5 Public Finance

This chapter covers national finance and local finance.

The section on national finance contains statistics on the revenue and expenditure of general accounts, special accounts and government-affiliated agencies, national taxes, government debt, fiscal investment and loans, treasury accounts, and national properties.

The section on local finance contains statistics on Comparison of national government and local government finances, local finance plans, revenue and expenditure of ordinary accounts, local allocation taxes, local taxes, and administrative investments.

Financial Statistics Financial Statistics are published by the Ministry of Finance for the purpose of contributing to budgeting and settlement operations for general accounts, special accounts, and government-affiliated agencies.

Japan's Fiscal Conditions The Japan's Fiscal Conditions is a document that presents the state of Japan's public finances through various fiscal indicators and is published annually by the Ministry of Finance alongside an outline of the government's budget proposal for each fiscal year.

Basic Data on Fiscal Conditions The Basic Data on Fiscal Conditions is published annually by the Ministry of Finance, covering a range of materials including various transition tables for the general account, trends in long-term debt balances, and both historical changes in and international comparisons of the national burden rate.

Information in the Budget Document and Settlement Document Information in the Budget Document and Settlement Document on the annual budget and accounts is compiled into a database, which is published by the Ministry of Finance. The government accounts mainly consist of general accounts, special accounts, and government-affiliated agencies. Budgets for the three of these are submitted to the Diet together. After implementation of the budgets is completed, the accounts are settled through certain procedures.

Ministry of Finance Statistics Monthly Ministry of Finance Statistics Monthly analyses important phenomena related to fiscal, monetary and economic affairs, based on major statistics data obtained through operation of the Ministry of Finance as well as other statistics data available to the public. It is published by the Ministry of Finance as a traditional statistical collection published since 1949. This chapter contains statistical tables using the Special Issue on Taxes, Special Issue on National Investments and Loans, Special Issue on National Treasury Balance, and Special Issue on National Properties.

National Tax Agency Annual Statistics Report The National Tax Agency Annual Statistics Report is published by the National Tax Agency for the purpose of providing basic statistics on national taxes, including tax returns, assessments, collection, and related figures, as well as basic data for estimating tax revenues, revising tax systems, and managing tax administration. This chapter covers self-assessed income tax, withholding income tax, corporation tax, inheritance tax, and gift tax.

Japanese Government Bond Annual Statistics Report The Japanese Government Bond Annual Statistics Report consists of statistics on government bonds, borrowings, short-term borrowings and short-term government bond obligations, government guarantee obligations, and the Government Debt Consolidation Fund. It is compiled and published by the Ministry of Finance as of the end of each fiscal year. This chapter contains statistical tables using the government guarantee obligation outstanding.

Explanations of the Budget and Fiscal Investment and Loan Plan Explanations of the Budget and Fiscal Investment and Loan Plan are quickly prepared by the Ministry of Finance to facilitate budget deliberations in the Diet. This chapter contains statistical tables using the fiscal investment and loan.

Receipts and Payments of Treasury Funds with the Private Sector Receipts and Payments of Treasury Funds with the Private Sector are disclosed by the Ministry of Finance to clarify the balance of cash receipts and payments between the national treasury and the private sector (balance of cash receipts and payments between the national treasury and the private sector) and to clarify the impact of the national treasury balance accompanying fiscal activities on financial markets.

White Paper on Local Public Finance (Status of Local Government Finances) The Status of Local Government Finances is reported to the National Diet by the Cabinet in accordance with Article 30-2, Paragraph 1 of the Local Finance Act, which requires the Cabinet to clarify and disclose the condition of local government finances. This report is published annually by the Ministry of Internal Affairs and Communications at the end of March as the White Paper on Local Public Finance. The White Paper is structured in three parts. Part 1 analyses settlement balances, revenues, expenditures, and other financial indicators based on surveys of local government financial conditions, while also disclosing conditions such as soundness assessment ratios derived from the settlements for the relevant fiscal year. Part 2 examines trends in local government finances, and Part 3 addresses responses to various challenges currently facing local public finance. This chapter presents a year-on-year comparison of local government finances and national government finances.

Local Finance Plan The Local Finance Plan is an estimate of the total revenue and expenditure of local organisations created based on the provisions of Article 7 of the Local Allocation Tax Act. It is submitted to the Diet and made public by the Ministry of Internal Affairs and Communications. The administration linked closely to citizens' lives, such as welfare, school education, fire defence, roads, rivers, and other social infrastructures, is conducted in most cases by local government. Local finance therefore plays an extremely important position, so to speak, as one of the two wheels of a vehicle together with national finance.

Annual Statistical Report on Local Government Finance The Annual Statistical Report on Local Government Finance consists of major statistical data on local public finance compiled and published by the Ministry of Internal Affairs and Communications, focusing on settlement amounts reported by local governments (general accounts and public business accounts). This chapter contains statistical tables using the revenue and expenditure and net balance of settled accounts by body, item, purpose and function, and prefecture, grants of local allocation tax and local tax revenue.

Administrative Investment Report (Investment by Prefecture) The Administrative Investment Report (Investment by Prefecture) compiles the results of a survey of investment projects undertaken by the national and local governments,

etc. in order to contribute to the consideration of future social infrastructure development, as well as national and regional policies, by project and prefecture and is published by the Ministry of Internal Affairs and Communications. This chapter contains statistical tables using the administrative investment by work purpose, burden share and prefecture.

List of Key Financial Indicators for Local Government Each fiscal year, the Ministry of Internal Affairs and Communications conducts a "Survey on the State of Local Finance" in order to grasp the state of local finance. A list of key financial indicators for local government is published and includes the fiscal strength index, current account balance ratio, real debt service ratio, future burden ratio, and Laspeyres index for each prefecture and municipality.

See the Glossary for Terms in this chapter.

5-1 一般会計、特別会計及び政府関係機関純計（平成27年度～令和8年度）

Net Total of General Accounts and Special Accounts Budget of National Government and Government-Affiliated Agencies Budget (F.Y. 2015 to 2026)

（単位 10億円） (In billions of *yen*)

年度 Fiscal year		一般会計予算総額 Budget of general accounts of the national government (A)	特別会計予算総額 Budget of special accounts of the national government (B)	計 Total (C=A+B)	重複額等 Duplications, etc. (D)	差引額 Quota (E=C-D)	政府関係機関予算総額 Budget of government-affiliated agency (F)	合計 Total (G=E+F)	重複額 Duplications (H)	再差引純計額 Net total (G-H)
		歳入 Revenue								
平成27年	2015	96,342	406,498	502,840	263,345	239,495	1,835	241,330	267	241,062
28	2016	96,722	407,322	504,044	257,644	246,401	1,702	248,103	238	247,865
29	2017	97,455	395,684	493,139	252,933	240,205	1,604	241,809	191	241,618
30	2018	97,713	391,079	488,792	249,043	239,749	1,652	241,401	171	241,230
令和元年	2019	101,457	392,594	494,051	249,540	244,511	1,757	246,267	161	246,106
2	2020	102,658	394,459	497,117	252,709	244,409	1,693	246,102	156	245,945
3	2021	106,610	495,725	602,335	306,085	296,250	2,678	298,928	589	298,339
4	2022	107,596	470,533	578,130	306,597	271,533	2,005	273,537	351	273,187
5	2023	114,381	444,598	558,979	305,484	253,495	2,234	255,729	198	255,531
6	2024	112,572	440,610	553,182	291,915	261,267	2,715	263,982	278	263,704
7	2025	115,198	434,374	549,572	292,958	256,614	2,871	259,485	312	259,173
8	2026	122,309	445,481	567,791	298,415	269,376	4,283	273,659	518	273,141
		歳出 Expenditure								
平成27年	2015	96,342	403,553	499,895	261,917	237,978	2,216	240,194	267	239,927
28	2016	96,722	403,852	500,574	255,974	244,599	2,077	246,676	238	246,438
29	2017	97,455	393,429	490,884	250,412	240,472	1,845	242,317	191	242,126
30	2018	97,713	388,496	486,209	247,288	238,920	1,727	240,648	171	240,476
令和元年	2019	101,457	389,457	490,914	247,748	243,166	1,817	244,983	161	244,822
2	2020	102,658	391,759	494,417	250,116	244,301	1,722	246,023	156	245,867
3	2021	106,610	493,699	600,309	304,162	296,147	3,234	299,381	589	298,792
4	2022	107,596	467,282	574,879	305,170	269,708	2,519	272,228	351	271,877
5	2023	114,381	441,909	556,290	302,647	253,643	2,646	256,289	198	256,091
6	2024	112,572	436,036	548,608	289,900	258,708	3,061	261,769	278	261,491
7	2025	115,198	429,481	544,679	289,755	254,924	3,336	258,260	312	257,948
8	2026	122,309	441,726	564,035	295,215	268,821	4,717	273,538	518	273,020

当初予算額
Original budget.

資料 財務省「財政統計（予算決算等データ）」
Source: Ministry of Finance.

5-2 一般会計歳出等（平成14年度～令和8年度）

General Disbursements and Bond Expenditure (F.Y. 2002 to 2026)

（単位 10億円） (In billions of *yen*)

年度 Fiscal year		一般会計歳出総額 Total general account expenditure (A)	国債費 Bond expenditure	基礎的財政収支対象経費 Expenditures to be included in the basic fiscal balance 1)	公債発行額 Public bond issues (B)	公債依存度 Bond dependency (%) (B/A)	公債残高 Balance of bonds outstanding	利払費 Interest paid (C)	利払費率 Ratio to general account expenditure (%) (C/A)
平成14年	2002	81,230	16,671	65,092	30,000	36.9	421,099	9,594	11.8
15	2003	81,789	16,798	65,469	36,445	44.6	456,974	9,060	11.1
16	2004	82,111	17,569	65,021	36,590	44.6	499,014	8,734	10.6
17	2005	82,183	18,442	64,351	34,390	41.8	526,928	8,864	10.8
18	2006	79,686	18,762	61,300	29,973	37.6	531,702	8,648	10.9
19	2007	82,909	20,999	62,246	25,432	30.7	541,458	9,514	11.5
20	2008	83,061	20,163	63,223	25,348	30.5	545,936	9,341	11.2
21	2009	88,548	20,244	68,668	33,294	37.6	593,972	9,420	10.6
22	2010	92,299	20,649	71,238	44,303	48.0	636,312	9,757	10.6
23	2011	92,412	21,549	71,245	44,298	47.9	669,867	9,924	10.7
24	2012	90,334	21,944	68,791	44,244	a)47.6	705,007	9,840	10.9
25	2013	92,612	22,242	70,702	42,851	46.3	743,868	9,870	10.7
26	2014	95,882	23,270	72,971	41,250	43.0	774,083	10,098	10.5
27	2015	96,342	23,451	73,177	36,863	38.3	805,418	10,115	10.5
28	2016	96,722	23,612	73,381	34,432	35.6	830,573	9,869	10.2
29	2017	97,455	23,529	74,288	34,370	35.3	853,179	9,133	9.4
30	2018	97,713	23,302	74,706	33,692	34.5	874,043	8,998	9.2
令和元年	2019	101,457	23,508	78,261	32,661	32.2	886,695	8,815	8.7
2	2020	102,658	23,352	79,728	32,556	31.7	946,647	8,390	8.2
3	2021	106,610	23,759	83,374	43,597	40.9	991,411	8,504	8.0
4	2022	107,596	24,339	83,717	36,926	34.3	1,027,097	8,247	7.7
5	2023	114,381	25,250	89,520	35,623	31.1	1,053,653	8,472	7.4
6	2024	112,572	27,009	85,939	35,449	31.5	1,079,734	9,691	8.6
7	2025	115,198	28,218	87,332	28,647	24.9	1,135,650	10,523	9.1
8	2026	122,309	31,276	91,382	29,584	24.2	1,145,398	13,037	10.7

当初予算額。令和元年度及び2年度は臨時・特別の措置を含む計数。「公債発行額」は平成24年度及び25年度は年金特例公債を除く。「公債残高」は普通国債の各年度の年度末現在額であり、令和7年度は補正後予算、8年度は当初予算に基づく見込み。令和6年度以前は前倒債発行額、7、8年度は前倒債の限度額を含む。 1) 基礎的財政収支対象経費＝一般会計歳出総額－（利払費＋債務償還費（交付国債分除く）） a) 基礎年金国庫負担2分の1ベースの一般会計歳出総額で算出

Original budget. For fiscal 2019 and 2020, including temporal and special measures. "Public bond issues" exclude special bonds for special pension bonds for fiscal 2012 and 2013. "Balance of bonds outstanding" refers to that of the ordinary government bonds as of the end of each fiscal year. For fiscal 2025, supplementary budget. For fiscal 2026, provisional based on the original budget. Up to fiscal 2024, the figures include the actual issuance amount of front-loaded bonds; for fiscal 2025 and 2026, the figures include the ceiling amount of front-loaded bonds. 1) Expenditures to be included in the basic fiscal balance = total general account expenditure - (interest paid+ debt redemption (excluding delivered government bonds)) a) For calculating the bond dependency, the ratio of total general account expenditure to basic pension is assumed as one half.

資料 財務省「我が国の財政事情」「財政関係基礎データ」

Source: Ministry of Finance.

5-3 一般会計
General Accounts

A 主要科目別歳入額（令和5～8年度）
Revenue by Principal Item (F.Y. 2023 to 2026)

（単位 10億円） (In billions of *yen*)

年度 Fiscal year		総額 Total	租税及び印紙収入 Taxes and stamp revenue			官業益金及び官業収入 Government enterprise profits and receipts			政府資産整理収入 Receipts from liquidation of government properties		
				租税 Taxes	印紙収入 Stamp revenue		病院収入 Receipts from hospitals	国有林野事業収入 Receipts from national forest service		国有財産処分収入 Receipts from disposition of national properties	回収金等収入 Receipts of money collected
令和5年	2023	140,202	72,076	71,064	1,012	58	17	41	764	493	271
6	2024	135,981	75,232	74,188	1,044	54	16	39	310	80	229
7	2025	133,501	80,698	79,668	1,030	52	16	36	294	34	260
8	2026	122,309	83,735	82,655	1,080	54	16	38	181	32	149

年度 Fiscal year		雑収入 Miscellaneous				公債金 Bond issues			前年度剰余金受入 Surplus from previous fiscal year
			国有財産利用収入 Utilisation of national properties	納付金 Receipts from special bodies	諸収入 Miscel-laneous		公債金 Public debt	特例公債金 Special bond issues	
令和5年	2023	10,962	150	2,853	7,960	34,998	9,068	25,930	21,344
6	2024	10,623	120	3,038	7,465	37,139	9,659	27,480	12,623
7	2025	9,402	125	1,445	7,832	40,343	10,330	30,013	2,713
8	2026	8,754	112	1,921	6,721	29,584	6,716	22,868	1

令和6年度以前は決算額（収納済歳入額）、7年度は補正予算額、8年度は当初予算額
Up to fiscal 2024, settlement (the revenue after receipt). For fiscal 2025, supplementary budget. For fiscal 2026, original budget.

資料 財務省「決算書の情報」「予算書の情報」
Source: Ministry of Finance.

5-3 一般会計（続き）
General Accounts (*Cont'd*)

B 主要経費別歳出額（令和5～8年度）
Expenditure by Principal Item (F.Y. 2023 to 2026)

（単位 10億円） (In billions of *yen*)

年度 Fiscal year	総額 Total	社会保障関係費 Social security, etc.								文教及び科学振興費 Culture, education and science promotion
			年金給付費 Pension	医療給付費 Medical insurance	介護給付費 Nursing insurance	少子化対策費 Low birthrate expenditure	生活扶助等社会福祉費 Social welfare such as livelihood assistance	保健衛生対策費 Health and sanitation measures	雇用労災対策費 Measures for employment and work-related accidents	
令和5年 2023	127,579	36,222	11,492	12,151	3,259	2,858	4,560	1,851	51	8,160
6 2024	123,024	35,779	11,541	12,282	3,293	3,159	4,724	703	76	6,868
7 2025	133,501	40,961	13,692	12,377	3,726	3,539	5,847	1,733	46	7,822
8 2026	122,309	39,056	13,901	12,690	3,781	3,534	4,728	378	46	6,041

年度 Fiscal year	文教及び科学振興費 Culture, education and science promotion					国債費 Bond expenditure	恩給関係費 Pensions, etc.	地方交付税交付金 Grants to local government entities	地方特例交付金 Special grants to local governments	防衛関係費 National defence
	義務教育費国庫負担金 Treasury's share in expenditure for compulsory education	科学技術振興費 Science and technology	文教施設費 Educational facilities	教育振興助成費 Subsidies to promotion of education	育英事業費 Scholarship fund					
令和5年 2023	1,560	3,882	187	2,403	128	25,501	89	16,964	217	11,547
6 2024	1,617	2,511	214	2,402	124	25,689	71	18,487	1,133	8,640
7 2025	1,693	2,700	345	2,965	121	28,190	63	19,983	194	10,142
8 2026	1,712	1,438	71	2,698	122	31,276	49	20,062	816	8,984

年度 Fiscal year	公共事業関係費 Public works									災害復旧等事業費 Natural disaster restoration
	治山治水対策事業費 Conservation of forest and river	道路整備事業費 Road improvement works	港湾空港鉄道等整備事業費 Improvements of harbours, airports and railway	住宅都市環境整備事業費 Improvements of housing and urban area environment	公園水道廃棄物処理等施設整備費 Improvement of facilities for parks, waterworks, waste disposal, etc.	農林水産基盤整備事業費 Improvement of agricultural and fishery bases	社会資本総合整備事業費 Comprehensive improvement of social infrastructure	推進費等 Promotion of public works, etc.		
令和5年 2023	8,204	1,320	1,988	500	1,003	264	865	1,759	65	440
6 2024	8,387	1,308	2,099	496	959	274	862	1,737	65	587
7 2025	8,626	1,362	2,080	509	917	335	911	1,770	95	645
8 2026	6,108	968	1,678	418	732	244	614	1,313	79	62

年度 Fiscal year	経済協力費 Economic cooperation	中小企業対策費 Small enterprises assistance	エネルギー対策費 Energy counter measures	食料安定供給関係費 Measures to secure stable food supply	その他の事項経費 Sundry expenses and others	原油価格・物価高騰対策及び賃上げ促進環境整備対応予備費 Contingency fund for the measures to address soaring crude oil and commodity prices and to set up the environment for promoting wage	予備費 Reserves
令和5年 2023	768	471	1,190	1,726	16,520	-	-
6 2024	765	787	2,403	1,627	12,387	-	-
7 2025	683	1,054	1,091	1,771	11,474	-	1,449
8 2026	511	170	800	1,273	6,164	-	1,000

令和6年度以前は決算額（支出済歳出額）、7年度は補正予算額、8年度は当初予算額
Up to fiscal 2024, settlement (the expenditure after disbursement). For fiscal 2025, supplementary budget. For fiscal 2026, original budget.

資料 財務省「決算書の情報」「予算書の情報」
Source: Ministry of Finance.

5-3 一般会計（続き）
General Accounts (*Cont'd*)

C 目的別歳出額（令和4～7年度）
Expenditure by Purpose (F.Y. 2022 to 2025)

（単位 10億円） (In billions of *yen*)

年度 Fiscal year		総額 Total 1)	国家機関費 National agencies 2)	皇室費 Imperial Household	国会費 National Diet	選挙費 Elections	司法、警察及び消防費 Justice, police and fire defence	外交費 Diplomatic service	一般行政費 General administration	徴税費 Tax collection	貨幣製造費 Coin production
令和4年	2022	132,386	6,777	14	127	63	1,629	1,127	3,091	709	17
5	2023	127,579	6,538	6	128	2	1,639	1,090	2,930	726	17
6	2024	123,024	6,149	9	131	74	1,732	1,010	2,453	722	18
7	2025	115,198	5,162	…	130	…	1,599	780	1,824	732	…

年度 Fiscal year		地方財政費 Local finance	防衛関係費 National defence	国土保全及び開発費 3)	産業経済費 Industrial development	教育文化費 Education and culture	社会保障関係費 Social security, etc.	恩給費 Pensions	国債費 Bond expenditure	原油価格・物価高騰対策及び賃上げ促進環境整備対応予備費 4)	その他 Other
令和4年	2022	17,583	5,545	8,174	13,857	7,295	44,585	112	23,870	-	4,588
5	2023	17,246	7,145	8,076	11,804	6,325	37,150	88	25,501	-	7,706
6	2024	19,683	8,545	8,322	8,788	6,162	36,833	70	25,689	-	2,783
7	2025	18,945	8,677	6,142	2,610	5,348	38,900	61	28,218	-	397

令和6年度以前は決算額（支出済歳出額）、7年度は当初予算額 1) 令和7年度は予備費を含む。 2) 令和7年度は皇室費、選挙費、及び貨幣製造費も含む。

Up to fiscal 2024, settlement (the expenditure after disbursement). For fiscal 2025, original budget. 1) For fiscal 2025, including reserves fund. 2) For fiscal 2025, including expenses of Imperial Household, Elections and Coin production. 3) National land conservation and developmentx 4) Contingency fund for the measures to address soaring crude oil and commodity prices and to set up the environment for promoting wage.

資料 財務省「決算書の情報」「財政統計（予算決算等データ）」
Source: Ministry of Finance.

5-3 一般会計（続き）
General Accounts (*Cont'd*)

D 使途、所管別歳出予算額（令和7、8年度）
Expenditure Budget by Purpose and Agency (F.Y. 2025 and 2026)

（単位 10億円） (In billions of *yen*)

所管 Agency	令和7年度 F.Y. 2025	8年度 F.Y. 2026	人件費 Personnel expenses		旅費 Travelling expenses	物件費 Non-personnel expenses	施設費 Facilities expenses	補助費・委託費 Grants and commissions	他会計へ繰入 Transfers to other accounts	その他 Other
			職員給与 Salaries of officials	その他の給与 Other wages						
総額 Total	133,501	122,309	4,131	753	103	6,660	4,003	34,714	69,657	2,289
皇室費 Imperial Household	11	13	-	-	-	4	7	-	-	1
国会 National Diet	142	136	36	43	9	36	4	8	-	0
裁判所 Courts	361	349	212	28	4	47	12	41	-	7
会計検査院 Board of Audit	17	17	11	1	0	2	-	2	-	0
内閣 Cabinet	205	124	21	3	1	47	4	45	-	3
内閣府 Cabinet Office	8,180	5,289	145	24	14	112	86	2,176	2,663	70
デジタル庁 Digital Agency	744	520	6	8	0	477	-	29	-	0
防災庁 National Disaster Management Agency	-	2	2	0	0	0	-	0	-	0
総務省 Ministry of Internal Affairs and Communications	21,217	21,270	41	8	1	60	6	232	20,878	43
法務省 Ministry of Justice	812	788	429	48	6	127	20	141	-	17
外務省 Ministry of Foreign Affairs	927	776	102	53	14	81	4	486	-	36
財務省 Ministry of Finance	31,935	33,612	558	58	9	135	17	261	31,344	1,230
文部科学省 Ministry of Education, Culture, Sports, Science and Technology	7,115	5,881	22	5	4	65	3	5,554	108	120
厚生労働省 Ministry of Health, Labour and Welfare	36,584	35,043	177	25	3	101	3	20,443	13,637	654
農林水産省 Ministry of Agriculture, Forestry and Fisheries	2,967	2,120	143	33	5	52	205	1,325	348	9
経済産業省 Ministry of Economy, Trade and Industry	3,057	869	46	11	3	14	2	298	494	2
国土交通省 Ministry of Land, Infrastructure, Transport and Tourism	9,131	6,199	407	47	9	240	2,638	2,799	39	22
環境省 Ministry of the Environment	581	315	19	3	1	26	10	111	146	0
防衛省 Ministry of Defense	9,514	8,984	1,753	356	18	5,035	984	764	-	74

令和7年度は補正予算額、8年度は当初予算額
For fiscal 2025, supplementary budget. For fiscal 2026, original budget.

資料 財務省「財政統計」「予算書の情報」
Source: Ministry of Finance.

5-4 特別会計歳入歳出予算額（令和7、8年度）

Revenue and Expenditure Budget of Special Accounts (F.Y. 2025 and 2026)

（単位 10億円） (In billions of *yen*)

会計	Account	令和7年度 F.Y. 2025		8年度 F.Y. 2026	
		歳入 Revenue	歳出 Expenditure	歳入 Revenue	歳出 Expenditure
交付税及び譲与税配付金	Grants of allocation tax and transferred tax	53,113	52,206	51,307	51,065
地震再保険	Earthquake damages reinsurance	117	117	126	126
国債整理基金	National debt consolidation fund	220,716	220,716	224,829	224,829
外国為替資金	Foreign exchange equalization fund	4,943	1,546	4,825	1,973
財政投融資	Fiscal investment and loan				
財政融資資金勘定	Fiscal loan fund account	23,436	23,436	26,676	26,676
投資勘定	Investment account	982	982	759	759
特定国有財産整備勘定	Consolidation of specified national properties	40	4	31	4
エネルギー対策	Energy policy				
エネルギー需給勘定	Accounts for supply and demand of energy	3,802	3,802	3,241	3,241
電源開発促進勘定	Accounts for promotion of power development	508	508	473	473
原子力損害賠償支援勘定	Account for support of the compensation for nuclear damages	12,169	12,169	11,967	11,967
先端半導体・人工知能関連技術勘定	Account for advanced semiconductor- and artificial-intelligence-related technology	585	585	1,239	1,239
労働保険	Employment insurance				
労災勘定	Workmen's accident account	1,260	1,107	1,332	1,122
雇用勘定	Employment account	2,395	2,192	2,495	2,288
徴収勘定	Collected account	4,258	4,258	4,224	4,224
年金	Pension				
基礎年金勘定	Basic pension account	28,557	28,557	28,980	28,980
国民年金勘定	National pension account	4,312	4,312	4,239	4,239
厚生年金勘定	Employees' pension account	52,433	52,433	53,782	53,782
健康勘定	Health account	13,769	13,769	14,640	14,640
業務勘定	Business account	1,247	1,247	1,286	1,286
子ども・子育て支援	Children and childcare supports				
子ども・子育て支援勘定	Accounts for children and childcare supports	4,818	4,818	4,797	4,797
育児休業等給付勘定	Childcare leave benefit account	1,069	1,069	1,104	1,104
食料安定供給	Stable supply of food				
農業経営安定勘定	Accounts for stabilising agricultural management	247	247	239	239
食糧管理勘定	Food control account	922	922	905	905
農業再保険勘定	Agricultural mutual reinsurance account	101	97	98	93
漁船再保険勘定	Fishing craft reinsurance account	8	7	8	7
漁業共済保険勘定	Fishery mutual relief account	27	12	23	12
業務勘定	Business account	24	24	31	31
国営土地改良事業勘定	National land improvement works account	8	8	6	6
国有林野事業債務管理	Debt management fornational forest and field service	334	334	331	331
特許	Patents	263	154	291	161
自動車安全	Motor vehicles safety				
自動車事故対策勘定	Automobile accident countermeasure account	656	32	86	24
自動車検査登録勘定	Motor vehicles inspection and registration account	45	44	53	45
空港整備勘定	Airport improvement account	395	395	424	424
東日本大震災復興	Recovery from the Great East Japan Earthquake	768	768	633	633

令和8年度は当初予算額
For fiscal 2026, original budget.

資料 財務省「予算書の情報」
Source: Ministry of Finance.

5-5 租税
Taxes

A 国民所得に対する租税負担率及び1人当たり租税負担額（平成23年度～令和7年度）
Ratio of Tax Burden to National Income and Amount of Tax Burden per Capita (F.Y. 2011 to 2025)

年度 Fiscal year		国民所得（億円） National income (100 million *yen*)	租税負担額（億円） Total amount of tax burden (100 million *yen*)			租税負担率 Tax burden ratio (%)		1人当たり租税負担額（円） Amount of tax burden per capita (*yen*)	
			計 Total	国税 National tax	地方税 Local tax	計 Total	国税 National tax	計 Total	国税 National tax
		(A)	(B)	(C)		(B/A)	(C/A)		
平成23年	2011	3,574,735	793,468	451,754	341,714	22.2	12.6	621,008	353,565
24	2012	3,581,562	815,100	470,492	344,608	22.8	13.1	638,938	368,808
25	2013	3,725,700	866,017	512,274	353,743	23.2	13.7	679,800	402,121
26	2014	3,766,776	946,346	578,492	367,855	25.1	15.4	743,883	454,729
27	2015	3,926,293	990,679	599,694	390,986	25.2	15.3	779,534	471,880
28	2016	3,922,939	983,486	589,563	393,924	25.1	15.0	774,325	464,179
29	2017	4,006,215	1,022,847	623,803	399,044	25.5	15.6	806,051	491,586
30	2018	4,030,991	1,049,756	642,241	407,514	26.0	15.9	828,360	506,791
令和元年	2019	4,024,378	1,033,866	621,751	412,115	25.7	15.4	817,124	491,406
2	2020	3,759,929	1,057,586	649,330	408,256	28.1	17.3	838,283	514,684
3	2021	3,953,163	1,142,900	718,811	424,089	28.9	18.2	910,583	572,699
4	2022	4,095,504	1,203,899	763,377	440,522	29.4	18.6	963,697	611,068
5	2023	4,377,775	1,220,081	773,872	446,209	27.9	17.7	981,238	622,379
6	2024	4,528,000	1,247,216	791,899	455,317	27.5	17.5	…	…
7	2025	4,626,000	1,302,686	835,500	467,186	28.2	18.1	…	…

「国民所得」は、「国民経済計算（2008SNA）」（内閣府経済社会総合研究所）による実績額。ただし、令和6年度及び7年度は「令和7年度の経済見通しと経済財政運営の基本的態度」による実績見込額及び見通し額。「国税」は特別会計分を含む。令和5年度以前は決算額、6年度は補正後予算額、7年度は予算額。「地方税」は地方交付税及び譲与税を除く。令和5年度以前は決算額、6年度は実績見込額、7年度は見込額

National income is based on the actual results of the System of National Accounts (2008SNA) (prepared by the Economic and Social Research Institute, Cabinet Office). However, data for fiscal 2024 and 2025 are estimates and forecasts in the "Fiscal 2025 Economic Outlook and Basic Stance for Economic and Fiscal Management" released by the government. National tax includes miscellaneous tax under special accounts. Up to fiscal 2023, settlement, for fiscal 2024, supplementary budget, for fiscal 2025 budget. For local tax, excluding allocation tax and transferred tax. Up to fiscal 2023, settlement, for fiscal 2024, estimates, for fiscal 2025, provisional.

資料 財務省財務総合政策研究所「財政金融統計月報（租税特集）」
Source: Policy Research Institute, Ministry of Finance.

5-5 租税(続き)
Taxes (*Cont'd*)

B 税目別国税額(令和3～7年度)
National Taxes by Item (F.Y. 2021 to 2025)

(単位 億円) (In one hundred millions of *yen*)

区分	Item		令和3年度 F.Y. 2021	4年度 F.Y. 2022	5年度 F.Y. 2023	6年度 F.Y. 2024	7年度 F.Y. 2025
総額	Total		718,811	763,377	773,872	791,899	835,500
直接税	Direct taxes		a)419,902	a)449,656	a)461,317	466,407	504,386
所得税	Income tax		213,822	225,217	220,530	201,090	226,660
源泉分	Withheld		175,332	187,365	180,015	157,920	182,290
申告分	Not-withheld		38,490	37,852	40,514	43,170	44,370
法人税	Corporation tax		136,428	149,398	158,606	180,540	192,450
相続税	Inhritance tax		27,702	29,694	35,663	33,870	34,610
地方法人税	Local corporatin tax	1)	18,814	18,875	20,135	21,059	21,773
森林環境税	Forest environmental tax	1)	-	-	-	434	679
地方法人特別税	Special tax on local corporations	1)	352	76	54	-	-
特別法人事業税	Special corporate enterprise tax	1)	18,316	21,691	21,714	25,191	23,454
復興特別所得税	Special income tax for recovery	1)	4,467	4,705	4,615	4,223	4,760
復興特別法人税	Special corporation tax for recovery	1)	0	0	0	-	-
間接税等	Indirect taxes, etc.		298,909	313,721	312,555	325,492	331,114
消費税	Consumption tax		218,886	230,793	230,923	243,430	249,080
酒税	Liquor tax		11,321	11,876	11,814	12,090	11,740
たばこ税	Tobacco tax		9,057	9,567	9,591	9,480	9,530
揮発油税	Gasoline tax		20,762	20,653	20,656	20,180	19,760
石油ガス税	Petroleum gas tax		48	47	45	40	40
航空機燃料税	Aircraft fuel tax		303	315	323	320	400
石油石炭税	Petroleum and coal tax		6,355	6,630	5,966	6,060	6,010
電源開発促進税	Electric power source development tax		3,162	3,122	3,075	3,110	3,070
自動車重量税	Motor vehicle weight tax		3,876	3,935	3,853	4,020	4,070
国際観光旅客税	International tourist tax		19	126	399	440	490
関税	Customs duties		8,934	10,084	9,103	9,170	9,890
とん税	Tonnage tax		94	96	92	90	90
印紙収入	Stamp revenue		9,608	9,821	10,124	10,420	10,300
地方揮発油税	Local gasoline tax	1)	2,221	2,210	2,210	2,159	2,114
石油ガス税(譲与分)	Petroleum gas tax (for transfer)	1)	48	47	45	40	40
航空機燃料税(譲与分)	Aircraft fuel tax (for transfer)	1)	147	140	143	142	145
自動車重量税(譲与分)	Motor vehicles weight tax (for transfer)	1)	2,830	2,981	2,918	3,045	3,083
特別とん税	Special tonnage tax	1)	117	120	115	113	113
たばこ特別税	Special Tobacco tax	1)	1,120	1,158	1,161	1,143	1,149

令和5年度以前は決算額、6年度は補正後予算額、7年度は予算額 1) 特別会計 a) 旧税及び地価税を含む。令和5年度は地価税を含む。

Up to fiscal 2023, settlement, for fiscal 2024, supplementary budget, fiscal 2025, budget. 1) Special accounts. a) Including taxes under old laws and tax on residential land prices. For fiscal 2023, including tax on residential land prices.

資料 財務省財務総合政策研究所「財政金融統計月報(租税特集)」
Source: Policy Research Institute, Ministry of Finance.

5-5 租税（続き）
Taxes (*Cont'd*)

C 申告所得税（平成27年～令和6年）
Self-Assessment Income Tax (2015 to 2024)

（単位 金額 100万円） (Value in millions of *yen*)

年次 Year	人員 Persons	総所得金額等 Amount of total net income, etc.			申告納税額 Amount of self-assessment income tax 1)	還付税額 Amount of refund
		申告納税額のある者 Taxpayers who have income tax self-assessment	還付申告をした者 Filing returns for refund			
			申告納税額のある者 Taxpayers who have income tax self-assessment	還付申告をした者 Filing returns for refund		
平成27年 2015	21,489,213	6,329,141	12,454,750	76,584,875	39,446,020	35,039,732	2,975,821	1,076,075
28 2016	21,664,130	6,375,832	12,568,527	78,709,909	40,129,794	36,391,241	3,066,922	1,087,762
29 2017	21,946,363	6,412,916	12,814,682	82,024,055	41,513,502	38,292,991	3,209,579	1,156,283
30 2018	22,188,704	6,390,044	13,041,356	84,043,502	42,199,810	39,539,048	3,286,920	1,163,371
令和元年 2019	22,032,084	6,305,589	13,020,451	83,920,662	41,636,810	40,034,795	3,218,082	1,187,279
2 2020	22,478,554	6,574,695	13,006,422	86,854,294	42,579,646	41,738,392	3,166,363	1,167,995
3 2021	22,842,918	6,568,770	13,296,059	92,848,968	46,284,210	44,003,965	3,793,662	1,234,214
4 2022	22,924,173	6,532,556	13,315,935	94,247,360	46,351,939	45,287,738	3,683,928	1,250,061
5 2023	23,213,528	6,684,872	13,493,335	99,551,201	49,840,721	47,182,425	4,055,951	1,309,929
6 2024	23,362,184	5,158,260	13,527,496	106,323,742	51,228,430	49,381,304	4,406,942	1,405,082

当該年分の申告所得税について、翌年3月31日（令和元～3年は翌年4月30日）までに申告又は処理（更正、決定等）した者の6月30日現在の課税事績 1) 復興特別所得税を含む。

Figures show taxation as of 30 June, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by 31 March of the next year (30 April of the next year for 2019 to 2021). 1) Including special income tax for reconstruction.

資料 国税庁「国税庁統計年報」
Source: National Tax Agency.

5-5 租税（続き）
Taxes (*Cont'd*)

D 源泉所得税（平成27年～令和6年）
Withholding Income Tax (2015 to 2024)

（単位 金額 100万円） (Value in millions of *yen*)

年次 Year	源泉徴収税額 Withholding income tax							
	総数 Total	利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管上場株式等の譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 Remuneration, fee, etc.	非居住者等所得 Income of non-residents, etc.
平成27年 2015	17,824,258	430,169	4,591,692	577,913	10,173,573	225,429	1,186,446	639,035
28 2016	16,721,776	347,941	3,738,116	233,936	10,392,060	230,008	1,200,233	579,480
29 2017	18,054,126	357,624	4,292,488	557,872	10,705,441	236,491	1,220,685	683,526
30 2018	18,624,979	367,314	4,568,613	373,698	11,179,999	230,207	1,211,502	693,646
令和元年 2019	19,415,179	306,535	5,246,734	300,870	11,376,389	249,117	1,210,615	724,921
2 2020	18,865,485	297,348	4,800,715	511,351	11,211,694	259,038	1,121,308	664,031
3 2021	20,429,744	273,656	5,393,381	845,002	11,721,650	274,146	1,162,223	759,688
4 2022	21,416,169	299,358	5,943,998	484,088	12,356,336	272,547	1,203,168	856,674
5 2023	22,291,321	415,537	5,622,514	819,721	12,915,974	298,951	1,246,490	972,135
6 2024	19,629,408	449,355	3,234,929	1,352,132	11,959,680	328,613	1,185,055	1,119,645

年次 Year	源泉徴収義務者数（件） Withholding agents (cases)					
	利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管上場株式等の譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	報酬・料金等 Remuneration, fee, etc.	非居住者等所得 Income of non-residents, etc.
平成27年 2015	39,862	138,064	10,904	3,540,122	2,837,798	32,684
28 2016	37,419	141,883	12,203	3,542,840	2,846,978	34,262
29 2017	35,595	144,898	12,039	3,536,049	2,848,950	35,125
30 2018	35,152	147,036	11,671	3,531,813	2,846,904	35,778
令和元年 2019	34,415	148,034	11,508	3,542,897	2,841,746	35,269
2 2020	33,792	147,745	11,404	3,544,263	2,837,511	33,231
3 2021	33,122	147,779	11,198	3,559,981	2,860,605	32,700
4 2022	32,570	149,473	10,775	3,569,139	2,874,500	35,261
5 2023	31,836	149,103	10,695	3,568,039	2,870,542	37,843
6 2024	31,257	146,923	10,302	3,551,907	2,863,441	40,094

「源泉徴収税額」は、その年の2月から翌年1月までに提出のあった当該年分の徴収高計算書の税額及び税務署長が行った納税告知に係る税額。加算税を除く。復興特別所得税を含む。「源泉徴収義務者数」は翌年6月30日現在

"Withholding income tax" refers to the amount of tax as stated in the tax collection statement for the reference year submitted during the period from February of the year to January of the following year, and the amount of tax notified by the director of tax office. Excluding additional tax. Including special income tax for reconstruction. "Withholding agents" refers to the number of agents as of 30 June of the following year.

資料 国税庁「国税庁統計年報」
Source: National Tax Agency.

5-5 租税（続き）
Taxes (*Cont'd*)

E 法人税（令和4～6年度）
Corporation Tax (F.Y. 2022 to 2024)

（単位 金額 100万円） (Value in millions of *yen*)

年度、法人の種類 Fiscal year and kind of corporation			申告法人数 Number of corporations that filed returns 1)	所得金額 Amount of income		税額 Amount of tax
				利益 Profit	欠損 Loss	
令和4年	2022		3,068,591	84,430,809	17,430,984	14,778,755
内国法人	Domestic corporation					
普通法人	Ordinary corporation		2,922,972	60,842,919	13,628,789	11,703,605
人格のない社団等	Association without judicial personality, etc.		26,240	24,581	16,151	3,991
協同組合等	Cooperative association, etc.		41,802	1,240,119	170,040	138,546
公益法人等	Corporation in public interest, etc.		58,730	304,642	216,879	60,576
外国法人	Foreign corporation		5,407	410,110	110,049	79,896
通算法人	Totalized corporation	2)	12,364	18,382,735	2,843,297	2,367,245
連結法人	Consolidated corporation	3)	1,076	3,225,704	445,778	424,897
5年	2023		3,114,541	97,511,775	15,545,651	17,211,936
内国法人	Domestic corporation					
普通法人	Ordinary corporation		2,963,644	65,599,722	12,751,862	12,586,856
人格のない社団等	Association without judicial personality, etc.		26,229	25,877	12,824	4,239
協同組合等	Cooperative association, etc.		41,289	1,426,226	100,717	122,217
公益法人等	Corporation in public interest, etc.		59,449	295,058	217,084	57,927
外国法人	Foreign corporation		5,383	483,885	53,473	92,574
通算法人	Totalized corporation	2)	18,547	29,681,007	2,409,691	4,348,123
6年	2024		3,158,169	101,522,791	17,427,032	18,550,370
内国法人	Domestic corporation					
普通法人	Ordinary corporation		3,006,528	66,986,621	13,729,083	13,315,436
人格のない社団等	Association without judicial personality, etc.		26,111	25,462	13,546	4,114
協同組合等	Cooperative association, etc.		40,660	1,089,160	1,859,717	126,023
公益法人等	Corporation in public interest, etc.		60,304	298,651	229,473	57,726
外国法人	Foreign corporation		5,495	616,333	53,090	113,245
通算法人	Totalized corporation	2)	19,071	32,506,564	1,542,123	4,933,827

各年4月1日から翌年3月31日までの間に終了した事業年度分について、翌年7月31日までに申告のあった事績及び各年7月1日から翌年6月30日までの間に処理した事績。取りまとめは8月末現在。各年3月31日までに終了した事業年度に係る申告のうち、災害等による申告の期限延長により、各年度の集計対象期間中（8月1日から翌年7月31日まで）に申告があったものも含む。税額とは、所得、留保及び土地譲渡利益に対する税額から、所得税額、外国税額などの控除額を差し引いた税額 1) 確定申告のあった事業年度数を法人単位に集約した件数。令和4年度は、連結申告を行った法人を1グループ、1社として集計 2) グループ通算制度適用法人に係る事績については通算法人として分類 3) 連結納税制度適用法人に係る事績については連結法人として分類

Data refer to the taxation of corporations for the business year ending in the period from 1 April of the reference year to 31 March of the following year, based on the returns submitted not later than 31 July of the following year and on the dispositions made in the period from 1 July of the reference year to 30 June of the following year. This table is made based on the data as of 31 August. The numbers in the table also include the actual status of taxation for the accounting period that ended before 31 March of the reference year according to returns with due dates extended because of disasters and filed by the period from 1 August of the reference year to 31 July of the following year. "Amount of tax" means amount of tax on income, retained earnings and capital gains from land transfer minus deductions such as amounts of income tax, foreign tax, etc. 1) "Number of corporations that filed returns" includes the following case. Even if the corporation filed its returns for each accounting period (in the case where it has multiple accounting periods per year), they are counted as one corporation. For fiscal 2022, one consolidated corporation group is totalised as one corporation. 2) The results for corporations that adopted the group totalization system are listed under "Totalized corporations". 3) The results for corporations that adopted the consolidated tax system are listed under "Consolidated corporations".

資料 国税庁「国税庁統計年報」
Source: National Tax Agency.

5-5 租税（続き）
Taxes (*Cont'd*)

F 相続税及び贈与税（平成27年～令和6年）
Inheritance Tax and Gift Tax (2015 to 2024)

（単位 金額 10億円）　(Value in billions of *yen*)

年次 Year	相続税 Inheritance tax							贈与税 Gift tax		
	課税価格 Taxable amount		相続税額 Aomount of inheritance tax	税額控除 Amount of tax credit	納付税額 Amount of tax payment		被相続人の数 Number of ancestors	取得財産価額 Value of properties acquired		納付税額 Amount of tax payment
	相続人の数 Number of heirs	金額 Amount			相続人の数 Number of heirs	金額 Amount		人員 Taxpayers	金額 Amount	
平成27年 2015	272,714	14,571	2,431	548	233,255	1,812	103,043	452,004	2,103	216
28 2016	277,857	14,802	2,465	534	238,287	1,868	105,880	431,806	2,004	210
29 2017	290,500	15,600	2,626	542	249,191	2,014	111,728	428,650	1,979	200
30 2018	300,241	16,264	2,803	596	258,236	2,110	116,341	415,595	2,038	240
令和元年 2019	295,214	15,802	2,690	560	254,207	1,976	115,267	406,092	2,001	211
2 2020	307,333	16,411	2,750	555	264,211	2,093	120,372	402,536	2,103	203
3 2021	341,002	18,604	3,220	625	293,741	2,444	134,275	443,429	2,373	255
4 2022	380,937	20,718	3,569	641	329,173	2,801	150,858	434,135	2,342	254
5 2023	391,937	21,683	3,839	706	339,007	3,010	155,740	435,418	2,531	284
6 2024	416,945	23,446	4,200	814	361,101	3,249	166,730	416,933	2,676	318

当該年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）及び財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）について、翌年10月31日（贈与税は翌年6月30日）までの申告又は処理（更正、決定等）による事績

Data refer to the taxation results based on returns or dispositions (correction, determinations, etc.) made not later than 31 October of the year following the reference year (30 June of the next year for gift tax) with regard to persons who acquired property by inheritance, bequest or gift to be settled at inheritance (excluding cases where none of the inheritors has taxable amount of inheritance) from an ancestor for whom the procedure of inheritance began in the reference year, and to persons who received gifts of taxable amount (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption) in the reference year.

資料 国税庁「国税庁統計年報」
Source: National Tax Agency.

5-6 政府債務現在高（令和3～6年度）

National Government Debt Outstanding (F.Y. 2021 to 2024)

（単位 10億円） (In billions of *yen*)

年度末 End of fiscal year		合計 Total	内国債 Government bonds	政府短期証券 Financing bills			借入金 Borrowings 1)
					#外国為替資金証券 Foreign exchange fund financing bills	#食糧証券 Food financing bills	
令和3年	2021	1,241,307	1,104,680	86,199	84,859	179	50,429
4	2022	1,270,499	1,136,383	84,499	83,105	234	49,617
5	2023	1,297,090	1,157,030	91,499	90,166	173	48,561
6	2024	1,323,616	1,182,785	93,900	92,613	126	46,931

年度末 End of fiscal year		所有者・借入先別 Breakdown by holder and lender						
		#政府 Government				#日本銀行 Bank of Japan		
		計 Total	内国債 Government bonds	国庫短期証券 Treasury discount bills 2)	借入金 Borrowings 1)	計 Total	内国債 Government bonds	国庫短期証券 Treasury discount bills
令和3年	2021	17,015	140	-	16,875	514,497	499,559	14,938
4	2022	15,988	124	-	15,865	566,914	561,414	5,499
5	2023	14,486	75	-	14,410	577,418	573,372	4,046
6	2024	42,223	12,374	16,800	13,049	557,270	555,562	1,708

償還期日の到来した国債は、国債所有者に対する元金支払の済否にかかわらず償還されたものとみなして処理している。
1) 令和5年度以降は、一時借入金を含む。 2) 割引短期国庫債券は「国庫短期証券」として政府短期証券と統合発行しており、所有者別現在額の把握ができないことから「国庫短期証券」として政府短期証券との合計額により計上している。
Government bonds due for redemption are disposed as redeemed, irrespective of the completion of the refunding of principal to owners. 1) From 2023, including short term borrowings. 2) As short-term treasury discount bills are issued integrating with financing bills as treasury discount bills, the current amount by holder couldn't be grasped. Therefore it is calculated by summing up with financing bills as treasury discount bills.

資料 財務省「国債統計年報」
Source: Ministry of Finance.

5-7 財政投融資（令和4～8年度）

Fiscal Investment and Loan (F.Y. 2022 to 2026)

（単位 億円） (In one hundred millions of *yen*)

年度 Fiscal year		原資 Financial resources						
		合計 Total	財政融資 Government investment and loan	産業投資 Industrial investment	政府保証 Government-guaranteed			
			財政融資資金 Government investment and loan fund	財政投融資特別会計投資勘定 Investment account of the special account for fiscal investment and loan		国内債 Domestic bonds	外債 Foreign bonds	外貨借入金 Foreign currency borrowings
令和4年	2022	142,230	129,275	2,559	10,396	4,481	5,915	-
5	2023	108,321	80,586	3,276	24,459	16,320	8,139	-
6	2024	111,120	86,640	4,415	20,065	13,213	6,852	-
7	2025	121,817	97,511	4,799	19,507	9,027	10,080	400
8	2026	190,180	127,162	5,003	58,015	10,565	47,050	400

年度 Fiscal year		使途別 By purpose					
		合計 Total	中小零細企業 Medium and small- sized enterprises	農林水産業 Agriculture, forestry and fisheries	教育 Education	福祉・医療 Welfare and medical	環境 Environment
令和4年	2022	188,855	35,667	6,988	56,706	10,440	927
5	2023	162,687	49,715	7,962	8,047	4,362	1,007
6	2024	133,376	29,647	7,722	8,234	4,422	932
7	2025	121,817	22,584	6,821	7,851	3,596	1,133
8	2026	190,180	19,336	7,564	8,383	4,405	1,492

年度 Fiscal year		使途別 By purpose				
		産業・イノベーション Industry and innovation	住宅 Housing	社会資本 Social capital	海外投融資等 Overseas investment and loan	その他 Others
令和4年	2022	10,086	8,148	26,341	24,718	8,836
5	2023	10,521	7,681	29,211	35,430	8,751
6	2024	11,341	8,084	27,431	29,933	5,630
7	2025	10,848	6,297	24,135	35,549	3,003
8	2026	11,685	7,084	25,305	103,930	995

原資は、令和5年度以前は実績、6年度は実績見込、7年度以降は当初計画。使途別は、当初計画ベース

Financial resources are actual results up to fiscal 2023, provisional results for fiscal 2024, and original budgets from fiscal 2025. Figures by purpose are based on the original plan.

資料 財務省「予算及び財政投融資計画の説明」
財務省財務総合政策研究所「財政金融統計月報（財政投融資特集）」

Source: Ministry of Finance. Policy Research Institute, Ministry of Finance.

5-8 財政資金対民間収支（令和6、7年度）

Receipts and Payments of the Treasury Funds with the Private Sector (F.Y. 2024 and 2025)

（単位 億円） (In one hundred millions of *yen*)

区分	Category	令和6年度 F.Y. 2024		7年度 F.Y. 2025	
		収入 Revenue	支出 Expenditure	収入 Revenue	支出 Expenditure
総計	Grand total	9,741,625	9,013,301	9,329,399	8,449,110
合計	Total	7,397,773	6,665,698	7,013,598	6,130,410
小計	Subtotal	2,106,188	2,169,735	2,007,082	2,191,907
一般会計	General account	1,090,454	1,075,946	1,149,516	1,066,965
租税	Taxes	1,007,325	237,003	1,077,598	229,788
税外収入	Non-tax receipt	57,686	-	45,469	-
社会保障費	Social security	-	218,107	-	232,181
地方交付税交付金	Grants to local government entities	25,443	242,081	26,449	237,543
防衛関係費	National defense	-	71,763	-	81,290
公共事業費	Public works	-	82,748	-	85,187
義務教育費	Treasury's share in compulsory education expenditure	-	16,193	-	16,921
その他支払	Miscellaneous	-	208,050	-	184,053
特別会計等	Special accounts, etc.	1,015,734	1,093,789	857,566	1,124,942
財政投融資	Fiscal investment and loan	160,021	152,615	137,089	135,509
外国為替資金	Foreign exchange equalization fund	250,902	95,512	93,104	90,996
保険	Insurance	571,058	698,598	595,248	725,067
地震再保険	Earthquake damages reinsurance	832	44	853	23
年金	Pension	527,386	662,162	551,658	641,970
労働保険	Employment insurance	42,840	36,392	42,251	29,800
子ども・子育て支援	Children and childcare supports	-	-	486	53,273
その他	Miscellaneous	33,753	147,064	32,124	173,370
食料安定供給	Stable food supply	4,655	7,083	6,240	6,528
エネルギー対策	Energy policy	6,903	22,138	5,773	23,632
国債整理基金	Government debt consolidation fund	1,984	163	1,391	157
特許	Patent registration	1,680	1,344	1,635	1,465
自動車安全	Motor vehicle safety	3,322	3,818	3,690	3,765
東日本大震災復興	Recovery from the Great East Japan Earthquake	959	3,608	1,102	3,382
預託金	Deposit to the fiscal loan fund	2,204	26,849	103	32,411
保管金	Money in custody	4,548	4,471	5,039	4,849
供託金	Money on deposit	2,980	3,855	2,654	5,727
公債利子支払資金	Public debt servicing fund	1,877	53,068	2,723	64,595
沖縄振興開発金融公庫	The Okinawa Development Finance Corporation	1,348	976	1,233	1,233
その他	Miscellaneous	1,293	19,691	541	25,628
小計	Subtotal	5,291,586	4,495,963	5,006,516	3,938,503
国債等	Government bonds, etc.	1,501,089	500,907	1,481,819	449,085
国債（1年超）	Government bonds (over one year)	1,414,742	411,872	1,397,427	362,486
借入金	Borrowings	86,347	89,035	84,392	86,600
国庫短期証券等	Treasury discount bills, etc.	3,790,496	3,995,056	3,524,696	3,489,418
国庫短期証券	Treasury discount bills	3,303,596	3,508,152	3,073,741	3,040,517
一時借入金	Short term borrowings	486,900	486,904	450,955	448,900
調整項目	Adjustments	2,343,851	2,347,603	2,315,801	2,318,700

資料 財務省「財政資金対民間収支」 財務省財務総合政策研究所「財政金融統計月報（国庫収支特集）」
Source: Ministry of Finance. Policy Research Institute, Ministry of Finance.

5-9 国有財産種類、会計別現在額(令和6年度)

Current Value of National Properties by Kind and Account (F.Y. 2024)

(単位 金額 億円) (Value in one hundred millions of *yen*)

種類、会計 Kind and account		総価格 Total value	土地 Land		建物 Buildings		その他 Other
			面積 Area ($1,000m^2$)	価格 Value	延面積 Total floor area ($1,000m^2$)	価格 Value	価格 Value
合計	Total	1,404,882	87,569,781	212,811	59,501	33,852	1,158,218
行政財産	Government properties	278,470	86,672,378	159,760	49,812	29,361	89,348
公用財産	For public use	210,152	1,204,469	133,799	48,976	28,756	47,597
公共用財産	For public weal use	8,765	144,659	7,496	624	541	727
皇室用財産	For imperial household use	8,118	19,052	7,958	211	64	95
森林経営用財産	Forest management properties	51,433	85,304,197	10,505	-	-	40,927
普通財産	Ordinary properties	1,126,411	897,403	53,050	9,689	4,490	1,068,870
一般会計	General accounts	1,026,819	87,493,342	197,522	57,071	32,274	797,022
行政財産	Government properties	252,773	86,597,631	145,090	47,517	27,801	79,881
公用財産	For public use	184,455	1,129,721	119,128	46,681	27,195	38,131
公共用財産	For public weal use	8,765	144,659	7,496	624	541	727
皇室用財産	For imperial household use	8,118	19,052	7,958	211	64	95
森林経営用財産	Forest management properties	51,433	85,304,197	10,505	-	-	40,927
普通財産	Ordinary properties	774,046	895,710	52,432	9,553	4,473	717,140
特別会計	Special accounts	378,062	76,439	15,288	2,430	1,577	361,195
行政財産	Government properties	25,697	74,747	14,670	2,294	1,560	9,466
公用財産	For public use	25,697	74,747	14,670	2,294	1,560	9,466
普通財産	Ordinary properties	352,365	1,692	618	135	17	351,729

年度末現在
As of the end of fiscal year.

資料 財務省財務総合政策研究所「財政金融統計月報(国有財産特集)」
Source: Policy Research Institute, Ministry of Finance.

5-10 国と地方の財政比較（平成21年度～令和6年度）

Comparison of National Government and Local Government Finances (F.Y. 2009 to 2024)

（単位 10億円） (In billions of *yen*)

年度 Fiscal year		歳出総額 Total expenditure		国から地方に対する支出	地方から国に対する支出	歳出純計額 Net total expenditure			純計構成比 Net total composition ratio (%)	
		国 National government 1)	地方 Local governments	Disbursements of the national government to local governments 2)	Disbursements of local governments to the national government 3)	国 National government	地方 Local governments	合計 Total	国 National government	地方 Local governments
平成21年	2009	105,698	96,106	34,418	1,284	71,280	94,823	166,103	42.9	57.1
22	2010	100,111	94,775	33,951	851	66,160	93,924	160,084	41.3	58.7
23	2011	105,833	97,003	37,317	770	68,516	96,233	164,749	41.6	58.4
24	2012	104,497	96,419	36,216	931	68,281	95,488	163,769	41.7	58.3
25	2013	105,898	97,412	36,792	768	69,106	96,644	165,751	41.7	58.3
26	2014	106,036	98,523	36,005	705	70,030	97,817	167,848	41.7	58.3
27	2015	106,129	98,405	35,471	722	70,658	97,683	168,342	42.0	58.0
28	2016	106,442	98,142	35,390	807	71,052	97,334	168,387	42.2	57.8
29	2017	105,780	97,998	34,826	734	70,954	97,264	168,218	42.2	57.8
30	2018	106,188	98,021	34,239	748	71,949	97,273	169,222	42.5	57.5
令和元年	2019	109,076	99,702	35,656	856	73,420	98,847	172,267	42.6	57.4
2	2020	154,907	125,459	56,903	956	98,005	124,503	222,508	44.0	56.0
3	2021	151,786	123,368	54,478	799	97,308	122,568	219,877	44.3	55.7
4	2022	140,193	117,356	48,327	785	91,866	116,571	208,436	44.1	55.9
5	2023	137,425	112,422	43,116	799	94,309	111,623	205,933	45.8	54.2
6	2024	132,892	115,982	44,350	873	88,541	115,109	203,651	43.5	56.5

決算額からは、特定資金公共投資事業債償還時補助金及び同補助金と相殺された償還金を除いている。
1) 令和6年度については、一般会計と交付税及び譲与税配付金特別会計、エネルギー対策特別会計、年金特別会計（子ども・子育て支援勘定のみ）、食料安定供給特別会計（国営土地改良事業勘定のみ）、自動車安全特別会計（空港整備勘定のみ）、東日本大震災復興特別会計の6特別会計との純計決算額であり、5年度以前においても、一般会計とこれらの特別会計に相当する特別会計がある場合には、それらの特別会計との純計決算額 2) 地方交付税（地方分与税、地方財政平衡交付金、臨時地方特例交付金及び特別事業債償還交付金等を含む。）、地方特例交付金等、地方譲与税及び国庫支出金（交通安全対策特別交付金、国有提供施設等所在市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。 3) 地方財政法第17条の2の規定による地方公共団体の負担金（地方の歳出決算額中、国直轄事業負担金に係る国への現金納付額及び国に対する交付公債の元利償還額の合計額）である。

Subsidies for the redemption of specified fund public investment project bonds and redemption amounts offset with the subsidies are excluded from the settlement amount. 1) For fiscal 2024, the net settlement amount of the general account, special account for grants of allocation tax and transfer tax, special account for energy policy, special account for pensions (only the children and childcare support account), special account for stable supply of food (only the national land improvement work account), special account for motor vehicle safety (only the airport improvement account), and special account for recovery from the Great East Japan Earthquake. Up to fiscal 2023, if there are special accounts corresponding to the general account and these special accounts, the net settlement amount of those special accounts. 2) The total of local allocation taxes (including local allocation tax, local finance equalisation grants, temporary local special grants, special business bond redemption grants, etc.); special grants to local governments, etc.; local transfer taxes; and national treasury disbursements for local undertakings (including special grants for traffic safety measures, grants to local governments where national institutions are located, and specified fund public investment project bonds among local bonds). It is the total amount of local revenue settlement. 3) The contributions of local governments according to the provisions of Article 17, Paragraph 2 of the Local Finance Act (the total of cash payments to the national government pertaining to contributions for projects under the direct supervision of the national government and the principal and interest repayment amounts of public bonds issued to the national government within the local expenditure settlement amount).

資料 総務省「地方財政白書（地方財政の状況）」 Source: Ministry of Internal Affairs and Communications.

5-11 地方財政計画
Fiscal Plan of Local Governments

A 歳入額（令和7、8年度）
Revenue (F.Y. 2025 and 2026)

（単位 10億円） (In billions of *yen*)

区分	Category	令和7年度 F.Y. 2025	8年度 F.Y. 2026	増減率 Percentage of change (%)
通常収支分	Ordinary account			
歳入合計	Total revenue	97,064	102,443	5.5
地方税	Local taxes	45,449	47,819	5.2
地方譲与税	Local transfer tax	2,966	3,193	7.7
地方揮発油譲与税	Local gasoline transfer tax	213	178	-16.3
石油ガス譲与税	Liquefied petroleum gas transfer tax	4	4	0.0
自動車重量譲与税	Motor vehicle tonnage transfer tax	308	317	3.1
航空機燃料譲与税	Aviation fuel transfer tax	15	15	0.0
特別とん譲与税	Special tonnage transfer tax	11	11	0.0
森林環境譲与税	Forest environment transfer tax	69	67	-3.3
特別法人事業譲与税	Special corporate enterprise transfer tax	2,347	2,602	10.8
地方特例交付金等	Special grants to local governments	194	816	321.3
地方交付税	Local allocation tax	18,957	20,185	6.5
国庫支出金	Treasury disbursements	17,207	17,714	2.9
義務教育職員給与費負担金	Salaries of staff engaged in compulsory education	1,621	1,712	5.6
その他普通補助負担金等	Other ordinary grants etc.	12,629	13,067	3.5
公共事業費補助負担金	Shares for subsidy of public works	2,708	2,688	-0.7
国有提供施設等所在市町村助成交付金	Grants to cities, towns and villages where national institutions are located	31	31	0.1
施設等所在市町村調整交付金	1)	8	8	0.0
交通安全対策特別交付金	Special grants to countermeasures for traffic safety	48	44	-7.8
電源立地地域対策等交付金	Grants for area locating electric power stations	115	117	1.5
特定防衛施設周辺整備調整交付金	2)	42	43	1.1
石油貯蔵施設立地対策等交付金	Grants for locating petroleum reserving facilities	5	5	-1.2
地方債	Local bonds	5,962	6,145	3.1
使用料及び手数料	Rents, charge and fees	1,504	1,502	-0.2
雑収入	Miscellaneous receipts	4,850	5,095	5.1
復旧・復興事業一般財源充当分	Appropriation to general revenue for disaster restoration and recovery	-3	-6	90.9
全国防災事業一般財源充当分	Appropriation to general revenue for nationwide disaster prevention	-22	-18	-17.1
東日本大震災分	Extraordinary account related to the Great East Japan Earthquake			
歳入合計	Total revenue	270	222	-18.0
震災復興特別交付税	Special local allocation tax for recovery from earthquake disaster	87	54	-38.1
一般財源充当分	Appropriation to general revenue	3	6	90.9
国庫支出金	Treasury disbursements	173	155	-10.3
地方債	Local bonds	1	1	-9.1
雑収入	Miscellaneous	6	5	-8.6

1) Financial equalisation grants to cities, towns and villages where institutions are located 2) Grants for environmental improvement of area locating specified defence facilities

資料 総務省「地方財政計画」 Source: Ministry of Internal Affairs and Communications.

5-11 地方財政計画（続き）
Fiscal Plan of Local Governments (*Cont'd*)

B 歳出額（令和7、8年度）
Expenditure (F.Y. 2025 and 2026)

（単位 10億円） (In billions of *yen*)

区分	Category	令和7年度 F.Y. 2025	8年度 F.Y. 2026	増減率 Percentage of change (%)
通常収支分	Ordinary account			
歳出合計	Total expenditure	97,064	102,443	5.5
給与関係経費	Allowances	20,978	24,008	14.4
給与費	Salaries	19,856	22,822	14.9
退職手当	Retirement allowance	1,120	1,184	5.7
恩給費	Pensions	3	2	-20.0
一般行政経費	General administration	45,646	45,512	-0.3
国庫補助負担金等を伴うもの	Expenditure shared by Treasury	26,638	27,969	5.0
国庫補助負担金を伴わないもの	Expenditure not shared by Treasury	15,888	14,404	-9.3
国民健康保険・後期高齢者医療制度関係事業費	Expenses related to national health insurance and longevity medical plan	1,500	1,569	4.6
地方創生推進費	Expenses for regional revitalisation promotion	1,000	1,000	0.0
地域デジタル社会推進費	Expenses for regional digital society promotion	200	150	-25.0
地域社会再生事業費	Expenses for community regeneration	420	420	0.0
地域未来基金費	Expenses for regional future funds	-	400	…
公債費	Public debt expenditure	10,726	10,767	0.4
臨時財政対策債償還基金費	Expenses for temporary fiscal measure bond redemption funds	-	838	…
維持補修費	Maintenance and repair	1,553	1,628	4.8
投資的経費	Public investment	12,113	12,457	2.8
直轄事業負担金	Share for enterprises under direct supervision	550	562	2.2
公共事業費	Public works	5,200	5,131	-1.3
一般事業費	General works	3,039	3,433	13.0
特別事業費	Special works	3,325	3,330	0.2
公営企業繰出金	Transfers to local public enterprises	2,279	2,355	3.3
地方交付税の不交付団体における平均水準を超える必要経費	Necessary expenditure beyond average standard in bodies which do not receive local allocation tax	3,770	4,480	18.8
東日本大震災分	Extraordinary account related to the Great East Japan Earthquake			
歳出合計	Total expenditure	270	222	-18.0
給与関係経費	Allowances	5	4	-18.4
一般行政経費	General administration	113	112	-0.9
公債費	Public debt expenditure	6	5	-8.6
投資的経費	Public investment	147	101	-31.5
公営企業繰出金	Transfers to local public enterprises	0	0	-0.0

資料 総務省「地方財政計画」
Source: Ministry of Internal Affairs and Communications.

5-12 都道府県別地方交付税交付額（令和5年度）

Grants of Local Allocation Tax by Prefecture (F.Y. 2023)

（単位 100万円）

(In millions of *yen*)

都道府県 Prefecture		都道府県 Prefectures				市町村 Cities, towns and villages			
		総額 Total	普通交付税 Local allocation tax	特別交付税 Special local allocation tax	震災復興特別交付税 Special local allocation tax for recovery from earthquake disaster	総額 Total	普通交付税 Local allocation tax	特別交付税 Special local allocation tax	震災復興特別交付税 Special local allocation tax for recovery from earthquake disaster
全国	Japan	9,699,708	9,502,680	169,403	27,625	9,307,247	8,300,360	962,813	44,074
北海道	Hokkaido	657,027	650,310	6,694	23	924,279	836,824	87,454	0
青森県	Aomori-*ken*	227,117	222,781	4,207	128	219,965	195,353	24,178	434
岩手県	Iwate-*ken*	232,717	227,757	4,052	908	204,881	182,067	19,441	3,373
宮城県	Miyagi-*ken*	164,100	159,096	5,004	-	201,674	177,286	18,972	5,416
秋田県	Akita-*ken*	207,016	201,295	5,717	4	200,476	176,001	24,475	0
山形県	Yamagata-*ken*	192,125	189,039	3,079	7	174,038	153,238	20,799	0
福島県	Fukushima-*ken*	242,600	212,154	6,362	24,084	246,481	190,661	24,870	30,950
茨城県	Ibaraki-*ken*	209,550	205,427	2,202	1,922	194,247	172,381	18,086	3,781
栃木県	Tochigi-*ken*	149,118	146,927	2,132	60	101,513	88,557	12,925	31
群馬県	Gumma-*ken*	155,777	153,762	2,004	11	132,827	118,787	14,036	4
埼玉県	Saitama-*ken*	269,766	267,827	1,907	32	219,076	200,117	18,954	4
千葉県	Chiba-*ken*	233,509	231,636	1,802	71	215,864	198,195	17,598	71
東京都	Tokyo-*to*	-	-	-	-	81,554	75,059	6,494	1
神奈川県	Kanagawa-*ken*	153,817	152,710	1,066	40	138,633	130,098	8,533	2
新潟県	Niigata-*ken*	267,304	261,318	5,959	27	315,827	279,778	36,045	5
富山県	Toyama-*ken*	151,165	146,108	5,053	5	101,474	83,880	17,594	-
石川県	Ishikawa-*ken*	153,144	139,831	13,308	5	137,384	103,607	33,777	0
福井県	Fukui-*ken*	143,285	139,318	3,965	2	80,068	66,525	13,542	-
山梨県	Yamanashi-*ken*	146,611	144,698	1,910	4	106,662	94,687	11,975	-
長野県	Nagano-*ken*	219,283	214,661	4,593	29	289,778	260,954	28,822	2
岐阜県	Gifu-*ken*	200,046	196,694	3,343	9	185,919	165,386	20,533	0
静岡県	Shizuoka-*ken*	192,938	190,312	2,610	16	160,516	143,750	16,766	0
愛知県	Aichi-*ken*	125,071	123,635	1,404	33	120,738	108,956	11,783	0
三重県	Mie-*ken*	166,884	164,835	2,041	8	147,157	132,568	14,590	0
滋賀県	Shiga-*ken*	138,974	136,954	2,014	6	105,266	91,464	13,802	0
京都府	Kyoto-*fu*	195,508	192,309	3,188	11	193,265	176,611	16,654	0
大阪府	Osaka-*fu*	339,972	338,603	1,331	38	370,664	354,584	16,080	0
兵庫県	Hyogo-*ken*	363,574	359,435	4,116	24	368,623	335,143	33,481	0
奈良県	Nara-*ken*	182,548	180,331	2,211	6	154,928	136,082	18,846	-
和歌山県	Wakayama-*ken*	191,264	188,786	2,474	4	142,332	123,676	18,656	-
鳥取県	Tottori-*ken*	150,426	146,628	3,795	2	99,931	88,863	11,068	-
島根県	Shimane-*ken*	191,770	188,594	3,173	3	151,292	130,212	21,080	0
岡山県	Okayama-*ken*	178,510	175,937	2,565	8	210,964	190,394	20,571	0
広島県	Hiroshima-*ken*	200,058	196,219	3,827	12	246,207	223,816	22,391	0
山口県	Yamaguchi-*ken*	186,433	182,633	3,794	6	149,863	131,946	17,917	-
徳島県	Tokushima-*ken*	160,415	157,751	2,661	3	104,599	93,154	11,444	-
香川県	Kagawa-*ken*	132,838	130,804	2,031	4	98,288	88,752	9,536	-
愛媛県	Ehime-*ken*	185,305	181,748	3,552	6	166,150	147,760	18,390	-
高知県	Kochi-*ken*	186,478	183,174	3,301	3	146,208	128,576	17,632	-
福岡県	Fukuoka-*ken*	312,122	307,407	4,693	22	406,594	366,813	39,781	-
佐賀県	Saga-*ken*	159,684	156,653	3,027	4	106,062	93,647	12,415	-
長崎県	Nagasaki-*ken*	238,405	234,421	3,979	6	204,292	184,635	19,657	-
熊本県	Kumamoto-*ken*	233,207	227,155	6,045	8	266,499	237,059	29,440	-
大分県	Oita-*ken*	188,678	185,319	3,354	5	141,485	127,728	13,758	0
宮崎県	Miyazaki-*ken*	196,881	193,872	3,004	5	142,211	127,235	14,975	-
鹿児島県	Kagoshima-*ken*	292,104	285,881	6,216	7	272,622	245,083	27,538	-
沖縄県	Okinawa-*ken*	234,583	229,937	4,640	6	157,868	142,411	15,457	0

資料 総務省「地方財政統計年報」

Source: Ministry of Internal Affairs and Communications.

5-13 税目別地方税収入額（令和3～5年度）

Local Tax Revenue by Item (F.Y. 2021 to 2023)

（単位 100万円） (In millions of *yen*)

税目	Tax item	令和3年度 F.Y. 2021	4年度 F.Y. 2022	5年度 F.Y. 2023
総額	Total	42,408,938	44,052,157	44,620,935
道府県税	Prefectural taxes	19,886,822	20,735,158	20,906,504
普通税	Ordinary tax	19,877,683	20,722,200	20,884,975
道府県民税	Prefectural inhabitant tax	5,565,788	5,564,037	5,780,305
個人均等割	Individual, flat rate	122,488	122,427	122,872
所得割	Individual, income rate	4,415,461	4,529,381	4,608,295
法人均等割	Corporation, flat rate	159,579	160,834	160,312
法人税割	Corporation, income rate	352,075	364,560	357,577
利子割	Interest rate	25,966	21,389	22,248
配当割	Dividend	223,882	207,461	240,721
株式等譲渡所得割	Capital gain of stocks	266,337	157,984	268,280
事業税	Business tax	4,967,336	5,500,316	5,583,763
個人分	Individual	224,498	260,237	233,657
法人分	Corporation	4,742,838	5,240,080	5,350,106
地方消費税	Local government consumption tax	6,170,271	6,415,142	6,263,151
譲渡割	Transfer assignment	4,477,623	4,192,563	4,119,791
貨物割	Commodity assignment	1,692,648	2,222,579	2,143,360
不動産取得税	Real estate acquisition tax	392,076	418,482	440,641
道府県たばこ税	Prefectural tobacco tax	142,297	150,419	151,462
ゴルフ場利用税	Golf course utilisation tax	44,402	44,706	43,951
軽油引取税	Gas oil delivery tax	926,515	919,793	908,843
自動車税	Motor vehicle tax	1,613,957	1,653,542	1,656,696
鉱区税	Mine lot tax	315	307	307
固定資産税（特例）	Fixed assets tax (for large depreciation assets)	7,555	4,413	4,792
法定外普通税	Ordinary tax stipulated by local ordinance	47,172	51,044	51,064
目的税	Earmarked tax	9,117	11,973	16,375
法定目的税	Earmarked by law	740	719	707
狩猟税	Hunting tax	740	719	707
法定外目的税	Earmarked tax stipulated by local ordinance	8,377	11,254	15,669
旧法による税	Tax receipts under former laws	21	985	5,154
市町村税	City, town and village taxes	22,522,117	23,316,999	23,714,431
普通税	Ordinary tax	20,780,045	21,517,970	21,866,146
市町村民税	City, town and village inhabitant tax	10,287,931	10,616,187	10,720,387
個人均等割	Individual, flat rate	227,601	227,873	228,924
所得割	Individual, income rate	8,103,938	8,316,470	8,463,074
法人均等割	Corporation, flat rate	450,424	460,108	453,376
法人税割	Corporation, income rate	1,505,968	1,611,735	1,575,013
固定資産税	Fixed assets tax	9,322,079	9,665,969	9,896,031
純固定資産税	Net fixed assets tax	9,234,482	9,577,001	9,807,311
土地	Lands	3,512,037	3,559,965	3,647,415
家屋	Houses	3,937,814	4,157,761	4,268,002
償却資産	Depreciation assets	1,784,630	1,859,275	1,891,894
交付金	Grants	87,598	88,968	88,720
軽自動車税	Light motor vehicle tax	294,323	310,411	317,034
市町村たばこ税	Municipal tobacco tax	871,125	921,002	927,469
鉱産税	Mine production tax	1,627	1,605	2,093
特別土地保有税	Special land possession tax	90	74	18
法定外普通税	Ordinary tax stipulated by local ordinance	2,870	2,723	3,114
目的税	Earmarked tax	1,742,071	1,799,028	1,848,286
法定目的税	Earmarked by law	1,737,125	1,790,999	1,836,444
入湯税	Bathing tax	14,109	19,438	21,914
事業所税	Establishment tax	397,283	397,579	404,318
都市計画税	City planning tax	1,325,708	1,373,957	1,410,188
水利地益税	Water utility and land profit tax	25	25	25
法定外目的税	Earmarked tax stipulated by local ordinance	4,946	8,029	11,842
旧法による税	Tax receipts under former laws	-	1	-

資料 総務省「地方財政統計年報」 Source: Ministry of Internal Affairs and Communications.

5-14 都道府県、事業目的・経費負担別行政投資実績（令和5年度）

Administrative Investment by Work Purpose, Burden Share and Prefecture (F.Y. 2023)

（単位 10億円） (In billions of *yen*)

都道府県 Prefecture		総額 Total investment	事業目的別 By work purpose					経費負担別 By burden share		
			生活基盤投資 Livelihood investment	産業基盤投資 Industry investment	農林水産投資 Agricultural, forestry and fishery investment	国土保全投資 Investment in conservation of national land	その他の投資 Other investment	国費 National government	都道府県費 Prefectures	市町村費 Cities, towns and villages
全国	Japan	25,566	12,133	4,848	1,794	2,851	3,940	8,664	6,910	9,992
北海道	Hokkaido	1,921	673	396	318	229	305	911	319	691
青森県	Aomori-*ken*	355	141	73	56	29	55	129	106	121
岩手県	Iwate-*ken*	323	119	64	47	47	45	123	93	106
宮城県	Miyagi-*ken*	511	246	68	38	51	107	167	119	224
秋田県	Akita-*ken*	391	107	87	54	98	45	183	106	102
山形県	Yamagata-*ken*	349	115	99	38	49	48	143	102	103
福島県	Fukushima-*ken*	750	222	117	84	85	242	324	200	226
茨城県	Ibaraki-*ken*	561	254	132	30	56	89	196	153	212
栃木県	Tochigi-*ken*	341	150	65	27	53	46	102	104	135
群馬県	Gumma-*ken*	318	160	67	17	36	38	90	83	145
埼玉県	Saitama-*ken*	813	491	93	16	86	127	171	194	448
千葉県	Chiba-*ken*	648	393	99	28	56	72	163	147	337
東京都	Tokyo-*to*	2,721	1,771	331	17	96	506	669	1,333	719
神奈川県	Kanagawa-*ken*	1,129	720	175	14	57	163	285	165	679
新潟県	Niigata-*ken*	655	293	135	67	87	73	246	177	233
富山県	Toyama-*ken*	250	94	58	27	45	26	91	76	82
石川県	Ishikawa-*ken*	325	122	62	25	30	85	112	98	114
福井県	Fukui-*ken*	346	105	75	23	50	92	157	106	82
山梨県	Yamanashi-*ken*	220	82	55	22	36	24	71	81	69
長野県	Nagano-*ken*	540	205	112	30	93	100	186	163	191
岐阜県	Gifu-*ken*	443	181	113	28	67	54	157	124	163
静岡県	Shizuoka-*ken*	664	335	106	37	88	98	197	158	309
愛知県	Aichi-*ken*	1,221	674	198	64	132	152	300	303	617
三重県	Mie-*ken*	383	153	112	23	52	43	140	112	131
滋賀県	Shiga-*ken*	247	117	63	16	26	25	76	83	88
京都府	Kyoto-*fu*	385	215	57	13	48	53	106	85	193
大阪府	Osaka-*fu*	1,113	808	115	6	71	113	303	168	642
兵庫県	Hyogo-*ken*	816	446	160	40	79	92	234	198	384
奈良県	Nara-*ken*	241	123	52	8	33	24	81	71	89
和歌山県	Wakayama-*ken*	310	90	108	18	44	50	134	88	89
鳥取県	Tottori-*ken*	177	55	53	12	27	30	69	58	50
島根県	Shimane-*ken*	303	83	89	32	46	53	135	87	81
岡山県	Okayama-*ken*	392	189	69	33	49	52	119	84	189
広島県	Hiroshima-*ken*	586	300	111	22	84	70	203	125	258
山口県	Yamaguchi-*ken*	311	125	74	23	30	59	105	75	131
徳島県	Tokushima-*ken*	241	74	65	25	52	25	106	70	64
香川県	Kagawa-*ken*	188	94	43	12	17	23	55	53	79
愛媛県	Ehime-*ken*	292	104	69	28	61	30	112	83	97
高知県	Kochi-*ken*	283	76	84	28	50	44	129	77	77
福岡県	Fukuoka-*ken*	905	471	176	43	86	130	287	181	437
佐賀県	Saga-*ken*	246	95	43	27	45	35	86	74	86
長崎県	Nagasaki-*ken*	356	122	89	46	48	49	129	107	120
熊本県	Kumamoto-*ken*	541	184	92	49	89	128	234	141	166
大分県	Oita-*ken*	335	113	83	38	43	59	122	112	101
宮崎県	Miyazaki-*ken*	300	86	73	41	43	58	128	96	77
鹿児島県	Kagoshima-*ken*	438	163	111	58	46	61	176	107	155
沖縄県	Okinawa-*ken*	385	193	78	48	27	40	222	64	99

資料 総務省「行政投資実績（都道府県別行政投資実績）」

Source: Ministry of Internal Affairs and Communications.

5-15 地方普通会計
Ordinary Accounts of Local Governments

A 団体別歳入歳出決算額（令和3～5年度）
Revenue and Expenditure by Body (F.Y. 2021 to 2023)

（単位 10億円） (In billions of *yen*)

年度 Fiscal year		歳入 Revenue				歳出 Expenditure			
		総額 Total		都道府県 Prefectures	市町村純計額 Cities, towns and villages (Net total) 2)	総額 Total		都道府県 Prefectures	市町村純計額 Cities, towns and villages (Net total) 2)
		純計 Net total 1)	単純合計額 Total			純計 Net total 1)	単純合計額 Total		
令和3年	2021	128,291	138,827	68,324	70,503	123,368	133,904	66,324	67,579
4	2022	121,945	132,754	63,736	69,018	117,356	128,164	61,740	66,425
5	2023	116,694	127,774	58,489	69,285	112,422	123,503	56,647	66,855

1) 都道府県決算額と市町村決算額との単純合計額から地方公共団体相互間における重複額を控除した額
2) 市町村決算単純合計額から一部事務組合と一部事務組合を組織する市町村（特別区を含む。）との間の相互重複額を控除した額
1) Subtracting duplicate accounts between local governments from simple totalling of prefectures and cities, towns or villages. 2) From simple totalling accounts of cities, towns or villages, subtracting duplicate accounts between cooperatives for sectional clerical works and cities, towns or villages (including special wards) which organise the cooperatives.

資料 総務省「地方財政統計年報」
Source: Ministry of Internal Affairs and Communications.

5-15 地方普通会計（続き）
Ordinary Accounts of Local Governments (*Cont'd*)

B 実質収支（令和3～5年度）
Net Balance of Settled Accounts (F.Y. 2021 to 2023)

（単位 金額 10億円） (In billions of *yen*)

年度 Fiscal year		全団体 Total bodies				黒字団体 Surplus bodies				赤字団体 Deficit bodies			
		都道府県 Prefectures		市町村 Cities, towns and villages		都道府県 Prefectures		市町村 Cities, towns and villages		都道府県 Prefectures		市町村 Cities, towns and villages	
		団体数 Bodies	収支額 Net excess of revenue	団体数 Bodies	収支額 Net excess of revenue	団体数 Bodies	収支額 Net excess of revenue	団体数 Bodies	収支額 Net excess of revenue	団体数 Bodies	収支額 Net excess of revenue	団体数 Bodies	収支額 Net excess of revenue
令和3年	2021	47	919	3,014	2,330	47	919	3,013	2,330	-	-	1	-0
4	2022	47	1,001	3,006	2,070	47	1,001	3,004	2,070	-	-	2	-0
5	2023	47	854	2,992	1,846	47	854	2,990	1,846	-	-	2	-0

資料 総務省「地方財政統計年報」
Source: Ministry of Internal Affairs and Communications.

5-15 地方普通会計（続き）

Ordinary Accounts of Local Governments (*Cont'd*)

C 主要財政指標（令和6年度）

Key Financial Indicators (F.Y. 2024)

都道府県 Prefecture		都道府県 Prefectures				市町村 Cities, towns and villages			
		財政力指数 Financial strength index	経常収支比率 Ratio of current expenditure to revenue	実質公債費比率 Ratio of net cost of bonds	将来負担比率 Future burden ratio	財政力指数 Financial strength index	経常収支比率 Ratio of current expenditure to revenue	実質公債費比率 Ratio of net cost of bonds	将来負担比率 Future burden ratio
全国	Japan	0.51202	92.2	10.1	144.1	0.49	93.8	5.6	6.2
北海道	Hokkaido	0.46275	99.8	20.0	307.0	0.27	92.8	7.2	16.6
青森県	Aomori-*ken*	0.36141	93.0	13.4	58.0	0.34	92.0	9.6	45.9
岩手県	Iwate-*ken*	0.36343	93.2	12.3	196.8	0.37	94.2	10.4	30.7
宮城県	Miyagi-*ken*	0.60728	95.4	10.0	130.8	0.53	97.9	5.6	12.3
秋田県	Akita-*ken*	0.32741	89.5	14.3	232.9	0.30	93.8	9.1	59.4
山形県	Yamagata-*ken*	0.37417	95.8	13.4	212.2	0.35	93.2	9.1	36.2
福島県	Fukushima-*ken*	0.51927	95.8	6.0	115.3	0.46	91.4	6.0	-
茨城県	Ibaraki-*ken*	0.63608	95.1	9.6	157.9	0.67	94.2	6.7	28.2
栃木県	Tochigi-*ken*	0.61911	92.8	9.4	102.9	0.68	93.6	5.3	3.9
群馬県	Gumma-*ken*	0.61000	91.9	9.2	130.0	0.57	94.8	5.9	8.7
埼玉県	Saitama-*ken*	0.74307	94.7	11.0	146.9	0.73	95.1	5.0	7.8
千葉県	Chiba-*ken*	0.75137	94.5	7.6	101.3	0.69	94.1	5.9	25.2
東京都	Tokyo-*to*	1.21132	80.3	1.2	13.6	0.73	91.1	-1.0	-
神奈川県	Kanagawa-*ken*	0.86325	96.3	8.6	54.5	0.84	98.2	7.2	77.8
新潟県	Niigata-*ken*	0.46842	93.8	18.6	287.0	0.48	93.8	11.1	76.7
富山県	Toyama-*ken*	0.46593	93.5	13.9	203.0	0.54	91.1	10.1	57.6
石川県	Ishikawa-*ken*	0.49769	92.2	12.3	182.0	0.47	91.9	7.6	35.4
福井県	Fukui-*ken*	0.42101	96.0	11.6	146.6	0.63	91.7	8.3	10.4
山梨県	Yamanashi-*ken*	0.40292	89.7	10.7	164.9	0.52	90.0	8.0	-
長野県	Nagano-*ken*	0.52667	92.6	9.2	147.1	0.38	88.7	6.7	-
岐阜県	Gifu-*ken*	0.53775	93.8	9.2	224.9	0.55	90.2	4.7	-
静岡県	Shizuoka-*ken*	0.68341	94.4	14.3	234.1	0.73	92.3	5.1	5.2
愛知県	Aichi-*ken*	0.87787	91.7	13.4	152.0	0.90	92.2	4.0	17.5
三重県	Mie-*ken*	0.57393	93.8	11.3	164.4	0.55	92.2	5.7	-
滋賀県	Shiga-*ken*	0.54888	91.9	11.2	178.5	0.66	92.5	4.1	-
京都府	Kyoto-*fu*	0.58058	93.5	17.1	257.2	0.52	98.2	10.2	88.4
大阪府	Osaka-*fu*	0.75388	96.4	10.2	110.1	0.67	94.2	1.9	-
兵庫県	Hyogo-*ken*	0.62169	99.4	17.1	311.3	0.58	95.1	6.0	16.6
奈良県	Nara-*ken*	0.41554	89.1	8.8	102.0	0.38	93.8	7.8	25.4
和歌山県	Wakayama-*ken*	0.32913	94.4	10.8	200.3	0.34	95.3	9.1	12.2
鳥取県	Tottori-*ken*	0.28178	88.1	9.5	132.8	0.31	91.8	9.3	34.6
島根県	Shimane-*ken*	0.27455	89.2	7.0	157.9	0.25	91.9	10.4	83.7
岡山県	Okayama-*ken*	0.52853	94.1	10.9	157.5	0.41	90.4	6.5	-
広島県	Hiroshima-*ken*	0.60229	94.0	14.8	188.7	0.51	94.5	7.1	71.3
山口県	Yamaguchi-*ken*	0.45134	89.3	9.2	160.8	0.50	95.4	6.8	33.7
徳島県	Tokushima-*ken*	0.33554	92.2	12.7	146.6	0.39	94.1	6.9	-
香川県	Kagawa-*ken*	0.45890	93.2	10.9	159.7	0.50	94.2	7.9	19.4
愛媛県	Ehime-*ken*	0.44758	89.9	11.0	111.5	0.42	91.5	7.6	5.7
高知県	Kochi-*ken*	0.27477	98.9	12.3	178.4	0.25	94.3	10.0	33.9
福岡県	Fukuoka-*ken*	0.63618	95.6	11.9	245.3	0.52	94.3	7.4	32.9
佐賀県	Saga-*ken*	0.36078	96.0	10.6	137.2	0.51	92.3	7.6	-
長崎県	Nagasaki-*ken*	0.34583	96.7	11.3	172.5	0.39	95.0	7.0	-
熊本県	Kumamoto-*ken*	0.42277	91.5	8.9	212.5	0.36	94.2	7.8	35.2
大分県	Oita-*ken*	0.39115	92.3	10.5	161.9	0.40	95.8	6.1	6.5
宮崎県	Miyazaki-*ken*	0.36028	91.5	11.6	107.6	0.38	93.3	7.9	-
鹿児島県	Kagoshima-*ken*	0.35726	98.2	11.1	190.1	0.29	90.5	6.9	-
沖縄県	Okinawa-*ken*	0.38002	96.1	7.5	24.2	0.38	90.8	7.0	12.4

資料 総務省「地方公共団体の主要財政指標一覧」 Source: Ministry of Internal Affairs and Communications.

5-15 地方普通会計（続き）

Ordinary Accounts of Local Governments (*Cont'd*)

D 科目別歳入決算額（令和3～5年度）

Revenue by Item (F.Y. 2021 to 2023)

（単位 10億円） (In billions of *yen*)

区分	Item	令和3年度 F.Y. 2021			4年度 F.Y. 2022			5年度 F.Y. 2023		
		純計 Net total 1)	都道府県 Prefectures	市町村（純計） Cities, towns and villages (net total) 2)	純計 Net total 1)	都道府県 Prefectures	市町村（純計） Cities, towns and villages (net total) 2)	純計 Net total 1)	都道府県 Prefectures	市町村（純計） Cities, towns and villages (net total) 2)
総額	Total	128,291	68,324	70,503	121,945	63,736	69,018	116,694	58,489	69,285
地方税	Local taxes	42,409	22,204	20,205	44,052	23,130	20,922	44,621	23,371	21,250
地方譲与税	3)	2,447	1,999	448	2,762	2,311	451	2,775	2,320	455
市町村たばこ税都道府県交付金	4)	-	1	-	-	1	-	-	1	-
利子割交付金	5)	-	-	16	-	-	13	-	-	13
配当割交付金	6)	-	-	132	-	-	124	-	-	143
株式等譲渡所得割交付金	7)	-	-	158	-	-	94	-	-	159
分離課税所得割交付金	8)	-	-	6	-	-	6	-	-	6
地方消費税交付金	9)	-	-	3,024	-	-	3,155	-	-	3,134
ゴルフ場利用税交付金	10)	-	-	31	-	-	31	-	-	31
自動車取得税交付金	11)	-	-	0	-	-	1	-	-	4
軽油引取税交付金	12)	-	-	127	-	-	127	-	-	130
自動車税環境性能割交付金	13)	-	-	48	-	-	57	-	-	66
法人事業税交付金	14)	-	-	256	-	-	290	-	-	295
地方特例交付金	15)	455	100	355	223	77	145	217	73	144
地方交付税	16)	19,505	10,210	9,294	18,631	9,530	9,101	19,007	9,700	9,307
交通安全対策特別交付金	17)	51	29	22	46	26	19	41	24	17
分担金及び負担金	18)	407	279	498	403	276	499	385	261	493
使用料	Rents and fees	1,433	618	815	1,461	613	847	1,468	611	857
手数料	Charges	565	191	374	561	187	375	548	174	373
国庫支出金	19)	31,984	16,176	15,808	26,628	12,670	13,958	21,038	7,863	13,175
国有提供施設等所在市町村助成交付金	20)	37	0	37	38	0	37	38	0	37
都道府県支出金	21)	-	-	4,595	-	-	4,699	-	-	4,802
財産収入	Property income	638	196	443	652	204	449	607	186	421
寄附金	Contributions	906	22	884	1,050	25	1,026	1,215	34	1,181
繰入金	Transfers	2,839	1,127	1,712	4,094	2,097	1,997	3,956	1,480	2,476
繰越金	22)	4,266	2,119	2,147	4,526	1,945	2,581	4,237	1,942	2,295
諸収入	Miscellaneous	8,605	6,514	2,748	8,037	6,057	2,636	7,899	6,107	2,490
地方債	Local bounds	11,745	6,542	5,227	8,781	4,587	4,217	8,642	4,341	4,322
特別区財政調整交付金	23)	-	-	1,092	-	-	1,160	-	-	1,210
一般財源等	24)	64,815	34,513	34,101	65,668	35,049	34,518	66,620	35,465	35,136

1)、2) A表脚注 1)、2)参照

1), 2) See footnotes 1) and 2), Table A.

3) Local transfer tax 4) Transfer of municipal tobacco tax to prefectures 5) Transfer of tax on interest 6) Transfer of tax on dividends 7) Transfer of tax on capital gains 8) Transfer of separate taxation income rate 9) Transfer of local government consumption tax 10) Transfer of utilisation tax for golf course 11) Transfer of auto acquisition tax 12) Transfer of gas oil delivery tax 13) Transfer of motor vehicle tax environmental excite 14) Transfer of corporate enterprise tax 15) Special grants to local governments 16) Local allocation tax 17) Special grants to countermeasures for traffic safety 18) Shares and charges 19) Treasury disbursements 20) Grants to cities, towns and villages where national institutions are located 21) Prefectural disbursements 22) Accounts brought forward 23) Equalising grant to special wards 24) General revenue, etc.

資料 総務省「地方財政統計年報」

Source: Ministry of Internal Affairs and Communications.

5-15 地方普通会計(続き)
Ordinary Accounts of Local Governments (*Cont'd*)

E 目的・性質別歳出決算額(令和3～5年度)
Expenditure by Purpose and Function (F.Y. 2021 to 2023)

(単位 10億円) (In billions of *yen*)

区分	Category	令和3年度 F.Y. 2021			4年度 F.Y. 2022			5年度 F.Y. 2023		
		純計 Net total 1)	都道府県 Prefectures	市町村(純計) Cities, towns and villages (net total) 2)	純計 Net total 1)	都道府県 Prefectures	市町村(純計) Cities, towns and villages (net total) 2)	純計 Net total 1)	都道府県 Prefectures	市町村(純計) Cities, towns and villages (net total) 2)
総額	Total	123,368	66,324	67,579	117,356	61,740	66,425	112,422	56,647	66,855
目的別	By purpose									
# 議会費	Local assemblies	404	76	328	404	76	329	408	77	332
総務費	General service administration	12,432	4,496	8,552	11,885	4,092	8,418	11,479	3,817	8,348
民生費	Welfare	31,313	9,340	25,559	30,272	9,284	24,701	31,319	9,402	25,885
衛生費	Hygiene	11,375	5,168	6,519	12,225	5,969	6,614	8,605	2,883	5,933
労働費	Labour	283	192	95	266	178	91	269	184	88
農林水産業費	Agriculture, forestry and fisheries	3,304	2,439	1,338	3,362	2,448	1,353	3,369	2,460	1,365
商工費	Commerce and manufacturing	14,980	12,108	3,015	10,316	7,734	2,688	8,416	6,145	2,330
土木費	Civil engineering works	12,686	6,311	6,550	12,444	6,128	6,496	12,412	6,111	6,481
消防費	Fire defence	2,004	230	1,858	1,987	235	1,838	2,104	245	1,947
警察費	Police	3,292	3,295	-	3,330	3,331	-	3,342	3,342	-
教育費	Education	17,790	10,268	7,668	17,768	10,049	7,868	17,736	9,753	8,133
公債費	Bond issues	12,665	7,041	5,652	12,396	6,795	5,631	12,270	6,663	5,635
性質別	By function									
# 人件費	Personnel expenses	23,007	12,401	10,606	23,084	12,435	10,649	22,460	11,980	10,480
物件費	Non-personnel expenses	12,377	2,793	9,583	13,573	3,458	10,115	11,978	2,363	9,615
維持補修費	Maintenance and repair	1,418	550	867	1,432	567	865	1,441	570	871
扶助費	Subsidies	18,555	1,208	17,348	17,369	1,326	16,042	18,375	1,365	17,010
補助費等	Allowances	20,757	24,896	5,662	16,324	20,411	6,028	12,977	17,670	5,687
普通建設事業費	Ordinary construction	15,303	8,148	7,763	14,580	7,769	7,395	15,079	7,769	7,904
災害復旧事業費	Disaster restoration	706	437	341	547	333	272	556	339	272
失業対策事業費	Unemployment measures	0	-	0	0	-	0	0	-	0
公債費	Bond issues	12,636	7,019	5,646	12,375	6,778	5,626	12,247	6,644	5,630
積立金	Reserves	5,452	2,433	3,019	5,184	2,396	2,788	4,563	1,845	2,718
貸付金	Loans	7,111	5,549	1,589	6,455	5,096	1,382	6,240	5,017	1,246
前年度繰上充用金	Appropriation brought up to previous fiscal year	0	-	0	0	-	0	0	-	0

1) 都道府県決算額と市町村決算額との単純合計額から地方公共団体相互間における重複額を控除した額
2) 市町村決算単純合計額から一部事務組合と一部事務組合を組織する市町村(特別区を含む。)との間の相互重複額を控除した額

1) Subtracting duplicate accounts between local governments from simple totalling of prefectures and cities, towns or villages.
2) From simple totalling accounts of cities, towns or villages, subtracting duplicate accounts between cooperatives for sectional clerical works and cities, towns or villages (including special wards) which organise the cooperatives.

資料 総務省「地方財政統計年報」 Source: Ministry of Internal Affairs and Communications.

5-15 地方普通会計（続き）

F 都道府県別都道府県歳入歳出額（令和5年度）

（単位 10億円）

都道府県 Prefecture		歳入 Revenue						歳出				
		総額 Total	#地方税 Local taxes	#地方譲与税 Local transfer tax	#地方交付税 Local allocation tax	#国庫支出金 Treasury disburse-ments	#地方債 Local bonds	総額 Total	目的別 #総務費 General service adminis-tration	#民生費 Welfare	#衛生費 Hygiene	#労働費 Labour
全国	Japan	58,489	23,371	2,320	9,700	7,863	4,341	56,647	3,817	9,402	2,883	184
1 北海道	Hokkaido	2,856	752	111	657	496	294	2,820	149	417	142	5
2 青森県	Aomori-*ken*	710	183	26	227	149	49	681	52	116	32	2
3 岩手県	Iwate-*ken*	810	168	26	233	126	51	757	46	96	62	2
4 宮城県	Miyagi-*ken*	1,025	348	46	164	145	78	1,008	80	149	42	3
5 秋田県	Akita-*ken*	617	129	21	207	107	71	600	48	83	20	1
6 山形県	Yamagata-*ken*	677	148	23	192	102	67	665	31	82	41	2
7 福島県	Fukushima-*ken*	1,257	302	39	243	250	114	1,224	114	143	59	3
8 茨城県	Ibaraki-*ken*	1,259	480	58	210	170	96	1,221	68	204	55	3
9 栃木県	Tochigi-*ken*	932	319	40	149	122	75	913	64	130	41	2
10 群馬県	Gumma-*ken*	905	322	39	156	117	58	887	70	140	43	2
11 埼玉県	Saitama-*ken*	2,102	1,033	143	270	242	205	2,059	157	431	110	4
12 千葉県	Chiba-*ken*	2,046	929	123	234	261	136	2,011	85	377	118	4
13 東京都	Tokyo-*to*	8,899	6,345	64	-	662	229	8,353	877	1,387	638	60
14 神奈川県	Kanagawa-*ken*	2,251	1,350	177	154	202	132	2,207	191	524	89	5
15 新潟県	Niigata-*ken*	1,148	316	46	267	183	102	1,123	67	140	58	2
16 富山県	Toyama-*ken*	617	171	22	151	78	48	589	32	71	23	2
17 石川県	Ishikawa-*ken*	694	186	23	153	150	66	653	52	127	31	2
18 福井県	Fukui-*ken*	539	147	16	143	86	71	524	53	67	17	2
19 山梨県	Yamanashi-*ken*	574	133	17	147	91	50	544	29	67	23	2
20 長野県	Nagano-*ken*	1,098	322	43	219	177	100	1,080	55	142	48	3
21 岐阜県	Gifu-*ken*	877	306	41	200	131	100	859	40	135	56	2
22 静岡県	Shizuoka-*ken*	1,269	586	71	193	183	135	1,250	61	216	64	3
23 愛知県	Aichi-*ken*	2,621	1,390	148	125	281	258	2,548	103	448	76	5
24 三重県	Mie-*ken*	808	303	36	167	116	93	765	55	128	38	1
25 滋賀県	Shiga-*ken*	620	226	29	139	98	57	612	28	96	34	2
26 京都府	Kyoto-*fu*	1,043	377	51	196	129	71	1,025	57	186	41	4
27 大阪府	Osaka-*fu*	3,358	1,478	171	340	342	141	3,326	124	676	140	7
28 兵庫県	Hyogo-*ken*	2,445	819	108	364	242	160	2,418	113	371	85	9
29 奈良県	Nara-*ken*	547	168	27	183	82	40	536	27	100	30	3
30 和歌山県	Wakayama-*ken*	636	122	20	191	111	72	608	39	87	22	1
31 鳥取県	Tottori-*ken*	390	74	12	150	70	35	371	28	54	19	2
32 島根県	Shimane-*ken*	561	96	15	192	101	52	528	40	59	25	2
33 岡山県	Okayama-*ken*	731	269	38	179	91	57	721	49	130	27	2
34 広島県	Hiroshima-*ken*	1,125	411	56	200	170	104	1,103	58	191	53	3
35 山口県	Yamaguchi-*ken*	713	198	28	186	101	44	679	49	102	30	2
36 徳島県	Tokushima-*ken*	532	105	15	160	80	46	501	34	69	34	3
37 香川県	Kagawa-*ken*	478	148	19	133	65	29	463	29	73	24	1
38 愛媛県	Ehime-*ken*	765	197	28	185	110	53	741	44	107	38	2
39 高知県	Kochi-*ken*	484	89	15	186	97	56	474	25	67	27	1
40 福岡県	Fukuoka-*ken*	2,054	731	101	312	267	180	1,993	80	401	76	6
41 佐賀県	Saga-*ken*	556	120	17	160	85	53	540	42	72	20	1
42 長崎県	Nagasaki-*ken*	748	162	27	238	149	76	732	42	112	34	2
43 熊本県	Kumamoto-*ken*	954	226	36	233	182	101	904	68	148	46	4
44 大分県	Oita-*ken*	710	154	24	189	130	68	677	45	97	22	2
45 宮崎県	Miyazaki-*ken*	686	143	23	197	120	66	656	70	96	32	1
46 鹿児島県	Kagoshima-*ken*	901	205	33	292	184	71	856	77	150	41	2
47 沖縄県	Okinawa-*ken*	862	186	29	235	235	31	846	68	142	58	2

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5-15 Ordinary Accounts of Local Governments (*Cont'd*)

F Revenue and Expenditure of Prefectures (F.Y. 2023)

(In billions of *yen*)

歳出 Expenditure												
By purpose					性質別			By function				
#農林水産業費 Agriculture, forestry and fisheries	#商工費 Commerce and manufac-turing	#土木費 Civil engineer-ing works	#警察費 Police	#教育費 Education	#人件費 Personnel expenses	#物件費 Non-personnel expenses	#扶助費 Subsidies	#補助費等 Allowances	#普通建設事業費 Ordinary construction	#公債費 Bond issues	#貸付金 Loans	都道府県
2,460	6,145	6,111	3,342	9,753	11,980	2,363	1,365	17,670	7,769	6,644	5,017	全国
285	388	335	132	412	529	87	63	760	489	376	362	1
62	26	89	30	127	148	34	20	171	142	101	13	2
62	114	77	27	132	162	33	14	186	105	93	107	3
53	154	90	53	176	201	42	19	286	143	115	118	4
69	37	85	27	100	125	25	8	139	137	91	22	5
54	98	94	25	109	138	24	9	151	125	89	97	6
93	159	194	44	209	230	59	21	297	235	129	120	7
45	134	141	62	260	301	53	29	328	160	161	112	8
42	153	106	43	175	208	29	19	226	141	95	143	9
32	138	89	43	169	201	31	35	226	109	97	126	10
23	39	172	154	463	535	86	59	729	207	291	11	11
49	265	145	142	401	495	101	48	665	179	229	225	12
28	483	817	634	1,086	1,538	470	274	3,696	788	379	284	13
27	49	122	199	389	490	84	55	906	170	313	7	14
87	142	169	50	159	212	34	9	292	204	162	118	15
40	96	77	25	97	119	25	6	139	96	91	83	16
40	60	82	25	104	123	60	12	165	118	81	47	17
34	52	78	24	95	108	28	13	107	131	66	31	18
36	76	101	22	86	109	29	8	116	113	73	76	19
49	191	163	44	185	227	39	19	244	196	124	168	20
47	64	110	46	185	219	39	15	238	149	107	52	21
61	42	142	79	236	282	43	20	437	201	198	9	22
91	237	239	170	518	580	82	51	827	327	388	184	23
40	22	99	39	164	203	28	14	223	123	114	9	24
30	39	91	31	141	160	26	12	174	104	77	32	25
23	180	82	78	167	204	34	15	354	102	120	155	26
15	661	192	264	560	658	113	71	1,145	188	384	617	27
80	539	181	136	366	443	51	36	668	238	360	529	28
13	18	69	29	124	135	23	17	165	84	84	4	29
26	79	109	28	103	129	19	13	135	128	77	67	30
26	25	58	16	68	86	30	6	94	73	53	2	31
47	61	84	20	88	113	25	13	107	112	72	45	32
69	19	78	47	137	178	29	13	233	96	98	33	33
41	114	144	63	179	226	35	23	364	157	147	78	34
35	91	74	36	124	158	26	15	177	90	86	78	35
32	65	73	21	80	106	24	13	99	94	67	62	36
20	53	54	25	93	115	22	11	124	64	60	39	37
40	129	97	30	130	152	29	32	158	121	79	122	38
37	20	86	20	90	105	25	14	121	111	74	2	39
63	324	169	133	311	372	57	64	632	230	242	283	40
38	87	67	21	97	120	24	13	115	102	65	70	41
61	58	104	38	143	173	21	25	191	157	96	33	42
68	76	113	40	138	166	34	28	248	174	104	57	43
55	85	104	26	114	143	26	14	154	147	79	68	44
55	57	84	26	111	140	21	16	166	125	76	48	45
77	23	103	36	177	215	33	28	243	162	115	2	46
58	124	78	36	175	202	70	34	248	119	65	69	47

Source: Ministry of Internal Affairs and Communications.

5-15 地方普通会計（続き）

G 都道府県別市町村歳入歳出額（令和5年度）

（単位 10億円）

都道府県 Prefecture		歳入 Revenue							
		総額 Total	#地方税 Local taxes	#地方譲与税 Local transfer tax	#地方交付税 Local allocation tax	#国庫支出金 Treasury disbursements	#都道府県支出金 Prefectural disbursements	#諸収入 Miscellaneous	#地方債 Local bonds
全国	Japan	70,717	21,250	455	9,307	13,175	4,802	2,536	4,322
1 北海道	Hokkaido	4,046	796	33	924	740	237	192	312
2 青森県	Aomori-*ken*	840	154	6	220	160	64	17	57
3 岩手県	Iwate-*ken*	816	164	9	205	121	52	15	54
4 宮城県	Miyagi-*ken*	1,360	392	10	202	254	70	49	102
5 秋田県	Akita-*ken*	662	116	7	200	97	43	22	49
6 山形県	Yamagata-*ken*	707	141	5	174	96	45	25	43
7 福島県	Fukushima-*ken*	1,275	284	10	246	205	87	38	71
8 茨城県	Ibaraki-*ken*	1,490	462	14	194	250	87	29	90
9 栃木県	Tochigi-*ken*	983	325	8	102	170	64	52	51
10 群馬県	Gumma-*ken*	998	321	9	133	163	65	52	58
11 埼玉県	Saitama-*ken*	3,235	1,232	18	219	627	184	103	196
12 千葉県	Chiba-*ken*	2,823	1,095	18	216	552	175	85	155
13 東京都	Tokyo-*to*	7,028	2,023	23	82	1,232	801	137	157
14 神奈川県	Kanagawa-*ken*	4,504	1,975	20	139	941	249	184	290
15 新潟県	Niigata-*ken*	1,389	342	11	316	218	79	42	111
16 富山県	Toyama-*ken*	546	175	4	101	78	34	15	34
17 石川県	Ishikawa-*ken*	658	185	5	137	110	45	12	55
18 福井県	Fukui-*ken*	505	135	4	80	79	44	16	36
19 山梨県	Yamanashi-*ken*	528	128	3	107	70	28	12	27
20 長野県	Nagano-*ken*	1,250	314	12	290	155	65	61	76
21 岐阜県	Gifu-*ken*	1,057	309	10	186	145	62	47	58
22 静岡県	Shizuoka-*ken*	1,879	676	14	161	331	108	49	123
23 愛知県	Aichi-*ken*	3,747	1,615	23	121	639	223	184	217
24 三重県	Mie-*ken*	891	299	8	147	140	56	24	43
25 滋賀県	Shiga-*ken*	713	233	4	105	119	47	14	38
26 京都府	Kyoto-*fu*	1,585	482	7	193	302	91	169	100
27 大阪府	Osaka-*fu*	4,901	1,779	19	371	1,269	312	129	257
28 兵庫県	Hyogo-*ken*	2,885	979	18	369	591	181	93	183
29 奈良県	Nara-*ken*	690	175	4	155	126	42	12	53
30 和歌山県	Wakayama-*ken*	584	129	4	142	97	36	11	47
31 鳥取県	Tottori-*ken*	393	69	3	100	58	29	36	28
32 島根県	Shimane-*ken*	513	91	5	151	78	36	12	48
33 岡山県	Okayama-*ken*	1,130	316	9	211	205	59	23	104
34 広島県	Hiroshima-*ken*	1,638	501	11	246	340	102	65	142
35 山口県	Yamaguchi-*ken*	771	202	6	150	135	48	26	62
36 徳島県	Tokushima-*ken*	440	104	4	105	72	29	8	33
37 香川県	Kagawa-*ken*	518	138	3	98	82	31	18	41
38 愛媛県	Ehime-*ken*	757	190	6	166	136	49	21	44
39 高知県	Kochi-*ken*	517	86	5	146	88	37	9	49
40 福岡県	Fukuoka-*ken*	3,246	877	19	407	666	187	299	221
41 佐賀県	Saga-*ken*	564	111	3	106	85	48	14	40
42 長崎県	Nagasaki-*ken*	890	165	5	204	184	65	36	58
43 熊本県	Kumamoto-*ken*	1,204	251	9	266	236	91	20	95
44 大分県	Oita-*ken*	684	163	6	141	132	58	15	54
45 宮崎県	Miyazaki-*ken*	732	141	7	142	138	60	17	35
46 鹿児島県	Kagoshima-*ken*	1,149	211	9	273	218	91	14	80
47 沖縄県	Okinawa-*ken*	996	200	4	158	243	107	13	45

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5-15 Ordinary Accounts of Local Governments (*Cont'd*)

G Revenue and Expenditure of Cities, Towns and Villages by Prefecture (F.Y. 2023)

(In billions of *yen*)

歳出 Expenditure										都道府県
総額 Total	#総務費 General service administration	#民生費 Welfare	#衛生費 Hygiene	#労働費 Labour	#農林水産業費 Agriculture, forestry and fisheries	#商工費 Commerce and manufacturing	#土木費 Civil engineering works	#消防費 Fire defence	#教育費 Education	
68,287	8,555	25,939	6,474	88	1,366	2,330	6,488	2,499	8,200	全国
3,968	562	1,281	384	5	144	207	433	154	417	1
808	100	271	93	1	27	22	70	57	82	2
786	132	230	73	1	38	29	76	46	72	3
1,320	174	425	128	1	27	44	139	54	185	4
636	91	196	62	1	29	28	59	33	62	5
679	131	189	60	1	26	39	61	28	67	6
1,193	222	327	116	1	73	51	116	56	123	7
1,420	226	486	139	1	30	26	140	75	167	8
936	133	327	89	1	21	57	92	42	98	9
950	114	334	100	2	22	51	82	47	114	10
3,078	377	1,271	297	3	21	68	275	151	364	11
2,723	298	1,135	302	1	30	52	214	115	347	12
6,736	879	3,334	651	15	11	97	580	92	895	13
4,395	374	1,804	385	5	12	152	459	132	662	14
1,325	169	396	126	4	45	41	172	54	159	15
523	69	169	46	1	19	19	59	20	52	16
626	77	209	59	1	14	15	71	25	77	17
485	78	145	44	1	20	21	54	22	51	18
498	102	148	49	0	15	13	40	25	56	19
1,195	183	359	106	2	40	72	124	54	123	20
993	152	323	98	1	27	47	95	48	114	21
1,801	210	581	226	8	30	51	192	81	240	22
3,610	333	1,415	354	4	36	140	392	127	499	23
860	117	316	89	1	22	18	92	40	82	24
691	100	263	68	1	15	10	60	34	80	25
1,555	161	583	111	1	15	167	112	49	198	26
4,826	410	2,269	376	3	9	69	469	142	625	27
2,817	289	1,140	252	3	42	43	283	85	350	28
666	84	252	87	0	10	11	49	36	67	29
564	87	196	60	0	14	17	48	25	49	30
382	50	122	31	0	17	39	32	17	32	31
500	79	145	48	1	26	14	42	22	53	32
1,084	131	371	122	2	33	21	115	38	132	33
1,607	141	571	174	4	28	40	206	52	203	34
741	108	253	69	1	24	23	70	33	75	35
421	62	157	47	0	13	8	33	20	38	36
499	72	180	50	1	12	10	37	20	68	37
721	89	282	61	2	25	24	61	29	69	38
504	85	170	44	0	23	12	42	26	42	39
3,175	348	1,151	267	2	43	278	265	90	413	40
549	118	168	57	0	24	14	38	24	53	41
857	125	306	94	0	34	29	75	27	71	42
1,150	164	390	92	1	41	32	106	46	138	43
664	85	248	57	1	25	24	52	22	71	44
707	143	245	51	0	36	30	53	19	57	45
1,104	173	397	102	1	49	41	84	39	99	46
957	147	409	81	1	28	17	70	25	109	47

Source: Ministry of Internal Affairs and Communications.