

148
Weimar 15 March 1878.

Sir,

I have the honor to report to your Excellency that according to the orders received I shall proceed to Paris to place myself at the disposal of Mr Matsukata who is expected to arrive on the 30th Instant at Marseille.

Previous to concluding my duties here, I consider it my duty to report to your Excellency the manner in which I carried out the instructions of your Excellency about the collection of information on financial administration, in Berlin and Weimar, subsequent to my stay in Austria on which I had the honor to report previously.

During the month of November I proceeded to Berlin where through the kind assistance of Mr Aoki His Imperial Majesty's minister I had the advantage of being introduced to the President Ministry for Finance where one of the Councillors Mr Scholz was specially charged with the task of answering my questions. In the accompanying memo translated by Mr Karasaki Goro I beg to submit to your Excellency a short sketch of the constitution of the Ministry of Finance and its dependencies, and I have further received from Mr Scholz detailed papers on the following subjects which however the time has not permitted to translate as yet:

1. on the financial departments in the provincial governments.
 2. on the establishment of a bookkeeping section in the Ministry of Finance to replace the former control Department.
 3. an royal order to the effect that in future the Minister of Finance must be informed before any of the Departments can
- This Excellency Okuma Shigenobu }
Minister of Finance. } pass

pass the amounts allotted to them in the Budget.

4. Instructions for the management and bookkeeping of the provincial treasuries.

5. Instructions for the management and bookkeeping of the Chief Treasury of State.

6. Instructions for the organisation and working of the Supreme Court for the audit of accounts.

These papers give a very complete picture of the organisation of the Prussian finances and will I hope be of considerable interest to your Excellency.

May I take the liberty to suggest very respectfully to your Excellency that Mr. Aoki be instructed to express to the Prussian Government your Excellency's acknowledgements for these communications and the obliging conduct of Mr. Councillor Leholtz.

If it is satisfactory to me to report to your Excellency the above facts I have still greater pleasure in reporting to your Excellency the extreme kindness and care which the Grand Duke and Government of the Grand Duchy of Saxeony showed in instructing me in their system of administration of Finances. By the gracious order of the Grand Duke the Minister of Finances Dr. Thon admitted me personally and continually to visit the Ministry of Finance where I was put under the charge of the Privy Councillor of Finances Mr. Thon under whose guidance I first studied the general principles of administration, after which I was transferred to the Chief Treasury of State

where I was fully instructed in the mode of keeping the Central accounts of Government, the manner of effecting payments and receiving Receipts, by the Director of this Department Mr. Krumpholtz who showed me great kindness and introduced me to all the manipulations of his office giving me copies of all his books, forms and documents. I am now therefore in a position to be able to give a full description on this important branch of the financial service. After having finished my course of study at the Chief Treasury I was introduced to visit and study what is called the Accountant offices. (These are spread all over the country and collect revenue and effect Government payment in the circuit assigned to each which corresponds to the judicial circuits of the courts) In these branch offices of the financial administration I was able to study their various systems of receiving revenue and effecting payments and their mode of conducting accounts and settling with the Chief Treasury. I also at these offices obtained copies of all their books forms and papers of importance. After having finished with this branch I proceeded to the offices where the direct taxes are collected where I examined their registers and books and studied also the mode of collecting the income from forests as well as the management of Government building accounts. I obtained copies from all books and papers as before and proceeded hereafter to what I considered of great importance the study of the Department of

of Public Debt! Believing that a careful study of this important Branch of the Finances would be specially useful under the present circumstances I took great care to examine minutely into the keeping of the books of this Department, not only in regard to the paying of the interest but in the forms of returning the Capital of the Debts. I learned several modes of sinking funds, and made some very interesting studies on various forms of debts such as floating Debts etc. The copies I took and obtained of all papers connected with this Department are very numerous indeed and will when once submitted to your Excellency be a cause of satisfaction.

Had not the grand Duke in his extreme kindness allowed me to visit daily and regularly his various Departments it would be altogether impossible to obtain such an insight into these affairs, for from description however carefully given it is impossible to master these difficult and complicated affairs, but the quantity of material collected is so great that many months will be required to translate them or to show how useful they are.

In reporting these facts to your Excellency I confidently hope that the gracious and generous conduct of His Royal Highness the grand Duke of Saxony will afford to your Excellency, much pleasure and that this will be received as a proof of the great friendship and interest which his Royal Highness has continually expressed for Japan and the

intelligent reforms which the Imperial Japanese Government is carrying out every where and not the least in the Finance Department. Many times I had to answer the questions of His Royal Highness on these questions and he was pleased to state that as far as his Government could be of assistance in promoting the noble objects of the Imperial Japanese Government, he would at all times be happy to grant every opportunity desired for enquiry or study in whatever branches of his administration.

It is impossible to make out ^(at present) a list of the papers and forms obtained at Weimar but I shall have the honor of putting them in detail before Mr. Matukata on his arrival and receive his orders for their disposal and translation. Your Excellency had the kindness to instruct Mr. Karasaki Goro a student from Choshu to assist me in translating but unfortunately, by the time I arrived in Weimar he was fully engaged in his Law studies at the University of Jena so that I had to await the time when his holidays commenced which was only on the 8th March. As he wishes not to accept any remuneration or pay for his services and translations I could but await his leisure when the accompanying sheet paper was translated; I shall however in reporting these facts to Mr. Matukata also ask for instructions on this question.

Mr. Aoki the Imperial Minister in Berlin visited Weimar during my stay there and had an

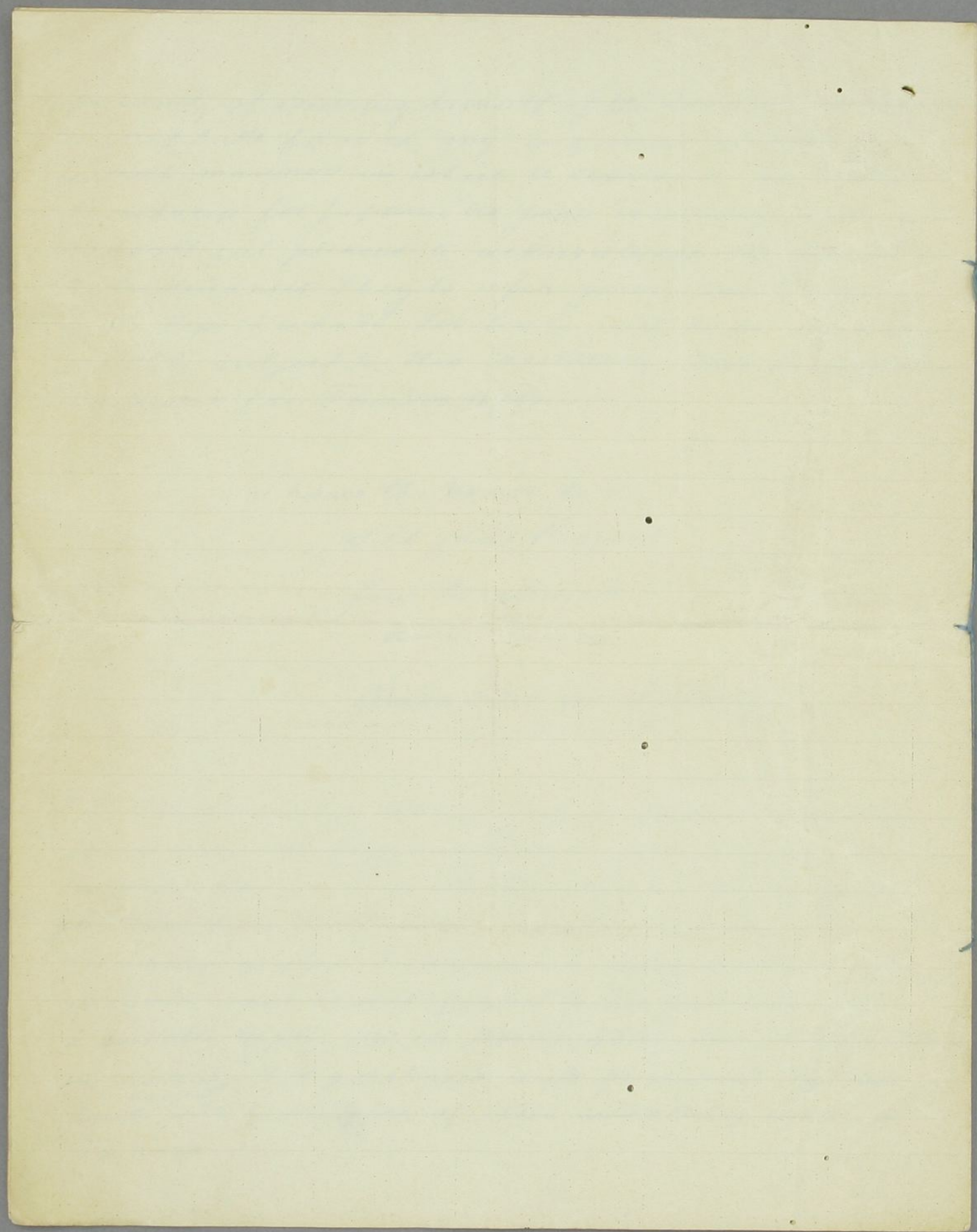
opportunity of assuring himself of the manner in which
the great Duke favored my inquiries and the
general manner in which he expressed his sincere
friendship for Japan. as your Excellency will
no doubt feel pleased to acknowledge the Grand-
Dukes kindness I beg to refer your Excellency
to the Report which Mr Aoki will have made
on this subject to His Excellency Mr Terashima
Minister for Foreign Affairs.

I have the honor to be
With great Respect

Your Excellencies
Most obedient

Jaron Alex. von Siebold

P.S. I should mention that in regard to Russian Finances
it was impossible to proceed there on account of the war.
In Berlin however I made the acquaintance of a
Gentleman from the Russian Finance Ministry Mr
Kumanin to whom I addressed a memorandum with
inquiries which he will forward to his government for
a suitable Reply. All the Books which were obtainable
on this subject I purchased and forwarded by last
Mail ^{via England} with a number of other interesting works on
Finance.



維納一千八百七十八年三月十五日

謹呈松方氏本月三十日、マルセイユニ回着相成ルヘキニ付キ余ハ閣下ノ命ニ從ヒ巴里府ニ到テ氏ヲ待受ケ万事氏ノ指圖ヲ請クヘシ

当地ニ於テ奉スヘキ余カ職務ヲ結了スルニ臨ミ余カ澳國滯留中豫テ閣下ノ教諭ニ從ヒ伯林及ヒ維納ニ於テ大蔵ノ事務ヲ取調ヘ得タル手續ヲ今閣下ニ報告スルハ余ノ義務ナリト思考ス

十一月中余ハ伯林府ニ行旅ス此ニ日本公使青木氏ノ信實ナル翼助ヲ得テ余ハ亭園ノ大蔵省ニ招分セラレゴトシシル_{官名}中ノ一人ナル「スコレ」氏特ニ余カ質問ニ教答スルノ命ヲ被ムレリ○唐寄五郎_氏ニ因テ及テラレタル別紙覚書ヲ以テ談大蔵

山

山

山

大蔵省

譯者等ハ、原書ヲシテ、
コイルトアルヲ以テ、
ト直譯シケレバ、大蔵省中、
裁判所ノ左アルハ、
カレシテ、
質高ニ似テ、
ナラン

省先ニ属局ノ組織ノ大要ヲ閣下ノ便覽ニ供セント欲ス此他「ス
コレ」氏ヨリ左件ニ関セル書類ヲ領受シタルに当便マテハ之
ヲ反訳シテ呈送スルノ暇ヲ有セサリキ

- (一) 縣廳ニ於ケル出納局ノ事
 - (二) 大蔵省中検査局ニ代ヘ簿記課設置ノ事
 - (三) 向後豫算表中ニ掲載セル諸省ノ定額ハ先ツ大蔵卿ニ報知
ノエナラテハ領受スルヲ得サルノ法令
 - (四) 諸縣出納局ノ管理先ニ簿記ニ就テノ規則
 - (五) 國帑ノ管理先ニ簿記ニ就テノ規則
 - (六) 勘定検査ノ為メニ上等裁判所ノ組立先ニ作為ニ就テノ規
則
- 右等ノ書類ハ字國會計ノ様ヲ十分ニ寫レ尽シタルモノナレハ
定メテ閣下ノ為メニ利益スル所大ナラント恐察ス

右ノ事件ヲ取調フルニ就テハ頗ル字國會政府ノ丁寧ナル取扱ヲ
請ケタレハ為メニ閣下ヨリ青木氏ヲシテ字國會政府ト「コーンレ
ル」官名スコレー氏ニ謝辞ヲ述ヘレメ賜ハン「ヲ余ハ閣下ニ
謹請ス

然リ而シテ余ハ今又閣下ニ報告スルニ当リ頗ル歡欣ニ堪ヘサ
ル「ヲアリ則チ「サキソニ」侯國ノ「グラントデューク」爵名及「
其政府ノ非常ノ丁寧ト注意トヲ以テ審カニ該國會計管理ニ就
テノ法則ヲ教示セラレシ」是レナリ「クランドデューク」ノ「
ナル命令ニ因テ大蔵卿「ドクトルトン」氏ハ余ニ日々大蔵省ニ出
頭スル「ヲ許容セリ而シテ「ブライヂャー」官名「コーンレ
氏ノ教導ニ因テ余ハ第一ニ管理法ノ大主義ヲ學ヒタリ次ニ會
計本局ニ移轉レ此ニテ該局長「ケリユム」官名「
府ノ大會計ヲ簿記スルノ法、請拂ノ法、ヲ學ヒ且氏ハ特トニ厚意

大蔵省

譯者其の原書を以てシテ
コルトトアルヲ以テ等判別
ト直譯シケレバ大蔵省中
等判別所ノ名アルハ頗ル奇異ナル
カレシテラクハ我々大蔵省ノ探
査員ニ似テ厚權アルモノ
ナラン

省先ニ属局ノ組織ノ大要ヲ閣下ノ便覽ニ供セント欲ス此他「ス
コレ」氏ヨリ左件ニ関セル書類ヲ領受シタルに当便マテハ之
ヲ反訳シテ呈送スルノ暇ヲ有セザリキ

- (一) 縣廳ニ於ケル出納局ノ事
 - (二) 大蔵省中検査局ニ代ヘ簿記課設置ノ事
 - (三) 向後豫算表中ニ掲載セル諸省ノ定額ハ先ツ大蔵卿ニ報知
ノエナラテハ領受スルヲ得サルノ法令
 - (四) 諸縣出納局ノ管理先ニ簿記ニ就テノ規則
 - (五) 國帑ノ管理先ニ簿記ニ就テノ規則
 - (六) 勘定検査ノ為メニ上等裁判所ノ組立先ニ作為ニ就テノ規
則
- 右等ノ書類ハ字國會計ノ様ヲ十分ニ寫レ尽シタルモノナレハ
定メテ閣下ノ為メニ利益スル所大ナラント恐察ス

右ノ事件ヲ取調フルニ就テハ頗ル字國政府ノ丁寧ナル取扱ヲ
請ケタレハ為メニ閣下ヨリ青木氏ヲシテ字國政府ト「コーンレ
ル」名「スコレー」氏ニ謝辞ヲ述ヘレメ賜ハン「ラ」余ハ閣下ニ
謹請ス

然リ而シテ余ハ今又閣下ニ報告スルニ当リ頗ル歡欣ニ堪ヘサ
ル「ラ」アリ則チ「サキソニ」侯國ノ「グランドデューク」名「
其政府ノ非常ノ丁寧ト注意トラ以テ審カニ該國會計管理ニ就
テノ法則ヲ教示セラレシ」是レナリ「クランドデューク」ノ「
ナル命令ニ因テ大蔵卿「ドクトルトン」氏ハ余ニ日々大蔵省ニ出
頭スル「ラ」許容セリ而シテ「ブライヂャー」名「コーンセル
氏ノ教導ニ因テ余ハ第一ニ管理法ノ大主義ヲ學ヒタリ次ニ會
計本局ニ移轉レ此ニテ該局長「グリエムガホルター」氏ヲ藉テ政
府ノ大會計ヲ簿記スルノ法ヲ請拂ノ法ヲ學ヒ且氏ハ特トニ厚意

大蔵省

ヲ以テ該局事務取扱ノ順序ヲ詳ニ示シ又之ニ属セル帳簿書式
其他ノ書類ヲ写シテ付与セリ故ニ余ハ今日ニ於テハ會計事務
中此緊要ナル一頁ノ事ニ付テハ十分ナル説明ヲナシ得ルノ地
位ヲ占メタリ是レヨリ計筭局(此ノ計筭局ハ國內一般ニ散在シ
區ヲ分テ租税ヲ收入シ及ヒ政府ノ仕拂ヲナスモノナリ)ニ移レ
リ此ノ支局ニ於テ余ハ其ノ租税收入ノ法仕拂ノ法計筭ノ法會
計本局ト決算ノ法オラ学ヒ且緊要ナル帳簿書式其他ノ書類ヲ
得タリ是ヨリ直税ヲ收入スル所ノ役所ニ移リテ其簿冊其他ノ
書類ヲ取調ヘ且森林税收入ノ法是ニ營繕助定監査ノ法ヲ学ヒ
前ノ如ク之ニ属スル帳簿其他ノ書類ノ写シヲ得タリ是ヨリ余
ク豫テ取モ緊要ナラント思考スル國債局ニ進ミタリ今日ノ日
本ニシテハ大藏ノ支局中此局ノ事ニ最モ注意ヲ深リスルハ格
持ニ緊急ノコトナラント信思セシカ故余ハ持トニ此業ニ從フニ

當リ厚ク注意シ獨リ利子仕拂ノコトヲミナラス元債償却ノ書式
ニ至ルマテ審カニ該局ノ簿記法ヲ取調ヘタリ又「レンキン」フオ
ン「國債支消ノ為メニ」ノ法及ヒ「フローレン」デット「無期債」其外
諸様ノ公債ノ事ニ付キ學ヒ得タルモノ甚ク多ク且該局ニ属セ
ル書類ヲ写シ取リタルモノ亦頗ル多シ他日之レヲ閣下ノ高
覽ニ供セハ定メテ満足アラセラルヘシ
若シ「~~カ~~」ランド「~~ダ~~」ユーク「~~ク~~」殿下ノ格特ノ懇意ヲ以テ金々日々順序
ヲ追フテ諸局ニ出頭スルコトヲ許スニアラスンハ余豈他ニ何ノ
方便アリテカ斯ク詳細ニ諸局實際ノ事務取扱ノコトニ付テ取
調ヲナスコトヲ得ンヤ但シ余ハ此等ノ困難錯雜ナル事務ヲ取調
フルニ當リ十分ニ注意ヲ尽シタリトハ云難キ「~~カ~~」然レ如何ニシテ此等ノ書
類ノミヲ以テ其深奥ヲ尽セリトハ云難キ「~~カ~~」然レ如何ニシテ此等ノ書
タル所ノ書類ハ頗ル多クニシテ之ヲ反読シ以テ高覽ニ供スル

マテニハ数月間ノ時日ヲ要スヘシ

之ヲ閣下ニ報告スルニ臨ミ「サキソニ」ノ「グランドヂュー」ク殿
下ノ懇篤寛仁ノ^{取置}取置ヲレテ閣下ノ意ヲ満足セシメ且此懇篤寛
仁ノ^{取置}取置ハ則チ「グランドヂュー」ク殿下カ豫テ日本ノ為メニ交
誼ヲ尽スノ厚キヲ表明スルモノトレテ閣下ノ領収セラレシ
ヲ仰望ス而シテ殿下常ニ云ヘリ日本帝國政府ノ貴尚ナル目的ヲ
改良センク為メニハ其侯國政府ノ及フ丈ケハ好テ之ヲ翼助ス
ルノ意ナリ故ニ日本政府カ殿下ノ管理ニ属セル諸局ノ事ヲ取
調又ハ學習セント要スルニ於テハ何時ニテモ好テ之ニ應スヘ
シトス

余カ維納ニ於テ得タル書類ノ目錄ヲ高覽ニ供メント欲スルハ
何分当便マテ其暇ヲ得ス就テハ松方氏ノ来着マテノ中ニ詳細
取繕置同氏ノ指令ヲ受ケテ反訳等ニ着手スルノ見込ナリ○曾

テ閣下ノ懇命ヲ以テ唐崎五郎^{五郎}ヲレテ余ノ反訳ヲ補助セシメラ
レタリ然ルニ余カ「ウエーマー」ニ着スルニ当リ同氏ハ「セナ」ノ
大ニ学校ニ於テ法律學ニ從事シ寸暇ヲ有セサリシヲ以テ止ヲ得
ス氏ノ休業ヨリ^始始^ハ創マルマテ待タサルヲ得サリ且又氏ハ
反訳事務ニ従事スルトテ俸給ヲ受ケン^ト願ハサルカ故ニ反
令ニ別紙ノ如キ短文ノ反訳ニテサヘ氏ノ閑暇ヲ待テ之ヲナス
ノ外他ニ術ナレ尤モ松方氏来着ノ上此ノ事件ニ付テモ氏ノ指
圖ヲ乞ハント欲スルナリ

伯林在苗帝國公使青木氏余カ「ウエーマー」ニ滞苗中同所ニ来ラ
レタリ故ニ「グランドヂュー」ク殿下カ特トニ余ノ事務ニ便利ヲ
与ヘ且殿下カ實以テ日本ノ為メニ信誼ヲ尽スノ厚キ有様ヲ實
際上氏ニ証明スルノ^意意^ヲ篤^クヲ認メテ^梅満^ト足^トセラレシ^下テ余ハ敢
テ疑ハサルカ故ニ余ハ伏テ請フ青木氏ヨリ外務卿寺嶋閣下ニ

此等ニ付キ報告セラルハニ當リ閣下ノ之レニ翼賛セラレシ
ヲ拜具

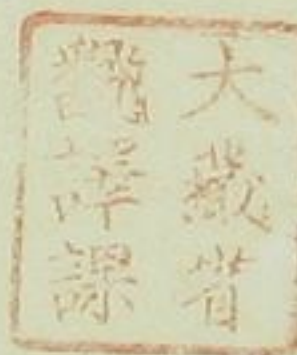
ハロン、シーボルト謹言

大蔵卿大隈重信閣下

魯國會計ノ等ニ付テハ戰爭ノ際ナルノ故ヲ以テ未タ果ス
得ス去レ氏伯林ニ在ル魯國大蔵省ノ官吏「クマニシ」氏ト懇意
ルカ故會計ノ件ニ付キ取調ヲ要スヘキ箇條書ヲ同氏ニ托シ置
キタリ因テ氏ヨリ之ヲ政府ニ送呈シ適宜ノ答書アルヘキ事ナ
リ又魯國會計ノ件ニ関セル書籍並ニ^{此能}理財書教冊ヲ購求シ已ニ
郵船便ニ付シ置キタリ

普國大藏規則

(重^二元^一百七十年規則)



在澳唐崎五郎譯

普國大藏規則(重千八百七十一年ノ規則ニ元七ク)

普國大藏省ニ四局アリ局ゴトニ一人ノ長官アルヲ要ス

第一局

豫算及ヒ金行ノ事務ヲ掌ル(即稅出納局ニ当ル)

第二局

ドノ子(官)ノ不動産ヲ云フ及ヒ山林ノ事務ヲ掌ル

第三局

間稅及ヒ運上ノ事務ヲ掌ル

第四局

直稅ノ事務ヲ掌ル

大藏省ノ事務タルヤ國家一般ノ經濟ニ関スル故ニ常ニ出納表及ヒ決算表ヲ以テ政府ノ歲出入ヲ取締リスルヲ要トス因テ右四局ニ於テ掌ル處大概左ノ如シ

第一局、甲、伯林府富講

但シ入講ヲ希フ者ハ免許札ヲ請ヒ受ル時先ツ手数料
四マルク(一圓)ヲ富講関轄ノ役員ニ拂ヒ以向ハ贏高百
分ノニヲ納ム可シ

乙、造幣局

當局ハ元ト太政官ノ属局ナリシカモ當時ハ大藏卿ノ
支配スル処トナレリ又プレスラウトデユツセルドル
フノニケルニアリシ造幣処ハ廢止トナリテ伯林ニ一
ノ造幣局アル而已

丙、後家養育院差配処

丁、各省ノ密記録処

大藏内務交易省其外当時察官ニナリシ諸省ノ記録ヲ
集ムル処ナリ

第二局、伯林近傍及ヒミユレデンノ山林学校ハ悉ク当局ノ差配

ニ属ス

第三局、甲、印紙税及ヒ證券印紙差配処

乙、シユテムベルヒイスカラード

印紙ノ條規ニ相戻レル処置ナカラシガ為メニ大藏省
ヨリ時々之ヲ検査セシム勿論大藏卿ヨリ格別ノ差圖
アル故ニ各官ニ於テハ其検査官ニ望ノ書面開見ヲ許
ス可シ

丙、伯林府内國品運上処及ヒ伯林府印紙賣捌処

丁、伯林府外國品運上処

第四局、甲、地稅償却処

貴族ノ地タルヤ以前ハ無税ナリシカモ當時ハ各地相
當ノ地稅ヲ拂ワザルヲ得ス故ニ地價ノ減セシ丈ハ政

府ノ債フ処ナリ

丙、伯林府直税局

丁、收入税取定局

外ニ五局ト名ツク可キ者一アリ大金行是ナリ其ノ歳入ハ左ノ
ニケ処ヨリ出ル

一、各州上全行(我各縣全行ヲ云フ)

二、富ノ上全行

各州上全行長ハ會計議官ナリ而テ当行收入ハ五ノ如シ

甲、直税(諸郡ノ全行ヨリ納マル)及ヒ間税(上等税金行ト上

等運上全行ヨリ納マル)

乙、官不動産及ヒ官山林賣拂收入(官不動産全行ト官不動

産年具全行ト山林附属全行トノ三ヶ処ヨリ納マル)

丙、官ノ礦山鑄物鹽製造処ヨリノ收入(同各ナル三全行ヨ

リ納マル

其他左ノ役処ハ大藏省ノ関轄ナリ

一、伯林府海外交易會社

當會社ニ先テ大同小異ナル数多ク會社アリシカモ幾許ナ
ラズシテ中絶セリ然後千七百七十一年ニ普王フリードリ
ヒ二世甲斯巴、佛、英、三ヶ國ノ海塩ノ為メ一ノ會社ヲ創立
シ同年ニ之ヲ海外交易會社ト名ツケリ其ノ元金百二十万
ターレルハ株券ヲ以ツテ興セリ尤モ其ノ内五百ターレル
ノ株券三千枚ハ政府ヨリ出セシモノナリ千八百八年ニ至
テ當會社ノ事務大藏省ノ関轄スル処トナリ千八百十年其
ノ内債モ國債トナレリ而テ千八百十七年ニ大藏省ノ関轄
ヲ離ナレ更ニシヤツミニステリウムニ属セリ千八百二十
年ヨリ再ヒ大藏省ノ関轄スル処トナリタレモ稍獨立ノ体

裁ヲ有セリ會社ノ長官ハ政府ノ依負ニシテ政府ノ金銀出
納及ヒ交易ヲ掌ル故ニ政府ノ金銀タリニ商具ニ関スル分
ハ内外ノ差別ナク當會社ニ於テ取扱フ尚又外國ヨリ政府
ニ納マル可キ金銀及ヒ政府買入ノ物品等モ當會社ノ取扱
フ処ナリ就テハ會社ノ外債ハ元金利息トモ政府其責メニ
任ゼガルヲ得ス入質ノ品物賣捌ノ儀ニ於テハ更ニ別局ヲ
煩ワスニ及バス全ク會社ノ獨斷ニアリ又ラシヤメンノ毛
ヲ質取スルヤハ印紙稅ナシ當會社固有ノ權利大概右ノ如
ク大ナリト雖モ毎年ノ會計檢査ハ會社ノ權利外ニシテ全
ク管理長官ノ手ニアリ當會社ノ事務タルヤ此ノ如ク廣ク
ニシテ或ハ政府ノ銀行トナリ或ハ國產交易並ヒ汽船會
社トナリテ大ハ政府ノ利害ニ注意シ小ハ私商ノ損益ヲ補
佐シ國家ニ裨益アル又少ナシトセス

二、政府貸金處(動産ニ依リ貸金スル處)

三、政府^海板^版處

政府並ビニ會社ノ證券ヲ造出ス又各省^海板^版ヲモ掌ル以
前ハ國債局ニ屬セシカドモ千八百六十六年以來大藏省
管轄スル處トナレリ

獨立上等國債局ハ大藏卿ノ上差配ニ屬ス國債返済金行ハ省局
ノ附屬ナリ(省局ハ大藏卿ノ差配ニ屬スト雖モ大藏省
外ナル故ニ獨立ノ二字ヲ加ヘシモノナリ)
千八百十七年迄國債事務ハ殘ラズ大藏卿ノ支配ナリシカモ當
時ハ更ニ別局ヲ^設立シテ之ヲ國債局トナシ各州ノ内債ヲモ兼
務ス長官ハ統領ニシテ外ニ四人ノ仲間アリ總取締ハ頭領ノ手
ニアリト云ドモ其他ノ事務ニ於テハ四人ノ仲間ト格段ノ差異
ナシ且國債ヲ興スニ就テハ全ク國王ノ印形昏ニ依テ其ノ多寡
ヲ定ム可シ毫モ私ニ加減ス可ラス又國債並ニ各州内債ノ利拂

及ヒ其ノ元金返済等總テ期限ヲ誤タス嚴重ニ取扱ワレントヲ要ス

各州内債金行ノ役負並ニ金銀物品收入管轄ノ役負ヨリ当局ニ納ル身元引請金(四半)利率金ナリ及ヒ紙幣ノ製造並ニ其ノ所藏等ハ国債局ニ於テ最モ綿密ニ差配ス可キモノナリ就テハ紙幣ノ融通如何及ヒ其ノ實造物ハアルヤ無キヤヲモ常ニ注意ス可シ

故ニ当局ニ於テ取扱ワル可キ事務ハ大概左ノ如シ

- 一、無利有利ニ関ワラス公債証昏並ニ利息切手製造
- 二、各州不定ナル内債ノ取極メ
- 三、当局ニ委任サレタル国債ノ利拂及ヒ其元金返済ノ事務
- 四、官不動産賣捌ノ除若シ其ノ不動産附属ノ権利ヲモ賣渡シタレバ其ノ金額大ニ相違ナク国債返済ニ相用ユ可キ事

五、公債証昏ハ無利有利ニ度ワラス大申セラル、迄ハ尽ク当局ニ藏置ク可シ

其餘ノ事件ハ總テ大藏卿ノ差圖ニ依ル可ク卿ハ萬ツ其責メニ任セザルヲ得ス

国債ノ利拂並ヒニ返済ニ必用ナル金高ハ毎年豫算表ニ依リテ定メラル可ク已ニ取消シニナリタル有利ノ公債証昏ハ毎年決算済ノ上国債局ニ於テ連封サル可ク尤モ其文字番号金額ボハ更ニ公告サル可シ併シ裁判ノ手ヲ借ルニ及ス

国債返済金行ノ案用議院ニ於テ取消ニ相ナリタレハ国債事務官並ニ国債局立合ノ上ニテ拂済ミノ有利公債証昏ハ残ラズ大申セラル可シ尤モ其ノ文字番号金高ボハ又更ニ公告アルヲ要ス

金行紙幣モ已ニ根帳ニ於テ取消シ済ミノ上ハ同様大申セラル

可シ

國債返済金行ハ國債ノ利拂並ヒニ其ノ元金返済ノ事務ヲ掌ル
其ノ引家金ハ官不動産並ヒニ山林ノ歳入及ヒ官物賣捌金及ヒ
官不動産附属ノ権利ヲ賣渡シタル金額ゴナリ尤モ是ガノ歳入
ハ各州金行ヨリ直ニ國債返済金行ニ納ルニ非ラスシテ一應上
等金行ノ手ヲ経テ月賦ニテ当行ニ納ムルモノナリ

國債返済金行ノ會計ハ上等會計局ニ於テ検査ノ上國債事務官
ニ引渡サル可ク事務官モ亦之ヲ点検シテ然後ニ議院ニ達ス
可シ

國債局ニ関スル事務ハ國債事務官ノ関轄スル処ナル故ニ当官
ハ其責メニ任ゼサルヲ得ス而テ当官ノ依負タルヤ上院ヨリ三
人下院ヨリ三人上等會計局ヨリ統領一人以上七人ナリ其ノ内
議官六人ノ年限ハ各々三年ナリ執事並ヒニ其ノ名代ハ依負仲

間ヨリ選舉ス可シ會議ノ節ハ投票ノ多寡ニヨリテ決ス可シト

云ドモ少ナシ此四人ノ在席ヲ要ス又國債ノ利拂及ヒ其ノ元金
返済ニ引宛ラレタル定額ノ月算並ニ年算表等ヲバ國債局及ヒ

國債返済金行ヨリ請取ル可シ且又当官ハ都合ニヨリテ時々
責テ半年ニ一度國債返済金行ノ検査ヲラシメテ要ス尤モ國債

ノ総高並ニ其ノ利拂返済及ヒ國債局ノ関轄ナル元金ノ処置ガ
ニ関シテハ國債局ノ意見ヲ問合スル権利ヲ有ス又客年ノ事業並

ニ國債上ノ成功(関轄ノ分ヲ云フ)ハ年々ノ集議ゴトニ兩議院ニ
届ケラル可シ畢竟何事タリハ國債局ニ問合ス可キ事務ニ於テ

ハ各州モ当局ノ指揮ニ從ワザルヲ得ス國債局ハ當時大藏卿ノ
直支配ニ属スト云氏以前ハ政府^海板局ノ差配スル処タリ

政府專託局

千八百十七年ニ總金額検査ノ為メ會計管理官ヲ設立シテ以

ヲ簿記局ノ助ケトナセリ歲入歲出ハ残ラズ(政府元金ノ歲出
入ヲモ込テ云フ)當管理官ノ検査ヲ受ク且又會計豫算ハ國王
ニ達スル前ニ必ス當管理官ト該局長官トノ連印アルベシ而
テ當局ノ最モ注意ス可キモノハ政府歲入ヲ成テ嚴重ニ取扱
フコト其歲出ヲハ必用ナル事ニ限制スヘキコトノ二ヶ條ナ
リ去レ氏會計管理官察止ニナリシ以來(千八百二十六年五月
廿九日)政府ノ所有金及ヒ政府ノ歲出入ヲ綿密ニ記録シテ預
算表ト比較セシガ為メニ總テ元ノ順序ニ應シテ同年又更ニ
上等簿記局ヲ設立セリ

四一