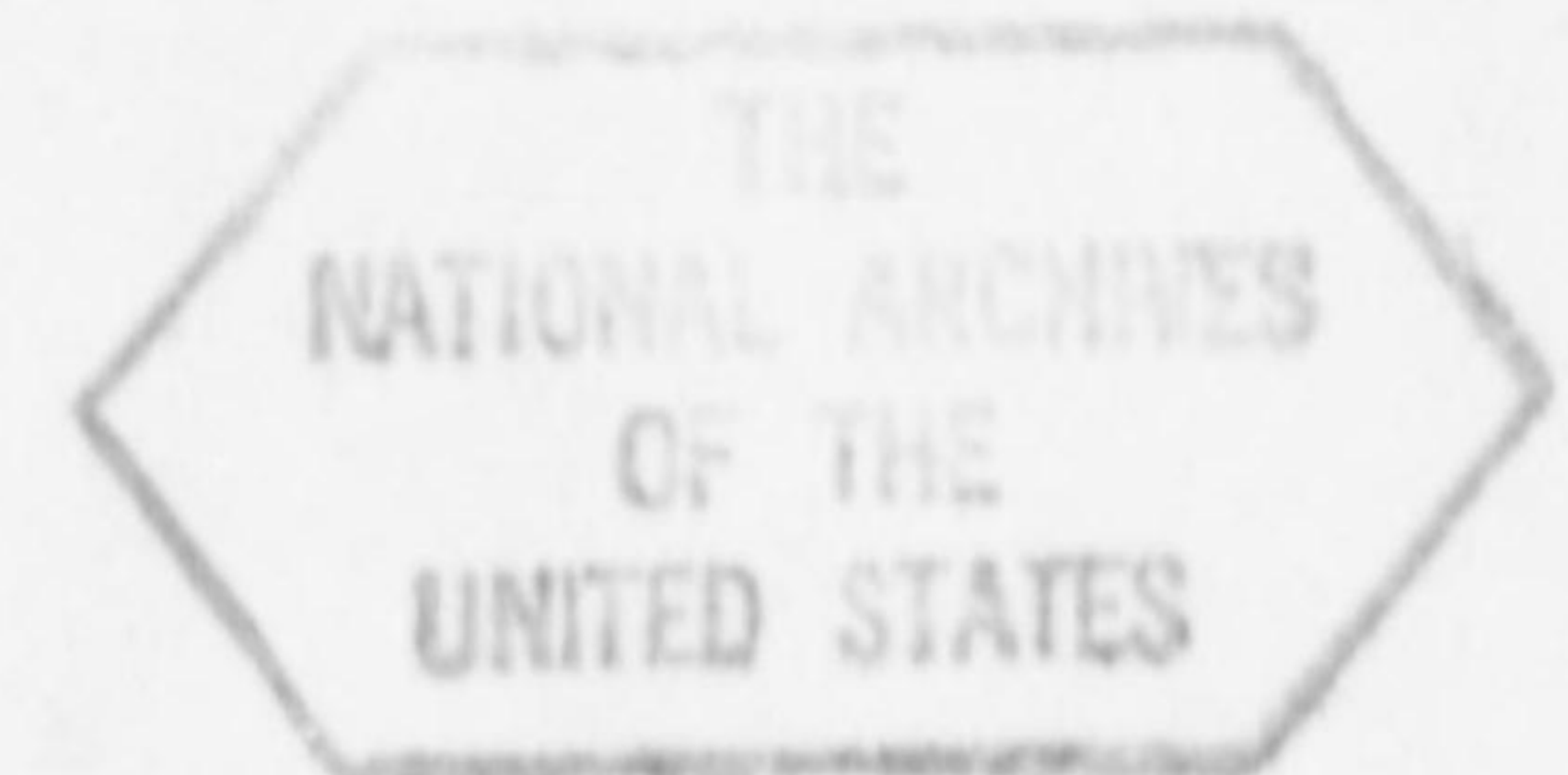


GHQ/SCAP Records(RG 331)
Description of contents



- (1) Box no. 2395
- (2) Folder title/number: (41)
121.6
- (3) Date: Feb. 1951, Apr. 1951

(4) Subject:

Classification	Type of record
034	e

(5) Item description and comment:

(6) Reproduction: Yes No

(7) Film no. _____ Sheet no. _____

HEADQUARTERS
CHUGOKU CIVIL AFFAIRS REGION
APO 182

A/DN/ns

CCAR 130

2 April 1951

SUBJECT: Cost Accounting

TO : SUPREME COMMANDER FOR THE ALLIED POWERS
Attention: Chief, Civil Affairs Section (Personnel)
APO 500

Forwarded in compliance to letter 121.6 (20 January 1951) CAS-A,
Subject: "Cost Accounting", CAS, GHQ, SCAP, APO 500, dated 20 Jan-
uary 1951, Cost Accounting Report for Military Personnel, this head-
quarters is submitted for the month of March 1951.

FOR THE CHIEF:

2 Incls:

1. Summary Mil Lab
Reg (dup)
2. Mil Lv Reg (dup)

CHARLES W. GOODWIN
Lt Col, Inf
Deputy Chief

121.6 () CAS-A 1st Ind

GHQ, SCAP, Civil Affairs Section, APO 500

TO: Chief, Chugoku Civil Affairs Region, APO 182

Attention is directed to paragraph 1a, letter, this section,
AG 121.6 (3 Mar 51) CAS-A, subject: Modification of Cost Accounting,
dated 3 March 1951.

FOR THE CHIEF, CIVIL AFFAIRS SECTION:

Incl
n/c

J. A. O'BRIEN
CWO USA
Adm Off

9 APR 1951

D-289

CA FILE COPY

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
Civil Affairs Section
APO 500

121.6 () CAS-A

SUBJECT: Modification of Cost Accounting

TO: Chief, Hokkaido Civil Affairs Region, APO 309
Chief, Tohoku Civil Affairs Region, APO 547
Chief, Kanto Civil Affairs Region, APO 500
Chief, Tokai-Hokuriku Civil Affairs Region, APO 710
Chief, Kinki Civil Affairs Region, APO 15
Chief, Shikoku Civil Affairs Region, APO 1060
Chief, Chugoku Civil Affairs Region, APO 182
Chief, Kyushu Civil Affairs Region, APO 1105

1. Effective 1 February 1951, Cost Accounting as proscribed in TM 35-500 Revised December 1950 (Cost Accounting for Army Installations) and manual, "Description of New Method for Costing Civilian and Military Labor", are modified as follows:

a. Discontinue the reporting of military man hours. FEC AGO Form Nos. 251 and 252.

b. Discontinue all costing under TOW funds. (Note: See paragraph 2)

2. For your information there is now being developed a new accounting system incorporating both fiscal and cost accounting. It is planned to place this system into operation 1 April 1951 for indigenous cost (TOW funds) in Japan and 1 July for United States appropriated funds.

FOR THE CHIEF, CIVIL AFFAIRS SECTION:

J. A. O'BRIEN
CWO USA
Adj. Off

FILE
e-116
3 MAR 1951

MAR 3 1951
F-2

RW
A FILE COPY

GENERAL HEADQUARTERS
FAR EAST COMMAND
CHECK SHEET

Lt Col Brinckmann 26-6410

(Do not remove from attached sheets)

File No: 121.6 Subject: Modification of Cost Accounting

Note From: COM-M To: All General & Special Staff Date: 8 February 1951
No. Sections, GHQ, SCAP and FEC
Attn: Cost Reporting Officer

1

1. Effective 1 February 1951, Cost Accounting as prescribed in TM 36-500 Revised December 1950 (Cost Accounting for Army Installations) and manual "Description of New Method for Costing Civilian and Military Labor", are modified as follows:

a. Discontinue the reporting of military man hours. FEC AGO Form Nos. 251, 252 and 253.

b. Discontinue all costing under TOW funds. NOTE: See paragraph 3.

2. Civilian labor will continue to be costed as presently prescribed until 30 June 1951.

3. For your information there is now being developed a new accounting system incorporating both fiscal and cost accounting. It is planned to place this system into operation 1 April 1951 for indigenous cost (TOW funds) in Japan and 1 July 1951 for United States appropriated funds.

----- L. L. W. -----
hw

F-4