

平成16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 2004)

総務省

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 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	99.9	19.8	11.7	0.36251
青森県 Aomori	95.2	14.2	12.3	0.27396
岩手県 Iwate	93.0	13.7	11.0	0.27297
宮城県 Miyagi	94.4	16.8	13.2	0.48082
秋田県 Akita	92.7	16.3	14.4	0.25155
山形県 Yamagata	96.7	15.4	12.7	0.29653
福島県 Fukushima	91.7	12.6	11.3	0.39045
茨城県 Ibaraki	94.1	15.7	12.8	0.54868
栃木県 Tochigi	96.4	15.9	14.9	0.52604
群馬県 Gunma	92.7	10.5	10.1	0.50680
埼玉県 Saitama	94.9	15.4	9.1	0.65493
千葉県 Chiba	95.0	13.9	10.9	0.64919
東京都 Tokyo	85.3	17.1	13.6	1.10741
神奈川県 Kanagawa	95.3	10.3	6.2	0.81533
新潟県 Niigata	92.0	14.4	13.0	0.37770
富山県 Toyama	92.6	14.9	13.6	0.37373
石川県 Ishikawa	92.9	11.9	11.2	0.39539
福井県 Fukui	92.1	15.5	13.7	0.34193
山梨県 Yamanashi	88.9	13.0	12.2	0.34600
長野県 Nagano	91.9	20.1	16.9	0.39851
岐阜県 Gifu	88.6	13.0	11.1	0.44358
静岡県 Shizuoka	90.9	12.9	11.7	0.65327
愛知県 Aichi	95.3	12.3	10.3	0.89199
三重県 Mie	91.4	12.3	11.7	0.48989
滋賀県 Shiga	89.1	13.7	12.3	0.44908
京都府 Kyoto	86.9	10.3	9.8	0.48049
大阪府 * Osaka	98.6	15.5	12.0	0.70911
兵庫県 Hyogo	94.0	19.6	14.5	0.48664
奈良県 Nara	93.1	13.1	12.7	0.35709
和歌山県 Wakayama	91.8	11.0	10.3	0.28137
鳥取県 Tottori	91.5	13.0	12.6	0.23916

島根県	Shimane	88.6	17.9	16.6	0.21059
岡山県	Okayama	90.9	18.8	17.4	0.42366
広島県	Hiroshima	89.4	16.0	13.3	0.48341
山口県	Yamaguchi	91.7	12.7	12.2	0.36537
徳島県	Tokushima	95.0	14.8	13.9	0.30852
香川県	Kagawa	92.8	14.5	12.8	0.39040
愛媛県	Ehime	90.0	12.4	11.6	0.34077
高知県	Kochi	96.3	17.3	16.2	0.21643
福岡県	Fukuoka	95.6	13.7	10.0	0.54493
佐賀県	Saga	90.4	17.0	14.3	0.29323
長崎県	Nagasaki	95.5	12.5	11.6	0.25271
熊本県	Kumamoto	94.0	14.8	13.0	0.33487
大分県	Oita	92.5	14.0	12.8	0.29580
宮崎県	Miyazaki	91.1	12.2	11.1	0.26421
鹿児島県	Kagoshima	96.2	15.9	14.2	0.27123
沖縄県	Okinawa	93.7	11.7	10.1	0.27066
都道府県平均	Average of prefectures	92.6	14.9	12.1	0.42806

(注)

- 1 平均欄の比率及び指数のうち、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。

(Note)

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.

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 Hokkaido	(市町村平均) (Average of municipalities)	91.8	16.4	13.0	0.27
青森県 Aomori	(市町村平均) (Average of municipalities)	91.5	17.5	12.3	0.33
岩手県 Iwate	(市町村平均) (Average of municipalities)	89.7	17.1	11.8	0.33
宮城県 Miyagi	(市町村平均) (Average of municipalities)	92.8	17.0	13.4	0.53
秋田県 Akita	(市町村平均) (Average of municipalities)	92.2	16.2	11.5	0.31
山形県 Yamagata	(市町村平均) (Average of municipalities)	91.8	18.3	12.4	0.35
福島県 Fukushima	(市町村平均) (Average of municipalities)	85.8	15.5	10.5	0.47
茨城県 Ibaraki	(市町村平均) (Average of municipalities)	89.3	14.9	10.5	0.71
栃木県 Tochigi	(市町村平均) (Average of municipalities)	86.0	14.1	10.6	0.74
群馬県 Gunma	(市町村平均) (Average of municipalities)	93.4	13.8	10.6	0.56
埼玉県 Saitama	(市町村平均) (Average of municipalities)	87.1	12.5	8.9	0.78
千葉県 Chiba	(市町村平均) (Average of municipalities)	90.1	15.4	10.7	0.75
東京都 Tokyo	(市町村平均) (Average of municipalities)	89.1	7.7	8.3	0.81
神奈川県 Kanagawa	(市町村平均) (Average of municipalities)	90.2	18.0	12.2	1.00
新潟県 Niigata	(市町村平均) (Average of municipalities)	88.5	16.5	12.0	0.52
富山県 Toyama	(市町村平均) (Average of municipalities)	87.0	14.1	10.6	0.55

石川県 Ishikawa	(市町村平均) (Average of municipalities)	90.2	17.2	12.6	0.49
福井県 Fukui	(市町村平均) (Average of municipalities)	89.1	14.4	9.0	0.61
山梨県 Yamanashi	(市町村平均) (Average of municipalities)	82.6	16.2	9.9	0.57
長野県 Nagano	(市町村平均) (Average of municipalities)	82.9	15.3	10.8	0.39
岐阜県 Gifu	(市町村平均) (Average of municipalities)	83.3	13.0	9.7	0.60
静岡県 Shizuoka	(市町村平均) (Average of municipalities)	80.9	15.5	11.0	0.82
愛知県 Aichi	(市町村平均) (Average of municipalities)	84.5	13.7	10.3	1.01
三重県 Mie	(市町村平均) (Average of municipalities)	87.6	14.8	10.9	0.62
滋賀県 Shiga	(市町村平均) (Average of municipalities)	88.8	15.1	11.1	0.64
京都府 Kyoto	(市町村平均) (Average of municipalities)	93.1	16.7	11.5	0.57
大阪府 Osaka	(市町村平均) (Average of municipalities)	98.3	15.2	12.1	0.79
兵庫県 Hyogo	(市町村平均) (Average of municipalities)	93.6	19.3	15.7	0.62
奈良県 Nara	(市町村平均) (Average of municipalities)	96.2	16.2	13.2	0.42
和歌山県 Wakayama	(市町村平均) (Average of municipalities)	96.4	15.9	12.7	0.38
鳥取県 Tottori	(市町村平均) (Average of municipalities)	88.3	17.3	11.8	0.38
島根県 Shimane	(市町村平均) (Average of municipalities)	92.9	20.8	15.6	0.27
岡山県 Okayama	(市町村平均) (Average of municipalities)	90.0	18.6	13.0	0.43
広島県 Hiroshima	(市町村平均) (Average of municipalities)	92.7	17.9	13.6	0.56
山口県 Yamaguchi	(市町村平均) (Average of municipalities)	91.2	17.2	12.7	0.51
徳島県 Tokushima	(市町村平均) (Average of municipalities)	91.2	14.3	11.8	0.44
香川県 Kagawa	(市町村平均) (Average of municipalities)	90.1	15.5	11.8	0.56
愛媛県	(市町村平均)	86.4	14.8	10.4	0.43

Ehime	(Average of municipalities)				
高知県 Kochi	(市町村平均) (Average of municipalities)	93.3	18.2	14.8	0.26
福岡県 Fukuoka	(市町村平均) (Average of municipalities)	92.2	14.7	12.1	0.48
佐賀県 Saga	(市町村平均) (Average of municipalities)	91.3	14.1	10.1	0.51
長崎県 Nagasaki	(市町村平均) (Average of municipalities)	92.3	14.2	11.5	0.36
熊本県 Kumamoto	(市町村平均) (Average of municipalities)	91.6	15.0	11.3	0.37
大分県 Oita	(市町村平均) (Average of municipalities)	92.7	13.9	11.3	0.40
宮崎県 Miyazaki	(市町村平均) (Average of municipalities)	89.2	13.9	11.0	0.33
鹿児島県 Kagoshima	(市町村平均) (Average of municipalities)	92.4	14.2	11.6	0.28
沖縄県 Okinawa	(市町村平均) (Average of municipalities)	90.0	13.6	12.0	0.33
全国市町村平均 National average of municipalities		90.2	14.8	11.4	0.52

(注)

- 1 各欄の比率及び指数のうち、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。
- 2 経常収支比率及び財政力指数の東京都（市町村平均）及び全国市町村平均については、特別区を含まない。

(Note)

- 1 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.
- 2 Figures for ordinary balance ratio and financial capability indicator in the rows headed “Tokyo” and “national average of municipalities” are calculated on the basis of excluding special wards.

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 City	96.5	14.0	14.8	0.67
宮城県	Miyagi	仙台市	Sendai City	95.9	18.9	19.0	0.81
埼玉県	Saitama	さいたま市	Saitama City	84.9	12.2	9.9	0.97
千葉県	Chiba	千葉市	Chiba City	94.8	23.0	15.8	0.97
神奈川県	Kanagawa	横浜市	Yokohama City	93.6	23.3	14.2	0.93
神奈川県	Kanagawa	川崎市	Kawasaki City	85.8	17.9	12.3	1.02
静岡県	Shizuoka	静岡市	Shizuoka City	81.1	15.2	12.6	0.87
愛知県	Aichi	名古屋市	Nagoya City	95.3	21.0	16.9	0.97
京都府	Kyoto	京都市	Kyoto City	93.5	18.0	12.1	0.67
大阪府	Osaka	大阪市	Osaka City	101.7	17.4	14.8	0.87
兵庫県	Hyogo	神戸市	Kobe City	97.5	24.0	24.2	0.64
広島県	Hiroshima	広島市	Hiroshima City	96.0	21.1	14.9	0.77
福岡県	Fukuoka	北九州市	Kita-kyushu City	91.3	11.6	9.5	0.64
福岡県	Fukuoka	福岡市	Fukuoka City	91.1	21.9	18.1	0.79
政令指定都市	All ordinance-designated cities	平均	Average	94.3	19.1	15.2	0.83
全国市町村	All municipalities	平均	Average	90.2	15.0	11.4	0.52

(注)

平均欄の比率及び指数のうち、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数の全国市町村平均については、特別区を含まない。

(Note)

Figures for ordinary balance ratio, real debt service ratio used as a criterion for permission to raise local loans and 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 row headed “national average of municipalities” are calculated on the basis of excluding special wards.

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用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。

Ordinary balance ratio is calculated as a percentage, in relation to the total amount 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 ordinarily disbursed every fiscal year such as personnel expenses, social allowances, and debt service expenditures.

○ 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用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前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.

A：地方債の元利償還金（公営企業分、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 local public enterprises and 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（「算入公債費の額」）及び準元利償還金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

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) 公営企業債の元利償還金

Redemption expenditures on local government loans raised through public enterprise accounts

2) 繰上償還を行ったもの

Expenditures for advanced redemption

3) 借換債を財源として償還を行ったもの

Redemption expenditures financed by refinancing loans

4) 満期一括償還方式の地方債の元利償還金

Redemption expenditure of local government loans to be repaid on maturity

5) 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

Redemption of interest financed by the interest yield from the management of sinking funds

「準元利償還金」(上記B関連)

“Quasi-redemption of principal and interest on local government loans” (referred to in B above)

1) 満期一括償還方式の地方債の1年当たり元金償還金相当額

Amount equivalent to annual redemption of the principal on local government loans to be repaid on maturity

2) 公営企業債の元利償還金に対する一般会計からの繰出金

Transfer payments from the general account to public enterprise accounts which have been appropriated for the redemption of local government loans raised through them

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・補助金

Payments of allotted charges or subsidies to partial-affairs-associations etc. which have been appropriated for the redemption expenditure of local government loans raised 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)

Expenditures based on liabilities authorized in previous years that can be treated similarly to debt service payments in the relevant context (expenses for Private Finance Initiative projects, obligatory shares for public works directly carried out by the national government, subsidies for interest payments, etc.)

○ 起債制限比率との相違点

○ Differences from debt service ratio

1) 実質的な公債費を算定対象に追加

Inclusion of expenditures which can be substantially treated as debt service in terms of calculation

公営企業債の元利償還金への一般会計からの繰出しを参入

Transfer payments from the general account which have been appropriated for the redemption of local government loans raised through public enterprise accounts are included.

・PFIや地方公共団体の組合の公債費への負担金等の公債費類似経費を原則算入

Expenditures which can be treated similarly to debt payments such as expenses for Private Finance

Initiative and allotted charges for the redemption of local government loans raised by partial-affairs-associations, are included in principle.

2) 満期一括償還方式の地方債にかかるルールの一掃

Standardization of the treatment of local government loans to be redeemed on maturity

- ・ 減債基金積立額を統一ルールで実質公債費比率に算入

Reserves to sinking funds are included in the calculation of real debt service ratio used as a criterion for permission to raise local government loans on a uniform basis.

- ・ 減債基金積立不足額がある場合は、実質公債費比率に反映

Lack in the amounts of a sinking-fund reserve is reflected to the calculation of real debt service ratio used as a criterion for permission to raise local government loans.

○ 起債制限比率

○ Debt service ratio

地方税、普通交付税のように用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).

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

○ 財政力指数

○ Financial capability indicator

地方公共団体の財政力を示す指数で、基準財政収入額を基準財政需要額で除して得た数値の過去3年間の平均値。この指数が高いほど、財源に余裕があると言える。なお、税収等が豊かで普通交付税の交付を受けない「不交付団体」は、この指数が1を超えることとなる。

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. Local public bodies which have abundant revenues from local taxes etc. and therefore do not receive ordinary local allocation tax are called “local public bodies not in receipt of ordinary local allocation tax”, and their financial capability indicator exceeds 1.