OFFICIAL GAZETTE

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OFFICE ORDINANCE

Attorney-General's Office Ordinance No. 8

January 31, 1951

The Regulations for the Establishment of Branch Bureaus and Branch Offices of Legal Affairs Bureaus or District Legal Affairs Bureaus, etc. shall be partially amended as follows:

Attorney-General
OHASHI Takeo

Article 1. The Regulations for the Establishment of Branch Bureaus and Branch Offices of Legal Affairs Bureaus or District Legal Affairs Bureaus (Attorney-General's Office Ordinance No. 12 of 1949) shall be partially amended as follows:

In the Annexed Table, "Shimminato Branch Office, and" in the item of the Takaoka Branch Bureau in the Sub-section of the said Branch Bureau under the Section of the Toyama District Legal Affairs Bureau shall be deleted, and the item of the Shimminato Branch Office in the Sub-section of the said Branch Bureau shall be amended as follows:

Shin-minato	Shimminato-machi, Imizu-gun, Toyama-ken	In Toyama-ken: In Imizu-gun: Shimminato-machi, Makino-mura, Tsukahara-mura, Tsukurimichi-mura, Kataguchi-mura, Horioka-mura, Ebie-mura

Article 2. The Regulations for the Authorization of Registration Affairs (Attorney-General's Office Ordinance No. 13 of 1949) shall be partially amended as follows:

In Article 22 paragraph 6, "Shimminato Branch Office, and" shall be deleted.

Supplementary Provision:

This Office Ordinance shall come into force as from the day of its promulgation, and shall apply as from January 1, 1951.

OFFICE AND MINISTERIAL ORDINANCE

Prime Minister's Office and Ministry of Transportation Ordinance No. 1

January 31, 1951

Regulations for the Attestation of Fire-Extinguishers for Motor Vehicles shall be fixed as follows:

Prime Minister
YOSHIDA Shigeru
Minister of Transportation
YAMAZAKI Takeshi

Regulations for the Attestation of Fire-Extinguishers for Motor Vehicles

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CHAPTER I General Provisions

Article 1. Any person who makes it his business to manufacture or import fire-extinguishers with which motor vehicles are equipped in accordance with the provision of Article 19-(2) of the Vehicles Regulations (Ministry of Transportation Ordinance No. 36 of 1947) (hereinafter referred to as "manufacturer") may obtain the type authorization by the Minister of Transportation for each type of the fire extinguisher concerned in conformity with the provisions of these regulations and the attestation by the Director of National Fire Defence Agency for each fire-extinguisher for which type authorization is thus obtained.

CHAPTER II Type Authorization

Article 2. Any person who intends to obtain the type authorization shall submit to the Minister of Transportation an application on which the matters enumerated below are entered, and to the Director of National Fire Defence Agency the duplicate of the application as well as three samples of the fire extinguisher:

(1) Name or title and address of the manufacturer;
(2) Name and locality of principal works;
(3) Name of fire-extinguisher and type;
(4) Plan of design;
(5) Principal dimensions;
(6) Method of use.

Article 3. The Director of National Fire Defence Agency shall examine the structure and performance of the fire-extinguisher submitted under the provision of the preceding Article, and submit the result to the Minister of Transportation.

Article 4. The Minister of Transportation may, when he deems, after examination referred to in the preceding Article, that the fire extinguisher satisfies the standards provided for in Article 4 of the Notification of Fire Extinguisher under Article 19-(2) of the Vehicles Regulations (Ministry of Transportation Notification No. 308 of October, 1949), grant the type authorization.

2 The Minister of Transportation will, when the type authorization has been made, deliver the Certificate of Authorization of Form No. 1 separately stipulated to the applicant thereof.

Article 5. The Minister of Transportation may, when the fire-extinguisher for which type authorization has been obtained ceased to satisfy the standards prescribed in paragraph 1 of the preceding Article, cancel, the type authorization.

2 Any person with whom the type authorization has been cancelled shall, without delay, return the Certificate of Authorization to the Minister of Transportation.

Article 6. The Minister of Transportation will make public notification of the number of the type authorization, name of fire-extinguisher, type, name or title and address of manufacturer when the type authorization or cancellation thereof has been made.

Article 7. Any person who obtained the type authorization shall, in case, there was any alteration in the matters mentioned in items (1) and (2) of Article 2 with regard to the matters entered in the application, report without delay the altered matters to the Minister of Transportation and the chief of National Fire Defence Agency.

2 Any person who obtained the type authorization shall, in case there was any alteration as to the matters enumerated in items (3) to (6) inclusive of Article 2, obtain newly the type authorization; provided, however, that when the alteration does not involve the principal parts of the type of the fire-extinguisher, and moreover, does not affect the structure and performance thereof, additional type authorization may be obtained.

3 Any person who intends to obtain the additional type authorization referred to in the proviso to the preceding paragraph shall submit to the Minister of Transportation an application on which are entered the number of type authorization, name or title and address of manufacturer as well as the altered matters, and the duplicate of application to the Director of National Fire Defence Agency.

4 The Director of National Fire Defence Agency may require, when he deems necessary, to submit the fire-extinguisher which has been applied for in accordance with the preceding paragraph.

Article 8. The provisions of Articles 3 to 6 inclusive as well as of paragraph 1 and main sentence of paragraph 2 of the preceding Article shall apply mutatis mutandis in case it is intended to obtain the additional type authorization. In this case, "the number of type authorization" shall read "the number of additional type authorization".

CHAPTER III Attestation

Article 9. Any person who intends to obtain attestation shall submit to the Director of National Fire Defence Agency the application on which are entered the matters enumerated below, and present the fire-extinguisher for which it is intended to obtain attestation:
(1) Name or title and address of manufacturer;
(2) Number of type authorization;
(3) Name of fire-extinguisher and type;
(4) Quantity for which it is intended to take attestation;
(5) Place where the article will be presented.

Article 10. No person except the person who obtained type authorization shall be eligible for taking the attestation.

2 The Director of National Fire Defence Agency shall, when the fire-extinguisher which is presented to him is of the same type for which type authorization has been obtained, hold it as having passed the attestation.

Article 11. The Director of National Fire Defence Agency shall, when the fire-extinguisher for which application has been made in accordance with Article 9, deliver to the applicant the certificate card of Form No. 2 separately stipulated.

Article 12. The certificate card referred to in the preceding Article shall be labelled to the spot directed by the Director of National Fire Defence Agency on the fire-extinguisher which passed the attestation.

Supplementary Provision:

This Ordinance shall come into force as from the day of its promulgation.

Form No. 1

Certificate of Type Authorization of
Fire-Extinguisher for Motor Vehicles

Address, Name or Title
of Manufacturer

1. Number of Type Authorization

2. Name of Fire-Extinguisher and Type

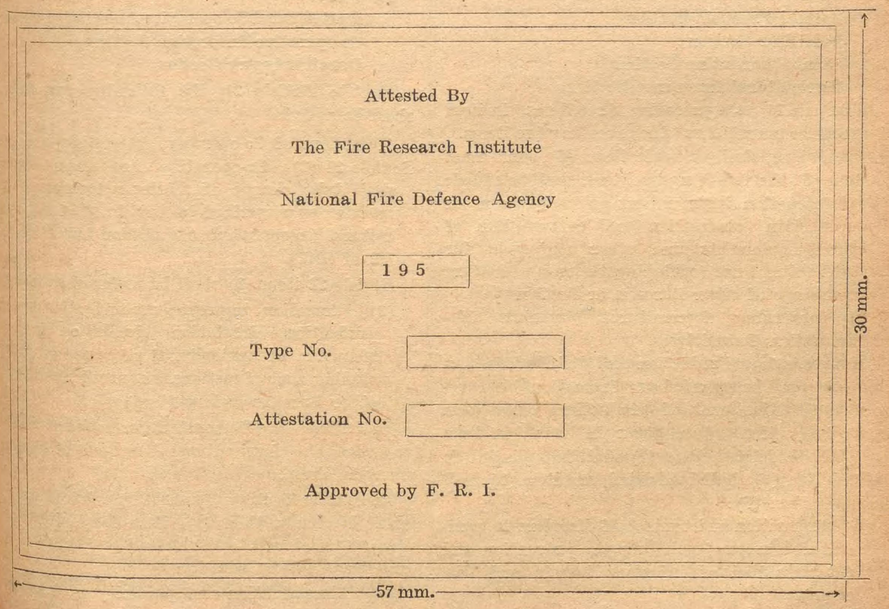
The type authorization is given as regards the above article in accordance with the provision of Article 4 of the Regulations for Attestation of Fire-Extinguishers for Motor Vehicles.

Date

Minister of Transportation

(Of the size of A line No. 3)

Form No. 2



MINISTERIAL ORDINANCE

Ministry of Agriculture and Forestry Ordinance No. 3

January 31, 1951

In accordance with the provisions of the Nataional Government Organization Law (Law No. 120 of 1948) and of the Ministry of Agriculture and Forestry Establishment Law (Law No. 153 of 1949), the Ministerial Ordinance for Partial Amendment to the Regulations governing the Departmental Organization of the Ministry of Agriculture and Forestry shall be established as follows:

Minister of Agriculture
and Forestry
HIROKAWA Kozen

Ministerial Ordinance for Partial Amendments to the Regulations governing the Departmental Organization of the Ministry of Agriculture and Forestry

The Regulations governing the Departmental Organization of the Ministry of Agriculture and Forestry (Ministry of Agriculture and Forestry Ordinance No. 47 of 1949) shall be partially amended as follows:

Article 13 shall be amended as follows:

Article 13. The Agricultural Administration Bureau shall have, besides the Agricultural Co-operative Association Division, the following six Sections:

Agricultural Administration Section;
Agricultural Products Section;
Special Products Section;
Fertilizer Section;
Plant Quarantine Section;
Agricultural Insurance Section.

In Article 14, "the preceding three items" in item (4) shall be amended as "the preceding five items", the same item shall be made item (6), and next to item (3) the following two items shall be added:

(4) Promotion, improvement and adjustment of production, circulation and consumption of farm implements and other materials for agricultural use (excluding the ones which are in charge of other Bureaus or Sections.);

(5) Concerning Agricultural Materials Examination Committee.

In Article 15, "Production and distribution" in item (3) shall be amended as "Promotion, improvement and adjustment of production, circulation and consumption", "and other indirect" in item (4) shall be deleted, item (5) shall be amended as below, item (7) shall be deleted, and item (8) shall be made item (7):

(5) Prevention and control of disasters to agricultural crops (excluding the prevention and extermination of injurious insects and diseases).

In Article 16 items (1) to (3) inclusive, "Production and distribution" shall be amended as "Promotion, improvement and adjustment of production, circulation and consumption".

In Article 17, item (5) shall be deleted, the numbering of items (2) to (4) inclusive shall be moved down by one, and next to item (1), the following one item shall be added:

(2) Adjustment of production, demand and supply of indirect manures;

Article 18 shall be amended as follows:

(Functions of Plant Quarantine Section)

Article 18. Plant Quarantine Section shall take charge of the following affairs:

(1) Prevention and extermination of injurious insects and diseases;

(2) Plant quarantine;

(3) Promotion, improvement and adjustment of production, circulation and consumption of agricultural chemicals;

(4) Control over agricultural chemicals;

(5) Animal and Plant Quarantine Station (excluding affairs under the jurisdiction of the Livestock Bureau);

(6) Agricultural Insecticide and Fungicide Inspection Station.

Article 20 shall be amended as follows:

(Sub-division of Agricultural Co-operative Association Division)

Article 20. The Agricultural Co-operative Association Division shall have the following three Section:

Agricultural Co-operative Association Section;
Co-operative Inspection Section;
Rural Industry Section.

Next to Article 21, the following one Article shall be added:

(Functions of Co-operative Inspection)

Article 21-(2). Co-operative Inspection Section shall take charge of affairs concerning the inspection as prescribed in Article 94 of the Agricultural Co-operative Association Law (Law No. 132 of 1947).

Article 22 item (2) shall be amended as follows:

(2) Promotion, improvement and adjustment of production, circulation, circulation and consumption of agricultural processed goods (excluding such functions as are in charge of other Bureaus and Sections);

In Article 44, "Demonstration Section" shall be amended as "Agricultural Management Improvement Section".

In Article 45, item (1) shall be deleted, item (4) shall be made item (1), item (5) shall be made item (4), and next to the same item, the following one item shall be added:

(5) Dissemination and publicity of knowledge about agriculture and farmers' living conditions;

Article 46 shall be amended as follows:

(Functions of Agricultural Management Improvement Section)

Article 46. Agricultural Management Improvement Section shall take charge of the following affairs:

(1) Extension concerning improvement of the method of agricultural management;

(2) Collection and arrangement of date concerning the improvement of the method of agricultural management;

(3) Investigation into the operating conditions and results of agricultural extension projects for the improvement of the method of agricultural management.

In Article 151 paragraph 4, "concerning staple food as processed finished products...and..., the affairs listed in item (2) of the same Article" shall be amended as "concerning export and import staple food and the staple food as finished products (with respect to the Food Office in special circumstances, by receiving the approval of the Director of Food Agency, the affairs concerning staple food as finished products out of the affairs in item (1) of the preceding Article and the affairs listed in item (2) of the same Article)".

Supplementary Provision:

This Ministerial Ordinance shall come into force as from the day of its promulgation.

Ministry of International Trade and Industry Ordinance No. 4

January 31, 1951

In accordance with the provisions of the proviso of Article 7 and Article 9 of the Mining Register Order (Cabinet Order No. 15 of 1951) and in order to enforce the same Order, the Mining Registration Order Enforcement Regulations shall be established as follows:

Minister of International
Trade and Industry
YOKOO Shigemi

Mining Register Order Enforcement Regulations

(Form of Mining Register)

Article 1. A prospecting register and a digging register shall be prepared subject to Form No. 1 or Form No. 2.

2 A leased mine register a name list of prospecting right co-owners or a name list of digging right co-owners shall be prepared subject to Form No. 3, Form No. 4 or Form No. 5.

3 In a book of maps and drawings of prospecting areas, a book of maps and drawings of digging areas, or in a book of maps and drawings of areas of mining lease shall be filed maps and drawings of mining areas or maps and drawings of areas of mining lease bearing the entry concerning the registeration numbers and the dates of the registration in conformity with the order of the registration numbers and the number of pages shall be attached thereto.

(Preperation of Mining Register)

Article 2. A mining register shall be prepared for each area of province in the case of Hokkaido.

2 A mining register may, in the case of To, Fu, prefecture or province where many cases of registration are applied for, be prepared, after deviding the above into two or more areas with the consent of the Minister of International Trade and Industry, for each devided area.

(Attached Documents)

Article 3. At the Bureau of International Trade and Industry shall be kept the books enumerated hereunder as the attached documents to a mining register:

(1) A book of acceptance of registration;

(2) A file of letters of application, letter of commission and attached documents;

(3) A file of letters of notice;

(4) A book recording notice;

(5) A book recording notice informing completion of registration of mining right and mortgage;

(6) A book recording deliveries of certified copies, etc. and perusals of mining register, etc.;

(7) A file of letters of request for deliveries of certified copy and perusals of mining register, etc.

2 A book of acceptance of registration shall each year be prepared anew subject to the Form No. 6.

In this case the acceptance number shall each year be given anew.

3 Entry concerning notice matters shall be made in the book recording notice and the book recording notice concerning completion of registration for mining right and mortgage, which shall be tallied by seal impression with letters of notices.

(Delivery, etc. of Certified Copy or Abstract of Mining Register)

Article 4. Any person who requests for delivery of a certified copy or an abstract of a mining register or for perusal of a mining register or attached documents thereto (hereinafter referred to as "the requesting person") shall submit a letter of request bearing the matters enumerated hereunder to the Chief of the Bureau of International Trade and Industry:

(1) Full name, or title and address of the requesting person;
(2) Locality and registration number of mining area, or an area of mining lease or the matters sufficient to indicate the mining area, or the area of mining lease;
(3) Scope of the request;
(4) Date of the request.

Article 5. In case where the request mentioned in the preceding Article has been made, entry concerning the scope of the request, full name or title of the requesting person, acceptance number shall be made in the book recording deliveries of certified copies, etc. and perusals of mining register, etc.

Article 6. A certified copy of a mining ledger shall be prepared in paper identical in form with that of the mining register, and in case there is left some space, a red line shall be drawn in that part.

2 A voucher bearing the entry to the effect that both the date of the preparation and the certified copy are quite identical with the mining register shall be attached to the certified copy mentioned in the preceding copy and shall be tallied by a seal impression with the certified copy and the Chief of the Bureau of International Trade and Industry shall affix his signature and seal to the voucher.

3 The provisions of the preceding two paragraphs shall apply mutatis mutandis in case where an abstract of a mining register is prepared.

Article 7. In case a certified copy or an abstract of a mining register is delivered, entry concerning the date of the delivery shall be made in a book recording deliveries of certified copies, etc. and perusals of mining ledger, etc., to which shall be affixed a tally impression of seal with the certified copy or the abstract.

(Tally Impression of Seal on Letter of Application)

Article 8. In case where the letter of application under the provisions of the Mining Register Order (Cabinet Order No. 15 of 1951) (hereinafter referred to as "the letter of application") and the attached documents each consist of two or more sheets of paper, a person who applies for registration (shall hereinafter be referred to as "the applicant") shall affix tally impression of his seal to the filed part of these sheets. However, in case where these are two or more holders of right concerning registration or holders of obligation concerning registration, a tally impression of seal by any one of them shall be sufficient.

(Establishment of Mortgage)

Article 9. In case where application for registration for establishment of mortgage is made, the applicant shall make entry concerning the value of the standard for imposition of registration tax.

2 The provision of the preceding paragraph shall apply mutatis mutandis in cases where the registration for restriction of disposal of a mining right or mortgage is commissioned due to the causes other than the disposal for unpaid taxes.

Article 10. In case where application is made for registration of the establishment of mortgage from the same cause for the registration with regard to two or more mining areas lying under the jurisdiction of two or more Bureaus of International Trade and Industry, the applicant shall pay in whole the registration tax to the Chief of the Bureau of International Trade and Industry to whom the first application for the registration is made.

2 In case the payment of the registration tax mentioned in the preceding papagraph has been made, the receipts shall be delivered to the applicant in accordance with the number of Chiefs of Bureaus of International Trade and Industry to whom further application for registration shall be made. When, in this case, there are two or more receipts, the number shall be given to each receipt.

3 In case application for registration is made to another Chief of the Bureau of International Trade and Industry after the application for registration has been made under the provision of paragraph 1, the applicant shall attach the receipts mentioned in the preceding paragraph to the letter of application.

4 The provisions of the preceding three paragraphs shall apply mutatis mutandis in case where the registration for restriction on the disposal of a mining right or mortgage from the same cause for registration is commissioned.

(In case Where There are Two or More Government Agencies for Registration)

Article 11. In case where the registration tax is collected under the provision of Article 4 of the Registration Tax Law Enforcement Regulation (Imperial Order No. 205 of 1899), receipts for the registration tax bearing entry concerning the assessed value to the applicant in accordance with the number of registry offices at which further registration is necessitated, or Government agencies for registration at which further registration is needed. When, in such case, there are two or more receipts, the number shall be given to each receipt.

2 When, in case of Article 4 paragraph 1 of the Registration Tax Law Enforcement Regulation, registration has been made at the registry office or registration has been made at the other Government agencies for registration, the applicant shall attach to the letter of application the receipts delivered by the said registry offices or the Government agencies for registration.

(Acceptance of Letter of Application)

Article 12. In case where a letter of application has been submitted, the object of registration, full-name or title of the applicant, date of acceptance and the acceptance number shall be entered in the book of acceptance of registration and the date of acceptance and the acceptance number shall be entered in the letter of application. When, in such case, the letter of application submitted as a mail matter has arrived later them the office hours, the mail, the time of arrival of which is deemed as the time of acceptance, shall be limited to the one bearing clear indication on the surface of the said mail to the effect that this is the application for registration.

2 The acceptance number mentioned in the preceding paragraph shall be given according to the order of acceptance. However, in case where there have been made two or more applications for the same mining right, mining lease or mortgage, the same acceptance number shall be given thereto.

3 When, in case where full-name or title of the applicant is entered in a book of acceptance under the provision of paragraph 1, there are two or more holders of right concerning registration or holders of obligation concerning registration, only the entry concerning the full-name or title of the representative or the person whose name is written on the top among the applicants and the number of other applicants shall be sufficient.

4 The provisions of the preceding three paragraphs shall apply mutatis mutandis in case where the payment statement of the registration tax is submitted.

(Entry in Mining Register)

Article 13. In the registration number column shall be entered the order of registration effected in the prospecting register, digging register or mining lease register for each mining area or each area of mining lease.

2 In the indication column shall be made the indication of a mining right, or mining lease as well as the entry concerning matters pertaining to the change (with regard to the prospecting right and the mining lease, the extension of the period of duration shall be included), to the extinction thereof and to the restrictions on the mining right, and in the indication number column, the order of the entry concerning the registered matters made in the indication column shall be entered.

3 In the case of the prospecting register, in the description column shall be entered matters pertaining to establishment, removal and restriction on disposal, of prospecting right and to the secession of co-owners of mining right and in the order number column shall be entered the order of entry concerning registered matters made in the description column and in the case of the digging register, in the description column of Part A shall be entered matters pertaining to the establishment, removal, restriction on disposal, or prohibition, of a digging right and the secession of co-owners of mining right, in the description column shall be entered matters pertaining to the establishment, removal, extinction and restriction on disposal of mortgage and in the order number column shall be entered the order of entry concerning registered matters made in the description column and in the case of the mining lease register, in the description column shall be entered matters pertaining to the establishment and removal of a mining lease and in the order number column shall be entered the order of entry concerning registered matters made in the description column, respectively.

Article 14. In case the registration of the establishment of a mine lease has been effected in the mining lease register, in the indication column of the digging register for the digging right which is the object therefor shall be entered the registration number of mining lease and to the effect that the establishment of the mining lease has been made.

2 In case where the registration for extinction of the mining lease has been effected in the mining lease register, in the indication column of the digging register mentioned in the preceding paragraph shall be entered to the effect that the mining lease has been extinguished and the entry mentioned in the preceding paragraph shall be cancelled.

(Method of Entry)

Article 15. When registration is effected in the indication column, the date of acceptance of the letter of application, the object of the registration, other matters pertaining to the indication of the mining right and the date of the registration shall be entered and an official designated by the Chief of the Bureau of International Trade and Industry shall affix his seal.

2 When the registration is effected in the description column, the date of acceptance of the letter of application, acceptance number, full-name or title and address of the holder of right concerning registration, cause and date of the registration, object of the registration and other matters pertaining to the right to register and the date of the registration shall be entered and an official designated by the Chief of the Bureau of International Trade and Industry shall affix his seal.

3 When the registration is effected in the description column in case where application under the provision of Article 20 of the Mining Register Order, the full-name or title and address and the cause for subrogation of the creditor shall be entered, in addition to making entry under the provision of the preceding paragraph.

Article 16. When the registration is effected in the indication column, in the indication number column shall be entered the number and when the registration is effected in the description column, in the order number column shall be entered the number.

2 When the registration is effected for the one bearing the same application under the provision of the proviso of Article 12 paragraph 2 in the description column, the same order number shall be entered.

Article 17. In case where the registration has been effected in the indication column, a vertical line shall be drawn in the indication column and the indication number column line so that space can be demarcated therefrom and where the registration has been effected in order number column and the description column, a vertical line shall likewise be drawn.

Article 18. When the entry concerning order number of the registration-by-additional-mention is made, the number of the principal registration shall be used and on the left side of the number shall be entered the number of the additional-mention.

2 In the case of the preceding paragraph, the number of the additional-mention shall be entered on the left side of the order number of the principal registration by using the simpler characters of figures.

(Change)

Article 19. When the registration for change in a digging right due to the division or amalgamation of a mining area or mining areas is effected, a new registration form shall be used and in the registration number column shall be entered a new number and the registration number of the digging right before the change shall be entered on the left side thereof, in the indication column shall be made the indication of the digging right after the change and, further, shall be entered the cause for the change and to the effect that the digging right has continued from the digging right before the change.

2 In case where the registration mentioned in the preceding paragraph has been effected, in the indication column of the registration form for the digging right before the change shall be entered the cause for the change and to the effect that it has continued to the digging right after the change as well as the registration number thereof and in case where some space is left, that part shall be cancelled with red ink.

Article 20. In case where the registration for change has been effected, with to the exception of the case as provided for in the preceding Article, the registered matters which have been canged by the registration shall be cancelled with red ink.

(Cancellation, etc.)

Article 21. In case where the registration is cancelled, the registration subject to be cancelled shall be cancelled with red ink after the registration for cancellation has been effected.

2 The provision of the preceding paragraph shall apply mutatis mutandis in the case where the registration for extinction is effected. However, in the case of Article 49 paragraph 1 of the Mining Register Order, no registration for extinction shall be cancelled with red ink.

3 When, in the case of the proviso of the preceding paragraph, the entry mentioned in paragraph 1 of the preceding Article has been cancelled, the registration for the extinction shall be cancelled with red ink.

(Restoration)

Article 22. When the registration is effected in the case where the restoration for registration has been applied for after the registration for extinction of the mining right or mining lease has been effected, a new registration form shall be used and in the registration number column shall be entered a new number and on the left side of the above shall be entered the registration number of the mining right or mining lease before the extinction and the same registration with the one before the extinction shall be effected in the indication column, indication number column and description column after the cause for restoration has been entered in the indication column.

Article 23. When the registration is effected in the case where the application for restoration of registration has been made, with the exception of the case as provided for by the preceding Article, the same registration as the one extinguished or cancelled shall further be effected after the registration for restoration has been effected. In this case, when the cancelled registration constitutes part of the registered matters, the registration shall be effected by additional mention.

(Provisional Registration)

Article 24. The provisional registration shall be effected in the description column of the corresponding section in the registration form.

2 In case where the provisional registration has been effected, a vertical line shall be drawn in the description column alone and after considerable space in which the principal registration can be effected is left, a vertical line shall be drawn in the order number column and in the description column.

3 In case where the application for the principal registration has been made after the effectuation of the provisional registration, it shall be effected on the left side of the provisional registration. The same shall apply in case where the application for cancellation of provisional registration has been made.

(Registration-By-Advance-Notice)

Article 25. The registration-by-advance-notice shall, with regard to the one pertaining to Article 36 item (1) of the Mining Register Order, be effected in the indication column of the registration form and shall, with regard to the one pertaining to item (2) of the said Article, be effected in the description column of the corresponding section of the registration form.

(In Case Where Application for Extension of Period of Duration Has Been Made)

Article 26. In case where application has been made for the extension of the period of duration of a prospecting right under the provision of Article 18 paragraph 2 of the Mining Law (Law No. 289 of 1950), entry shall be made to that effect in the indication column of the prospecting register.

2 When, in case where the entry mentioned in the preceding paragraph has been made, the rejection or the withdrawal of the application has been made prior to the expiration of the period of duration of the prospecting right, the said entry shall be cancelled.

(Joint Mortgage)

Article 27. When, in case where two or more digging rights are the object of a mortgage, the registration for the setablishment of mortgage is made with regard to any one of the digging rights, in the description column of A section of the registration form for the digging right in question shall be entered at the same time the registration number, locality of the mine area of other digging right and to the effect that the digging right is also the object of a mortgage.

Article 28. In case where the registration for settlement of the additional mortgage has been effected, in the description column of B section in the registration form for other digging right which is the object of the mortgage which is the security for the same claim shall be entered additionally the registration number and the locality of the mining area of the digging right which is the object of the additional mortgage and to the effect that the digging right is also the object of the mortgage.

Article 29. In case where the mining area of the digging right which is the object of the mortgage does not lie under the same jurisdictional area of the Bureau of International Trade and Industry as the mining area of the digging right which is the object of the additional mortgage, the Chief of the Bureau of International Trade and Industry who has effected registration for the establishment of the additional mortgage shall notify the other Chief of the Bureau of International Tarde and Industry of the reason for the establishment and the date of registration of the additional mortgage, registration number and the locality of mining area of the digging right.

2 The Chief of the Bureau of International Trade and Industry who has been received the notification mentioned in the preceding paragraph shall, subject to the provision of the preceding Article, make entry concerning the notified matters.

Article 30. In case where the registration for extinction of any one of two or more digging rights which are the object of the mortgage which is the security for the same credit has been effected, in the description column of B section of the registration form for the other digging right shall be entered additionally to the effect that the extinction has been made and the extinguished registered matters shall be concel led with red ink. The same shall apply in case where the registration for the mortgage in question has been effected.

Article 31. When, in case where two or more digging rights are the object of the mortgage, the mining areas lie under the jurisdiction of two or more Bureaus of International Trade and Industry, the Chief of the Bureau of International Trade and Industry who has effected the registration for extinction concerning one of the digging rights shall notify the other Chief of the Bureau of International Trade and Industry of the reason for the extinction and the date of the registration. The same shall apply in case where the registration for extinction of the mortgage in question has been effected.

2 The Chief of the Bureau of International Trade and Industry who has received notification mentioned in the preceding paragraph shall make entry concerning the notified matters.

(Continued Form)

Article 32. In case where no space has been left in the division or section in the registration form where the registration shall be effected, a new form shall be used and, after the registration number of the old registration form has been transcripted in the registration column of the new registration form, on the left side of

the number shall be entered to the effect that this is the second form, the number of volumes and number of pages of the mining register to which the old register form has been filed and to the effect that this is the continued form and, further, on the left side of the registration number of the old registration form shall be entered to the effect that this is the first form, the number of volumes and the number of pages of the mining register to which the new registration form has been filed and to the effect that this has a continued form to follow. However, with regard to the division or section of the old registration form where there is still left some space, entry shall be made therein.

2 The provision of the preceding paragraph shall apply mutatis mutandis in the case where the third and further continued paper is prepared.

(Entry concerning Number of Volumes of a Book of Maps and Drawings of Mining Areas)

Article 33. In case where the registration for establishment, change or change of indication, of a mining right or mining lease is effected, in the end space of the registration effected in the indication column of the registration form shall be entered the number of volumes and the number of pages of a book of maps and drawings of prospecting areas, a book of maps and drawings of digging areas or a book of maps and drawings of mining lease.

(Name List of Co-owners)

Article 34. When, in case where the registration for establishment or removal of a mining right is effected, there are many holders or right concerning registration in the registration form shall be entered the full name, title and address of the representative and to the effect that the person is the representative and in the name list of prospecting right co-owners or the name list of digging right co-owners (shall hereinafter be referred to as "the name list of co-owners") shall be entered the full name or title of the representative and the full names or titles and addresses of the mining right co-owners.

2 In case where the application for a change of the representative of the mining right co-owners has been made, the indication of the representative before the change shall, after the registration has been effected subject to the provision of the preceding paragraph, be cancelled with red ink.

Article 35. In case where entry is made in the name list of co-owners under the provision of the preceding Article, in the name of representative column shall be entered the full name or title of the representative and the date of the report or the designation, in the name of co-owners column shall be entered the names and titles and addresses of co-owners of mining right and in the remarks column shall be entered the registration number and order number, respectively, and then an official designated by the Chief of the Bureau of International Trade and Industry shall affix his seal.

Article 36. In case where entry has been made in the registration form concerning the secession or the change in the indication of co-owners of mining right, the official designated by the Chief of the Bureau of International Trade and Industry shall, after the new matters which shall be the object of the registration and the registration number have been entered in the remarks column of the name list of co-owners, affix his seal and cancell the changed matters with red ink.

Article 37. The provision of Article 32 shall apply mutatis mutandis in case where there has been left no space for entry in the name of representative column, name of co-owners column or the remarks column in the form of the name list of co-owners.

Article 38. In case entry has been made in a name list of co-owners, in the end space of the registration effected in the prospecting register or digging register shall be entered the number given in the name list of co-owners.

Article 39. In case where the full names or titles and addresses of co-owners have been entered in a name list of co-owners, the vertical line drawn in the end space of the name list of co-owners shall be extended to the number column, representative column and remarks column so that the space can be demarcated.

(Notice of Completion of Registration)

Article 40. In case where the registration by application has been completed, with the exception to the case provided for in the next Article, the documents testifying to the cause of the registration (in case where a copy of the letter of application shall be submitted under the provision of Article 18 of the Mining Register Order, the said copy) shall, after entry concerning the registration number, date of acceptance, indication number or order number, date of registration of the letter of application and to the effect that the registration has been completed has been made therein and the seal of the Bureau of International Trade and Industry has been affixed thereto, be returned to the holder of right concerning registration. Where there is a holder of obligation concerning registration in this case, a document bearing the entry of the registration number, cause and the date of the registration, the object of the registration, date of acceptance, order number, date of registration of the letter of appplication and to the effect that the registration has been completed as well as the affixed seal impression of the Bureau of International Trade and Industry shall be prepared and be delivered to the holder of obligation concerning registration.

2 In case where the registration which shall be effected through the autohrity of the Chief of the Bureau of International Trade and Industry under the provisions of laws and ordinances has been completed, the document prepared subject to the provision of the preceding paragraph shall be delivered to the nominal person for the registration. When, in this case, the registration in question is for the establishment, change, or change in indication of a mining right or a mining lease, maps and drawings of mining area or maps and drawings of area of mining lease shall be attached to the said document.

3 When, in the case of the preceding two paragraphs, there are two and more holders of right concerning registration, holders of obligation concerning registration, or nominal persons for registration, only the return or delivery of such document to any one of the said persons will be sufficient.

Article 41. When, in case where application has been made under the provisions of Article 20 of the Mining register Order, the registration has been completed, the document mentioned in the first provision of paragraph 1 of the preceding Article shall be returned to the creditor and, further, the document mentioned in the last provision of the said paragraph of the said Article shall be delivered to the holder of right concerning registration and the holder of obligation concerning registration.

(Application for Registration for Trust)

Article 42. Documents to be attached to the letter of application under the provision of Article 68 paragraph 1 of the Mining Register Order shall be prepared by using the form subject to the Form No. 7.

2 In case where no space has come to be left in any one of the columns excluding the reserve column of the form, entry shall be made in the reserve column.

3 In case where no space has been left in the reserve column of the Form, a reserve column form subject to the Form No. 8 shall be attached and entry shall be made therein.

(Entry in Mining Trust Register, etc.)

Article 43. When change is made in the entry in the mining trust register, entry shall be made in the change column form subject to the Form No. 9 which, after being attached to the mining trust register, has been tallied by a seal impression therewith.

2 In case entry has been made in the change column of the mining trust register, a vertical line shall be drawn therein so that space can be demarcated.

Article 44. In case the registration for extinction of a mining right belonging to the trusted property has been effected in the mining trust register, in the mining trust register shall be entered the cause for the cancellation and the matters subject to cancellation shall be cancelled with red ink.

2 The provision of Article 22 shall apply mutatis mutandis in case where entry is made in the mining trust register when the application for the restoration has been made after the entry has been cancelled with red ink under the provision of the preceding paragraph.

Article 45. The provision of Article 41 shall apply mutatis mutandis in case where entry in the mining trust register has been completed when the application has been made under the provision of Article 69 paragraph 1 or Article 79 paragraph 2 of the Mining Register Order.

Article 46. The provisions of the preceding four Articles shall apply mutatis mutandis to the registration for trust of mortgage having digging right as its object.

(Application with Necessary Modifications)

Article 47. The provisions concerning to the registration by application shall, with the exception of the cases where otherwise provided for separately by laws and ordinances, apply mutatis mutandis to the procedures for registration by commission or ordinance.

Supplementary Provisions:

1. This Ministerial Ordinance shall come into force as from the day of its promulgation.
2. The Ministerial Ordinance listed hereunder shall be abolished:

   Detailed Enforcement Regulation concerning Mining Registration Ordinance (Ministry of Agriculture and Commerce Ordinance No. 18 of 1905);

   Detailed Regulation concerning Registration of Placer Mining (Ministry of Agriculture and Commerce Ordinance No. 25 of 1909).
3. Disposals, procedures and other acts, done prior to the enforcement of this Ministerial Ordinance, under the provisions of the defunct Detailed Enforcement Regulations concerning the Mining Registration Order and the defunct Detailed Regulations concerning Registration of Placer Mining shall be deemed to have been done under this Ministerial Ordinance in cases where there are provisions corresponding to them in this Ministerial Ordinance.

Form No. 1

To, Fu, prefecture (province)

Prospecting Register

Vol. No.

Bureau of International Trade and Industry

Number of sheets of paper excluding cover

Date:

Full Name:

Chief, Bureau of International Trade and Industry

_____(Seal)

Prospecting Register

Registration Number No.											
Title Division						Description Section					
Indication number	Indication column	Indication number	Indication column	Indication number	Indication column	Order number	Description column	Order number	Description column	Order number	Description column

Form No. 2

To, Fu, prefecture (province)

Digging Register

Vol. No.

Bureau of International Trade and Industry

Number of sheets of paper excluding cover

Date:

Full name:

Chief, Bureau of International Trade and Industry

_____(Seal)

Digging Register

Registration Number No.											
Title Division						A Section					
Indication number	Indication column	Indication number	Indication column	Indication number	Indication column	Order number	Description column	Order number	Description column	Order number	Description column

A Section						B Section					
						Order number	Description column	Order number	Description column	Order number	Description column

Form No. 3

To, Fu, prefecture (province)

Mining Lease Register

Vol. No.

Bureau of International Trade and Industry

Number of sheets of paper excluding cover

Date:

Full Name:

Chief, Bureau of International Trade and Industry

(Seal)

Mining Lease Register

Registration Number No.

Description Section									
Title Division									
Indication number	Indication column	Indication number	Indication column	Indication number	Indication column	Order number	Description column	Order number	Description column

Form No. 4

To, Fu, prefecture (province)

Name List of Co-owners of Prospecting Right

Vol. No.

Bureau of International Trade and Industry

Number of sheets of paper excluding cover

Date:

Full Name:

Chief, Bureau of International Trade and Industry

(Seal)

Name List of Co-owners of Prospecting Right

Number	Name of Representative column	Name of Co-owners column	Remarks

Form No. 5

To, Fu, prefecture (province)

Name List of Co-owners of Digging Right

Vol. No.

Bureau of International Trade and Industry

Number of sheets of paper excluding cover

Date:

Full Name:

Chief, Bureau of International Trade and Industry

(Seal)

Name List of Co-owners of Digging Right

Number	Name of Representative column	Name of Co-owners column	Remarks

Form No. 6

Book of Acceptance of Registration
for the Year 19--

Bureau of International Trade
and Industry

Book of Acceptance of Registration

Date of acceptance	Acceptance number	Object of registration	Name of applicant	Remarks

Form No. 7

Name, or Title and Address of Trustor		Conditions of Trust	
Name, or Title and Address of Trustee			
Name, or Title and Address of Beneficiary			
Name, or Title and Address of Administrator of Trust			
Conditions of Trust		Reserve	

Remark: The size of this Form shall be the Japanese Industrial Standards B 4 and the paper used shall be of durable quality.

Form No. 8

Reserve
Reserve

Remark: The size of this Form shall be the Japanese Industrial Standards B 4 and the paper used shall be of durable quality.

Form No. 9

Change
Change

Remark: The size of this Form shall be the Japanese Industrial Standards B 4 and the paper used shall be of durable quality.

Ministry of International Trade and Industry Ordinance No. 5

January 31, 1951

With the enforcement of the Mining Law (Law No. 289 of 1950), we establish as follows a Ministerial Ordinance concerning, adjustment, etc. of the related Ministerial Ordinances in Connection with the enforcement of the Mining Law:

Minister of International
Trade and Industry
YOKOO Shigemi

Ministerial Ordinance concerning Adjustment, etc. of the Related Ordinances in Connection with the Enforcement of the Mining Law

(Abolition of Ministerial Ordinances)

Article 1. The following Ministerial Ordinances shall be abolished:

Matters concerning Delegation to the Chief of the Bureau of International Trade and Industry of part of the power under the Mining Law (Ministry of Commerce and Industry Ordinance No. 9 of 1943);

Matters concerning Enforcement of Exceptions to the Alluvial Mining Law (Ministry of Commerce and Industry Ordinance No. 25)

(Amendment of the Mining Industry Encouragement Regulation)

Article 2. The Mining Industry Encouragement Regulation (Ministry of Commerce and Industry Ordinance No. 18 of 1943) shall be partially amended as follows:

In Article 1, next to "asbestos" shall be added "dolomite, silicastone, feldspar, agalmatolite steatite and fire clay (with pyrometric cone equivalent No. 31 or up only)", and "owner of alluvial mining right" shall be deleted.

In Article 8 paragraph 1, "alluvial mining right" shall be deleted.

In the Form No. 1, "(alluvial mining areas)" and "(drawings of alluvial mining areas)" shall be deleted, in the Attached Sheet of the same Form, "transfer of mining right or alluvial mining right, mining area or alluvial mining area" shall be amended as "transfer of mining area, mining area", and, in the Form No. 2 to Form No. 6-(2) inclusive, "(alluvial mining area)" shall be deleted.

(Amendment of the Regulation for Coal Reserve Statistics)

Article 3. The Regulation for Coal Reserve Statistics (Ministry of International Trade and Industry No. 17 of 1950) shall be partially amended as follows:

In Article 7 paragraph 1, "(in the case where there is a mining proxy mentioned in Article 54 paragraph 1 of the Detailed Enforcement Regulation for the Mining Law (Ministry of Agriculture and Commerce Ordinance No. 10 of 1905), the mining proxy in question)" shall be deleted, "right to use" and "holder of right to use" shall be amended respectively as "mining lease" and "mining lease holder" and, "mine lot under the right to use" in Article 7 paragraphs 1 and 3 amended as "area of mining lease".

Supplementary Provisions:

1. This Ministerial Ordinance shall come into force as from the day of its promulgation.
2. With respect to the application of penal provisions to acts done prior to the enforcement of the Ministerial Ordinance, precedents under the former provisions shall apply, notwithstanding the provision of Article 3.

Ministry of International Trade and Industry Ordinance No. 6

January 31, 1951

In accordance with the provisions of the Stone Quarrying Law (Law No. 291 of 1950) and for the purpose of enforcing the said Law, Regulations for the Enforcement of the Stone Quarrying Law shall be established as follows:

Minister of International
Trade and Industry
YOKOO Shigemi

Regulation for the Enforcement of the Stone Quarrying Law

(Application for Permission of Consultations for the Establishment of Stone-Quarrying Right)

Article 1. A person who intends to apply, under the provisions of Article 9 paragraph 1 of the Stone Quarrying Law (Law No. 291 of 1950; hereinafter referred to as the Law), for permission of consultations for the establishment of a stone quarrying right shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry on the particulars mentioned in the following, together with a certified copy of the land register (with respect to such land as has not yet been registered, a certified copy of the land ledger; hereinafter the same) drawings of the area of land concerned and documents stating the progress of negotiations with land owners and owners of right (hereinafter referred to the holder of right) the can be set off against, on matters concerning land, the third person:

(1) Name or denomination and address of applicant;

(2) Area and classification of land on which a stone quarrying right is intended to establish;

(3) Names or denomination and addresses or owner of land and holder of right;

(4) Purpose of, and reason for, application.

2 A person who intends to apply, under the provision of Article 9 paragraph 1 of the Law, for permission of consultations for the obtaining by transfer of a stone quarrying right shall, in accordance with the provision of the preceding paragraph, submit an application with an entry on the particulars mentioned in the following items:

(1) Name of denomination and address of applicant;

(2) Locality and area of land which is the object of a stone quarrying right intended to be transferred;

(3) Name or denomination and address of owner of a stone-quarrying right;

(4) Purpose of, and reason for, application.

3 A person who intends to apply, at the same time, for permission of consultations for the establishment and the obtaining by transfer of a stone quarrying right on neighbouring areas of land shall submit an application with an entry on the particulars mentioned in the preceding two paragraphs.

(Application for Decision concerning Establishment of Stone Quarrying Right)

Article 2. A person who intends to apply, under the provision of Article 12, for decision concerning establishment or obtaining by transfer of stone quarrying right shall, in accordance with the provisions of the preceding Article, submit an application with an entry, in addition to that of the particulars mentioned in paragraph 1 or 2 of the preceding Article, of the names or denominations and addresses of persons who have right on the land other than holders of right and the date of permission of consultations in case of application for decision concerning the establishment of a stone quarrying right, and with an entry of the date of permission of consultation in case of application for decision concerning the obtaining by transfer of a stone quarrying right.

(Application for Permission of Establishment of Right, Etc.)

Article 3. A person who intends to apply for permission of the establishment of a new right under the provision of Article 14 paragraph 1 shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry on the particulars mentioned in the following items, together with a certified copy of the land register:

(1) Name or denomination and address of applicant;

(2) Area of land on which a new right is intended to establish;

(3) Kind of a new right intended to establish and reason for establishing it.

2 A person who intends to apply, undr the provision of Article 14 paragraph 2 of the Law, for permission of the change and extinction of a stone quarrying right shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry on the particulars mentioned in the following items, together with a certified copy of the land register:

(1) Name or denomination and address of applicant;

(2) Location of land which is the object of a stone quarrying right intended to be changed or ceased to exist, and, area, if it is a change that is intended;

(3) Reason for changing or extinguishing a stone quarrying right.

(Application for Decision concerning the Purchase of Land)

Article 4. A person who intends to apply, under the provision of Article 15 paragraph 1 of the Law (inclusive of cases as applied mutatis mutandis in Article 30 of the Law), for decision concerning the purchase of land, shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry of the particulars mentioned in the following items:

(1) Name or denomination and address of applicant;

(2) Area and classification of land intended to be purchased;

(3) Purpose for which the land has been used and reason that the land becomes unable to be furnished for that purpose.

2 When, in the case of the preceding paragraph, application for decision concerning the purchase of the remaining area of land is intended to make at the same time, an application shall be submitted to the Chief of the Bureau of International Trade and Industry with an entry, in addition to that of the particulars mentioned in each item of the preceding paragraph, of the particulars mentioned in the following items, together with a certified copy of the land register regarding the remaining land intended to be purchased and drawings showing clearly relations between the total area of land requested for purchase and the remaining area of land:

(1) Area and classification of remaining land requested for purchase;

(2) Purpose for which the remaining area of land has been used and reason that it becomes unable to be furnished for that purpose.

3 A person who intends to apply, under the provision of Article 15 paragraph 2, for decision concerning the purchase of a right after change shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry on the particulars mentioned in the following items, together with a certified copy of the land register regarding the land which is the object of the right requested for purchase and drawings clearly showing the change of the right:

(1) Name or denomination and address of applicant;

(2) Location and area of land which is the object of a right to be changed;

(3) Location and area of land which is the object of a right, after change, requested for purchase;

(4) Reason that a right, after change, becomes unable to be used, or furnished, for the object for which it has been used.

(Application for Decision concerning Mortgage)

Article 5. A person who intends to apply, under the provision of Article 24 paragraph 2 (inclusive of cases as applied mutatis mutandis in Article 30 of the Law.) for decision regarding the consent for mortgage shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry on the particulars mentioned in the following items, together with a document stating the progress of negotiations with a person who has become a stone quarrying right owner (in cases where negotiation has been unable to carry out, a written reason):

(1) Name or denomination and address of applicant;

(2) Name or denomination and address of person who has become a stone quarrying right owner;

(3) Amount and time of payment of stone quarrying fee and method thereof;

(4) Purpose of, and reason for, application.

(Application for Commission for Concellation of Registration)

Article 6. A person who intends to apply, under the provision of Article 27, for commission to cancel the registration of restriction on disposition shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry on the particulars mentioned in the following items:

(1) Name or denomination and address of applicant;

(2) Name or denomination and address of a person who intends to be granted the establishment of a stone quarrying right or obtain it by transfer;

(3) Purpose of, and reason for, application.

(Renewal of Period of Duration)

Article 7. The provision of Article 1 paragraph 1 shall apply mutatis mutandis to decision concerning the renewal of period of duration of a stone quarrying right under the provision of Article 28 of the Law.

(Submission of Reports, Etc.)

Article 8. A person who intends to submit a report, under the provision of Article 32 paragraph 1 or 2 concerning the starting, suspension, reopening or discontinuation of a stone quarrying enterprise shall submit to the Chief of the Bureau of International Trade and Industry a report subject to Form Nos. 1, 2, 3 or 4.

(Application for Decision concerning the Carrying Out of Business)

Article 9. A person who intends to apply, under the provision of Article 34 paragraph 2, for decision concerning the carrying out of business shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry of the particulars mentioned in the following items, together with a document stating the progress of negotiations with mining right owners, mining lease holders or stone quarrying enterprisers (in case negotiation has been unable to make, a written reason).

(1) Name or denomination and address of applicant;

(2) Name or denomination and address of mining right owner, mining lease holder or stone quarrying enterpriser;

(3) Location of part of the area of land, in which stone quarrying is intended to carry out, overlapped by a mining area or mining lease area;

(4) Outline of the enterprise of applicant;

(5) Purpose of, and reason for, application.

(Application for Permission of Use of Land)

Article 10. A person who intends, under the provision of Article 36 paragraph 1, to use another person's land shall submit to the Chief of the Bureau of International Trade and Industry an application with an entry on the particulars mentioned in the following items, together with a certified copy of the land register, drawings of the related area of land and specifications of works:

(1) Name or denomination and address of applicant;

(2) Area and classification of land;

(3) Name or denomination and address of land owner;

(4) Purpose of use;

(5) Scheduled period of use.

(Report)

Article 11. A stone quarrying enterpriser shall, subject to the form that shall be provided for by notification by the Minister of International Trade and Industry, submit by the last day of March, every year to the Chief of the Bureau of International Trade and Industry a business report with an entry on the particulars mentioned in the following items:

(1) Name or denomination or address of stone quarrying enterpriser;

(2) Location of quarry;

(3) Name of stones to be quarried;

(4) Kind of right on which stone is quarried;

(5) Items of products and annual output of each item;

(6) Actions taken for the protection of the public interest.

(Identification Card)

Article 12. An identification card showing the official status of an official to make on-the-spot inspection under the provision of Article 42 paragraph 2 shall be subject to Form No. 5.

(Plea of Protest)

Article 13. The provision of Article 48 (protesting) of the Regulations for the Enforcement of the Mining Law (Ministry of International Trade and Industry Ordinance No. 2 of 1951) shall apply mutatis mutandis to the application for adjudication under the provision of Article 38 paragraph 1 of the Law.

(Hearing Meeting)

Article 14. The hearing under the provision of Article 175 of the Mining Law (Law No. 289 of 1950) that shall apply mutatis mutandis in Article 38 paragraph 2 or under the provisions of Article 17 paragraph 1 (inclusive of cases as applied mutatis mutandis in Article 24 paragraph 4 and Article 30), Article 33 paragraph 2, Article 34 paragraph 3 or Article 36 paragraph 2, shall be conducted at a hearing meeting presided, as chairman, by the Minister of International Trade and Industry or an official designated by him or by the Chief of the Bureau of International Trade and Industry or an official designated by him.

Article 15. The Chairman may, when deemed necessary, request officials concerned of related administrative organs, learned and experienced persons and other witnesses to present themselves at a hearing meeting.

Article 16. A person who intends to present himself at a hearing meeting (exclusive of the hearing meeting under Article 175 of the Mining Law that shall apply mutatis mutandis in Article 38 paragraph 2), as a person having an interest or his proxy, shall clarify in writing that he has an interest in the case concerned.

Article 17. At a hearing meeting, for a case of protesting, a person who made protest or his proxy shall be caused to state the gist of his complaint and reason for protesting, and, for other cases, the Chairman shall explain the gist of disposition or application and reason.

2 When, at a hearing meeting for a case of protesting, neither a person who made protest nor his proxy is present, the reading of a written protest may be substituted for his statement in person.

Article 18. The Chairman may, when deemed necessary for the adjustment of agenda, put restriction on the statement and presentation of witnesses.

2 The Chairman may, when deemed necessary for the maintenance of order in a hearing meeting, expel from the meeting those who has failed to keep order.

Article 19. The Chairman may, when deemed necessary, postpone or extend a hearing meeting. In this case, the Chairman shall decide on the date and place of the next meeting and serve notice to that effect to the parties concerned and persons having an interest, and, moreover, make public notification.

Article 20. With respect to a hearing meeting, records shall be prepared to be put into the file of the case concerned.

2 There shall be entered on the record mentioned in the preceding paragraph the particulars listed in the following items and affixed to it the signature and seal of the Chairman:

(1) Description of case;

(2) Date and time of hearing meeting;

(3) Official position and name of Chairman;

(4) Name and address of party concerned or his proxy, who was present;

(5) Name and address of person having an interest or his proxy who was present;

(6) Names of other person present;

(7) Debate and statement or gist thereof;

(8) Presentation of witness, if any, and indication thereof;

(9) Other primary matters concerning the progress of hearing meeting.

Article 21. A party concerned or his proxy may read the record of the case concerned. This shall apply to a person who has clarified in writing that he had an interest in the case concerned or his proxy.

(Public Notification)

Article 22. Public notification of the gist of the disposition under the provision of Article 41 of the Law shall be made by posting notices on bulletinboard of the Bureau of International Trade and Industry.

2 The provision of the preceding paragraph shall apply mutatis mutandis to the public notification under the provision of Article 14.

Supplementary Provision:

This Ministerial Ordinance shall come into force as from the day of its promulgation.

Form No. 1

Date

Report for Strating Stone Quarrying Enterprise

To : Chief of the Bureau of International Trade and Industry

From: Name or Denomination and Address of Stone Quarrying Enterpriser

1. Location of quarry
2. Name of stone to be quarried
3. Date of starting
4. Outline of enterprise

Starting stone quarrying as mentioned above, we hereby report to that effect.

Name or Denomination and Seal of
Stone Quarrying Enterpriser

Form No. 2

Date

Report for Suspending Stone Quarrying Enterprise

To : Chief of the Bureau of International Trade and Industry

From: Name or Denomination and Address of Stone Quarrying Enterpriser

1. Location of quarry
2. Name of stone to be quarried
3. Date of suspension
4. Scheduled period of suspension
5. Reason for suspension

Suspending stone quarrying as mentioned above, we hereby report to that effect.

Name or Denomination and Seal of
Stone Quarrying Enterpriser

Form No. 3

Date

Report for Reopening Stone Quarrying Enterprise

To : Chief of the Bureau of International Trade and Industry

From: Name or Denomination and Address of Stone Quarrying Enterpriser

1. Location of quarrying
2. Name of stone to be quarried
3. Date of reopening
4. Period of suspension
5. Outline of enterprise

Reopening a stone quarrying enterprise as mentioned above, we hereby report to that effect.

Name or Denomination and Seal of
Stone Quarrying Enterpriser

Form No. 4

Date

Report for Discontinuing Stone Quarrying Enterprise

To : Chief of the Bureau of International Trade and Industry

From: Name or Denomination and Address of Stone Quarrying Enterpriser

1. Location of quarry
2. Name of stone to be quarried
3. Date of discontinuation
4. Reason for discontinuation

Discontinuing a stone quarrying enterprise as mentioned above, we hereby report to that effect.

Name or Denomination and Seal of
Stone Quarrying Enterpriser

Form No. 5

(Surface)

8 cm. × 12 cm.

Identification Card
under the Provision of Article 42 of the Stone Quarrying Law

No.___

Date of issue
(Effective for one year)

Name and official position of bearer

Ministry of International Trade and Industry
(Bureau of International Trade and Industry)
(Seal)

(Back)

Excerpt from the Stone Quarrying Law

Article 42. The Minister of International Trade and Industry and the Chief of the Bureau of International Trade and Industry may, within the necessity for the enforcement of this Law, take reports from a stone quarrying-right owner on the status of his business, or cause the official to enter the quarry or business office to inspect the status of business or examine his books or documents.

Article 44. Any person coming under any one of the following items shall be punished with a fine not exceeding 30,000 *yen*:

(3) A person who has refused, prevented or evaded the inspection under the provision of Article 42 paragraph 1.

Ministry of International Trade and Industry Ordinance No. 7

January 31, 1951

The Ministerial Ordinance for Partial Amendments to the Regulation governing the Organization of the Ministry of International Trade and Industry shall be established as follows:

Minister of International
Trade and Industry
YOKOO Shigemi

Ministerial Ordinance for Partial Amendments to the Regulation governing the Organization of the Ministry of International Trade and Industry

The Regulation governing the Organization of the Ministry of International Trade and Industry (Ministry of International Trade and Industry Ordinance No. 1 of 1949) shall be partially amended as follows:

In Article 18 item (4), "non-ferrous metal ores" shall be amended as "non-metal ores", and "other Bureaus" as "2nd Import Section and other Bureaus, and item (5) of the same Article shall be amended as follows:

(5) General control of allocation of the foreign currency funds (excluding the matters under the jurisdiction of the 3rd Import Section).

Article 21 shall be amended as follows:

Article 21. The 2nd Import Section shall take charge of the following affairs:

(1) Import of cotton, wool, hemps, old fibres, silk reeling waste, pulp, paper and paper products, salt, lumber, rubber, hide and leather, chemical industrial products, medicines, miscellaneous industrial products and the raw materials of these articles (excluding the affairs under the jurisdiction of other Bureaus.);

(2) Import of the miscellaneous import articles.

In Article 22, "other Bureaus" shall be amended as "the 2nd Import Section and other Bureaus".

In Article 38, item (7) shall be made item (11), and next to item (6) of the same Article, the following four items shall be added:

(7) Introduction of foreign capital into the enterprises under the jurisdiction of the Ministry of International Trade and Industry;

(8) Business concerning the Industrial Reconstruction Public Corporation;

(9) Business concerning the utilization and custody of the stocked materials;

(10) Business concerning the disposal of the disused munitions.

In Article 39, item (1), item (3) and items (8) to (10) inclusive shall be deleted, item (2) and item (4) shall be made item (1) and item (2) respectively, and the following items shall be moved up by two.

To Article 41, the following one item shall be added:

(3) General efficiency of the enterprises under the jurisdiction of the Ministry of International Trade and Industry (excluding the affairs under the jurisdiction of other Sections).

In Article 88-(8), next to "goods supplied by the Allied Forces as incentive goods" and "goods and materials released by the Allied Forces", "(excluding foodstuffs and provisions.)" shall be added respectively.

In Article 101 item (1), "and alluvial mining" shall be deleted, item (2) and item (3) of the same Article shall be made item (4) and item (5) respectively, and next to item (1) of the same Article the following two items shall be added:

(2) The Local Mine Damage Reparation Standards Committee;

(3) Determination of the establishment of stone quarrying right and other matters concerning stone quarrying.

In Article 136 item (2), "the Mining Law (Law No. 45 of 1905) and the Alluvial Mining Law (Law No. 13 of 1909)" shall be amended as "the Mining Law (Law No. 289 of 1950) and the Stone Quarrying Law (Law No. 291 of 1950)".

In Article 142 item (7) and item (8), "and alluvial mining" shall be deleted.

In Article 143, "and alluvial mining" shall be deleted.

In Article 166 item (6) to item (8) inclusive, "and alluvial mining" shall be deleted.

In Article 167, "and alluvial mining" shall be deleted.

In Article 170, "and alluvial mining" shall be deleted.

In Article 172, "and alluvial mining" shall be deleted.

In Article 172-(2), "and alluvial mining" shall be deleted.

Supplementary Provision:

This Ministerial Ordinance shall come into force as from the day of its promulgation.

RULES AND REGULATIONS

Cultural Properties Protection Commission Regulation No. 3

January 31, 1951

In accordance with the provision of Article 46 paragraph 1, and in order to operate the proviso to the same paragraph, of the Cultural Properties Protection Law (Law No. 214 of 1950), the Regulation concerning Document of Offer of Sale of National Treasure or Important Cultural Property shall, in accordance with the provision of Article 15 paragraph 1 of the same Law, be established as follows:

Chairman of Cultural Properties Protection Commision
TAKAHASHI Seiichiro

Regulation concerning Document of Offer of Sale of National Treasure of Important Cultural Property

(Matters to be Stated in the Document of Offer)

Article 1. In the document of offer of sale of national treasure or important cultural property to the State under the provision of Article 46 paragraph 1 of the Cultural Properties Protection Law (Law No. 214 of 1950; hereinafter referred to as "the Law"), the following matters shall be stated:

(1) Name and number of items of the national treasure or the important cultural property;

(2) Date of designation and mark and number of the certificate of designation;

(3) Location of the national treasure or the important cultural property;

(4) Name or title and address of the owner;

(5) Name or title and address of the custodian, if there is one appointed;

(6) Name or title and address of the assignee;

(7) Estimated value of the consideration (which value has to be calculated in money at the current price in case the consideration stipulated consists in things other than money);

(8) Other matters for reference.

(Application for Release from Obligation of Offer)

Article 2. In case one intends to obtain the recognition under the proviso to Article 46 paragraph 1 of the Law, he shall apply to the Cultural Properties Protection Commission with a document stating therein the matters mentioned in each item of the preceding Article and the special circumstances favoring the sale of the property to the assignee under item (6) of the same Article.

Supplementary Provision:

This Regulation shall come into force as from the day of its promulgation.

Cultural Properties Protection Commission Regulation No. 4

January 31, 1951

In accordance with the provision of Article 22 paragraph 4 of the Cultural Properties Protection Law (Law No. 214 of 1950), the National Museum Organization Regulation shall be established as follows:

Chairman of Cultural Properties Protection Commission
TAKAHASHI Seiichiro

National Museum Organization Regulation

(Organization of National Museum)

Article 1. The National Museum shall have the following two (2) divisions, each assigned with the affairs of the Museum:

General Affairs Division
Arts Division

(Sections of General Affairs Division)

Article 2. The General Affairs Division shall have the following three (3) sections:

Administrative Section
Accounting Section
Information Section

(Responsibilities of Administrative Section)

Article 3. The Administrative Section shall take charge of the following affairs:

(1) Confidential matters;

(2) Personnel affairs within the limits entrusted by the Cultural Properties Protection Law by separate provisions;

(3) Receipt, dispatch, compilation and custody of official documents;

(4) Custody of official seals;

(5) Matters pertaining to the Board of Trustees of the National Museum;

(6) Guard in the National Museum's premises;

(7) Translation, interpretation service and other matters pertaining to liaison with Allied Forces;

(8) Disposing of such affairs as may not come under the control of other divisions and sections and the Nara Branch Museum;

(9) Coordination of the affairs under the jurisdiction of the National Museum.

(Responsibilities of Accounting Section)

Article 4. The Accounting Section shall take charge of the following affairs:

(1) Matters pertaining to the budget, such as preparation of budget estimates;

(2) Matters pertaining to accounting, such as settlement of expenditures and revenues;

(3) Controlling administrative properties and articles;

(4) Matters pertaining to the repairs and construction;

(5) Matters pertaining to welfare measures for personnel.

(Responsibilities of Information Section)

Article 5. The Information Section shall take charge of the following affairs:

(1) Dissemination of knowledge on fine arts and history necessary for operating the works of the Museum;

(2) Explaining materials on fine arts and history to foreigners, which are relative to the works of the Museum;

(3) Issuance and distribution of publications on the works of the works of the Museum;

(4) Other matters pertaining to dissemination and propaganda of the works of the Museum.

2 In performing the responsibilities under each item of the preceding paragraph, the Information Section shall obtain advices of, or maintain contact with, the sections of the Arts Division.

(Sections of Arts Division)

Article 6. The Arts Division shall have the following four (4) sections:

Fine Arts Section
Applied Art Objects Section
Archaeology Section
Materials Section

(Four Rooms of Fine Arts Section & their Responsibilities)

Article 7. The Fine Arts Section shall have four (4) rooms, ie. of picture, sculpture, calligraphy and building, each assigned with the affaris of the Fine Arts Section.

2 The four rooms, ie. picture room, sculpture room, calligraphy room and building room, shall take charge of the affairs concerning the collection, custody, exhibition, inspection, repair, copying, reproduction, research and explanation of exhibits with regard to pictures, sculptures, calligraphies and buildings respectively.

(Five Rooms of Applied Art Objects Section and their Responsibilities)

Article 8. The Applies Art Objects Section shall have five (5) rooms, ie. of metal work, sword, pottery, lacquer ware and dyeing and weaving, each assigned with the Applied Art Objects Section.

2 The five rooms, ie. metal work room, sword room, pottery room, lacquer ware room and dyeing and weaving room shall take charge of the affairs concerning the collection, custody, exhibition, inspection, repair, copying, reproduction, research and explanation of exhibits with regard to metal works, swords, potteries, lacquer wares and dyeing and weaving.

(Four Rooms of Archaeology Section and their Responsibilities)

Article 9. The Archaeology Section shall have four (4) rooms, ie. of prehistoric age, proto-historic age, historic age and local custom, each assigned

with the affairs of the Archaeology Section.

2 The four rooms, ie. prehistoric age room, proto-historic age room, historic age room and ethnography room, shall take charge of the affairs concerning the collection, custody, exhibition, inspection, repair, copying, reproduction, research and explanation of exhibits with regard to prehistoric archaeology, proto-historic archaeology, historic archaeology and ethnography.

(Four Rooms of Materials Section and their Responsibilities)

Article 10. The Materials Section shall have four (4) rooms, ie. of general affairs, materials, library and photograph, each assigned with the affairs of the Materials Section.

2 The general affairs room shall take charge of the general affairs of the Arts Division.

3 The materials room shall take charge of the affairs concerning the collection, arrangement, custody, perusal and research of materials other than books.

4 The library room shall take charge of the affairs concerning the collection, arrangment, custody, reading and research of books.

5 The photograph room shall take charge of the affairs concerning the preparation, collection, arrangement, custody perusal and research of photographs.

6 In performing the responsibilities under its jurisdiction, the Materials Section shall maintain contact with the sections of the Arts Division.

(Sections of Nara Branch Museum)

Article 11. The Nara Branch Museum shall have the following three (3) sections:

General Affairs Section
Arts Section
Information Section

(Responsibilities of General Affairs Section)

Article 12. The General Affairs Section shall take charge of the following affairs:

(1) Personnel affairs within the limits entrusted by the Chief of National Museum by separate provisions;
(2) Receipt, dispatch, compilation and custody of official documents;
(3) Custody of official seals;
(4) Controlling administrative properties and articles;
(5) Matters pertaining to accounting, such as budget and settlement of expenditures and revenues;
(6) Matters pertaining to welfare measures for personnel;
(7) Guard in the Nara Branch Museum's premises;
(8) Coordination of the affairs under the jurisdiction of the Nara Branch Museum.

(Responsibilities of Arts Section)

Article 13. The Arts Section shall take charge of the following affairs:

(1) Collection, custody, exhibition and repair of exhibits with regard to fine arts, applied art objects, archeology and history (hereinafter in this Article referred to as "exhibits");
(2) Inspection, explanation and research of exhibits;
(3) Copying and reproduction of exhibits and other materials.

(Responsibilities of Information Section)

Article 14. The Information Section shall take charge of the following affairs:

(1) Dissemination of knowledge on fine arts and history necessary for operating the works of this Museum;
(2) Collection, arrangement, custody and perusal of books, photographs and other materials as well as preparation of photographs;
(3) Issuance and distribution of publications on the works of this Museum;
(4) Other matters pertaining to dissemination and propaganda of the works of this Museum.

2 In performing the affairs under the preceding paragraph, the Information Section shall obtain the advices of, or maintain contact with, the scetions concerned.

(Chief and Assistant Chief)

Article 15. The National Museum shall have a chief and an assistant chief.

2 The Chief of the Museum shall preside over the affairs of the Museum.

3 The Assistant Chief of the Museum shall assist the Chief in performing the affairs of the Museum.

(Chief of Branch Museum)

Article 16. The Nara Branch Museum shall have a chief.

2 The Chief of the Branch Museum shall preside over the affofairs of the the Branch Museum.

(Board of Trustees of National Museum)

Article 17. The National Museum shall have the Board of Trustees of the National Museum (hereinafter referred to as "the Board of Trustees").

2 The Board of Trustees shall make research and deliberation upon inquiry of the Chief of the National Museum, and shall as well make proposals to the Chief of the National Museum, on the important matters of the National Museum.

3 The Board of Trustees shall be composed of members not exceeding twenty (20).

4 The members of the Board of Trustees shall be appointed by the Cultural Properties Protection Commission from among men of learning and experience.

5 The term of office of the members of the Board of Trustees shall be two (2) years.

6 Other than those provided for in these Regulations the procedure of proceedings and other necessary matters for the operation of the Board of Trustees shall be prescribed by the Chief of the National Museum after the deliberation of the Board of Trustees.

Supplementary Provision:

This Regulation shall come into force as from the day of its promulgation and shall apply as from August 29, 1950.

Cultural Properties Protection Commission Regulation No. 5

January 31, 1951

In accordance with the provision of Article 23 paragraph 4 of the Cultural Properties Protection Law (Law No. 214 of 1950) and in order to enforce the provision of Article 124 paragraph 2, ibid, the Fine Arts Research Institute Organization Regulation shall be established as follows:

Chairman of Cultural
Properties Protection
Commission
TAKAHASHI Seiichiro

Fine Arts Research Institute Organization Regulation

(Organization of Fine Arts Research Institute)

Article 1. The Fine Arts Research Institute shall have the following three (3) departments and one (1) room, each assigned with the affairs of the Institute:

First Research Department
Second Research Department
Materials Department
General Affairs Room

(Responsibilities of First Research Department)

Article 2. The First Research Department shall take charge of the research in Japan's fine arts of her ancient, medieval and recent (before Meiji Era) times and in Oriental fine arts, as well as the affairs concerning the publicity of its results.

(Responsibilities of Second Research Department)

Article 3. The Second Research Department shall take charge of the research in Japan's fine arts of her modern and present times (in and after Meiji Era) and in Oxidental fine arts, as well as the affairs concerning the publicity of its results.

(Responsibilities of Materials Department)

Article 4. The Materials Department shall take charge of the following affairs:

(1) Preparation, collection, arrangement, custody, publicity and offering for the perusal of the public, of materials for the research in fine arts;
(2) Preparation of photographs pertaining to the materials for the research in fine arts, and custody of their films;
(3) Matters pertaining to the research in fine arts in terms of X-ray photographs, ultra-red ray photographs, ultra-violet ray photographs and other special photographs.

(Responsibilities of General Affairs Room)

Article 5. The General Affairs Room shall take charge of the following affairs:

(1) Personnel affairs within the limits entrusted by the Cultural Properties Protection Commission by separate provisions;
(2) Receipt of official documents, custody of official seals, and other general affairs;
(3) Accounting affairs, such as budget and settlement of expenditures and revenues;
(4) Controlling administrative properties and articles;
(5) Matters pertaining to welfare measures for personnel;
(6) Matters pertaining to Kuroda Memorial Hall.

(Chief)

Article 6. The Fine Arts Research Institute shall have a chief.

2 The Chief of the Fine Arts Research Institute shall preside over the affairs of the Institute.

Supplementary Provision:

This Regulation shall come into force as from the day of its promulgation, and shall apply as from August 29, 1950.

NOTIFICATIONS

Radio Regulatory Commission Notification No. 87

January 31, 1951

In accordance with the provision of Article 12 of the Radio Law, the radio station license was granted as follows:

Chairman of Radio Regulatory Commission
TOMIYASU Kenji

(1) Date and number of license:	January 17, 1951; No. 1067				
(2) Title of licensee:	Tokyo-To Special District Public Safety Commission				
(3) Classification of radio station:	Land mobile station				
(4) Purpose of radio station:	To conduct fixed service for the police service				
(5) Person with whom to communicate:	1. Base stations located in Tokyo-To 2. Land mobile stations having Tokyo-To as their movable area				
(6) Matters for communication:	Matters relative to the operation and administration requiring specially quick disposal prescribed in Article 2 of the Police Law				
(7) License expires on:	June 1, 1952				
(8) Place of installation: Place of custody:	No. 2, 1-chome, Kasumigaseki, Chiyoda-ku, Tokyo-To N 35° 40′ E 139° 45′				
Extent of movable area:	All over Tokyo-To Special District				
(9) Call name, type of emission, frequency, oscillation system, modulation system, and antenna power:	Tokyo Jusango	F3	43.5 MC	Crystal controlled oscillation system	Phase modulation system	25 W
(10) Type and composition of antenna:	Whip type				
(11) Permitted operating hours:	Continuous				

Radio Regulatory Commission Notification No. 88

January 31, 1951

In accordance with the provision of Article 12 of the Radio Law, the radio station license was granted as follows:

Chairman of Radio Regulatory Commission
TOMIYASU Kenji

(1) Date and number of license:	January 17, 1951; No. 1068				
(2) Title of licensee:	Tokyo-To Special District Public Safety Commission				
(3) Classification of radio station:	Land mobile station				
(4) Purpose of radio station:	To conduct fixed service for the police service				
(5) Person with whom to communicate:	1. Base stations located in Tokyo-To 2. Land mobile stations having Tokyo-To as their movable area				
(6) Matters for communication:	Matters relative to the operation and administration requiring specially quick disposal prescribed in Article 2 of the Police Law				
(7) License expires on:	June 1, 1952				
(8) Place of installation: Place of custody:	No. 2, 1-chome, Kasumigaseki, Chiyoda-ku, Tokyo-To N 35° 40′ E 139° 45′				
Extent of movable area:	All over Tokyo-To Special District				
(9) Call name, type of emission, frequency, oscillation system, modulation system, and antenna power:	Tokyo Juyongo	F3	43.5 MC	Crystal controlled oscillation system	Phase modulation system	25 W
(10) Type and composition of antenna:	Whip type				
(11) Permitted operating hours:	Continuous				

Radio Regulatory Commission Notification No. 89

January 31, 1951

In accordance with the provision of Article 12 of the Radio Law, the radio station license was granted as follows:

Chairman of Radio Regulatory Commission
TOMIYASU Kenji

(1) Date and number of license:	December 25, 1950; No. 1069				
(2) Title of licensee:	Tokyo-To Special District Public Safety Commission				
(3) Classification of radio station:	Land mobile station				
(4) Purpose of radio station:	To conduct land mobile service for the police service				
(5) Person with whom to communicate:	1. Base stations located in Tokyo-To 2. Land mobile stations having Tokyo-To as their movable area				
(6) Matters for communication:	Matters relative to the operation and administration requiring specially quick disposal prescribed in Article 2 of the Police Law				
(7) License expires on:	June 1, 1952				
(8) Place of installation: Place of custody:	No. 1, Akashi-cho, Chuo-ku, Tokyo-To N 35° 40′ E 139° 45′				
Extent of movable area:	All over Tokyo-To Special District				
(9) Call name, type of emission, frequency, oscillation system, modulation system, and antenna power:	Tokyo Jugogo	F3	43.5 MC	Crystal controlled oscillation system	Phase modulation system	25 W
(10) Type and composition of antenna:	Whip type				
(11) Permitted operating hours:	Continuous				

Attorney-General's Office Notification No. 15

January 31, 1951

The following struck-off family registration book which had been kept on file at Shimminato Branch Office of Takaoka City Office in Toyama-ken has been destroyed:

Attorney-General
OHASHI Takeo

Struck-off family registration book of 1907	1

Ministry of Finance Notification No. 114

January 31, 1951

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the details, etc. of the "Second Koun Time Savings of the Okayama Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Second Koun Time Savings of the Okayama Credit Association
2. Conditions:
   (1) Term of contract: One year
   (2) Amount of savings: ¥1,000 per contract
   (3) Interest: None
3. Period for Handling: From February 1, 1951 to March 31, 1951
4. Premiums: One right of drawing shall be given to each contract and 1,000 rights of drawing make one set with the following premium:

Grade	Premium	Number of winning
Special Prize	¥10,000	1
First "	1,000	1
Second "	500	4
Third "	100	40
Fourth "	30	954
Total		1,000

5. Date of Drawing: April 10, 1951
6. Starting Date of Payment of Premiums: April 15, 1951
7. Stamp Duties on Certificates of Savings: Certificates of savings shall be designated under the provision of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Ministry of Finance Notification No. 115

January 31, 1951

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Sav-

ings with Premiums (Law No. 143 of 1948), the details, etc. of the "Time Savings of the Tamagaki Agricultural Cooperative Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Time Savings of the Tamagaki Agricultural Cooperative Association
2. Conditions:
   (1) Term of contract: One year
   (2) Amount of savings: ¥1,000 per contract
   (3) Interest: None
3. Period for Handling: From February 1, 1951 to February 28, 1951
4. Premiums: One right of drawing shall be given to each contract and 300 rights of drawing make one set with the following premiums:

Grade	Premium	Number of winning
First Prize	¥1,000	1
Second "	200	3
Third "	100	9
Fourth "	60	30
Fifth "	35	257
Total		300

5. Date of Drawing: March 10, 1951
6. Starting Date of Payment of Premiums: March 15, 1951
7. Stamp Duties on Certificates of Savings: Certificates of savings shall be designated under the provision of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Ministry of Finance Notification No. 116

January 31, 1951

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the details, etc. of the "Time Savings with Premiums of the Ishikawa-ken Federation of Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Time Savings with Premiums of the Ishikawa-ken Federation of Credit Association
2. Conditions:
   (1) Term of contract: 6 months
   (2) Amount of savings: ¥1,000 per contract
   (3) Interest: None
3. Period for Handling: From February 1, 1951 to March 20, 1951
4. Premiums: One right of drawing shall be given to each contract and 25,000 rights of drawing make one set with the following premiums:

Grade	Premium	Number of winning
Special A Prize	¥50,000	1
First Prize	10,000	1
Second "	1,000	3
Third "	500	25
Fourth "	100	250
Fifth "	40	500
Sixth "	17.70	24,220
Total		25,000

5. Date of Drawing: April 2, 1951
6. Starting Date of Payment of Premiums: April 10, 1951
7. Stamp Duties on Certificates of Savings: Certificates of savings shall be designated under the provision of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Ministry of Finance Notification No. 117

January 31, 1951

In accordance with the provision of Article 3 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the details, etc. of the "Fifth Koun Time Instalmental Savings with Premiums of the Fukushima-shi Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Fifth Koun Time Instalmental Savings with Premiums of the Fukushima-shi Credit Association
2. Conditions:
   (1) Term of contract: One year
   (2) Amount of prestation: ¥36,000 per contract
   (3) Amount and times of instalment: ¥3,000 and 12 times
   (4) Right of drawing:
   Drawing shall be held twice and one right of the respective drawing shall be given to each contract.
   Right of the first drawing to be given to those contracts which have been paid their instalment up to the sixth and rights of the second drawing to be given to those contract which have been paid the whole instalments, shall make a set respectively.
3. Period for Handling: From February 16, 1951 to March 31, 1951
4. Premiums: 100 rights of drawing shall make one set with the following premiums:
   (1) The first drawing:

Grade	Premium	Number of winning
First Prize	¥5,000	1
Second "	1,000	2
Third "	100	20
Total		23

   (2) The second drawing:

Grade	Premium	Number of winning
First Prize	¥3,000	10
Second "	500	5
Third "	200	85
Total		100

5. Date of Drawing:
   The first drawing: September 5, 1951
   The second drawing: March 5, 1952
6. Starting Date of Payment of Premiums: The day 5 days after the settlement of winning

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Ministry of Finance Notification No. 118

January 31, 1951

In accordance with the provisions of Articles 3 and 5 of the Law for Establishment of the Savings with Premiums (Law No. 143 of 1948), the details, etc. of the "Third Fukutoku Time Savings with Premiums of the Hiromi Credit Association" shall be determined as follows:

Minister of Finance
IKEDA Hayato

1. Name: Third Fukutoku Time Savings with Premiums of the Hiromi Credit Association
2. Conditions:
   (1) Term of contract: One year
   (2) Amount of savings: ¥1,000 per contract
   (3) Interest: None
3. Period for Handling: From February 1, 1951 to March 31, 1951
4. Premiums: One right of drawing shall be given to each contract and 500 rights of drawing make one set with the following premiums:

Grade	Premium	Number of winning
Special Prize	¥3,000	1
First "	500	1
Second "	100	5
Third "	50	50
Fourth "	35	443
Total		500

5. Date of Drawing: April 10, 1951
6. Starting Date of Payment of Premiums: April 15, 1951
7. Stamp Duties on Certificates of Savings: Certificates of Savings shall be designated under the provision of Article 5 of the Law for Establishment of the Savings with Premiums and be exempted from stamp duties.

Tax Administration Agency Notification No. 2

January 31, 1951

Part of Liquors Salers Designation Notification (Tax Administration Agency Notification No. 1 of July, 1949) shall be amended as follows:

Director of Tax
Administration Agency
TAKAHASHI Mamoru

In item (44), "FUJISAWA Hanshiro" shall be amended as "OBAYASHI Eitaro", and in item (49), Hokkaido Liquors Sale Cooperative Association Federation, 12, Minami-rokujo Nishi-5-chome, Sapporo-shi, Hokkaido" ITO Zenshichi" amended as "Deleted."

Board of Audit Notification No. 1

January 31, 1951

The Regulations for Operation of the Mutual Aid Association of the Board of Audit (Board of Audit Notification No. 1 of 1949) shall be partially amended and shall apply as from November 1, 1950:

Head of Board of Audit
SATO Hajime

In Article 60, 25/1,000" shall be amended as "30/1,000," "70/1,000" as "75/1,000", and "125/1,000" as "130/1,000."

In Article 68, "25/1,000" shall be amended as "30/1,000," "101/1,000" as "106/1,000", and "46/1,000" as "51/1,000".

GOVERNMENT MATTERS

MINISTRY OF POSTAL SERVICES

The Receipt of the Contribution

The following contribution of the post-master's official building of Yanagawa Post Office was accepted on December 19, 1950:

Location	Distinction	Construction	Acreage	Appraised value	Contributor
			tsubo	*yen*	
No. 8-(1), Oaza Fukuromachi, Shirouchi-mura, Yamakado-gun, Fukuoka-ken	Land		235.37	120,039.00	Headmaster of Yanagawa-machi KAWAGUCHI Yokichi
	Building	One storeyed, wooden, tile-roofed house	28.50	185,592.00	
	Construction	Well	One	6,840.00	
		Hedge	15 *ken*	2,220.00	
	Total			314,691.00	

LOCAL AUTONOMY MATTERS

SHIMANE PREFECTURE

The Compulsory Order of departure with the Ordinance governing Registration of Aliens

Governor of Shimane Prefecture has issued, in accordance with the provisions of Ordinance governing Registration of Aliens, the compulsory order of departure to the undermentioned persons:

(Note)

Citizenship: Korea
Address: Sakai-machi, Saihaku-gun, Tottori-ken
Occupation: Unemployed
Name: GO Hakkei
Date of birth: Jan. 26, 1914
Issuing date of order of compulsory departure: August 10, 1950

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Citizenship: Korea
Address: Sakai-machi, Saihaku-gun, Tottori-ken
Occupation: Unemployed
Name: RI Shogyoku
Date of birth: August 30, 1920
Issuing date of order of compulsory departure: August 22, 1950

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Citizenship: Korea
Address: Heiando, Antoyu, Anto-gun, Keishohokudo, Korea
Occupation: Fishery
Name: KIN Junsei
Date of birth: 31 years old
Issuing date of order of compulsory departure: September 4, 1950

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Citizenship: Korea
Address: Seihori, Sekimen, Keikido, Korea
Occupation: Captain of Fishing Vessel
Name: RYU Shakurin
Date of birth: 24 years old
Issuing date of order of compulsory departure: September 4, 1950

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Citizenship: Korea
Address: Saihori, Tokusekimen, Tokawa-gun, Keikido, Korea
Occupation: Fishery
Name: RO Choshoku
Date of birth: 23 years old
Issuing date of order of compulsory departure: September 4, 1950

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Citizenship: Korea
Address: Chohori, Hokutomen, Tokawa-gun, Keikido, Korea
Occupation: Fishery
Name: KIN Shunan
Date of birth: 25 years old
Issuing date of order of compulsory departure: September 4, 1950

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Citizenship: Korea
Address: Saihori, Tokusekimen, Tokawa-gun, Keikido, Korea
Occupation: Fisherman
Name: RI Jinsei
Date of birth: 32 years old
Issuing date of order of compulsory departure: September 4, 1950

.....

Citizenship: Korea
Address: Tohomen, Reigan-gun, Zenranando, Korea
Occupation: Fisherman
Name: SON Tokichi
Date of birth: 23 years old
Issuing date of order of compulsory departure: September 4, 1950

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Citizenship: Korea
Address: Homeless
Occupation: Unemployed
Name: (Tokuichi Kanayama) KIN Toku
Date of birth: 39 years old
Issuing date of order of compulsory departure: September 9, 1950

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Citizenship: Korea
Address: Homeless
Occupation: Machine Operator
Name: (Keiryu Kanamoto) KIN Keiryu
Date of birth: June 21, 1922
Issuing date of order of compulsory departure: October 21, 1950

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Citizenship: Korea
Address: Homeless
Occupation: Navy
Name: (Zairyu Okamoto) KO Zairyu
Date of birth: March 17, 1918
Issuing date of order of compulsory departure: October 21, 1950

PUBLIC CORPORATION MATTERS

JAPANESE NATIONAL RAILWAYS

Japanese National Railways Notification No. 13

January 31, 1951

The following amendment shall be made to a part of "Name of Japanese National Railways Automobile Line" (Japanese National Railways Notification No. 31 of June, 1949), and shall come into force as from February 1, 1951:

President of Japanese National Railways
KAGAYAMA Yukio

In item of the Shiobara Main Line in the part of the Shiobara Line, "between Nishinasuno and Kinugawa" shall be amended as "between Nishinasuno and Kinugawa, and between Shionoyu-guchi and Shionoyu".

In item of the Motegi Line, "and between Haga-mikkaichi and Koteyama via Dojojuku" shall be amended as "and between Haga-mikkaichi and Koteyama via, Dojojuku and Itado".

In item of the Nishizaki Line in the part of the Hokuso Line, "between Shiotome-bashi and Sakata" shall be amended as "between Shiotome-bashi and Kawana".

In item of the Takato Main Line in the part of the Takato Line "between Chino and Inakita" shall be amended as "between Chino and Inakita and between Irifune and Ina-machi".

Japanese National Railways Notification No. 14

January 31, 1951

As from February 1, 1951, a traffic service by the Japanese National Railways Motor Vehicle shall be started on the following line indicated in each item such as Shiobara Line, from Shionoyu-guchi to Shionoyu, etc.:

President of Japanese National Railways
KAGAYAMA Yukio

1. Station and Kilometerage

Name of station	Location	Kilometerage	Freight Kilometerage
Shiobara Line			
Shionoyu-guchi	(Existing station on the Shiobara Main Line)	Shionoyu-guchi—Shionoyu 2	
Shionoyu	Oaza Shimoshiobara, Shiobara-machi, Shioya-gun, Tochigi-ken		
Motegi Line			
Dojojuku	(Existing station on the Motegi Line)	Dojojuku—Mamiana 1	
Mamiana	Oaza Mamiana, Kiyohara-mura, Haga-gun, Tochigi-ken	Mamiana—Nakasai 2	
Nakasai	Oaza Itado, Kiyohara-mura, Haga-gun, Tochigi-ken	Nakasai—Itado 1	
Itado	Ditto		
Nishizaki Line			
Banda	(Existing station on the part of the Nishizaki Line)	Banda—Sunosaki 2	
Sunosaki	Oaza Banda, Nishizaki-mura, Awa-gun, Chiba-ken	Sunosaki—Kawana 1	
Kawana	Ditto		
Takato Line			
Irifune	(Existing station on the part of the Takato Line)	Irifune—Ina-machi 1	5
Ina-machi	(Existing station on the Iida Line)		

2. Scope of Service

Passenger, baggage, parcel and freight parcel shall be handled at Ina-machi, and only passenger traffic shall be handled at other stations listed in the preceding item.

Japanese National Railways Notification No. 15

January 31, 1951

The following amendment shall be made to a part of the Regulation for Passenger, Baggage and Parcel Transportation (Japanese National Railways Notification No. 110 of May, 1950), and shall come into forth as from February 1, 1951:

President of Japanese
National Railways
KAGAYAMA Yukio

(Text is omitted. Refer to Japanese National Railways Gazette dated January 31, 1951)

PUBLIC NOTICE

ATTORNEY-GENERAL'S OFFICE

Factory Foundation

January 31, 1951

Whereas Nippon Chikuonki K.K., 2753, Oaza Daimachi, Maoka-machi, Haga-gun, has applied for registration of preservation of ownership of the land, building, machinery, implements and structures belonging to First Plant of the said company located at 2753, Oaza Daimachi, Maoka-machi, Haga-gun and Second Plant of the said company located at 3501 of the aforesaid place, for the purpose of creating a factory foundation, any person who has a claim over the movable property that is to be included in the aforesaid foundation or any creditor of seizure, provisional seizure or provisional disposition of the abovementioned property, shall file his claim with this Bureau within thirty-two days from the day of publication of this notice.

The inventory of the said foundation is available at this Bureau for the inspection of the interested parties.

Maoka Branch Bureau,
Utsunomiya District Legal
Affairs Bureau

COMPANIES AND OTHERS

Notice re Capital Reduction

January 31, 1951

Notice is hereby given that at the special stockholders' general meeting of the undermentioned company held on January 20, 1951, it was decided that the total amount of the capital of ¥1,000,000 should be reduced to ¥500,000.

Any creditor who has objection to the aforesaid decision is requested to notify the company to that effect within two months from the day following publication of this notice.

Wano Sangyo K.K.
President & Director:
Tokutaro Sato
3721, Oaza Kami-wano, Wano-mura, Nishi-kambara-gun,
Niigata-ken

Notice re Amalgamation of Companies

January 26, 1951

Notice is hereby given that at the stockholders' general meetings of the undermentioned companies respectively held on Jan. 15, 1951, it was decided that K.K. Horishita Shoten should be merged with Horishita K.K. and the former continue to exist and the latter be dissolved on the effectuation of the said amalgamation.

In this connection, those who have objection to the above decision are requested to report to that effect to the company concerned within two months from the day following publication of this notice.

K.K. Horishita Shoten
1, 3-chome, Ume-dori, Nishi-nari-ku, Osaka
Horishita K.K.
Address: ditto

Notice re Capital Reduction

January 26, 1951

Notice is hereby given that at the stockholders' general meeting of the undermentioned company held on January 9, 1951, it was decided that the total amount of the capital of ¥190,000 should be reduced to ¥120,000. Any creditor who has objection to the aforesaid decision is requested to notify the company to that effect by March 31, 1951.

Consequently, as ¥25 paid-up stocks per stock shall be merged, the stockholders and pledgees are requested to present their stock certificates to the company by April 30, 1951.

K.K. Taisei-maru
92–1, 2-chome, Kitahama,
Higashi-ku, Osaka

Notice re Capital Reduction

November 21, 1950

Notice is hereby given that at the stockholders' general meeting of the undermentioned company held on November 20, 1950, it was decided that the capital amount of ¥2,000,000 should be reduced to ¥1,800,000.

Any creditor who has objection to the aforesaid decision is requested to notify the company to that effect within two months from the day of publication of this notice.

Kotobuki Insatsu K.K.
335, 2-chome, Hon-cho,
Itami-shi

Notice re Dissolution

January 31, 1951

Notice is hereby given that the undermentioned company was dissolved on January 15, 1951, in accordance with the decision made at the stockholders' general meeting. Accordingly, in case the creditors to this company fail to report their claims within two months from the day of publication of this notice, their claims shall be excluded from the liquidation.

K.K. Konohana Club
Liquidator:
Kamekichi Miyagiwa
20, 2-chome, Kita-horie
Miike-dori, Nishi-ku, Osaka

Notice re Dissolution

September 18, 1950

Notice is hereby given that the undermentioned company was dissolved on August 31, 1950, in accordance with the decision made at the stockholders' general meeting. Accordingly, the creditors to this company are requested to report their claims within two months from the day of publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Daitomi Sangyo K.K.
Liquidator: Kinji Ono
60, Kyu-segi, Oaza Takase,
Moriguchi-shi, Osaka-Fu

Notice re Amalgamation of Companies

January 27, 1951

Notice is hereby given that at the stockholders' general meetings of the undermentioned companies respectively held on December 16, 1950, it was decided that A company should be merged with B company and the former continue to exist succeeding to all the rights and duties of the latter which is to be dissolved on the effectuation of the said amalgamation.

In this connection, any creditor who has objection to the said decision is requested to report to that effect to the company concerned within two months from the day following publication of this notice.

(A) K.K. Yamagata Shimbun-sha
471, Nanuka-machi,
Yamagata-shi

(B) K.K. Yukan Yamagata Shimbun-sha
479, Nanuka-machi,
Yamagata-shi

Notice re Dissolution

January 25, 1951

Notice is hereby given that the undermentioned association was dissolved on March 1, 1950, in accordance with the provisions of Art. 3 par. 2 of the Enforcement Law for the Smaller Enterprises Co-operative Association Law. Accordingly, the creditors to this association are requested to report their claims within two months from the day of publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Shizuoka-ken Zatsuyu Shuka
Shokogyo Kyodo Kumiai
Representative Liquidator:
Bunzo Suzuki
5–11, Kon-ya-cho, Shizuoka-shi

Notice re Dissolution

January 25, 1951

Notice is hereby given that the undermentioned company was dissolved on December 24, 1950, in accordance with the decision made at the special stockholders' general meeting. Accordingly, the creditors to this company are requested to report their claims within two months from the day of publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

K.K. Kitamura Ryohei Shoten
Liquidators: Sosuke Kitamura
Kinnosuke Saito
Noboru Yamamoto
6–10, Kamiishi-machi,
Shizuoka-shi

Notice re Amalgamation of Companies

January 31, 1951

Notice is hereby given in accordance with the provisions of the Commercial Code that at the stockholders' and members' general meetings of the undermentioned companies respectively held on January 24, 1951, it was decided that A company should be merged with B company and the former continue to exist succeeding to all the rights and duties of the latter which is to be dissolved on the effectuation of the said amalgamation.

In this connection, any creditor who has objection to the said decision is requested to report to that effect to the company concerned within two months from the day following publication of this notice.

(A) Tateishi Sangyo K.K.
Representative Director:
Kiyoji Suzuki
2944–1, 1-chome, Sakae-machi,
Ikeda-shi

(B) Kobayashi Gomei Kaisha
Active Member:
Ichizo Kobayashi
1967, Tateishi-machi, Ikeda-shi

Notice re Dissolution

January 26, 1951

Notice is hereby given that the undermentioned company was dissolved on December 30, 1950, in accordance with the decision made at the special stockholders' general meeting. Accordingly, the creditors to this company are requested to report their claims within two months from the day of publication of the first notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

K.K. Sugai Gumi
Liquidator: Sakujiro Sugai
21, 4-chome, Jusan Higashino-machi, Higashi-yodogawa-ku, Osaka

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Notice re Dissolution

January 25, 1951

Notice is hereby given that the undermentioned association was dissolved on December 10, 1949, in accordance with the decision made at the special general meeting held on September 28, 1949. Accordingly, the creditors to this association are requested to report their claims within two months from the day of publication of this notice.

Failing any claim to be submitted within the aforesaid period, it shall be excluded from the liquidation.

Kyoto-Fu Fuhaku Seihin
Kogyo Kyodo Kumiai
Representative Liquidator:
Ichijiro Azezaki
Muromachi-dori, Sanjo-sagaru, Nakakyo-ku, Kyoto

Notice re Dissolution

January 26, 1951

Notice is hereby given that the undermentioned company was dissolved on December 10, 1950, in accordance with the decision made at the stockholders' general meeting. Accordingly, the creditors to this company are requested to report their claims within two months from the day of publication of the first notice.

In case of failure to do so within the aforesaid period, their claims shall be excluded from the liquidation.

Yamato Kiki K.K.
Liquidator:
Yasuyoshi Yamamoto
527, Saiwai-cho, Hamamatsu-shi

Notice of Sale of Dissolved Organizations' Properties (238th Sale)

1. Properties for sale:
   Land (with building thereon) 85.50 *tsubo* (Lc-26-(2))
2. Location:
   307, Takamaru, Kuribayashi-machi, Takamatsu-shi
3. Date of Preview:
   1 p.m., Feb. 6, at the location of respective property
4. Time limit for bids:
   5 p.m., Feb. 12
5. Place of bids:
   This Sales Commission or Local Section, General Affairs Dept., Kagawa Pref. Government
6. Security Money:
   ¥ 6,000
7. In case purchasers have been decided, names thereof will be notified in the Official Gazette and also will be informed to all the bidders.
8. Please apply to this Sales Commission or Local Section, General Affairs Dept., Kagawa Pref. Government for the instructions for bids and particulars of sale.

Sales Commission of Dissolved Organizations' Properties,
Within the Premises of Imperial Palace, Chiyoda-ku, Tokyo-To
(Former Privy Council Building)

OFFICIAL GAZETTE

GOVERNMENT PRINTING AGENCY — ENGLISH EDITION — 昭和二十一年十一月三十日　第三種郵便物認可

EXTRA No. 7 — WEDNESDAY, JANUARY 31, 1951

MINISTERIAL ORDINANCE

Ministry of Transportation Ordinance No. 2

January 31, 1951

In accordance with Article 28 of the Private Railways Law (Law No. 52, 1919), the Private Railway Enterprise Accounting Regulations shall be established as follows:

Minister of Transportation
YAMAZAKI Takeshi

Private Railway Enterprise Accounting Regulations

(Purpose)

Article 1. The purpose of this Ministerial Ordinance is to establish the standard of the accounting procedures of the private railway enterprises so that the operators may grasp their fair and just profit and, at the same time, make an analysis of their business operations, thereby helping the healthy development of private railways.

(Duty for Compliance)

Article 2. The private railway operators shall keep the accountings thereof in order in accordance with this Ministerial Ordinance. Under unavoidable circumstances, however, the private railway operators may keep their accountings in manners other than specified in this Ministerial Ordinance after obtaining approval of the Minister of Transportation.

2 When it is deemed necessary, the Minister of Transportation may instruct the private railway operators to keep its accounting temporarily in special manners other than prescribed in this Ministerial Ordinance.

(Business Year)

Article 3. The business year of private railway enterprises shall be one year or six months, and the date of beginning shall be April 1st each year in the case of one year, and April 1st and October 1st each year in the case of six months.

(Basic Standard of Accountings)

Article 4. The private railway operators shall prepare books of accounts and shall keep them entered with all transactions made in connection with its enterprises in a most accurate manner in accordance with regular book-keeping principles.

2 The private railway operators shall handle capital transactions and loss and profit transactions clearly distinguished from each other. In this case, special care shall be taken not to confuse capital surplus with profit surplus.

3 The private railway operators shall keep records of increase and decrease or any other changes in the assets in accordance with the facts attributable to such occurrence so as to have the operating results and financial conditions of their enterprises always kept clearly recorded.

(Account Classifications and Financial Statements)

Article 5. The private railway operators shall prepare the report on the outline of business operation and other financial reports in accordance with Form of Operating Report Appendix No. 1, and shall classify and take accounts all of their items of transactions in accordance with the Classification of Accounts and Instructions, Appendix No. 2.

(Basic Principle for Revaluation of Fixed Assets for Business Use, etc.)

Article 6. The price of the fixed assets for business use of the private railway enterprise (hereinafter referred to as "fixed assets for business use") shall not exceed the price of construction or that of acquisition.

2 The depreciation of the fixed assets for business use shall be made by the composite reducing balance method and by indirect method for a tangible fixed asset, and by the separate equal installment method and by indirect method for an intangible fixed asset.

3 The amount of prices depreciated in accordance with the preceding paragraph shall not be added to the price of the fixed asset for business use thus depreciated.

4 When a fixed asset for business use is donated, the approval of the Minister of Transportation shall be obtained on the valuation of the said donated fixed asset and it shall be listed in the item of the said fixed assets.

(Stored Goods)

Article 7. The receipt and supply of stored goods shall be recorded according to the prices of acquisition on the continuous recording system, and the standard of book keeping shall be either the actual purchasing price method or the average purchasing price method, which shall be applied continuously.

(Interest on Borrowings)

Article 8. When any improvement work mentioned in the following items has been made to the fixed assets for business use after inauguration of the traffic service, the interest on the debenbtures or borrowings used for such works and which accrues to the period prior to the inauguration of the use of such asset, may be added to the prices of the fixed assets to which such improvement works have been added:

(1) Construction of new facilities for through traffic with other railways and/or tramways;
(2) Construction of new power generating plants or sub-stations;
(3) Construction of additional tracks to the existing track (to double track, tripple track, etc.);
(4) Electrification or voltage boosting works;
(5) Gauge widening works;
(6) Alteration of ground tracks to elevated or underground tracks;
(7) Alteration of railways running on the highways to those running on company right-of-way.

(Miscellaneous Incomes Prior to Inauguration of Traffic Services)

Article 9. Miscellaneous incomes such as interest on deposits and stock transfer charges accruing to the period prior to the inauguration of traffic service shall be appropriated to the payment of the interest for debentures, borrowings and the construction interest as stipulated in Article 291 of the Commercial Code (Law No. 48, 1899) for the period prior to the start of the traffic services.

(Capital Surplus)

Article 10. Premiums on capital stocks, surplus arising from money paid into capital stocks, profit arising from revaluation of fixed assets, profit arising from amalgamation, profit arising from capital decreases, revaluation reserves, donations received for construction or acquisition of fixed assets for business use, the valuated prices stipulated in paragraph 4 of Article 6 and exemption from liabilities appropriated for construction or acquisition of fixed assets for business use shall be listed under the capital surplus.

(Addition or Improvement to Fixed Assets for Business Use)

Article 11. When addition or improvement is made to the fixed assets for business use after the inauguration of the traffic service, the amount of money used for such addition or improvement work shall be added to the prices of the fixed assets for business use to which such addition or improvement has been made. In such a case, the prices of assets for the items dismantled as the result of such addition or improvement work (in the case of a tangible fixed asset which is to be depreciated, that part of the depreciation reserve corresponding to such asset shall be deducted in advance) and the expenses needed for the dismantling shall be listed under the Item of Fixed Asset Elimination Expenses of the Sub-title of the Expenses for Preservation of Fixed Assets of the Title of the Operating Expenses (hereinafter referred to as "Elimination Expenses").

2 The amount of depreciation reserve corresponding to the price of asset for the item dismantled as shown in the preceding paragraph shall be calculated by applying the ratio of the price of the asset thus dismantled against the total prices of all the tangible fixed assets to be depreciated at the end of the business year just prior to the said dismantling to the depreciation reserve at the end of the same business year.

3 Out of the items of assets dismantled as shown in paragraph 1 above, those items that can be used again shall be transferred to the stored goods within the book price of the items dismantled (in the case of tangible assets to be depreciated, the depreciation reserves corresponding to such assets shall be deducted).

(Fixed Assets for Business Use Abandoned)

Article 12. When a private railway operator has abandoned its fixed assets for business use, the price of tangible fixed assets out of such abandoned assets shall be listed under the item of Elimination Expenses after deducting the prices of those transferred to the stored goods or to other fixed assets. In such a case, the price of the abandoned tangible fixed assets to be listed under the item of Elimination Expenses or under other fixed assets shall be the amount of such assets minus the amount of the depreciation reserve corresponding thereto.

2 The provisions of paragraphs 2 and 3 of the preceding Article shall respectively apply mutatis mutandis to the procedures stipulated in the preceding paragraph covering the handling of depreciation reserves corresponding to the fixed assets for business use abandoned and the transfer of abandoned fixed assets for business use to the stored goods.

3 When the normal relation of the loss and profit in a given business year is liable to be broken by having the total amount of expenses to be listed under the item of the Elimination Expenses (in accordance with paragraph 1 of the preceding Article and paragraph 1 above) paid out of the Operating Expenses for the same business year, part of such expense may be listed under the Deferred Account of the Asset Division of the Balance Sheet with the approval of the Minister of Transportation obtained. In this case, such expense shall be depreciated within five years at the rate of more than the uniform amount per period at each account settlement period.

(Temporary Big Loss)

Article 13. Any temporary big loss to the fixed assets for business use owing to natural calamities or accidents caused by human agency may be listed under the Deferred Account in the Asset Division of the Balance Sheet with the approval from the Minister of Transportation obtained.

2 The last part of paragraph 3 of the preceding Article shall apply mutatis mutandis to the depreciation of the Deferred Account stipulated in the preceding paragraph.

(Apportionment of Expenses Relative to Capital Expenditure and to Revenue Expenditure)

Article 14. When a private railway operator owns lines not yet open and lines already open to traffic at the same time, out of the expenses, such as personnel expenses, material expenses and other expenses, which are continuously needed relative to the construction of the lines not yet open and the operation of the lines already open to traffic, expenses directly related to the construction work shall be listed under the fixed assets of the lines not yet open and other expenses shall be listed under the operating expenses. This provisions however, shall not be construed to prevent the private railway operator from putting the total of such expenses under the operating expenses.

2 The provisions of the preceding paragraph shall apply mutatis mutandis to the apportionment of expenses concurrently relating to the addition or improvement, and to the operation, when a private railway operator has conducted addition or improvement work to its fixed assets for business use.

(Apportionment of Capital Expenditure Relative to Several Enterprises)

Article 15. When a private railway operator operates incidental enterprises in addition to the railway enterprise (except the case in paragraph 2 of Article 16), the capital expenditure relative to several enterprises shall be apportioned to the fixed assets for business use of each enterprise in proportion to the ratios of the prices of fixed assets for business use of each enterprise at the end of business year just before the business year in question against the total prices of fixed assets for business use at the end of the same business year, except the cases stipulated in Appendix No. 2, the Account and Instructions. These provisions, however, shall not be construed to prevent the operator from apportioning the total of such expenses to the fixed assets for railway business proper use when the scale of the incidental enterprise is very small.

(Apportionment of Capital Expenditure Relative to Several Sections of Lines)

Article 16. When a private railway operator handles the book-keeping of its fixed assets for business use by sections of lines, the capital expenditure relative to several sections shall be apportioned to the fixed assets for business use of each section by applying the ratio of the price of the fixed asset for business use of each section at the end of the previous business year against the total price of the fixed assets for business use of all sections involved at the end of the same business year to the total capital expenditures for all sections involved, except those stipulated in Appendix No. 2 Account and Instructions.

2 The provisions of the preceding paragraph shall apply mutatis mutandis to the apportionment of the capital expenditure relative to the private railways and tramways to the fixed assets for business use of each of these enterprises when a private railways operator operates tramways at the same time.

(Apportionment of Revenue Expenditure Relative to Several Enterprises)

Article 17. When a private railway operator operates incidental enterprises along with the railway enterprise, the general administrative expenses shall be apportioned to each enterprise in proportion to the ratios of operating expenses for each enterprise for the business year in question, and other operating expenses on the basis of Appendix No. 2 Account and Instructions. The expenses thus apportioned to each enterprise shall be handled under the proper items of the operating expenses of applicable enterprises. However, when the size of the incidental enterprise is too small, the total sum of such expenses may be apportioned to the private railway enterprise alone.

2 The ratios of apportionment as mentioned in the preceding paragraph may be used as the

estimated ratios of apportionment for the succeeding business years, when they are considered to be of constant value.

(Channel for Applications Submitted)

Article 18. When the private railway operators want to get permission or approval of the Minister of Transportation, application shall be made through respective chiefs of the Regional Law Transportation Bureau.

Supplementary Provisions:

1. This Ministerial Ordinance shall come into force as from April 1, 1951. The provision of Article 10, however, shall come into force as from the day of the enforcement of the Law for Partial Amendment of Commercial Code (Law No. 167, 1950).
2. The Private Railways Accounting Regulations (Cabinet Ordinance No. 14, 1919) shall be abolished.
3. The following partial amendment shall be made to the Tramway Accounting Regulations (Ministry of Railways Ordinance No. 7, 1923):

The title of the Regulations shall be amended as the "Tramway Enterprise Accounting Regulations."

The "Private Railways Accounting Regulations" shall be amended as the "Private Railway Enterprise Accounting Regulations."

Appendix No. 1 Form of Operating Report

I. OUTLINE OF BUSINESS OPERATION

From , 195 to , 195

Name of Company: .....

1. General affairs
   (1) Commercial registrations.
   (2) Items applied to administrative government offices (subjects and contents of items reported, permitted, approved, etc. will be clearly shown).
   (3) General meeting of shareholders and of Board of Directors.
   (4) Employees.
   (5) Matters relating to shareholders (with names of 20 big shareholders and the number of stocks held by each of them and with the notations of directorships in the enterprise if held).
   Note:
   Items will be shown in chronological order together with the date thereof.
2. Work
   (1) Construction: Line or area involved, amount of work done during the period and present state of work will be shown.
   (2) Improvement: ditto
   (3) Maintenance: ditto

   Notes:
   (1) For continuous work, percentage of work done in the period and present state of work will also be shown.
   (2) For maintenance work, process of major items only will be shown. Especially in the case of replacement work of tracks, electric circuits, etc., amount of materials replaced and prices per unit will be shown.
3. Traffic
   Number of operating days, amounts of passenger and freight traffic handled, amount of revenue, average revenue per day, per km., etc. together with corresponding figures for the last and the period before last will be shown for comparison purpose. Items that gave big effect to increase or decrease of traffic volume, especially big accidents and calamities will be shown in brief.
4. Accountings
   Increase or decrease in the number and/or amount of stocks, borrowing, debentures, etc. will be shown by kind together with the reasons of the changes.
5. Others
   (1) When an incidential enterprise is operated together with the railways, brief description will be made as to the situation of that business.
   (2) If any future plan on the business of railway proper and/or incidental enterprises are under contemplation, details of the plan will be shown.

Remarks:

(1) In the case of a joint-stock company, outlined agenda of the shareholders' meeting giving approval to the account settlement for the present period and of the shareholders' meeting summoned in this period will accompany this report.

(2) When the same contents with this report is contained in the Operating Report distributed to the shareholders' submission of this operating report may be omitted.

Form No. 1

II. FINANCIAL STATEMENT PROFIT AND LOSS STATEMENT

From , 195 to , 195

Name of Company: .....

I. Operating Profit (or Operating Loss)		
A. Private Railway		
1. Operating Revenues	×××	
2. Operating Expenses	×××	
3. Net Profit from Private Railway Operation (or Net Loss)		×××
4. Railway Tax Accruals	×××	
5. Profit from Private Railway Operation (or Operating Loss)		×××
B. Tramway		
1. Operating Revenues	×××	
2. Operating Expenses	×××	
3. Net Profit from Tramway Operation (or Net Loss)		×××
4. Tramway Tax Accruals	×××	
5. Profit from Tramway Operation (or Operating Loss)		×××
C. Incidental Enterprise		
a. Bus Service		
1. Operating Revenues	×××	
2. Operating Expenses	×××	
3. Profit from Bus Operation (or Operating Loss)		×××
b. Other Enterprise (hereinafter example of statement omitted)		×××
D. Total Operating Profit (or Total Operating Loss)		×××
II. Non-Operating Income		
1. Interest Income	×××	
2. Interest on Securities	×××	
3. Dividends Income	×××	
4. Profit from Sales of Securities	×××	
5. Subsidy	×××	
6. Miscellaneous Income	×××	
7. Total Non-Operating Income		×××
III. Current Gross Income		××××
IV. Non-Operating Expenses		
1. Interest and Discount Paid	×××	
2. Interest on Debenture and Mortgage Bond Paid	×××	
3. Tax Accruals	×××	
4. Loss from Sales of Securities	×××	
5. Miscellaneous Expense	×××	
6. Amortized Expenses of Deferred Accounts	×××	
7. Total Non-Operating Expenses		××××
V. Current Net Profit (or Current Net Loss)		××××

Notes:

1. Miscellaneous income and miscellaneous expenses will be listed on foot note by sub-items.
2. Amortized expenses of deferred accounts will be listed under appropriate accounting titles showing their true character.

Form No. 2

SURPLUS STATEMENT (OR LOSS STATEMENT)

From , 195 to , 195

Name of Company: .....

(1) Earned Surplus (or Loss)

I. Undivided Earned Surplus for the Previous Period (or Uncovered Loss for the Previous Period)		×××××
II. Appropriated Amount of the Earned Surplus during the Previous Period (or Covered Amount of the Loss during the Previous Period)		
1. Profit Reserve (or 1. Amount Transferred from Voluntary Reserve)	×××	
2. Corporation Tax (or 2. Amount Transferred from Capital Surplus)	×××	
3. Dividends (or 3. Amount Transferred from Profit Reserve)	×××	
4. Officers' Bonus (or 4. Amount Transferred from Capital Reserve)	×××	
5. Dividends Reserve (or 5. Amount Transferred from Revaluation Reserve)	×××	
6. Voluntary Reserve (or 6. Other Covered Amount of Losses)	×××	
7. Total		××××
III. Earned Surplus brought over from the Previous Period (Loss brought over from the Previous Period)		××××
IV. Increase in the Earned Surplus brought over from the Previous Period (or Decrease in the Loss brought over from the Previous Period)		
1. Profit from Sales of Fixed Assets	×××	
2. Profit from Insurance	×××	
3. Adjusted Profit or Loss in the Preceding Period	×××	
4. Other Increases in the Earned Surplus (or Decrease in the Loss brought over from the Preceding Period)	×××	
5. Total		××××
V. Decrease in the Earned Surplus brought over from the Previous Period (or Increase in the Earned Loss brought over from the Previous Period)		
1. Loss from Sales of Fixed Assets	×××	
2. Provisional Losses	×××	
3. Adjusted Profit or Loss in the Preceding Period	×××	
4. Other Decreases in the Earned Surplus brought over from the Preceding Period (or Increases in the Loss brought over from the Preceding Period)	×××	
5. Total		××××
VI. Earned Surplus at the end of the Period (or Loss at the end of the Period)		××××
VII. Current Net Profit (or Current Net Loss)		××××
VIII. Undivided Earned Surplus at the end of the Period (or Uncovered Losses at the end of the period)		××××

(2) Capital Surplus

I. Capital Reserve		
Balance brought over from the Previous Period	×××	
Amount set aside during the Period	×××	
Amount appropriated during the Period	×××	
Balance at the end of the Period		××××
II. Revaluation Reserve		
Balance brought over from the Previous Period	×××	
Amount set aside during the Period	×××	
Amount appropriated during the Period	×××	
Balance at the end of the Period		××××
III. Donation of the Railway Fixed Assets in kind		
Balance brought over from the Previous Period	×××	
Amount set aside during the Period	×××	
Amount appropriated during the Period	×××	
Balance at the end of the Period		××××

IV. Donation for the Railway Construction		
Balance brought over from the Previous Period	×××	
Amount set aside during the Period	×××	
Amount appropriated during the Period	×××	
Balance at the end of the Period		××××
V. Total Capital Surplus at the end of the Period		××××

Form No. 3

SURPLUS APPROPRIATION STATEMENT (OR LOSS DISPOSITION STATEMENT)

As of , 195

Name of Company: .....

I. Undivided Earned Surplus at the end of the Period (or Uncovered Losses at the end of the Period)		××××
II. Appropriation of Earned Surplus (or Covered Amount of Losses)		
1. Profit Reserve (or 1. Amount Transferred from the Voluntary Reserve)	×××	
2. Corporation Tax (or 2. Amount Transferred from the Capital Surplus)	×××	
3. Dividends (or 3. Amount Transferred from the Profit Reserve)	×××	
4. Officers' Bonuses (or 4. Amount Transferred from the Capital Reserve)	×××	
5. Dividend Reserve (or 5. Amount Transferred from the Revaluation Reserve)	×××	
6. Voluntary Reserve (or 6. Other Covered Losses)	×××	
7. Total		××××
III. Earned Surplus brought forward to the Next Period (or Losses brought forward to the Next Period)		××××

Form No. 4

BALANCE SHEET

As of , 195

Name of Company: .....

Assets

I. Current Assets			
1. Cash on Hand			××××
2. Temporary Cash Investment			××××
3. Use of Repairing Provisions			××××
4. Accrued Fare and Rates			××××
5. Accrued Income			××××
6. Notes and Bills Receivable			××××
7. Short Term Loans			××××
8. Securities			××××
9. Stock Goods			××××
10. Pre-paid Supplies			××××
11. Pre-paid Expenses			××××
12. Pre-delivered Stock Goods			××××
13. Other Current Assets			××××
a. Short Term Claims to Officers & Employees		×××	
b. Short Term Claims to Affiliated Companies		×××	
c. Miscellaneous Current Assets		×××	××××
Total Current Assets			×××××
II. Fixed Assets			
A. Railway Fixed Assets			
1. Tangible Fixed Assets			
a. Transportation Facilities			
(1) Land	××		
(2) Buildings	××		

(3) Structures	××			
(4) Rolling Stocks	××			
(5) Machinery & Equipments	××			
(6) Tools, Apparatus & Fixtures	××			
Total	××			
b. Passenger Inducement Facilities				
(1) Land	××			
(2) Buildings	××			
(3) Structures	××			
(4) Vehicles	××			
(5) Machinery Appliance	××			
(6) Tools, Apparatus & Fixtures	××			
(7) Miscellaneous	××			
Total	××			
Total Tangible Fixed Assets		×××		
Depreciation Reserve		×××		
Balance—Total Tangible Fixed Assets		×××		
2. Intangible Fixed Assets				
a. Transportation Facilities				
(1) Goodwill	××			
(2) Surface Rights	××			
(3) Patent Rights	××			
(4) Rights of Passage for Inter-Line Traffic	××			
Total	××			
b. Passenger Inducement Facilities				
(1) Goodwill	××			
(2) Surface Rights	××			
Total	××			
Total Intangible Fixed Assets		×××		
Total Railway Fixed Assets			××××	
B. Incidental Enterprise Fixed Assets			××××	
C. Other Fixed Assets			××××	
D. Construction Work in Process			××××	
1. Railway		×××		
2. Others		×××		
Total			××××	
E. Investments				
1. Securities of Affiliated Companies		×××		
2. Investment Securities		×××		
3. Investment		×××		
4. Long Term Loans		×××		
5. Other Investment		×××		
Total			××××	
Total Fixed Assets				×××××
III. Deferred Accounts				
1. Prepaid Expenses			××××	
2. Unamortized Provisional Losses			××××	
3. Unamortized Organization Expenses			××××	
4. Unamortized Discount on Bonds			××××	
5. Unamortized Share-issuing Expenses			××××	
6. Unamortized Construction Interest			××××	
Total Deferred Accounts				×××××
Total——Assets				×××××

Liabilities

IV. Current Liabilities				
A. Short Term Liabilities				
1. Note and Bills Payable		×××		
2. Short Term Borrowings		×××		
3. Overdrawing		×××		
4. Accounts Payable		×××		
5. Accrued Expenses		×××		
6. Deposits Received		×××		
7. Settled Inter-Line Fare and Rates		×××		
8. Fare and Rates of Other Lines Received in Connection with Inter-Line Traffic		×××		
9. Advances		×××		
10. Revenues Received in Advance		×××		
11. Other Short Term Liabilities				
a. Short Term Borrowings from Officers & Employees	××			
b. Deposits Received from Officers & Employees	××			
c. Short Term Borrowings from Affiliated Companies	××			
d. Miscellaneous	××	×××		
Total Short Term Liabilities			××××	
B. Provisions				
1. Repairing Provisions		×××		
2. .....Provisions		×××		
Total Provisions			××××	
Total Current Liabilities				×××××
V. Fixed Liabilities				
1. Corporate Bonds & Debentures			××××	
2. Borrowings on Railway & Tramway Mortgage			××××	
3. Borrowings on Motor Transportation Enterprise Mortgage			××××	
4. Borrowings on Factory Foundation Mortgage			××××	
5. Borrowings on Mining Foundation Mortgage			××××	
6. Long Term Borrowings			××××	
7. Other Fixed Liabilities				
a. Borrowings from Officers & Employees		×××		
b. Borrowings from Affiliated Companies		×××		
c. Miscellaneous		×××		
Total Fixed Liabilities			××××	
Total Liabilities				×××××

Capital

VI. Capital				
A. Capital (under the Present Commercial Code)				
1. Ordinary Shares				
Old Shares (per . Number of Stocks ××)		×××		
1st New Shares (per . Number of Stocks ××)		×××		
2nd New Shares (per . Number of Stocks ××)		×××	××××	
2. Preferred Shares				
1st Preferred Shares (per . Number of Stocks ××)		×××		
2nd Preferred Shares (per . Number of Stocks ××)		×××	××××	
Total Capital				×××××
B. Capital (under the Revised Commercial Code)				
1. Ordinary Shares				
Par-Value Shares (Number of Authorized Capital Stocks ××; Number of Same Issued ××)		×××		
Non-Par-Value Shares (Number of Authorized Capital Stocks ××; Number of Same Issued ××)		×××	××××	
2. Preferred Shares				
Par-Value Shares (Number of Authorized Capital Stocks ××; Number of Same Issued ××)		×××		

Non-Par-Value Shares	Number of Authorized Capital Stocks ××		×××	××××
	Number of Same Issued ××			
3. Amortization Shares				
Par-Value Shares	Number of Authorized Capital Stocks ××		×××	
	Number of Same Amortized ××			
	Number of Same Issued ××			
Non-Par-Value Shares	Number of Authorized Capital Stocks ××		×××	××××
	Number of Same Amortized ××			
	Number of Same Issued ××			
Total Capital				×××××
VII. Surplus				
A. Capital Surplus				
1. Capital Reserve			×××	
2. Revaluation Reserve			×××	
3. Donation of the Railway Fixed Assets in Kind			×××	
4. Donation for the Railway Construction			×××	
Total Capital Surplus				××××
B. Earned Surplus				
1. Earned Reserve			×××	
2. Dividends Reserve			×××	
3. Voluntary Reserve			×××	
4. Undivided Earned Surplus at the End of the Period (or Uncovered Losses at the End of the Period)				
Earned Surplus at the End of the Period (or Loss at the End of the Period)		××		
Current Net Profit (or Current Net Loss)		××	×××	
Total Earned Surplus				××××
Total Surplus				×××××
Total Capital				×××××
Total Liabilities & Capital				×××××

Form No. 5

DETAILED STATEMENT OF RAILWAY OPERATING REVENUES

From , 195 to , 195

Name of Company: .....

I. Passenger Revenues			
1. Trip Passenger Fare		×××	
2. Commuter Fare		×××	
3. Baggage Rates		×××	
4. Mail Rates		×××	××××
5. Occupation Forces Passenger Fare		×××	
6. Occupation Forces Baggage Rates		×××	××××
Total			×××××
II. Freight Revenues			
1. Less-than-Car-Load Rates		×××	
2. Car-Load Rates		×××	××××
3. Occupation Forces Freight Rates		×××	××××
Total			×××××
Total, Transportation Revenues			×××××
III. Miscellaneous Transportation Revenues			
1. Rent for Industrial Track			××××
2. Rent for Station			××××
3. Rent for Rolling Stock			××××
4. Loan for Land & Buildings			××××

5. Advertisement Charge	××××	
6. Charge for Platform Admission	××××	
7. Charges for Cloak Room Service	××××	
8. Freight Storage	××××	
9. Baggage & Parcel Storages	××××	
10. Freight Car Demurrages	××××	
11. Hand Baggage Charges	××××	
12. Miscellaneous Commissions	××××	
13. Miscellaneous Income	××××	
Total		×××××
Grand Total Railway Operating Revenues		×××××

Form No. 6

RECAPITULATION OF RAILWAY OPERATING EXPENSES

From , 195 to , 195

Name of Company: .....

A. Fixed Assets Maintenance & Repairing Expenses

	Personnel Expenses	Supplies Expenses	Other Expenses	Total	Percentage
I. Track & Structures					
a. Working	×××	×××	×××	×××	
b. Administration	×××	×××	×××	×××	
Total	×××	×××	×××	×××	%
II. Electric Circuits & Structures					
a. Working	×××	×××	×××	×××	
b. Administration	×××	×××	×××	×××	
Total	×××	×××	×××	×××	%
III. Rolling Stock					
a. Working	×××	×××	×××	×××	
b. Administration	×××	×××	×××	×××	
Total	×××	×××	×××	×××	%
IV. Miscellaneous					
a. Depreciation			×××	×××	
b. Elimination			×××	×××	
c. Damage Insurance			×××	×××	
d. Rent for Land & Buildings			×××	×××	
Total			×××	×××	%
Total Fixed Assets Maintenance & Repairing Expenses	××××	××××	××××	××××	100%
B. Transportation Expenses					
I. Train Operation					
a. Non-electric Train					
1. Preparation	×××	×××	×××	×××	
2. Operation	×××	×××	×××	×××	
3. Crew	×××	×××	×××	×××	
4. Administration	×××	×××	×××	×××	
Total	×××	×××	×××	×××	%
b. Electric Train					
1. Preparation	×××	×××	×××	×××	
2. Operation	×××	×××	×××	×××	
3. Crew	×××	×××	×××	×××	
4. Power Station & Substation	×××	×××	×××	×××	
5. Administration	×××	×××	×××	×××	
Total	×××	×××	×××	×××	%
Total	×××	×××	×××	×××	%

II. Traffic					
1. Station Service	×××	×××	×××	×××	
2. Signal & Safety Service	×××	×××	×××	×××	
3. Administration	×××	×××	×××	×××	
Total	×××	×××	×××	×××	%
Total Transportation Expenses	××××	××××	××××	××××	100%
C. Passenger & Freight Inducement Expenses					
I. Construction Expenses for.....	×××	×××	×××	×××	%
Income from.....				×××	
Balance—Total				×××	
II. Administration Expenses	×××	×××	×××	×××	%
Total Passenger & Freight Inducement Expenses	××××	××××	××××	××××	100%
Income from same				×××	
Balance—Passenger & Freight Inducement Expenses				××××	
D. Recreation & Welfare Facilities Expenses					
I. House	×××	×××	×××	×××	%
Income from same				×××	
Balance—Total				×××	
II. Medical Facilities	×××	×××	×××	×××	%
Income from same				×××	%
Balance—Total				×××	
III. Training Institute	×××	×××	×××	×××	%
IV. Administration	×××	×××	×××	×××	%
Total Recreation & Welfare Expenses	××××	××××	××××	××××	100%
Total Income from same				×××	
Balance—Total Recreation & Welfare Facilities Expenses				××××	
E. General Administrative Expenses	×××	×××	×××	×××	%
Grand Total Railway Operating Expenses	××××	××××	××××	××××	100%
(Per-centage)	(%)	(%)	(%)	(100%)	
Total Income in the Account of the Inducement Expenses and Recreation & Welfare Facilities Expenses				××××	
Balance Grand Total Railway Operating Expenses				××××	

Form No. 7

DETAILED STATEMENT OF RAILWAY OPERATING EXPENSES

From , 195 to , 195

Name of Company:.....

A. Fixed Assets Maintenance & Repairing Expenses			
I. Roadway & Structures Maintenance & Repairing Expenses			
(A) Working			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××	×××	
Wages for Temporary Workers		×××	
Total			××××
2. Supplies Expenses			
Track			
Rail & Accessories	×××		
Points & Frogs	×××		
Ties	×××		
Ballast	×××		
Pavement	×××		
Signs & Posts	×××		
Fences & Boundary Posts	×××	×××	
Station	×××		
Earth Work			
Bridge	×××		
Culvert	×××		
Drainage	×××		
Cross Drain	×××		
Tunnel	×××		
Buildings	×××		
Machinery	×××		
Various Tools	×××		
Snow Ploughing Supplies	×××		
Clothings	×××		
Consumable Supplies	×××		
.....	×××		
Total			××××
3. Other Expenses			
Track Contract Work	×××		
Station Contract Work	×××		
Earth Work Contract Work	×××		
Bridge Contract Work	×××		
Culvert Contract Work	×××		
Drainage Contract Work	×××		
Cross Drain Contract Work	×××		
Tunnel Contract Work	×××		
Building Contract Work	×××		
Maintenance Train	×××		
Snow Ploughing	×××		
.....	×××		
Total		××××	
Total Working		××××	
(B) Administration			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
2. Supplies Expenses			
Clothings	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
3. Other Expenses			
Accident	×××		
Travelling Allowances	×××		
Postage & Car Fares	×××		
Conference	×××		
Entertainment	×××		

Commission	×××		
.....	×××		
Total			××××
Total Administration			××××
Total Roadway & Structures Maintenance & Repairing Expenses			××××
II. Electric Circuits & Structures Maintenance & Repairing Expenses			
(A) Working			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××	×××	
Wages for Temporary Workers		×××	
Total			××××
2. Supplies Expenses			
(1) Telecommunication Facilities			
Communication Circuits	×××		
Pole & Accessories	×××		
Telephones	×××		
Others	×××	×××	
(2) Electric Signal & Safety Appliances			
Block Apparatus	×××		
Electric Signals	×××		
Interlocking Machines	×××		
Crossing Safety Appliance	×××		
Electric Signaling Circuits	×××	×××	
(3) Electric Power Facilities			
Transmission Line	×××		
Trolley Line	×××		
Distribution Line	×××		
Poles & Accessories	×××	×××	
(4) Power Plant & Substation			
Power Plant	×××		
Substation	×××	×××	
(5) Others			
Other Machinery	×××		
Clothings	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××	×××	
Total			××××
3. Other Expenses			
Communication Line Contract Work	×××		
Electric Signal Contract Work	×××		
Transmission Line Contract Work	×××		
Power Plant Contract Work	×××		
.....Contract Work	×××		
Travelling Allowances	×××		
.....	×××		
Total			××××
Total Working			××××

(B) Administration			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
2. Supplies Expenses			
Clothings	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
3. Other Expenses			
Travelling Allowances	×××		
Postage & Car Fares	×××		
Conference	×××		
Entertainment	×××		
Commission	×××		
.....	×××		
Total			××××
Total Administration			××××
Total Electric Circuits & Structures Maintenance & Repairing Expenses			××××
III. Rolling Stock Maintenance & Repairing Expenses			
(A) Working			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××	×××	
Wages for Temporary Workmen		×××	
Total			××××
2. Supplies Expenses			
Steam Locomotive	×××		
Electric Locomotive	×××		
Internal Combustion Locomotive	×××		
Electric Car	×××		
Internal Combustion Passenger Car	×××		
Electric Freight Car	×××		
Passenger Car	×××		
Freight Car	×××		
Repair Shop Machinery	×××		
Tools	×××		
Clothings	×××		
Consumable Supplies	×××		
Power	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
3. Other Expenses			
Steam Locomotive Contract Work	×××		
Electric Locomotive Contract Work	×××		

Internal Combustion Locomotive Contract Work	×××		
Electric Car Contract Work	×××		
Passenger Car Contract Work	×××		
Freight Car Contract Work	×××		
Travelling Allowances	×××		
.....	×××		
Total			××××
Total Working			××××
(B) Administration			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
2. Supplies Expenses			
Clothings	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
3. Other Expenses			
Travelling Allowances	×××		
Postage & Car Fares	×××		
Conference	×××		
Entertainment	×××		
Commission	×××		
.....	×××		
Total			××××
Total Administration			××××
Total Rolling Stock Maintenance & Repairing Expenses			××××
IV. Miscellaneous Fixed Asset Maintenance & Repairing Expenses			
1. Depreciation	×××		
2. Elimination	×××		
3. Damage Insurance	×××		
4. Rent for Land & Buildings	×××		
Total			××××
Total Fixed Assets Maintenance & Repairing Expenses			××××

Note:

1. Depreciation expenses will be listed on foot-note by cost of acquisition, accumulated depreciation and amount less or over the legitimate depreciation (those for the term and accumulated amount).
2. Elimination expenses and damage insurance due will be listed on foot-note by sub-items.

B. Transportation Expenses			
I. Train Operating Expenses			
A. Non-electric Train			
1. Preparation			
(1) Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××	×××	
Wages for Temporary Workmen		×××	
Total			××××

(2) Supplies Expenses			
Oil & Grease	×××		
Yarn Waste	×××		
Tools	×××		
Consumable Supplies	×××		
Clothings	×××		
.....	×××		
Total			××××
(3) Other Expenses			
Travelling Allowances	×××		
.....	×××		
Total			××××
Total Preparation			××××
2. Operation			
(1) Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
(2) Supplies Expenses			
Coal	×××		
Substitute Liquid Fuel	×××		
Watering	×××		
Consumable Supplies	×××		
Clothings	×××		
.....	×××		
Total			××××
(3) Other Expenses			
Travelling Allowances	×××		
Charge for Operation Administration	×××		
.....	×××		
Total			××××
Total Operation			××××
3. Train Crew			
(1) Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
(2) Supplies Expenses			
Clothings	×××		
Consumable Supplies	×××		
.....	×××		
Total			××××
(3) Other Expenses			
Travelling Allowances	×××		
.....	×××		
Total			××××
Total Train Crew			××××

4. Administration			
(1) Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
(2) Supplies Expenses			
Clothings	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
(3) Other Expenses			
Travelling Allowances	×××		
Postage & Car Fares	×××		
Conference	×××		
Entertainment	×××		
Commission	×××		
Accident Rehabilitation	×××		
Human Injury by Accident	×××		
Asset Damage by Accident	×××		
.....	×××		
Total			××××
Total Administration			××××
Total Non-electric Train			××××
B. Electric Train			
1. Preparation			
(1) Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××	×××	
Wages for Temporary Workers		×××	
Total			××××
(2) Supplies Expenses			
Oil & Grease	×××		
Yarn Waste	×××		
Tools	×××		
Consumable Supplies	×××		
Clothings	×××		
.....	×××		
Total			××××
(3) Other Expenses			
Travelling Allowances	×××		
.....	×××		
Total			××××
Total Preparation			××××
2. Operating			
(1) Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		

Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××
(2) Supplies Expenses		
Electric Power	×××	
Clothings	×××	
.....	×××	
Total		××××
(3) Other Expenses		
Travelling Allowances	×××	
Charge for Operation Administration	×××	
.....	×××	
Total		××××
Total Operation		××××
3. Train Crew		
(1) Personnel Expenses		
Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××
(2) Supplies Expenses		
Clothings	×××	
Consumable Supplies	×××	
.....	×××	
Total		××××
(3) Other Expenses		
Travelling Allowances	×××	
.....	×××	
Total		××××
Total Train Crew		××××
4. Power Plant & Substation		
(1) Personnel Expenses		
Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××
(2) Supplies Expenses		
Oil & Grease	×××	
Yarn Waste	×××	
Coal for Power Generation	×××	
Tools	×××	
Consumable Supplies	×××	
Water, Light & Gas	×××	
Clothings	×××	
.....	×××	
Total		××××
(3) Other Expenses		
Travelling Allowances	×××	
.....	×××	
Total		××××
Total Power Plant & Substation		××××

5. Administration			
(1) Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
(2) Supplies Expenses			
Clothings	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
(3) Other Expenses			
Travelling Allowances	×××		
Postage & Car Fares	×××		
Conference	×××		
Entertainment	×××		
Commission	×××		
Accident Rehabilitation	×××		
Human Injury by Accident	×××		
Asset Damage by Accident	×××		
.....	×××		
Total			××××
Tonal Administration			××××
Total Electric Train			××××
Total Train Operating Expenses			××××
II. Traffic Expenses			
(A) Station Service			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
2. Supplies Expenses			
Clothings	×××		
Ticket, Form, etc.	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
3. Other Expenses			
Changes for Union Station	×××		
Rent for Rolling Stock	×××		
Freight Car Demurrage	×××		
Ticket Selling Charges	×××		
Freight Handling Charges	×××		
Freight Transfer Charges	×××		
Freight Loading & Unloading Charges	×××		
Hand-push Shunting Charges	×××		
Coal Loading Charges	×××		
.....	×××		

.....	×××	×××	
Travelling Allowances	×××		
Postage & Car Fares	×××		
Conference	×××		
Entertainment	×××		
Commission	×××		
.....	×××	×××	
Total			××××
Total Station Service			××××
(B) Signal & Safety Appliance Operation			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
2. Supplies Expenses			
Clothings	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
3. Other Expenses			
Travelling Allowances	×××		
Postage & Car Fares	×××		
Charges for Common-use Highway Crossing	×××		
.....	×××		
Total			××××
Total Signal & Safety Appliance Operation			××××
(C) Administration			
1. Personnel Expenses			
Salaries	×××		
Allowances	×××		
Bonus	×××		
Retirement Allowances	×××		
Recreation & Welfare	×××		
Welfare Insurance	×××		
Total			××××
2. Supplies Expenses			
Clothings	×××		
Consumable Supplies	×××		
Water, Light & Gas	×××		
.....	×××		
Total			××××
3. Other Expenses			
Freight Indemnity	×××		
Baggage & Parcel Indemnity	×××		
Travelling Allowances	×××		
Postage & Car Fares	×××		
Conference	×××		
Entertainment	×××		
Advertisement	×××		
Commissions	×××		
.....	×××		
Total			××××

Total Administration		××××
Total Traffic Expenses		××××
Total Transportation Expenses		××××

C. Passenger & Freight Inducement Expenses

I. Expsnses for.....Facilities

1. Personnel Expenses

Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××

2. Supplies Expenses

Clothings	×××	
Consumable Supplies	×××	
Water, Light & Gas	×××	
.....	×××	
Total		××××

3. Other Expenses

Travelling Allowances	×××	
Postage & Car Fares	×××	
Conference	×××	
Entertainment	×××	
Advertisement	×××	
Commission	×××	
.....	×××	
Total		××××

Total Expenses for.....Facilities	××××
Income from Same	×××
Balance—Total	××××

II. Administration

1. Personnel Expenses

Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××

2. Supplies Expenses

Clothings	×××	
Consumable Supplies	×××	
Water, Light & Gas	×××	
.....	×××	
Total		××××

3. Other Expenses

Freight Rate Refunded	×××	
Travelling Allowances	×××	
Postage & Car Fares	×××	
Conference	×××	
Entertainment	×××	
Commission	×××	
.....	×××	
Total		××××

Total Administration		××××
Total Passenger & Freight Inducement Expenses		××××
Income from Same		×××
Balance—Total Passenger & Freight Inducement Expenses		××××

D. Recreation & Welfare Facilities Expenses

I. Housings

1. Personnel Expenses

Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××

2. Supplies Expenses

Clothings	×××	
Consumable Supplies	×××	
Water, Light & Gas	×××	
.....	×××	
Total		××××

3. Other Expenses

Travelling Allowances	×××	
Postage & Car Fares	×××	
Conference	×××	
Entertainment	×××	
Commission	×××	
.....	×××	
Total		××××

Total Housing	××××
Income from Same	×××
Balance—Total Housing	××××

II. Medical Facilities

1. Personnel Expenses

Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××

2. Supplies Expenses

Clothings	×××	
Consumable Supplies	×××	
Water, Light & Gas	×××	
.....	×××	
Total		××××

3. Other Expenses

Travelling Allowances	×××	
Postage & Car Fares	×××	
Conference	×××	
Entertainment	×××	
Commission	×××	
.....	×××	
Total		××××

Total Medical Facilities Expenses	××××

Income from Same		×××
Balance—Total Medical Facilities Expenses		××××
III. Training Institute		
1. Personnel Expenses		
Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation Welfare	×××	
Welfare Insurance	×××	
Total		××××
2. Supplies Expenses		
Clothings	×××	
Consumable Supplies	×××	
Water, Light & Gas	×××	
.....	×××	
Total		××××
3. Other Expenses		
Travelling Allowances	×××	
Postage & Car Fares	×××	
Conference	×××	
Entertainment	×××	
Commissions	×××	
.....	×××	
Total		××××
Total Training Institute		××××
IV. Administration		
1. Personnel Expenses		
Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××
2. Supplies Expenses		
Clothings	×××	
Consumable Supplies	×××	
Water, Light & Gas	×××	
.....	×××	
Total		××××
3. Other Expenses		
Travelling Allowances	×××	
Postage & Car Fares	×××	
Conference	×××	
Entertainment	×××	
Commissions	×××	
.....	×××	
Total		××××
Total Administration		××××
Total Recreation & Welfare Facilities Expenses		××××
Income from Same		×××
Balance—Recreation & Welfare Facilities Expenses		××××
E. General Administrative Expenses		
1. Personnel Expenses		
Officer's Salaries	×××	

Salaries	×××	
Allowances	×××	
Bonus	×××	
Retirement Allowances	×××	
Recreation & Welfare	×××	
Welfare Insurance	×××	
Total		××××
2. Supplies Expenses		
Clothings	×××	
Consumable Supplies	×××	
Water, Light & Gas	×××	
.....	×××	
Total		××××
3. Other Expenses		
Travelling Allowances	×××	
Postage & Car Fares	×××	
Conference	×××	
Entertainment	×××	
Donation	×××	
Miscellaneous Dues	×××	
Commissions	×××	
Public Notice	×××	
.....	×××	
Total		××××
Total General Administrative Expenses		××××
Grand Total Railway Operating Expenses		×××××
Passenger & Freight Inducement Facilities Income		×××
Recreation & Welfare Facilities Income		×××
Balance—Grand Total Railway Operating Expenses		×××××
Percentage of Railway Operating Expenses to Operating Revenues		%

Form No. 8

DETAILED STATEMENT OF VARIOUS TAXES

From , 195 to , 195

Name of Company: .....

I. National Tax		
Stamp Duty	×××	
Registration Duty	×××	
.....	×××	
Total		××××
II. Local Tax		
Value Added Tax	×××	
Enterprise Tax	×××	
Inhabitant's Tax	×××	
Fixed Assets Tax	×××	
Electric & Gas Taxes	×××	
.....	×××	
Total		××××
III. Various Public Impositions		
.....	×××	
.....	×××	
Total		××××
Grand Total		××××

Remarks:

Corporation Tax	
Income Tax	×××
Tax for Reserve	×××
Total	××××

Form No. 9

RECAPITULATION OF RAILWAY FIXED ASSETS

From , 195 to , 195

Name of Company: .....

I. Tangible fixed Assets (Kilometrage of line km.)

A. Transportation Assets	At the end of Previous Period	Increase during Period	Decrease during Period	At the end of Period
1. Land	×××	××	××	×××
2. Building	×××	××	××	×××
3. Structures	×××	××	××	×××
Track	×××	××	××	×××
Electric Circuits	×××	××	××	×××
Sub-total	×××	××	××	×××
4. Rolling Stock	×××	××	××	×××
5. Machinery	×××	××	××	×××
6. Tools, Apparatus & Fixtures	×××	××	××	×××
Total	×××	××	××	×××
B. Passenger Inducement Facilities				
1. Land	×××	××	××	×××
2. Building	×××	××	××	×××
3. Structures	×××	××	××	×××
4. Vehicles	×××	××	××	×××
5. Machinery Appliances	×××	××	××	×××
6. Tools, Apparatus & Fixtures	×××	××	××	×××
7. Miscellaneous Facilities	×××	××	××	×××
Total	×××	××	××	×××
Total Tangible Fixed Assets	×××	××	××	×××
II. Intangible Fixed Assets				
A. Transportation Assets				
1. Goodwill	×××	××	××	×××
2. Surface Right	×××	××	××	×××
3. Patent Right	×××	××	××	×××
4. Right of Passage for Interline Traffic	×××	××	××	×××
Total	×××	××	××	×××
B. Passenger Inducement Facilities				
1. Goodwill	×××	××	××	×××
2. Surface Right	×××	××	××	×××
Total	×××	××	××	×××
Total Intangible	×××	××	××	×××
Total Railway Fixed Assets	×××	××	××	×××
Accumulate & Total Depreciation Reserve	×××	××	××	×××
Balance—Grand Total Railway Fixed Assets	×××	××	××	×××

Form No. 10

DETAILED STATEMENT OF RAILWAY FIXED ASSETS

From , 195 to , 195

Name of Company: .....

I. Tangible Fixed Assets

A. Transportation Facilities	At the end of Previous Period	Increase during the Period	Decrease during the Period	At the end of Period	Details of Increase or Decrease
1. Land					
Right-of-Way for Roadway	×××	××	××	×××	××
Station Land	×××	××	××	×××	××
Power Plant Substation	×××	××	××	×××	××
Car Shed	×××	××	××	×××	××
Repair Shop	×××	××	××	×××	××
Warehouse	×××	××	××	×××	××
Office	×××	××	××	×××	××
Company's House, Dormitories, etc.	×××	××	××	×××	××
Miscellaneous Land	×××	××	××	×××	××
Total	×××	××	××	×××	
2. Buildings					
Station	×××	××	××	×××	××
Power Plant & Substation	×××	××	××	×××	××
Car Shed	×××	××	××	×××	××
Repair Shop	×××	××	××	×××	××
Warehouse	×××	××	××	×××	××
Office	×××	××	××	×××	××
Company's House, Dormitories, etc.	×××	××	××	×××	××
Miscellaneous Buildings	×××	××	××	×××	××
Total	×××	××	××	×××	
3. Structures					
(a) Roadway					
(1) Track					
Rail & Accessories	×××	××	××	×××	××
Point & Frog	×××	××	××	×××	××
Ties	×××	××	××	×××	××
Ballast	×××	××	××	×××	××
Pavement	×××	××	××	×××	××
Sign & Posts	×××	××	××	×××	××
Fence & Boundary Posts	×××	××	××	×××	××
Wind, Snow & Sand Prevention Facilities	×××	××	××	×××	××
Total	×××	××	××	×××	
(2) Station					
Mechanical Signals & Safety Appliances	×××	××	××	×××	××
Turntable & Traversers	×××	××	××	×××	××
Coaling & Watering Facilities	×××	××	××	×××	××
Car Inspection & Cleaning Facilities	×××	××	××	×××	××
Underground Passage	×××	××	××	×××	××
Coal & Gravel Loading Facilities	×××	××	××	×××	××
Passenger & Freight Platform	×××	××	××	×××	××
Miscellaneous Facilities	×××	××	××	×××	××
Total	×××	××	××	×××	

(3) Earth Work					
Cutting	×××	××	××	×××	××
Embankment	×××	××	××	×××	××
Highway Crossing	×××	××	××	×××	××
Station Embankment	×××	××	××	×××	××
Change of Brooks & Roads	×××	××	××	×××	××
Retaining Wall	×××	××	××	×××	××
Embankment for Car Sheds & Repair Shops	×××	××	××	×××	××
Total	×××	××	××	×××	
(4) Bridges					
.....(Number) Bridges Including .....(Name) Bridge	×××	××	××	×××	××
Overhead Bridge	×××	××	××	×××	××
Over-road & Over-brook Bridge	×××	××	××	×××	××
Total	×××	××	××	×××	
(5) Culvert					
Open Culvert	×××	××	××	×××	××
Culvert	×××	××	××	×××	××
Total	×××	××	××	×××	
(6) Cross Drain					
Cross Drain	×××	××	××	×××	××
(7) Drainage					
Drainage	×××	××	××	×××	××
Snow Darrying Waterway	×××	××	××	×××	××
Total	×××	××	××	×××	
(8) Tunnel					
.....(Name) Tunnel	×××	[illegible]	××	×××	××
.....	×××	××	××	×××	××
Total	×××	××	××	×××	
Total Roadway & Structures	×××	××	××	×××	
(b) Electric Circuits					
(1) Communication Facilities					
Communication Wires	×××	××	××	×××	××
Pole & Accessories	×××	××	××	×××	××
Telephones	×××	××	××	×××	××
Switch Board	×××	××	××	×××	××
Electric Clock	×××	××	××	×××	××
Loud-Speaker	×××	××	××	×××	××
Machinery Equipment	×××	××	××	×××	××
Total	×××	××	××	×××	
(2) Electric Signal & Safety Facilities					
Block Apparatus	×××	××	××	×××	××
Electric Signals	×××	××	××	×××	××
Interlocking Apparatus	×××	××	××	×××	××
Switches	×××	××	××	×××	××
Highway Crossing Safety Appliances	×××	××	××	×××	××
Electric Signal Circuits	×××	××	××	×××	××
Poles & Accessories	×××	××	××	×××	××
Total	×××	××	××	×××	
(3) Electric Power Line Facilities					
Transmission Wire	×××	××	××	×××	××
Feeder Wire	×××	××	××	×××	××
Trolley Wire	×××	××	××	×××	××
Distribution Wire	×××	××	××	×××	××
Poles & Accessories	×××	××	××	×××	××
Trolley Wire Accessories	×××	××	××	×××	××

Return Circuits Bond	×××	××	××	×××	××
Service Transformer	×××	××	××	×××	××
Electric Light Power Line	×××	××	××	×××	××
Total	×××	××	××	×××	
Total Electric Circuits & Structures	×××	××	××	×××	
Grand Total Structures	×××	××	××	×××	
4. Rolling Stock					
Steam Locomotives	×××	××	××	×××	××
Electric Locomotives	×××	××	××	×××	××
Internal Combustion Locomotives	×××	××	××	×××	××
Electric Passenger Car	×××	××	××	×××	××
Control Passenger Car	×××	××	××	×××	××
Internal Combustion Passenger Car	×××	××	××	×××	××
Electric Freight Car	×××	××	××	×××	××
Passenger Car	×××	××	××	×××	××
Freight Car	×××	××	××	×××	××
Special Cars	×××	××	××	×××	××
Total	×××	××	××	×××	
5. Machinery Appliances					
Power Plant & Substation					
Power Plant	×××	××	××	×××	××
Rectifier	×××	××	××	×××	××
Transformer	×××	××	××	×××	××
Switch Board	×××	××	××	×××	××
Out-door Iron Structures	×××	××	××	×××	××
Others	×××	××	××	×××	××
Total	×××	××	××	×××	
Mechanical Appliance at Stations	×××	××	××	×××	××
Mechanical Appliance of Repair Shop	×××	××	××	×××	××
Rope & Winch Appliances	×××	××	××	×××	××
Medical Instruments	×××	××	××	×××	××
Total	×××	××	××	×××	
6. Tools, Apparatus & Fixtures					
Placed in Repair Shop	×××	××	××	×××	××
Placed in Power Plant & Substation	×××	××	××	×××	××
Placed in Station	×××	××	××	×××	××
Placed in Office	×××	××	××	×××	××
Placed in Warehouse, etc.	×××	××	××	×××	××
Placed in Company's Houses, Dormitories	×××	××	××	×××	××
Total	×××	××	××	×××	
Total Transportation Facilities	×××	××	××	×××	
B. Passenger Inducement Facilities (.....Facilities)					
1. Land	×××	××	××	×××	××
2. Buildings	×××	××	××	×××	××
3. Structures	×××	××	××	×××	××
4. Vehicles	×××	××	××	×××	××
5. Machinery Appliances	×××	××	××	×××	××
6. Tools, Apparatus & Fixtures	×××	××	××	×××	××
7. Miscellaneous	×××	××	××	×××	××
Total	×××	××	××	×××	
Total Tangible Fixed Assets	×××	××	××	×××	
II. Intangible Fixed Assets					
A. Transportation Facilities					
1. Goodwill	×××	××	××	×××	××

2. Surface Right	×××	××	××	×××	××
3. Patent Right	×××	××	××	×××	××
4. Right of Passage for Interline Traffic	×××	××	××	×××	××
Total	×××	××	××	×××	
B. Passenger Inducement Facilities					
1. Goodwill	×××	××	××	×××	××
2. Surface Right	×××	××	××	×××	××
Total	×××	××	××	×××	
Total Intangible Fixed Assets	×××	××	××	×××	
Grand Total Railway Fixed Assets	×××	××	××	×××	

Form No. 11

DETAILED STATEMENT OF VARIOUS ACCOUNTS

Name of Company: .....

1. Short Term Loans
2. Securities
3. Stock Goods
4. Pre-Paid Expenses
5. Short Term Claims to Officers & Fmployees
6. Short Term Claims to Affiliated Companies
7. Construction Work in Process
8. Securities of Affiliated Companies
9. Investment Securities
10. Investment
11. Long Term Loans
12. Notes & Bills Payable
13. Short Term Borrowings
14. Accounts Payable
15. Accrued Expenses
16. Settled Inter-line Fares & Rates Payable
17. Advance Received
18. Revenues Received in Advance
19. Short Term Borrowings from Officers & Employees
20. Corporate Bonds & Debentures
21. Borrowings on Corporate Mortgage
22. Long Term Borrowings
23. Borrowings from Affiliated Companies

Form No. 12

STATEMENT OF TRAFFIC RESULTS

From , 195 to , 195

Name of Company: .....

Km of Lines Open	Km	Working Days	Days	Total Km Days	Km
I. Traffic Volume					

1. Passenger

Number of Passenger Carried	Total Psgr. Kms	Fare	Fare per Psgr.	Fare per Psgr. Km	Fare per Day per Km	Authorized Rate of Fare
×××	×××	×××	×××	×××	×××	×××

2. Freight

Tonnage Carried	Total Freight Ton-Kms	Freight Rates	Frt. Rates Per Ton	Frt. Rates per Ton-Kms	Frt. Rates per Day per Km	Authorized Rates of Frt. Rate	Items & Tonnage of Major Commodities
×××	×××	×××	×××	×××	×××	×××	×××

II. Car Kms

1. Passenger

Train Kms	Loco. Kms	Rail Car Kms	Electric Car Kms	Psgr. Car Kms
×××	Electric ××× / Steam ×××	×××	×××	×××

2. Freight

Train Kms	Loco. Kms	Frt. Car Kms
×××	Electric ××× / Steam ×××	×××

3. Mixed Train

Train Kms	Loco. Kms	Psgr. Car Kms	Frt. Car Kms
×××	Electric ××× / Steam ×××	×××	×××

4. Work Train

Train Kms

×××

5. Total Loco. Kms { Electric ××× / Steam ×××

III. Fuel & Electric Power Consumption

1. Coal	For Engine Operation	××× ton	Price ¥×××	(per ¥××.××)
	For Keeping Fire in Engine	××× „	„ ×××	(„ ××.××)
2. Substitute Fuels	Charcoal	××× „	„ ×××	(„ ××.××)
	Firewood	××× „	„ ×××	(„ ××.××)
	Heavy Oil	××× litre	„ ×××	(„ ××.××)
	Volatile Oil	××× „	„ ×××	(„ ××.××)
3. Electric Power		××× K.W.H.	„ ×××	(„ ××.××)

IV. Number of Rolling Stocks (As of the Business Year End)

	Steam Loco.	Electric Loco.	Rail Car	Electric Motor Car	Psgr. Car	Frt. Car	Others
Registered	×××	×××	×××	×××	×××	××	×××
In Operation	×××	×××	×××	×××	×××	××	×××

V. Number of Employees (As of the Business Year End)

	Railway	Tramway	Motor Transportation	Other Incidental Enterprise	Total
Administrative Dept., Head Office, etc.	×××	×××	×××	×××	×××
Others	×××	×××	×××	×××	×××
Total	×××	×××	×××	×××	×××

Notes:

(1) As for the number of employees, a table showing the number of employees classified by jobs will accompany this statement.

(2) In case the cancellation of train operations has continued for a long period due to snow fall, etc., notation of the case will be made at the bottom of this Form.

Appendix No. 2

ACCOUNTS AND INSTRUCTIONS

Form No. 1. PROFIT AND LOSS STATEMENT

1. This table is to show clearly the net profit and loss for the business year under study.
2. Operating profit and loss are found by firstly finding the net operating profit and loss by deducting Railway Operating Expenses from the Gross Railway Operating Revenue, and then deducting therefrom the various taxes imposed on the railway enterpris (all taxes arising from railway enterprise, except corporation tax and those accruing to other periods).
3. Profit and loss having no connection with railway and incidental eterprises will be put to operating profit and loss to find out the net profit and loss for the period under study
4. Accounts and Instructions

Accounts	Instructions
Operating Revenues	cf. Form No. 5
Operating Expenses	cf. Forms Nos. 6 & 7
Railway Tax Accruals	cf. Form No. 8

Non-Operating Income	Revenues having no connection with railway and incidental enterprises
Interest Income	Interest income from cash in bank, loans, public bond, debentures, note and bills receivable, etc.
Interest on Securities	Interest income from loan securities.
Interest on Securities of Affiliated Companies	Interest income from loan securities to affiliated companies. (Broken down only when amount is considerably big.)
Interest on other Securities	Others
Dividends Income	Dividends income from shared stock, etc.
Dividends Income of Affiliated Companies	Dividends income from shares of affiliated companies. (Broken down only when amount is considerably big.)
	Profit from sales of securities, but those giving serious effect on the net profit or loss of the period will be listed in the Earned Surplus of the Surplus (or Loss) Statement.
Other Dividends Income	Others
Profit from Sales of Securities Subsidy	Subsidy from the Government and Public Bodies.
Miscellaneous Income	
Profit from Sales of Goods	Profit from sales of stock goods or other goods having cost as asset.
Loan on Land & Buildings, etc.	Loan on land, buildings and supplies.
License Fee	License Fee from the stores in the stations, trespassing in railway right-of-way and parking lot in the station compound.
Profit from Sales of Disused Articles	Proceeds from sales of goods having no book value registration as assets, such as trees, grasses, free goods (for instance, old ties, refused iron scrap, etc. under Operating Expenses).
Profit from Sales of night-soil in the station	
Profit from Sales of Lost Articles	Proceeds from sales of those lost articles left in station and cars coming under Article 240 of Civil Code and Lost Article Law that have been received as cash or articles as the result of completion of acquisitive prescription.
Stock Transfer Charges	
Miscellaneus	
Non-Operating Expenses	Expenses having no connection with railway and incidental enterprises.
Interest & Discount Paid	Interest and discount paid for borrowings, notes and bills payable.
Interest on Debenture & Mortgage Bond Paid	Interest on Debenture during the period concerned.
Various Taxes	Tax chargeable to items other than railway and incidental enterprises (for instance, Fixed Asset Taxes on assets out of operation).
Loss from Sales of Securities	Loss from sales of securities, but those giving serious effect on the net profit or loss of the period will be listed in the Earned Surplus of the Surplus (or Loss) Statement.
Miscellaneous Expenses	
Amortized Expenses of Deferred Accounts	Amount directly depreciated for items under the Deferred Account on the Assets Division of the Balance Sheet.

Form No. 2. SURPLUS STATEMENT

1. This statement is to clarify the computation of the Earned Surplus and Capital Surplus. This statement will be prepared and submitted for those belonging to the period after the date of enforcement of the Law Amending Part of the Commercial Code (Law No. 167, 1950).

2. Earned Surplus

(1) Earned Surplus is found this way: Firstly, the amount disposed of is deducted from the Undivided Earned Surplus for the Previous Period (amount transferred from Dividend Reserve Added) to find out Earned Surplus brought over from the previous period, which is adjusted by applying the Profit and Loss from Sales of Fixed Assets, Profit from Insurance, Provisional Losses, Adjusted Profit and Loss in the previous period, etc. to find out the Balance at the end of the present period; and then this is again adjusted by applying the Net Profit and Loss for the present period to find out the Undivided Earned Surplus for the present period.

(2) Net Profit or Loss for the present period will be posted from the amount listed at the bottom of the Profit and Loss Statement.

(3) Earned Surplus at the end of the period and Net Profit for the present period (or Net Loss for the present period) will be posted respectively to the Earned Surplus in the Capital division of the Balance Sheet.

3. Capital Surplus

(1) Transfer to the subject account for the present period will be shown by items such as Premiums on Capital Stock, Surplus arising from Money Paid into Capital Stock, Profit arising from Revaluation of Fixed Asset, Profit arising from Capital Decreases, Profit arising from Amalgamation and so on.

(2) Balance at the end of the period for each items of the Capital Surplus will be posted respectively to the Capital Surplus of the Asset Division of the Balance Sheet.

(3) When there is no big changes in the amount of Capital Surplus, Capital Surplus will be shown on the Balance Sheet only. No need to prepare this statement.

4. Accounts and Instructions

Accounts	Instructions
Earned Surplus	
Undivided Earned Surplus for the Previous Period	"Undivided Earned Surplus at the end of the period" on the Surplus Statement of the previous period.
Amount transferred from Dividend Reserve	Amount transferred from Dividend Reserve for the previous period.
Appropriated Amount of the Earned Surplus during the Previous Period	Amount Appropriated by the decision of the general meeting of shareholders.
Profit Reserve	Profit Reserve stipulated in Article 288 of the Commercial Code (Law No. 167, 1950).
Corporation Tax	Corporation tax accrual.
Dividends	Dividends percentage and amount. But percentage not necessary for Non-Par Value Shares.
Officers' Bonus	Officers' Bonus, etc.
Dividend Reserve	cf. Article 2 paragraph 3 of the Law Concerning Dividend Payment of Company.
Voluntary Reserve	Voluntary Reserve not controlled by the Laws and has a name other than this heading, but is substantially falls under this heading, will be shown with headings appropriate to its nature, for instance "Retirement Allowance Reserve."
Earned Surplus brought over from the Previous Period	This will show the amount of Undivided Earned Surplus for the previous period minus Appropriated amount of the Earned Surplus during the previous period.
Increase in the Earned Surplus brought over from the Previous Period	The amount that will be added to the Earned Surplus brought over from the previous period.

Profit from Sales of Fixed Assets	That part of the amount of money gained by the sale of the fixed asset which exceeds the book value (Depreciation Reserve corresponding to the fixed asset deducted) of the fixed asset at the time of sales.
Profit from Insurance	Insurance money gained due to damage minus the book value of the items insured (depreciation reserve corresponding to the fixed asset in question deducted) or the amount of money required for recovery of the item insured.
Adjusted Profit or Loss in the Preceding Period	Increased amount due to adjustment to the amount of item belonging to the Profit and Loss Account or Earned Surplus Account of the previous period.
Decrease in the Earned Surplus brought over from the Previous Period	The amount to be deducted from the Earned Surplus brought over from the previous period.
Loss from Sales of Fixed Assets	That amount of money which the amount gained by the sales of the fixed asset is short of the book value of the asset sold at the time of sales (depreciation reserve corresponding to the fixed asset sold deducted).
Provisional Losses	When this is listed under the Miscellaneous Expenses of the Non-Operating Expenses on the Profit and Loss Statement, miscellaneous losses giving some effect on the normal situation of the Net Profit or Losses, for instance, miscellaneous losses in the Fixed Asset or Current Asset due to natural calamities or accident causes by human cause (including that part of the amount listed under the Deferred Account of the Assets of the Balance Sheet, which was apportioned to the present period).
Adjusted Profit or Loss in the Preceding Period	The amount decreased due to adjustment to the amount of the previous period.
Loss	
Uncovered Loss for the Previous Period	"Uncovered Loss at the end of the Period" on Surplus Statement of the previous period.
Covered Amount of the Loss during the Previous Period	Amount Covered by the decision of the general meeting of shareholders.
Amount transferred from Voluntary Reserve Amount transferred from Capital Surplus Amount transferred from Profit Reserve Amount transferred from Capital Reserve Amount transferred from Revaluation Reserve	Transfer from the Capital Surplus excluding Capital Reserve and Revaluation Reserve.
Other Covered Amount of Losses	Exemption from liabilities, officer's pocket money, etc.
Decrease in Loss brought over from the Previous Period	
Increase in Loss brought over from the Previous Period	
Capital Surplus	cf. Article 188 paragraph 2 of the Commercial Code (Law No. 167, 1950).
Capital Reserve	
Revaluation Reserve	cf. Article 102 of the Revaluation Law.

Donation of Railway Fixed Assets in kind	When donation of the fixed asset for business use in kind (for instance, railway right of way) is received from the State, public bodies, etc., the amount of price thereof will be listed here, after getting approval on the valuation of such fixed asset.
Donation for the Railway Construction	This account includes subsidies and/or contribution received from the State, public bodies, etc. for the construction or acquisition of the fixed assets for business use, and exempted amount out of the borrowing made for the construction and/or acquisition of the fixed asset for business use.

Form No. 3. SURPLUS APPROPRIATION STATEMENT (OR LOSS DISPOSITION STATEMENT)

1. This statement will show the details of disposition of Earned Surplus as decided upon by the General Meeting of the Shareholders of the period under study. This statement will be prepared and submitted for items belonging to period after the date of enforcement of the Law Amending Part of the Commercial Code (Law No. 167, 1950). The detail of disposition shown in the statement will be listed on the column of "Appropriated Amount of the Earned Surplus during the previous period (or Covered Amount of the Loss during the previous period)" of (1) Earned Surplus (or Loss) on the Surplus Statement (or Loss Statement) of the next period. Therefore, Earned Surplus brought over to the Next Period of the present statement will be listed as the amount of Earned Surplus brought over from the Previous Period of (1) Earned Surplus on the Surplus Statement of the next period.
2. As to the Dividend, rates and amount of dividend by kind of stocks will be shown.

Form No. 4. BALANCE SHEET

1. This table will show the situations of the Assets, Liabilities and Capital at the end of the current period.
2. Accounts receivable, Merchandises, Raw Materials, Work in Process, Partly-finished Works, etc. out of the Current Assets generally have no relation with the private railway enterprises; so they are not provided for in this table. But, any railway operating sales and manufacturing enterprises or the kind, will provide columns for such items in this table.
3. Fixed Assets will be indicated by line open to traffic, having the nature of an independent operating unit. But, when listing in the Balance Sheet, they may be indicated for the total lines operated by the company as a unit. For lines temporarily closed to traffic, the sections closed and the total amount of the fixed assets belonging to such sections will be shown at the foot-note of this table.
4. In the preparation of the Balance Sheet, the Depreciation Reserve for the Tangible Fixed Assets will be indicated that the amount of such reserve is deducted from the Tangible Fixed Asset.
5. When "less than one year" or "over one year" is indicated in the Instructions such period will be calculated from the date of preparation of this table.
6. Contingent liabilities arising from transfer by indorsement of Notes Receivable, Guarantees for liabilities, etc. will be shown at foot-note of this table.
7. The items of accounts, which are not provided in the table, but need be listed, may be established in this table under heading appropriate to the nature of such accounts.
8. Accounts and Instructions

Accounts	Instructions
Current Assets	
Cash on Hand Cash Change	Cash, Check, post office order, etc.
Temporary Cash Investment Cash in Bank Transferred Deposit	Bank account, postal savings, postal transfer.
Use of Repairing Provisions Cash in Bank Public Loan	Counterpart deposit for the Repairing provisions.

Accrued Fare & Rates	Accrued fare and rates for the inter-line traffic and the like.
Accrued Income	Accrued income excluding fare and rates.
Note & Bills Receivable	Note and bills receivable whose term is less than one year.
Short Term Loans	Accommodation bills whose term is less than one year.
Securities	Marketable securities under temporary holding excluding those issued by affiliated companies.
Steck Goods	
Materials for construction & other works	Maintenance-of-way, rolling stock, electrical supplies, etc.
Stock Goods for train operation	Coal, oil, yarn waste, etc.
Stationery for business & office use	Tickets, clothings, consumable articles, etc.
For motor transport service	
Others	
Pre-paid Supplies	Pre-paid stock goods, prepayments for repairing contract works, etc.
Pre-paid Expenses	Pre-paid expenses to be written off as expenses within one year, for example, interest payable, insurance, rent, expenses temporarily paid in case of accident, etc.
Pre-Delivered Stock Goods	Pre-delivered repairing stock goods to be written off as expenses within one year.
Other Current Assets	
Short Term Claims to Officers and Employees	Short Term Claims to officers and employees whose term is iess than one year. For example, temporary payment in advance in kind such as additional allocation of rice to workers.
Short Term Claims to Affiliated Companies	Short Term Claims to affiliated companies whose term is less than one year.
Miscellaneous Current Assets	Out of Caution Money paid for Contract, Deposit Money, Deposited Securities, Tax paid for other person, Caution Money paid for Renting Houses, Labor Accident Insurance Payment paid for the Worker, Guarantee Money Received, etc., those whose amount are considerably big will be shown as independent items.

Fixed Assets

Railway Fixed Assets	cf. Form No. 10
(Tangible Fixed Assets)	
Transportation Facilities	
Land	
Buildings	
Structures	
Rolling Stocks	
Machinery Appliances	
Tools, Apparatuses & Fixtures	
Passenger Inducement Facilities	
Land	
Buildings	
Structures	
Vehicles	
Machinery Appliances	
Tools, Apparatuses & Fixtures	
Miscellaneous	
(Intangible Fixed Assets)	
Transportation Facilities	
Goodwill	
Surface Rights	
Patent Rights	
Right of Passage for Inter-line Traffic	

Passenger Inducement Facilities	
Goodwill	
Surface Right	
Incidental Enterprise Fixed Assets	When enterprises other than railway and tramway enterprises proper are operated, the fixed assets of such incidental enterprises will be shown here by tangible and intangible assets and according to the same breakdown of the railway enterprise.
Other Fixed Assets	
Construction Work in Process	Expenses for construction of new and/or additional fixed asset or for improvement of fixed assets, all of which are not yet completed and not yet in operation or use.
Railway Construction Work in Process ..... Construction Work in Process	
(Investments)	
Securities of Affiliated Companies	Investment securities issued by affiliated companies.
Stock of Affiliated Companies	
Bond of Affiliated Companies	
Investment Securities	Stocks, debentures (excluding securities issued by affiliated companies), National loan bond & public loan bond.
Investment	
Investment of Affiliated Companies	
Others	
Long Term Loans	Loan and accommodation bills whose term is over one year.
Long Term Loans of Affiliated Companies	
Others	
Other Investments	Investment Fixed Assets, Investment Money Trust, etc.

Deferred Accounts

Pre-Paid Expenses	Pre-paid expenses excluding those to be written off as expenses within one year; for example, Insurance, Rent and Pre-paid money for the repairing contract works.
Unamortized Provisional Losses	That part of the amount of various losses in the fixed assets and current assets owing to natural or human-caused calamities, which cannot be borne by the Profit and Loss Account or Surplus Account for the current period and is recognized and approved to be distributed to the succeeding account periods without impairing the healthy financial condition of the enterprises.
Unamortized Organization Expenses	cf. Commercial Code, Article 286
Unamortized Discount on Bonds	cf. Commercial Code, Article 287
Unamortized Share-Issuing Expenses	cf. Commercial Code, Article 286-2 (Law No. 167, 1950)
Unamortized Construction Interest	cf. Commercial Code, Article 291

Current Liabilities

(Short Term Liabilities)	
Notes & Bills Payable	Commercial Bill Payable.
Short Term Borrowings	Loans and accommodation bills whose term is less than one year.
Overdrawing	
Accounts Payable	Accrued liabilities concerning capital transaction.
Accounts Payable for Stock Goods	

Accounts Payable for Corporation Tax	
Accounts Payable for Dividends	
Accounts Payable for Bonds	
Accrued Expenses	Accrued wages, rent, interest, tax (excluding Corporation Tax), etc.
Deposits Received	Money received in charge as Income Tax for the officer and employees, health insurance, etc.
Settled Inter-line Eare & Rates Payable	Settled fares and rates collected in connection with inter-line traffic but are payable to the other carriers.
Fares & Rates of other Lines Received in connection with Inter-line Traffic	Unsettled fares and rates payable to other carriers, with which inter-line traffic service is maintained; Freight loading and unloading charges and freight (or goods), collection and delivery charges payable to the Nippon Express Companies, etc.
Advance	Advances for contract works, etc.
Revenues Received in Advance	Commuter revenues, interest, rent, etc. received in advance.
Other Short Term Liabilities	Current liabilities whose term is less than one year.
Short Term Borrowings from Officers & Employees	
Deposits Received from Officers & Employees	Various deposits received in the ordinary course of business, guarantee money deposit. securities received in charge, etc.
Short Term Borrowings from Affiliated Companies	
Miscellaneous	
(Provisions)	
Repairing Provisions	Those based on the Reserve Standard for the Facilities Maintenance and Repairing Reserve.
.....Provisions	The account corresponding hereto is payable from the revenue expenses.
Depreciation Reserve	Total sum of Depreciation Reserve for the Tangible Fixed Assets.
Railway	
Tramway	
Buss	
Others	
Fixed Liabilities	
Corporate Bonds & Debentures	Par Value of Debenture.
Borrowings on Railway & Tramway Mortgage	cf. Road Transportation Law, Supplementary Provision, Article 5.
Borrowings on Motor Transportation Enterprise Mortgage	
Borrowings on Factory Foundation Mortgage	
Borrowings on Mining Foundation Mortgage	Non-mortgage borrowings and accommodation bills whose term is over one year.
Long Term Borrowings	Term is over one year.
Other Fixed Liabilities	
Borrowings from Officers & Employees	
Borrowings from Affiliated Companies	
Miscellaneous Long Term Liabilities	
Capital Accounts	
Capital	Under the present Commercial Code
Ordinary Shares	
Preferred Shares	

Capital	Under the revised Commercial Code
Ordinary Shares	
Preferred Shares	
Amortization Shares	cf. Article 222, Commercial Code (Law No. 167, 1950)
(Surplus)	
Capital Surplus	
Capital Reserve	
Revaluation Reserve	
Donation of the Railway Fixed Assets in Kind	
Donation for the Railway Construction	
Earned Surplus	
Earned Reserve	
Dividend Reserve	
Voluntary Reserve	
Undivided Earned Surplus	

Form No. 5. DETAILED STATEMENT OF RAILWAY OPERATING REVENUES

1. This table will show details of incomes arising from operation of railway enterprise.
2. Out of the operating revenues, fare and rate revenue collected in connection with inter-line traffic with the Japanese National Railways, etc. on the continuous basis may be treated as the income of the period when such revenue is settled, usually 1 or 2 months after the date of collection.
3. Revenue from freight and passenger inducement facilities (such as revenue from operation of play-grounds, base-ball grounds, etc.) and Recreation Welfare Revenue from Recreation & Welfare Facilities (such as revenue from housing facilities, medical installations, etc.) will be shown in red at the total amount for the appropriate account in the Operating Expenses, instead of in the present table. Such revenues, when collected in connection with incidental enterprises other than the railway, they will be appropriated in proportion to the number of employees.
4. Accounts and Instructions

Accounts	Instructions
Operating Revenues	
Passenger Revenues	
Trip Passenger Fare	Fare and express train charges for the regular passengers (Full & Half), script ticket, party trip (Full & Half) passengers, etc.
Commuter Fare	
Baggage Rates	
Mail Rates	Mail Car reserve charges, mail transport rates, mail transfer and handling charges.
Occupation Forces Passenger Fare	Allied Forces passenger fares payable from the War Termination Fund.
Occupation Forces Baggage & Parcel Rates	Allied Forces goods fares payable from the War Termination Fund.
Freight Revenues	
Less-than-Car-Load Rates	
Car-Load Rates	
Occupation Forces Freight Rates	Allied Forces Freight Rates payable from the War Termination Fund.
Miscellaneous Transportation Revenues	
Rent for Industrial Track	
Rent for Station	Charges for joint station
Rent for Rolling Stock	Rent on car for inter-line traffic use
Loan for Land & Buildings	Loan on land, buildings and machines of the Railway Fixed Assets.

Advertisement charge	Advertisement charges in the Railway Station and Car, etc.
Charge for Platform Admission	
Charges for Cloak Room Service	
Freight Storage	
Freight Car Demurrages	
Baggage & Parcel Storage	
Hand Baggage Charges	
Miscellaneous Commissions	Ticket re-issue charges, Ticket refunding charges, Value declaration charges for goods, Attendant charges, Transport contract modification charges, goods disposition charges.
Miscellaneous Income	Penal charges collected from illegal passengers.

Form No. 6. RECAPITULATION OF RAILWAY OPERATING EXPENSES

1. This table is the recapitulation of the Operating Expenses of the railway enterprise for a given business period.

From No. 7. DETAILED STATEMENT OF RAILWAY OPERATING EXPENSES

1. This table will show the details of the Operating Expenses of the railway enterprise for given business period.
2. Expenses needing settlement under the accounting classifications other than noted in this table, may be listed in this table using headings appropriate to their nature.
3. Basis for apportionment of operating expenses relative to several enterprises (cf. Article 17 of the Regulation).

Such common expenses will be apportioned to each enterprise on the following basis:

(1) Recreation & Welfare: According to percentage of personnel expenses or number of employees exclusively belonging to each enterprise.
(2) Welfare Insurance: According to percentage of personnel expenses exclusively belonging to each enterprise.
(3) Fixed Asset Maintenance & Repairing Expense, Roadway & Structures Maintenance & Repairing Expense, Administration Expense: According to percentage of Roadway & Structures Maintenance Expenses exclusively belonging to each enterprise.
(4) Fixed Asset Maintenance & Repairing Expenses, Electric Circuits & Structures Maintenance & Repairing Expenses, Administration Expense: According to percentage of Electric Circuits & Structures Maintenance & Repairing Expense exclusively belonging to each enterprise.
(5) Fixed Assets Maintenance and Repairing Expenses, Rolling Stock Maintenance & Repairing Expenses, Administration Expenses: According to percentage of Rolling Stock Maintenance & Repairing Expenses exclusively belonging to each enterprise.
(6) Transportation Expenses, Electric Train Operation Expenses, Electric Power Plant and Substation: According to percentage of car kilometres exclusively belonging to each enterprise.
(7) Transportation Expenses, Train Operating Expenses, Administration Expenses: According to percentage of Train Operation Expenses (excluding Administration) exclusively belonging to each enterprise.
(8) Transportation Expenses, Traffic Expenses, Administration Expenses: According to percentage of Traffic Expenses (excluding Administration) exclusively belonging to each enterprises.
(9) Passenger & Freight Inducement Expenses, Administration Expenses: According to percentage of revenue (average of the past three years and is of constant value) arising exclusively from each enterprise.
(10) Recreation & Welfare Facilities Expenses: Housing, Medical Facilities, Training Institute and Administration Expenses: According to percentage of number of employees exclusively belonging to each enterprise.

4. Basis for apportionment of operating expenses relative to several divisions (cf. Article 17 of the Regulation).

Such common expenses will be apportioned to each division on the following basis:

(1) Recreation & Welfare: According to percentage of personnel expenses or number of employees exclusively belonging to each division.

(2) Welfare insurance: According to percentage of personnel expenses exclusively belonging to each division.
(3) Fixed Assets Maintenance & Repairing Expenses, Roadway & Structures Maintenance & Repairing Expenses, Administration Expenses: To be apportioned in uniform basis or according to the percentage of working man-hours.
(4) Fixed Assets Maintenance & Repairing Expenses, Electric Circuits & Structures Maintenance & Repairing Expenses, Administration Expenses: To be apportioned in uniform basis or according to the percentage of working man-hours.
(5) Fixed Assets Maintenance & Repairing Expenses, Rolling Stock Maintenance & Repairing Expenses, Administration Expenses: To be apportioned on uniform basis or according to the percentage of working man-hours.
(6) Transportation Expenses Non-electric Train Operation Expenses, Train Crew Expenses: Those common with the Electric train operating expenses, will be apportioned according to percentage of Electric and Non-electric train kilometers of the past and of constant value.
(7) Transportation Expenses, Non-electric train operation Expenses, Administration Expenses: Those common with the Electric Train Expenses or field operation service, will be apportioned on uniform basis.
(8) Transportation Expenses, Electric Train Expenses, Administration Expenses: Those common with the Non-electric Train Expenses or electric train operation, will be apportioned on uniform basis.
(9) Transportation Expenses, Traffic Expenses, Signal & Safety Service Expenses: Those common with the station service, will be apportioned on uniform basis, or apportioned to the account to which major service involved belongs.
(10) Transportation Expenses, Traffic Expenses, Administration Expenses: Those pertaining concurrently to administrative works under the Non-electric train operation and Electric train operation, will be apportioned on uniform basis, or apportioned to the account to which major service involved belongs.
(11) General Administrative Expenses, Water, Light & Gas Expenses: In proportion to floor spaces, number of employees involved or to other ratios recognized as appropriate.

5. Accounts and Instructions

Accounts		Instructions
Operation Expenses		
01	Fixed Assets Maintenance & Repairing Expenses	Maintenance and repair expenses relative to land, buildings, structures, etc. out of the Tangible Railway Fixed Assets (including transportation facilities and minor scale facilities for passenger soliciting purposes).
011	Roadway & Structures Maintenance and Repairing Expenses	Expenses for maintenance and repair work to all fixed assets excluding electric circuits and various structures and rolling stocks out of the Tangible Railway Fixed Assets.
0111	Working (Personnel Expenses)	
01111	Salaries	The basic wages (including that part of wages of non-labor union workers corresponding to the basic wages; the same will apply hereinafter), those for maintenance-of-way office Chief and Assistant Chiefs, maintenance-or-way men, carpenters, etc.
01112	Allowances	Wages additional to the basic wages (including that part of wages of non-labor union workers corresponding to it; the same will apply hereinafter).
01113	Bonus	Bonus, etc. (the same will apply hereinafter).
01114	Retirement Allowances	
01115	Recreation & Welfare	Clothing, food, etc. (the same will apply hereinafter) (cf. The Basis for Apportionment of Expenses Relative to Several Enterprises or Divisions 3-(1) and 4-(1)).

01116	Welfare Insurance	Insurance payment legally required as part of welfare service by the employers, such as for insurance program established under the Health Insurance Law, Unemployment Insurance Law, Laborer's Accident Compensation Insurance Law, etc. (the same will apply hereinafter) (cf. The Basis for Apportionment of Expenses Relative to Several Enterprises or Sections 3-(2) and 4-(2)).
01117	Wages for Temporary Workers	Including food pay (the same will apply hereinafter).
	(Supplies Expenses)	
01118	Track	
011181	Rail & Accessories	Expenses for replacement in kind.
011182	Point & Flogs	"
011183	Ties	Expenses for ties used for replacement.
011184	Ballast	Supplementary ballast.
011185	Pavement	Expenses for pavement on the surface of track.
011186	Sign & Posts	Expense for replacement in kind.
011187	Fence & Boundary posts	"
01119	Station	Cost of materials used for maintenance and repair of structures of the station.
01120	Earth Work	Cost of materials used for maintenance and repair of such earthen constructures as cuttings, embankments, stone-walls, etc.
01121	Bridge	Cost of materials used for maintenance and repair.
01122	Culvert	"
01123	Drainage	"
01124	Cross Drain	"
01125	Tunnel	"
01126	Buildings	"
01127	Machinery	Materials used for machinery for repair of roadway and structures or for machinery maintained by roadway and structure repairing department.
01128	Various Tools	Materials used for tools for repair of roadway and structures or for tools maintained by roadway and structure repairing department.
01129	Snow Ploughing Supplies	Log, straw-mat, etc.
01130	Clothings	Working apparels given to the employees as part of payment in kind or those lent to the same (the same will apply hereinafter).
01131	Consumable Supplies	Expenses for supplies for business use (the same will apply hereinafter).
	(Other Expenses)	
01132	Track Contract Work	Cost of repair contract work
01133	Station Contract Work	"
01134	Earth Work Contract Work	"
01135	Bridge Contract Work	"
01136	Culvert Contract Work	"
01137	Drainage Contract Work	"
01138	Cross Drain Contract Work	"
01139	Tunnel Contract Work	"
01140	Building Contract Work	Cost of repair contract work to buildings, to be expressed with the items of buildings repaired; for instance, Station Building Repair Expenses, Sub-station Building Repair Expenses, etc.
01141	Maintenance Train	Cost of coal, etc. for operation of Repair Work Train.

01142	Snow Ploughing	Coal for snow trains, rent for hiring cars for snow plough service, snow train operation cost, wages paid to temporary laborers hired for snow service, food expenses for the same, etc.
0115	Administration	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises or Division 3-(3) and 4-(3)).
	(Personnel Expenses)	
01151	Salaries	Those for Chief, Maintenance-of-way Section and its staffs at the headoffice who are in charge of purely administrative functions.
01152	Allowances	
01153	Bonus	
01154	Retirement Allowances	
01155	Recreation & Welfare	
01156	Welfare Insurance	
	(Supplies Expenses)	
01157	Clothings	
01158	Consumable Supplies	
01159	Water, Light & Gas	Water, electric light, gas, petroleum for light, coal for heating, charcoal, etc. (the same will apply hereinafter).
	(Other Expenses)	
01160	Accident	Compensations paid for damages given to non-company persons and caused owing to operation of repair work trains.
01161	Travelling Allowance	This will be listed according to offices for which travels were made, instead of according to offices to which travelers belong (hereinafter the same shall apply).
01162	Postage & Car Fares	Mails, telegram, telephone charges, bus and car fares, etc. Expenses for transportation of materials belonging to Supplies Expenses, will be added to the supplies transported. (The same will apply hereinafter.)
01163	Conference	Conference Expenses for consultation (hereinafter the same shall apply).
01164	Entertainment	
01165	Commissions	
012	Electric Circuits & Structures Maintenance & Repairing Expenses	
0121	Working	
	(Personnel Expenses)	
01211	Salaries	Those for Electric Light and Power Office Chief and Assistant Chiefs, Head linemen, Linemen, etc.
01212	Allowances	
01213	Bonus	
01214	Retirement Allowances	
01215	Recreation & Welfare	
01216	Welfare Insurance	
01217	Wages for Temporary Workers	Wages (including food expenses) for temporary laborers hired for repair of electric circuits.
	(Supplies Expenses)	
01218	Tele-communication Facilities	
012181	Communication Circuits	Cost of supplies for maintenance and repair and of replacement of the same (including the materials of trolley wire hanger).

012182	Pole & Accessories	〃
012183	Telephone	〃
012184	Others	〃 (including switch board, electric cloak, loud speaker, charger, etc.)
01219	Electric Signal & Safety Appliances	
012191	Block Apparatus	〃
012192	Electric Signals	〃
012193	Interlocking Machines	〃 (including signal appliances other than interlocking machines and electric signals)
012194	Crossing Safety Appliance	〃
012195	Electric Signaling Circuits	〃 (including poles and accessories)
01220	Electric Power Facilities	
012201	Transmission Line	〃
012202	Trolley Line	〃 (including feeder wire, trolley wire hanger, return circuits bond)
012203	Distribution Line	〃 (including electric light and power line, trolley wire hanger, service transformer)
012204	Polls & Accessories	〃
01221	Power Plant & Sub-station	
012211	Power Plant	Cost of repair materials for machinery and expense for replacement thereof.
012212	Sub-station	〃
01222	Others	
012221	Other machinery	〃
012222	Clothings	
012223	Consumable Supplies	
012224	Water, Light & Gas (Other Expenses)	
01223	Communication Line Contract Work	Expense for contract of repairing and replacement works.
01224	Electric Signal Contract Work	〃
01225	Transmission Line Contract Work	〃
01226	Power Plant Contract Work	〃
01227	.....Contract Work	〃 (respective items will be shown separately)
01228	Travelling Allowances	
0123	Administration	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises or Divisions 3-(4) and 4-(4))
	(Personnel Expenses)	
01231	Salaries	Those for Chief, Electricity Section, and its staffs at the headoffice who are in charge of purely administrative functions.
01232	Allowances	
01233	Bonus	
01234	Retirement Allowances	
01235	Recreation & Welfare	
01236	Welfare Insurance	
	(Supplies Expenses)	
01237	Clothings	
01238	Consumable Supplies	
01239	Water, Light & Gas (Other Expenses)	
01240	Travelling Allowances	
01241	Postage & Car Fares	
01242	Conference	
01243	Entertainment	

01244	Commissions	
013	Rolling Stock Maintenance & Repairing Expenses	
0131	Working (Personnel Expenses)	
01311	Salaries	Those for Chief of the workshop, repairing worker of the rolling-stock workshop, etc.
01312	Allowances	
01313	Bonus	
01314	Retirement Allowances	
01315	Recreation & Welfare	
01316	Welfare Insurance	
01317	Wages for Temporary Workers (Supplies Expenses)	Wages (including food expenses) for temporary laborers hired for repair of rolling stocks.
01318	Steam Locomotive	Cost of supplies for repair and of replacement of the parts.
01319	Electric Locomotive	〃
01320	Internal Combustion Locomotive	〃
01321	Electric Car	〃 (including electric motor controlling car and trailers)
01322	Internal Combustion Passenger Car	〃
01323	Electric Freight Car	〃
01324	Passenger Car	〃
01325	Freight Car	〃
01326	Repair Shop Machinery	Materials for repair of machinery maintained by rolling stock repairing workshop, and cost of replacement of the parts thereof.
01327	Tools	Materials for repair of tools maintained by rolling stock repairing workshop, and cost of replacement of the parts thereof.
01328	Clothings	
01329	Consumable Supplies	
01330	Electric Power	
01331	Water, Light & Gas (Other Expenses)	
01332	Steam Locomotive Contract Work	
01333	Electric Locomotive Contract Work	
01334	Internal Combustion Locomotive Contract Work	
01335	Electric Passenger Car Contract Work	
01336	Passenger Car Contract Work	
01337	Freight Car Contract Work	
01338	Travelling Allowances	
0134	Administration	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises or Divisions 3-(5) and 4-(5)).
	(Personnel Expenses)	
01341	Salaries	Those for Chief, Rolling Stock Section and its staffs at the headoffice who are in charge of purely administrative functions.
01342	Allowances	
01343	Bonus	

01344	Retirement Allowances	
01345	Recreation & Welfare	
01346	Welfare Insurance (Supplies Expenses)	
01347	Clothings	
01348	Consumable Supplies	
01349	Water, Light & Gas (Other Expenses)	
01350	Travelling Allowances	
01351	Postage & Car Fares	
01352	Conference	
01353	Entertainment	
01354	Commissions	
	(Miscellaneous Fixed Assets Maintenance & Repairing Expenses)	
014	Depreciation	
0141	Depreciation of Tangible Fixed Assets	By the composit reducing balance method.
0142	Depreciation of Intangible Fixed Assets	By the separate equal installment method.
015	Elimination	Major items will be shown separately.
016	Damage Insurance	
017	Rent for Land & Buildings	Rent for land, building and bank of river.
11	Transportation Expenses	
111	Train Operation Expenses	Those using steam and internal combustion engines as motive power equipments.
	(Non-electric Train)	
1111	Preparation	Expenses relative to terminal services to trains including minor repairs.
	(Personnel Expenses)	
11111	Salaries	Those for Car Inspection Office Chief, Assistant Chiefs, Car Inspector, Car Cleaner and Water tender.
11112	Allowances	
11113	Bonus	
11114	Retirement Allowances	
11115	Recreation & Welfare	
11116	Welfare Insurance	
11117	Wages for Temporary Workers (Supplies Expenses)	Including food expenses.
11118	Oil & Grease	Material Expenses for complete equipment.
11119	Yarn Waste	
11120	Tools	Costs of various tools for complete equipment.
11121	Consumable Supplies	
11122	Clothings (Other Expenses)	
11123	Travelling Allowances	
1113	Operation	Direct expenses to train operation.
	(Personnel Expenses)	
11131	Salaries	Those for Engine Shed Chief, Assistant Chiefs, Locomotive Engine Driver and Fireman.
11132	Allowances	
11133	Bonus	
11134	Retirement Allowances	
11135	Recreation & Welfare	
11136	Welfare Insurance (Supplies Expenses)	
11137	Coal	Cost of coal for operation.

11138	Substitute Liquid Fuel	Expenses for volatile oil, heavy oil and substitute fuels such as fire woods, charcoal, etc. used for internal combustion engines.
11139	Watering	Expense for water of the Steam locomotive.
11140	Consumable Supplies	
11141	Clothings (Other Expenses)	
11142	Travelling Allowances	
11143	Charge for Operation Administration	Administration fee paid to person other than company employees when administration of train operation is entrusted thereto under contract.
1115	Train Crew	(cf. Basis for Apportionment of Expenses Relative to Several Sections 4-(6))
	(Personnel Expenses)	
11151	Salaries	Those for Conductors Office Chief, Conductor, Train Boy, Salesman in the car.
11152	Allowances	
11153	Bonus	
11154	Retirement Allowances	
11155	Recreation & Welfare	
11156	Welfare Insurance (Supplies Expenses)	
11157	Clothings	
11158	Consumable Supplies (Other Expenses)	
11159	Travelling Allowances	
1116	Administration	(cf. Basis for Apportionment of Expenses Relative to Several Section 4-(7))
	(Personnel Expenses)	
11161	Salaries	Those for Chief, Rolling Stock Section or Operation Section, and its staffs at the headoffice who are in charge of purely administrative functions.
11162	Allowances	
11163	Bonus	
11164	Retirement Allowances	
11165	Recreation & Welfare	
11166	Welfare Insurance (Supplies Expenses)	
11167	Clothings	
11168	Consumable Supplies	
11169	Water, Light & Gas (Other Expenses)	
11170	Travelling Allowances	
11171	Postage & Car Fares	
11172	Conference	
11173	Entertainment	
11174	Commissions	
11175	Accident Rehabilitation	Various expenses relative to rehabilitation at scenes of accident (Personnel expenses, materials expenses and general expenses, but personnel expenses will include only those for temporary hired laborers) (The same will apply hereinafter).
11176	Human Injury by Accident	Compensations paid for injuries owing to accident (injured must be non-company persons). (The same will apply hereinafter)
11177	Train Operation Asset Damage by Accident	Compensations paid for damages to assets owing to operation accidents. (The same will apply hereinafter)

	(Electric Train)	
1121	Preparation	As in the case of the Non-electric Train Expenses.
	(Personnel Expenses)	
11211	Salaries	
11212	Allowances	
11213	Bonus	
11214	Retirement Allowances	
11215	Recreation & Welfare	
11216	Welfare Insurance	
11217	Wages for Temporary Workers	
	(Supplies Expenses)	
11218	Oil & Grease	
11219	Yarn Waste	
11220	Tools	
11221	Consumable Supplies	
11222	Clothings	
11223	(Other Expenses)	
11224	Travelling Allowances	
1123	Operation	
	(Personnel Expenses)	
11231	Salaries	Those for Electric Car Office Chief, Assistant Chiefs, Motor Man, Electric Locomotive Engine Driver and its assistant.
11232	Allowances	
11233	Bonus	
11234	Retirement Allowances	
11235	Recreation & Welfare	
11236	Welfare Insurance	
	(Supplies Expenses)	
11237	Electric Power	Electric power expenses for operation (excluding amount corresponding to the Electric and Gas Tax).
11238	Clothings	
	(Other Expenses)	
11239	Travelling Allowances	
11240	Charge for Operation Administration	
1125	Train Crew	As in the case of the Non-electric Train Expenses.
	(Personnel Expenses)	
11251	Salaries	
11252	Allowances	
11253	Bonus	
11254	Retirement Allowances	
11255	Recreation & Welfare	
11256	Welfare Insurance	
	(Supplies Expenses)	
11257	Clothings	
11258	Consumable Supplies	
	(Other Expenses)	
11259	Travelling Allowances	
1126	Electric Power Plant & Substation	This item will show various expenses for the electric power plant. But it will not include the repair expenses to the machinery and other equipments in the power plant. Those repair expenses will be listed at the Fixed Asset Maintenance & Repair Expenses.

	(Personnel Expenses)	
11261	Salaries	Those for Power Plant Station or Power Plant Sub-station Chief and its staffs.
11262	Allowances	
11263	Bonus	
11264	Retirement Allowances	
11265	Recreation & Welfare	
11266	Welfare Insurance	
	(Supplies Expenses)	
11267	Oil & Grease	
11268	Yarn Waste	
11269	Coal for power generation	Cost of coal for coal-power station
11270	Tools	
11271	Consumable Supplies	
11272	Water, Light & Gas	
11273	Clothings	
	(Other Expenses)	
11274	Travelling Allowances	
1128	Administration	(cf. Basis for Apportionment of Expenses Relative to Section 3-(7) and 4-(8)).
	(Personnel Expenses)	
11281	Salaries	Those for Chief, Operation Section or Rolling Stock Section and its staffs at the headoffice who is in charge of purely administrative functions.
11282	Allowances	
11283	Bonus	
11284	Retirement Allowances	
11285	Recreation & Welfare	
11286	Welfare Insurance	
	(Supplies Expenses)	
11287	Clothings	
11288	Consumable Supplies	
11289	Water, Light & Gas	
	(Other Expenses)	
11290	Travelling Allowances	
11291	Postage & Car Fares	
11292	Conference	
11293	Entertainment	
11294	Commissions	
11295	Accident Rehabilitation	
11296	Human Injury by Accident	
11297	Asset Damage by Accident	
113	Traffic Expenses	
1131	Station Service	
	(Personnel Expenses)	
11311	Salaries	Those for Station Master, Assistant Master, Booking Clerk, Ticket Clerk, Freight Clerk, Baggage Clerk, Information Clerk, etc.
11312	Allowances	
11313	Bonus	
11314	Retirement Allowances	
11315	Recreation & Welfare	
11316	Welfare Insurance	
	(Supplies Expenses)	
11317	Clothings	
11318	Ticket, Form, etc.	Ticket, Form for station service, etc.
11319	Consumable Supplies	
11320	Water, Light & Gas	

	(Other Expenses)	
11321	Charges for Union Station	
11322	Rent for Car	Expense for empty freight cars invited from connecting railways for loading shipments originating from company lines, and rent for passenger cars rented from other railway.
11323	Freight Car Demurrage	
11324	Ticket Selling Charges	
11325	Freight Handling Charges	Charge for handling cash on delivery freights.
11326	Freight Transfer Changes	Freight transfer charge at junction stations with other carriers.
11327	Freight Loading and Unloading Charges	
11328	Hand Push Shunting Charges	
11329	Coal Loading Charges	
11330	Travelling Allowances	
11331	Postage & Car Fares	
11332	Conference	
11333	Entertainment	
11334	Commissions	
1134	Signal & Safety Appliance Operation	Various expenses relative to signaling, safety machine operation and shunting operations at stations and signal stations. (cf. Basis for Apportionment of Expenses Relations to Several Sections 4-(9))
	(Personnel Expenses)	
11341	Salaries	Those for signal box men at station, signal man, switch tender, crossing keeper, etc. (including those who operate between stations)
11342	Allowances	
11343	Bonus	
11344	Retirment Allowances	
11345	Recreation & Welfare	
11346	Welfare Insurance	
	(Supplies Expenses)	
11347	Clothings	
11348	Consumable Supplies	
11349	Water, Light & Gas	
	(Other Expenses)	
11350	Travelling Allowances	
11351	Postage & Car Fare	
11352	Charges for Highway Crossing	That part of common-use highway crossing expenses which accrues to the company.
1136	Administration	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises or Sections 3-(8) and 4-(10))
	(Personnel Expenses)	
11361	Salaries	Those for Chief, Transportation Section and its staffs (including Audit and Statistic) at the Headoffice who are in charge of purely administrative functions.
11362	Allowances	
11363	Bonus	
11364	Retirment Allowances	
11365	Recreation & Welfare	
11366	Welfare Insurance	
	(Supplies Expenses)	
11367	Clothings	

11368	Consumable Supplies	
11369	Water, Light & Gas	
	(Other Expenses)	
11370	Freight Indemnity	Freight compensation expenses under the transport contract.
11371	Baggage & Parcel Indemnity	Baggage & parcel compensation expenses under the transport contract.
11372	Travelling Allowances	
11373	Postage and Car Fares	
11374	Conference	
11375	Entertainment	
11376	Commissions	
22	Passenger & Freight Inducement Expenses	Including expenses relative to inducement and inviting of freights and passengers to the company lines and other expenses incidental thereto. Also, including expenses for planning at the headoffice for traffic invitation, expenses for traffic invitation by newspapers, magazines, posters, etc., expenses for personnel accepting non-company advertizings to be placed in cars and stations, and various expenses for company-operated piaygrounds, baseball grounds, etc. But not including the revenue from such facilities, which will be listed just below the expenses for such facilities indicating deduction therefrom.
221	Expense for.....Facilities	This will show, as a rule, expenses for facilities whose scale is too small and cannot be operated independently. Such facilities, such as base ball ground, play ground, etc., should be treated distinctly different from the railway enterprise proper, and its fixed assets, revenue and expenses to be listed as independent enterprise.
	(Personnel Expenses)	
2211	Salaries	
2212	Allowances	
2213	Bonus	
2214	Retirement Allowances	
2215	Recreation & Welfare	
2216	Welfare Insurance	
	(Supplies Expenses)	
2217	Clothings	
2218	Consumable Supplies	
2219	Water, Light & Gas	
	(Other Expenses)	
2220	Travelling Allowances	
2221	Postage and Car Fares	
2222	Conference	
2223	Entertainment	
2224	Advertisement	
2225	Commissions	
222	Administration	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises 3-(9))
	(Personnel Expenses)	
2231	Salaries	Expenses for freight and passenger soliciting or advertizing clerks at the headoffice, for the personnel at informations offices along the lines and at the play grounds, base ball stands, etc.
2232	Allowances	
2233	Bonus	

2234	Retirement Allowances	
2235	Recreation & Welfare	
2236	Welfare Insurances	
	(Supplies Expenses)	
2237	Clothings	
2238	Consumable Supplies	
2239	Water, Light & Gas	
	(Other Expenses)	
2240	Freight Rate Refunded	Rebate for freight rate.
2241	Travelling Allowances	
2242	Postage & Car Fares	
2243	Conference	
2244	Entertainment	
2245	Commissions	
33	Recreation & Welfare Facilities Expenses	Expenses for recreation and welfare facilities under the Operating Expenses for Railway Enterprises relating to all departments of operating activities. However, revenue from such recreation and welfare facilities will be shown under the total of the expenses for the construction of such facilities to mean deduction therefrom.
331	Housings	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises 3-(10))
	(Personnel Expenses)	
3311	Salaries	Expenses for administration of housing facilities including dormitories, where gardening facilities are owned, expenses for personnel appointed exclusively for such purpose will be included.
3312	Allowances	
3313	Bonus	
3314	Retirement Allowances	
3315	Recreation & Welfare	
3316	Welfare Insurance	
	(Supplies Expenses)	
3317	Clothings	
3318	Consumable Supplies	
3319	Water, Light & Gas	
	(Other Expenses)	
3320	Travelling Allowances	
3321	Postage & Car Fares	
3322	Conference	
3323	Entertainment	
3324	Commissions	
333	Medical Facilities	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises 3-(10))
	(Personnel Expenses)	
3331	Salaries	Those for chief and employees including non-regular employees at company-operated hospitals, clinic, etc.
3332	Allowances	
3333	Bonus	
3334	Retirement Allowances	
3335	Recreation & Welfare	
3336	Welfare Insurance	
	(Supplies Expenses)	
3337	Clothings	
3338	Consumable Supplies	
3339	Water, Light & Gas	

	(Other Expenses)	
3340	Travelling Allowances	
3341	Postage & Car Fares	
3342	Conference	
3343	Entertainment	
3344	Commissions	
335	Training Institute	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises 3-(10))
	(Personnel Expenses)	
3351	Salaries	Those for Chief and employees including non-regular employees at company-operated training schools and teachers.
3352	Allowances	
3353	Bonus	
3354	Retirement Allowances	
3355	Recreation & Welfare	
3356	Welfare Insurance	
	(Supplies Expenses)	
3357	Clothings	
3358	Consumable Supplies	
3359	Water, Light & Gas	
	(Other Expenses)	
3360	Travelling Allowanees	
3361	Postage & Car Fares	
3362	Conference	
3363	Entertainment	
3364	Commissions	
337	Administration	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises 3-(10)).
	(Personnel Expenses)	
3371	Salaries	Those for Chief, Welfare Section and his staffs at the headoffice in charge of general supervision of the recreation & welfare facilities.
3372	Allowances	
3373	Bonus	
3374	Retirement Allowances	
3375	Recreation & Welfare	
3376	Welfare Insurance	
	(Supplies Expenses)	
3377	Clothings	
3378	Consumable Supplies	
3379	Water, Light & Gas	
	(Other Expenses)	
3380	Travelling Allowances	
3381	Postage & Car Fares	
3382	Conference	
3383	Entertainment	
3384	Commissions	
44	General Administrative Expenses	(cf. Basis for Apportionment of Expenses Relative to Several Enterprises 3-(11)).
	(Personnel Expenses)	
441	Officer's Salaries	
442	Salaries	Remuneration for the Directors, Auditors, etc. except officers concurrently in chief charge of the section of the operating divisions. Salaries for the excepted officers will be exclusively paid out of the administrative expenses of the operating department.
443	Allowances	

444	Bonus	
445	Retirement Allowances	
446	Recreation & Welfare	
447	Welfare Insurance	
	(Supplies Expenses)	
448	Clothings	
449	Consumable Supplies	
450	Water, Light & Gas	(cf. Basis for Approrionment of Expenses Relative to Several Enterprises, 4-(11)).
	(Other Expenses)	
451	Travelling Allowances	
452	Postage & Car Fares	
453	Conference	
454	Entertainment	
455	Donation	
456	Miscellaneous Dues	
457	Commissions	
458	Public Notice	Public notice under Commercial Code.

Form No. 8. DETAILED STATEMENT OF VARIOUS TAXES

1. This table will show all taxes (including all accruing taxes, but not including taxes accruing to other than the present business year) and public impositions for the present business year belonging to the Various Tax Accounts and payable by the operator of the enterprise.
2. National Tax
   (1) Stamp Duty:
   Price of stamps under the Stamp Duty Law.
   (2) Registration Tax:
   Those relative to registration of borrowings on the Estate Mortgages. Those relating to the real estate will be listed as stamp duties.
3. Local Tax
   (1) Enterprise Tax:
   Those relating to several enterprises will be apportioned to each enterprise in proportion of the percentage of taxable revenue or income of each enterprise.
   (2) Value Added Tax:
   Those relating to several enterprises will be apportioned to each enterprise in proportion of the percentage of taxable added value of each enterprise,
   (3) Fixed Asset Tax:
   This will be shown for each of the items involved. Those for common-use fixed assets will be apportioned to each enterprise in proportion of the percentage of the price of the tangible fixed assets exclusively belonging to each of the enterprises.
   (4) Electricity and Gas Taxes:
   Electricity and gas taxes for the amount of such items consumed.
4. Various Public Impositions
   Various impositions, for instance, impositions to the beneficiaries for improvement of roads, contributions to the Chambers of Commerce and Industry and other contribution having nature of impositions.
5. Corporation Tax
   (1) Corporation tax for the reserve funds and that for the income will be shown separatelly.
   (2) When re-assessment was given against the declared tax amounts for the previous business years, the developement of case will be shown.

Form No. 9. RECAPITULATION OF RAILWAY FIXED ASSETS

1. This table will show the general view of the major items of the fixed assets, tangible and intangible, such as transportation facilities of the railway enterprises and those belonging to the passenger soliciting facilities operated incidental to the former, showing each of the amounts at the end of the last period, increase in the present period, decrease in the present period and settled amount for the present period.

2. Even when fixed assets are recorded by lines open to traffic, the present table will show consolidated amount of these fixed assets, instead of by individual lines.

Form No. 10. DETAILED STATEMENT OF RAILWAY FIXED ASSETS

1. This table will show the details of the fixed assets of the railway enterprise, generally for each line open to traffic having nature of the independent operating unit. However, this table may be prepared for the entire lines as a unit.
2. Tramway operators using human power or horse as motive power, may omit preparation of this table and recording of accounts according to this table.
3. When there is no increase or no decrease in the present period, submission of this table may be omitted.
4. Out of the capital expenditures relative to several enterprises, those for machinery and medical machinery will be apportioned to the fixed asset for business use of each enterprise in proportion to the percentage of the number of employees of each enterprises against the total number of employees of all enterprises at the time of apportionment. (cf. Regulation, Article 15).
5. Out of the capital expenditures relative to several lines, those for land, buildings, machinery, equipment, tools, machines, fixtures and rolling stocks at the power plants, sub-stations, car sheds, repair shops, etc. wlll be apportioned to the fixed asset for business use of each line in proportion to the percentage of the car-kms of the three years retroactive from the end of the last business year, and those for other machinery equipments and medical machines in proportion to the percentage of the number of employees of each line against the total number of employees of all lines. (cf. Regulation, Article 16).
6. Accounts and Instructions

Accounts		Instructions
Railway Fixed Assets		
	(Tangible Fixed Assets)	
55	Transportation Facilities	
551	Land	
5511	Right-of-way for Roadway	Expenses for purchasing, for registratisn thereof and all other expenses for evacuation of occupants, compensation therefor, etc.
5512	Station Land	〃
5513	Power Plant & Substation	〃
5514	Car Shed	〃 (including those concurrently used with repair shops)
5515	Repair Shop	〃
5516	Warehouse	〃
5517	Office	〃
5518	Company's House, Dormitory, etc.	〃
5519	Miscellaneous Land	〃
552	Buildings	
5521	Station	All expenses (including registration charges, relative to construction and acquisition of station main buildings, overbridges, platform shelters, freight shelters, waiting rooms, toilets, etc. (the same will apply hereinafter) Station buildings used concurrently with the company's headoffice will be treated exclusively as expenses for station main building.
5522	Power Plant & Substation	All expepses relative to construction and acquisition of power plant and sub-station.
5523	Car Shed	All expenses relative to construction and acquisition of building for car shed (including those concurrently used with repair shops.)

5524	Repair Shop	All expenses relative to construction and acquisition of buildings exclusively used for repair shop.
5525	Warehouse	All expenses relative to construction and acquisition of buildings for warehouse.
5526	Office	All expenses for the construction and acquisition of buildings of the headoffice, traffic, offices, branch offices, including equipments attached thereto such as heaters, air conditioning, lighting, ventilators, elevators and fire hydrant, etc.
5527	Company's House, Dormitory, etc.	All expenses relative to construction and acquisition of buildings for company's house, dormitory, etc.
553	Miscellaneous Building Structures (Roadway)	
5531	Track	
55311	Rail & Accessories	Rail, Fish plate, Bolt, etc.
55312	Point & Frog	
55313	Ties	
55314	Ballast	
55315	Pavement	Cost of materials and work expenses fof pavement of road-bed.
55316	Sign & Posts	Cost of materials and construction of kilometre posts, grade posts, curved line posts, caution posts, number posts, building posts, etc.
55317	Fence & Boundary Posts	Including highway crossing protectors.
55318	Wind, Snow & Sand Prevention Facilities	Wind, snow, sand protection devices.
5532	Station	Expenses for this category will be handled by station. But, in this table, expenses will be shown for the total for all stations by each item.
55321	Mechanical Signals & Safety Appliances	Fixed signals, interlocking devices, etc., but not including those built in connection with electrified section.
55322	Turntable & Traverser	Turntable and traverser including power equipments therefor.
55323	Coaling & Watering Facilities	Coaling and watering appliance including power equipments therefor.
55324	Car Inspection & Cleaning Facilities	Car inspection and car cleaning facilities & pit at the car inspection shed.
55325	Underground Passage Way	Excluding elevator.
55326	Coal & Gravel Loading Facilities	
55327	Passenger & Freight Platform, etc.	Wall and embankments.
55328	Miscellaneous Facilities	Station name posts, guiding posts, wells, ash pits, etc.
5533	Earth Work	
55331	Cutting	Work expenses, cost of materials, equipments and turf planting expenses.
55332	Embankment	
55333	Highway Crossing	Earth work expenses, incidental expenses and cost of materials.
55334	Station Embankment	All expenses for embankment, cutting, drainage, retaining wall, stone wall and culvert, etc.
55335	Change of Brooks & Roads	All expenses for materials and work for reconstruction of brooks, ditches and roads.

55336	Retaining Wall	All expenses for materials and work for construction of retaining stone wall for main tracks, and stone pavements.
55337	Embankments for Car Sheds & Repairing Shops	All expenses for embankment, retaining stone wall and culvert of the car shed and repair shop site.
5534	Bridges	With spans of 3.66 metres or over.
55341	.....Bridge	All expenses for materials and work.
55342	Overhead Bridge	
55343	Overhead Highway & Waterway Bridge	
5535	Culvert	With spans of 0.91 to 3.66 metres.
55351	Open Culvert	
55352	Culvert	
5536	Cross Drain	Various expenses for construction of cross drains with a span of less than 0.91 metres (including those crossing the tracks underneath, and those running underground connected with the former), drain culverts (those built overhead the track with a span of less than 0.91 metre) and ditches.
55361	Cross Drain	
5537	Drainage	
55371	Drainage	Including those built underneath the tracks.
55372	Snow Carrying Waterway	
5538	Tunnel	This will be listed by individual tunnel.
55381	.....Tunnel	All expenses for materials, equipment, consumable articles for construction of tunnel. In case of underground railway, including digging, construction and highway, pavement expenses.
	(Electric Circuit)	
5539	Tele-communication Facilities	
55391	Communication Wires	All expenses for materials and work for construction of telephone and telegraph wire.
55392	Poles & Accessories	All expenses for materials and work for construction of pole, bracket, porcelain insulator, etc.
55393	Telephone	All expenses for materials and work.
54394	Switch Board	"
55395	Electric Clock	"
55396	Loud Speaker	"
55397	Machinery Equipment	All expenses for materials and work for construction of conveyor, wireless machinery, electric power facilities, etc.
5540	Electric Signal & Safety Appliances	
55401	Block Apparatus	All expenses for materials and work.
55402	Electric Signals	"
55403	Interlocking Apparatus	Expenses for materials and equipping for interlocking apparatuses in signal boxes.
55404	Switches	All expenses for materials and work.
55405	Highway crossing Safety Appliance	Expenses for materials and construction of highway crossing signals and electric interlocking breakers.
55406	Electric Signal Circuits	All expenses for materials and work.
55407	Poles & Accessories	All expenses for materials and work for construction of poles, bracket, porcelain insulators, etc.
5541	Electric Power Line Facilities	
55411	Transmission Wire	All expenses for materials and work for construction of power lines from power plant or from substation to sub-station.
55412	Feeder Wire	All expenses for feeder wires and work.

55413	Trolley Wire	Expenses for electric wires and construction including those for messenger wires.
55414	Distribution Wire	Expenses for electric wires and construction.
55415	Poles & Accessories	All expenses for materials and work for construction of poles, brackets, porcelain insulators, etc.
55416	Trolley Wire Hanger, etc.	All expenses for materials; for instance, hangers, clamps, ears, lightening arresters, iron wires, etc.
55417	Return Circuits Bond	Expenses for materials and work.
55418	Service Transformer	
55419	Electric Light & Power Line	Expenses for electric wire and construction (but for out-door wires only. Wires inside buildings will be included in the buildings.).
555	Rolling Stock	
5551	Steam Locomotive	All fixtures equipped in the rolling stocks.
5552	Electric Locomotive	〃
5553	Internal Combustion Locomotive	〃
5554	Electric Passenger Car	〃
5555	Control Passenger Car	〃
5556	Internal Combustion Passenger Car	〃
5557	Electric Freight Car	〃
5558	Passenger Car	〃
5559	Freight Car	〃
5560	Special Cars	〃
557	Machinery Appliances	
5571	Power Plant & Sub-station	
55711	Power Plant	Power plant machinery and equipments incidental thereto.
55712	Rectifier	Expenses for materials and work for rectifier, current transformer, dynamos, etc.
55713	Transformer	Expenses for materials and work for the main transformer, transformer for the rectifier.
55714	Switch Board	Expenses for materials and work.
55715	Out-door Iron Structure	
55716	Others	Expenses for materials and work for the machines for light or power, cranes, etc. at the power plant and sub-station.
5572	Mechanical Appliance at Stations	Cranes, elevators, etc.
5573	Mechanical Appliance of Repair Shop	Machinery at repair shop.
5574	Cable Winding-up Facilities	Hoisting machines, cables, etc. and incidental facilities for cable railways.
5575	Medical Instruments	X-ray machines, etc. equipped at hospitals, clinics, etc.
558	Tools, Apparatus & Fixtures	Those whose durable period is more than one year and price of acquisition or manufacture per piece or per set is more than one thousand *yen*.
5581	Placed in Repair Shop	
5582	Placed in Power Plant & Substations	

5583	Placed in Station	
5584	Placed in Office	Including those placed in headoffice, and automobile and trucks.
5585	Placed in Warehouse, etc.	
5586	Placed in Company Houses, Dormitories, etc.	
66	Passenger Inducement Facilities	Passenger inducement facilities operated incidental to the transportation facilities, the main enterprise of the private railway, but the scale of which is so small that they cannot be operated as an independent enterprise. Generally, it is desired that these facilities be handled as separate independent enterprises. Details of the functions at these facilities will be shown enclosing in brankets—for instance, Playground. When some other incidental enterprise is performed in conjunction with passenger soliciting activities, all of them will be amalgamated into railway enterprise and no separate accounting will be made for each type of enterprises.
661	Land	All expenses for purchasing of land for playgrounds, stadiums, information offices, etc.
662	Buildings	All expenses for construction or purchasing of various buildings in the playgrounds, passenger information offices, seaside cottages, etc.
663	Structures	All expenses for construction or purchasing of hatcheries, ticket booths, miniature trains, stadiums, bleachers, etc. established in the playground, and baseball ground, etc.
664	Vehicles	Rolling stock for miniature trains and all other vehicle equipments used.
665	Machinery Appliances	Equipments in playgrounds with mechanical devices, such as water shute and machinery equipments.
666	Tools, Apparatus & Fixtures	Those equipped in playgrounds, or those used in particular seasons such as bathing equipments.
667	Miscellaneous	Animals, birds, trees, etc.
	(Intangible Fixed Assets)	
77	Transportation Facilities	
771	Goodwill	
772	Surface Right	
773	Patent Right	
774	Right of Passage for Inter-line Traffic	Right of inter-line traffic, right of passage acquired in exchange of the issuarance of the following items in kind: (1) Amount of expense corresponding to the inter-line traffic facilities at junction stations built for the company or agency with which inter-line traffic service is maintained and transferred to the ownership of that company for inter-line traffic purpose with the company. (2) Amount of expenses corresponding to the cost of construction of a bridge, when such a bridge is built by the company, transferred to

the ownership of the public body supervising the area and which the company has built for its own railway, tramway tracks, or other passages for the company.

(3) Amount of expenses for other facilities, similar to above in nature.

88 Passenger Inducement Facilities
881 Goodwill
882 Surface Right

Form No. 11 DETAILED STATEMENT OF VARIOUS ACCOUNTS

1. Amount at the end of the previous period, increase and decrease in the present period and the amount at the end of the period will be shown for major items of the following accounts:

2) Securities. 3) Stock Goods. 4) Pre-paid Expenses (to be shown by those of one year or less and of more than one year) 7) Construction Work in Process (to be shown by railway, motorcar, and incidental enterprise) 8) Securities of Affiliated Companies. 9) Investment Securities. 10) Investment. 14) Account Payable. 15) Accrued Expenses. 17) Advance Received. 18) Revenues Received in Advance.

2. 16 Settled Inter-line Fares and Rates Payable will be shown by month and by companies with which inter-line traffic is maintained.

3. Rates of interest and amount at the end of previous period, increase or decrease in the present period will be shown for the following accounts:

1) Short Term Loan. 5) Short Term Claims to Officers and Employees. 6) Short Term Claims to Affiliated Companies. 11) Long Term Loan. 12) Note and Bills Payable. 13) Short Term Borrowings. 19) Short Term Borrowings from Officers and Employees. 20) Corporate Bond and Debentures. 21) Borrowings on Mortgage from Fundations. 22) Long Term Borrowings. 23) Borrowings from Affiliated Companies.

NOTIFICATIONS

Ministry of Transportation Notification No. 17

January 31, 1951

Department of Railways Notification No. 64 of August, 1919 (Form of Operating Report stipulated in Article 49 of the Enforcement Regulation of Private Railway Law) shall be amended as follows and shall come into force as from April 1, 1951:

Minister of Transportation
YAMAZAKI Takeshi

Notification Providing for Forms of Operating Report of Private Railway Enterprise

Forms of Operating Report as stipulated in Article 49 of the Enforcement Regulations of Private Railway Law (Cabinet Ordinance No. 10, 1919) shall be in accordance with the Forms of Operating Report, Appendix No. 1 to the Private Railway Enterprise Accounting Regulation (Ministry of Transportation Ordinance No. 2, 1951).

Ministries of Transportation and Construction Notification No. 1

January 31, 1951

Ministry of Railways and Ministry of Home Affairs Notification of June, 1925 (Forms of Operating Report of Tramway Enterprise) shall be revised as follows and shall come into force as from April 1, 1951.

Minister of Transportation
YAMAZAKI Takeshi
Minister of Construction
MASUDA Kaneshichi

Notifications providing for Forms of Operating Report of Tramway Enterprise

The Forms of Operating Report, Appendix No. 1 to the Private Railway Enterprise Accounting Regulations (Ministry of Transportation Ordinance No. 2, 1951) shall apply mutatis mutandis to the Forms of Operating Report as stipulated in Article 27 of the Enforcement Regulations of Tramway Law (Ministry of Home Affairs and Ministry of Railways Ordinance, 1923).

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GOVERNMENT MATTERS

NATIONAL PERSONNEL AUTHORITY

National Personnel Authority Notification No. 15

Pursuant to the Rule 6-0 of the National Personnel Authority (Decision and Announcement of Occupations and Classes of Positions), the National Personnel Authority has decided to establish the following occupations as defined and classified hereunder:

January 31, 1951

President of the National Personnel Authority
ASAI Kiyoshi

Code Numbers and Titles of Occupations:

Code No.	Title of Occupation	Page
0303	Maritime Safety (Engine)	1
0304	Maritime Safety (Engine Work)	1
0306	Maritime Safety (Deck Work)	1
0307	Maritime Safety (Steward)	2
0315	Navigating (Mate)	2
3105	Printing Engineering	2
3117	Engineering Aid (Mechanical)	2
3131	Engineering Aid (Telecommunication)	2
3141	Industrial Arts Engineering	2
3143	Mining Engineering	3
3147	Commodity Inspection (Raw Silk)	3
3153	Hydrographic Engineering	3
3159	Textile Engineering	3
3181	Physical Exploration	3
3207	Meteorology	3
4105	Staple Foods Inspection	3
4107	Agricultural Aid	4
5102	Maritime Accident Inquiry Aid	4
5105	Public Prosecution	4
5129	Legislative Consultation	4
6105	Customs Affairs (General)	4
6107	Customs Affairs (Checking)	4
6109	Tax Affairs (General)	5
6111	Tax Affairs (Investigation)	5
6113	Tax Affairs (Collection)	5
6223	Commodity Appraising	5
8213	Lighthouse and Beacons Keeping	5
8215	Guard	5
9113	Abacus Clerk	6
9123	Postal Savings and Insurance Canvassing	6
9211	Personnel Examining	6
9405	Horse Race Management	6

Maritime Affairs

Code-0303: Maritime Safety (Engine)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise work involved in the maintenance of peace and order on the sea, including the prevention, control and search of violations of laws and ordinance and crimes, suppression of riots and arrest of suspects on the sea, and in conduct of marine rescue work as well as to supervise work involving the maintenance in good order, operation and repair of ship engines and other activities in the engine rooms in the light of professional knowledge of marine engineering equipment and as the crew of a patrol boat or rescue tug.

Class of Position:

0303-1	Maritime Safety Officer (Engine)	I
0303-2	Do	II
0303-3	Do	III
0303-4	Do	IV

Code-0304: Maritime Safety (Engine Work)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to perform work involved in the maintenance of peace and order on the sea and in the conduct of marine rescue work as well as to supervise or perform work involving the operation, partial adjustment and minor repair of engines and other incidental tasks in the engine rooms as the crew of a patrol boat or rescue tug.

Class of Position:

0304-1	Maritime Safety Officer (Engine Work)	I
0304-2	Do	II
0304-3	Do	III
0304-4	Do	IV

Code-0306: Maritime Safety (Deck Work)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to perform work

involved in the activities for the maintenance of peace and order on the sea, including the prevention, control and search of violations of laws and ordinances, suppression of riots and arrest of suspects on the sea, and for the conduct of marine rescue work as well as to supervise or perform deck work in entering and clearing port, loading and unloading, and boating and steering operations as the crew of a patrol boat or rescue tug.

Class of Position:

0306–1	Maritime Safety Officer (Deck Work)	I
0306–2	Do	II
0306–3	Do	III
0306–4	Do	IV

Code–0307: Maritime Safety (Steward)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to perform work involved in the maintenance of peace and order on the sea, including the prevention, control and search of violations of laws and ordinances, suppression of riots and arrest of suspects on the sea, and in the conduct of marine rescue work as well as to supervise or perform ship service, including the preparation of menus and meals for the crew and other persons on board, table service, the purchase and storage of foodstuffs, the reception of visitors and the cleaning of cabins as the crew of a patrol boat or rescue tug.

Class of Position:

0307–1	Maritime Safety Officer (Steward)	I
0307–2	Do	II

Code–0315: Navigating (Mate)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to superintend work involved in the sailing of a ship in the light of scientific knowledge of navigation or to maneuver a ship, and to supervise work involving the loading and unloading and the maintenance of the ship as the crew of the ship.

Class of Position:

0315–1	Navigation Officer (Mate)	I
0315–2	Do	II
0315–3	Do	III
0315–4	Do	IV
0315–5	Do	V

Engineering

Code–3105: Printing Engineering

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform professional and scientific work involving the development of work programs for various types of printing, control over the progress of work and technical guidance, or the investigation and study of printing techniques and materials.

Class of Position:

3105–1	Printing Enginer	I
3105–2	Do	II
3105–3	Do	III
3105–4	Do	IV
3105–5	Do	V

Code–3117: Engineering Aid (Mechanical)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to perform subsidiary technical work incident to professional work in the field of mechanical engineering, involving the testing, measurement and inspection of the structure and quality of various types of machines, tools and parts or the mechanical properties of metallic and non-metallic materials or the partial design and calculation of machines.

Class of Position:

3117–1	Engineering Aid (Mechanical)	I
3117–2	Do	II
3117–3	Do	III

Code–3131: Engineering Aid (Telecommunication)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to perform subsidiary technical work incident to professional work in the investigation and study of telecommunication techniques, involving the making of various kinds of experiments and measurement and the manufacture, adjustment and testing of telecommunication appratuses and equipment.

Class of Position:

3131–1	Engineering Aid (Telecommunication)	I
3131–2	Do	II

Code–3141: Industrial Arts Engineering

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to plan, supervise or perform professional and scientific work involving the design, investigation, study and trial manufacture of industrial art products such as furniture and furnishings, kitchen utensils, wearing paraphernalia, baby articles and stationery which are made of wood, bamboo, metal, lacquer, carving and engraving materials, fiber and paper, or of metal art products including coins, decorations and badges from the overall

viewpoint of both aesthetics and engineering as well as the technical guidance based on the results of such activities.

Class of Position:

3141–1	Industrial Arts Engineer	I
3141–2	Do	II
3141–3	Do	III
3141–4	Do	IV
3141–5	Do	V

Code–3143: Mining Engineering

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform professional and scientific work involving the development or operation of metal mines, non-metal mines, coal mines or oil fields, the mining and dressing of metallic minerals, non-metallic minerals or coals, or the investigation and study on the maintenance of safety in mines, development of plans therefor or guidance on such tasks.

Class of Position:

3143–1	Mining Engineer	I
3143–2	Do	II
3143–3	Do	III
3143–4	Do	IV
3143–5	Do	V

Code–3147: Commodity Inspection (Raw Silk)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involving the inspection of the quality or conditioned weight of raw silk.

Class of Position:

3147–1	Commodity Inspector (Raw Silk)	I
3147–2	Do	II
3147–3	Do	III
3147–4	Do	IV

Code–3153: Hydrographic Engineering

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform professional and scientific work involved in hydrographic surveys, including topographical surveys of the coast-line, the sea-bed, etc. for the construction of charts, and the planning, investigation or review of such surveys or the compilation of the results of the surveys.

Class of Position:

3153–1	Hydrographic Engineer	I
3153–2	Do	II
3153–3	Do	III
3153–4	Do	IV
3153–5	Do	V

Code–3159: Textile Engineering

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform professional and scientific work in the field of textile engineering, involving the investigation, testing and study of the properties of textiles and textile goods and the manufacturing techniques thereof as well as technical guidance over such tasks.

Class of Position:

3159–1	Textile Engineer	I
3159–2	Do	II
3159–3	Do	III
3159–4	Do	IV
3159–5	Do	V

Code–3181: Physical Exploration

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform professional and scientific work involving research on methods of physical exploration through earthquake, gravity, electricity, magnetism or radioactivity or the investigation of the nature of the soil or subterranean resources by geo-chemical exploration method and study of such exploration method.

Class of Position:

3181–1	Physical Exploration Officer	I
3181–2	Do	II
3181–3	Do	III
3181–4	Do	IV
3181–5	Do	V

Physical Science

Code–3207: Meteorology

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform professional and scientific work involved in the observation, forecasting and study in the field of meteorology.

Class of Position:

3207–1	Meteorological Officer	I
3207–2	Do	II
3207–3	Do	III
3207–4	Do	IV
3207–5	Do	V
3207–6	Do	VI
3207–7	Do	VII

Agriculture

Code–4105: Staple Foods Inspection

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or

perform work involving the inspection of the quality and quantity of staple food.

Class of Position:

4105–1	Staple Foods Inspector	I
4105–2	Do	II
4105–3	Do	III
4105–4	Do	IV
4105–5	Do	V

Code–4107: Agricultural Aid

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform subsidiary technical work incident to professional and scientific testing and research cluding agricultural products, injurious insects, work in the field of agriculture and biology, in agricultural chemistry, animal husbandry and sericulture.

Class of Position:

4107–1	Agricultural Aid	I
4107–2	Do	II
4107–3	Do	III

Law

Code–5102: Maritime Accident Inquiry Aid

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform subsidiary work incident to legal work involving the investigation of maritime accidents, collection of evidence, filing of request for adjudication on maritime accident and maintenance of the proceedings of the request and execution of the adjudication made by the marine court of inquiry which are performed by maritime accident inspectors.

Class of Position:

5102–1	Maritime Accident Inquiry Aid	I
5102–2	Do	II

Code–5105: Public Prosecution

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to direct, supervise or perform work involved in the proceedings of prosecution, such as to maintain morality as well as social peace and order by presiding over prosecuting work as representative of public interest; when considering there is a crime, to endeavor to discover the truth by searching for criminals and evidence, to decide prosecution or non-prosecution; in case of prosecution, to request of the court a just and fair trial; and, when taking part in the trial, to give opinions on the recognition of facts, the proper application of law and the estimation of penalty as well as to secure the proper execution of the court's judgment; or work for the improvement of prosecuting work by constant study of prosecution techniques.

Class of Position:

5105–1	Public Procurator	I
5105–2	Do	II
5105–3	Do	III
5105–4	Do	IV
5105–5	Do	V
5105–6	Do	VI

Code–5129: Legislative Consultation

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the analysis and appraisal of bills pending in committees of both houses of the Diet or cases sent to the Diet from the Cabinet, in giving advice to committees and members of both houses of the Diet or in offering services in drawing up bills as well as in the analysis and appraisal of data on legislation.

Class of Position:

5129–1	Legislative Consultant	I
5129–2	Do	II
5129–3	Do	III
5129–4	Do	IV

Fiscal Administration

Code–6105: Customs Affairs (General)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the Customs business, including control over movements of export and import freight, detection and investigation of violations of Customs laws and regulations and clearance of merchandise, etc. through the Customs; in the development of general laws and ordinances related to the Customs or the Customs tariff; and in the investigation and study of the Customs system.

Class of Position:

6105–1	Customs Officer	I
6105–2	Do	II
6105–3	Do	III
6105–4	Do	IV
6105–5	Do	V

Code–6107: Customs Affairs (Checking)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the processes of Customs clearance by examining export and import applications and other relevant papers.

Class of Position:

6107–1	Customs Officer (Application Checker)	I
6107–2	Do	II
6107–3	Do	III
6107–4	Do	IV

Code–6109: Tax Affairs (General)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the taxation business, including the investigation of tax assessment standards, assessment of taxes to be levied, control over cases of violations of national tax laws and regulations, collection of the taxes levied, pressing for payment and collection of tax arrears, and taking of action against tax delinquency; or in the development of plans for the tax system.

Class of Position:

6109–1	Tax Officer	I
6109–2	Do	II
6109–3	Do	III
6109–4	Do	IV
6109–5	Do	V
6109–6	Do	VI

Code–6111: Tax Affairs (Investigation)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the investigation and examination of domestic tax assessment standards, assessment of domestic taxes to be levied, the investigation of cases of violations of laws and ordinances related to domestic taxes and the development of action to be taken against such cases.

Class of Position:

6111–1	Tax Investigator	I
6111–2	Do	II
6111–3	Do	III
6111–4	Do	IV
6111–5	Do	V
6111–6	Do	VI
6111–7	Do	VII

Code–6113: Tax Affairs (Collection)

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the procedures for collection of domestic taxes and other revenues to be levied under the provisions of the National Tax Collection Law or the application mutatis mutandis of such provisions, including issuing notices for payment of such taxes, disposing of collections made, and collecting tax arrears by such actions as pressing for payment, attachment of property and public auction.

Class of Position:

6113–1	Tax Collector	I
6113–2	Do	II
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Industrial Economics

Code–6223: Commodity Appraising

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involving the examination of names and quantities of export and import freight or foreign postal parcels and appraisal of values thereof, decision as to whether Customs duty is leviable or not and the applicable tariff, or the development of the Customs tariff and commodity classification standards.

Class of Position:

6223–1	Commodity Appraiser	I
6223–2	Do	II
6223–3	Do	III
6223–4	Do	IV
6223–5	Do	V

Public Safety

Code–8213: Lighthouse and Beacons Keeping

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the maintenance of light in lighthouses of various kinds and in the operation of beacons, including fog signals, current signals, navigating signals, radar signals, meteorological observations or serving notices of passage of ships.

Class of Position:

8213–1	Lighthouse and Beacon Keeper	I
8213–2	Do	II
8213–3	Do	III

Code–8215: Guard

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the protection of public premises or buildings against the ordinary hazards of fire, damage, theft, accident and trespass, and in the maintenance of order within the premises.

Class of Position:

8215–1	Guard	I

8215–2	Do	II
8215–3	Do	III

Clerk

Code–9113: Abacus Clerk

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform calculating work by using abacus in tabulating work, checking figures, or computing salaries or in accounts work.

Class of Position:

9113–1	Abacus Clerk	I
9113–2	Do	II
9113–3	Do	III

Code–9123: Postal Saving and Insurance

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the canvassing, cash collection and visitorial investigation in postal savings, postal life insurance and postal annuity businesses.

Class of Position:

9123–1	Postal Saving and Insurance Canvasser	I
9123–2	Do	II
9123–3	Do	III

Personnel Affairs

Code–9211: Personnel Examining

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to study, supervise or perform work involving the determination of qualification requirements for appointment in national public service, the evaluation of examinations for appointment and the results thereof in accordance with sound personnel administration methods and practices.

Class of Position:

9211–1	Examination Specialist	I
9211–2	Do	II
9211–3	Do	III
9211–4	Do	IV
9211–5	Do	V

Administration

Code–9405: Horse Race Management

Definition of the Occupation:

This occupation includes all classes of positions the duties of which are to supervise or perform work involved in the control and management of State-operated horse races and in the supervision of local horse races.

Class of Position:

9405–1	Horse Race Manager	I
9405–2	Do	II
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9405–4	Do	IV

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