

# 公営企業会計の適用の推進について

地方公共団体が公営企業の経営基盤の強化や財政マネジメントの向上等にさらに的確に取り組むためには、民間企業の会計基準と同様の公営企業会計を適用し、経営・資産等の状況の正確な把握、弾力的な経営等を実現することが必要。

## 公営企業会計適用の取組状況(H29.4.1時点)

### 【3万人以上の地方公共団体】

公営企業会計を「適用済」及び「適用に取組中」の団体の割合(※)

→ **下水道事業 98.8%、簡易水道事業 92.6%**

(参考) H28.4.1時点 下水道事業 92.9%、簡易水道事業 86.0%

※下水道事業はH27.1.27付け総務省自治財政局長通知で要請している公共下水道及び流域下水道に限る。

なお、下水道事業全体における、公営企業会計を「適用済」及び「適用に取組中」の団体の割合は97.3%。

### 【3万人未満の地方公共団体】

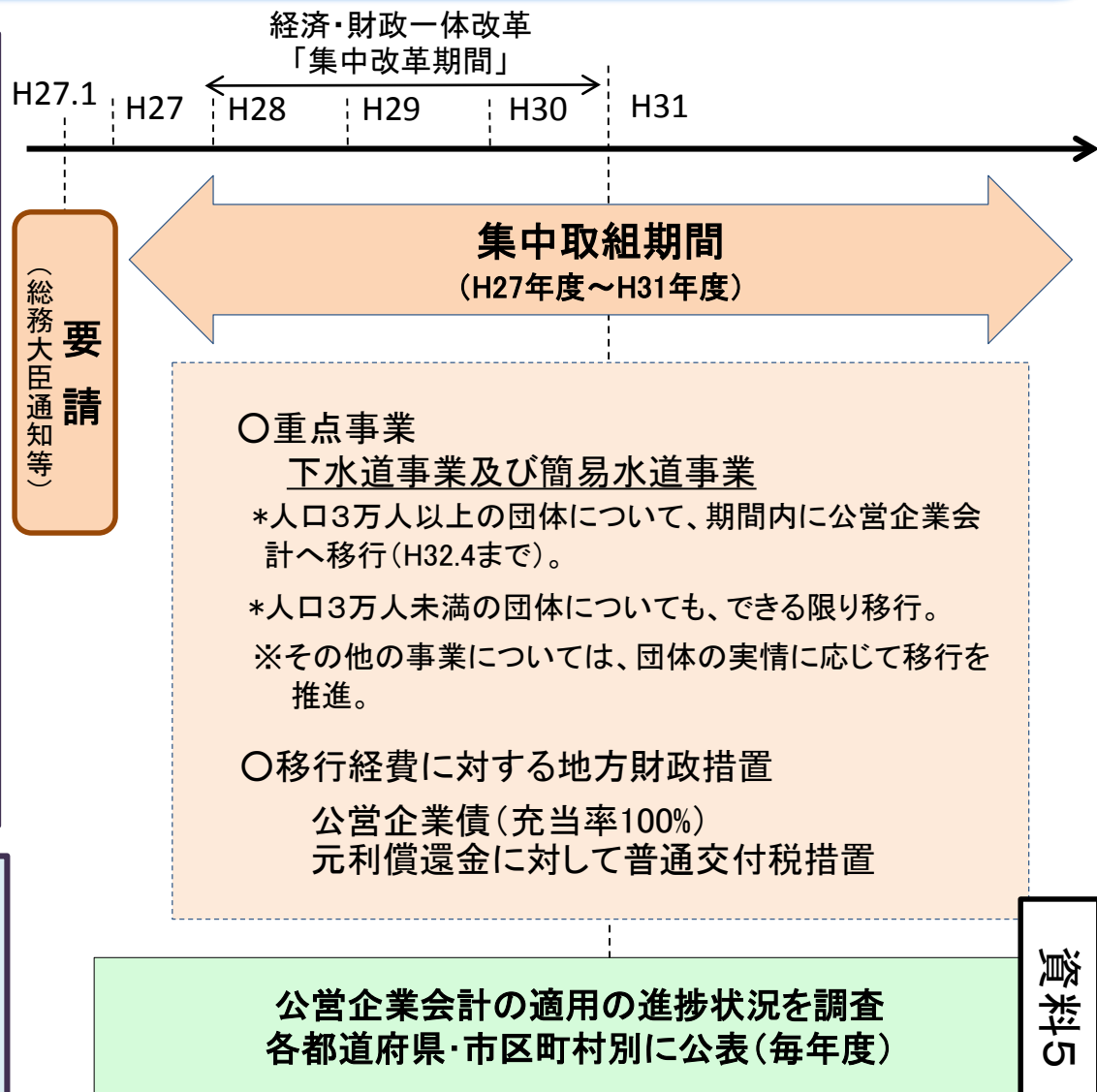
公営企業会計を「適用済」及び「適用に取組中」の団体の割合

→ **下水道事業 24.8%、簡易水道事業 42.0%**

(参考) H28.4.1時点 下水道事業 21.5%、簡易水道事業 40.9%

### 【公営企業会計適用の推進】

・ 上記取組状況調査の結果を踏まえ、下水道事業及び簡易水道事業の取組が遅れている団体(33団体)が存在する都道府県に対して個別にヒアリングを実施(H29.10)するなど、公営企業会計の取組を推進。



(参考) 公営企業会計適用の取組状況 (H29. 4. 1 時点)

○ 公営企業会計適用の取組状況〔人口3万人以上の団体〕※都道府県を含む。

(単位: 団体)

|                      | 下水道事業(※1) |          |                      |                 | 簡易水道事業(※3) |          |                 |          |     |          |
|----------------------|-----------|----------|----------------------|-----------------|------------|----------|-----------------|----------|-----|----------|
|                      | 団体数(構成比)  |          | 公共下水道事業及び流域下水道事業(※2) |                 | 団体数(構成比)   |          | (参考)H28.4.1時点調査 |          |     |          |
|                      |           |          |                      | (参考)H28.4.1時点調査 |            |          | (参考)H28.4.1時点調査 |          |     |          |
| ① 適用済                | 325       | (39.3%)  | 325                  | (40.0%)         | 289        | (35.5%)  | 180             | (57.9%)  | 120 | (38.1%)  |
| ② 適用に取組中             | 479       | (58.0%)  | 478                  | (58.8%)         | 467        | (57.4%)  | 108             | (34.7%)  | 151 | (47.9%)  |
| 小計(①+②)              | 804       | (97.3%)  | 803                  | (98.8%)         | 756        | (92.9%)  | 288             | (92.6%)  | 271 | (86.0%)  |
| ③ 検討中                | 11        | (1.3%)   | 8                    | (1.0%)          | 50         | (6.1%)   | 23              | (7.4%)   | 39  | (12.4%)  |
| ④ 検討未着手              | 11        | (1.3%)   | 2                    | (0.2%)          | 8          | (1.0%)   | 0               | (0.0%)   | 5   | (1.6%)   |
| 合計                   | 826       | (100.0%) | 813                  | (100.0%)        | 814        | (100.0%) | 311             | (100.0%) | 315 | (100.0%) |
| (参考)合計(⑤その他(※4)を含む。) | 831       |          | 818                  |                 | 819        |          | 315             |          | 317 |          |

○ 公営企業会計適用の取組状況〔人口3万人未満の団体〕

(単位: 団体)

|                      | 下水道事業(※1) |          |                 |                 | 簡易水道事業(※3) |          |                 |          |
|----------------------|-----------|----------|-----------------|-----------------|------------|----------|-----------------|----------|
|                      | 団体数(構成比)  |          | (参考)H28.4.1時点調査 |                 | 団体数(構成比)   |          | (参考)H28.4.1時点調査 |          |
|                      |           |          |                 | (参考)H28.4.1時点調査 |            |          | (参考)H28.4.1時点調査 |          |
| ① 適用済                | 66        | (8.1%)   | 56              | (6.8%)          | 181        | (31.0%)  | 107             | (18.3%)  |
| ② 適用に取組中             | 136       | (16.7%)  | 122             | (14.7%)         | 64         | (11.0%)  | 132             | (22.6%)  |
| 小計(①+②)              | 202       | (24.8%)  | 178             | (21.5%)         | 245        | (42.0%)  | 239             | (40.9%)  |
| ③ 検討中                | 258       | (31.6%)  | 254             | (30.6%)         | 121        | (20.7%)  | 121             | (20.7%)  |
| ④ 検討未着手              | 356       | (43.6%)  | 397             | (47.9%)         | 218        | (37.3%)  | 224             | (38.4%)  |
| 合計                   | 816       | (100.0%) | 829             | (100.0%)        | 584        | (100.0%) | 584             | (100.0%) |
| (参考)合計(⑤その他(※4)を含む。) | 821       |          | 832             |                 | 588        |          | 587             |          |

(※1) 公共下水道事業(特定公共下水道事業及び特定環境保全公共下水道事業を含む。以下同じ。)、流域下水道事業、農業集落排水施設事業、漁業集落排水施設事業、林業集落排水施設事業、簡易排水施設事業、小規模集合排水処理施設事業、特定地域生活排水処理施設事業及び個別排水処理施設事業をいう。

(※2) 「公営企業会計の適用の推進に当たっての留意事項について」(平成27年1月27日付け総務省自治財政局長通知)において、「都道府県及び人口3万人以上の市区町村については、下水道事業(公共下水道(特定環境保全公共下水道及び特定公共下水道を含む。))及び流域下水道(中略)について集中取組期間内に移行することが必要である」としている。

(※3) 簡易水道事業については、上水道事業への統合の取組も公営企業会計適用の取組として集計している(例えば、H26.4.1以降、既に上水道事業へ統合した場合は「①適用済」、上水道事業への統合に取り組んでいる場合は「②取組中」として整理している。)

(※4) 「⑤その他」は、地方債の償還のみの事業、廃止予定事業等

〇都道府県別集計表【人口3万人以上の団体】 ※都道府県を含む。

(単位:団体)

|         | 下水道事業          |                |                |              |              |                 | 簡易水道事業         |                |                |               |             |                 |
|---------|----------------|----------------|----------------|--------------|--------------|-----------------|----------------|----------------|----------------|---------------|-------------|-----------------|
|         | ①適用済           | ②適用に取組中        | 小計<br>(①+②)    | ③検討中         | ④検討未着手       | 合計              | ①適用済           | ②適用に取組中        | 小計<br>(①+②)    | ③検討中          | ④検討未着手      | 合計              |
|         | (%)            | (%)            | (%)            | (%)          | (%)          | (%)             | (%)            | (%)            | (%)            | (%)           | (%)         | (%)             |
| 01 北海道  | 18<br>(66.7%)  | 6<br>(22.2%)   | 24<br>(88.9%)  | 3<br>(11.1%) | 0<br>(0.0%)  | 27<br>(100.0%)  | 7<br>(50.0%)   | 7<br>(50.0%)   | 14<br>(100.0%) | 0<br>(0.0%)   | 0<br>(0.0%) | 14<br>(100.0%)  |
| 02 青森県  | 5<br>(45.5%)   | 6<br>(54.5%)   | 11<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 11<br>(100.0%)  | 3<br>(60.0%)   | 1<br>(20.0%)   | 4<br>(80.0%)   | 1<br>(20.0%)  | 0<br>(0.0%) | 5<br>(100.0%)   |
| 03 岩手県  | 7<br>(58.3%)   | 5<br>(41.7%)   | 12<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 12<br>(100.0%)  | 3<br>(50.0%)   | 3<br>(50.0%)   | 6<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 6<br>(100.0%)   |
| 04 宮城県  | 4<br>(22.2%)   | 14<br>(77.8%)  | 18<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 18<br>(100.0%)  | 4<br>(80.0%)   | 1<br>(20.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 05 秋田県  | 5<br>(41.7%)   | 7<br>(58.3%)   | 12<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 12<br>(100.0%)  | 5<br>(62.5%)   | 2<br>(25.0%)   | 7<br>(87.5%)   | 1<br>(12.5%)  | 0<br>(0.0%) | 8<br>(100.0%)   |
| 06 山形県  | 5<br>(45.5%)   | 6<br>(54.5%)   | 11<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 11<br>(100.0%)  | 4<br>(66.7%)   | 2<br>(33.3%)   | 6<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 6<br>(100.0%)   |
| 07 福島県  | 4<br>(28.6%)   | 10<br>(71.4%)  | 14<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 14<br>(100.0%)  | 4<br>(44.4%)   | 5<br>(55.6%)   | 9<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 9<br>(100.0%)   |
| 08 茨城県  | 6<br>(16.2%)   | 29<br>(78.4%)  | 35<br>(94.6%)  | 2<br>(5.4%)  | 0<br>(0.0%)  | 37<br>(100.0%)  | 4<br>(80.0%)   | 1<br>(20.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 09 栃木県  | 1<br>(5.9%)    | 16<br>(94.1%)  | 17<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 17<br>(100.0%)  | 6<br>(100.0%)  | 0<br>(0.0%)    | 6<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 6<br>(100.0%)   |
| 10 群馬県  | 3<br>(20.0%)   | 12<br>(80.0%)  | 15<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 15<br>(100.0%)  | 4<br>(50.0%)   | 3<br>(37.5%)   | 7<br>(87.5%)   | 1<br>(12.5%)  | 0<br>(0.0%) | 8<br>(100.0%)   |
| 11 埼玉県  | 20<br>(40.8%)  | 29<br>(59.2%)  | 49<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 49<br>(100.0%)  | 4<br>(100.0%)  | 0<br>(0.0%)    | 4<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 4<br>(100.0%)   |
| 12 千葉県  | 6<br>(19.4%)   | 25<br>(80.6%)  | 31<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 31<br>(100.0%)  | 2<br>(100.0%)  | 0<br>(0.0%)    | 2<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 2<br>(100.0%)   |
| 13 東京都  | 2<br>(7.1%)    | 26<br>(92.9%)  | 28<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 28<br>(100.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 0<br>(0.0%)    | 0<br>(0.0%)   | 0<br>(0.0%) | 0<br>(0.0%)     |
| 14 神奈川県 | 13<br>(54.2%)  | 11<br>(45.8%)  | 24<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 24<br>(100.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 0<br>(0.0%)    | 0<br>(100.0%) | 0<br>(0.0%) | 0<br>(100.0%)   |
| 15 新潟県  | 8<br>(40.0%)   | 12<br>(60.0%)  | 20<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 20<br>(100.0%)  | 5<br>(41.7%)   | 7<br>(58.3%)   | 12<br>(100.0%) | 0<br>(0.0%)   | 0<br>(0.0%) | 12<br>(100.0%)  |
| 16 富山県  | 6<br>(50.0%)   | 6<br>(50.0%)   | 12<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 12<br>(100.0%)  | 3<br>(60.0%)   | 2<br>(40.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 17 石川県  | 8<br>(80.0%)   | 2<br>(20.0%)   | 10<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 10<br>(100.0%)  | 2<br>(40.0%)   | 3<br>(60.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 18 福井県  | 5<br>(55.6%)   | 4<br>(44.4%)   | 9<br>(100.0%)  | 0<br>(0.0%)  | 0<br>(0.0%)  | 9<br>(100.0%)   | 2<br>(40.0%)   | 3<br>(60.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 19 山梨県  | 3<br>(25.0%)   | 9<br>(75.0%)   | 12<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 12<br>(100.0%)  | 0<br>(0.0%)    | 6<br>(60.0%)   | 6<br>(60.0%)   | 4<br>(40.0%)  | 0<br>(0.0%) | 10<br>(100.0%)  |
| 20 長野県  | 17<br>(81.0%)  | 3<br>(14.3%)   | 20<br>(95.2%)  | 0<br>(0.0%)  | 1<br>(4.8%)  | 21<br>(100.0%)  | 12<br>(100.0%) | 0<br>(0.0%)    | 12<br>(100.0%) | 0<br>(0.0%)   | 0<br>(0.0%) | 12<br>(100.0%)  |
| 21 岐阜県  | 4<br>(20.0%)   | 16<br>(80.0%)  | 20<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 20<br>(100.0%)  | 5<br>(45.5%)   | 4<br>(36.4%)   | 9<br>(81.8%)   | 2<br>(18.2%)  | 0<br>(0.0%) | 11<br>(100.0%)  |
| 22 静岡県  | 5<br>(20.0%)   | 20<br>(80.0%)  | 25<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 25<br>(100.0%)  | 2<br>(15.4%)   | 7<br>(53.8%)   | 9<br>(69.2%)   | 4<br>(30.8%)  | 0<br>(0.0%) | 13<br>(100.0%)  |
| 23 愛知県  | 14<br>(31.1%)  | 31<br>(68.9%)  | 45<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 45<br>(100.0%)  | 2<br>(40.0%)   | 3<br>(60.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 24 三重県  | 9<br>(69.2%)   | 4<br>(30.8%)   | 13<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 13<br>(100.0%)  | 4<br>(80.0%)   | 0<br>(0.0%)    | 4<br>(80.0%)   | 1<br>(20.0%)  | 0<br>(0.0%) | 5<br>(100.0%)   |
| 25 滋賀県  | 10<br>(71.4%)  | 4<br>(28.6%)   | 14<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 14<br>(100.0%)  | 6<br>(100.0%)  | 0<br>(0.0%)    | 6<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 6<br>(100.0%)   |
| 26 京都府  | 8<br>(50.0%)   | 8<br>(50.0%)   | 16<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 16<br>(100.0%)  | 5<br>(50.0%)   | 5<br>(50.0%)   | 10<br>(100.0%) | 0<br>(0.0%)   | 0<br>(0.0%) | 10<br>(100.0%)  |
| 27 大阪府  | 23<br>(65.7%)  | 12<br>(34.3%)  | 35<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 35<br>(100.0%)  | 1<br>(100.0%)  | 0<br>(0.0%)    | 1<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 1<br>(100.0%)   |
| 28 兵庫県  | 21<br>(61.8%)  | 13<br>(38.2%)  | 34<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 34<br>(100.0%)  | 5<br>(100.0%)  | 0<br>(0.0%)    | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 29 奈良県  | 6<br>(40.0%)   | 9<br>(60.0%)   | 15<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 15<br>(100.0%)  | 5<br>(100.0%)  | 0<br>(0.0%)    | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 30 和歌山県 | 0<br>(0.0%)    | 6<br>(100.0%)  | 6<br>(100.0%)  | 0<br>(0.0%)  | 0<br>(0.0%)  | 6<br>(100.0%)   | 2<br>(40.0%)   | 3<br>(60.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 5<br>(100.0%)   |
| 31 鳥取県  | 1<br>(20.0%)   | 4<br>(80.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)  | 0<br>(0.0%)  | 5<br>(100.0%)   | 1<br>(50.0%)   | 1<br>(50.0%)   | 2<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 2<br>(100.0%)   |
| 32 島根県  | 1<br>(11.1%)   | 7<br>(77.8%)   | 8<br>(88.9%)   | 0<br>(0.0%)  | 1<br>(11.1%) | 9<br>(100.0%)   | 5<br>(71.4%)   | 2<br>(28.6%)   | 7<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 7<br>(100.0%)   |
| 33 岡山県  | 6<br>(37.5%)   | 10<br>(62.5%)  | 16<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 16<br>(100.0%)  | 4<br>(44.4%)   | 5<br>(55.6%)   | 9<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 9<br>(100.0%)   |
| 34 広島県  | 4<br>(30.8%)   | 9<br>(69.2%)   | 13<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 13<br>(100.0%)  | 8<br>(88.9%)   | 1<br>(11.1%)   | 9<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 9<br>(100.0%)   |
| 35 山口県  | 9<br>(64.3%)   | 5<br>(35.7%)   | 14<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 14<br>(100.0%)  | 5<br>(55.6%)   | 3<br>(33.3%)   | 8<br>(88.9%)   | 1<br>(11.1%)  | 0<br>(0.0%) | 9<br>(100.0%)   |
| 36 徳島県  | 0<br>(0.0%)    | 7<br>(87.5%)   | 7<br>(87.5%)   | 1<br>(12.5%) | 0<br>(0.0%)  | 8<br>(100.0%)   | 2<br>(50.0%)   | 1<br>(25.0%)   | 3<br>(75.0%)   | 1<br>(25.0%)  | 0<br>(0.0%) | 4<br>(100.0%)   |
| 37 香川県  | 1<br>(12.5%)   | 7<br>(87.5%)   | 8<br>(100.0%)  | 0<br>(0.0%)  | 0<br>(0.0%)  | 8<br>(100.0%)   | 3<br>(100.0%)  | 0<br>(0.0%)    | 3<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 3<br>(100.0%)   |
| 38 愛媛県  | 2<br>(16.7%)   | 10<br>(83.3%)  | 12<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 12<br>(100.0%)  | 2<br>(22.2%)   | 6<br>(66.7%)   | 8<br>(88.9%)   | 1<br>(11.1%)  | 0<br>(0.0%) | 9<br>(100.0%)   |
| 39 高知県  | 2<br>(40.0%)   | 3<br>(60.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)  | 0<br>(0.0%)  | 5<br>(100.0%)   | 1<br>(33.3%)   | 2<br>(66.7%)   | 3<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 3<br>(100.0%)   |
| 40 福岡県  | 23<br>(67.6%)  | 11<br>(32.4%)  | 34<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 34<br>(100.0%)  | 3<br>(42.9%)   | 3<br>(42.9%)   | 6<br>(85.7%)   | 1<br>(14.3%)  | 0<br>(0.0%) | 8<br>(100.0%)   |
| 41 佐賀県  | 3<br>(37.5%)   | 5<br>(62.5%)   | 8<br>(100.0%)  | 0<br>(0.0%)  | 0<br>(0.0%)  | 8<br>(100.0%)   | 3<br>(75.0%)   | 0<br>(0.0%)    | 3<br>(75.0%)   | 1<br>(25.0%)  | 0<br>(0.0%) | 4<br>(100.0%)   |
| 42 長崎県  | 6<br>(60.0%)   | 4<br>(40.0%)   | 10<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 10<br>(100.0%)  | 10<br>(83.3%)  | 2<br>(16.7%)   | 12<br>(100.0%) | 0<br>(0.0%)   | 0<br>(0.0%) | 12<br>(100.0%)  |
| 43 熊本県  | 11<br>(73.3%)  | 4<br>(26.7%)   | 15<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 15<br>(100.0%)  | 5<br>(55.6%)   | 4<br>(44.4%)   | 9<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 9<br>(100.0%)   |
| 44 大分県  | 3<br>(30.0%)   | 7<br>(70.0%)   | 10<br>(100.0%) | 0<br>(0.0%)  | 0<br>(0.0%)  | 10<br>(100.0%)  | 5<br>(45.5%)   | 5<br>(45.5%)   | 10<br>(90.9%)  | 1<br>(9.1%)   | 0<br>(0.0%) | 11<br>(100.0%)  |
| 45 宮崎県  | 5<br>(71.4%)   | 2<br>(28.6%)   | 7<br>(100.0%)  | 0<br>(0.0%)  | 0<br>(0.0%)  | 7<br>(100.0%)   | 2<br>(33.3%)   | 2<br>(33.3%)   | 4<br>(66.7%)   | 2<br>(33.3%)  | 0<br>(0.0%) | 6<br>(100.0%)   |
| 46 鹿児島県 | 1<br>(9.1%)    | 9<br>(81.8%)   | 10<br>(90.9%)  | 1<br>(9.1%)  | 0<br>(0.0%)  | 11<br>(100.0%)  | 9<br>(75.0%)   | 3<br>(25.0%)   | 12<br>(100.0%) | 0<br>(0.0%)   | 0<br>(0.0%) | 12<br>(100.0%)  |
| 47 沖縄県  | 1<br>(6.7%)    | 13<br>(86.7%)  | 14<br>(93.3%)  | 1<br>(6.7%)  | 0<br>(0.0%)  | 15<br>(100.0%)  | 1<br>(100.0%)  | 0<br>(0.0%)    | 1<br>(100.0%)  | 0<br>(0.0%)   | 0<br>(0.0%) | 1<br>(100.0%)   |
| 合計      | 325<br>(40.0%) | 478<br>(58.8%) | 803<br>(98.8%) | 8<br>(1.0%)  | 2<br>(0.2%)  | 813<br>(100.0%) | 180<br>(57.9%) | 108<br>(34.7%) | 288<br>(92.6%) | 23<br>(7.4%)  | 0<br>(0.0%) | 311<br>(100.0%) |

※下水道事業は、公共下水道事業(特定公共下水道事業及び特定環境保全公共下水道事業を含む。)及び流域下水道事業に限る。  
 ※簡易水道事業については、上水道事業への統合の取組も公営企業会計適用の取組として集計(例えば、H26.4.1以降、既に上水道事業へ統合した場合は「①適用済」、上水道事業への統合に取り組んでいる場合は「②取組中」として整理)  
 ※一団体において複数の同種事業を有し、「①適用済」の事業及び非適用事業(②～⑤)が存在する場合は、非適用事業を当該団体の取組状況とする。また、同種事業において非適用事業が複数存在する場合は、取組が最も進んでいる事業を当該団体の取組状況とする。さらに下水道事業については、一団体において異なる複数の事業が存在する場合、取組が最も進んでいる事業を団体の取組状況として整理する。  
 ※「⑤その他」は、地方債の償還のみの事業、廃止予定事業等

○都道府県別集計表【人口3万人未満の団体】

(単位:団体)

|         | 下水道事業        |                |                |                |                |                 | 簡易水道事業              |                |               |                |                |                |                 |                     |
|---------|--------------|----------------|----------------|----------------|----------------|-----------------|---------------------|----------------|---------------|----------------|----------------|----------------|-----------------|---------------------|
|         | ①適用済         | ②適用に取組中        | 小計<br>(①+②)    | ③検討中           | ④検討未着手         | 合計              | (参考)合計<br>(⑤その他を含む) | ①適用済           | ②適用に取組中       | 小計<br>(①+②)    | ③検討中           | ④検討未着手         | 合計              | (参考)合計<br>(⑤その他を含む) |
| 01 北海道  | 10<br>(6.7%) | 9<br>(6.0%)    | 19<br>(12.7%)  | 42<br>(28.0%)  | 89<br>(59.3%)  | 150<br>(100.0%) | 150                 | 20<br>(17.7%)  | 6<br>(5.3%)   | 26<br>(23.0%)  | 24<br>(21.2%)  | 63<br>(55.8%)  | 113<br>(100.0%) | 114                 |
| 02 青森県  | 5<br>(20.0%) | 0<br>(0.0%)    | 5<br>(20.0%)   | 4<br>(16.0%)   | 16<br>(64.0%)  | 25<br>(100.0%)  | 26                  | 5<br>(35.7%)   | 1<br>(7.1%)   | 6<br>(42.9%)   | 1<br>(7.1%)    | 7<br>(50.0%)   | 14<br>(100.0%)  | 15                  |
| 03 岩手県  | 3<br>(13.6%) | 7<br>(31.8%)   | 10<br>(45.5%)  | 7<br>(31.8%)   | 5<br>(22.7%)   | 22<br>(100.0%)  | 22                  | 9<br>(52.9%)   | 4<br>(23.5%)  | 13<br>(76.5%)  | 2<br>(11.8%)   | 2<br>(11.8%)   | 17<br>(100.0%)  | 17                  |
| 04 宮城県  | 2<br>(11.1%) | 5<br>(27.8%)   | 7<br>(38.9%)   | 8<br>(44.4%)   | 3<br>(16.7%)   | 18<br>(100.0%)  | 18                  | 3<br>(75.0%)   | 0<br>(0.0%)   | 3<br>(75.0%)   | 1<br>(25.0%)   | 0<br>(0.0%)    | 4<br>(100.0%)   | 4                   |
| 05 秋田県  | 0<br>(0.0%)  | 6<br>(42.9%)   | 6<br>(42.9%)   | 6<br>(42.9%)   | 2<br>(14.3%)   | 14<br>(100.0%)  | 14                  | 6<br>(54.5%)   | 2<br>(18.2%)  | 8<br>(72.7%)   | 2<br>(18.2%)   | 1<br>(9.1%)    | 11<br>(100.0%)  | 11                  |
| 06 山形県  | 0<br>(0.0%)  | 5<br>(20.0%)   | 5<br>(20.0%)   | 11<br>(44.0%)  | 9<br>(36.0%)   | 25<br>(100.0%)  | 26                  | 9<br>(56.3%)   | 1<br>(6.3%)   | 10<br>(62.5%)  | 3<br>(18.8%)   | 3<br>(18.8%)   | 16<br>(100.0%)  | 16                  |
| 07 福島県  | 1<br>(2.3%)  | 2<br>(4.7%)    | 3<br>(7.0%)    | 22<br>(51.2%)  | 18<br>(41.9%)  | 43<br>(100.0%)  | 43                  | 6<br>(24.0%)   | 0<br>(0.0%)   | 6<br>(24.0%)   | 8<br>(32.0%)   | 11<br>(44.0%)  | 25<br>(100.0%)  | 25                  |
| 08 茨城県  | 0<br>(0.0%)  | 1<br>(11.1%)   | 1<br>(11.1%)   | 4<br>(44.4%)   | 4<br>(44.4%)   | 9<br>(100.0%)   | 9                   | 1<br>(100.0%)  | 0<br>(0.0%)   | 1<br>(100.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 1<br>(100.0%)   | 1                   |
| 09 栃木県  | 0<br>(0.0%)  | 1<br>(12.5%)   | 1<br>(12.5%)   | 7<br>(87.5%)   | 0<br>(0.0%)    | 8<br>(100.0%)   | 8                   | 2<br>(66.7%)   | 0<br>(0.0%)   | 2<br>(66.7%)   | 1<br>(33.3%)   | 0<br>(0.0%)    | 3<br>(100.0%)   | 3                   |
| 10 群馬県  | 0<br>(0.0%)  | 1<br>(4.8%)    | 1<br>(4.8%)    | 10<br>(47.6%)  | 10<br>(47.6%)  | 21<br>(100.0%)  | 21                  | 3<br>(20.0%)   | 0<br>(0.0%)   | 3<br>(20.0%)   | 6<br>(40.0%)   | 6<br>(40.0%)   | 15<br>(100.0%)  | 15                  |
| 11 埼玉県  | 1<br>(7.7%)  | 2<br>(15.4%)   | 3<br>(23.1%)   | 3<br>(23.1%)   | 7<br>(53.8%)   | 13<br>(100.0%)  | 13                  | 1<br>(50.0%)   | 0<br>(0.0%)   | 1<br>(50.0%)   | 0<br>(0.0%)    | 1<br>(50.0%)   | 2<br>(100.0%)   | 2                   |
| 12 千葉県  | 1<br>(9.1%)  | 1<br>(9.1%)    | 2<br>(18.2%)   | 3<br>(27.3%)   | 6<br>(54.5%)   | 11<br>(100.0%)  | 11                  | 0<br>(0.0%)    | 0<br>(0.0%)   | 0<br>(0.0%)    | 0<br>(0.0%)    | 0<br>(0.0%)    | 0<br>(0.0%)     | 0                   |
| 13 東京都  | 0<br>(0.0%)  | 1<br>(11.1%)   | 1<br>(11.1%)   | 3<br>(33.3%)   | 5<br>(55.6%)   | 9<br>(100.0%)   | 9                   | 2<br>(20.0%)   | 1<br>(10.0%)  | 3<br>(30.0%)   | 2<br>(20.0%)   | 5<br>(50.0%)   | 10<br>(100.0%)  | 10                  |
| 14 神奈川県 | 1<br>(10.0%) | 4<br>(40.0%)   | 5<br>(50.0%)   | 5<br>(50.0%)   | 0<br>(0.0%)    | 10<br>(100.0%)  | 10                  | 0<br>(0.0%)    | 0<br>(0.0%)   | 0<br>(0.0%)    | 2<br>(100.0%)  | 0<br>(0.0%)    | 2<br>(100.0%)   | 2                   |
| 15 新潟県  | 2<br>(18.2%) | 1<br>(9.1%)    | 3<br>(27.3%)   | 1<br>(9.1%)    | 7<br>(63.6%)   | 11<br>(100.0%)  | 11                  | 1<br>(16.7%)   | 2<br>(33.3%)  | 3<br>(50.0%)   | 1<br>(16.7%)   | 2<br>(33.3%)   | 6<br>(100.0%)   | 6                   |
| 16 富山県  | 0<br>(0.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 1<br>(25.0%)   | 3<br>(75.0%)   | 4<br>(100.0%)   | 4                   | 1<br>(25.0%)   | 0<br>(0.0%)   | 1<br>(25.0%)   | 2<br>(50.0%)   | 1<br>(25.0%)   | 4<br>(100.0%)   | 4                   |
| 17 石川県  | 2<br>(20.0%) | 6<br>(60.0%)   | 8<br>(80.0%)   | 1<br>(10.0%)   | 1<br>(10.0%)   | 10<br>(100.0%)  | 10                  | 5<br>(83.3%)   | 0<br>(0.0%)   | 5<br>(83.3%)   | 0<br>(0.0%)    | 1<br>(16.7%)   | 6<br>(100.0%)   | 6                   |
| 18 福井県  | 1<br>(10.0%) | 0<br>(0.0%)    | 1<br>(10.0%)   | 2<br>(20.0%)   | 7<br>(70.0%)   | 10<br>(100.0%)  | 10                  | 0<br>(0.0%)    | 2<br>(28.6%)  | 2<br>(28.6%)   | 2<br>(28.6%)   | 3<br>(42.9%)   | 7<br>(100.0%)   | 7                   |
| 19 山梨県  | 0<br>(0.0%)  | 2<br>(14.3%)   | 2<br>(14.3%)   | 4<br>(28.6%)   | 8<br>(57.1%)   | 14<br>(100.0%)  | 14                  | 0<br>(0.0%)    | 1<br>(6.7%)   | 1<br>(6.7%)    | 8<br>(53.3%)   | 6<br>(40.0%)   | 15<br>(100.0%)  | 15                  |
| 20 長野県  | 8<br>(15.1%) | 23<br>(43.4%)  | 31<br>(58.5%)  | 14<br>(26.4%)  | 8<br>(15.1%)   | 53<br>(100.0%)  | 55                  | 14<br>(31.8%)  | 9<br>(20.5%)  | 23<br>(52.3%)  | 11<br>(25.0%)  | 10<br>(22.7%)  | 44<br>(100.0%)  | 45                  |
| 21 岐阜県  | 0<br>(0.0%)  | 6<br>(28.6%)   | 6<br>(28.6%)   | 9<br>(42.9%)   | 6<br>(28.6%)   | 21<br>(100.0%)  | 21                  | 4<br>(36.4%)   | 0<br>(0.0%)   | 4<br>(36.4%)   | 4<br>(36.4%)   | 3<br>(27.3%)   | 11<br>(100.0%)  | 11                  |
| 22 静岡県  | 0<br>(0.0%)  | 2<br>(33.3%)   | 2<br>(33.3%)   | 2<br>(33.3%)   | 2<br>(33.3%)   | 6<br>(100.0%)   | 6                   | 4<br>(66.7%)   | 0<br>(0.0%)   | 4<br>(66.7%)   | 1<br>(16.7%)   | 1<br>(16.7%)   | 6<br>(100.0%)   | 6                   |
| 23 愛知県  | 0<br>(0.0%)  | 2<br>(22.2%)   | 2<br>(22.2%)   | 1<br>(11.1%)   | 6<br>(66.7%)   | 9<br>(100.0%)   | 9                   | 0<br>(0.0%)    | 1<br>(33.3%)  | 1<br>(33.3%)   | 0<br>(0.0%)    | 2<br>(66.7%)   | 3<br>(100.0%)   | 3                   |
| 24 三重県  | 2<br>(16.7%) | 0<br>(0.0%)    | 2<br>(16.7%)   | 3<br>(25.0%)   | 7<br>(58.3%)   | 12<br>(100.0%)  | 13                  | 8<br>(88.9%)   | 0<br>(0.0%)   | 8<br>(88.9%)   | 0<br>(0.0%)    | 1<br>(11.1%)   | 9<br>(100.0%)   | 9                   |
| 25 滋賀県  | 0<br>(0.0%)  | 6<br>(100.0%)  | 6<br>(100.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 6<br>(100.0%)   | 6                   | 1<br>(50.0%)   | 0<br>(0.0%)   | 1<br>(50.0%)   | 1<br>(50.0%)   | 0<br>(0.0%)    | 2<br>(100.0%)   | 2                   |
| 26 京都府  | 1<br>(11.1%) | 1<br>(11.1%)   | 2<br>(22.2%)   | 6<br>(66.7%)   | 1<br>(11.1%)   | 9<br>(100.0%)   | 9                   | 3<br>(33.3%)   | 1<br>(11.1%)  | 4<br>(44.4%)   | 3<br>(33.3%)   | 2<br>(22.2%)   | 9<br>(100.0%)   | 9                   |
| 27 大阪府  | 0<br>(0.0%)  | 4<br>(44.4%)   | 4<br>(44.4%)   | 2<br>(22.2%)   | 3<br>(33.3%)   | 9<br>(100.0%)   | 9                   | 1<br>(50.0%)   | 1<br>(50.0%)  | 2<br>(100.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 2<br>(100.0%)   | 2                   |
| 28 兵庫県  | 7<br>(77.8%) | 1<br>(11.1%)   | 8<br>(88.9%)   | 1<br>(11.1%)   | 0<br>(0.0%)    | 9<br>(100.0%)   | 9                   | 5<br>(83.3%)   | 0<br>(0.0%)   | 5<br>(83.3%)   | 1<br>(16.7%)   | 0<br>(0.0%)    | 6<br>(100.0%)   | 6                   |
| 29 奈良県  | 2<br>(11.8%) | 4<br>(23.5%)   | 6<br>(35.3%)   | 5<br>(29.4%)   | 6<br>(35.3%)   | 17<br>(100.0%)  | 17                  | 2<br>(15.4%)   | 0<br>(0.0%)   | 2<br>(15.4%)   | 2<br>(15.4%)   | 9<br>(69.2%)   | 13<br>(100.0%)  | 13                  |
| 30 和歌山県 | 0<br>(0.0%)  | 1<br>(5.3%)    | 1<br>(5.3%)    | 4<br>(21.1%)   | 14<br>(73.7%)  | 19<br>(100.0%)  | 19                  | 5<br>(31.3%)   | 2<br>(12.5%)  | 7<br>(43.8%)   | 1<br>(6.3%)    | 8<br>(50.0%)   | 16<br>(100.0%)  | 16                  |
| 31 鳥取県  | 0<br>(0.0%)  | 5<br>(33.3%)   | 5<br>(33.3%)   | 3<br>(20.0%)   | 7<br>(46.7%)   | 15<br>(100.0%)  | 15                  | 4<br>(33.3%)   | 3<br>(25.0%)  | 7<br>(58.3%)   | 1<br>(8.3%)    | 4<br>(33.3%)   | 12<br>(100.0%)  | 12                  |
| 32 島根県  | 0<br>(0.0%)  | 1<br>(8.3%)    | 1<br>(8.3%)    | 5<br>(41.7%)   | 6<br>(50.0%)   | 12<br>(100.0%)  | 12                  | 5<br>(41.7%)   | 2<br>(16.7%)  | 7<br>(58.3%)   | 3<br>(25.0%)   | 2<br>(16.7%)   | 12<br>(100.0%)  | 12                  |
| 33 岡山県  | 2<br>(16.7%) | 5<br>(41.7%)   | 7<br>(58.3%)   | 3<br>(25.0%)   | 2<br>(16.7%)   | 12<br>(100.0%)  | 12                  | 2<br>(28.6%)   | 2<br>(28.6%)  | 4<br>(57.1%)   | 2<br>(28.6%)   | 1<br>(14.3%)   | 7<br>(100.0%)   | 7                   |
| 34 広島県  | 3<br>(27.3%) | 1<br>(9.1%)    | 4<br>(36.4%)   | 2<br>(18.2%)   | 5<br>(45.5%)   | 11<br>(100.0%)  | 11                  | 3<br>(60.0%)   | 0<br>(0.0%)   | 3<br>(60.0%)   | 0<br>(0.0%)    | 2<br>(40.0%)   | 5<br>(100.0%)   | 5                   |
| 35 山口県  | 1<br>(14.3%) | 2<br>(28.6%)   | 3<br>(42.9%)   | 1<br>(14.3%)   | 3<br>(42.9%)   | 7<br>(100.0%)   | 7                   | 1<br>(20.0%)   | 0<br>(0.0%)   | 1<br>(20.0%)   | 1<br>(20.0%)   | 3<br>(60.0%)   | 5<br>(100.0%)   | 5                   |
| 36 徳島県  | 0<br>(0.0%)  | 1<br>(8.3%)    | 1<br>(8.3%)    | 4<br>(33.3%)   | 7<br>(58.3%)   | 12<br>(100.0%)  | 12                  | 4<br>(36.4%)   | 2<br>(18.2%)  | 6<br>(54.5%)   | 2<br>(18.2%)   | 3<br>(27.3%)   | 11<br>(100.0%)  | 11                  |
| 37 香川県  | 0<br>(0.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 4<br>(50.0%)   | 4<br>(50.0%)   | 8<br>(100.0%)   | 8                   | 5<br>(100.0%)  | 0<br>(0.0%)   | 5<br>(100.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 5<br>(100.0%)   | 5                   |
| 38 愛媛県  | 2<br>(28.6%) | 0<br>(0.0%)    | 2<br>(28.6%)   | 3<br>(42.9%)   | 2<br>(28.6%)   | 7<br>(100.0%)   | 7                   | 4<br>(66.7%)   | 0<br>(0.0%)   | 4<br>(66.7%)   | 2<br>(33.3%)   | 0<br>(0.0%)    | 6<br>(100.0%)   | 6                   |
| 39 高知県  | 0<br>(0.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 5<br>(25.0%)   | 15<br>(75.0%)  | 20<br>(100.0%)  | 20                  | 9<br>(32.1%)   | 2<br>(7.1%)   | 11<br>(39.3%)  | 4<br>(14.3%)   | 13<br>(46.4%)  | 28<br>(100.0%)  | 28                  |
| 40 福岡県  | 3<br>(18.8%) | 8<br>(50.0%)   | 11<br>(68.8%)  | 2<br>(12.5%)   | 3<br>(18.8%)   | 16<br>(100.0%)  | 16                  | 3<br>(42.9%)   | 0<br>(0.0%)   | 3<br>(42.9%)   | 3<br>(42.9%)   | 1<br>(14.3%)   | 7<br>(100.0%)   | 7                   |
| 41 佐賀県  | 2<br>(18.2%) | 2<br>(18.2%)   | 4<br>(36.4%)   | 4<br>(36.4%)   | 3<br>(27.3%)   | 11<br>(100.0%)  | 11                  | 1<br>(33.3%)   | 0<br>(0.0%)   | 1<br>(33.3%)   | 0<br>(0.0%)    | 2<br>(66.7%)   | 3<br>(100.0%)   | 3                   |
| 42 長崎県  | 1<br>(14.3%) | 2<br>(28.6%)   | 3<br>(42.9%)   | 3<br>(42.9%)   | 1<br>(14.3%)   | 7<br>(100.0%)   | 7                   | 4<br>(66.7%)   | 1<br>(16.7%)  | 5<br>(83.3%)   | 1<br>(16.7%)   | 0<br>(0.0%)    | 6<br>(100.0%)   | 6                   |
| 43 熊本県  | 2<br>(8.7%)  | 1<br>(4.3%)    | 3<br>(13.0%)   | 8<br>(34.8%)   | 12<br>(52.2%)  | 23<br>(100.0%)  | 23                  | 6<br>(24.0%)   | 1<br>(4.0%)   | 7<br>(28.0%)   | 5<br>(20.0%)   | 13<br>(52.0%)  | 25<br>(100.0%)  | 25                  |
| 44 大分県  | 0<br>(0.0%)  | 2<br>(40.0%)   | 2<br>(40.0%)   | 2<br>(40.0%)   | 1<br>(20.0%)   | 5<br>(100.0%)   | 5                   | 1<br>(16.7%)   | 1<br>(16.7%)  | 2<br>(33.3%)   | 3<br>(50.0%)   | 1<br>(16.7%)   | 6<br>(100.0%)   | 6                   |
| 45 宮崎県  | 0<br>(0.0%)  | 0<br>(0.0%)    | 0<br>(0.0%)    | 3<br>(23.1%)   | 10<br>(76.9%)  | 13<br>(100.0%)  | 13                  | 1<br>(7.7%)    | 3<br>(23.1%)  | 4<br>(30.8%)   | 1<br>(7.7%)    | 8<br>(61.5%)   | 13<br>(100.0%)  | 13                  |
| 46 鹿児島県 | 0<br>(0.0%)  | 2<br>(10.5%)   | 2<br>(10.5%)   | 9<br>(47.4%)   | 8<br>(42.1%)   | 19<br>(100.0%)  | 19                  | 5<br>(20.0%)   | 13<br>(52.0%) | 18<br>(72.0%)  | 4<br>(16.0%)   | 3<br>(12.0%)   | 25<br>(100.0%)  | 25                  |
| 47 沖縄県  | 1<br>(4.8%)  | 0<br>(0.0%)    | 1<br>(4.8%)    | 6<br>(28.6%)   | 14<br>(66.7%)  | 21<br>(100.0%)  | 21                  | 2<br>(12.5%)   | 0<br>(0.0%)   | 2<br>(12.5%)   | 0<br>(0.0%)    | 14<br>(87.5%)  | 16<br>(100.0%)  | 16                  |
| 合計      | 66<br>(8.1%) | 136<br>(16.7%) | 202<br>(24.8%) | 258<br>(31.6%) | 356<br>(43.6%) | 816<br>(100.0%) | 821                 | 181<br>(31.0%) | 64<br>(11.0%) | 245<br>(42.0%) | 121<br>(20.7%) | 218<br>(37.3%) | 584<br>(100.0%) | 588                 |

※簡易水道事業については、下水道事業への統合の取組も公営企業会計適用の取組として集計(例えば、H26.4.1以降、既に下水道事業へ統合した場合は「①適用済」、下水道事業への統合に取り組んでいる場合は「②取組中」として整理)

※一団体において複数の同種事業を有し、「①適用済」の事業及び非適用事業(②～⑤)が存在する場合は、非適用事業を当該団体の取組状況とする。また、同種事業において非適用事業が複数存在する場合は取組が最も進んでいる事業を当該団体の取組状況とする。さらに下水道事業については、一団体において異なる複数の事業が存在する場合、取組が最も進んでいる事業を団体の取組状況として整理する。

※「⑤その他」は、地方債の償還のみの事業、廃止予定事業等

○都道府県別集計表【全団体】 ※都道府県を含む。

(単位:団体)

|         | 下水道事業   |         |             |         |         |          | 簡易下水道事業    |          |         |             |          |         |          |            |
|---------|---------|---------|-------------|---------|---------|----------|------------|----------|---------|-------------|----------|---------|----------|------------|
|         | ①適用済    | ②適用に取組中 | 小計<br>(①+②) | ③検討中    | ④検討未着手  | 合計       | (参考)合計     | ①適用済     | ②適用に取組中 | 小計<br>(①+②) | ③検討中     | ④検討未着手  | 合計       | (参考)合計     |
|         |         |         |             |         |         |          | (※その他を含む。) |          |         |             |          |         |          | (※その他を含む。) |
| 01 北海道  | 28      | 15      | 43          | 45      | 89      | 177      | 177        | 27       | 13      | 40          | 24       | 63      | 127      | 128        |
|         | (15.8%) | (8.5%)  | (24.3%)     | (25.4%) | (50.3%) | (100.0%) |            | (21.3%)  | (10.2%) | (31.5%)     | (18.9%)  | (49.6%) | (100.0%) |            |
| 02 青森県  | 10      | 6       | 16          | 4       | 16      | 36       | 37         | 8        | 2       | 10          | 2        | 7       | 19       | 20         |
|         | (27.8%) | (16.7%) | (44.4%)     | (11.1%) | (44.4%) | (100.0%) |            | (42.1%)  | (10.5%) | (52.6%)     | (10.5%)  | (36.8%) | (100.0%) |            |
| 03 岩手県  | 10      | 12      | 22          | 7       | 5       | 34       | 34         | 12       | 7       | 19          | 2        | 2       | 23       | 23         |
|         | (29.4%) | (35.3%) | (64.7%)     | (20.6%) | (14.7%) | (100.0%) |            | (52.2%)  | (30.4%) | (82.6%)     | (8.7%)   | (8.7%)  | (100.0%) |            |
| 04 宮城県  | 6       | 19      | 25          | 8       | 3       | 36       | 36         | 7        | 1       | 8           | 1        | 0       | 9        | 9          |
|         | (16.7%) | (52.8%) | (69.4%)     | (22.2%) | (8.3%)  | (100.0%) |            | (77.8%)  | (11.1%) | (88.9%)     | (11.1%)  | (0.0%)  | (100.0%) |            |
| 05 秋田県  | 5       | 13      | 18          | 6       | 2       | 26       | 26         | 11       | 4       | 15          | 3        | 1       | 19       | 19         |
|         | (19.2%) | (50.0%) | (69.2%)     | (23.1%) | (7.7%)  | (100.0%) |            | (57.9%)  | (21.1%) | (78.9%)     | (15.8%)  | (5.3%)  | (100.0%) |            |
| 06 山形県  | 5       | 11      | 16          | 11      | 9       | 36       | 37         | 13       | 3       | 16          | 3        | 3       | 22       | 22         |
|         | (13.9%) | (30.6%) | (44.4%)     | (30.6%) | (25.0%) | (100.0%) |            | (59.1%)  | (13.6%) | (72.7%)     | (13.6%)  | (13.6%) | (100.0%) |            |
| 07 福島県  | 5       | 12      | 17          | 22      | 18      | 57       | 58         | 10       | 5       | 15          | 8        | 11      | 34       | 34         |
|         | (8.8%)  | (21.1%) | (29.8%)     | (38.6%) | (31.6%) | (100.0%) |            | (29.4%)  | (14.7%) | (44.1%)     | (23.5%)  | (32.4%) | (100.0%) |            |
| 08 茨城県  | 6       | 30      | 36          | 6       | 4       | 46       | 46         | 5        | 1       | 6           | 0        | 0       | 6        | 6          |
|         | (13.0%) | (65.2%) | (78.3%)     | (13.0%) | (8.7%)  | (100.0%) |            | (83.3%)  | (16.7%) | (100.0%)    | (0.0%)   | (0.0%)  | (100.0%) |            |
| 09 栃木県  | 1       | 17      | 18          | 7       | 0       | 25       | 25         | 8        | 0       | 8           | 1        | 0       | 9        | 9          |
|         | (4.0%)  | (68.0%) | (72.0%)     | (28.0%) | (0.0%)  | (100.0%) |            | (88.9%)  | (0.0%)  | (88.9%)     | (11.1%)  | (0.0%)  | (100.0%) |            |
| 10 群馬県  | 3       | 13      | 16          | 10      | 10      | 36       | 36         | 7        | 3       | 10          | 7        | 6       | 23       | 23         |
|         | (8.3%)  | (36.1%) | (44.4%)     | (27.8%) | (27.8%) | (100.0%) |            | (30.4%)  | (13.0%) | (43.5%)     | (30.4%)  | (26.1%) | (100.0%) |            |
| 11 埼玉県  | 21      | 31      | 52          | 3       | 8       | 63       | 63         | 5        | 0       | 5           | 0        | 1       | 6        | 6          |
|         | (33.3%) | (49.2%) | (82.5%)     | (4.8%)  | (12.7%) | (100.0%) |            | (83.3%)  | (0.0%)  | (83.3%)     | (0.0%)   | (16.7%) | (100.0%) |            |
| 12 千葉県  | 7       | 26      | 33          | 4       | 7       | 44       | 44         | 2        | 0       | 2           | 0        | 0       | 2        | 2          |
|         | (15.9%) | (59.1%) | (75.0%)     | (9.1%)  | (15.9%) | (100.0%) |            | (100.0%) | (0.0%)  | (100.0%)    | (0.0%)   | (0.0%)  | (100.0%) |            |
| 13 東京都  | 2       | 27      | 29          | 3       | 5       | 37       | 37         | 2        | 1       | 3           | 2        | 5       | 10       | 10         |
|         | (5.4%)  | (73.0%) | (78.4%)     | (8.1%)  | (13.5%) | (100.0%) |            | (20.0%)  | (10.0%) | (30.0%)     | (20.0%)  | (50.0%) | (100.0%) |            |
| 14 神奈川県 | 14      | 15      | 29          | 5       | 0       | 34       | 34         | 0        | 0       | 0           | 3        | 0       | 3        | 3          |
|         | (41.2%) | (44.1%) | (85.3%)     | (14.7%) | (0.0%)  | (100.0%) |            | (0.0%)   | (0.0%)  | (0.0%)      | (100.0%) | (0.0%)  | (100.0%) |            |
| 15 新潟県  | 10      | 13      | 23          | 1       | 7       | 31       | 31         | 6        | 9       | 15          | 1        | 2       | 18       | 18         |
|         | (32.3%) | (41.9%) | (74.2%)     | (3.2%)  | (22.6%) | (100.0%) |            | (33.3%)  | (50.0%) | (83.3%)     | (5.6%)   | (11.1%) | (100.0%) |            |
| 16 富山県  | 6       | 6       | 12          | 1       | 3       | 16       | 16         | 4        | 2       | 6           | 2        | 1       | 9        | 9          |
|         | (37.5%) | (37.5%) | (75.0%)     | (6.3%)  | (18.8%) | (100.0%) |            | (44.4%)  | (22.2%) | (66.7%)     | (22.2%)  | (11.1%) | (100.0%) |            |
| 17 石川県  | 10      | 8       | 18          | 1       | 1       | 20       | 20         | 7        | 3       | 10          | 0        | 1       | 11       | 11         |
|         | (50.0%) | (40.0%) | (90.0%)     | (5.0%)  | (5.0%)  | (100.0%) |            | (63.6%)  | (27.3%) | (90.9%)     | (0.0%)   | (9.1%)  | (100.0%) |            |
| 18 福井県  | 6       | 4       | 10          | 2       | 7       | 19       | 19         | 2        | 5       | 7           | 2        | 3       | 12       | 12         |
|         | (31.6%) | (21.1%) | (52.6%)     | (10.5%) | (36.8%) | (100.0%) |            | (16.7%)  | (41.7%) | (58.3%)     | (16.7%)  | (25.0%) | (100.0%) |            |
| 19 山梨県  | 3       | 11      | 14          | 4       | 8       | 26       | 26         | 0        | 7       | 7           | 12       | 6       | 25       | 25         |
|         | (11.5%) | (42.3%) | (53.8%)     | (15.4%) | (30.8%) | (100.0%) |            | (0.0%)   | (28.0%) | (28.0%)     | (48.0%)  | (24.0%) | (100.0%) |            |
| 20 長野県  | 25      | 26      | 51          | 14      | 9       | 74       | 77         | 26       | 9       | 35          | 11       | 10      | 56       | 57         |
|         | (33.8%) | (35.1%) | (68.9%)     | (18.9%) | (12.2%) | (100.0%) |            | (46.4%)  | (16.1%) | (62.5%)     | (19.6%)  | (17.9%) | (100.0%) |            |
| 21 岐阜県  | 4       | 22      | 26          | 9       | 6       | 41       | 41         | 9        | 4       | 13          | 6        | 3       | 22       | 22         |
|         | (9.8%)  | (53.7%) | (63.4%)     | (22.0%) | (14.6%) | (100.0%) |            | (40.9%)  | (18.2%) | (59.1%)     | (27.3%)  | (13.6%) | (100.0%) |            |
| 22 静岡県  | 5       | 22      | 27          | 2       | 3       | 32       | 32         | 6        | 7       | 13          | 5        | 1       | 19       | 19         |
|         | (15.6%) | (68.8%) | (84.4%)     | (6.3%)  | (9.4%)  | (100.0%) |            | (31.6%)  | (36.8%) | (68.4%)     | (26.3%)  | (5.3%)  | (100.0%) |            |
| 23 愛知県  | 14      | 33      | 47          | 1       | 6       | 54       | 54         | 2        | 4       | 6           | 0        | 2       | 8        | 8          |
|         | (25.9%) | (61.1%) | (87.0%)     | (1.9%)  | (11.1%) | (100.0%) |            | (25.0%)  | (50.0%) | (75.0%)     | (0.0%)   | (25.0%) | (100.0%) |            |
| 24 三重県  | 11      | 4       | 15          | 3       | 7       | 25       | 26         | 12       | 0       | 12          | 1        | 1       | 14       | 14         |
|         | (44.0%) | (16.0%) | (60.0%)     | (12.0%) | (28.0%) | (100.0%) |            | (85.7%)  | (0.0%)  | (85.7%)     | (7.1%)   | (7.1%)  | (100.0%) |            |
| 25 滋賀県  | 10      | 10      | 20          | 0       | 0       | 20       | 20         | 7        | 0       | 7           | 1        | 0       | 8        | 8          |
|         | (50.0%) | (50.0%) | (100.0%)    | (0.0%)  | (0.0%)  | (100.0%) |            | (87.5%)  | (0.0%)  | (87.5%)     | (12.5%)  | (0.0%)  | (100.0%) |            |
| 26 京都府  | 9       | 9       | 18          | 6       | 1       | 25       | 25         | 8        | 6       | 14          | 3        | 2       | 19       | 19         |
|         | (36.0%) | (36.0%) | (72.0%)     | (24.0%) | (4.0%)  | (100.0%) |            | (42.1%)  | (31.6%) | (73.7%)     | (15.8%)  | (10.5%) | (100.0%) |            |
| 27 大阪府  | 23      | 16      | 39          | 2       | 3       | 44       | 44         | 2        | 1       | 3           | 0        | 0       | 3        | 3          |
|         | (52.3%) | (36.4%) | (88.6%)     | (4.5%)  | (6.8%)  | (100.0%) |            | (66.7%)  | (33.3%) | (100.0%)    | (0.0%)   | (0.0%)  | (100.0%) |            |
| 28 兵庫県  | 28      | 14      | 42          | 1       | 0       | 43       | 43         | 10       | 0       | 10          | 1        | 0       | 11       | 11         |
|         | (65.1%) | (32.6%) | (97.7%)     | (2.3%)  | (0.0%)  | (100.0%) |            | (90.9%)  | (0.0%)  | (90.9%)     | (9.1%)   | (0.0%)  | (100.0%) |            |
| 29 奈良県  | 8       | 13      | 21          | 5       | 6       | 32       | 32         | 7        | 0       | 7           | 2        | 9       | 18       | 18         |
|         | (25.0%) | (40.6%) | (65.6%)     | (15.6%) | (18.8%) | (100.0%) |            | (38.9%)  | (0.0%)  | (38.9%)     | (11.1%)  | (50.0%) | (100.0%) |            |
| 30 和歌山県 | 0       | 7       | 7           | 4       | 15      | 26       | 26         | 7        | 5       | 12          | 1        | 8       | 21       | 21         |
|         | (0.0%)  | (26.9%) | (26.9%)     | (15.4%) | (57.7%) | (100.0%) |            | (33.3%)  | (23.8%) | (57.1%)     | (4.8%)   | (38.1%) | (100.0%) |            |
| 31 鳥取県  | 1       | 9       | 10          | 3       | 7       | 20       | 20         | 5        | 4       | 9           | 1        | 4       | 14       | 14         |
|         | (5.0%)  | (45.0%) | (50.0%)     | (15.0%) | (35.0%) | (100.0%) |            | (35.7%)  | (28.6%) | (64.3%)     | (7.1%)   | (28.6%) | (100.0%) |            |
| 32 島根県  | 1       | 8       | 9           | 5       | 7       | 21       | 21         | 10       | 4       | 14          | 3        | 2       | 19       | 19         |
|         | (4.8%)  | (38.1%) | (42.9%)     | (23.8%) | (33.3%) | (100.0%) |            | (52.6%)  | (21.1%) | (73.7%)     | (15.8%)  | (10.5%) | (100.0%) |            |
| 33 岡山県  | 8       | 15      | 23          | 3       | 2       | 28       | 28         | 6        | 7       | 13          | 2        | 1       | 16       | 16         |
|         | (28.6%) | (53.6%) | (82.1%)     | (10.7%) | (7.1%)  | (100.0%) |            | (37.5%)  | (43.8%) | (81.3%)     | (12.5%)  | (6.3%)  | (100.0%) |            |
| 34 広島県  | 7       | 10      | 17          | 2       | 5       | 24       | 24         | 11       | 1       | 12          | 0        | 2       | 14       | 14         |
|         | (29.2%) | (41.7%) | (70.8%)     | (8.3%)  | (20.8%) | (100.0%) |            | (78.6%)  | (7.1%)  | (85.7%)     | (0.0%)   | (14.3%) | (100.0%) |            |
| 35 山口県  | 10      | 7       | 17          | 1       | 3       | 21       | 21         | 6        | 3       | 9           | 2        | 3       | 14       | 14         |
|         | (47.6%) | (33.3%) | (81.0%)     | (4.8%)  | (14.3%) | (100.0%) |            | (42.9%)  | (21.4%) | (64.3%)     | (14.3%)  | (21.4%) | (100.0%) |            |
| 36 徳島県  | 0       | 8       | 8           | 5       | 8       | 21       | 21         | 6        | 3       | 9           | 3        | 3       | 15       | 15         |
|         | (0.0%)  | (38.1%) | (38.1%)     | (23.8%) | (38.1%) | (100.0%) |            | (40.0%)  | (20.0%) | (60.0%)     | (20.0%)  | (20.0%) | (100.0%) |            |
| 37 香川県  | 1       | 7       | 8           | 5       | 4       | 17       | 17         | 8        | 0       | 8           | 0        | 0       | 8        | 8          |
|         | (5.9%)  | (41.2%) | (47.1%)     | (29.4%) | (23.5%) | (100.0%) |            | (100.0%) | (0.0%)  | (100.0%)    | (0.0%)   | (0.0%)  | (100.0%) |            |
| 38 愛媛県  | 4       | 10      | 14          | 3       | 2       | 19       | 19         | 6        | 6       | 12          | 3        | 0       | 15       | 16         |
|         | (21.1%) | (52.6%) | (73.7%)     | (15.8%) | (10.5%) | (100.0%) |            | (40.0%)  | (40.0%) | (80.0%)     | (20.0%)  | (0.0%)  | (100.0%) |            |
| 39 高知県  | 2       | 3       | 5           | 5       | 15      | 25       | 25         | 10       | 4       | 14          | 4        | 13      | 31       | 31         |
|         | (8.0%)  | (12.0%) | (20.0%)     | (20.0%) | (60.0%) | (100.0%) |            | (32.3%)  | (12.9%) | (45.2%)     | (12.9%)  | (41.9%) | (100.0%) |            |
| 40 福岡県  | 26      | 19      | 45          | 2       | 3       | 50       | 50         | 6        | 3       | 9           | 4        | 1       | 14       | 15         |
|         | (52.0%) | (38.0%) | (90.0%)     | (4.0%)  | (6.0%)  | (100.0%) |            | (42.9%)  | (21.4%) | (64.3%)     | (28.6%)  | (7.1%)  | (100.0%) |            |
| 41 佐賀県  | 5       | 7       | 12          | 4       | 3       | 19       | 19         | 4        | 0       | 4           | 1        | 2       | 7        | 8          |
|         | (26.3%) | (36.8%) | (63.2%)     | (21.1%) | (15.8%) | (100.0%) |            | (57.1%)  | (0.0%)  | (57.1%)     | (14.3%)  | (28.6%) | (100.0%) |            |
| 42 長崎県  | 7       | 6       | 13          | 3       | 4       | 20       | 20         | 14       | 3       | 17          | 1        | 0       | 18       | 18         |
|         | (35.0%) | (30.0%) | (65.0%)     | (15.0%) | (20.0%) | (100.0%) |            | (77.8%)  | (16.7%) | (94.4%)     | (5.6%)   | (0.0%)  | (100.0%) |            |
| 43 熊本県  | 13      | 5       | 18          | 8       | 12      | 38       | 38         | 11       | 5       | 16          | 5        | 13      | 34       | 34         |
|         | (34.2%) | (13.2%) | (47.4%)     | (21.1%) | (31.6%) | (100.0%) |            | (32.4%)  | (14.7%) | (47.1%)     | (14.7%)  | (38.2%) | (100.0%) |            |
| 44 大分県  | 3       | 9       | 12          | 2       | 2       | 16       | 17         | 6        | 6       | 12          | 4        | 1       | 17       | 18         |
|         | (18.8%) | (56.3%) | (75.0%)     | (12.5%) | (12.5%) | (100.0%) |            | (35.3%)  | (35.3%) | (70.6%)     | (23.5%)  | (5.9%)  | (100.0%) |            |
| 45 宮崎県  | 5       | 2       | 7           | 3       | 10      | 20       | 21         | 3        | 5       | 8           | 3        | 8       | 19       | 20         |
|         | (25.0%) | (10.0%) | (35.0%)     | (15.0%) | (50.0%) | (100.0%) |            | (15.8%)  | (26.3%) | (42.1%)     | (15.8%)  | (42.1%) | (100.0%) |            |
| 46 鹿児島県 | 1       | 12      | 13          | 11      | 8       | 32       | 33         | 14       | 16      | 30          | 4        | 3       | 37       | 37         |
|         | (3.1%)  | (37.5%) | (40.6%)     | (34.4%) | (25.0%) | (100.0%) |            | (37.8%)  | (43.2%) | (81.1%)     | (10.8%)  | (8.1%)  | (100.0%) |            |
| 47 沖縄県  | 2       | 13      | 15          | 7       | 14      | 36       | 36         | 3        | 0       | 3           | 0        | 14      | 17       | 17         |
|         | (5.6%)  | (36.1%) | (41.7%)     | (19.4%) | (38.9%) | (100.0%) |            | (17.6%)  | (0.0%)  | (17.6%)     | (0.0%)   | (82.4%) | (100.0%) |            |
| 合計      | 391     | 615     | 1,006       | 269     | 367     | 1,642    | 1,652      | 361      | 172     | 533         | 144      | 218     | 895      | 903        |
|         | (23.8%) | (37.5%) | (61.3%)     | (16.4%) | (22.4%) | (100.0%) |            | (40.3%)  | (19.2%) | (59.6%)     | (16.1%)  | (24.4%) | (100.0%) |            |

※簡易下水道事業については、下水道事業への統合の取組も公営企業会計適用の取組として集計(例えば、H26.4.1以降、既に下水道事業へ統合した場合は「①適用済」、下水道事業への統合に取り組んでいる場合は「②取組中」として整理)

※一団体において複数の同種事業を有し、「①適用済」の事業及び非適用事業(②～⑤)が存在する場合は、非適用事業を当該団体の取組状況とする。また、同種事業において非適用事業が複数存在する場合は、取組が最も進んでいる事業を当該団体の取組状況とする。さらに下水道事業については、一団体において異なる複数の事業が存在する場合、取組が最も進んでいる事業を団体の取組状況として整理する。ただし、人口3