

GENERAL HEADQUARTERS  
SUPREME COMMANDER FOR THE ALLIED POWERS

AGO 500

14 October 1946

AG 400.703 (14 Oct 46) OGA  
(SCAPIN - 1269 )

MEMORANDUM FOR: IMPERIAL JAPANESE GOVERNMENT

THROUGH : Central Liaison Office, Tokyo

SUBJECT : Japanese Manned United States Vessels Used in Transporting United States Surplus Property, Supplies, and Equipment from Iwo Jima to Korea

*See Scapin 1302-30 Oct 46*

1. It is directed that the Imperial Japanese Government:

a. Keep an accurate account for each LST, of all petroleum products used, cost in yen of food and provisions, wages paid ship's crew, miscellaneous expenses incurred and the number of days each ship is employed in the subject named operation.

b. Submit a report to the Supreme Commander for the Allied Powers, through the Commander Naval Activities of Japan. The report will contain the above information for each LST and will be submitted when its service in this operation is terminated.

2. The attached schedules will be completed and submitted in quadruplicate in accordance with paragraph 1b.

3. Reference is made to:

a. Memorandum for the Imperial Japanese Government from General Headquarters, Supreme Commander for the Allied Powers, AG 560 (3 Jan 46)GD, (SCAPIN-547) 3 January 1946, subject, "United States Vessels and Small Craft Operated by Japanese Personnel".

b. Shipping Control Authority for Japan Serial 1005, 3 January 1946 and Inclosure "A" thereto.

(1) For the information of the Imperial Japanese Government, this operation shall in no way abrogate, modify nor limit the liability of the Imperial Japanese Government in respect to vessels employed in the transporting of United States surplus property, supplies and equipment from Iwo Jima to Korea, as defined by the above named references.

BASIC: Memo to IJG (SCAPIN - 1269)

4. Direct communication is authorized between the General Accounting Section, General Headquarters, Supreme Commander for the Allied Powers, and the Shipping Control Authority for Japan to implement all provisions of this memorandum.

FOR THE SUPREME COMMANDER:

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

6 Incls

1. Reporting Form for use by Japanese
2. Schedule 1 -- Instruction for Reporting LST Project Employment
3. Schedule 2 -- Instruction for Reporting Petroleum Products Used
4. Schedule 3 -- Instruction for Reporting Crews Wages
5. Schedule 4 -- Instruction for Reporting Crews Food and Provisions
6. Schedule 5 -- Instruction for Reporting Miscellaneous Expenses

GENERAL HEADQUARTERS  
SUPREME COMMANDER FOR THE ALLIED POWERS

APO 500  
14 October 1946

MEMORANDUM:

SUBJECT : Information of General Application Pertaining to Directive Number (SCAPIN - 1269), file AG 400.703 (14 Oct 46) OGA, this Headquarters, dated 14 Oct 46 subject: Accounting Procedures for Maintaining Accounts on the Cost of Transporting Surplus Army Property from Iwo Jima to Korea.

1. With reference to subject memorandum, the following is published for the information of all concerned.
2. The purpose of this memorandum to the Imperial Japanese Government is to notify the responsible agencies and instruct them in the proper procedure for recording and reporting the costs of this operation.
3. It further requests that the Imperial Japanese Government submit reports, based on accurate records, to the Supreme Commander for the Allied Powers.

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

DISTRIBUTION:

Same as (SCAPIN - 1269) Less  
Imperial Japanese Government

REPORT OF OPERATION OF LST'S ON TRANSFER OF U. S.  
ARMY SUPPLIES FROM IWO JIMA TO KOREA

1. LST NUMBER \_\_\_\_\_
- DATE OF BEGINNING ON PROJECT \_\_\_\_\_
- DATE OF RETURN FROM PROJECT \_\_\_\_\_
- TOTAL DAYS ON PROJECT \_\_\_\_\_

(See attached Schedule 1)

2. FUEL AND PETROLEUM USED FOR PROJECT:  
(See attached Schedule 2)

<u>NOMENCLATURE</u>	<u>QUANTITY</u>
GREASES	_____
DIESEL OIL	_____
LUBE OIL: (Navy Symbol)	_____
_____	_____
_____	_____
_____	_____
_____	_____
GASOLINE	_____
KEROSENE	_____

3. PAY OF OPERATING PERSONNEL  
(See attached Schedule 3)      ¥ \_\_\_\_\_
4. COST OF PROVISIONS  
(See attached Schedule 4)      ¥ \_\_\_\_\_
5. MISCELLANEOUS EXPENSES  
(See attached Schedule 5)      ¥ \_\_\_\_\_

Inclosure 1 to SCAPIN-1269

SCHEDULE 1

LST EMPLOYMENT

LST Number

\_\_\_\_\_

Date of beginning on project

\_\_\_\_\_

Date of release from project

\_\_\_\_\_

Total number of days on project

\_\_\_\_\_

(See Instructions on Back)

Inclosure 2 to SCAPIN-1269

INSTRUCTIONS FOR REPORTING TIME OF LST EMPLOYMENT

The designated LST Number will be entered on the line "LST Number".

The date the LST is employed for this operation will be entered on the line "Date of Beginning on Project".

The date the LST is released from this operation will be entered on the line "Date of Return from Project".

The total number of days the LST is employed in this operation will include "Beginning on Project date, but will not include the date the LST is "Returned from Project".

SCHEDULE 2

PETROLEUM PRODUCTS

Inventory on date of employment on project \_\_\_\_\_

Inventory on date of release from project \_\_\_\_\_

Petroleum Products Issued:

Greasos \_\_\_\_\_

Diesel Oil \_\_\_\_\_

Lube Oils (Navy Symbol)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Gasoline \_\_\_\_\_

Kerosene \_\_\_\_\_

(See Instructions on Back)

Inclosure 3 to SCAPIN-1269

## INSTRUCTIONS FOR REPORTING PETROLEUM PRODUCTS USED

Petroleum products will be reported for each ship in the following manner:

An inventory will be made of all petroleum products on hand the date the ship is employed and on the date it is discharged from this operation. An account of the petroleum products received during its period of employment will be kept. The first inventory amount will be added to the amount received during operation and the amount of the second inventory will be subtracted from the total of the first inventory and issues. This total will be reported as the amount used during the operation.

This procedure will be followed in reporting black oil, diesel oil, lube oil, and greases. Lube oil will be reported according to Navy symbol numbers.



SCHEDULE 3  
CREW'S WAGES

Total Number of LST Crew \_\_\_\_\_

<u>Pay Classification</u>	<u>Number of Men</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

TOTAL \_\_\_\_\_

(See Instruction on back)

Inclosure 4 to SCAPIN-1269

INSTRUCTIONS FOR REPORTING LST CREW'S WAGES

Wages will be reported for all crew members, including the Ship's master, from the date the ship is employed until the date the ship is discharged from this operation. Wages will be reported according to Pay Scale Classification, showing the number of men in each scale. This amount will be reported in yen. The 150 stevedores and laborers used at Iwo Jima will not be included in this report.

SCHEDULE 4

FOOD AND PROVISIONS

Number of men in LST Crew

\_\_\_\_\_

Number of days employed

\_\_\_\_\_

Average Daily Cost

\_\_\_\_\_

(See Instructions on Back)

Inclosure 5 to SCAPIN-1269

INSTRUCTIONS FOR REPORTING FOOD AND PROVISIONS

Food and provisions will be reported, for each LST,  
in the following manner:

An average daily cost per man of food and provisions  
used during the operation will be computed and applied to  
the number of men in the crew for the total number of days  
the LST is employed in this operation.

SCHEDULE 5

MISCELLANEOUS EXPENSES

List of Expenses

Amount

(See Instructions on Back)

Inclosure 6 to SCAPIN-1269

## INSTRUCTIONS FOR REPORTING MISCELLANEOUS EXPENSES

Miscellaneous expenses incurred in connection with the operation of vessels on this project will be reported from the date a ship is employed until the date it is discharged from this operation. Such expenses are to be explained in sufficient detail to permit determination as to whether all or any portion should be approved as directly attributable to this operation.