

GENERAL HEADQUARTERS  
SUPREME COMMANDER FOR THE ALLIED POWERS

AG 311.3 (31 Aug 46) OGA  
(SCAPIN- 1171)

APO 500  
31 August 1946

MEMORANDUM FOR: IMPERIAL JAPANESE GOVERNMENT

THROUGH : Central Liaison Office, Tokyo

SUBJECT : Inspection of Type "A" Yen Currency Records Maintained  
by the Ministry of Communications.

1. Reference is made to Memorandum from the Supreme Commander for the Allied Powers, file AG 311.3 (16 Jul 46) CCS, (SCAPIN-1066), dated 16 July 1946, subject: "Plan for Receiving Payments Due American Carriers for Messages and Radio-Telephone Calls Filed by United States Military and Accredited Civilian Personnel for Transmission to or Through the United States Prepaid in Japan."

2. That part of paragraph 5 of the memorandum referred to above which states:

"The amount of Supplemental Military Yen Currency Type 'A' authorized to be in the possession of any public office will be shown by that office's accounting records which will be open for inspection at all times by Eighth Army representatives."

is amended to read as follows:

"The transactions of public offices involving Supplemental Yen Currency Type 'A' will be shown by that office's accounting records which will be open for inspection at all times by representatives of the General Accounting Section of General Headquarters, Supreme Commander for the Allied Powers."

3. The memorandum referred to above is amended to add the following:

"17. Direct communication is authorized between the General Accounting Section, General Headquarters, Supreme Commander for the Allied Powers and the Ministry of Communications in order to carry out the provisions of paragraph 5 as amended."

FOR THE SUPREME COMMANDER:

*John B. Cooley*  
JOHN B. COOLEY,  
Colonel, AGD,  
Adjutant General.

GENERAL HEADQUARTERS  
SUPREME COMMANDER FOR THE ALLIED POWERS

APO 500  
31 August 1946

MEMORANDUM:

SUBJECT : Information of General Application Pertaining to  
Directive Number (SCAPIN- 1171 ) file AG 311.3  
( 31 Aug 46 ) OGA, this headquarters, dated 31 August  
1946, subject: "Inspection of Type "A" Yen Currency  
Records Maintained by the Ministry of Communications".

1. With reference to subject memorandum, the following is published for the information of all concerned.
2. The purpose of this directive to the Japanese Government is to amend the instructions to the Ministry of Communications concerning the personnel, credentials, and procedure involved in the inspection of the accounting records maintained to show the transactions involving Supplemental Yen Currency Type "A".
3. The General Accounting Section, General Headquarters, Supreme Commander for the Allied Powers will make the necessary checks utilizing personnel capable of translating Japanese records and will stamp all records examined.
4. The auditor's findings will be incorporated in a Report of Examination, one copy of which will be submitted to the Fiscal Director, AFPAC.
5. The auditor's credentials will be in the form of a letter of introduction from the General Accounting Section to the Ministry of Communications. Direct communication is authorized in order to facilitate the preparation of these credentials for individual auditors as required.

*R. G. Hersey*  
R. G. HERSEY  
Lt Col, AGD  
Asst Adj Gen

DISTRIBUTION:

Same as (SCAPIN- 1171 )  
Less Japanese Government.