市 Wakayama	66,142,264	60,262,832	91.1	60,536,929	55,152,784	91.1	28,153,168	26,387,785	93.7	512,987	472,530	92.1
岡山市 Okayama	120,263,860	112,540,809	93.6	108,928,694	101,979,882	93.6	54,973,805	51,845,830	94.3	1,020,955	949,412	93.0
倉敷市 Kurashiki	91,213,321	86,206,125	94.5	81,346,430	76,824,371	94.4	38,152,765	36,365,185	95.3	701,398	655,817	93.5
福山市 Fukuyama	84,565,481	80,897,463	95.7	76,576,994	73,164,272	95.5	37,827,092	36,115,543	95.5	656,419	615,673	93.8
下関市 Shimonoseki	40,248,976	36,494,356	90.7	38,282,803	34,782,873	90.9	18,423,733	17,155,535	93.1	425,475	389,277	91.5
高松市 Takamatsu	71,108,806	66,513,230	93.5	69,366,298	64,807,799	93.4	35,633,670	33,903,467	95.1	628,710	586,112	93.2
松山市 Matsuyama	73,191,609	67,980,948	92.9	71,368,474	66,172,694	92.7	33,984,267	31,673,558	93.2	706,147	651,186	92.2
高知市 Kochi	50,980,678	47,501,953	93.2	49,940,772	46,508,345	93.1	22,279,870	21,083,355	94.6	490,800	459,391	93.6
長崎市 Nagasaki	60,274,559	55,923,863	92.8	54,339,282	50,563,438	93.1	27,305,565	25,929,936	95.0	592,233	552,510	93.3
熊本市 Kumamoto	99,026,365	90,989,431	91.9	91,539,356	84,159,426	91.9	46,436,784	43,113,781	92.8	952,533	860,244	90.3
大分市 Oita	84,579,519	80,466,638	95.1	76,692,549	73,017,030	95.2	34,164,059	32,805,871	96.0	653,028	617,037	94.5
宮崎市 Miyazaki	51,298,091	47,532,547	92.7	47,733,880	44,229,084	92.7	22,958,866	21,498,872	93.6	516,696	477,638	92.4
鹿児島市 Kagoshima	90,523,999	83,931,937	92.7	81,149,666	75,348,274	92.9	38,824,203	36,625,375	94.3	826,332	770,590	93.3

**2-6-5表 中核市別・税目別徴収実績**  
Table 2-6-5 Local tax collections of each core city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(1) 市民税内訳 Breakdown of municipal inhabitant tax									(2) 固定資産税 Fixed assets tax		
	(イ) 所得割 Income-based			(ウ) 法人均等割 Per capita rate on corporations			(エ) 法人税割 Corporation tax based					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	467,785,313	436,974,436	93.4	26,808,756	26,327,786	98.2	149,600,353	146,418,370	97.9	601,884,741	556,697,529	92.5
平成10年度 FY 1998	497,290,223	460,068,766	92.5	30,587,829	30,090,318	98.4	164,795,224	161,209,308	97.8	728,561,010	672,228,255	92.3
平成11年度 FY 1999	555,444,075	512,829,472	92.3	36,265,530	35,490,756	97.9	173,771,570	169,245,146	97.4	865,917,596	795,984,100	91.9
平成12年度 FY 2000	568,485,483	522,127,664	91.8	40,168,308	39,175,080	97.5	173,496,801	168,869,473	97.3	898,900,747	818,713,652	91.1
平成13年度 FY 2001	585,398,180	537,249,994	91.8	41,167,962	40,156,256	97.5	183,836,331	179,178,416	97.5	945,379,614	860,314,430	91.0
平成14年度 FY 2002	615,136,053	562,623,106	91.5	42,556,898	41,227,283	96.9	174,760,308	169,365,841	96.9	1,013,165,132	918,888,179	90.7
平成15年度 FY 2003	727,369,574	664,970,486	91.4	48,602,232	47,246,209	97.2	204,729,326	198,855,566	97.2	1,133,192,684	1,027,296,289	90.7
平成16年度 FY 2004	713,008,208	651,128,338	91.3	50,200,454	48,933,218	97.5	220,598,942	214,791,990	97.4	1,156,981,950	1,051,893,782	90.9
平成17年度 FY 2005	766,240,610	705,115,606	92.0	53,181,599	51,962,248	97.7	261,650,713	256,357,651	98.0	1,221,047,181	1,113,319,566	91.2
平成18年度 FY 2006	804,877,695	745,504,462	92.6	52,124,045	51,024,623	97.9	290,459,811	284,139,615	97.8	1,144,018,206	1,046,386,840	91.5
平成19年度 FY 2007	863,815,042	803,892,774	93.1	47,737,653	46,725,679	97.9	274,637,536	270,854,004	98.6	1,044,094,874	959,751,545	91.9
函館市 Hakodate	12,573,764	11,460,387	91.1	985,680	932,130	94.6	2,524,387	2,493,665	98.8	14,384,027	13,221,279	91.9
旭川市 Asahikawa	15,246,878	13,855,961	90.9	1,217,126	1,176,313	96.6	2,895,384	2,796,597	96.6	17,270,104	15,349,403	88.9
青森市 Aomori	13,265,748	12,402,694	93.5	921,676	903,569	98.0	3,400,292	3,332,572	98.0	18,325,497	16,717,189	91.2
秋田市 Akita	15,936,500	15,062,219	94.5	1,258,808	1,233,600	98.0	4,994,296	4,899,235	98.1	23,867,803	21,627,798	90.6
郡山市 Koriyama	16,781,690	15,304,893	91.2	1,338,623	1,313,365	98.1	4,676,087	4,587,854	98.1	22,595,607	20,189,951	89.4
いわき市 Iwaki	15,516,598	14,228,238	91.7	940,045	923,030	98.2	3,845,457	3,775,851	98.2	24,157,520	21,254,181	88.0
宇都宮市 Utsunomiya	32,666,519	30,308,458	92.8	2,249,649	2,226,264	99.0	15,288,077	15,129,164	99.0	40,060,038	36,782,117	91.8
川越市 Kawagoe	22,080,351	20,604,048	93.3	975,855	954,349	97.8	5,435,735	5,315,936	97.8	23,198,737	21,062,261	90.8
船橋市 Funabashi	44,058,352	41,077,847	93.2	1,426,543	1,390,161	97.4	5,971,945	5,819,655	97.4	35,180,912	33,030,366	93.9
横須賀市 Yokosuka	28,129,081	26,211,139	93.2	866,746	830,647	95.8	4,076,720	4,010,641	98.4	27,030,009	25,003,107	92.5
相模原市 Sagamihara	49,062,275	45,912,657	93.6	1,572,794	1,551,877	98.7	7,720,689	7,618,010	98.7	45,024,323	43,542,467	96.7
富山市 Toyama	24,070,699	22,785,821	94.7	1,766,549	1,667,534	94.4	8,474,328	8,432,136	99.5	33,244,995	29,614,167	89.1
金沢市 Kanazawa	28,237,794	26,252,284	93.0	1,957,150	1,945,174	99.4	8,550,320	8,498,002	99.4	33,813,656	31,536,674	93.3
長野市 Nagano	20,601,597	19,482,132	94.6	1,617,007	1,600,788	99.0	6,708,148	6,645,157	99.1	24,819,727	23,490,716	94.6
岐阜市 Gifu	25,495,207	23,218,384	91.1	1,425,486	1,388,742	97.4	5,709,079	5,561,917	97.4	30,624,518	26,642,884	87.0
豊橋市 Toyohashi	24,393,892	22,027,393	90.3	1,030,043	1,018,528	98.9	5,547,075	5,481,944	98.8	28,973,548	26,919,457	92.9
岡崎市 Okazaki	27,561,821	25,638,167	93.0	952,401	935,588	98.2	6,338,364	6,226,436	98.2	26,490,107	25,086,574	94.7
豊田市 Toyota	33,628,741	31,496,307	93.7	947,698	944,543	99.7	48,353,929	48,192,950	99.7	36,689,309	35,198,720	95.9
高槻市 Takatsuki	21,999,620	20,977,192	95.4	814,588	790,719	97.1	3,026,705	2,993,165	98.9	20,005,670	18,920,730	94.6
東大阪市 Higashiosaka	26,283,277	24,508,079	93.2	1,629,720	1,592,190	97.7	7,690,359	7,608,659	98.9	35,723,437	32,569,156	91.2
姫路市 Himeji	28,312,181	26,585,785	93.9	1,725,754	1,705,405	98.8	10,693,854	10,567,758	98.8	44,589,830	41,236,909	92.5
奈良市 Nara	25,975,555	24,407,039	94.0	852,188	826,653	97.0	3,484,598	3,380,184	97.0	22,240,953	19,500,387	87.7
和歌山市 Wakayama	19,478,784	17,942,586	92.1	1,083,998	1,058,931	97.7	7,077,399	6,913,738	97.7	28,762,010	25,398,059	88.3
岡山市 Okayama	39,317,388	36,562,245	93.0	2,400,422	2,351,007	97.9	12,235,040	11,983,166	97.9	47,931,880	44,280,285	92.4
倉敷市 Kurashiki	24,635,524	23,034,624	93.5	1,168,486	1,142,375	97.8	11,647,357	11,532,369	99.0	39,004,254	36,395,574	93.3
福山市 Fukuyama	24,200,336	22,698,103	93.8	1,271,335	1,254,812	98.7	11,699,002	11,546,955	98.7	34,662,029	33,024,431	95.3
下関市 Shimonoseki	13,740,627	12,571,614	91.5	703,364	692,959	98.5	3,554,267	3,501,685	98.5	17,072,429	15,298,279	89.6
高松市 Takamatsu	23,938,725	22,316,744	93.2	2,136,665	2,123,995	99.4	8,929,570	8,876,616	99.4	30,067,117	27,323,048	90.9
松山市 Matsuyama	24,884,533	22,964,061	92.3	1,812,870	1,720,934	94.9	6,580,717	6,337,377	96.3	33,120,395	30,363,059	91.7
高知市 Kochi	16,858,884	15,774,700	93.6	1,124,529	1,106,138	98.4	3,805,657	3,743,126	98.4	24,544,300	22,397,970	91.3
長崎市 Nagasaki	20,156,936	18,932,508	93.9	1,101,732	1,089,607	98.9	5,454,664	5,355,311	98.2	23,655,834	21,328,758	90.2
熊本市 Kumamoto	35,019,024	32,015,651	91.4	2,319,414	2,269,027	97.8	8,145,813	7,968,859	97.8	39,676,552	35,729,302	90.1
大分市 Oita	23,124,491	21,977,683	95.0	1,435,580	1,411,762	98.3	8,950,960	8,799,389	98.3	38,294,446	36,164,516	94.4
宮崎市 Miyazaki	17,470,172	16,147,442	92.4	1,053,311	1,032,513	98.0	3,918,687	3,841,279	98.0	21,507,452	19,578,640	91.0
鹿児島市 Kagoshima	29,111,478	27,147,689	93.3	1,653,818	1,620,450	98.0	7,232,575	7,086,646	98.0	37,485,849	33,973,131	90.6

**2-6-5表 中核市別・税目別徴収実績**  
Table 2-6-5 Local tax collections of each core city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(2) 固定資産税内訳 Breakdown of fixed assets tax											
	(ア) 純固定資産税 Fixed assets tax			(i) 土地 Land			(ii) 家屋 Houses and buildings			(iii) 債却資産 Depreciable assets		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	597,760,103	552,572,891	92.4	265,398,040	243,291,267	91.7	230,410,978	211,179,073	91.7	101,951,085	98,102,551	96.2
平成10年度 FY 1998	723,654,740	667,321,985	92.2	312,445,469	286,473,809	91.7	285,840,632	261,690,430	91.6	125,368,639	119,157,746	95.0
平成11年度 FY 1999	860,266,661	790,333,165	91.9	362,756,635	331,370,405	91.3	345,747,960	315,409,456	91.2	151,762,066	143,553,304	94.6
平成12年度 FY 2000	892,294,384	812,107,289	91.0	382,462,630	345,701,883	90.4	354,613,978	318,937,982	89.9	155,217,776	147,467,424	95.0
平成13年度 FY 2001	938,327,332	853,262,148	90.9	397,559,103	359,107,708	90.3	381,445,772	343,868,183	90.1	159,322,457	150,286,257	94.3
平成14年度 FY 2002	1,006,029,176	911,752,223	90.6	418,340,248	376,100,727	89.9	419,935,645	377,268,737	89.8	167,753,283	158,382,759	94.4
平成15年度 FY 2003	1,124,811,565	1,018,915,170	90.6	487,451,118	438,375,799	89.9	452,391,349	405,852,769	89.7	184,969,098	174,886,602	94.5
平成16年度 FY 2004	1,147,227,001	1,042,138,833	90.8	484,027,121	436,325,333	90.1	480,735,917	433,125,009	90.1	182,463,963	172,688,491	94.6
平成17年度 FY 2005	1,210,164,226	1,102,436,611	91.1	488,526,216	441,822,818	90.4	527,101,334	477,039,758	90.5	194,536,676	183,574,035	94.4
平成18年度 FY 2006	1,133,586,042	1,035,954,676	91.4	463,135,569	420,879,113	90.9	474,450,221	430,312,869	90.7	196,000,252	184,762,694	94.3
平成19年度 FY 2007	1,034,720,922	950,377,593	91.8	417,984,326	381,883,645	91.4	440,289,066	401,833,576	91.3	176,447,530	166,660,372	94.5
函館市 Hakodate	14,137,808	12,975,060	91.8	4,623,507	4,192,874	90.7	7,721,654	7,004,806	90.7	1,792,647	1,777,380	99.1
旭川市 Asahikawa	17,133,621	15,212,920	88.8	5,120,463	4,477,049	87.4	10,141,037	8,883,776	87.6	1,872,121	1,852,095	98.9
青森市 Aomori	18,142,213	16,533,905	91.1	6,326,907	5,765,373	91.1	9,016,141	8,217,351	91.1	2,799,165	2,551,181	91.1
秋田市 Akita	23,531,999	21,291,994	90.5	9,083,116	8,072,641	88.9	10,767,556	9,567,193	88.9	3,681,327	3,652,160	99.2
郡山市 Koriyama	22,480,182	20,074,526	89.3	8,331,266	7,425,470	89.1	10,018,977	8,956,355	89.4	4,129,939	3,692,701	89.4
いわき市 Iwaki	24,038,376	21,135,037	87.9	8,351,056	7,342,420	87.9	9,642,032	8,477,474	87.9	6,045,288	5,315,143	87.9
宇都宮市 Utsunomiya	39,828,412	36,550,491	91.8	15,614,470	14,259,149	91.3	16,710,389	15,259,944	91.3	7,503,553	7,031,398	93.7
川越市 Kawagoe	23,075,339	20,938,863	90.7	11,167,044	9,992,327	89.5	8,654,443	7,744,031	89.5	3,253,852	3,202,505	98.4
船橋市 Funabashi	34,990,203	32,839,657	93.9	14,491,624	13,460,857	92.9	15,252,960	14,168,047	92.9	5,245,619	5,210,753	99.3
横須賀市 Yokosuka	26,765,304	24,738,402	92.4	10,488,727	9,694,429	92.4	10,517,074	9,720,630	92.4	5,759,503	5,323,343	92.4
相模原市 Sagamihara	43,835,317	42,353,461	96.6	19,841,645	19,093,792	96.2	17,141,844	16,495,750	96.2	6,851,828	6,763,919	98.7
富山市 Toyama	32,954,399	29,323,571	89.0	10,990,506	9,779,602	89.0	14,990,850	13,339,198	89.0	6,973,043	6,204,771	89.0
金沢市 Kanazawa	33,471,289	31,194,307	93.2	14,156,097	13,193,087	93.2	15,301,656	14,260,716	93.2	4,013,536	3,740,504	93.2
長野市 Nagano	24,546,917	23,217,906	94.6	9,614,350	9,093,813	94.6	10,674,334	10,096,409	94.6	4,258,233	4,027,684	94.6
岐阜市 Gifu	30,486,198	26,504,564	86.9	13,513,060	11,675,309	86.4	13,809,019	12,098,868	87.6	3,164,119	2,730,387	86.3
豊橋市 Toyohashi	28,821,931	26,767,840	92.9	12,700,122	11,639,462	91.6	11,197,878	10,294,012	91.9	4,923,931	4,834,366	98.2
岡崎市 Okazaki	26,414,606	25,011,073	94.7	10,880,363	10,330,068	94.9	10,346,392	9,823,104	94.9	5,187,851	4,857,901	93.6
豊田市 Toyota	36,470,627	34,980,038	95.9	12,518,275	12,006,642	95.9	14,028,321	13,454,970	95.9	9,924,031	9,518,426	95.9
高槻市 Takatsuki	19,728,026	18,643,086	94.5	8,915,228	8,355,619	93.7	8,274,526	7,755,134	93.7	2,538,272	2,532,333	99.8
東大阪市 Higashiosaka	35,424,317	32,270,036	91.1	17,866,967	16,106,830	90.1	13,803,747	12,443,892	90.1	3,753,603	3,719,314	99.1
姫路市 Himeji	44,254,146	40,901,225	92.4	18,173,194	16,796,300	92.4	15,758,473	14,564,530	92.4	10,322,479	9,540,395	92.4
奈良市 Nara	22,130,498	19,389,932	87.6	10,238,044	8,970,244	87.6	9,453,756	8,282,998	87.6	2,438,698	2,136,690	87.6
和歌山市 Wakayama	28,575,111	25,211,160	88.2	12,503,442	10,886,988	87.1	11,311,979	9,849,558	87.1	4,759,690	4,474,614	94.0
岡山市 Okayama	47,620,113	43,968,518	92.3	19,121,683	17,472,736	91.4	21,500,598	19,646,508	91.4	6,997,832	6,849,274	97.9
倉敷市 Kurashiki	38,782,177	36,173,497	93.3	14,667,816	13,635,195	93.0	12,612,836	11,758,368	93.2	11,501,525	10,779,934	93.7
福山市 Fukuyama	34,573,031	32,935,433	95.3	14,478,600	13,792,802	95.3	12,058,197	11,487,044	95.3	8,036,234	7,655,587	95.3
下関市 Shimonoseki	16,872,511	15,098,361	89.5	6,208,723	5,430,167	87.5	7,664,398	6,703,306	87.5	2,999,390	2,964,888	98.8
高松市 Takamatsu	29,753,098	27,009,029	90.8	12,208,117	10,973,381	89.9	14,354,511	12,902,687	89.9	3,190,470	3,132,961	98.2
松山市 Matsuyama	32,858,859	30,101,523	91.6	13,866,458	12,741,594	91.9	15,372,110	14,029,488	91.3	3,620,291	3,330,441	92.0
高知市 Kochi	24,317,221	22,170,891	91.2	11,718,966	10,677,716	91.1	9,885,841	9,014,342	91.2	2,712,414	2,478,833	91.4
長崎市 Nagasaki	23,285,382	20,958,306	90.0	7,886,637	7,015,476	89.0	12,074,511	10,809,376	89.5	3,324,234	3,133,454	94.3
熊本市 Kumamoto	39,146,221	35,198,971	89.9	15,744,108	14,156,575	89.9	18,569,335	16,696,924	89.9	4,832,778	4,345,472	89.9
大分市 Oita	38,103,266	35,973,336	94.4	13,446,893	12,417,440	92.3	14,071,637	13,015,301	92.5	10,584,736	10,540,595	99.6
宮崎市 Miyazaki	21,148,238	19,219,426	90.9	7,495,948	6,812,326	90.9	10,678,094	9,704,080	90.9	2,974,196	2,703,020	90.9
鹿児島市 Kagoshima	37,023,966	33,511,248	90.5	15,630,904	14,147,892	90.5	16,911,960	15,307,406	90.5	4,481,102	4,055,950	90.5

**2-6-5表 中核市別・税目別徴収実績**  
Table 2-6-5 Local tax collections of each core city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(2) 固定資産税内訳 Breakdown of fixed assets tax									(3) 軽自動車税 Light motor vehicle tax		
	(イ) 交納付金 Grants in substitution for tax on specific properties			(i) 交付金 Grants in lieu of tax on national properties etc.			(ii) 納付金 Grants in substitution for tax on the properties of Japan Post					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	4,124,638	4,124,638	100.0	4,124,638	4,124,638	100.0				7,996,449	7,297,150	91.3
平成10年度 FY 1998	4,906,270	4,906,270	100.0	4,906,270	4,906,270	100.0				9,975,577	9,069,034	90.9
平成11年度 FY 1999	5,650,935	5,650,935	100.0	5,650,935	5,650,935	100.0				12,089,561	10,997,684	91.0
平成12年度 FY 2000	6,606,363	6,606,363	100.0	6,606,363	6,606,363	100.0				13,623,017	12,333,165	90.5
平成13年度 FY 2001	7,052,282	7,052,282	100.0	7,052,282	7,052,282	100.0				14,535,078	13,141,309	90.4
平成14年度 FY 2002	7,135,956	7,135,956	100.0	7,135,956	7,135,956	100.0				16,351,025	14,727,868	90.1
平成15年度 FY 2003	8,381,119	8,381,119	100.0	8,381,119	8,381,119	100.0				19,035,984	17,084,825	89.8
平成16年度 FY 2004	9,754,949	9,754,949	100.0	8,478,421	8,478,421	100.0	1,276,528	1,276,528	100.0	20,877,592	18,729,375	89.7
平成17年度 FY 2005	10,882,955	10,882,955	100.0	9,619,769	9,619,769	100.0	1,263,186	1,263,186	100.0	23,716,711	21,263,633	89.7
平成18年度 FY 2006	10,432,164	10,432,164	100.0	9,285,248	9,285,248	100.0	1,146,916	1,146,916	100.0	24,455,039	21,999,891	90.0
平成19年度 FY 2007	9,373,952	9,373,952	100.0	8,354,402	8,354,402	100.0	1,019,550	1,019,550	100.0	22,754,915	20,442,205	89.8
函館市 Hakodate	246,219	246,219	100.0	224,841	224,841	100.0	21,378	21,378	100.0	406,501	368,927	90.8
旭川市 Asahikawa	136,483	136,483	100.0	98,262	98,262	100.0	38,221	38,221	100.0	424,374	382,909	90.2
青森市 Aomori	183,284	183,284	100.0	158,527	158,527	100.0	24,757	24,757	100.0	477,237	432,165	90.6
秋田市 Akita	335,804	335,804	100.0	310,146	310,146	100.0	25,658	25,658	100.0	467,910	430,367	92.0
郡山市 Koriyama	115,425	115,425	100.0	88,414	88,414	100.0	27,011	27,011	100.0	494,988	443,420	89.6
いわき市 Iwaki	119,144	119,144	100.0	104,637	104,637	100.0	14,507	14,507	100.0	595,823	524,434	88.0
宇都宮市 Utsunomiya	231,626	231,626	100.0	181,825	181,825	100.0	49,801	49,801	100.0	638,320	569,695	89.2
川越市 Kawagoe	123,398	123,398	100.0	88,790	88,790	100.0	34,608	34,608	100.0	330,827	304,703	92.1
船橋市 Funabashi	190,709	190,709	100.0	176,468	176,468	100.0	14,241	14,241	100.0	367,646	310,757	84.5
横須賀市 Yokosuka	264,705	264,705	100.0	247,387	247,387	100.0	17,318	17,318	100.0	350,791	323,370	92.2
相模原市 Sagamihara	1,189,006	1,189,006	100.0	1,166,589	1,166,589	100.0	22,417	22,417	100.0	621,011	570,627	91.9
富山市 Toyama	290,596	290,596	100.0	264,308	264,308	100.0	26,288	26,288	100.0	685,354	647,565	94.5
金沢市 Kanazawa	342,367	342,367	100.0	285,712	285,712	100.0	56,655	56,655	100.0	647,248	583,759	90.2
長野市 Nagano	272,810	272,810	100.0	216,961	216,961	100.0	55,849	55,849	100.0	711,412	673,088	94.6
岐阜市 Gifu	138,320	138,320	100.0	109,829	109,829	100.0	28,491	28,491	100.0	544,617	494,966	90.9
豊橋市 Toyohashi	151,617	151,617	100.0	133,658	133,658	100.0	17,959	17,959	100.0	642,829	580,437	90.3
岡崎市 Okazaki	75,501	75,501	100.0	57,951	57,951	100.0	17,550	17,550	100.0	556,861	508,308	91.3
豊田市 Toyota	218,682	218,682	100.0	207,535	207,535	100.0	11,147	11,147	100.0	612,243	564,979	92.3
高槻市 Takatsuki	277,644	277,644	100.0	248,240	248,240	100.0	29,404	29,404	100.0	273,835	248,258	90.7
東大阪市 Higashiosaka	299,120	299,120	100.0	280,966	280,966	100.0	18,154	18,154	100.0	457,078	387,758	84.8
姫路市 Himeji	335,684	335,684	100.0	298,592	298,592	100.0	37,092	37,092	100.0	836,000	756,833	90.5
奈良市 Nara	110,455	110,455	100.0	87,243	87,243	100.0	23,212	23,212	100.0	427,685	359,319	84.0
和歌山市 Wakayama	186,899	186,899	100.0	175,104	175,104	100.0	11,795	11,795	100.0	756,119	633,612	83.8
岡山市 Okayama	311,767	311,767	100.0	265,344	265,344	100.0	46,423	46,423	100.0	1,258,461	1,122,249	89.2
倉敷市 Kurashiki	222,077	222,077	100.0	202,386	202,386	100.0	19,691	19,691	100.0	1,007,260	907,053	90.1
福山市 Fukuyama	88,998	88,998	100.0	65,104	65,104	100.0	23,894	23,894	100.0	935,315	871,740	93.2
下関市 Shimonoseki	199,918	199,918	100.0	183,076	183,076	100.0	16,842	16,842	100.0	573,226	500,492	87.3
高松市 Takamatsu	314,019	314,019	100.0	285,961	285,961	100.0	28,058	28,058	100.0	783,647	700,371	89.4
松山市 Matsuyama	261,536	261,536	100.0	217,949	217,949	100.0	43,587	43,587	100.0	927,754	806,109	86.9
高知市 Kochi	227,079	227,079	100.0	194,128	194,128	100.0	32,951	32,951	100.0	734,159	654,746	89.2
長崎市 Nagasaki	370,452	370,452	100.0	345,157	345,157	100.0	25,295	25,295	100.0	670,354	600,745	89.6
熊本市 Kumamoto	530,331	530,331	100.0	461,484	461,484	100.0	68,847	68,847	100.0	981,127	876,282	89.3
大分市 Oita	191,180	191,180	100.0	163,299	163,299	100.0	27,881	27,881	100.0	811,032	748,649	92.3
宮崎市 Miyazaki	359,214	359,214	100.0	339,374	339,374	100.0	19,840	19,840	100.0	756,025	652,788	86.3
鹿児島市 Kagoshima	461,883	461,883	100.0	419,155	419,155	100.0	42,728	42,728	100.0	989,846	900,725	91.0

**2-6-5表 中核市別・税目別徴収実績**  
Table 2-6-5 Local tax collections of each core city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(4) 市町村たばこ税 Municipal tobacco tax			(5) 鉱産税 Tax on mine products			(6) 特別土地保有税 Special land holding tax			(7) 法定外普通税 Extra-legal ordinary taxes		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	53,961,484	53,959,810	100.0	112,198	112,198	100.0	7,813,675	4,167,384	53.3	-	-	-
平成10年度 FY 1998	64,087,978	64,086,189	100.0	98,526	98,526	100.0	7,121,101	3,222,064	45.2	-	-	-
平成11年度 FY 1999	77,736,959	77,733,171	100.0	90,686	90,686	100.0	7,454,674	3,013,882	40.4	-	-	-
平成12年度 FY 2000	84,158,869	84,153,352	100.0	113,238	113,238	100.0	6,410,697	2,607,604	40.7	-	-	-
平成13年度 FY 2001	85,440,225	85,432,878	100.0	117,312	117,322	100.0	6,732,562	1,908,710	28.4	-	-	-
平成14年度 FY 2002	88,225,075	88,156,129	99.9	111,559	111,543	100.0	6,967,572	1,809,979	26.0	-	-	-
平成15年度 FY 2003	104,066,732	104,052,490	100.0	119,465	119,446	100.0	5,799,851	492,087	8.5	-	-	-
平成16年度 FY 2004	108,184,543	108,173,661	100.0	116,154	116,129	100.0	4,694,549	451,263	9.6	-	-	-
平成17年度 FY 2005	112,562,963	112,552,572	100.0	123,017	123,017	100.0	5,152,684	585,796	11.4	-	-	-
平成18年度 FY 2006	112,321,547	112,302,479	100.0	129,267	129,267	100.0	3,721,739	440,744	11.8	-	-	-
平成19年度 FY 2007	101,042,716	101,042,422	100.0	16,692	16,692	100.0	2,246,314	87,480	3.9	-	-	-
函館市 Hakodate	2,367,294	2,367,294	100.0	-	-	-	12,548	11,905	94.9	-	-	-
旭川市 Asahikawa	2,811,599	2,811,599	100.0	-	-	-	-	-	-	-	-	-
青森市 Aomori	2,259,307	2,259,307	100.0	-	-	-	25,092	6,112	24.4	-	-	-
秋田市 Akita	2,116,645	2,116,645	100.0	9,845	9,845	100.0	21,664	-	-	-	-	-
郡山市 Koriyama	2,658,499	2,658,499	100.0	-	-	-	5,759	489	8.5	-	-	-
いわき市 Iwaki	2,450,912	2,450,912	100.0	55	55	100.0	16,582	220	1.3	-	-	-
宇都宮市 Utsunomiya	3,834,562	3,834,562	100.0	38	38	100.0	282,178	-	-	-	-	-
川越市 Kawagoe	1,951,137	1,951,137	100.0	-	-	-	189,036	80	0.0	-	-	-
船橋市 Funabashi	3,271,265	3,271,265	100.0	-	-	-	21,651	529	2.4	-	-	-
横須賀市 Yokosuka	2,740,507	2,740,507	100.0	-	-	-	125,474	21,091	16.8	-	-	-
相模原市 Sagamihara	4,037,065	4,037,031	100.0	-	-	-	-	-	-	-	-	-
富山市 Toyama	2,682,376	2,682,376	100.0	-	-	-	16,870	3,354	19.9	-	-	-
金沢市 Kanazawa	3,409,603	3,409,603	100.0	-	-	-	4,572	4,072	89.1	-	-	-
長野市 Nagano	2,280,794	2,280,794	100.0	-	-	-	-	-	-	-	-	-
岐阜市 Gifu	2,672,240	2,672,240	100.0	-	-	-	85,168	373	0.4	-	-	-
豊橋市 Toyohashi	2,491,843	2,491,843	100.0	107	107	100.0	-	-	-	-	-	-
岡崎市 Okazaki	2,070,342	2,070,342	100.0	621	621	100.0	2,125	113	5.3	-	-	-
豊田市 Toyota	2,826,396	2,826,396	100.0	491	491	100.0	4,574	10	0.2	-	-	-
高槻市 Takatsuki	1,688,443	1,688,443	100.0	-	-	-	9,039	-	-	-	-	-
東大阪市 Higashiosaka	3,846,246	3,846,159	100.0	-	-	-	-	-	-	-	-	-
姫路市 Himeji	3,854,216	3,854,216	100.0	-	-	-	53,186	931	1.8	-	-	-
奈良市 Nara	1,789,412	1,789,412	100.0	-	-	-	592,936	10	0.0	-	-	-
和歌山市 Wakayama	2,733,328	2,733,328	100.0	-	-	-	132,304	-	-	-	-	-
岡山市 Okayama	4,731,458	4,731,458	100.0	60	60	100.0	33,030	-	-	-	-	-
倉敷市 Kurashiki	3,153,295	3,153,259	100.0	-	-	-	28,856	3,300	11.4	-	-	-
福山市 Fukuyama	3,152,558	3,152,558	100.0	-	-	-	-	-	-	-	-	-
下関市 Shimonoseki	1,824,872	1,824,872	100.0	-	-	-	388,543	3,695	1.0	-	-	-
高松市 Takamatsu	2,880,935	2,880,913	100.0	-	-	-	929	-	-	-	-	-
松山市 Matsuyama	3,329,968	3,329,968	100.0	-	-	-	6,090	-	-	-	-	-
高知市 Kochi	2,366,864	2,366,830	100.0	5,444	5,444	100.0	10,135	-	-	-	-	-
長崎市 Nagasaki	2,695,803	2,695,803	100.0	-	-	-	11,726	8,196	69.9	-	-	-
熊本市 Kumamoto	4,436,102	4,436,061	100.0	-	-	-	8,791	4,000	45.5	-	-	-
大分市 Oita	3,280,485	3,280,459	100.0	-	-	-	142,527	17,535	12.3	-	-	-
宮崎市 Miyazaki	2,498,753	2,498,753	100.0	31	31	100.0	12,753	-	-	-	-	-
鹿児島市 Kagoshima	3,847,592	3,847,578	100.0	-	-	-	2,176	1,465	67.3	-	-	-

**2-6-5表 中核市別・税目別徴収実績**  
Table 2-6-5 Local tax collections of each core city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	2 目 的 税			2 目 的 税 内 訳 Breakdown of special purpose taxes								
				(1) 入 湯 税			(2) 事 業 所 税			(3) 都 市 計 画 税		
	Special purpose taxes			Mineral bath taking tax			Business office tax			City planning tax		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	151,913,374	142,215,529	93.6	510,698	505,089	98.9	42,565,046	41,655,269	97.9	108,837,630	100,055,171	91.9
平成10年度 FY 1998	179,489,766	162,766,076	90.7	535,035	521,992	97.6	53,837,227	52,692,843	97.9	125,117,504	109,551,241	87.6
平成11年度 FY 1999	203,730,246	189,632,262	93.1	689,714	659,365	95.6	61,539,882	59,983,518	97.5	141,500,650	128,989,379	91.2
平成12年度 FY 2000	210,290,606	194,480,228	92.5	894,375	857,414	95.9	68,251,465	66,235,146	97.0	141,144,766	127,387,668	90.3
平成13年度 FY 2001	218,180,187	201,213,439	92.2	866,448	826,405	95.4	67,385,818	65,189,794	96.7	149,927,921	135,197,240	90.2
平成14年度 FY 2002	233,404,414	214,615,725	92.0	883,562	829,495	93.9	72,057,196	69,638,936	96.6	160,463,656	144,147,294	89.8
平成15年度 FY 2003	263,748,807	242,695,275	92.0	898,309	852,081	94.9	76,324,619	74,240,752	97.3	186,525,879	167,602,442	89.9
平成16年度 FY 2004	262,162,259	241,912,115	92.3	1,024,412	989,117	96.6	75,741,656	73,756,452	97.4	185,396,191	167,166,546	90.2
平成17年度 FY 2005	263,738,845	244,079,015	92.5	1,473,456	1,417,428	96.2	76,663,267	74,899,517	97.7	185,602,122	167,762,070	90.4
平成18年度 FY 2006	240,865,989	223,960,461	93.0	1,535,336	1,497,468	97.5	74,396,628	72,871,768	98.0	164,930,880	149,588,080	90.7
平成19年度 FY 2007	222,041,641	207,472,128	93.4	1,396,819	1,283,805	91.9	69,669,845	68,372,457	98.1	150,974,977	137,815,866	91.3
函館市 Hakodate	3,032,597	2,764,358	91.2	209,642	204,493	97.5	-	-	-	2,822,955	2,559,865	90.7
旭川市 Asahikawa	4,934,435	4,439,572	90.0	10,603	10,603	100.0	1,348,217	1,299,030	96.4	3,575,615	3,129,939	87.5
青森市 Aomori	70,423	66,966	95.1	70,423	66,966	95.1	-	-	-	-	-	-
秋田市 Akita	1,421,349	1,382,988	97.3	33,046	33,046	100.0	1,388,303	1,349,942	97.2	-	-	-
郡山市 Koriyama	5,933,064	5,417,293	91.3	83,462	83,462	100.0	1,844,727	1,810,465	98.1	4,004,875	3,523,366	88.0
いわき市 Iwaki	6,071,836	5,561,588	91.6	143,105	130,177	91.0	2,295,602	2,237,089	97.5	3,633,129	3,194,322	87.9
宇都宮市 Utsunomiya	8,889,103	8,262,659	93.0	13,913	13,820	99.3	2,875,076	2,846,190	99.0	6,000,114	5,402,649	90.0
川越市 Kawagoe	4,451,215	4,095,966	92.0	-	-	-	1,501,791	1,457,419	97.0	2,949,424	2,638,547	89.5
船橋市 Funabashi	9,422,989	8,857,019	94.0	965	965	100.0	1,734,744	1,733,393	99.9	7,687,280	7,122,661	92.7
横須賀市 Yokosuka	7,078,276	6,621,222	93.5	-	-	-	1,709,566	1,680,575	98.3	5,368,710	4,940,647	92.0
相模原市 Sagamihara	11,542,873	11,212,931	97.1	-	-	-	2,549,411	2,540,394	99.6	8,993,462	8,672,537	96.4
富山市 Toyama	6,388,145	5,833,184	91.3	143,649	142,905	99.5	2,594,953	2,510,603	96.7	3,649,543	3,179,676	87.1
金沢市 Kanazawa	9,357,626	8,812,649	94.2	35,285	29,237	82.9	2,363,158	2,306,124	97.6	6,959,183	6,477,288	93.1
長野市 Nagano	6,079,252	5,812,759	95.6	27,709	27,709	100.0	1,847,191	1,810,113	98.0	4,204,352	3,974,937	94.5
岐阜市 Gifu	7,427,152	6,512,024	87.7	36,080	36,080	100.0	1,412,593	1,309,439	92.7	5,978,479	5,166,505	86.4
豊橋市 Toyohashi	6,601,990	6,252,069	94.7	-	-	-	2,574,140	2,511,833	97.6	4,027,850	3,740,236	92.9
岡崎市 Okazaki	7,213,688	6,915,982	95.9	-	-	-	2,356,280	2,316,190	98.3	4,857,408	4,599,792	94.7
豊田市 Toyota	9,699,832	9,512,200	98.1	302	302	100.0	5,938,042	5,934,336	99.9	3,761,488	3,577,562	95.1
高槻市 Takatsuki	5,154,078	4,876,859	94.6	7,269	7,269	100.0	1,009,128	996,812	98.8	4,137,681	3,872,778	93.6
東大阪市 Higashiosaka	9,977,937	9,184,363	92.0	2,045	2,045	100.0	2,198,445	2,179,755	99.1	7,777,447	7,002,563	90.0
姫路市 Himeji	11,063,222	10,476,817	94.7	17,594	17,594	100.0	3,687,168	3,656,025	99.2	7,358,460	6,803,198	92.5
奈良市 Nara	4,615,158	4,068,800	88.2	8,410	8,410	100.0	805,538	788,853	97.9	3,801,210	3,271,537	86.1
和歌山市 Wakayama	5,605,335	5,110,048	91.2	5,682	5,682	100.0	2,041,908	2,020,504	99.0	3,557,745	3,083,862	86.7
岡山市 Okayama	11,335,166	10,560,927	93.2	23,438	23,209	99.0	3,181,792	3,126,899	98.3	8,129,936	7,410,819	91.2
倉敷市 Kurashiki	9,866,891	9,381,754	95.1	91,423	14,995	16.4	4,176,196	4,144,115	99.2	5,599,272	5,222,644	93.3
福山市 Fukuyama	7,988,487	7,733,191	96.8	27,229	27,229	100.0	2,901,519	2,885,884	99.5	5,059,739	4,820,078	95.3
下関市 Shimonoseki	1,966,173	1,711,483	87.0	50,175	47,682	95.0	-	-	-	1,915,998	1,663,801	86.8
高松市 Takamatsu	1,742,508	1,705,431	97.9	14,641	12,654	86.4	1,727,867	1,692,777	98.0	-	-	-
松山市 Matsuyama	1,823,135	1,808,254	99.2	154,790	154,417	99.8	1,668,345	1,653,837	99.1	-	-	-
高知市 Kochi	1,039,906	993,608	95.5	9,693	9,693	100.0	1,030,213	983,915	95.5	-	-	-
長崎市 Nagasaki	5,935,277	5,360,425	90.3	17,699	17,699	100.0	1,411,852	1,332,303	94.4	4,505,726	4,010,423	89.0
熊本市 Kumamoto	7,487,009	6,830,005	91.2	19,085	16,255	85.2	1,986,345	1,888,006	95.0	5,481,579	4,925,744	89.9
大分市 Oita	7,886,970	7,449,608	94.5	13,392	13,392	100.0	2,658,140	2,623,054	98.7	5,215,438	4,813,162	92.3
宮崎市 Miyazaki	3,564,211	3,303,463	92.7	70,744	70,744	100.0	1,064,862	1,028,889	96.6	2,428,605	2,203,830	90.7
鹿児島市 Kagoshima	9,374,333	8,583,663	91.6	55,326	55,071	99.5	1,786,733	1,717,694	96.1	7,532,274	6,810,898	90.4

**2-6-5表 中核市別・税目別徴収実績**  
Table 2-6-5 Local tax collections of each core city by tax item  
(単位 千円・%)  
(Unit : Thousand yen, %)

区分	2 目的税内訳 Breakdown of special purpose taxes			3 旧法による税 Taxes based on abrogated laws		
	(4) 法定外目的税 Extra-legal special purpose taxes					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	-	-	-	-	-	-
平成10年度 FY 1998	-	-	-	-	-	-
平成11年度 FY 1999	-	-	-	-	-	-
平成12年度 FY 2000	-	-	-	-	-	-
平成13年度 FY 2001	-	-	-	-	-	-
平成14年度 FY 2002	-	-	-	-	-	-
平成15年度 FY 2003	-	-	-	-	-	-
平成16年度 FY 2004	-	-	-	-	-	-
平成17年度 FY 2005	-	-	-	-	-	-
平成18年度 FY 2006	-	-	-	-	-	-
平成19年度 FY 2007	-	-	-	-	-	-
函館市 Hakodate	-	-	-	-	-	-
旭川市 Asahikawa	-	-	-	-	-	-
青森市 Aomori	-	-	-	-	-	-
秋田市 Akita	-	-	-	-	-	-
郡山市 Koriyama	-	-	-	-	-	-
いわき市 Iwaki	-	-	-	-	-	-
宇都宮市 Utsunomiya	-	-	-	-	-	-
川越市 Kawagoe	-	-	-	-	-	-
船橋市 Funabashi	-	-	-	-	-	-
横須賀市 Yokosuka	-	-	-	-	-	-
相模原市 Sagamihara	-	-	-	-	-	-
富山市 Toyama	-	-	-	-	-	-
金沢市 Kanazawa	-	-	-	-	-	-
長野市 Nagano	-	-	-	-	-	-
岐阜市 Gifu	-	-	-	-	-	-
豊橋市 Toyohashi	-	-	-	-	-	-
岡崎市 Okazaki	-	-	-	-	-	-
豊田市 Toyota	-	-	-	-	-	-
高槻市 Takatsuki	-	-	-	-	-	-
東大阪市 Higashiosaka	-	-	-	-	-	-
姫路市 Himeji	-	-	-	-	-	-
奈良市 Nara	-	-	-	-	-	-
和歌山市 Wakayama	-	-	-	-	-	-
岡山市 Okayama	-	-	-	-	-	-
倉敷市 Kurashiki	-	-	-	-	-	-
福山市 Fukuyama	-	-	-	-	-	-
下関市 Shimonoseki	-	-	-	-	-	-
高松市 Takamatsu	-	-	-	-	-	-
松山市 Matsuyama	-	-	-	-	-	-
高知市 Kochi	-	-	-	-	-	-
長崎市 Nagasaki	-	-	-	-	-	-
熊本市 Kumamoto	-	-	-	-	-	-
大分市 Oita	-	-	-	-	-	-
宮崎市 Miyazaki	-	-	-	-	-	-
鹿児島市 Kagoshima	-	-	-	-	-	-

**2-6-6表 特例市別・税目別徴収実績**  
Table 2-6-6 Local tax collections of each special case city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	総額			1 普通税			1 普通税内訳					
							Breakdown of ordinary taxes			(1) 市民税		
	Total			Ordinary taxes			Municipal inhabitant tax			Breakdown of municipal inhabitant tax		
	調定額	収入額	徴収率	調定額	収入額	徴収率	調定額	収入額	徴収率	調定額	収入額	徴収率
	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates
平成14年度 FY2002	1,665,222,740	1,510,121,577	90.7	1,518,418,983	1,378,835,530	90.8	666,476,849	609,602,666	91.5	10,421,201	9,404,713	90.2
平成15年度 FY2003	1,686,301,868	1,526,556,685	90.5	1,539,099,571	1,395,414,984	90.7	684,297,798	627,056,146	91.6	10,897,239	9,842,438	90.3
平成16年度 FY2004	1,736,919,038	1,578,000,699	90.9	1,588,129,920	1,444,858,658	91.0	702,147,981	645,190,712	91.9	13,460,757	12,188,018	90.5
平成17年度 FY2005	1,737,842,332	1,590,242,389	91.5	1,594,181,760	1,460,604,348	91.6	719,616,364	665,523,618	92.5	14,604,024	13,304,325	91.1
平成18年度 FY2006	1,768,767,139	1,630,824,642	92.2	1,631,558,113	1,506,404,984	92.3	783,620,405	731,834,850	93.4	16,180,300	14,892,106	92.0
平成19年度 FY2007	2,079,643,652	1,927,170,271	92.7	1,932,814,535	1,792,857,277	92.8	982,941,262	919,740,807	93.6	18,141,132	16,723,833	92.2
八戸市 Hachinohe	35,454,210	32,959,590	93.0	35,454,210	32,959,590	93.0	15,829,842	15,176,428	95.9	350,604	328,180	93.6
盛岡市 Morioka	46,447,616	43,203,652	93.0	43,830,648	40,831,073	93.2	21,959,045	20,777,831	94.6	427,452	398,799	93.3
山形市 Yamagata	40,199,299	37,976,903	94.5	37,130,709	35,147,808	94.7	18,336,474	17,573,633	95.8	371,716	352,271	94.8
水戸市 Mito	48,627,785	43,191,459	88.8	46,364,581	41,335,222	89.2	24,129,293	22,371,264	92.7	399,840	361,720	90.5
つくば市 Tsukuba	42,216,074	38,839,446	92.0	40,951,991	37,605,699	91.8	21,397,926	20,014,300	93.5	296,381	270,124	91.1
前橋市 Maebashi	55,814,505	51,003,065	91.4	53,306,147	48,744,098	91.4	26,552,585	24,477,008	92.2	462,167	432,163	93.5
高崎市 Takasaki	60,735,473	55,337,165	91.1	57,419,513	52,466,756	91.4	27,693,593	25,953,214	93.7	502,466	463,668	92.3
伊勢崎市 Isezaki	33,767,900	30,066,813	89.0	31,978,013	28,525,381	89.2	14,348,823	12,957,696	90.3	323,161	284,539	88.0
太田市 Ota	40,514,130	36,757,613	90.7	38,887,659	35,311,941	90.8	17,687,337	16,234,457	91.8	340,170	302,952	89.1
川口市 Kawaguchi	89,419,971	80,210,335	89.7	80,102,006	71,816,345	89.7	42,288,250	37,450,258	88.6	798,607	698,258	87.4
所沢市 Tokorozawa	60,122,222	55,011,341	91.5	55,160,935	50,467,899	91.5	31,383,261	28,906,702	92.1	536,630	490,500	91.4
草加市 Soka	39,595,439	35,620,646	90.0	36,756,917	33,063,645	90.0	20,205,063	18,035,925	89.3	393,484	345,133	87.7
越谷市 Koshigaya	48,072,503	45,542,511	94.7	44,976,734	42,618,075	94.8	24,576,231	23,315,532	94.9	480,338	453,975	94.5
平塚市 Hiratsuka	50,162,724	47,144,820	94.0	47,287,235	44,466,670	94.0	24,280,098	22,660,303	93.3	393,453	359,947	91.5
小田原市 Odawara	37,267,536	34,652,579	93.0	35,090,330	32,644,929	93.0	16,476,074	15,358,910	93.2	303,685	279,219	91.9
茅ヶ崎市 Chigasaki	39,200,470	36,623,691	93.4	35,890,336	33,532,264	93.4	21,447,581	19,888,505	92.7	353,204	325,920	92.3
厚木市 Atsugi	51,398,653	47,174,286	91.8	48,595,131	44,644,760	91.9	23,762,786	21,821,382	91.8	357,113	317,494	88.9
大和市 Yamato	39,592,502	36,821,550	93.0	37,439,149	34,791,788	92.9	20,882,806	19,014,498	91.1	364,366	326,752	89.7
長岡市 Nagaoka	41,430,693	39,596,803	95.6	39,697,621	37,974,297	95.7	18,955,896	18,353,595	96.8	420,535	403,745	96.0
上越市 Joetsu	30,524,484	29,044,480	95.2	29,362,531	27,960,175	95.2	14,264,669	13,808,122	96.8	313,079	298,033	95.2
福井市 Fukui	51,877,042	47,759,440	92.1	47,753,386	44,082,265	92.3	22,054,100	20,861,845	94.6	423,165	392,335	92.7
甲府市 Kofu	35,838,439	31,217,040	87.1	33,933,964	29,709,290	87.6	16,572,936	15,323,258	92.5	296,945	264,752	89.2
松本市 Matsumoto	39,210,496	36,905,946	94.1	37,334,768	35,173,594	94.2	19,017,785	18,114,920	95.3	339,951	316,409	93.1
沼津市 Numazu	41,985,598	39,140,753	93.2	38,833,848	36,191,213	93.2	19,780,557	18,330,058	92.7	349,852	314,061	89.8
富士市 Fuji	48,365,655	45,671,789	94.4	44,700,877	42,186,903	94.4	19,811,937	18,459,073	93.2	387,415	355,628	91.8
一宮市 Ichinomiya	52,695,151	48,316,095	91.7	49,555,091	45,497,167	91.8	25,784,369	23,792,009	92.3	564,863	516,496	91.4
春日井市 Kasugai	51,118,228	48,148,224	94.2	47,255,611	44,487,017	94.1	25,415,114	23,700,647	93.3	475,766	438,705	92.2
四日市市 Yokkaichi	62,609,437	60,367,262	96.4	60,024,808	57,866,511	96.4	28,290,677	27,044,355	95.6	475,262	443,148	93.2
大津市 Otsu	54,827,985	51,079,016	93.2	49,694,249	46,314,426	93.2	27,158,774	25,859,136	95.2	465,776	438,322	94.1
岸和田市 Kishiwada	26,291,475	24,928,871	94.8	24,118,102	22,928,438	95.1	11,771,566	11,300,374	96.0	256,932	244,324	95.1
豊中市 Toyonaka	70,365,800	65,447,728	93.0	63,462,717	59,046,627	93.0	35,999,210	33,461,890	93.0	543,536	509,361	93.7
吹田市 Suita	68,246,996	65,862,542	96.5	61,631,765	59,454,343	96.5	35,279,644	33,940,246	96.2	498,733	473,683	95.0
枚方市 Hirakata	64,469,108	60,814,693	94.3	58,030,911	54,761,187	94.4	32,186,176	30,660,615	95.3	570,099	538,015	94.4
茨木市 Ibaraki	48,240,901	46,068,712	95.5	44,359,276	42,394,807	95.6	23,125,315	22,077,618	95.5	387,826	367,341	94.7
八尾市 Yao	43,356,009	41,641,976	96.0	39,680,357	38,146,867	96.1	19,653,978	19,102,132	97.2	356,200	345,457	97.0
寝屋川市 Neyagawa	33,784,643	29,842,772	88.3	30,710,241	27,287,361	88.9	15,323,991	14,216,173	92.8	341,347	303,322	88.9
尼崎市 Amagasaki	89,119,394	81,512,835	91.5	78,277,305	71,588,741	91.5	37,663,990	34,763,045	92.3	689,105	611,786	88.8
明石市 Akashi	44,300,028	41,132,954	92.9	40,593,564	37,837,392	93.2	20,946,462	19,919,981	95.1	404,607	380,511	94.0
加古川市 Kakogawa	42,133,240	39,174,268	93.0	39,135,511	36,465,727	93.2	18,676,810	17,809,519	95.4	376,456	355,954	94.6
宝塚市 Takarazuka	39,567,531	36,368,276	91.9	35,941,464	33,147,830	92.2	19,636,491	18,433,537	93.9	320,196	299,734	93.6
鳥取市 Tottori	26,967,420	24,969,987	92.6	26,312,059	24,374,006	92.6	11,410,332	10,665,907	93.5	289,330	264,209	91.3
呉市 Kure	37,259,269	35,613,615	95.6	34,828,225	33,309,589	95.6	17,773,471	17,068,489	96.0	359,439	343,083	95.4
久留米市 Kurume	44,647,481	39,428,025	88.3	41,580,494	36,867,582	88.7	19,525,763	18,055,303	92.5	429,906	391,706	91.1
佐世保市 Sasebo	31,802,137	28,978,704	91.1	29,383,546	26,829,979	91.3	13,624,381	12,631,114	92.7	349,974	322,099	92.0

## 2-6-6表 特例市別・税目別徴収実績

Table 2-6-6 Local tax collections of each special case city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(1) 市民税内訳 Breakdown of municipal inhabitant tax									(2) 固定資産税 Fixed assets tax		
	(イ) 所得割 Income based			(ウ) 法人均等割 Per capita rate on corporations			(エ) 法人税割 Corporation tax based					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成14年度 FY2002	529,120,882	477,427,582	90.2	30,612,115	29,522,089	96.4	96,322,651	93,248,282	96.8	771,543,646	694,410,755	90.0
平成15年度 FY2003	536,554,228	484,501,418	90.3	31,937,801	30,757,425	96.3	104,908,530	101,954,865	97.2	769,566,863	688,830,317	89.5
平成16年度 FY2004	533,363,328	481,688,312	90.3	33,334,291	32,274,827	96.8	121,989,605	119,039,555	97.6	796,192,959	715,637,877	89.9
平成17年度 FY2005	544,493,474	495,221,756	91.0	33,068,739	32,152,155	97.2	127,450,127	124,845,382	98.0	790,162,542	714,296,016	90.4
平成18年度 FY2006	586,908,084	539,671,959	92.0	33,060,576	32,229,799	97.5	147,471,445	145,040,986	98.4	761,641,906	691,594,487	90.8
平成19年度 FY2007	747,212,885	689,801,508	92.3	37,489,407	36,471,815	97.3	180,097,838	176,743,651	98.1	854,711,431	780,979,811	91.4
八戸市 Hachinohe	10,280,238	9,694,642	94.3	800,823	791,752	98.9	4,398,177	4,361,854	99.2	17,478,936	15,672,515	89.7
盛岡市 Morioka	16,013,023	14,939,634	93.3	1,128,336	1,112,356	98.6	4,390,234	4,327,042	98.6	19,563,826	17,783,260	90.9
山形市 Yamagata	13,243,158	12,550,405	94.8	928,624	918,663	98.9	3,792,976	3,752,294	98.9	16,915,618	15,721,842	92.9
水戸市 Mito	16,353,917	14,794,768	90.5	1,376,997	1,355,331	98.4	5,998,539	5,859,445	97.7	19,955,088	16,748,550	83.9
つくば市 Tsukuba	14,445,923	13,166,117	91.1	831,054	783,347	94.3	5,824,568	5,794,712	99.5	17,917,838	16,067,557	89.7
前橋市 Maebashi	18,585,267	17,378,707	93.5	1,261,579	1,120,545	88.8	6,243,572	5,545,593	88.8	24,194,063	21,761,119	89.9
高崎市 Takasaki	19,367,589	17,870,368	92.3	1,523,002	1,483,225	97.4	6,300,536	6,135,953	97.4	26,674,663	23,675,803	88.8
伊勢崎市 Isezaki	10,716,949	9,436,123	88.0	694,097	670,322	96.6	2,614,616	2,566,712	98.2	15,788,337	13,805,255	87.4
太田市 Ota	12,137,789	10,810,466	89.1	849,825	835,395	98.3	4,359,553	4,285,644	98.3	19,031,811	16,955,031	89.1
川口市 Kawaguchi	35,772,729	31,277,692	87.4	1,391,488	1,332,437	95.8	4,325,426	4,141,871	95.8	33,849,918	30,552,450	90.3
所沢市 Tokorozawa	25,975,826	23,742,833	91.4	817,320	784,190	95.9	4,053,485	3,889,179	95.9	21,453,948	19,508,115	90.9
草加市 Soka	16,395,157	14,380,536	87.7	585,378	567,187	96.9	2,831,044	2,743,069	96.9	14,808,651	13,344,149	90.1
越谷市 Koshigaya	20,664,797	19,536,399	94.5	789,821	765,435	96.9	2,641,275	2,559,723	96.9	18,052,219	16,973,570	94.0
平塚市 Hiratsuka	17,807,045	16,290,600	91.5	740,977	732,465	98.9	5,338,623	5,277,291	98.9	20,929,378	19,758,816	94.4
小田原市 Odawara	13,066,871	12,014,161	91.9	615,174	607,253	98.7	2,490,344	2,458,277	98.7	16,915,456	15,606,852	92.3
茅ヶ崎市 Chigasaki	18,001,816	16,515,299	91.7	431,343	421,853	97.8	2,661,218	2,625,433	98.7	13,246,956	12,466,228	94.1
厚木市 Atsugi	16,799,450	14,935,689	88.9	1,012,730	1,006,902	99.4	5,593,493	5,561,297	99.4	22,891,825	20,947,663	91.5
大和市 Yamato	16,930,565	15,159,126	89.5	637,099	626,683	98.4	2,950,576	2,901,937	98.4	14,762,903	14,008,596	94.9
長岡市 Nagaoka	13,127,561	12,603,469	96.0	891,484	881,360	98.9	4,516,316	4,465,021	98.9	18,026,236	16,934,172	93.9
上越市 Joetsu	9,530,626	9,120,075	95.7	572,993	568,512	99.2	3,847,971	3,821,502	99.3	13,356,444	12,447,669	93.2
福井市 Fukui	15,804,120	14,750,958	93.3	1,249,766	1,226,545	98.1	4,577,049	4,492,007	98.1	23,218,815	20,779,404	89.5
甲府市 Kofu	11,638,900	10,501,030	90.2	806,904	793,050	98.3	3,830,187	3,764,426	98.3	15,533,215	12,649,221	81.4
松本市 Matsumoto	12,763,376	12,008,807	94.1	1,183,618	1,158,520	97.9	4,730,840	4,631,184	97.9	16,476,025	15,244,863	92.5
沼津市 Numazu	14,015,346	12,717,313	90.7	941,676	869,271	92.3	4,473,683	4,429,413	99.0	17,127,454	15,973,896	93.3
富士市 Fuji	15,573,924	14,296,089	91.8	713,467	705,455	98.9	3,137,131	3,101,901	98.9	22,762,169	21,650,898	95.1
一宮市 Ichinomiya	21,367,929	19,502,722	91.3	859,465	841,710	97.9	2,992,112	2,931,081	98.0	21,129,784	19,115,818	90.5
春日井市 Kasugai	20,676,790	19,059,288	92.2	746,490	735,884	98.6	3,516,068	3,466,770	98.6	19,804,265	18,784,705	94.9
四日市市 Yokkaichi	19,155,238	17,987,381	93.9	1,050,083	1,043,803	99.4	7,610,094	7,570,023	99.5	29,039,095	28,169,483	97.0
大津市 Otsu	20,669,341	19,451,009	94.1	758,503	751,722	99.1	5,265,154	5,218,083	99.1	20,321,822	18,433,351	90.7
岸和田市 Kishiwada	9,462,840	9,016,706	95.3	450,775	439,920	97.6	1,601,019	1,599,424	99.9	10,567,721	9,888,392	93.6
豊中市 Toyonaka	30,141,125	27,727,826	92.0	1,117,264	1,062,678	95.1	4,197,285	4,162,025	99.2	25,007,229	23,196,267	92.8
吹田市 Suita	27,737,843	26,480,089	95.5	1,151,638	1,113,514	96.7	5,891,430	5,872,960	99.7	24,291,075	23,490,369	96.7
枚方市 Hirakata	25,525,343	24,088,807	94.4	716,336	709,639	99.1	5,374,398	5,324,154	99.1	23,505,215	21,811,656	92.8
茨木市 Ibaraki	18,215,732	17,253,540	94.7	748,895	738,126	98.6	3,772,862	3,718,611	98.6	19,210,113	18,333,531	95.4
八尾市 Yao	14,798,122	14,336,320	96.9	708,475	696,637	98.3	3,791,181	3,723,718	98.2	17,758,146	16,820,667	94.7
寝屋川市 Neyagawa	12,804,441	11,755,734	91.8	523,637	518,476	99.0	1,654,566	1,638,641	99.0	13,302,991	11,356,735	85.4
尼崎市 Amagasaki	25,723,309	23,038,768	89.6	1,465,590	1,443,844	98.5	9,785,986	9,668,647	98.8	36,907,639	33,191,922	89.9
明石市 Akashi	16,200,191	15,233,385	94.0	724,894	718,944	99.2	3,616,770	3,587,141	99.2	17,696,836	16,008,372	90.5
加古川市 Kakogawa	14,347,291	13,565,945	94.6	611,953	601,822	98.3	3,341,110	3,285,798	98.3	18,614,019	16,862,747	90.6
宝塚市 Takarazuka	17,940,467	16,793,948	93.6	459,850	434,818	94.6	915,978	905,037	98.8	15,265,277	13,738,099	90.0
鳥取市 Tottori	8,723,097	8,071,957	92.5	713,556	664,264	93.1	1,684,349	1,665,477	98.9	13,163,902	12,007,023	91.2
吳市 Kure	13,209,901	12,608,803	95.4	537,594	526,394	97.9	3,666,537	3,590,209	97.9	15,170,937	14,384,435	94.8
久留米市 Kurume	14,862,110	13,541,502	91.1	783,771	763,101	97.4	3,449,976	3,358,994	97.4	19,383,147	16,218,837	83.7
佐世保市 Sasebo	10,639,813	9,796,472	92.1	585,063	548,465	93.7	2,049,531	1,964,078	95.8	13,640,426	12,129,908	88.9

**2-6-6表 特例市別・税目別徴収実績**  
Table 2-6-6 Local tax collections of each special case city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(2) 固定資産税内訳 Breakdown of fixed assets tax											
	(ア) 純固定資産税 Fixed assets tax			(イ) 土地 Land			( ii ) 家屋 Houses and buildings			( iii ) 債却資産 Depreciable assets		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成14年度 FY2002	764,664,076	687,531,185	89.9	337,293,684	300,754,839	89.2	309,552,922	276,168,095	89.2	117,817,470	110,608,251	93.9
平成15年度 FY2003	762,636,999	681,900,453	89.4	346,114,457	307,300,722	88.8	300,121,344	266,043,177	88.6	116,401,198	108,556,554	93.3
平成16年度 FY2004	788,484,654	707,929,572	89.8	347,066,487	309,756,380	89.2	324,441,810	289,235,899	89.1	116,976,357	108,937,293	93.1
平成17年度 FY2005	782,717,873	706,851,347	90.3	334,973,344	300,647,963	89.8	331,047,234	297,199,432	89.8	116,697,295	109,003,952	93.4
平成18年度 FY2006	754,174,006	684,126,587	90.7	331,312,559	298,798,590	90.2	304,465,431	274,316,861	90.1	118,396,016	111,011,136	93.8
平成19年度 FY2007	846,841,244	773,109,624	91.3	359,666,033	326,694,239	90.8	349,237,180	317,028,652	90.8	137,938,031	129,386,733	93.8
八戸市 Hachinohe	17,400,454	15,594,033	89.6	6,862,347	6,150,924	89.6	7,232,786	6,490,913	89.7	3,305,321	2,952,196	89.3
盛岡市 Morioka	19,255,189	17,474,623	90.8	7,738,005	7,023,051	90.8	8,836,059	8,019,104	90.8	2,681,125	2,432,468	90.7
山形市 Yamagata	16,778,894	15,585,118	92.9	7,282,165	6,703,019	92.0	7,411,303	6,821,889	92.0	2,085,426	2,060,210	98.8
水戸市 Mito	19,667,008	16,460,470	83.7	7,815,245	6,504,100	83.2	9,288,949	7,730,564	83.2	2,562,814	2,225,806	86.9
つくば市 Tsukuba	17,622,218	15,771,937	89.5	6,167,776	5,520,178	89.5	8,282,443	7,412,810	89.5	3,171,999	2,838,949	89.5
前橋市 Maebashi	24,044,745	21,611,801	89.9	10,320,430	9,279,065	89.9	10,195,500	9,164,190	89.9	3,528,815	3,168,546	89.8
高崎市 Takasaki	26,504,419	23,505,559	88.7	10,834,976	9,609,046	88.7	10,880,984	9,649,847	88.7	4,788,459	4,246,666	88.7
伊勢崎市 Isezaki	15,750,913	13,767,831	87.4	6,334,834	5,537,262	87.4	6,311,093	5,516,510	87.4	3,104,986	2,714,059	87.4
太田市 Ota	18,984,094	16,907,314	89.1	7,194,359	6,407,365	89.1	7,149,604	6,367,463	89.1	4,640,131	4,132,486	89.1
川口市 Kawaguchi	33,750,771	30,453,303	90.2	17,137,634	15,325,785	89.4	13,292,305	11,886,998	89.4	3,320,832	3,240,520	97.6
所沢市 Tokorozawa	21,226,040	19,280,207	90.8	10,568,470	9,599,637	90.8	8,413,392	7,642,120	90.8	2,244,178	2,038,450	90.8
草加市 Soka	14,766,285	13,301,783	90.1	7,082,673	6,380,223	90.1	5,797,757	5,222,743	90.1	1,885,855	1,698,817	90.1
越谷市 Koshigaya	17,984,366	16,905,717	94.0	9,169,551	8,603,818	93.8	7,004,415	6,572,263	93.8	1,810,400	1,729,636	95.5
平塚市 Hiratsuka	20,806,603	19,636,041	94.4	9,970,036	9,304,089	93.3	7,234,903	6,751,648	93.3	3,601,664	3,580,304	99.4
小田原市 Odawara	16,873,620	15,565,016	92.2	7,365,280	6,794,079	92.2	5,863,389	5,408,664	92.2	3,644,951	3,362,273	92.2
茅ヶ崎市 Chigasaki	13,158,195	12,377,467	94.1	6,769,674	6,333,477	93.6	4,928,938	4,604,452	93.4	1,459,583	1,439,538	98.6
厚木市 Atsugi	22,774,804	20,830,642	91.5	9,517,273	8,599,599	90.4	8,973,507	8,108,263	90.4	4,284,024	4,122,780	96.2
大和市 Yamato	14,653,735	13,899,428	94.9	7,018,219	6,615,322	94.3	5,817,185	5,295,591	94.3	2,018,331	1,988,515	98.5
長岡市 Nagaoka	17,965,643	16,873,579	93.9	6,514,922	6,118,906	93.9	8,071,691	7,581,041	93.9	3,379,030	3,173,632	93.9
上越市 Joetsu	13,279,225	12,370,450	93.2	4,538,383	4,228,729	93.2	5,745,271	5,346,815	93.1	2,995,571	2,794,906	93.3
福井市 Fukui	22,767,285	20,327,874	89.3	9,899,098	8,838,454	89.3	10,152,050	9,064,305	89.3	2,716,137	2,425,115	89.3
甲府市 Kofu	15,409,257	12,525,263	81.3	6,277,462	4,948,519	78.8	7,231,323	5,700,448	78.8	1,900,472	1,876,296	98.7
松本市 Matsumoto	16,322,337	15,091,175	92.5	6,253,764	5,781,429	92.4	7,145,305	6,606,917	92.5	2,923,268	2,702,829	92.5
沼津市 Numazu	17,046,575	15,893,017	93.2	7,020,119	6,540,108	93.2	6,865,002	6,404,450	93.3	3,161,454	2,948,459	93.3
富士市 Fuji	22,667,282	21,556,011	95.1	9,040,563	8,597,347	95.1	7,192,402	6,839,792	95.1	6,434,317	6,118,872	95.1
一宮市 Ichinomiya	21,037,176	19,023,210	90.4	8,895,841	8,043,013	90.4	9,604,840	8,685,998	90.4	2,536,495	2,294,199	90.4
春日井市 Kasugai	19,655,595	18,636,035	94.8	8,665,605	8,216,628	94.8	7,931,122	7,519,640	94.8	3,058,868	2,899,767	94.8
四日市市 Yokkaichi	28,975,928	28,106,316	97.0	9,528,006	9,069,132	95.2	8,866,534	8,463,087	95.4	10,581,388	10,574,097	99.9
大津市 Otsu	20,111,278	18,222,807	90.6	7,149,434	6,478,094	90.6	9,078,855	8,226,341	90.6	3,882,989	3,518,372	90.6
岸和田市 Kishiwada	10,311,067	9,631,738	93.4	4,647,986	4,308,224	92.7	4,532,764	4,198,526	92.6	1,130,317	1,124,988	99.5
豊中市 Toyonaka	24,662,250	22,851,288	92.7	10,678,133	9,802,223	91.8	11,236,482	10,313,262	91.8	2,747,635	2,735,803	99.6
吹田市 Suita	23,790,520	22,989,814	96.6	10,145,391	9,766,334	96.3	10,747,589	10,354,014	96.3	2,897,540	2,869,466	99.0
枚方市 Hirakata	22,925,580	21,232,021	92.6	9,955,239	9,219,825	92.6	10,158,711	9,408,267	92.6	2,811,630	2,603,929	92.6
茨木市 Ibaraki	18,904,486	18,027,904	95.4	8,385,339	7,949,246	94.8	7,667,318	7,268,567	94.8	2,851,829	2,810,091	98.5
八尾市 Yao	17,471,494	16,534,015	94.6	8,430,845	7,959,399	94.4	6,611,997	6,251,675	94.6	2,428,652	2,322,941	95.6
寝屋川市 Neyagawa	13,031,160	11,084,904	85.1	6,269,741	5,257,043	83.8	5,555,936	4,673,040	84.1	1,205,483	1,154,821	95.8
尼崎市 Amagasaki	36,616,312	32,900,595	89.9	17,810,735	15,512,175	87.1	13,163,584	11,793,193	89.6	5,641,993	5,595,227	99.2
明石市 Akashi	17,491,922	15,803,458	90.3	6,813,947	6,127,878	89.9	7,712,827	6,936,250	89.9	2,965,148	2,739,330	92.4
加古川市 Kakogawa	18,438,824	16,687,552	90.5	7,079,882	6,407,454	90.5	7,011,177	6,345,273	90.5	4,347,765	3,934,825	90.5
宝塚市 Takarazuka	15,165,128	13,637,950	89.9	7,373,047	6,569,369	89.1	6,473,151	5,767,564	89.1	1,318,930	1,301,017	98.6
鳥取市 Tottori	13,023,703	11,866,824	91.1	4,903,800	4,509,374	92.0	5,783,801	5,224,309	90.3	2,336,102	2,133,141	91.3
吳市 Kure	15,081,014	14,294,512	94.8	6,119,559	5,800,413	94.8	5,818,847	5,515,383	94.8	3,142,608	2,978,716	94.8
久留米市 Kurume	19,239,108	16,074,798	83.6	7,774,636	6,495,920	83.6	9,155,149	7,649,376	83.6	2,309,323	1,929,502	83.6
佐世保市 Sasebo	13,448,742	11,938,224	88.8	4,345,609	3,858,964	88.8	7,008,940	6,225,087	88.8	2,094,193	1,854,173	88.5

**2-6-6表 特例市別・税目別徴収実績**  
Table 2-6-6 Local tax collections of each special case city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(2) 固定資産税内訳 Breakdown of fixed assets tax									(3) 軽自動車税 Light motor vehicle tax		
	(イ) 交付金 Grants in substitution for tax on national properties etc.			(ロ) 納付金 Grants in substitution for tax on the properties of Japan Post								
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成14年度 FY2002	6,879,570	6,879,570	100.0	6,879,570	6,879,570	100.0	-	-	-	10,324,467	8,999,551	87.2
平成15年度 FY2003	6,929,864	6,929,864	100.0	6,929,864	6,929,864	100.0	-	-	-	10,938,980	9,500,294	86.8
平成16年度 FY2004	7,708,305	7,708,305	100.0	7,025,149	7,025,149	100.0	683,156	683,156	100.0	12,022,131	10,445,118	86.9
平成17年度 FY2005	7,444,669	7,444,669	100.0	6,790,795	6,790,795	100.0	653,874	653,874	100.0	12,430,330	10,834,727	87.2
平成18年度 FY2006	7,467,900	7,467,900	100.0	6,858,286	6,858,286	100.0	609,614	609,614	100.0	12,904,846	11,279,870	87.4
平成19年度 FY2007	7,870,187	7,870,187	100.0	7,220,920	7,220,920	100.0	649,267	649,267	100.0	15,543,949	13,695,807	88.1
八戸市 Hachinohe	78,482	78,482	100.0	68,573	68,573	100.0	9,909	9,909	100.0	396,158	361,373	91.2
盛岡市 Morioka	308,637	308,637	100.0	283,509	283,509	100.0	25,128	25,128	100.0	401,461	363,833	90.6
山形市 Yamagata	136,724	136,724	100.0	113,376	113,376	100.0	23,348	23,348	100.0	401,952	375,668	93.5
水戸市 Mito	288,080	288,080	100.0	267,924	267,924	100.0	20,156	20,156	100.0	385,172	321,181	83.4
つくば市 Tsukuba	295,620	295,620	100.0	287,479	287,479	100.0	8,141	8,141	100.0	279,020	230,267	82.5
前橋市 Maebashi	149,318	149,318	100.0	134,920	134,920	100.0	14,398	14,398	100.0	537,343	483,815	90.0
高崎市 Takasaki	170,244	170,244	100.0	148,288	148,288	100.0	21,956	21,956	100.0	540,749	486,335	89.9
伊勢崎市 Isezaki	37,424	37,424	100.0	31,805	31,805	100.0	5,619	5,619	100.0	389,442	335,152	86.1
太田市 Ota	47,717	47,717	100.0	42,133	42,133	100.0	5,584	5,584	100.0	412,777	366,719	88.8
川口市 Kawaguchi	99,147	99,147	100.0	85,932	85,932	100.0	13,215	13,215	100.0	367,967	290,568	79.0
所沢市 Tokorozawa	227,908	227,908	100.0	209,269	209,269	100.0	18,639	18,639	100.0	270,833	242,723	89.6
草加市 Soka	42,366	42,366	100.0	36,038	36,038	100.0	6,328	6,328	100.0	164,223	135,785	82.7
越谷市 Koshigaya	67,853	67,853	100.0	44,796	44,796	100.0	23,057	23,057	100.0	228,411	210,171	92.0
平塚市 Hiratsuka	122,775	122,775	100.0	107,929	107,929	100.0	14,846	14,846	100.0	282,172	251,964	89.3
小田原市 Odawara	41,836	41,836	100.0	31,417	31,417	100.0	10,419	10,419	100.0	237,894	218,261	91.7
茅ヶ崎市 Chigasaki	88,761	88,761	100.0	83,420	83,420	100.0	5,341	5,341	100.0	177,096	158,828	89.7
厚木市 Atsugi	117,021	117,021	100.0	107,861	107,861	100.0	9,160	9,160	100.0	272,742	229,451	84.1
大和市 Yamato	109,168	109,168	100.0	104,525	104,525	100.0	4,643	4,643	100.0	159,406	134,460	84.4
長岡市 Nagaoka	60,593	60,593	100.0	39,465	39,465	100.0	21,128	21,128	100.0	559,794	536,009	95.8
上越市 Joetsu	77,219	77,219	100.0	64,622	64,622	100.0	12,597	12,597	100.0	491,553	462,906	94.2
福井市 Fukui	451,530	451,530	100.0	427,650	427,650	100.0	23,880	23,880	100.0	449,166	410,050	91.3
甲府市 Kofu	123,958	123,958	100.0	105,039	105,039	100.0	18,919	18,919	100.0	379,805	314,744	82.9
松本市 Matsumoto	153,688	153,688	100.0	136,014	136,014	100.0	17,674	17,674	100.0	407,064	379,917	93.3
沼津市 Numazu	80,879	80,879	100.0	64,757	64,757	100.0	16,122	16,122	100.0	311,564	284,958	91.5
富士市 Fuji	94,887	94,887	100.0	87,678	87,678	100.0	7,209	7,209	100.0	400,626	371,777	92.8
一宮市 Ichinomiya	92,608	92,608	100.0	80,297	80,297	100.0	12,311	12,311	100.0	498,053	446,455	89.6
春日井市 Kasugai	148,670	148,670	100.0	137,220	137,220	100.0	11,450	11,450	100.0	346,584	312,017	90.0
四日市市 Yokkaichi	63,167	63,167	100.0	36,265	36,265	100.0	26,902	26,902	100.0	523,068	480,705	91.9
大津市 Otsu	210,544	210,544	100.0	191,081	191,081	100.0	19,463	19,463	100.0	418,008	363,838	87.0
岸和田市 Kishiwada	256,654	256,654	100.0	249,580	249,580	100.0	7,074	7,074	100.0	298,179	259,036	86.9
豊中市 Toyonaka	344,979	344,979	100.0	328,387	328,387	100.0	16,592	16,592	100.0	255,131	189,400	74.2
吹田市 Suita	500,555	500,555	100.0	486,936	486,936	100.0	13,619	13,619	100.0	206,226	168,908	81.9
枚方市 Hirakata	579,635	579,635	100.0	558,445	558,445	100.0	21,190	21,190	100.0	348,836	298,276	85.5
茨木市 Ibaraki	305,627	305,627	100.0	287,959	287,959	100.0	17,668	17,668	100.0	210,645	180,084	85.5
八尾市 Yao	286,652	286,652	100.0	273,840	273,840	100.0	12,812	12,812	100.0	262,559	218,394	83.2
寝屋川市 Neyagawa	271,831	271,831	100.0	262,370	262,370	100.0	9,461	9,461	100.0	248,387	173,721	69.9
尼崎市 Amagasaki	291,327	291,327	100.0	260,742	260,742	100.0	30,585	30,585	100.0	319,668	247,766	77.5
明石市 Akashi	204,914	204,914	100.0	193,675	193,675	100.0	11,239	11,239	100.0	297,955	256,728	86.2
加古川市 Kakogawa	175,195	175,195	100.0	163,828	163,828	100.0	11,367	11,367	100.0	397,333	347,071	87.4
宝塚市 Takarazuka	100,149	100,149	100.0	86,924	86,924	100.0	13,225	13,225	100.0	151,833	130,253	85.8
鳥取市 Tottori	140,199	140,199	100.0	128,825	128,825	100.0	11,374	11,374	100.0	420,438	383,689	91.3
吳市 Kure	89,923	89,923	100.0	77,283	77,283	100.0	12,640	12,640	100.0	401,848	374,910	93.3
久留米市 Kurume	144,039	144,039	100.0	123,335	123,335	100.0	20,704	20,704	100.0	549,670	471,539	85.8
佐世保市 Sasebo	191,684	191,684	100.0	179,509	179,509	100.0	12,175	12,175	100.0	485,138	436,102	89.9

**2-6-6表 特例市別・税目別徴収実績**  
Table 2-6-6 Local tax collections of each special case city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdowns of ordinary taxes											
	(4) 市町村たばこ税 Municipal tobacco tax			(5) 鉱産税 Tax on mine products			(6) 特別土地保有税 Special land holding tax			(7) 法定外普通税 Extra-legal ordinary taxes		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成14年度 FY2002	65,101,058	65,073,479	100.0	8,282	8,282	100.0	4,964,681	740,797	14.9	-	-	-
平成15年度 FY2003	69,655,887	69,655,072	100.0	7,829	7,829	100.0	4,632,214	365,326	7.9	-	-	-
平成16年度 FY2004	73,382,358	73,382,159	100.0	7,849	7,849	100.0	4,376,642	194,943	4.5	-	-	-
平成17年度 FY2005	69,887,805	69,887,781	100.0	7,803	7,803	100.0	2,076,916	54,403	2.6	-	-	-
平成18年度 FY2006	71,580,891	71,580,845	100.0	7,987	7,987	100.0	1,802,078	106,945	5.9	-	-	-
平成19年度 FY2007	77,960,212	77,960,170	100.0	458,878	458,878	100.0	1,198,803	21,804	1.8	-	-	-
八戸市 Hachinohe	1,741,584	1,741,584	100.0	7,690	7,690	100.0	-	-	-	-	-	-
盛岡市 Morioka	1,906,149	1,906,149	100.0	-	-	-	167	-	-	-	-	-
山形市 Yamagata	1,476,665	1,476,665	100.0	-	-	-	-	-	-	-	-	-
水戸市 Mito	1,894,227	1,894,227	100.0	-	-	-	801	-	-	-	-	-
つくば市 Tsukuba	1,289,671	1,289,640	100.0	-	-	-	67,536	3,935	5.8	-	-	-
前橋市 Maebashi	2,020,712	2,020,712	100.0	-	-	-	1,444	1,444	100.0	-	-	-
高崎市 Takasaki	2,351,404	2,351,404	100.0	-	-	-	159,104	-	-	-	-	-
伊勢崎市 Isezaki	1,427,278	1,427,278	100.0	-	-	-	24,133	-	-	-	-	-
太田市 Ota	1,747,109	1,747,109	100.0	-	-	-	8,625	8,625	100.0	-	-	-
川口市 Kawaguchi	3,522,269	3,522,269	100.0	-	-	-	73,602	800	1.1	-	-	-
所沢市 Tokorozawa	1,808,611	1,808,611	100.0	-	-	-	244,282	1,748	0.7	-	-	-
草加市 Soka	1,547,786	1,547,786	100.0	-	-	-	31,194	-	-	-	-	-
越谷市 Koshigaya	2,118,802	2,118,802	100.0	-	-	-	1,071	-	-	-	-	-
平塚市 Hiratsuka	1,795,467	1,795,467	100.0	-	-	-	120	120	100.0	-	-	-
小田原市 Odawara	1,460,906	1,460,906	100.0	-	-	-	-	-	-	-	-	-
茅ヶ崎市 Chigasaki	1,018,703	1,018,703	100.0	-	-	-	-	-	-	-	-	-
厚木市 Atsugi	1,645,764	1,645,764	100.0	-	-	-	22,014	500	2.3	-	-	-
大和市 Yamato	1,634,234	1,634,234	100.0	-	-	-	-	-	-	-	-	-
長岡市 Nagaoka	1,699,436	1,699,436	100.0	451,085	451,085	100.0	5,174	-	-	-	-	-
上越市 Joetsu	1,241,473	1,241,473	100.0	-	-	-	8,392	5	0.1	-	-	-
福井市 Fukui	2,030,966	2,030,966	100.0	-	-	-	339	-	-	-	-	-
甲府市 Kofu	1,422,067	1,422,067	100.0	-	-	-	25,941	-	-	-	-	-
松本市 Matsumoto	1,433,894	1,433,894	100.0	-	-	-	-	-	-	-	-	-
沼津市 Numazu	1,602,301	1,602,301	100.0	-	-	-	11,972	-	-	-	-	-
富士市 Fuji	1,705,155	1,705,155	100.0	-	-	-	20,990	-	-	-	-	-
一宮市 Ichinomiya	2,142,885	2,142,885	100.0	-	-	-	-	-	-	-	-	-
春日井市 Kasugai	1,689,648	1,689,648	100.0	-	-	-	-	-	-	-	-	-
四日市市 Yokkaichi	2,171,968	2,171,968	100.0	-	-	-	-	-	-	-	-	-
大津市 Otsu	1,653,371	1,653,371	100.0	103	103	100.0	142,171	4,627	3.3	-	-	-
岸和田市 Kishiwada	1,480,636	1,480,636	100.0	-	-	-	-	-	-	-	-	-
豊中市 Toyonaka	2,199,070	2,199,070	100.0	-	-	-	2,077	-	-	-	-	-
吹田市 Suita	1,854,820	1,854,820	100.0	-	-	-	-	-	-	-	-	-
枚方市 Hirakata	1,990,640	1,990,640	100.0	-	-	-	44	-	-	-	-	-
茨木市 Ibaraki	1,803,574	1,803,574	100.0	-	-	-	9,629	-	-	-	-	-
八尾市 Yao	2,005,674	2,005,674	100.0	-	-	-	-	-	-	-	-	-
寝屋川市 Neyagawa	1,540,732	1,540,732	100.0	-	-	-	294,140	-	-	-	-	-
尼崎市 Amagasaki	3,386,008	3,386,008	100.0	-	-	-	-	-	-	-	-	-
明石市 Akashi	1,652,311	1,652,311	100.0	-	-	-	-	-	-	-	-	-
加古川市 Kakogawa	1,446,390	1,446,390	100.0	-	-	-	959	-	-	-	-	-
宝塚市 Takarazuka	845,941	845,941	100.0	-	-	-	41,922.0	-	-	-	-	-
鳥取市 Tottori	1,317,387	1,317,387	100.0	-	-	-	-	-	-	-	-	-
呉市 Kure	1,481,755	1,481,755	100.0	-	-	-	214.0	-	-	-	-	-
久留米市 Kurume	2,121,914	2,121,903	100.0	-	-	-	-	-	-	-	-	-
佐世保市 Sasebo	1,632,855	1,632,855	100.0	-	-	-	746.0	-	-	-	-	-

**2-6-6表 特例市別・税目別徴収実績**  
Table 2-6-6 Local tax collections of each special case city by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	2 目的 税			2 目的 税 内 訳 Breakdown of special purpose taxes								
				(1) 入湯税 Mineral bath taking tax			(2) 事業所税 Business office tax			(3) 都市計画税 City planning tax		
	Special purpose taxes											
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成14年度 FY2002	146,803,757	131,286,047	89.4	772,634	745,512	96.5	9,138,023	8,890,713	97.3	136,893,100	121,649,822	88.9
平成15年度 FY2003	147,202,297	131,141,701	89.1	823,131	793,996	96.5	8,980,968	8,742,197	97.3	137,398,198	121,605,508	88.5
平成16年度 FY2004	148,789,118	133,142,041	89.5	916,380	888,137	96.9	8,681,074	8,488,562	97.8	139,191,664	123,765,342	88.9
平成17年度 FY2005	143,660,572	129,638,041	90.2	873,999	842,927	96.4	8,731,493	8,620,833	98.7	134,055,080	120,174,281	89.6
平成18年度 FY2006	137,209,026	124,419,658	90.7	896,174	875,633	97.7	8,873,145	8,777,744	98.9	127,439,707	114,766,281	90.1
平成19年度 FY2007	146,829,117	134,312,994	91.5	997,849	980,277	98.2	10,355,792	10,288,192	99.3	135,475,476	123,044,525	90.8
八戸市 Hachinohe	-	-	-	-	-	-	-	-	-	-	-	-
盛岡市 Morioka	2,616,968	2,372,579	90.7	71,758	70,093	97.7	-	-	-	2,545,210	2,302,486	90.5
山形市 Yamagata	3,068,590	2,829,095	92.2	69,660	68,668	98.6	-	-	-	2,998,930	2,760,427	92.0
水戸市 Mito	2,263,204	1,856,237	82.0	-	-	-	-	-	-	2,263,204	1,856,237	82.0
つくば市 Tsukuba	1,264,083	1,233,747	97.6	7,212	7,212	100.0	-	-	-	1,256,871	1,226,535	97.6
前橋市 Maebashi	2,508,358	2,258,967	90.1	44,549	44,549	100.0	-	-	-	2,463,809	2,214,418	89.9
高崎市 Takasaki	3,315,960	2,870,409	86.6	38,564	38,564	100.0	-	-	-	3,277,396	2,831,845	86.4
伊勢崎市 Isezaki	1,789,887	1,541,432	86.1	3,648	3,608	98.9	-	-	-	1,786,239	1,537,824	86.1
太田市 Ota	1,626,471	1,445,672	88.9	5,403	5,403	100.0	-	-	-	1,621,068	1,440,269	88.8
川口市 Kawaguchi	9,317,965	8,393,990	90.1	-	-	-	1,132,045	1,122,755	99.2	8,185,920	7,271,235	88.8
所沢市 Tokorozawa	4,961,287	4,543,442	91.6	-	-	-	751,247	736,023	98.0	4,210,040	3,807,419	90.4
草加市 Soka	2,838,522	2,557,001	90.1	-	-	-	-	-	-	2,838,522	2,557,001	90.1
越谷市 Koshigaya	3,095,769	2,924,436	94.5	-	-	-	648,076	633,503	97.8	2,447,693	2,290,933	93.6
平塚市 Hiratsuka	2,875,489	2,678,150	93.1	-	-	-	-	-	-	2,875,489	2,678,150	93.1
小田原市 Odawara	2,177,206	2,007,650	92.2	16,891	16,891	100.0	-	-	-	2,160,315	1,990,759	92.2
茅ヶ崎市 Chigasaki	3,310,134	3,091,427	93.4	-	-	-	-	-	-	3,310,134	3,091,427	93.4
厚木市 Atsugi	2,803,522	2,529,526	90.2	6,654	6,654	100.0	-	-	-	2,796,868	2,522,872	90.2
大和市 Yamato	2,153,353	2,029,762	94.3	-	-	-	-	-	-	2,153,353	2,029,762	94.3
長岡市 Nagaoka	1,733,072	1,622,506	93.6	46,012	46,012	100.0	-	-	-	1,687,060	1,576,494	93.4
上越市 Joetsu	1,161,953	1,084,305	93.3	67,333	67,333	100.0	-	-	-	1,094,620	1,016,972	92.9
福井市 Fukui	4,123,656	3,677,175	89.2	69,218	69,218	100.0	-	-	-	4,054,438	3,607,957	89.0
甲府市 Kofu	1,904,475	1,507,750	79.2	36,511	35,235	96.5	-	-	-	1,867,964	1,472,515	78.8
松本市 Matsumoto	1,875,728	1,732,352	92.4	100,291	100,291	100.0	-	-	-	1,775,437	1,632,061	91.9
沼津市 Numazu	3,151,750	2,949,540	93.6	22,985	22,566	98.2	-	-	-	3,128,765	2,926,974	93.6
富士市 Fuji	3,664,778	3,484,886	95.1	-	-	-	-	-	-	3,664,778	3,484,886	95.1
一宮市 Ichinomiya	3,140,060	2,818,928	89.8	302	302	100.0	-	-	-	3,139,758	2,818,626	89.8
春日井市 Kasugai	3,862,617	3,661,207	94.8	-	-	-	-	-	-	3,862,617	3,661,207	94.8
四日市市 Yokkaichi	2,584,629	2,500,751	96.8	397	397	100.0	-	-	-	2,584,232	2,500,354	96.8
大津市 Otsu	5,133,736	4,764,590	92.8	105,871	105,871	100.0	1,410,519	1,407,638	99.8	3,617,346	3,251,081	89.9
岸和田市 Kishiwada	2,173,373	2,000,433	92.0	11,415	11,415	100.0	-	-	-	2,161,958	1,989,018	92.0
豊中市 Toyonaka	6,903,083	6,401,101	92.7	2,066	2,066	100.0	981,981	973,192	99.1	5,919,036	5,425,843	91.7
吹田市 Suita	6,615,231	6,408,199	96.9	61,194	61,194	100.0	1,052,253	1,052,082	100.0	5,501,784	5,294,923	96.2
枚方市 Hirakata	6,438,197	6,053,506	94.0	-	-	-	1,340,952	1,327,688	99.0	5,097,245	4,725,818	92.7
茨木市 Ibaraki	3,881,625	3,673,905	94.6	-	-	-	-	-	-	3,881,625	3,673,905	94.6
八尾市 Yao	3,675,652	3,495,109	95.1	26,671	26,671	100.0	-	-	-	3,648,981	3,468,438	95.1
寝屋川市 Neyagawa	3,074,402	2,555,411	83.1	8,024	8,024	100.0	-	-	-	3,066,378	2,547,387	83.1
尼崎市 Amagasaki	10,842,089	9,924,094	91.5	58,377	58,377	100.0	3,038,719	3,035,311	99.9	7,744,993	6,830,406	88.2
明石市 Akashi	3,706,464	3,295,562	88.9	563	563	100.0	-	-	-	3,705,901	3,294,999	88.9
加古川市 Kakogawa	2,997,729	2,708,541	90.4	-	-	-	-	-	-	2,997,729	2,708,541	90.4
宝塚市 Takarazuka	3,626,067	3,220,446	88.8	21,615	21,615	100.0	-	-	-	3,604,452	3,198,831	88.7
鳥取市 Tottori	655,361	595,981	90.9	31,131	21,289	68.4	-	-	-	624,230	574,692	92.1
吳市 Kure	2,431,044	2,304,026	94.8	16,112	16,112	100.0	-	-	-	2,414,932	2,287,914	94.7
久留米市 Kurume	3,066,987	2,560,443	83.5	7,427	4,089	55.1	-	-	-	3,059,560	2,556,354	83.6
佐世保市 Sasebo	2,418,591	2,148,725	88.8	39,995	39,995	100.0	-	-	-	2,378,596	2,108,730	88.7

**2-6-6表 特例市別・税目別徴収実績**  
Table 2-6-6 Local tax collections of each special case city by tax item  
(単位 千円・%)  
(Unit : Thousand yen, %)

区分	2 目的税内訳 Breakdown of special purpose taxes			3 旧法による税 Taxes based on abrogated laws		
	(4) 法定外目的税 Extra-legal special purpose taxes					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成14年度 FY2002	-	-	-	-	-	-
平成15年度 FY2003	-	-	-	-	-	-
平成16年度 FY2004	-	-	-	-	-	-
平成17年度 FY2005	-	-	-	-	-	-
平成18年度 FY2006	-	-	-	-	-	-
平成19年度 FY2007	-	-	-	-	-	-
八戸市 Hachinohe	-	-	-	-	-	-
盛岡市 Morioka	-	-	-	-	-	-
山形市 Yamagata	-	-	-	-	-	-
水戸市 Mito	-	-	-	-	-	-
つくば市 Tsukuba	-	-	-	-	-	-
前橋市 Maebashi	-	-	-	-	-	-
高崎市 Takasaki	-	-	-	-	-	-
伊勢崎市 Isezaki	-	-	-	-	-	-
太田市 Ota	-	-	-	-	-	-
川口市 Kawaguchi	-	-	-	-	-	-
所沢市 Tokorozawa	-	-	-	-	-	-
草加市 Soka	-	-	-	-	-	-
越谷市 Koshigaya	-	-	-	-	-	-
平塚市 Hiratsuka	-	-	-	-	-	-
小田原市 Odawara	-	-	-	-	-	-
茅ヶ崎市 Chigasaki	-	-	-	-	-	-
厚木市 Atsugi	-	-	-	-	-	-
大和市 Yamato	-	-	-	-	-	-
長岡市 Nagaoka	-	-	-	-	-	-
上越市 Joetsu	-	-	-	-	-	-
福井市 Fukui	-	-	-	-	-	-
甲府市 Kofu	-	-	-	-	-	-
松本市 Matsumoto	-	-	-	-	-	-
沼津市 Numazu	-	-	-	-	-	-
富士市 Fuji	-	-	-	-	-	-
一宮市 Ichinomiya	-	-	-	-	-	-
春日井市 Kasugai	-	-	-	-	-	-
四日市市 Yokkaichi	-	-	-	-	-	-
大津市 Otsu	-	-	-	-	-	-
岸和田市 Kishiwada	-	-	-	-	-	-
豊中市 Toyonaka	-	-	-	-	-	-
吹田市 Suita	-	-	-	-	-	-
枚方市 Hirakata	-	-	-	-	-	-
茨木市 Ibaraki	-	-	-	-	-	-
八尾市 Yao	-	-	-	-	-	-
寝屋川市 Neyagawa	-	-	-	-	-	-
尼崎市 Amagasaki	-	-	-	-	-	-
明石市 Akashi	-	-	-	-	-	-
加古川市 Kakogawa	-	-	-	-	-	-
宝塚市 Takarazuka	-	-	-	-	-	-
鳥取市 Tottori	-	-	-	-	-	-
吳市 Kure	-	-	-	-	-	-
久留米市 Kurume	-	-	-	-	-	-
佐世保市 Sasebo	-	-	-	-	-	-

**2-6-7表 都市税目別徴収実績(都道府県別)**  
Table 2-6-7 Local tax collections of all cities in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	総額 Total			1 普通税 Ordinary taxes			1 普通税内訳 Breakdown of ordinary taxes								
							(1) 市民税 Municipal inhabitant tax			(1) 市民税内訳 Breakdown of municipal inhabitant tax			(イ) 個人均等割 Per capita rate on individuals		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	10,530,469,211	9,763,803,103	92.7	9,807,146,469	9,092,761,692	92.7	4,946,753,214	4,622,828,129	93.5	62,556,749	57,801,296	92.4			
平成10年度 FY 1998	10,047,781,003	9,247,888,268	92.0	9,321,335,367	8,574,772,251	92.0	4,395,559,859	4,070,677,678	92.6	62,075,561	56,829,797	91.5			
平成11年度 FY 1999	9,806,320,216	8,982,223,522	91.6	9,081,638,379	8,320,847,736	91.6	4,108,350,254	3,790,431,714	92.3	61,378,131	55,895,177	91.1			
平成12年度 FY 2000	9,096,398,831	8,285,651,745	91.1	8,420,577,654	7,674,551,238	91.1	3,783,471,045	3,483,620,434	92.1	57,961,757	52,542,431	90.7			
平成13年度 FY 2001	8,106,084,370	7,363,623,152	90.8	7,525,093,762	6,840,492,616	90.9	3,319,359,635	3,055,430,479	92.0	51,518,821	46,657,066	90.6			
平成14年度 FY 2002	7,598,042,191	6,875,831,887	90.5	7,052,858,435	6,386,776,822	90.6	3,006,129,294	2,754,729,615	91.6	49,179,984	44,473,889	90.4			
平成15年度 FY 2003	6,797,234,984	6,134,404,510	90.2	6,345,637,656	5,732,692,772	90.3	2,669,789,812	2,448,810,025	91.7	44,979,904	40,428,584	89.9			
平成16年度 FY 2004	7,197,790,972	6,504,501,672	90.4	6,744,000,955	6,100,419,245	90.5	2,773,940,661	2,548,809,725	91.9	58,970,263	53,265,745	90.3			
平成17年度 FY 2005	7,848,831,769	7,133,887,804	90.9	7,398,534,947	6,730,730,783	91.0	3,076,337,027	2,850,785,013	92.7	71,595,768	65,074,762	90.9			
平成18年度 FY 2006	7,973,285,574	7,288,970,708	91.4	7,539,834,595	6,899,243,492	91.5	3,344,445,469	3,122,600,830	93.4	80,410,855	73,860,290	91.9			
平成19年度 FY 2007	8,399,534,452	7,730,395,577	92.0	7,968,584,032	7,340,304,973	92.1	3,814,538,226	3,575,097,269	93.7	79,924,248	73,857,571	92.4			
1 北海道 Hokkaido	260,076,218	235,083,379	90.4	241,084,565	218,680,090	90.7	108,293,017	100,912,522	93.2	2,798,257	2,555,744	91.3			
2 青森県 Aomori	57,710,824	51,256,898	88.8	55,835,042	49,692,373	89.0	23,373,611	21,609,109	92.5	713,229	654,188	91.7			
3 岩手県 Iwate	85,917,082	79,109,079	92.1	85,483,398	78,715,353	92.1	34,560,447	32,818,706	95.0	1,033,245	970,771	94.0			
4 宮城県 Miyagi	107,376,171	96,816,945	90.2	101,596,014	91,737,551	90.3	42,987,759	39,902,978	92.8	1,228,347	1,121,974	91.3			
5 秋田県 Akita	71,638,809	65,274,470	91.1	70,637,506	64,347,794	91.1	28,198,341	26,591,864	94.3	929,576	864,491	93.0			
6 山形県 Yamagata	89,330,058	81,904,660	91.7	83,416,925	76,665,292	91.9	35,518,938	33,751,641	95.0	1,005,634	946,804	94.1			
7 福島県 Fukushima	127,400,959	116,558,477	91.5	122,988,492	112,640,020	91.6	50,799,195	48,390,323	95.3	1,297,935	1,224,972	94.4			
8 茨城県 Ibaraki	364,436,141	328,724,053	90.2	349,477,487	315,748,766	90.3	166,787,618	155,106,851	93.0	3,366,242	3,056,512	90.8			
9 栃木県 Tochigi	205,432,136	179,557,563	87.4	193,826,015	169,806,829	87.6	83,456,312	76,864,932	92.1	1,750,713	1,575,068	90.0			
10 群馬県 Gunma	89,821,671	80,989,270	90.2	85,484,361	77,224,973	90.3	39,277,114	36,763,994	93.6	948,772	869,202	91.6			
11 埼玉県 Saitama	568,569,425	522,260,859	91.9	538,072,238	494,421,841	91.9	281,082,734	258,404,047	91.9	5,435,733	4,929,577	90.7			
12 千葉県 Chiba	742,243,243	672,249,120	90.6	698,037,697	632,738,147	90.6	366,697,267	336,689,074	91.8	6,736,297	6,101,318	90.6			
13 東京都 Tokyo	747,915,311	714,682,984	95.6	691,454,024	660,530,793	95.5	388,619,614	368,611,052	94.9	6,098,304	5,718,584	93.8			
14 神奈川県 Kanagawa	254,195,370	237,669,326	93.5	234,331,710	219,077,339	93.5	127,377,737	118,576,587	93.1	2,039,198	1,880,928	92.2			
15 新潟県 Niigata	135,300,336	124,208,472	91.8	131,035,405	120,323,062	91.8	52,192,340	50,233,677	96.2	1,500,833	1,431,373	95.4			
16 富山県 Toyama	94,113,713	88,530,994	94.1	93,962,030	88,379,529	94.1	39,186,399	37,439,901	95.5	956,372	907,404	94.9			
17 石川県 Ishikawa	83,861,944	76,174,024	90.8	78,441,308	71,501,359	91.2	35,746,997	34,075,724	95.3	813,433	763,889	93.9			
18 福井県 Fukui	79,881,730	69,342,074	86.8	76,584,022	66,547,731	86.9	34,853,782	30,268,236	86.8	710,050	659,228	92.8			
19 山梨県 Yamanashi	84,716,965	74,790,554	88.3	83,078,332	73,465,165	88.4	35,091,391	32,413,275	92.4	872,315	788,357	90.4			
20 長野県 Nagano	166,265,345	152,185,696	91.5	158,200,013	145,012,287	91.7	71,602,098	67,582,074	94.4	1,737,611	1,618,225	93.1			
21 岐阜県 Gifu	214,572,372	198,520,636	92.5	201,981,710	187,268,241	92.7	94,126,813	88,865,056	94.4	2,125,116	1,977,692	93.1			
22 静岡県 Shizuoka	287,038,764	264,330,247	92.1	270,879,053	249,776,353	92.2	125,189,469	116,468,933	93.0	2,564,707	2,322,322	90.5			
23 愛知県 Aichi	529,362,751	499,712,419	94.4	497,757,541	470,027,903	94.4	253,367,614	239,209,838	94.4	4,122,110	3,808,418	92.4			
24 三重県 Mie	219,465,839	199,139,457	90.7	210,897,541	191,612,056	90.9	100,211,016	93,607,875	93.4	2,034,474	1,864,638	91.7			
25 滋賀県 Shiga	159,665,907	150,602,006	94.3	154,330,620	145,710,841	94.4	75,034,533	71,892,315	95.8	1,384,045	1,305,667	94.3			
26 京都府 Kyoto	151,027,754	141,113,474	93.4	143,710,094	134,570,432	93.6	70,745,064	67,423,139	95.3	1,464,140	1,380,971	94.3			
27 大阪府 Osaka	339,127,876	315,205,664	92.9	309,975,583	288,747,583	93.2	150,798,893	141,718,752	94.0	2,958,613	2,733,932	92.4			
28 兵庫県 Hyogo	339,443,765	313,547,166	92.4	315,888,728	292,283,779	92.5	153,278,523	145,152,974	94.7	2,897,417	2,722,585	94.0			
29 奈良県 Nara	104,270,637	94,773,148	90.9	98,619,998	89,801,848	91.1	50,334,046	47,423,707	94.2	1,004,805	939,585	93.5			
30 和歌山県 Wakayama	54,264,745	47,394,603	87.3	51,770,913	45,426,112	87.7	21,899,347	20,302,010	92.7	564,103	511,470	90.7			
31 鳥取県 Tottori	31,861,965	29,684,643	93.2	31,501,541	29,359,258	93.2	13,973,161	13,308,099	95.2	344,618	325,093	94.3			
32 島根県 Shimane	76,316,954	72,907,572	95.5	74,696,321	71,354,545	95.5	32,846,269	31,748,890	96.7	872,770	838,195	96.0			
33 岡山県 Okayama	86,227,515	79,881,299	92.6	83,261,782	77,180,776	92.7	37,394,349	35,421,856	94.7	938,875	879,511	93.7			
34 広島県 Hiroshima	125,958,649	118,394,282	94.0	120,978,302	113,750,945	94.0	53,231,456	50,687,385	95.2	1,214,866	1,142,421	94.0			
35 山口県 Yamaguchi	187,480,531	173,521,097	92.6	176,770,394	163,890,049	92.7	81,599,700	77,162,484	94.6	1,656,983	1,533,939	92.6			
36 徳島県 Tokushima	94,981,666	87,556,246	92.2	91,423,302	84,412,251	92.3	38,760,636	36,933,149	95.3	819,614	763,766	93.2			
37 香川県 Kagawa	59,690,104	55,804,856	93.5	59,227,151	55,390,891	93.5	26,635,753	25,339,656	95.1	672,751	630,505	93.7			
38 愛媛県 Ehime	110,207,210	104,320,491	94.7	108,919,206	103,139,175	94.7	48,865,467	46,822,870	95.8	1,091,381	1,027,625	94.2			
39 高知県 Kochi	31,790,358	28,337,534	89.1	31,762,586	28,309,762	89.1	12,576,495	11,594,838	92.2	377,860	342,395	90.6			
40 福岡県 Fukuoka	200,051,894	181,537,069	90.7	195,013,547	177,023,919	90.8	91,083,746	85,292,539	93.6	2,166,186	2,010,880	92.8			
41 佐賀県 Saga	89,766,31														

**2-6-7表 都市税目別徴収実績(都道府県別)**  
Table 2-6-7 Local tax collections of all cities in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(1) 市民税内訳 Breakdown of municipal inhabitant tax									(2) 固定資産税 Fixed assets tax		
	(口) 所得割 Income-based			(八) 法人均等割 Per capita rate on corporations			(二) 法人税割 Corporation tax based					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates
平成9年度 FY 1997	3,837,872,852	3,547,106,778	92.4	171,850,515	166,599,599	96.9	874,473,098	851,320,456	97.4	4,300,032,542	3,989,536,825	92.8
平成10年度 FY 1998	3,440,821,731	3,148,075,718	91.5	169,619,274	163,956,884	96.7	723,043,293	701,815,279	97.1	4,388,093,835	4,041,891,655	92.1
平成11年度 FY 1999	3,262,074,269	2,976,020,320	91.2	166,731,383	160,643,571	96.3	618,166,471	597,872,646	96.7	4,439,425,523	4,058,839,877	91.4
平成12年度 FY 2000	2,966,870,413	2,696,090,466	90.9	159,583,377	154,039,858	96.5	599,055,498	580,947,679	97.0	4,136,280,003	3,747,180,986	90.6
平成13年度 FY 2001	2,598,120,361	2,360,204,895	90.8	141,894,036	136,768,198	96.4	527,826,417	511,800,320	97.0	3,761,524,059	3,390,204,508	90.1
平成14年度 FY 2002	2,417,757,831	2,191,011,352	90.6	133,143,566	127,702,749	95.9	406,047,913	391,541,625	96.4	3,633,487,516	3,259,966,813	89.7
平成15年度 FY 2003	2,080,943,801	1,881,483,276	90.4	125,860,519	121,162,305	96.3	418,005,588	405,735,860	97.1	3,287,431,961	2,928,316,343	89.1
平成16年度 FY 2004	2,103,235,745	1,901,732,687	90.4	136,380,387	131,329,632	96.3	475,354,266	462,481,661	97.3	3,544,610,046	3,156,453,517	89.0
平成17年度 FY 2005	2,288,833,785	2,086,874,575	91.2	146,996,838	142,149,406	96.7	568,910,636	556,686,270	97.9	3,867,530,952	3,453,302,159	89.3
平成18年度 FY 2006	2,473,089,574	2,273,883,933	91.9	146,232,312	141,780,375	97.0	644,712,728	633,076,232	98.2	3,734,104,526	3,341,792,341	89.5
平成19年度 FY 2007	2,918,869,618	2,701,832,315	92.6	145,088,236	140,755,609	97.0	670,656,124	658,651,774	98.2	3,705,951,633	3,337,626,694	90.1
1 北海道 Hokkaido	83,694,996	77,059,053	92.1	6,612,356	6,346,337	96.0	15,187,408	14,951,388	98.4	113,688,108	99,188,719	87.2
2 青森県 Aomori	18,887,536	17,310,616	91.7	1,207,107	1,153,627	95.6	2,565,739	2,490,678	97.1	27,383,122	23,122,266	84.4
3 岩手県 Iwate	25,392,472	23,879,709	94.0	1,947,653	1,884,456	96.8	6,187,077	6,083,770	98.3	44,798,451	39,898,252	89.1
4 宮城県 Miyagi	34,078,236	31,287,349	91.8	2,177,050	2,106,695	96.8	5,504,126	5,386,960	97.9	51,091,220	44,530,111	87.2
5 秋田県 Akita	21,326,840	19,886,903	93.2	1,635,493	1,577,661	96.5	4,306,432	4,262,809	99.0	36,745,190	32,174,543	87.6
6 山形県 Yamagata	26,074,786	24,547,812	94.1	1,902,379	1,836,508	96.5	6,536,139	6,420,517	98.2	42,109,730	37,264,460	88.5
7 福島県 Fukushima	38,718,900	36,586,566	94.5	2,475,925	2,406,664	97.2	8,306,435	8,172,121	98.4	64,089,849	56,665,443	88.4
8 茨城県 Ibaraki	118,099,638	107,461,137	91.0	6,474,183	6,243,814	96.4	38,847,555	38,345,388	98.7	162,562,908	141,958,516	87.3
9 栃木県 Tochigi	59,366,603	53,483,262	90.1	4,177,310	4,005,951	95.9	18,161,686	17,800,651	98.0	100,165,484	83,130,489	83.0
10 群馬県 Gunma	27,459,524	25,199,528	91.8	1,812,958	1,757,502	96.9	9,055,860	8,937,762	98.7	40,795,439	35,563,654	87.2
11 埼玉県 Saitama	226,753,959	205,565,642	90.7	8,914,501	8,682,717	97.4	39,978,541	39,226,111	98.1	231,058,289	211,130,632	91.4
12 千葉県 Chiba	300,157,439	272,939,216	90.9	10,927,992	10,530,639	96.4	48,875,539	47,117,901	96.4	297,093,951	265,264,676	89.3
13 東京都 Tokyo	320,003,081	301,135,132	94.1	10,507,114	10,341,171	98.4	52,011,115	51,416,165	98.9	275,170,185	264,602,377	96.2
14 神奈川県 Kanagawa	105,450,690	97,113,203	92.1	3,449,003	3,374,923	97.9	16,438,846	16,207,533	98.6	97,998,068	91,876,071	93.8
15 新潟県 Niigata	38,194,829	36,436,950	95.4	2,614,462	2,539,877	97.1	9,882,216	9,825,477	99.4	70,023,728	61,450,237	87.8
16 富山県 Toyama	30,065,821	28,482,931	94.7	1,839,214	1,790,736	97.4	6,324,992	6,258,827	99.0	49,983,705	46,218,912	92.5
17 石川県 Ishikawa	24,650,177	23,163,485	94.0	1,471,155	1,425,213	96.9	8,812,232	8,723,137	99.0	38,430,619	33,272,917	86.6
18 福井県 Fukui	21,734,384	20,106,732	92.5	1,488,403	1,418,116	95.3	10,920,945	8,084,160	74.0	38,123,644	32,768,128	86.0
19 山梨県 Yamanashi	26,908,015	24,450,882	90.9	1,400,182	1,322,389	94.4	5,910,879	5,851,647	99.0	43,050,109	36,416,989	84.6
20 長野県 Nagano	53,048,269	49,437,650	93.2	3,640,665	3,546,146	97.4	13,175,553	12,980,053	98.5	77,490,616	68,580,899	88.5
21 岐阜県 Gifu	71,025,795	66,209,717	93.2	3,663,548	3,560,085	97.2	17,312,354	17,117,562	98.9	97,345,800	88,217,112	90.6
22 静岡県 Shizuoka	89,515,619	81,361,005	90.9	4,417,127	4,285,881	97.0	28,692,016	28,499,725	99.3	131,273,718	119,979,352	91.4
23 愛知県 Aichi	174,804,327	161,722,064	92.5	6,844,037	6,709,990	98.0	67,597,140	66,969,366	99.1	223,760,185	210,766,488	94.2
24 三重県 Mie	73,903,112	67,789,591	91.7	3,653,176	3,585,266	98.1	20,620,254	20,368,380	98.8	98,983,423	87,361,079	88.3
25 滋賀県 Shiga	52,375,688	49,511,602	94.5	2,731,581	2,685,110	98.3	18,543,219	18,389,936	99.2	69,986,001	64,685,487	92.4
26 京都府 Kyoto	54,492,928	51,464,015	94.4	2,655,230	2,571,511	96.8	12,132,766	12,006,642	99.0	64,671,270	59,344,670	91.8
27 大阪府 Osaka	120,914,753	112,548,039	93.1	5,450,049	5,304,113	97.3	21,475,478	21,132,668	98.4	141,667,000	130,061,651	91.8
28 兵庫県 Hyogo	125,069,259	117,486,307	93.9	5,350,957	5,197,640	97.1	19,960,890	19,746,442	98.9	148,195,460	133,566,932	90.1
29 奈良県 Nara	41,105,127	38,394,152	93.4	1,526,722	1,487,804	97.5	6,697,392	6,602,166	98.6	42,618,915	37,259,791	87.4
30 和歌山県 Wakayama	17,509,909	16,067,409	91.8	937,783	896,021	95.5	2,887,552	2,827,110	97.9	26,185,343	21,585,475	82.4
31 鳥取県 Tottori	10,377,550	9,786,396	94.3	867,804	849,703	97.9	2,383,189	2,346,907	98.5	15,407,769	13,977,142	90.7
32 島根県 Shimane	25,230,039	24,288,373	96.3	1,893,185	1,849,888	97.7	4,850,275	4,772,434	98.4	37,045,462	34,886,073	94.2
33 岡山県 Okayama	27,216,316	25,429,144	93.4	1,569,110	1,510,311	96.3	7,670,048	7,602,890	99.1	40,385,724	36,537,411	90.5
34 広島県 Hiroshima	39,907,770	37,604,621	94.2	2,130,504	2,083,464	97.8	9,978,316	9,856,879	98.8	61,153,852	56,673,336	92.7
35 山口県 Yamaguchi	56,172,388	52,058,843	92.7	3,177,915	3,126,802	98.4	20,592,414	20,442,900	99.3	85,854,291	77,784,778	90.6
36 徳島県 Tokushima	27,224,627	25,679,353	94.3	1,874,769	1,820,467	97.1	8,841,626	8,669,563	98.1	47,067,020	42,337,009	90.0
37 香川県 Kagawa	19,186,276	18,027,564	94.0	1,211,118	1,165,795	96.3	5,565,608	5,515,792	99.1	28,787,561	26,385,237	91.7
38 愛媛県 Ehime	32,184,591	30,327,378	94.2	2,123,882	2,063,698	97.2	13,465,613	13,404,169	99.5	53,273,271	49,719,778	93.3
39 高知県 Kochi	10,057,363	9,141,775	90.9	702,921	681,524	97.0	1,438,351	1,429,144	99.4	16,410,595	14,134,897	86.1
40 福岡県 Fukuoka	72,074,317	66,733,606	92.6	3,629,532	3,462,413	95.4	13,213,711	13,085,640	99.0	90,347,513	78,868,554	87.3
41 佐賀県 Saga	27,856,385	25,957,932	93.2	1,954,948	1,898,125	97.1	8,379,390	8,337,140	99.5	41,720,465	37,455,528	89.8
42 長崎県 Nagasaki	19,982,400	18,184,851	91.0	1,177,082	1,117,807	95.0	2,879,180	2,827,154	98.2	32,414,471	28,089,010	86.7
43 熊本県 Kumamoto	25,128,219	23,085,004	91.9	1,839,946	1,761,564	95.7	5,919,081	5,853,280	98.9	38,823,737	33,575,308	86.5
44 大分県 Oita	24,483,636	22,484,662	91.8	1,659,717	1,581,805	95.3	4,527,818	4,457,625	98.4	37,643,184	32,840,215	87.2
45 宮崎県 Miyazaki	17,498,434	16,463,861	94.1	1,293,792	1,259,873	97.4	4,177,735	4,130,750	98.9	28,756,986	26,549,827	92.3</

**2-6-7表 都市税目別徴収実績(都道府県別)**  
Table 2-6-7 Local tax collections of all cities in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(2) 固定資産税内訳 Breakdown of fixed assets tax											
	(イ) 純固定資産税 Fixed assets tax			a 土地 Land			b 家屋 Houses and buildings			c 債却資産 Depreciable assets		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates
平成9年度 FY 1997	4,267,148,284	3,956,652,567	92.7	1,764,449,327	1,629,488,443	92.4	1,663,803,544	1,532,188,041	92.1	838,895,413	794,976,083	94.8
平成10年度 FY 1998	4,353,475,725	4,007,273,545	92.0	1,784,835,184	1,635,562,650	91.6	1,731,372,514	1,582,879,348	91.4	837,268,027	788,831,547	94.2
平成11年度 FY 1999	4,402,892,707	4,022,307,061	91.4	1,995,725,348	1,633,616,271	91.0	1,785,784,983	1,620,379,384	90.7	821,382,376	768,311,406	93.5
平成12年度 FY 2000	4,098,008,021	3,708,909,004	90.5	1,726,526,072	1,556,772,622	90.2	1,595,956,315	1,432,644,098	89.8	775,525,634	719,492,284	92.8
平成13年度 FY 2001	3,727,161,180	3,355,841,629	90.0	1,523,231,088	1,367,213,020	89.8	1,504,678,626	1,344,703,159	89.4	699,251,466	643,925,450	92.1
平成14年度 FY 2002	3,600,160,702	3,226,639,999	89.6	1,429,600,402	1,277,484,465	89.4	1,500,941,457	1,336,262,488	89.0	669,618,843	612,893,046	91.5
平成15年度 FY 2003	3,256,163,858	2,897,048,240	89.0	1,311,324,345	1,164,808,231	88.8	1,311,202,461	1,156,753,783	88.2	633,637,052	575,486,226	90.8
平成16年度 FY 2004	3,507,452,649	3,119,296,120	88.9	1,356,550,111	1,204,955,878	88.8	1,473,292,855	1,300,281,057	88.3	677,609,683	614,059,185	90.6
平成17年度 FY 2005	3,823,062,334	3,408,833,590	89.2	1,410,305,963	1,257,266,029	89.1	1,667,980,673	1,476,283,548	88.5	744,775,698	675,284,013	90.7
平成18年度 FY 2006	3,690,167,443	3,297,855,258	89.4	1,408,072,218	1,259,150,299	89.4	1,524,206,450	1,350,465,504	88.6	757,888,775	688,239,455	90.8
平成19年度 FY 2007	3,662,295,570	3,293,970,632	89.9	1,375,623,348	1,237,888,507	90.0	1,538,442,845	1,372,506,179	89.2	748,229,377	683,575,946	91.4
1 北海道 Hokkaido	111,641,624	97,142,235	87.0	29,538,767	25,410,912	86.0	59,306,300	50,827,148	85.7	22,796,557	20,904,175	91.7
2 青森県 Aomori	27,084,637	22,823,781	84.3	9,455,356	7,963,999	84.2	13,714,592	11,495,160	83.8	3,914,689	3,364,622	85.9
3 岩手県 Iwate	43,505,323	38,605,124	88.7	15,139,787	13,437,927	88.8	19,404,542	17,229,818	88.8	8,960,994	7,937,379	88.6
4 宮城県 Miyagi	50,731,769	44,170,660	87.1	17,639,803	15,362,565	87.1	22,371,873	19,433,243	86.9	10,720,093	9,374,852	87.5
5 秋田県 Akita	34,662,062	30,091,415	86.8	11,260,618	9,736,130	86.5	16,258,211	14,045,691	86.4	7,143,233	6,309,594	88.3
6 山形県 Yamagata	41,580,097	36,734,827	88.3	14,019,869	12,373,514	88.3	19,182,586	16,926,072	88.2	8,377,642	7,435,241	88.8
7 福島県 Fukushima	63,252,066	55,827,660	88.3	20,792,976	18,333,533	88.2	27,160,445	23,953,207	88.2	15,298,645	13,540,920	88.5
8 茨城県 Ibaraki	161,376,475	140,772,083	87.2	55,059,199	47,835,200	86.9	69,956,315	60,663,495	86.7	36,360,961	32,273,388	88.8
9 栃木県 Tochigi	99,561,934	82,526,939	82.9	35,351,315	29,213,589	82.6	40,050,372	32,830,423	82.0	24,160,247	20,482,927	84.8
10 群馬県 Gunma	40,466,702	35,234,917	87.1	14,643,325	12,742,451	87.0	16,444,573	14,335,578	87.2	9,378,804	8,156,888	87.0
11 埼玉県 Saitama	228,782,837	208,855,181	91.3	102,931,311	94,083,124	91.4	89,210,859	81,359,847	91.2	36,640,667	33,412,210	91.2
12 千葉県 Chiba	295,295,893	263,466,618	89.2	110,054,657	98,155,600	89.2	124,591,100	110,108,440	88.4	60,650,136	55,202,578	91.0
13 東京都 Tokyo	265,853,515	255,285,707	96.0	130,111,993	124,810,145	95.9	102,291,314	97,981,678	95.8	33,450,208	32,493,884	97.1
14 神奈川県 Kanagawa	97,510,001	91,388,004	93.7	46,923,544	43,845,399	93.4	35,545,445	33,217,747	93.5	15,041,012	14,324,858	95.2
15 新潟県 Niigata	69,661,584	61,088,093	87.7	21,408,335	18,825,187	87.9	30,996,404	26,992,915	87.1	17,256,845	15,269,991	88.5
16 富山県 Toyama	49,540,121	45,775,328	92.4	15,697,639	14,468,462	92.2	21,909,893	20,230,846	92.3	11,932,589	11,076,020	92.8
17 石川県 Ishikawa	37,699,103	32,541,401	86.3	12,633,583	10,902,964	86.3	17,103,865	14,660,801	85.7	7,961,655	6,977,636	87.6
18 福井県 Fukui	37,828,646	32,473,130	85.8	12,580,378	10,783,562	85.7	15,642,116	13,210,259	84.5	9,606,152	8,479,309	88.3
19 山梨県 Yamanashi	42,680,375	36,047,255	84.5	14,446,826	11,895,812	82.3	17,132,417	14,173,025	82.7	11,101,132	9,978,418	89.9
20 長野県 Nagano	76,897,791	67,988,074	88.4	26,813,207	23,685,037	88.3	34,562,311	30,516,421	88.3	15,522,273	13,786,616	88.8
21 岐阜県 Gifu	97,046,579	87,917,891	90.6	34,908,743	31,548,742	90.4	39,770,400	35,776,642	90.0	22,367,436	20,592,507	92.1
22 静岡県 Shizuoka	130,920,626	119,626,260	91.4	44,279,525	40,218,603	90.8	52,479,020	47,305,586	90.1	34,162,081	32,102,071	94.0
23 愛知県 Aichi	222,527,641	209,533,944	94.2	89,115,234	83,722,789	93.9	78,840,726	74,004,654	93.9	54,571,681	51,806,501	94.9
24 三重県 Mie	98,532,466	86,910,122	88.2	31,883,959	28,019,642	87.9	41,174,215	35,969,933	87.4	25,474,292	22,920,547	90.0
25 滋賀県 Shiga	69,823,315	64,522,801	92.4	22,030,940	20,285,599	92.1	30,616,704	28,277,889	92.4	17,175,671	15,959,313	92.9
26 京都府 Kyoto	64,239,250	58,912,650	91.7	24,748,674	22,477,870	90.8	24,975,087	22,655,535	90.7	14,515,489	13,779,245	94.9
27 大阪府 Osaka	139,163,267	127,557,918	91.7	61,461,285	55,708,444	90.6	55,973,454	50,769,373	90.7	21,728,528	21,080,101	97.0
28 兵庫県 Hyogo	146,205,122	131,576,594	90.0	58,169,471	51,855,715	89.1	62,265,424	55,693,363	89.4	25,770,227	24,027,516	93.2
29 奈良県 Nara	42,392,488	37,033,364	87.4	18,587,500	16,146,143	86.9	17,165,082	14,920,311	86.9	6,639,906	5,966,910	89.9
30 和歌山県 Wakayama	26,076,389	21,476,521	82.4	10,917,386	8,840,810	81.0	10,679,228	8,668,259	81.2	4,479,775	3,967,452	88.6
31 鳥取県 Tottori	15,248,763	13,818,136	90.6	5,787,214	5,251,791	90.7	7,240,149	6,555,911	90.5	2,221,400	2,010,434	90.5
32 島根県 Shimane	36,660,940	34,501,551	94.1	12,751,255	12,002,526	94.1	15,673,333	14,735,748	94.0	8,236,352	7,763,277	94.3
33 岡山県 Okayama	39,973,615	36,125,302	90.4	14,274,466	12,903,748	90.4	16,827,328	15,146,877	90.0	8,871,821	8,074,677	91.0
34 広島県 Hiroshima	60,727,313	56,246,797	92.6	21,725,542	20,146,627	92.7	21,866,450	20,178,652	92.3	17,135,321	15,921,518	92.9
35 山口県 Yamaguchi	84,949,392	76,879,879	90.5	31,319,841	28,341,753	90.5	31,977,805	28,749,034	89.9	21,651,746	19,789,092	91.4
36 徳島県 Tokushima	46,797,001	42,066,990	89.9	18,067,176	16,013,921	88.6	18,477,060	16,306,737	88.3	10,252,765	9,746,332	95.1
37 香川県 Kagawa	28,695,146	26,292,822	91.6	11,316,848	10,371,956	91.7	12,112,841	11,087,214	91.5	5,265,457	4,833,652	91.8
38 愛媛県 Ehime	52,562,213	49,008,720	93.2	19,914,760	18,541,318	93.1	20,703,060	19,258,055	93.0	11,944,393	11,209,347	93.8
39 高知県 Kochi	16,064,716	13,789,018	85.8	6,165,437	5,286,885	85.8	7,149,786	6,096,723	85.3	2,749,493	2,405,410	87.5
40 福岡県 Fukuoka	89,771,226	78,292,267	87.2	32,525,731	28,467,864	87.5	43,203,650	37,672,504	87.2	14,041,845	12,151,899	86.5
41 佐賀県 Saga	41,318,497	37,053,560	89.7	14,696,784	13,212,570	89.9	18,591,488	16,603,576	89.3	8,030,225	7,237,414	90.1
42 長崎県 Nagasaki	31,627,519	27,302,058	86.3	8,759,760	7,510,331	85.7	16,167,875	13,753,251	85.1	6,699,884	6,038,476	90.1
43 熊本県 Kumamoto	38,486,384	33,237,955	86.4	12,786,695	11,067,143	86.6	18,176,305	15,686,895	86.3	7,523,384	6,483,917	86.2
44 大分県 Oita	37,186,836	32,383,867	87.1	12,284,646	10,668,394	86.8	17,507,137	15,201,319	86.8	7,395,053	6,514,154	88.1
45 宮崎県 Miyazaki	28,209,749	26,002,590	92.2	9,168,270	8,454,							

2-6-7表 都市税目別徴収実績(都道府県別)  
Table 2-6-7 Local tax collections of all cities in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(2) 固定資産税内訳 Breakdown of fixed assets tax									(3) 軽自動車税 Light motor vehicle tax		
	(口) 交納付金 Grants in substitution for tax on specific properties			a 交付金 Grants in substitution for tax on national properties etc.			b 納付金 Grants in substitution for tax on the properties of Japan Post					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	32,884,258	32,884,258	100.0	32,884,258	32,884,258	100.0	-	-	-	62,557,617	56,860,540	90.9
平成10年度 FY 1998	34,618,110	34,618,110	100.0	34,618,110	34,618,110	100.0	-	-	-	62,768,852	56,817,100	90.5
平成11年度 FY 1999	36,532,816	36,532,816	100.0	36,532,816	36,532,816	100.0	-	-	-	63,456,121	57,136,245	90.0
平成12年度 FY 2000	38,271,982	38,271,982	100.0	38,271,982	38,271,982	100.0	-	-	-	63,206,517	56,698,938	89.7
平成13年度 FY 2001	34,362,879	34,362,879	100.0	34,362,879	34,362,879	100.0	-	-	-	60,782,927	54,471,287	89.6
平成14年度 FY 2002	33,326,814	33,326,814	100.0	33,326,814	33,326,814	100.0	-	-	-	60,789,627	54,285,240	89.3
平成15年度 FY 2003	31,268,103	31,268,103	100.0	31,268,103	31,268,103	100.0	-	-	-	62,356,077	55,569,880	89.1
平成16年度 FY 2004	37,157,397	37,157,397	100.0	33,295,193	33,295,193	100.0	3,862,204	3,862,204	100.0	73,771,722	65,816,578	89.2
平成17年度 FY 2005	44,468,618	44,468,569	100.0	40,748,259	40,748,259	100.0	3,720,359	3,720,310	100.0	88,176,944	78,718,527	89.3
平成18年度 FY 2006	43,937,083	43,937,083	100.0	40,794,752	40,794,752	100.0	3,142,331	3,142,331	100.0	91,760,932	81,793,119	89.1
平成19年度 FY 2007	43,656,063	43,656,062	100.0	40,683,694	40,683,694	100.0	2,972,369	2,972,368	100.0	93,441,140	83,316,959	89.2
1 北海道 Hokkaido	2,046,484	2,046,484	100.0	1,906,217	1,906,217	100.0	140,267	140,267	100.0	2,626,544	2,420,925	92.2
2 青森県 Aomori	298,485	298,485	100.0	273,867	273,867	100.0	24,618	24,618	100.0	1,117,442	1,002,507	89.7
3 岩手県 Iwate	1,293,128	1,293,128	100.0	1,257,484	1,257,484	100.0	35,644	35,644	100.0	1,573,815	1,482,561	94.2
4 宮城県 Miyagi	359,451	359,451	100.0	324,098	324,098	100.0	35,353	35,353	100.0	1,738,905	1,565,015	90.0
5 秋田県 Akita	2,083,128	2,083,128	100.0	2,054,466	2,054,466	100.0	28,662	28,662	100.0	1,459,209	1,349,644	92.5
6 山形県 Yamagata	529,633	529,633	100.0	498,796	498,796	100.0	30,837	30,837	100.0	1,490,425	1,377,673	92.4
7 福島県 Fukushima	837,783	837,783	100.0	789,438	789,438	100.0	48,345	48,345	100.0	1,764,320	1,639,144	92.9
8 茨城県 Ibaraki	1,186,433	1,186,433	100.0	1,083,323	1,083,323	100.0	103,110	103,110	100.0	3,945,337	3,358,452	85.1
9 栃木県 Tochigi	603,550	603,550	100.0	561,613	561,613	100.0	41,937	41,937	100.0	2,138,910	1,820,289	85.1
10 群馬県 Gunma	328,737	328,737	100.0	305,432	305,432	100.0	23,305	23,305	100.0	1,217,690	1,091,709	89.7
11 埼玉県 Saitama	2,275,452	2,275,451	100.0	2,024,102	2,024,102	100.0	251,350	251,349	100.0	4,011,166	3,503,008	87.3
12 千葉県 Chiba	1,798,058	1,798,058	100.0	1,493,254	1,493,254	100.0	304,804	304,804	100.0	5,020,787	4,149,516	82.6
13 東京都 Tokyo	9,316,670	9,316,670	100.0	9,063,264	9,063,264	100.0	253,406	253,406	100.0	2,687,335	2,377,585	88.5
14 神奈川県 Kanagawa	488,067	488,067	100.0	384,650	384,650	100.0	103,417	103,417	100.0	1,219,897	1,072,121	87.9
15 新潟県 Niigata	362,144	362,144	100.0	309,277	309,277	100.0	52,867	52,867	100.0	2,278,178	2,157,334	94.7
16 富山県 Toyama	443,584	443,584	100.0	414,838	414,838	100.0	28,746	28,746	100.0	1,197,686	1,126,476	94.1
17 石川県 Ishikawa	731,516	731,516	100.0	707,368	707,368	100.0	24,148	24,148	100.0	956,497	886,567	92.7
18 福井県 Fukui	294,998	294,998	100.0	275,818	275,818	100.0	19,180	19,180	100.0	906,664	833,073	91.9
19 山梨県 Yamanashi	369,734	369,734	100.0	349,230	349,230	100.0	20,504	20,504	100.0	1,322,641	1,149,805	86.9
20 長野県 Nagano	592,825	592,825	100.0	535,571	535,571	100.0	57,254	57,254	100.0	2,607,274	2,394,659	91.8
21 岐阜県 Gifu	299,221	299,221	100.0	245,560	245,560	100.0	53,661	53,661	100.0	2,560,275	2,364,064	92.3
22 静岡県 Shizuoka	353,092	353,092	100.0	295,933	295,933	100.0	57,159	57,159	100.0	2,899,359	2,654,018	91.5
23 愛知県 Aichi	1,232,544	1,232,544	100.0	1,122,336	1,122,336	100.0	110,208	110,208	100.0	3,973,537	3,614,929	91.0
24 三重県 Mie	450,957	450,957	100.0	393,445	393,445	100.0	57,512	57,512	100.0	2,760,784	2,429,517	88.0
25 滋賀県 Shiga	162,686	162,686	100.0	127,972	127,972	100.0	34,714	34,714	100.0	1,879,974	1,712,410	91.1
26 京都府 Kyoto	432,020	432,020	100.0	374,480	374,480	100.0	57,540	57,540	100.0	1,655,732	1,501,579	90.7
27 大阪府 Osaka	2,503,733	2,503,733	100.0	2,401,456	2,401,456	100.0	102,277	102,277	100.0	2,491,181	2,149,495	86.3
28 兵庫県 Hyogo	1,990,338	1,990,338	100.0	1,829,229	1,829,229	100.0	161,109	161,109	100.0	3,040,584	2,744,235	90.3
29 奈良県 Nara	226,427	226,427	100.0	185,201	185,201	100.0	41,226	41,226	100.0	1,200,366	1,039,048	86.6
30 和歌山県 Wakayama	108,954	108,954	100.0	87,772	87,772	100.0	21,182	21,182	100.0	1,073,958	926,362	86.3
31 鳥取県 Tottori	159,006	159,006	100.0	138,145	138,145	100.0	20,861	20,861	100.0	520,118	474,918	91.3
32 島根県 Shimane	384,522	384,522	100.0	345,785	345,785	100.0	38,737	38,737	100.0	1,506,363	1,421,355	94.4
33 岡山県 Okayama	412,109	412,109	100.0	374,501	374,501	100.0	37,608	37,608	100.0	1,725,210	1,545,721	89.6
34 広島県 Hiroshima	426,539	426,539	100.0	377,421	377,421	100.0	49,118	49,118	100.0	1,863,295	1,735,515	93.1
35 山口県 Yamaguchi	904,899	904,899	100.0	843,245	843,245	100.0	61,654	61,654	100.0	2,341,845	2,098,501	89.6
36 徳島県 Tokushima	270,019	270,019	100.0	232,250	232,250	100.0	37,769	37,769	100.0	1,451,555	1,234,002	85.0
37 香川県 Kagawa	92,415	92,415	100.0	70,929	70,929	100.0	21,486	21,486	100.0	1,106,211	978,508	88.5
38 愛媛県 Ehime	711,058	711,058	100.0	677,919	677,919	100.0	33,139	33,139	100.0	1,883,887	1,701,183	90.3
39 高知県 Kochi	345,879	345,879	100.0	326,054	326,054	100.0	19,825	19,825	100.0	829,796	694,601	83.7
40 福岡県 Fukuoka	576,287	576,287	100.0	506,688	506,688	100.0	69,599	69,599	100.0	3,075,945	2,676,044	87.0
41 佐賀県 Saga	401,968	401,968	100.0	366,052	366,052	100.0	35,916	35,916	100.0	1,617,067	1,441,604	89.1
42 長崎県 Nagasaki	786,952	786,952	100.0	758,592	758,592	100.0	28,360	28,360	100.0	1,540,098	1,359,484	88.3
43 熊本県 Kumamoto	337,353	337,353	100.0	312,274	312,274	100.0	25,079	25,079	100.0	1,733,064	1,540,978	88.9
44 大分県 Oita	456,348	456,348	100.0	425,288	425,288	100.0	31,060	31,060	100.0	1,593,390	1,403,067	88.1
45 宮崎県 Miyazaki	547,237	547,237	100.0	521,088	521,088	100.0	26,149	26,149	100.0	1,309,663	1,179,748	90.1
46 鹿児島県 Kagoshima	1,301,579	1,301,579	100.0	1,257,292	1,257,292	100.0	44,287	44,287	100.0	2,151,893	1,946,605	90.5
47 沖縄県 Okinawa	1,542,061	1,542,061	100.0	1,474,681	1,474,681	100.0	67,380	67,380	100.0	2,375,268	1,991,405	83.8

2-6-7表 都市税目別徴収実績(都道府県別)  
Table 2-6-7 Local tax collections of all cities in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdowns of ordinary taxes											
	(4) 市町村たばこ税 Municipal tobacco tax			(5) 鉱産税 Tax on mine products			(6) 特別土地保有税 Special land holding tax			(7) 法定外普通税 Extra-legal ordinary taxes		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	379,030,373	378,966,074	100.0	798,141	798,103	100.0	117,368,224	43,229,979	36.8	606,358	542,042	89.4
平成10年度 FY 1998	378,163,303	378,069,985	100.0	708,207	708,202	100.0	95,448,104	26,093,785	27.3	593,207	513,846	86.6
平成11年度 FY 1999	393,581,897	393,494,733	100.0	702,969	702,962	100.0	75,534,616	19,738,335	26.1	592,999	503,870	85.0
平成12年度 FY 2000	368,633,052	368,544,607	100.0	659,712	659,712	100.0	67,782,473	17,396,122	25.7	544,852	450,439	82.7
平成13年度 FY 2001	326,932,140	326,811,307	100.0	643,602	643,605	100.0	55,193,544	12,371,524	22.4	657,855	559,906	85.1
平成14年度 FY 2002	306,041,278	305,688,973	99.9	578,498	578,498	100.0	45,168,813	10,965,949	24.3	663,409	561,734	84.7
平成15年度 FY 2003	296,229,017	295,882,435	99.9	638,581	638,580	100.0	28,514,244	2,890,560	10.1	677,964	584,949	86.3
平成16年度 FY 2004	325,170,827	324,812,896	99.9	676,740	676,700	100.0	24,893,420	2,999,766	12.1	937,539	850,063	90.7
平成17年度 FY 2005	344,689,839	344,420,796	99.9	997,785	997,784	100.0	19,842,001	1,631,187	8.2	960,399	875,317	91.1
平成18年度 FY 2006	350,429,187	350,171,073	99.9	1,114,116	1,114,102	100.0	16,997,880	875,555	5.2	982,485	896,472	91.2
平成19年度 FY 2007	339,793,780	339,730,095	100.0	881,140	881,138	100.0	12,978,722	2,726,829	21.0	999,391	925,989	92.7
1 北海道 Hokkaido	15,881,698	15,881,698	100.0	274,427	274,427	100.0	320,771	1,799	0.6	-	-	-
2 青森県 Aomori	3,958,465	3,958,465	100.0	-	-	-	2,402	26	1.1	-	-	-
3 岩手県 Iwate	4,508,038	4,508,038	100.0	7,341	7,341	100.0	35,306	455	1.3	-	-	-
4 宮城県 Miyagi	5,739,111	5,739,111	100.0	82	82	100.0	38,937	254	0.7	-	-	-
5 秋田県 Akita	4,170,783	4,170,783	100.0	60,960	60,960	100.0	3,023	-	-	-	-	-
6 山形県 Yamagata	4,270,679	4,270,678	100.0	825	825	100.0	26,328	15	0.1	-	-	-
7 福島県 Fukushima	5,926,865	5,926,865	100.0	963	963	100.0	407,300	17,282	4.2	-	-	-
8 茨城県 Ibaraki	15,285,173	15,285,116	100.0	2,633	2,633	100.0	893,818	37,198	4.2	-	-	-
9 栃木県 Tochigi	7,951,551	7,951,551	100.0	32,228	32,228	100.0	81,530	7,340	9.0	-	-	-
10 群馬県 Gunma	3,802,809	3,802,809	100.0	-	-	-	391,309	2,807	0.7	-	-	-
11 埼玉県 Saitama	21,308,576	21,308,562	100.0	6,434	6,434	100.0	605,039	69,158	11.4	-	-	-
12 千葉県 Chiba	26,516,573	26,516,478	100.0	27,241	27,241	100.0	2,681,878	91,162	3.4	-	-	-
13 東京都 Tokyo	22,793,724	22,793,723	100.0	169	169	100.0	2,182,997	2,145,887	98.3	-	-	-
14 神奈川県 Kanagawa	7,547,557	7,547,557	100.0	-	-	-	188,451	5,003	2.7	-	-	-
15 新潟県 Niigata	6,220,120	6,220,118	100.0	261,570	261,569	100.0	59,469	127	0.2	-	-	-
16 富山県 Toyama	3,593,885	3,593,885	100.0	355	355	100.0	-	-	-	-	-	-
17 石川県 Ishikawa	3,263,303	3,263,303	100.0	16	16	100.0	43,876	2,832	6.5	-	-	-
18 福井県 Fukui	2,673,676	2,673,676	100.0	554	554	100.0	25,702	4,064	15.8	-	-	-
19 山梨県 Yamanashi	3,485,061	3,485,060	100.0	-	-	-	129,130	36	0.0	-	-	-
20 長野県 Nagano	6,454,119	6,454,119	100.0	355	355	100.0	45,551	181	0.4	-	-	-
21 岐阜県 Gifu	7,787,117	7,787,117	100.0	6,587	6,587	100.0	155,118	28,305	18.2	-	-	-
22 静岡県 Shizuoka	9,999,733	9,999,726	100.0	862	862	100.0	876,277	107,229	12.2	639,635	566,233	88.5
23 愛知県 Aichi	16,398,564	16,398,564	100.0	8,106	8,106	100.0	249,535	29,978	12.0	-	-	-
24 三重県 Mie	8,190,965	8,190,965	100.0	10,965	10,964	100.0	740,388	11,656	1.6	-	-	-
25 滋賀県 Shiga	7,411,704	7,411,704	100.0	5,638	5,638	100.0	12,770	3,287	25.7	-	-	-
26 京都府 Kyoto	6,277,148	6,277,148	100.0	400	400	100.0	341,378	4,394	1.3	19,102	19,102	100.0
27 大阪府 Osaka	14,745,482	14,745,482	100.0	-	-	-	273,027	72,203	26.4	-	-	-
28 兵庫県 Hyogo	10,799,120	10,799,120	100.0	4,029	4,029	100.0	571,012	16,489	2.9	-	-	-
29 奈良県 Nara	4,068,697	4,068,697	100.0	-	-	-	397,974	10,605	2.7	-	-	-
30 和歌山県 Wakayama	2,612,265	2,612,265	100.0	-	-	-	-	-	-	-	-	-
31 鳥取県 Tottori	1,599,099	1,599,099	100.0	-	-	-	1,394	-	-	-	-	-
32 島根県 Shimane	3,297,630	3,297,630	100.0	597	597	100.0	-	-	-	-	-	-
33 岡山県 Okayama	3,662,217	3,662,202	100.0	11,270	11,270	100.0	83,012	2,316	2.8	-	-	-
34 広島県 Hiroshima	4,653,322	4,653,322	100.0	590	590	100.0	75,787	797	1.1	-	-	-
35 山口県 Yamaguchi	6,776,451	6,776,423	100.0	60,156	60,156	100.0	137,951	7,707	5.6	-	-	-
36 徳島県 Tokushima	3,905,913	3,905,913	100.0	114	114	100.0	238,064	2,064	0.9	-	-	-
37 香川県 Kagawa	2,687,490	2,687,490	100.0	-	-	-	10,136	-	-	-	-	-
38 愛媛県 Ehime	4,895,333	4,895,333	100.0	11	11	100.0	1,237	-	-	-	-	-
39 高知県 Kochi	1,879,083	1,879,083	100.0	3,018	3,018	100.0	63,599	3,325	5.2	-	-	-
40 福岡県 Fukuoka	10,109,341	10,109,296	100.0	5,423	5,423	100.0	323,475	3,959	1.2	68,104	68,104	100.0
41 佐賀県 Saga	4,850,910	4,850,910	100.0	-	-	-	10,024	9,084	90.6	-	-	-
42 長崎県 Nagasaki	3,656,128	3,656,128	100.0	1,923	1,923	100.0	19,368	360	1.9	-	-	-
43 熊本県 Kumamoto	4,465,572	4,465,572	100.0	55	55	100.0	19,357	51	0.3	-	-	-
44 大分県 Oita	4,228,620	4,228,578	100.0	55,409	55,409	100.0	153,885	10,607	6.9	-	-	-
45 宮崎県 Miyazaki	3,378,356	3,378,356	100.0	-	-	-	553	553	100.0	-	-	-
46 鹿児島県 Kagoshima	4,803,221	4,803,221	100.0	4,162	4,162	100.0	13,907	-	-	272,550	272,550	100.0
47 沖縄県 Okinawa	7,302,533	7,239,156	99.1	25,672	25,672	100.0	46,677	16,234	34.8	-	-	-

**2-6-7表 都市税目別徴収実績(都道府県別)**  
Table 2-6-7 Local tax collections of all cities in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	2 目 的 税			2 目 的 税 内 訳 Breakdown of special purpose taxes								
				(1) 入 湯 税			(2) 事 業 所 税			(3) 都 市 計 画 税		
	Special purpose taxes			Mineral bath taking tax			Business office tax			City planning tax		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	723,322,742	671,041,411	92.8	7,518,213	7,258,567	96.5	67,427,506	66,352,588	98.4	648,322,822	597,376,937	92.1
平成10年度 FY 1998	726,445,636	673,116,017	92.7	7,523,855	7,154,829	95.1	56,985,060	55,980,698	98.2	661,888,016	609,932,737	92.2
平成11年度 FY 1999	724,681,837	661,375,786	91.3	7,644,758	7,243,606	94.8	48,215,269	47,309,901	98.1	668,773,371	606,774,812	90.7
平成12年度 FY 2000	675,821,177	611,100,507	90.4	7,028,102	6,634,590	94.4	46,102,159	44,939,785	97.5	622,642,651	559,479,204	89.9
平成13年度 FY 2001	580,990,608	523,130,536	90.0	6,913,000	6,485,425	93.8	35,431,321	34,371,109	97.0	538,616,565	482,245,414	89.5
平成14年度 FY 2002	545,183,756	489,055,065	89.7	6,821,347	6,431,843	94.3	29,833,421	28,969,266	97.1	508,475,170	453,600,857	89.2
平成15年度 FY 2003	451,597,328	401,711,738	89.0	7,691,462	7,290,552	94.8	14,185,059	13,794,007	97.2	429,421,439	380,328,478	88.6
平成16年度 FY 2004	453,790,017	404,082,427	89.0	10,130,562	9,510,478	93.9	13,494,959	13,218,172	97.9	429,601,565	380,792,895	88.6
平成17年度 FY 2005	450,296,822	403,157,021	89.5	13,912,075	13,162,854	94.6	11,367,395	11,182,714	98.4	424,457,989	378,254,076	89.1
平成18年度 FY 2006	433,450,979	389,727,216	89.9	14,000,809	13,408,297	95.8	11,606,144	11,435,326	98.5	407,243,159	364,284,545	89.5
平成19年度 FY 2007	430,950,420	390,090,604	90.5	13,826,079	13,199,522	95.5	11,863,453	11,743,291	99.0	404,662,566	364,551,105	90.1
1 北海道 Hokkaido	18,991,653	16,403,289	86.4	729,715	727,974	99.8	-	-	-	18,261,938	15,675,315	85.8
2 青森県 Aomori	1,875,782	1,564,525	83.4	105,221	95,499	90.8	-	-	-	1,770,561	1,469,026	83.0
3 岩手県 Iwate	433,684	393,726	90.8	388,640	368,749	94.9	-	-	-	45,044	24,977	55.5
4 宮城県 Miyagi	5,780,157	5,079,394	87.9	218,227	206,907	94.8	-	-	-	5,561,222	4,871,798	87.6
5 秋田県 Akita	1,001,303	926,676	92.5	636,444	622,094	97.7	-	-	-	364,859	304,582	83.5
6 山形県 Yamagata	5,913,133	5,239,368	88.6	494,890	458,773	92.7	-	-	-	5,418,242	4,780,595	88.2
7 福島県 Fukushima	4,412,467	3,918,457	88.8	469,483	420,768	89.6	-	-	-	3,942,984	3,497,689	88.7
8 茨城県 Ibaraki	14,958,654	12,975,287	86.7	287,259	287,259	100.0	-	-	-	14,671,395	12,688,028	86.5
9 栃木県 Tochigi	11,606,121	9,750,734	84.0	774,995	693,843	89.5	-	-	-	10,831,126	9,056,891	83.6
10 群馬県 Gunma	4,337,310	3,764,297	86.8	342,105	326,818	95.5	-	-	-	3,995,205	3,437,479	86.0
11 埼玉県 Saitama	30,497,187	27,839,018	91.3	70,507	63,854	90.6	-	-	-	30,426,680	27,775,164	91.3
12 千葉県 Chiba	44,205,546	39,510,973	89.4	318,033	314,100	98.8	3,410,633	3,337,644	97.9	40,476,880	35,859,229	88.6
13 東京都 Tokyo	56,461,287	54,152,191	95.9	26,324	26,324	100.0	3,518,719	3,503,895	99.6	52,916,244	50,621,972	95.7
14 神奈川県 Kanagawa	19,863,660	18,591,987	93.6	54,415	54,415	100.0	2,085,477	2,077,085	99.6	17,723,768	16,460,487	92.9
15 新潟県 Niigata	4,264,931	3,885,410	91.1	596,061	567,630	95.2	-	-	-	3,121,711	2,770,621	88.8
16 富山県 Toyama	151,683	151,465	99.9	151,683	151,465	99.9	-	-	-	-	-	-
17 石川県 Ishikawa	5,420,636	4,672,665	86.2	518,840	498,363	96.1	-	-	-	4,901,796	4,174,302	85.2
18 福井県 Fukui	3,297,708	2,794,343	84.7	314,017	296,570	94.4	-	-	-	2,983,691	2,497,773	83.7
19 山梨県 Yamanashi	1,638,633	1,325,389	80.9	441,531	418,241	94.7	-	-	-	1,197,102	907,148	75.8
20 長野県 Nagano	8,065,332	7,173,409	88.9	624,321	601,637	96.4	-	-	-	7,441,011	6,571,772	88.3
21 岐阜県 Gifu	12,590,662	11,252,395	89.4	762,380	737,423	96.7	-	-	-	11,782,406	10,469,629	88.9
22 静岡県 Shizuoka	16,159,711	14,553,894	90.1	1,387,097	1,293,466	93.2	-	-	-	14,772,614	13,260,428	89.8
23 愛知県 Aichi	31,605,210	29,684,516	93.9	250,060	246,953	98.8	-	-	-	31,355,150	29,437,563	93.9
24 三重県 Mie	8,568,298	7,527,401	87.9	501,924	486,683	97.0	-	-	-	8,066,374	7,040,718	87.3
25 滋賀県 Shiga	5,335,287	4,891,165	91.7	136,394	136,394	100.0	-	-	-	5,198,893	4,754,771	91.5
26 京都府 Kyoto	7,317,660	6,543,042	89.4	135,815	133,646	98.4	-	-	-	7,181,845	6,409,396	89.2
27 大阪府 Osaka	29,152,293	26,458,081	90.8	62,184	62,184	100.0	820,704	819,480	99.9	28,269,405	25,576,417	90.5
28 兵庫県 Hyogo	23,555,037	21,263,387	90.3	414,381	413,001	99.7	1,281,622	1,268,383	99.0	21,859,034	19,582,003	89.6
29 奈良県 Nara	5,650,639	4,971,300	88.0	11,434	11,434	100.0	-	-	-	5,639,205	4,959,866	88.0
30 和歌山県 Wakayama	2,493,832	1,968,491	78.9	81,099	80,883	99.7	-	-	-	2,412,733	1,887,608	78.2
31 鳥取県 Tottori	360,424	325,385	90.3	71,135	69,665	97.9	-	-	-	289,289	255,720	88.4
32 島根県 Shimane	1,620,633	1,553,027	95.8	163,924	163,924	100.0	-	-	-	1,456,709	1,389,103	95.4
33 岡山県 Okayama	2,965,733	2,700,523	91.1	151,133	149,638	99.0	-	-	-	2,811,487	2,548,081	90.6
34 広島県 Hiroshima	4,980,347	4,643,337	93.2	163,968	157,404	96.0	-	-	-	4,816,379	4,485,933	93.1
35 山口県 Yamaguchi	10,710,137	9,631,048	89.9	233,829	227,738	97.4	-	-	-	10,476,308	9,403,310	89.8
36 徳島県 Tokushima	3,558,364	3,143,995	88.4	60,397	60,397	100.0	-	-	-	3,497,967	3,083,598	88.2
37 香川県 Kagawa	462,953	413,965	89.4	21,606	21,606	100.0	-	-	-	441,347	392,359	88.9
38 愛媛県 Ehime	1,288,004	1,181,316	91.7	19,759	19,759	100.0	-	-	-	1,268,245	1,161,557	91.6
39 高知県 Kochi	27,772	27,772	100.0	27,772	27,772	100.0	-	-	-	-	-	-
40 福岡県 Fukuoka	5,038,347	4,513,150	89.6	146,232	128,368	87.8	-	-	-	4,891,999	4,384,782	89.6
41 佐賀県 Saga	2,380,040	2,216,493	93.1	167,317	165,353	98.8	-	-	-	2,212,723	2,051,142	92.7
42 長崎県 Nagasaki	2,984,607	2,568,504	86.1	171,529	167,750	97.8	-	-	-	2,812,420	2,400,754	85.4
43 熊本県 Kumamoto	1,324,208	1,137,856	85.9	256,320	233,783	91.2	-	-	-	1,067,888	904,073	84.7
44 大分県 Oita	4,044,937	3,524,480	87.1	556,847	502,432	90.2	-	-	-	3,488,090	3,022,048	86.6
45 宮崎県 Miyazaki	1,223,659	1,114,906	91.1	29,306	29,306	100.0	-	-	-	1,193,662	1,084,909	90.9
46 鹿児島県 Kagoshima	1,591,666	1,394,971	87.6	242,731	234,482	96.6	-	-	-	1,348,935	1,160,489	86.0
47 沖縄県 Okinawa	783,093	773,599	98.8	36,795	36,795	100.0	746,298	736,804	98.7	-	-	-

**2-6-7表 都市税目別徴収実績(都道府県別)**  
Table 2-6-7 Local tax collections of all cities in each prefecture by tax item  
(単位 千円・%)  
(Unit : Thousand yen, %)

区分	2 目的税内訳 Breakdown of special purpose taxes						3 旧法による税 Taxes based on abrogated laws		
	(4) 水利地益税 Water utilization and land benefit tax			(5) 法定外目的税 Extra-legal special purpose taxes					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	54,201	53,319	98.4				-	-	-
平成10年度 FY 1998	48,705	47,753	98.0				-	-	-
平成11年度 FY 1999	48,439	47,467	98.0				-	-	-
平成12年度 FY 2000	48,265	46,928	97.2				-	-	-
平成13年度 FY 2001	29,722	28,588	96.2				-	-	-
平成14年度 FY 2002	29,398	28,679	97.6	24,420	24,420	100.0	-	-	-
平成15年度 FY 2003	28,837	28,170	97.7	270,531	270,531	100.0	-	-	-
平成16年度 FY 2004	51,379	49,330	96.0	511,552	511,552	100.0	-	-	-
平成17年度 FY 2005	35,099	33,113	94.3	524,264	524,264	100.0	-	-	-
平成18年度 FY 2006	32,819	31,000	94.5	568,048	568,048	100.0	-	-	-
平成19年度 FY 2007	31,858	30,222	94.9	566,464	566,464	100.0	-	-	-
1 北海道 Hokkaido	-	-	-	-	-	-	-	-	-
2 青森県 Aomori	-	-	-	-	-	-	-	-	-
3 岩手県 Iwate	-	-	-	-	-	-	-	-	-
4 宮城県 Miyagi	708	689	97.3	-	-	-	-	-	-
5 秋田県 Akita	-	-	-	-	-	-	-	-	-
6 山形県 Yamagata	1	-	-	-	-	-	-	-	-
7 福島県 Fukushima	-	-	-	-	-	-	-	-	-
8 茨城県 Ibaraki	-	-	-	-	-	-	-	-	-
9 栃木県 Tochigi	-	-	-	-	-	-	-	-	-
10 群馬県 Gunma	-	-	-	-	-	-	-	-	-
11 埼玉県 Saitama	-	-	-	-	-	-	-	-	-
12 千葉県 Chiba	-	-	-	-	-	-	-	-	-
13 東京都 Tokyo	-	-	-	-	-	-	-	-	-
14 神奈川県 Kanagawa	-	-	-	-	-	-	-	-	-
15 新潟県 Niigata	-	-	-	547,159	547,159	100.0	-	-	-
16 富山県 Toyama	-	-	-	-	-	-	-	-	-
17 石川県 Ishikawa	-	-	-	-	-	-	-	-	-
18 福井県 Fukui	-	-	-	-	-	-	-	-	-
19 山梨県 Yamanashi	-	-	-	-	-	-	-	-	-
20 長野県 Nagano	-	-	-	-	-	-	-	-	-
21 岐阜県 Gifu	26,571	26,038	98.0	19,305	19,305	100.0	-	-	-
22 静岡県 Shizuoka	-	-	-	-	-	-	-	-	-
23 愛知県 Aichi	-	-	-	-	-	-	-	-	-
24 三重県 Mie	-	-	-	-	-	-	-	-	-
25 滋賀県 Shiga	-	-	-	-	-	-	-	-	-
26 京都府 Kyoto	-	-	-	-	-	-	-	-	-
27 大阪府 Osaka	-	-	-	-	-	-	-	-	-
28 兵庫県 Hyogo	-	-	-	-	-	-	-	-	-
29 奈良県 Nara	-	-	-	-	-	-	-	-	-
30 和歌山県 Wakayama	-	-	-	-	-	-	-	-	-
31 鳥取県 Tottori	-	-	-	-	-	-	-	-	-
32 島根県 Shimane	-	-	-	-	-	-	-	-	-
33 岡山県 Okayama	3,113	2,804	90.1	-	-	-	-	-	-
34 広島県 Hiroshima	-	-	-	-	-	-	-	-	-
35 山口県 Yamaguchi	-	-	-	-	-	-	-	-	-
36 徳島県 Tokushima	-	-	-	-	-	-	-	-	-
37 香川県 Kagawa	-	-	-	-	-	-	-	-	-
38 愛媛県 Ehime	-	-	-	-	-	-	-	-	-
39 高知県 Kochi	-	-	-	-	-	-	-	-	-
40 福岡県 Fukuoka	116	-	-	-	-	-	-	-	-
41 佐賀県 Saga	-	-	-	-	-	-	-	-	-
42 長崎県 Nagasaki	658	-	-	-	-	-	-	-	-
43 熊本県 Kumamoto	-	-	-	-	-	-	-	-	-
44 大分県 Oita	-	-	-	-	-	-	-	-	-
45 宮崎県 Miyazaki	691	691	100.0	-	-	-	-	-	-
46 鹿児島県 Kagoshima	-	-	-	-	-	-	-	-	-
47 沖縄県 Okinawa	-	-	-	-	-	-	-	-	-

**2-6-8表 町村税目別徴収実績 (都道府県別)**  
Table 2-6-8 Local tax collections of all towns and villages in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	総額 Total			1 普通税 Ordinary taxes			1 普通税内訳 Breakdown of ordinary taxes								
							(1) 町村民税 Municipal inhabitant tax			(1) 町村民税内訳 Breakdown of municipal inhabitant tax			(イ) 個人均等割 Per capita rate on individuals		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	3,243,807,948	3,042,381,760	93.8	3,186,387,794	2,988,940,868	93.8	1,370,607,293	1,304,577,124	95.2	19,629,611	18,537,535	94.4			
平成10年度 FY 1998	3,165,995,699	2,944,214,075	93.0	3,105,920,178	2,888,657,060	93.0	1,211,445,836	1,142,676,595	94.3	19,957,425	18,689,269	93.6			
平成11年度 FY 1999	3,230,548,386	2,989,348,957	92.5	3,168,133,524	2,932,099,021	92.5	1,195,684,511	1,125,216,577	94.1	19,904,416	18,559,243	93.2			
平成12年度 FY 2000	3,173,377,882	2,918,021,820	92.0	3,111,618,219	2,861,854,074	92.0	1,171,623,967	1,099,516,582	93.8	19,883,117	18,444,275	92.8			
平成13年度 FY 2001	3,176,493,097	2,906,175,408	91.5	3,114,735,158	2,850,226,458	91.5	1,144,471,844	1,071,665,843	93.6	19,767,683	18,221,042	92.2			
平成14年度 FY 2002	3,130,396,963	2,844,282,680	90.9	3,067,002,028	2,787,090,879	90.9	1,078,165,286	1,004,237,147	93.1	19,525,446	17,947,262	91.9			
平成15年度 FY 2003	2,932,001,852	2,649,155,367	90.4	2,872,883,735	2,596,166,824	90.4	1,009,171,707	937,282,074	92.9	18,798,002	17,182,261	91.4			
平成16年度 FY 2004	2,426,147,698	2,191,876,808	90.3	2,376,606,232	2,147,514,266	90.4	827,738,925	767,398,718	92.7	22,334,925	20,357,290	91.1			
平成17年度 FY 2005	1,699,933,155	1,546,410,375	91.0	1,663,632,072	1,513,744,019	91.0	589,773,273	550,128,793	93.3	17,089,014	15,687,727	91.8			
平成18年度 FY 2006	1,673,845,571	1,532,681,068	91.6	1,640,245,756	1,502,223,227	91.6	621,757,943	584,433,094	94.0	18,889,186	17,447,937	92.4			
平成19年度 FY 2007	1,804,260,350	1,663,730,839	92.2	1,770,779,286	1,633,160,643	92.2	744,434,485	702,953,724	94.4	18,984,935	17,641,107	92.9			
1 北海道 Hokkaido	126,154,681	115,280,355	91.4	123,186,088	112,583,733	91.4	53,362,121	49,862,701	93.4	1,529,474	1,411,646	92.3			
2 青森県 Aomori	38,943,244	35,116,292	90.2	38,782,874	35,013,582	90.3	11,518,327	10,665,703	92.6	435,131	397,855	91.4			
3 岩手県 Iwate	30,708,716	28,464,240	92.7	30,512,225	28,268,731	92.6	12,306,181	11,610,457	94.3	436,872	407,572	93.3			
4 宮城県 Miyagi	57,564,298	52,445,440	91.1	56,033,261	51,056,735	91.1	21,140,060	19,594,299	92.7	639,519	581,555	90.9			
5 秋田県 Akita	9,650,616	8,961,247	92.9	9,471,022	8,784,700	92.8	3,693,469	3,516,187	95.2	145,541	138,310	95.0			
6 山形県 Yamagata	24,862,170	22,571,455	90.8	24,080,216	21,868,778	90.8	9,689,406	9,263,617	95.6	356,443	339,191	95.2			
7 福島県 Fukushima	68,217,593	63,270,411	92.7	67,862,260	62,921,777	92.7	24,179,260	23,287,793	96.3	626,097	589,351	94.1			
8 茨城県 Ibaraki	50,314,102	46,432,782	92.3	48,648,421	44,890,038	92.3	19,251,107	18,001,809	93.5	426,326	390,637	91.6			
9 栃木県 Tochigi	59,516,859	53,823,781	90.4	58,018,496	52,487,159	90.5	23,561,933	22,241,549	94.4	570,972	527,001	92.3			
10 群馬県 Gunma	59,662,575	54,648,360	91.6	57,616,678	52,943,399	91.9	22,215,984	20,962,013	94.4	579,748	538,892	93.0			
11 埼玉県 Saitama	100,278,427	92,673,284	92.4	99,189,139	91,679,200	92.4	48,057,384	45,312,668	94.3	1,067,586	993,523	93.1			
12 千葉県 Chiba	39,986,364	35,343,678	88.4	39,601,998	34,995,161	88.4	17,834,857	16,492,509	92.5	451,808	415,372	91.9			
13 東京都 Tokyo	15,461,557	14,016,403	90.7	14,717,407	13,307,964	90.4	6,467,985	6,027,860	93.2	134,873	123,847	91.8			
14 神奈川県 Kanagawa	65,198,479	60,985,323	93.5	62,381,930	58,377,976	93.6	27,985,585	26,454,603	94.5	509,718	467,522	91.7			
15 新潟県 Niigata	25,585,928	23,203,972	90.7	25,289,591	22,925,280	90.7	6,079,689	5,832,898	95.9	213,933	202,665	94.7			
16 富山県 Toyama	12,546,150	12,033,982	95.9	12,507,031	11,995,207	95.9	5,822,825	5,680,690	97.6	152,084	147,549	97.0			
17 石川県 Ishikawa	31,195,718	29,554,025	94.7	30,370,203	28,788,330	94.8	11,434,147	10,903,468	95.4	311,917	294,259	94.3			
18 福井県 Fukui	19,109,080	18,332,622	95.9	19,041,427	18,264,969	95.9	6,682,026	6,431,159	96.2	163,382	154,917	94.8			
19 山梨県 Yamanashi	26,927,051	24,291,505	90.2	26,317,860	23,721,234	90.1	12,960,034	12,340,695	95.2	231,901	208,952	90.1			
20 長野県 Nagano	74,395,520	67,187,244	90.3	72,309,584	65,393,713	90.4	27,072,138	25,706,990	95.0	807,294	755,599	93.6			
21 岐阜県 Gifu	47,176,153	44,619,223	94.6	47,127,526	44,570,618	94.6	20,667,913	19,763,855	95.6	510,393	482,874	94.6			
22 静岡県 Shizuoka	59,909,291	55,801,551	93.1	58,030,722	53,995,981	93.0	24,664,330	23,315,150	94.5	560,770	520,158	92.8			
23 愛知県 Aichi	130,211,010	122,980,604	94.4	125,576,831	118,647,676	94.5	64,432,395	61,040,841	94.7	1,023,000	947,028	92.6			
24 三重県 Mie	34,885,309	32,274,023	92.5	34,835,787	32,227,553	92.5	14,934,670	13,991,334	93.7	346,922	320,585	92.4			
25 滋賀県 Shiga	25,018,276	23,680,387	94.7	24,998,852	23,660,963	94.6	11,288,693	10,810,271	95.8	195,048	183,641	94.2			
26 京都府 Kyoto	22,307,622	20,796,263	93.2	21,507,205	20,047,059	93.2	9,172,113	8,724,845	95.1	198,986	186,082	93.5			
27 大阪府 Osaka	29,390,888	27,564,544	93.8	28,760,204	26,982,769	93.8	12,468,755	11,995,326	96.2	263,729	252,464	95.7			
28 兵庫県 Hyogo	39,395,800	36,597,457	92.9	38,375,893	35,663,529	92.9	16,307,746	15,580,723	95.5	427,169	399,021	93.4			
29 奈良県 Nara	36,846,642	33,878,284	91.9	36,162,567	33,279,580	92.0	18,502,870	17,598,762	95.1	407,831	385,121	94.4			
30 和歌山県 Wakayama	27,087,751	24,109,298	89.0	26,232,719	23,359,568	89.0	9,682,064	8,975,357	92.7	317,555	291,040	91.7			
31 鳥取県 Tottori	17,310,425	16,090,961	93.0	17,204,577	15,989,386	92.9	6,098,713	5,859,681	96.1	230,071	221,965	96.5			
32 島根県 Shimane	13,134,659	12,498,261	95.2	13,094,336	12,457,943	95.1	5,566,875	5,371,578	96.5	173,725	166,897	96.1			
33 岡山県 Okayama	15,850,892	14,915,856	94.1	15,786,286	14,856,574	94.1	6,567,503	6,305,483	96.0	173,380	164,642	95.0			
34 広島県 Hiroshima	27,783,073	26,679,503	96.0	27,530,514	26,429,683	96.0	12,876,811	12,386,978	96.2	263,697	251,595	95.4			
35 山口県 Yamaguchi	8,136,913	7,770,596	95.5	8,025,846	7,666,566	95.5	3,459,635	3,322,367	96.0	98,720	94,066	95.3			
36 徳島県 Tokushima	23,719,862	21,851,878	92.1	23,663,860	21,799,069	92.1	9,828,769	9,350,688	95.1	271,747	256,024	94.2			
37 香川県 Kagawa	20,905,690	19,252,980	92.1	20,742,233	19,099,923	92.1	8,947,431	8,470,008	94.7	242,884	227,114	93.5			
38 愛媛県 Ehime	16,368,562	15,578,648	95.2	16,368,562	15,578,648	95.2	6,305,819	6,010,627	95.3	183,706	173,006	94.2			
39 高知県 Kochi	13,759,150	12,931,825	94.0	13,738,719	12,911,394	94.0	5,421,316	5,131,909	94.7	199,835	183,827	92.0			
40 福岡県 Fukuoka	83,030,198	74,984,642	90.3	82,945,370	74,907,132	90.3	36,567,427	33,671,175	92.1	991,427	900,184	90.8			
41 佐賀県 Saga	19,660,666	18,484,035	94.0	19,626,612	18,455,395	94.0	7,825,258	7,470,060	95.5	216,333	202,861	93.8			
42 長崎県 Nagasaki	17,866,156	16,492,611	92.3	17,131,759	15,835,913	92.4	7,422,192</								

2-6-8表 町村税目別徴収実績(都道府県別)  
Table 2-6-8 Local tax collections of all towns and villages in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(1) 町村民税内訳 Breakdown of municipal inhabitant tax									(2) 固定資産税 Fixed assets tax		
	(口)個人所得割 Income-based			(八)法人均等割 Per capita rate on corporations			(二)法人税割 Corporation tax based					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	1,063,594,170	1,003,203,284	94.3	56,535,283	54,940,170	97.2	230,848,229	227,896,135	98.7	1,591,964,951	1,483,400,796	93.2
平成10年度 FY 1998	938,414,091	875,674,710	93.3	57,473,385	55,711,570	96.9	195,600,935	192,601,046	98.5	1,669,810,630	1,545,507,777	92.6
平成11年度 FY 1999	940,987,899	876,695,391	93.2	58,414,589	56,412,412	96.6	176,377,607	173,549,531	98.4	1,736,600,802	1,594,456,208	91.8
平成12年度 FY 2000	909,072,733	843,187,135	92.8	60,863,282	58,412,314	96.0	181,804,835	179,472,858	98.7	1,706,345,264	1,549,484,004	90.8
平成13年度 FY 2001	879,810,615	813,578,305	92.5	60,009,318	57,621,571	96.0	184,884,228	182,244,925	98.6	1,743,467,922	1,572,591,948	90.2
平成14年度 FY 2002	848,135,115	781,142,104	92.1	59,515,953	56,967,206	95.7	150,988,772	148,180,575	98.1	1,767,887,128	1,582,022,335	89.5
平成15年度 FY 2003	779,217,752	714,079,258	91.6	58,333,841	55,758,766	95.6	152,822,112	150,261,789	98.3	1,652,237,388	1,464,000,050	88.6
平成16年度 FY 2004	612,746,852	558,531,168	91.2	48,024,934	45,964,474	95.7	144,632,214	142,545,786	98.6	1,373,573,893	1,217,678,361	88.7
平成17年度 FY 2005	432,470,147	397,108,002	91.8	33,300,338	31,898,605	95.8	106,913,774	105,434,459	98.6	958,867,470	856,195,182	89.3
平成18年度 FY 2006	447,973,171	414,519,665	92.5	32,822,891	31,317,290	95.4	122,072,695	121,148,202	99.2	905,116,225	810,384,546	89.5
平成19年度 FY 2007	562,326,802	524,777,680	93.3	32,699,442	31,423,376	96.1	130,423,306	129,111,561	99.0	914,350,485	823,791,641	90.1
1 北海道 Hokkaido	43,203,918	40,020,834	92.6	3,263,729	3,135,885	96.1	5,365,000	5,294,336	98.7	59,419,286	52,529,706	88.4
2 青森県 Aomori	9,048,009	8,286,111	91.6	601,250	572,588	95.2	1,433,937	1,409,149	98.3	24,334,341	21,501,516	88.4
3 岩手県 Iwate	9,792,755	9,157,128	93.5	631,909	614,017	97.2	1,444,645	1,431,740	99.1	15,734,631	14,235,408	90.5
4 宮城県 Miyagi	16,956,987	15,540,029	91.6	980,063	941,198	96.0	2,563,491	2,531,517	98.8	31,196,747	27,977,683	89.7
5 秋田県 Akita	2,869,255	2,706,123	94.3	172,051	166,313	96.7	506,622	505,441	99.8	4,945,791	4,449,385	90.0
6 山形県 Yamagata	7,661,387	7,283,237	95.1	458,531	443,755	96.8	1,213,045	1,197,434	98.7	12,544,835	10,806,152	86.1
7 福島県 Fukushima	14,726,252	13,963,075	94.8	1,138,406	1,073,796	94.3	7,688,505	7,661,571	99.6	39,806,460	35,935,383	90.3
8 茨城県 Ibaraki	13,897,084	12,736,418	91.6	760,006	725,111	95.4	4,167,691	4,149,643	99.6	26,972,664	24,547,226	91.0
9 栃木県 Tochigi	17,078,654	15,918,787	93.2	1,080,477	1,028,857	95.2	4,831,830	4,766,904	98.7	31,492,589	27,438,717	87.1
10 群馬県 Gunma	16,004,857	14,893,163	93.1	1,158,844	1,113,865	96.1	4,472,535	4,416,093	98.7	32,392,941	29,065,713	89.7
11 埼玉県 Saitama	38,640,512	36,105,040	93.4	1,656,847	1,600,001	96.6	6,692,439	6,614,104	98.8	45,398,494	41,333,092	91.0
12 千葉県 Chiba	14,924,877	13,698,147	91.8	656,996	614,626	93.6	1,801,176	1,764,364	98.0	19,053,489	16,036,018	84.2
13 東京都 Tokyo	5,135,946	4,735,731	92.2	280,593	269,827	96.2	916,573	898,455	98.0	7,001,092	6,391,939	91.3
14 神奈川県 Kanagawa	20,881,805	19,445,251	93.1	1,030,039	1,001,165	97.2	5,564,023	5,540,665	99.6	31,986,371	29,585,364	92.5
15 新潟県 Niigata	4,147,188	3,935,353	94.9	581,774	561,311	96.5	1,136,794	1,133,569	99.7	18,092,190	15,985,809	88.4
16 富山県 Toyama	4,540,194	4,406,210	97.0	199,288	195,847	98.3	931,259	931,084	100.0	6,007,246	5,643,990	94.0
17 石川県 Ishikawa	9,298,835	8,812,491	94.8	544,938	523,150	96.0	1,278,457	1,273,568	99.6	17,244,022	16,256,324	94.3
18 福井県 Fukui	4,753,323	4,519,711	95.1	283,868	276,457	97.4	1,481,453	1,480,074	99.9	11,562,946	11,047,673	95.5
19 山梨県 Yamanashi	6,557,958	5,993,491	91.4	512,365	493,799	96.4	5,657,810	5,644,453	99.8	12,092,233	10,141,724	83.9
20 長野県 Nagano	20,275,293	19,143,270	94.4	1,640,593	1,560,208	95.1	4,348,958	4,247,913	97.7	41,556,625	36,090,960	86.8
21 岐阜県 Gifu	15,943,229	15,123,580	94.9	810,852	782,922	96.6	3,403,439	3,374,479	99.1	23,968,128	22,359,996	93.3
22 静岡県 Shizuoka	18,183,562	16,943,643	93.2	1,002,188	974,399	97.2	4,917,810	4,876,950	99.2	30,333,707	27,931,592	92.1
23 愛知県 Aichi	43,676,304	40,638,374	93.0	1,712,162	1,666,155	97.3	18,020,929	17,789,284	98.7	55,932,902	52,563,409	94.0
24 三重県 Mie	11,303,580	10,429,155	92.3	546,866	525,239	96.0	2,737,302	2,716,355	99.2	17,977,763	16,376,825	91.1
25 滋賀県 Shiga	6,093,141	5,757,140	94.5	414,526	402,650	97.1	4,585,978	4,466,840	97.4	12,079,351	11,245,592	93.1
26 京都府 Kyoto	6,911,646	6,501,797	94.1	515,873	495,499	96.1	1,545,608	1,541,467	99.7	11,248,890	10,266,439	91.3
27 大阪府 Osaka	10,517,713	10,076,169	95.8	327,490	315,023	96.2	1,359,823	1,351,670	99.4	13,032,968	11,935,863	91.6
28 兵庫県 Hyogo	12,705,146	12,037,878	94.7	658,282	637,131	96.8	2,517,149	2,506,693	99.6	19,958,814	18,058,093	90.5
29 奈良県 Nara	16,218,193	15,366,281	94.7	551,459	533,608	96.8	1,325,387	1,313,752	99.1	15,405,665	13,754,889	89.3
30 和歌山県 Wakayama	8,173,083	7,519,054	92.0	502,551	484,605	96.4	688,875	680,658	98.8	14,405,083	12,407,083	86.1
31 鳥取県 Tottori	5,043,407	4,827,826	95.7	310,147	298,392	96.2	515,088	511,498	99.3	9,878,838	8,923,780	90.3
32 島根県 Shimane	4,123,337	3,962,099	96.1	285,572	269,116	94.2	984,241	973,466	98.9	6,539,086	6,113,827	93.5
33 岡山県 Okayama	4,648,744	4,412,114	94.9	282,420	271,932	96.3	1,462,959	1,456,795	99.6	8,223,124	7,586,346	92.3
34 広島県 Hiroshima	9,052,653	8,594,630	94.9	499,571	492,554	98.6	3,060,890	3,048,199	99.6	13,191,744	12,600,757	95.5
35 山口県 Yamaguchi	2,670,534	2,545,596	95.3	149,797	143,952	96.1	540,584	538,753	99.7	4,064,624	3,866,308	95.1
36 徳島県 Tokushima	7,892,679	7,456,986	94.5	443,984	429,854	96.8	1,220,359	1,207,824	99.0	12,028,580	10,800,953	89.8
37 香川県 Kagawa	7,150,958	6,719,438	94.0	464,711	444,118	95.6	1,088,878	1,079,338	99.1	10,375,790	9,254,918	89.2
38 愛媛県 Ehime	4,794,377	4,522,686	94.3	316,379	307,616	97.2	1,011,357	1,007,319	99.6	8,974,221	8,510,596	94.8
39 高知県 Kochi	4,528,254	4,260,970	94.1	248,568	243,401	97.9	444,659	443,711	99.8	7,034,395	6,542,852	93.0
40 福岡県 Fukuoka	29,496,905	26,797,784	90.8	1,679,124	1,611,997	96.0	4,399,971	4,361,210	99.1	40,379,650	35,508,531	87.9
41 佐賀県 Saga	5,513,758	5,193,542	94.2	350,472	333,480	95.2	1,744,695	1,740,177	99.7	10,536,472	9,762,249	92.7
42 長崎県 Nagasaki	6,188,379	5,842,633	94.4	323,362	307,449	95.1	692,687	687,956	99.3	8,421,646	7,550,558	89.7
43 熊本県 Kumamoto	13,032,529	12,012,117	92.2	945,969	905,496	95.7	4,710,672	4,691,488	99.6	24,622,557	22,545,117	91.6
44 大分県 Oita	2,069,934	1,904,257	92.0	130,750	122,355	93.6	301,209	296,249	98.4	3,646,933	3,044,205	83.5
45 宮崎県 Miyazaki	7,744,994	7,173,562	92.6	474,787	451,697	95.1	1,099,430	1,092,325	99.4	11,886,127	10,749,799	90.4
46 鹿児島県 Kagoshima	8,387,769	7,824,202	93.3	560,101	537,371	95.9	1,527,058	1,510,156	98.9	14,679,106	12,525,633	85.3
47 沖縄県 Okinawa	9,866,905	9,034,567	91.6	558,912	523,589	93.7	1,020,026	954,872	93.6	16,689,328	14,005,649	83.9

**2-6-8表 町村税目別徴収実績 (都道府県別)**  
Table 2-6-8 Local tax collections of all towns and villages in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(2) 固定資産税内訳 Breakdown of fixed assets tax											
	(イ) 純固定資産税 Fixed assets tax			a 土地 Land			b 家屋 Houses and buildings			c 債却資産 Depreciable assets		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates	Assessments	Revenues	Collection rates
平成9年度 FY 1997	1,575,779,045	1,467,214,890	93.1	448,801,376	415,590,954	92.6	689,885,033	633,394,821	91.8	437,092,636	418,229,115	95.7
平成10年度 FY 1998	1,653,143,251	1,528,840,398	92.5	468,603,203	430,878,518	91.9	737,487,981	672,697,819	91.2	447,052,067	425,264,061	95.1
平成11年度 FY 1999	1,719,098,484	1,576,953,890	91.7	486,674,447	443,456,443	91.1	779,854,950	705,092,680	90.4	452,569,087	428,404,767	94.7
平成12年度 FY 2000	1,688,058,221	1,531,196,961	90.7	500,037,877	450,306,338	90.1	735,427,848	655,974,232	89.2	452,592,496	424,916,391	93.9
平成13年度 FY 2001	1,724,109,843	1,553,233,869	90.1	509,007,789	455,209,434	89.4	766,675,539	679,459,523	88.6	448,426,515	418,564,912	93.3
平成14年度 FY 2002	1,748,159,592	1,562,294,799	89.4	513,245,481	455,505,826	88.8	797,121,676	700,735,244	87.9	437,792,435	406,053,729	92.8
平成15年度 FY 2003	1,631,435,026	1,443,197,688	88.5	503,864,471	442,741,844	87.9	712,274,630	617,938,043	86.8	415,295,925	382,517,801	92.1
平成16年度 FY 2004	1,354,529,065	1,198,633,533	88.5	414,238,207	364,419,153	88.0	600,909,835	522,004,208	86.9	339,381,023	312,210,172	92.0
平成17年度 FY 2005	942,565,203	839,892,915	89.1	280,848,335	248,616,917	88.5	422,302,843	369,627,015	87.5	239,414,025	221,648,983	92.6
平成18年度 FY 2006	889,247,777	794,516,098	89.3	273,694,298	242,743,576	88.7	375,678,957	328,607,072	87.5	239,874,522	223,165,450	93.0
平成19年度 FY 2007	898,639,850	808,081,006	89.9	272,678,997	243,424,906	89.3	382,347,669	336,954,874	88.1	243,613,184	227,701,226	93.5
1 北海道 Hokkaido	58,300,740	51,411,160	88.2	11,205,264	9,822,684	87.7	29,312,250	25,448,374	86.8	17,783,226	16,140,102	90.8
2 青森県 Aomori	23,815,075	20,982,250	88.1	4,407,011	3,538,470	80.3	11,508,580	10,007,314	87.0	7,899,484	7,436,466	94.1
3 岩手県 Iwate	15,533,635	14,034,412	90.3	4,552,050	4,106,251	90.2	7,090,249	6,378,568	90.0	3,891,336	3,549,593	91.2
4 宮城県 Miyagi	30,600,461	27,381,397	89.5	9,091,088	7,985,956	87.8	12,724,280	11,205,550	88.1	8,785,093	8,189,891	93.2
5 秋田県 Akita	4,868,028	4,371,622	89.8	1,561,312	1,406,509	90.1	2,334,884	2,085,879	89.3	971,832	879,234	90.5
6 山形県 Yamagata	12,155,518	10,416,835	85.7	3,474,685	3,040,524	87.5	5,942,980	4,896,037	82.4	2,737,853	2,480,274	90.6
7 福島県 Fukushima	39,282,644	35,411,567	90.1	8,398,033	7,264,225	86.5	14,474,992	12,460,333	86.1	16,409,619	15,687,009	95.6
8 茨城県 Ibaraki	26,869,755	24,444,317	91.0	6,641,396	5,939,681	89.4	11,079,274	9,952,525	89.8	9,149,085	8,552,111	93.5
9 栃木県 Tochigi	31,222,441	27,168,569	87.0	10,005,711	8,663,087	86.6	13,349,338	11,534,899	86.4	7,867,392	6,970,583	88.6
10 群馬県 Gunma	31,941,201	28,613,973	89.6	8,913,613	7,957,845	89.3	12,305,123	10,818,234	87.9	10,722,465	9,837,894	91.8
11 埼玉県 Saitama	45,173,498	41,108,096	91.0	16,981,947	15,440,214	90.9	18,980,044	17,204,498	90.6	9,211,507	8,463,384	91.9
12 千葉県 Chiba	18,948,692	15,931,221	84.1	5,659,876	4,691,409	82.9	9,521,692	7,923,470	83.2	3,767,124	3,316,342	88.0
13 東京都 Tokyo	6,516,462	5,907,309	90.7	2,784,037	2,554,303	91.7	2,255,406	2,021,098	89.6	1,477,019	1,331,908	90.2
14 神奈川県 Kanagawa	30,132,230	27,731,223	92.0	13,424,439	12,395,544	92.3	11,741,836	10,689,234	91.0	4,965,955	4,646,445	93.6
15 新潟県 Niigata	17,516,530	15,410,149	88.0	2,883,529	2,462,919	85.4	7,023,116	5,734,424	81.7	7,609,885	7,212,806	94.8
16 富山県 Toyama	5,951,349	5,588,093	93.9	1,497,700	1,408,150	94.0	2,821,369	2,652,406	94.0	1,632,280	1,527,537	93.6
17 石川県 Ishikawa	17,169,504	16,181,806	94.2	4,047,714	3,709,046	91.6	6,260,686	5,736,441	91.6	6,861,104	6,736,319	98.2
18 福井県 Fukui	11,536,238	11,020,965	95.5	1,580,719	1,440,432	91.1	3,957,988	3,668,377	92.7	5,997,531	5,912,156	98.6
19 山梨県 Yamanashi	11,929,929	9,979,420	83.7	3,854,212	3,194,565	82.9	5,769,391	4,764,583	82.6	2,306,326	2,020,272	87.6
20 長野県 Nagano	41,045,266	35,579,601	86.7	12,194,751	10,532,287	86.4	18,163,192	15,194,900	83.7	10,687,323	9,852,414	92.2
21 岐阜県 Gifu	23,823,468	22,215,336	93.2	8,302,181	7,706,584	92.8	9,140,538	8,478,683	92.8	6,380,749	6,030,069	94.5
22 静岡県 Shizuoka	29,915,486	27,513,371	92.0	10,572,549	9,752,608	92.2	11,616,102	10,468,219	90.1	7,726,835	7,292,544	94.4
23 愛知県 Aichi	55,242,165	51,872,672	93.9	22,595,319	21,133,173	93.5	20,849,342	19,421,744	93.2	11,797,504	11,317,755	95.9
24 三重県 Mie	17,854,676	16,253,738	91.0	4,648,407	4,096,172	88.1	6,430,731	5,662,515	88.1	6,775,538	6,495,051	95.9
25 滋賀県 Shiga	12,069,970	11,236,211	93.1	2,630,377	2,387,691	90.8	4,854,369	4,436,382	91.4	4,585,224	4,412,138	96.2
26 京都府 Kyoto	11,184,703	10,202,252	91.2	4,281,291	3,873,628	90.5	4,381,214	3,932,457	89.8	2,522,198	2,396,167	95.0
27 大阪府 Osaka	12,923,441	11,826,336	91.5	5,100,146	4,626,938	90.7	5,275,639	4,725,709	89.6	2,547,656	2,473,689	97.1
28 兵庫県 Hyogo	19,847,939	17,947,218	90.4	6,738,413	6,062,063	90.0	7,972,587	7,155,210	89.7	5,136,939	4,729,945	92.1
29 奈良県 Nara	15,353,491	13,702,715	89.2	6,397,558	5,630,893	88.0	6,118,609	5,362,666	87.7	2,837,324	2,708,856	95.5
30 和歌山県 Wakayama	14,337,460	12,339,460	86.1	5,071,084	4,293,323	84.7	6,189,767	5,257,959	84.9	3,076,609	2,788,178	90.6
31 鳥取県 Tottori	9,759,767	8,804,709	90.2	2,487,783	2,213,740	89.0	4,261,129	3,738,943	87.7	3,010,855	2,852,026	94.7
32 島根県 Shimane	6,447,644	6,022,385	93.4	1,709,561	1,588,232	92.9	3,037,056	2,832,112	93.3	1,701,027	1,602,041	94.2
33 岡山県 Okayama	7,866,138	7,229,360	91.9	2,192,099	1,992,395	90.9	3,394,770	3,081,889	90.8	2,279,269	2,155,076	94.6
34 広島県 Hiroshima	12,854,455	12,263,468	95.4	4,723,212	4,503,009	95.3	4,948,730	4,708,157	95.1	3,182,513	3,052,302	95.9
35 山口県 Yamaguchi	4,054,761	3,856,445	95.1	1,296,031	1,232,399	95.1	1,569,000	1,456,658	92.8	1,189,730	1,167,388	98.1
36 徳島県 Tokushima	11,831,986	10,604,359	89.6	4,367,312	3,882,107	88.9	5,203,824	4,577,817	88.0	2,260,850	2,144,435	94.9
37 香川県 Kagawa	10,304,478	9,183,606	89.1	3,617,504	3,222,803	89.1	4,843,458	4,280,376	88.4	1,843,516	1,680,427	91.2
38 愛媛県 Ehime	8,921,862	8,458,237	94.8	2,447,258	2,291,635	93.6	3,425,085	3,170,897	92.6	3,049,519	2,995,705	98.2
39 高知県 Kochi	6,855,381	6,363,838	92.8	2,035,541	1,855,947	91.2	2,923,146	2,646,278	90.5	1,896,694	1,861,613	98.2
40 福岡県 Fukuoka	39,874,450	35,003,331	87.8	14,370,612	12,642,339	88.0	18,274,915	15,782,209	86.4	7,228,923	6,578,783	91.0
41 佐賀県 Saga	10,506,283	9,732,060	92.6	2,642,499	2,379,008	90.0	4,280,345	3,893,065	91.0	3,583,439	3,459,987	96.6
42 長崎県 Nagasaki	7,462,988	6,591,900	88.3	2,520,627	2,247,117	89.1	3,876,511	3,355,300	86.6	1,065,850	989,483	92.8
43 熊本県 Kumamoto	24,390,600	22,313,160	91.5	6,452,069	5,771,561	89.5	10,240,070	9,194,512	89.8	7,698,461	7,347,087	95.4
44 大分県 Oita	3,617,890	3,015,162	83.3	878,929	721,421	82.1	1,630,612	1,358,073	83.3	1,108,349	935,668	84.4
45 宮崎県 Miyazaki	11,645,419	10,509,091	90.2	2,850,334	2,558,403	89.8	5,525,294	4,917,165	89.0	3,269,791	3,033,523	92.8
46 鹿児島県 Kagoshima	13,377,878	11,224,405	83.9	3,509,671	2,957,101	84.3	6,844,743	5,617,917	82.1	3,023,464	2,649,387	87.6
47 沖縄県 Okinawa	15,805,875	13,122,196	83.0	5,								

2-6-8表 町村税目別徴収実績(都道府県別)  
Table 2-6-8 Local tax collections of all towns and villages in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(2) 固定資産税内訳 Breakdown of fixed assets tax									(3) 軽自動車税 Light motor vehicle tax		
	(口) 交納付金 Grants in substitution for tax on specific properties			a 交付金 Grants in substitution for tax on national properties etc.			b 納付金 Grants in substitution for tax on the properties of Japan Post					
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	16,185,906	16,185,906	100.0	16,185,906	16,185,906	100.0	-	-	-	39,459,095	37,528,097	95.1
平成10年度 FY 1998	16,667,379	16,667,379	100.0	16,667,379	16,667,379	100.0	-	-	-	40,631,260	38,494,028	94.7
平成11年度 FY 1999	17,502,318	17,502,318	100.0	17,502,318	17,502,318	100.0	-	-	-	42,078,194	39,709,518	94.4
平成12年度 FY 2000	18,287,043	18,287,043	100.0	18,287,043	18,287,043	100.0	-	-	-	44,134,675	41,498,246	94.0
平成13年度 FY 2001	19,358,079	19,358,079	100.0	19,358,079	19,358,079	100.0	-	-	-	45,889,289	42,967,036	93.6
平成14年度 FY 2002	19,727,536	19,727,536	100.0	19,727,536	19,727,536	100.0	-	-	-	47,509,882	44,245,704	93.1
平成15年度 FY 2003	20,802,362	20,802,362	100.0	20,802,362	20,802,362	100.0	-	-	-	47,967,992	44,393,714	92.5
平成16年度 FY 2004	19,044,828	19,044,828	100.0	18,077,944	18,077,944	100.0	966,884	966,884	100.0	39,562,084	36,318,115	91.8
平成17年度 FY 2005	16,302,267	16,302,267	100.0	15,664,003	15,664,003	100.0	638,264	638,264	100.0	26,836,509	24,482,666	91.2
平成18年度 FY 2006	15,868,448	15,868,448	100.0	15,292,125	15,292,125	100.0	576,323	576,323	100.0	27,130,709	24,709,494	91.1
平成19年度 FY 2007	15,710,635	15,710,635	100.0	15,156,446	15,156,446	100.0	554,189	554,189	100.0	27,790,662	25,292,775	91.0
1 北海道 Hokkaido	1,118,546	1,118,546	100.0	1,028,526	1,028,526	100.0	90,020	90,020	100.0	1,833,167	1,727,581	94.2
2 青森県 Aomori	519,266	519,266	100.0	507,382	507,382	100.0	11,884	11,884	100.0	735,364	670,081	91.1
3 岩手県 Iwate	200,996	200,996	100.0	188,386	188,386	100.0	12,610	12,610	100.0	670,502	635,872	94.8
4 宮城県 Miyagi	596,286	596,286	100.0	580,890	580,890	100.0	15,396	15,396	100.0	873,847	802,667	91.9
5 秋田県 Akita	77,763	77,763	100.0	73,807	73,807	100.0	3,956	3,956	100.0	257,795	245,161	95.1
6 山形県 Yamagata	389,317	389,317	100.0	380,008	380,008	100.0	9,309	9,309	100.0	603,798	567,840	94.0
7 福島県 Fukushima	523,816	523,816	100.0	504,321	504,321	100.0	19,495	19,495	100.0	941,763	881,294	93.6
8 茨城県 Ibaraki	102,909	102,909	100.0	92,757	92,757	100.0	10,152	10,152	100.0	582,584	499,380	85.7
9 栃木県 Tochigi	270,148	270,148	100.0	258,660	258,660	100.0	11,488	11,488	100.0	695,896	626,537	90.0
10 群馬県 Gunma	451,740	451,740	100.0	441,701	441,701	100.0	10,039	10,039	100.0	799,287	734,377	91.9
11 埼玉県 Saitama	224,996	224,996	100.0	199,397	199,397	100.0	25,599	25,599	100.0	1,128,801	1,035,815	91.8
12 千葉県 Chiba	104,797	104,797	100.0	98,634	98,634	100.0	6,163	6,163	100.0	578,622	494,641	85.5
13 東京都 Tokyo	484,630	484,630	100.0	481,635	481,635	100.0	2,995	2,995	100.0	207,469	176,819	85.2
14 神奈川県 Kanagawa	1,854,141	1,854,141	100.0	1,838,598	1,838,598	100.0	15,543	15,543	100.0	428,879	395,332	92.2
15 新潟県 Niigata	575,660	575,660	100.0	571,514	571,514	100.0	4,146	4,146	100.0	302,038	291,396	96.5
16 富山県 Toyama	55,897	55,897	100.0	50,089	50,089	100.0	5,808	5,808	100.0	206,278	199,845	96.9
17 石川県 Ishikawa	74,518	74,518	100.0	70,933	70,933	100.0	3,585	3,585	100.0	375,675	351,744	93.6
18 福井県 Fukui	26,708	26,708	100.0	25,409	25,409	100.0	1,299	1,299	100.0	228,876	218,558	95.5
19 山梨県 Yamanashi	162,304	162,304	100.0	159,171	159,171	100.0	3,133	3,133	100.0	286,841	260,115	90.7
20 長野県 Nagano	511,359	511,359	100.0	494,613	494,613	100.0	16,746	16,746	100.0	1,204,714	1,142,186	94.8
21 岐阜県 Gifu	144,660	144,660	100.0	134,211	134,211	100.0	10,449	10,449	100.0	666,396	627,164	94.1
22 静岡県 Shizuoka	418,221	418,221	100.0	406,850	406,850	100.0	11,371	11,371	100.0	639,696	594,400	92.9
23 愛知県 Aichi	690,737	690,737	100.0	665,847	665,847	100.0	24,890	24,890	100.0	1,091,945	1,003,746	91.9
24 三重県 Mie	123,087	123,087	100.0	113,984	113,984	100.0	9,103	9,103	100.0	552,292	488,332	88.4
25 滋賀県 Shiga	9,381	9,381	100.0	4,098	4,098	100.0	5,283	5,283	100.0	343,254	318,841	92.9
26 京都府 Kyoto	64,187	64,187	100.0	56,479	56,479	100.0	7,708	7,708	100.0	283,634	253,207	89.3
27 大阪府 Osaka	109,527	109,527	100.0	105,677	105,677	100.0	3,850	3,850	100.0	296,263	270,257	91.2
28 兵庫県 Hyogo	110,875	110,875	100.0	100,313	100,313	100.0	10,562	10,562	100.0	602,209	556,074	92.3
29 奈良県 Nara	52,174	52,174	100.0	40,851	40,851	100.0	11,323	11,323	100.0	520,099	464,854	89.4
30 和歌山県 Wakayama	67,623	67,623	100.0	54,109	54,109	100.0	13,514	13,514	100.0	661,625	588,092	88.9
31 鳥取県 Tottori	119,071	119,071	100.0	113,734	113,734	100.0	5,337	5,337	100.0	436,075	414,974	95.2
32 島根県 Shimane	91,442	91,442	100.0	85,204	85,204	100.0	6,238	6,238	100.0	331,809	315,973	95.2
33 岡山県 Okayama	356,986	356,986	100.0	350,391	350,391	100.0	6,595	6,595	100.0	356,529	325,644	91.3
34 広島県 Hiroshima	337,289	337,289	100.0	327,805	327,805	100.0	9,484	9,484	100.0	379,574	359,563	94.7
35 山口県 Yamaguchi	9,863	9,863	100.0	7,376	7,376	100.0	2,487	2,487	100.0	173,945	160,206	92.1
36 徳島県 Tokushima	196,594	196,594	100.0	189,716	189,716	100.0	6,878	6,878	100.0	507,498	442,591	87.2
37 香川県 Kagawa	71,312	71,312	100.0	62,623	62,623	100.0	8,689	8,689	100.0	411,085	372,172	90.5
38 愛媛県 Ehime	52,359	52,359	100.0	43,583	43,583	100.0	8,776	8,776	100.0	346,975	315,878	91.0
39 高知県 Kochi	179,014	179,014	100.0	166,483	166,483	100.0	12,531	12,531	100.0	446,628	400,253	89.6
40 福岡県 Fukuoka	505,200	505,200	100.0	483,799	483,799	100.0	21,401	21,401	100.0	1,546,931	1,301,595	84.1
41 佐賀県 Saga	30,189	30,189	100.0	24,876	24,876	100.0	5,313	5,313	100.0	372,928	331,132	88.8
42 長崎県 Nagasaki	958,658	958,658	100.0	950,480	950,480	100.0	8,178	8,178	100.0	363,402	332,990	91.6
43 熊本県 Kumamoto	231,957	231,957	100.0	198,568	198,568	100.0	33,389	33,389	100.0	1,058,891	960,843	90.7
44 大分県 Oita	29,043	29,043	100.0	26,462	26,462	100.0	2,581	2,581	100.0	145,624	129,086	88.6
45 宮崎県 Miyazaki	240,708	240,708	100.0	233,882	233,882	100.0	6,826	6,826	100.0	668,686	605,380	90.5
46 鹿児島県 Kagoshima	1,301,228	1,301,228	100.0	1,286,602	1,286,602	100.0	14,626	14,626	100.0	826,959	715,665	86.5
47 沖縄県 Okinawa	883,453	883,453	100.0	876,012	876,012	100.0	7,441	7,441	100.0	817,514	686,622	84.0

2-6-8表 町村税目別徴収実績(都道府県別)  
Table 2-6-8 Local tax collections of all towns and villages in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	1 普通税内訳 Breakdown of ordinary taxes											
	(4) 市町村たばこ税 Municipal tobacco tax			(5) 鉱産税 Tax on mine products			(6) 特別土地保有税 Special land holding tax			(7) 法定外普通税 Extra-legal ordinary taxes		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	142,397,102	142,396,494	100.0	878,654	878,612	100.0	41,047,973	20,127,019	49.0	32,726	32,726	100.0
平成10年度 FY 1998	146,072,788	146,064,207	100.0	809,097	809,096	100.0	37,118,818	15,073,608	40.6	31,749	31,749	100.0
平成11年度 FY 1999	159,215,282	159,214,926	100.0	762,458	762,458	100.0	33,764,625	12,711,682	37.6	27,652	27,652	100.0
平成12年度 FY 2000	159,709,708	159,706,220	100.0	747,722	747,722	100.0	29,030,979	10,875,396	37.5	25,904	25,904	100.0
平成13年度 FY 2001	154,071,792	154,054,675	100.0	700,952	700,836	100.0	26,109,183	8,221,944	31.5	24,176	24,176	100.0
平成14年度 FY 2002	149,383,189	149,314,718	100.0	633,420	632,896	99.9	23,399,422	6,614,378	28.3	23,701	23,701	100.0
平成15年度 FY 2003	148,631,891	148,559,580	100.0	609,963	609,452	99.9	14,239,516	1,296,724	9.1	25,278	25,230	99.8
平成16年度 FY 2004	124,649,516	124,572,593	99.9	555,375	544,915	98.1	10,497,641	972,766	9.3	28,798	28,798	100.0
平成17年度 FY 2005	82,135,343	82,104,286	100.0	348,962	348,962	100.0	5,644,838	458,453	8.1	25,677	25,677	100.0
平成18年度 FY 2006	81,270,815	81,257,816	100.0	401,655	401,655	100.0	4,544,242	1,012,455	22.3	24,167	24,167	100.0
平成19年度 FY 2007	80,597,091	80,591,611	100.0	365,754	365,754	100.0	3,219,250	143,579	4.5	21,559	21,559	100.0
1 北海道 Hokkaido	8,457,773	8,457,773	100.0	3,717	3,717	100.0	110,024	2,255	2.0	-	-	-
2 青森県 Aomori	2,162,226	2,162,226	100.0	14,056	14,056	100.0	18,560	-	-	-	-	-
3 岩手県 Iwate	1,783,897	1,783,897	100.0	3,082	3,082	100.0	13,932	15	0.1	-	-	-
4 宮城県 Miyagi	2,680,160	2,680,160	100.0	-	-	-	142,447	1,926	1.4	-	-	-
5 秋田県 Akita	573,967	573,967	100.0	-	-	-	-	-	-	-	-	-
6 山形県 Yamagata	1,225,467	1,225,467	100.0	5,702	5,702	100.0	11,008	-	-	-	-	-
7 福島県 Fukushima	2,808,210	2,808,210	100.0	8,797	8,797	100.0	117,770	300	0.3	-	-	-
8 茨城県 Ibaraki	1,841,303	1,841,276	100.0	-	-	-	763	347	45.5	-	-	-
9 栃木県 Tochigi	2,173,647	2,173,647	100.0	888	888	100.0	93,543	5,821	6.2	-	-	-
10 群馬県 Gunma	2,175,272	2,175,272	100.0	5,627	5,627	100.0	27,567	397	1.4	-	-	-
11 埼玉県 Saitama	3,905,033	3,905,032	100.0	26,028	26,028	100.0	673,399	66,565	9.9	-	-	-
12 千葉県 Chiba	1,924,805	1,924,805	100.0	39,495	39,495	100.0	170,730	7,693	4.5	-	-	-
13 東京都 Tokyo	704,941	704,941	100.0	6,375	6,375	100.0	329,545	30	0.0	-	-	-
14 神奈川県 Kanagawa	1,905,718	1,905,718	100.0	-	-	-	53,818	15,400	28.6	21,559	21,559	100.0
15 新潟県 Niigata	815,177	815,177	100.0	-	-	-	497	-	-	-	-	-
16 富山県 Toyama	470,682	470,682	100.0	-	-	-	-	-	-	-	-	-
17 石川県 Ishikawa	1,276,794	1,276,794	100.0	-	-	-	39,565	-	-	-	-	-
18 福井県 Fukui	566,972	566,972	100.0	607	607	100.0	-	-	-	-	-	-
19 山梨県 Yamanashi	978,700	978,700	100.0	-	-	-	52	-	-	-	-	-
20 長野県 Nagano	2,453,191	2,453,191	100.0	286	286	100.0	22,630	100	0.4	-	-	-
21 岐阜県 Gifu	1,814,276	1,814,276	100.0	5,327	5,327	100.0	5,486	-	-	-	-	-
22 静岡県 Shizuoka	2,133,848	2,133,848	100.0	4,886	4,886	100.0	254,255	16,105	6.3	-	-	-
23 愛知県 Aichi	4,039,679	4,039,679	100.0	1	1	100.0	79,909	-	-	-	-	-
24 三重県 Mie	1,367,920	1,367,920	100.0	3,142	3,142	100.0	-	-	-	-	-	-
25 滋賀県 Shiga	1,285,020	1,285,020	100.0	1,239	1,239	100.0	1,295	-	-	-	-	-
26 京都府 Kyoto	802,568	802,568	100.0	-	-	-	-	-	-	-	-	-
27 大阪府 Osaka	2,781,323	2,781,323	100.0	-	-	-	180,895	-	-	-	-	-
28 兵庫県 Hyogo	1,466,971	1,466,971	100.0	246	246	100.0	39,907	1,422	3.6	-	-	-
29 奈良県 Nara	1,460,975	1,460,975	100.0	-	-	-	272,958	100	0.0	-	-	-
30 和歌山県 Wakayama	1,384,491	1,384,491	100.0	-	-	-	99,456	4,545	4.6	-	-	-
31 鳥取県 Tottori	790,951	790,951	100.0	-	-	-	-	-	-	-	-	-
32 島根県 Shimane	656,562	656,561	100.0	4	4	100.0	-	-	-	-	-	-
33 岡山県 Okayama	638,387	638,358	100.0	-	-	-	743	743	100.0	-	-	-
34 広島県 Hiroshima	1,077,368	1,077,368	100.0	39	39	100.0	4,978	4,978	100.0	-	-	-
35 山口県 Yamaguchi	317,296	317,296	100.0	389	389	100.0	9,957	-	-	-	-	-
36 徳島県 Tokushima	1,202,619	1,202,619	100.0	2,218	2,218	100.0	94,176	-	-	-	-	-
37 香川県 Kagawa	1,002,825	1,002,825	100.0	-	-	-	5,102	-	-	-	-	-
38 愛媛県 Ehime	741,547	741,547	100.0	-	-	-	-	-	-	-	-	-
39 高知県 Kochi	811,295	811,295	100.0	25,085	25,085	100.0	-	-	-	-	-	-
40 福岡県 Fukuoka	4,421,947	4,421,934	100.0	3,887	3,887	100.0	25,528	10	0.0	-	-	-
41 佐賀県 Saga	891,954	891,954	100.0	-	-	-	-	-	-	-	-	-
42 長崎県 Nagasaki	909,119	909,119	100.0	-	-	-	15,400	-	-	-	-	-
43 熊本県 Kumamoto	2,486,736	2,486,735	100.0	277	277	100.0	33,098	2,571	7.8	-	-	-
44 大分県 Oita	342,585	342,585	100.0	-	-	-	194,418	-	-	-	-	-
45 宮崎県 Miyazaki	1,324,023	1,324,023	100.0	-	-	-	1,657	360	21.7	-	-	-
46 鹿児島県 Kagoshima	1,811,704	1,811,704	100.0	187,224	187,224	100.0	29,300	-	-	-	-	-
47 沖縄県 Okinawa	1,749,167	1,743,759	99.7	17,130	17,130	100.0	44,882	11,896	26.5	-	-	-

**2-6-8表 町村税目別徴収実績 (都道府県別)**  
Table 2-6-8 Local tax collections of all towns and villages in each prefecture by tax item

(単位 千円・%)  
(Unit : Thousand yen, %)

区分	2 目 的 稅			2 目 的 税 内 訳 Breakdown of special purpose taxes								
				(1) 入 湯 稅			(2) 都 市 計 画 稅			(3) 水 利 地 益 税		
	Special purpose taxes			Mineral bath taking tax			City planning tax			Water utilization and land benefit tax		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997	57,417,036	53,440,892	93.1	14,258,632	13,666,283	95.8	43,043,656	39,661,183	92.1	114,748	113,426	98.8
平成10年度 FY 1998	60,072,778	55,557,015	92.5	14,762,452	14,104,148	95.5	45,196,891	41,340,940	91.5	113,435	111,927	98.7
平成11年度 FY 1999	62,412,119	57,247,252	91.7	15,147,282	14,375,834	94.9	47,152,876	42,760,943	90.7	111,961	110,475	98.7
平成12年度 FY 2000	61,759,663	56,167,746	90.9	15,438,536	14,589,451	94.5	46,210,349	41,468,973	89.7	110,778	109,322	98.7
平成13年度 FY 2001	61,757,939	55,948,950	90.6	16,040,586	15,130,686	94.3	45,577,112	40,679,968	89.3	109,680	107,735	98.2
平成14年度 FY 2002	63,394,935	57,191,801	90.2	16,847,134	15,819,133	93.9	46,439,192	41,265,866	88.9	68,630	66,829	97.4
平成15年度 FY 2003	59,118,117	52,988,543	89.6	16,014,941	15,029,652	93.8	43,001,562	37,859,083	88.0	68,172	66,366	97.4
平成16年度 FY 2004	49,541,466	44,362,542	89.5	12,382,550	11,619,549	93.8	37,079,746	32,664,836	88.1	45,420	44,407	97.8
平成17年度 FY 2005	36,301,083	32,666,356	90.0	8,182,617	7,715,352	94.3	28,073,529	24,906,745	88.7	20,851	20,173	96.7
平成18年度 FY 2006	33,599,815	30,457,841	90.6	8,242,067	7,783,123	94.4	25,317,539	22,635,175	89.4	17,172	16,506	96.1
平成19年度 FY 2007	33,481,064	30,570,196	91.3	8,117,739	7,676,741	94.6	25,330,075	22,860,924	90.3	17,225	16,506	95.8
1 北海道 Hokkaido	2,968,593	2,696,622	90.8	1,236,386	1,182,350	95.6	1,732,207	1,514,272	87.4	-	-	-
2 青森県 Aomori	160,370	102,710	64.0	104,625	82,025	78.4	55,745	20,685	37.1	-	-	-
3 岩手県 Iwate	196,491	195,509	99.5	196,491	195,509	99.5	-	-	-	-	-	-
4 宮城県 Miyagi	1,531,037	1,388,705	90.7	140,019	121,888	87.1	1,389,700	1,265,499	91.1	1,318	1,318	100.0
5 秋田県 Akita	179,594	176,547	98.3	176,628	176,408	99.9	2,966	139	4.7	-	-	-
6 山形県 Yamagata	781,954	702,677	89.9	212,449	202,218	95.2	569,505	500,459	87.9	-	-	-
7 福島県 Fukushima	355,333	348,634	98.1	355,333	348,634	98.1	-	-	-	-	-	-
8 茨城県 Ibaraki	1,665,681	1,542,744	92.6	131,071	123,440	94.2	1,534,610	1,419,304	92.5	-	-	-
9 栃木県 Tochigi	1,498,363	1,336,622	89.2	298,595	262,199	87.8	1,199,768	1,074,423	89.6	-	-	-
10 群馬県 Gunma	2,045,897	1,704,961	83.3	742,740	582,866	78.5	1,303,157	1,122,095	86.1	-	-	-
11 埼玉県 Saitama	1,089,288	994,084	91.3	10,297	10,297	100.0	1,078,991	983,787	91.2	-	-	-
12 千葉県 Chiba	384,366	348,517	90.7	45,366	45,366	100.0	339,000	303,151	89.4	-	-	-
13 東京都 Tokyo	744,150	708,439	95.2	17,874	17,874	100.0	726,276	690,565	95.1	-	-	-
14 神奈川県 Kanagawa	2,816,549	2,607,347	92.6	849,257	839,624	98.9	1,967,292	1,767,723	89.9	-	-	-
15 新潟県 Niigata	296,337	278,692	94.0	285,573	277,890	97.3	10,764	802	7.5	-	-	-
16 富山県 Toyama	39,119	38,775	99.1	29,819	29,819	100.0	-	-	-	9,300	8,956	96.3
17 石川県 Ishikawa	825,515	765,695	92.8	56,531	56,531	100.0	768,984	709,164	92.2	-	-	-
18 福井県 Fukui	67,653	67,653	100.0	67,653	67,653	100.0	-	-	-	-	-	-
19 山梨県 Yamanashi	609,191	570,271	93.6	400,988	385,783	96.2	196,057	172,342	87.9	-	-	-
20 長野県 Nagano	2,085,936	1,793,531	86.0	657,030	622,131	94.7	1,428,906	1,171,400	82.0	-	-	-
21 岐阜県 Gifu	48,627	48,605	100.0	48,627	48,605	100.0	-	-	-	-	-	-
22 静岡県 Shizuoka	1,878,569	1,805,570	96.1	374,401	362,997	97.0	1,504,168	1,442,573	95.9	-	-	-
23 愛知県 Aichi	4,634,179	4,332,928	93.5	149,964	145,356	96.9	4,484,215	4,187,572	93.4	-	-	-
24 三重県 Mie	49,522	46,470	93.8	46,892	45,757	97.6	2,630	713	27.1	-	-	-
25 滋賀県 Shiga	19,424	19,424	100.0	19,424	19,424	100.0	-	-	-	-	-	-
26 京都府 Kyoto	800,417	749,204	93.6	7,566	5,128	67.8	792,851	744,076	93.8	-	-	-
27 大阪府 Osaka	630,684	581,775	92.2	8,114	8,114	100.0	622,570	573,661	92.1	-	-	-
28 兵庫県 Hyogo	1,019,907	933,928	91.6	50,142	43,413	86.6	969,765	890,515	91.8	-	-	-
29 奈良県 Nara	684,075	598,704	87.5	22,199	22,199	100.0	661,876	576,505	87.1	-	-	-
30 和歌山県 Wakayama	855,032	749,730	87.7	442,506	437,047	98.8	412,526	312,683	75.8	-	-	-
31 鳥取県 Tottori	105,848	101,575	96.0	105,848	101,575	96.0	-	-	-	-	-	-
32 島根県 Shimane	40,323	40,318	100.0	40,318	40,318	100.0	-	-	-	5	-	-
33 岡山県 Okayama	64,606	59,282	91.8	27,704	26,994	97.4	34,141	29,565	86.6	2,761	2,723	98.6
34 広島県 Hiroshima	252,559	249,820	98.9	41,227	41,159	99.8	211,332	208,661	98.7	-	-	-
35 山口県 Yamaguchi	111,067	104,030	93.7	6,078	6,078	100.0	104,989	97,952	93.3	-	-	-
36 徳島県 Tokushima	56,002	52,809	94.3	12,094	12,094	100.0	43,908	40,715	92.7	-	-	-
37 香川県 Kagawa	163,457	153,057	93.6	81,374	76,463	94.0	82,083	76,594	93.3	-	-	-
38 愛媛県 Ehime	-	-	-	-	-	-	-	-	-	-	-	-
39 高知県 Kochi	20,431	20,431	100.0	20,021	20,021	100.0	-	-	-	410	410	100.0
40 福岡県 Fukuoka	84,828	77,510	91.4	84,819	77,505	91.4	-	-	-	9	5	55.6
41 佐賀県 Saga	34,054	28,640	84.1	27,632	27,632	100.0	6,422	1,008	15.7	-	-	-
42 長崎県 Nagasaki	734,397	656,698	89.4	15,752	15,752	100.0	718,645	640,946	89.2	-	-	-
43 熊本県 Kumamoto	239,365	235,694	98.5	235,943	232,600	98.6	-	-	-	3,422	3,094	90.4
44 大分県 Oita	66,649	62,308	93.5	66,649	62,308	93.5	-	-	-	-	-	-
45 宮崎県 Miyazaki	279,137	256,143	91.8	123,329	123,306	100.0	155,808	132,837	85.3	-	-	-
46 鹿児島県 Kagoshima	236,613	206,933	87.5	18,395	18,395	100.0	218,218	188,538	86.4	-	-	-
47 沖縄県 Okinawa	29,875	29,875	100.0	25,996	25,996	100.0	-	-	-	-	-	-

**2-6-8表 町村税目別徴収実績（都道府県別）**  
Table 2-6-8 Local tax collections of all towns and villages in each prefecture by tax item  
(単位 千円・%)  
(Unit : Thousand yen, %)

区分	2 目的税内訳 Breakdown of special purpose taxes			3 旧法による税		
	(4) 法定外目的税 Extra-legal special purpose taxes			Taxes based on abrogated laws		
	調定額 Assessments	収入額 Revenues	徴収率 Collection rates	調定額 Assessments	収入額 Revenues	徴収率 Collection rates
平成9年度 FY 1997			3,118	-	-	-
平成10年度 FY 1998			2,743	-	-	-
平成11年度 FY 1999			2,743	2,684	97.8	-
平成12年度 FY 2000			-	-	-	-
平成13年度 FY 2001			-	-	-	-
平成14年度 FY 2002	39,979	39,973	100.0	-	-	-
平成15年度 FY 2003	33,442	33,442	100.0	-	-	-
平成16年度 FY 2004	33,750	33,750	100.0	-	-	-
平成17年度 FY 2005	24,086	24,086	100.0	-	-	-
平成18年度 FY 2006	23,037	23,037	100.0	-	-	-
平成19年度 FY 2007	16,025	16,025	100.0	-	-	-
1 北海道 Hokkaido	-	-	-	-	-	-
2 青森県 Aomori	-	-	-	-	-	-
3 岩手県 Iwate	-	-	-	-	-	-
4 宮城県 Miyagi	-	-	-	-	-	-
5 秋田県 Akita	-	-	-	-	-	-
6 山形県 Yamagata	-	-	-	-	-	-
7 福島県 Fukushima	-	-	-	-	-	-
8 茨城県 Ibaraki	-	-	-	-	-	-
9 栃木県 Tochigi	-	-	-	-	-	-
10 群馬県 Gunma	-	-	-	-	-	-
11 埼玉県 Saitama	-	-	-	-	-	-
12 千葉県 Chiba	-	-	-	-	-	-
13 東京都 Tokyo	-	-	-	-	-	-
14 神奈川県 Kanagawa	-	-	-	-	-	-
15 新潟県 Niigata	-	-	-	-	-	-
16 富山県 Toyama	-	-	-	-	-	-
17 石川県 Ishikawa	-	-	-	-	-	-
18 福井県 Fukui	-	-	-	-	-	-
19 山梨県 Yamanashi	12,146	12,146	100.0	-	-	-
20 長野県 Nagano	-	-	-	-	-	-
21 岐阜県 Gifu	-	-	-	-	-	-
22 静岡県 Shizuoka	-	-	-	-	-	-
23 愛知県 Aichi	-	-	-	-	-	-
24 三重県 Mie	-	-	-	-	-	-
25 滋賀県 Shiga	-	-	-	-	-	-
26 京都府 Kyoto	-	-	-	-	-	-
27 大阪府 Osaka	-	-	-	-	-	-
28 兵庫県 Hyogo	-	-	-	-	-	-
29 奈良県 Nara	-	-	-	-	-	-
30 和歌山县 Wakayama	-	-	-	-	-	-
31 鳥取県 Tottori	-	-	-	-	-	-
32 島根県 Shimane	-	-	-	-	-	-
33 岡山県 Okayama	-	-	-	-	-	-
34 広島県 Hiroshima	-	-	-	-	-	-
35 山口県 Yamaguchi	-	-	-	-	-	-
36 徳島県 Tokushima	-	-	-	-	-	-
37 香川県 Kagawa	-	-	-	-	-	-
38 愛媛県 Ehime	-	-	-	-	-	-
39 高知県 Kochi	-	-	-	-	-	-
40 福岡県 Fukuoka	-	-	-	-	-	-
41 佐賀県 Saga	-	-	-	-	-	-
42 長崎県 Nagasaki	-	-	-	-	-	-
43 熊本県 Kumamoto	-	-	-	-	-	-
44 大分県 Oita	-	-	-	-	-	-
45 宮崎県 Miyazaki	-	-	-	-	-	-
46 鹿児島県 Kagoshima	-	-	-	-	-	-
47 沖縄県 Okinawa	3,879	3,879	100.0	-	-	-

2-7-4表 都道府県別地方交付税交付額  
Table 2-7-4 The amount of local allocation tax (LAT) for each prefecture

(単位 千円)  
(Unit : Thousand yen)

区分		基準財政需要額 (A)  (A)	基準財政収入額 (B)  (B)	財源不足額 (C)  (C)	調整額 (A) × 調整率 (D)  (D)	普通交付税額 (C) - (D) (E)  (E)	特別交付税額 (F)  (F)	地方交付税総額 (E) + (F) (G)  (G)
平成 9 年度	FY 1997	20,743,617,974	12,334,664,633	8,612,321,252	17,112,252	8,595,209,000	181,844,709	8,777,053,709
平成 10 年度	FY 1998	21,297,957,588	12,486,698,974	9,022,617,421	12,350,827	9,010,266,594	262,547,398	9,272,813,992
平成 11 年度	FY 1999	21,589,375,718	10,681,383,569	10,930,816,827	10,410,222	10,920,406,605	211,901,380	11,132,307,985
平成 12 年度	FY 2000	22,304,053,423	10,742,350,272	11,567,654,858	-	11,567,654,858	215,215,083	11,782,869,941
平成 13 年度	FY 2001	21,806,799,614	11,002,457,921	10,896,995,153	14,877,751	10,882,117,402	193,143,382	11,075,260,784
平成 14 年度	FY 2002	21,106,964,752	10,527,565,676	10,651,429,114	11,977,764	10,639,451,350	178,367,883	10,817,819,233
平成 15 年度	FY 2003	19,148,814,293	9,346,999,379	9,851,375,253	33,579,828	9,817,795,425	160,706,310	9,978,501,735
平成 16 年度	FY 2004	18,723,228,176	9,725,385,639	9,147,302,114	-	9,147,302,114	160,865,477	9,308,167,591
平成 17 年度	FY 2005	19,921,486,687	11,137,527,145	9,079,213,894	-	9,079,213,894	142,429,534	9,221,643,428
平成 18 年度	FY 2006	20,948,358,890	13,078,948,559	8,497,391,304	-	8,497,391,304	124,937,128	8,622,328,432
平成 19 年度	FY 2007	20,935,485,602	13,672,576,989	8,091,563,528	31,272,461	8,060,291,067	115,943,731	8,176,234,798
1 北海道	Hokkaido	1,186,732,195	477,143,324	709,588,871	2,029,597	707,559,274	5,138,219	712,697,493
2 青森県	Aomori	331,450,434	108,845,599	222,604,835	566,860	222,037,975	3,321,178	225,359,153
3 岩手県	Iwate	339,470,366	104,906,219	234,564,147	580,576	233,983,571	3,100,320	237,083,891
4 宮城县	Miyagi	384,838,796	211,078,170	173,760,626	658,167	173,102,459	2,338,321	175,440,780
5 秋田県	Akita	283,618,276	81,636,144	201,982,132	485,055	201,497,077	3,132,112	204,629,189
6 山形県	Yamagata	280,694,486	93,631,312	187,063,174	480,055	186,583,119	2,151,387	188,734,506
7 福島県	Fukushima	406,289,715	185,231,019	221,058,696	694,853	220,363,843	2,336,163	222,700,006
8 茨城県	Ibaraki	474,584,824	319,285,278	155,299,546	811,654	154,487,892	2,125,263	156,613,155
9 栃木県	Tochigi	339,631,463	231,560,281	108,071,182	580,851	107,490,331	2,100,150	109,590,481
10 群馬県	Gunma	331,842,529	208,092,445	123,750,084	567,530	123,182,554	1,937,244	125,119,798
11 埼玉県	Saitama	828,854,885	650,482,356	178,372,529	1,417,541	176,954,988	1,012,055	177,967,043
12 千葉県	Chiba	725,544,637	586,428,988	139,115,649	1,240,855	137,874,794	972,273	138,847,067
13 東京都	Tokyo	1,714,741,180	2,424,005,487	-709,264,307	-	-	-	-
14 神奈川県	Kanagawa	942,696,842	919,429,435	23,267,407	1,612,238	21,655,169	463,141	22,118,310
15 新潟県	Niigata	494,851,883	219,287,606	275,564,277	846,315	274,717,962	10,278,165	284,996,127
16 富山県	Toyama	233,404,290	114,382,523	119,021,767	399,177	118,622,590	2,738,258	121,360,848
17 石川県	Ishikawa	245,942,747	121,690,897	124,251,850	420,621	123,831,229	4,572,071	128,403,300
18 福井県	Fukui	202,912,260	85,429,513	117,482,747	347,029	117,135,718	2,695,267	119,830,985
19 山梨県	Yamanashi	209,709,544	91,429,425	118,280,119	358,654	117,921,465	1,767,159	119,688,624
20 長野県	Nagano	420,729,761	205,393,631	215,336,130	719,549	214,616,581	2,357,256	216,973,837
21 岐阜県	Gifu	367,294,336	202,672,608	164,621,728	628,161	163,993,567	2,000,306	165,993,873
22 静岡県	Shizuoka	545,677,645	418,247,359	127,430,286	933,240	126,497,046	1,473,234	127,970,280
23 愛知県	Aichi	935,321,405	1,054,712,013	-119,390,608	-	-	-	-
24 三重県	Mie	330,378,743	207,196,678	123,182,065	565,027	122,617,038	1,564,273	124,181,311
25 滋賀県	Shiga	243,429,306	148,901,297	94,528,009	416,323	94,111,686	1,733,161	95,844,847
26 京都府	Kyoto	400,968,730	261,673,955	139,294,775	685,753	138,609,022	2,096,325	140,705,347
27 大阪府	Osaka	1,157,735,138	977,686,206	180,048,932	1,980,005	178,068,927	868,265	178,937,192
28 兵庫県	Hyogo	820,272,871	532,783,074	287,489,797	1,402,863	286,086,934	2,651,262	288,738,196
29 奈良県	Nara	248,116,876	108,241,300	139,875,576	424,339	139,451,237	1,841,155	141,292,392
30 和歌山县	Wakayama	237,505,449	83,762,745	153,742,704	406,191	153,336,513	1,930,322	155,266,835
31 鳥取県	Tottori	173,754,599	46,997,062	128,757,537	300,583	128,456,954	2,435,321	130,892,275
32 島根県	Shimane	238,474,845	56,404,571	182,070,274	407,849	181,662,425	2,000,268	183,662,693
33 岡山県	Okayama	340,517,639	193,251,418	147,266,221	582,367	146,683,854	2,761,100	149,444,954
34 広島県	Hiroshima	458,492,925	294,066,772	164,426,153	784,133	163,642,020	2,004,241	165,646,261
35 山口県	Yamaguchi	305,822,915	148,275,674	157,547,241	523,031	157,024,210	2,329,127	159,353,337
36 徳島県	Tokushima	213,357,538	68,457,739	144,899,799	364,893	144,534,906	2,035,022	146,569,928
37 香川県	Kagawa	202,078,742	99,515,755	102,562,987	345,603	102,217,384	1,826,257	104,043,641
38 愛媛県	Ehime	290,497,113	121,455,646	169,041,467	496,820	168,544,647	1,962,214	170,506,861
39 高知県	Kochi	224,794,906	56,231,094	168,563,812	384,453	168,179,359	2,213,270	170,392,629
40 福岡県	Fukuoka	711,356,422	449,940,445	261,415,977	1,216,590	260,199,387	3,877,039	264,076,426
41 佐賀県	Saga	205,222,311	71,049,472	134,172,839	350,979	133,821,860	2,527,273	136,349,133
42 長崎県	Nagasaki	324,560,289	96,402,172	228,158,117	555,076	227,603,041	2,850,324	230,453,365
43 熊本県	Kumamoto	356,481,543	140,653,576	215,827,967	609,669	215,218,298	2,672,272	217,890,570
44 大分県	Oita	269,462,466	102,011,041	167,451,425	460,845	166,990,580	2,761,265	169,751,845
45 宮崎県	Miyazaki	270,484,315	83,561,504	186,922,811	462,593	186,460,218	2,793,283	189,253,501
46 鹿児島県	Kagoshima	402,503,338	124,377,497	278,125,841	688,377	277,437,464	5,001,115	282,438,579
47 沖縄県	Okinawa	280,382,084	84,678,664	195,703,420	479,521	195,223,899	3,200,035	198,423,934

(注) 「財源不足額 (C)」は、財源不足団体の財源不足額を合算したものである。

Note : The amount of "deficit in financial resources(C)" is calculated by totaling the amounts of "deficit in financial resources" of local public bodies whose basic financial needs exceed their basic financial revenues.

2-7-5表 政令指定都市別地方交付税交付額  
Table 2-7-5 The amount of local allocation tax (LAT) for each Ordinance-designated cities

(単位 千円)  
(Unit : Thousand yen)

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 Surplus in financial resources	財源不足額 Deficit in financial resources	合併算定替分 Special computation for merged local public bodies	調整額 Adjustment	普通交付税額 Amount of ordinary LAT	特別交付税額 Amount of special LAT	地方交付税総額 Total amount of LAT
平成9年度	FY 1997	5,526,719,851	5,344,215,229	423,960,751	606,465,373	-	3,390,707	603,074,666	34,897,742	637,972,408
平成10年度	FY 1998	5,646,175,183	5,449,291,090	424,512,911	621,397,004	-	2,517,697	618,879,307	50,251,527	669,130,834
平成11年度	FY 1999	5,661,884,224	5,227,246,102	359,135,810	793,773,932	-	2,106,677	791,667,255	43,848,557	835,515,812
平成12年度	FY 2000	5,716,117,649	5,156,168,138	308,990,566	868,940,077	-	-	868,940,077	44,102,817	913,042,894
平成13年度	FY 2001	5,573,626,553	5,176,264,393	401,570,080	798,932,240	-	2,950,051	795,982,189	39,935,029	835,917,218
平成14年度	FY 2002	5,366,037,350	5,076,234,460	460,565,162	750,368,052	-	2,356,669	748,011,383	38,107,980	786,119,363
平成15年度	FY 2003	5,168,080,015	5,035,493,301	574,002,704	706,589,418	-	6,970,395	699,619,023	24,349,673	723,968,696
平成16年度	FY 2004	5,127,726,611	5,127,852,908	642,837,790	642,711,493	-	-	642,711,493	21,996,953	664,708,446
平成17年度	FY 2005	5,334,280,780	5,422,019,525	727,429,237	639,690,492	-	-	639,690,492	22,432,547	662,123,039
平成18年度	FY 2006	5,314,650,299	5,595,419,708	843,210,039	562,440,630	1,698,507	-	562,440,630	20,700,666	583,141,296
平成19年度	FY 2007	5,705,914,988	6,167,183,578	962,830,347	501,561,757	3,532,180	5,839,992	505,270,631	24,642,423	529,913,054
東京都特別区	Special wards of Tokyo Metropolitan Government	1,401,240,731	2,313,513,698	912,272,967	-	-	-	-	-	-
札幌市	Sapporo	334,293,725	233,929,997	-	100,363,728	-	571,723	99,792,005	1,962,162	101,754,167
仙台市	Sendai	172,277,419	148,230,469	-	24,046,950	-	294,636	23,752,314	1,174,104	24,926,418
さいたま市	Saitama	166,766,276	173,684,393	6,918,117	-	1,478,237	25,313	1,452,924	1,485,171	2,938,095
千葉市	Chiba	140,618,401	144,809,805	4,191,404	-	-	-	-	547,214	547,214
横浜市	Yokohama	568,346,383	566,548,684	-	1,797,699	-	972,009	825,690	951,136	1,776,826
川崎市	Kawasaki	205,472,210	221,885,945	16,413,735	-	-	-	-	430,062	430,062
新潟市	Niigata	148,557,648	105,757,314	-	42,800,334	-	254,069	42,546,265	3,475,281	46,021,546
静岡市	Shizuoka	116,934,579	109,269,192	-	7,665,387	1,293,415	199,986	8,758,591	1,072,099	9,830,690
浜松市	Hamamatsu	132,662,125	123,267,157	-	9,394,968	-	226,884	15,173,356	2,636,209	17,809,565
名古屋市	Nagoya	391,897,857	414,931,981	23,034,124	-	-	-	-	506,519	506,519
京都	市 Kyoto	276,577,943	210,200,242	-	66,377,701	-	473,015	65,904,686	2,008,295	67,912,981
大阪	市 Osaka	548,022,229	537,277,480	-	10,744,749	-	937,250	9,807,499	692,070	10,499,569
堺	市 Sakai	135,681,313	110,457,426	-	25,223,887	733,969	232,048	25,736,515	924,287	26,660,802
神戸	市 Kobe	305,551,920	225,722,742	-	79,829,178	-	522,567	79,306,611	1,800,234	81,106,845
広島	市 Hiroshima	209,894,165	169,497,320	-	40,396,845	26,559	358,969	40,065,367	1,328,123	41,393,490
北九州	市 Kitakyushu	195,522,454	139,684,565	-	55,837,889	-	334,390	55,503,499	2,208,226	57,711,725
福岡	市 Fukuoka	255,597,610	218,515,168	-	37,082,442	-	437,133	36,645,309	1,441,231	38,086,540

**2-7-6表 中核市別地方交付税交付額**  
Table 2-7-6 The amount of local allocation tax (LAT) for each core city

(単位 千円)  
(Unit : Thousand yen)

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 Surplus in financial resources	財源不足額 Deficit in financial resources	合併算定替分 Special computation for merged local public bodies	調整額 Adjustment	普通交付税額 Amount of ordinary LAT	特別交付税額 Amount of special LAT	地方交付税総額 Total amount of LAT
平成9年度	FY 1997	1,301,661,757	1,080,796,344	1,195,899	222,061,312	-	1,111,133	220,950,179	17,457,680	238,407,859
平成10年度	FY 1998	1,571,807,779	1,292,031,372	22,131,844	301,908,251	-	962,301	300,945,950	24,739,326	325,685,276
平成11年度	FY 1999	1,853,457,731	1,426,964,728	23,100,597	449,593,600	-	946,797	448,646,803	29,235,903	477,882,706
平成12年度	FY 2000	2,030,432,431	1,525,986,171	18,796,373	523,242,633	-	-	523,242,633	33,124,466	556,367,099
平成13年度	FY 2001	2,077,037,738	1,604,581,247	23,266,652	495,723,143	-	1,502,259	494,220,884	32,335,673	526,556,557
平成14年度	FY 2002	2,146,090,544	1,665,597,147	30,836,313	511,329,710	-	1,291,850	510,037,860	34,308,816	544,346,676
平成15年度	FY 2003	2,385,154,247	1,879,359,975	38,191,890	543,986,162	-	4,367,539	539,618,623	34,123,194	573,741,817
平成16年度	FY 2004	2,439,169,830	1,951,425,298	42,964,590	530,709,122	657,794	-	530,709,122	43,326,289	574,035,411
平成17年度	FY 2005	2,645,876,042	2,009,310,709	11,288,225	647,853,558	23,685,865	-	647,853,558	52,356,603	700,210,161
平成18年度	FY 2006	2,400,844,124	1,823,448,114	12,101,639	589,497,649	48,264,460	-	589,497,649	49,663,738	639,161,387
平成19年度	FY 2007	2,350,155,247	1,973,960,863	79,147,932	455,342,316	40,348,578	3,398,816	494,067,601	38,756,507	532,824,108
函館市	Hakodate	58,396,792	28,579,768	-	29,817,024	1,595,609	99,873	31,312,760	1,404,494	32,717,254
旭川市	Asahikawa	66,616,483	35,235,122	-	31,381,361	-	113,930	31,267,431	705,112	31,972,543
青森市	Aomori	53,448,252	31,040,539	-	22,407,713	-	91,409	22,316,304	1,960,036	24,276,340
秋田市	Akita	56,151,158	38,366,470	-	17,784,688	1,152,202	97,930	18,838,960	1,712,102	20,551,062
郡山市	Koriyama	51,531,648	40,882,365	-	10,649,283	-	88,131	10,561,152	960,386	11,521,538
いわき市	Iwaki	56,795,168	40,533,424	-	16,261,744	-	97,133	16,164,611	1,258,344	17,422,955
宇都宮市	Utsunomiya	69,879,754	77,292,382	7,412,628	-	2,071,934	12,159	2,059,775	371,999	2,431,774
川越市	Kawagoe	40,937,471	44,891,238	3,953,767	-	-	-	-	246,408	246,408
船橋市	Funabashi	70,366,935	73,164,024	2,797,089	-	-	-	-	328,268	328,268
横須賀市	Yokosuka	61,543,592	56,154,255	-	5,389,337	-	105,254	5,284,083	1,004,358	6,288,441
相模原市	Sagamihara	85,163,394	90,711,268	5,547,874	-	3,261,843	20,089	3,241,754	924,197	4,165,951
富山市	Toyama	73,343,080	60,071,207	-	13,271,873	3,012,874	129,641	16,155,106	1,907,100	18,062,206
金沢市	Kanazawa	78,866,360	63,557,737	-	15,308,623	-	134,880	15,173,743	1,101,210	16,274,953
長野市	Nagano	64,225,734	47,894,419	-	16,331,315	1,362,599	112,112	17,581,802	1,652,487	19,234,289
岐阜市	Gifu	61,897,403	53,951,183	-	7,946,220	550,255	106,668	8,389,807	582,075	8,971,882
豊橋市	Toyohashi	51,496,905	55,154,196	3,657,291	-	-	-	-	374,186	374,186
岡崎市	Okazaki	46,592,720	53,670,158	7,077,438	-	585,286	4,043	581,243	394,791	976,034
豊田市	Toyota	54,327,888	103,029,733	48,701,845	-	4,817,758	15,664	4,802,094	356,740	5,158,834
高槻市	Takatsuki	49,384,779	42,356,620	-	7,028,159	-	84,460	6,943,699	412,297	7,355,996
東大阪市	Higashiosaka	78,405,467	62,955,580	-	15,449,887	-	134,092	15,315,795	755,177	16,070,972
姫路市	Himeji	84,585,434	77,358,559	-	7,226,875	1,940,801	147,686	9,019,990	1,229,384	10,249,374
奈良市	Nara	55,807,171	43,990,134	-	11,817,037	233,247	95,723	11,954,561	742,188	12,696,749
和歌山市	Wakayama	57,740,638	49,052,285	-	8,688,353	-	98,750	8,589,603	491,042	9,080,645
岡山市	Okayama	114,867,160	90,322,245	-	24,544,915	1,711,229	199,138	26,057,006	1,968,496	28,025,502
倉敷市	Kurashiki	73,809,272	70,540,827	-	3,268,445	1,268,230	128,280	4,408,395	1,182,000	5,590,395
福山市	Fukuyama	72,734,051	66,032,093	-	6,701,958	1,661,343	126,645	8,236,656	1,077,144	9,313,800
下関市	Shimonoseki	51,671,698	30,952,904	-	20,718,794	2,313,847	92,329	22,940,312	1,774,149	24,714,461
高松市	Takamatsu	66,343,751	56,669,079	-	9,674,672	3,539,038	119,124	13,094,586	1,296,209	14,390,795
松山市	Matsuyama	78,131,481	58,512,569	-	19,618,912	1,025,955	135,253	20,509,614	1,530,338	22,039,952
高知市	Kochi	62,349,938	38,451,913	-	23,898,025	456,028	107,412	26,022,164	1,717,196	27,739,360
長崎市	Nagasaki	78,606,957	45,594,609	-	33,012,348	3,060,538	139,124	35,933,762	1,651,188	37,584,950
熊本市	Kumamoto	101,854,448	74,342,053	-	27,512,395	-	174,196	27,338,199	958,044	28,296,243
大分市	Oita	68,481,872	64,870,432	-	3,611,440	883,819	118,511	4,376,748	1,073,011	5,449,759
宮崎市	Miyazaki	61,529,090	40,614,957	-	20,914,133	1,320,472	107,230	22,127,375	1,366,125	23,493,500
鹿児島市	Kagoshima	92,271,303	67,164,516	-	25,106,787	2,523,671	161,947	27,468,511	2,288,226	29,756,737

第2部 2-7 地方交付税の状況  
2-7 Local allocation tax

2-7-7表 特例市別地方交付税交付額  
Table 2-7-7 The amount of local allocation tax (LAT) for each special case city

(単位 千円)  
(Unit : Thousand yen)

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 Surplus in financial resources	財源不足額 Deficit in financial resources	合併算定替分 Special computation for merged local public bodies	調整額 Adjustment	普通交付税額 Amount of ordinary LAT	特別交付税額 Amount of special LAT	地方交付税総額 Total amount of LAT
平成9年度	FY 1997	-	-	-	-	-	-	-	-	-
平成10年度	FY 1998	-	-	-	-	-	-	-	-	-
平成11年度	FY 1999	-	-	-	-	-	-	-	-	-
平成12年度	FY 2000	-	-	-	-	-	-	-	-	-
平成13年度	FY 2001	1,259,270,458	1,058,514,522	5,052,065	205,808,001	-	846,179	204,961,822	24,776,822	229,738,644
平成14年度	FY 2002	1,479,730,941	1,239,828,963	20,265,223	260,167,201	-	789,730	259,377,471	28,569,441	287,946,912
平成15年度	FY 2003	1,461,552,090	1,227,084,306	17,824,049	252,291,833	-	2,352,951	249,938,882	25,535,807	275,474,689
平成16年度	FY 2004	1,533,890,729	1,287,015,245	27,308,143	274,183,627	833,246	-	274,183,627	30,348,367	304,531,994
平成17年度	FY 2005	1,511,022,875	1,284,693,166	31,835,687	258,165,396	10,730,629	-	258,165,396	30,784,324	288,949,720
平成18年度	FY 2006	1,492,262,965	1,294,075,923	42,493,529	240,680,571	20,861,027	-	240,680,571	28,499,233	269,179,804
平成19年度	FY 2007	1,712,506,951	1,549,171,801	59,952,550	223,287,700	38,341,052	2,145,370	259,483,382	35,446,125	294,929,507
八戸市	Hachinohe	38,792,495	26,037,876	-	12,754,619	438,830	67,095	13,126,354	1,522,164	14,648,518
盛岡市	Morioka	47,042,900	35,199,156	-	11,843,744	64,338	80,565	11,827,517	1,268,086	13,095,603
山形市	Yamagata	38,282,316	30,500,266	-	7,782,050	-	65,472	7,716,578	696,159	8,412,737
水戸市	Mito	38,466,792	35,326,999	-	3,139,793	397,156	66,467	3,470,482	577,135	4,047,617
つくば市	Tsukuba	28,767,749	32,339,949	3,572,200	-	1,317,719	7,240	1,310,479	345,490	1,655,969
前橋市	Maebashi	48,957,642	42,000,643	-	6,956,999	904,957	85,277	7,776,679	969,058	8,745,737
高崎市	Takasaki	49,366,330	44,445,842	-	4,920,488	1,768,661	87,471	6,601,678	1,902,154	8,503,832
伊勢崎市	Isezaki	27,958,757	25,644,110	-	2,314,647	2,092,111	51,394	4,355,364	900,151	5,255,515
太田市	Oota	28,567,016	30,474,877	1,907,861	-	1,530,438	17,242	1,513,196	757,619	2,270,815
川口市	Kawaguchi	57,125,715	61,343,326	4,217,611	-	-	-	-	337,579	337,579
所沢市	Tokorozawa	38,364,595	41,933,756	3,569,161	-	-	-	-	129,457	129,457
草加市	Soka	28,406,211	28,102,887	-	303,324	-	48,581	254,743	304,133	558,876
越谷市	Koshigaya	38,352,052	37,102,503	-	1,249,549	-	65,591	1,183,958	262,064	1,446,022
平塚市	Hiratsuka	32,312,739	36,710,366	4,397,627	-	-	-	-	50,818	50,818
小田原市	Odawara	24,872,706	27,771,227	2,898,521	-	-	-	-	94,519	94,519
茅ヶ崎市	Chigasaki	26,196,418	28,360,952	2,164,534	-	-	-	-	131,879	131,879
厚木市	Atsugi	26,907,850	39,790,625	12,882,775	-	-	-	-	43,128	43,128
大和市	Yamato	27,285,777	29,310,319	2,024,542	-	-	-	-	171,874	171,874
長岡市	Nagaoka	47,399,037	34,323,060	-	13,075,977	4,571,974	88,881	17,559,070	4,545,294	22,104,364
上越市	Jouetsu	38,929,277	25,027,767	-	13,901,510	6,920,695	78,414	20,743,791	2,962,331	23,706,122
福井市	Fukui	41,168,519	38,031,094	-	3,137,425	1,197,458	72,468	4,262,415	1,697,205	5,959,620
甲府市	Kofu	30,222,253	25,369,109	-	4,853,144	502,403	52,549	5,302,998	725,109	6,028,107
松本市	Matsumoto	39,294,072	30,345,726	-	8,948,346	1,633,839	70,022	10,512,163	1,290,163	11,802,326
沼津市	Numazu	27,704,403	31,545,702	3,841,299	-	733,954	2,111	731,843	284,861	1,016,704
富士市	Fuji	30,649,505	36,675,524	6,026,019	-	-	-	-	72,668	72,668
一宮市	Ichinomiya	46,144,898	40,971,097	-	5,173,801	1,003,251	80,669	6,096,383	1,000,355	7,096,738
春日井市	Kasugai	35,845,076	39,115,072	3,269,996	-	-	-	-	212,426	212,426
四日市市	Yokkaichi	45,726,573	48,830,622	3,104,049	-	811,687	3,733	807,954	799,504	1,607,458
大津市	Otsu	44,358,433	39,481,477	-	4,876,956	725,370	77,087	5,525,239	814,102	6,339,341
岸和田市	Kishiwada	32,794,331	20,506,861	-	12,287,470	-	56,086	12,231,384	159,111	12,390,495
豊中市	Toyonaka	52,760,079	51,802,287	-	957,792	-	90,232	867,560	442,361	1,309,921
吹田市	Suita	44,722,092	49,915,626	5,193,534	-	-	-	-	66,778	66,778
枚方市	Hirakata	53,464,503	47,495,152	-	5,969,351	-	91,437	5,877,914	198,038	6,075,952
茨木市	Ibaraki	34,769,392	35,652,213	882,821	-	-	-	-	210,001	210,001
八尾市	Yao	39,332,621	32,293,532	-	7,039,089	-	67,268	6,971,821	579,465	7,551,286
寝屋川市	Neyagawa	32,787,930	23,694,608	-	9,093,322	-	56,075	9,037,247	439,255	9,476,502
尼崎市	Amagasaki	71,557,991	64,189,943	-	7,368,048	-	122,381	7,245,667	478,168	7,723,835
明石市	Akashi	41,843,216	33,391,168	-	8,452,048	-	71,562	8,380,486	349,287	8,729,773
加古川市	Kakogawa	35,128,217	32,820,627	-	2,307,590	-	60,078	2,247,512	587,123	2,834,635
宝塚市	Takarazuka	30,597,677	28,034,930	-	2,562,747	-	52,329	2,510,418	459,189	2,969,607
鳥取市	Tottori	37,909,688	21,428,138	-	16,481,550	4,116,394	71,874	20,526,070	1,907,267	22,433,337
吳市	Kure	42,930,081	28,661,015	-	14,269,066	3,758,930	79,849	17,948,147	1,877,150	19,825,297
久留米市	Kurume	45,930,495	33,036,378	-	12,894,117	1,845,035	81,736	14,657,416	1,121,169	15,778,585
佐世保市	Sasebo	42,510,532	24,137,394	-	18,373,138	2,005,852	76,134	20,302,856	1,704,278	22,007,134

## 2-7-8表 市町村地方交付税交付額（都道府県別）（政令指定都市・中核市・特例市を除く）

Table 2-7-8 The amount of local allocation tax (LAT) for municipalities in each prefecture  
(excluding Ordinance-designated cities, core cities, and special case cities)

区分			基 準 財 政 需 要 額			基 準 財 政 収 入 額			財源超過額 Surplus in financial resources	
			Basic financial needs			Basic financial revenues				
			総 額 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	総 額 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		
平成 9 年 度	FY 1997	16,912,732,597	15,025,233,388	1,887,499,209	10,532,190,252	8,331,454,709	2,200,735,543	313,236,334		
平成 10 年 度	FY 1998	17,235,674,045	15,326,444,237	1,909,229,808	10,568,039,628	8,403,515,044	2,164,524,584	255,294,776		
平成 11 年 度	FY 1999	17,287,828,958	16,204,744,407	1,083,084,551	9,980,301,566	8,744,595,897	1,235,705,669	152,621,118		
平成 12 年 度	FY 2000	17,306,616,049	16,400,905,570	905,710,479	9,944,278,105	8,894,833,090	1,049,445,015	143,734,536		
平成 13 年 度	FY 2001	15,573,271,088	14,479,678,145	1,093,592,943	8,986,721,268	7,717,467,084	1,269,254,184	175,661,241		
平成 14 年 度	FY 2002	14,439,599,948	13,322,926,372	1,116,673,576	8,412,141,451	7,099,434,635	1,312,706,816	196,033,240		
平成 15 年 度	FY 2003	13,054,523,149	12,100,548,950	953,974,199	7,563,136,391	6,399,067,739	1,164,068,652	210,094,453		
平成 16 年 度	FY 2004	12,696,431,254	11,564,486,878	1,131,944,376	7,587,879,931	6,222,627,294	1,365,252,637	233,308,261		
平成 17 年 度	FY 2005	12,595,852,715	11,405,254,229	1,190,598,486	7,526,899,193	6,085,506,789	1,441,392,404	250,793,918		
平成 18 年 度	FY 2006	12,536,988,511	11,244,945,068	1,292,043,443	7,659,327,012	6,094,144,295	1,565,182,717	273,139,274		
平成 19 年 度	FY 2007	12,034,043,605	10,319,539,037	1,714,504,568	7,965,746,054	5,897,796,258	2,067,949,796	353,445,228		
1 北海道	Hokkaido	863,623,442	862,704,114	919,328	324,576,340	323,451,253	1,125,087	205,759		
2 青森県	Aomori	201,538,693	195,225,874	6,312,819	79,195,770	68,738,588	10,457,182	4,144,363		
3 岩手県	Iwate	250,101,280	250,101,280	-	101,279,343	101,279,343	-	-		
4 宮城县	Miyagi	252,833,976	250,412,054	2,421,922	132,892,687	129,104,926	3,787,761	1,365,839		
5 秋田県	Akita	192,756,335	192,756,335	-	71,055,662	71,055,662	-	-		
6 山形県	Yamagata	204,750,754	204,750,754	-	91,221,261	91,221,261	-	-		
7 福島県	Fukushima	279,143,725	270,043,977	9,099,748	157,597,997	145,140,260	12,457,737	3,357,989		
8 茨城県	Ibaraki	367,557,798	308,728,430	58,829,368	299,772,524	221,595,764	78,176,760	19,347,392		
9 栃木県	Tochigi	238,091,671	199,735,773	38,355,898	198,562,802	153,450,598	45,112,204	6,756,306		
10 群馬県	Gumma	171,318,233	163,049,967	8,268,266	117,148,901	105,609,831	11,539,070	3,270,804		
11埼玉県	Saitama	555,378,388	421,814,684	133,563,704	510,756,210	358,268,620	152,487,590	18,923,886		
12 千葉県	Chiba	609,640,347	359,988,163	249,652,184	581,952,798	283,521,249	298,431,549	48,779,365		
13 東京都	Tokyo	530,238,468	165,731,013	364,507,455	575,574,047	142,896,904	432,677,143	68,169,688		
14 神奈川県	Kanagawa	212,274,171	54,471,515	157,802,656	236,116,271	49,433,107	186,683,164	28,880,508		
15 新潟県	Niigata	239,815,335	232,936,757	6,878,578	131,817,582	121,672,814	10,144,768	3,266,190		
16 富山県	Toyama	131,178,600	131,178,600	-	86,186,221	86,186,221	-	-		
17 石川県	Ishikawa	150,870,515	144,401,762	6,468,753	88,888,398	82,174,751	6,713,647	244,894		
18 福井県	Fukui	105,920,575	90,041,789	15,878,786	72,724,540	54,821,313	17,903,227	2,024,441		
19 山梨県	Yamanashi	133,190,241	127,548,382	5,641,859	86,391,637	76,787,051	9,604,586	3,962,727		
20 長野県	Nagano	355,238,408	350,784,306	4,454,102	192,182,649	185,351,545	6,831,104	2,377,002		
21 岐阜県	Gifu	298,908,029	254,445,679	44,462,350	206,345,629	160,974,883	45,370,746	908,396		
22 静岡県	Shizuoka	275,481,965	161,865,266	113,616,699	264,940,822	133,419,825	131,520,997	17,904,298		
23 愛知県	Aichi	431,228,775	122,071,799	309,156,976	507,884,576	102,120,449	405,764,127	96,607,151		
24 三重県	Mie	259,603,871	214,057,022	45,546,849	201,190,370	149,079,471	52,110,899	6,564,050		
25 滋賀県	Shiga	178,163,625	148,278,864	29,884,761	142,777,015	109,784,033	32,992,982	3,108,221		
26 京都府	Kyoto	201,963,587	199,109,460	2,854,127	134,693,179	130,939,312	3,753,867	899,740		
27 大阪府	Osaka	344,911,963	313,478,876	31,433,087	272,655,197	236,325,039	36,330,158	4,897,071		
28 兵庫県	Hyogo	417,610,984	403,062,071	14,548,913	290,698,533	275,759,488	14,939,045	390,132		
29 奈良県	Nara	186,955,534	186,955,534	-	108,788,598	108,788,598	-	-		
30 和歌山县	Wakayama	139,645,027	139,645,027	-	63,539,433	63,539,433	-	-		
31 鳥取県	Tottori	89,725,786	89,725,786	-	40,604,419	40,604,419	-	-		
32 島根県	Shimane	184,831,770	184,831,770	-	75,292,385	75,292,385	-	-		
33 岡山県	Okayama	181,763,654	181,763,654	-	84,835,537	84,835,537	-	-		
34 広島県	Hiroshima	201,866,729	195,586,682	6,280,047	125,111,361	118,219,990	6,891,371	611,324		
35 山口県	Yamaguchi	215,091,814	204,044,340	11,047,474	149,545,180	138,143,256	11,401,924	354,450		
36 徳島県	Tokushima	156,786,010	141,123,859	15,662,151	93,576,717	76,600,179	16,976,538	1,314,387		
37 香川県	Kagawa	106,794,845	106,794,845	-	68,121,391	68,121,391	-	-		
38 愛媛県	Ehime	191,657,435	191,657,435	-	103,076,505	103,076,505	-	-		
39 高知県	Kochi	123,920,323	123,920,323	-	38,950,010	38,950,010	-	-		
40 福岡県	Fukuoka	398,833,568	394,221,278	4,612,290	228,764,154	220,957,162	7,806,992	3,194,702		
41 佐賀県	Saga	152,844,179	141,472,855	11,371,324	87,958,821	75,476,497	12,482,324	1,111,000		
42 長崎県	Nagasaki	170,561,929	170,561,929	-	69,221,118	69,221,118	-	-		
43 熊本県	Kumamoto	249,077,683	244,105,589	4,972,094	108,579,746	103,104,499	5,475,247	503,153		
44 大分県	Oita	162,491,258	162,491,258	-	70,626,295	70,626,295	-	-		
45 宮崎県	Miyazaki	165,109,819	165,109,819	-	70,524,066	70,524,066	-	-		
46 鹿児島県	Kagoshima	274,657,042	274,657,042	-	102,082,940	102,082,940	-	-		
47 沖縄県	Okinawa	228,095,446	228,095,446	-	119,468,417	119,468,417	-	-		

## 2-7-8表 市町村地方交付税交付額（都道府県別）（政令指定都市・中核市・特例市を除く）

Table 2-7-8 The amount of local allocation tax (LAT) for municipalities in each prefecture  
(excluding Ordinance-designated cities, core cities, and special case cities)

(単位 千円)

(Unit : Thousand yen)

区分	財源不足額 Deficit in financial resources			調整額 Adjustment	普通交付税額 Amount of ordinary LAT	特別交付税額 Amount of special LAT	地方交付税総額 Total amount of LAT
	総額 Total	一本算定分 Ordinary computation	合併算定替分 Special computation for merged local public bodies				
平成 9 年度 FY 1997	6,693,778,679	6,687,479,971	6,298,708	13,485,926	6,680,292,753	793,830,492	7,474,123,245
平成 10 年度 FY 1998	6,922,929,193	6,880,389,944	42,539,249	9,675,164	6,913,254,029	867,980,872	7,781,234,901
平成 11 年度 FY 1999	7,460,148,510	7,403,491,702	56,656,808	8,502,350	7,451,646,160	966,883,662	8,418,529,822
平成 12 年度 FY 2000	7,506,072,480	7,448,696,405	57,376,075	-	7,506,072,480	1,018,068,038	8,524,140,518
平成 13 年度 FY 2001	6,762,211,061	6,720,261,076	41,949,985	10,721,583	6,751,489,478	930,797,722	7,682,287,200
平成 14 年度 FY 2002	6,223,491,737	6,165,526,924	57,964,813	8,198,565	6,215,293,172	893,337,644	7,108,630,816
平成 15 年度 FY 2003	5,701,481,211	5,684,271,277	17,209,934	22,994,741	5,678,486,470	839,121,674	6,517,608,144
平成 16 年度 FY 2004	5,341,859,584	5,284,361,825	57,497,759	-	5,341,859,584	826,805,560	6,168,665,144
平成 17 年度 FY 2005	5,319,747,440	4,997,816,942	321,930,498	-	5,319,747,440	766,045,236	6,085,792,676
平成 18 年度 FY 2006	5,150,800,773	4,598,826,620	551,974,153	-	5,150,800,773	730,738,318	5,881,539,091
平成 19 年度 FY 2007	4,421,742,779	3,853,670,901	568,071,878	18,582,039	4,971,232,618	697,610,653	5,668,843,271
1 北海道 Hokkaido	539,252,861	529,086,050	10,166,811	1,492,817	547,926,855	59,283,719	607,210,574
2 青森県 Aomori	126,487,286	116,353,959	10,133,327	351,217	136,269,396	16,303,878	152,573,274
3 岩手県 Iwate	148,821,937	136,742,727	12,079,210	448,392	160,452,755	14,345,481	174,798,236
4 宮城县 Miyagi	121,307,128	104,218,229	17,088,899	457,546	137,938,481	14,207,369	152,145,850
5 秋田県 Akita	121,700,673	101,802,913	19,897,760	363,692	141,234,741	15,226,624	156,461,365
6 山形県 Yamagata	113,529,493	108,178,386	5,351,107	359,327	118,521,273	14,342,172	132,863,445
7 福島県 Fukushima	124,903,717	111,242,493	13,661,224	485,421	138,079,520	16,327,925	154,407,445
8 茨城県 Ibaraki	87,132,666	65,637,795	21,494,871	548,608	108,078,929	15,848,702	123,927,631
9 栃木県 Tochigi	46,285,175	37,982,952	8,302,223	355,794	54,231,604	10,608,422	64,840,026
10 群馬県 Gunma	57,440,136	49,858,407	7,581,729	291,822	64,730,043	9,517,935	74,247,978
11 埼玉県 Saitama	63,546,064	53,467,737	10,078,327	702,473	72,921,918	14,673,307	87,595,225
12 千葉県 Chiba	76,466,914	63,335,019	13,131,895	625,492	88,973,317	13,694,135	102,667,452
13 東京都 Tokyo	22,834,109	21,232,456	1,601,653	286,180	24,149,582	5,888,382	30,037,964
14 神奈川県 Kanagawa	5,038,408	5,038,408	-	93,158	4,945,250	2,565,489	7,510,739
15 新潟県 Niigata	111,263,943	91,064,089	20,199,854	432,929	131,030,868	26,874,077	157,904,945
16 富山県 Toyama	44,992,379	39,173,163	5,819,216	234,394	50,577,201	10,476,918	61,054,119
17 石川県 Ishikawa	62,227,011	51,297,679	10,929,332	267,019	72,889,324	15,234,803	88,124,127
18 福井県 Fukui	35,220,476	28,464,238	6,756,238	165,960	41,810,754	9,682,155	51,492,909
19 山梨県 Yamanashi	50,761,331	36,599,096	14,162,235	242,473	64,681,093	9,975,591	74,656,684
20 長野県 Nagano	165,432,761	153,491,442	11,941,319	620,550	176,753,530	21,084,106	197,837,636
21 岐阜県 Gifu	93,470,796	71,100,315	22,370,481	503,817	115,337,460	16,764,907	132,102,367
22 静岡県 Shizuoka	28,445,441	18,721,653	9,723,788	311,555	37,857,674	11,850,132	49,707,806
23 愛知県 Aichi	19,951,350	11,533,867	8,417,483	260,365	28,108,468	9,214,850	37,323,318
24 三重県 Mie	64,977,551	45,586,148	19,391,403	398,662	83,970,292	13,230,206	97,200,498
25 滋賀県 Shiga	38,494,831	26,381,319	12,113,512	253,141	50,355,202	10,975,807	61,331,009
26 京都府 Kyoto	68,170,148	60,562,094	7,608,054	353,596	75,424,606	10,762,881	86,187,487
27 大阪府 Osaka	77,153,837	77,153,837	-	536,123	76,617,714	8,858,575	85,476,289
28 兵庫県 Hyogo	127,302,583	106,071,354	21,231,229	725,651	147,808,161	23,872,856	171,681,017
29 奈良県 Nara	78,166,936	75,714,886	2,452,050	323,934	80,295,052	15,523,234	95,818,286
30 和歌山县 Wakayama	76,105,594	68,269,766	7,835,828	252,228	83,689,194	15,985,687	99,674,881
31 鳥取県 Tottori	49,121,367	44,403,805	4,717,562	161,523	53,677,406	6,755,584	60,432,990
32 島根県 Shimane	109,539,385	93,250,733	16,288,652	343,964	125,484,073	16,237,621	141,721,694
33 岡山县 Okayama	96,928,117	78,641,087	18,287,030	342,136	114,873,011	14,799,369	129,672,380
34 広島県 Hiroshima	77,366,692	54,661,468	22,705,224	339,197	99,732,719	13,654,351	113,387,070
35 山口県 Yamaguchi	65,901,084	50,152,247	15,748,837	366,766	81,283,155	14,060,270	95,343,425
36 德岛県 Tokushima	64,523,680	53,453,866	11,069,814	263,545	75,329,949	10,707,312	86,037,261
37 香川県 Kagawa	38,673,454	29,267,266	9,406,188	198,732	47,880,910	8,207,501	56,088,411
38 愛媛県 Ehime	88,580,930	69,063,489	19,517,441	361,158	107,737,213	14,013,734	121,750,947
39 高知県 Kochi	84,970,313	79,745,094	5,225,219	220,873	89,974,659	12,805,071	102,779,730
40 福岡県 Fukuoka	173,264,116	161,189,336	12,074,780	694,951	184,643,945	30,308,697	214,952,642
41 佐賀県 Saga	65,996,358	53,986,750	12,009,608	262,493	77,743,473	11,576,118	89,319,591
42 長崎県 Nagasaki	101,340,811	79,821,101	21,519,710	328,508	122,532,013	13,239,107	135,771,120
43 熊本県 Kumamoto	141,001,090	120,509,591	20,491,499	452,529	161,040,060	18,675,813	179,715,873
44 大分県 Oita	91,864,963	75,857,649	16,007,314	305,278	107,566,999	11,257,881	118,824,880
45 宮崎県 Miyazaki	94,585,753	89,254,160	5,331,593	291,499	99,625,847	12,772,626	112,398,473
46 鹿児島県 Kagoshima	172,574,102	152,960,802	19,613,300	503,276	191,684,126	22,940,269	214,624,395
47 沖縄県 Okinawa	108,627,029	102,089,980	6,537,049	401,275	114,762,803	12,399,004	127,161,807

平成 21 年度  
FY 2009

地方税に関する参考計数資料  
Reference Data on Local Taxes

地方税に関する参考計数

平成 21 年 2 月  
February, 2009

総務省自治税務局

Local Tax Bureau, Ministry of Internal Affairs and Communications



# 地方税に関する参考計数資料

Reference Data on Local Taxes

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## 18 平成19年度における都道府県歳入中に占める税収入の都道府県別割合

Table 18 The ratio of tax revenues to total revenues for FY2007 by prefecture

都道府県 Prefectures		歳入総額 Total revenues	税収入 Tax revenues		地方譲与税 Local transfer tax		地方交付税 Local allocation tax		国庫支出金 National government disbursement	
		金額A (百万円) Amount A (Million yen)	金額B (百万円) Amount B (Million yen)	B/A (%)	金額C (百万円) Amount C (Million yen)	C/A (%)	金額D (百万円) Amount D (Million yen)	D/A (%)	金額E (百万円) Amount E (Million yen)	E/A (%)
北海道	Hokkaido	2,553,293	648,323	25.4	16,961	0.7	712,697	27.9	341,910	13.4
青森県	Aomori	709,645	155,418	21.9	3,663	0.5	225,359	31.8	109,645	15.5
岩手県	Iwate	681,830	143,935	21.1	4,572	0.7	237,084	34.8	85,367	12.5
宮城县	Miyagi	779,949	295,444	37.9	2,987	0.4	175,441	22.5	83,832	10.7
秋田県	Akita	613,712	114,115	18.6	3,626	0.6	204,629	33.3	74,257	12.1
山形県	Yamagata	566,153	127,309	22.5	3,792	0.7	188,735	33.3	59,952	10.6
福島県	Fukushima	826,942	263,997	31.9	5,590	0.7	222,700	26.9	104,960	12.7
茨城県	Ibaraki	1,018,154	429,674	42.2	5,029	0.5	156,613	15.4	111,569	11.0
栃木県	Tochigi	751,332	301,029	40.1	3,912	0.5	109,590	14.6	82,232	10.9
群馬県	Gunma	768,501	277,907	36.2	3,525	0.5	125,120	16.3	69,644	9.1
埼玉県	Saitama	1,545,741	867,379	56.1	4,994	0.3	177,967	11.5	146,606	9.5
千葉県	Chiba	1,454,299	784,015	53.9	4,592	0.3	138,847	9.5	152,445	10.5
東京都	Tokyo	7,143,560	5,497,272	77.0	3,460	0.1	-	-	348,570	4.9
神奈川県	Kanagawa	1,777,724	1,281,172	72.1	2,926	0.2	22,118	1.2	159,564	9.0
新潟県	Niigata	1,334,985	298,350	22.3	5,674	0.4	284,996	21.3	173,224	13.0
富山县	Toyama	514,953	151,141	29.4	2,820	0.5	121,361	23.6	53,626	10.4
石川県	Ishikawa	601,686	164,180	27.3	2,615	0.4	128,403	21.3	68,599	11.4
福井県	Fukui	464,343	123,272	26.5	2,276	0.5	119,831	25.8	79,545	17.1
山梨県	Yamanashi	458,972	124,589	27.1	1,864	0.4	119,689	26.1	60,944	13.3
長野県	Nagano	837,615	282,507	33.7	5,136	0.6	216,974	25.9	103,327	12.3
岐阜県	Gifu	766,724	279,032	36.4	4,561	0.6	165,994	21.6	81,347	10.6
静岡県	Shizuoka	1,122,720	598,152	53.3	3,230	0.3	127,970	11.4	119,018	10.6
愛知県	Aichi	2,207,271	1,414,282	64.1	2,284	0.1	-	-	185,190	8.4
三重県	Mie	672,573	276,054	41.0	3,734	0.6	124,181	18.5	70,875	10.5
滋賀県	Shiga	489,462	202,743	41.4	2,474	0.5	95,845	19.6	49,377	10.1
京都府	Kyoto	825,763	359,340	43.5	2,267	0.3	140,705	17.0	78,232	9.5
大阪府	Osaka	2,777,887	1,342,486	48.3	4,709	0.2	178,937	6.4	211,937	7.6
兵庫県	Hyogo	1,995,654	718,087	36.0	5,507	0.3	288,738	14.5	175,925	8.8
奈良県	Nara	454,957	147,204	32.4	2,074	0.5	141,292	31.1	60,024	13.2
和歌山县	Wakayama	505,338	107,215	21.2	2,543	0.5	155,267	30.7	62,748	12.4
鳥取県	Tottori	344,506	61,673	17.9	2,263	0.7	130,892	38.0	44,935	13.0
島根県	Shimane	525,061	77,403	14.7	3,190	0.6	183,663	35.0	81,474	15.5
岡山県	Okayama	738,033	255,216	34.6	4,382	0.6	149,445	20.2	78,571	10.6
広島県	Hiroshima	946,438	392,784	41.5	4,230	0.4	165,646	17.5	122,828	13.0
山口県	Yamaguchi	694,746	194,978	28.1	3,738	0.5	159,353	22.9	87,367	12.6
徳島県	Tokushima	490,384	93,382	19.0	2,291	0.5	146,570	29.9	57,350	11.7
香川県	Kagawa	437,283	132,718	30.4	2,035	0.5	104,044	23.8	39,569	9.0
愛媛県	Ehime	599,750	169,715	28.3	3,738	0.6	170,507	28.4	70,597	11.8
高知県	Kochi	428,903	74,351	17.3	2,862	0.7	170,393	39.7	58,862	13.7
福岡県	Fukuoka	1,484,701	622,545	41.9	4,766	0.3	264,076	17.8	181,784	12.2
佐賀県	Saga	412,438	95,524	23.2	1,848	0.4	136,349	33.1	56,577	13.7
長崎県	Nagasaki	671,036	130,191	19.4	2,471	0.4	230,453	34.3	110,637	16.5
熊本県	Kumamoto	748,445	192,188	25.7	4,046	0.5	217,891	29.1	115,153	15.4
大分県	Oita	580,680	133,305	23.0	3,435	0.6	169,752	29.2	88,241	15.2
宮崎県	Miyazaki	545,934	112,453	20.6	3,300	0.6	189,254	34.7	84,298	15.4
鹿児島県	Kagoshima	798,972	165,137	20.7	4,597	0.6	282,439	35.4	150,437	18.8
沖縄県	Okinawa	576,828	114,788	19.9	878	0.2	198,424	34.4	144,052	25.0
合計	Total	48,245,874	20,793,974	43.1	177,468	0.4	8,176,235	16.9	5,137,223	10.6

(注) 1 人口は、平成20年3月31日現在の住民基本台帳人口によった。

2 この調は決算額による。したがって東京都が特別区内において都税として徴収した市町村税相当分も含まれている。

3 税収入は、都道府県間における地方消費税清算後の額である。

4 各項目毎に四捨五入しており、合計が一致しないことがある。

Note 1 : Population is based on the basic register of residents, as of March 31st, 2008.

Note 2 : The figures in this table are based on the amounts of settled accounts. Therefore, revenues from taxes ordinarily classified as municipal taxes but imposed and collected by Tokyo Metropolitan Government within the area of special wards are included in the figures.

Note 3 : The figures of tax revenues show the amount after revenues from local consumption tax have been settled among prefectures.

Note 4 : The figures for "total" may not be equal to the exact sum of each item because each figure is rounded off in this table.

**18 平成 19 年度における都道府県歳入中に占める税収入の都道府県別割合**  
Table 18 The ratio of tax revenues to total revenues for FY2007 by prefecture

都道府県 Prefectures		地方債 Local government loans		その他 Miscellaneous revenues		全国計に対する千分比 Permillage of the total of all prefectures		基準財政需要額 Basic financial needs	
		金額F (百万円) Amount F (Million yen)	F/A (%)	金額G (百万円) Amount G (Million yen)	G/A (%)	歳入総額 Total revenues	人口 Popula-tion	算出額 (百万円) Calculated amount (Million yen)	全国計に対する千分比 Permillage of the total of all prefectures
北海道 Hokkaido		368,349	14.4	465,052	18.2	53	44	1,186,664	57
青森県 Aomori		100,595	14.2	114,965	16.2	15	11	331,450	16
岩手県 Iwate		93,215	13.7	117,659	17.3	14	11	339,470	16
宮城县 Miyagi		94,752	12.1	127,492	16.3	16	18	384,839	18
秋田県 Akita		85,538	13.9	131,547	21.4	13	9	283,618	14
山形県 Yamagata		78,991	14.0	107,375	19.0	12	9	280,501	13
福島県 Fukushima		95,142	11.5	134,553	16.3	17	16	405,700	19
茨城県 Ibaraki		113,382	11.1	201,886	19.8	21	23	474,579	23
栃木県 Tochigi		83,190	11.1	171,379	22.8	16	16	339,700	16
群馬県 Gunma		67,828	8.8	224,478	29.2	16	16	331,843	16
埼玉県 Saitama		189,886	12.3	158,909	10.3	32	56	829,127	40
千葉県 Chiba		166,553	11.5	207,846	14.3	30	48	725,532	35
東京都 Tokyo		157,284	2.2	1,136,976	15.9	148	98	1,714,741	82
神奈川県 Kanagawa		185,625	10.4	126,320	7.1	37	69	942,697	45
新潟県 Niigata		315,944	23.7	256,796	19.2	28	19	494,808	24
富山县 Toyama		89,799	17.4	96,207	18.7	11	9	233,404	11
石川県 Ishikawa		159,989	26.6	77,899	12.9	12	9	245,943	12
福井県 Fukui		76,620	16.5	62,798	13.5	10	6	202,912	10
山梨県 Yamanashi		65,808	14.3	86,079	18.8	10	7	209,710	10
長野県 Nagano		101,340	12.1	128,330	15.3	17	17	420,730	20
岐阜県 Gifu		102,363	13.4	133,429	17.4	16	16	367,265	18
静岡県 Shizuoka		150,588	13.4	123,762	11.0	23	30	545,678	26
愛知県 Aichi		248,365	11.3	357,149	16.2	46	57	935,321	45
三重県 Mie		100,079	14.9	97,650	14.5	14	15	328,458	16
滋賀県 Shiga		62,967	12.9	76,056	15.5	10	11	243,426	12
京都府 Kyoto		104,364	12.6	140,854	17.1	17	20	401,418	19
大阪府 Osaka		260,950	9.4	778,868	28.0	58	68	1,158,696	55
兵庫県 Hyogo		274,535	13.8	532,862	26.7	41	44	819,903	39
奈良県 Nara		57,237	12.6	47,126	10.4	9	11	248,118	12
和歌山县 Wakayama		81,740	16.2	95,826	19.0	10	8	237,507	11
鳥取県 Tottori		52,838	15.3	51,905	15.1	7	5	175,609	8
島根県 Shimane		71,786	13.7	107,545	20.5	11	6	238,475	11
岡山县 Okayama		96,997	13.1	153,423	20.8	15	15	340,860	16
広島県 Hiroshima		140,864	14.9	120,087	12.7	20	23	458,360	22
山口県 Yamaguchi		92,867	13.4	156,442	22.5	14	12	305,785	15
徳島県 Tokushima		66,416	13.5	124,375	25.4	10	6	213,058	10
香川県 Kagawa		66,589	15.2	92,328	21.1	9	8	201,905	10
愛媛県 Ehime		76,126	12.7	109,067	18.2	12	12	290,473	14
高知県 Kochi		68,119	15.9	54,317	12.7	9	6	224,793	11
福岡県 Fukuoka		202,745	13.7	208,785	14.1	31	40	711,364	34
佐賀県 Saga		65,275	15.8	56,864	13.8	9	7	205,220	10
長崎県 Nagasaki		89,562	13.3	107,721	16.1	14	12	324,227	15
熊本県 Kumamoto		102,741	13.7	116,425	15.6	16	15	356,482	17
大分県 Oita		83,067	14.3	102,880	17.7	12	10	269,462	13
宮崎県 Miyazaki		63,790	11.7	92,840	17.0	11	9	270,484	13
鹿児島県 Kagoshima		119,710	15.0	76,652	9.6	17	14	402,503	19
沖縄県 Okinawa		54,362	9.4	64,324	11.2	12	11	280,401	13
合計	Total	5,646,869	11.7	8,314,106	17.2	1,000	1,000	20,933,219	1,000

**19 平成 19 年度における道府県税及び市町村税収入の都道府県別所在状況**  
Table 19 The prefectoral and municipal tax revenues in each prefecture for FY 2007

都道府県 Prefectures	道府県税 (百万円) Prefectural taxes (Million yen)	市町村税 (百万円) Municipal taxes (Million yen)	地方税 (百万円) Local taxes (Million yen)
北海道 Hokkaido	648,323	707,975	1,356,298
青森県 Aomori	155,418	155,849	311,267
岩手県 Iwate	143,935	150,777	294,712
宮城県 Miyagi	295,444	328,431	623,875
秋田県 Akita	114,115	121,439	235,554
山形県 Yamagata	127,309	142,453	269,762
福島県 Fukushima	263,997	279,403	543,401
茨城県 Ibaraki	429,674	457,188	886,862
栃木県 Tochigi	301,029	331,235	632,264
群馬県 Gunma	277,907	308,802	586,709
埼玉県 Saitama	867,379	1,103,492	1,970,871
千葉県 Chiba	784,015	979,975	1,763,990
東京都 Tokyo	3,367,485	3,809,912	7,177,397
新潟県 Niigata	1,281,172	1,696,057	2,977,229
富山県 Toyama	298,350	335,896	634,246
石川県 Ishikawa	151,141	172,857	323,998
福井県 Fukui	164,180	187,427	351,607
長野県 Yamanashi	123,272	135,434	258,706
岐阜県 Nagano	124,589	130,299	254,888
静岡県 Gifu	282,507	316,802	599,309
愛知県 Shizuoka	279,032	310,203	589,235
三重県 Aichi	598,152	670,675	1,268,827
滋賀県 Mie	1,414,282	1,498,256	2,912,538
京都府 Kyoto	276,054	291,781	567,835
大阪府 Osaka	359,340	422,848	782,188
兵庫県 Hyogo	1,342,486	1,619,737	2,962,223
奈良県 Nara	718,087	920,123	1,638,210
和歌山县 Wakayama	147,204	183,466	330,670
鳥取県 Tottori	107,215	131,767	238,982
島根県 Shimane	61,673	70,746	132,418
岡山県 Okayama	77,403	85,406	162,809
広島県 Hiroshima	255,216	293,544	548,760
山口県 Yamaguchi	392,784	471,728	864,512
徳島県 Tokushima	194,978	217,786	412,765
香川県 Kagawa	93,382	109,408	202,791
愛媛県 Ehime	132,718	141,571	274,289
高知県 Kochi	169,715	187,880	357,595
福岡県 Fukuoka	74,351	88,771	163,122
佐賀県 Saga	622,545	735,065	1,357,609
長崎県 Nagasaki	95,524	101,577	197,101
熊本県 Kumamoto	130,191	159,916	290,107
大分県 Oita	192,188	207,669	399,858
宮崎県 Miyazaki	133,305	157,870	291,176
鹿児島県 Kagoshima	112,453	124,227	236,680
沖縄県 Okinawa	165,137	191,095	356,232
合計 Total	18,664,187	21,602,629	40,266,817

- (注) 1 人口 1 人当たりの指数は、全国平均を 100 とした場合の数値である。人口は平成 20 年 3 月 31 日現在の住民基本台帳人口によった。  
2 東京都が特別区において都税として徴収した市町村税相当分は道府県税収入から控除して市町村税収入とした。また、都道府県間における地方消費税清算後の額を掲げてある。  
3 都道府県が徴収した道府県民税利子割・配当割・株式等譲渡所得割、地方消費税、ゴルフ場利用税、特別地方消費税、自動車取得税及び軽油引取税はそのまま道府県税収入とし、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は控除していない。

4 各項目毎に四捨五入しており、合計が一致しないことがある。

Note 1 : The indices of per capita tax revenues are expressed as values relative to the national average of all prefectures equaling 100. Population is based on the basic register of residents, as of March 31st, 2008.

Note 2 : Revenues from taxes ordinarily classified as municipal taxes but imposed and collected by Tokyo Metropolitan Government within the area of special wards are not included in prefectural tax revenues, but in municipal tax revenues. The figures in this table show the amount after revenues from local consumption tax have been settled among prefectures.

Note 3 : The whole amount of interest levy, dividend levy and the levy on capital gain from stocks of prefectoral inhabitant tax, local consumption tax, golf facilities tax, special local consumption tax, automobile acquisition tax, and light oil delivery tax collected by prefectures is included in prefectural tax revenues, without deducting the amount of grants from the interest levy, dividend levy and the levy on capital gain from stocks of prefectoral inhabitant tax, local consumption tax grants, golf facilities tax grants, special local consumption tax grants, automobile acquisition tax grants, and light oil delivery tax grants.

Note 4 : The figures for "total" may not be equal to the exact sum of each item because each figure is rounded off in this table.

19 平成 19 年度における道府県税及び市町村税収入の都道府県別所在状況  
Table 19 The prefectoral and municipal tax revenues in each prefecture for FY 2007

都道府県 Prefectures	人口 1 人当たりの税額 Amount of per capita tax revenues					
	道府県税 Prefectural taxes		市町村税 Municipal taxes		地方税 Local tax	
	税額（円） Amount of tax (Yen)	指数 Index	税額（円） Amount of tax (Yen)	指数 Index	税額（円） Amount of tax (Yen)	指数 Index
北海道 Hokkaido	116,359	79.2	127,065	74.7	243,423	76.8
青森県 Aomori	108,643	74.0	108,944	64.1	217,587	68.7
岩手県 Iwate	105,319	71.7	110,326	64.9	215,645	68.0
宮城県 Miyagi	126,535	86.1	140,663	82.7	267,199	84.3
秋田県 Akita	100,913	68.7	107,390	63.2	208,303	65.7
山形県 Yamagata	106,618	72.6	119,300	70.2	225,918	71.3
福島県 Fukushima	127,193	86.6	134,616	79.2	261,810	82.6
茨城県 Ibaraki	144,089	98.1	153,316	90.2	297,405	93.8
栃木県 Tochigi	150,012	102.1	165,064	97.1	315,076	99.4
群馬県 Gunma	138,114	94.0	153,469	90.3	291,583	92.0
埼玉県 Saitama	122,731	83.6	156,140	91.8	278,870	88.0
千葉県 Chiba	128,721	87.6	160,894	94.6	289,616	91.4
東京都 Tokyo	270,216	184.0	305,718	179.8	575,934	181.7
奈良県 Kanagawa	145,616	99.1	192,771	113.4	338,387	106.8
新潟県 Niigata	123,637	84.2	139,197	81.9	262,834	82.9
富山県 Toyama	136,614	93.0	156,242	91.9	292,856	92.4
石川県 Ishikawa	140,667	95.8	160,585	94.5	301,252	95.1
福井県 Fukui	151,190	102.9	166,107	97.7	317,297	100.1
山梨県 Yamanashi	142,962	97.3	149,514	87.9	292,477	92.3
長野県 Nagano	129,781	88.4	145,535	85.6	275,316	86.9
岐阜県 Gifu	133,159	90.7	148,034	87.1	281,193	88.7
静岡県 Shizuoka	158,434	107.9	177,643	104.5	336,078	106.1
愛知県 Aichi	196,818	134.0	208,504	122.6	405,322	127.9
三重県 Mie	148,713	101.2	157,186	92.5	305,899	96.5
滋賀県 Shiga	147,141	100.2	163,556	96.2	310,696	98.0
京都府 Kyoto	140,447	95.6	165,269	97.2	305,716	96.5
大阪府 Osaka	154,837	105.4	186,814	109.9	341,652	107.8
兵庫県 Hyogo	128,638	87.6	164,831	97.0	293,469	92.6
奈良県 Nara	103,692	70.6	129,235	76.0	232,928	73.5
和歌山县 Wakayama	102,503	69.8	125,976	74.1	228,478	72.1
鳥取県 Tottori	102,377	69.7	117,438	69.1	219,813	69.4
島根県 Shimane	105,580	71.9	116,496	68.5	222,076	70.1
岡山県 Okayama	130,998	89.2	150,671	88.6	281,668	88.9
広島県 Hiroshima	137,137	93.4	164,700	96.9	301,837	95.2
山口県 Yamaguchi	131,756	89.7	147,169	86.6	278,925	88.0
徳島県 Tokushima	115,866	78.9	135,750	79.8	251,617	79.4
香川県 Kagawa	130,201	88.6	138,886	81.7	269,087	84.9
愛媛県 Ehime	115,334	78.5	127,678	75.1	243,012	76.7
高知県 Kochi	94,831	64.6	113,223	66.6	208,054	65.7
福岡県 Fukuoka	123,746	84.2	146,112	85.9	269,859	85.2
佐賀県 Saga	110,466	75.2	117,466	69.1	227,931	71.9
長崎県 Nagasaki	88,614	60.3	108,846	64.0	197,460	62.3
熊本県 Kumamoto	104,187	70.9	112,579	66.2	216,767	68.4
大分県 Oita	109,681	74.7	129,893	76.4	239,575	75.6
鹿児島県 Miyazaki	96,857	65.9	106,998	62.9	203,854	64.3
沖縄県 Okinawa	94,957	64.6	109,883	64.6	204,840	64.6
合計 Total	146,886	100.0	170,011	100.0	316,896	100.0

## 20 平成 19 年度における道府県税収入等の都道府県別所在状況

Table 20 The prefectoral tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures		道府県民税 Prefectural inhabitant tax								
		個人 Individual			法人 Corporate			計 Total		
		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita	
			税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	
北海道 Hokkaido		162,058	29,086	73.5	25,643	4,602	49.4	187,701	33,688	68.9
青森県 Aomori		32,760	22,900	57.8	5,897	4,122	44.3	38,657	27,023	55.3
岩手県 Iwate		33,645	24,619	62.2	6,399	4,682	50.3	40,043	29,300	59.9
宮城県 Miyagi		72,577	31,084	78.5	15,310	6,557	70.4	87,887	37,641	77.0
秋田県 Akita		26,183	23,154	58.5	5,057	4,472	48.0	31,240	27,626	56.5
山形県 Yamagata		31,708	26,555	67.1	5,711	4,783	51.4	37,419	31,337	64.1
福島県 Fukushima		56,583	27,262	68.9	13,115	6,319	67.9	69,698	33,580	68.7
茨城県 Ibaraki		103,316	34,647	87.5	25,259	8,470	91.0	128,575	43,117	88.2
栃木県 Tochigi		69,335	34,552	87.3	17,116	8,529	91.6	86,450	43,081	88.1
群馬県 Gunma		67,350	33,472	84.5	14,648	7,280	78.2	81,998	40,751	83.3
埼玉県 Saitama		302,048	42,739	107.9	39,845	5,638	60.5	341,893	48,377	98.9
千葉県 Chiba		269,910	44,314	111.9	35,296	5,795	62.2	305,206	50,109	102.5
東京都 Tokyo		841,210	67,501	170.5	339,868	27,272	292.9	1,181,078	94,773	193.5
神奈川県 Kanagawa		462,011	52,511	132.6	64,972	7,385	79.3	526,982	59,896	122.5
新潟県 Niigata		71,592	29,668	74.9	14,569	6,037	64.8	86,161	35,705	73.0
富山県 Toyama		39,987	36,144	91.3	7,467	6,749	72.5	47,454	42,893	87.7
石川県 Ishikawa		41,324	35,406	89.4	9,091	7,789	83.6	50,414	43,194	88.3
福井県 Fukui		28,097	34,460	87.0	6,464	7,928	85.1	34,561	42,388	86.7
梨山県 Yamanashi		28,641	32,865	83.0	7,650	8,778	94.3	36,291	41,643	85.2
長野県 Nagano		70,252	32,273	81.5	14,327	6,582	70.7	84,579	38,855	79.5
岐阜県 Gifu		73,989	35,309	89.2	13,438	6,413	68.9	87,427	41,722	85.3
静岡県 Shizuoka		150,891	39,967	100.9	31,360	8,306	89.2	182,251	48,273	98.7
愛知県 Aichi		338,678	47,132	119.0	107,085	14,902	160.0	445,763	62,034	126.8
三重県 Mie		68,317	36,803	93.0	15,451	8,324	89.4	83,768	45,127	92.3
滋賀県 Shiga		52,474	38,083	96.2	12,631	9,167	98.4	65,105	47,250	96.6
京都府 Kyoto		100,840	39,413	99.5	20,311	7,939	85.3	121,151	47,352	96.8
大阪府 Osaka		345,183	39,812	100.6	104,737	12,080	129.7	449,921	51,892	106.1
兵庫県 Hyogo		228,386	40,913	103.3	34,746	6,224	66.8	263,132	47,137	96.4
奈良県 Nara		56,924	40,098	101.3	5,615	3,955	42.5	62,539	44,053	90.1
和歌山县 Wakayama		30,835	29,480	74.5	5,215	4,986	53.5	36,049	34,465	70.5
鳥取県 Tottori		16,129	26,774	67.6	2,546	4,226	45.4	18,676	31,002	63.4
島根県 Shimane		19,913	27,162	68.6	3,120	4,256	45.7	23,033	31,418	64.2
岡山県 Okayama		64,387	33,049	83.5	15,054	7,727	83.0	79,440	40,775	83.4
広島県 Hiroshima		105,931	36,985	93.4	23,671	8,265	88.8	129,602	45,249	92.5
山口県 Yamaguchi		47,928	32,387	81.8	11,061	7,474	80.3	58,989	39,862	81.5
徳島県 Tokushima		23,967	29,738	75.1	4,799	5,954	63.9	28,766	35,692	73.0
香川県 Kagawa		34,394	33,742	85.2	7,855	7,706	82.8	42,249	41,448	84.8
媛県 Ehime		41,704	28,341	71.6	9,737	6,617	71.1	51,441	34,958	71.5
高知県 Kochi		20,936	26,703	67.4	3,023	3,856	41.4	23,959	30,558	62.5
福岡県 Fukuoka		162,141	32,230	81.4	34,487	6,855	73.6	196,628	39,085	79.9
長崎県 Saga		21,749	25,151	63.5	4,108	4,751	51.0	25,857	29,902	61.1
熊本県 Nagasaki		36,867	25,093	63.4	5,567	3,789	40.7	42,434	28,882	59.1
大分県 Kumamoto		47,089	25,527	64.5	9,629	5,220	56.1	56,718	30,747	62.9
宮崎県 Oita		32,396	26,655	67.3	6,742	5,547	59.6	39,139	32,203	65.8
鹿児島県 Kagoshima		27,617	23,787	60.1	4,781	4,118	44.2	32,399	27,905	57.1
沖縄県 Okinawa		41,649	23,949	60.5	7,538	4,334	46.5	49,187	28,283	57.8
合計 Total		5,030,861	39,592	100.0	1,183,177	9,312	100.0	6,214,038	48,904	100.0

(注) 1 人口 1人当たり指数は、全国平均を100とした数値で、平成20年3月31日現在の住民基本台帳人口によった。

2 東京都が特別区において都税として徴収した市町村税相当分は道府県税収入から控除して市町村税収入とした。

3 個人道府県民税は、利子割、配当割及び株式等譲渡所得割を含む。

4 都道府県が徴収した道府県民税利子割・配当割・株式等譲渡所得割、地方消費税、ゴルフ場利用税、特別地方消費税、自動車取得税及び軽油引取税はそのまま道府県税収入とし、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は控除していない。

5 地方消費税は、都道府県間における清算後の額である。

6 各項目毎に四捨五入しており、合計と一致しないことがある。

Note 1 : The indices of per capita tax revenues are expressed as values relative to the national average of all prefectures equaling 100. Population is based on the basic register of residents, as of March 31st, 2008.

Note 2 : Revenues from taxes ordinarily classified as municipal taxes but imposed and collected by Tokyo Metropolitan Government within the area of special wards are not included in prefectoral tax revenues, but in municipal tax revenues.

Note 3 : The figures for prefectoral inhabitant tax on individuals include the amounts of revenues from dividend levy and the levy on capital gain from stocks.

Note 4 : The whole amount of interest-based prefectoral inhabitant tax, dividend levy and the levy on capital gain from stocks, local consumption tax, tax on usage of golf facilities, special local consumption tax, automobile acquisition tax, and light oil delivery tax collected by prefectures is included in prefectoral tax revenues, without deducting the amount of a grant from interest-based dividend levy and the levy on capital gain from stocks, prefectoral 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.

Note 5 : The figures of local consumption tax are the amounts settled among prefectures.

Note 6 : The figures for "total" may not be equal to the exact sum of each item because each figure is rounded off in this table.

## 20 平成 19 年度における道府県税収入等の都道府県別所在状況

Table 20 The prefectoral tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures		事業税 Enterprise tax								
		個人 Individual			法人 Corporate			計 Total		
		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita	
			税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Aomori	Hokkaido	4,546	816	47.5	126,230	22,655	51.3	130,777	23,471	51.2
青森県 Iwate		874	611	35.5	30,515	21,331	48.3	31,388	21,941	47.9
岩手県 Miyagi		1,015	743	43.2	29,707	21,737	49.3	30,722	22,480	49.0
宮城県 Akita		2,641	1,131	65.8	73,105	31,310	70.9	75,746	32,441	70.8
秋田県 Yamagata		878	776	45.1	23,917	21,150	47.9	24,796	21,927	47.8
山形県 Fukushima		1,035	867	50.4	26,919	22,544	51.1	27,955	23,412	51.1
福島県 Ibaraki		1,673	806	46.9	71,875	34,629	78.5	73,548	35,435	77.3
茨城県 Tochigi		3,045	1,021	59.4	120,986	40,572	91.9	124,031	41,593	90.7
栃木県 Gunma		2,085	1,039	60.4	84,555	42,136	95.5	86,640	43,175	94.2
群馬県 Saitama		1,989	988	57.5	73,168	36,363	82.4	75,157	37,352	81.5
埼玉県 Chiba		13,047	1,846	107.4	187,106	26,475	60.0	200,153	28,321	61.8
千葉県 Tokyo		8,097	1,329	77.3	173,502	28,486	64.5	181,599	29,815	65.0
東京都 Kanagawa		56,570	4,539	264.0	1,449,967	116,349	263.6	1,506,537	120,889	263.7
神奈川県 Niigata		20,058	2,280	132.6	327,999	37,280	84.5	348,057	39,560	86.3
新潟県 Toyama		2,482	1,029	59.9	76,613	31,749	71.9	79,094	32,777	71.5
富山県 Ishikawa		1,321	1,194	69.5	38,637	34,923	79.1	39,958	36,117	78.8
石川県 Fukui		1,644	1,409	82.0	44,313	37,967	86.0	45,957	39,375	85.9
福井県 Yamanashi		1,037	1,272	74.0	37,230	45,662	103.5	38,267	46,934	102.4
山梨県 Nagano		1,095	1,256	73.1	37,930	43,524	98.6	39,025	44,780	97.7
長野県 Gifu		1,928	886	51.5	72,675	33,386	75.7	74,604	34,272	74.7
岐阜県 Shizuoka		3,010	1,436	83.5	70,493	33,640	76.2	73,503	35,077	76.5
静岡県 Aichi		7,149	1,894	110.2	186,996	49,530	112.2	194,145	51,424	112.2
愛知県 Mie		15,681	2,182	126.9	523,296	72,824	165.0	538,977	45,006	163.6
三重県 Shiga		2,399	1,292	75.2	79,485	42,819	97.0	81,884	44,112	96.2
滋賀県 Kyoto		1,644	1,193	69.4	63,830	46,325	105.0	65,475	47,518	103.6
京都府 Osaka		4,453	1,740	101.2	113,348	44,302	100.4	117,801	46,042	100.4
大阪府 Hyogo		18,751	2,163	125.8	462,007	53,286	120.7	480,758	55,449	120.9
兵庫県 Nara		8,011	1,435	83.5	185,666	33,260	75.4	193,677	34,695	75.7
奈良県 Wakayama		1,495	1,053	61.3	26,266	18,502	41.9	27,761	19,555	42.6
和歌山县 Tottori		1,159	1,108	64.5	25,242	24,133	54.7	26,402	25,242	55.1
鳥取県 Shimane		471	782	45.5	12,295	20,410	46.2	12,765	21,190	46.2
岡山県 Okayama		691	943	54.9	17,451	23,804	53.9	18,141	24,745	54.0
広島県 Hiroshima		1,843	946	55.0	71,065	36,476	82.7	72,908	37,422	81.6
山口県 Yamaguchi		4,149	1,449	84.3	114,787	40,077	90.8	118,937	41,526	90.6
徳島県 Tokushima		1,602	1,083	63.0	57,513	38,864	88.1	59,116	39,948	87.1
香川県 Kagawa		595	738	42.9	24,322	30,178	68.4	24,917	30,916	67.4
愛媛県 Ehime		931	913	53.1	34,854	34,193	77.5	35,784	35,105	76.6
高知県 Kochi		1,406	955	55.6	48,154	32,724	74.2	49,560	33,680	73.5
福岡県 Fukuoka		773	986	57.4	14,182	18,088	41.0	14,955	19,074	41.6
佐賀県 Saga		6,777	1,347	78.4	165,316	32,861	74.5	172,093	34,208	74.6
長崎県 Nagasaki		888	1,027	59.7	21,816	25,228	57.2	22,704	26,255	57.3
熊本県 Kumamoto		1,266	862	50.1	25,855	17,598	39.9	27,122	18,460	40.3
大分県 Oita		1,629	883	51.4	43,767	23,727	53.8	45,395	24,609	53.7
宮崎県 Miyazaki		1,050	864	50.3	32,259	26,542	60.1	33,309	27,406	59.8
鹿児島県 Kagoshima		1,082	932	54.2	22,023	18,969	43.0	23,104	19,900	43.4
沖縄県 Okinawa		1,308	752	43.7	33,665	19,358	43.9	34,973	20,110	43.9
合計 Total		218,373	1,719	100.0	5,607,734	44,132	100.0	5,826,107	45,851	100.0

## 20 平成 19 年度における道府県税収入等の都道府県別所在状況

Table 20 The prefectoral tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	地方消費税 Local consumption tax			不動産取得税 Real property acquisition tax			道府県たばこ税 Prefectural tobacco tax		
	税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	120,431	21,614	106.9	18,453	3,312	86.9	14,448	2,593	118.6
青森県 Aomori	28,237	19,739	97.6	3,347	2,340	61.4	3,296	2,304	105.4
岩手県 Iwate	26,178	19,155	94.7	3,231	2,364	62.0	2,670	1,954	89.4
宮城県 Miyagi	47,439	20,318	100.5	8,552	3,663	96.1	5,163	2,211	101.1
秋田県 Akita	21,556	19,062	94.3	2,833	2,505	65.7	2,235	1,976	90.4
山形県 Yamagata	22,990	19,253	95.2	3,076	2,576	67.6	2,271	1,902	87.0
福島県 Fukushima	39,458	19,011	94.0	5,801	2,795	73.3	4,509	2,172	99.4
茨城県 Ibaraki	57,292	19,213	95.0	7,538	2,528	66.3	6,614	2,218	101.5
栃木県 Tochigi	40,180	20,023	99.0	8,002	3,988	104.6	4,547	2,266	103.7
群馬県 Gunma	40,294	20,025	99.0	7,383	3,669	96.2	4,405	2,189	100.1
埼玉県 Saitama	117,967	16,692	82.6	23,424	3,314	86.9	14,075	1,992	91.1
千葉県 Chiba	110,516	18,145	89.7	22,942	3,767	98.8	12,368	2,031	92.9
東京都 Tokyo	336,648	27,014	133.6	96,223	7,721	202.5	33,195	2,664	121.9
神奈川県 Kanagawa	168,207	19,118	94.6	33,520	3,810	99.9	17,548	1,994	91.2
新潟県 Niigata	47,742	19,784	97.8	6,897	2,858	75.0	4,949	2,051	93.8
富山県 Toyama	22,099	19,975	98.8	3,465	3,132	82.1	2,197	1,986	90.9
石川県 Ishikawa	23,798	20,390	100.8	4,259	3,649	95.7	2,584	2,214	101.3
福井県 Fukui	16,404	20,119	99.5	2,470	3,029	79.4	1,719	2,108	96.4
山梨県 Yamanashi	18,082	20,749	102.6	2,861	3,283	86.1	1,917	2,200	100.6
長野県 Nagano	45,904	21,088	104.3	6,220	2,857	74.9	4,109	1,888	86.4
岐阜県 Gifu	40,981	19,557	96.7	6,406	3,057	80.2	3,997	1,907	87.2
静岡県 Shizuoka	79,393	21,029	104.0	14,331	3,796	99.6	8,047	2,131	97.5
愛知県 Aichi	154,114	21,447	106.1	26,128	3,636	95.4	16,098	2,240	102.5
三重県 Mie	34,214	18,431	91.2	6,754	3,638	95.4	3,818	2,057	94.1
滋賀県 Shiga	23,427	17,002	84.1	5,304	3,849	100.9	3,371	2,447	111.9
京都府 Kyoto	53,452	20,892	103.3	9,269	3,623	95.0	5,453	2,131	97.5
大阪府 Osaka	186,865	21,552	106.6	39,552	4,562	119.6	22,315	2,574	117.7
兵庫県 Hyogo	103,795	18,594	92.0	20,086	3,598	94.4	10,805	1,936	88.6
奈良県 Nara	21,705	15,289	75.6	3,240	2,282	59.8	2,384	1,679	76.8
和歌山县 Wakayama	17,810	17,027	84.2	2,541	2,429	63.7	2,192	2,096	95.9
鳥取県 Tottori	11,986	19,897	98.4	1,553	2,578	67.6	1,207	2,004	91.7
島根県 Shimane	14,285	19,485	96.4	1,305	1,780	46.7	1,288	1,757	80.4
岡山県 Okayama	36,390	18,678	92.4	5,626	2,888	75.7	3,968	2,037	93.2
広島県 Hiroshima	55,815	19,487	96.4	9,371	3,272	85.8	5,731	2,001	91.5
山口県 Yamaguchi	27,707	18,723	92.6	3,683	2,489	65.3	2,904	1,962	89.8
徳島県 Tokushima	15,062	18,688	92.4	2,007	2,490	65.3	1,662	2,062	94.3
香川県 Kagawa	21,277	20,873	103.2	3,210	3,149	82.6	2,140	2,099	96.0
愛媛県 Ehime	27,116	18,427	91.1	4,163	2,829	74.2	2,920	1,984	90.8
高知県 Kochi	15,173	19,352	95.7	1,732	2,209	57.9	1,647	2,101	96.1
福岡県 Fukuoka	99,432	19,765	97.8	20,279	4,031	105.7	11,315	2,249	102.9
佐賀県 Saga	16,024	18,530	91.6	2,531	2,927	76.8	1,870	2,163	98.9
長崎県 Nagasaki	27,729	18,874	93.3	3,167	2,156	56.5	2,896	1,971	90.2
熊本県 Kumamoto	35,533	19,263	95.3	5,187	2,812	73.7	3,710	2,011	92.0
大分県 Oita	24,001	19,748	97.7	4,123	3,392	89.0	2,557	2,104	96.2
宮崎県 Miyazaki	21,557	18,567	91.8	3,148	2,711	71.1	2,345	2,020	92.4
鹿児島県 Kagoshima	32,012	18,407	91.0	4,668	2,684	70.4	3,407	1,959	89.6
沖縄県 Okinawa	20,928	15,043	74.4	4,616	3,318	87.0	2,930	2,106	96.3
合計 Total	2,569,208	20,219	100.0	484,479	3,813	100.0	277,793	2,186	100.0

## 20 平成 19 年度における道府県税収入等の都道府県別所在状況

Table 20 The prefectoral tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	ゴルフ場利用税 Golf facilities tax			自動車税 Automobile tax			鉱区税 Mining area tax		
	税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	2,511	451	94.9	86,816	15,581	115.3	31	6	200.0
青森県 Aomori	197	138	29.1	18,992	13,276	98.2	4	3	100.0
岩手県 Iwate	371	271	57.1	19,698	14,413	106.6	20	15	500.0
宮城県 Miyagi	840	360	75.8	34,982	14,982	110.8	3	1	33.3
秋田県 Akita	233	206	43.4	16,142	14,275	105.6	15	13	433.3
山形県 Yamagata	169	142	29.9	17,888	14,981	110.8	6	5	166.7
福島県 Fukushima	919	443	93.3	32,774	15,790	116.8	13	6	200.0
茨城県 Ibaraki	3,644	1,222	257.3	55,154	18,496	136.8	6	2	66.7
栃木県 Tochigi	3,084	1,537	323.6	38,558	19,215	142.2	11	5	166.7
群馬県 Gunma	1,797	893	188.0	38,121	18,945	140.2	3	1	33.3
埼玉県 Saitama	2,737	387	81.5	95,364	13,494	99.8	8	1	33.3
千葉県 Chiba	5,239	860	181.1	81,875	13,442	99.5	46	8	266.7
東京都 Tokyo	769	62	13.1	121,032	9,712	71.9	3	0	0.0
神奈川県 Kanagawa	2,014	229	48.2	105,206	11,958	88.5	0	0	0.0
新潟県 Niigata	720	298	62.7	35,278	14,619	108.2	55	23	766.7
富山県 Toyama	439	397	83.6	18,689	16,893	125.0	2	2	66.7
石川県 Ishikawa	690	591	124.4	19,115	16,377	121.2	1	1	33.3
福井県 Fukui	349	428	90.1	13,411	16,448	121.7	3	4	133.3
山梨県 Yamanashi	1,023	1,174	247.2	14,464	16,597	122.8	-	-	-
長野県 Nagano	1,230	565	118.9	35,593	16,351	121.0	7	3	100.0
岐阜県 Gifu	2,126	1,015	213.7	36,032	17,195	127.2	20	10	333.3
静岡県 Shizuoka	3,177	842	177.3	60,966	16,148	119.5	6	2	66.7
愛知県 Aichi	1,948	271	57.1	122,340	17,025	126.0	4	1	33.3
三重県 Mie	2,409	1,298	273.3	30,069	16,199	119.9	5	3	100.0
滋賀県 Shiga	1,376	999	210.3	19,786	14,360	106.2	9	7	233.3
京都府 Kyoto	1,097	429	90.3	29,212	11,417	84.5	1	0	0.0
大阪府 Osaka	1,735	200	42.1	87,921	10,140	75.0	0	0	0.0
兵庫県 Hyogo	5,368	962	202.5	66,796	11,966	88.5	5	1	33.3
奈良県 Nara	1,104	778	163.8	17,966	12,655	93.6	1	1	33.3
和歌山县 Wakayama	564	539	113.5	12,792	12,230	90.5	0	0	0.0
鳥取県 Tottori	174	289	60.8	7,810	12,965	95.9	1	2	66.7
島根県 Shimane	183	250	52.6	9,094	12,404	91.8	2	3	100.0
岡山県 Okayama	1,134	582	122.5	27,880	14,310	105.9	13	7	233.3
広島県 Hiroshima	1,006	351	73.9	36,533	12,755	94.4	5	2	66.7
山口県 Yamaguchi	696	470	98.9	20,032	13,537	100.2	10	7	233.3
徳島県 Tokushima	340	422	88.8	11,504	14,274	105.6	2	2	66.7
香川県 Kagawa	461	452	95.2	14,331	14,059	104.0	0	0	0.0
愛媛県 Ehime	565	384	80.8	17,850	12,130	89.7	4	3	100.0
高知県 Kochi	291	371	78.1	9,063	11,559	85.5	8	10	333.3
福岡県 Fukuoka	1,281	255	53.7	64,791	12,879	95.3	7	1	33.3
佐賀県 Saga	345	399	84.0	11,208	12,961	95.9	1	1	33.3
長崎県 Nagasaki	439	299	62.9	14,600	9,937	73.5	5	3	100.0
熊本県 Kumamoto	820	445	93.7	24,096	13,063	96.6	11	6	200.0
宮崎県 Oita	481	396	83.4	15,858	13,048	96.5	13	11	366.7
鹿児島県 Miyazaki	682	587	123.6	14,828	12,771	94.5	8	7	233.3
沖縄県 Okinawa	588	338	71.2	20,467	11,769	87.1	11	6	200.0
合計 Total	60,303	475	100.0	1,717,417	13,516	100.0	401	3	100.0

## 20 平成 19 年度における道府県税収入等の都道府県別所在状況

Table 20 The prefectoral tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	道府県固定資産税 Prefectural fixed assets tax			自動車取得税 Automobile acquisition tax			軽油引取税 Light oil delivery tax		
	税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	-	-	-	15,996	2,871	85.9	69,929	12,551	154.3
青森県 Aomori	1,848	1,292	1,153.6	3,770	2,635	78.8	16,550	11,569	142.2
岩手県 Iwate	-	-	-	3,765	2,755	82.4	17,100	12,512	153.8
宮城県 Miyagi	-	-	-	7,351	3,148	94.2	26,550	11,371	139.8
秋田県 Akita	-	-	-	3,308	2,925	87.5	11,405	10,086	124.0
山形県 Yamagata	-	-	-	3,726	3,120	93.3	11,603	9,717	119.4
福島県 Fukushima	463	223	199.1	6,580	3,170	94.8	25,666	12,366	152.0
茨城県 Ibaraki	1	0	0.0	10,595	3,553	106.3	34,940	11,717	144.0
栃木県 Tochigi	-	-	-	8,455	4,213	126.0	25,037	12,477	153.4
群馬県 Gunma	-	-	-	8,528	4,238	126.8	20,149	10,014	123.1
埼玉県 Saitama	-	-	-	24,583	3,478	104.0	47,131	6,669	82.0
千葉県 Chiba	1,782	293	261.6	20,150	3,308	99.0	42,217	6,931	85.2
東京都 Tokyo	557	45	40.2	42,437	3,405	101.9	47,585	3,818	46.9
神奈川県 Kanagawa	78	9	8.0	30,357	3,450	103.2	43,311	4,923	60.5
新潟県 Niigata	770	319	284.8	7,879	3,265	97.7	28,547	11,830	145.4
富山県 Toyama	-	-	-	3,879	3,506	104.9	12,941	11,697	143.8
石川県 Ishikawa	-	-	-	4,332	3,712	111.0	13,016	11,152	137.1
福井県 Fukui	-	-	-	3,046	3,736	111.8	9,165	11,241	138.2
山梨県 Yamanashi	323	371	331.3	2,933	3,366	100.7	7,608	8,730	107.3
長野県 Nagano	28	13	11.6	8,451	3,882	116.1	21,694	9,966	122.5
岐阜県 Gifu	-	-	-	8,845	4,221	126.3	19,620	9,363	115.1
静岡県 Shizuoka	31	8	7.1	15,135	4,009	119.9	39,717	10,520	129.3
愛知県 Aichi	7,137	993	886.6	37,880	5,272	157.7	63,343	8,815	108.3
三重県 Mie	334	180	160.7	8,293	4,468	133.7	24,103	12,985	159.6
滋賀県 Shiga	-	-	-	4,902	3,558	106.4	13,890	10,081	123.9
京都府 Kyoto	-	-	-	7,757	3,032	90.7	14,025	5,482	67.4
大阪府 Osaka	47	5	4.5	26,173	3,019	90.3	47,182	5,442	66.9
兵庫県 Hyogo	-	-	-	17,333	3,105	62.9	37,018	6,631	81.5
奈良県 Nara	-	-	-	4,034	2,842	85.0	6,264	4,412	54.2
和歌山县 Wakayama	-	-	-	2,817	2,693	80.6	6,001	5,737	70.5
鳥取県 Tottori	-	-	-	1,595	2,648	79.2	5,883	9,766	120.0
島根県 Shimane	-	-	-	2,151	2,934	87.8	6,713	9,157	112.5
岡山県 Okayama	-	-	-	6,121	3,142	94.0	20,936	10,746	132.1
広島県 Hiroshima	-	-	-	9,463	3,304	98.8	25,391	8,865	109.0
山口県 Yamaguchi	-	-	-	4,907	3,316	99.2	16,601	11,218	137.9
徳島県 Tokushima	-	-	-	2,171	2,694	80.6	6,922	8,589	105.6
香川県 Kagawa	-	-	-	2,943	2,887	86.4	10,305	10,110	124.3
愛媛県 Ehime	-	-	-	3,538	2,404	71.9	11,669	7,930	97.5
高知県 Kochi	-	-	-	1,768	2,255	67.5	5,692	7,260	89.2
福岡県 Fukuoka	-	-	-	14,972	2,976	89.0	41,318	8,213	100.9
佐賀県 Saga	852	985	879.5	2,170	2,509	75.1	10,612	12,272	150.8
長崎県 Nagasaki	-	-	-	3,013	2,051	61.4	8,645	5,884	72.3
熊本県 Kumamoto	-	-	-	4,465	2,421	72.4	16,037	8,694	106.9
大分県 Oita	-	-	-	3,245	2,670	79.9	10,228	8,415	103.4
宮崎県 Miyazaki	-	-	-	2,885	2,485	74.3	11,158	9,610	118.1
鹿児島県 Kagoshima	-	-	-	3,894	2,239	67.0	14,822	8,523	104.8
沖縄県 Okinawa	-	-	-	2,157	1,550	46.4	7,634	5,487	67.4
合計 Total	14,252	112	100.0	424,748	3,343	100.0	1,033,873	8,136	100.0

## 20 平成 19 年度における道府県税収入等の都道府県別所在状況

Table 20 The prefectoral tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	狩猟税 Hunting tax			その他の道府県税 Other prefectural taxes			道府県税 A Prefectural taxes A		
	税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	141	25	147.1	1,089	195	62.9	648,323	116,359	79.2
青森県 Aomori	28	20	117.6	9,104	6,364	2,052.9	155,418	108,643	74.0
岩手県 Iwate	54	40	235.3	83	61	19.7	143,935	105,319	71.7
宮城県 Miyagi	35	15	88.2	896	384	123.9	295,444	126,535	86.1
秋田県 Akita	41	36	211.8	311	275	88.7	114,115	100,913	68.7
山形県 Yamagata	37	31	182.4	170	142	45.8	127,309	106,618	72.6
福島県 Fukushima	79	38	223.5	4,488	2,162	697.4	263,997	127,193	86.6
茨城県 Ibaraki	91	31	182.4	1,194	400	129.0	429,674	144,089	98.1
栃木県 Tochigi	63	31	182.4	1	0	0.0	301,029	150,012	102.1
群馬県 Gunma	71	35	205.9	0	0	0.0	277,907	138,114	94.0
埼玉県 Saitama	43	6	35.3	1	0	0.0	867,379	122,731	83.6
千葉県 Chiba	73	12	70.6	1	0	0.0	784,015	128,721	87.6
東京都 Tokyo	7	1	5.9	1,413	113	36.5	3,367,485	270,216	184.0
神奈川県 Kanagawa	33	4	23.5	5,857	666	214.8	1,281,172	145,616	99.1
新潟県 Niigata	50	21	123.5	209	87	28.1	298,350	123,637	84.2
富山県 Toyama	16	14	82.4	1	1	0.3	151,141	136,614	93.0
石川県 Ishikawa	13	11	64.7	1	1	0.3	164,180	140,667	95.8
福井県 Fukui	23	28	164.7	3,853	4,726	1,524.5	123,272	151,190	102.9
山梨県 Yamanashi	60	69	405.9	1	1	0.3	124,589	142,962	97.3
長野県 Nagano	89	41	241.2	0	0	0.0	282,507	129,781	88.4
岐阜県 Gifu	53	25	147.1	22	10	3.2	279,032	133,159	90.7
静岡県 Shizuoka	82	22	129.4	871	231	74.5	598,152	158,434	107.9
愛知県 Aichi	35	5	29.4	516	72	23.2	1,414,282	196,818	134.0
三重県 Mie	49	26	152.9	355	191	61.6	276,054	148,713	101.2
滋賀県 Shiga	25	18	105.9	73	53	17.1	202,743	147,141	100.2
京都府 Kyoto	37	14	82.4	82	32	10.3	359,340	140,447	95.6
大阪府 Osaka	11	1	5.9	3	-	-	1,342,486	154,837	105.4
兵庫県 Hyogo	70	13	76.5	3	1	0.3	718,087	128,638	87.6
奈良県 Nara	23	16	94.1	183	129	41.6	147,204	103,692	70.6
和歌山县 Wakayama	46	44	258.8	0	0	0.0	107,215	102,503	69.8
鳥取県 Tottori	18	30	176.5	6	10	3.2	61,673	102,377	69.7
島根県 Shimane	33	45	264.7	1,175	1,603	517.1	77,403	105,580	71.9
岡山県 Okayama	56	29	170.6	743	381	122.9	255,216	130,998	89.2
広島県 Hiroshima	44	15	88.2	886	309	99.7	392,784	137,137	93.4
山口県 Yamaguchi	39	26	152.9	295	199	64.2	194,978	131,756	89.7
徳島県 Tokushima	32	40	235.3	0	0	0.0	93,382	115,866	78.9
香川県 Kagawa	18	18	105.9	-	-	-	132,718	130,201	88.6
愛媛県 Ehime	50	34	200.0	838	569	183.5	169,715	115,334	78.5
高知県 Kochi	61	78	458.8	-	-	-	74,351	94,831	64.6
福岡県 Fukuoka	44	9	52.9	386	77	24.8	622,545	123,746	84.2
佐賀県 Saga	21	24	141.2	1,328	1,536	495.5	95,524	110,466	75.2
長崎県 Nagasaki	21	14	82.4	120	82	26.5	130,191	88,614	60.3
熊本県 Kumamoto	57	31	182.4	160	87	28.1	192,188	104,187	70.9
大分県 Oita	57	47	276.5	295	243	78.4	133,305	109,681	74.7
宮崎県 Miyazaki	68	59	347.1	271	233	75.2	112,453	96,857	65.9
鹿児島県 Kagoshima	71	41	241.2	1,038	597	192.6	165,137	94,957	64.6
沖縄県 Okinawa	5	4	23.5	1,076	773	249.4	114,788	82,509	56.2
合計 Total	2,174	17	100.0	39,394	310	100.0	18,664,187	146,886	100.0

## 20 平成 19 年度における道府県税収入等の都道府県別所在状況

Table 20 The prefectoral tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	地方交付税 B Local allocation tax B			地方譲与税 C Local transfer tax C			合計 A + B + C Total A+B+C		
	税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	712,697	127,912	198.8	16,961	3,044	217.9	1,377,982	247,315	116.3
青森県 Aomori	225,359	157,534	244.8	3,663	2,561	183.3	384,440	268,737	126.4
岩手県 Iwate	237,084	173,478	269.6	4,572	3,345	239.4	385,590	282,142	132.7
宮城県 Miyagi	175,441	75,139	116.8	2,987	1,279	91.6	473,872	202,954	95.5
秋田県 Akita	204,629	180,956	281.2	3,626	3,207	229.6	322,370	285,076	134.1
山形県 Yamagata	188,735	158,060	245.6	3,792	3,176	227.3	319,835	267,853	126.0
福島県 Fukushima	222,700	107,297	166.8	5,590	2,693	192.8	492,287	237,183	111.5
茨城県 Ibaraki	156,613	52,519	81.6	5,029	1,686	120.7	591,317	198,295	93.3
栃木県 Tochigi	109,590	54,612	84.9	3,912	1,949	139.5	414,531	206,573	97.2
群馬県 Gunma	125,120	62,182	96.6	3,525	1,752	125.4	406,551	202,048	95.0
埼玉県 Saitama	177,967	25,182	39.1	4,994	707	50.6	1,050,340	148,619	69.9
千葉県 Chiba	138,847	22,796	35.4	4,592	754	54.0	927,454	152,271	71.6
東京都 Tokyo	-	-	-	3,460	278	19.9	3,370,944	270,494	127.2
神奈川県 Kanagawa	22,118	2,514	3.9	2,926	333	23.8	1,306,216	148,463	69.8
新潟県 Niigata	284,996	118,104	183.5	5,674	2,351	168.3	589,020	244,092	114.8
富山县 Toyama	121,361	109,696	170.5	2,820	2,549	182.5	275,321	248,857	117.0
石川県 Ishikawa	128,403	110,014	171.0	2,615	2,240	160.3	295,198	252,922	119.0
福井県 Fukui	119,831	146,970	228.4	2,276	2,791	199.8	245,379	300,952	141.5
梨県 Yamanashi	119,689	137,340	213.4	1,864	2,139	153.1	246,141	282,440	132.8
長野県 Nagano	216,974	99,675	154.9	5,136	2,359	168.9	504,618	231,816	109.0
岐阜県 Gifu	165,994	79,215	123.1	4,561	2,177	155.8	449,586	214,550	100.9
静岡県 Shizuoka	127,970	33,896	52.7	3,230	856	61.3	729,352	193,185	90.9
愛知県 Aichi	-	-	-	2,284	318	22.8	1,416,566	197,136	92.7
三重県 Mie	124,181	66,898	104.0	3,734	2,012	144.0	403,970	217,623	102.3
滋賀県 Shiga	95,845	69,559	108.1	2,474	1,796	128.3	301,062	218,496	102.8
京都府 Kyoto	140,705	54,994	85.5	2,267	886	63.4	502,312	196,327	92.3
大阪府 Osaka	178,937	20,638	32.1	4,709	543	38.9	1,526,133	176,018	82.8
兵庫県 Hyogo	288,738	51,724	80.4	5,507	987	70.7	1,012,332	181,349	85.3
奈良県 Nara	141,292	99,528	154.7	2,074	1,461	104.6	290,571	204,681	96.3
和歌山县 Wakayama	155,267	148,443	230.7	2,543	2,431	174.0	265,025	253,377	119.2
鳥取県 Tottori	130,892	217,280	337.7	2,263	3,757	268.9	194,828	323,414	152.1
島根県 Shimane	183,663	250,521	389.3	3,190	4,351	311.5	264,256	360,452	169.5
岡山県 Okayama	149,445	76,707	119.2	4,382	2,249	161.0	409,042	209,954	98.7
広島県 Hiroshima	165,646	57,834	89.9	4,230	1,477	105.7	562,660	196,448	92.4
山口県 Yamaguchi	159,353	107,683	167.3	3,738	2,526	180.8	358,070	241,965	113.8
徳島県 Tokushima	146,570	181,860	282.6	2,291	2,843	203.5	242,244	300,569	141.4
香川県 Kagawa	104,044	102,071	158.6	2,035	1,996	142.9	238,797	234,268	110.2
愛媛県 Ehime	170,507	115,872	180.1	3,738	2,540	181.8	343,960	233,746	109.9
高知県 Kochi	170,393	217,327	337.7	2,862	3,650	261.3	247,605	315,807	148.5
福岡県 Fukuoka	264,076	52,492	81.6	4,766	947	67.8	891,388	177,185	83.3
佐賀県 Saga	136,349	157,677	245.0	1,848	2,137	153.0	233,722	270,281	127.1
長崎県 Nagasaki	230,453	156,856	243.8	2,471	1,682	120.4	363,116	247,153	116.2
熊本県 Kumamoto	217,891	118,121	183.6	4,046	2,193	157.0	414,125	224,501	105.6
大分県 Oita	169,752	139,669	217.1	3,435	2,826	202.3	306,492	252,176	118.6
宮崎県 Miyazaki	189,254	163,006	253.3	3,300	2,842	203.4	305,006	262,704	123.6
鹿児島県 Kagoshima	282,439	162,408	252.4	4,597	2,643	189.2	452,173	260,008	122.3
沖縄県 Okinawa	198,424	142,626	221.7	878	631	45.2	314,090	225,767	106.2
合計 Total	8,176,235	64,346	100.0	177,468	1,397	100.0	27,017,890	212,628	100.0

## 21 平成 19 年度における市町村税収入等の都道府県別所在状況

Table 21 The municipal tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures		市町村民税 Municipal inhabitant tax						市町村民税 Municipal inhabitant tax		
		個人 Individual			法人 Corporate			計 Total		
		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita	
			税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido		242,968	43,607	76.0	69,992	12,562	52.9	312,961	56,169	69.2
青森県 Aomori		49,470	34,581	60.2	15,016	10,497	44.2	64,486	45,078	55.6
岩手県 Iwate		49,754	36,406	63.4	15,453	11,307	47.7	65,207	47,713	58.8
宮城县 Miyagi		108,988	46,678	81.3	37,074	15,878	66.9	146,061	62,556	77.1
秋田県 Akita		39,099	34,576	60.2	12,645	11,182	47.1	51,744	45,758	56.4
山形県 Yamagata		46,020	38,540	67.1	14,569	12,201	51.4	60,589	50,742	62.5
福島県 Fukushima		82,837	39,911	69.5	29,914	14,413	60.7	112,752	54,324	67.0
茨城県 Ibaraki		152,237	51,052	88.9	63,257	21,213	89.4	215,494	72,265	89.1
栃木県 Tochigi		102,553	51,105	89.0	44,958	22,404	94.4	147,511	73,509	90.6
群馬県 Gunma		98,480	48,943	85.3	38,869	19,317	81.4	137,348	68,259	84.1
埼玉県 Saitama		448,737	63,495	110.6	103,941	14,707	62.0	552,677	78,202	96.4
千葉県 Chiba		400,369	65,733	114.5	90,989	14,939	63.0	491,358	80,672	99.4
東京都 Tokyo		1,181,418	94,800	165.2	889,343	71,363	300.8	2,070,761	166,163	204.8
神奈川県 Kanagawa		680,820	77,381	134.8	164,532	18,700	78.8	845,352	96,081	118.4
新潟県 Niigata		104,847	43,449	75.7	37,246	15,435	65.0	142,093	58,884	72.6
富山县 Toyama		57,356	51,843	90.3	19,276	17,423	73.4	76,632	69,266	85.4
石川県 Ishikawa		59,943	51,358	89.5	22,388	19,182	80.8	82,331	70,540	86.9
福井県 Fukui		40,584	49,775	86.7	16,977	20,822	87.8	57,561	70,597	87.0
山梨県 Yamanashi		42,207	48,431	84.4	17,870	20,505	86.4	60,077	68,937	85.0
長野県 Nagano		103,300	47,455	82.7	36,370	16,708	70.4	139,670	64,163	79.1
岐阜県 Gifu		107,584	51,341	89.4	31,786	15,169	63.9	139,370	66,510	82.0
静岡県 Shizuoka		220,676	58,451	101.8	81,266	21,525	90.7	301,942	79,976	98.6
愛知県 Aichi		492,531	68,543	119.4	255,938	35,617	150.1	748,469	104,160	128.4
三重県 Mie		98,834	53,243	92.8	35,809	19,291	81.3	134,644	72,534	89.4
滋賀県 Shiga		76,647	55,627	96.9	31,914	23,162	97.6	108,562	78,789	97.1
京都府 Kyoto		141,792	55,419	96.5	56,703	22,162	93.4	198,496	77,582	95.6
大阪府 Osaka		485,773	56,027	97.6	256,918	29,632	124.9	742,691	85,659	105.6
兵庫県 Hyogo		323,609	57,971	101.0	92,111	16,501	69.5	415,720	74,472	91.8
奈良県 Nara		79,975	56,335	98.1	14,144	9,963	42.0	94,119	66,298	81.7
和歌山县 Wakayama		42,804	40,923	71.3	12,861	12,296	51.8	55,665	53,218	65.6
鳥取県 Tottori		23,497	39,005	68.0	6,336	10,518	44.3	29,834	49,524	61.0
島根県 Shimane		29,256	39,906	69.5	7,865	10,728	45.2	37,120	50,633	62.4
岡山县 Okayama		92,088	47,267	82.3	37,851	19,428	81.9	129,938	66,695	82.2
広島県 Hiroshima		154,523	53,950	94.0	61,174	21,358	90.0	215,698	75,309	92.8
山口県 Yamaguchi		69,193	46,757	81.5	28,447	19,223	81.0	97,640	65,980	81.3
徳島県 Tokushima		34,156	42,380	73.8	12,128	15,048	63.4	46,284	57,428	70.8
香川県 Kagawa		48,507	47,587	82.9	19,206	18,842	79.4	67,713	66,429	81.9
媛県 Ehime		59,666	40,547	70.6	24,841	16,881	71.1	84,507	57,429	70.8
高知県 Kochi		30,163	38,471	67.0	7,647	9,753	41.1	37,810	48,225	59.4
福岡県 Fukuoka		239,219	47,551	82.8	91,397	18,167	76.6	330,616	65,718	81.0
佐賀県 Saga		32,280	37,329	65.0	12,309	14,234	60.0	44,589	51,564	63.6
長崎県 Nagasaki		54,552	37,130	64.7	13,898	9,460	39.9	68,450	46,590	57.4
熊本県 Kumamoto		69,393	37,619	65.5	23,450	12,712	53.6	92,843	50,331	62.0
大分県 Oita		47,900	39,411	68.7	16,669	13,715	57.8	64,569	53,126	65.5
宮崎県 Miyazaki		41,226	35,508	61.9	11,808	10,170	42.9	53,034	45,679	56.3
鹿児島県 Kagoshima		62,119	35,720	62.2	18,599	10,695	45.1	80,718	46,414	57.2
沖縄県 Okinawa		43,905	31,559	55.0	11,298	8,121	34.2	55,203	39,680	48.9
合計 Total		7,293,857	57,402	100.0	3,015,054	23,728	100.0	10,308,910	81,130	100.0

(注) 1 人口 1 人当たりの指数は、全国平均を 100 として算出した。なお、人口は平成20年3月31日現在住民基本台帳人口によった。

2 東京都の収入については、都が徴収する市町村税相当分は道府県税収入から控除して市町村税収入として加算した。

3 各項目毎に四捨五入しており、合計と一致しないことがある。

Note 1 : The indices of per capita tax revenues are expressed as values relative to the national average of all prefectures equaling 100. Population is based on the basic register of residents, as of March 31st, 2008.

Note 2 : In the Tokyo Metropolitan Government row in this table, revenues from taxes ordinarily classified as municipal taxes but imposed and collected by Tokyo Metropolitan Government within the area of special wards are treated as municipal taxes and included.

Note 3 : The figures for "total" may not be equal to the exact sum of each item because each figure is rounded off in this table.

## 21 平成 19 年度における市町村税収入等の都道府県別所在状況

Table 21 The municipal tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures		固定資産税 Fixed assets tax								
		土地 Land			家屋 Houses and buildings			償却資産 Depreciable assets		
		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita	
			税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido		74,139	13,306	49.7	156,308	28,054	99.1	52,452	9,414	73.7
青森県 Aomori		23,419	16,371	61.1	36,211	25,313	89.4	16,304	11,397	89.2
岩手県 Iwate		24,567	17,976	67.1	31,627	23,142	81.8	13,919	10,185	79.7
宮城县 Miyagi		46,360	19,855	74.1	63,788	27,320	96.5	27,407	11,738	91.9
秋田県 Akita		19,215	16,992	63.4	25,699	22,726	80.3	10,841	9,587	75.0
山形県 Yamagata		22,117	18,522	69.1	28,644	23,989	84.7	11,976	10,030	78.5
福島県 Fukushima		40,366	19,448	72.6	53,847	25,943	91.6	38,236	18,422	144.2
茨城県 Ibaraki		65,799	22,065	82.4	85,759	28,759	101.6	45,890	15,389	120.4
栃木県 Tochigi		52,136	25,981	97.0	59,625	29,713	105.0	34,485	17,185	134.5
群馬県 Gunma		51,533	25,611	95.6	55,852	27,757	98.1	32,257	16,031	125.5
埼玉県 Saitama		194,655	27,543	102.8	167,431	23,691	83.7	63,317	8,959	70.1
千葉県 Chiba		138,543	22,746	84.9	161,565	26,526	93.7	76,428	12,548	98.2
東京都 Tokyo		621,166	49,844	186.1	468,858	37,622	132.9	178,624	14,333	112.2
神奈川県 Kanagawa		280,830	31,919	119.1	247,395	28,119	99.3	104,914	11,924	93.3
新潟県 Niigata		51,174	21,207	79.2	67,965	28,165	99.5	35,546	14,730	115.3
富山县 Toyama		25,656	23,190	86.6	36,222	32,740	115.7	18,808	17,000	133.1
石川県 Ishikawa		27,805	23,823	88.9	34,658	29,695	104.9	17,454	14,954	117.0
福井県 Fukui		21,062	25,832	96.4	25,943	31,818	112.4	16,817	20,626	161.4
山梨県 Yamanashi		20,039	22,994	85.8	24,638	28,271	99.9	13,875	15,921	124.6
長野県 Nagano		49,093	22,553	84.2	62,415	28,673	101.3	30,370	13,952	109.2
岐阜県 Gifu		50,931	24,305	90.7	56,354	26,893	95.0	29,353	14,008	109.6
静岡県 Shizuoka		109,306	28,952	108.1	112,636	29,834	105.4	68,098	18,037	141.2
愛知県 Aichi		232,137	32,305	120.6	224,319	31,217	110.3	114,339	15,912	124.5
三重県 Mie		41,185	22,187	82.8	50,096	26,987	95.3	39,990	21,543	168.6
滋賀県 Shiga		29,151	21,156	79.0	40,941	29,713	105.0	23,890	17,338	135.7
京都府 Kyoto		70,653	27,615	103.1	68,813	26,895	95.0	28,199	11,022	86.3
大阪府 Osaka		267,128	30,810	115.0	272,918	31,477	111.2	90,355	10,421	81.6
兵庫県 Hyogo		148,145	26,539	99.1	160,376	28,730	101.5	70,220	12,579	98.5
奈良県 Nara		30,747	21,659	80.8	28,566	20,122	71.1	10,812	7,616	59.6
和歌山县 Wakayama		24,021	22,965	85.7	23,776	22,731	80.3	11,230	10,736	84.0
鳥取県 Tottori		11,975	19,878	74.2	15,519	25,761	91.0	6,996	11,613	90.9
島根県 Shimane		13,591	18,538	69.2	17,568	23,963	84.7	9,365	12,774	100.0
岡山县 Okayama		46,004	23,613	88.1	49,634	25,476	90.0	27,859	14,299	111.9
広島県 Hiroshima		77,512	27,063	101.0	76,094	26,568	93.9	41,571	14,514	113.6
山口県 Yamaguchi		35,004	23,654	88.3	36,909	24,941	88.1	23,921	16,165	126.5
徳島県 Tokushima		19,896	24,686	92.1	20,885	25,913	91.5	11,891	14,754	115.5
香川県 Kagawa		24,568	24,102	90.0	28,270	27,734	98.0	9,647	9,464	74.1
媛県 Ehime		33,575	22,817	85.2	36,458	24,776	87.5	17,535	11,916	93.3
高知県 Kochi		17,821	22,730	84.8	17,757	22,648	80.0	6,746	8,604	67.3
福岡県 Fukuoka		113,964	22,653	84.6	138,873	27,604	97.5	47,989	9,539	74.7
佐賀県 Saga		15,592	18,031	67.3	20,497	23,703	83.7	10,697	12,370	96.8
長崎県 Nagasaki		20,632	14,043	52.4	34,143	23,239	82.1	12,016	8,179	64.0
熊本県 Kumamoto		30,995	16,803	62.7	41,578	22,540	79.6	18,176	9,853	77.1
大分県 Oita		23,807	19,588	73.1	29,575	24,334	86.0	17,990	14,802	115.8
宮崎県 Miyazaki		17,825	15,353	57.3	26,617	22,925	81.0	11,289	9,723	76.1
鹿児島県 Kagoshima		27,472	15,797	59.0	39,843	22,910	80.9	15,320	8,809	68.9
沖縄県 Okinawa		20,839	14,979	55.9	33,391	24,001	84.8	8,054	5,789	45.3
合計 Total		3,404,150	26,790	100.0	3,596,858	28,307	100.0	1,623,469	12,777	100.0

**21 平成 19 年度における市町村税収入等の都道府県別所在状況**  
Table 21 The municipal tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures		固定資産税 Fixed assets tax								
		交付金 Grants in substitute for tax on specific properties			納付金 Grants in substitution for tax on the properties of Japan Post			計 Total		
		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita	
			税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido		3,760	675	90.6	453	81	105.2	287,113	51,530	75.0
青森県 Aomori		1,008	705	94.6	71	50	64.9	77,013	53,835	78.4
岩手県 Iwate		1,729	1,265	169.8	73	53	68.8	71,917	52,623	76.6
宮城県 Miyagi		1,238	530	71.1	186	80	103.9	138,979	59,523	86.6
秋田県 Akita		2,438	2,156	289.4	58	51	66.2	58,252	51,513	75.0
山形県 Yamagata		992	831	111.5	63	53	68.8	63,793	53,424	77.8
福島県 Fukushima		1,487	716	96.1	109	53	68.8	134,045	64,583	94.0
茨城県 Ibaraki		1,731	580	77.9	142	48	62.3	199,322	66,842	97.3
栃木県 Tochigi		1,002	499	67.0	103	51	66.2	147,351	73,429	106.9
群馬県 Gunma		1,104	549	73.7	81	40	51.9	140,827	69,988	101.9
埼玉県 Saitama		3,487	493	66.2	588	83	107.8	429,478	60,769	88.5
千葉県 Chiba		2,536	416	55.8	376	62	80.5	379,449	62,299	90.7
東京都 Tokyo		18,559	1,489	199.9	2,283	183	237.7	1,289,490	103,472	150.6
神奈川県 Kanagawa		5,705	648	87.0	541	61	79.2	639,385	72,672	105.8
新潟県 Niigata		1,343	557	74.8	135	56	72.7	156,162	64,714	94.2
富山县 Toyama		729	659	88.5	61	55	71.4	81,477	73,646	107.2
福井県 Ishikawa		1,064	912	122.4	84	72	93.5	81,066	69,456	101.1
山梨県 Yamanashi		613	703	94.4	43	49	63.6	59,208	67,940	98.9
長野県 Nagano		1,383	635	85.2	148	68	88.3	143,407	65,880	95.9
岐阜県 Gifu		490	234	31.4	93	44	57.1	137,220	65,484	95.3
静岡県 Shizuoka		1,317	349	46.8	175	46	59.7	291,532	77,219	112.4
愛知県 Aichi		3,391	472	63.4	440	61	79.2	574,625	79,967	116.4
三重県 Mie		544	293	39.3	94	51	66.2	131,907	71,060	103.4
滋賀県 Shiga		323	234	31.4	59	43	55.8	94,364	68,485	99.7
京都府 Kyoto		737	288	38.7	224	88	114.3	168,626	65,907	95.9
大阪府 Osaka		7,193	830	111.4	789	91	118.2	638,383	73,629	107.2
兵庫県 Hyogo		3,792	679	91.1	529	95	123.4	383,061	68,622	99.9
奈良県 Nara		313	220	29.5	76	54	70.1	70,515	49,672	72.3
和歌山县 Wakayama		317	303	40.7	46	44	57.1	59,391	56,781	82.7
鳥取県 Tottori		381	632	84.8	38	63	81.8	34,908	57,947	84.4
島根県 Shimane		431	588	78.9	45	61	79.2	41,000	55,925	81.4
岡山县 Okayama		1,193	612	82.1	110	56	72.7	124,800	64,057	93.2
広島県 Hiroshima		1,489	520	69.8	234	82	106.5	196,901	68,746	100.1
山口県 Yamaguchi		1,034	699	93.8	81	55	71.4	96,949	65,513	95.4
徳島県 Tokushima		422	524	70.3	45	56	72.7	53,138	65,932	96.0
香川県 Kagawa		420	412	55.3	58	57	74.0	62,963	61,769	89.9
媛エ媛県 Ehime		939	638	85.6	86	58	75.3	88,593	60,206	87.6
高知県 Kochi		687	876	117.6	65	83	107.8	43,076	54,941	80.0
福岡県 Fukuoka		5,943	1,181	158.5	341	68	88.3	307,109	61,046	88.9
佐賀県 Saga		391	452	60.7	41	47	61.0	47,218	54,604	79.5
長崎県 Nagasaki		2,234	1,521	204.2	74	50	64.9	69,098	47,031	68.5
熊本県 Kumamoto		972	527	70.7	127	69	89.6	91,850	49,793	72.5
大分県 Oita		615	506	67.9	62	51	66.2	72,049	59,281	86.3
宮崎県 Miyazaki		1,094	942	126.4	53	46	59.7	56,878	48,989	71.3
鹿児島県 Kagoshima		2,963	1,704	228.7	102	59	76.6	85,700	49,279	71.7
沖縄県 Okinawa		2,351	1,690	226.8	75	54	70.1	64,710	46,513	67.7
合計 Total		94,615	745	100.0	9,803	77	100.0	8,728,895	68,696	100.0

## 21 平成 19 年度における市町村税収入等の都道府県別所在状況

Table 21 The municipal tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	軽自動車税 Light motor vehicle tax			市町村たばこ税 Municipal tobacco tax			鉱産税 Tax on mine products		
	税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	6,146	1,103	85.7	44,366	7,963	118.6	278	50	333.3
青森県 Aomori	2,466	1,724	134.0	10,122	7,076	105.4	22	15	100.0
岩手県 Iwate	2,482	1,816	141.1	8,198	5,999	89.4	10	7	46.7
宮城县 Miyagi	3,236	1,386	107.7	15,853	6,790	101.1	1	0	0.0
秋田県 Akita	2,025	1,791	139.2	6,861	6,067	90.4	71	63	420.0
山形県 Yamagata	2,321	1,944	151.0	6,973	5,840	87.0	7	6	40.0
福島県 Fukushima	3,488	1,681	130.6	13,844	6,670	99.4	10	5	33.3
茨城県 Ibaraki	4,409	1,479	114.9	20,310	6,811	101.5	3	1	6.7
栃木県 Tochigi	3,017	1,503	116.8	13,960	6,957	103.6	33	16	106.7
群馬県 Gunma	3,498	1,738	135.0	13,525	6,722	100.1	6	3	20.0
埼玉県 Saitama	6,439	911	70.8	43,219	6,115	91.1	32	5	33.3
千葉県 Chiba	5,549	911	70.8	37,978	6,235	92.9	67	11	73.3
東京都 Tokyo	5,282	424	32.9	101,929	8,179	121.8	7	1	6.7
神奈川県 Kanagawa	5,525	628	48.8	53,880	6,124	91.2	-	-	-
新潟県 Niigata	4,642	1,924	149.5	15,198	6,298	93.8	840	348	2,320.0
富山县 Toyama	1,974	1,784	138.6	6,747	6,098	90.8	0	0	0.0
石川県 Ishikawa	1,822	1,561	121.3	7,950	6,811	101.5	0	0	0.0
福井県 Fukui	1,462	1,793	139.3	5,272	6,466	96.3	1	1	6.7
山梨県 Yamanashi	1,725	1,979	153.8	5,886	6,754	100.6	-	-	-
長野県 Nagano	4,590	2,109	163.9	12,622	5,798	86.4	1	0	0.0
岐阜県 Gifu	3,486	1,664	129.3	12,274	5,857	87.2	12	6	40.0
静岡県 Shizuoka	6,166	1,633	126.9	24,709	6,545	97.5	6	2	13.3
愛知県 Aichi	8,505	1,184	92.0	49,434	6,879	102.5	9	1	6.7
三重県 Mie	3,399	1,831	142.3	11,731	6,320	94.1	14	8	53.3
滋賀県 Shiga	2,395	1,738	135.0	10,350	7,512	111.9	7	5	33.3
京都府 Kyoto	2,917	1,140	88.6	16,745	6,545	97.5	0	0	0.0
大阪府 Osaka	6,476	747	58.0	68,522	7,903	117.7	-	-	-
兵庫県 Hyogo	6,037	1,081	84.0	33,179	5,944	88.5	4	1	6.7
奈良県 Nara	1,863	1,312	101.9	7,319	5,156	76.8	-	-	-
和歌山县 Wakayama	2,148	2,054	159.6	6,730	6,434	95.8	-	-	-
鳥取県 Tottori	1,274	2,115	164.3	3,707	6,154	91.7	-	-	-
島根県 Shimane	1,737	2,369	184.1	3,954	5,393	80.3	1	1	6.7
岡山县 Okayama	3,901	2,002	155.6	12,185	6,254	93.2	11	6	40.0
広島県 Hiroshima	4,604	1,607	124.9	17,597	6,144	91.5	1	0	0.0
山口県 Yamaguchi	2,759	1,864	144.8	8,919	6,027	88.8	61	41	273.3
徳島県 Tokushima	1,677	2,081	161.7	5,109	6,339	94.4	2	2	13.3
香川県 Kagawa	2,051	2,012	156.3	6,571	6,446	96.0	-	-	-
媛エ媛県 Ehime	2,823	1,918	149.0	8,967	6,094	90.8	0	0	0.0
高知県 Kochi	1,750	2,232	173.4	5,057	6,450	96.1	34	43	286.7
福岡県 Fukuoka	6,688	1,329	103.3	34,744	6,906	102.9	40	8	53.3
佐賀県 Saga	1,773	2,050	159.3	5,743	6,641	98.9	-	-	-
長崎県 Nagasaki	2,729	1,857	144.3	8,894	6,054	90.2	2	1	6.7
熊本県 Kumamoto	3,378	1,831	142.3	11,388	6,174	92.0	0	0	0.0
大分県 Oita	2,281	1,877	145.8	7,852	6,460	96.2	55	45	300.0
宮崎県 Miyazaki	2,438	2,100	163.2	7,201	6,202	92.4	0	0	0.0
鹿児島県 Kagoshima	3,563	2,049	159.2	10,463	6,016	89.6	191	110	733.3
沖縄県 Okinawa	2,678	1,925	149.6	8,983	6,457	96.2	43	31	206.7
合計 Total	163,593	1,287	100.0	853,018	6,713	100.0	1,881	15	100.0

## 21 平成 19 年度における市町村税収入等の都道府県別所在状況

Table 21 The municipal tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	特別土地保有税 Special land holding tax			入湯税 Mineral bath taking tax			事業所税 Business office tax		
	税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	29	5	16.1	2,587	464	239.2	8,861	1,590	64.6
青森県 Aomori	6	4	12.9	244	171	88.1	-	-	-
岩手県 Iwate	0	0	0.0	634	464	239.2	-	-	-
宮城県 Miyagi	9	4	12.9	561	240	123.7	4,513	1,933	78.5
秋田県 Akita	-	-	-	832	736	379.4	1,350	1,194	48.5
山形県 Yamagata	0	0	0.0	730	611	314.9	-	-	-
福島県 Fukushima	18	9	29.0	983	474	244.3	4,048	1,950	79.2
茨城県 Ibaraki	41	14	45.2	418	140	72.2	-	-	-
栃木県 Tochigi	13	6	19.4	970	483	249.0	2,846	1,418	57.6
群馬県 Gunma	13	6	19.4	1,002	498	256.7	-	-	-
埼玉県 Saitama	140	20	64.5	76	11	5.7	7,752	1,097	44.5
千葉県 Chiba	116	19	61.3	360	59	30.4	9,519	1,563	63.5
東京都 Tokyo	2,170	174	561.3	328	26	13.4	96,419	7,737	314.1
神奈川県 Kanagawa	44	5	16.1	1,006	114	58.8	29,967	3,406	138.3
新潟県 Niigata	2	1	3.2	984	408	210.3	2,970	1,231	50.0
富山县 Toyama	3	3	9.7	324	293	151.0	2,511	2,270	92.2
石川県 Ishikawa	7	6	19.4	584	500	257.7	2,306	1,976	80.2
福井県 Fukui	4	5	16.1	433	531	273.7	-	-	-
山梨県 Yamanashi	0	0	0.0	839	963	496.4	-	-	-
長野県 Nagano	0	0	0.0	1,352	621	320.1	1,810	831	33.7
岐阜県 Gifu	29	14	45.2	822	392	202.1	1,309	625	25.4
静岡県 Shizuoka	237	63	203.2	1,848	489	252.1	5,707	1,512	61.4
愛知県 Aichi	31	4	12.9	393	55	28.4	25,916	3,607	146.4
三重県 Mie	12	6	19.4	533	287	147.9	-	-	-
滋賀県 Shiga	8	6	19.4	262	190	97.9	1,408	1,022	41.5
京都府 Kyoto	6	2	6.5	139	54	27.8	6,657	2,602	105.6
大阪府 Osaka	103	12	38.7	189	22	11.3	35,663	4,113	167.0
兵庫県 Hyogo	740	133	429.0	736	132	68.0	15,695	2,812	114.2
奈良県 Nara	11	8	25.8	42	30	15.5	789	556	22.6
和歌山县 Wakayama	5	5	16.1	524	501	258.2	2,021	1,932	78.4
鳥取県 Tottori	-	-	-	193	320	164.9	-	-	-
島根県 Shimane	-	-	-	204	278	143.3	-	-	-
岡山县 Okayama	6	3	9.7	215	110	56.7	7,271	3,732	151.5
広島県 Hiroshima	13	5	16.1	292	102	52.6	8,768	3,061	124.3
山口県 Yamaguchi	11	7	22.6	281	190	97.9	-	-	-
徳島県 Tokushima	2	2	6.5	72	89	45.9	-	-	-
香川県 Kagawa	-	-	-	111	109	56.2	1,693	1,661	67.4
媛傭県 Ehime	-	-	-	174	118	60.8	1,654	1,124	45.6
高知県 Kochi	3	4	12.9	57	73	37.6	984	1,255	51.0
福岡県 Fukuoka	29	6	19.4	263	52	26.8	13,237	2,631	106.8
佐賀県 Saga	9	10	32.3	193	223	114.9	-	-	-
長崎県 Nagasaki	9	6	19.4	241	164	84.5	1,332	907	36.8
熊本県 Kumamoto	7	4	12.9	483	262	135.1	1,888	1,024	41.6
大分県 Oita	28	23	74.2	578	476	245.4	2,623	2,158	87.6
宮崎県 Miyazaki	1	1	3.2	223	192	99.0	1,029	886	36.0
鹿児島県 Kagoshima	1	1	3.2	308	177	91.2	1,718	988	40.1
沖縄県 Okinawa	28	20	64.5	63	45	23.2	737	530	21.5
合計 Total	3,945	31	100.0	24,686	194	100.0	312,968	2,463	100.0

## 21 平成 19 年度における市町村税収入等の都道府県別所在状況

Table 21 The municipal tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	都市計画税 City planning tax			その他の市町村税 Other Municipal taxes			市町村税 A Municipal taxes A		
	税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	45,635	8,190	86.6	-	-	-	707,975	127,065	74.7
青森県 Aomori	1,490	1,042	11.0	-	-	-	155,849	108,944	64.1
岩手県 Iwate	2,327	1,703	18.0	-	-	-	150,777	110,326	64.9
宮城县 Miyagi	19,216	8,230	87.0	2	1	4.0	328,431	140,663	82.7
秋田県 Akita	305	270	2.9	-	-	-	121,439	107,390	63.2
山形県 Yamagata	8,041	6,734	71.2	-	-	-	142,453	119,300	70.2
福島県 Fukushima	10,215	4,922	52.1	-	-	-	279,403	134,616	79.2
茨城県 Ibaraki	17,190	5,765	61.0	-	-	-	457,188	153,316	90.2
栃木県 Tochigi	15,534	7,741	81.9	-	-	-	331,235	165,064	97.1
群馬県 Gunma	12,584	6,254	66.1	-	-	-	308,802	153,469	90.3
埼玉県 Saitama	63,679	9,010	95.3	-	-	-	1,103,492	156,140	91.8
千葉県 Chiba	55,579	9,125	96.5	-	-	-	979,975	160,894	94.6
東京都 Tokyo	243,248	19,519	206.4	280	22	88.0	3,809,912	305,718	179.8
神奈川県 Kanagawa	120,876	13,739	145.3	22	3	12.0	1,696,057	192,771	113.4
新潟県 Niigata	12,460	5,163	54.6	547	227	908.0	335,896	139,197	81.9
富山县 Toyama	3,180	2,874	30.4	9	8	32.0	172,857	156,242	91.9
石川県 Ishikawa	11,361	9,734	102.9	-	-	-	187,427	160,585	94.5
福井県 Fukui	6,106	7,489	79.2	-	-	-	135,434	166,107	97.7
山梨県 Yamanashi	2,552	2,928	31.0	12	14	56.0	130,299	149,514	87.9
長野県 Nagano	13,350	6,133	64.9	-	-	-	316,802	145,535	85.6
岐阜県 Gifu	15,636	7,462	78.9	45	21	84.0	310,203	148,034	87.1
静岡県 Shizuoka	37,963	10,055	106.3	566	150	600.0	670,675	177,643	104.5
愛知県 Aichi	90,873	12,646	133.7	-	-	-	1,498,256	208,504	122.6
三重県 Mie	9,542	5,140	54.4	-	-	-	291,781	157,186	92.5
滋賀県 Shiga	8,006	5,810	61.4	-	-	-	225,361	163,556	96.2
京都府 Kyoto	29,243	11,430	120.9	19	7	28.0	422,848	165,269	97.2
大阪府 Osaka	127,709	14,729	155.8	-	-	-	1,619,737	186,814	109.9
兵庫県 Hyogo	64,951	11,635	123.0	-	-	-	920,123	164,831	97.0
奈良県 Nara	8,808	6,204	65.6	-	-	-	183,466	129,235	76.0
和歌山县 Wakayama	5,284	5,052	53.4	-	-	-	131,767	125,976	74.1
鳥取県 Tottori	830	1,378	14.6	-	-	-	70,746	117,438	69.1
島根県 Shimane	1,389	1,895	20.0	-	-	-	85,406	116,496	68.5
岡山县 Okayama	15,211	7,808	82.6	6	3	12.0	293,544	150,671	88.6
広島県 Hiroshima	27,855	9,725	102.8	-	-	-	471,728	164,700	96.9
山口県 Yamaguchi	11,165	7,545	79.8	-	-	-	217,786	147,169	86.6
徳島県 Tokushima	3,124	3,876	41.0	-	-	-	109,408	135,750	79.8
香川県 Kagawa	469	460	4.9	-	-	-	141,571	138,886	81.7
媛媛高知県 Ehime	1,162	790	8.4	-	-	-	187,880	127,678	75.1
高知県 Kochi	-	-	-	0	0	0.0	88,771	113,223	66.6
福岡県 Fukuoka	40,956	8,141	86.1	1,382	275	1,100.0	735,065	146,112	85.9
佐賀県 Saga	2,052	2,373	25.1	-	-	-	101,577	117,466	69.1
長崎県 Nagasaki	9,161	6,235	65.9	-	-	-	159,916	108,846	64.0
熊本県 Kumamoto	5,830	3,161	33.4	3	2	8.0	207,669	112,579	66.2
大分県 Oita	7,835	6,447	68.2	-	-	-	157,870	129,893	76.4
宮崎県 Miyazaki	3,422	2,947	31.2	1	1	4.0	124,227	106,998	62.9
鹿児島県 Kagoshima	8,160	4,692	49.6	273	157	628.0	191,095	109,883	64.6
沖縄県 Okinawa	-	-	-	4	3	12.0	132,449	95,204	56.0
合計 Total	1,201,564	9,456	100.0	3,170	25	100.0	21,602,629	170,011	100.0

## 21 平成 19 年度における市町村税収入等の都道府県別所在状況

Table 21 The municipal tax revenues etc. in each prefecture for FY 2007

都道府県 Prefectures	地方交付税 B Local allocation tax B			地方譲与税 C Local transfer tax C			合計 A + B + C Total A+B+C		
	税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita		税額 (百万円) Amount of tax (Million yen)	人口 1 人当たり Per capita	
		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index		税額 (円) Amount of tax (Yen)	指数 Index
北海道 Hokkaido	773,655	138,853	251.1	39,759	7,136	168.8	1,521,388	273,053	119.0
青森県 Aomori	191,498	133,864	242.1	7,114	4,973	117.6	354,461	247,781	107.9
岩手県 Iwate	187,894	137,485	248.6	10,254	7,503	177.5	348,925	255,314	111.2
宮城县 Miyagi	177,072	75,838	137.1	11,150	4,775	113.0	516,653	221,277	96.4
秋田県 Akita	177,012	156,534	283.0	7,710	6,818	161.3	306,162	270,743	118.0
山形県 Yamagata	141,276	118,315	214.0	6,131	5,135	121.5	289,860	242,749	105.8
福島県 Fukushima	183,352	88,339	159.8	12,852	6,192	146.5	475,607	229,147	99.8
茨城県 Ibaraki	129,631	43,471	78.6	16,965	5,689	134.6	603,784	202,476	88.2
栃木県 Tochigi	62,272	33,524	60.6	9,501	4,735	112.0	408,007	203,322	88.6
群馬県 Gunma	99,024	49,213	89.0	10,992	5,463	129.2	418,818	208,144	90.7
埼玉県 Saitama	93,252	13,195	23.9	21,755	3,078	72.8	1,218,499	172,413	75.1
千葉県 Chiba	103,543	17,000	30.7	21,182	3,478	82.3	1,104,700	181,372	79.0
東京都 Tokyo	30,038	2,410	4.4	27,322	2,192	51.9	3,867,272	310,320	135.2
神奈川県 Kanagawa	20,664	2,349	4.2	23,682	2,692	63.7	1,740,403	197,812	86.2
新潟県 Niigata	249,737	103,492	187.2	14,029	5,814	137.5	599,662	248,502	108.3
富山县 Toyama	79,116	71,511	129.3	5,525	4,994	118.1	257,499	232,749	101.4
石川県 Ishikawa	104,399	89,448	161.8	5,419	4,643	109.8	297,245	254,676	111.0
福井県 Fukui	57,453	70,465	127.4	4,080	5,004	118.4	196,966	241,574	105.2
山梨県 Yamanashi	80,685	92,584	167.4	3,685	4,228	100.0	214,669	246,327	107.3
長野県 Nagano	228,874	105,142	190.1	13,686	6,287	148.7	559,362	256,965	111.9
岐阜県 Gifu	141,074	67,323	121.7	11,038	5,268	124.6	462,316	220,625	96.1
静岡県 Shizuoka	78,437	20,776	37.6	17,283	4,578	108.3	766,396	202,997	88.4
愛知県 Aichi	51,648	7,188	13.0	27,300	3,799	89.9	1,577,204	219,491	95.6
三重県 Mie	98,808	53,229	96.3	8,898	4,793	113.4	399,487	215,208	93.8
滋賀県 Shiga	67,670	49,111	88.8	5,193	3,769	89.2	298,225	216,437	94.3
京都府 Kyoto	154,100	60,230	108.9	8,790	3,436	81.3	585,739	228,935	99.7
大阪府 Osaka	183,145	21,123	38.2	25,333	2,922	69.1	1,828,214	210,859	91.9
兵庫県 Hyogo	285,295	51,108	92.4	21,034	3,768	89.1	1,226,452	219,706	95.7
奈良県 Nara	108,515	76,439	138.2	4,887	3,442	81.4	296,868	209,117	91.1
和歌山县 Wakayama	108,756	103,976	188.0	4,375	4,183	99.0	244,897	234,133	102.0
鳥取県 Tottori	82,866	137,557	248.8	2,859	4,746	112.3	156,471	259,741	113.2
島根県 Shimane	141,722	193,313	349.6	5,345	7,291	172.5	232,472	317,098	138.1
岡山县 Okayama	163,288	83,813	151.6	10,355	5,315	125.7	467,188	239,799	104.5
広島県 Hiroshima	183,920	64,214	116.1	12,583	4,393	103.9	668,231	233,307	101.6
山口県 Yamaguchi	120,058	81,129	146.7	6,530	4,413	104.4	344,374	232,710	101.4
徳島県 Tokushima	86,037	106,752	193.0	4,254	5,278	124.9	199,699	247,781	107.9
香川県 Kagawa	70,479	69,142	125.0	4,048	3,971	93.9	216,098	211,999	92.4
媛県 Ehime	143,791	97,717	176.7	6,937	4,714	111.5	338,608	230,109	100.2
高知県 Kochi	130,519	166,470	301.0	3,975	5,070	119.9	223,265	284,763	124.1
福岡県 Fukuoka	326,529	64,906	117.4	23,007	4,573	108.2	1,084,602	215,592	93.9
佐賀県 Saga	89,320	103,291	186.8	4,225	4,886	115.6	195,122	225,643	98.3
長崎県 Nagasaki	195,363	132,973	240.5	6,777	4,613	109.1	362,056	246,431	107.4
熊本県 Kumamoto	208,012	112,765	203.9	9,421	5,107	120.8	425,102	230,452	100.4
大分県 Oita	124,275	102,251	184.9	6,758	5,560	131.5	288,903	237,704	103.6
宮崎県 Miyazaki	135,892	117,045	211.7	7,969	6,864	162.4	268,087	230,905	100.6
鹿児島県 Kagoshima	244,381	140,524	254.1	10,200	5,865	138.8	445,676	256,272	111.6
沖縄県 Okinawa	127,162	91,404	165.3	4,929	3,543	83.8	264,540	190,150	82.8
合計 Total	7,026,510	55,298	100.0	537,095	4,227	100.0	29,166,234	229,536	100.0

平成20年

2008

# 地方公務員給与の実態

Actual Conditions of Local Public Employees' Compensation

—平成20年4月1日地方公務員給与実態調査結果—

-Findings in Actual Conditions of Local Public Employees' Compensation, as of April 1st, 2008-

地方公務員給与の実態

総務省

Ministry of Internal Affairs and Communications



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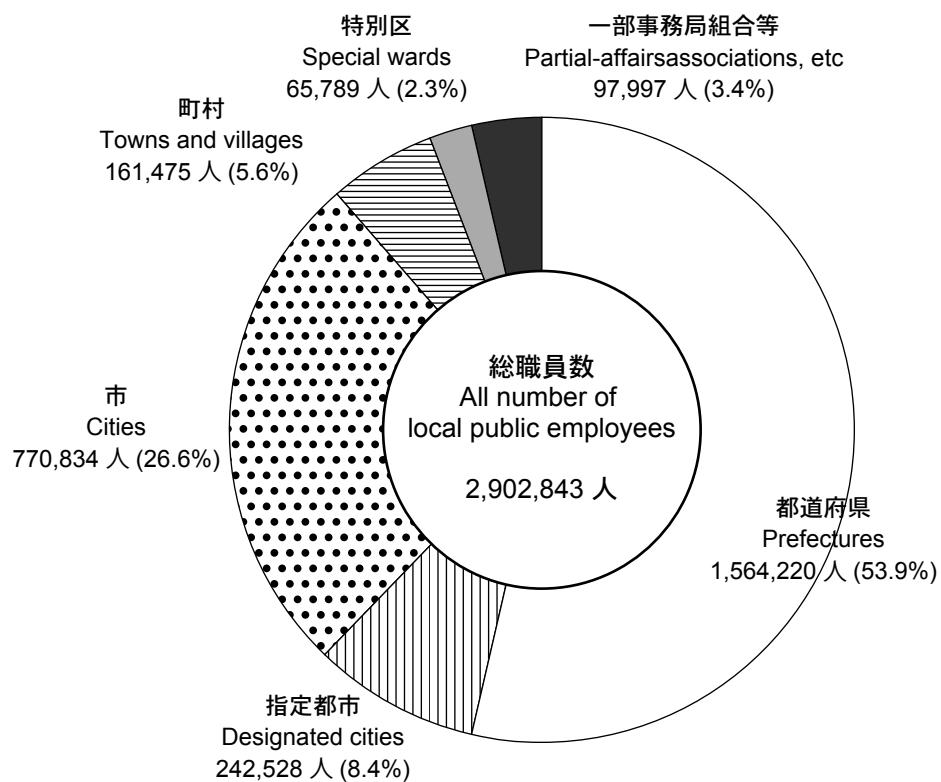
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**1 団体区分別職員数**  
Total number of employees by type of local body

図－1 総職員数の団体区分別構成

The composition of the total number of employees by type of local body



図－2 総職員数の職員区分別構成

The composition of the total number of employees by type of job

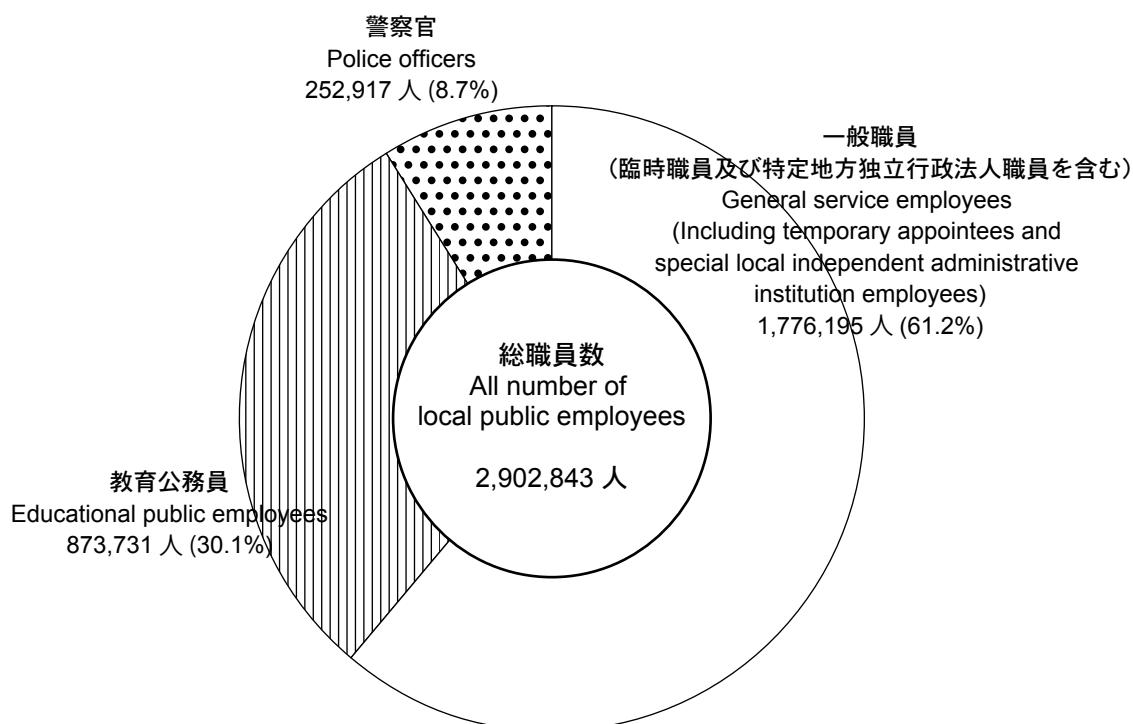


表-1 団体区分別、職員区分別職員数の推移（全会計）

Table 1 The change of the number of employees by type of local public body and job (all accounts)

(単位：人)  
(Unit : Persons)

区分	一般職員 General service personnel		教育公務員 Educational public employees		警察官 Police officers		合計 Total			
	職員数 Number of local public employees	指数 Index								
全地方公共団体	昭和63年 FY 1988	1,991,826	96	1,003,251	106	220,393	96	3,215,470	99	
	平成5年 FY 1993	2,059,537	100	988,013	104	223,291	97	3,270,841	101	
	10 1998	2,069,674	100	949,972	100	229,848	100	3,249,494	100	
	15 2003	1,970,938	95	908,103	96	237,963	104	3,117,004	96	
	16 2004	1,940,336	94	901,348	95	241,913	105	3,083,597	95	
	17 2005	1,903,065	92	893,683	94	245,374	107	3,042,122	94	
	All local public bodies	18 2006	1,865,193	90	887,448	93	248,834	108	3,001,475	92
	19 2007	1,822,596	88	880,547	93	251,569	109	2,954,712	91	
	20 2008	1,776,195	86	873,731	92	252,917	110	2,902,843	89	
都道府県	昭和63年 FY 1988	567,442	99	954,140	106	220,393	96	1,741,975	102	
	平成5年 FY 1993	577,143	101	938,780	104	223,291	97	1,739,214	102	
	10 1998	572,734	100	900,980	100	229,848	100	1,703,562	100	
	15 2003	531,858	93	860,495	96	237,963	104	1,630,316	96	
	16 2004	524,423	92	854,586	95	241,913	105	1,620,922	95	
	17 2005	515,275	90	848,979	94	245,374	107	1,609,628	94	
	Prefectures	18 2006	505,358	88	845,186	94	248,834	108	1,599,378	94
	19 2007	492,625	86	839,000	93	251,569	109	1,583,194	93	
	20 2008	478,304	84	832,999	92	252,917	110	1,564,220	92	
指定都市	昭和63年 FY 1988	215,750	91	10,883	92			226,633	91	
	平成5年 FY 1993	238,200	101	11,608	98			249,808	101	
	10 1998	236,175	100	11,830	100			248,005	100	
	15 2003	230,072	97	12,127	103			242,199	98	
	16 2004	225,759	96	11,954	101			237,713	96	
	17 2005	228,799	97	11,414	96			240,213	97	
	Designated cities	18 2006	229,811	97	10,295	87			240,106	97
	19 2007	237,475	101	10,796	91			248,271	100	
	20 2008	231,964	98	10,564	89			242,528	98	
市	昭和63年 FY 1988	682,560	97	23,135	102			705,695	97	
	平成5年 FY 1993	694,432	99	22,813	100			717,245	99	
	10 1998	701,082	100	22,749	100			723,831	100	
	15 2003	665,914	95	21,957	97			687,871	95	
	16 2004	671,992	96	21,924	96			693,916	96	
	17 2005	736,118	105	23,617	104			759,735	105	
	Cities	18 2006	790,376	113	25,046	110			815,422	113
	19 2007	763,843	109	23,985	105			787,828	109	
	20 2008	747,259	107	23,575	104			770,834	106	
町村	昭和63年 FY 1988	343,423	96	13,455	105			356,878	96	
	平成5年 FY 1993	356,321	99	13,161	103			369,482	99	
	10 1998	358,820	100	12,814	100			371,634	100	
	15 2003	338,059	94	11,977	93			350,036	94	
	16 2004	318,466	89	11,348	89			329,814	89	
	Towns and villages	17 2005	239,652	67	8,211	64			247,863	67
	18 2006	169,816	47	5,503	43			175,319	47	
	19 2007	162,760	45	5,334	42			168,094	45	
	20 2008	156,289	44	5,186	40			161,475	43	
特別区	昭和63年 FY 1988	80,493	105	1,310	122			81,803	106	
	平成5年 FY 1993	80,262	105	1,214	113			81,476	105	
	10 1998	76,402	100	1,076	100			77,478	100	
	15 2003	73,955	97	974	91			74,929	97	
	16 2004	71,663	94	969	90			72,632	94	
	17 2005	69,638	91	965	90			70,603	91	
	Special wards	18 2006	67,967	89	958	89			68,925	89
	19 2007	66,302	87	1,006	93			67,308	87	
	20 2008	64,742	85	1,047	97			65,789	85	
一部事務組合等	昭和63年 FY 1988	102,158	82	328	63			102,486	82	
	平成5年 FY 1993	113,179	91	437	84			113,616	91	
	10 1998	124,461	100	523	100			124,984	100	
	15 2003	131,080	105	573	110			131,653	105	
	16 2004	128,033	103	567	108			128,600	103	
	17 2005	113,583	91	497	95			114,080	91	
	Partial-affairs-associations, etc	18 2006	101,865	82	460	88			102,325	82
	19 2007	99,591	80	426	81			100,017	80	
	20 2008	97,637	78	360	69			97,997	78	

(注) 1 市町村立学校職員給与負担法第1条及び第2条に規定する教職員は、都道府県職員としている。

2 教育公務員には教育長を含む。

3 一般職員には臨時職員及び特定地方独立行政法人職員を含む。

4 指数は、平成10年を100とした場合のものである。

Note 1: The educational public employees who are placed by article 1 and 2 of municipal school employees salary bear law are counted as prefectural employees.

Note 2: Educational public employees include superintendents of education.

Note 3: The classification of general service personnel includes temporary appointee and personnel of special local independent administrative institution.

Note 4: The index indicates a comparison on the basis of number of FY1998 as 100.

表一 11 団体区分別、職種別平均給料額等の状況（全会計）

Table 11 The condition of average compensation salary by type of public bodies and jobs (all accounts)

(単位：円・%・歳)  
(Unit: Yen, %, Years old)

区分	都道府県									
	全地方公共団体					Prefectures				
	平均給料月額		平均年齢		Average monthly salary	平均給料月額		増加率		Average age
	FY 2008	Average monthly salary FY 2003	平15	増加率 FY 2003	FY 2008	平20	Average monthly salary FY 2003	平15	Increasing ratio	FY 2008
全 一 般 職 行 政 職	352,016	362,146	△ 2.8	43.1	42.4	367,427	382,233	△ 3.9	43.3	42.7
税 事 務 職	345,427	353,133	△ 2.2	43.7	42.6	348,999	358,852	△ 2.7	43.7	42.4
海 海 研 究 職	325,282	332,167	△ 2.1	41.4	40.6	349,823	359,495	△ 2.7	44.2	43.3
税 事 務 職 (一) 海事	358,884	373,721	△ 4.0	45.3	44.2	361,138	375,500	△ 3.8	45.2	44.0
税 事 務 職 (二) 海事	325,220	320,973	1.3	43.6	41.4	324,403	325,104	△ 0.2	42.2	40.3
研 究 職	371,388	388,657	△ 4.4	43.6	43.0	371,392	388,899	△ 4.5	43.6	43.0
医 師	496,497	505,145	△ 1.7	43.7	42.3	459,581	477,446	△ 3.7	43.7	43.0
薬 剤 師	328,189	342,951	△ 4.3	41.7	41.2	343,167	360,669	△ 4.9	42.8	42.4
看 护 師	302,787	310,183	△ 2.4	38.8	37.6	323,485	330,329	△ 2.1	39.5	38.2
護 健 員	324,827	328,960	△ 1.3	42.5	41.2	367,175	383,476	△ 4.3	44.4	43.7
福 祉	329,198	343,053	△ 4.0	41.4	41.3	348,352	365,897	△ 4.8	42.3	43.2
企 消 防	333,526	341,893	△ 2.4	41.8	41.9	335,307	344,205	△ 2.6	41.0	41.2
企 うち バス事業	307,121	—	—	45.3	—	291,893	—	—	44.8	—
技 能	322,142	323,787	△ 0.5	47.0	45.7	335,603	339,139	△ 1.0	48.4	46.3
技 能	330,051	—	—	44.8	—	374,459	—	—	47.0	—
企 校	311,278	—	—	47.4	—	336,783	—	—	50.0	—
校 守	344,116	—	—	48.8	—	330,336	—	—	46.7	—
校 用	325,640	—	—	49.1	—	333,993	—	—	50.2	—
校 運	338,679	—	—	49.1	—	339,355	—	—	48.5	—
校 転	342,774	—	—	48.9	—	335,080	—	—	48.0	—
校 換	—	—	—	46.6	—	335,465	—	—	47.2	—
校 他	315,713	—	—	46.6	—	548,715	567,970	△ 3.4	53.7	49.2
そ の う ち	548,715	560,791	△ 2.2	53.7	48.5	328,288	335,798	△ 3.8	32.8	31.5
第一号任期付研究員	334,090	349,400	△ 4.4	52.8	31.5	653,243	679,110	55.0	55.0	52.1
第二号任期付研究員	396,375	403,288	△ 1.7	45.1	43.5	465,550	472,619	46.2	47.6	46.2
特定任期内職員	399,408	412,646	△ 3.2	43.3	42.0	451,382	462,619	46.9	429,419	47.3
大学 教育職	370,883	375,761	△ 1.3	45.5	43.7	377,523	379,759	△ 0.6	45.8	43.9
短大 教育職	384,356	399,786	△ 3.9	43.9	43.0	384,426	399,833	△ 3.9	43.9	43.0
高等学校 教育職	335,989	348,556	△ 3.6	42.7	42.2	365,600	338,250	8.1	41.8	36.9
特別支援学校 教育職	451,854	457,685	△ 1.3	46.5	46.4	441,736	451,650	△ 2.2	46.9	46.1
各種学校 教育職	406,578	410,291	△ 0.9	46.8	45.3	402,541	411,422	△ 2.2	46.5	44.8
幼稚園 教育職	338,245	366,584	△ 7.7	40.3	41.8	338,245	366,584	△ 7.7	40.3	41.8
臨時職員	201,789	192,086	5.1	45.3	45.9	278,435	278,559	0.0	45.7	48.3
特定地方独立行政法人職員	325,205	—	—	39.5	—	325,205	—	—	39.5	—

(注) 1 本表は、教育長を含まない。

2 全地方公共団体には、一部事務組合等を含む。

3 平成15年の企業職のうち「バス事業運転手」並びに「技能労務職のうち「守衛」、「用務員」、「自動車運転手」及び「電話交換手」及び「その他」については、調査未実施。

Note 1: This table does not include the superintendent of education.

Note 2: All local public bodies include partial-affairs associations, etc.

Note 3: The research in FY 2003 was not carried out for bus drivers among local public enterprise, and for watchmen, janitors, drivers, telephone operators and other employees among simple labor employees.

表-11 団体区分別職種別平均給料月額等の状況(全会計)

Table 11 The condition of average compensation salary by type of public bodies and jobs (all accounts)

(単位：円・%・歳)  
(Unit : Yen, %, Years old)

表-11 団体区分別、職種別平均給料月額等の状況（全会計）

Table 11 The condition of average compensation salary by type of public bodies and jobs (all accounts)

(単位：円・%・歳)  
(Unit : Yen, %, Years old)

区分	町村										特別区					
	町村					特別区					平均年齢			平均年齢		
	平均給料月額		平均給料月額		増加率	平均年齢		平均年齢		増加率	平均年齢		平均年齢		平均年齢	
	平20 FY 2008	FY 2003	平15 FY 2003	Increasing ratio		平20 FY 2008	FY 2003	平15 FY 2003	FY 2008	平20 FY 2008	FY 2003	Average monthly salary	平15 FY 2003	Increasing ratio	平20 FY 2008	平15 FY 2003
全般職業	種類	All types of jobs	319,856	319,852	△ 0.3	43.3	41.9	345,251	350,025	△ 1.4	44.4	44.4	43.5			
一般行政務職	職業	General administration	326,771	328,951	△ 0.7	43.3	41.7	355,590	365,025	△ 2.6	44.2	44.2	43.4			
税事職	(一) 海事職	Tax administration	313,056	313,056	△ 1.2	40.9	39.7	358,356	342,579	△ 1.2	42.8	42.8	41.5			
	(二) 海事職	(One)	332,644	332,644	△ 7.9	46.0	45.3	—	—	—	—	—	—			
税事職	(二) 海事職	(Two)	305,959	299,864	2.0	45.8	42.4	—	—	—	—	—	—			
研究職	職業	Researchers	320,611	305,412	5.0	39.8	37.9	—	—	—	—	—	—			
研究職	職業	Physicians and dentists	623,971	589,821	5.8	45.8	42.6	483,337	481,307	0.4	49.4	49.4	47.1			
医師・歯科医師	職業	Physicians and dentists	302,741	307,309	△ 1.5	41.4	40.0	358,897	356,034	0.8	46.3	46.3	44.0			
薬剤師・医療技術者	職業	Pharmacists and medical technicians	288,208	301,965	△ 1.2	41.0	39.5	335,068	338,077	△ 0.9	42.9	42.9	42.0			
看護師	職業	Sick nurses and health nurses	306,234	311,516	△ 1.7	42.4	41.4	335,067	329,425	1.7	42.6	42.6	40.1			
福祉	職業	Welfare service	313,610	322,710	△ 2.8	41.1	39.9	—	—	—	—	—	—			
消防	職業	Fire service	319,510	324,906	△ 1.7	42.8	41.6	—	—	—	—	—	—			
企	職業	Local public enterprise	253,889	—	—	47.0	—	—	—	—	—	—	—			
うちバス事業運転手	職業	Bus drivers	282,705	277,863	1.7	48.8	47.3	329,797	329,808	△ 2.7	47.8	47.8	46.9			
技能職	職業	Simple labor employees	291,570	—	—	46.1	—	—	332,352	—	—	44.0	44.0			
学校守	職業	Sanitation workers	279,871	—	—	48.9	—	—	317,084	—	—	48.5	48.5			
うち自動車運転手	職業	School lunch service workers	—	—	—	—	—	368,562	—	—	53.8	53.8	—			
うち電話交換手	職業	Watchmen	282,122	—	—	50.5	—	—	328,656	—	—	50.0	50.0			
うち電気工	職業	Janitors	311,796	—	—	50.2	—	—	349,722	—	—	50.8	50.8			
うち学校教員	職業	Drivers	292,473	—	—	50.3	—	—	366,116	—	—	53.1	53.1			
うち学校教員	職業	Telephone operators	274,653	—	—	48.0	—	—	326,155	—	—	49.1	49.1			
第一号期付研究員	職業	Researchers with fixed term appointment (Type1)	—	—	—	—	—	—	—	—	—	—	—			
第二号期付研究員	職業	Researchers with fixed term appointment (Type2)	—	—	—	—	—	—	—	—	—	—	—			
特定任用職	職業	Professionals with fixed term appointment	333,000	340,000	△ 2.1	33.6	30.0	—	—	—	—	—	—			
大学	職業	Educational public employees in universities	425,889	—	57.1	—	—	—	—	—	—	—	—			
短大	職業	Educational public employees in colleges	—	—	—	—	—	—	—	—	—	—	—			
高等専門学校	職業	Educational public employees in high schools	320,326	336,189	△ 4.7	37.3	35.8	378,733	—	—	41.3	41.3	—			
警察	職業	Educational public employees in special support school	—	267,225	—	—	34.1	—	—	—	—	—	—			
小中学校	職業	Educational public employees in miscellaneous schools	316,300	343,409	△ 7.9	45.1	47.3	—	—	—	—	—	—			
幼稚園	職業	Educational public employees in elementary and junior high schools	303,398	326,799	△ 7.2	39.7	42.5	226,328	—	—	26.7	26.7	—			
高等教育	職業	Educational public employees in kindergartens	318,040	323,644	△ 1.7	42.9	41.5	358,113	395,741	△ 9.5	41.3	41.3	43.8			
高等専門学校	職業	Educational public employees in technical colleges	—	350,405	5.0	44.7	41.7	419,133	400,572	4.6	46.8	46.8	44.6			
警察	職業	Other educational public employees	—	—	—	—	—	—	—	—	—	—	—			
臨時職	職業	Police officers	212,020	192,648	10.1	44.9	46.0	320,200	306,580	4.4	52.7	52.7	55.5			
特定地方独立行政法人職員	職業	Personnel of special local independent administrative institutions	—	—	—	—	—	—	—	—	—	—	—			

表-14 職種別平均給料月額及び諸手当月額（全地方公共団体）

Table 14 Average compensation and average various allowances by types of jobs (all local bodies)

(単位：円・%)  
(Unit : Yen, %)

区分	平均給与 月額 Average of monthly compensa- tion	平均給料 月額 Average of monthly salaries	諸手当 月額 Monthly amount of various allowances	生活給の 手当 Allowance as wage based on living cost	職務給の 手当 Allowances as wage based on the complexity of duties and responsibilities	超過 労働的 手当 Allowances for overtime work	その他の 手当 Other allowance	平均給与月額に対する割合						平均給料月額に対する割合					
								給料 Compensation	手当計 Total allowances	生活給の 手当 Allowances as wage based on living cost	職務給の 手当 Allowances as wage based on the complex- ity of duties and responsibili- ties	超過労 働的手 当 Allowances for overtime work	その他の 手当 Other allowances	手当計 Total allowances	生活給の 手当 Allowances as wage based on living cost	職務給の 手当 Allowances as wage based on the complex- ity of duties and responsibili- ties	超過労 働的手 当 Allowances for overtime work	その他の 手当 Other allowances	
	A + B	A	B																
全職種 All types of jobs	436,608	352,016	84,592	42,158	15,765	24,802	1,867	80.6	19.4	9.7	3.6	5.7	0.4	24.0	12.0	4.5	7.0	0.5	
一般行政職 General administration	425,266	345,427	79,839	41,715	10,858	26,918	348	81.2	18.8	9.8	2.6	6.3	0.1	23.1	12.1	3.1	7.8	0.1	
都道府県 Prefectures	431,898	348,999	82,899	43,707	9,347	28,774	1,071	80.8	19.2	10.1	2.2	6.7	0.2	23.8	12.5	2.7	8.2	0.3	
指定都市 Designated cities	474,358	354,883	119,475	66,076	12,566	40,833	0	74.8	25.2	13.9	2.6	8.6	0.0	33.7	18.6	3.5	11.5	0.0	
市 Cities	418,784	344,593	74,191	36,079	12,585	25,518	9	82.3	17.7	8.6	3.0	6.1	0.0	21.5	10.5	3.7	7.4	0.0	
町村 Towns and villages	371,517	326,771	44,746	23,640	8,007	13,093	6	88.0	12.0	6.4	2.2	3.5	0.0	13.7	7.2	2.5	4.0	0.0	
特別区 Special wards	471,262	355,590	115,672	76,538	6,300	32,834	0	75.5	24.5	16.2	1.3	7.0	0.0	32.5	21.5	1.8	9.2	0.0	
一部事務組合等 Partial-affairs-associations	409,842	338,268	71,574	38,357	14,415	18,785	17	82.5	17.5	9.4	3.5	4.6	0.0	21.2	11.3	4.3	5.6	0.0	
技能労務職 Simple labor employees	383,051	322,142	60,909	43,773	4,174	12,732	230	84.1	15.9	11.4	1.1	3.3	0.1	18.9	13.6	1.3	4.0	0.1	
都道府県 Prefectures	390,255	335,603	54,652	39,427	1,238	12,480	1,507	86.0	14.0	10.1	0.3	3.2	0.4	16.3	11.7	0.4	3.7	0.4	
指定都市 Designated cities	416,870	328,088	88,782	66,670	5,245	16,867	0	78.7	21.3	16.0	1.3	4.0	0.0	27.1	20.3	1.6	5.1	0.0	
市 Cities	372,617	322,215	50,402	34,297	4,595	11,503	7	86.5	13.5	9.2	1.2	3.1	0.0	15.6	10.6	1.4	3.6	0.0	
町村 Towns and villages	304,201	282,705	21,496	15,892	1,149	4,448	7	92.9	7.1	5.2	0.4	1.5	0.0	7.6	5.6	0.4	1.6	0.0	
特別区 Special wards	427,272	329,797	97,475	76,960	5,001	15,514	0	77.2	22.8	18.0	1.2	3.6	0.0	29.6	23.3	1.5	4.7	0.0	
一部事務組合等 Partial-affairs-associations	344,098	289,939	54,159	30,214	8,853	15,092	0	84.3	15.7	8.8	2.6	4.4	0.0	18.7	10.4	3.1	5.2	0.0	
消防職 Fire service	428,092	329,198	98,894	48,710	11,472	38,692	20	76.9	23.1	11.4	2.7	9.0	0.0	30.0	14.8	3.5	11.8	0.0	
高校(特別支援・各種)学校教育職 Educational public employees in high schools (special schools, training schools)	466,746	397,000	69,746	44,577	23,649	674	846	85.1	14.9	9.6	5.1	0.1	0.2	17.6	11.2	6.0	0.2	0.2	
小・中学校(幼稚園)教育職 Educational public employees in elementary and junior high schools (kindergartens)	444,988	382,959	62,029	37,920	22,005	122	1,982	86.1	13.9	8.5	4.9	0.0	0.4	16.2	9.9	5.7	0.0	0.5	
警察職 Police officers	483,553	338,245	145,308	51,875	11,614	81,291	528	69.9	30.1	10.7	2.4	16.8	0.1	43.0	15.3	3.4	24.0	0.2	

(注) 1 平均給料月額及び諸手当月額は、平成20年4月分として支給されたものである（期末手当、勤勉手当、寒冷地手当、任期付研究員業績手当、特定任期付職員業績手当及び災害派遣手当を除く。）。

2 平均給料月額及び諸手当月額は、全職員1人当たりの額である。

3 手当の種類の分類は、次によっている。

生活給の手当.....扶養手当、地域手当、住居手当、通勤手当、単身赴任手当

職務給の手当.....特殊勤務手当、管理職手当、定時制通信教育手当、産業教育手当、義務教育等教員特別手当、農林漁業普及指導手当

超過労働的手当.....時間外勤務手当、宿日直手当、管理職員特別勤務手当、夜間勤務手当、休日勤務手当

その他の手当.....初任給調整手当、特地勤務手当、へき地手当

4 指定統計で調査していない諸手当については、附帯調査の数値を使用した。

Note 1: Average monthly salaries and monthly amount of various allowances are the compensations of April in FY2008. (including end-of -term allowance, diligence allowance, cold district allowance, achievement allowance for researchers with fixed term appointment, and allowance for personnel dispatched to disaster scenes).

Note 2: Average monthly salaries and monthly amount of various allowances show average amounts of all local officers.

Note 3: Allowances are classified as follows;

Allowances as wage bases on living cost..... family allowance, area allowance, housing allowance, commuting allowance, family-unattended-transfer allowance

Allowances as wage bases on the complexity of duties and responsibilities.....extraordinary service allowance, managerial allowance, allowance for teachers in charge of part-time education courses, allowance for teachers in charge of vocational education courses, special allowance for teachers in charge of compulsory education, allowances for employees engaged in promoting or guiding agriculture, forestry, or fisheries

Allowances for overtime work..... overtime work allowance, day duty/night duty allowance, special holiday work allowance for managerial employees, nighttime work allowance, holiday work allowance

Other allowances.....initial payment adjustment allowance, allowance for service in specially designated areas, allowance for employees working at schools in remote rural areas.

Note 4: For the allowances which are not included in appointed statistics survey were calculated, the data of accessory survey were used.

**表—25 団体区分別ラスパイレス指数（一般行政職）**  
 Table 25 Laspeyres Index by type of local public body (for general administration service)

区分	ラスパイレス指数 Laspeyres Index									平均給料月額等 Average monthly salary, etc.							
	昭和 58.4.1	昭和 63.4.1	平成 5.4.1	平成 10.4.1	平成 15.4.1	平成 19.4.1	平成 20.4.1	19→20 増減	58→20 増減	平成19.4.1 April 1st, 2007				平成20.4.1 April 1st, 2008			
										職員数 (人)	平均給料 月額 (円)	平均経験 年数 (年)	平均年齢 (歳)	職員数 (人)	平均給料 月額 (円)	平均経験 年数 (年)	平均年齢 (歳)
	April 1st, 1983	April 1st, 1988	April 1st, 1993	April 1st, 1998	April 1st, 2003	April 1st, 2007	April 1st, 2008	Change from 2007 to 2008	Change from 1983 to 2008	Number of employees (Persons)	Average monthly salary (Yen)	Average periods of experience (Years)	Average age (Years old)	Number of employees (Persons)	Average monthly salary (Yen)	Average periods of experience (Years)	Average age (Years old)
都道府県 Prefectures	106.2	104.5	104.0	103.3	101.7	99.6	99.4	△ 0.2	△ 6.8	289,429	354,147	22.1	43.6	283,084	348,999	22.2	43.7
指定都市 Designated cities	109.4	107.6	106.1	104.4	102.2	101.0	101.6	0.6	△ 7.8	89,529	358,726	22.3	43.6	88,083	354,883	22.1	43.4
市 Cities	109.0	105.4	103.6	102.1	100.7	97.9	98.3	0.4	△ 10.7	376,977	348,279	22.4	43.8	369,885	344,593	22.3	43.8
町村 Towns and villages	98.3	96.8	96.5	96.1	95.7	93.9	94.2	0.3	△ 4.6	97,794	328,925	22.5	43.3	94,094	326,771	22.5	43.3
特別区 Special wards	109.4	107.0	106.0	103.2	102.1	101.9	101.8	△ 0.1	△ 7.6	32,328	362,079	23.0	44.3	32,351	355,590	22.8	44.2
全地方公共団体平均 Average of all local public bodies	105.9	103.4	102.4	101.3	100.1	98.5	98.7	0.2	△ 7.2	901,851	349,469	22.3	43.7	882,697	345,427	22.3	43.7
国 National	100.0	100.0	100.0	100.0	100.0	100.0	100.0	—	—	166,568	325,724	19.5	40.7	162,960	325,113	19.8	41.1

(注) 1 ラスパイレス指数は、国の行政職俸給表（一）の適用職員の俸給月額に対する地方公共団体の一般行政職の職員の給料月額について、学歴別及び経験年数別によるラスパイレス方式の比較を行ったものである。

2 国の数値は、行政職俸給表（一）の適用職員にかかるものである。

3 平均給料月額等（平均経験年数は除く。）の全地方公共団体平均には、一部事務組合等を含み、ラスパイレス指数の全地方公共団体平均には、一部事務組合等は含まれない。

Note 1 : Laspeyres Index is an index indicating a comparison, on the basis of the Laspeyres formula using academic careers and years of experience of the personnel, of the monthly salary of general administration personnel in local public bodies with that of national public personnel to whom the Salary Schedule for Administrative Services (-) is applied.

Note 2 : The figures for national personnel are the data of personnel to whom the Salary Schedule for Administrative Services (-) is applied.

Note 3 : The figures for the average of all local public bodies in the columns under "Average monthly salary, etc." (except average periods of experience) include partial-affairs-associations, etc., whereas the figures for the average of all local public bodies in the columns under "Laspeyres Index" do not include them.

表—26 団体区別ラスパイレス指数の分布状況（一般行政職）

Table 26 Distribution of Laspeyres Index by type of local public body (for general administration service)

1 都道府県  
1 Prefectures

指数分布区分	Laspeyres Index	昭和 58.4.1 April 1st, 1983	63.4.1 April 1st, 1988	平成 5.4.1 April 1st, 1993	10.4.1 April 1st, 1998	15.4.1 April 1st, 2003	19.4.1 April 1st, 2007	20.4.1 April 1st, 2008	19→20 増減 Change from 2007 to 2008	58→20 増減 Change from 1983 to 2008
110以上 115未満 110 or over - below 115	4	—	—	—	—	—	—	—	0	△ 4
105~110 105 - 110	22	9	6	2	—	—	—	—	0	△ 22
100~105 100 - 105	21	38	41	45	42	25	19	△ 6	△ 2	
100未満 Below 100	—	—	—	—	5	22	28	6	28	
合 計 Total	47	47	47	47	47	47	47	0	0	0

2 指定都市  
2 Designated cities

指数分布区分	Laspeyres Index	昭和 58.4.1 April 1st, 1983	63.4.1 April 1st, 1988	平成 5.4.1 April 1st, 1993	10.4.1 April 1st, 1998	15.4.1 April 1st, 2003	19.4.1 April 1st, 2007	20.4.1 April 1st, 2008	19→20 増減 Change from 2007 to 2008	58→20 増減 Change from 1983 to 2008
110以上 115未満 110 or over - below 115	5	—	—	—	—	—	—	—	0	△ 5
105~110 105 - 110	4	7	8	3	—	—	—	—	0	△ 4
100~105 100 - 105	1	3	4	9	11	12	14	2	13	
100未満 Below 100	—	—	—	—	2	5	3	△ 2	3	
合 計 Total	10	10	12	12	13	17	17	0	7	

表—26 団体区分別ラスパイレス指数の分布状況（一般行政職）

Table 26 Distribution of Laspeyres Index by type of local public body (for general administration service)

3 市  
3 Cities

指数分布区分 Laspeyres Index	昭 和 58.4.1 April 1st, 1983	63.4.1	平 成 5.4.1 April 1st, 1993	10.4.1 April 1st, 1998	15.4.1 April 1st, 2003	19.4.1 April 1st, 2007	20.4.1 April 1st, 2008	19→20 増減 Change from 2007 to 2008	58→20 増減 Change from 1983 to 2008
		April 1st, 1988							
125以上130未満 125 or over - below 130	1	—	—	—	—	—	—	0	△ 1
120～125 120 - 125	22	—	—	—	—	—	—	0	△ 22
115～120 115 - 120	56	1	—	—	—	—	—	0	△ 56
110～115 110 - 115	150	50	5	—	—	—	—	0	△ 150
105～110 105 - 110	155	233	167	69	5	—	1	1	△ 154
100～105 100 - 105	157	217	311	356	326	150	168	18	11
95～100 95 - 100	79	117	150	213	306	434	435	1	356
95未満 Below 95	21	27	18	20	27	181	162	△ 19	141
合 計 Total	641	645	651	658	664	765	766	1	125

表—26 団体区分別ラスパイレス指数の分布状況（一般行政職）

Table 26 Distribution of Laspeyres Index by type of local public body (for general administration service)

## 4 町 村

4 Towns and villages

指数分布区分	Laspeyres Index	昭 和 58.4.1 April 1st, 1983	63.4.1 April 1st, 1988	平 成 5.4.1 April 1st, 1993	10.4.1 April 1st, 1998	15.4.1 April 1st, 2003	19.4.1 April 1st, 2007	20.4.1 April 1st, 2008	19→20 増減 Change from 2007 to 2008	58→20 増減 Change from 1983 to 2008
120以上125未満 120 or over - below 125	1	—	—	—	—	—	—	—	0	△ 1
115~120 115 - 120	13	—	—	—	—	—	—	—	0	△ 13
110~115 110 - 115	75	5	—	—	—	—	—	—	0	△ 75
105~110 105 - 110	259	116	38	5	—	—	—	—	0	△ 259
100~105 100 - 105	670	558	492	392	273	28	30	30	2	△ 640
95~100 95 - 100	742	942	1,122	1,192	1,160	344	376	376	32	△ 366
90~95 90 - 95	549	600	651	745	853	458	435	435	△ 23	△ 114
90未満 Below 90	295	369	270	228	227	192	164	164	△ 28	△ 131
合 計 Total	2,604	2,590	2,573	2,562	2,513	1,022	1,005	1,005	△ 17	△ 1,599

## 5 特 別 区

5 Special wards

指数分布区分	Laspeyres Index	昭 和 58.4.1 April 1st, 1983	63.4.1 April 1st, 1988	平 成 5.4.1 April 1st, 1993	10.4.1 April 1st, 1998	15.4.1 April 1st, 2003	19.4.1 April 1st, 2007	20.4.1 April 1st, 2008	19→20 増減 Change from 2007 to 2008	58→20 増減 Change from 1983 to 2008
110以上115未満 110 or over - below 115	11	—	—	—	—	—	—	—	0	△ 11
105~110 105 - 110	12	23	23	—	—	—	—	—	0	△ 12
100~105 100 - 105	—	—	—	23	23	23	23	23	0	23
100未満 Below 100	—	—	—	—	—	—	—	—	0	0
合 計 Total	23	23	23	23	23	23	23	0	0	23

**第9表 特別職に属する職員の定数及び平均給料（報酬）月額**

Table 9 The fixed number and the average monthly salary (remuneration) of local public employees engaged in special public service

1 固体区分別  
1. By type of local public body

(1) 都道府県及び指定都市

(1) Prefectures and designated cities

区分	都道府県										指定都市											
	Prefectures					Designdated cities					年額		月額		年額		月額		年額		月額	
	Yearly amount	Monthly amount	Yearly amount	Monthly amount	Daily amount	1人当たり給料 又は報酬 Salary or remuneration per capita	定数	1人当たり給料 又は報酬 Salary or remuneration per capita	Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数	1人当たり給料 又は報酬 Salary or remuneration per capita	Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数	1人当たり給料 又は報酬 Salary or remuneration per capita	Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数			
知事	.	.	市長	長	1	Governor and mayor	—	—	47	1,154,296	—	—	—	—	—	17	1,245,824	—	—	—		
副知事	.	.	副市长	長	2	Vice-governor and deputy mayor	—	—	94	943,894	—	—	—	—	—	51	1,001,112	—	—	—		
出納	長	.	収入役	長	3	Chief accountant and treasurer	—	—	3	776,933	—	—	—	—	—	—	—	—	—	—	—	
議會	副議長	議員	議員	長	4	Chairperson	—	—	47	971,970	—	—	—	—	—	17	1,026,882	—	—	—	—	
教育委員会	委員	員	員	長	5	Vice-chairperson	—	—	47	872,626	—	—	—	—	—	17	922,529	—	—	—	—	
選舉管理委員会	委員	員	員	長	6	Member of assembly	—	—	2,700	805,285	—	—	—	—	—	1,067	842,647	—	—	—	—	
Board of education	委員	員	員	長	7	Chairperson	—	—	47	244,066	—	—	—	—	—	17	287,529	—	—	—	—	
選舉管理委員会	委員	員	員	員	8	Member	—	—	201	209,740	—	—	—	—	—	75	249,906	—	—	—	—	
人事委員会	委員長	員	員	長	9	Chairperson	—	—	47	221,455	—	—	—	—	—	17	235,618	—	—	—	—	
人事委員会	委員長	員	員	員	10	Member	—	—	142	190,453	—	—	—	—	—	51	194,718	—	—	—	—	
Personnel commission	委員長	員	員	常勤	11	Full-time	—	—	2	651,700	—	—	—	—	—	1	691,600	—	—	—	—	
監査委員会	監査委員	員	員	常勤	12	Part-time	—	—	45	236,560	—	—	—	—	—	16	238,750	—	—	—	—	
監査委員会	監査委員	員	員	非常勤	13	Full-time	—	—	1	750,000	—	—	—	—	—	34	257,394	—	—	—	—	
監査委員会	監査委員	員	員	常勤	14	Part-time	—	—	93	208,081	—	—	—	—	—	17	691,176	—	—	—	—	
監査委員会	監査委員	員	員	非常勤	15	Full-time	—	—	46	635,172	—	—	—	—	—	—	—	—	—	—	—	
監査委員会	監査委員	員	員	常勤	16	Part-time	—	—	1	249,000	—	—	—	—	—	—	—	—	—	—	—	
監査委員会	監査委員	員	員	常勤	17	Full-time	—	—	9	661,189	—	—	—	—	—	1	301,000	—	—	—	—	
監査委員会	監査委員	員	員	非常勤	18	Part-time	—	—	45	271,315	—	—	—	—	—	19	277,424	—	—	—	—	
監査委員会	監査委員	員	員	常勤	19	Commissioner appointed from among assembly members	—	—	90	129,602	—	—	—	—	—	32	77,563	—	—	—	—	
監査委員会	監査委員	員	員	常勤	20	Chairperson	—	—	47	238,023	—	—	—	—	—	—	—	—	—	—	—	
公安委員会	委員長	員	員	常勤	21	Member	—	—	118	207,255	—	—	—	—	—	—	—	—	—	—	—	
地方労働委員会	委員長	員	員	常勤	22	Chairperson	—	—	47	237,234	—	—	—	—	—	—	—	—	—	—	—	
Prefectural Labor Relations Commission	使用者	者	者	常勤	23	Employer representative	—	—	261	186,149	—	—	—	—	—	—	—	—	—	—	—	
公用事業委員会	公務員	員	員	常勤	24	Labor representative member	—	—	261	186,149	—	—	—	—	—	—	—	—	—	—	—	
公用事業委員会	公務員	員	員	常勤	25	Public interest representative member	—	—	216	207,594	—	—	—	—	—	—	—	—	—	—	—	
收用委員会	会員	員	員	常勤	26	Chairperson	—	—	43	170,688	4	16,850	—	—	—	—	—	—	—	—	—	
收用委員会	会員	員	員	常勤	27	Member	—	—	260	145,207	24	13,475	—	—	—	—	—	—	—	—	—	—

## 第9表 特別職に属する職員の定数及び平均給料（報酬）月額

Table 9 The fixed number and the average monthly salary (remuneration) of local public employees engaged in special public service

1 団体区分別  
1. By type of local public body

(1) 都道府県及び指定都市

(1) Prefectures and designated cities

区分	都道府県 Prefectures										指定都市 Designated cities							
	年額 Yearly amount			月額 Monthly amount			日額 Daily amount			年額 Yearly amount			月額 Monthly amount			日額 Daily amount		
	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita		
Fishing Zone Coordination Commission or agricultural commission	28	Chairperson	—	—	62	73,611	3	19,133	—	—	—	28	408,518	—	—	—	—	
内水面漁場管理委員会 又は 固定資産評価審査委員会	29	委員	—	—	772	60,169	37	17,867	—	—	—	839	284,494	—	—	—	—	
Inland fishing grounds management commission or fixed assets assessment examination commission	30	委員又は委員長	—	—	35	48,174	9	16,978	—	—	—	—	—	—	—	10	15,220	
地 方 公 员	31	委員	—	—	313	40,371	76	15,222	—	—	—	—	—	—	—	89	14,480	
教 育	32	Manager of local government enterprises	—	—	58	767,237	—	—	—	—	—	34	711,250	—	—	—	—	
特 定 地 方 独 立 行 政 法 人	33	Superintendent of education	—	—	47	769,823	—	—	—	—	—	17	702,118	—	—	—	—	
Special local independent administrative institution	34	常勤	35	Full-time	—	—	4	929,125	—	—	—	—	—	—	—	—	—	
	Chief director	非常勤	36	Part-time	—	—	—	—	—	—	—	—	—	—	—	—	—	
	副理事長	常勤	37	Full-time	—	—	—	—	—	—	—	—	—	—	—	—	—	
	Vice-chief director	非常勤	38	Part-time	—	—	—	—	—	—	—	—	—	—	—	—	—	
	理事	常勤	39	Full-time	—	—	—	—	—	—	—	—	—	—	—	—	—	
	監事	非常勤	40	Part-time	2	182,000	7	73,190	4	30,000	—	—	—	—	—	—	—	
	Auditor	非常勤	41	Part-time	2	182,000	—	—	—	4	33,333	—	—	—	—	—	—	

(注) 1 「1人当たり給料又は報酬」欄の額は1団体当たりの単純平均額である。

2 出納長及び収入役は、窓口業務により平成25年4月1日において在職する団体の数値である。

Note1 : The figures for "salary or remuneration per capita" are the simple average per local public body.

Note2 : The figures of "chief accountant and treasurer" are the data of the local bodies where they temporarily hold offices.

第9表 特別職に属する職員の定数及び平均給料（報酬）月額

The fixed number and the average monthly salary (remuneration) of local public employees engaged in special public service

团体区分别

By type of local public (1)

1) 市及町村  
1) Cities • ward and towns and villages

第9表 特別職に属する職員の定数及び平均給料（報酬）月額

Table 9 The fixed number and the average monthly salary (remuneration) of local public employees engaged in special public service

团体区分别

- By type of local public body

  - (1) 市・区及び町村
  - (1) Cities • ward and
  - (1)

(単位：人・円)  
(Unit : Persons, Yen)

Table 9 The fixed number and the average monthly salary (remuneration) of local public employees engaged in special public service

- 1 団体区分別  
 1. By type of local public body  
 (1) 市・区及び町村  
 (1) Cities・ward and towns and villages

区分 区分	市 Cities						町村 Towns and villages					
	年額 Yearly amount			月額 Monthly amount			年額 Yearly amount			月額 Monthly amount		
	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita
	a	b	c	d	e	f	g	h	i	j	k	l
特定地方独立行政法人 Special local independent administrative institution	理 事 長 Chief director 副理事長 Vice-chief director 理 事 Director 監 审 Auditor	常勤 非常勤 常勤 非常勤 常勤 非常勤 常勤 非常勤	24 25 26 27 28 29 30 31	Full-time Part-time Full-time Part-time Full-time Part-time Full-time Part-time	- - - - - - - -	- - - - - - - -	- - - - - - - -	- - - - - - - -	- - - - - - - -	- - - - - - - -	- - - - - - - -	

**第9表 特別職に属する職員の定数及び平均給料（報酬）月額**

Table 9 The fixed number and the average monthly salary (remuneration) of local public employees engaged in special public service

1 固体区分別

1. By type of local public body
  - (1) 市・区及び町村
    - (1) Cities・ward and towns and villages

区分		特別区			
		Special wards		Monthly amount 1人当たり給料 又は報酬 Salary or remuneration per capita	Daily amount 1人当たり給料 又は報酬 Salary or remuneration per capita
		年額 Yearly amount	月額 Monthly amount		
特 定 地 方 独 立 行 政 法 人		定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita	定数 Fixed number	1人当たり給料 又は報酬 Salary or remuneration per capita
Special local independent administrative institution		m	n	o	p
	理 事 長	常勤 Chief director	24 Full-time 25 Part-time	-	-
		非常勤 Very part-time	-	-	-
	副理 事 長	常勤 Vice-chief director	26 Full-time 27 Part-time	-	-
		非常勤 Very part-time	-	-	-
	理 事	常勤 Director	28 Full-time 29 Part-time	-	-
		非常勤 Very part-time	-	-	-
	監 定	常勤 Auditor	30 Full-time 31 Part-time	-	-
		非常勤 Very part-time	-	-	-

平成20年  
2008

# 地方公務員給与の実態（別冊）

Actual Conditions of Local Public Employees' Compensation  
(Separate Volume)

— 平成20年4月1日地方公務員給与実態調査結果 —

-Findings in Actual Conditions of Local Public Employees' Compensation, as of April 1st, 2008-

地方公務員  
(別冊)  
給与の  
実態

# 総務省

Ministry of Internal Affairs and Communications



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# 1 平成 20 年地方公務員給与実態調査（指定統計）調査概要

Guideline for Investigation of Actual Conditions of Local Public Employees' Compensation (Extract)

## 第 13 統計表の用語説明

Glossary of the terms used in statistical tables

### 1 職員区分

Type of employees

- (1) 「一般職員」の欄には、「教育公務員」、「警察官」及び「臨時職員」の欄に該当する職員以外の常勤の職員を記載すること。

In the column "General service personnel" shall be entered the number of full-time personnel except those who fall under the columns headed "Educational public employees", "Police officers", or "Temporary appointees".

- (2) 「教育公務員」の欄には、教育公務員特例法第 2 条第 1 項に規定する教育公務員のうち、常勤の職員（公立学校の学長、校長（園長を含む。）、教員及び部局長並びに教育委員会の専門的教育職員）及び同法施行令第 8 条から第 10 条までに規定する常勤の職員（公立大学の助手、公立大学以外の公立学校の助手、実習助手、寄宿舎指導員並びに公立の専修・各種学校の校長及び教員）を記載すること。

In the column "Educational public employees" shall be entered the number of full-time personnel among educational public employees provided for in Article 2 Paragraph 1 of the Law concerning Special Regulations for Educational Public Service Personnel (i.e. presidents, principals (including principals of kindergartens), teachers, and deans of public schools, and specialized educational advisors in the boards of education), and the full-time personnel provided for in Articles 8, 9, and 10 of the Enforcement Order of the Educational Public Employees Special Law. (i.e. research associates in public colleges and universities, assistants, laboratory assistants, and supervisors of dormitories in public schools other than colleges and universities, and presidents and teachers of public special training schools and training schools).

- (3) 「警察官」の欄には、警察法第 56 条第 2 項に規定する地方警察職員のうち、警察官である常勤の職員を記載すること。

In the column "Police officers" shall be entered the number of full-time personnel with the status of police officers among local police personnel provided for in Article 56 Paragraph 2 of the Police Law.

- (4) 「一般職員のうち技能労務職員」の欄には、「一般職員」の欄に記載された職員のうち、地方公務員法第 57 条に規定する単純な労務に雇用される者を内書きとして再掲すること。なお、「公営企業会計関係」の欄についても同様であること。

In the column "Simple labor employees (included in "General service personnel")" shall be entered, as a section of the personnel entered in the column "General service personnel" in the Table, the number of the persons employed for simple labor provided for in Article 57 of the Local Public Service Law. The same applies to the row "Public business account".

- (5) 「臨時職員」の欄には、一般職に属する臨時職員等のうち、その職名のいかんを問わず、常時勤務に服することを要する職員について定められている勤務時間以上勤務した日（法令の規定により、勤務を要しないこととされ、又は休暇を与えられた日を含む。）が 18 日以上ある月が平成 20 年 4 月 1 日現在において引き続いて 12 月を越える職員のみを記載すること。

In the column "Temporary appointees" shall be entered only the number of temporary appointees engaged in regular public service, regardless of the post designation, who have been working for more than twelve consecutive months as of April 1st, 2008, in each of which months they have worked for 18 days or more (including days when they are not required to work or are on leave in accordance with laws or bylaws) on each of which days they work for the same or longer hours than the work hours provided for full-time personnel.

- (6) 「再任用職員」の欄には、平成 20 年 4 月 1 日現在において、地方公務員法第 28 条の 4 の規定等により任用されている常勤の職員で再掲の数値を記載すること。

In the column "Personnel who are in employment after retirement" shall be entered as an overlap with other columns the number of the full-time personnel who are appointed under the provisions of Article 28-4 of the Local Public Service Law, etc. as of April 1st, 2008.

(7) 「勤務延長職員」の欄には、地方公務員法第28条の3の規定により任用されている職員で再掲の数値を記載すること。

In the column "Personnel whose employment has been extended" shall be entered as an overlap with other columns the number of personnel who are appointed under the provision of Article 28-3 of the Local Public Service Law.

## 2 会計区分

### Accounts

次により区分したものである。

Personnel shall be classified in the following manner

会計区分 Accounts		対象範囲 Personnel covered
1 普通会計関係 1 Ordinary account		2に掲げる以外の職員 Personnel except those who fall under category 2 below
2 公営事業会計関係 2 Public businesses account	(1) 公営企業会計関係 (地方公営企業法の全部を適用している事業)  Local public enterprises account (enterprises to which all provisions of the Local Public Enterprise Law are applied)	<p>下記の事業に係る職員 Personnel engaged in the following enterprises</p> <ul style="list-style-type: none"> <li>① 水道事業 Water supply</li> <li>② 工業用水道事業 Industrial water supply</li> <li>③ 交通事業（軌道事業、鉄道事業及び自動車運送事業） Transportation (tramways, railroads, and bus transportation)</li> <li>④ 電気事業 Electric supply</li> <li>⑤ ガス事業 Gas supply</li> <li>⑥ 上記事業のほか、<u>地方公営企業法第2条第3項の規定に基づき条例又は規約の定めるところ</u>により、同法第4章（職員の身分取扱）の規定が適用される事業 Other than the above, local public enterprises to which the provisions of Chapter 4 (Treatment of the status of personnel) of the Local Public Enterprise Law are applied in accordance with bylaws or articles of association or union based on Article 2 Paragraph 3 of the Law</li> </ul>
	(2) その他 公営企業 会計関係  (地方公営企業法の財務規定等のみを適用している事業及び法非適用事業)  Other local public enterprises account (enterprises to which only the financial provisions etc. of the Local Public Enterprise Law are applied and enterprises to which the Law is inapplicable)	<p>下記の事業に係る職員（上記(1)の⑥に該当する事業を除く。） Personnel engaged in the following enterprises (excluding enterprises which fall under (1)-⑥ listed above)</p> <ul style="list-style-type: none"> <li>① 簡易水道事業 Small scale water supply</li> <li>② 病院事業（国民健康保険事業の直診勘定に属する病床数20床以上の施設を有する病院を含み、病床数20床以上の施設を有する病院であっても、地方公営企業法（財務規定等）を適用していない独立の伝染病院及び大学附属病院等の一般行政上の目的から経営している病院は除く。） Hospitals (including hospitals with 20 beds or more managed under the national health insurance account, while excluding hospitals with 20 beds or more established for the purpose of general administration such as independently managed isolation hospitals or university hospitals etc. to which financial provisions of the Local Public Enterprise Law are not applied)</li> <li>③ 下水道事業（公共下水道（特定公共下水道及び特定環境保全公共下水道を含む。）、流域下水道、農業集落排水施設、漁業集落排水施設、林業集落排水施設、簡易排水施設、小規模集合排水処理施設、特定地域生活排水処理施設及び個別排水処理施設） Sewerage construction and management (public sewerage (including public sewerage for specific enterprises and public sewerage for preservation of the rural environment), river-basin sewerage, agricultural community sewerage, fishery community sewerage, forestry community sewerage, small-scale sewerage, small-scale community sewerage, special area domestic wastewater treatment facilities (large scale), and special area domestic wastewater treatment facilities (small scale))</li> <li>④ 港湾整備事業（埋立事業並びに荷役機械、上屋、倉庫、貯水場及び船舶の離着岸を補助するための船舶を使用させる事業に限る。） Port development (only reclamation and leasing of cargo-handling machines, storage sheds, warehouses, lumberyards, and tugboats)</li> </ul>

	<p>⑤ 市場事業 Markets</p> <p>⑥ と畜場事業 Slaughterhouses</p> <p>⑦ 観光施設事業（休養宿泊施設事業、索道事業（ロープウェイ、スキーリフト等）及びその他観光事業） Tourism facilities (recreation and lodging facilities, cable ways (ropeways, ski lifts, etc.), and other tourism enterprises)</p> <p>⑧ 宅地造成事業（住宅用地造成事業、内陸工業用地造成事業、臨海土地造成事業、流通業務団地造成事業及び都市開発事業） Land development (residential land development, inland industrial site development, costal land development, distribution facilities site development, and urban area land development)</p> <p>⑨ 有料道路事業、駐車場整備事業 Toll road, parking space development</p> <p>⑩ 介護サービス事業 Care for the elderly service</p> <p>⑪ その他、地方公営企業法第2条第3項の規定に基づき条例又は規約の定めるところにより、同法の財務規定等のみを適用している事業 Other enterprises to which only the financial provisions etc. of the Local Public Enterprise Law are applied in accordance with bylaws or articles of association or union based on Article 2 Paragraph 3 of the Law.</p>
(3) その他事業関係  Other public businesses	<p>下記の事業に係る職員 Personnel engaged in the following businesses</p> <p>① 公立大学附属病院事業（普通会計に属する職員は除く。） Hospitals attached to public colleges and universities (excluding personnel who fall into the category of ordinary account)</p> <p>② 収益事業（競馬、競輪、モーターボート競走、小型自動車競走及び宝くじの各事業） Profit-making activities (horse racing, bicycle racing, motor boat racing, auto racing, and lotteries)</p> <p>③ 国民健康保険事業（直診勘定に係る病床数20床以上の病院を除く。） National health insurance (excluding hospitals with 20 beds or more )</p> <p>④ 老人保健医療事業 Health and medical care for the elderly</p> <p>⑤ 農業共済事業 Agricultural mutual aid</p> <p>⑥ 交通災害共済事業（地方公共団体が条例等により直接行うもの。） Traffic accident mutual aid (only those managed directly by local public bodies in accordance with related bylaws etc.)</p> <p>⑦ 介護保険事業 Elderly care insurance</p> <p>⑧ 後期高齢者医療事業 Medical care for the latter aged</p>



平成19年度

FY 2007

地方公務員の分限処分者数、懲戒処分者数及び刑事処分者数に関する調

The Survey of the Number of the Local Public Service Personnel Subjected to Change in Status against One's Will, Disciplinary Action and Criminal Prosecution Punishment

(平成19年4月1日～平成20年3月31日)

(April 1<sup>st</sup>, 2007 – March 31<sup>st</sup>, 2008)

総務省自治行政局公務員部公務員課

Local Public Service Personnel Division

Local Public Service Personnel Department

Local Administration Bureau

Ministry of Internal Affairs and Communications

地方公務員の分限処分者数、懲戒処分者数及び刑事処分者数に関する調



## 調査の概要

### Description of the survey

1 調査期間 平成19年4月1日から平成20年3月31日までの期間

1 Survey period: From April 1, 2007 to March 31, 2008

2 調査対象団体 都道府県、政令指定都市、特別区、市町村及び一部事務組合等

2 Surveyed organizations: prefectures, ordinance-designated cities, special wards, municipalities, and partial-affairs-associations

なお、各表中「都道府県等」とは、都道府県及び二以上の都道府県が設立している一部事務組合をいうものであり、「市町村等」とは、市町村（政令指定都市を含む。）、特別区及び一部事務組合（二以上の都道府県が設立しているものを除く。）をいうものであること。

In each table, “Prefectures, etc.” means prefectures and partial-affairs-associations established by two or more prefectures.

“Municipalities, etc.” means municipalities (including ordinance-designated cities), special wards and partial-affairs-associations (excluding those established by two or more prefectures).

3 調査対象職員 一般職に属するすべての職員

3 Surveyed personnel: all the personnel engaged in the regular public service

#### 4 留意事項

##### 4 Notes

###### (1) 分限処分者数

(1) The number of the personnel subjected to a change of status against their will

ア 条件附採用期間中の職員及び臨時の任用職員のうち、分限処分に準じる措置が行われたものは、便宜上分限処分に付された者として調査しているものであること。

a. For convenience, personnel in the conditional period of initial appointment and personnel appointed temporarily who are subjected to an action equivalent to a change of status against their will are counted as personnel subjected to such a change of status.

イ 平成19年度中に休職期間が更新された者を新たに休職処分に付された者とみなして調査しているものであること。

- b. Personnel whose period of temporary retirement was extended in FY 2007, are counted as personnel who have been newly subjected to temporary retirement in that fiscal year.

ウ 失職制度は広義の分限として位置付けられるものであるため、欠陥条項に該当する者を分限処分に付された者とみなして調査しているものであること。

- c. As a loss of office according to the Law is treated as a change of status in a broad sense, personnel who fall under the disqualification clause are included in this survey as personnel subjected to a change of status.

#### (2) 懲戒処分者数

- (2) The number of the personnel subjected to disciplinary punishments  
訓告等とは、訓告、文書注意など実質的な制裁を伴わない矯正措置をいうものであること。

Admonishment, etc. means a corrective measure not involving actual punishment, such as admonishment and warning by the use of documents.

#### (3) 刑事処分者数

- (3) The number of the personnel subjected to criminal punishments  
ア 判決等が確定した者の計数を調査しているものであること。
- a. The data of personnel on whom final judgment of the criminal case, etc. has been already rendered are surveyed.

イ 刑事処分が確定する前に懲戒免職処分等により職員としての身分を喪失した者は調査の対象としていないものであること。

- b. Personnel who lost their status as an employee due to disciplinary dismissal, etc. before the judgment of the criminal case was finalized are not included in this survey.

(注) 四捨五入のため、各計数を足したものと合計とが一致しないものがある。

Note: Because of rounding off, the figures for the totals may not be equal to the sums of all items.

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第1表 分限処分者数

Table 1 The number of personnel subjected to a change of status against their will

(単位：人、%)

(Unit : Number of persons, %)

区分		都道府県等 Prefectures	市町村等 Municipalities	合計	
					Total
降任 Demotion	年度 17 FY 2005	17	156	173	
	18 FY 2006	13	367	380	
	19 FY 2007	3	172	175	
免職 Dismissal	17 FY 2005	37	135	172	
	18 FY 2006	35	508	543	
	19 FY 2007	40	184	224	
休職 Temporary retirement	17 FY 2005	16,067	21,564	37,631	
	18 FY 2006	17,304	25,146	42,450	
	19 FY 2007	18,577	28,320	46,897	
降給 Reduction of pay	17 FY 2005	0	1	1	
	18 FY 2006	0	0	0	
	19 FY 2007	0	0	0	
合計 Total	17 FY 2005	16,121	21,856	37,977	
	A 18 FY 2006	17,352	26,021	43,373	
	B 19 FY 2007	18,620	28,676	47,296	
	増減 Change	B-A=C 1,268	2,655	3,923	
		C/A 7.3	10.2	9.0	
失職 Loss of office	17 FY 2005	10	24	34	
	D 18 FY 2006	13	23	36	
	E 19 FY 2007	11	20	31	
	増減 Change	E-D=F ▲ 2	▲ 3	▲ 5	
		F/D ▲ 15.4	▲ 13.0	▲ 13.9	

**第1表 附表1-1 処分事由別分限処分者数（合計）**

Table 1 Appendix Table 1-1 The number of personnel subjected to a change of status against their will by cause (Total number)  
 (単位：人、%)  
 (Unit : Number of persons, %)

区分	勤務実績が良くない場合 (法第28条第1項第1号) ① Unsatisfactory performance of duty (Article 28. 1. (1))	心身の故障の場合 (法第28条第1項第2号第2項第1号) ② Mental or Physical incompetence (Article 28. 1. (2), 2.(1))	職に必要な適格性を欠く場合 (法第28条第1項第3号) ③ Lack of the qualifications for fitness required for the position (Article 28. 1. (3))	職制等の改廃等により過員等を生じた場合 (法第28条第1項第4号) ④ Supernumerary, etc. due to an amendment or abrogation of the regulations for the organization of employment, etc. (Article 28. 1. (4))	刑事事件に関し起訴された場合 (法第28条第2項第2号) ⑤ Being prosecuted in connection with a criminal case (Article 28. 2. (2))	条例に定める事由による場合 (法第27条第2項) ⑥ Causes provided for by by-laws (Article 27. 2)	合計 (①～⑥の計) Total (Total number of ①-⑥)	構成比 Composition	法第28条第4項により失職した者 Loss of office under Article 28.4	
降任 Demotion	17 FY 2005	23	48	73	29	—	—	173	0.5	—
	18 FY 2006	25	48	64	243	—	—	380	0.9	—
	19 FY 2007	17	41	74	43	—	—	175	0.4	—
免職 Dismissal	17 FY 2005	31	30	26	85	—	—	172	0.5	—
	18 FY 2006	35	33	38	437	—	—	543	1.3	—
	19 FY 2007	20	29	25	150	—	—	224	0.5	—
休職 Temporary retirement	17 FY 2005	—	37,287	—	—	69	275	37,631	99.1	—
	18 FY 2006	—	42,043	—	—	87	320	42,450	97.9	—
	19 FY 2007	—	46,525	—	—	59	313	46,897	99.2	—
降給 Reduction of pay	17 FY 2005	—	—	—	—	—	1	1	0.0	—
	18 FY 2006	—	—	—	—	—	0	0	0.0	—
	19 FY 2007	—	—	—	—	—	0	0	0.0	—
合計 Total	17 FY 2005	54	37,365	99	114	69	276	37,977	100.0	—
	18 FY 2006	60	42,124	102	680	87	320	43,373	100.0	—
	19 FY 2007	37	46,595	99	193	59	313	47,296	100.0	—
失職 Loss of office	17 FY 2005	—	—	—	—	—	—	—	—	34
	18 FY 2006	—	—	—	—	—	—	—	—	36
	19 FY 2007	—	—	—	—	—	—	—	—	31

(注) 休職処分者数は、処分件数に着目して計上したものであり、延数であること。

Note : The number of the personnel subjected to temporary retirement shows the total number of actions taken, so the same person may be counted as more than one according to the number of such actions taken in respect of him/her.

**第1表 附表1-2 処分事由別分限処分者数(都道府県等分)**

Table 1 Appendix Table 1-2 The number of personnel subjected to a change of status against their will by cause (Prefectures)

(単位:人、%)

(Unit : Number of persons, %)

区分	勤務実績が良くない場合 (法第28条第1項第1号) ① Unsatisfactory performance of duty (Article 28. 1. (1))	心身の故障の場合 (法第28条第1項第2号第2項第1号) ② Mental or Physical incompetence (Article 28. 1. (2), 2.(1))	職に必要な適格性を欠く場合 (法第28条第1項第3号) ③ Lack of the qualifications for fitness required for the position (Article 28. 1. (3))	職制等の改廃等により過員等を生じた場合 (法第28条第1項第4号) ④ Supernumerary, etc. due to an amendment or abrogation of the regulations for the organization of employment, etc. (Article 28. 1. (4))	刑事事件に関し起訴された場合 (法第28条第2項第2号) ⑤ Being prosecuted in connection with a criminal case (Article 28. 2. (2))	条例に定める事由による場合 (法第27条第2項) ⑥ Causes provided for by by-laws (Article 27. 2)	合計 (①-⑥の計) Total (Total number of ①-⑥)	構成比 Composition	法第28条第4項により失職した者
降任 Demotion	17 FY 2005	8	1	8	0	—	—	17	0.1
	18 FY 2006	4	1	8	0	—	—	13	0.1
	19 FY 2007	0	0	3	0	—	—	3	0.0
免職 Dismissal	17 FY 2005	18	5	14	0	—	—	37	0.2
	18 FY 2006	13	7	15	0	—	—	35	0.2
	19 FY 2007	12	13	15	0	—	—	40	0.2
休職 Temporary retirement	17 FY 2005	—	15,850	—	—	21	196	16,067	99.7
	18 FY 2006	—	17,038	—	—	23	243	17,304	99.7
	19 FY 2007	—	18,310	—	—	23	244	18,577	99.8
降給 Reduction of pay	17 FY 2005	—	—	—	—	—	0	0	0.0
	18 FY 2006	—	—	—	—	—	0	0	0.0
	19 FY 2007	—	—	—	—	—	0	0	0.0
合計 Total	17 FY 2005	26	15,856	22	0	21	196	16,121	100.0
	18 FY 2006	17	17,046	23	0	23	243	17,352	100.0
	19 FY 2007	12	18,323	18	0	23	244	18,620	100.0
失職 Loss of office	17 FY 2005	—	—	—	—	—	—	—	10
	18 FY 2006	—	—	—	—	—	—	—	13
	19 FY 2007	—	—	—	—	—	—	—	11

(注) 休職処分者数は、処分件数に着目して計上したものであり、延数であること。

Note : The number of the personnel subjected to temporary retirement shows the total number of actions taken, so the same person may be counted as more than one according to the number of such actions taken in respect of him/her.

**第1表 附表1－3 処分事由別分限処分者数（市町村等分）**

Table 1 Appendix Table 1-3 The number of personnel subjected to a change of status against their will by cause (Municipalities)  
 (単位：人、%)  
 (Unit : Number of persons, %)

区分	勤務実績が良くない場合 (法第28条第1項第1号) ① Unsatisfactory performance of duty (Article 28. 1. (1))	心身の故障の場合 (法第28条第1項第2号第2項第1号) ② Mental or Physical incompetence (Article 28. 1. (2), 2.(1))	職に必要な適格性を欠く場合 (法第28条第1項第3号) ③ Lack of the qualifications for fitness required for the position (Article 28. 1. (3))	職制等の改廢等により過員等を生じた場合 (法第28条第1項第4号) ④ Supernumerary, etc. due to an amendment or abrogation of the regulations for the organization of employment, etc. (Article 28. 1. (4))	刑事事件に関し起訴された場合 (法第28条第2項第2号) ⑤ Being prosecuted in connection with a criminal case (Article 28. 2. (2))	条例に定める事由による場合 (法第27条第2項) ⑥ Causes provided for by by-laws (Article 27. 2)	合計 (①～⑥の計) Total (Total number of ①-⑥)	構成比 Composition	法第28条第4項により失職した者 Loss of office under Article 28.4	
降任 Demotion	17 FY 2005	15	47	65	29	—	—	156	0.7	—
	18 FY 2006	21	47	56	243	—	—	367	1.4	—
	19 FY 2007	17	41	71	43	—	—	172	0.6	—
免職 Dismissal	17 FY 2005	13	25	12	85	—	—	135	0.6	—
	18 FY 2006	22	26	23	437	—	—	508	2.0	—
	19 FY 2007	8	16	10	150	—	—	184	0.6	—
休職 Temporary retirement	17 FY 2005	—	21,437	—	—	48	79	21,564	98.7	—
	18 FY 2006	—	25,005	—	—	64	77	25,146	96.6	—
	19 FY 2007	—	28,215	—	—	36	69	28,320	98.8	—
降給 Reduction of pay	17 FY 2005	—	—	—	—	—	1	1	0.0	—
	18 FY 2006	—	—	—	—	—	0	0	0.0	—
	19 FY 2007	—	—	—	—	—	0	0	0.0	—
合計 Total	17 FY 2005	28	21,509	77	114	48	80	21,856	100.0	—
	18 FY 2006	43	25,078	79	680	64	77	26,021	100.0	—
	19 FY 2007	25	28,272	81	193	36	69	28,676	100.0	—
失職 Loss of office	17 FY 2005	—	—	—	—	—	—	—	—	24
	18 FY 2006	—	—	—	—	—	—	—	—	23
	19 FY 2007	—	—	—	—	—	—	—	—	20

(注) 休職処分者数は、処分件数に着目して計上したものであり、延数であること。

Note : The number of the personnel subjected to temporary retirement shows the total number of actions taken, so the same person may be counted as more than one according to the number of such actions taken in respect of him/her.

**第1表 附表2-1 休職者数（合計）**

Table 1 Appendix Table 2-1 The number of the personnel subjected to temporary retirement (Total number)

(単位：人)

(Unit : Number of persons)

区分	心身の故障の場合 (法第28条第2項第1号) ① Mental or Physical incompetence (Article 28. 2. (1))	刑事事件に申し起訴された場合 (法第28条第2項第2号) ② Being prosecuted in connection with a criminal case (Article 28. 2. (2))	条例で定める事由による場合 (法第27条第2項) ③ Causes provided for by by- laws (Article 27.2)	合計 (①～③の計)
				Total (Total number of ①-③)
当該年度中に新たな処分又は期間更新が行われ、休職状態にあった者の実数  The actual number of the personnel who are subjected to newly imposed temporary retirement or whose period of temporary retirement is extended during the fiscal year concerned	17 FY 2005	18,258	68	234 18,560
	18 FY 2006	20,530	85	308 20,923
	A 19 FY 2007	21,926	56	305 22,287
当該年度前に処分を受け、当該年度に引き続き休職状態にあった者の実数  The actual number of the personnel who were subjected to temporary retirement in the preceding fiscal years and continued to be in the same status during the fiscal year concerned	17 FY 2005	1,953	22	122 2,097
	18 FY 2006	1,918	23	97 2,038
	B 19 FY 2007	2,128	14	109 2,251
合計 Total	17 FY 2005	20,211	90	356 20,657
	18 FY 2006	22,448	108	405 22,961
	19 FY 2007	24,054	70	414 24,538

(注1) A欄の計数は、第1表附表1-1の「休職」に計上されている計数の内数であること。

(注2) B欄の計数は、第1表附表1-1の「休職」には計上されていないものであり、当該年度中に休職期間の更新が行われていない者に関するものであること。

Note 1 : The figures in column A are included in the figures shown in the column "Temporary retirement" in the Table 1 Appendix Table1-1.

Note 2 : The figures in column B are not included in the figures shown in the column "Temporary retirement" in the Table 1 Appendix Table1-1; these relate to the number of personnel whose period of temporary retirement has not been extended during the fiscal year concerned.

## 第1表 附表2-2 休職者数（都道府県等分）

Table 1 Appendix Table 2-2 The number of the personnel subjected to temporary retirement (Prefectures)

(単位：人)

(Unit : Number of persons)

区分		心身の故障の場合 (法第28条第2項第1号)	刑事事件に申し起訴された場合 (法第28条第2項第2号)	条例で定める事由による場合 (法第27条第2項)	合計 (①～③の計)
		① Mental or Physical incompetence (Article 28. 2. (1))	② Being prosecuted in connection with a criminal case (Article 28. 2. (2))	③ Causes provided for by by- laws (Article 27.2)	Total (Total number of ①-③)
当該年度中に新たな処分又は期間更新が行われ、休職状態にあった者の実数  The actual number of the personnel who are subjected to newly imposed temporary retirement or whose period of temporary retirement is extended during the fiscal year concerned	17 FY 2005	8,960	20	160	9,140
	18 FY 2006	9,664	23	239	9,926
	A 19 FY 2007	10,191	22	243	10,456
当該年度前に処分を受け、当該年度に引き続き休職状態にあった者の実数  The actual number of the personnel who were subjected to temporary retirement in the preceding fiscal years and continued to be in the same status during the fiscal year concerned	17 FY 2005	1,011	6	98	1,115
	18 FY 2006	935	3	74	1,012
	B 19 FY 2007	973	5	73	1,051
合計  Total	17 FY 2005	9,971	26	258	10,255
	18 FY 2006	10,599	26	313	10,938
	19 FY 2007	11,164	27	316	11,507

(注1) A欄の計数は、第1表附表1-2の「休職」に計上されている計数の内数であること。

(注2) B欄の計数は、第1表附表1-2の「休職」には計上されていないものであり、当該年度中に休職期間の更新が行われていない者に関するものであること。

Note 1 : The figures in column A are included in the figures shown in the column "Temporary retirement" in the Table 1 Appendix Table1-2.

Note 2 : The figures in column B are not included in the figures shown in the column "Temporary retirement" in the Table 1 Appendix Table1-2; these relate to the number of personnel whose period of temporary retirement has not been extended during the fiscal year concerned.

## 第1表 附表2-3 休職者数（市町村等分）

Table 1 Appendix Table 2-3 The number of the personnel subjected to temporary retirement (Municipalities)

(単位：人)

(Unit : Number of persons)

区分		心身の故障の場合 (法第28条第2項第1号)  ① Mental or Physical incompetence (Article 28. 2. (1))	刑事事件に申し起訴された場合 (法第28条第2項第2号)  ② Being prosecuted in connection with a criminal case (Article 28. 2. (2))	条例で定める事由による場合 (法第27条第2項)  ③ Causes provided for by by- laws (Article 27.2)	合計 (①～③の計)	
					Total (Total number of ①-③)	
当該年度中に新たな処分又は期間更新が行われ、休職状態にあった者の実数  The actual number of the personnel who are subjected to newly imposed temporary retirement or whose period of temporary retirement is extended during the fiscal year concerned	A	17 FY 2005	9,298	48	74	9,420
		18 FY 2006	10,866	62	69	10,997
		19 FY 2007	11,735	34	62	11,831
当該年度前に処分を受け、当該年度に引き続き休職状態にあった者の実数  The actual number of the personnel who were subjected to temporary retirement in the preceding fiscal years and continued to be in the same status during the fiscal year concerned	B	17 FY 2005	942	16	24	982
		18 FY 2006	983	20	23	1,026
		19 FY 2007	1,155	9	36	1,200
合計  Total		17 FY 2005	10,240	64	98	10,402
		18 FY 2006	11,849	82	92	12,023
		19 FY 2007	12,890	43	98	13,031

(注1) A欄の計数は、第1表附表1-3の「休職」に計上されている計数の内数であること。

(注2) B欄の計数は、第1表附表1-3の「休職」には計上されていないものであり、当該年度中に休職期間の更新が行われていない者に関するものであること。

Note 1 : The figures in column A are included in the figures shown in the column "Temporary retirement" in the Table 1 Appendix Table1-3.

Note 2 : The figures in column B are not included in the figures shown in the column "Temporary retirement" in the Table 1 Appendix Table1-3; these relate to the number of personnel whose period of temporary retirement has not been extended during the fiscal year concerned.

**第2表 懲戒処分者数**  
Table 2 The number of personnel subjected to disciplinary measures

(単位：人、%)  
(Unit : Number of persons, %)

区分	年度	都道府県等 Prefectures	市町村等 Municipalities	合計	
					Total
戒告 Reproof	17 FY 2005	1,110	1,399	2,509	
	18 FY 2006	1,760	1,561	3,321	
	19 FY 2007	13,539	1,669	15,208	
減給 Reduction of pay	17 FY 2005	604	1,236	1,840	
	18 FY 2006	1,002	1,569	2,571	
	19 FY 2007	564	1,464	2,028	
停職 Suspension	17 FY 2005	457	563	1,020	
	18 FY 2006	453	617	1,070	
	19 FY 2007	379	2,130	2,509	
免職 Dismissal	17 FY 2005	231	246	477	
	18 FY 2006	288	341	629	
	19 FY 2007	254	327	581	
合計 Total	17 FY 2005	2,402	3,444	5,846	
	A 18 FY 2006	3,503	4,088	7,591	
	B 19 FY 2007	14,736	5,590	20,326	
	増減 Change	B-A=C	11,233	1,502	12,735
		C/A	320.7	36.7	167.8
訓告等 Admonishment etc.	17 FY 2005	7,142	8,574	15,716	
	D 18 FY 2006	11,997	10,391	22,388	
	E 19 FY 2007	8,829	11,229	20,058	
	増減 Change	E-D=F	▲ 3,166	838	▲ 2,330
		F/D	▲ 26.4	8.1	▲ 10.4

**第2表 附表1-1 処分事由別懲戒処分者数(合計)**

Table 2 Appendix Table 1-1 The number of personnel subjected to disciplinary measures by cause (Total number)

(単位:人、%)

(Unit : Number of persons, %)

区分		法令に違反した場合 (法第29条第1項第1号) ① Actions contrary to laws, by-laws, etc. (Article 29. 1. (1))	職務上の義務に違反し又は 職務を怠った場合 (法第29条第1項第2号) ② Actions contrary to the duties of the position held or neglect of one's duty (Article 29. 1. (2))	全体の奉仕者たるにふさわ しくない非行のあった場合 (法第29条第1項第3号) ③ Misconduct rendering oneself unfit to be a servant of the whole community (Article 29. 1. (3))	合計 (①~③の計) ④ Total (Total number of ①~③)	構成比 Composition
戒告 Reproof	17 FY 2005	926	967	616	2,509	42.9
	18 FY 2006	1,701	1,149	471	3,321	43.7
	19 FY 2007	694	13,886	628	15,208	74.8
減給 Reduction of pay	17 FY 2005	619	733	488	1,840	31.5
	18 FY 2006	990	1,137	444	2,571	33.9
	19 FY 2007	462	1,082	484	2,028	10.0
停職 Suspension	17 FY 2005	472	135	413	1,020	17.4
	18 FY 2006	463	183	424	1,070	14.1
	19 FY 2007	1,114	254	1,141	2,509	12.3
免職 Dismissal	17 FY 2005	189	35	253	477	8.2
	18 FY 2006	291	35	303	629	8.3
	19 FY 2007	278	23	280	581	2.9
合計 Total	17 FY 2005	2,206	1,870	1,770	5,846	100.0
	18 FY 2006	3,445	2,504	1,642	7,591	100.0
	19 FY 2007	2,548	15,245	2,533	20,326	100.0
訓告等 Admonishment etc.	17 FY 2005	4,709	7,761	3,246	15,716	—
	18 FY 2006	10,352	8,215	3,821	22,388	—
	19 FY 2007	6,238	10,150	3,670	20,058	—

第2表 附表1-2 処分事由別懲戒処分者数（都道府県等分）

Table 2 Appendix Table 1-2 The number of personnel subjected to disciplinary measures by cause (Prefectures)

(単位：人、%)

(Unit : Number of persons, %)

区分		法令に違反した場合 (法第29条第1項第1号) ① Actions contrary to laws, by-laws, etc. (Article 29. 1. (1))	職務上の義務に違反し又は 職務を怠った場合 (法第29条第1項第2号) ② Actions contrary to the duties of the position held or neglect of one's duty (Article 29. 1. (2))	全体の奉仕者たるにふさわ しくない非行のあった場合 (法第29条第1項第3号) ③ Misconduct rendering oneself unfit to be a servant of the whole community (Article 29. 1. (3))	合計 (①~③の計) ④ Total (Total number of ①~③)	構成比 Composition
戒告 Reproof	17 FY 2005	534	231	345	1,110	46.2
	18 FY 2006	1,202	346	212	1,760	50.2
	18 FY 2007	324	12,876	339	13,539	91.9
減給 Reduction of pay	17 FY 2005	281	119	204	604	25.1
	18 FY 2006	651	166	185	1,002	28.6
	18 FY 2007	206	167	191	564	3.8
停職 Suspension	17 FY 2005	267	39	151	457	19.0
	18 FY 2006	245	49	159	453	12.9
	18 FY 2007	183	48	148	379	2.6
免職 Dismissal	17 FY 2005	99	5	127	231	9.6
	18 FY 2006	138	4	146	288	8.2
	18 FY 2007	122	5	127	254	1.7
合計 Total	17 FY 2005	1,181	394	827	2,402	100.0
	18 FY 2006	2,236	565	702	3,503	100.0
	18 FY 2007	835	13,096	805	14,736	100.0
訓告等 Admonishment etc.	17 FY 2005	3,029	2,287	1,826	7,142	—
	18 FY 2006	6,985	3,266	1,746	11,997	—
	18 FY 2007	4,071	2,898	1,860	8,829	—

**第2表 附表1－3 処分事由別懲戒処分者数（市町村等分）**

Table 2 Appendix Table 1-3 The number of personnel subjected to disciplinary measures by cause (Municipalities)

(単位：人、%)

(Unit : Number of persons, %)

区分		法令に違反した場合 (法第29条第1項第1号)	職務上の義務に違反し又は職務を怠った場合 (法第29条第1項第2号)	全体の奉仕者たるにふさわしくない非行のあった場合 (法第29条第1項第3号)	合計 (①～③の計)	構成比
		① Actions contrary to laws, by-laws, etc. (Article 29. 1. (1))	② Actions contrary to the duties of the position held or neglect of one's duty (Article 29. 1. (2))	③ Misconduct rendering oneself unfit to be a servant of the whole community (Article 29. 1. (3))	④ Total (Total number of ①-③)	Composition
戒告 Reproof	17 FY 2005	392	736	271	1,399	40.6
	18 FY 2006	499	803	259	1,561	38.2
	19 FY 2007	370	1,010	289	1,669	29.9
減給 Reduction of pay	17 FY 2005	338	614	284	1,236	35.9
	18 FY 2006	339	971	259	1,569	38.4
	19 FY 2007	256	915	293	1,464	26.2
停職 Suspension	17 FY 2005	205	96	262	563	16.3
	18 FY 2006	218	134	265	617	15.1
	19 FY 2007	931	206	993	2,130	38.1
免職 Dismissal	17 FY 2005	90	30	126	246	7.1
	18 FY 2006	153	31	157	341	8.3
	19 FY 2007	156	18	153	327	5.8
合計 Total	17 FY 2005	1,025	1,476	943	3,444	100.0
	18 FY 2006	1,209	1,939	940	4,088	100.0
	19 FY 2007	1,713	2,149	1,728	5,590	100.0
訓告等 Admonishment etc.	17 FY 2005	1,680	5,474	1,420	8,574	—
	18 FY 2006	3,367	4,949	2,075	10,391	—
	19 FY 2007	2,167	7,252	1,810	11,229	—

**第2表 附表2－1 行為別懲戒処分者数（合計）**

Table 2 Appendix Table 2-1 The number of personnel subjected to disciplinary measures by type of misconduct (Total number)

(単位：人)  
(Unit : Number of persons)

区分	戒告			減給			停職			免職			合計			訓告等 Admonishment etc.	
	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007		
1 給与 ・ Appointment and compensation 受験採用の際の虚偽行為 ① Illegitimate acceptance of compensation ② Fraud in examination or appointment	30	7	28	9	17	30	5	16	6	1	2	2	45	42	66	71	67
その他 ③ Others	1	1	0	1	17	0	1	4	1,563	0	2	5	3	24	1,568	5	12
計　(①～③の計)　④ Total (Total number of ①-③)	0	2	1	3	6	0	0	0	0	1	0	3	9	1	48	36	15
2 守秘義務違反 ⑤ Actions contrary to the duty of preservation of secrecy	31	10	29	13	40	30	6	20	1,569	1	5	7	51	75	1,635	124	115
職務専念義務違反 ⑥ Actions contrary to the duty of devotion to service	12	11	14	9	5	12	4	10	8	0	3	3	25	29	37	55	56
政治的行為違反 ⑦ Actions in violation of the restriction on political activities	169	119	94	165	133	124	13	18	45	4	4	4	351	274	267	459	461
政治的行為違反 ⑧ Acts of dispute	0	0	0	0	0	0	1	0	1	0	0	0	1	0	1	4	3
その他 ⑨ Others	0	5	2	0	0	0	0	0	0	0	0	0	0	5	2	6	16
計　(⑧・⑨の計)　⑩ Total (Total number of ⑧-⑨)	74	93	12,811	0	6	25	77	56	38	0	0	0	151	150	12,872	119	1,330
一般服務関係 ⑪ Performance of duty	12	9	19	9	17	9	19	6	9	9	0	1	2	35	28	49	50
営利企業等従事制限違反 ⑫ Absence, lateness, leaving office early, poor work behavior, etc.	53	68	54	68	75	81	48	65	84	9	17	4	178	225	223	93	94
欠勤・遅刻・勤務態度の不良等 ⑬ Disobedience to superior's orders on engagement in a commercial enterprise	0	11	0	1	0	0	3	1	0	0	0	0	1	15	1	7	30
職務命令違反 ⑭ to performance of duty	167	129	169	83	58	109	39	47	51	5	5	2	294	239	331	339	3,018
信用失墜行為 ⑮ Acts causing discredit	275	840	306	244	577	273	152	157	152	69	75	63	740	1,649	794	1,150	4,778
その他 ⑯ Others	270	462	371	186	563	385	70	78	100	7	18	20	533	1,121	876	3,214	3,339
計　(⑮～⑯、⑩～⑯の計)　⑰ Total (Total number of ⑮-⑯ and ⑩-⑯)	1,032	1,742	13,638	773	1,427	1,028	410	443	489	94	123	98	2,309	3,735	15,453	5,496	11,220
3 一般非行 ⑱ General misconduct	15	15	10	33	41	23	41	37	28	14	10	8	103	103	69	25	65
傷害・暴行の刑法違反 ⑲ Injury infliction, assault and battery	54	33	48	79	100	90	125	133	114	124	136	115	382	402	367	332	254
金銭・異性關係等の非行 ⑳ Financial or marital misconduct	52	45	46	105	104	92	85	94	96	54	91	76	296	334	310	299	315
その他 ㉑ Others	6	0	1	10	0	0	2	1	7	5	12	13	16	29	20	24	13
計　(⑲～㉑の計)　㉒ Total (Total number of ⑲-㉑)	121	93	104	217	245	205	251	264	238	192	237	199	781	839	746	636	715
4 収賄 Bribe-taking, etc.	0	1	0	0	1	3	0	0	0	18	27	15	18	29	18	0	2
横領 Embezzlement	167	146	126	61	59	49	17	22	12	3	10	6	87	102	98	92	130
その他 ㉔ Others	728	653	609	403	333	270	327	301	187	70	114	146	1,528	1,401	1,212	3,557	3,949
計　(㉒～㉔の計)　㉕ Total (Total number of ㉒-㉔)	895	799	735	464	392	319	344	323	199	73	122	148	1,776	1,636	1,404	5,072	5,485
5 道路交通法違反 Violation of the Road Traffic Law	2,086	2,651	14,707	1,478	2,117	1,591	1,015	1,067	2,506	477	629	581	5,056	6,464	19,385	11,361	17,466
監督責任 Supervisory responsibility	423	670	501	362	454	437	5	3	0	0	0	0	790	1,127	941	4,335	4,922
合計　(㉖～㉗の計)　㉘ Total (Total number of ㉖-㉗)	2,509	3,321	15,208	1,840	2,571	2,028	1,020	1,070	2,509	477	629	581	5,846	7,591	20,326	15,716	22,388
合計　(㉙～㉚の計)　㉛ Total (Total number of ㉙-㉚)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	20,058

**第2表 附表2－2 行為別懲戒処分者数（都道府県等分）**

Table 2 Appendix Table 2-2 The number of personnel subjected to disciplinary measures by type of misconduct (Prefectures)

(単位：人)  
(Unit : Number of persons)

区分	戒告			減給			停職			免職			合計			訓告等 Admonishment etc.	
	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007		
1 給与・任用関係	諸給与の不正領得① 受験採用の虚偽行為② 他③ Others	0	0	0	0	0	3	23	1	6	24	3	5	5	1	0	1
	計(①～③の計)④ Total (Total number of ①-③)	0	1	0	0	0	3	0	0	0	0	39	0	0	0	0	39
2 職務専念義務違反⑤ 政治的行為違反⑥ 違法な職員組合運動⑦ 争議行為⑧ その他⑨ Others	3	9	8	2	2	6	1	14	24	3	8	44	1	0	1	31	26
	計(⑧、⑨の計)⑩ Total (Total number of ⑧-⑨)	18	16	16	17	17	4	0	4	1	0	1	1	6	13	16	26
3 喪害・暴行の刑法違反⑪ 金銭・異性関係等の非行⑫ 横領⑬ Bribe-taking, etc. その他⑭ Others	9	10	4	15	20	13	15	15	7	4	5	1	43	50	25	19	60
	計(⑪～⑭の計)⑯ Total (Total number of ⑪-⑯)	389	1,047	12,923	201	578	241	186	174	166	55	47	43	831	1,846	13,373	1,800
4 収賄・横領⑯ Bribe-taking, etc. その他⑰ Others	23	21	24	61	58	57	35	38	39	29	47	39	148	164	159	203	171
	計(⑯～⑰の計)⑱ Total (Total number of ⑯-⑰)	69	48	58	131	141	111	109	124	94	106	137	102	415	450	365	494
5 道路交通法違反⑲ Violation of the Road Traffic Law	0	0	0	0	0	0	0	0	0	0	0	21	39	28	23	44	29
監督	本人の行為(④+⑯+⑰+⑲) Misconduct of self 責任⑳ Supervisory responsibility	1,015	1,542	13,388	564	920	518	455	452	379	231	288	254	2,285	3,202	14,539	5,572
合計	(29、30の計) Total (Total number of 29, 30)	95	218	151	40	82	46	2	1	0	0	0	137	301	197	1,570	1,939
		1,110	1,760	13,539	604	1,002	564	457	453	379	231	288	254	2,402	3,503	14,736	7,142
																11,997	8,829

第2表 附表2-3 行為別懲戒処分者数（市町村等分）

Table 2 Appendix Table 2-3 The number of personnel subjected to disciplinary measures by type of misconduct (Municipalities)

(単位：人)  
(Unit : Number of persons)

区分	戒告			減給			停職			免職			合計			訓告等 Admonition etc.	
	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007	17 FY 2005 FY 2006	18 FY 2006 FY 2007	19 FY 2007		
1 給与 ・ Appointment and compensation 受験採用の際の虚偽行為 ① Illegitimate acceptance of compensation ② Fraud in examination or appointment	4	4	5	8	11	6	2	11	1	0	2	1	14	28	13	33	21
その他 ③ Others	1	1	0	1	12	0	1	1	1	1,524	0	2	5	3	16	1,529	5
計 (①～③の計) ④ Total (Total number of ①-③)	0	1	1	3	3	0	0	0	0	0	1	0	3	5	1	2	36
2 政治的行為 ⑤ 違反 Actions contrary to the duty of preservation of secrecy	5	6	6	12	26	6	3	12	1,525	0	5	6	20	49	1,543	40	59
職務専念義務違反 ⑥ Actions contrary to the duty of devotion to service	9	2	6	7	3	6	3	9	7	0	2	2	19	16	21	29	32
政治的行為 ⑦ Actions in violation of the restriction on political activities	0	0	0	0	0	0	1	0	1	0	0	0	0	1	0	1	2
違法な職員組合運動 ⑧ Engaged in illegal activities of personnel organizations	31	51	208	0	6	10	4	3	0	0	0	0	41	61	217	24	1,252
計 (⑨の計) ⑩ Total (Total number of ⑧-⑨)	0	4	1	0	0	0	0	0	0	0	0	0	0	4	1	1	10
一般服務関係 ⑪ Performance of duty	31	55	209	0	6	10	4	3	0	0	0	0	41	65	218	25	1,262
公職選挙法違反 ⑫ Violation of the Public Offices Election Law	5	6	16	12	6	15	5	5	8	0	1	1	22	18	40	16	20
職務命令違反 ⑬ Disobedience to superior's orders on matters pertaining to performance of duty	42	60	37	56	58	62	38	53	67	6	16	4	142	187	170	59	55
信用失墜行爲 ⑭ Acts causing discredit	156	184	223	177	186	207	100	98	27	39	32	460	509	560	620	731	974
その他 ⑮ Others	167	225	249	124	443	300	43	49	63	2	9	11	336	726	623	2,317	1,795
計 (⑮～⑯、⑰～⑯の計) ⑯ Total (Total number of ⑯-⑯ and ⑰-⑯)	643	695	915	572	849	787	224	269	323	39	76	55	1,478	1,889	2,080	3,696	4,896
一般非行関係 ⑰ 傷害・暴行の刑法違反 ⑱ Violation of the Penal Code (Injury infliction, assault and battery)	6	5	6	18	21	10	26	22	21	10	5	7	60	53	44	6	11
金銭・異性関係等の非行 ⑲ Financial or marital misconduct	17	16	18	24	37	49	66	62	66	51	51	53	158	166	186	60	45
計 (⑳～㉑の計) ㉑ Total (Total number of ㉑-㉑)	52	45	46	86	104	94	142	140	144	86	100	97	366	389	381	162	194
4 収賄 ⑳ 横領 ⑳ Embezzlement	0	1	0	1	3	0	0	13	22	11	13	24	14	0	2	0	0
監督等 ⑳ 職務遂行 ⑳ In the course of duty	111	102	75	44	40	39	14	15	10	1	3	1	170	160	125	841	904
道交法違反 ⑳ Violation of the Road Traffic Law	253	254	276	190	165	139	174	167	114	24	54	67	641	640	596	1,045	1,344
本人の行為 ⑳ Misconduct of self	1,071	1,109	1,319	914	1,197	1,073	560	615	2,127	246	341	327	2,791	3,262	4,846	5,789	7,408
監督責任 ⑳ Supervisory responsibility	328	452	350	322	372	391	3	2	3	0	0	0	653	826	744	2,735	2,983
合計 ⑳ の計 ㉒～㉓の計 ㉔ Total (Total number of ㉒-㉓)	1,399	1,561	1,236	1,569	1,464	563	617	2,130	246	341	327	3,444	4,088	5,590	8,574	10,391	11,229

**第3表 刑事処分者数**  
Table 3 The number of personnel subjected to criminal punishments

(単位：人、%)  
(Unit : Number of persons, %)

区分		都道府県等 Prefectures etc.	市町村等 Municipalities etc.	合計	
					Total
懲役 Imprisonment with work	17 FY 2005	4	18	18	22
	18 FY 2006	8	22	22	30
	19 FY 2007	7	13	13	20
禁錮 Imprisonment	17 FY 2005	7	12	12	19
	18 FY 2006	8	10	10	18
	19 FY 2007	5	10	10	15
罰金 Fine	17 FY 2005	1,428	438	438	1,866
	18 FY 2006	1,286	490	490	1,776
	19 FY 2007	1,143	451	451	1,594
科料 Petty fine	17 FY 2005	10	10	10	20
	18 FY 2006	8	66	66	74
	19 FY 2007	23	32	32	55
合計 Total	17 FY 2005	1,449	478	478	1,927
	A 18 FY 2006	1,310	588	588	1,898
	B 19 FY 2007	1,178	506	506	1,684
	増減 Change	B-A=C  C/A	▲ 132  ▲ 10.1	▲ 82  ▲ 13.9	▲ 214  ▲ 11.3

**第3表 附表一 事件別刑事処分者数（合計）**

Table 3 Appendix Table 1 The number of personnel subjected to criminal punishments by type of cases (Total number)

(単位：人、%)

(Unit : Number of persons, %)

区分	① Bribe-taking (Articles 197～ 197-4 of the Penal Code)	② Embezzlement (Articles 252～ 254 of the Penal Code)	③ Injury infliction, assault and battery (Articles 204～ 211 of the Penal Code)	④ Violation of the Public Offices Election Law	道路交通法違反による場合 Violation of the Road Traffic Law			⑧ Others	⑨ Total (Total number of ①, ②, ③, ④, ⑦ and ⑧)	構成比 Composition	
					⑤ In the course of duty	⑥ In other cases	小計 (⑤、⑥の計) Subtotal (Total number of ⑤ and ⑥)				
懲役 Imprisonment with work	17 FY 2005	2	0	3	0	1	5	6	11	22	1.1
	18 FY 2006	2	1	2	0	0	5	5	20	30	1.6
	19 FY 2007	1	2	1	0	0	3	3	13	20	1.2
禁錮 Imprisonment	17 FY 2005	0	0	1	0	3	15	18	0	19	1.0
	18 FY 2006	0	0	0	0	1	16	17	1	18	0.9
	19 FY 2007	0	0	0	0	0	13	13	2	15	0.9
罰金 Fine	17 FY 2005	0	0	48	1	185	1,536	1,721	96	1,866	96.8
	18 FY 2006	0	1	39	4	163	1,438	1,601	131	1,776	93.6
	19 FY 2007	0	0	27	2	162	1,280	1,442	123	1,594	94.7
科料 Petty fine	17 FY 2005	0	0	1	0	4	10	14	5	20	1.0
	18 FY 2006	0	1	0	0	15	52	67	6	74	3.9
	19 FY 2007	0	0	0	0	13	41	54	1	55	3.3
合計 Total	17 FY 2005	2	0	53	1	193	1,566	1,759	112	1,927	100.0
	18 FY 2006	2	3	41	4	179	1,511	1,690	158	1,898	100.0
	19 FY 2007	1	2	28	2	175	1,337	1,512	139	1,684	100.0

**第3表 附表-2 事件別刑事処分者数（都道府県等分）**

Table 3 Appendix Table 2 The number of personnel subjected to criminal punishments by type of cases (Prefectures)

(単位：人、%)

(Unit : Number of persons, %)

区分		① Bribe-taking (Articles 197～ 197-4 of the Penal Code)	② Embezzlement (Articles 252～ 254 of the Penal Code)	③ Injury infliction, assault and battery (Articles 204～ 211 of the Penal Code)	④ Violation of the Public Offices Election Law	道路交通法違反による場合 Violation of the Road Traffic Law			⑧ Others	⑨ Total (Total number of ①, ②, ③, ④, ⑦ and ⑧)	構成比 Composition
						職務遂行中 In the course of duty	その他 In other cases	小計 (⑤、⑥の計) Subtotal (Total number of ⑤ and ⑥)			
懲役 Imprisonment with work	17 FY 2005	0	0	0	0	1	0	1	3	4	0.3
	18 FY 2006	0	1	1	0	0	1	1	5	8	0.6
	19 FY 2007	1	0	0	0	0	1	1	5	7	0.6
禁錮 Imprisonment	17 FY 2005	0	0	1	0	1	5	6	0	7	0.5
	18 FY 2006	0	0	0	0	1	7	8	0	8	0.6
	19 FY 2007	0	0	0	0	0	5	5	0	5	0.4
罰金 Fine	17 FY 2005	0	0	22	0	157	1,195	1,352	54	1,428	98.6
	18 FY 2006	0	1	17	0	130	1,064	1,194	74	1,286	98.2
	19 FY 2007	0	0	6	0	128	946	1,074	63	1,143	97.0
科料 Petty fine	17 FY 2005	0	0	0	0	3	4	7	3	10	0.7
	18 FY 2006	0	1	0	0	0	3	3	4	8	0.6
	19 FY 2007	0	0	0	0	5	18	23	0	23	2.0
合計 Total	17 FY 2005	0	0	23	0	162	1,204	1,366	60	1,449	100.0
	18 FY 2006	0	3	18	0	131	1,075	1,206	83	1,310	100.0
	19 FY 2007	1	0	6	0	133	970	1,103	68	1,178	100.0

**第3表 附表-3 事件別刑事処分者数（市町村等分）**

Table 3 Appendix Table 3 The number of personnel subjected to criminal punishments by type of cases (Municipalities)

(単位：人、%)

(Unit : Number of persons, %)

区分		① Bribe-taking (Articles 197~197-4 of the Penal Code)	② Embezzlement (Articles 252~254 of the Penal Code)	③ Injury infliction, assault and battery (Articles 204~211 of the Penal Code)	④ Violation of the Public Offices Election Law	道路交通法違反による場合 Violation of the Road Traffic Law			⑧ Others	⑨ Total (Total number of ①, ②, ③, ④, ⑦ and ⑧)	構成比 Composition
						職務遂行中 In the course of duty	その他 In other cases	小計 (⑤、⑥の計) Subtotal (Total number of ⑤ and ⑥)			
懲役 Imprisonment with work	17 FY 2005	2	0	3	0	0	5	5	8	18	3.8
	18 FY 2006	2	0	1	0	0	4	4	15	22	3.7
	19 FY 2007	0	2	1	0	0	2	2	8	13	2.6
禁錮 Imprisonment	17 FY 2005	0	0	0	0	2	10	12	0	12	2.5
	18 FY 2006	0	0	0	0	0	9	9	1	10	1.7
	19 FY 2007	0	0	0	0	0	8	8	2	10	2.0
罰金 Fine	17 FY 2005	0	0	26	1	28	341	369	42	438	91.6
	18 FY 2006	0	0	22	4	33	374	407	57	490	83.3
	19 FY 2007	0	0	21	2	34	334	368	60	451	89.1
科料 Petty fine	17 FY 2005	0	0	1	0	1	6	7	2	10	2.1
	18 FY 2006	0	0	0	0	15	49	64	2	66	11.2
	19 FY 2007	0	0	0	0	8	23	31	1	32	6.3
合計 Total	17 FY 2005	2	0	30	1	31	362	393	52	478	100.0
	18 FY 2006	2	0	23	4	48	436	484	75	588	100.0
	19 FY 2007	0	2	22	2	42	367	409	71	506	100.0

# 市町村数の変遷と明治・昭和の大合併の特徴

Changes in the Number of Municipalities  
and the Characteristics of the mass Amalgamations  
in the Meiji and Showa Eras

•

市町村数の推移グラフ

Trends in the Number of Municipalities

総務省

Ministry of Internal Affairs and Communications

昭和町  
市  
の変遷  
大合併  
の特徴  
と明治



## 市町村数の変遷と明治・昭和の大合併の特徴

### Changes in the number of municipalities and the characteristics of the mass amalgamations in the Meiji and Showa Eras

年月 Time	市 Cities	町 Towns	村 Villages	計 Total	備考 Remarks
明治 21 年 1888	—		(71,314)	71,314	

#### 「明治の大合併」

近代的地方自治制度である「市制町村制」の施行に伴い、行政上の目的（教育、徵税、土木、救済、戸籍の事務処理）に合った規模と自治体としての町村の単位（江戸時代から引き継がれた自然集落）との隔たりをなくすために、町村合併標準提示（明治 21 年 6 月 13 日内務大臣訓令第 352 号）に基づき、約 300～500 戸を標準規模として全国的に行われた町村合併。結果として、町村数は約 5 分の 1 に。

#### “The mass amalgamations of the Meiji era”

Before the enforcement of the City Code and the “Town and Village Code” which aimed to establish a modern system of local administration, mergers of towns and villages were carried out nationwide by setting a standard of about 300-500 households in one town or village on the basis of the Announcement of the Standard for the Mergers of Towns and Villages (Home Minister Directive No. 352 issued on June 13, 1888), in order to enlarge the size of towns and villages at that time from a size that reflected that of natural communities in the Edo period to a size that was suitable for the effective administration of education, tax collection, public works, relief work, and the family register. As a result, the number of towns and villages decreased to about one-fifth.

明治 22 年 1889	39	(15,820)		15,859	市制町村制施行（明治 22 年 4 月 1 日） (明治 21 年 4 月 17 日 法律第 1 号) Enforcement of the City Code and the Town and Village Code (April 1st, 1889) (Promulgated on April 17th, 1888 Law No.1)
大正 11 年 1922	91	1,242	10,982	12,315	
昭和 20 年 10 月 October, 1945	205	1,797	8,518	10,520	
昭和 22 年 8 月 August, 1947	210	1,784	8,511	10,505	地方自治法施行 (昭和 22 年 5 月 3 日 法律第 67 号) Enforcement of the Local Autonomy Law (May 3rd, 1947 Law No.67)
昭和 28 年 10 月 October, 1953	286	1,966	7,616	9,868	町村合併促進法施行 (昭和 28 年 10 月 1 日 法律第 258 号) Enforcement of the Law for the Promotion of the Mergers of Towns and Villages (October 1st, 1953 Law No.258)

## 「昭和の大合併」

戦後、新制中学校の設置管理、市町村消防や自治体警察の創設の事務、社会福祉、保健衛生関係の新しい事務が市町村の事務とされ、行政事務の能率的処理のためには規模の合理化が必要とされた。昭和 28 年の町村合併促進法（第 3 条「町村はおおむね、8000 人以上の住民を有するのを標準」）及びこれに続く昭和 31 年の新市町村建設促進法により、「町村数を約 3 分の 1 に減少することを目途」とする町村合併促進基本計画（昭 28 年 10 月 30 日閣議決定）の達成を図ったもの。約 8000 人という数字は、新制中学校 1 校を効率的に設置管理していくために必要と考えられた人口。昭和 28 年から昭和 36 年までに、市町村数はほぼ 3 分の 1 に。

### “The mass amalgamations of the Showa era”

After World War II, administrative tasks such as the construction and management of junior high schools under the new education system, fire defense and police administration, and functions related to social welfare, health and sanitation, were newly assigned to municipalities, requiring rationalization of the size of municipalities so as to enable effective and efficient management of their tasks. The national government aimed to achieve the Basic Plan for the Promotion of the Mergers of Towns and Villages (decided by the Cabinet on October 30, 1953) which aimed at a decrease in the number of towns and villages to about one-third, increase in the number of towns and villages to about one-third, Mergers of Towns and Villages enacted in 1953, of which Article 3 provides that towns and villages shall have a population of about 8000 or more as a standard, and the Law for the Promotion of Construction of New Municipalities enacted in 1956 replacing the Merger Law. The population of about 8000 was taken as a target because it was considered necessary for a municipality to have such a population size as the minimum for the effective management of one junior high school. The number of municipalities actually decreased to about one-third between 1953 and 1961.

昭和 31 年 4 月 April, 1956	495	1,870	2,303	4,668	新市町村建設促進法施行 (昭和 31 年 6 月 30 日 法律第 164 号) Enforcement of the Law for the Promotion of Construction of New Municipalities (June 30th, 1956 Law No.164)
昭和 31 年 9 月 September, 1956	498	1,903	1,574	3,975	町村合併促進法失効 (昭和 31 年 9 月 30 日) Expiry of Law for the Promotion of the Mergers of Towns and Villages (September 30th, 1956)
昭和 36 年 6 月 June, 1961	556	1,935	981	3,472	新市町村建設促進法一部失効 (昭和 36 年 6 月 29 日) Partial Expiry of the Law for the Promotion of Construction of New Municipalities (June 29th, 1961)
昭和 37 年 10 月 October, 1962	558	1,982	913	3,453	市の合併の特例に関する法律施行 (昭和 37 年 5 月 10 日 法律第 118 号) Enforcement of the Law on Special Cases of City Mergers (May 10th, 1962 Law No.118)
昭和 40 年 4 月 April, 1965	560	2,005	827	3,392	市町村の合併の特例に関する法律施行 (昭和 40 年 3 月 29 日 法律第 6 号) Enforcement of the Law on Special Measures for the Mergers of Cities (March 29th, 1965 Law No.6)
昭和 50 年 4 月 April, 1975	643	1,974	640	3,257	市町村の合併の特例に関する法律の一部を改正する法律施行 (昭和 50 年 3 月 28 日 法律第 5 号) Enforcement of the Law Concerning Partial Amendments of the Law on Special Measures for Municipal Mergers (March 28th, 1975 Law No.5)
昭和 60 年 4 月	651	2,001	601	3,253	市町村の合併の特例に関する法律の一部を改正する法律施行 (昭和 60 年 3 月 30 日 法律第 14 号)

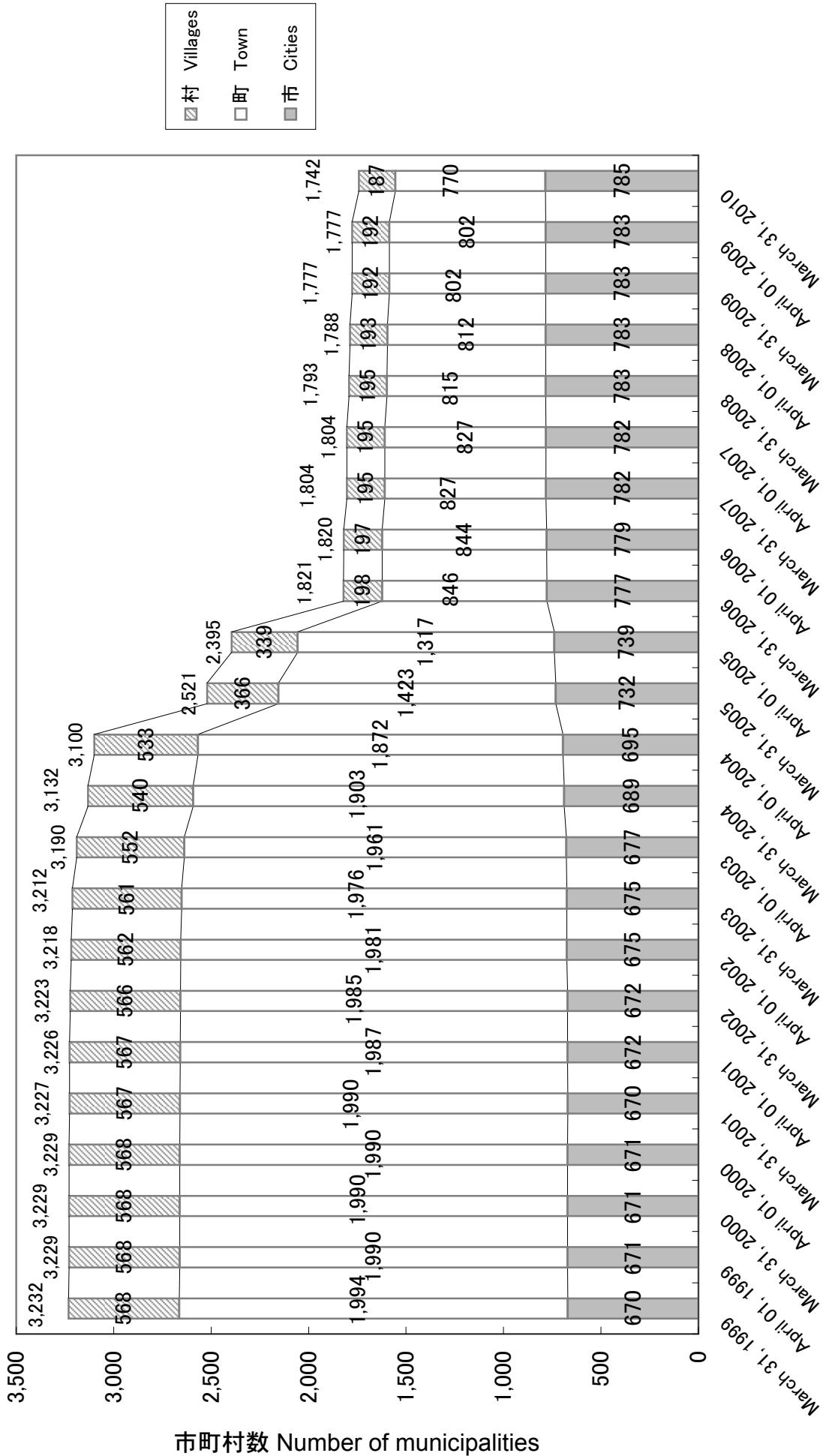
April, 1985					Enforcement of the Law Concerning Partial Amendments of the Law on Special Measures for Municipal Mergers (March 30th, 1985 Law No.14)
平成 7 年 4 月 April, 1995	663	1,994	577	3,234	市町村の合併の特例に関する法律の一部を改正する法律施行 (平成 7 年 3 月 29 日 法律第 50 号) Enforcement of the Law Concerning Partial Amendments of the Law on Special Measures for Municipal Mergers (March 29th, 1995 Law No.50)
平成 11 年 4 月 April, 1999	671	1,990	568	3,229	地方分権の推進を図るための関係法律の整備等に関する法律一部施行 (平成 11 年 7 月 16 日 法律第 87 号) Partial enforcement of the Law Concerning the Provisions of Laws concerned with the Promotion of Decentralization (July 16th, 1999 Law No.87)
平成 14 年 4 月 April, 2002	675	1,981	562	3,218	地方自治法等の一部を改正する法律一部施行 (平成 14 年 3 月 30 日 法律第 4 号) Partial enforcement of the Law concerning Partial Amendments of the Local Autonomy Law, etc. (March 30th, 2002 Law No.4)
平成 16 年 5 月 April, 2004	695	1,872	533	3,100	市町村の合併の特例に関する法律の一部を改正する法律施行 (平成 16 年 5 月 26 日 法律第 58 号) Enforcement of the Law Concerning Partial Amendments of the Law on Special Measures for Municipal Mergers (May 26th, 2004 Law No.58)
平成 17 年 4 月 April, 2005	739	1,317	339	2,395	市町村の合併の特例等に関する法律施行 (平成 16 年 5 月 26 日法律第 59 号) Enforcement of the Law on Special Measures for Municipal Mergers, etc. (May 26th, 2004 Law No.59)
平成 18 年 3 月 March, 2006	777	846	198	1,821	市町村の合併の特例に関する法律 経過措置終了 Expiry of the transitional measures of the Law on Special Measures for Municipal Mergers
平成 18 年 4 月 April, 2006	779	844	197	1,820	単独市制施行 1 件含む Figures including the case of one municipality obtaining the status of a city without a merger
平成 19 年 3 月 March, 2007	782	830	195	1,807	平成 18 年 11 月 10 日時点の見込み The outlook for mergers as of November 10, 2006
平成 20 年 11 月 November, 2008	783	808	193	1,784	平成 20 年 4 月 15 日時点の見込み The outlook for mergers as of April 15, 2008.
平成 21 年 3 月 March, 2009	783	803	193	1,779	平成 21 年 3 月 30 日時点の見込み The outlook for mergers as of March 30, 2009.
平成 22 年 2 月 February, 2010	783	801	189	1,773	平成 22 年 2 月 1 日時点の見込み The outlook for mergers as of February 1, 2010.
平成 22 年 3 月 March, 2010	785	770	187	1,742	平成 21 年 11 月 19 日時点の見込み The outlook for mergers as of November 19, 2009

(注) 平成 22 年 3 月 31 日現在 市 786、町 757、村 184、計 1,727

Note 31st of March, 2010 City 786, Town 757, Village 184, Total 1,727

## H11.3.31以降の市町村数の変遷

### Changes in the number of municipalities since the 31th of march, 1999



(注) 2010年3月31日の数字は、2009年11月時点の見込み。  
Note: The number of March 31, 2010 is the outlook for mergers as of November, 2009.

# 地方公共団体における行政評価の 取組状況

Implementation of Administration Assessment by Local Public

(平成 20 年 10 月 1 日現在)  
Bodies (As of October 1, 2008)

総務省

Ministry of Internal Affairs and Communications



# 地方公共団体における行政評価の取組状況

(平成 20 年 10 月 1 日現在)

Implementation of Administration Assessment by Local Public Bodies

(As of October 1, 2008)

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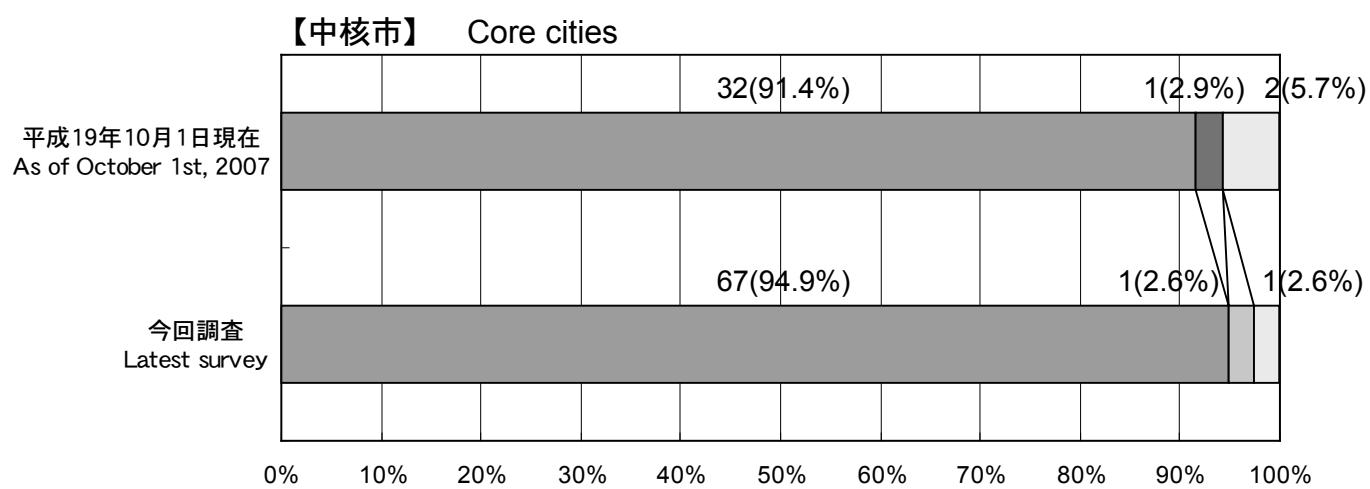
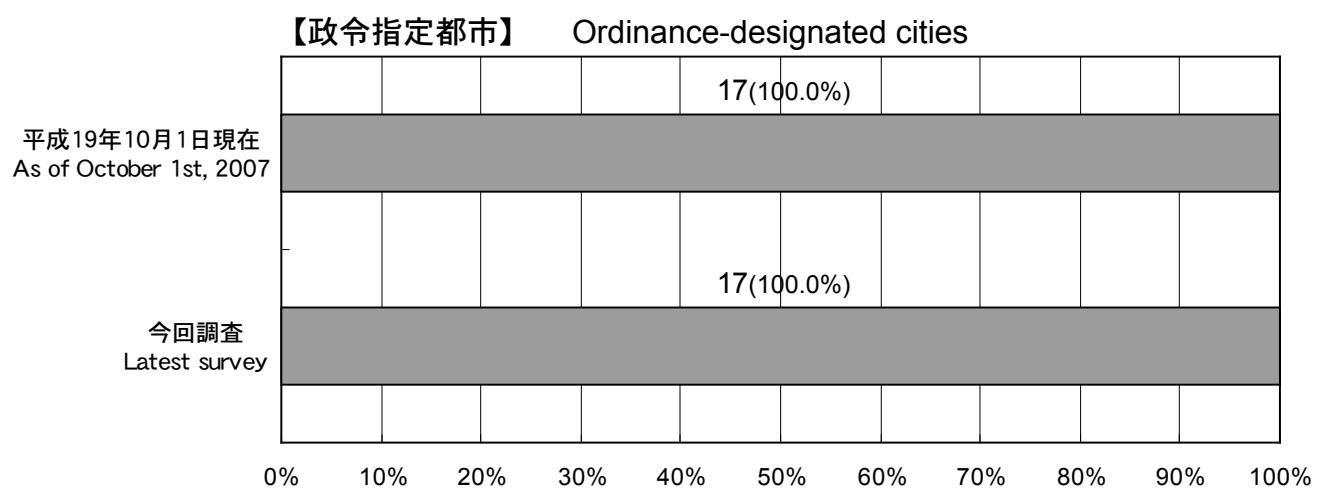
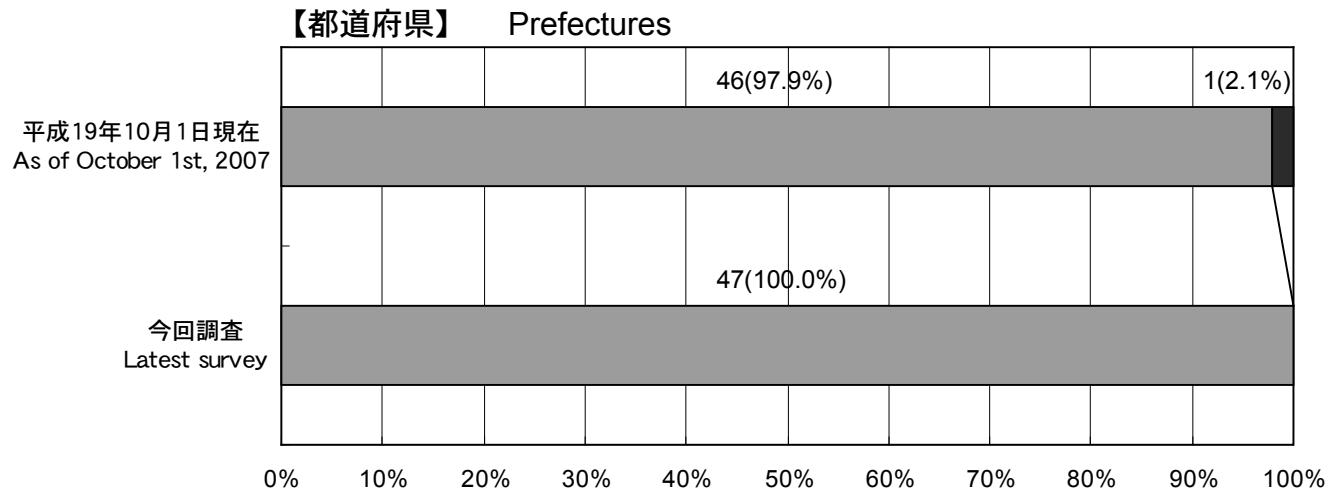
**1. 行政評価の導入状況**  
Introduction of administration assessment

	都道府県 Prefectures				政令指定都市 Ordinance-designated cities					
	今回調査 Latest survey		平成19年10月1日現在 As of October 1st, 2007		対昨年度比 Percentage of change from the previous survey	今回調査 Latest survey		平成19年10月1日現在 As of October 1st, 2007		対昨年度比 Percentage of change from the previous survey
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage		団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	
既に導入済み Already introduced	47	100.0	46	97.9	2.1	17	100.0	17	100.0	-
試行中 Under trial	0	0.0	0	0.0	-	0	0.0	0	0.0	-
検討中(導入時期決定) Under consideration (Timing fixed)	0	0.0	0	0.0	-	0	0.0	0	0.0	-
検討中(導入時期未定) Under consideration (Timing unfixed)	0	0.0	0	9.0	-	0	0.0	0	0.0	-
該当なし Others	0	0.0	1	2.1	△ 2.1	0	0.0	0	0.0	-
合計 Total	47		47			17		17		

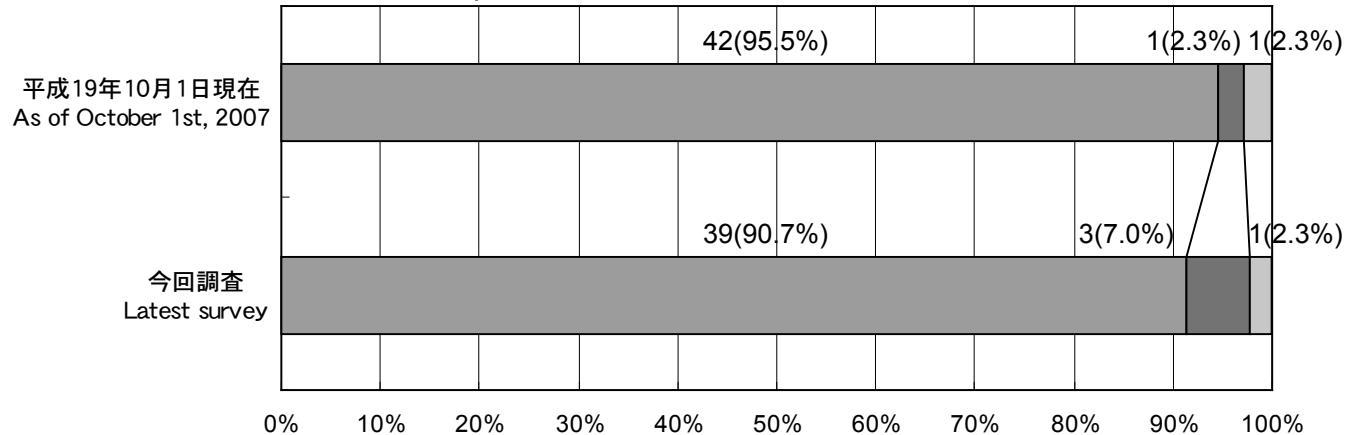
	中核市 Core cities				特例市 Special case cities					
	今回調査 Latest survey		平成19年10月1日現在 As of October 1st, 2007		対昨年度比 Percentage of change from the previous survey	今回調査 Latest survey		平成19年10月1日現在 As of October 1st, 2007		対昨年度比 Percentage of change from the previous survey
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage		団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	
既に導入済み Already introduced	37	94.9	32	91.4	3.5	39	90.7	42	95.5	△ 4.8
試行中 Under trial	0	0.0	1	2.9	△ 2.9	3	7.0	1	2.3	4.7
検討中(導入時期決定) Under consideration (Timing fixed)	1	2.6	0	0.0	2.6	1	2.3	1	2.3	-
検討中(導入時期未定) Under consideration (Timing unfixed)	1	2.6	2	5.7	△ 3.1	0	0.0	0	0.0	-
該当なし Others	0	0.0	0	0.0	-	0	0.0	0	0.0	-
合計 Total	39		35			43		44		

	市区 Other cities and special wards				町村 Towns and villages					
	今回調査 Latest survey		平成19年10月1日現在 As of October 1st, 2007		対昨年度比 Percentage of change from the previous survey	今回調査 Latest survey		平成19年10月1日現在 As of October 1st, 2007		対昨年度比 Percentage of change from the previous survey
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage		団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	
既に導入済み Already introduced	460	65.1	420	59.2	5.9	246	24.5	207	20.3	4.2
試行中 Under trial	122	17.3	110	15.5	1.8	111	11.1	122	12.0	△ 0.9
検討中(導入時期決定) Under consideration (Timing fixed)	35	5.0	74	10.4	△ 5.4	53	5.3	88	8.6	△ 3.3
検討中(導入時期未定) Under consideration (Timing unfixed)	83	11.7	93	13.1	△ 1.4	479	47.7	473	46.5	1.2
該当なし Others	7	1.0	12	1.7	△ 0.7	115	11.5	128	12.6	△ 1.1
合計 Total	707		709			1,004		1,018		

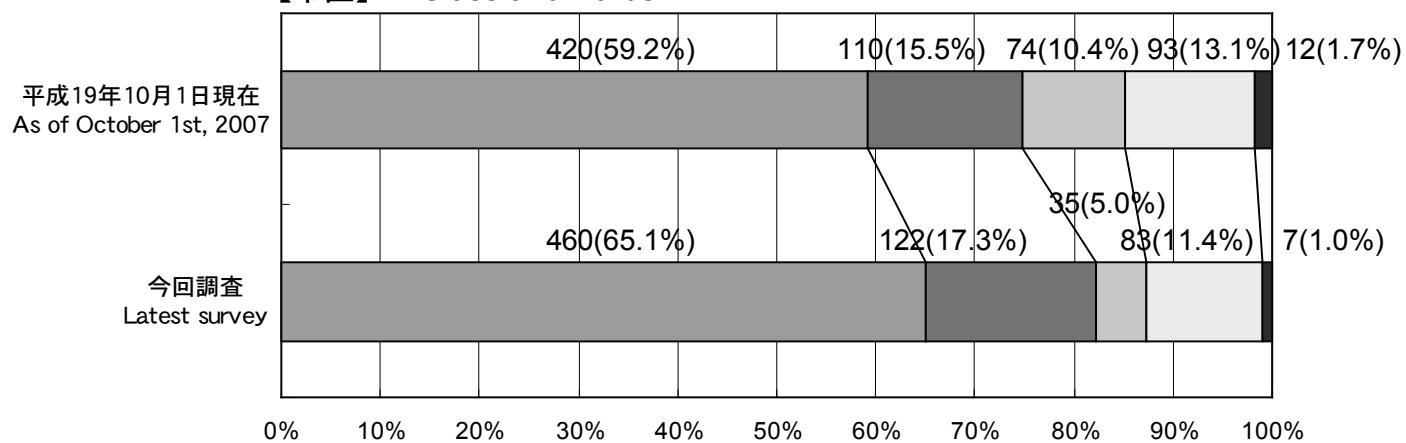
■ 導入済み	Already introduced
■ 試行中	Under trial
■ 検討中(導入時期決定)	Under consideration (Timing fixed)
□ 検討中(導入時期未定)	Under consideration (Timing unfixed)
■ 該当なし	Others



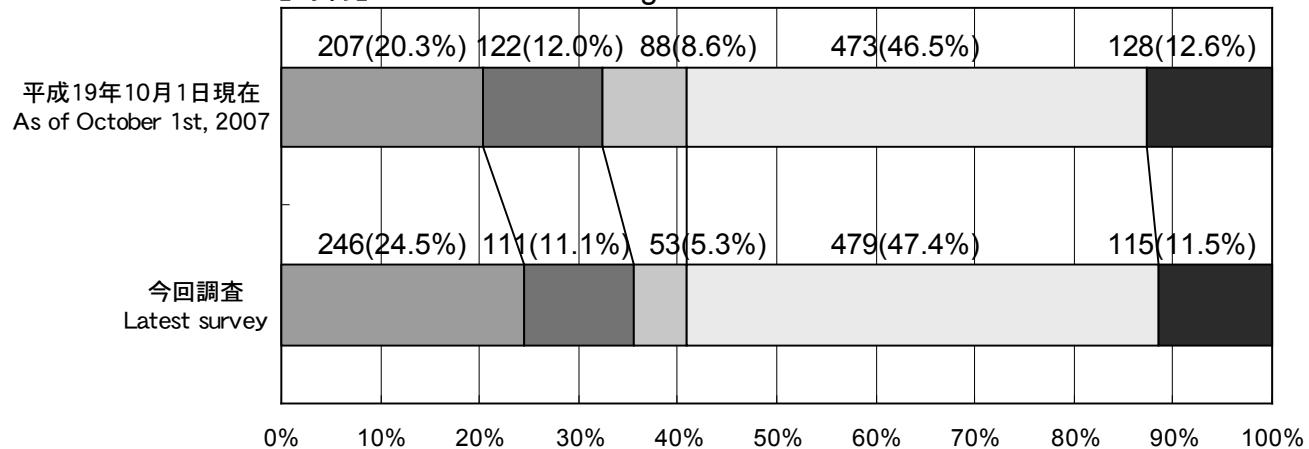
### 【特例市】 Special case cities



### 【市区】 Cities and wards



### 【町村】 Towns and villages



## 2. 行政評価の実施根拠

Grounds for administration assessment

	都道府県		政令指定都市		中核市	
	Prefectures		Ordinance-designated cities		Core cities	
	団体数 Number	構成比（%） Component percentage	団体数 Number	構成比（%） Component percentage	団体数 Number	構成比（%） Component percentage
条例 Bylaws	5	10.6	5	29.4	3	8.1
規則 Regulations	1	2.1	1	5.9	0	0.0
要綱・要領 Guidelines	36	76.6	7	41.1	22	59.5
その他 Others	9	19.1	9	52.9	13	76.5

	特例市		市区		町村	
	Special case cities		Other cities and special wards		Towns and villages	
	団体数 Number	構成比（%） Component percentage	団体数 Number	構成比（%） Component percentage	団体数 Number	構成比（%） Component percentage
条例 Bylaws	5	12.8	21	4.6	21	8.5
規則 Regulations	0	0.0	8	1.7	9	3.7
要綱・要領 Guidelines	14	35.9	238	51.7	132	53.7
その他 Others	23	59.0	195	42.4	83	33.7

※ 構成比は、行政評価を導入している団体に占める割合である(複数回答あり)。

(都道府県については46団体中、政令指定都市については17団体中、中核市については37団体中、特例市については39団体中、市区については460団体中、町村については246団体中)

※ The component percentage is calculated as a ratio to the total number of local public bodies in each category which have already introduced administration assessment (multiple answers allowed).

(The total number is 46 for prefectures, 17 for ordinance-designated cities, 37 for core cities, 39 for special case cities, 460 for other cities and special wards, and 246 for towns and villages.)

### 3. 行政評価の対象

Objects of administration assessment

	都道府県		政令指定都市		中核市		
	Prefectures	Number	Component percentage	Ordinance-designated cities	Number	Component percentage	Core cities
政策 Policies		19	40.4	4	23.5	4	10.8
施策 Administrative measures		39	83.0	12	70.6	19	51.4
事務事業 Administrative work/projects		43	91.5	16	94.1	35	94.6
事務事業のすべて All administrative work/projects		13	27.7	8	47.1	17	45.9
公営企業会計を含む Including public enterprises accounts		7	14.9	7	41.2	13	35.1
事務事業の一部 A part of administrative work/projects		30	63.8	8	47.1	18	48.6
公営企業会計を含む Including public enterprises accounts		10	21.3	5	29.4	11	29.7

	特例市		市区		町村		
	Special case cities	Number	Component percentage	Other cities and special wards	Number	Component percentage	Towns and villages
政策 Policies		6	15.4	59	12.8	18	7.3
施策 Administrative measures		21	53.8	208	45.2	68	27.6
事務事業 Administrative work/projects		39	100.0	449	97.6	241	98.0
事務事業のすべて All administrative work/projects		19	48.7	214	46.5	106	43.1
公営企業会計を含む Including public enterprises accounts		12	30.8	139	30.2	66	26.8
事務事業の一部 A part of administrative work/projects		20	51.3	235	51.1	135	54.9
公営企業会計を含む Including public enterprises accounts		13	33.3	148	32.2	88	35.8

※ 構成比は、行政評価を導入している団体に占める割合である(複数回答あり)。

(都道府県については46団体中、政令指定都市については17団体中、中核市については37団体中、特例市については39団体中、市区については460団体中、町村については246団体中)

※ The component percentage is calculated as a ratio to the total number of local public bodies in each category which have already introduced administration assessment (multiple answers allowed).

(The total number is 46 for prefectures, 17 for ordinance-designated cities, 37 for core cities, 39 for special case cities, 460 for other cities and special wards, and 246 for towns and villages.)

## 4. 評価結果の公表状況

Announcement of the results of assessment

### 【政策】

#### Policies

	都道府県		政令指定都市		中核市	
	Prefectures	Component percentage	Ordinance-designated cities	Component percentage	Core cities	Component percentage
団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	Component percentage
公表 Officially announced	19	100.0	3	75.0	4	100.0
すべて公表 All announced	18	94.7	3	75.0	4	100.0
一部公表 Partially announced	1	5.3	0	0.0	0	0.0
公表していない Not announced	0	0.0	1	25.0	0	0.0

	特例市		市区		町村	
	Special case cities	Component percentage	Other cities and special wards	Component percentage	Towns and villages	Component percentage
団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	Component percentage
公表 Officially announced	3	50.0	44	74.6	10	55.6
すべて公表 All announced	2	33.3	38	64.4	7	38.9
一部公表 Partially announced	1	16.7	6	10.2	3	16.7
公表していない Not announced	3	50.0	15	25.4	8	44.4

※ 構成比は、政策評価を導入している団体に占める割合である。

(都道府県については19団体中、政令指定都市については4団体中、中核市については4団体中、特例市については6団体中、市区については59団体中、町村については18団体中)

※ The component percentage is calculated as a ratio to the total number of local public bodies which have already introduced policies assessment.

(The total number is 19 for prefectures, 4 for ordinance-designated cities, 4 for core cities, 6 for special case cities, 59 for other cities and special wards, and 18 for towns and villages.)

### 【施策】

#### Administrative measures

	都道府県		政令指定都市		中核市	
	Prefectures	Component percentage	Ordinance-designated cities	Component percentage	Core cities	Component percentage
団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	Component percentage
公表 Officially announced	38	97.4	11	91.7	13	68.4
すべて公表 All announced	37	94.9	11	91.7	12	63.2
一部公表 Partially announced	1	2.6	0	0.0	1	5.3
公表していない Not announced	1	2.6	1	8.3	6	31.6

	特例市		市区		町村	
	Special case cities	Component percentage	Other cities and special wards	Component percentage	Towns and villages	Component percentage
団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	Component percentage
公表 Officially announced	15	71.4	135	64.9	34	50.0
すべて公表 All announced	13	61.9	116	55.8	25	36.8
一部公表 Partially announced	2	9.5	19	9.1	9	13.2
公表していない Not announced	6	28.6	73	35.1	34	50.0

※ 構成比は、施策評価を導入している団体に占める割合である。

(都道府県については39団体中、政令指定都市については12団体中、中核市については19団体中、特例市については21団体中、市区については208団体中、町村については68団体中)

※ The component percentage is calculated as a ratio to the total number of local public bodies which have already introduced administrative measures assessment.

(The total number is 39 for prefectures, 12 for ordinance-designated cities, 19 for core cities, 21 for special case cities, 208 for other cities and special wards, and 68 for towns and villages.)

#### 4. 評価結果の公表状況

Announcement of the results of assessment

**【事務事業】**

Administrative work / projects

	都道府県 Prefectures		政令指定都市 Ordinance-designated cities		中核市 Core cities	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
公表 Officially announced	39	90.7	16	100.0	33	94.3
すべて公表 All announced	32	74.4	13	81.3	22	62.9
一部公表 Partially announced	7	16.0	3	18.8	11	31.4
公表していない Not announced	4	9.3	0	0.0	2	5.7

	特例市 Special case cities		市区 Other cities and special wards		町村 Towns and villages	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
公表 Officially announced	32	82.1	315	70.2	133	55.2
すべて公表 All announced	23	59.0	231	51.4	83	34.4
一部公表 Partially announced	9	23.1	84	18.7	50	20.7
公表していない Not announced	7	17.9	134	29.8	108	44.6

※ 構成比は、事務事業評価を導入している団体に占める割合である。

(都道府県については43団体中、政令指定都市については16団体中、中核市については35団体中、特例市については39団体中、市区については449団体中、町村については241団体中)

※ The component percentage is calculated as a ratio to the total number of local public bodies in each category which have already introduced administrative work/project assessment.

(The total number is 43 for prefectures, 16 for ordinance-designated cities, 35 for core cities, 39 for special case cities, 449 for other cities and special wards, and 241 for towns and villages.)

## 5. 行政評価導入済の団体における状況

Local government organizations which have already introduced administration assessment

### ○ 行政評価を導入している団体について具体的な状況を調査

Detailed survey of local government organizations which have already introduced administration assessment

#### (1) 行政以外の主体による評価の実施状況

Introduction of assessment by other parties than local government organizations

	都道府県 Prefectures		政令指定都市 Ordinance-designated cities		中核市 Core cities	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
実施している Introduced	25	53.2	10	58.8	19	51.4
実施していない Not Introduced	22	46.8	7	41.2	18	48.6

	特例市 Special case cities		市区 Other cities and special wards		町村 Towns and villages	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
実施している Introduced	13	33.3	142	30.9	65	26.4
実施していない Not Introduced	26	66.7	318	69.1	181	73.6

#### 【行政以外の主体の内容】

Other parties involved

	都道府県 Prefectures		政令指定都市 Ordinance-designated cities		中核市 Core cities	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
第三者機関 Third party organization	20	42.6	8	47.1	14	37.8
NPO等他団体 NPO etc.	2	4.3	0	0.0	0	0.0
議会 Assembly	1	2.1	0	0.0	0	0.0
住民 Residents	2	4.3	2	11.8	3	8.1
その他 Others	2	4.3	2	11.8	2	5.4

	特例市 Special case cities		市区 Other cities and special wards		町村 Towns and villages	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
第三者機関 Third party organization	11	28.2	97	21.1	36	14.6
NPO等他団体 NPO etc.	0	0.0	1	0.2	3	1.2
議会 Assembly	0	0.0	4	0.9	1	0.4
住民 Residents	2	5.1	43	9.3	26	10.6
その他 Others	2	5.1	15	3.3	5	2.0

※ 構成比は、行政評価を導入している団体に占める割合である（複数回答あり）。

（都道府県については46団体中、政令指定都市については17団体中、中核市については37団体中、特例市については39団体中、市区については460団体中、町村については246団体中）

※ The component percentage is calculated as a ratio to the total number of local public bodies in each category which have already introduced administration assessment (multiple answers allowed).

(The total number is 46 for prefectures, 17 for ordinance-designated cities, 37 for core cities, 39 for special case cities, and 460 for other cities and special wards, and 246 for towns and villages.)

## 5. 行政評価導入済の団体における状況

Local government organizations which have already introduced administration assessment

### (2) 住民からの意見を取り入れる仕組み

System to ensure that the opinions of local residents are reflected in assessment

	都道府県 Prefectures		政令指定都市 Ordinance-designated cities		中核市 Core cities	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
ある Introduced	31	66.0	12	70.6	19	51.4
ない Not Introduced	16	34.0	5	29.4	18	48.6

	特例市 Special case cities		市区 Other cities and special wards		町村 Towns and villages	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
ある Introduced	21	53.8	207	45.0	70	28.5
ない Not Introduced	18	46.2	253	55.0	176	71.5

※ 構成比は、行政評価を導入している団体に占める割合である。

(都道府県については47団体中、政令指定都市については17団体中、中核市については37団体中、特例市については39団体中、市区については460団体中、町村については246団体中)

※ The component percentage is calculated as a ratio to the total number of local public bodies in each category which have already introduced administration assessment.

(The total number is 47 for prefectures, 17 for ordinance-designated cities, 37 for core cities, 39 for special case cities, and 460 for other cities and special wards, and 246 for towns and villages.)

### (3) 評価結果の議会への報告状況

Report on the results of assessment to the assembly

	都道府県 Prefectures		政令指定都市 Ordinance-designated cities		中核市 Core cities	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
議会で報告・説明 Reported or explained in the assembly	23	48.9	6	35.3	10	27.0
資料として配付 Distributed as reference material	12	25.5	6	35.3	16	43.2
特別に行っていない Not specially reported	12	25.5	5	29.4	11	29.7

	特例市 Special case cities		市区 Other cities and special wards		町村 Towns and villages	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
議会で報告・説明 Reported or explained in the assembly	12	30.8	110	23.9	46	18.7
資料として配付 Distributed as reference material	10	25.6	122	26.5	50	20.3
特別に行っていない Not specially reported	17	43.6	228	49.6	150	61.0

※ 構成比は、行政評価を導入している団体に占める割合である。

(都道府県については47団体中、政令指定都市については17団体中、中核市については37団体中、特例市については39団体中、市区については460団体中、町村については246団体中)

※ The component percentage is calculated as a ratio to the total number of local public bodies in each category which have already introduced administration assessment.

(The total number is 47 for prefectures, 17 for ordinance-designated cities, 37 for core cities, 39 for special case cities, and 460 for other cities and special wards, and 246 for towns and villages.)

## 5. 行政評価導入済の団体における状況

Local government organizations which have already introduced administration assessment

### (4) 評価結果の活用方法

Utilization of the results of assessment

	都道府県 Prefectures		政令指定都市 Ordinance-designated cities		中核市 Core cities	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
予算要求や査定 Request and assessment of budget	45	95.7	17	100.0	37	100.0
直接反映している Directly reflected	18	38.3	8	47.1	14	37.8
参考資料としている Used for reference	27	57.4	9	52.9	23	62.2
定員管理要求や査定 Staff management request and assessment	28	59.6	8	47.1	20	54.1
直接反映している Directly reflected	4	8.5	0	0.0	3	8.1
参考資料としている Used for reference	24	51.1	8	47.1	17	45.9
次年度重点施策・方針の策定 Development of major measures and directions for the following fiscal year	44	93.6	13	76.5	32	86.5
直接反映している Directly reflected	15	31.9	5	29.4	10	27.0
参考資料としている Used for reference	29	61.7	8	47.1	22	59.5
事務事業の見直し Review of administrative work/projects	45	95.7	16	94.1	36	97.3
直接反映している Directly reflected	21	44.7	10	58.8	17	45.9
参考資料としている Used for reference	24	51.1	6	35.3	19	51.4
総合計画等の進行管理 Progressive management of general plans, etc.	35	74.5	11	64.7	19	51.4
トップの政策の達成を測るツール Tools to measure the achievement of top-level policy	16	34.0	4	23.5	5	13.5

## 5. 行政評価導入済の団体における状況

Local government organizations which have already introduced administration assessment

	特例市 Special case cities		市区 Other cities and special wards		町村 Towns and villages	
	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage	団体数 Number	構成比 (%) Component percentage
予算要求や査定 Request and assessment of budget	39	100.0	428	93.0	235	95.5
直接反映している Directly reflected	8	20.5	138	30.0	96	39.0
参考資料としている Used for reference	31	79.5	290	63.0	139	56.5
定員管理要求や査定 Staff management request and assessment	21	53.8	212	46.1	114	46.3
直接反映している Directly reflected	0	0.0	18	3.9	18	7.3
参考資料としている Used for reference	21	53.8	194	42.2	96	39.0
次年度重点施策・方針の策定 Development of major measures and directions for the following fiscal year	31	79.5	345	75.0	188	76.4
直接反映している Directly reflected	8	20.5	99	21.5	63	25.6
参考資料としている Used for reference	23	59.0	246	53.5	125	50.8
事務事業の見直し Review of administrative work/projects	36	92.3	419	91.1	221	89.8
直接反映している Directly reflected	15	38.5	189	41.1	100	40.7
参考資料としている Used for reference	21	53.8	230	50.0	121	49.2
総合計画等の進行管理 Progressive management of general plans, etc.	28	71.8	291	63.3	123	50.0
トップの政策の達成を測るツール Tools to measure the achievement of top-level policy	6	15.4	81	17.6	39	15.9

※ 構成比は、行政評価を導入している団体に占める割合である（複数回答あり）。

（都道府県については47団体中、政令指定都市については17団体中、中核市については37団体中、特例市については39団体中、市区については460団体中、町村については246団体中）

※ The component percentage is calculated as a ratio to the total number of local public bodies in each category which have already introduced administration assessment (multiple answers allowed).

(The total number is 47 for prefectures, 17 for ordinance-designated cities, 37 for core cities, 39 for special case cities, and 460 for other cities and special wards, and 246 for towns and villages.)

調査における「行政評価」とは、政策、施策、事務事業について、事前、事中、事後を問わず、一定の基準、指標をもって、妥当性、達成度や成果を判定するものをいう。

また、「政策」とは大局的な見地から地方公共団体が目指すべき方向や目的を示すもの、「施策」とは政策目的を達成するための方策、「事務事業」とは施策目的を達成するための具体的な手段としている。

“Administration assessment” in this survey means a system to gauge the adequacy, the extent of achievement and the outcome of individual policies, administrative measures, or administrative work / projects on the basis of a definite standard or index, regardless of the time when the assessment is carried out, whether in advance of implementation of a policy, concurrently with its implementation, or ex post facto.

The term “policies” here denotes the directions or purposes to be aimed at by local public bodies from a wide point of view; “administrative measures” denotes measures taken by local public bodies to achieve their policy goals; and “administrative work / projects” denotes concrete means for realizing administrative measures.



# 平成19年度地方公共団体の 主要財政指標一覧

Major Financial Indices of Local Public Bodies  
(FY 2007)

總務省

Ministry of Internal Affairs and Communications



**全都道府県の主要財政指標**  
Major financial indices of all prefectures in Japan

都道府県名 Names of prefectures	経常収支比率 Ordinary balance ratio	実質公債費比率 Real debt service ratio	起債制限比率 Debt service ratio	財政力指数 Financial capability indicator	ラスパイレス指数 Laspeyres Index
北海道 Hokkaido	96.3	21.7	14.1	0.39377	90.5
青森県 Aomori	99.7	15.8	13.1	0.31338	98.2
岩手県 Iwate	95.2	15.3	12.3	0.30615	100.7
宮城県 Miyagi	96.5	16.6	10.3	0.53092	102.9
秋田県 Akita	92.5	15.2	13.2	0.28951	100.8
山形県 Yamagata	97.2	15.3	12.5	0.33451	100.2
福島県 Fukushima	98.6	11.9	9.9	0.44035	99.8
茨城県 Ibaraki	96.8	14.7	12.1	0.64201	97.8
栃木県 Tochigi	100.4	13.7	12.7	0.63353	101.4
群馬県 Gunma	97.9	9.9	8.7	0.58668	101.0
埼玉県 Saitama	96.2	13.3	6.7	0.73732	102.3
千葉県 Chiba	100.1	12.6	10.9	0.75501	99.6
東京都 Tokyo	80.2	8.7	13.9	1.31941	104.4
神奈川県 Kanagawa	97.6	9.2	3.7	0.92084	102.1
新潟県 Niigata	99.5	16.0	13.5	0.42657	100.9
富山県 Toyama	98.0	16.7	15.6	0.45371	96.3
石川県 Ishikawa	96.7	13.8	13.1	0.45499	100.9
福井県 Fukui	93.9	14.3	12.8	0.40146	100.7
山梨県 Yamanashi	92.9	12.4	11.7	0.42034	100.0
長野県 Nagano	95.4	17.3	13.5	0.46057	98.8
岐阜県 Gifu	98.4	16.1	13.5	0.51345	99.3
静岡県 Shizuoka	93.6	11.6	9.0	0.72867	102.7
愛知県 Aichi	92.0	11.3	11.1	1.01646	101.0
三重県 Mie	98.6	12.6	11.6	0.58579	100.2
滋賀県 Shiga	95.5	12.9	11.7	0.55959	98.6
京都府 Kyoto	98.8	10.9	7.9	0.59363	100.2
大阪府 Osaka	102.7	16.6	8.1	0.79033	97.0
兵庫県 Hyogo	103.5	20.2	12.6	0.59053	100.9
奈良県 Nara	95.1	12.3	11.3	0.42208	100.4
和歌山県 Wakayama	96.6	10.0	9.3	0.32899	99.1
鳥取県 Tottori	94.7	12.0	12.0	0.26942	97.3
島根県 Shimane	94.9	17.8	16.3	0.23663	92.6
岡山県 Okayama	99.5	16.1	14.2	0.53516	96.2
広島県 Hiroshima	98.3	15.7	11.9	0.59064	100.2
山口県 Yamaguchi	95.9	12.0	11.5	0.45363	99.3
徳島県 Tokushima	99.6	17.6	16.5	0.32910	100.1
香川県 Kagawa	97.1	14.9	13.5	0.46077	97.5
愛媛県 Ehime	93.9	16.2	15.4	0.40043	97.1
高知県 Kochi	98.9	16.7	15.0	0.24476	95.6
福岡県 Fukuoka	96.8	13.7	8.8	0.61117	101.5
佐賀県 Saga	94.3	16.0	13.4	0.33521	99.5
長崎県 Nagasaki	98.9	10.2	8.6	0.28752	101.6
熊本県 Kumamoto	97.7	12.3	10.7	0.38741	100.3
大分県 Oita	98.7	11.9	10.8	0.35946	100.9
宮崎県 Miyazaki	94.3	12.2	9.8	0.30615	99.2
鹿児島県 Kagoshima	98.9	14.7	13.7	0.30831	99.1
沖縄県 Okinawa	94.9	11.4	10.3	0.29958	99.5
都道府県平均 Average of prefectures	94.7	13.5	11.4	0.49715	99.6

(注) 1 平均欄の比率及び指標のうち、経常収支比率、実質公債費比率、起債制限比率及びラスパイレス指数は加重平均であり、財政力指数は単純平均である。

2 実質公債費比率は「地方公共団体の財政の健全化に関する法律」に基づき算定したものである。

3 ラスパイレス指数は平成19年4月1日現在の数値である。

(Note) 1 In the row with the heading "Average", figures for ordinary balance ratio, real debt service ratio used as a criterion for permission to raise local loans, and debt service ratio are weighted averages, while the figure for financial capability indicator is a simple average.  
 2 Real debt service ratio is calculated in accordance with the law relating to the financial soundness of local governments.  
 3 Laspeyres index is as of April 1st, 2007.

**市町村主要財政指標の都道府県別平均**  
Averages of major financial indices of municipalities by prefecture

都道府県名 Names of prefectures	経常収支比率 Ordinary balance ratio	実質公債費比率 Real debt service ratio used as a criterion for permission to raise local loans	起債制限比率 Debt service ratio	財政力指数 Financial capability indicator
北海道 (市町村平均) Hokkaido (Average of municipalities)	92.0	14.4	12.4	0.28
青森県 (市町村平均) Aomori (Average of municipalities)	93.4	17.2	12.2	0.36
岩手県 Iwate (市町村平均) (Average of municipalities)	90.9	17.1	12.0	0.34
宮城県 Miyagi (市町村平均) (Average of municipalities)	94.6	13.8	12.8	0.55
秋田県 Akita (市町村平均) (Average of municipalities)	93.9	17.4	11.8	0.33
山形県 Yamagata (市町村平均) (Average of municipalities)	93.4	16.9	12.9	0.37
福島県 Fukushima (市町村平均) (Average of municipalities)	89.0	14.5	10.9	0.50
茨城県 Ibaraki (市町村平均) (Average of municipalities)	89.8	13.2	10.3	0.77
栃木県 Tochigi (市町村平均) (Average of municipalities)	88.7	11.1	10.0	0.79
群馬県 Gunma (市町村平均) (Average of municipalities)	94.6	11.9	10.5	0.64
埼玉県 Saitama (市町村平均) (Average of municipalities)	88.5	10.0	9.3	0.84
千葉県 Chiba (市町村平均) (Average of municipalities)	92.1	11.2	10.1	0.79
東京都 Tokyo (市町村平均) (Average of municipalities)	91.3	5.4	7.2	0.84
神奈川県 Kanagawa (市町村平均) (Average of municipalities)	92.6	14.1	12.1	1.07
新潟県 Niigata (市町村平均) (Average of municipalities)	91.3	15.3	11.6	0.55
富山県 Toyama (市町村平均) (Average of municipalities)	89.9	16.2	11.7	0.59
石川県 Ishikawa (市町村平均) (Average of municipalities)	92.9	14.3	12.7	0.53
福井県 Fukui (市町村平均) (Average of municipalities)	89.5	12.4	8.9	0.64
山梨県 Yamanashi (市町村平均) (Average of municipalities)	84.5	15.7	10.1	0.65
長野県 Nagano (市町村平均) (Average of municipalities)	87.8	14.1	10.8	0.42
岐阜県 Gifu (市町村平均) (Average of municipalities)	87.1	10.7	9.3	0.64
静岡県 Shizuoka (市町村平均) (Average of municipalities)	84.0	12.2	11.3	0.87
愛知県 Aichi (市町村平均) (Average of municipalities)	84.9	9.3	9.1	1.08
三重県 Mie (市町村平均) (Average of municipalities)	88.9	12.9	10.4	0.67
滋賀県 Shiga (市町村平均) (Average of municipalities)	89.8	14.5	11.4	0.69
京都府 Kyoto (市町村平均) (Average of municipalities)	96.2	12.7	11.0	0.60

**市町村主要財政指標の都道府県別平均**  
Averages of major financial indices of municipalities by prefecture

都道府県名 Names of prefectures	経常収支比率 Ordinary balance ratio	実質公債費比率 Real debt service ratio used as a criterion for permission to raise local loans	起債制限比率 Debt service ratio	財政力指数 Financial capability indicator
大阪府 (市町村平均) (Average of municipalities)	98.5	9.1	11.7	0.79
兵庫県 (市町村平均) (Average of municipalities)	95.3	14.5	14.5	0.65
奈良県 (市町村平均) (Average of municipalities)	98.6	14.6	13.7	0.44
和歌山県 (市町村平均) (Average of municipalities)	97.2	14.7	12.9	0.40
鳥取県 (市町村平均) (Average of municipalities)	89.8	18.6	12.5	0.39
島根県 (市町村平均) (Average of municipalities)	93.4	22.4	16.1	0.29
岡山県 (市町村平均) (Average of municipalities)	93.4	16.8	12.8	0.47
広島県 (市町村平均) (Average of municipalities)	95.8	14.6	13.2	0.60
山口県 (市町村平均) (Average of municipalities)	93.9	14.4	12.4	0.59
徳島県 (市町村平均) (Average of municipalities)	91.9	14.1	12.1	0.46
香川県 (市町村平均) (Average of municipalities)	90.8	15.3	12.0	0.60
愛媛県 (市町村平均) (Average of municipalities)	89.1	14.8	10.7	0.46
高知県 (市町村平均) (Average of municipalities)	94.2	18.4	14.4	0.26
福岡県 (市町村平均) (Average of municipalities)	95.6	12.6	12.8	0.52
佐賀県 (市町村平均) (Average of municipalities)	93.6	14.7	11.2	0.56
長崎県 (市町村平均) (Average of municipalities)	94.0	13.4	11.9	0.39
熊本県 (市町村平均) (Average of municipalities)	93.3	14.5	11.3	0.40
大分県 (市町村平均) (Average of municipalities)	94.8	11.6	11.0	0.43
宮崎県 (市町村平均) (Average of municipalities)	92.9	13.9	11.7	0.35
鹿児島県 (市町村平均) (Average of municipalities)	94.1	13.6	11.8	0.30
沖縄県 (市町村平均) (Average of municipalities)	90.4	13.5	11.4	0.35
全国市町村平均 National average of municipalities	92.0	12.3	11.1	0.55

(注) 1 各欄の比率及び指標のうち、経常収支比率、実質公債費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、経常収支比率及び財政力指標の平均については、特別区を含まない。

2 実質公債費比率は「地方公共団体の財政の健全化に関する法律」に基づき算定したものである。

(Note) 1 In each row figures for ordinary balance ratio, real debt service ratio used as a criterion for permission to raise local loans and debt service ratio are weighted averages, while figures for financial capability indicator are simple averages.  
Figures for ordinary balance ratio and financial capability indicator in the rows with the heading of "Average" are calculated excluding special wards.

(Note) 2 Real debt service ratio is calculated in accordance with the law relating to the financial soundness of local governments.

**政令指定都市の主要財政指標**  
Major financial indices of ordinance-designated cities

都道府県名 Names of prefectures	団体名 Name of ordinance-designated cities	経常収支比率 Ordinary balance ratio	実質公債費比率 Real debt service ratio used as a criterion for permission to raise local loans	起債制限比率 Debt service ratio	財政力指数 Financial capability indicator
北海道 Hokkaido	札幌市 Sapporo	95.3	10.8	12.6	0.68
宮城県 Miyagi	仙台市 Sendai	97.4	13.6	17.4	0.83
埼玉県 Saitama	さいたま市 Saitama	86.1	8.3	10.0	1.01
千葉県 Chiba	千葉市 Chiba	96.5	19.6	15.7	1.00
神奈川県 Kanagawa	横浜市 Yokohama	94.2	20.6	13.8	0.98
神奈川県 Kanagawa	川崎市 Kawasaki	93.5	16.3	15.3	1.06
新潟県 Niigata	新潟市 Niigata	88.6	11.5	10.0	0.70
静岡県 Shizuoka	静岡市 Shizuoka	87.4	11.2	13.3	0.90
静岡県 Shizuoka	浜松市 Hamamatsu	86.4	12.9	11.9	0.91
愛知県 Aichi	名古屋市 Nagoya	97.2	14.1	14.4	1.02
京都府 Kyoto	京都市 Kyoto	97.8	12.9	11.2	0.72
大阪府 Osaka	大阪市 Osaka	99.9	11.8	13.8	0.93
大阪府 Osaka	堺市 Sakai	93.7	7.1	10.6	0.80
兵庫県 Hyogo	神戸市 Kobe	98.0	17.1	19.4	0.69
広島県 Hiroshima	広島市 Hiroshima	98.4	16.1	13.7	0.79
福岡県 Fukuoka	北九州市 Kitakyushu	97.7	6.3	10.8	0.69
福岡県 Fukuoka	福岡市 Fukuoka	94.2	18.4	18.3	0.83
政令指定都市 All ordinance-designated cities	平均 Average	95.4	14.2	13.9	0.86
全国市町村 All municipalities	平均 Average	92.0	12.3	11.1	0.55

(注) 1 平均欄の比率及び指標のうち、経常収支比率、実質公債費比率及び起債制限比率は加重平均であり、財政力指標は単純平均である。

ただし、経常収支比率及び財政力指標の平均については、特別区を含まない。

2 実質公債費比率は「地方公共団体の財政の健全化に関する法律」に基づき算定したものである。

(Note) 1 Figures for ordinary balance ratio, real debt service ratio used as a criterion for permission to raise local loans, debt service ratio in the row headed "Average" are weighted averages, while the figure for financial capability indicator is a simple average. Figures for ordinary balance ratio and financial capability indicator in the rows with the heading of "Average" are calculated excluding special wards.

2 Real debt service ratio is calculated in accordance with the law relating to the financial soundness of local governments.

## 指標の説明 Explanation of financial indices

### ○ 経常収支比率 Ordinary balance ratio

地方税、普通交付税のように使途が特定されておらず、毎年度経常的に収入される財源のうち、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に充当されたものが占める割合。

The term “ordinary balance ratio” is calculated as a percentage in relation to the total amount of the sum total of revenue sources which are not earmarked and can be ordinarily raised or received every fiscal year, as represented by local taxes and ordinary local allocation tax, of those revenue sources which are used for expenditures that are ordinary disbursed every fiscal year such as the personal expenses, social assistance expenditure, and debt sources.

$$\text{経常収支比率} = \frac{\text{人件費、扶助費、公債費等に充当した一般財源等}}{\text{経常一般財源等（地方税+普通交付税等）} + \text{減収補てん債特例分} + \text{臨時財政対策債}} \times 100$$

$$\text{Ordinary balance ratio} = \frac{\text{Amount of general revenue used for personnel expenses, social assistance expenditures, debt service, etc.}}{\text{Ordinary general revenues (local taxes + ordinary local allocation tax, etc.)} + \text{special case of the revenue decrease compensation loan} + \text{extraordinary financial measures loans}} \times 100$$

## ○ 実質公債費比率

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

地方税、普通交付税のように使途が特定されておらず、毎年度経常的に収入される財源のうち、公債費や公営企業債に対する繰出金などの公債費に準ずるものを含めた実質的な公債費相当額（普通交付税が措置されるものを除く）に充当されたものの占める割合の過去3年度の平均値。地方債協議制度の下で、18%以上の団体は、地方債の発行に際し許可が必要となる。さらに、25%以上の団体は地域活性化事業等の単独事業に係る地方債が制限され、35%以上の団体は、これらに加えて一部の一般公共事業債等についても制限されることとなる。

Real debt service ratio used as a criterion for permission to raise local loans is calculated as the past three-year average of the percentage of the sum total of revenue sources which are not earmarked and can be ordinarily raised or received every fiscal year, as represented by local taxes and ordinary local allocation tax, allocated to expenditures that can be substantially treated as debt payments including debt service expenditures and transfers to public enterprise accounts which are used for the redemption of local government loans through those accounts (excluding the amount of those expenditures that are covered by ordinary local allocation tax). Even under the current system which requires local public bodies to hold a consultation in advance of raising local loans, local public bodies with a ratio of 18% or more are required to obtain permission for the flotation of local government loans. Local public bodies with a ratio of 25% or more are restricted to the flotation of local government loans for unsubsidized public works such as local revitalization projects. Local public bodies with a ratio of 35% or more are subject to severer restrictions and the loan flotation for some types of subsidized general public works is also restricted.

$$\text{実質公債費比率} = \frac{(A + B) - (C + D)}{E + F - D}$$

$$\text{Real debt service ratio used as a criterion for permission to raise local loans} = \frac{(A+B) - (C+D)}{E+F-D}$$

A : 地方債の元利償還金（繰上償還等を除く）

The redemption expenditures of the principal and interest on local government loans (excluding those on local government loans raised for amounts redeemed in advance, etc.)

B : 地方債の元利償還金に準ずるもの（「準元利償還金」）

Expenditures that can be treated similarly to the redemption of local government loans in the relevant context (“quasi-redemption of principal and interest on local government loans”)

C : 元利償還金または準元利償還金に充てられる特定財源

The amount of earmarked revenue sources appropriated for the expenditures in A or B above

D : 地方債に係る元利償還に要する経費として普通交付税の額の算定に用いる基準財政需要額に算入された額（「歳入公債費の額」）及び準元利償還に要する経費として普通交付税の額の算定に用いる基準財政需要額に算入された額（「算入準公債費の額」）

Debt service expenditures which have been included in the basic financial needs in the calculation of ordinary local allocation tax (“debt service expenditures covered by ordinary local allocation tax”) plus quasi-redemption expenditures of principal and interest on local government loans as defined in B above which have been included in the basic financial needs in the calculation of ordinary local allocation tax (“quasi-redemption expenditures covered by ordinary local allocation tax”)

E : 標準財政規模（「標準的な規模の収入の額」）

Standard financial scale

F : 臨時財政対策債発行可能額

The maximum amount of extraordinary financial measures loans that can be raised

\*実質公債費比率の算定において除かれる元利償還金（上記A関連）

Categories of redemption expenditure of local government loans which are excluded from the calculation of real debt service ratio used as a criterion for permission to raise local loans (referred to in A above)

- ① 繰上償還を行ったもの  
Amounts redeemed in advance
- ② 借換債を財源として償還を行ったもの  
Amounts redeemed by refunding bonds
- ③ 満期一括償還方式の地方債の元金償還金  
Amounts of principal redemption in a case of bullet local loan
- ④ 利子支払金のうち減債基金の運用利子等を財源とするもの  
Amounts interest redemption by interest of sinking fund

\*「準元利償還金」（上記B関連）

Quasi-redemption of principal and interest: Total from 1 to 5

- ① 満期一括償還方式の地方債の1年当たりの元金償還金相当額  
Amount corresponding to annual redemption of in a case of principal in a principal equal amortization regarding bullet local bonds
- ② 公営企業債の元利償還金に対する普通会計からの繰入金  
Among the transfers from the general account, to special accounts, the amount acknowledged to be appropriated for revenue resources for the redemption of public enterprise bonds
- ③ 一部事務組合等が起こした地方債の元利償還金に対する負担金等  
Among the burdens to associations, and such the amounts acknowledged to be appropriated for revenue resources for the redemption of local bonds issued by them
- ④ 債務負担行為に基づく支出のうち公債費に準ずるもの（PFI事業に係る委託料、国営事業負担金、利子補給など）  
Expenditure based on liabilities that can be treated similarly to debt service among the expenditures based on debt burden, (trust fund to PFI, change for national projects, compensation for paid interest)
- ⑤ 一時借入金の利子  
Interest of temporary loan

○ 起債制限比率  
Debt service ratio

地方税、普通交付税のように使途が特定されておらず、毎年度経常的に収入される財源のうち、公債費（普通交付税が措置されるものを除く）に充当されたものの占める割合の過去3年度間の平均値。

Debt service ratio is calculated as the past three-year average of the percentage of the sum total of revenue sources which are not earmarked and can be ordinarily raised or received every fiscal year, as represented by local taxes and ordinary local allocation tax, allocated to debt service (excluding the amount of debt service that is covered by ordinary local allocation tax).

$$\text{起債制限比率} = \frac{A - (B + C + E + G)}{(D + F) - (C + E + G)}$$

$$\text{Debt service ratio} = \frac{A - (B+C+E+G)}{(D+F) - (C+E+G)}$$

A : 1) 元利償還金（公営企業債分及び繰上償還分を除く）

The redemption expenditures of the principal and interest on local government loans (excluding those on local government loans raised for local public enterprises and the amount redeemed in advance)

+

2) 公債費に準ずる債務負担行為に係る支出（施設整備費、用地取得費に相当するものに限る）

The expenditures based on liabilities authorized in previous years that can be treated similarly to debt service in the relevant context (only those for the construction of public facilities and for the acquisition of public sites)

+

3) 五省協定・負担金等における債務負担行為に係る支出

The expenditures based on liabilities authorized in previous years in relation to the “Agreement among five ministries on land development” or allotted charges etc.

B : Aに充てられた特定財源

The amount of earmarked revenue sources used for the expenditures in A above

C : 普通交付税の算定において災害復旧費等として基準財政需要額に算入された公債費

Debt service expenditures which have been included in basic financial needs in the calculation of ordinary local allocation tax as expenditures necessary for disaster restoration etc.

D : 標準財政規模

Standard financial scale

E : 普通交付税の算定において事業費補正により基準財政需要額に算入された公債費（普通会計に属する地方債に係るものに限る。）

Debt service expenditures which have been included in basic financial needs in the calculation of ordinary local allocation tax as an adjustment based on public works expenditures (only those for local government loans which have been raised through the ordinary account)

F : 臨時財政対策債発行可能額

The maximum amount of extraordinary financial measures loans that can be raised

G : 事業費補正により基準財政需要額に算入された公債費に準ずる債務負担行為に係る支出

The expenditures based on liabilities authorized in previous years that can be treated similarly to debt service in the relevant context and that have been included in basic financial needs as an adjustment based on public works expenditures

○ 財政力指數  
Financial capability indicator

地方公共団体の財政力を示す指標で、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。財政力指標が高いほど、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 for the financial capability indicator means that the local public body can be said to have a greater margin for revenue sources.

## ○ ラスパイレス指数 Laspeyres index

国家公務員行政職俸給表（一）の適用者の俸給月額を100とした場合の地方公務員一般行政職の給与水準。

職員構成を学歴別、経験年数別に区分し、地方公共団体の職員構成が国の職員構成と同一と仮定して算出するものであり、地方公共団体の仮定給料総額（地方公共団体の学歴別、経験年数別の平均給料月額に国の職員数を乗じて得た総和）を国の実俸給総額で除して得る加重平均。

Laspeyres index is an index indicating the comparative salary level of general administration personnel in local public bodies, calculated by taking the monthly salary of national public personnel to whom the Salary Schedule of Administrative Services (I) is applied as 100. As the method of calculation, local public personnel are classified by their academic careers and years of experience in service, and the composition of local public personnel defined in this way is then assumed to be the same as that of national public personnel. So this index is a weighed average calculated by dividing the hypothetical total amount of the monthly salary of local public personnel (sum total of the average monthly salary for each classification defined by academic careers and years of experience in service, multiplied respectively by the number of national public personnel in each classification) by the actual total amount of the monthly salary of national public personnel.

【計算例】Example of calculation  
(大学卒 University graduate)

経験年数 Years of experience in service	職員数(人) Number of national public officials A	平均俸給(給料)月額(百円) Average monthly salary (hundred yen)		A×B (百円) (hundred yen) D	A×C (百円) (hundred yen) E
		国 National public officials B	対象団体 Local public bodies (target) C		
1年未満 Less than 1 yr.	1,380	1,752	1,763	2,417,760	2,432,940
1年以上2年未満 1 yr. or more less than 2 yrs.	2,402	1,811	1,843	4,350,022	4,426,886
2年以上3年未満 2 yrs. or more less than 3 yrs.	2,759	1,885	1,915	5,200,715	5,283,485
3年以上5年未満 3 yrs. or more less than 5 yrs.	6,183	1,997	2,028	12,347,451	12,539,124
5年以上7年未満 5 yrs. or more less than 7 yrs.	6,267	2,174	2,196	13,624,458	13,762,332
7年以上10年未満 7 yrs. or more less than 10 yrs.	9,113	2,448	2,449	22,308,624	22,317,737
10年以上15年未満 10 yrs. or more less than 15 yrs.	14,293	2,921	2,872	41,749,853	41,049,496
15年以上20年未満 15 yrs. or more less than 20 yrs.	10,829	3,521	3,416	38,128,909	36,991,864
20年以上25年未満 20 yrs. or more less than 25 yrs.	8,996	4,045	3,860	36,388,820	34,724,560
25年以上30年未満 25 yrs. or more less than 30 yrs.	6,462	4,365	4,168	28,206,630	26,933,616
30年以上35年未満 30 yrs. or more less than 35 yrs.	3,028	4,511	4,460	13,659,308	13,504,880
35年以上 35 yrs. or more	638	4,569	4,669	2,915,022	2,978,822
計 Total	72,350			F 221,297,572	G 216,945,742

(短大卒 College graduate)

計 Total	15,962			H 51,008,113	I 50,663,767
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(高校卒 High school graduate)

計 Total	78,065			J 269,590,813	K 266,036,223
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(中学卒 Junior high school graduate)

計 Total	191			L 676,817	M 689,096
------------	-----	--	--	--------------	--------------

$$\begin{aligned}
 \text{ラスパイレス指数} &= \frac{G + I + K + M}{F + H + J + L} \times 100 \\
 \text{Laspeyres index} &= \frac{(216,945,742) + (50,663,767) + (266,036,223) + (689,096)}{(221,297,572) + (51,008,113) + (269,590,813) + (676,817)} \times 100 \\
 &= 98.48159 \quad = 98.5 \text{ (小数点以下第2位四捨五入)} \\
 &\qquad\qquad\qquad \text{(rounded to one decimal place)}
 \end{aligned}$$

# 平成19年度 地方公営企業決算の概況

Financial Settlement of Local Public Enterprises  
(FY 2007)

総務省自治財政局編

Local Public Finance Bureau,  
Ministry of Internal Affairs and Communications



## 第2編 統計資料

### Part2 Statistics

#### 第1章 全事業総括

##### Chapter1 Overview of All Enterprises

###### 6 主要公益事業における地方公営企業の占める地位

###### 6 Share held by local public enterprises in major public utility works

業種 Category	項目 Items	区分 Division	全事業 (A) All enterprises	公営企業分 (B) Public enterprises only	(B) (A) (%)	備考	Remarks
水道事業 Water supply	箇所数 Number of places	上水道 Water supply 簡易水道 Small scale water supply 専用水道 Water supply for exclusive 計 Total	17,041	8,318	48.8	平成18年度「水道統計」	"Water Supply Statistics" of FY 2006
	現在給水人口(千人) Current population using water supply (Thousand persons)		119,696	119,670	100.0	厚生労働省水道課調及び総務省公営企業経営企画室調	Water Supply Division, Ministry of Health, Labor and Welfare and Local Public Enterprise Management Office, Ministry of Internal Affairs and Communications
			4,963	4,697	94.6		
			558	-	-		
			125,216	124,368	99.3		
工業用水道事業 Industrial water supply	事業数 Number of enterprises		154	152	99.3	平成20年3月31日現在 経済産業省産業施設課調及び総務省公営企業経営企画室調	As of March 31st, 2008 Industrial Organization Division, Ministry of Economy, Trade and Industry and Local Public Enterprise Management Office, Ministry of Internal Affairs and Communications
	年間総配水量(千m³) Annual amount of water distribution (Thousand m³)		4,787,693	4,783,821	99.8		
鉄道事業 Railroads	事業数 Number of enterprises	年間走行キロ(千km) Annual kilometrage (Thousand km) 年間輸送人員(千人) Annual number of passengers carried (Thousand persons) 年間輸送収益(億円) Annual sales profit (100 million yen)	204	16	7.8	平成19年3月31日現在 国土交通省調	As of March 31st, 2007, Ministry of Land Infrastructure and Transport
			8,223,919	436,978	5.3	平成19年度版 「鉄道輸送統計年報」	"Annual Statistics on Railways and Transportation" of FY 2007
			22,840,812	2,991,491	13.1		
			60,632	4,746	7.8	平成18年度 「鉄道統計年報」	Annual statistics on Railways and Transportation of FY 2006
自動車運送事業 Transportation	事業数 Number of enterprises	一般 General 貸切 Chartered	513	39	7.6	平成17年度版 「陸運統計要覧」 (自家用を除く。)	"Land and Transport Statistics Directory" of FY2005 (Excluding cars for private use)
	車両数(両) Number of cars (Number of cars)		3,923	31	0.8		
	年間走行キロ(千km) Annual kilometrage (Thousand km)		103,349	9,354	9.1		
	年間輸送人員(千人) Annual number of passengers carried (Thousand persons)		4,744,596	323,679	6.8		
	年間輸送収益(億円) Annual sales profit (100 million yen)		4,545,417	1,063,313	23.4		
			13,582	1,783	13.1		
電気事業 Electricity supply	事業数 Number of enterprises		76	31	40.8	平成20年3月31日現在, 資源エネルギー庁調 (法適用のみ、建設中を除く。)	As of March 31st, 2008, Agency for Natural Resources and Energy
	既設発電所数(箇所) Number of existing power plants (Number of places)		1,801	307	17.0		(Enterprises regulated by the Local Public Enterprise Law only, excluding those under construction)
	発電能力(千kw) Electricity generating capacity (Thousand kw)		234,073	2,581	1.1		
	年間発電電力量(百万kw) Annual amount of electric energy (Million kw)		1,004,622	7,915	0.8		
ガス事業 Gas supply	事業数 Number of enterprises	需要戸数(千戸) Number of houses supplied (Thousands houses) 年間ガス販売量(百万MJ) Annual volume of gas sales (Million MJ)	213	34	16.0	日本ガス協会調 (平成19年度版)	The Japan Gas Association (FY 2007)
			28,377	965	3.4		
			413,264	15,740	3.8		
			1,089,341	23,055	2.1		
			1,502,605	38,795	2.6		
病院事業 Hospital	病院数 Number of hospitals	病床数(千床) Number of beds (Thousands beds) 外来患者年延数(千人) Annual number of outpatients (Thousands persons) 入院患者年延数(千人) Annual number of inpatients (Thousands persons)	8,862	957	10.8	平成19年10月1日現在, 厚生労働省「医療施設調査」, 「病院報告」	As of October 1st, 2007, Ministry of Health, Labour and Welfare "Medical Facilities Survey," "Hospital Report"
			1,620	228	14.0		
			540,683	106,316	19.7		
			486,405	62,752	12.9		

(注) (A)欄の数値は備考欄に掲げる統計資料により作成し、(B)欄の数値は(A)欄と同年度の決算数値によった。

Note: The figures in column (A) are taken from the statistical data shown in the column headed "Remarks," and the figures in column (B) are based on the settled accounts of the same fiscal year as in column (A).



# 第三セクター等の状況に関する調査結果

Survey of the Joint Third Sector

(平成 20 年 12 月 25 日付け)  
(Published on December 25, 2008)

第三セクター等の状況に関する調査結果

## 総務省

Ministry of Internal Affairs and Communications



# 第三セクター等の状況に関する調査結果

(平成 21 年 12 月 25 日付け)

Survey of the Joint Third Sector  
(Published on December 25, 2009)

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## I 第三セクター等の概況

### Outlines of the joint third sector

#### 1 第三セクター等の数（平成20年3月31日現在）

The number of bodies in the joint third sector (As of March 31, 2008)

第三セクター等は、8,899法人（会社法法人3,713法人、民法法人3,973法人、地方三公社1,175法人、地方独立行政法人38法人）であり、平成19年度の調査（9,007法人）に比べ、108法人減少しています。

The joint third sector includes 8,899 corporations (3,713 corporate-law corporations, 3,973 civil-law corporations, 1,175 corporations within the remit of the three local public corporations and 38 local independent administrative corporations). Compared with the survey in FY2006 (9,007 corporations), the number of corporations has decreased by 108.

区分 Classification	会社法法人 Corporate-law corporations			民法法人 Civil-law corporations			第三セクター 計 Total of joint third sector	地方三公社 Three local public corporations			地方独立 行政法人 Local independent administrative corporations	合計 Total	
	株式会社 Business corporations	その他 会社法法人 Other corporate-law corporations	計 Sub total	社団法人 Incorporated associations	財団法人 Incorporated foundations	計 Sub total		地方住宅 供給公社 Local housing corporations	地方道路公社 Local highway public corporations	土地開発公社 Land development public corporations	計 Sub total		
	都道府県 Prefectures	253	1	254	6	318		47	39	46	132	30	2,286
指定都市 Designated cities													614
市区町村 Municipalities	2,566	306	2,872	154	1,958	2,112	4,984	0	0	1,013	1,013	2	5,999
全国合計 National total (構成比) (Component percentage)	3,404 (38.3%)	309 (3.5%)	3,713 (41.7%)	414 (4.7%)	3,559 (40.0%)	3,973 (44.6%)	7,686 (86.4%)	57 (0.6%)	42 (0.5%)	1,076 (12.1%)	1,175 (13.2%)	38 (0.4%)	8,899 (100.0%)
(参考) (Reference) 19年度調査 Survey in FY 2007	3,407	317	3,724	418	3,633	4,051	7,775	57	42	1,106	1,205	27	9,007

(注) 「都道府県」「指定都市」「市区町村」とは、地方公共団体における主な出資団体。

なお、(参考)にある「19年度調査」のデータは、平成19年度に実施した「第三セクター等の状況に関する調査」(平成19年3月31日現在)におけるデータを使用。以下の表において同じ。

(Note) "Prefectures," "designated cities," and "municipalities" indicate major investing bodies among local public bodies.

The data in the "FY2007 survey" in the "Reference" below are the data taken from the "survey concerning the conditions of the joint third sector" (as of March 31, 2007).

This also applies to the table below.

#### <参考> 過去 5 年間の法人数

<Reference> The number of bodies for the past five years

区分 Classification	H14調査 Survery in FY 2002	H15調査 Survery in FY 2003	H16調査 Survery in FY 2004	H17調査 Survery in FY 2005	H18調査 Survery in FY 2006	H19調査 Survery in FY 2007	H20調査 Survery in FY 2008
	会社法法人 Corporate-law corporations	民法法人 Civil-law corporations	第三セクター計 Total of joint third sector	地方三公社 Corporations within the remit of the three local public corporations	地方独立行政法人 Local independent administrative corporations	総計 Total	
会社法法人 Corporate-law corporations	3,707	3,821	3,823	3,827	3,790	3,724	3,713
民法法人 Civil-law corporations	4,769	4,636	4,534	4,390	4,183	4,051	3,973
第三セクター計 Total of joint third sector	8,476	8,457	8,357	8,217	7,973	7,775	7,686
地方三公社 Corporations within the remit of the three local public corporations	1,683	1,654	1,590	1,392	1,227	1,205	1,175
地方独立行政法人 Local independent administrative corporations					8	27	38
総計 Total	10,159	10,111	9,947	9,609	9,208	9,007	8,899

※ 地方独立行政法人は平成18 年度調査から調査対象としています。

Local independent administrative corporations have been the subject since FY 2006.

## 2 第三セクター等の年次別設立数（暦年）

The number of joint third sector bodies established by year (calendar year)

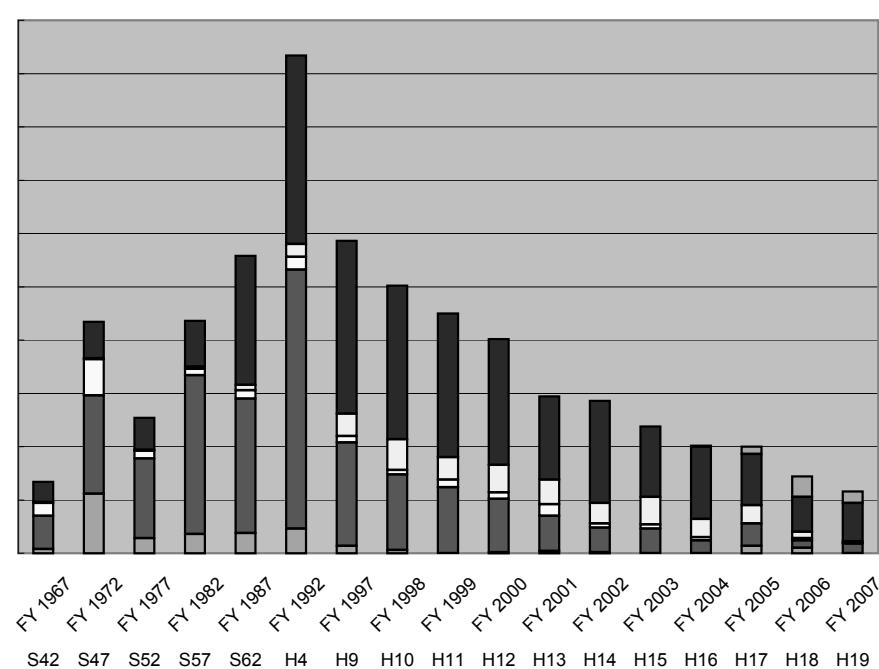
第三セクター等の設立数の推移をみると、平成9年以降は毎年減少が続いているが、地方独立行政法人法（平成15年法律第118号）が平成16年から施行されたことにより、地方独立行政法人の設立が目立つようになっています。

If we look at the trend in the establishment of joint third sector bodies, the number has been decreasing since 1997. However, the local independent administrative corporation law (2003, No. 118) was enforced in 2004, the establishment of those corporations has become prominent.

設立年(暦年) Year of foundation (Calendar year)	S42 FY 1967	S47 FY 1972	S52 FY 1977	S57 FY 1982	S62 FY 1987	H4 FY 1992	H9 FY 1997	H10 FY 1998	H11 FY 1999	H12 FY 2000	H13 FY 2001	H14 FY 2002	H15 FY 2003	H16 FY 2004	H17 FY 2005	H18 FY 2006	H19 FY 2007	
株式会社 Business corporations	19	34	30	43	121	177	162	144	135	118	78	96	66	68	48	33	36	
その他会社法法人 Other corporate-law corporations	1	1	1	2	5	12	21	29	21	26	23	19	26	17	17	6	1	
社団法人 Incorporated associations	12	34	7	6	8	12	6	4	7	6	11	4	4	3	0	2	1	
財団法人 Incorporated foundations	31	92	75	149	126	243	97	71	62	50	33	23	23	12	21	7	9	
地方三公社 Three local public corporations	4	56	14	18	19	23	7	3	0	1	2	1	0	0	7	5	0	
地方独立行政法人 Local independent administrative corporations															1	7	19	11
計 Total	67	217	127	218	279	467	293	251	225	201	147	143	119	101	100	72	58	

第三セクター等の年次別設立数  
The number of joint third sector bodies established by year

(単位: 法人)  
(Unit : Number of corporations)



- 地方独立行政法人  
Local independent administrative corporations
- 株式会社  
Business corporations
- その他会社法法人  
Other corporate-law corporations
- 社団法人  
Incorporated associations
- 財団法人  
Incorporated foundations
- 地方三公社  
Three local public corporations

### 3 第三セクター等の業務分野（平成20年3月31日現在） The joint third sector category (As of March 31, 2008)

第三セクター等を業務分野でみると、「地域・都市開発」が最も多く、次いで「農林水産」、「観光・レジャー」の順になっています。「情報処理」、「運輸・道路」、「観光・レジャー」の分野では、株式会社が多く、「国際交流」、「社会福祉・保健医療」、「教育・文化」の分野では財団法人が多くなっています。

なお、各業務分野の分類については次ページを参照。

Within the subject area categories of joint third sector bodies, the largest is "urban and regional development," followed by "agriculture, forestry and fisheries" and "tourism and leisure."

The fields of "information processing and control," "transportation and roads," "tourism and leisure," have more business corporations, while the fields of "international exchange," "social welfare and health care," "education and culture," have more incorporated foundations.

Classification in each category is shown on the next page.

#### 第三セクター等の業務分野 Joint third sector by categories of service

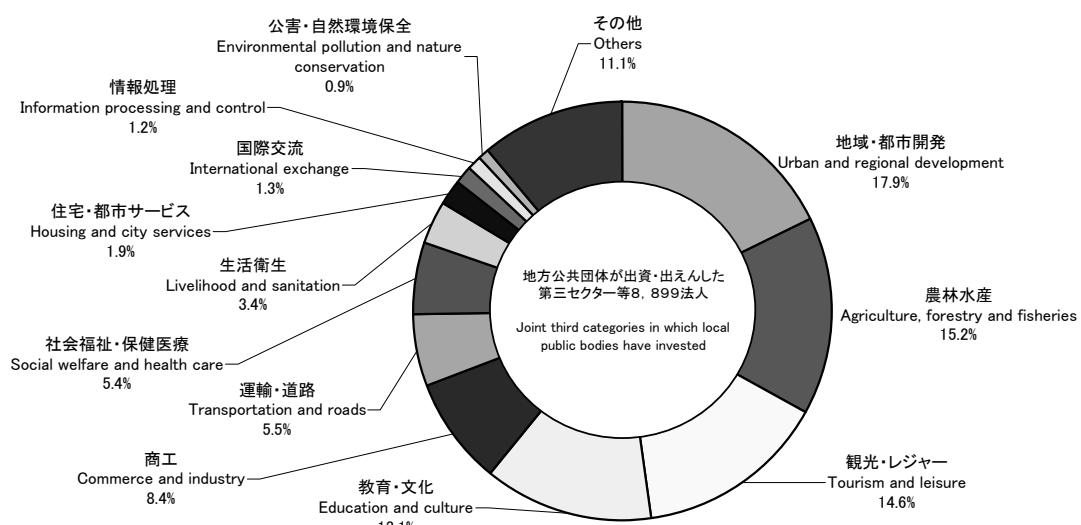
業務分野 Category	社団法人 Incorporated associations	財団法人 Incorporated foundations	株式会社 Business corporations	その他 会社法法人 Other corporate-law corporations	地方住宅 供給公社 Local housing corporations	地方道路公社 Local highway public corporations	土地開発公社 Land development public corporations	地方独立行政 法人 Local independent administrative corporations	合計 Total	(参考) 19年度調査 (Reference) Survey in FY 2007
地域・都市開発 Urban and regional development	8	289	216	3	-	-	1,076	-	1,592	1,622
農林水産 Agriculture, forestry and fisheries	304	352	522	174	-	-	-	-	1,352	1,367
観光・レジャー Tourism and leisure	23	303	908	69	-	-	-	-	1,303	1,326
教育・文化 Education and culture	32	1,053	49	3	-	-	-	31	1,168	1,173
商工 Commerce and industry	10	304	407	20	-	-	-	3	744	754
運輸・道路 Transportation and roads	1	43	393	13	-	42	-	-	492	482
社会福祉・保健医療 Social welfare and health care	9	451	18	1	-	-	-	4	483	500
生活衛生 Livelihood and sanitation	6	203	82	12	-	-	-	-	303	307
住宅・都市サービス Housing and city services	-	53	62	1	57	-	-	-	173	175
国際交流 International exchange	1	116	1	-	-	-	-	-	118	119
情報処理 Information processing and control	2	8	96	1	-	-	-	-	107	108
公害・自然環境保全 Environmental pollution and nature conservation	3	68	6	-	-	-	-	-	77	81
その他 Others	15	316	644	12	-	-	-	-	987	993
計 Total	414	3,559	3,404	309	57	42	1,076	38	8,899	9,007

(注) 表、グラフ等については、端数処理により合計と内訳が一致しない場合があります。

(以下の表、グラフにおいて同じ)

(Note) The grand totals in the charts and tables may not be exactly equal to the totals of individual items due to round-offs.

(This also applies to the charts and tables below.)



## 各業務分野の分類

業務分野 Category	分類 Classification
地域・都市開発 Urban and regional development	土地開発等の業務を行う開発公社・開発財団、住宅団地・工業団地造成事業等を行う法人、土地区画整理協会、公園協会、ステーションビル、土木工事の設計監理業務を行う法人、都市計画の調査を行う法人等 corporation of land development, etc., foundation of development, corporation of development of housing and industrial sites, land readjustment association, park association, station building management, corporation of design management of engineering works, city planning research corporation, etc.
住宅・都市サービス Housing and city services	住宅サービス公社、住宅協会、建築士協会、建築技術センター、ガス供給会社、熱供給公社等 housing service public corporation, housing association, qualified architect association, building techniques center, gas supply corporation, thermal supply corporation, etc.
観光・レジャー Tourism and leisure	観光開発公社、観光物産振興公社、観光振興公社、観光バス会社、レジャー施設の管理運営を行う法人等 tourism development public corporation, tourism product promote public corporation, tourism promote public corporation, tourism bus corporation, leisure facility management corporation, etc.
農林水産 Agriculture, forestry and fisheries	農地保有合理化法人、農産物安定基金協会、造林公社、畜産公社、漁業公社、家畜畜産物衛生指導協会、牛乳検査協会、農業後継者育成協会、緑化センター、農業（林業、漁業）信用基金協会、林業従事者退職金共済基金、水産公害対策基金、第一次産業活性化村、ワイン製造会社、農林水産関係の特産品の製造、販売、宣伝等を行う法人、農産物・畜産物・水産物の流通業務を行う法人等 corporation of rational possession of farmland, farm product stability fund association, afforestation public corporation, livestock public corporation, fishery public corporation, livestock sanitation guide association, milk inspection association, agricultural successor rear association, greenbelt construct center, agriculture (forestry, fishery) credit fund association, forestry employee retirement mutual aid fund, fishery anti-environmental fund, primary industries utilize village, winery corporation, corporation of manufacturing, handling and publicizing agricultural products, corporation distributing agriculture, livestock, and fishery products.
商工 Commerce and industry	中小企業振興公社、地場産業振興センター、高度技術振興財團（テクノポリス開発機構等）、工業技術振興協会、中小企業情報センター、コンベンションピューロー、中小企業会館、産業展示館、工業材料分析センター、産業振興基金、国際貿易センター、特産品の製造、販売宣伝等を行う法人、（農林水産関係の特産品に関するものを除く）等 smaller business promote public corporation, local industry promote center, high technology promote foundation (techno-polis development organization), industrial technology promote association, smaller business information center, convention bureau, smaller business hall, industry exhibition hall, industry material analysis center, industry promote fund, international trade center, corporation of manufacturing and publicizing special products (except agricultural products), etc.
社会福祉・保健医療 Social welfare and health care	国民年金福祉協会（国民年金保養センターの受託運営）、大規模年金保養基地の受託運営を行う法人、勤労者いこいの村の管理運営を行う法人、環境衛生指導センター、長寿社会振興財団、高齢者問題研究協会、高齢者問題研究所、アイバンク・腎バンク、社会福祉基金、交通事故被災者援護協会、検診センター、救急医療情報センター、医学総合研究所、民間社会福祉施設職員共済財団、シルバー人材センター、労働者福祉協会等 national pension welfare association (entrusted management of national pension resort houses), corporation entrusted management of large pension resort houses, corporation managing worker leisure village, environmental sanitation guide center, long life society promote foundation, aged problem research association, aged problem research institute, eye bank ; kidney bank, social welfare fund, traffic accident sufferer support association, medical examination center, emergency medical information center, medical general institute, private social welfare facility mutual aid foundation, senior temporary employment center, laborer welfare association, etc.
生活衛生 Livelihood and sanitation	水道サービス協会、下水道公社、一般廃棄物（ゴミ、し尿等）及び産業廃棄物の処理を行う法人、ゴミの減量、リサイクルの推進を行う法人等 water supply service association, sewerage public corporation, non-industrial (waste, sewage) and industrial management corporation, waste reduce and recycle corporation, etc.
運輸・道路 Transportation and roads	フェリーふ頭公社、高速道路協会、空港ターミナルビル、鉄道、モノレール、流通ターミナル、駐車場公社等 ferry wharf public corporation, highway association, air-port terminal building, railway, monorail, distribution terminal, parking public corporation, etc.
教育・文化 Education and culture	埋蔵文化財センター、私学振興協会、育英奨学会、体育協会、生涯学習協会、交響楽団、市民会館等の管理等を行う法人等 buried cultural assets center, private school promote association, student award association, physical training association, life long learning association, symphony orchestra, city hall management corporation, etc.
公害・自然環境保全 Environmental pollution and nature conservation	公害防止協会、自然保護財団、緑の基金等 environment pollution prevention association, nature conservation foundation, greenbelt construct fund, etc.
情報処理 Information processing and control	電子計算機センター、流通業務サービス協会等 computer center, distribution service association, etc.
国際交流 International exchange	国際交流協会、国際交流基金等 international exchange association, international exchange fund, etc.
その他 Others	庁舎・職員会館の管理を行う法人、行政情報センター、消防協会、暴力団通報県民センター、テレビ放送会社（ケーブルテレビ会社を含む）、シンクタンク（都市計画など特定の目的・業務を持つものは当該業務に分類すること）等 corporation managing office building and worker's hall, administrative information center, fire fighter association, organized gangster report resident center, TV company (including cable broadcast), think tank (corporation whose objective is specific one such as city planning, it should be classified into that group.)

## 4 新設第三セクター等の状況（暦年）

### The joint third sector newly-established (calendar year)

平成19年中（H19年1月1日～H19年12月31日）に新設された第三セクター等についてみると、その数は58法人であり、業務分野では、『農林水産』、『商工』が最も多く、次いで『地域・都市開発』、地方独立行政法人形態の『教育・文化』となっています。

The number of the joint third sector newly-established in 2007 (from the first of January to the 31st of December in 2007) is 58. According to the category of service, the category with the highest proportion is "agriculture, forestry and fisheries" and "commerce and industry" followed by "education and culture".

#### (1) 地方公共団体区分別状況 Classification of local public bodies

区分 Classification	株式会社 Business corporations	その他 会社法法人 Other corporate-law corporations	社団法人 Incorporated associations	財団法人 Incorporated foundations	地方住宅 供給公社 Local housing corporations	地方道路 公社 Local highway public corporations	土地開発 公社 Land development public corporations	地方独立 行政法人 Local independent administrative corporations	合計 Total
都道府県 Prefectures	3	0	0	5	0	0	0	9	17
指定都市 Designated cities	0	0	0	1	0	0	0	1	2
市区町村 Municipalities	33	1	1	3	0	0	0	1	39
全国合計 National total	36	1	1	9	0	0	0	11	58
(参考) 19年度調査 (Reference) Survey in FY 2007	33	6	2	7	0	0	5	19	72

#### (2) 業務分野別状況 Conditions by category of service

##### 平成19年新設第三セクター等の業務分野

The category of service of the joint third sector newly-established in 2007

業務分野 Category	19年新設法人内訳 The breakdown of newly-established corporations in 2007.								合計 Total	18年新設法人数 合計 Total number of newly-established corporations in 2006
	株式会社 Business corporations	その他 会社法法人 Other corporate-law corporations	社団法人 Incorporated associations	財団法人 Incorporated foundations	地方住宅 供給公社 Local housing corporations	地方道路公社 Local highway public corporations	土地開発公社 Land development public corporations	地方独立行政法人 Local independent administrative corporations		
農林水産 Agriculture, forestry and fisheries	9	0	1	0	0	0	0	0	10	11
商工 Commerce and industry	7	0	0	2	0	0	0	1	10	10
地域・都市開発 Urban and regional development	9	0	0	0	0	0	0	0	9	9
教育・文化 Education and culture	0	0	0	0	0	0	0	9	9	16
観光・レジャー Tourism and leisure	5	0	0	1	0	0	0	0	6	8
社会福祉・保健医療 Social welfare and health care	0	0	0	1	0	0	0	1	2	3
生活衛生 Livelihood and sanitation	0	0	0	2	0	0	0	0	2	3
運輸・道路 Transportation and roads	2	0	0	0	0	0	0	0	2	1
情報処理 Information processing and control	1	1	0	0	0	0	0	0	2	0
住宅・都市サービス Housing and city services	0	0	0	0	0	0	0	0	0	0
公害・自然環境保全 Environmental pollution and nature conservation	0	0	0	0	0	0	0	0	0	1
国際交流 International exchange	0	0	0	0	0	0	0	0	0	0
その他 Others	3	0	0	3	0	0	0	0	6	10
計 Total	36	1	1	9	0	0	0	11	58	72

## 5 第三セクター等に対する出資の状況（平成20年3月31日現在）

The investment in joint third sector bodies (As of March 31, 2008)

第三セクター等に対する出資総額は、6兆2,683億円であり、このうち地方公共団体等出資額は、4兆651億円（64.9%）となっています。

法人区分別の出資額は、会社法法人については、3兆784億円、民法法人については、1兆3,201億円であり、このうち地方公共団体等出資額は、会社法法人については、1兆3,079億円（42.5%）、民法法人については、8,874億円（67.2%）となっています。

なお、民間等出資額は、会社法法人については、1兆7,705億円、民法法人については、4,327億円となっています。

The total amount of investment in the joint third sector is 6,268.3 billion yen, and within this figure the amount of investment by local public bodies are 4,065.1 billion yen (64.9%).

As for the amount of investment by type of corporation, 3,078.4 billion yen represent investments in corporate-law corporations, while 1,320.1 billion yen represent investments in civil-law corporations; within these figures, the amounts of investment by local public bodies amount to 1,307.9 billion yen (42.5%) in corporate-law corporations and 887.4 billion yen (67.2%) in civil-law corporations.

The amounts of investments by the private sector are 1,770.5 billion yen and 432.7 billion yen in the two types of corporation respectively.

(金額の単位：百万円)

(Unit : Million yen)

法人区分		主な出資団体	出資総額	地方公共団体等 出資額	民間等出資額	地方公共団体等 出資割合	法人数	1法人当たり 平均出資額	1法人当たり平均地方 公共団体等出資額
Classification of corporations								Average amount of investment per corporation	Average amount of investment from local public bodies, etc., per corporation
			A	B		B/A(%)	C	A/C	B/C
会社法法人 Corporate-law corporations	都道府県 Prefectures	1,707,931	812,244	895,686	47.6%	587	2,910	1,384	
	指定都市 Designated cities	735,172	311,148	424,024	42.3%	254	2,894	1,225	
	市区町村 Municipalities	635,296	184,505	450,791	29.0%	2,872	221	64	
	計 Total	3,078,398	1,307,897	1,770,501	42.5%	3,713	829	352	
民法法人 Civil-law corporations	都道府県 Prefectures	985,237	618,865	366,372	62.8%	1,537	641	403	
	指定都市 Designated cities	103,036	77,827	25,208	75.5%	324	318	240	
	市区町村 Municipalities	231,813	190,685	41,128	82.3%	2,112	110	90	
	計 Total	1,320,085	887,377	432,708	67.2%	3,973	332	223	
第三セクター計 Total of joint third sector	都道府県 Prefectures	2,693,167	1,431,109	1,262,059	53.1%	2,124	1,268	674	
	指定都市 Designated cities	838,208	388,975	449,232	46.4%	578	1,450	673	
	市区町村 Municipalities	867,108	375,190	491,919	43.3%	4,984	174	75	
	計 Total	4,398,483	2,195,274	2,203,210	49.9%	7,686	572	286	
地方三公社 Three local public corporations	都道府県 Prefectures	1,076,652	1,076,652	0	100.0%	132	8,156	8,156	
	指定都市 Designated cities	56,519	56,519	0	100.0%	30	1,884	1,884	
	市区町村 Municipalities	6,981	6,981	0	100.0%	1,013	7	7	
	計 Total	1,140,151	1,140,151	0	100.0%	1,175	970	970	
地方独立行政法人 Local independent Administrative corporations	都道府県 Prefectures	506,155	506,155	0	100.0%	30	16,872	16,872	
	指定都市 Designated cities	219,169	219,169	0	100.0%	6	36,528	36,528	
	市区町村 Municipalities	4,348	4,348	0	100.0%	2	2,174	2,174	
	計 Total	729,672	729,672	0	100.0%	38	19,202	19,202	
総計 Total	都道府県 Prefectures	4,275,975	3,013,916	1,262,059	70.5%	2,286	1,871	1,318	
	指定都市 Designated cities	1,113,895	664,663	449,232	59.7%	614	1,814	1,083	
	市区町村 Municipalities	878,437	386,518	491,919	44.0%	5,999	146	64	
	計 Total	6,268,307	4,065,097	2,203,210	64.9%	8,899	704	457	
(参考) 19年度調査 (Reference) Survey in FY2007	都道府県 Prefectures	3,899,216	2,698,805	1,200,411	69.2%	2,331	1,673	1,158	
	指定都市 Designated cities	1,026,113	638,570	387,542	62.2%	584	1,757	1,093	
	市区町村 Municipalities	880,770	397,153	483,617	45.1%	6,092	145	65	
	計 Total	5,806,099	3,734,528	2,071,570	64.3%	9,007	645	415	

## 6 地方公共団体等の出資割合別法人数の状況（平成20年3月31日現在）

The number of corporations by investment ratio from local public bodies, etc.  
(As of March 31, 2008)

会社法人人への地方公共団体等からの出資割合は、民法法人に比べて低くなっています。特に、都道府県分及び指定都市分では、地方公共団体等の出資割合が4分の1未満の法人の割合が42.8%、2分の1未満の法人の割合が71.7%となっています。

地方公共団体等が100%出資している法人についても、会社法人人では4.5%と、民法法人の44.7%に比べて低くなっています。民法法人のうち地方公共団体等が100%出資している法人は、都道府県分が20.6%であるのに対し、指定都市分は50.3%、市区町村分は61.4%と高くなっています。

Investment percentage to corporate-law corporations from local public bodies, etc. is lower than that to civil-law corporations. Especially, for prefectures and designated cities, the ratio of numbers of corporations whose investment ratio is under one-fourth is 42.8%. And the ratio of numbers of corporation whose investment ratio is under a half is 71.7%.

The ratio of numbers of corporations in which local public bodies have invested 100% is 4.5% for corporate-law corporations, and 44.7% for civil-law corporations. The former is lower than the latter. The ratio of number of civil-law corporations in which local public bodies have invested 100% is 20.6% for prefectures, 50.3% for designated cities, and 61.4% for municipalities.

### 会社法人人

#### Corporate-law corporations

区分 Classification	地方公共団体等の出資割合 Investment percentage from local public bodies, etc.										合計 Total			
	1/4未満 less than 1/4		1/4以上1/2未満 1/4 or more and less than 1/2		1/2以上2/3未満 1/2 or more and less than 2/3		2/3以上100%未満 2/3 or more and less than 100%		100% 100%					
	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage				
都道府県 Prefectures	249	42.4%	179	30.5%	107	18.2%	48	8.2%	4	0.7%	587	100.0%		
指定都市 Designated cities	111	43.7%	64	25.2%	48	18.9%	25	9.8%	6	2.4%	254	100.0%		
市区町村 Municipalities	799	27.8%	580	20.2%	743	25.9%	594	20.7%	156	5.4%	2,872	100.0%		
計 Total	1,159	31.2%	823	22.2%	898	24.2%	667	18.0%	166	4.5%	3,713	100.0%		
19年度調査 Survey in FY2007	1,125	30.2%	837	22.5%	922	24.8%	675	18.1%	165	4.4%	3,724	100.0%		

### 民法法人

#### Civil-law corporations

区分 Classification	地方公共団体等の出資割合 Investment percentage from local public bodies, etc.										合計 Total			
	1/4未満 less than 1/4		1/4以上1/2未満 1/4 or more and less than 1/2		1/2以上2/3未満 1/2 or more and less than 2/3		2/3以上100%未満 2/3 or more and less than 100%		100% 100%					
	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage				
都道府県 Prefectures	266	17.3%	310	20.2%	183	11.9%	462	30.1%	316	20.6%	1,537	100.0%		
指定都市 Designated cities	34	10.5%	30	9.3%	42	13.0%	55	17.0%	163	50.3%	324	100.0%		
市区町村 Municipalities	75	3.6%	137	6.5%	179	8.5%	425	20.1%	1,296	61.4%	2,112	100.0%		
計 Total	375	9.4%	477	12.0%	404	10.2%	942	23.7%	1,775	44.7%	3,973	100.0%		
19年度調査 Survey in FY2007	364	9.0%	469	11.6%	412	10.2%	968	23.9%	1,838	45.4%	4,051	100.0%		

### 第三セクター

#### Total of Joint third sector

区分 Classification	地方公共団体等の出資割合 Investment percentage from local public bodies, etc.										合計 Total			
	1/4未満 less than 1/4		1/4以上1/2未満 1/4 or more and less than 1/2		1/2以上2/3未満 1/2 or more and less than 2/3		2/3以上100%未満 2/3 or more and less than 100%		100% 100%					
	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage	法人数 Number of corporations	構成比 Component percentage				
都道府県 Prefectures	515	24.2%	489	23.0%	290	13.7%	510	24.0%	320	15.1%	2,124	100.0%		
指定都市 Designated cities	145	25.1%	94	16.3%	90	15.6%	80	13.8%	169	29.2%	578	100.0%		
市区町村 Municipalities	874	17.5%	717	14.4%	922	18.5%	1,019	20.4%	1,452	29.1%	4,984	100.0%		
計 Total	1,534	20.0%	1,300	16.9%	1,302	16.9%	1,609	20.9%	1,941	25.3%	7,686	100.0%		
19年度調査 Survey in FY2007	1,489	19.2%	1,306	16.8%	1,334	17.2%	1,643	21.1%	2,003	25.8%	7,775	100.0%		

## 7 第三セクター等の役職員の状況（平成20年3月31日現在）

Executive and regular personnel in the joint third sector (As of March 31, 2008)

第三セクター等の役職員は約30万4千人で、うち6.3%が地方公共団体退職者、16.6%が地方公共団体出向者となっています。地方公共団体区別では、指定都市分で地方公共団体退職者の割合が高くなっています。

また、法人形態別では、第三セクターの役職員は、前年度に比べ約1万6千人減少し、地方独立行政法人の役職員が公立大学法人の新設等により増加していますが、総計で約1万5千人の減少となっています。

The number of executive and regular personnel in the joint third sector is about 304,000: within this figure, 6.3% are retirees from local public bodies and 16.6% are persons transferred from local public bodies. In terms of the classification of local public bodies, designated cities have a higher proportion of persons who are retired or transferred from local public bodies.

In terms of the clarification by form of corporation, the number of executive and regular personnel in the joint third sector decreases by about 16,000, but the numbers in the local independent administrative corporations increases because the number of establishment of the public universities has grown. The total numbers, then, slightly decreased by about 15,000.

### (1) 地方公共団体区別状況 Classification of local public bodies

（役職員）（Executive and regular personnel）

（単位：人）(Unit: Number of persons)

区分 Classification	20年度調査 Survey in FY 2008					
	総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
都道府県 Prefectures	117,574	(51.4)	7,876	6.7%	18,405	15.7%
指定都市 Designated cities	49,928	(81.3)	6,574	13.2%	8,252	16.5%
市区町村 Municipalities	136,450	(22.7)	4,682	3.4%	23,788	17.4%
計 Total	303,952	(34.2)	19,132	6.3%	50,445	16.6%

区分 Classification	19年度調査 Survey in FY 2007					
	総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
都道府県 Prefectures	119,062	(51.1)	8,027	6.7%	18,305	15.4%
指定都市 Designated cities	47,583	(81.5)	6,376	13.4%	9,210	19.4%
市区町村 Municipalities	151,938	(24.9)	5,280	3.5%	25,877	17.0%
計 Total	318,583	(35.4)	19,683	6.2%	53,392	16.8%

## 〈役員〉 (Executive personnel)

(単位：人) (Unit: Number of persons)

区分 Classification	20年度調査 Survey in FY 2008					
	総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
	都道府県 Prefectures	33,760	(14.8)	2,909	8.6%	6,259
指定都市 Designated cities	8,501	(13.8)	849	10.0%	1,550	18.2%
市区町村 Municipalities	63,744	(10.6)	3,522	5.5%	15,778	24.8%
計 Total	106,005	(11.9)	7,280	6.9%	23,587	22.3%

区分 Classification	19年度調査 Survey in FY 2007					
	総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
	都道府県 Prefectures	34,853	(15.0)	2,962	8.5%	6,612
指定都市 Designated cities	8,087	(13.8)	845	10.4%	1,619	20.0%
市区町村 Municipalities	65,593	(10.8)	3,561	5.4%	16,211	24.7%
計 Total	108,533	(12.0)	7,368	6.8%	24,442	22.5%

## 〈職員〉 (Regular personnel)

(単位：人) (Unit: Number of persons)

区分 Classification	20年度調査 Survey in FY 2008					
	総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
	都道府県 Prefectures	83,814	(36.7)	4,967	-5.9%	12,146
指定都市 Designated cities	41,427	(67.5)	5,725	-13.8%	6,702	16.2%
市区町村 Municipalities	72,706	(12.1)	1,160	-1.6%	8,010	11.0%
計 Total	197,947	(22.2)	11,852	-6.0%	26,858	13.6%

区分 Classification	19年度調査 Survey in FY 2007					
	総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
	都道府県 Prefectures	84,209	(36.1)	5,065	6.0%	11,693
指定都市 Designated cities	39,496	(67.6)	5,531	14.0%	7,591	19.2%
市区町村 Municipalities	86,345	(14.2)	1,719	2.0%	9,666	11.2%
計 Total	210,050	(23.3)	123,153	5.9%	28,950	13.8%

## (2) 法人形態別状況

### Classification by form of corporation

〈役職員〉 〈Executive and regular personnel〉

(単位：人) (Unit: Number of persons)

区分 Classification		20年度調査 Survey in FY 2008					
		総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
	会社法法人 Corporate-law corporations	127,955	(34.5)	4,215	3.3%	5,332	4.2%
	民法法人 Civil-law corporations	130,902	(32.9)	9,723	7.4%	24,258	18.5%
	第三セクター計 Total of Joint third sector	258,857	(33.7)	13,938	5.4%	29,590	11.4%
	地方三公社 Three local public corporations	24,334	(20.7)	923	3.8%	14,191	58.3%
	地方独立行政法人 Local independent administrative corporations	20,761	(546.3)	4,271	20.6%	6,664	32.1%
	総計 Total	303,952	(34.2)	19,132	6.3%	50,445	16.6%

区分 Classification		19年度調査 Survey in FY 2007					
		総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
	会社法法人 Corporate-law corporations	133,075	(35.7)	4,032	3.0%	5,572	4.2%
	民法法人 Civil-law corporations	141,915	(35.0)	10,296	7.3%	27,085	19.1%
	第三セクター計 Total of Joint third sector	274,990	(35.4)	14,328	5.2%	32,657	11.9%
	地方三公社 Three local public corporations	26,452	(22.0)	1,019	3.9%	15,139	57.2%
	地方独立行政法人 Local independent administrative corporations	17,141	(634.9)	4,336	25.3%	5,596	32.6%
	総計 Total	318,583	(35.4)	19,683	6.2%	53,392	16.8%

〈役員〉 〈Executive personnel〉

(単位：人) (Unit: Number of persons)

区分 Classification		20年度調査 Survey in FY 2008					
		総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
	会社法法人 Corporate-law corporations	33,190	(8.9)	2,081	6.3%	4,379	13.2%
	民法法人 Civil-law corporations	59,878	(15.1)	4,507	7.5%	11,673	19.5%
	第三セクター計 Total of Joint third sector	93,068	(12.1)	6,588	7.1%	16,052	17.2%
	地方三公社 Three local public corporations	12,639	(10.8)	623	4.9%	7,517	59.5%
	地方独立行政法人 Local independent administrative corporations	298	(7.8)	69	23.2%	18	6.0%
	総計 Total	106,005	(11.9)	7,280	6.9%	23,587	22.3%

区分 Classification		19年度調査 Survey in FY 2007					
		総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
	会社法法人 Corporate-law corporations	33,872	(9.1)	2,115	6.2%	4,624	13.7%
	民法法人 Civil-law corporations	61,331	(15.1)	4,549	7.4%	12,224	19.9%
	第三セクター計 Total of Joint third sector	95,203	(12.2)	6,664	7.0%	16,848	17.7%
	地方三公社 Three local public corporations	13,116	(10.9)	656	5.0%	7,583	57.8%
	地方独立行政法人 Local independent administrative corporations	214	(7.9)	48	22.4%	11	5.1%
	総計 Total	108,533	(12.0)	7,368	6.8%	24,442	22.5%

〈職員〉 (Regular personnel)

(単位：人) (Unit: Number of persons)

区分 Classification		20年度調査 Survey in FY 2008					
		総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
会社法法人 Corporate-law corporations	94,765	(25.5)		2,134	2.3%	953	1.0%
民法法人 Civil-law corporations	71,024	(17.9)		5,216	7.3%	12,585	17.7%
第三セクター計 Total of Joint third sector	165,789	(21.6)		7,350	4.4%	13,538	8.2%
地方三公社 Three local public corporations	11,695	(10.0)		300	2.6%	6,674	57.1%
地方独立行政法人 Local independent administrative corporations	20,463	(538.5)		4,202	20.5%	6,646	32.5%
総計 Total	197,947	(22.2)		11,852	6.0%	26,858	13.6%

区分 Classification		19年度調査 Survey in FY 2007					
		総数 Total	(1法人あたり平均) (average by corporations)	総数のうち地方公共団体退職者 Number of persons retired from local public bodies	割合 (%) Percentage (%)	総数のうち地方公共団体出向者 Number of persons transferred from local public bodies	割合 (%) Percentage (%)
会社法法人 Corporate-law corporations	99,203	(26.6)		1,917	1.9%	948	1.0%
民法法人 Civil-law corporations	80,584	(19.9)		5,747	7.1%	14,861	18.4%
第三セクター計 Total of Joint third sector	179,787	(23.1)		7,664	4.3%	15,809	8.8%
地方三公社 Three local public corporations	13,336	(11.1)		363	2.7%	7,556	56.7%
地方独立行政法人 Local independent administrative corporations	16,927	(626.9)		4,288	25.3%	5,585	33.0%
総計 Total	210,050	(23.3)		12,315	5.9%	28,950	13.8%

## 8 第三セクターによる公の施設の管理運営状況（平成20年3月31日現在）

The management of public facilities by the joint third sector (As of March 31, 2008)

第三セクターにおいて、主たる事業として公の施設の管理運営を行っている法人は2,523法人で、全体の32.8%にあたります。  
また、指定管理者として公の施設の管理運営を行っている法人は2,920法人で、全体の38.0%にあたります。

Among the joint third sectors, the numbers of the corporations whose main works are the management of the public facilities are 2,523. This amounts to 32.8% of the total.

The number of the corporations which implement the management as the designated managers is 2,920. This amounts to 38.0% of the total.

### (1) 法人形態別状況

Classification by form of corporation

区分 Classification	法人数 Number of corporations	主たる事業としての公の施設の管理運営を行っている法人 The corporations whose main work is the management of public facilities			主たる事業ではないが、行っている法人 The corporations in charge of the management of public facilities not as main works			行っていない法人 The corporations not doing such works	
		うち、指定管理者として行っている法人 The corporations as the designated managers	割合(%) Percentage (%)	うち、指定管理者ではないが行っている法人 The corporations not as the designated managers	割合(%) Percentage (%)	うち、指定管理者として行っている法人 The corporations as the designated managers	割合(%) Percentage (%)	うち、指定管理者ではないが行っている法人 The corporations not as the designated managers	割合(%) Percentage (%)
会社法法人 Corporate-law corporations	3,713	1,072	24.5%	163	4.4%	468	8.4%	156	4.2%
民法法人 Civil-law corporations	3,973	1,451	31.9%	184	4.6%	568	10.9%	136	3.4%
第三セクター計 Joint third sector total	7,686	2,523	28.3%	347	4.5%	1,036	9.7%	292	3.8%

指定管理者として公の施設の管理運営を行っている法人 The corporations in charge of the management of the public facilities as the designated managers.	2,920
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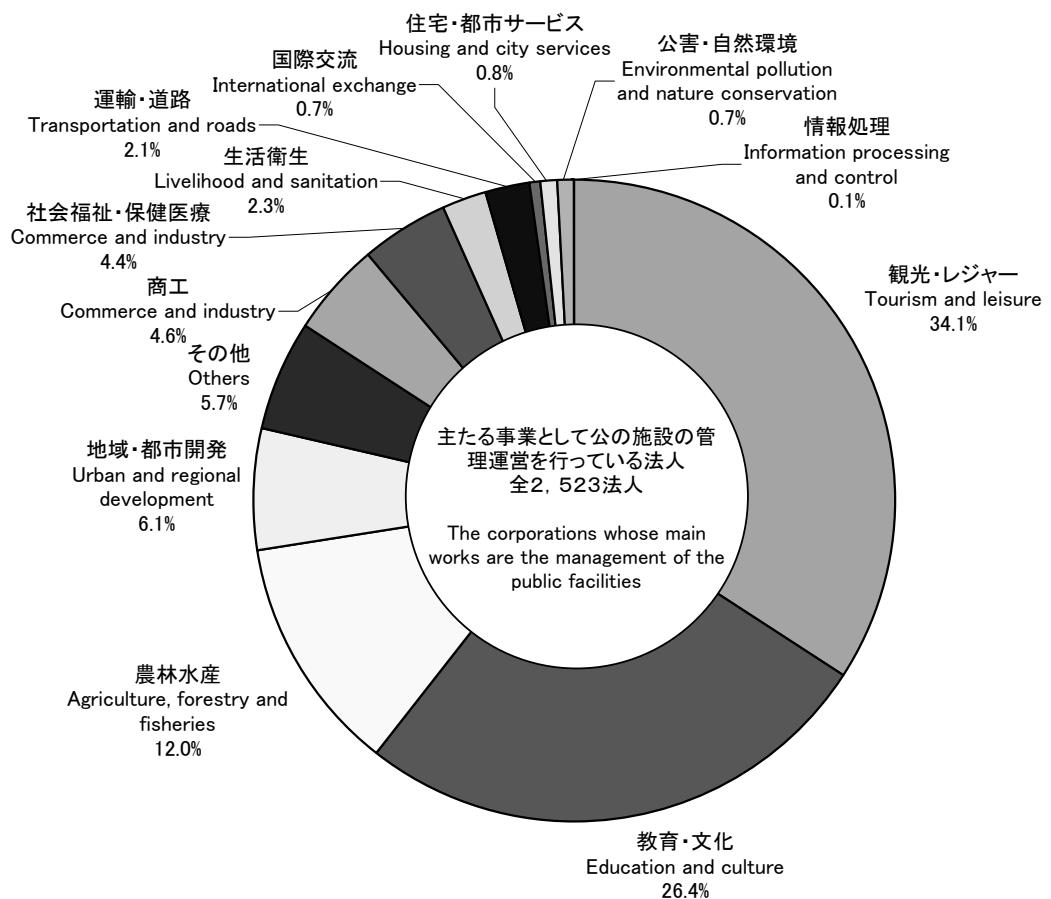
### (2) 業務分野別状況

Conditions by category of service

業務分野 Category of service	法人数 Number of corporations	主たる事業としての公の施設の管理運営を行っている法人 The corporations whose main work is the management of public facilities			主たる事業ではないが、行っている法人 The corporations in charge of the management of public facilities not as main works			行っていない法人 The corporations not doing such works	
		うち、指定管理者として行っている法人 The corporations as the designated managers	割合(%) Percentage (%)	うち、指定管理者ではないが行っている法人 The corporations not as the designated managers	割合(%) Percentage (%)	うち、指定管理者として行っている法人 The corporations as the designated managers	割合(%) Percentage (%)	うち、指定管理者ではないが行っている法人 The corporations not as the designated managers	割合(%) Percentage (%)
地域・都市開発 Urban and regional development	516	153	24.0%	29	5.6%	98	58	11.2%	40
住宅・都市サービス Housing and city services	116	19	13.8%	3	2.6%	11	5	4.3%	6
観光・レジャー Tourism and leisure	1,303	861	60.7%	70	5.4%	147	107	8.2%	40
農林水産 Agriculture, forestry and fisheries	1,352	302	17.4%	67	5.0%	237	173	12.8%	64
商工 Commerce and industry	741	117	12.4%	25	3.4%	130	102	13.8%	28
社会福祉・保健医療 Commerce and industry	479	110	19.0%	19	4.0%	71	62	12.9%	9
生活衛生 Livelihood and sanitation	303	59	7.9%	35	11.6%	36	14	4.6%	22
運輸・道路 Transportation and roads	450	54	6.9%	23	5.1%	34	21	4.7%	13
教育・文化 Education and culture	1,137	665	54.7%	43	3.8%	156	129	11.3%	27
公害・自然環境 Environmental pollution and nature conservation	77	18	16.9%	5	6.5%	13	6	7.8%	7
情報処理 Information processing and control	107	3	1.9%	1	0.9%	7	4	3.7%	3
国際交流 International exchange	118	18	13.6%	2	1.7%	22	15	12.7%	7
その他 Others	987	144	12.1%	25	2.5%	74	48	4.9%	26
計 Total	7,686	2,523	28.3%	347	4.5%	1,036	744	9.7%	292

指定管理者として公の施設の管理運営を行っている法人 The corporations in charge of the management of the public facilities as the designated managers.	2,920
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[主たる事業として公の施設の管理運営を行っている法人の業務分野別内訳]  
[Conditions by category of service about the corporations whose main works are the management of the public facilities]



## II 第三セクター等の経営状況

### Business conditions in the joint third sector

#### 1 経常収支の状況（平成20年3月31日時点の直近の財務諸表等による）

Balance of the ordinary account (based on the latest financial statements, etc. as of March 31, 2008)

##### (1) 総括

General overview

##### ① 法人形態別状況

Classification by form of corporation

第三セクター等のうち、①地方公共団体等の出資割合が25%以上の会社法・民法法人、②出資割合が25%未満であるものの財政的支援を受けている会社法・民法法人、③地方三公社、④地方独立行政法人の7,645法人から24法人（注）を除いた7,621法人（以下「経営状況等調査対象法人」という。）を調査対象としています。

経営状況等調査対象法人のうち、会社法法人及び民法法人である第三セクターについては、4,240法人（66.1%）が黒字、2,170法人（33.9%）が赤字となっています。

また、そのうち、会社法法人については1,818法人（68.4%）が黒字（経常利益を計上又は収支が均衡）、838法人（31.6%）が赤字（経常損失を計上）となっています。

民法法人については、2,422法人（64.5%）が黒字（当期正味財産が増加又は不变）、1,332法人（35.5%）が赤字（当期正味財産が減少）となっています。

Among the bodies in the joint third sector, the corporations surveyed numbered 7,621, resulting from the exclusion of 24 corporations (*Note*) from a total of 7,645 corporations, and comprised ①corporate-law corporations or civil-law corporations, in the case of which a proportion amounting to 25% or more of their investment comes from local public bodies, ②corporate-law corporations or civil-law corporations, which are in receipt of financial assistance and in the case of which a proportion amounting to less than 25% of their investment ratio comes from local public bodies, ③three local public corporations, and ④local independent administrative corporations (the surveyed corporations are hereinafter referred to as "the corporations surveyed with regard to business conditions").

Among the corporations surveyed with regard to business conditions, 4,240 corporations (66.1%) reported having financial surpluses while 2,170 corporations (33.9%) reported having financial deficits.

Among corporate-law corporations, 1,818 corporations (68.4%) reported having financial surpluses and 838 corporations (31.6%) reported having financial deficits (ordinary losses).

Among civil-law corporations, 2,422 corporations (64.5%) reported having financial surpluses (current net assets have either increased or are unchanged) and 1,332 corporations (35.5%) have financial deficits (current net assets have decreased).

(注) 第三セクター等のうち、休眠中、設立後間もない等の理由により財務諸表（損益計算書、収支計算書）が作成されていない法人等24法人については「II 第三セクター等の経営状況」から除かれています。

(Note) As for the 24 corporations in the joint third sector which have not created financial statements (profit and loss accounts, income and expenditure statements), due to reasons such as being dormant or the shortness of the period of time since establishment, they are excluded from the "II Business conditions in the joint third sector."

[第三セクター等の経営状況]  
 [Business conditions in the joint third sector]

(金額の単位：億円)  
 (Unit of amount: 100 million yen)

区分 Classification	法人数 Number of corporations	金額 Amount of money	19年度調査 Survey in FY 2007	
			法人数 Number of corporations	金額 Amount of money
会社法人 Corporate-law corporations	2,658	797	2,689	849
経常黒字法人 Corporations with ordinary surpluses	1,818 (68.4%)	1,209	1,842 (68.5%)	1,340
経常赤字法人 Corporations with ordinary deficits	838 (31.6%)	△ 412	847 (31.5%)	△ 491
民法法人 Civil-law corporations	3,754	254	3,835	410
当期正味財産増加法人 Corporations with increasing current net assets	2,422 (64.5%)	766	2,510 (65.4%)	890
当期正味財産減少法人 Corporations with decreasing current net assets	1,332 (35.5%)	△ 512	1,325 (34.6%)	△ 480
第三セクター計 Total of Joint third sector	6,410	1,051	6,524	1,259
黒字法人 Corporations with financial surpluses	4,240 (66.1%)	1,975	4,352 (66.7%)	2,230
赤字法人 Corporations with financial deficits	2,170 (33.9%)	△ 924	2,172 (33.3%)	△ 971
地方三公社 Three local public corporations	1,173	532	1,205	259
経常黒字法人 Corporations with ordinary surpluses	662 (56.4%)	685	635 (52.7%)	572
経常赤字法人 Corporations with ordinary deficits	511 (43.6%)	△ 154	570 (47.3%)	△ 313
地方独立行政法人 Local independent administrative corporations	38	88	27	99
経常黒字法人 Corporations with ordinary surpluses	36 (94.7%)	99	26 (96.3%)	101
経常赤字法人 Corporations with ordinary deficits	2 (5.3%)	△ 11	1 (3.7%)	△ 2
合計 Total	7,621	1,671	7,756	1,616
黒字法人 Corporations with financial surpluses	4,938 (64.8%)	2,759	5,013 (64.6%)	2,902
赤字法人 Corporations with financial deficits	2,683 (35.2%)	△ 1,089	2,743 (35.4%)	△ 1,286

(注) 「経常利益（損失）」 = 営業利益（損失）+ 営業外収益（受取利息等）－ 営業外費用（支払利息等）

「当期正味財産増加（減少）額」 = 当期における正味財産（資産－負債）の増加（減少）額

(Note) 「Ordinary profit (loss)」 = Business profit (loss) + Non-operating income (interest received, etc.) – Non-operating expense (interest paid, etc.)

「Amount of increased (decreased) current net assets」 = Amount of increased (decreased) current net assets (assets – liabilities)

## ② 業務分野別状況

### Conditions by category of service

黒字法人の割合を業務分野別にみると、「情報処理」が最も高く、「生活・衛生」が続き、赤字法人の割合を業務分野別にみると、「地域・都市開発」が最も高く、「観光・レジャー」「住宅・都市サービス」が続いています。

また、黒字法人の黒字額を業務分野別にみると、「運輸・道路」が最も多く、「地域・都市開発」、「商工」が続いています。赤字法人の赤字額を業務分野別にみると、「運輸・道路」が最も多く、「地域・都市開発」、「教育・文化」が続いています。また、赤字額が黒字額を上回っている業務分野は、「公害・自然環境保全」のみとなっています。

According to classification by category of service, the category among corporations with the highest proportion of financial surpluses is "information processing and control," followed by "livelihood and sanitation". The category of corporations with the highest proportion of financial deficit is "urban and regional development", followed by "tourism and leisure" and "housing and city service".

Looking at the figures shown under surpluses in the case of corporations with financial surpluses, "transportation and roads" shows the largest amount, followed by "urban and regional development" and "commerce and industry". Looking at the figures shown under deficits in the case of corporations with financial deficits, "transportation and roads" shows the largest amount, followed by "urban and regional development" and "education and culture". The field which has more deficit than surplus is only "environmental pollution and nature conservation".

### [業務分野別黒字・赤字法人数（額）]

### [Corporations with financial surpluses / deficits by category of service and their amounts]

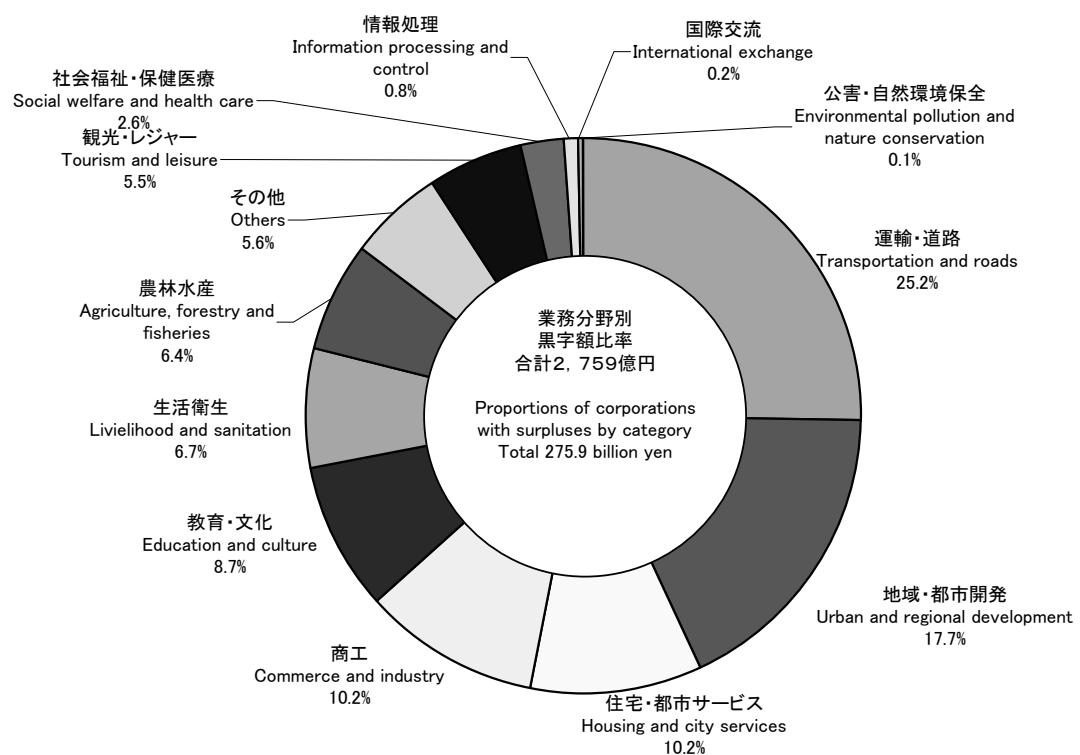
(金額の単位：百万円)

(Unit: Million yen)

業務分野 Classification of service	合計 Total		黒字法人 Corporations with financial surpluses				赤字法人 Corporations with financial deficits			
	法人数(a) Number of corporations (a)	構成比 Component percentage	法人数(b) Number of corporations (b)	b/a	黒字額 Amount of surpluses	構成比 Component percentage	法人数(c) Number of corporations (c)	c/a	赤字額 Amount of deficits	構成比 Component percentage
合計 Total	7,621	100.0%	4,938	64.8%	275,942	100.0%	2,683	35.2%	△ 108,882	100.0%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	7,756	100.0%	5,013	64.6%	290,245	100.0%	2,743	35.4%	△ 128,595	100.0%
地域・都市開発 Urban and regional development	1,517	19.9%	896	59.1%	48,954	17.7%	621	40.9%	△ 19,122	17.6%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	1,551	20.0%	887	57.2%	56,186	19.4%	664	42.8%	△ 32,470	25.2%
住宅・都市サービス Housing and city service	135	1.8%	85	63.0%	28,126	10.2%	50	37.0%	△ 4,192	3.9%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	143	1.8%	95	66.4%	22,659	7.8%	48	33.6%	△ 5,888	4.6%
観光・レジャー Tourism and leisure	1,111	14.6%	675	60.8%	15,132	5.5%	436	39.2%	△ 5,071	4.7%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	1,136	14.6%	686	60.4%	13,115	4.5%	450	39.6%	△ 6,386	5.0%
農林水産 Agriculture, forestry and fisheries	1,178	15.5%	759	64.4%	17,655	6.4%	419	35.6%	△ 11,336	10.4%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	1,190	15.3%	777	65.3%	28,031	9.7%	413	34.7%	△ 7,948	6.2%
商工 Commerce and industry	618	8.1%	416	67.3%	28,188	10.2%	202	32.7%	△ 6,454	5.9%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	635	8.2%	415	65.4%	27,887	9.6%	220	34.6%	△ 6,946	5.4%
社会福祉・保健医療 Social welfare and health care	437	5.7%	291	66.6%	7,256	2.6%	146	33.4%	△ 2,979	2.7%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	459	5.9%	286	62.3%	9,794	3.4%	173	37.7%	△ 10,044	7.8%
生活衛生 Livelihood and sanitation	284	3.7%	202	71.1%	18,474	6.7%	82	28.9%	△ 5,050	4.6%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	284	3.7%	190	66.9%	14,560	5.0%	94	33.1%	△ 4,845	3.8%
運輸・道路 Transportation and roads	416	5.5%	283	68.0%	69,427	25.2%	133	32.0%	△ 27,815	25.5%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	407	5.2%	265	65.1%	68,631	23.6%	142	34.9%	△ 39,702	30.9%
教育・文化 Education and culture	1,116	14.6%	754	67.6%	24,144	8.7%	362	32.4%	△ 13,218	12.1%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	1,121	14.5%	837	74.7%	30,965	10.7%	284	25.3%	△ 5,190	4.0%
公害・自然環境保全 Environmental pollution and nature conservation	73	1.0%	50	68.5%	412	0.1%	23	31.5%	△ 1,055	1.0%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	77	1.0%	40	51.9%	828	0.3%	37	48.1%	△ 768	0.6%
情報処理 Information processing and control	62	0.8%	50	80.6%	2,301	0.8%	12	19.4%	△ 217	0.2%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	65	0.8%	53	81.5%	2,296	0.8%	12	18.5%	△ 204	0.2%
国際交流 International exchange	114	1.5%	73	64.0%	495	0.2%	41	36.0%	△ 256	0.2%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	115	1.5%	75	65.2%	573	0.2%	40	34.8%	△ 371	0.3%
その他 Others	560	7.3%	404	72.1%	15,379	5.6%	156	27.9%	△ 12,117	11.1%
(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	573	7.4%	407	71.0%	14,721	5.1%	166	29.0%	△ 7,834	6.1%

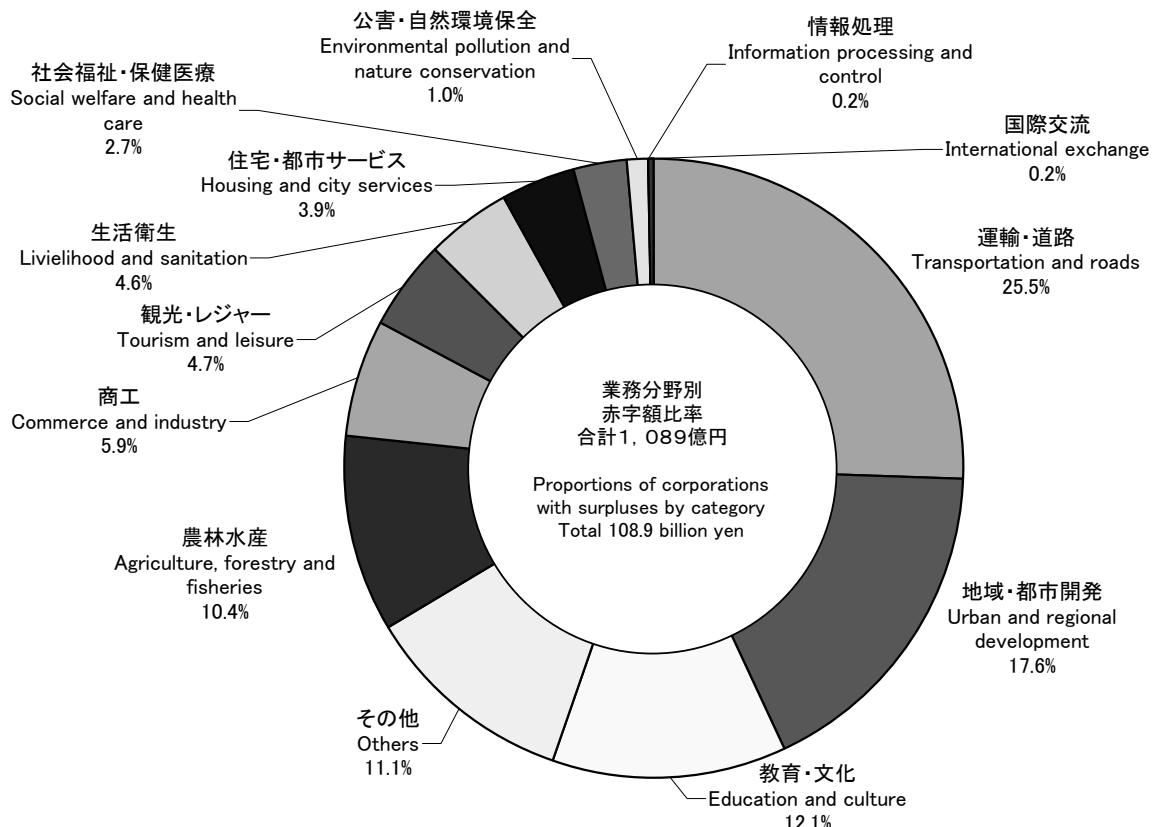
[業務分野別、黒字額の内訳]

[Breakdown of the total amount of surpluses by category of service]



[業務分野別、赤字額の内訳]

[Breakdown of the total of deficits by category of service]



(2) 会社法法人  
Corporate-law corporations

経常黒字法人の割合を業務分野別にみると、「国際交流」、「情報処理」、「生活衛生」が高く、経常赤字法人の割合を業務分野別にみると、「教育・文化」が最も高く、「観光・レジャー」「運輸・道路」が続いています。

経常黒字法人の経常利益額を業務分野別にみると、「運輸・道路」が最も多く、「商工」、「地域・都市開発」が続いています。経常赤字法人の経常損失額を業務分野別にみると、「運輸・道路」が最も多く、「観光・レジャー」、「農林水産」が続いています。

When looking at the proportion of corporations with ordinary surpluses by category of service, "international exchange," "information processing and control" and "livelihood and sanitation" show high figures, and in terms of the proportion of corporations with ordinary deficits when categorized by service, "education and culture," shows the highest figure, followed by "tourism and leisure," and "transportation and roads."

In terms of the amount of ordinary profit shown by corporations with ordinary surpluses, classified by category of service, "transportation and roads" shows the largest amount, followed by "commerce and industry", and "urban and regional developments". In terms of the amount of ordinary losses shown by corporations with ordinary deficits, classified by category of service, "transportation and roads" shows the largest amount, followed by "tourism and leisure" and "agriculture, forestry and fisheries".

[業務分野別経常黒字・経常赤字法人数（額）]

[The number of corporations with ordinary surpluses / deficits by category of service and their amounts]

(金額の単位：百万円)

(Unit: Million yen)

業務分野 Classification of service	合計 Total		経常黒字法人 Corporations with ordinary surpluses				経常赤字法人 Corporations with ordinary deficits				
	法人数(a) Number of corporations (a)	構成比 Component percentage	法人数(b) Number of corporations (b)	b/a	利益額 Amount of profits	構成比 Component percentage	法人数(c) Number of corporations (c)	c/a	損失額 Amount of losses	構成比 Component percentage	
合計 Total	(H20調査) (Survey in 2008)	2,656	100.0%	1,818	68.4%	120,883	100.0%	838	31.6%	△ 41,218	100.0%
	(H19調査) (Survey in 2007)	2,689	100.0%	1,842	68.5%	133,956	100.0%	847	31.5%	△ 49,066	100.0%
地域・都市開発 Urban and regional development	(H20調査) (Survey in 2008)	161	6.1%	124	77.0%	13,537	11.2%	37	23.0%	△ 1,851	4.5%
	(H19調査) (Survey in 2007)	155	5.8%	125	80.6%	26,978	20.1%	30	19.4%	△ 837	1.7%
住宅・都市サービス Housing and city service	(H20調査) (Survey in 2008)	34	1.3%	25	73.5%	1,961	1.6%	9	26.5%	△ 575	1.4%
	(H19調査) (Survey in 2007)	36	1.3%	32	88.9%	1,693	1.3%	4	11.1%	△ 69	0.1%
観光・レジャー Tourism and leisure	(H20調査) (Survey in 2008)	789	29.7%	494	62.6%	12,686	10.5%	295	37.4%	△ 3,529	8.6%
	(H19調査) (Survey in 2007)	810	30.1%	495	61.1%	11,154	8.3%	315	38.9%	△ 4,770	9.7%
農林水産 Agriculture, forestry and fisheries	(H20調査) (Survey in 2008)	577	21.7%	392	67.9%	9,592	7.9%	185	32.1%	△ 2,884	7.0%
	(H19調査) (Survey in 2007)	581	21.6%	411	70.7%	10,107	7.5%	170	29.3%	△ 3,037	6.2%
商工 Commerce and industry	(H20調査) (Survey in 2008)	318	12.0%	232	73.0%	18,298	15.1%	86	27.0%	△ 980	2.4%
	(H19調査) (Survey in 2007)	334	12.4%	237	71.0%	18,215	13.6%	97	29.0%	△ 1,875	3.8%
社会福祉・保健医療 Social welfare and health care	(H20調査) (Survey in 2008)	14	0.5%	9	64.3%	107	0.1%	5	35.7%	△ 102	0.2%
	(H19調査) (Survey in 2007)	16	0.6%	10	62.5%	125	0.1%	6	37.5%	△ 120	0.2%
生活衛生 Livelihood and sanitation	(H20調査) (Survey in 2008)	82	3.1%	67	81.7%	6,333	5.2%	15	18.3%	△ 977	2.4%
	(H19調査) (Survey in 2007)	81	3.0%	66	81.5%	5,997	4.5%	15	18.5%	△ 488	1.0%
運輸・道路 Transportation and roads	(H20調査) (Survey in 2008)	333	12.5%	210	63.1%	45,265	37.4%	123	36.9%	△ 27,435	66.6%
	(H19調査) (Survey in 2007)	322	12.0%	198	61.5%	45,424	33.9%	124	38.5%	△ 36,038	73.4%
教育・文化 Education and culture	(H20調査) (Survey in 2008)	40	1.5%	25	62.5%	788	0.7%	15	37.5%	△ 118	0.3%
	(H19調査) (Survey in 2007)	38	1.4%	25	65.8%	1,323	1.0%	13	34.2%	△ 65	0.1%
公害・自然環境保全 Environmental pollution and nature conservation	(H20調査) (Survey in 2008)	6	0.2%	4	66.7%	98	0.1%	2	33.3%	△ 4	0.0%
	(H19調査) (Survey in 2007)	8	0.3%	4	50.0%	65	0.0%	4	50.0%	△ 43	0.1%
情報処理 Information processing and control	(H20調査) (Survey in 2008)	53	2.0%	45	84.9%	2,067	1.7%	8	15.1%	△ 94	0.2%
	(H19調査) (Survey in 2007)	57	2.1%	47	82.5%	2,170	1.6%	10	17.5%	△ 178	0.4%
国際交流 International exchange	(H20調査) (Survey in 2008)	1	0.0%	1	100.0%	8	0.0%	0	0.0%	0	0.0%
	(H19調査) (Survey in 2007)	1	0.0%	1	100.0%	17	0.0%	0	0.0%	0	0.0%
その他 Others	(H20調査) (Survey in 2008)	248	9.3%	190	76.6%	10,142	8.4%	58	23.4%	△ 2,669	6.5%
	(H19調査) (Survey in 2007)	250	9.3%	191	76.4%	10,687	8.0%	59	23.6%	△ 1,547	3.2%

### (3) 民法法人

Civil-law corporations

当期正味財産増加・減少法人数を業務分野別にみると、当期正味財産増加法人の割合が最も高いのは「運輸・道路」で、「公害・自然環境保全」がこれに続いています。一方、当期正味財産減少法人の割合が最も高いのは「情報処理」となっています。

当期正味財産増加額を業務分野別にみると、「教育・文化」が最も多く、「生活衛生」、「地域・都市開発」が続いています。一方、当期正味財産減少額を業務分野別にみると、「教育・文化」が最も多くなっています。

In terms of the number of corporations with increased / decreased current net assets by category, "transportation and roads" has the highest proportion of corporations with increased current net assets, followed by "environmental pollution and nature conservation." On the other hand, the highest proportion of corporations with decreased current net assets is "information processing and control."

In terms of the amount shown for increased current net assets by category, "education and culture." is the category with the highest amount, followed by "livelihood and sanitation" and "urban and regional development." On the other hand, in terms of the amount shown for decreased current net assets by category, "education and culture" is the category with the highest amount.

#### [業務分野別当期正味財産増加・減少法人数（額）]

[The number of corporations with increased / decreased current net assets by category of service and their amounts]

(金額の単位：百万円)

(Unit: Million yen)

業務分野 Classification of service	合計 Total		当期正味財産増加法人 Corporations with increased current net assets					当期正味財産減少法人 Corporations with decreased current net assets			
	法人数(a) Number of corporations (a)	構成比 Component percentage	法人数(b) Number of corporations (b)	b/a	増加額 Amount of increase	構成比 Component percentage	法人数(c) Number of corporations (c)	c/a	減少額 Amount of decrease	構成比 Component percentage	
合計 Total	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	3,754	100.0%	2,422	64.5%	76,629	100.0%	1,332	35.5%	△ 51,186	100.0%
地域・都市開発 Urban and regional development	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	282	7.5%	184	65.2%	10,785	14.1%	98	34.8%	△ 5,070	9.9%
住宅・都市サービス Housing and city service	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	44	1.2%	26	59.1%	1,385	1.8%	18	40.9%	△ 630	1.2%
観光・レジャー Tourism and leisure	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	322	8.6%	181	56.2%	2,446	3.2%	141	43.8%	△ 1,542	3.0%
農林水産 Agriculture, forestry and fisheries	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	601	16.0%	367	61.1%	8,063	10.5%	234	38.9%	△ 8,452	16.5%
商工 Commerce and industry	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	297	7.9%	181	60.9%	9,584	12.5%	116	39.1%	△ 5,474	10.7%
社会福祉・保健医療 Social welfare and health care	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	419	11.2%	279	66.6%	6,421	8.4%	140	33.4%	△ 2,468	4.8%
生活衛生 Livelihood and sanitation	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	202	5.4%	135	66.8%	12,140	15.8%	67	33.2%	△ 4,074	8.0%
運輸・道路 Transportation and roads	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	41	1.1%	33	80.5%	5,025	6.6%	8	19.5%	△ 177	0.3%
教育・文化 Education and culture	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	1,045	27.8%	699	66.9%	14,507	18.9%	346	33.1%	△ 12,421	24.3%
公害・自然環境保全 Environmental pollution and nature conservation	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	67	1.8%	46	68.7%	314	0.4%	21	31.3%	△ 1,051	2.1%
情報処理 Information processing and control	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	9	0.2%	5	55.6%	234	0.3%	4	44.4%	△ 122	0.2%
国際交流 International exchange	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	113	3.0%	72	63.7%	487	0.6%	41	36.3%	△ 256	0.5%
その他 Others	(H20調査) (Survey in 2008) (H19調査) (Survey in 2007)	312	8.3%	214	68.6%	5,237	6.8%	98	31.4%	△ 9,449	18.5%
		323	8.4%	216	66.9%	4,035	4.5%	107	33.1%	△ 6,288	13.1%

(4) 地方三公社  
Three local public corporations

経常損益の状況を公社別にみると、経常黒字法人の割合が最も高いのは「地方道路公社」で、経常赤字法人の割合が最も高いのは「土地開発公社」となっています。

In terms of ordinary profit and loss by category of corporations, the category with the highest proportion of ordinary surpluses is "local highway public corporations," and the one with the highest proportion of ordinary deficits is "land development public corporations."

[公社別経常黒字・経常赤字法人数（額）]

[The number of corporations with ordinary surpluses / deficits by category of corporations and their amounts]

(金額の単位：百万円)

(Unit: Million yen)

区分 Classification	合計 Total		経常黒字法人 Corporations with ordinary surpluses				経常赤字法人 Corporations with ordinary deficits				
	法人数(a) Number of corporations (a)	構成比 Component percentage	法人数(b) Number of corporations (b)	b/a	利益額 Amount of profits	構成比 Component percentage	法人数(c) Number of corporations (c)	c/a	損失額 Amount of losses	構成比 Component percentage	
合計 Total	(H20調査) (Survey in 2008)	1,173	100.0%	662	56.4%	68,549	100.0%	511	43.6%	△ 15,391	100.0%
	(H19調査) (Survey in 2007)	1,205	100.0%	635	52.7%	57,170	100.0%	570	47.3%	△ 31,257	100.0%
土地開発公社 Land development public corporations	(H20調査) (Survey in 2008)	1,074	91.6%	588	54.7%	24,633	35.9%	486	45.3%	△ 12,201	79.3%
	(H19調査) (Survey in 2007)	1,106	91.8%	568	51.4%	18,276	32.0%	538	48.6%	△ 24,838	79.5%
地方住宅供給公社 Local housing corporations	(H20調査) (Survey in 2008)	57	4.9%	34	59.6%	24,779	36.1%	23	40.4%	△ 2,987	19.4%
	(H19調査) (Survey in 2007)	57	4.7%	30	52.6%	19,667	34.4%	27	47.4%	△ 4,555	14.6%
地方道路公社 Local highway public corporations	(H20調査) (Survey in 2008)	42	3.6%	40	95.2%	19,136	27.9%	2	4.8%	△ 203	1.3%
	(H19調査) (Survey in 2007)	42	3.5%	37	88.1%	19,227	33.6%	5	11.9%	△ 1,864	6.0%

(5) 地方独立行政法人

Local independent administrative corporations

2 法人が経常赤字となっています。

Two corporations show ordinary deficits.

[業務分野別経常黒字・経常赤字法人数（額）]

[The number of corporations with ordinary surpluses / deficits by category of service and their amounts]

(金額の単位：百万円)

(Unit: Million yen)

業務分野 Classification of service	合計 Total		経常黒字法人 Corporations with ordinary surpluses				経常赤字法人 Corporations with ordinary deficits				
	法人数(a) Number of corporations (a)	構成比 Component percentage	法人数(b) Number of corporations (b)	b/a	利益額 Amount of profits	構成比 Component percentage	法人数(c) Number of corporations (c)	c/a	損失額 Amount of losses	構成比 Component percentage	
合計 Total	(H20調査) (Survey in 2008)	38	100.0%	36	94.7%	9,882	100.0%	2	5.3%	△ 1,088	100.0%
	(H19調査) (Survey in 2007)	27	100.0%	26	96.3%	10,114	100.0%	1	3.7%	△ 247	100.0%
商工 Commerce and industry	(H20調査) (Survey in 2008)	3	7.9%	3	100.0%	306	3.1%	0	0.0%	0	0.0%
	(H19調査) (Survey in 2007)	2	7.4%	2	100.0%	464	4.6%	0	0.0%	0	0.0%
社会福祉・保健医療 Social welfare and health care	(H20調査) (Survey in 2008)	4	10.5%	3	75.0%	727	7.4%	1	25.0%	△ 409	37.6%
	(H19調査) (Survey in 2007)	3	11.1%	2	66.7%	1,108	11.0%	1	33.3%	△ 247	100.0%
教育・文化 Education and culture	(H20調査) (Survey in 2008)	31	81.6%	30	96.8%	8,849	89.5%	1	3.2%	△ 679	62.4%
	(H19調査) (Survey in 2007)	22	81.5%	22	100.0%	8,542	84.5%	0	0.0%	0	0.0%

2 純資産又は正味財産の状況（平成20年3月31日時点の直近の財務諸表等による）  
 Net assets (based on the latest financial statements, etc., as of March 31, 2008)

経営状況等調査対象法人の7,621法人のうち会社法法人及び民法法人である第三セクターについて、負債が資産を上回っている法人は、367法人で全体の5.7%となっていて、負債が超過している額は3,020億円となっています。

Among 7,621 corporations surveyed with regard to business conditions, corporate-law corporations and civil-law corporations with more liabilities than assets, are 367, i.e. 5.7% of the total. The amounts shown for an excess liabilities is 302.0 billion yen.

[純資産又は正味財産の状況]

[Net assets]

(金額の単位：百万円)

(Unit: Million yen)

区分 Classification	全体法人数 Number of total corporations	資産が負債を上回っている法人 Corporations with more assets than liabilities			負債が資産を上回っている法人 Corporations with more liabilities than assets		
		法人数 Number of corporations	割合 Percentage	純資産又は正味財産額 Amount of net assets	法人数 Number of corporations	割合 Percentage	純資産又は正味財産額 Amount of net assets
会社法法人 (H20調査) (Survey in 2008)	2,656	2,388	89.9%	2,238,997	268	10.1%	△ 262,347
	2,689	2,416	89.8%	2,068,960	273	10.2%	△ 273,320
民法法人 (H20調査) (Survey in 2008)	3,754	3,655	97.4%	2,620,641	99	2.6%	△ 39,667
	3,835	3,733	97.3%	2,589,535	102	2.7%	△ 39,769
第三セクター計 (H20調査) (Survey in 2008)	6,410	6,043	94.3%	4,859,638	367	5.7%	△ 302,015
	6,524	6,149	94.3%	4,658,494	375	5.7%	△ 313,090
地方三公社 (H20調査) (Survey in 2008)	1,173	1,116	95.1%	2,118,640	57	4.9%	△ 126,549
	1,205	1,144	94.9%	2,112,471	61	5.1%	△ 131,807
地方独立行政法人 (H20調査) (Survey in 2008)	38	38	100.0%	713,497	0	0.0%	0
	27	27	100.0%	586,763	0	0.0%	0
総計 Total (H20調査) (Survey in 2008)	7,621	7,197	94.4%	7,691,775	424	5.6%	△ 428,563
	7,756	7,320	94.4%	7,357,729	436	5.6%	△ 444,896

## [業務分野別純資産又は正味財産の状況]

### [Net assets by category of service]

負債が資産を上回っている法人数の割合を業務分野別にみると、「観光・レジャー」(11.1%)が最も高く、「運輸・道路」(9.9%)が続いています。また、負債が資産を上回っている額を業務分野別にみると、「地域・都市開発」(992億円: 23.1%)が最も多く、次いで「運輸・道路」(968億円: 22.6%)となっており(※)、この2分野で45.7%を占めています。また、「商工」、「住宅・都市サービス」、「観光・レジャー」を加えた5分野で債務超過額が3,931億円となっており、91.7%を占めています。

Looking at by category, the category which has the highest proportion of corporations with more liabilities than asset is "tourism and leisure" (11.1%), followed by "transportation and roads" (9.9%). Looking at the amounts shown for an excess of liabilities, the largest is "urban and regional development" (99.2 billion yen: 23.1%), followed by "transportation and roads" (96.8 billion yen: 22.6%). These 2 fields account for 45.7% of the total figure. If 3 more fields, "commercial and industry," "housing and city service" and "tourism and leisure" are added, the 5 fields together account for 91.7% of all liabilities and the total of the excess of liabilities amounts to 393.1 billion yen.

※ 初期投資が大きい場合等で経過的に一定期間、負債が資産を上回ることが予定される第三セクター等もあります。

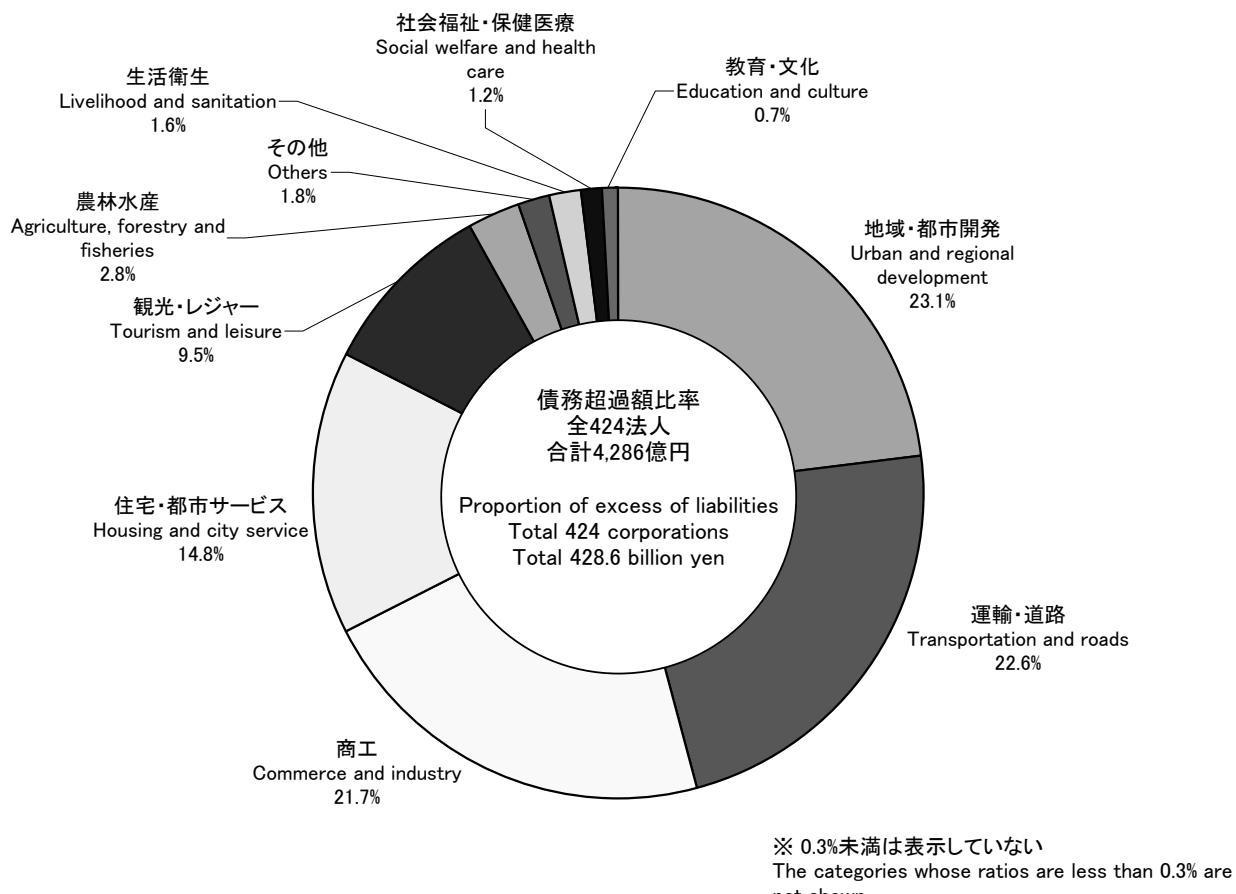
※ There are joint third sectors bodies which are scheduled to have more liabilities than assets transitionally for a certain period of time because of the large scale of initial investment.

(金額の単位：百万円)  
(Unit: Million yen)

業務分野 Classification of service	合計 Total		資産が負債を上回っている法人 Corporations with more assets than liabilities				負債が資産を上回っている法人 Corporations with more liabilities than assets				
	法人数(a) Number of corporations (a)	構成比 Component percentage	法人数(b) Number of corporations (b)	b/a b/a	純資産額又は正味財産額 Amount of net assets	割合 Percentage	法人数(c) Number of corporations (c)	c/a c/a	純資産額又は正味財産額 Amount of net assets	割合 Percentage	
合計 Total	(H20調査) (Survey in 2008)	7,621	100.0%	7,197	94.4%	7,691,775	100.0%	424	5.6%	△ 428,563	100.0%
	(H19調査) (Survey in 2007)	7,756	100.0%	7,320	94.4%	7,357,729	100.0%	436	5.6%	△ 444,896	100.0%
地域・都市開発 Urban and regional development	(H20調査) (Survey in 2008)	1,517	19.9%	1,447	95.4%	1,090,809	14.2%	70	4.6%	△ 99,191	23.1%
	(H19調査) (Survey in 2007)	1,551	20.0%	1,477	95.2%	999,374	13.6%	74	4.8%	△ 107,426	24.1%
住宅・都市サービス Housing and city service	(H20調査) (Survey in 2008)	135	1.8%	122	90.4%	600,637	7.8%	13	9.6%	△ 63,634	14.8%
	(H19調査) (Survey in 2007)	143	1.8%	128	89.5%	585,396	8.0%	15	10.5%	△ 66,603	15.0%
観光・レジャー Tourism and leisure	(H20調査) (Survey in 2008)	1,111	14.6%	988	88.9%	176,906	2.3%	123	11.1%	△ 40,651	9.5%
	(H19調査) (Survey in 2007)	1,136	14.6%	1,007	88.6%	174,332	2.4%	129	11.4%	△ 51,850	11.7%
農林水産 Agriculture, forestry and fisheries	(H20調査) (Survey in 2008)	1,178	15.5%	1,101	93.5%	515,853	6.7%	77	6.5%	△ 12,129	2.8%
	(H19調査) (Survey in 2007)	1,190	15.3%	1,112	93.4%	511,738	7.0%	78	6.6%	△ 9,856	2.2%
商工 Commerce and industry	(H20調査) (Survey in 2008)	618	8.1%	589	95.3%	582,737	7.6%	29	4.7%	△ 92,854	21.7%
	(H19調査) (Survey in 2007)	635	8.2%	607	95.6%	582,410	7.9%	28	4.4%	△ 87,717	19.7%
社会福祉・保健医療 Social welfare and health care	(H20調査) (Survey in 2008)	437	5.7%	421	96.3%	230,461	3.0%	16	3.7%	△ 5,099	1.2%
	(H19調査) (Survey in 2007)	459	5.9%	443	96.5%	227,314	3.1%	16	3.5%	△ 5,460	1.2%
生活衛生 Livelihood and sanitation	(H20調査) (Survey in 2008)	284	3.7%	267	94.0%	149,035	1.9%	17	6.0%	△ 6,919	1.6%
	(H19調査) (Survey in 2007)	284	3.7%	268	94.4%	129,853	1.8%	16	5.6%	△ 6,623	1.5%
運輸・道路 Transportation and roads	(H20調査) (Survey in 2008)	416	5.5%	375	90.1%	2,435,951	31.7%	41	9.9%	△ 96,765	22.6%
	(H19調査) (Survey in 2007)	407	5.2%	365	89.7%	2,440,344	33.2%	42	10.3%	△ 97,069	21.8%
教育・文化 Education and culture	(H20調査) (Survey in 2008)	1,116	14.6%	1,106	99.1%	1,124,274	14.6%	10	0.9%	△ 3,141	0.7%
	(H19調査) (Survey in 2007)	1,121	14.5%	1,109	98.9%	1,077,684	14.6%	12	1.1%	△ 3,123	0.7%
公害・自然環境保全 Environmental pollution and nature conservation	(H20調査) (Survey in 2008)	73	1.0%	72	98.6%	74,550	1.0%	1	1.4%	△ 16	0.0%
	(H19調査) (Survey in 2007)	77	1.0%	74	96.1%	78,274	1.1%	3	3.9%	△ 379	0.1%
情報処理 Information processing and control	(H20調査) (Survey in 2008)	62	0.8%	58	93.5%	34,237	0.4%	4	6.5%	△ 635	0.1%
	(H19調査) (Survey in 2007)	65	0.8%	62	95.4%	31,660	0.4%	3	4.6%	△ 593	0.1%
国際交流 International exchange	(H20調査) (Survey in 2008)	114	1.5%	114	100.0%	72,674	0.9%	0	0.0%	0	0.0%
	(H19調査) (Survey in 2007)	115	1.5%	115	100.0%	75,402	1.0%	0	0.0%	0	0.0%
その他 Others	(H20調査) (Survey in 2008)	560	7.3%	537	95.9%	603,652	7.8%	23	4.1%	△ 7,530	1.8%
	(H19調査) (Survey in 2007)	573	7.4%	553	96.5%	443,948	6.0%	20	3.5%	△ 8,198	1.8%

[負債が超過している額の業務分野別内訳]

[Breakdown of the amount shown for excess of liabilities by category of service]



3 減損会計等の適用状況（平成20年3月31日時点の直近の財務諸表等による）  
 Conditions of the adoption of the asset-impairment accounting  
 (based on the latest financial statements, etc., as of March 31, 2008)

第三セクターのうち、販売用不動産の強制評価減又は低価法の会計処理を適用した法人は26法人で、全体の0.4%、減損会計を適用している法人は444法人で全体の6.9%となっています。また、中小企業（2,299法人）のうち、中小企業の会計に関する指針を適用したものは635法人（27.6%）、民法法人（3,754法人）で新公益法人会計基準を適用したものは2,625法人（69.9%）となっています。

Among the third joint sectors, the number of corporations which adopt the compulsory devaluation method for properties for sale is 26. This amounts to 0.4% of the total. The number of corporations which adopt the asset-impairment accounting are 444. This amounts to 6.9%. Among the corporate-law corporations, the number of the corporations which adopt the guidelines for the minor business account are 635(27.6%). Among civil-law corporations(3,754), the numbers of corporations which adopt the new accounting base for the benevolent corporation are 2,625(69.9%).

[販売用不動産の時価評価状況]  
 [Market valuation of properties for sale]

区分 Classification		20年度調査 Survey in FY 2008				19年度調査 Survey in FY 2007			
		法人数 Number of corporations	強制評価減 The compulsory devaluation method		低価法 Lower cost basis		法人数 Number of corporations	強制評価減 The compulsory devaluation method	
			適用した法人数 Number of the corporations	割合 (%) Percentage (%)	適用した法人数 Number of the corporations	割合 (%) Percentage (%)		適用した法人数 Number of the corporations	割合 (%) Percentage (%)
	会社法法人 Corporate-law corporations	2,656	6	0.2%	1	0.0%	2,689	15	0.6%
	民法法人 Civil-law corporations	3,754	18	0.5%	1	0.0%	3,835	15	0.4%
	第三セクター計 Joint third sector total	6,410	24	0.4%	2	0.0%	6,524	30	0.5%
	地方三公社 Three local public corporations	1,173	161	13.7%	48	4.1%	1,205	160	13.3%
	地方独立行政法人 Local independent administrative corporations	38	0	0.0%	0	0.0%	27	0	0.0%
	総計 Total	7,621	185	2.4%	50	0.7%	7,756	190	2.4%

[減損会計の適用状況]  
 [The adoption of asset-impairment accounting]

区分 Classification		20年度調査 Survey in FY 2008			19年度調査 Survey in FY 2007		
		法人数 Number of corporations	減損会計 The asset-impairment accounting		法人数 Number of corporations	減損会計 The asset-impairment accounting	
			適用した法人数 Number of the corporations	割合 (%) Percentage (%)		適用した法人数 Number of the corporations	割合 (%) Percentage (%)
	会社法法人 Corporate-law corporations	2,656	287	10.8%	2,689	231	8.6%
	民法法人 Civil-law corporations	3,754	157	4.2%	3,835	53	1.4%
	第三セクター計 Joint third sector total	6,410	444	6.9%	6,524	284	4.4%
	地方三公社 Three local public corporations	1,173	125	10.7%	1,205	109	9.0%
	地方独立行政法人 Local independent administrative corporations	38	2	5.3%	27	0	0.0%
	総計 Total	7,621	571	7.5%	7,756	393	5.1%

[中小企業の適用会計基準の状況]  
 [Guidelines for the minor business account]

区分 Classification	法人数 Number of corporations	資本金 5億円未満かつ負債 200億円未満の法人数(a)  The corporations whose capital is less than 500 million yen and whose debt is 20 billion yen (a)	中小企業の会計 に関する指針  The guidelines for the minor business account	
			適用した 法人数(b) Number of the corporations (b)	割合 (%) b/a Percentage (%) b/a
H20調査 会社法法人 Corporate-law corporations (Survey in 2008)	2,656	2,299	635	27.6%
H19調査 会社法法人 Corporate-law corporations (Survey in 2007)	2,689	2,333	699	30.0%

[新公益法人会計基準の適用状況]  
 [The adoption of the new accounting base for the benevolent corporations]

区分 Classification	法人数 Number of corporations	新公益法人会計基準 The new accounting base for the benevolent corporation	
		適用した 法人数 Number of the corporations	割合 (%) Percentage (%)
H20調査 民法法人 Civil-law corporations (Survey in 2008)	3,754	2,625	69.9%
H19調査 民法法人 Civil-law corporations (Survey in 2007)	3,835	1,711	44.6%

4 財政的支援の状況（平成20年3月31日時点の直近の財務諸表等による）  
 Financial assistance (based on the latest financial statements, as of March 31, 2008)

(1) 補助金交付額の状況

Level of subsidies

第三セクター（6,410法人）のうち、地方公共団体から補助金を交付されている法人は3,020法人（47.1%）であり、交付額総額は3,585億円となっています。

Among the joint third sector bodies comprising the corporations surveyed with regard to business conditions (6,410 corporations), a total of 3,020 corporations (47.1%) were granted subsidies from local public bodies, and the total of the subsidies granted amounted to 358.5 billion yen.

[補助金交付額の状況]

[Level of subsidies]

（金額の単位：百万円）

(Unit: Million yen)

区分 Classification		20年度調査 Survey in FY 2008							19年度調査 Survey in FY 2007						
		全体法人数 Total number of corporations	補助金交付額 The amount of subsidies liabilities						全体法人数 Total number of corporations	補助金交付額 The amount of subsidies liabilities					
			法人数 Number of corporations	割合 Percentage	経常収益へ計上している法人数 Number of corporations which add up subsidies in ordinary revenues	経常収益へ計上している法人の割合 Ratio of corporations which add up subsidies in ordinary revenues	交付額 Amount of subsidies	経常収益へ計上している額 Amounts of subsidies added up in ordinary revenues		法人数 Number of corporations	割合 Percentage	経常収益へ計上している法人数 Number of corporations which add up subsidies in ordinary revenues	経常収益へ計上している法人の割合 Ratio of corporations which add up subsidies in ordinary revenues	交付額 Amount of subsidies	経常収益へ計上している額 Amounts of subsidies added up in ordinary revenues
会社法法人 Corporate-law corporations	2,656	569	402	21.4%	15.1%	57,588	11,775	2,689	—	441	—	16.4%	—	—	19,178
民法法人 Civil-law corporations	3,754	2,451	2,434	65.3%	64.8%	300,878	296,652	3,835	—	2,506	—	65.3%	—	—	307,661
第三セクター計 Joint third sector total	6,410	3,020	2,836	47.1%	44.2%	358,466	308,428	6,524	—	2,947	—	45.2%	—	—	326,839
地方三公社 Three local public corporations	1,173	266	257	22.7%	21.9%	53,745	52,494	1,205	—	255	—	21.2%	—	—	39,054
地方独立行政法人 Local independent administrative corporations	38	37	37	97.4%	97.4%	138,469	135,321	27	—	27	—	100.0%	—	—	113,086
総計 Total	7,621	3,323	3,130	43.6%	41.1%	550,680	496,243	7,756	—	3,229	—	41.6%	—	—	478,979

※ 経常収益へ計上された補助金だけでなく、その他の補助金についても今年度から調査しています。

The subject of research includes not only the subsidies added up in the ordinary revenues, but also the other ones from this fiscal year.

[業務分野別状況]  
[Conditions by category of service]

(金額の単位：百万円)  
(Unit: Million yen)

業務分野 Classification of service	全体法人数 Total number of corporations		補助金交付額 The amount of subsidies			
	法人数(a) Number of corporations (a)	構成比 Component percentage	交付法人数(b) Number of corporations in receipt of subsidies (b)	b/a	交付額 Amount of subsidies	構成比 Component percentage
合計 Total	(H20調査) (Survey in 2008) 7,621	100.0%	3,130	41.1%	496,243	100.0%
	(H19調査) (Survey in 2007) 7,756	100.0%	3,229	41.6%	478,979	100.0%
地域・都市開発 Urban and regional development	(H20調査) (Survey in 2008) 1,517	19.9%	344	22.7%	33,081	6.7%
	(H19調査) (Survey in 2007) 1,551	20.0%	340	21.9%	29,729	6.2%
住宅・都市サービス Housing and city service	(H20調査) (Survey in 2008) 135	1.8%	62	45.9%	22,827	4.6%
	(H19調査) (Survey in 2007) 143	1.8%	68	47.6%	23,978	5.0%
観光・レジャー Tourism and leisure	(H20調査) (Survey in 2008) 1,111	14.6%	254	22.9%	10,534	2.1%
	(H19調査) (Survey in 2007) 1,136	14.6%	263	23.2%	10,668	2.2%
農林水産 Agriculture, forestry and fisheries	(H20調査) (Survey in 2008) 1,178	15.5%	559	47.5%	48,997	9.9%
	(H19調査) (Survey in 2007) 1,190	15.3%	602	50.6%	55,337	11.6%
商工 Commerce and industry	(H20調査) (Survey in 2008) 618	8.1%	334	54.0%	55,043	11.1%
	(H19調査) (Survey in 2007) 635	8.2%	336	52.9%	56,786	11.9%
社会福祉・保健医療 Social welfare and health care	(H20調査) (Survey in 2008) 437	5.7%	292	66.8%	79,054	15.9%
	(H19調査) (Survey in 2007) 459	5.9%	311	67.8%	78,478	16.4%
生活衛生 Livelihood and sanitation	(H20調査) (Survey in 2008) 284	3.7%	108	38.0%	11,660	2.3%
	(H19調査) (Survey in 2007) 284	3.7%	105	37.0%	8,861	1.8%
運輸・道路 Transportation and roads	(H20調査) (Survey in 2008) 416	5.5%	74	17.8%	18,640	3.8%
	(H19調査) (Survey in 2007) 407	5.2%	79	19.4%	14,147	3.0%
教育・文化 Education and culture	(H20調査) (Survey in 2008) 1,116	14.6%	743	66.6%	191,954	38.7%
	(H19調査) (Survey in 2007) 1,121	14.5%	745	66.5%	175,480	36.6%
公害・自然環境保全 Environmental pollution and nature conservation	(H20調査) (Survey in 2008) 73	1.0%	48	65.8%	2,307	0.5%
	(H19調査) (Survey in 2007) 77	1.0%	51	66.2%	3,143	0.7%
情報処理 Information processing and control	(H20調査) (Survey in 2008) 62	0.8%	10	16.1%	1,876	0.4%
	(H19調査) (Survey in 2007) 65	0.8%	12	18.5%	330	0.1%
国際交流 International exchange	(H20調査) (Survey in 2008) 114	1.5%	97	85.1%	4,830	1.0%
	(H19調査) (Survey in 2007) 115	1.5%	100	87.0%	5,372	1.1%
その他 Others	(H20調査) (Survey in 2008) 560	7.3%	205	36.6%	15,439	3.1%
	(H19調査) (Survey in 2007) 573	7.4%	217	37.9%	16,671	3.5%

## (2) 貸付金残高の状況

### Balance of loans

第三セクター（6,410法人）のうち、地方公共団体から貸付金を受けている法人は631法人（9.8%）であり、貸付金残高は2兆6,780億円となっています。

うち、会社法法人では312法人（11.7%）が、民法法人では319法人（8.5%）が、貸付金を受けています。

Among the joint third sector bodies (6,410 corporations), a total of 631 corporations (9.8%) received loans from local public bodies, and the balance of loans amounted to 2,678.0 billion yen.

Within this figure, among corporate-law corporations 312 corporations (11.7%) and among civil-law corporations 319 corporations (8.5%) received loans.

#### [貸付金残高の状況]

#### [Balance of loans]

(金額の単位：百万円)  
(Unit: Million yen)

区分 Classification	20年度調査 Survey in FY 2008				19年度調査 Survey in FY 2007			
	全体法人数 Total number of corporations	貸付金残高 Balance of loans			全体法人数 Total number of corporations	貸付金残高 Balance of loans		
		法人数 Number of corporations	割合 Percentage	残高 Balance		法人数 Number of corporations	割合 Percentage	残高 Balance
会社法法人 Corporate-law corporations	2,656	312	11.7%	1,108,737	2,689	312	11.6%	1,126,634
民法法人 Civil-law corporations	3,754	319	8.5%	1,569,293	3,835	322	8.4%	1,429,202
第三セクター計 Joint third sector total	6,410	631	9.8%	2,678,030	6,524	634	9.7%	2,555,835
地方三公社 Three local public corporations	1,173	397	33.8%	1,832,448	1,205	423	35.1%	1,900,418
地方独立行政法人 Local independent administrative corporations	38	8	21.1%	13,257	27	6	22.2%	16,956
総計 Total	7,621	1,036	13.6%	4,523,734	7,756	1,063	13.7%	4,473,279

[業務分野別状況]  
[Conditions by category of service]

(金額の単位：百万円)  
(Unit: Million yen)

業務分野 Classification of service	全体法人数 Total number of corporations		貸付金残高 Balance of loans			
	法人数(a) Number of corporations (a)	構成比 Component percentage	貸付法人数(b) Number of corporations in receipt of loans (b)	b/a	残高 Balance	構成比 Component percentage
合計 Total	(H20調査) (Survey in 2008) 7,621	100.0%	1,036	13.6%	4,523,734	100.0%
	(H19調査) (Survey in 2007) 7,756	100.0%	1,063	13.7%	4,473,209	100.0%
地域・都市開発 Urban and regional development	(H20調査) (Survey in 2008) 1,517	19.9%	405	26.7%	709,538	15.7%
	(H19調査) (Survey in 2007) 1,551	20.0%	432	27.9%	800,273	17.9%
住宅・都市サービス Housing and city service	(H20調査) (Survey in 2008) 135	1.8%	37	27.4%	643,308	14.2%
	(H19調査) (Survey in 2007) 143	1.8%	35	24.5%	598,326	13.4%
観光・レジャー Tourism and leisure	(H20調査) (Survey in 2008) 1,111	14.6%	82	7.4%	51,450	1.1%
	(H19調査) (Survey in 2007) 1,136	14.6%	84	7.4%	58,204	1.3%
農林水産 Agriculture, forestry and fisheries	(H20調査) (Survey in 2008) 1,178	15.5%	152	12.9%	600,354	13.3%
	(H19調査) (Survey in 2007) 1,190	15.3%	156	13.1%	607,544	13.6%
商工 Commerce and industry	(H20調査) (Survey in 2008) 618	8.1%	123	19.9%	415,199	9.2%
	(H19調査) (Survey in 2007) 635	8.2%	118	18.6%	310,059	6.9%
社会福祉・保健医療 Social welfare and health care	(H20調査) (Survey in 2008) 437	5.7%	30	6.9%	14,307	0.3%
	(H19調査) (Survey in 2007) 459	5.9%	28	6.1%	21,831	0.5%
生活衛生 Livelihood and sanitation	(H20調査) (Survey in 2008) 284	3.7%	19	6.7%	19,057	0.4%
	(H19調査) (Survey in 2007) 284	3.7%	25	8.8%	21,516	0.5%
運輸・道路 Transportation and roads	(H20調査) (Survey in 2008) 416	5.5%	119	28.6%	1,647,239	36.4%
	(H19調査) (Survey in 2007) 407	5.2%	118	29.0%	1,693,129	37.9%
教育・文化 Education and culture	(H20調査) (Survey in 2008) 1,116	14.6%	25	2.2%	48,539	1.1%
	(H19調査) (Survey in 2007) 1,121	14.5%	28	2.5%	43,419	1.0%
公害・自然環境保全 Environmental pollution and nature conservation	(H20調査) (Survey in 2008) 73	1.0%	1	1.4%	136	0.0%
	(H19調査) (Survey in 2007) 77	1.0%	2	2.6%	1,732	0.0%
情報処理 Information processing and control	(H20調査) (Survey in 2008) 62	0.8%	3	4.8%	831	0.0%
	(H19調査) (Survey in 2007) 65	0.8%	3	4.6%	702	0.0%
国際交流 International exchange	(H20調査) (Survey in 2008) 114	1.5%	4	3.5%	284	0.0%
	(H19調査) (Survey in 2007) 115	1.5%	3	2.6%	278	0.0%
その他 Others	(H20調査) (Survey in 2008) 560	7.3%	36	6.4%	373,493	8.3%
	(H19調査) (Survey in 2007) 573	7.4%	31	5.4%	316,196	7.1%

(3) 損失補償契約・債務保証契約に係る債務残高の状況

Outstanding obligation related to contracts for loss compensation and debt repayment guarantee

第三セクター等のうち、経営状況等調査対象法人の7,621法人を調査対象としています。

金融機関等からの借入に関して、出資地方公共団体が金融機関等と締結している損失補償契約に係る債務残高を有する法人及び地方公共団体が債務保証を行っている地方三公社（地方道路公社、土地開発公社）は、1,298法人で、全体の17.0%となっています。特に、第三セクターでは491法人、7.7%であるのに比べ、地方三公社では、807法人、68.8%と、その割合が高くなっています。

損失補償契約・債務保証契約に係る債務残高は、全体で7兆9,886億円となっており、そのうち会社法法人が4,303億円、民法法人が1兆5,114億円、地方三公社が6兆469億円となっており、地方三公社の債務残高合計に占める割合は75.7%となっています。

Among joint third sector bodies, the 7,621 corporations surveyed with regard to business conditions are herein defined as the surveyed corporations.

With regard to borrowing from financial institutions, the number of corporations amounts to 1,298, i.e. 17.0% of the total, made up of corporations with outstanding obligations related to contracts for loss compensation, which investing local public bodies concluded with financial institutions, as well as the three local public corporations, in respect of which local public bodies have a guarantee of obligation. In particular, the proportion is high for corporations comprised within the three local public corporations, amounting to 807 corporations, i.e. 68.8% of the total, compared with the joint third sector bodies which amounts to 491 bodies, i.e. 7.7% of the total.

Outstanding obligations amount to 7,988.6 billion yen in total. This figure is made up of 430.3 billion yen for corporate-law corporations, 1,511.4 billion yen for civil-law corporations, and 6,046.9 billion yen for three local public corporations. The proportion of outstanding obligations incurred by the three local public corporations accounts for 75.7% of the total.

[損失補償契約・債務保証契約に係る債務残高]

[Outstanding obligation related to contracts for loss compensation and guarantee of obligation]

(金額の単位：百万円)

(Unit: Million yen)

区分 Classification		20年度調査 Survey in FY 2008				19年度調査 Survey in FY 2007			
		全体法人数 Total number of corporations	債務残高 Outstanding obligations			全体法人数 Total number of corporations	債務残高 Outstanding obligations		
			法人数 Number of corporations	割合 Percentage	残高 Balance		法人数 Number of corporations	割合 Percentage	残高 Balance
	会社法法人 Corporate-law corporations	2,656	204	7.7%	430,289	2,689	213	7.9%	460,725
	民法法人 Civil-law corporations	3,754	287	7.6%	1,511,372	3,835	303	7.9%	1,615,706
第三セクター計 Joint third sector total		6,410	491	7.7%	1,941,661	6,524	516	7.9%	2,076,431
地方三公社 Three local public corporations		1,173	807	68.8%	※6,046,926	1,205	827	68.6%	※6,555,631
地方独立行政法人 Local independent administrative corporations		38	0	0.0%	0	27	0	0.0%	0
総計 Total		7,621	1,298	17.0%	7,988,587	7,756	1,343	17.3%	8,632,062

※ 地方三公社の債務残高のうち、債務保証契約に係る残高は5,184,553百万円（5,533,443百万円）となっています。

※ Among outstanding obligations of the three local public corporations, the balance related to contracts for guarantee of obligation is 5,184,553 (5,533,443) million yen.

[業務分野別状況]  
[Conditions by category of service]

(金額の単位：百万円)  
(Unit: Million yen)

業務分野 Classification of service	全体法人数 Total number of corporations		債務残高 Outstanding obligations			
	法人(a) Number of corporations (a)	構成比 Component percentage	法人(b) Number of corporations (b)	b/a	残高 Balance	構成比 Component percentage
	Number of corporations (a)	Component percentage	Number of corporations (b)	b/a	Balance	Component percentage
合計 Total	(H20調査) (Survey in 2008) 7,621	100.0%	1,298	17.0%	7,988,587	100.0%
	(H19調査) (Survey in 2007) 7,756	100.0%	1,343	17.3%	8,632,062	100.0%
地域・都市開発 Urban and regional development	(H20調査) (Survey in 2008) 1,517	19.9%	824	54.3%	3,838,365	48.0%
	(H19調査) (Survey in 2007) 1,551	20.0%	847	54.6%	4,289,444	49.7%
住宅・都市サービス Housing and city service	(H20調査) (Survey in 2008) 135	1.8%	30	22.2%	602,657	7.5%
	(H19調査) (Survey in 2007) 143	1.8%	31	21.7%	714,745	8.3%
観光・レジャー Tourism and leisure	(H20調査) (Survey in 2008) 1,111	14.6%	82	7.4%	41,074	0.5%
	(H19調査) (Survey in 2007) 1,136	14.6%	88	7.7%	45,599	0.5%
農林水産 Agriculture, forestry and fisheries	(H20調査) (Survey in 2008) 1,178	15.5%	140	11.9%	610,416	7.6%
	(H19調査) (Survey in 2007) 1,190	15.3%	142	11.9%	625,893	7.3%
商工 Commerce and industry	(H20調査) (Survey in 2008) 618	8.1%	43	7.0%	121,524	1.5%
	(H19調査) (Survey in 2007) 635	8.2%	49	7.7%	135,012	1.6%
社会福祉・保健医療 Social welfare and health care	(H20調査) (Survey in 2008) 437	5.7%	13	3.0%	15,901	0.2%
	(H19調査) (Survey in 2007) 459	5.9%	16	3.5%	16,894	0.2%
生活衛生 Livelihood and sanitation	(H20調査) (Survey in 2008) 284	3.7%	28	9.9%	62,733	0.8%
	(H19調査) (Survey in 2007) 284	3.7%	28	9.9%	61,379	0.7%
運輸・道路 Transportation and roads	(H20調査) (Survey in 2008) 416	5.5%	78	18.8%	2,550,932	31.9%
	(H19調査) (Survey in 2007) 407	5.2%	75	18.4%	2,596,378	30.1%
教育・文化 Education and culture	(H20調査) (Survey in 2008) 1,116	14.6%	25	2.2%	112,541	1.4%
	(H19調査) (Survey in 2007) 1,121	14.5%	28	2.5%	111,000	1.3%
公害・自然環境保全 Environmental pollution and nature conservation	(H20調査) (Survey in 2008) 73	1.0%	3	4.1%	1,364	0.0%
	(H19調査) (Survey in 2007) 77	1.0%	4	5.2%	1,703	0.0%
情報処理 Information processing and control	(H20調査) (Survey in 2008) 62	0.8%	2	3.2%	158	0.0%
	(H19調査) (Survey in 2007) 65	0.8%	2	3.1%	39	0.0%
国際交流 International exchange	(H20調査) (Survey in 2008) 114	1.5%	0	0.0%	0	0.0%
	(H19調査) (Survey in 2007) 115	1.5%	0	0.0%	0	0.0%
その他 Others	(H20調査) (Survey in 2008) 560	7.3%	30	5.4%	30,922	0.4%
	(H19調査) (Survey in 2007) 573	7.4%	33	5.8%	33,975	0.4%

### III 情報公開・経営の点検評価の取組み

#### Disclosure of information and check of management

##### 1 第三セクター等の情報公開等の状況（平成20年3月31日現在） Disclosure of information by the joint third sector (March 31, 2008)

経営状況等調査対象法人である第三セクター等（7,621法人）のうち、情報公開が積極的に行われている法人の割合は、合計で85.3%となっており、大部分の第三セクター等の財務や役職員等に関する情報が積極的に公開されています。

なお、都道府県の出資に係るものは94.4%、指定都市の出資に係るものは96.8%、市区町村の出資に係るものは80.9%となっています。

地方公共団体が条例・要綱等により情報開示を定めている第三セクター等の割合は、48.8%となっています。

なお、条例・要綱等により情報開示を定めている第三セクター等の割合は、都道府県の出資に係るものは75.4%、指定都市の出資に係るものは89.1%、市区町村の出資に係るものは35.2%となっています。

Among the joint third sectors whose business conditions are surveyed (7,621corporations), the ratio of the corporations which have proactive approaches toward the disclosure of information is 85.3%. A large share of financial information is actively disclosed

The ratio of the pro-active corporations of those invested by the prefectures is 94.4%, in case of the designated cities the ratio is 96.8%, in case of municipalities 80.9%.

The ratio of the corporation whose disclosures are ruled by the bylaws or outlines is 48.8%.

The ratio of those invested by the prefectures, is 75.4%, 89.1% in case of the designated cities, 35.2% in case of municipalities.

区分 Classification	20年度調査 Survey in FY 2008			19年度調査 Survey in FY 2007		
	全体法人数 Total number of corporations	積極的に情報公開を行っている The corporations which have proactive approaches toward the disclosure		全体法人数 Total number of corporations	積極的に情報公開を行っている The corporations which have proactive approaches toward the disclosure	
		法人数 Number of corporations	割合 Percentage		法人数 Number of corporations	割合 Percentage
都道府県 Prefectures	1,914	1,806	94.4%	1,959	1,880	96.0%
指定都市 designated cities	497	481	96.8%	477	462	96.9%
市区町村 Municipalities	5,210	4,216	80.9%	5,320	4,498	84.5%
合計 Total	7,621	6,503	85.3%	7,756	6,840	88.2%

区分 Classification	20年度調査 Survey in FY 2008			19年度調査 Survey in FY 2007		
	全体法人数 Total number of corporations	条例・要綱等を設置しているもの The corporations whose disclosure are ruled by the bylaws or outlines		全体法人数 Total number of corporations	条例・要綱等を設置しているもの The corporations whose disclosure are ruled by the bylaws or outlines	
		法人数 Number of corporations	割合 Percentage		法人数 Number of corporations	割合 Percentage
都道府県 Prefectures	1,914	1,443	75.4%	1,959	1,508	77.0%
指定都市 designated cities	497	443	89.1%	477	418	87.6%
市区町村 Municipalities	5,210	1,836	35.2%	5,320	2,029	38.1%
合計 Total	7,621	3,722	48.8%	7,756	3,955	51.0%

## 2 経営の点検評価（平成20年3月31日現在） Check of management (March 31, 2008)

経営状況等調査対象法人である第三セクター等（7,621法人）のうち、経営に関する有識者等から構成される委員会等により、定期的に経営の点検評価を実施している法人は、第三セクター等全体で21.6%となっています。都道府県の出資に係るものでは46.6%、指定都市の出資に係るものは69.2%となっていますが、市区町村の出資に係るものでは7.9%と低くなっています。

なお、その他の法人について、委員会等によらずに定期的に点検評価が行われている場合もあります。

Among the joint third sectors whose business conditions are surveyed (7,621 corporations), the ratio of those which evaluate regularly the business conditions through the committees composed of business specialists is 21.6%. The ratio is 46.6% among those invested by the prefectures, 69.2% in case of the designated cities, and as low as 7.9% in case of municipalities.

Some of the other corporations regularly evaluate the conditions by way of the methods other than the committee.

区分 Classification	20年度調査 Survey in FY 2008					
	全体法人数 Total number of corporations	点検評価あり The corporations evaluating the business conditions		点検評価なし The corporations not evaluating the business conditions		
		法人数 Number of corporations	割合 Percentage	法人数 Number of corporations	割合 Percentage	
都道府県 Prefectures	1,914	892	46.6%	1,022	53.4%	
指定都市 designated cities	497	344	69.2%	153	30.8%	
市区町村 Municipalities	5,210	410	7.9%	4,800	92.1%	
合計 Total	7,621	1,646	21.6%	5,975	78.4%	

区分 Classification	19年度調査 Survey in FY 2007					
	全体法人数 Total number of corporations	点検評価あり The corporations evaluating the business conditions		点検評価なし The corporations not evaluating the business conditions		
		法人数 Number of corporations	割合 Percentage	法人数 Number of corporations	割合 Percentage	
都道府県 Prefectures	1,959	825	42.1%	1,134	57.9%	
指定都市 designated cities	477	317	66.5%	160	33.5%	
市区町村 Municipalities	5,320	406	7.6%	4,914	92.4%	
合計 Total	7,756	1,548	20.0%	6,208	80.0%	

### ○ 地方公共団体等が出資する法人について経営に関する有識者等から構成される委員会等により点検評価している委員会の例

- ・宮城県公社等外郭団体経営評価委員会（宮城県）
  - ・監理団体改革推進委員会（東京都）
  - ・外郭団体経営評価委員会（名古屋市）
  - ・雲南省第三セクター等経営評価委員会（島根県雲南市）
  - ・中津市行政改革推進委員会（大分県中津市）
- The examples of the committees composed of the business specialists
- ・Miyagi prefecture fringe organization management evaluate committee
  - ・Managed bodies reform committee(Tokyo Metropolitan Government)
  - ・Fringe organization management evaluate committee(Nagoya city)
  - ・Unnan city third sector management evaluate committee(Shimane prefecture, Unnan city)
  - ・Nakatsu city administrative reform committee(Oita prefecture, Nakatsu city)

#### IV 第三セクター等の統廃合などの状況(平成19年度中)

#### Abolition and consolidation of joint third sector bodies (during FY 2007)

第三セクター等の統廃合などの状況をみると、平成19年度に廃止が164件、統合が35件（統合前78法人、統合後35法人）、出資引き揚げが32件となっています。

その理由をみると、廃止の場合は「既に事業の目的を達成しているため」、統合の場合は「組織の効率化、経営の合理化等のため」、出資引き揚げの場合は「公的関与の必要性がなくなったため」が最も多くなっています。

Looking at the abolition and consolidation of joint third sector bodies, we can find 164 cases of abolitions, 35 cases of consolidations (78 corporations before consolidation, and 35 corporations after consolidation), and 32 cases of withdrawal of investment, etc.

The major reasons for these various cases are "the purpose of the enterprise has been achieved" in the case of abolitions, "structural efficiency and administrative rationalization" in the case of consolidations, and "no longer a need for strong public involvement" in the case of withdrawal of investment.

#### [第三セクター等の廃止の状況] [Abolitions of joint third sector bodies]

区分 Classification	理由 Reasons							件数 Number of cases	H19調査 Survey in 2007
	ア A	イ B	ウ C	エ D	オ E	カ F	キ G		
廃止 Abolitions	62	12	4	32	14	8	32	164	203

##### 理由

- ア 既に事業の目的を達成（予定していた業務が終了）しているため
- イ 他に類似の業務を行う第三セクター等があるため
- ウ 経営状況は順調であったが、事業の目的が達成できなかったため
- エ 経営状況が低調で、改善が困難であるため
- オ 指定管理者制度の活用により、業務が失われたため
- カ 市町村合併のため
- キ その他

##### Reasons

- A: Because the purpose of the enterprise has been achieved
- B: Because there are other joint third sector bodies which provide similar services
- C: Because the purpose of the enterprise cannot be achieved, despite favorable business conditions
- D: Because the business conditions are weak, and it seems difficult to achieve improvement
- E: Because of the loss of work due to the utilization of designated administrator system
- F: Because of the merger of municipalities
- G: Others

#### ※ 廃止法人の業務分野別内訳

#### ※ Breakdown of abolished corporations by category of service

業務分野 Classification of service	会社法法人 Corporate-law corporations	民法法人 Civil-law corporations	地方三公社 Three local public corporations	合計 Total
地域・都市開発 Urban and regional development	3	9	30	42
住宅・都市サービス Housing and city services	-	1	-	1
観光・レジャー Tourism and leisure	16	9	-	25
農林水産 Agriculture, forestry and fisheries	13	5	-	18
商工 Commerce and industry	8	6	-	14
社会福祉・保健医療 Social welfare and health care	3	16	-	19
生活衛生 Livelihood and sanitation	-	4	-	4
運輸・道路 Transportation and roads	1	2	-	3
教育・文化 Education and culture	-	25	-	25
公害・自然環境保全 Environmental pollution and nature conservation	1	1	-	2
情報処理 Information processing and control	1	-	-	1
国際交流 International exchange	-	1	-	1
その他 Others	2	7	-	9
合計 Total	48	86	30	164

[第三セクター等の統合の状況]  
 [Consolidations of joint third sector bodies]

区分 Classification	理由 Reasons					
	ア A	イ B	ウ C	エ D	オ E	カ F
統合 Consolidations	11	1	20	—	3	—
区分 Classification	件数 Number of cases	H19調査 Survey in 2007	統合前法人数(A) Number of corporations before mergers	統合後法人数(B) Number of corporations after mergers	差引 (A)-(B) Balance	
統合 Consolidations	35	39	78	35	43	

理由

- ア 類似の業務を行う第三セクター等であるため
- イ 広域的な共同設立が望ましいと考えられるため
- ウ 組織の効率化、経営の合理化等のため
- エ 指定管理者制度の活用のため
- オ 市町村合併のため
- カ その他

Reasons

- A: Because there are other joint third sector bodies which provide similar services
- B: Because wide area local public bodies are preferable
- C: Because of structural efficiency and administrative rationalization
- D: Because of the utilization of the designated administrator system
- E: Because of the merger of municipalities
- F: Others

[第三セクター等の出資引き揚げの状況]  
 [Withdrawal of investment from joint third sector bodies]

区分 Classification	理由 Reasons				件数 Number of cases	H19調査 Survey in 2007
	ア A	イ B	ウ C	エ D		
出資引き揚げ Cases of withdrawn investment	7	16	1	8	32	40

理由

- ア 既に目的を達成したため
- イ 経営上、公的関与の必要性がなくなったため
- ウ 出資地方公共団体の財政事情によるため
- エ その他

Reasons

- A: Because the purpose of the enterprise has been achieved
- B: Because there was no longer a need for strong public involvement in terms of operational management.
- C: Because of the financial circumstances of the local public bodies who were major investors
- D: Other

## V 第三セクター等の法的整理の状況(平成19年度中)

### The legal liquidation of the joint third sector (during FY 2007)

平成19年度中に法的整理を申し立てた法人は20法人となっています。  
20 corporations applied for the legal liquidation in 2007.

区分 Classification	H20年度調査(平成19年度中) Survey in 2008 (2007)						H19年度調査 Survey in 2007 法人数 Number of corporations	
	法人数 Number of corporations	整理方法 The methods of the liquidation						
		会社更生 Corporate reorganization	民事再生 Civil rehabilitation	特定調停 Specific adjustment	特別清算 Special liquidation	破産 Bankruptcy		
会社法法人 Corporate-law corporations	18	0	0	0	7	11	16	
民法法人 Civil-law corporations	2	0	0	2	0	0	0	
合計 Total	20	0	0	2	7	11	16	

#### [法的整理を申し立てた法人の業務分野別内訳]

#### [Classification of service of the corporations which applied for the legal liquidation]

業務分野 Classification of service	H20年度調査 Survey in 2008	H19年度調査 Survey in 2007	増減 Change
地域・都市開発 Urban and regional development	3	4	△ 1
観光・レジャー Tourism and leisure	6	7	△ 1
農林水産 Agriculture, forestry and fisheries	7	1	6
商工 Commerce and industry	0	3	△ 3
社会福祉・保健医療 Social welfare and health care	1	0	1
運輸・道路 Transportation and roads	2	1	1
情報処理 Information processing and control	1	0	1
合計 Total	20	16	4

[法的整理を申し立てた法人の概要]

Outlines of corporations which applied for the legal liquidation

[都道府県・指定都市に係る分]

[The corporations invested by the prefectures or the designated cities]

	所在地 Location	法人名 Name of corporation	事業内容 Description of business	主な出資団体名 Main capital investor	出資割合 Contribution pro rata	資産 (百万円) Assets (Million yen)	負債 (百万円) Liabilities (Million yen)	資本 (百万円) Capital (Million yen)	整理方法 Method of liquidation	申立日 Date of motion
1	岩手県 Iwate	八幡平観光(株) Hachimantai Tourism	旅客自動車運送事業、索道運送事業（八幡平スキー場）、旅館・食堂・売店その他観光施設の経営 Passenger car transport, ropeway (Hachimantaira skiing ground), management of hotel, restaurant, shop, and other tourism facilities	岩手県 Iwate 八幡平市 Hatimantai	73.5百万円 (24.7%) 73.5 million yen(24.7%) 7.5百万円 (2.5%) 7.5 million yen(2.5%)	890	1,087	△ 197	特別清算 Special liquidation	20.3.28 2008.3.28
2	静岡県 Shizuoka	牧之原総合開発(株) Makinohara Overall Development	相良牧之原インター・チェンジの建設、工業団地の造成・販売 Construction of Sagara-Makinohara interchange, development and handling of industrial sites	静岡県 Shizuoka 牧之原市 Makinohara	40百万円 (28.2%) 40 million yen(28.2%) 18.5百万円 (13.0%) 18.5 million yen(13.0%)	39	5,281	△ 5,242	特別清算 Special liquidation	19.11.15 2007.11.15
3	静岡県 Shizuoka	(株)フォレストみさくぼ Forest Misakubo	国産材の加工販売 Processing and handling domestic timbers	浜松市 Hamamatsu	41百万円 (62.0%) 41 million yen(62.0%)	9	95	△ 85	破産 Bankruptcy	20.1.8 2008.1.8
4	愛知県 Aichi	桃花台新交通(株) Tokadai New Transit	新交通システム桃花台線の運営 Management new transport system, Tokadai line	愛知県 Aichi 小牧市 Komaki	1,380百万円 (46.0%) 1,380million yen(46.0%) 300百万円 (10.0%) 300 million yen(10.0%)	417	4,083	△ 3,666	特別清算 Special liquidation	19.7.25 2007.7.25
5	滋賀県 Shiga	(財)びわ湖造林公社 Biwako Afforestation Public Corporation	分収契約に基づく造林事業 Afforestation based on interest shore bargain	滋賀県 Shiga	10百万円 (100.0%) 10 million yen(100.0%)	367	70,025	△ 69,658	特定調停 Specific adjustment	19.11.15 2007.11.15
6	滋賀県 Shiga	(社)滋賀県造林公社 Shiga Prefecture Afforestation Public Corporation	分収契約に基づく造林事業 Afforestation based on interest shore bargain	滋賀県 Shiga その他 Others	8百万円 (42.6%) 8 million yen(42.6%) 10.7百万円 (56.9%) 10.7 million yen(56.9%)	586	36,395	△ 35,809	特定調停 Specific adjustment	19.11.12 2007.11.12
7	大阪府 Osaka	(株)大阪キャッスルホテル Hotel Osaka Castle	ホテル宿泊業・貸室業 Hotel, rent rooms	大阪市 Osaka	100百万円 (25%) 100 million yen(25%)	502	1,157	△ 655	民事再生→破産 Civil rehabilitation → bankruptcy	19.5.2 ⇒19.11.26 2007.5.2 ⇒2007.11.26
8	兵庫県 Hyogo	神戸カム(株) Kobe Come	印刷、企画・デザイン、コピーを主要事業とする重度障害者多数雇用事業所 Enterprise employing severely disabled, whose main businesses are printing, planning, designing and copying	神戸市 Kobe	16.8百万円 (33.6%) 16.8 million yen(33.6%)	7	297	△ 290	特別清算 Special liquidation	19.9.6 2007.9.6
9	長崎県 Nagasaki	(株)長崎ソフトウェアセンター Nagasaki Software Center	情報処理技術者養成、ソフトウェア開発環境の提供 Training information engineers, supporting soft-ware development	長崎県 Nagasaki 諫早市 Isahaya	100百万円 (11.8%) 100 million yen(11.8%) 50百万円 (5.9%) 50 million yen(5.9%)	213	198	15	特別清算 Special liquidation	20.2.1 2008.2.1

[市町村に係る分]

[The corporations invested by the municipalities]

	所在地 Location	法人名 Name of corporation	事業内容 Description of business	主な出資団体名 Main capital investor	出資割合 Contribution pro rata	資産 (百万円) Assets (Million yen)	負債 (百万円) Liabilities (Million yen)	資本 (百万円) Capital (Million yen)	整理方法 Method of liquidation	申立日 Date of motion
10	北海道 Hokkaido	(株)星の降る里芦別 Star-filled Village Ashiyabetsu	カナディアンワールド公園の管理 Management of Canadian World park	芦別市 Ashibetsu	20.8百万円 (20.8%) 20.8 million yen(20.8%)	1,423	6,508	△ 5,086	破産 Bankruptcy	19.7.18 2007.7.18
11	岩手県 Iwate	江和(株) Ewa	ホテル事業（宿泊、婚礼、宴会、レストラン）、通信事業（インターネットプロバイダー） Hotel (lodging, wedding, party, restaurant), communication (internet provider)	奥州市 Oshu	50百万円 (12.5%) 50 million yen(12.5%)	52	1,093	△ 1,041	特別清算 Special liquidation	19.8.23 2007.8.23
12	山形県 Yamagata	(株)有機クリエイトかはた Organic Create Takabata	家畜糞尿・食物残渣、食品汚泥を原料とした有機質堆肥の製造・販売 Manufacturing and handling of organic compost, made from livestock excreta, leftovers, slims of food	高畠町 Takahata	4百万円 (18.2%) 4 million yen(18.2%)	0	25	△ 24	破産 Bankruptcy	19.6.22 2007.6.22
13	神奈川県 Kanagawa	(株)シャトル・ハイウェイライン Shuttle Highway Line	フェリーの定期運行 Ferrying	横須賀市 Yokosuka	20百万円 (3.5%) 20 million yen(3.5%)	1,764	7,109	△ 5,345	破産 Bankruptcy	19.9.3 2007.9.3
14	新潟県 Niigata	(株)柏崎ぶどう村 Kashiwazaki Grape Village	ワイン醸造、販売 Manufacturing and handling wine	柏崎市 Kashiwazaki	24百万円 (40.0%) 24 million yen(40.0%)	142	164	△ 22	破産 Bankruptcy	19.5.2 2007.5.2
15	福井県 Fukui	白鬚開発(株) Shirahige Development	再開発ビルの管理運営 Management of redeveloped building	小浜市 Obama	5百万円 (5.7%) 5 million yen(5.7%)	9	2,167	△ 2,159	破産 Bankruptcy	19.4.10 2007.4.10
16	京都府 Kyoto	(株)やぐのふる里公社 Yakuno Village Public Corporation	温泉施設・レストラン・菓子製造販売施設・宿泊施設・茶室等の管理運営 Management of spa, restaurant, factory and shop of confectionary, lodging, tea room, etc.	福知山市 Fukuchiyama	30百万円 (74.2%) 30 million yen(74.2%)	—	—	—	破産 Bankruptcy	19.11.16 2007.11.16
17	広島県 Hiroshima	三和リゾート(株) Sanwa Town Resort	宿泊、入浴施設経営及び料理飲食業 Management of lodging and spa, food and drink service	神石高原町 Jinsekikougen	1百万円 (10.0%) 1 million yen(10.0%)	0	1,170	△ 1,170	特別清算 Special liquidation	20.3.24 2008.3.24
18	福岡県 Fukuoka	(株)六ツ門プラザ Mutsumon Plaza	再開発ビルの管理運営 Management of redeveloped building	久留米市 Kurume	9百万円 (10.0%) 9 million yen(10.0%)	50	3,200	△ 3,150	破産 Bankruptcy	19.5.9 2007.5.9
19	熊本県 Kumamoto	(株)氷川 Hikawa	木材の製材・加工・販売 Sawing, processing and handling of timbers	八代市 Yatsushiro	200百万円 (80.0%) 200 million yen(80.0%)	69	102	△ 34	破産 Bankruptcy	20.1.25 2008.1.25
20	宮崎県 Miyazaki	宮崎ウッドテクノ(株) Miyazaki Wood Techno	建築用木材加工品製造・販売、建築工事請負 Manufacturing and handling of building timbers, contract of construction work	美郷町 Misato その他 Others	15百万円 (23.4%) 15 million yen(23.4%) 25百万円 (39.1%) 25 million yen(39.1%)	559	810	△ 251	破産 Bankruptcy	19.6.11 2007.6.11



# 給与情報の公表様式の用語解説

Glossary of the Terms used in the Disclosure of  
Salary Information

総務省

Ministry of Internal Affairs and Communications



## ○一般会計

### General accounts

地方公共団体の行政運営の基本的な経費を網羅して、計上した会計で、特別会計で計上される以外のすべての経理を処理する会計のことです。

The term “general accounts” denotes those accounts which include basic administrative management expenses of local public bodies, and embraces all expenses except those earmarked for special accounts.

## ○一般行政部門

### General administrative field

議会事務局、総務・企画、税務、労働、農林水産、商工、土木、民生、衛生の各部門（教育、公安を除く各種行政委員会を含む。）の総称です。

The term “general administrative field” is a general term denoting various areas of activity, such as secretariat of an assembly, general administration and planning, tax administration, labor, agriculture, forestry and fisheries, industry and commerce, public works, social welfare, sanitation (including all kinds of administrative committees except education and public safety).

## ○公営企業職員

### Local public enterprise personnel

地方公営企業法を全部適用する公営企業の職員をさします。

The term “local public enterprise personnel” denotes employees of local public enterprises to which the Local Public Enterprise Law is fully applied.

## ○公営企業等会計部門

### Public businesses account

水道、交通、下水道、病院、その他（国保事業、収益事業、介護保険事業、その他）の各部門の総称です。

The term “public businesses account” is a general term denoting various fields, including water supply, transportation, sewerage, hospitals, and others (such as activities covered by national health insurance, profit-making enterprises, and activities covered by the Long-term Care Insurance).

## ○集中改革プラン

### Intensive Reform Plan

「地方公共団体における行政改革の推進のための新たな指針（平成17年3月29日総務事務次官通知）」において、各地方公共団体で策定している行政改革大綱に基づき具体的な取組を集中的に実施するため、①から⑨までに掲げる事項（⑤及び⑥については都道府県に限る。）を中心に平成17年度を起点とし、おおむね平成21年度までの具体的な取組を住民にわかりやすく明示した計画のことであり、平成17年度中に公表することとされています。

- ①事務・事業の再編・整理、廃止・統合
- ②民間委託等の推進（指定管理者制度の活用を含む。）
- ③定員管理の適正化
- ④手当の総点検をはじめとする給与の適正化（給料表の運用、退職手当、特殊勤務手当等諸手当の見直し等）
- ⑤市町村への権限移譲
- ⑥出先機関の見直し
- ⑦第三セクターの見直し
- ⑧経費節減等の財政効果
- ⑨その他

With regard to the “New guidelines for the promotion of local administrative reform in local bodies (notified by the Vice-minister of the Ministry of Internal Affairs and Communications on March 29, 2005),” the Intensive Reform Plan is a plan that aims to show plainly to local residents concrete actions taken from FY 2005 up to around FY 2009 concerning the items below from 1) to 9) (items 5) and 6) are applicable only to prefectures) with a view to intensively

implementing administrative reform based on the Administrative Reform Outline, which has been drawn up by each local public body; it is stipulated that the plan should be made public during FY 2005.

- 1) Reorganization and re-arrangement, abolition and integration of administrative work and projects
- 2) Promotion of private-sector consignment, etc. (including utilization of the designated administrator system)
- 3) Rationalization of staff management
- 4) Rationalization of salaries, centering on a thorough examination of allowances  
(including revision of the use of pay scales, retirement allowance and special service allowance.)
- 5) Transfer / assignment of authority to municipalities
- 6) Re-examination of prefectural branch offices
- 7) Re-examination of the joint third sector
- 8) Fiscal effect achieved through such means as reducing expenses.
- 9) Others

## ○昇給期間

### Pay raise period

地方公共団体の職員の給与に関する条例に規定されている職員の昇給に必要とされる期間のことです。

The term “pay raise period” denotes the required period for each pay raise stipulated by the pay bylaw.

## ○実質収支

### Net balance of settled accounts

歳入総額から歳出総額を単純に差し引いた額から翌年度に繰り越すべき財源額を差し引いたものです。

The term “net balance of settled accounts” denotes the amount calculated by deducting the funds to be carried forward to the next fiscal year from the gross balance between the total revenues and the total expenditures.

## ○純損益

### Net profit and loss

地方公営企業法を適用する企業における、総収益から総費用を差し引いた額のことです。純損益の数値がプラスであれば「純利益」、マイナスであれば「純損失」と呼び、地方公営企業決算ではそれぞれを黒字、赤字と呼んでいます。

The term “net profit and loss” denotes a total revenue amount, from which general expenditure has been subtracted, in enterprises which apply the Local Public Enterprise Law. When a numerical value is a positive number, it is called “net profit,” and when it is a negative number, it is called “net loss;” the terms used in the settled accounts of local public enterprises are “surplus” and “deficit”.

## ○人事委員会

### Personnel commission

都道府県及び政令指定都市では必置とされており、人口15万以上の市及び特別区は、人事委員会又は公平委員会のいずれかを設置することとされています。なお、人口15万未満の市、町、村及び一部事務組合等については、公平委員会が必置とされています。人事委員会は、専門的・中立的機関として、給与、勤務時間その他の勤務条件に関し講ずべき措置について議会及び長に勧告するほか、不利益な処分の不服申立ての審査などの準司法的権限、競争試験又は選考の実施などの行政的権限、管理職員等の範囲を定める規則の制定などの準立法的権限行使することにより、適正な人事行政の確保をその使命としている機関です。

Prefectures and ordinance-designated cities are required to establish a personnel commission, and cities with a population of 150,000 or more as well as special wards are required to establish either a personnel commission or an equity commission. Cities with a population below 150,000, towns, villages and partial-affairs-associations are required to establish an equity commission. As a specialized and neutral organization, a personnel commission makes recommendations on working hours and other working conditions to an assembly and a head, and holds quasi-judicial powers including examination of appeals, administrative powers such as administration of competitive examinations and selection, and quasi-legislative powers such as enactment of regulations to define the scope of managerial personnel. Thus the mission of the organization is to secure proper personnel administration through exercising the above mentioned powers.

## ○人事委員会の勧告

### Recommendations of a personnel commission

人事委員会を設置している地方公共団体においては、給与改定にあたって、人事委員会が民間と公務の給与状況を調査・比較して勧告を行います。勧告を受けた首長は、その団体の具体的な給与改定に係る給与条例の改正案を各団体の議会に提出し、各団体の議会における審議を経て、給与条例が制定されることとなります。なお、人事委員会の置かれていらない市町村においては、都道府県人事委員会の 調査結果等を勘案して、具体的な給与改定が行われます。

In the local public bodies where a personnel commission is established, it carries out research and comparison of the salaries for workers in the private sector and those for civil servants, and utilizes its finding to make recommendation for the revision of salaries. With the recommendation in mind, the chief submits to the assembly concerned a draft of a revised salary ordinance, which will be enacted subject to deliberation and passage through the assembly. The cities, towns and villages without a personnel commission revise salaries after taking into consideration the results of research conducted by the personnel commission of the prefecture concerned.

## ○特別会計

### Special accounts

特別会計とは、公営企業などの特定の事業を行う場合に、特定の歳入（収入）をもって特定の歳出（支出）に充て、一般会計と区別して個別に処理する必要がある場合において設置することができる会計のことです。

The term “special accounts” denotes accounts which can be established when it is a case of carrying out specific tasks, such as running public corporations, where specific annual expenditure (disbursement) need to be met by specific annual revenue (income), and where the expenditure and revenue concerned need to be dealt with individually so as to distinguish them from general accounts.

## ○特別行政部門

### Special administration field

一般行政部門に対し、便宜的に称している部門であり、教育（教育委員会事務局、社会教育施設等を含む）、警察及び消防の各部門を併せたものです。

通常は、教育、警察及び消防の各部門で定員管理を行っているものです。

The term “special administration field” is used for the sake of convenience compared with the general administration field. It is used to refer to the sections of the education (including the office of the board of education and social education facilities), the police and the fire service. Each section generally controls its personnel numbers.

## ○特別職

### Special public service personnel

地方公務員法第3条第3項に規定する職で、各地方公共団体の公表ページに掲載しているのは、都道府県の公表ページでは、知事、副知事、出納長（平成19年4月から廃止。経過措置有り。）、議長、副議長、議員、市区町村の公表ページでは、市区町村長、副市区町村長、収入役（平成19年4月から廃止。経過措置有り。）、議長、副議長、議員についてです。

“Special public service personnel” are prescribed in Article 3, Paragraph 3 of the Local Public Service Law, and appear in the public announcements page of the appropriate local public body; the governor, vice-governor, chief accountant (It was abolished in March, 2007. Interim measure was adopted.), chairman, vice-chairman, and assemblyman appear in the public announcements page of prefectures; the mayor, deputy-mayor, treasurer (It was abolished in March, 2007. Interim measure was adopted.), chairman, vice-chairman, and assemblyman appear in the public announcements page of municipalities.

## ○普通会計決算

### Settled accounts of ordinary accounts

各地方公共団体の財政状況の把握、地方財政全体の分析等に用いるため、総務省の定める基準により作成されるものです。具体的には、一般会計決算と特別会計決算の一部を合算したものです。

“Settled accounts of ordinary accounts” are created according to criteria established by the Ministry of Internal Affairs and Communications, with the aim of grasping the financial condition of each local public body and analyzing

local finance in its entirety. In specific terms, it is the sum of the settled accounts of general accounts and a part of the settled accounts of special accounts.

## ○普通会計予算

### Budget of ordinary accounts

地方公共団体における会計は、団体ごとの範囲が異なるため、比較が難しく困難となっています。そのため地方財政統計上、統一のとれた会計区分が求められており、その会計を普通会計予算といいます。具体的には、一般会計予算と特別会計予算の一部を合算したものです。

Comparing between the local governments accounts is difficult and hard because the scopes of accounts are different among the bodies. Therefore, the standardized criteria of account is required in the statistics of the local public finance. This is called “budget of ordinary accounts”. In specific terms, it is the sum of the budgets of general accounts and a part of the special accounts.

## ○普通会計部門

### Ordinary accounts field

一般行政、教育（教育委員会事務局、社会教育施設等を含む）、警察、消防の各部門の総称です。

The term “ordinary accounts field” is a generic term used to refer to the sections of general administration, education (including the office of the board of education and social education facilities), the police and the fire service.

## ○平均給与月額

### Average monthly payment

給料月額と毎月支払われる扶養手当、調整手当、住居手当、時間外勤務手当などの諸手当の額を合計したものの平均金額です。

The term “average monthly payment” denotes an average amount derived from the total of monthly salary payments and various allowances paid on a monthly basis, such as family allowance, area allowance, housing allowance, and overtime work allowance.

## ○平均給料月額

### Average monthly salary

平成20年4月1日現在における各職種ごとの職員の基本給の平均です。

The term “average monthly salary” denotes an average of the basic salary of personnel by each occupational category as of April 1, 2008.

## ○平均月収

### Average monthly income

職員一人当たりの平均年収額を12で除したもので、期末手当及び勤勉手当を含み、管理者の給与、退職給与金、法定福利費及び賃金を含みません。

The term “average monthly income” denotes an average of annual income for an individual person divided by 12. It includes end-of-term allowance and diligence allowance, but excludes the salaries of managers, retirement allowance, social insurance premiums borne by employer, and wage.

## ○ラスパイレス指数

### Laspeyres index

一般行政職について、地方公務員と国家公務員の給与水準を、国家公務員の職員構成を基準として、職種ごとに学歴別、経験年数別に平均給与月額を比較し、国家公務員の給与を100とした場合の地方公務員の給与水準を指數で示したものです。

Laspeyres index is an indicator of the salary level of local public employees when that of national public employees is taken as 100; it is calculated by comparing average monthly salary of general administration personnel classified by academic careers and years of experience for each category of services, using the personnel composition of national public employees as a base.

## ○類似団体

### Organizations (municipalities) classified by similar types

市町村が財政運営の健全性を確保していくためには、自らの財政状況を分析して問題の所在を明らかにし、それを将来の財政運営に反映させていくことが適当です。分析に当たっては、自らの財政状況を他の地方公共団体と比較することが有効ですが、比較対象は、その態様（財政状況を決定する前提条件〔例：人口〕）が自らと類似している団体であることが望ましいと考えられます。

類似団体とは、そのような比較検討の資料を提供するため、総務省において、態様が類似している地方公共団体ごとに作成されている類型のことです。

現在、類似団体の類型は、市（政令市を除く。）及び町村別に、団体の人口及び第2次・第3次産業人口比率を基準として、設定されています。

In order for municipalities to secure sound financial management, it is appropriate for them to analyze their own financial situation, to disclose their problems, and to ensure that the results of this disclosure are reflected in future financial management practices. With regard to the analysis, it is useful for them to compare their own financial situation with the financial situations of other local public bodies, but the bodies that are the subject of comparison should be municipalities with similar circumstances (the preconditions that determine their financial situation, such as population numbers).

With the aim of providing data for comparison, the Ministry of Internal Affairs and Communications has created a category of municipalities classified by similar types.

Currently, the category of municipalities classified by similar types is established according to criteria that measure population, the population ratio of secondary industry and that of tertiary industry in cities (except for ordinance-designated cities) as well as in towns and villages.

## 各種手当の説明（50音順）

地方公務員に支給することができる手当は、地方自治法第204条第2項に列挙されており、手当の額や支給方法は、各地方公共団体の条例等で定めることとされています。

Allowances provided to local public employees are listed in Article 204, Paragraph 2, of the Local Autonomy Law, and the amount of each allowance and the method of payment are established in the bylaws, etc. of each local public body.

### ○管理職手当

#### Managerial allowance

管理又は監督の地位にある一定範囲の職員に対して、その職務ないし勤務形態の特殊性にかんがみて支給される手当です。

The term “managerial allowance” denotes an allowance paid to employees who belong to a certain level of managerial or supervisory responsibility, in view of the particular circumstances of their duties and working conditions.

### ○管理職員特別勤務手当

#### Special holiday work allowance for managerial employees

管理又は監督の地位にある一定範囲の職員が臨時又は緊急の必要その他の公務の運営の必要により週休日、国民の祝日に関する法律に規定する休日、年末年始の休日等に勤務した場合に支給される手当です。

The term “special holiday work allowance for managerial employees” denotes an allowance paid to employees who carry out a certain level of managerial or supervisory work, when those employees are required to work due to a temporary or emergency situation or due to other public management matters, on their weekly days-off, those public holidays which are stipulated in the Law related to National Holidays, and year-end or New Year holidays.

### ○寒冷地手当

#### Cold district allowance

寒冷積雪の度合の厳しい地域に勤務する職員に対して支給される手当です。

The term “cold district allowance” denotes an allowance paid to employees who work in areas that suffer from a very severely cold climate and heavy snowfalls.

### ○期末手当

#### End-of-term allowance

民間における賞与等の特別給に見合う手当として支給される手当です。6月1日と12月1日を基準とし、それぞれの基準日において職員が受けるべき給料の月額及び扶養手当の月額並びにこれらに対する調整手当の月額の合計額（管理・監督の地位にある職員の一部にあっては、その職責に応じ給料月額に一定の割合を乗じて得た加算額）に一定の割合を乗じて得た額に、それぞれの基準日前3ヶ月以内（基準日が12月1日であるときは6ヶ月以内）の期間におけるその職員の在職期間の区分に応じて一定の割合を乗じて得た額が支給されます。

The term “end-of-term allowance” denotes an allowance similar to the salary bonus payment made in the private sector. Setting June 1 and December 1 as the base criterion dates, on each such date, a calculation is made of the total of the monthly salary, family allowance, and area allowance (with an additional payment corresponding to a set percentage of the monthly salary for those employees who occupy the position of manager or supervisor, in consideration of the level of responsibility of their duties) and a calculation is then made of a set percentage of that total in respect of a period of work within 3 months before the base criterion date(6 months in case the criterion date is the first of December), and the amount calculated will be paid.

### ○期末特別手当

#### End-of-term special allowance

特定の職（大学の学長など）にある者に対して支給される一般職員の期末・勤勉手当に相当する手当です。

The term “end-of-term special allowance” denotes an allowance paid to personnel in specific posts (such as the president of a university), and is equivalent to the end-of-term allowance or diligence allowance paid to general employees.

## ○休日勤務手当

### Holiday work allowance

国民の祝日に関する法律に規定する休日及び年末年始の休日において正規の勤務時間中に勤務を命じられて勤務した職員に対して支給される手当です。

The term “holiday work allowance” denotes an allowance paid to employees who have been ordered to work during their regular working hours on those public holidays which are stipulated in the Law related to National Holidays, or on year-end or New Year holidays.

## ○勤勉手当

### Diligence allowance

民間における賞与に類似したものであり、一定期間における職員の勤務成績に対する報償的意図を持つ手当です。6月1日と12月1日を基準とし、それぞれの基準日において職員が受けるべき給料の月額及びこれに対する調整手当の月額の合計額（管理・監督の地位にある職員の一部にあっては、その職責に応じ給料月額に一定の割合を乗じて得た加算額）に、それぞれの職員の勤務期間に応じて定められた割合に成績に応じて定められた割合を乗じて得た額が支給されます。

The term “diligence allowance” denotes an allowance similar to the bonus payment made in the private sector, and it is intended to be a reward to employees for their working performance over a certain period of time. Setting June 1 and December 1 as the base criterion dates, on each such date, a calculation is made of the total of the monthly salary and area allowances (with an additional payment corresponding to a set percentage of the monthly salary to employees who occupy the position of manager or supervisor, in consideration of the level of responsibility of their duties), and a calculation is then made corresponding to a set percentage of the period worked by each employee and at a rate set according to the work performance of each employee during the period of work in question, and the amount calculated will be paid.

## ○義務教育等教員特別手当

### Special allowance for teachers in charge of compulsory education

義務教育諸学校の教育職員の給与について必要な優遇措置を講じ、優れた人材を確保し、もって学校教育の水準の維持向上に資することを目的として支給される手当です。

The term “special allowance for teachers in charge of compulsory education” denotes an allowance provided with the objective of taking necessary preferential measures regarding the salary of teaching staff in compulsory education, in order to secure talented personnel, who can maintain and improve the level of school education.

## ○災害派遣手当

### Allowance for personnel dispatched to disaster scenes

暴風、豪雪雨、洪水等の災害が発生した際、その災害応急対策又は災害復旧のため、災害対策基本法第31条又は地方自治法第252条の17の規定により、国の行政機関あるいは他の地方公共団体から派遣された職員に対して、派遣を受けた地方公共団体が支給する手当です。

The term “allowance for personnel dispatched to disaster scenes” denotes an allowance provided by local public bodies which have received personnel who were dispatched by national administrative bodies or other local public bodies for the purpose of carrying out disaster emergency measures or disaster restoration under the provisions of Article 31 of the Fundamental Law on Disaster Countermeasures and Article 252-17 of the Local Autonomy Law in the case of disasters such as storm, heavy snow or rain, and flood.

## ○産業教育手当

### Allowance for teachers in charge of vocational education courses

高等学校における農業、水産、工業、電波又は商船に係る産業教育の特殊性にかんがみ、産業振興のため、公立の高等学校のこれらの教育に従事する教員及び実習助手に支給される手当です。

The term “allowance for teachers in charge of vocational education courses” denotes an allowance provided, with the aim of promoting industrial development, to teachers or laboratory assistants, who are in charge of vocational education courses in public high schools in consideration of their special abilities in vocational education, in terms of courses in agriculture, fishery, industry, broadcasting or merchant marine.

## ○宿日直手当

### Day duty/night duty allowance

正規の勤務時間以外の時間、国民の祝日に関する法律に規定する休日、年末年始の休日等において、本来の勤務に従事しないで行う業務（宿日直勤務）に対して支給される手当です。その勤務形態としては、監視又は断続的業務としての性格を有する勤務、医師の当直勤務等が挙げられます。

The term “day duty/night duty allowance” denotes an allowance paid for work which is distinct from the person’s engagement in their primary work during hours outside regular working hours on working days, or on public holidays which are stipulated in the Law concerning National Holidays, or on year-end or New Year holidays. The working conditions include supervisory work or intermittent work as well as doctors’ night duty, etc.

## ○初任給調整手当

### Initial payment adjustment allowance

専門的知識を必要とし、かつ、採用による欠員補充が困難である等の事情が考慮される職に新たに採用される職員に支給される手当です。現在主に支給される職種は医師・歯科医師です。

The term “initial payment adjustment allowance” denotes an allowance provided to personnel newly appointed to a position requiring professional knowledge and considered hard to fill by normal recruitment methods in the case of a vacancy. Currently, the types of occupation to which this allowance is applied are doctors and dentists.

## ○時間外勤務手当

### Overtime work allowance

正規の勤務時間を超えて勤務することを命じられた職員に支給される手当です。

The term “overtime work allowance” denotes an allowance paid to those employees who are ordered to work beyond normal working hours.

## ○住居手当

### Housing allowance

借家・借間又は自宅に居住する職員及び単身赴任手当受給者であって、配偶者が借家・借間に居住する職員に支給される手当です。

The term “housing allowance” denotes an allowance paid to employees who live in a rented house or rented room, or in their own house, as well as to employees who are in receipt of a family-unattended-transfer allowance and whose spouses live in a rented house or rented room.

## ○退職手当

### Retirement allowance

職員が退職した場合に、一時金としてその者（死亡による退職の場合には、その遺族）に支給される手当で、民間企業における退職金に相当するものです。退職手当の額は、その者の退職の日における給料月額を基礎として、その退職事由及び勤続期間に応じた一定の割合を乗じて得た額が支給されます。

The term “retirement allowance” is similar to the retirement payment in private enterprises and is provided as a lump sum payment to personnel (to surviving family, in the case of retirement caused by death) when an employee retires. The amount of the retirement allowance will be calculated by taking as a basis the monthly salary on the retirement date, and applying a set rate, depending on the reason for retirement and the length of service.

## ○単身赴任手当

### Family-unattended-transfer allowance

異動又は公署の移転に伴い、住居を移転し、父母の疾病その他のやむを得ない事情により、同居していた配偶者と別居することとなった職員で、通勤が困難であると認められるもののうち、単身で生活することを常況とする職員に支給される手当です。

The term “family-unattended-transfer allowance” denotes an allowance paid to employees who have to live regularly by themselves, in circumstances where it is considered hard for them to commute after changing their place of residence as a result of transfer or removal of a public building or as a result of parental illness or other inevitable circumstances, and who have to live separately, from the spouse together with whom they used to live.

## ○地域手当

### Area Allowance

地域の民間賃金水準を公務員給与に適切に反映するため、平成18年度より、これまでの調整手当に代えて、物価等も踏まえつつ、主に民間賃金の高い地域に勤務する職員に支給される手当です。国の制度では、平成22年度での完成を目指して、平成18年度から支給率を段階的に引き上げることとしています。

The term “area allowance” denotes an allowance paid since FY 2006 to government employees in place of the former “city allowance”, with the aim of ensuring that wage standards in the private sector are properly reflected in their salaries. Based on such factors as the cost of living, it is paid mainly to employees who work in areas where private sector wages are high. Under the system for national government employees, the amount of the allowance is due to be raised in annual stages to completion in FY 2010.

## ○通勤手当

### Commuting allowance

通勤のため、交通機関や自動車等を利用している職員に支給される手当です。

The term “commuting allowance” denotes an allowance paid to employees who utilize public transportation or their cars for commuting.

## ○定時制通信教育手当

### Allowance for teachers in charge of part-time education courses

高等学校の校長及び教員のうち、定時制教育又は通信制の課程に携わる者の職務の複雑性・困難性にかんがみ支給される手当です。

The term “allowance for teachers in charge of part-time education courses” denotes an allowance paid to those people among principals and high school teachers who are engaged in part-time education courses or correspondence courses, in view of its complex or difficult nature of the work.

## ○特殊勤務手当

### Extraordinary service allowance

著しく危険、不快、不健康又は困難な勤務その他著しく特殊な勤務で、給与上特別の考慮を必要とするが、その特殊性を給料で考慮することが適當ではないと認められるものに従事する職員に、その勤務の特殊性に応じて支給される手当です。

国家公務員においては、高所作業手当、死体処理手当、放射線取扱手当、夜間看護等手当等が特殊勤務手当として支給されています。

The term “extraordinary service allowance” denotes an allowance paid to employees who are engaged in extremely dangerous, unpleasant, unhealthy, difficult, or otherwise extraordinary tasks. Such tasks require special consideration with regard to payment, but it is not appropriate to consider their distinctive characteristics in terms of salaries, so remuneration is provided in the form of an allowance corresponding to the distinctive nature of the tasks.

In the case of national government employees, an extraordinary service allowance is paid in such forms as an allowance for work in places at a great height from the ground, an allowance for disposal of the dead, an allowance for the treatment of radiation, and a nighttime nursing allowance.

## ○特地勤務手当

### Allowance for service in specially designated areas

離島その他の生活の著しく不便な地に勤務のために移転する職員に対して支給される手当です。

The term “allowance for service in specially designated areas” denotes an allowance paid to employees who need to move to work in isolated islands or in areas which are extremely inconvenient for daily living.

## ○特定任期付職員業績手当

### Achievement allowance for professionals with a fixed term appointment

特定任期付職員のうち、特に顕著な業績を挙げたと認められる職員に、給料月額に相当する額が支給されるものです。特定任期付職員とは、高度の専門的な知識経験又は優れた識見を有する者を一定の期間、地方公共団体がその目的のため任期を定めて任用する職員をいいます。

The term “achievement allowance for professionals with a fixed term appointment” denotes an allowance paid to those who are considered to have achieved especially remarkable results among professionals with a fixed term appointment, at a rate equivalent to their monthly salary. Professionals with a fixed term appointment indicate those personnel appointed for a fixed term by local public bodies who have advanced professional knowledge and experience, or who have a superlative insight into the work concerned.

## ○任期付研究員業績手当

### Achievement allowance for researchers with fixed term appointment

任期付研究員のうち、特に顕著な研究業績を挙げたと認められる職員に、給料月額に相当する額が支給されるものです。任期付研究員とは、公設試験研究機関の研究業務に従事する業務に任期を定めて任用する職員をいいます。

The term “achievement allowance for researchers with a fixed term appointment” denotes an allowance provided to those who are considered to have achieved especially remarkable research performances among researchers with a fixed term appointment, at a rate equivalent to their monthly salary. Researchers with a fixed term appointment indicate those personnel who are appointed for a fixed term to research tasks in public laboratory and research institutes.

## ○農林漁業普及指導手当

### Allowance for employees engaged in promoting or guiding agriculture, forestry, or fisheries, etc.

都道府県において農林漁業等の改良普及事業に従事する職員の職務の特殊性にかんがみて支給される手当です。

The term “allowance for employees engaged in improving or promoting agriculture, forestry, or fisheries, etc.” denotes an allowance paid to employees of prefectures who are engaged in improving or promoting agriculture, forestry, or fisheries, in view of the distinctive characteristics of their work.

## ○扶養手当

### Family allowance

扶養親族を有する職員に対して支給される手当です。扶養親族の範囲は、他に生計の途がなく、主としてその職員の扶養を受けている配偶者、満22歳未満の子、孫及び弟妹、満60歳以上の父母及び祖父母並びに心身に障害を有する者に限られています。

The term “family allowance” denotes an allowance paid to employees who have dependent relatives. The range of dependent relatives is limited to spouse, children under 22 years old, grandchildren and siblings, parents or grandparents over 60 years old, and people with mental or physical disabilities, who depend mainly for their livelihood on the support they receive from the employees without any other support.

## ○へき地手当

### Allowance for employees working at schools in remote rural areas

文部科学省令で定める基準に従い各地方公共団体の条例で指定するへき地学校並びにこれに準ずる学校及び共同調理場に勤務する教職員に対して支給される手当です。

The term “allowance for employees working at schools in remote rural areas” denotes an allowance paid to employees who work at schools in remote rural areas or equivalent schools, or in common cooking places, as designated by a local government bylaw, according to the criteria determined by the Ministry of Education, Culture, Sports, Science and Technology.

## ○夜間勤務手当

### Nighttime work allowance

正規の勤務時間が深夜にわたる職員に対し、その深夜の勤務に対する割増賃金として支給される手当です。

The term “nighttime work allowance” denotes an allowance paid toward work at night as a premium pay to those employees whose regular working time is very late at night.

# 目で見る投票率

Data on Voter Turnout in Visual Form

2007年12月  
December 2007

目で見る投票率

# 総務省選挙部

Election Department, Ministry of Internal Affairs and  
Communications



# 目で見る投票率

Data on Voter Turnout in Visual Form

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# 衆議院議員総選挙及び参議院議員通常選挙の投票率等

Voter turnout and other data on the general elections of the members of the House of Representatives and the ordinary elections of the members of the House of Councilors

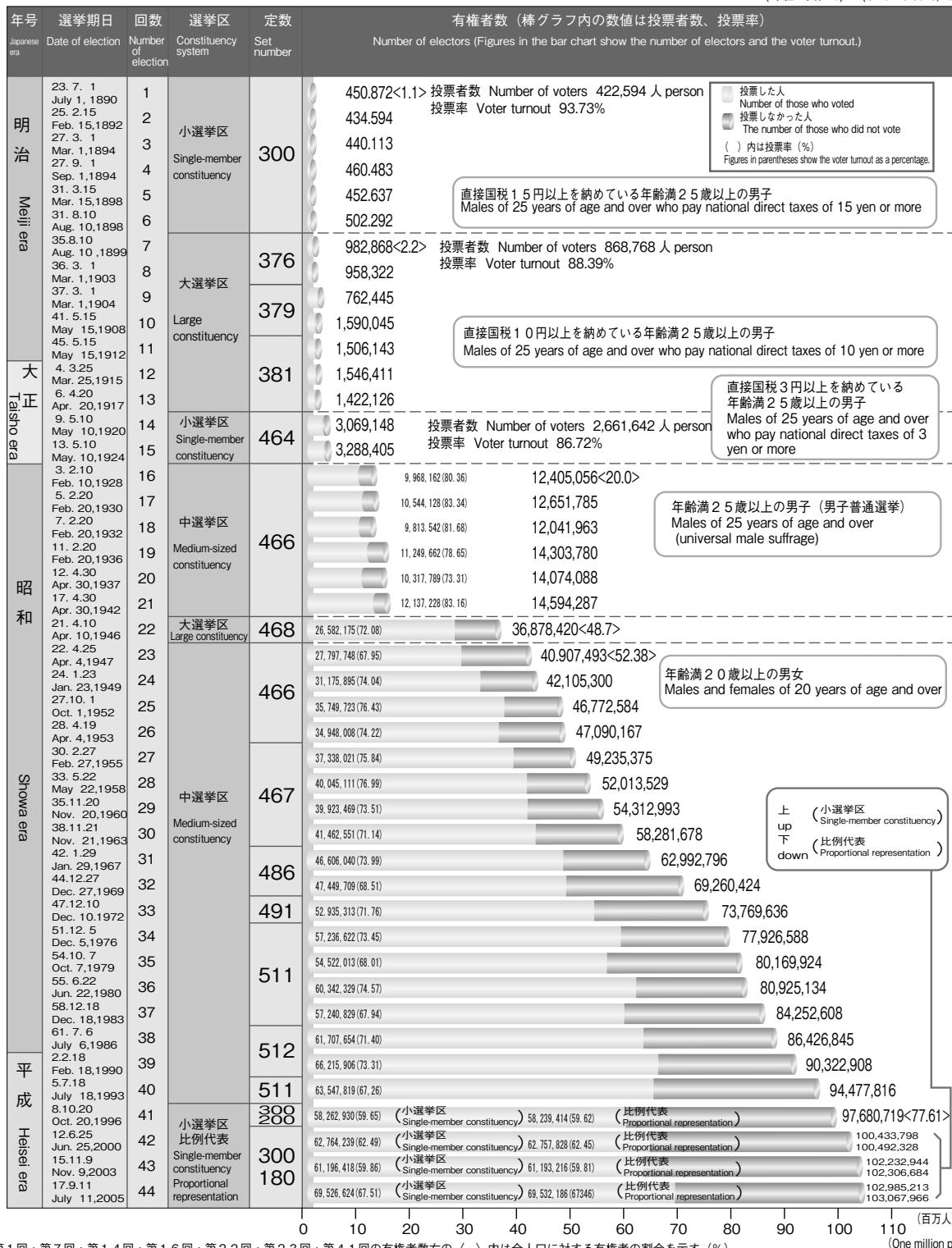
## 1 有権者数等の推移

Change in the number of electors, etc.

### 衆議院議員総選挙

General elections of the members of the House of Representatives

(単位:人、%) (Unit: Persons, %)



\* 第1回・第7回・第14回・第16回・第22回・第23回・第41回の有権者数右の( )内は全人口に対する有権者の割合を示す(%)。

\* Figures in angle brackets to the right of the number of electors for elections Nos. 1, 7, 14, 16, 22, 23 and 41 denote the ratio of the number of electors to the total population in percentage terms.

\* 第42回から第44回総選挙までは、在外投票制度は比例代表選挙のみに適用されていたため、小選挙区選挙と比例代表選挙で有権者数が異なる。

\* The number of electors for the single-member constituency system and the proportional representation system are different for general elections No. 42 through No. 44, because the overseas voting system was applied only to elections held under the proportional representation system.

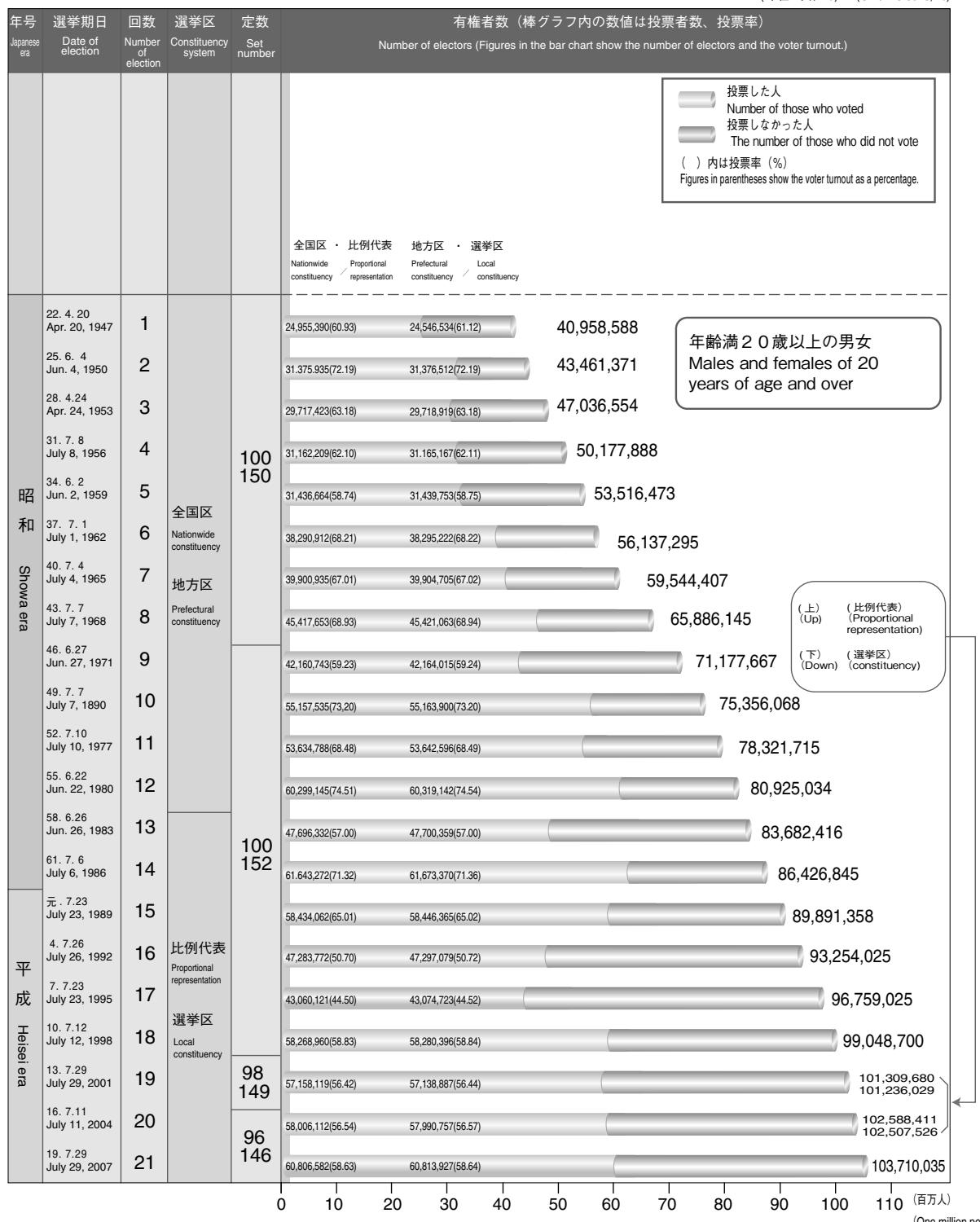
\* 第1回から第15回の数値は、(財)公明選挙連盟編「衆議院議員総選挙の実績」による。

\* The figures for general elections No. 1 through No. 15 are based on "The Results of the General Elections of the Members of the House of Representatives" edited by the Foundation for Fair Elections (Komei Senkyo Renmei).

## 参議院議員通常選挙

### Ordinary elections of the members of the House of Councilors

(単位：人、%)(Unit: Persons, %)



\* 3年ごとに議員の半数を改選する。

\* Half of the members are reelected every three years.

\* 第19回から第20回通常選挙までは、在外投票制度は比例代表選挙のみに適用されていたため、比例代表選挙と選挙区選挙で有権者数が異なる。

\* The number of electors for the proportional representation system and the local constituency system are different for ordinary elections No. 19 and No. 20, because the overseas voting system was applied only to elections held under the proportional representation system.

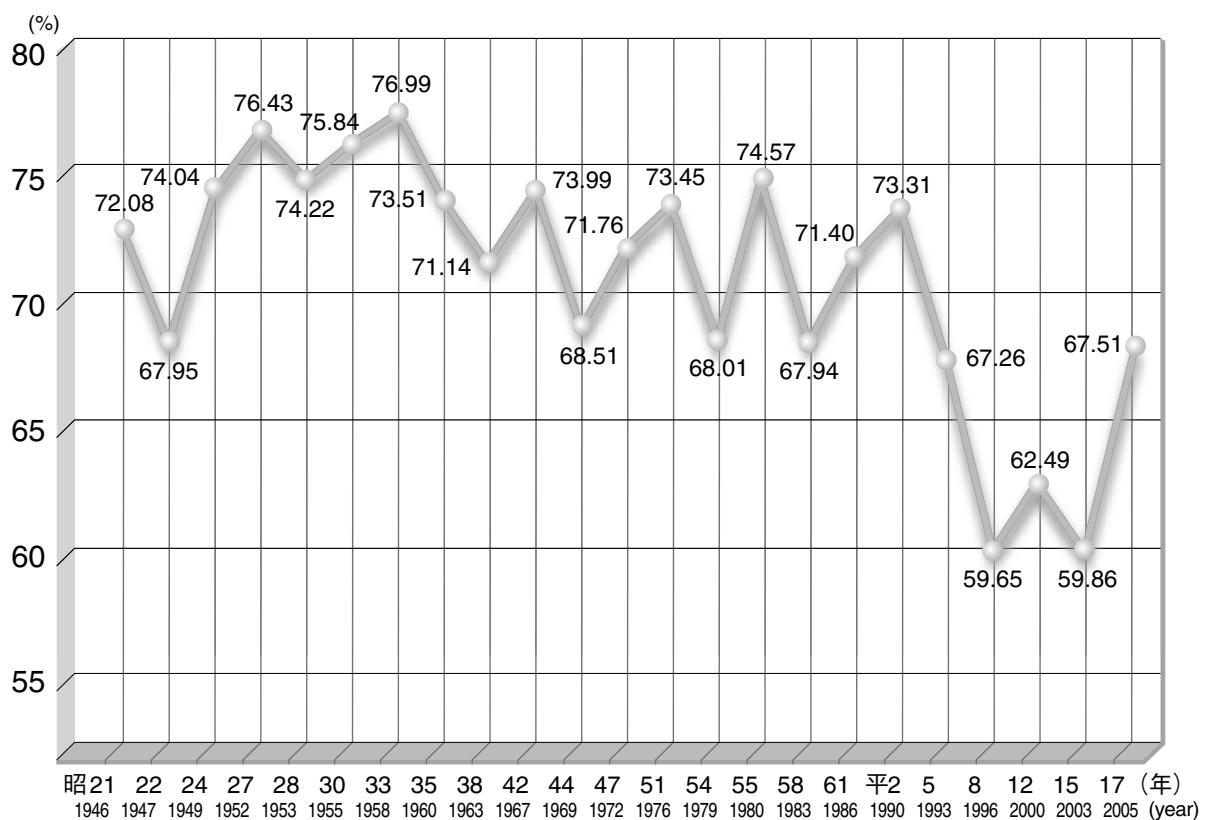
## 2 投票率の推移

Change over time in voter turnout

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General elections of the members of the House of Representatives

(large constituency, medium-sized constituency and single-member constituency)



※ 平成8年より小選挙区比例代表並立制が導入された。

\* A dual system of a single-member constituency and proportional representation was introduced in 1996.

※ 昭和38年は投票時間が2時間延長され、午後8時までであった。

\* For the general election held in 1963, voting hours were extended by two hours to 8 o'clock.

※ 平成12年より投票時間が2時間延長になり、午後8時までとなった。

\* Voting hours have been extended by two hours to 8 o'clock since 2000.

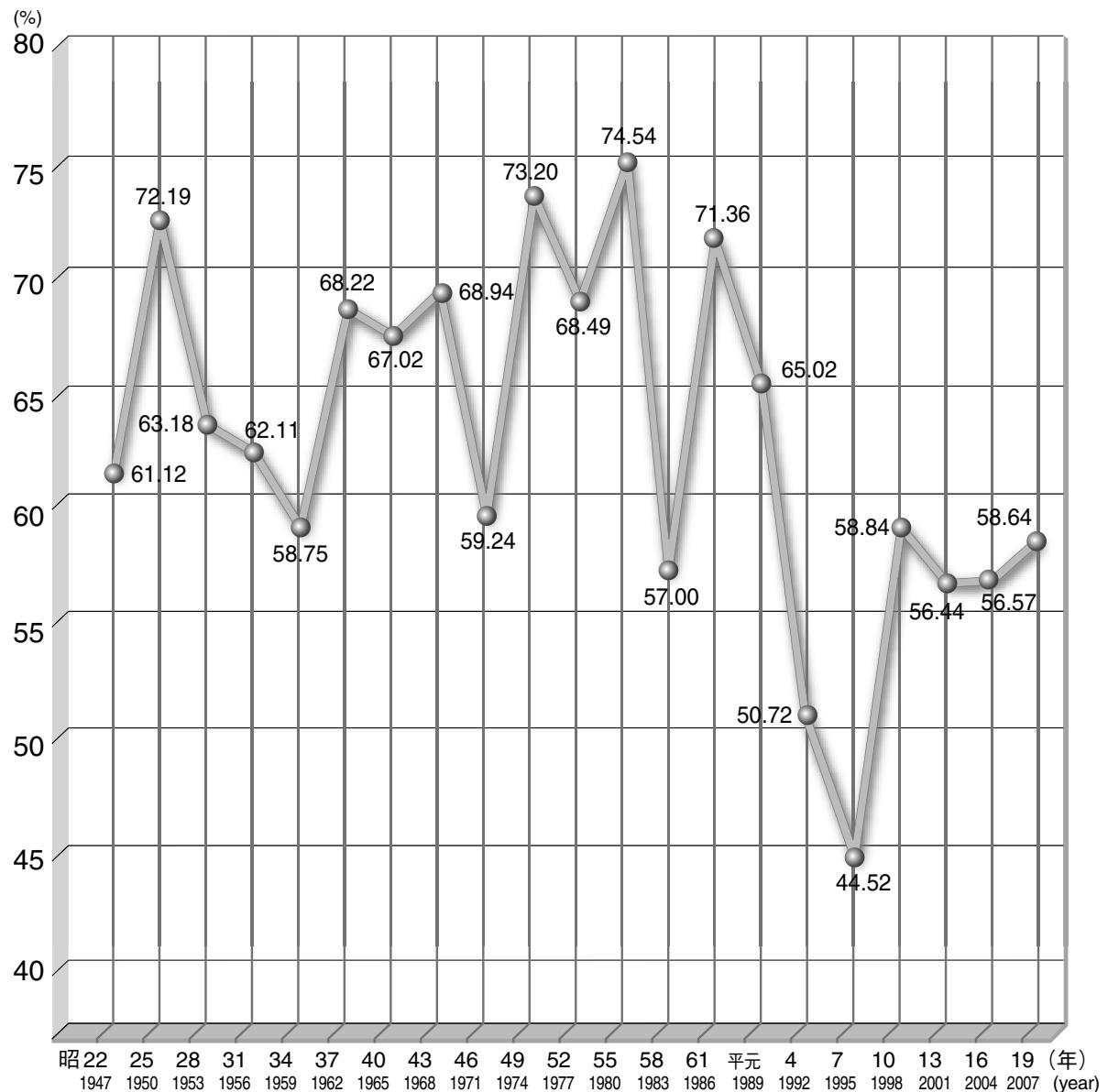
※ 平成17年より期日前投票制度が導入された。

\* An advance voting system was introduced in 2005.

※ 昭和55年及び昭和61年は衆参同日選挙であった。

\* In 1980 and 1986, the elections of the House of Representatives and the House of Councilors were held on the same day.

● 参議院議員通常選挙（地方区・選挙区）  
 Ordinary election of the members of the House of Councilors  
 (Prefectural constituency and local constituency)



- ※ 昭和58年より拘束名簿式比例代表制が導入された。  
 \* Proportional representation system with fixed lists of candidates was introduced in 1983.
- ※ 平成13年に比例代表制が非拘束名簿式に変更された。  
 \* Proportional representation was reformed into unfixed list system in 2001.
- ※ 昭和49年は投票時間が1時間延長され、午後7時までであった。  
 \* For the ordinary election held in 1974, voting hours were extended by one hour to 7 o'clock.
- ※ 平成10年より投票時間が2時間延長になり、午後8時までとなった。  
 \* Voting hours have been extended by two hours to 8 o'clock since 1998.
- ※ 平成16年より期日前投票制度が導入された。  
 \* Advance voting system was introduced in 2004.
- ※ 昭和55年及び昭和61年は衆参同日選挙であった。  
 \* In 1980 and 1986, the elections of the House of Representatives and the House of Councilors were held on the same day.

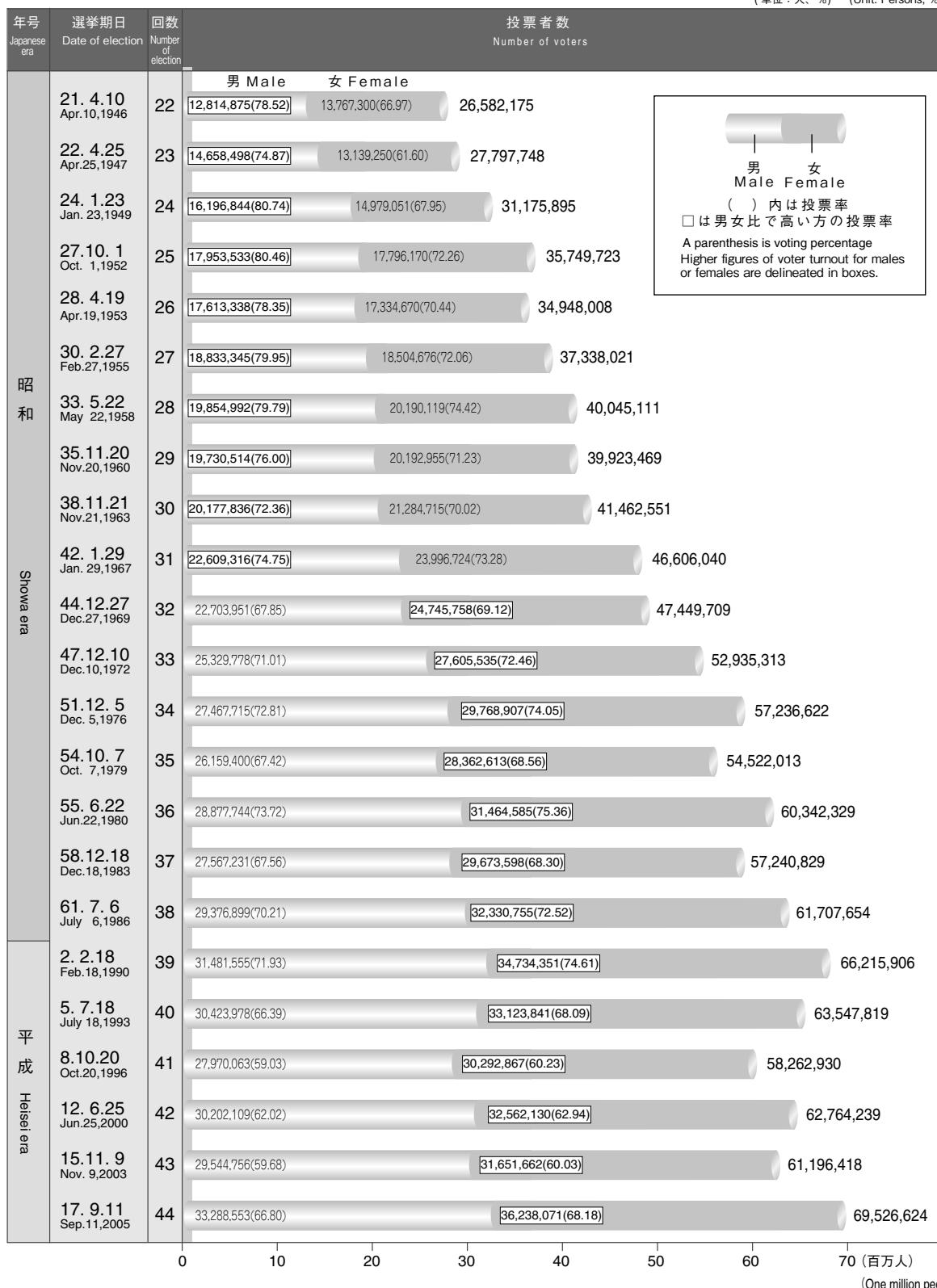
### 3 男女別投票者数及び投票率の推移

Change in the number of voters and voter turnout by gender

#### 衆議院議員総選挙（大選挙区・中選挙区・小選挙区）

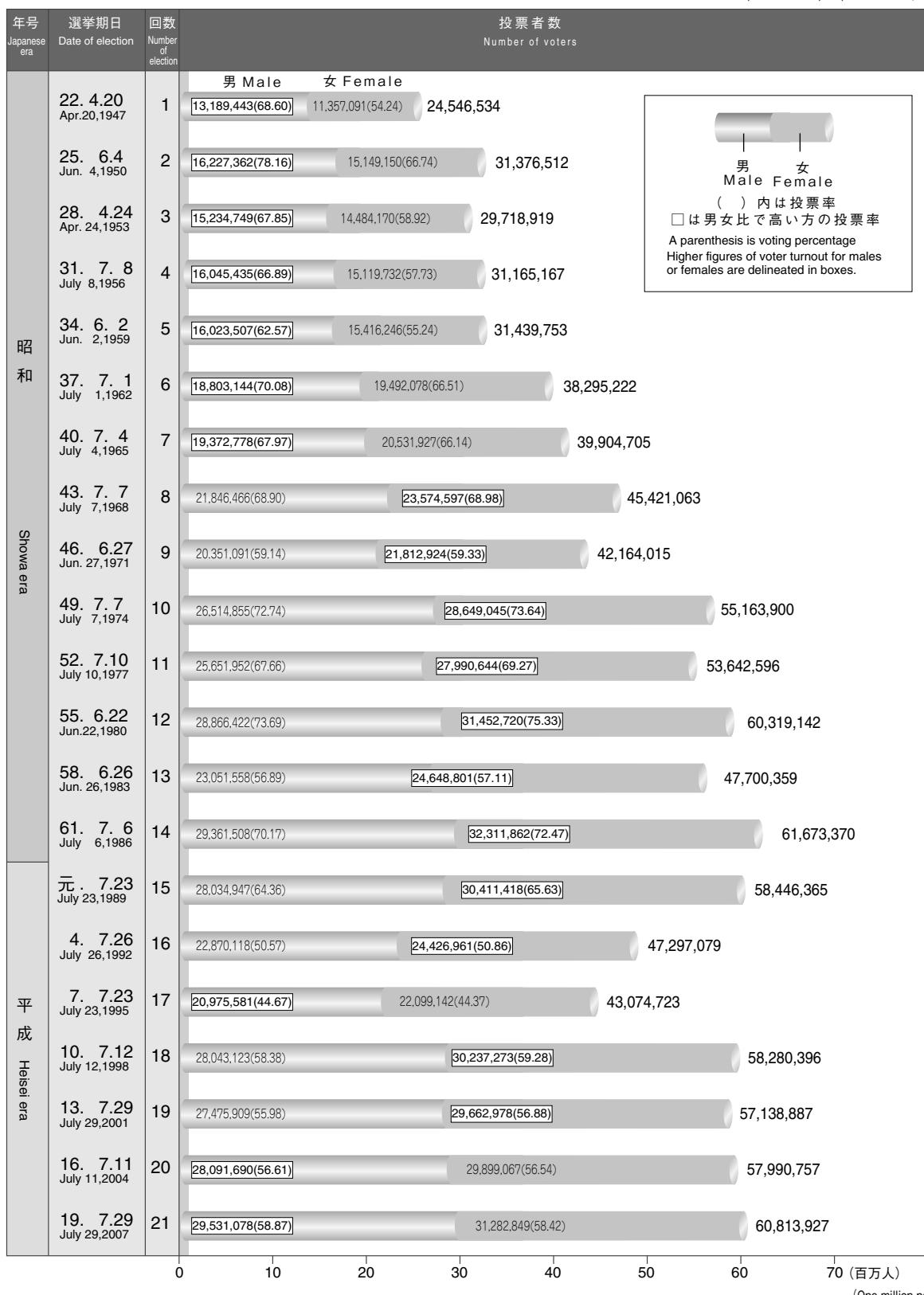
General elections of the members of the House of Representatives  
(large constituency, medium-sized constituency and single-member constituency)

(単位：人、%) (Unit: Persons, %)



● 参議院議員通常選挙（地方区・選挙区）  
 Ordinary election of the members of the House of Councilors  
 (Prefectural constituency and local constituency)

(単位：人、%) (Unit: Persons, %)

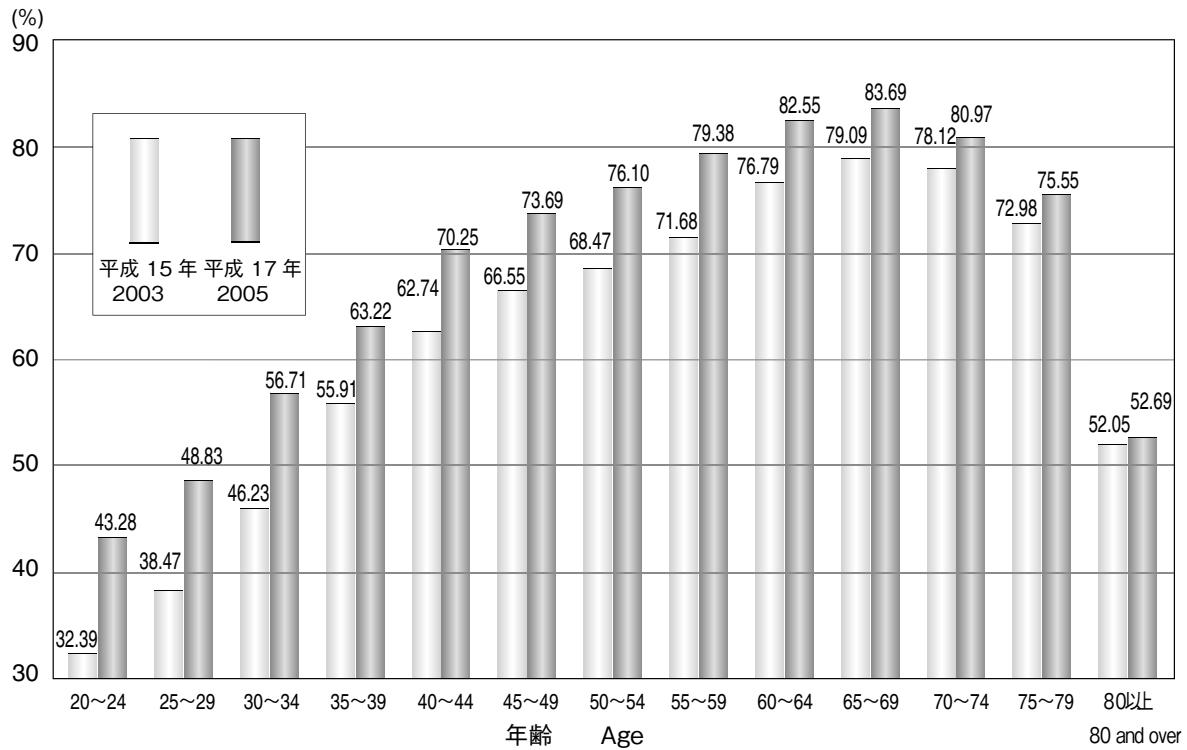


#### 4 年齢別投票率の状況

Voter turnout by age group

● 衆議院議員総選挙（小選挙区）

General election of the member of the House of Representatives (single-member constituency)



\* 全国の投票区の中から抽出した 147 投票区（平成 15 年は 151 投票区）の平均。

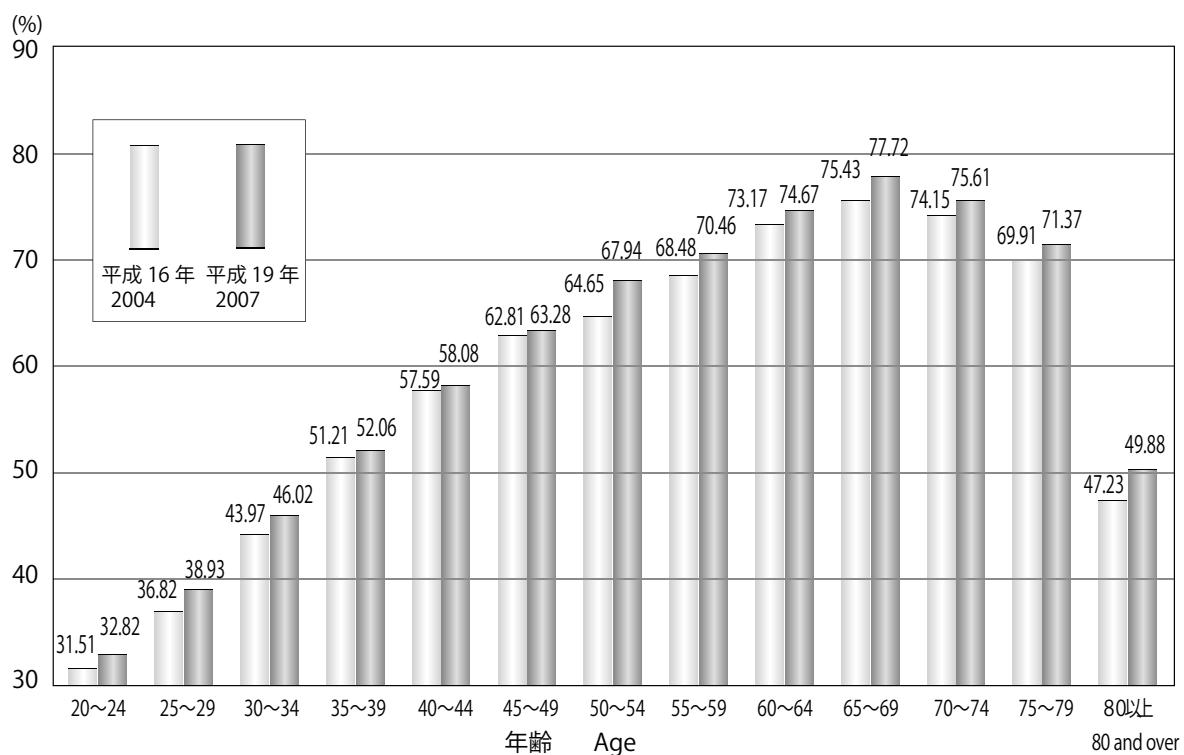
\* Figures of voter turnout are the average of 147 sample voting districts for 2005 election and the average of 151 sample voting districts for 2003 election.

[ 平成 15 年と平成 17 年の年齢別投票率比較 ]  
Comparison of voter turnout by age group for 2003 and 2005 general elections

年齢 Age	平成 15 年 (A) 2003	平成 17 年 (B) 2005	投票率の差 ((B)-(A)) Differences in voter turnout
20~24	32.39	43.28	10.89
25~29	38.47	48.83	10.36
30~34	46.23	56.71	10.48
35~39	55.91	63.22	7.31
40~44	62.74	70.25	7.51
45~49	66.55	73.69	7.14
50~54	68.47	76.10	7.63
55~59	71.68	79.38	7.70
60~64	76.79	82.55	5.76
65~69	79.09	83.69	4.60
70~74	78.12	80.97	2.85
75~79	72.98	75.55	2.57
80 以上	52.05	52.69	0.64
80 and over			

● 参議院議員通常選挙（選挙区）

Ordinary elections of the members of the House of Councilors (Local constituency)



※全国の投票区の中から抽出した142投票区（平成16年は151投票区）の平均。

\* Figures of voter turnout are the average of 142 sample voting districts for 2007 election and the average of 151 sample voting districts for 2004 election.

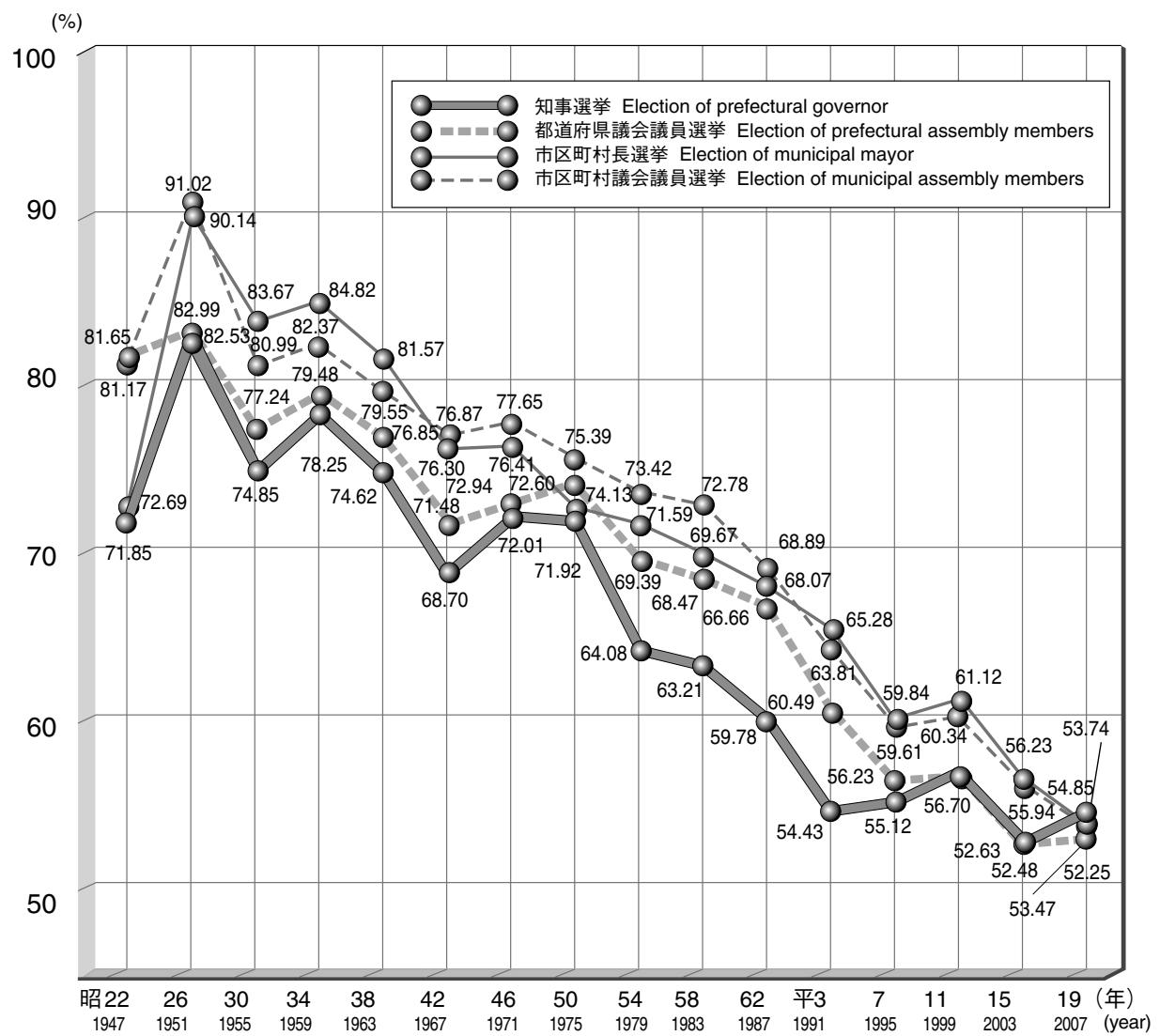
[ 平成 16 年と平成 19 年の年齢別投票率比較 ]  
Comparison of voter turnout by age group for 2004 and 2007 general elections

年齢 Age	平成 16 年 (A) 2004	平成 19 年 (B) 2007	投票率の差 ((B)-(A)) Differences in voter turnout
20~24	31.51	32.82	1.31
25~29	36.82	38.93	2.11
30~34	43.97	46.02	2.05
35~39	51.21	52.06	0.85
40~44	57.59	58.08	0.49
45~49	62.81	63.28	0.47
50~54	64.65	67.94	3.29
55~59	68.48	70.46	1.98
60~64	73.17	74.67	1.50
65~69	75.43	77.72	2.29
70~74	74.15	75.61	1.46
75~79	69.91	71.37	1.46
80 以上 80 and over	47.23	49.88	2.65

## 地方選挙の投票率 Voter turnout of local elections

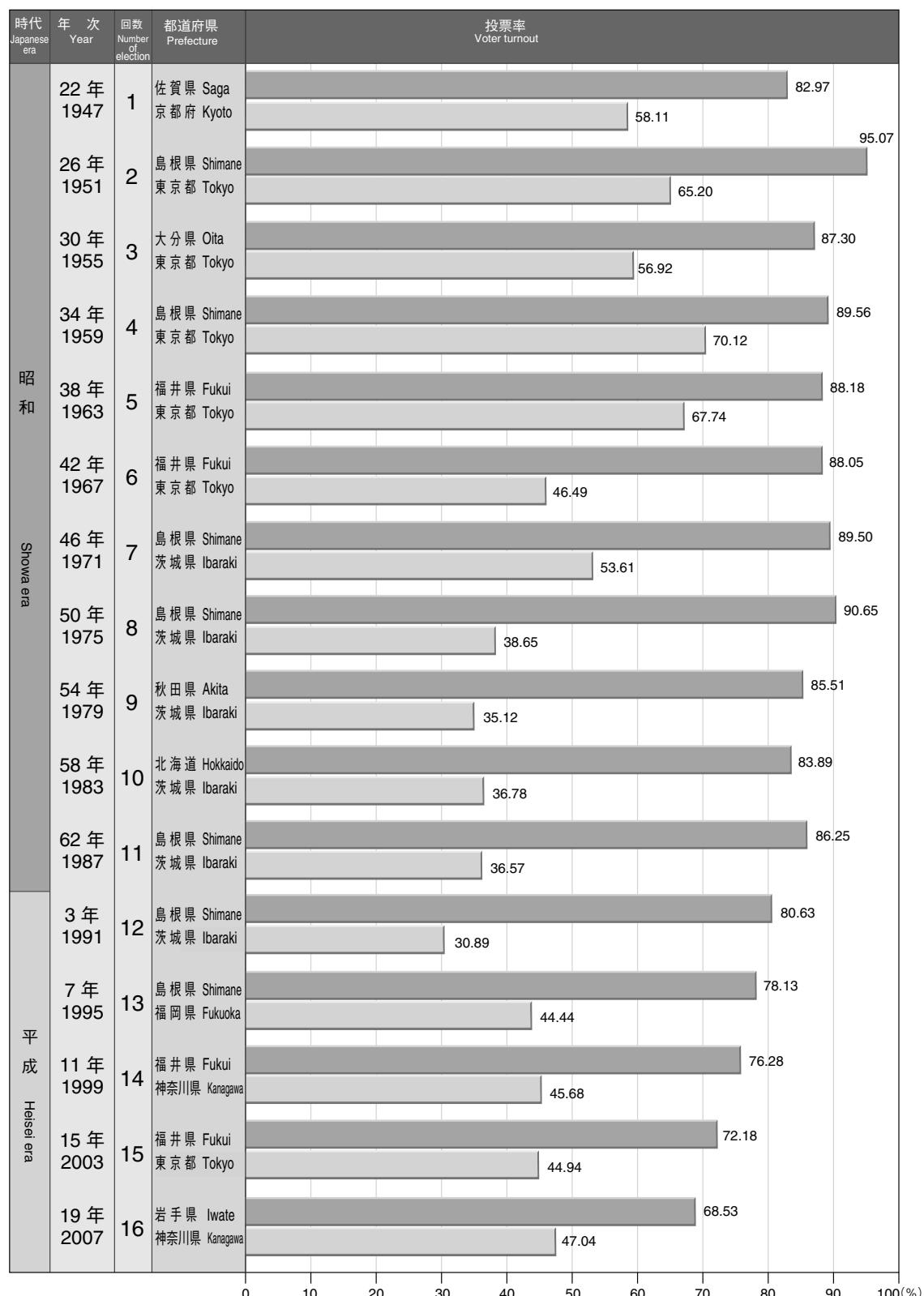
### 1 統一地方選挙における投票率の推移

Change in voter turnout of simultaneous nationwide local elections



**2 統一地方選挙における知事選挙の投票率（選挙年次ごとの最高及び最低）**

Voter turnout of the elections of prefectural governors held at the time of simultaneous nationwide local elections (Prefectures of highest and lowest turnout for each occasion)



# 地方公共団体の議会の議員及び 長の所属党派別人員調等

The number of assembly members and chiefs of local public bodies by party affiliation etc.

平成19年12月31日現在  
As of December 31, 2007

総務省

Ministry of Internal Affairs and Communications

び地方公  
長の公  
所屬團  
別議員及  
等



# 地方公共団体の議会の議員及び長の 所属党派別人員調等

The number of assembly members and chiefs of local public bodies  
by party affiliation etc.

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# 1 地方公共団体の議会の議員及び長の所属党派別人員調

1 The number of assembly members and chiefs of local public bodies by party affiliation

(都道府県 Prefectures)

(平成 19 年 12 月 31 日現在 As of December 31, 2007)

区分 Categories			定数 Set number	自由民主党 Liberal Democratic Party of Japan			民主党 The Democratic Party of Japan			公明党 New Komeito		
				男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total
知事 Governor	人員 Number	H18.12.31 Dec. 31, 06	47									
		H19.12.31 Dec. 31, 07	47	1		1						
		増減 Change		1		1						
	構成比 Component ratio	H18.12.31 Dec. 31, 06										
		H19.12.31 Dec. 31, 07				2.1						
		増減 Change				2.1						
議會議員 Assembly member	人員 Number	H18.12.31 Dec. 31, 06	2,874	1,302	24	1,326	216	34	250	185	19	204
		H19.12.31 Dec. 31, 07	2,784	1,285	33	1,318	369	47	416	195	15	210
		増減 Change	-90	-17	9	-8	153	13	166	10	-4	6
	構成比 Component ratio	H18.12.31 Dec. 31, 06				48.1			9.1			7.4
		H19.12.31 Dec. 31, 07				47.5			15.0			7.6
		増減 Change				-0.6			5.9			0.2

区分 Categories			定数 Set number	日本共産党 Japanese Communist Party			社会民主党 Social Democratic Party			自由党 Liberal Party		
				男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total
知事 Governor	人員 Number	H18.12.31 Dec. 31, 06	47									
		H19.12.31 Dec. 31, 07	47									
		増減 Change										
	構成比 Component ratio	H18.12.31 Dec. 31, 06										
		H19.12.31 Dec. 31, 07										
		増減 Change										
議會議員 Assembly member	人員 Number	H18.12.31 Dec. 31, 06	2,874	72	51	123	64	10	74	19	2	21
		H19.12.31 Dec. 31, 07	2,784	59	59	118	48	9	57			
		増減 Change	-90	-13	8	-5	-16	-1	-17	-19	-2	-21
	構成比 Component ratio	H18.12.31 Dec. 31, 06				4.5			2.7			0.8
		H19.12.31 Dec. 31, 07				4.3			2.1			
		増減 Change				-0.2			-0.6			-0.8

# 1 地方公共団体の議会の議員及び長の所属党派別人員調

1 The number of assembly members and chiefs of local public bodies by party affiliation

(都道府県 Prefectures)

(平成 19 年 12 月 31 日現在 As of December 31, 2007)

区分 Categories			定数 Set number	国民新党 The People's New Party			新党日本 New Party Nippon			新党大地 New Party DAICHI		
				男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total
知事 Governor	人員 Number	H18.12.31 Dec. 31, 06	47									
		H19.12.31 Dec. 31, 07	47									
		増減 Change										
	構成比 Component ratio	H18.12.31 Dec. 31, 06										
		H19.12.31 Dec. 31, 07										
		増減 Change										
議會議員 Assembly member	人員 Number	H18.12.31 Dec. 31, 06	2,874									
		H19.12.31 Dec. 31, 07	2,784	1		1						
		増減 Change	-90	1		1						
	構成比 Component ratio	H18.12.31 Dec. 31, 06										
		H19.12.31 Dec. 31, 07				0.0						
		増減 Change										

区分 Categories			定数 Set number	諸派 Other parties			無所属 Independent			合計 Total number			欠員 Vacancies
				男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	
知事 Governor	人員 Number	H18.12.31 Dec. 31, 06	47				41	5	46	41	5	46	1
		H19.12.31 Dec. 31, 07	47				41	5	46	42	5	47	
		増減 Change								1		1	-1
	構成比 Component ratio	H18.12.31 Dec. 31, 06							100.0			100.0	
		H19.12.31 Dec. 31, 07							97.9			100.0	
		増減 Change							-2.1				
議會議員 Assembly member	人員 Number	H18.12.31 Dec. 31, 06	2,874	46	12	58	654	48	702	2,558	200	2,758	116
		H19.12.31 Dec. 31, 07	2,784	39	9	48	554	51	605	2,550	223	2,773	11
		増減 Change	-90	-7	-3	-10	-100	3	-97	-8	23	15	-105
	構成比 Component ratio	H18.12.31 Dec. 31, 06				2.1			25.5			100.0	
		H19.12.31 Dec. 31, 07				1.7			21.8			100.0	
		増減 Change				-0.4			-3.7				

# 1 地方公共団体の議会の議員及び長の所属党派別人員調

1 The number of assembly members and chiefs of local public bodies by party affiliation

(市区町村 Municipalities)

区分 Categories			定数 Set number	自由民主党 Liberal democratic Party of Japan			民主党 The Democratic Party of Japan			公明党 New Komeito			日本共産党 Japanese Communist Party		
				男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total
市 City	長 Mayor	H18.12.31 Dec. 31, 06	779												
		H19.12.31 Dec. 31, 07	783												
		増減 Change	4												
	議会議員 Assembly member	H18.12.31 Dec. 31, 06	24,057	1,435	40	1,475	592	66	658	1,584	621	2,205	1,295	722	2,017
		H19.12.31 Dec. 31, 07	21,480	1,396	58	1,454	721	97	818	1,500	634	2,134	1,213	690	1,903
		増減 Change	-2,577	-39	18	-21	129	31	160	-84	13	-71	-82	-32	-114
特別区 Special ward	長 Mayor	H18.12.31 Dec. 31, 06	23												
		H19.12.31 Dec. 31, 07	23												
		増減 Change													
	議会議員 Assembly member	H18.12.31 Dec. 31, 06	927	285	13	298	61	15	76	142	47	189	91	55	146
		H19.12.31 Dec. 31, 07	913	279	22	301	94	34	128	141	53	194	85	58	143
		増減 Change	-14	-6	9	3	33	19	52	-1	6	5	-6	3	-3
町村 Town and village	長 Mayor	H18.12.31 Dec. 31, 06	1,038	2		2									
		H19.12.31 Dec. 31, 07	1,015	2		2									
		増減 Change	-23												
	議会議員 Assembly member	H18.12.31 Dec. 31, 06	16,358	113	6	119	51	8	59	354	187	541	758	272	1,030
		H19.12.31 Dec. 31, 07	14,006	98	5	103	60	12	72	305	182	487	671	264	935
		増減 Change	-2,352	-15	-1	-16	9	4	13	-49	-5	-54	-87	-8	-95
合計 Total	長 Mayor	H18.12.31 Dec. 31, 06	1,840	2		2									
		H19.12.31 Dec. 31, 07	1,821	2		2									
		増減 Change	-19												
	議会議員 Assembly member	H18.12.31 Dec. 31, 06	41,342	1,833	59	1,892	704	89	793	2,080	855	2,935	2,144	1,049	3,193
		H19.12.31 Dec. 31, 07	36,399	1,773	85	1,858	875	143	1,018	1,946	869	2,815	1,969	1,012	2,981
		増減 Change	-4,943	-60	26	-34	171	54	225	-134	14	-120	-175	-37	-212
構成比 Component ratio (%)	長 Mayor	H18.12.31 Dec. 31, 06				0.1									
		H19.12.31 Dec. 31, 07				0.1									
		増減 Change													
	議会議員 Assembly member	H18.12.31 Dec. 31, 06				4.7			2.0			7.2			7.9
		H19.12.31 Dec. 31, 07				5.2			2.8			7.8			8.3
		増減 Change				0.5			0.8			0.6			0.4

(注) 構成比において、四捨五入して0.1に満たないものについては「0.0」と表記している。

Note: In the "Component ratio" rows, figures below 0.1 when rounded off are shown as 0.0.

# 1 地方公共団体の議会の議員及び長の所属党派別人員調

1 The number of assembly members and chiefs of local public bodies by party affiliation

(市区町村 Municipalities)

区分 Categories			社会民主党 Social Democratic Party			自由党 Liberal Party			国民新党 The People's New Party			新党日本 New Party Nippon		
			男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total
市 City	長 Mayor	H18.12.31 Dec. 31, 06												
		H19.12.31 Dec. 31, 07												
		増減 Change												
	議会議員 Assembly member	H18.12.31 Dec. 31, 06	357	51	408	11		11						
特別区 Special ward	長 Mayor	H19.12.31 Dec. 31, 07	312	44	356				1		1			
		増減 Change	-45	-7	-52	-11		-11	1		1			
		H18.12.31 Dec. 31, 06												
	議会議員 Assembly member	H19.12.31 Dec. 31, 07												
町村 Town and village	長 Mayor	増減 Change												
		H18.12.31 Dec. 31, 06												
		H19.12.31 Dec. 31, 07												
	議会議員 Assembly member	増減 Change												
合計 Total	長 Mayor	H18.12.31 Dec. 31, 06												
		H19.12.31 Dec. 31, 07												
		増減 Change												
	議会議員 Assembly member	H18.12.31 Dec. 31, 06	422	65	487	21	1	22						
構成比 Component ratio (%)	長 Mayor	H19.12.31 Dec. 31, 07	361	53	414				1	2	3			
		増減 Change	-61	-12	-73	-21	-1	-22	1	2	3			
		H18.12.31 Dec. 31, 06												
	議会議員 Assembly member	H19.12.31 Dec. 31, 07										0.0		
	増減 Change													

# 1 地方公共団体の議会の議員及び長の所属党派別人員調

1 The number of assembly members and chiefs of local public bodies by party affiliation

(市区町村 Municipalities)

区分 Categories			新党大地 New Party DAICHI			諸派 Other parties			無所属 Independent			合計 Total			欠員 Vacancies
			男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	
市 City	長 Mayor	H18.12.31 Dec. 31, 06							769	8	777	769	8	777	2
		H19.12.31 Dec. 31, 07							773	9	782	773	9	782	1
		増減 Change							4	1	5	4	1	5	-1
	議会議員 Assembly member	H18.12.31 Dec. 31, 06	1		1	78	126	204	15,822	936	16,758	21,175	2,562	23,737	320
		H19.12.31 Dec. 31, 07	2		2	61	118	179	13,540	867	14,407	18,746	2,508	21,254	226
		増減 Change		1		-17	-8	-25	-2,282	-69	-2,351	-2,429	-54	-2,483	-94
特別区 Special ward	長 Mayor	H18.12.31 Dec. 31, 06							22	1	23	22	1	23	
		H19.12.31 Dec. 31, 07							21	2	23	21	2	23	
		増減 Change							-1	1		-1	1		
	議会議員 Assembly member	H18.12.31 Dec. 31, 06				8	27	35	94	35	129	705	198	903	24
		H19.12.31 Dec. 31, 07				9	22	31	68	30	98	686	225	911	2
		増減 Change				1	-5	-4	-26	-5	-31	-19	27	8	-22
町村 Town and village	長 Mayor	H18.12.31 Dec. 31, 06							1,025	7	1,032	1,027	7	1,034	4
		H19.12.31 Dec. 31, 07							1,006	5	1,011	1,008	5	1,013	2
		増減 Change							-19	-2	-21	-19	-2	-21	-2
	議会議員 Assembly member	H18.12.31 Dec. 31, 06			10	9	19	13,544	619	14,163	14,881	1,110	15,991	367	
		H19.12.31 Dec. 31, 07	1		1	5	9	14	11,608	585	12,193	12,787	1,062	13,849	157
		増減 Change		1		-5		-5	-1,936	-34	-1,970	-2,094	-48	-2,142	-210
合計 Total	長 Mayor	H18.12.31 Dec. 31, 06							1,816	16	1,832	1,818	16	1,834	6
		H19.12.31 Dec. 31, 07							1,800	16	1,816	1,802	16	1,818	3
		増減 Change							-16		-16	-16		-16	-3
	議会議員 Assembly member	H18.12.31 Dec. 31, 06	1		1	96	162	258	29,460	1,590	31,050	36,761	3,870	40,631	711
		H19.12.31 Dec. 31, 07	3		3	75	149	224	25,216	1,482	26,698	32,219	3,795	36,014	385
		増減 Change		2		-21	-13	-34	-4,244	-108	-4,352	-4,542	-75	-4,617	-326
構成比 Component ratio (%)	長 Mayor	H18.12.31 Dec. 31, 06									99.9			100.0	
		H19.12.31 Dec. 31, 07									99.9			100.0	
		増減 Change													
	議会議員 Assembly member	H18.12.31 Dec. 31, 06			0.0			0.6			76.4			100.0	
		H19.12.31 Dec. 31, 07			0.0			0.6			74.1			100.0	
		増減 Change						0.0			-2.3				

(1) 都道府県知事の所属政党別人員調査  
(1) The number of prefectoral governors by party affiliation

区分 Categories	都道府県 Prefecture	自由民主党 Liberal Democratic Party		民主党 The Democratic Party of Japan		公明党 New Komeito		日本共産党 Japanese Communist Party		社会民主党 Social Democratic Party		The People's New Party		新党日本 New Party Nippon		新党大地 New Party DAICHI		新進党 Other Parties		無所属 Independent		合計 Total		欠員 Vacancies				
		男 Male	女 Female	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total				
北海道 Hokkaido	1																								1	1	1	
青森県 Aomori	1																								1	1	1	
岩手県 Iwate	1																								1	1	1	
宮城県 Miyagi	1																								1	1	1	
秋田県 Akita	1																								1	1	1	
山形県 Yamagata	1																								1	1	1	
福島県 Fukushima	1																								1	1	1	
茨城県 Ibaraki	1																								1	1	1	
栃木県 Tochigi	1																								1	1	1	
群馬県 Gunma	1																								1	1	1	
埼玉県 Saitama	1																								1	1	1	
千葉県 Chiba	1																								1	1	1	
東京都 Tokyo	1																								1	1	1	
神奈川県 Kanagawa	1																								1	1	1	
新潟県 Niigata	1																								1	1	1	
富山县 Toyama	1																								1	1	1	
石川県 Ishikawa	1																								1	1	1	
福井県 Fukui	1																								1	1	1	
山梨県 Yamanashi	1																								1	1	1	
長野県 Nagano	1																								1	1	1	
岐阜県 Gifu	1																								1	1	1	
静岡県 Shizuoka	1																								1	1	1	
愛知県 Aichi	1																								1	1	1	
三重県 Mie	1																								1	1	1	
滋賀県 Shiga	1																								1	1	1	
京都府 Kyoto	1																								1	1	1	
大阪府 Osaka	1																								1	1	1	
兵庫県 Hyogo	1																								1	1	1	
奈良県 Nara	1																								1	1	1	
和歌山县 Wakayama	1																								1	1	1	
鳥取県 Tottori	1																								1	1	1	
島根県 Shimane	1																								1	1	1	
岡山县 Okayama	1																								1	1	1	
広島県 Hiroshima	1																								1	1	1	
山口県 Yamaguchi	1																								1	1	1	
徳島県 Tokushima	1																								1	1	1	
香川県 Kagawa	1																								1	1	1	
愛媛県 Ehime	1																								1	1	1	
高知県 Kochi	1																								1	1	1	
福岡県 Fukuoka	1																								1	1	1	
佐賀県 Saga	1																								1	1	1	
長崎県 Nagasaki	1																								1	1	1	
熊本県 Kumamoto	1																								1	1	1	
大分県 Oita	1																								1	1	1	
宮崎県 Miyazaki	1																								1	1	1	
鹿児島県 Kagoshima	1																								1	1	1	
沖縄県 Okinawa	1																								1	1	1	
合計 Total	47	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	41	5	46
																									47	5	47	

(2) 都道府県議会議員の所属政党別人員調査

(2) The number of prefectoral assembly members by party affiliation

区分 Categories	都道府県 Prefecture	自由民主党 Liberal Democratic Party		民主党 The Democratic Party of Japan		公明党 New Komeito		日本共产党 Japanese Communist Party		社会民主党 Social Democratic Party		人民新党 The People's New Party		新党日本 New Party Nippon		新党大地 New Party DAICHI		新党 Other Parties		無所属 Independent		合計 Total		欠員 Vacancies				
		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total					
北海道 Hokkaido	106	44	1	45	32	3	35	7	7	2	2	1	1	2	2	1	1	2	1	13	3	16	96	9	105	1		
青森県 Aomori	48	22	1	23	6	6	21	1	1	2	1	1	1	2	1	1	2	1	1	14	4	5	46	2	48			
岩手県 Iwate	48	11	2	13	19	2	9	4	4	1	2	2	1	2	2	1	2	1	1	14	5	5	43	5	48			
宮城県 Miyagi	61	29	1	30	7	2	9	4	4	1	1	1	1	1	1	1	1	1	1	14	4	5	57	4	61			
秋田県 Akita	45	21	2	23	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	13	1	14	41	4	45			
山形県 Yamagata	44	27	3	27	11	1	1	1	1	1	1	1	1	1	1	1	1	1	1	11	2	11	40	4	44			
福島県 Fukushima	58	24	3	27	11	11	3	3	3	3	3	3	3	3	3	3	3	3	3	9	9	9	50	6	56	2		
茨城県 Ibaraki	65	38	1	39	6	6	3	1	4	2	2	1	1	1	1	1	1	1	1	11	2	13	53	6	64	1		
栃木県 Tochigi	50	31	1	32	5	1	6	2	2	1	1	1	1	1	1	1	1	1	1	9	9	9	47	3	50			
群馬県 Gunma	50	32	3	32	3	3	2	2	2	1	1	1	1	1	1	1	1	1	1	10	2	12	47	3	50			
埼玉県 Saitama	94	41	13	1	14	8	2	10	1	1	1	1	1	1	1	1	1	1	1	6	6	6	20	20	89	4		
千葉県 Chiba	95	50	18	2	20	7	7	2	2	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	95	1		
東京都 Tokyo	127	45	2	47	29	6	35	20	2	22	7	6	13	12	1	1	1	1	1	1	4	5	2	2	104	22		
神奈川県 Kanagawa	107	35	1	36	29	5	34	12	12	1	1	1	1	1	1	1	1	1	1	18	4	22	96	11	107			
新潟県 Niigata	53	33	8	33	8	8	1	1	1	1	1	1	1	1	1	1	1	1	1	5	5	3	8	4	49	4		
富山县 Toyama	40	29	2	29	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	6	6	6	10	10	43	3		
石川県 Ishikawa	46	24	1	24	1	1	2	2	2	1	1	1	1	1	1	1	1	1	1	12	12	12	39	12	39	1		
福井県 Fukui	40	24	2	24	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	39	1	
山梨県 Yamanashi	38	15	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	15	3	18	34	4	38			
長野県 Nagano	58	11	3	11	3	1	4	1	1	2	5	7	2	2	2	1	1	1	1	2	1	3	26	3	29	11		
岐阜県 Gifu	46	23	1	24	4	4	2	2	2	1	1	1	1	1	1	1	1	1	1	13	1	14	42	3	45	1		
静岡県 Shizuoka	74	32	3	35	11	11	5	1	6	1	1	1	1	1	1	1	1	1	1	20	1	21	69	5	74			
愛知県 Aichi	104	56	1	57	33	5	38	12	12	1	7	7	7	7	7	7	7	7	7	28	4	32	81	11	92			
三重県 Mie	51	16	1	17	6	6	2	2	2	2	2	2	2	2	2	2	2	2	2	4	4	4	19	1	20	49		
滋賀県 Shiga	47	16	10	3	13	1	1	1	1	2	1	3	1	1	1	1	1	1	1	3	1	4	7	2	9	39		
京都府 Kyoto	62	23	1	24	11	1	12	5	1	6	8	3	11	1	1	1	1	1	1	2	2	2	7	7	56	6		
大阪府 Osaka	112	44	44	18	1	19	21	2	23	7	3	10	1	1	1	1	1	1	1	14	1	14	104	7	111	1		
兵庫県 Hyogo	92	25	25	15	3	18	12	12	1	4	5	5	1	1	1	1	1	1	1	15	1	16	52	4	56			
奈良県 Nara	44	19	1	20	7	1	1	4	1	3	1	4	1	1	1	1	1	1	1	8	8	8	38	6	44			
和歌山县 Wakayama	46	23	23	1	21	5	5	2	2	2	1	1	1	1	1	1	1	1	1	13	1	13	44	2	46			
鳥取県 Tottori	38	20	1	21	5	5	2	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	7	7	56	6		
島根県 Shimane	37	21	21	2	1	3	1	4	5	1	6	1	1	1	1	1	1	1	1	14	1	14	104	7	111	1		
岡山県 Okayama	56	31	2	33	2	2	4	4	5	1	6	1	1	1	1	1	1	1	1	15	1	16	52	4	56			
広島県 Hiroshima	66	31	2	26	4	4	3	1	4	3	1	4	3	1	4	3	1	4	3	10	1	11	45	4	49			
山口県 Yamaguchi	49	25	1	26	4	4	3	1	4	3	1	4	3	1	4	3	1	4	3	10	1	11	22	6	66			
徳島県 Tokushima	41	20	20	4	4	2	2	1	1	1	1	1	1	1	1	1	1	1	1	6	2	8	33	5	38			
香川県 Kagawa	45	29	29	2	1	3	2	1	2	1	1	1	1	1	1	1	1	1	1	10	1	11	12	39	2	41		
愛媛県 Ehime	47	28	1	29	3	1	4	2	2	1	1	1	1	1	1	1	1	1	1	4	4	4	12	3	45	3		
高知県 Kochi	39	14	14	1	1	3	2	1	1	1	1	1	1	1	1	1	1	1	1	15	15	15	37	2	39			
福岡県 Fukuoka	68	39	1	40	12	10	1	11	1	1	1	1	1	1	1	1	1	1	1	11	2	13	42	4	46			
佐賀県 Saga	41	27	27	2	1	8	3	3	1	1	2	2	1	1	2	2	1	1	1	1	1	1	1	1	1	41		
長崎県 Nagasaki	46	19	19	19	7	1	8	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	44		
熊本県 Kumamoto	49	31	2	33	2	2	3	2	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	45	3		
大分県 Oita	44	18	18	3	3	3	3	3	3	3	1	1	1	1	1	1	1	1	1	14	1	15	43	1	44			
宮崎県 Miyazaki	45	26	26	2	1	3	1	1	1	1	5	5	1	1	1	1	1	1	1	7	7	7	43	2	45			
鹿児島県 Kagoshima	54	37	1	38	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	51	3		
沖縄県 Okinawa	48	10	10	3	1	3	1	3	2	1	2	2	1	1	2	1	1	1	1	5	1	6	20	1	42	5		
合計 Total	2,734	1,285	33	1,318	369	47	416	195	15	210	59	59	118	48	9	57	1	1	39	9	48	554	51	605	2,550	223	2,773	11

### (3) 市区長の所属政党別人員調

(3) The number of mayors of cities and special wards by party affiliation

区分 Categories	都道府県 Prefecture	自由民主党 Liberal Democratic Party		民主党 The Democratic Party of Japan		公明党 New Komeito		日本共産党 Japanese Communist Party		社会民主党 Social Democratic Party		自由党 Liberal Party		国民新党 The People's New Party		新党日本 New Party Nippon		新党大地 New Party DAICHI		無所属 Independent		合計 Total		欠員 Vacancies		
		男 Male	女 Female	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total		
北海道 Hokkaido	35																								35	35
青森県 Aomori	1																								10	10
岩手県 Iwate	13																								13	13
宮城県 Miyagi	3																								13	13
秋田県 Akita	3																								13	13
山形県 Yamagata	13																								13	13
福島県 Fukushima	13																								13	13
茨城県 Ibaraki	32																								32	32
栃木県 Tochigi	14																								14	14
群馬県 Gunma	12																								12	12
埼玉県 Saitama	40																								39	1
千葉県 Chiba	36																								36	36
東京都 Tokyo	49																								45	4
神奈川県 Kanagawa	19																								17	2
新潟県 Niigata	20																								20	20
富山県 Toyama	10																								10	10
石川県 Ishikawa	10																								10	10
福井県 Fukui	9																								9	9
山梨県 Yamanashi	13																								13	13
長野県 Nagano	9																								19	19
岐阜県 Gifu	21																								21	21
静岡県 Shizuoka	23																								23	23
愛知県 Aichi	35																								35	35
三重県 Mie	14																								14	14
滋賀県 Shiga	13																								13	13
京都府 Kyoto	15																								14	1
大阪府 Osaka	33																								33	33
兵庫県 Hyogo	29																								28	1
奈良県 Nara	12																								12	12
和歌山县 Wakayama	9																								9	9
鳥取県 Tottori	4																								4	4
島根県 Shimane	8																								8	8
岡山县 Okayama	15																								15	15
広島県 Hiroshima	14																								14	14
山口県 Yamaguchi	13																								12	12
徳島県 Tokushima	8																								8	8
香川県 Kagawa	8																								8	8
愛媛県 Ehime	11																								11	11
高知県 Kochi	11																								11	11
福岡県 Fukuoka	28																								28	28
佐賀県 Saga	10																								10	10
長崎県 Nagasaki	13																								12	12
熊本県 Kumamoto	14																								14	14
大分県 Oita	14																								14	14
宮崎県 Miyazaki	9																								9	9
鹿児島県 Kagoshima	18																								18	18
沖縄県 Okinawa	11																								10	1
合計 Total	806																								794	11
																									805	1

#### (4) 市区議会議員の所属政党別人員数

(4) The number of assembly members of cities and special wards by party affiliation

区分 Categories	都道府県 Prefecture	自由民主党 Liberal Democratic Party		民主党 The Democratic Party of Japan		公明党 New Komeito		日本共产党 Japanese Communist Party		社会民主党 Social Democratic Party		人民新党 The People's New Party		新党日本 New Party Nippon		新党大地 New Party DAICHI		無所属 Independent		合計 Total	欠員 Vacancies		
		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female		
北海道 Hokkaido	832	94	8	102	73	6	79	69	27	96	47	26	73	3	1	4	13	3	13	10	3	109	827
青森県 Aomori	283	42	2	44	10	10	10	3	13	4	17	10	3	13	1	1	177	8	185	262	20	282	1
岩手県 Iwate	385	2	2	4	4	11	3	14	29	6	35	14	3	17	299	10	359	10	359	22	381	4	
宮城県 Miyagi	424	13	1	14	13	2	15	17	9	26	23	15	3	20	288	8	306	38	381	38	419	5	
秋田県 Akita	385	10	10	1	1	1	7	8	15	13	7	20	12	2	14	286	5	301	339	22	361	4	
山形県 Yamagata	286	8	8	4	4	14	1	15	14	8	22	10	10	14	229	8	237	17	296	25	388	4	
福島県 Fukushima	382	23	23	8	8	17	6	23	19	9	28	13	1	14	283	9	252	363	9	252	6		
茨城県 Ibaraki	880	22	22	11	4	15	15	54	31	95	26	25	51	5	5	641	4	4	4	233	276	834	
栃木県 Tochigi	385	43	4	47	8	2	3	21	10	31	19	7	26	3	1	290	17	307	338	35	373	1	
群馬県 Gunma	374	2	2	3	3	3	21	10	31	19	7	26	3	1	4	522	62	564	835	209	1,044	18	
埼玉県 Saitama	1,002	61	3	64	57	9	66	106	62	188	75	71	146	11	11	3	2	5	605	40	645	857	160
千葉県 Chiba	1,022	55	1	56	36	8	44	95	44	139	47	40	87	12	3	15	7	24	31	13	326	1,194	
東京都 Tokyo	1,583	358	28	386	155	44	199	235	89	324	146	96	242	22	7	29	2	2	13	56	69	383	1,577
神奈川県 Kanagawa	637	65	3	68	71	11	82	72	27	99	31	30	61	11	11	6	30	36	34	276	498	135	
新潟県 Niigata	622	11	11	7	7	18	12	30	42	9	51	7	7	7	1	1	1	1	1	1	482	21	
富山县 Toyama	284	78	2	80	6	6	8	2	10	8	2	10	16	16	1	1	1	1	1	1	127	12	
石川県 Ishikawa	246	73	3	76	2	2	8	2	10	5	5	10	1	1	1	1	1	1	1	138	5		
福井県 Fukui	212	3	3	6	6	10	4	14	12	3	15	15	1	1	1	161	11	172	192	18	210	2	
山梨県 Yamanashi	318	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	287	29	
長野県 Nagano	405	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	567	42	
岐阜県 Gifu	517	33	33	10	1	11	26	11	37	23	18	41	1	1	1	329	31	360	394	68	462	3	
静岡県 Shizuoka	620	38	38	7	7	7	39	10	49	34	19	53	1	1	1	362	24	386	455	54	509	8	
愛知県 Aichi	1,011	54	6	60	45	9	54	62	42	104	55	40	95	4	2	424	31	455	544	61	605	15	
三重県 Mie	384	10	1	11	10	1	11	19	16	35	19	9	28	1	1	650	37	687	871	136	1,007	4	
滋賀県 Shiga	347	4	4	8	8	16	12	28	14	42	9	51	7	7	7	279	18	287	337	45	382	2	
京都府 Kyoto	420	39	2	41	28	7	35	37	12	49	51	35	86	1	1	1	1	1	1	1	240	20	
大阪府 Osaka	883	119	10	129	88	9	97	146	52	198	98	59	157	5	5	3	3	6	255	37	282	714	
兵庫県 Hyogo	824	39	1	40	33	6	39	88	19	107	52	32	84	5	2	9	3	12	482	41	523	708	
奈良県 Nara	259	10	10	9	1	10	24	5	29	23	10	33	10	3	1	164	5	169	230	151	251	8	
和歌山县 Wakayama	215	6	6	4	4	22	4	26	14	4	26	16	7	23	1	1	1	1	1	1	240	20	
鳥取県 Tottori	103	1	1	2	1	3	10	4	14	4	3	7	1	1	1	1	1	1	1	1	286		
島根県 Shimane	288	5	5	1	1	1	7	6	13	9	6	15	9	9	1	1	1	1	1	1	342		
岡山県 Okayama	443	21	21	5	5	5	28	9	37	18	12	30	3	15	1	1	1	1	1	1	342		
広島県 Hiroshima	449	21	16	4	4	23	11	34	24	10	34	4	4	4	1	1	1	1	1	1	286		
山口県 Yamaguchi	375	16	16	4	4	22	8	30	11	5	16	4	1	1	1	1	1	1	1	1	286		
徳島県 Tokushima	217	4	4	2	1	2	9	4	13	2	15	11	5	16	8	1	1	1	1	1	1		
香川県 Kagawa	227	38	1	39	3	1	4	15	2	17	11	5	16	4	1	1	1	1	1	1	1		
愛媛県 Ehime	331	1	34	3	1	4	22	8	30	11	5	16	4	1	1	1	1	1	1	1	1		
高知県 Kochi	244	6	6	3	2	5	15	7	22	22	11	33	8	8	1	1	1	1	1	1	1		
福岡県 Fukuoka	719	48	1	49	20	3	23	60	27	87	39	16	55	19	3	22	155	15	170	209	35		
佐賀県 Saga	274	24	24	5	1	6	14	1	15	12	3	22	15	1	1	189	10	199	250	19	269	5	
長崎県 Nagasaki	310	31	31	18	1	19	19	3	22	15	1	16	5	3	8	11	277	354	19	373	7		
熊本県 Kumamoto	384	30	30	3	3	16	5	21	13	4	17	3	1	4	286	16	302	353	28	381	3		
大分県 Oita	346	34	34	4	4	14	8	22	15	8	23	12	12	2	2	9	305	35	400	25	400		
宮崎県 Miyazaki	243	20	20	16	16	18	4	22	12	4	16	12	2	14	146	8	154	224	18	242	1		
鹿児島県 Kagoshima	510	33	2	35	3	3	17	4	21	18	8	26	18	18	1	1	379	21	400	468	35		
沖縄県 Okinawa	313	16	16	1	1	2	28	4	30	17	6	23	8	1	1	2	2	4	212	14	282	28	
合計 Total	22,393	1,675	80	1,755	815	131	946	1,641	687	2,328	1,298	748	2,046	322	48	370	1	2	3	2	2	22,165	
																					273		

(5) 町村長の所属政党別人員調

(5) The number of mayors of towns and villages by party affiliation

区分 Categories	団体名 Prefecture	自由民主党 Liberal Democratic Party		民主党 The Democratic Party of Japan		公明党 New Komeito		日本共産党 Japanese Communist Party		社会民主党 Social Democratic Party		The People's New Party		新党日本 New Party Nippon		新党大地 New Party DAICHI		新党 Other Parties		無所属 Independent		合計 Total		欠員 Vacancies		
		男 Male	女 Female	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total	男 Male	女 Female	計 Total		
北海道 Hokkaido	145	1	1																						144	145
青森県 Aomori	30																								30	30
岩手県 Iwate	22																								22	22
宮城県 Miyagi	23																								23	23
秋田県 Akita	12																								12	12
山形県 Yamagata	22																								22	22
福島県 Fukushima	47																								47	47
茨城県 Ibaraki	12																								12	12
栃木県 Tochigi	17																								17	17
群馬県 Gunma	26																								26	26
埼玉県 Saitama	30																								30	30
千葉県 Chiba	20																								20	20
東京都 Tokyo	13																								13	13
神奈川県 Kanagawa	14																								13	13
新潟県 Niigata	15																								15	15
富山県 Toyama	5																								5	5
石川県 Ishikawa	9																								9	9
福井県 Fukui	8																								8	8
山梨県 Yamanashi	15																								15	15
長野県 Nagano	62																								61	61
岐阜県 Gifu	21																								21	21
静岡県 Shizuoka	19																								19	19
愛知県 Aichi	28																								28	28
三重県 Mie	15																								15	15
滋賀県 Shiga	13																								13	13
京都府 Kyoto	11																								11	11
大阪府 Osaka	0																								1	1
兵庫県 Hyogo	12																								8	8
奈良県 Nara	27																								11	11
和歌山县 Wakayama	21																								12	12
鳥取県 Tottori	15																								27	27
島根県 Shimane	13																								21	21
岡山县 Okayama	12																								13	13
広島県 Hiroshima	9																								12	12
山口県 Yamaguchi	9																								9	9
徳島県 Tokushima	16																								16	16
香川県 Kagawa	9																								9	9
愛媛県 Ehime	9																								9	9
高知県 Kochi	24																								24	24
福岡県 Fukuoka	38																								37	37
佐賀県 Saga	0																								10	10
長崎県 Nagasaki	0																								10	10
熊本県 Kumamoto	34																								34	34
大分県 Oita	4																								4	4
宮崎県 Miyazaki	21																								21	21
鹿児島県 Kagoshima	28																								28	28
沖縄県 Okinawa	30	1	1																						29	30
合計 Total	1,015	2	2																						1,006	5,1,013
																									2	2

## (6) 田舎議会議員の所属政党別人員調査

(6) The number of assembly members of towns and villages by party affiliation

区分 Categories	都道府県 Prefecture	自由民主党 Liberal Democratic Party		民主党 The Democratic Party of Japan		公明党 New Komeito		日本共産党 Japanese Communist Party		社会民主党 Social Democratic Party		人民新党 The People's New Party		新党日本 New Party Nippon		新党大地 New Party DAICHI		諸派 Other Parties		無所属 Independent		合計 Total		欠員 Vacancies	
		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female		
北海道 Hokkaido	1,798	4	1	5	8	4	12	43	15	58	80	33	113	1	1	1	1	1	1	1	1	1	1	1	11
青森県 Aomori	436																								
岩手県 Iwate	388																								
宮城県 Miyagi	388																								
秋田県 Akita	181																								
山形県 Yamagata	274																								
福島県 Fukushima	653																								
茨城県 Ibaraki	192																								
栃木県 Tochigi	272																								
群馬県 Gunma	389																								
埼玉県 Saitama	444																								
千葉県 Chiba	288																								
東京都 Tokyo	146																								
神奈川県 Kanagawa	214																								
新潟県 Niigata	202																								
富山县 Toyama	62																								
石川県 Ishikawa	144																								
福井県 Fukui	136																								
山梨県 Yamanashi	202																								
長野県 Nagano	729																								
岐阜県 Gifu	238																								
静岡県 Shizuoka	239																								
愛知県 Aichi	406																								
三重県 Mie	233																								
滋賀県 Shiga	163																								
京都府 Kyoto	158																								
大阪府 Osaka	142																								
兵庫県 Hyogo	210																								
奈良県 Nara	236																								
和歌山县 Wakayama	205																								
鳥取県 Tottori	221																								
島根県 Shimane	156																								
岡山县 Okayama	154																								
広島県 Hiroshima	164																								
山口県 Yamaguchi	122																								
徳島県 Tokushima	241																								
香川県 Kagawa	137																								
愛媛県 Ehime	182																								
高知県 Kochi	308																								
福岡県 Fukuoka	546																								
佐賀県 Saga	149																								
長崎県 Nagasaki	146																								
熊本県 Kumamoto	484																								
大分県 Oita	53																								
宮崎県 Miyazaki	246																								
鹿児島県 Kagoshima	427																								
沖縄県 Okinawa	370																								
合計 Total	14,006	98	5	103	60	12	72	305	182	487	671	284	935	39	5	44					1	1	5	9	14,116.08
																									585
																									12,193
																									12,787
																									1,062
																									13,849
																									157



# 地方公務員研修の実態 に関する調査

Data on the State of Training of Local Public Officials

平成18年9月  
As of September, 2006

## 地方公務員研修研究会

Society for Research into the Training of Local Public Officials

地方  
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# 地方公務員研修の実態に関する調査

Data on the State of Training of Local Public Officials

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**表1 地方公共団体の研修体制**  
Table 1 Training system in local governments

(単位:団体数、%)  
(Unit:Number of organizations, %)

内 容 Contents	団 体 Organizations	都道府県（ア） Prefectures (A)	指 定 都 市 （イ） Designated cities (B)	東 北 自 治 研 修 所 （ウ） Tohoku Local Autonomy Training Center (C)	小 計 （ア）～（ウ） Sub total (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 （エ） Core cities (D)	特 例 市 （オ） Special case cities (E)	合 计 （ア）～（オ） Total (A) ~ (E)
研修所の有無 Presence or absence of training center									
調査対象団体数 Number of surveyed organizations	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	61 (100.0)	36 (100.0)	39 (100.0)	138 (100.0)	
設置団体数（A） Number of organizations with training center	43 (91.5)	13 (86.7)	1 (100.0)	57 (90.5)	55 (90.2)	17 (47.2)	7 (17.9)	81 (58.7)	
うち常勤職員10名以上の団体数 （B） Number of organizations with 10 or more full-time staff	26	4	0	30	34	0	0	30	
(B) / (A)	(60.5)	(30.8)	(0.0)	(52.6)	(61.8)	(0.0)	(0.0)	(37.0)	
研修所長の本庁職名 Title at the main office for the general manager of a training center									
調査対象機関数 Number of surveyed organizations	43 (100.0)	13 (100.0)	1 (100.0)	57 (100.0)	55 (100.0)	17 (100.0)	7 (100.0)	81 (100.0)	
部長 Director-general	14 (32.6)	7 (53.8)	1 (100.0)	22 (38.6)	27 (49.1)	3 (17.6)	0 (0.0)	25 (30.9)	
部次長 Vice director-general	19 (44.2)	0 (0.0)	0 (0.0)	19 (33.3)	19 (34.6)	4 (23.5)	0 (0.0)	23 (28.4)	
課長 Director	7 (16.3)	5 (38.5)	0 (0.0)	12 (21.1)	7 (12.7)	7 (41.2)	5 (71.4)	24 (29.6)	
その他 Others	3 (7.0)	1 (7.7)	0 (0.0)	4 (7.0)	2 (3.6)	3 (17.6)	2 (28.6)	9 (11.1)	
研修所の所属部局 Parent department of training center									
調査対象機関数 Number of surveyed organizations	43 (100.0)	13 (100.0)	1 (100.0)	57 (100.0)	55 (100.0)	17 (100.0)	7 (100.0)	81 (100.0)	
総務部局系統 General affairs departments	36 (83.7)	13 (100.0)	0 (0.0)	49 (86.0)	51 (92.7)	16 (94.1)	6 (85.7)	71 (87.7)	
企画部局系統 Planning departments	2 (4.7)	0 (0.0)	0 (0.0)	2 (3.5)	1 (1.8)	1 (5.9)	1 (14.3)	4 (4.9)	
その他 Others	5 (11.6)	0 (0.0)	1 (100.0)	6 (10.5)	3 (5.5)	0 (0.0)	0 (0.0)	6 (7.4)	
研修所の研究機能の有無 Research function of training center									
調査対象機関数 Number of surveyed organizations	43 (100.0)	13 (100.0)	1 (100.0)	57 (100.0)	-	17 (100.0)	7 (100.0)	81 (100.0)	
設置団体 Number of organizations with research function	5 (11.6)	0 (0.0)	1 (100.0)	6 (10.5)	-	0 (0.0)	2 (28.6)	8 (9.9)	

(注) 1 中核市及び特例市は、新規に調査対象とした。(以下の表において同じ。)

2 研修所の研究機能の有無は、新規調査項目である。

3 福島県は「(財)ふくしま自治研修センター」において、埼玉県は「彩の国さいたま人づくり広域連合自治人材開発センター」において、静岡県は「(財)静岡総合研究機構」で、山口県は「(財)山口県ひとづくり財団」で、それぞれ研修を実施しているが、本報告書においては、いずれも福島県、埼玉県、静岡県及び山口県の研修機関として取り扱う。(以下の表において同じ。)

4 東北6県は共同で、市町村職員も対象に含めた広域の研修機関として、(財)東北自治研修所を設置している。

Note1: Core cities and special case cities are newly included in the survey. (The same applies to the following tables)

Note2: The training function of training centers is newly surveyed.

Note3: Fukushima Pref., Saitama Pref., Shizuoka Pref., and Yamaguchi Pref. provide training at the Fukushima Local Autonomy Training Center, Sainokuni-Saitama-Hitozukuri Wide area Union Human Resource Development Center, Shizuoka General Research Institute or Yamaguchi Pref. Hitozukuri Foundation respectively. These organizations are treated as the training center of the respective prefecture. (The same applies to the following tables)

Note4: 6 prefectures in the Tohoku region have jointly established the Foundation for the Tohoku Local Autonomy Training Center as a wide area center covering municipal officials.

**表5 研修計画の策定状況**  
Table 5 Status of training program as determined

(単位：団体数、%)  
(Unit: Number of organizations, %)

内 容 Contents	団 体 Organizations	都道府県（ア） Prefectures (A)	指 定 都 市 （イ） Designated cities (B)	東 北 自 治 研 修 所 （ウ） Tohoku Local Autonomy Training Center (C)	小 計 （ア）～（ウ） Sub total (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 （エ） Core cities (D)	特 例 市 （オ） Special case cities (E)	合 计 （ア）～（オ） Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	61 (100.0)	36 (100.0)	39 (100.0)	138 (100.0)	
研修計画を策定している団体 Organizations with a training program	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	- -	36 (100.0)	39 (100.0)	138 (100.0)	
うち複数年度及び単年度いずれも策定している団体 Organizations with both a multiple-year program and a one-year program	10 (21.3)	1 (6.7)	1 (100.0)	12 (19.0)	- -	1 (2.8)	3 (7.7)	16 (11.6)	
複数年度研修計画策定団体数 Number of organizations with a multiple-year program	10 (21.3)	1 (6.7)	1 (100.0)	12 (19.0)	17 (27.9)	2 (5.6)	3 (7.7)	17 (12.3)	
うち委員会設置 Establishment of a committee	5 (50.0)	0 (0.0)	1 (100.0)	6 (50.0)	10 (58.8)	2 (100.0)	2 (66.7)	10 (58.8)	
うち外部委員参加 Participation of outside members	1 (10.0)	0 (0.0)	0 (0.0)	1 (8.3)	4 (23.5)	0 (0.0)	1 (33.3)	2 (11.8)	
单年度研修計画策定団体数 Number of organizations with a one-year program	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	61 (100.0)	35 (97.2)	39 (100.0)	137 (99.3)	
うち委員会設置 Establishment of a committee	18 (38.3)	1 (6.7)	1 (100.0)	20 (31.7)	24 (39.3)	8 (22.9)	4 (10.3)	32 (23.4)	
うち外部委員参加 Participation of outside members	3 (6.4)	0 (0.0)	0 (0.0)	3 (4.8)	5 (8.2)	0 (0.0)	1 (2.6)	4 (2.9)	

(注) 15年度調査は、複数年度又は単年度それぞれの研修計画の策定状況を集計している。

Note: FY 2003 survey aggregates the status of a multiple-year training program and a one-year program respectively.

**表6 研修ニーズの把握方法**  
Table 6 Methods of Identification of training needs

(単位：団体数、%)  
(Unit: Number of organizations, %)

内 容 Contents	団 体 Organizations	都道府県（ア） Prefectures (A)	指 定 都 市 （イ） Designated cities (B)	東 北 自 治 研 修 所 （ウ） Tohoku Local Autonomy Training Center (C)	小 計 （ア）～（ウ） Sub total (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 （エ） Core cities (D)	特 例 市 （オ） Special case cities (E)	合 计 （ア）～（オ） Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	61 (100.0)	36 (100.0)	39 (100.0)	138 (100.0)	
首長からの指示 Instruction from the local government chief	10 (21.3)	3 (20.0)	0 (0.0)	13 (20.6)	10 (16.4)	13 (36.1)	20 (51.3)	46 (33.3)	
所属長からの意見要望 Opinions or demands from immediate manager	21 (44.7)	9 (60.0)	0 (0.0)	30 (47.6)	27 (44.3)	17 (47.2)	15 (38.5)	62 (44.9)	
職員に対する意向調査 Enquiry into demands to officials	22 (46.8)	6 (40.0)	0 (0.0)	28 (44.4)	19 (31.1)	10 (27.8)	10 (25.6)	48 (34.8)	
受講者からの意見・感想 Opinions and comments from trainees	47 (100.0)	14 (93.3)	0 (0.0)	61 (96.8)	58 (95.1)	37 (102.8)	38 (97.4)	136 (98.6)	
人事担当課等からの要望 Demands from personnel division and elsewhere	32 (68.1)	8 (53.3)	0 (0.0)	40 (63.5)	29 (47.5)	11 (30.6)	16 (41.0)	67 (48.6)	
その他 Other	9 (19.1)	4 (26.7)	1 (100.0)	14 (22.2)	13 (21.3)	5 (13.9)	5 (12.8)	24 (17.4)	

表7 研修ニーズの充足状況  
Table 7 Satisfaction status of training needs

(単位：団体数、%)  
(Unit: Number of organizations, %)

内 容 Contents	団 体 Organizations	都道府県（ア） Prefectures (A)	指 定 都 市 （イ） Designated cities (B)	東 北 自 治 研 修 所 （ウ） Tohoku Local Autonomy Training Center (C)	小 計 （ア）～（ウ） Sub total (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 （エ） Core cities (D)	特 例 市 （オ） Special case cities (E)	合 计 （ア）～（オ） Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	61 (100.0)	36 (100.0)	39 (100.0)	138 (100.0)	
十分なものと考える Satisfied in full	4 (8.5)	0 (0.0)	0 (0.0)	4 (6.3)	1 (1.6)	2 (5.6)	2 (5.1)	8 (5.8)	
ある程度十分 Satisfied to a certain extent	38 (80.9)	10 (66.7)	1 (100.0)	49 (77.8)	50 (82.0)	25 (69.4)	25 (64.1)	99 (71.7)	
まだまだ不十分 Still largely dissatisfied	5 (10.6)	5 (33.3)	0 (0.0)	10 (15.9)	10 (16.4)	9 (25.0)	12 (30.8)	31 (22.5)	
全く不十分 Completely dissatisfied	0 (0.0)	0 (0.0)	0 (0.0)	0 (0.0)	0 (0.0)	0 (0.0)	0 (0.0)	0 (0.0)	0 (0.0)

**表8 研修ニーズを充足し得ない理由**  
Table 8 Reasons for unsatisfied training needs

- 第1位回答分
- Responses ranked first

(単位:団体数、%)  
(Unit:Number of organizations,%)

内 容 Contents	団 体 Organizations	都道府県（ア） Prefectures (A)	指 定 都 市 （イ） Designated cities (B)	東 北 自 治 研 修 所 （ウ） Tohoku Local Autonomy Training Center (C)	小 計 （ア）～（ウ） Sub total (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 （エ） Core cities (D)	特 例 市 （オ） Special case cities (E)	合 计 （ア）～（オ） Total (A) ~ (E)
調査対象団体数 (ニーズを十分充足している8団体を除く) Number of surveyed organizations (except for 8 organizations which answered "satisfied in full")	43 (100.0)	15 (100.0)	1 (100.0)	59 (100.0)	60 (100.0)	34 (100.0)	37 (100.0)	130 (100.0)	
人員・予算の不足 Shortage of personnel or budget	23 (53.5)	4 (26.7)	1 (100.0)	28 (47.5)	30 (50.0)	17 (50.0)	17 (45.9)	62 (47.7)	
施設の不足等 Inadequate facilities	1 (2.3)	0 (0.0)	0 (0.0)	1 (1.7)	3 (5.0)	1 (2.9)	1 (2.7)	3 (2.3)	
講師確保の困難 Difficulties in securing instructors	0 (0.0)	0 (0.0)	0 (0.0)	0 (0.0)	3 (5.0)	3 (8.8)	0 (0.0)	3 (2.3)	
受講時間確保の困難 Difficulties for participants in securing time to attend	15 (34.9)	8 (53.3)	0 (0.0)	23 (39.0)	15 (25.0)	11 (32.4)	12 (32.4)	46 (35.4)	
教材・研修技法の情報不足 Shortage of information on teaching materials or training methods	1 (2.3)	1 (6.7)	0 (0.0)	2 (3.4)	2 (3.3)	1 (2.9)	4 (10.8)	7 (5.4)	
その他 Other	3 (7.0)	2 (13.3)	0 (0.0)	5 (8.5)	7 (11.7)	1 (2.9)	3 (8.1)	9 (6.9)	

表8 研修ニーズを充足し得ない理由

Table 8 Reasons for unsatisfied training needs

- 第1位～3位回答分  
○ Top 3 ranked responses

(単位：団体数、%)  
(Unit: Number of organizations, %)

		都道府県（ア） Prefectures (A)	指定都市（イ） Designated cities (B)	その他の団体（ウ） Other organizations (C)	小計（ア）～（ウ） Sub total (A) ~ (C)	15年度調査 FY 2003 Survey
回答団体数 Number of responding organizations		43 (100.0)	15 (100.0)	1 (100.0)	59 (100.0)	60 (100.0)
回答順位 Responses ranked in order	1	人員・予算の不足 Shortage of personnel or budget 37 (86.0)	受講時間確保の困難 Difficulties for participants in securing time to attend 14 (93.3)	人員・予算の不足 Shortage of personnel or budget 1 (100.0)	受講時間確保の困難 Difficulties for participants in securing time to attend 52 (88.1)	人員・予算の不足 Shortage of personnel or budget 48 (80.0)
	2	受講時間確保の困難 Difficulties for participants in securing time to attend 37 (86.0)	人員・予算の不足 Shortage of personnel or budget 7 (46.7)	受講時間確保の困難 Difficulties for participants in securing time to attend 1 (100.0)	人員・予算の不足 Shortage of personnel or budget 45 (76.3)	受講時間確保の困難 Difficulties in securing attendance time 46 (76.7)
	3	講師確保の困難 Difficulties in securing instructors 15 (34.9)	講師確保の困難 Difficulties in securing instructors 7 (46.7)	その他 Other 1 (100.0)	講師確保の困難 Difficulties in securing instructors 22 (37.3)	講師確保の困難 Difficulties in securing instructors 29 (48.3)

		中核市（エ） Core cities (D)	特例市（オ） Special case cities (E)	合計（ア）～（オ） Total (A) ~ (E)
回答団体数 Number of responding organizations		34 (100.0)	37 (100.0)	130 (100.0)
回答順位 Responses ranked in order	1	受講時間確保の困難 Difficulties for participants in securing time to attend 28 (82.4)	受講時間確保の困難 Difficulties for participants in securing time to attend 28 (75.7)	受講時間確保の困難 Difficulties for participants in securing time to attend 108 (83.1)
	2	人員・予算の不足 Shortage of personnel or budget 27 (79.4)	人員・予算の不足 Shortage of personnel or budget 25 (67.6)	人員・予算の不足 Shortage of personnel or budget 97 (74.6)
	3	教材・研修技法の情報不足 Shortage of information on teaching materials or training methods 13 (38.2)	教材・研修技法の情報不足 Shortage of information on teaching materials or training methods 11 (29.7)	教材・研修技法の情報不足 Shortage of information on teaching materials or training methods 40 (30.8)

**表9 研修と任用との関係**  
Table 9 Relation between training and promotion

(単位:団体数、%)  
(Unit:Number of organizations,%)

内 容 Contents	団 体 Organizations	都道府県 (ア) Prefectures (A)	指 定 都 市 (イ) Designated cities (B)	小 計 (ア) ~ (ウ) Sub total (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 (エ) Core cities (D)	特 例 市 (オ) Special case cities (E)	合 计 (ア) ~ (オ) Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations	47 (100.0)	15 (100.0)	62 (100.0)	60 (100.0)	36 (100.0)	39 (100.0)	137 (100.0)	
一定の研修の受講を昇任の前提条件としている Attendance on a specific training course is set as a prerequisite for promotion	6 (12.8)	2 (13.3)	8 (12.9)	8 (13.3)	6 (16.7)	7 (17.9)	21 (15.3)	
研修の効果測定結果を昇任に反映させている Measurement of the training effectiveness outcome is reflected in consideration for promotion	1 (2.1)	0 (0.0)	1 (1.6)	3 (5.0)	2 (5.6)	6 (15.4)	9 (6.6)	
昇任後に一定の研修の受講を義務づけている Attendance on a specific training is required after promotion	41 (87.2)	15 (100.0)	56 (90.3)	55 (91.7)	32 (88.9)	30 (76.9)	118 (86.1)	
その他 Other	3 (6.4)	1 (6.7)	4 (6.5)	2 (3.3)	3 (8.3)	2 (5.1)	9 (6.6)	

**表10 研修事業に対する評価 (複数回答あり)**  
 Table 10 Evaluation of training projects (Multiple answers allowed)

(単位:団体数、%)  
 (Unit:Number of organizations, %)

内容 Contents	団体 Organizations	都道府県 (ア) Prefectures (A)	指定都市 (イ) Designated cities (B)	東北自治研修所 (ウ) Tohoku Local Autonomy Training Center (C)	小計 (ア) ~ (ウ) Sub total (A) ~ (C)	15年度調査 FY 2003 Survey	中核市 (エ) Core cities (D)	特例市 (オ) Special case cities (E)	合計 (ア) ~ (オ) Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	61 (100.0)	36 (100.0)	39 (100.0)	138 (100.0)	
研修事業全体の評価 Evaluation of entire training projects									
事務事業評価の一環として評価を実施 Evaluated as part of an evaluation of general affairs and projects	18 (38.3)	11 (73.3)	0 (0.0)	29 (46.0)	27 (44.3)	17 (47.2)	21 (53.8)	67 (48.6)	
研修所として研修事業全体につき実施 Evaluation of all training projects by training center as self-evaluation	6 (12.8)	2 (13.3)	1 (100.0)	9 (14.3)	10 (16.4)	4 (11.1)	1 (2.6)	14 (10.1)	
個別の研修事業に対する評価 Evaluation of an individual training project	37 (78.7)	12 (80.0)	1 (100.0)	50 (79.4)	40 (65.6)	29 (80.6)	24 (61.5)	103 (74.6)	
研修内容の評価を実施している団体 (複数回答可) Organization responsible for evaluation of training content (Multiple answers allowed)									
評価方法 (回答団体数) Evaluation methods (Number of responding organizations)	45 (95.7)	15 (100.0)	1 (100.0)	61 (96.8)	58 (95.1)	36 (100.0)	37 (94.9)	134 (97.1)	
研修終了時に受講者から聴取 Comments elicited from trainees at the end of each training course	44 (97.8)	15 (100.0)	0 (0.0)	59 (96.7)	56 (96.6)	31 (86.1)	33 (89.2)	123 (91.8)	
一定期間経過後に受講者から聴取 Comments elicited from trainees after a certain interval	22 (48.9)	9 (60.0)	0 (0.0)	31 (50.8)	17 (29.3)	9 (25.0)	12 (32.4)	52 (38.8)	
受講者の職場・上司から聴取 Comments elicited from the workplaces or line managers of trainees	10 (22.2)	6 (40.0)	0 (0.0)	16 (26.2)	14 (24.1)	4 (11.1)	9 (24.3)	29 (21.6)	
講師から聴取 Comments elicited from instructors	25 (55.6)	10 (66.7)	0 (0.0)	35 (57.4)	27 (46.6)	18 (50.0)	14 (37.8)	67 (50.0)	
試験等による効果測定 Measurement of effectiveness by such means as examinations	24 (53.3)	5 (33.3)	1 (100.0)	30 (49.2)	31 (53.4)	9 (25.0)	14 (37.8)	53 (39.6)	
その他 Other	12 (26.7)	2 (13.3)	0 (0.0)	14 (23.0)	8 (13.8)	0 (0.0)	3 (8.1)	17 (12.7)	
研修評価の活用方法 (回答団体数) Utilization of evaluation of training courses (Number of responding organizations)	45 (100.0)	15 (100.0)	1 (100.0)	61 (100.0)	58 (100.0)	36 (100.0)	37 (100.0)	134 (100.0)	
研修ニーズの把握 Identification of training needs	44 (97.8)	14 (93.3)	1 (100.0)	59 (96.7)	51 (87.9)	28 (77.8)	33 (89.2)	120 (89.6)	
研修計画の見直し Review of training program	42 (93.3)	16 (106.7)	1 (100.0)	59 (96.7)	52 (89.7)	32 (88.9)	25 (67.6)	116 (86.6)	
研修方法の改善 Improvement of training methods	45 (100.0)	14 (93.3)	0 (0.0)	59 (96.7)	53 (91.4)	32 (88.9)	33 (89.2)	124 (92.5)	
講師の選定・指導方法の改善 Improvement in the selection of instructors and in instruction methods	43 (95.6)	14 (93.3)	1 (100.0)	58 (95.1)	52 (89.7)	29 (80.6)	33 (89.2)	120 (89.6)	
その他 Other	1 (2.2)	0 (0.0)	0 (0.0)	1 (1.6)	2 (3.4)	0 (0.0)	1 (2.7)	2 (1.5)	

**表11 市町村職員研修の実施状況**  
Table 11 Implementation status of the training of municipal officials

(単位：団体数、%)  
(Unit: Number of organizations, %)

内容 Contents	団体 Organizations	都道府県（ア） Prefectures (A)	指定都市 (イ) Designated cities (B)	東北自治研修所 (ウ) Tohoku Local Autonomy Training Center (C)	小計 (ア)～(ウ) Sub total (A)～(C)	15年度調査 FY 2003 Survey	中核市（エ） Core cities (D)	特例市（オ） Special case cities (E)	合計 (ア)～(オ) Total (A)～(E)
調査対象団体数 Number of surveyed organizations	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	61 (100.0)	36 (100.0)	39 (100.0)	138 (100.0)	
市町村職員を対象とした研修事業を実施 Number that implement training projects for municipal officials	33 (70.2)	3 (20.0)	1 (100.0)	37 (58.7)	39 (63.9)	9 (25.0)	10 (25.6)	56 (40.6)	
実施の形態 Form of implementation									
自主事業として実施 Implement each time as an independent project	4 (12.1)	3 (100.0)	0 (0.0)	7 (18.9)	9 (23.1)	2 (22.2)	2 (20.0)	11 (19.6)	
市町村からの委託事業として実施 Implement as a project consigned by a municipality	15 (45.5)	0 (0.0)	1 (100.0)	16 (43.2)	18 (46.2)	0 (0.0)	0 (0.0)	16 (28.6)	
その他 Other	14 (42.4)	0 (0.0)	0 (0.0)	14 (37.8)	12 (30.8)	7 (77.8)	8 (80.0)	29 (51.8)	
協定等による市町村職員の研修への受け入れ Acceptance of municipal officials for training on the basis of agreements	8 (24.2)	0 (0.0)	0 (0.0)	8 (21.6)	— —	1 (11.1)	0 (0.0)	9 (16.1)	
市町村との共催事業、他の市町村との合同事業 (協議会等の設置を含む) Joint projects with municipalities, cooperative projects with other municipalities (including establishment of consultative bodies etc.)	6 (18.2)	0 (0.0)	0 (0.0)	6 (16.2)	— —	6 (66.7)	8 (80.0)	20 (35.7)	
実施する根拠 Basis of implementation									
自治法252条の14による事務委託 Consignment on the basis of Local Autonomy Law article 252-14	4 (12.1)	0 (0.0)	0 (0.0)	4 (10.8)	3 (7.7)	1 (11.1)	0 (0.0)	5 (8.9)	
民法上の委託 Consignment on the basis of Civil Law	6 (18.2)	0 (0.0)	0 (0.0)	6 (16.2)	11 (28.2)	0 (0.0)	0 (0.0)	6 (10.7)	
研修規程などの内部規定 Internal regulations including training codes	12 (36.4)	1 (33.3)	0 (0.0)	13 (35.1)	13 (33.3)	4 (44.4)	6 (60.0)	23 (41.1)	
その他 Other	11 (33.3)	2 (66.7)	1 (100.0)	14 (37.8)	13 (33.3)	4 (44.4)	4 (40.0)	22 (39.3)	
費用を徴収している団体 Organizations collecting costs	28 (84.8)	3 (100.0)	0 (0.0)	31 (83.8)	30 (76.9)	6 (66.7)	7 (70.0)	44 (78.6)	
費用の徴収方法 Methods of collecting costs									
受講実績にかかわらず市町村から一括徴収 Collect as a lump sum from municipalities regardless of attendance records	18 (64.3)	1 (33.3)	0 (0.0)	19 (61.3)	15 (50.0)	2 (33.3)	2 (28.6)	23 (52.3)	
受講実績に応じて市町村から徴収 Collect from municipalities in accordance with attendance records	9 (32.1)	0 (0.0)	0 (0.0)	9 (29.0)	13 (43.3)	2 (33.3)	3 (42.9)	14 (31.8)	
個々の受講生からその都度徴収 Collect each time from individual trainees	1 (3.6)	2 (66.7)	0 (0.0)	3 (9.7)	0 (0.0)	0 (0.0)	0 (0.0)	3 (6.8)	
その他 Other	0 (0.0)	0 (0.0)	0 (0.0)	0 (0.0)	2 (6.7)	2 (33.3)	2 (28.6)	4 (9.1)	

(注) 1 指定都市、中核市及び特例市については、他の市町村職員を対象とした研修の実施状況について整理している。(以下の表において同じ。)

2 「実施の形態」において、市長会、町村会等からの委託は、「市町村からの委託」に含めて整理した。

3 「費用の徴収方法」において、市長会、町村会等からの一括納付や市町村職員研修協議会等関連団体からの納付は、「市町村からの一括徴収」に含めて整理した。

Note1: The data for designated cities, core cities and special case cities indicate the implementation status in respect of training for officials from other municipalities. (The same applies to the following tables)

Note2: Under the heading "Form of implementation", "Implement as a project consigned by a municipality" includes projects consigned by associations of mayors, town and village associations, etc.

Note3: Under the heading "Methods of collecting costs", "Collect as a lump sum from municipalities" includes payments made as a lump sum by associations of mayors, town and village associations etc. and payments from affiliated organizations such as a consultative body for the training of municipal officials.

**表12 今後の市町村職員研修の実施方針**  
 Table 12 Policy for implementing the training of municipal officials in the future

(単位：団体数、%)  
 (Unit: Number of organizations, %)

内 容 Contents	団 体 Organizations	都道府県（ア） Prefectures (A)	指 定 都 市 （イ） Designated cities (B)	東 北 自 治 研 修 所 （ウ） Tohoku Local Autonomy Training Center (C)	小 計 （ア）～（ウ） Sub total (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 （エ） Core cities (D)	特 例 市 （オ） Special case cities (E)	合 计 （ア）～（オ） Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations	47 (100.0)	15 (100.0)	1 (100.0)	63 (100.0)	61 (100.0)	36 (100.0)	39 (100.0)	138 (100.0)	
今後の市町村職員研修の実施方針 Policy for implementing the training of municipal officials in the future									
従来の実施内容を継続 Continue to implement the existing content	18 (38.3)	3 (20.0)	1 (100.0)	22 (34.9)	24 (39.3)	8 (22.2)	7 (17.9)	37 (26.8)	
内容を拡充して実施 Implement after improving the existing content	4 (8.5)	0 (0.0)	0 (0.0)	4 (6.3)	5 (8.2)	1 (2.8)	2 (5.1)	7 (5.1)	
共同実施を検討中 Considering joint implementation	2 (4.3)	0 (0.0)	0 (0.0)	2 (3.2)	0 (0.0)	0 (0.0)	0 (0.0)	2 (1.4)	
その他 Other	8 (17.0)	1 (6.7)	0 (0.0)	9 (14.3)	10 (16.4)	1 (2.8)	1 (2.6)	11 (8.0)	
無回答又は実施を検討していない団体 Organizations which failed to respond or which are not considering implementation	14 (29.8)	11 (73.3)	1 (100.0)	26 (41.3)	22 (36.1)	24 (66.7)	29 (74.4)	79 (57.2)	

**表28 研修事業の外部委託の状況**  
Table 28 Outsourcing status of training projects

(単位:団体数)

(Unit: Number of organizations)

○ 全部委託している団体

○ Organizations consigning all training projects

内 容 Contents	団 体 Organizations	都道府県 (ア) Prefectures (A)	指 定 都 市 (イ) Designated cities (B)	東 北 自 治 研 修 所 (ウ) Tohoku Local Autonomy Training Center (C)	小 計 (ア) ~ (ウ) Sub total 1 (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 (エ) Core cities (D)	特 例 市 (オ) Special case cities (E)	合 计 (ア) ~ (オ) Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations		47	15	1	63	61	36	39	138
委託している団体数 Number of organizations engaged in consignment									
全部委託している団体 Organizations implementing consignment of all projects		10	0	0	10	3	0	0	10
今後の予定 Future plans	現状のまま (外部委託行う) Status quo (will continue to implement outsourcing)	9	0	0	9	3	0	0	9
	さらに推進する Will intensify promotion of outsourcing	0	0	0	0	0	0	0	0
	成果を見極め検討する Will consider outsourcing in view of outcomes to date	1	0	0	1	0	0	0	1
	新たに外部委託する Will start outsourcing	0	0	0	0	0	0	0	0
	外部委託は行わない Will not implement outsourcing	0	0	0	0	0	0	0	0

○ 一部委託している団体及び委託していない団体

○ Organizations engaged in partial consignment or not engaged in consignment

内 容 Contents	団 体 Organizations	都道府県 (ア) Prefectures (A)	指 定 都 市 (イ) Designated cities (B)	東 北 自 治 研 修 所 (ウ) Tohoku Local Autonomy Training Center (C)	小 計 (ア) ~ (ウ) Sub total 1 (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 (エ) Core cities (D)	特 例 市 (オ) Special case cities (E)	合 计 (ア) ~ (オ) Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations		47	15	1	63	61	36	39	138
一部委託している団体 Organizations engaged in partial consignment		12	5	0	17	17	5	5	27
委託していない団体数 Number of organizations not engaged in consignment		25	10	1	36	41	31	34	101
今後の予定 Future plans	現状のまま (外部委託行う) Status quo (will continue to implement outsourcing)	4	1	0	5	11	1	3	9
	さらに推進する Will intensify promotion of outsourcing	0	1	0	1	3	0	0	1
	成果を見極め検討する Will consider outsourcing in view of outcomes to date	18	5	0	23	16	9	9	41
	新たに外部委託する Will start outsourcing	2	1	0	3	3	0	1	4
	外部委託は行わない Will not implement outsourcing	13	7	1	21	25	26	26	73

**表29 研修事業に係る外部との連携の状況**  
 Table 29 Status of outside cooperation in respect of training projects

(単位：団体数、%)  
 (Unit: Number of organizations, %)

内 容 Contents	団 体 Organizations	都道府県（ア） Prefectures (A)	指 定 都 市 (イ) Designated cities (B)	東 北 自 治 研 修 所 (ウ) Tohoku Local Autonomy Training Center (C)	小 計 (ア) ~ (ウ) Sub total 1 (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 (エ) Core cities (D)	特 例 市 (オ) Special case cities (E)	合 计 (ア) ~ (オ) Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations		47	15	1	63	61	36	39	138
外部との連携を行っている団体数 Number of organizations implementing outside cooperation		13	3	0	16	15	5	8	29
今後の予定 Future plans	現状のまま (外部との連携を行う) Status quo (will continue outside cooperation)	8	1	0	9	10	3	4	16
	強化又は推進する Will enhance and promote	1	2	0	3	3	1	1	5
	成果を見極め検討する Will consider in view of outcomes to date	14	1	0	15	11	11	15	41
	連携の予定はない Do not plan to start outside cooperation	24	11	1	36	37	21	19	76

**表30 教材の作成状況**  
Table 30 Development status of teaching materials

(単位：団体数、%)  
(Unit: Number of organizations, %)

内 容 Contents	団 体 Organizations	都道府県（ア） Prefectures (A)	指 定 都 市 （イ） Designated cities (B)	東 北 自 治 研 修 所 （ウ） Tohoku Local Autonomy Training Center (C)	小 計 （ア）～（ウ） Sub total 1 (A) ~ (C)	1 5 年 度 調 査 FY 2003 Survey	中 核 市 （エ） Core cities (D)	特 例 市 （オ） Special case cities (E)	合 计 （ア）～（オ） Total (A) ~ (E)
調査対象団体数 Number of surveyed organizations		47	15	1	63	61	36	39	138
教材を作成している団体数 Number of organizations with developed teaching materials		17	8	0	25	22	11	7	43
財源 Fiscal resources	予算化している Budgeted	7	1	0	8	15	0	0	8
	予算化していない Non-budgeted	8	5	0	13	5	9	5	27
	その他 Others	2	2	0	4	2	2	2	8
体制 Structure	職員（内部）のみで作成 Developed solely by officials in-house	12	8	0	20	21	9	6	35
	外部委員の参画を得て職員が作成 Developed by officials with participation of outside members	2	0	0	2	3	0	0	2
	外部に作成を委託 Developed by outsourcing	0	0	0	0	1	1	0	1
	その他 Other	3	0	0	3	0	0	1	4

**表31 研修事業の見直し状況（複数回答あり）**  
 Table 31 Status of reform of training (Multiple answers allowed)

(単位：団体数、%)  
 (Unit: Number of organizations, %)

内容 Contents	団体 Organizations	都道府県（ア） Prefectures (A)	指定都市 (イ) Designated cities (B)	東北自治研修所 (ウ) Tohoku Local Autonomy Training Center (C)	小計 (ア)～(ウ) Sub total 1 (A)～(C)	15年度調査 FY 2003 Survey	中核市（エ） Core cities (D)	特例市（オ） Special case cities (E)	合計 (ア)～(オ) Total (A)～(E)
調査対象団体数 Number of surveyed organizations	47	15	1	63	61	36	39		138
平成18年度の研修事業の見直し Reform of training projects in FY 2006									
見直しを行った団体数 Number of organizations which carried out reform	41	12	1	54	52	17	20		91
今後見直しを行う予定 Number of organizations planning reform in the future	2	1	0	3	—	7	5		15
合計 Total	43	13	1	57	52	24	25		106
内容別内訳 Breakdown of contents	研修体系の見直し Reform of training system	23	7	1	31	20	9	16	56
	複数年度の研修計画の導入 Introduction of a training program covering several years	1	1	0	2	0	1	0	3
	新規研修課程の創設 Establishment of new training courses	35	8	0	43	37	13	17	73
	研修事業の全部を外部に委託 Outsourcing of all training projects	1	0	0	1	1	0	0	1
	研修事業の一部を外部に委託 Partial outsourcing of training projects	5	2	0	7	5	1	2	10
	階層別研修における選択制研修の導入 Introduction of optional training differentiated by rank	11	1	0	12	10	12	4	28
	民間企業との合同研修の導入 Introduction of training carried out in collaboration with private enterprises	0	1	0	1	0	0	0	1
	研修評価方法の見直し Reform of training evaluation methods	6	1	0	7	9	3	3	13
	その他 Other	4	2	0	6	14	2	3	11

(注) 前回調査は平成15年度秋に行ったため、15年度中の見直しを行う予定は選択肢として設定していない。

Note: The previous survey in Fall, 2003 did not include a choice of "Planning a reform in FY 2003".

## **自治関係の主要な統計資料の英訳**

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