GHQ/SCAP Records (RG 331, National Archives and Records Service)

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Osaka

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HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

15 December 1948

SUBJECT: Sources of Financial Aid to Private Schools in Osaka Prefecture

TO: Commanding General
I Corps
APO 301
ATTN: Civil Education Section

1632

MG

Forwarded for your information is a report on the above subject.

Malcolm E. Craig

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

1 Incl:
As indicated above

9303

AG 000.8 - BA 1st Ind RSA/mo

Hq I Corps, APO 301,

DEC 30 1948

TO: CG, Eighth Army, APO 343
ATTN: CI&E Section, Mil Govt

Forwarded for statement of policy regarding prefectural subsidies to private schools.

FOR THE COMMANDING GENERAL:

Charles Ramsey

Charles Ramsey
Lt Col, Gen
G-1, U.S.A.

1 Incl:
n/c

167

02970

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

15 December 1948

SUBJECT: Sources of Financial Aid to Private Schools in Osaka Prefecture

TO: Commanding General
I Corps
APO 301
ATTN: Civil Education Section

Forwarded for your information is a report on the above subject.

1 Incl:
As indicated above

/s/ Malcolm E. Craig
/t/ MALCOLM E. CRAIG
Colonel, Infantry
Commanding

AG 000.8 - BA 1st Ind RSA/mo

Hq I Corps, APO 301.

TO: CG, Eighth Army, APO 343
ATTN: CI&E Section, Mil Govt

Forwarded for statement of policy regarding prefectural subsidies to private schools.

FOR THE COMMANDING GENERAL:

1 Incl:
n/c

/s/ Chaeliw Ramsey
/t/ CHARLIE RAMSEY
C. W. O. U. S. A.
Asst. Adj Gen

File: Private Schools.

AGMGCE 000.8 2d Ind

SUBJECT: Sources of Financial Aid to Private Schools in Osaka Prefecture. 15 Dec 1948

Headquarters Eighth Army, APO 343 8 JAN 1949

TO: Commanding General, I Corps, APO 301

Under present policy, there is no objection to prefectures making loans to private schools.

BY COMMAND OF LIEUTENANT GENERAL WALKER:

1 Incl
n/c

MONROE N. HINEY
Major, AGD
Asst Adj Gen

AG 000.8 - BA 3rd Ind JAN 15 1949 RSA/ea

Hq I Corps, APO 301,

TO: CO, Osaka Mil Govt Team, APO 25

Forwarded for your information.

BY COMMAND OF MAJOR GENERAL SWING:

1 Incl:
n/c

Charlie Ramsey
Charlie Ramsey
C. W. O. U.S.A
Asst, Adj Gen

noted

04500

AGMGCE 000.8 2d Ind 8 JAN 1949

SUBJECT: Sources of Financial Aid to Private Schools in Osaka Prefecture. 15 Dec 1948

Headquarters Eighth Army, APO 343

TO: Commanding General, I Corps, APO 301

Under present policy, there is no objection to prefectures making loans to private schools.

BY COMMAND OF LIEUTENANT GENERAL WALKER:

1 Incl
n/c

MONROE N. HINEY
Major, AGD
Asst Adj Gen

AG 000.8 - BA 3rd Ind RSA/ea

Hq I Corps, APO 301,

TO: CO, Osaka Mil Govt Team, APO 25 JAN 15 1949

Forwarded for your information.

BY COMMAND OF MAJOR GENERAL SWING:

1 Incl:
n/c

Charlie Ramsey
C. W. O. U.S.A
Asst. Adj Gen

OSAKA MILITARY GOVERNMENT TEAM
CIVIL EDUCATION SECTION
APO 25

14 Dec 1948

SUBJECT: Sources of Financial Aid to Private Schools in Osaka Prefecture.

TO: Commanding Officer

1. There are three kinds of financial assistance given to private schools.

a. Prefectural Aid

A total of ¥ 2,500,000 was given last year for all private schools in the prefecture. This loan is to be returned within thirty years. For the first five years they need not pay anything. This sum was divided among the schools according to the number of teachers, pupils, and classes in the ratio of one-half teachers, one-fourth pupils, and one-fourth classes.

The prefectural assembly will decide the sum for this year in their December session. The attached list (Inclosure 1) shows how much was allotted to each individual school in 1947.

b. Government Subsidy

The 1947 government subsidy of ¥ 2,982,740,80 was divided among the schools in the ratio of ¥ 1,800 per teacher.

For 1948 over ¥ 5,000,000 is expected and each private school shall be allotted ¥ 2,620 per teacher.

This loan is expected to be paid back in thirty years. No payment need be made during the first five years.

Incl 1

Sources of Financial Aid to Private Schools in Osaka Prefecture cont'd

c. Special Aid given to war-damaged schools. Distribution shown on attached lists:-

In 1947 ¥ 4,032,000 was given (Inclosure 2)
In 1948 ¥ 14,045,000 was given (Inclosure 3)

Paul S. Anderson
PAUL S. ANDERSON
Civil Education Officer

3 Incls:
1. Amount of Pref. Aid Allotted to Private Schools in 1947 (Dup)
2. Special Allocations to War Damaged Private Schools for 1947
3. Special Allocation to War Damaged Private Schools for 1948

Amount of Prefectural Aid Allotted to Private Schools in 1947

Name of Schools	Amount Allotted
Uenomiya Middle School	34,210 yen
Kikusui "	27,063
Daini San Sui "	32,231
Takatsuki "	32,532
Takayasu "	26,050
Senriyama "	40,419
Naniwa "	38,508
Osaka "	44,083
Meisei "	30,756
Momoyama "	35,680
Riseisha "	18,029
Keisei Higher Girls School	5,839
Osaka "	9,261
Shinai "	35,915
Seikei "	43,163
Osaka Jogakuin	25,023
Osaka Bunka "	10,476
Otani Higher Girls School	44,800
Kinrankai "	45,698
Kunei "	41,604
Koubai Higher Girls School	10,448
Aisen "	40,446
Shijonawate "	44,039
Shoin "	50,381
Shoin Higashi "	44,824
Shusei "	15,655
Jonan "	38,167
Sugita "	9,662
Sumiyoshi "	33,043
Seika "	22,916
Seisen "	41,698
Seimo "	40,789
Seiyu Gakuen	24,696
Sensin "	43,764
Senriyama "	10,807

Inclosure 1

Name of School	Amount Allotted
Soai Gakuen	27,450
Tamagawa "	26,189
Meijo "	33,855
Yao Otani "	10,244
Yodonomizu "	12,976
Okura Commercial School	19,701
Osaka "	26,870
Osaka Girls "	22,690
Shonan "	10,906
Kansai Kosyu "	32,086
Kansai Shoko "	21,782
Kinjo Commercial	20,179
Kokoku "	22,676
Konohana "	15,322
Joto "	49,011
Tamateyama Higher Girls Sch.	35,544
Teikoku "	44,414
Tezukayama "	37,345
Tennoji "	44,360
Toei "	14,956
Naniwa "	38,983
Baika "	42,320
Hagoromo "	33,262
Higashi Otani "	41,685
Fujiidera "	36,864
Fuse "	33,040
Futaba "	22,317
Mino Gakuen	5,927
Johoku Commercial School	26,660
Suminow "	6,010
Seiki "	15,856
Naniwa Commercial School	31,064
Nishin "	34,432
Hatsushiba "	22,180
Fukushima Girls Com. School	16,494
Hokuyo Commercial School	23,531
Yodogawa Girls Commercial Sch.	25,245
Asakayama Technical	16,208
Kansai "	37,920
Syusei "	18,965

Inclosure 1 (cont'd)

Name of School	Amount Allotted
Setsunan Technical Sch.	35,220
Daitetsu "	50,842
Tezukayama "	27,525
Toa Electric School	16,908
Naniwa Technical	44,061
Nippon "	39,716
Matsusita "	34,196
Osaka First Railway School	39,917
Osaka Trade School	27,351
Sakai Marine Products School	16,457
Mino Jiyu Gakuen	7,254
Otemo Gakuin	12,234
Totals (87 schools)	2500,000

Special Allocations to War Damaged Private Schools
for 1947

Name of School	Amount Allotted
Osaka Commercial S.H.S.	873,800
Osaka Boeki S.H.S.	845,900
Naniwa Commercial S.H.S.	343,500
Bunka Girls H. S.	107,400
Toei Senior H.S.	236,200
Neisei Senior H. S.	399,300
Osaka Daiichi Tech. S.H.S.	330,600
Johoku Commercial S.H.S.	161,000
Kikusui S.H.S.	279,100
Shusei Tech. S.H.S.	107,400
Osaka Shusei Girls High S.	240,400
Seiki Commercial S.H.S.	107,400
Total	4,032,000

Inclosure 2

Special Allocation to War Damaged Private Schools
for 1948

Name of School	Amount Allotted
Momoyama Senior H. S.	925,200
Riseisha "	910,700
Meisei "	451,000
Kikusui "	277,600
Kinran "	1,561,200
Soai "	740,000
Yodonomizu "	1,069,600
Bunka "	208,200
Osaka Jogakuin "	289,200
Kobai "	751,700
Aisen "	676,400
Boeki Gakuin	491,500
Naniwa Commercial H. S.	462,600
Temma " "	546,400
Seiki " "	427,900
Setsunan Tech. "	1,075,500
Asakayama " "	1,561,200
Osaka Daiichi Tech. "	208,200
Osaka Rikoka " "	983,000
Kansai Okura " "	138,800
Choyo " "	173,400
Shitennoji " "	115,700
Total	14,045,000

Inclosure 3

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

22 December 1948

SUBJECT: Osaka Community Chest, Allocation Plan

TO : Commanding General
I Corps
APO 301
ATTN: Pub Wel Officer

1. The following information regarding the Osaka Fu Community Chest allocation plan is submitted.

2. The Osaka Community Chest raised ¥ 50,034,631 in the campaign, 25 November to 25 December 1947. A total of 115 private institutions were granted allocations to be paid in cash according to budgetary needs. The same institutions plus 88 public ones were presented recreational and cultural equipment in kind, such as radios, games and books, to the amount of ¥ 4,433,100. This was the only assistance given to public institutions.

a. The following allocations were made, listed according to types of institutions. Amounts allocated to individual institutions may be found in the statement prepared and distributed by the Community Chest in May 1948. Each institution is listed according to its primary function although a number carry on multiple functions. (Inclosure 1.)

	TOTAL	¥ 16,510,110
13	Orphanages	4,863,328
7	Reformatories (under Ch Wel Sect)	1,608,126
17	Reformatories (under Justice Ministry)	2,642,506
1	Baby Care Institution	1,021,926
3	Mother and Child Institution	610,922
2	Woman's Protective Institutes	181,085
2	Institutes for Ex-Convicts	204,792
1	Institute for Homeless, Vagabonds	120,810
1	Institute for Aged	173,730
14	Dormitories for Repatriates and War Sufferers	256,872
23	Day Nurseries	871,462
7	Settlements	888,872
24	Relief Hospitals and Out Patient Clinics and Branches	3,070,684

21-7-12

BASIC: Ltr Hq O.M.G.T. Subj: Osaka Community Chest, Allocation Plan, dtd 22 December 1948.

b. Total allocations were made as follows:-

GRAND TOTAL	¥ 50,034,631
115 Private institutions	16,510,110
Special emergency Allocations to institutions for badly needed repairs and additional buildings (2 for crippled persons) (1 for blind persons) (1 for homeless persons)	2,500,000
Construction of Children's Play Ground	1,500,000
Emergency relief fund for home relief	5,028,121
Grants to 13 service organizations such As Shakai Jigyo Kyokai, Boho Hogo Kai etc	6,000,000
Supplementary relief to recipients of ELSL	8,563,300
Recreational and Cultural relief in kind	4,433,100
Campaign expenses	4,131,488
Business expenses	1,368,412

c. The first disbursement covered the period from 1 April 1948 to 30 Sept. 1948. Following disbursements were monthly.

d. The allocations are made for the fiscal year 1 April to 31 March.

FOR THE COMMANDING OFFICER:

HAROLD G. DOTY
Lt Colonel, Infantry
Adjutant

1 Inclosure
As indicated

MEL
EX ____
ADJ ____
File ____
welfare

HEADQUARTERS I CORPS
APO 301 (Kyoto, Honshu)

RJA/tn

AG 080 - BA

11 December 1948

SUBJECT: Transmittal of Community Chest Financial Report Forms

TO : See Distribution

1. Transmitted for your information are copies of the Monthly Report of Financial Operation (Incl 1) and Monthly Statistical Report (Incl 2) that were divised and are being utlized by Osaka Community Chest Committee.

2. It is desired that three (3) copies of any similar forms being utilized by the local Community Chest Committee be forwarded to this headquarters for a comparative study.

3. It is further desired that the following information be submitted on the allocation plan, to reach this headquarters by 20 December 1948.

a. Names of agencies receiving the funds, by category (Public or Private) and type (orphanage, old folk's homes, etc) and the amount allocated.

b. Frequency of disbursement - monthly, quarterly, semi-annually or annually.

c. Period for which the allocation is made - fiscal year 1 Apr. to 31 March.

BY COMMAND OF MAJOR GENERAL SWING:

C. C. CARTER
Colonel, AGD
Adjutant General

2 Incls:
As indicated.

DISTRIBUTION:
1 ea MG Region & Team
I Corps Z/R
2 AG Rec, I Corps

Incl 2

No.
C.C MONTHLY FORM

MONTHLY STATISTICAL REPORT

ON PERSONS RECEIVING CARE IN INSTITUTIONS

OSAKA COMMUNITY CHEST

昭和　　年　　月分

統　計　月　報

團体名
NAME OF ORGANIZATION

事業種別
TYPE OF SERVICE

報告者署名
SIGNATURE OF PERSON MAKING REPORT

Ⅰ 人員異動報告 NUMBER OF PERSONS GIVEN CARE

	性別 SEX	入所 NO. CARED FOR DURING THE MONTH			出所 NO. WHO LEFT DURING THE MONTH								本月末在籍者 NO. CARRIED OVER TO NEXT MONTH			備考 NOTE
		繰越人員 NO. BROUGHT OVER FROM LAST MONTH	新入 NO. RECEIVED DURING THE MONTH	計 TOTAL	保護者引渡 TO PROTECTOR	就職 OBTAINED EMPLOYMENT	入院 ENTERED HOSPITAL	死亡 DIED	轉出 TRANSFERED TO OTHER INSTITUTION	無断退出 LEFT WITHOUT PERMISSION (RAN AWAY)	その他 OTHER	計 TOTAL	実人員 ACTUAL NO. OF INMATES	許可外出 NO. WENT OUT WITH PERMISSION (TEMPORARY)	計 TOTAL	
乳児 BABY (12ヶ月未満) UNDER 12 MONTH	男 MALE															
	女 FEMALE															
幼児 CHILD (7才以下) FROM 1 TO 7 YEARS	男 MALE															
	女 FEMALE															
児童 CHILD (18才以下) FROM 8 TO 18 YEARS	男 MALE															
	女 FEMALE															
成人 ADULT (19才～59才) FROM 19 TO 59 YEARS	男 MALE															
	女 FEMALE															
老人 AGED (60才以上) OVER 60 YEARS	男 MALE															
	女 FEMALE															
計 TOTAL	男 MALE															
	女 FEMALE															
	計 TOTAL															

Ⅱ 延人員報告 TOTAL NUMBER OF PERSONS GIVEN, AND FUNDS RECEIVED

	男 MALE	女 FEMALE	計 TOTAL	事業費(委託費) PROTECTION EXPENSES	事務費 ADMINISTRATION EXPENSES	医療費 MEDICAL EXPENSES	其の他 OTHERS	計 TOTAL
生活保護法該当者 NO. RECEIVING AID UNDER DAILY LIFE SECURITY LAW								
児童福祉法該当者 NO. RECEIVING AID UNDER CHILD WELFARE LAW								
少年法該当者 NO. RECEIVING AID UNDER JUVENILE COURT LAW								
その他の法令に基く保護費の支給を受けているもの NO. RECEIVING AID UNDER OTHER LAWS, REGULATIONS								
個人委託保護者 NO. REFERED BY PRIVATE INDIVIDUALS								
合計 TOTAL								

大阪共同募金委員會
大阪市東区法円坂町一　(電話東610.3631.3632)

Ⅲ 保育兒童調 DAY NURSERY

	総人員数 TOTAL NO. OF CHILDREN			兒童福祉法第24條該当者 NO. OF CHILDREN APPLICABLE TO CHILD WELFAR LAW ARTICLE 24		一般兒童 GENERAL CHILDREN	職業を持つた母親 WORKING MOTHER			備考 NOTE
	男 MALE	女 FEMALE	計 TOTAL	費用徴収不可能者 UNABLE TO PAY	費用徴収可能者 ABLE TO PAY		内職 AT HOME	外職 OUT HOME	計 TOTAL	
前月末 AT THE END OF LAST MONTH										
本月末 AT THE END OF THIS MONTH										

Ⅳ 年令調 AGES TABLE (CHILDREN IN JUVENILE WELFARE INSTITUTION UNDER C. W. L.)

註 盲，聾，唖，肢体不自由者，虚弱兒童は計欄の下に区分毎に朱記すること。
NOTE : MARK IN RED IN COLUMN OF "TOTAL,, FOR THE NO. OF PERSON WHO ARE BLIND, DEAF, DUMB, DEFORMED AND WEAK, IF ANY

年令 AGE / 性別 SEX	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	計 TOTAL
男 MALE																							
女 FEMALE																							
計 TOTAL																							

Ⅴ 疾病者報告 PHYSICAL & MENTAL STATUS (PERMANENT & TEMPORARY)

	法定傳染病 EPIDEMICS DESIGNATED IN LAW	人員 NUMBER	性● 病 V. D.	人員 NUMBER	その他の疾病 OTHER SICKNESS	人員 NUMBER	盲，聾，唖，肢体不自由者 BLIND, DEAF, DUMB, DEFORMED	人員 NUMBER	虚弱者 WEAK	人員 NUMBER	精神薄弱者 MENTALLY HANDICAPPED	人員 NUMBER
乳兒 BABY UNDER 12 MONTH												
幼兒 CHILD 1～7 YEARS												
兒童 CHILD 8～18 YEARS												
成人 ADULT 19～59 YEARS												
老人 AGED OVER 60 YEARS												
計 TOTAL												

歳出臨時部 CAPITAL DISBURSEMENT	本月分支出額 DISBURSEMENT THIS MONTH	支出累計 TOTAL DISBURSEMENT TO DATE	豫算 YEARLY BUDGET	豫算殘額 NET BALANCE IN BUDGET
T 施設費 EQUIPMENT EXPENSES				
a 新築費 NEW CONSTRUCTION				
201 整地費 PREPARATION OF GROUND				
202 建築費 CONSTRUCTION				
203 設備費 EQUIPMENT				
204 雜費 MISCELLANEOUS				
205				
b 修繕費 REPAIR				
211 修理改造費 REPAIR & REMODELING				
212				
c 財產購入費 PURCHASE OF PROPERTY				
221 土地購入費 PURCHASE OF LAND				
222 家屋購入費 PURCHASE OF BUILDINGS				
223				
支出總計 GRAND TOTAL DISBURSEMENTS				

共同募金配分金使途明細書
DISBURSEMENT OF COMMUNITY CHEST FUNDS

昭和　　年度　配分金 AMOUNT RECEIVED　　円 YEN　　錢 SEN

I 人件費補助分 FOR PERSONNEL EXPENSES

費目 ITEM	本月分支出額 DISBURSEMENT THIS MONTH	支出累計 TOTAL DISBURSEMENT TO DATE	豫算 YEARLY BUDGET	差引殘額 NET BALANCE
俸給補助 SALARIES				
手當補助 BONUSES ETC.				
その他 OTHERS				
計 TOTAL				

II 事業費補助分 FOR OPERATING EXPENSES

費目 ITEM	本月分支出額 DISBURSEMENT THIS MONTH	支出累計 TOTAL DISBURSEMENT TO DATE	豫算 YEARLY BUDGET	差引殘額 NET BALANCE
事務費 OFFICE EXPENSES				
管理費 MANAGEMENT EXPENSES				
事業費 OPERATING EXPENSES				
償還金 LOAN REPAYMENT				
備品購入費 FURNISHINGS PURCHASE				
營繕費 REPAIRS OF BUILDINGS				
授產事業費 WORKS PROVIDING EXPENSES				
計 TOTAL				

職員表 STAFF LIST

給料 SALARIES	氏名 NAME	食費 CHARGES FOR MEALS	給料 SALARIES	氏名 NAME	食費 CHARGES FOR MEALS

備考 NOTE

大阪共同募金委員会事務局　大阪市東区法円坂町一番地　電話東 610. 3631. 3632 4050

大阪市北區芝田町65
新日本印刷有限會社印行
電話福島(45)3631番

No.....

DATE 19 . . .

MONTHLY FORM C.C.

OSAKA COMMUNITY CHEST

MONTHLY REPORT OF FINANCIAL OPERATION

昭和　　年　　月分

報　告　書

團体名
NAME OF ORGANIZATION

報告者署名 ㊞
SIGNATURE OF PERSON MAKING REPORT

総括 RECAPITULATION	豫算 BUDGET	本月末迄の累計 TOTAL EXPENDED THROUGH THIS MONTH	豫算殘額 NET BALANCE IN BUDGET
繰越高 FUNDS CARRIED FORWARD FROM THE LAST TERM			
法に依る收入 FUNDS RECEIVED FROM GOV'T SOURCES			
共同募金配分金 FUNDS RECEIVED FROM THE COMMUNITY CHEST			
其の他の收入 OTHERS			
總收入 TOTAL INCOME			
總支出 TOTAL EXPENDITURES			
殘高 BALANCE			

資産と負債表
RESOURCES AND LIABILITIES

資産の部 RESOURCES

現金と預金
CASH ON HAND AND IN BANK

備品と不動産
REAL ESTATE AND FURNISHINGS

その他の資産
OTHERS

資産總額
TOTAL RESOURCES

負債總額
TOTAL LIABILITIES

差引
NET BALANCE OR DEFICIT

負債の部 LIABILITIES

未拂金
UNPAID ACCOUNTS

借入金
UNPAID LOANS

その他
OTHERS

負債總額
TOTAL LIABILITIES

大阪共同募金委員會

Incl 1

歳入經常部 INCOME	本月分收入額 INCOME THIS MONTH	收入累計 TOTAL INCOME TO DATE	豫算 YEARLY BUDGET	豫算殘額 NET BALANCE IN BUDGET
A 財産收入 INVESTMENT				
a 基本財産收入 INCOME FROM ESTATE				
1 不動産收入 NET INCOME FROM REAL ESTATE				
2 預金利子 INTEREST FROM DEPOSIT				
3				
b 財産賣拂代金 SALE OF PROPERTY AND POSSESSIONS				
4 財産賣拂代金 SALE OF PROPERTY AND POSSESSIONS				
B 寄付金 CONTRIBUTIONS				
a 一般寄付金 GENERAL CONTRIBUTIONS				
11 一般寄付金 GENERAL CONTRIBUTIONS				
b 共同募金 COMMUNITY CHEST				
12 共同募金配分金 APPROPRIATION FROM THE CHEST				
c 指定寄付金 DESIGNATED CONTRIBUTIONS				
13 指定寄付金 DESIGNATED CONTRIBUTIONS				
d 會費其他 COLLECTIONS FROM SUPPORTERS, MEMBERS, ETC.				
14				
15				
16				
17				
C 事業收入 OPERATING INCOME (GOV'T&INST.)				
a 法に依る收入 FUNDS RECEIVED FROM GOV'T SOURCES				
21 保護費 PROTECTION ALLOWANCE				
22 事務費 OPERATING ALLOWANCE				
23 醫療費 MEDICAL ALLOWANCE				
24 埋葬費 BURIAL ALLOWANCE				
25 助産費 MATERNITY ALLOWANCE				
26 生業扶助費 OCCUPATIONAL ALLOWANCE				
27 移送費 TRANSPORTATION ALLOWANCE				
28				
29				
b 事業收入 OPERATING INCOME BY INST.				
31 保育料 NURSERY FEE				
32 委託料 PRIVAT REFERAL FEE				
33 相談料 CONSULTATION FEE				
34 保育材料費 NURSING MATERIALS CHARGE				
35 部屋代 ROOM CHARGE				
36 食費 MEALS CHARGE				
37 諸設備使用料金 INSTITUTIONAL FEE				
38 診療收入 CLINICAL FEE				
39				
D 繰越金 THE SUM BROUGHT OVER FROM THE LAST MONTH				
a 前月繰越金 FROM THE LAST MONTH				
41 前月繰越金 FROM THE LAST MONTH				
E 雜收入 OTHER INCOME				
a 雜入 MISSCELLANEOUS				
51 雜入 MISSCELLANEOUS				
F 借入金 LOANS				
a 借入金 LOANS				
61 借入金 LOANS				
62				
63				
64				
65				
66				
G 繰入金 TRANSFER				
a 繰入金 TRANSFER				
71 特別會計繰入金 TRANSFER FROM THE SPECIAL ACCOUNT				
收入總計 GRAND TOTAL RECEIPTS				

歳出經常部 DISBURSEMENT	本月分支出額 DISBURSEMENT THIS MONTH	支出累計 TOTAL DISBURSEMENT TO DATE	豫算 YEARLY BUDGET	豫算殘額 NET BALANCE IN BUDGET
N 事務費 OFFICE & PERSONNEL EXPENSES				
a 職員費 STAFF SALARIES				
101 俸給 SALARIES				
102 手當 ALLOWANCES				
103 賞與 BONUSES				
104 旅費 TRAVELING EXPENSES				
105 雜給 WAGES FOR TEMPORARY EMPLOYEE				
106 福利費 WELFARE FOR STAFF				
107				
108				
b 需用費 OFFICE EXPENSES				
111 事務用備品費 OFFICE FURNISHINGS				
112 消耗品費 OFFICE SUPPLIES				
113 印刷費 PRINTING				
114 通信費 CORRESPONDENCE				
115 光熱費 LIGHT & FUEL				
116 雜費 MISCELLANEOUS				
117				
c 會議費 MEETINGS				
118 會議費 MEETINGS				
O 事業費 OPERATING EXPENSES				
a 保護費 PROTECTION				
121 主食費 STAPLE FOODS				
122 副食費 SUPPLEMENTARY FOOD				
123 調味料費 SPICE MATERIAL				
124 間食費 SNACKS				
125 嗜好品費 SPECIAL NEEDS (TREAT)				
126 被服費 CLOTHING				
127 光熱費 LIGHT AND FUEL				
128 水道料 WATER				
129 慰安娛樂費 ENTERTAINMENT & RECREATION				
130 衛生費 SANITATION				
131 藥品衛生材料費 MEDICAL & HEALTH MATERIALS				
132 治療費 MEDICAL TREATMENT				
133 看護費 NURSING CARE				
134 助產費 CHILD-BIRTH				
135 教育修養費 EDUCATION & CULTURE				
136 圖書費 BOOKS				
137 調査研究費 INVESTIGATION & RESEARCH				
138 修理費 REPAIRS				
139 借地料 LAND RENT				
140 借家料 HOUSE RENT				
141 埋葬費 BURIAL				
142 移送費 TRANSPORTATION(INMATES)				
143 運送費 TRANSPORTATION (GOOD……ETC)				
144 保育材料費 NURSING MATERIALS				
145 保育給食費 MEAL IN DAY NURSERY				
146 應急援護費 EMERGENCY RELIEF				
147 備品消耗品費 FURNISHING AND SUPPLIES				
148 連絡費 LIAISON EXPENSES				
149 雜費 MISCELLANEOUS				
b 管理費 MANAGEMENT EXPENSES				
151 保險料 INSURANCE				
152 稅金 TAXES				
153 會費その他 MEMBERSHIP FEE……ETC.				
P 償還金 LOAN REPAYMENT				
a 償還金 LOAN REPAYMENT				
161 借入金償還金 REPAYMENT OF LOANS				
Q 特別會計支出 DISBURSEMENTS FROM SPECIAL ACCOUNT				
a 特別會計支出 FROM SPECIAL ACCOUNT				
171 特別會計支出 FROM SPECIAL ACCOUNT				
R 雜支出 OTHERS				
a 雜支出 OTHERS				
181 雜支出 MISCELLANEOUS EXPENDITURE				
S 豫備費 RESERVE				
a 豫備費 RESERVE				
191 豫備費 RESERVE				

歳出臨時部 CAPITAL DISBURSEMENT	本月分支出額 DISBURSEMENT THIS MONTH	支出累計 TOTAL DISBURSEMENT TO DATE	豫算 YEARLY BUDGET	豫算殘額 NET BALANCE IN BUDGET
T 施設費 EQUIPMENT EXPENSES				
a 新築費 NEW CONSTRUCTION				
201 整地費 PREPARATION OF GROUND				
202 建築費 CONSTRUCTION				
203 設備費 EQUIPMENT				
204 雜費 MISCELLANEOUS				
205				
b 修繕費 REPAIR				
211 修理改造費 REPAIR & REMODELING				
212				
c 財産購入費 PURCHASE OF PROPERTY				
221 土地購入費 PURCHASE OF LAND				
222 家屋購入費 PURCHASE OF BUILDINGS				
223				
支出總計 GRAND TOTAL DISBURSEMENTS				

共同募金配分金使途明細書
DISBURSEMENT OF COMMUNITY CHEST FUNDS

昭和　　年度　配分金 AMOUNT RECEIVED　　円 YEN　　錢 SEN

I 人件費補助分 FOR PERSONNEL EXPENSES

費目 ITEM	本月分支出額 DISBURSEMENT THIS MONTH	支出累計 TOTAL DISBURSEMENT TO DATE	豫算 YEARLY BUDGET	差引殘額 NET BALANCE
俸給補助 SALARIES				
手當補助 BONUSES ETC.				
その他 OTHERS				
計 TOTAL				

II 事業費補助分 FOR OPERATING EXPENSES

費目 ITEM	本月分支出額 DISBURSEMENT THIS MONTH	支出累計 TOTAL DISBURSEMENT TO DATE	豫算 YEARLY BUDGET	差引殘額 NET BALANCE
事務費 OFFICE EXPENSES				
管理費 MANAGEMENT EXPENSES				
事業費 OPERATING EXPENSES				
債還金 LOAN REPAYMENT				
備品購入費 FURNISHINGS PURCHASE				
營繕費 REPAIRS OF BUILDINGS				
授産事業費 WORKS PROVIDING EXPENSES				
計 TOTAL				

職員表 STAFF LIST

給料 SALARIES	氏名 NAME	食費 CHARGES FOR MEALS	給料 SALARIES	氏名 NAME	食費 CHARGES FOR MEALS

備考 NOTE

大阪共同募金委員会事務局　大阪市東区法円坂町一番地　電話東 610. 3631. 3632 4050

大阪市北區芝田町65
新日本印刷有限會社印行
電話福島(45)3631番

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

15 December 1948

SUBJECT: Sources of Financial Aid to Private Schools in Osaka Prefecture

TO: Commanding General
I Corps
APO 301
ATTN: Civil Education Section

Forwarded for your information is a report on the above subject.

1 Incl:
As indicated above

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

C file

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

EBM/sy

012

14 December 1948

SUBJECT: Surveillance of Japanese Tax Administration (Osaka Prefecture Offices)

TO : Commanding General
Eighth Army, APO 343
Attention: Mil Govt Sec

1. In compliance with Operational Directive #48, Headquarters Eighth Army, dated 17 August 1948, subject as above, the following report is submitted.

a. Total national taxes collected at beginning of period ¥ 9,498,876,859 .

b. Total national tax collections during period 1-30 November in Osaka Prefecture, ¥ 2,145,108,762 .

c. Total national taxes collected for fiscal year through 30 November , ¥ 11,780,037,505 .

2. The major problems of tax administration in the local tax offices are:

a. Shortage of trained personnel. The period 1-30 November saw many local tax officials transferred to three additional tax offices which were opened in the prefecture. This has caused a further serious shortage of qualified personnel in the original offices.

b. The shortened daylight working hours, as a result of the winter months, has caused a decrease in the efficiency of tax office personnel. Electrical facilities, in most offices, are faulty and inadequate.

c. The continued reluctance of some tax officials to give wide publicity to impending auctions of the property of tax delinquents, which has resulted in little response by the public to these auctions.

3. The type and extent of operational assistance given:

BASIC: Ltr. Hq Osaka Mil Govt Tm APO 25, dtd 14 December 1948, File 012 subj: 'Surveillance of Japanese Tax Administration.

Cont'd Par 3

a. Accompanying tax officials on reinvestigations of withholding, corporation, commodity, and income tax delinquents.

b. Attending auctions conducted on the property of tax delinquents.

c. Assisting in acquiring space in a large department store where several auctions were conducted. Considerable newspaper and pamphlet publicity was given the above auctions resulting in a large public response.

d. Special close surveillance was given to a special drive during a two week period on attachments and auctions by local tax offices. An exceptionally large payment of delinquent taxes was a result of this drive.

e. Visits to each local tax office at least twice weekly and conferences held with tax officials to discuss their problems and offer suggestions for the possible solution of these problems.

f. Short speeches were made at each local office once during the month urging all employees to do their utmost in attaining the goals set forth by the Osaka Finance Bureau.

g. A meeting of 2000 tax employees was held on, 19 November, at the Osaka Municipal Hall. A speech was made by the Commanding Officer, Osaka Military Government Team, in which he stressed the importance of the tax program and the need of each tax employee doing his utmost.

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

HCK/llm/kn

16 October 1948

SUBJECT: Report of Cost of Repair and/or Construction Relative to Transportation of Reparations Equipment

TO: Commanding General
I Corps, APO 301
ATTENTION: Mil Govt Sec

C-file

1. Report on cost of reparations removals as required by SCAPIN 1751/49 dated 4 May 1948 covering a temporary construction project for the loading of reparations cargo is forwarded herewith.

2. A temporary buoy was placed in position on 24 April 1948 for the mooring of L.S.T. 843 (Philippine Naval Patrol) at a cost of ¥31,000 and was left in position in anticipation of future use in loading reparations equipment. This buoy was again used by L.S.T. 875 (P.N.P.) from 14 June to 18 June 1948 and then removed from position on 19 June 1948 at a cost of ¥19,110, bringing total cost of this construction project to ¥50,110.

1 Incl:
Rpt on cost of repair
and/or construction

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

132.2 15 October 1948

SUBJECT: Audit of Unit Funds.

TO: Commanding Officer
Kinki Military Government Region
APO 301

Audit of unit funds of the Osaka Military Government Team for the period 1 July - 30 September 1948 has been completed by Lt Col SAMUEL G KELLY, 038664, this headquarters, under the provisions of paragraph 21c, AR 210-50 and as specifically directed by paragraph 1, Special Orders No. 148, Headquarters Kinki Military Government Region, dated 5 October 1948.

MALCOLM E CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

LC/et

30 September 1948

SUBJECT: Monthly Financial and Statistical Reports Osaka Community Chest

TO: Commanding General
I Corps, APO 301
ATTN: Military Gov't Public Welfare Officer

Forwarded as inclosures are an explanation and sample copies of the new financial and statistical report forms prepared by the Osaka Community Chest.

FOR THE COMMANDING OFFICER:

SAMUEL G. KELLY
Lt. Colonel, Infantry
Executive Officer

3- Inclosures
as indicated

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

JSG/mh

14 September 1948

012

SUBJECT: Tax Collection for Fiscal Year 1947-1948

TO: Commanding General
I Corps
APO 301

1. Reference is made to letter your headquarters file AG 012-BA, subject as above, dated 19 July 1948.

2. Attached as inclosure number 1 is a consolidated report received from local tax offices in Osaka Prefecture for the period 1-31 August 1948.

Incl:
As noted

SAMUEL G. KELLY
Lt Col, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

HHH/FFA/jt

7 September 1948

SUBJECT: Transmittal of OGA Form for the Former 37th Infantry Regimental Area

TO: Osaka Liaison Office

Attached is one OGA form. Item Number ten (10), Yen Value, was supplied by the Ministry of Finance. You are directed to convey this form to the head of the Regional Finance Office to complete his files.

Incl:
As indicated.

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

MMR/wfs/jt

30 August 1948

C-File

100

SUBJECT: Non-payment to Incentive Goods Manufacturers

TO: Commanding General
I Corps, APO 301
ATTENTION: Mil Govt Sec

1. The Kakuichi Rubber Company, #5, 2-chome Sagisu, Fukushima Ward, Osaka City and the Osaka Belt Manufacturing Company, #7 Nishino-Kamino Cho, Konohana Ward, Osaka City made shipment to the Kyushu Branch All Japan Nogyokai Association the following:

a. The Kakuichi Rubber Company completed delivery of 1,088 rubber rollers for rice hulling on 22 June 1948.

b. The Osaka Belt Manufacturing Company completed delivery of 77 rubber rollers for rice hulling on 8 May 1948.

2. These companies have not as yet received payment for these incentive goods shipments.

3. It is requested that the Kyushu Branch of the All Japan Nogyokai Association (Zen-No), #10 Shimo-Okude, Fukuoka City, Fukuoka Prefecture, be directed to expedite payment as these companies need these funds to meet current expenses.

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

HHH/cjm/mh

30 August 1948

100

SUBJECT: Extra Charges Resulting from Delayed Loading of Reparations Cargo at Osaka Port

TO: Commanding General
I Corps, APO 301
ATTN: Mil Govt Sec

C-File

1. During July the Osaka Military Government Team was notified by Headquarters Eighth Army to prepare reparations cargo for loading on the Chinese vessel, Hai Tien, which was scheduled to arrive in Osaka Port on 29 July 1948.

2. The cargo was loaded into lighters between 26 July and 30 July 1948. One hundred and twenty-nine (129) packages weighing 800 metric tons (or 1,407 measurement tons) were placed on 18 lighters. On 3 August 1948 this Headquarters was notified by telephone that the Hai Tien would not enter Osaka Port, but that a second Chinese vessel would arrive on or about 17 August 1948. Based upon this information it was determined that it would be more economical to leave the cargo on the lighters and wait for the second ship.

3. On 11 August 1948, the Chinese vessel, Hai Liao, entered Osaka Port; loading of the vessel started at twelve noon on 11 August and was completed on 13 August 1948. Due to the small size of the hatches on this ship, it was not possible to load all of the remaining cargo because of the large size of many of the packages. A second check of the storage area revealed that 329 measurement tons of small size cargo, not previously loaded on the lighters, could be loaded on the Hai Liao.

4. Upon completion of the loading there were still eleven (11) lighters left containing twenty-one (21) packages; the weight of these packages was 439 metric tons (or 830 measurement tons or 3,043 scale tons). This remaining cargo was unloaded from the lighters and placed back in storage on 19 August 1948.

5. All charges for cargo loaded or unloaded are based upon scale tons. Demurrage charges amount to ten (10) yen per scale ton per day. The cost for labor involved in moving cargo is eighty-six (86) yen per scale ton for movement up to thirty (30) meters.

Ltr, Hq Osaka Mil Govt Team, APO 25, subj: "Extra Charges Resulting from Delayed Loading of Reparations Cargo at Osaka Port," dtd 30 August 1948

6. Attached are two (2) inclosures listing the cost of demurrage and extra handling. A total of ¥ 1,143,567.20 was expended because of the fact that the Chinese did not send in the initial vessel as scheduled.

2 Incls:
As indicated

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

MHM/ffa/kn

17 August 1948

SUBJECT: Transmittal of Four OGA Forms

TO: Osaka Liaison Office

Attached are four (4) OGA forms. Item number ten (10), Yen Value, was supplied by the Ministry of Finance. You are directed to convey these forms to the head of the Regional Finance Office to complete his files.

only

Incls:
As indicated

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

MMH/ffa/kn

17 August 1948

SUBJECT: Transmittal of Four OGA Forms

TO: Osaka Liaison Office

Attached are four (4) OGA forms. Item number ten (10), Yen Value, was supplied by the Ministry of Finance. You are directed to convey these forms to the head of the Regional Finance Office to complete his files.

Incls:
As indicated

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

CAP/myt

012

12 August 1948

SUBJECT: Tax Collection for Fiscal Year 1947-48

TO: Commanding General
I Corps
APO 301

1. Reference is made to letter your headquarters file AG 012-BA, subject as above, dated 19 July 1948.

2. Attached as inclosure number 1 is a consolidated report received from the 25 local tax offices located in Osaka Prefecture for the period 1-31 July 1948.

Incl:
As noted

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

C FILE

Cty. File

St Osaka Prefecture

TAX OFFICE

Number of taxpayers owin ; ¥500,000 or more on 1 July 7月1日現在50万円以上の税額で未払になっている者の数は	644
Amount of uncollected 1947-48 taxes due from those 7月1日現在に於ける昭和22年度の同上納税義務者より	
taxpayers on 1 July 未徴收の税總額は	¥ 572,808,248
Amount collected during the month of July on such taxes 同上の税にして7月中に徴收されたる額は	30,125,590
Amount remaining to be collected from subject taxpayers 同上納税者より未徴收になってある残額は	533,433,096
Number of above taxpayers whose cases have been referred 同上納税者にして事件が検察官に告発されたる者の数は	
to the procurator	13
Number of above taxpayers whose property was attached 同上納税者にしてその財産が23年7月1日以前に差押えられたる者の数は	155
prior to 1 July 48	
Number of above taxpayers whose property was attached 同上納税者にしてその財産が23年7月中に差押えられた者の数は	137
during July 48	
Number of sales on above property during July 48 23年7月中に該財産の競売された回数は	11
Amount of money received from such property sales 23年7月中に同上財産競売に依り入手したる	
during July 48 金額は	¥ 9,221,768

Remarks:	Total taxes delinquent	1 July 48	¥ 6,679,113,000
	Total taxes delinquent	20 July 48	5,687,648,000
	Total collections and adjustments		¥ 991,465,000

Incl 1[3]

file

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

HHH/ms

28 July 1948

SUBJECT: Non-Payment to Incentive Goods Manufacturer

TO: Commanding General
I Corps, APO 301
ATTENTION: Military Government Section

1. The Hannan Rubber Company, 4-Shiojidori, Nishinari-Ku, Osaka City, shipped 5,500 rubber soled socks to the Rubber Soled Shoes Commercial Cooperative Association, located at 32 Koten-cho, Nara City, Nara Prefecture, on 17 June 1948.

2. This company has not as yet received payment for the shipment.

3. It is requested that this company be directed to expedite payment as the Hannan Rubber Company needs these funds to meet current expenses.

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

OMG file

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

CAP/myt

012

22 July 1948

SUBJECT: Surveillance of Japanese Tax Administration

TO: Commanding General
I Corps
APO 301
ATTN: Mil Govt Sect.

1. Reference is made to:

a. Operational Directive Number 4, for 1948, Headquarters Eighth Army, dated 21 January 1948 as amended.

b. Memorandum for: Minister of Finance, Japanese Government, subject: Necessity for Maintaining Efficient Tax Collection Service, from Economic and Scientific Section, GHQ SCAP, dated 27 March 1948.

2. In the past, collection of taxes has, to a great extent, been hampered by the activities of certain groups of local residents who, acting in unison, have attempted to embarrass taxation officials through activities in and around local tax offices, or who by union strike or dispute action have delayed payment of taxes at post offices or disrupted telephone service to tax offices, or taken action as indicated in paragraph 1 of reference 1b above.

3. Reference 1b above states that the rapid establishment of economic stability within Japan is an objective of the Occupation. It states further that "any action of the Japanese people as a whole or of any segment of the population to decrease the rate of attainment of domestic economic recovery must be viewed as a threat to these objectives."

4. In order that optimum assistance may be given to Japanese tax officials in case matters similar to those enumerated in paragraph 2 above reoccur in the future, it is requested that this headquarters be informed if higher

90441

authority regards reference 1b above as being the type of directive, violations of which may be taken cognizance of by Japanese courts under Government Ordinance Number 311.

Malcolm E. Craig
MALCOLM E. CRAIG
Colonel, Infantry
Commanding

7904

AG 012 - BA 1st Ind RFS/lha

Hq I Corps,APO 301 AUG 7 1948

TO: CG, Eighth Army, APO 343

1. Attention is invited to basic letter and question raised by the Osaka Military Government Team in par 4.

2. Reference 1b came to the attention of Military Government through Japanese channels, a copy of which is attached hereto as Inclosure #1, was transmitted by telephone from the Osaka Military Government team to this headquarters.

3. In the event the question raised in par 4 is answered in the affirmative, it will be possible to try persons engaging in activities stated in par 2 before the Japanese courts under Imperial Ordinance 311. Such procedure will be more effective than the existing practices under Article 95 of the Japanese Criminal Code.

FOR THE COMMANDING GENERAL:

Wilder A. Johnson
WILDER A. JOHNSON
Capt., A.G.D.
Asst. Adj. Gen.

1 Incl:
1. (Added) Ltr, GHQ SCAP, Subj: Necessity for Maintaining Efficient Tax Collection Service, dtd 27 March 1948.

BASIC: Ltr, Hqs Osaka Military Government Team, APO 25, file 012, dtd 22 July 48, subject: "Surveillance of Japanese Tax Administration".

AGMGL 012 2nd Ind

Headquarters Eighth Army, APO 343

31 AUG 1948

MG

TO: Commanding General, I Corps, APO 301

1. Article 2 of Imperial Ordinance Number 311 (Inclosure 8 to Operational Directive Number 33, this headquarters, May 1948) reads in part as follows: "Acts prejudicial to the Occupation objectives in this Ordinance are defined as all acts which are violations of directives to the Imperial Japanese Government issued by the Supreme Commander for the Allied Forces, and all orders issued by Occupation Force Commanders of Army, Corps or Divisions to implement the Supreme Commander for the Allied Powers directives and all ordinances or laws promulgated by the Imperial Japanese Government in implementation of these directives".

1448

2. It is noted that paragraph 4 of Major General Marquat's memorandum (Inclosure 1) indicates that the responsibility for initiation of necessary action rests with the Japanese Government. The fact that this paper was designated as a memorandum is indicative that it was not intended to be regarded as "a directive to the Japanese Government issued by the Supreme Commander for the Allied Powers", as used in the Ordinance.

3. A further consideration is the encouragement of the Japanese governmental agencies to carry out their own responsibilities under their own laws rather than basing their actions on some Occupation Force directive.

4. Article 95 of the Criminal Code, if vigorously enforced in the Japanese courts, is adequate to protect tax officials from intimidation and violence.

8

BY COMMAND OF MAJOR GENERAL RYDER:

R. SCHAFER
Lt Col, AGD
Asst Adjutant General

1 Incl:
n/c

93030

BASIC: Ltr, Osaka Mil Govt Team, O12, subj: "Surveillance of Japanese Tax Administration", dtd 22 Jul 48.

AG O12 - BA 3rd Ind RFS/ys

Hq I Corps, APO 301, AUG 24 1948

TO: CO, Osaka Mil Govt Team, APO 25

Attention invited to preceding indorsement.

BY COMMAND OF MAJOR GENERAL SWING:

Wilder A. Johnson

WILDER A. JOHNSON
Capt., A.G.D.
Asst. Adj. Gen.

1 Incl:
n/c

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

CAP/myt

012

22 July 1948

SUBJECT: Surveillance of Japanese Tax Administration

TO: Commanding General
I Corps
APO 301
ATTN: Mil Govt Sect.

1. Reference is made to:

a. Operational Directive Number 4, for 1948, Headquarters Eighth Army, dated 21 January 1948 as amended.

b. Memorandum for: Minister of Finance, Japanese Government, subject: Necessity for Maintaining Efficient Tax Collection Service, from Economic and Scientific Section, GHQ SCAP, dated 27 March 1948.

2. In the past, collection of taxes has, to a great extent, been hampered by the activities of certain groups of local residents who, acting in unison, have attempted to embarrass taxation officials through activities in and around local tax offices, or who by union strike or dispute action have delayed payment of taxes at post offices or disrupted telephone service to tax offices, or taken action as indicated in paragraph 1 of reference 1b above.

3. Reference 1b above states that the rapid establishment of economic stability within Japan is an objective of the Occupation. It states further that "any action of the Japanese people as a whole or of any segment of the population to decrease the rate of attainment of domestic economic recovery must be viewed as a threat to these objectives."

4. In order that optimum assistance may be given to Japanese tax officials in case matters similar to those enumerated in paragraph 2 above reoccur in the future, it is requested that this headquarters be informed if higher

authority regards reference 1b above as being the type of directive, violations of which may be taken cognizance of by Japanese courts under Government Ordinance Number 311.

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HHH/km

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

30 June 1948

c-file

SUBJECT: Reports on Costs of Packing, Delivery and Transportation of Reparations Equipment.

TO: Commanding General
I Corps, APO 301
ATTENTION: Mil Govt Sec

1. Reports on costs of reparations as required by SCAPIN 1751/40 dated 4 May 1948 covering expenditures up to 31 March 1948 are herewith forwarded.

2. Negative report is made on "Cost of Loading Reparations Equipment Aboard Ship".

3 Incls:
1-Rpt of Cost of Dismantling and Packaging - 32-32, 32-30
2-Rpt of Cost of Repairs, etc.
3-Rpt of Cost of Land Transportation

MALCOLM E. CRAIG
Colonel, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

HHH/cjm/kn

14 June 1948

SUBJECT: Request for Payment of Outstanding Debts

TO: Commanding General
I Corps, APO 301
ATTENTION: Mil Govt Sec

1. Attached are copies of a petition from Osaka Kinzoku Kogyo K.K. in which the president of that organization has requested that outstanding debts owed to him by the Japanese Government be paid as expeditiously as possible. At the present time, this company is manufacturing electric refrigerators for dependent housing.

2. Osaka Kinzoku is having considerable difficulty in meeting their payrolls and in reimbursing sub-contractors. In addition, the problem of paying for materials which are needed in the manufacture of refrigerators is becoming acute.

3. It is requested that the Japanese Government be directed to pay Osaka Kinzoku Kogyo K.K. for the manufacture of these refrigerators. Information is requested as to whether or not the amount of taxes payable on these refrigerators is to be charged against the account of the occupation forces.

Samuel G. Kelly

SAMUEL G. KELLY
Lt Col, Inf.
Commanding

1 Incl:
Petition (quad)

0-1887
BH87230

2070

BASIC: Ltr, Hq Osaka Mil Govt Team, subj: "Request for Payment of Outstanding Debts", dtd 14 June 1948.

AG 014 - BA 1st Ind ABH/st

4108

Hq I Corps, APO 301,

TO: CG, Eighth Army, APO 343 JUN 18 1948

1. Forwarded for your information and such action as is deemed appropriate.

2. Slowness of the Japanese Government in making disbursements is prevalent throughout the Corps area.

FOR THE COMMANDING GENERAL:

Wilder A. Johnson

WILDER A. JOHNSON
Capt., A.G.D.
Asst. Adj. Gen.

1 Incl:
n/c

AGPDO 400.12 2nd Ind

Headquarters Eighth Army, APO 343

TO: Commanding General, I Corps, APO 301

1. Until 30 June 1948, Koeki Eidan, operating as a "designated" agency under the direction of ESS, SCAP, has been liquidating its accounts payable.

2. Effective 1 July 1948, such accounts were assumed for payment by the Special Procurement Board. If the company in question has submitted all required documents, there will be no further delay in payment when this account is transferred. It is suggested the company be requested to contact the local SPB office for assistance in expediting payment.

3. Reference paragraph 3, basic communication, taxes which are a normal item of overhead are charged against Occupation Costs; but the commodity tax of the Japanese Government, which is collected from the manufacturer and returned to him by a disbursing officer, for goods delivered to the Occupation Forces, is not recorded as a cost of occupation.

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

1 Incl: n/c

BASIC: Ltr, Hq Osaka Mil Govt Team, subj: "Request for Payment of Outstanding Debts", dtd 14 June 1948.

AGPDO 400.12 2nd Ind

Headquarters Eighth Army, APO 343 16 JUL 1948

TO: Commanding General, I Corps, APO 301

1201

M-C

1. Until 30 June 1948, Koeki Eidan, operating as a "designated" agency under the direction of ESS, SCAP, had been liquidating its accounts payable.

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8

BY COMMAND OF LIEUTENANT GENERAL EICHELBERGER:

TR Blackwell

1 Incl:
n/c

TED R. BLACKWELL
Captain, AGD
Asst Adjutant General

83737

BASIC: Ltr, Hq Osaka Mil Govt Team, subj: "Request for Payment of Outstanding Debts", dtd 14 June 1948.

AG 130 - BA 3rd Ind ABH/ym

Hq, I Corps, APO 301,

TO: CO, Osaka Mil Govt Team, APO 25 JUL 19 1948

Attention is directed to the 2nd indorsement.

BY COMMAND OF MAJOR GENERAL SWING:

Wilder A. Johnson

WILDER A. JOHNSON
Capt., A.G.D.
Asst. Adj. Gen.

1 Incl:
n/c

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

FFA/jk

25 June 1948

100

SUBJECT: Transmittal of Five OGA Forms

TO: Osaka Liaison Office

1. Attached are five (5) OGA forms, one each for Shigino Warehouse, Inazato Warehouse, Nakamoto Warehouse, Sekine Dormitory and Hakata Military Road. The yen value which appears on these forms was submitted by the Regional Office of the Ministry of Finance. A copy of the form was not retained by that office when the yen value was entered on the form.

2. You will forward these forms to the Regional Office of the Ministry of Finance to complete their records.

Incls:
As indicated.

SAMUEL G. KELLY
Lt Col, Infantry
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

HHS/ejm/km

14 June 1948

188

SUBJECT: Request for Payment of Outstanding Debts

TO: Commanding General
I Corps, APO 301
ATTENTION: Mil Govt Sec

C-file

1. Attached are copies of a petition from Osaka Kinzoku Kogyo K.K. in which the president of that organization has requested that outstanding debts owed to him by the Japanese Government be paid as expeditiously as possible. At the present time, this company is manufacturing electric refrigerators for dependent housing.

2. Osaka Kinzoku is having considerable difficulty in meeting their payrolls and in reimbursing sub-contractors. In addition, the problem of paying for materials which are needed in the manufacture of refrigerators is becoming acute.

3. It is requested that the Japanese Government be directed to pay Osaka Kinzoku Kogyo K.K. for the manufacture of these refrigerators. Information is requested as to whether or not the amount of taxes payable on these refrigerators is to be charged against the account of the occupation forces.

1 Incl:
Petition (quad)

SAMUEL G. KELLY
Lt Col, Inf.
Commanding

HEADQUARTERS
OSAKA MILITARY GOVERNMENT TEAM
APO 25

MWV/jh

100

4 June 1948

SUBJECT: Letter of Transmittal

TO : Commanding General
I Corps, APO 301
ATTN: Mil Govt Med Sect.

File Copy

1. Forwarded for your information as inclosure one (1) are two (2) copies of a financial statement of the Osaka Prefecture Community Chest Committee.

2. About thirty thousand (30,000) copies of this statement have been made with a view to sending a copy to the largest contributors and posting copies on neighborhood and municipal bulletin boards.

3. This statement or report reflects a tremendous amount of work on the part of the investigation and allocation committees of the Chest and indicates a desire, on their part, to keep the public informed on its Community Chest.

SAMUEL G. KELLY
Lt. Colonel, Infantry
Commanding

1 Incl.
As Indicated