

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
..PO 500

AG 400.12 (2 May 50) COM-B
SC.PIN 2093

2 May 1950

MEMORANDUM FOR: JAPANESE GOVERNMENT

SUBJECT: Adoption of a Procurement Account Code to Control
Funds appropriated for Occupation Force Requirements

1. Reference is made to Memorandum for the Japanese Government,
AG 400.12 (3 May 49) OGA. SC.PIN 1999, 3 May 1949, subject same as
above.

2. Reference Memorandum is hereby rescinded. The Japanese
Government has instituted the procedures outlined herein which
are designed to carry out the desires of the Supreme Commander
for the Allied Powers that the control of the expenditure of funds
appropriated by the Japanese Government for Occupation Force
requirements be improved to provide more complete and accurate
reporting, accounting, and recording than has heretofore been
accomplished by the Japanese Government.

3. a. The Japanese Government has inserted in the language
of the Japanese Fiscal Year 1950 - 51 Budget a provision whereby
funds for disbursement for any uncompleted contract entered into
and for which funds are obligated during that fiscal year will be
carried over into the ensuing fiscal year. All disbursements under
such obligations will be charged to the Termination of War appropria-
tion for JFY 1950-51.

b. The Japanese Government will instruct its officials
entrusted with the disbursement of Termination of War (works) funds
(disbursing officers):

- (1) To make payments from the TOw (works) appropriation
only upon instruments which contain a certificate
of sufficiency (availability) of funds certified
to by a fiscal or obligating officer of the
Occupation Forces whose signature is on record
in the office of the disbursing officer.
- (2) To identify such certifying officers, (General
Headquarters will furnish the disbursing officer
with a specimen signature of such certifying
officer on the form outlined in Incl. 1 (War
Dept. Signature Card)).
- (3) To verify the signature of the fiscal or obligating
officer appearing on each document with the
signature of that officer on record in the
disbursing office.

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c. The Japanese Government will:

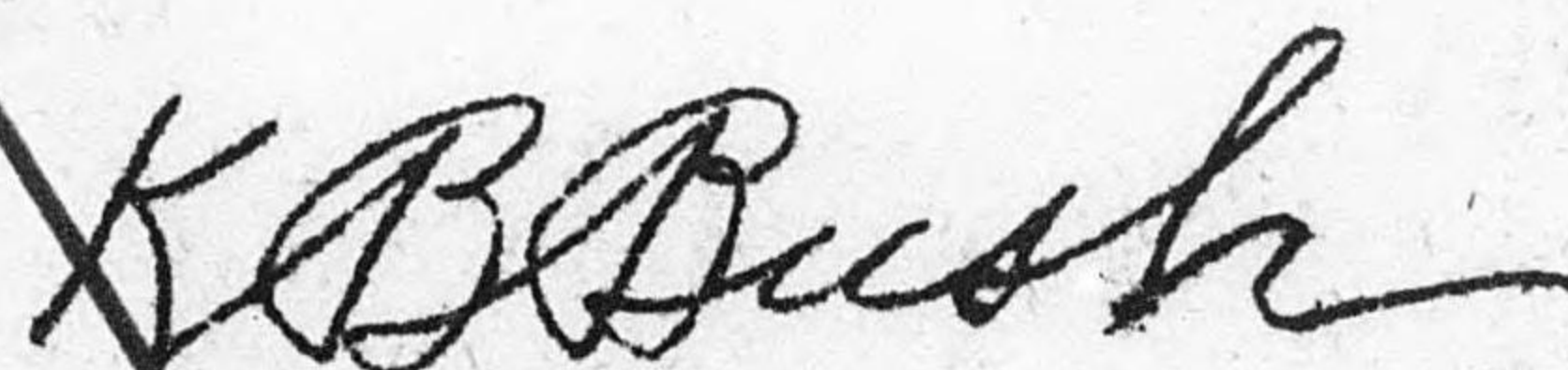
- (1) Pay only the amounts shown on the instruments certifying to the sufficiency of funds unless the payroll or the vendor's invoice is in an amount less than the amount stated in the instrument containing the certification, in which case the lesser amount will be paid.
- (2) Verify receipts furnished by the representatives (receiving officers) of the Occupation Forces for supplies and/or services rendered with the vendor's invoice and, where the receipt for such supplies furnished or services rendered is in an amount less than the invoice, will pay an amount no greater than that contained in the receipt of the Occupation Forces.
- (3) Make payment immediately upon receipt of the necessary instruments, i.e., acknowledgment of receipt, vendor's invoice, etc., which permit payment; will ascertain that all transactions which authorize discounts for prompt payment are paid within the discount period; and will submit to the Occupation Forces a statement as to the reason(s) for the loss of the discount when such discount is forfeited.
- (4) Require its officials entrusted with the disbursement of T.O. funds (disbursing officers) to furnish the Reconciliation Unit, Office of Comptroller, GHQ, a Schedule of Disbursements for Personal Services, SCAP, AGO Form #19(24 Apr 50), (Object class 01) (Incl. 2) and a Schedule of Disbursements for other than Personal Services (Incl. 3) immediately after the close of business on the day on which such disbursements occur. Likewise, upon the discharge or termination of any disbursing officer by the Japanese Government, a Schedule of Disbursements by such officer shall be furnished the Occupation Forces indicating thereon the reason for its submission.
- (5) Require its disbursing officers to furnish a copy of each paid document to the fiscal or obligating officer of the Occupation Forces who certified that document for payment. Transmittal shall be accomplished immediately after payment has been made.

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4. The Japanese Government has previously furnished the Occupation Forces with a list of the names and locations of the various disbursing officers making disbursements of TOW (Works) funds for the purpose of establishing a disbursing officers' station list. The Japanese Government will furnish any changes in locations, deletions or additions to the original submission as they occur.

5. The Japanese Government will report expenditures made from JFY 1949 - 50 TOW (Works) funds separately from those expended from JFY 1950 - 51 funds.

FOR THE SUPREME COMMANDER:



3 Incls

1. War Dept. Signature Card Brigadier General, USA
2. Schedule of Disbursements 01 Adjutant General
3. Schedule of Disbursements 99

Name (Type or Print)	Grade	Organization
Station	Date	
Signature of Officer Authorized to Certify Vouchers for Payment		
Class of Vouchers		
I certify that the above is the signature of the authorized certifying officer.		
(Signature of Commanding Officer)		
Name (Type or Print)	Grade and Title	
WD FORM NO. 35 WAR DEPARTMENT SIGNATURE CARD (MAY 1945)		

Incl 1

SCHEDULE OF DISBURSEMENTS (For Personal Services)											
Sheet No. ___ of ___ Sheets						Disbursing Office _____					
Schedule No. _____						Station No. _____					
Month _____ 195__						Ministry or Prefecture _____					
Date of Payment	D.O. Vou. No.	Pay Roll Vou. No.	Accounting Classification				Gross Pay	Deductions			Net Pay
			Appn	Con. Code	Fiscal Station No.	Project Acct	Object Class	Tax	Health Ins	welf. Ins	
Totals											
SCAP AGO FORM 19(24 Apr 50)											

Incl 2

SCHEDULE OF DISBURSEMENTS						
Sheet No. ___ of ___ Sheets				Disbursing Office _____		
Schedule No. _____				Station No. _____		
Month _____ 195__				Ministry or Prefecture _____		
Date of Payment	Voucher Check No.	Contract No.	Delivery of Purchase Order No.	PD No.	Accounting Classification	Total Amount Paid

Incl 3