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

Description of contents

(1) Box no. 2922

(2) Folder title/number: (12)
Allocations, Packinging, Crating - General

(3) Date: Jan. 1950 - May 1950

(4) Subject:

Classification	Type of record
9230, 9632	a, c, e

(5) Item description and comment:
Osaka

(6) Reproduction: (Yes) No

(7) Film no. Sheet no.

(Compiled by *National Diet Library*)

MI-I C general

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/may

23 May 1950

SUBJECT: Report of Cost of Land Transportation

TO : General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: GPC/Rep

1. Herewith transmitted is a summary report of the cost of land transportation operations from the Osaka Arsenal, 32-32, in the period 16 February 1948 thru 6 April 1950.

2. The report was prepared by the Osaka Special Procurement Board and submitted thru this headquarters in compliance with instructions from your headquarters to the Tokyo Special Procurement Board.

FOR THE CHIEF:

1 Incl:
As above (quad)

STERLIN C. MOORE
Major Infantry
Deputy Chief

KINKI
~~OSAKA~~ LIAISON & COORDINATION OFFICE

TS/km

Prefectural Building
OSAKA

16 May 1950

KKLCO No. 203 ER

TO : Chief, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Cost Report of Reparations Removal Operation

1. Reference: Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers, AG 367.6 (4 May 1948) REP (SCAPIN 1751/40) 4 May 1948, subject: Responsibility of Japanese Government for the Packing, Delivery and Transportation of Reparation Equipment under the Advance Transfer Program.

2. For transmission to higher Headquarters and for your information.

3. Inclosed herewith is report as follows:

Land Transportation

Report No. Final
Code No. 32-32

S. Shima
S. Shima
Director

Incl: As stated above.

REPORT OF COST OF LAND TRANSPORTATION FOR REPARATIONS REMOVALS

1. Report No: Final 2. Code Number of Plant Being Reported on: 32-52

3. Allocation Notice Numbers Covered: 1-68,1-69,2-60,2-61,3-60,3-61,4-63,4-65, 1-12,1-37,2-12,2-22,3-12,4-12, 4-31,4-35.

4. Report Period: 16 Feb., 1948 (Beginning), 6 Apr.,1950 (Ending)

5. Statement.

Land Transportation Report.

All land transportation operation for this plant have been completed and cost reports covering such operations have been submitted to G.H.Q. S.C.A.P.

S. Yasuda
(Signature)

Chief, Transportation Dept., Osaka Ry. Div.
(Title)

K. Yunara
(Signature)

Chief of Fiscal Div., O.S.P.B.
(Title)

MI-IC general

RAS/my

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

22 May 1950

SUBJECT: Corrected Report of Cost of Dismantling and Packaging

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: CPC/Rep

1. Reference: Letter, this headquarters, subject: "Transmittal of Reports of Cost of Reparations Removals," 22 April 1950.

2. Inclosure herewith replaces page 3 of Inclosure No. 1 with above referenced letter, "Supplement to Report No. 6, Cost of Dismantling and Packaging at Plant 32-30."

FOR THE CHIEF:

1 Incl
a/s

STERLIN C. MOORE
Major Infantry
Deputy Chief

0-296

KINKI
~~OSAKA~~ LIAISON & COORDINATION OFFICE TS/km

Prefectural Building
OSAKA

12 May 1950

KKLCO No. 198 ER

TO : Chief, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Cost Report of Reperations Removal Operation

1. Reference: Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers, AG 367.6 (4 May 1948) REP (SCAPIN 1751/40) ~~1948~~, 4 May 1948, subject: Responsibility of Japanese Government for the Packing, Delivery and Transportation of Reparation Equipment under the Advance Transfer Program.

2. For transmission to higher Headquarters and for your information.

3. Inclosed herewith is report as follows:

Dismantling and Packaging Operations

Report No.	Plant No.	All. No.	Remarks
6	32-30	1-54	Revision of the supplemental report forwarded to your Headquarters by Letter, this office, KKLCO No. 146, 17 April 1950

S. Shima
Director

Incl: As stated above.

ERRATA

Period No. 6th Code No. 32 - 30. Allocation No. 1 - 54

Dismantling and Packaging Asino Co., Ltd.

Page 3 9. Contractor's profit

5,532.32..... Original

5,532.84..... Correct

11. Grand Total

1,123,868.50..... Original

1,123,869.02..... Correct

7. Labor employed during report period (Unit in mandays)

(a) Type	(b) Rates per man per day	(c) For Dmtlg & Pkg	(d) Administrative over-head	(e) Used in Repair of Bldg &/or Constr	(f) Other	(g) Total Man days	(h) Cost of Labor
1. Common Labor:							
Workman (A)	260.00	86.22	0	0	0	86.22	22,417.20
2. Skilled Labor:							
Carpentor	410.00	69.00	0	0	0	69.00	28,290.00
Scaffolder	345.00	58.00	0	0	0	58.00	20,010.00
Painter	405.00	41.50	0	0	0	41.50	16,807.50
Lathe-man	410.00	2.00	0	0	0	2.00	820.00
Plumber	440.00	81.50	0	0	0	81.50	35,860.00
Tleser	335.00	21.18	0	0	0	21.18	7,095.30
3. Supervisors:							
Field Supervisors	365.00	10.00	0	0	0	10.00	3,650.00
4. Clerks, Checkers etc.							
Clerks	375.00	12.00	0	0	0	12.00	4,500.00
5. Total Cost of Labor:		x	x	x	x	x	139,450.00

8. Tools and equipment used during report period:

a. Charge		16,860.00
9. Contractor's Profit.	(2.5%)	5,532.84
10. Other expenditures		47,561.00
11. Grand Total		1,123,869.02

MI-IC
general

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/sy

19 May 1950

SUBJECT: Loading of Philippine Reparations Cargo

THRU: Kinki Liaison and Coordination Office

TO : Kobe Maritime Bureau

1. Reference: Letter from your office to this headquarters, subject: "Certification of Demurrage of Motor Schooner and of Watchman Due to Delayed Arrival of Vessel to Take Reparations", dated 17 May 1950.

2. The reparations cargo cited in inclosure with referenced letter was transported by lighter from Arai Port to Kobe Port on 7 April 1950. In compliance with instructions from this headquarters, the cargo was retained aboard the lighter until arrival of the SS Susana at Kobe Port on 7 May 1950.

3. Requests from your office on 25 April 1950, and 4 May 1950, for permission to transfer the cargo to shore storage so as to permit other use of the lighter pending arrival of the Susana were disapproved by this headquarters.

FOR THE CHIEF:

STERLIN C. MOORE
Major Infantry
Deputy Chief

MI-IC general

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/sy

19 May 1950

SUBJECT: Loading of Philippine Reparations Cargo

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3. Requests from your office on 25 April 1950, and 4 May 1950, for permission to transfer the cargo to shore storage so as to permit other use of the lighter pending arrival of the Susana were disapproved by this headquarters.

FOR THE CHIEF:

STERLIN C. MOORE
Major Infantry
Deputy Chief

KOBE MARITIME BUREAU

Kobe, Japan
May 17, 1950

To: Chief of the Kinki Civil Affairs Region

Thru: The Kobe Liaison and Coordination Office

From: Masayasu Katsuno
Director
Kobe Maritime Bureau

Subject: Certification of Demurrage of Motor-schooner and of Watchman due to Delayed Arrival of Vessel to Take Reparations.

Dear Sir:

Mr. Tatsuo Ohnishi, chief of the Business Section of the Towa Kaiun Kabushiki Kaisha, Kobe, applied to the Kobe Maritime Bureau for the subject matter as per his letter attached hereto.

It would be much appreciated if you would grant him a certificate as our survey revealed that the statement in his letter had been true and correct.

Yours obediently,

Masayasu Katsuno

Masayasu Katsuno
Director
Kobe Maritime Bureau

TOWA KAIUN CO., LTD.

CONTRACTING STEVEDORES.
LANDING & SHIPPING AGENTS.
CUSTOMS-BROKER. FORWARDING
BY LIGHTERS. SHIP'S AGENCY
BUSINESS. PIER SERVICE AND
OTHER COLLATERAL OPERATIONS

26. KAIGAN-DORI 2 CHOME
IKUTA-KU. KOBE.

Kobe, 15th May, 1950.

To : Kinki Civil Affairs.

From : Towa Kaiun Co., Ltd.
Shipping Agent for the reparation cargo authorized by Kobe Maritime Bureau.

Re : Request approval for the demurrage of a motor-Schooner and a watch-man required to wait the vessel of delayed arrival.

Sir:-

We have honour to inform you that S.S." Susana " was expected to load reparation cargo at Kobe, arrived on 7th May and commenced to load cargoes 134.145 M/T at 1230., completed at 1700 in good condition.

It was arranged at the first time, as this vessel to be expected to arrive on 7th April, we have transported these cargoes from Arai to Kobe by M.S." No.3 Hamada Maru " according to the direction of the supervision of Kobe Maritime Bureau.

Contrary to our expectation, we were obliged to wait the arrival of S.S." Susana " so long time about a month, as our " No.3 Hamada Maru " was waiting loaded with the cargoes in Kobe Harbor.

We had been ordered strictly to keep these cargoes in safety, especialy to the condition of weather, stowage or mooring place, so we placed a watchman on our motor-Schooner to guard these cargoes through the while.

Hence, we beg your approval through Kobe Maritime Bureau to complete shipping of reparation cargo with the demurrage of M.S." No.3 Hamada Maru " and a watchman during the time required on account of delay of arrival of S.S." Susana ".

Thanking you in anticipation.

Yours very truly,

TOWA KAIUN Co., LTD.

T. ONISHI.
CHIEF OF BUSINESS DIVISION.

T.D.S. No. 48

MI-IC general

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/mv

18 May 1950

SUBJECT: Transmittal of Report of Cost of Dismantling and Packaging

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: CFC/Rep

Transmitted herewith is duplicate Report No. 2, Cost of Dismantling and Packaging at the Kori Arsenal, 32-30, in the period 1 April 1948 thru 30 June 1948, submitted thru this headquarters by the Osaka Finance Office in compliance with instructions from your headquarters to the Finance Ministry.

FOR THE CHIEF:

1 Incl
a/s (quad)

STERLIN C. MOORE
Major Infantry
Deputy Chief

KINKI
~~OSAKA~~ LIAISON & COORDINATION OFFICE TS/km

Prefectural Building
OSAKA

4 May 1950

KKLCO No. 187 ER

TO : Chief, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Negative Cost Report, Kori Plant (32-30)

It is requested that the attached copies of the subject report be transmitted to Mr.Watson CPC, GHQ, SCAP in accordance with his demand through the Finance Ministry.

S. Shima
Director

Incl: As stated above.

1-717

OSAKA FINANCE OFFICE
(Osaka)

2 May 1950.

OFO No. 182

TO : Chief,
Kinki Civil Affairs Region

SUBJECT: Negative Cost Report, Kori Plant
(32 - 30)

1. In compliance with instruction received from the Civil Property Custodian, GHQ. SCAP, we are submitting herewith 5 copies of the Negative Cost Report, 2nd quarter, for the Kori Plant, Osaka Arsenal (Code 32-30).

2. In the absence of the officer who signed the report submitted previously, the undersigned has signed the enclosed report, however, the contents of this report are identically same with the previous one.

Incl: Negative Cost Report (5)

for J. Toyoda
Chief,
Osaka Finance Office

XH/1b/mk

REPORT OF COST OF DISMANTLING AND PACKING

1. Report No: 2

2. Code Number of Plant Being Reported On: 32 ~ 30

3. Allocation Notice Numbers Covered: None

4. Report Period: ——— (Beginning) April 1, 1948 (Ending) June 30, 1948

5. Data of Equipment Dismantled and Packaged during Report Period: None

6. Materials consumed during report period: None

7. Labor employed during report period (unit in man days): None

8. Tools and equipment used during report period: None

9. Contractor's profit None

10. Other expenditures: None

11. Grand Total: None

12. Average initial contract price: None

13. J. Toyoda (Signature)

14. Chief, Reparation Section, Osaka Finance Office (Title)

M1-1c general

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/tk

11 May 1950

SUBJECT: Transmittal of Delivery Receipts

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: CPC/Rep

1. Herewith transmitted are delivery receipts for 100 crates loaded aboard the SS Susana for shipment to the Philippine Government as follows:

a. Allocation Notice 3-57, 15 crates. (Incl No. 1)

b. Allocation Notice 3-60, 82 crates. (Incl No. 2)

c. Allocation Notice 3-61, 3 crates. (Incl No. 3)

2. The cargo was receipted for by Captain A. F. Roja, Master of the Susana, in the presence of a member of this headquarters. Receipting authority was delegated to Captain Roja by Mr. Estanislao P. Angeles, Chairman of the Philippine R&R Delegation. The document authorizing Captain Roja to receipt for the cargo is inclosed herewith as Inclosure No. 4.

FOR THE CHIEF:

STERLIN C. MOORE
Major Infantry
Deputy Chief

4 Incls:
1 - 3 Delivery Receipts (ea Sep)
4 Authorization (Dup)

TELEPHONE ABSTRACT

FROM: Capt James, CA Section, SCAP. Tel: Tokyo 265852

TO: Mr. Frazee

DATE: 1640, 6 April 1950

Capt J: Capt Mandel says that it is perfectly proper for Mr. Angeles to delegate the Captain of the Susana to sign for reparations cargo, but Captain Mandel would like to have the original of his authorization in the CPC files.

Mr. F: O.K. We will send it to you.

cc: Mr. Sussemann

No. 1

RECEIPT FOR PROPERTY RECEIVED AS REPARATIONS

1. The signature of the authorized representative of the Philippine Government and the Japanese Government, respectively, which appear on this document, attest to the fact that the authorized representative of the Japanese Government has, on this date, on board the S.S. Susana, at the port of Kobe, Japan, stowed, transferred, assigned, granted, and conveyed the property described on pages 1 to 2 inclusive hereof, in accordance with the provisions of Reparations Allocation Number 3 - 57, together with the title thereto and custody thereof to the Philippine Government and such Government has accepted such delivery of the property from the Japanese Government, and agrees to take possession of the same immediately.

Such delivery, transfer, assignment, grant and conveyance and acceptance thereof are hereby acknowledged.

2. The Japanese Government does hereby convenant that it is the lawful owner of said property, free and clear of all incumbrances, that it possesses the title thereto and that it will warrant and defend the same against all claims and demands of all persons whomsoever.

3. The Philippine Government undertakes that it will make appropriate equitable adjustment and abide by any final Allied decisions in respect of any conflicting claims to such property that may be made by other nations or their nationals.

4. The inventory and description of property delivered under this receipt is as follows:

Packages numbered;

Incl #1

No. 2

1	2	3	4	5
6	7	8	9	10
11	12	13	14	15

Total 15 Packages.

5. Dated at Kobe this 7th day of May, 1950.

Masayasu Katsuno
Director, Kobe Maritime Bureau.

Director, Kobe Liaison and Coordination Office.

(On Behalf of Recipient Government)

(On Behalf of Japanese Government)

Masao Fusana

COPY

No. 1

RECEIPT FOR PROPERTY RECEIVED AS REPARATIONS

1. The signature of the authorized representative of the Philippines Government and the Japanese Government, respectively, which appear on this document, attest to the fact that the authorized representative of the Japanese Government has, on this date, on board the S/S "SUSANA", at the port of Osaka, Japan, stowed, transferred, assigned, granted, and conveyed the property described on pages 1 to 2 inclusive hereof, in accordance with the provisions of Reparations Allocation Number 3 - 60, together with the title thereto and custody thereof to the Philippines Government and such Government has accepted such delivery of the property from the Japanese Government, and agrees to take possession of the same immediately.

Such delivery, transfer, assignment, grant and conveyance and acceptance thereof are hereby acknowledged.

2. The Japanese Government does hereby covenant that it is the lawful owner of said property, free and clear of all incumbrances, that it possesses the title thereto and that it will warrant and defend the same against all claims and demands of all persons whomsoever.

3. The Philippines Government undertakes that it will make appropriate equitable adjustment and abide by any final Allied decisions in respect of any conflicting claims to such property that may be made by other nations or their nationals.

4. The inventory and description of property delivered under this receipt is as follows:

Packages numbered;

Incl #2

No. 2

824	825	826	827	828
829	830	831	832	833
834	835	836	837	838
839	840	841	842	843
844	845	846	847	848
849	850	851	852	853
854	855	856	857	858
859	860	861	862	863
864	865	866	867	868
869	870	871	872	879
880	881	882	883	884
885	886	887	888	889
890	891	892	893	894
895	896	897	898	899
900	901	902	903	904
905	906	907	908	909
910	752			

Total 82 Packages

5. Dated at Osaka this 11th day of May, 1950

Director, Kinki Maritime Bureau

Director, Kinki Liaison and Coordination Office

(On Behalf of Recipient Government) (On Behalf of Japanese Government)

COPY

No. 1

RECEIPT FOR PROPERTY RECEIVED AS REPARATIONS

1. The signature of the authorized representative of the Philippines Government and the Japanese Government, respectively, which appear on this document, attest to the fact that the authorized representative of the Japanese Government has, on this date, on board the S/S " SUSANA ", at the port of Osaka, Japan, stowed, transferred, assigned, granted, and conveyed the property described on pages 1 to 2 inclusive hereof, in accordance with the provisions of Reparations Allocation Number 3 - 61, together with the title thereto and custody thereof to the Philippines Government and such Government has accepted such delivery of the property from the Japanese Government, and agrees to take possession of the same immediately.

Such delivery, transfer, assignment, grant and conveyance and acceptance thereof are hereby acknowledged.

2. The Japanese Government does hereby covenant that it is the lawful owner of said property, free and clear of all incumbrances, that it possesses the title thereto and that it will warrant and defend the same against all claims and demands of all persons whomsoever.

3. The Philippines Government undertakes that it will make appropriate equitable adjustment and abide by any final Allied decisions in respect of any conflicting claims to such property that may be made by other nations or their nationals.

4. The inventory and description of property delivered under this receipt is as follows:

Packages numbered;

Incl #3

No. 2

209	207	185

Total 3 Packages

5. Dated at Osaka this 11th day of May, 1950

Director, Kinki Maritime Bureau

Director, Kinki Liaison and Coordination Office

(On Behalf of Recipient Government) (On Behalf of Japanese Government)

PHILIPPINE MISSION IN JAPAN
Tokyo, Japan APO 500

Memorandum for Chief-Kinki Civil Affairs Region

Attention: Reparations Section

Subject: Delivery of Reparations Items.

1. Due to the departure of Mr. E.P.Angeles for the Philippines, the delivery receipts for reparations items can not be signed by him.

2. The Captain of S/S Susana is, therefore, authorized to sign these delivery receipts at Kobe and Osaka for the government of the Philippine.

3. Captain F.A.Roja is the skipper of S.S. Susana.

ESTANISLAO P. ANGELES
Philippine Delegation, R&R,
Chairman

Incl #4

MI-IC general

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/sy

9 May 1950

SUBJECT: Report of Cost of Dismantling and Packaging

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: GPC/Rep

1. Herewith transmitted is a special report submitted by the Osaka S.P.B. stating that dismantling and packaging operations at the Osaka Arsenal, 32-32, were completed in the period indicated, and that all required cost reports have been submitted.

2. The report is submitted in compliance with instructions from your headquarters to the Central S.P.B.

FOR THE CHIEF:

1 Incl:
As above(quad)

STERLIN C. MOORE
Major Infantry
Deputy Chief

0-790

KINKI
~~OSAKA~~ LIAISON & COORDINATION OFFICE

TS/km

Prefectural Building
OSAKA

8 May 1950

KKLCO No.191 ER

TO : Chief, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Cost Report of Reparations Removal Operations

1. Reference: Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers AG 367.6 (4 May 1948) REP (SCAPIN 1751/40) 1948, subject: Responsibility of Japanese Government for the Packing, Delivery and Transportation of Reparation Equipment under the Advance Transfer Program.

2. For transmission to higher Headquarters and for your information.

3. Inclosed herewith is report as follows:

Dismantling and Packaging Operation

Report No.	Plant No.
Final	32-32

IN THE ABSENCE OF DIRECTOR

S. Nakagawa
S. Nakagawa
Deputy Director

Incl: As stated above.

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No: Final 2. Code Number of Plant Being Reported on: 32 - 32

3. Allocation Notice Numbers Covered by the report period are as ~~follows;~~ 1-68, 1-69, 2-60, 2-61, per attached

4. Report period: 11 Aug., 1947 (Beginning) 31 Jan., 1950 (Enging)

5. Statement

Dismantling and packaging report.

All dismantling and packaging operation for this plant have been completed and all cost reports covering such operations have been submitted to G.H.Q., S.C.A.P.

K. Yuhara
(Signature)

Chief of Fiscal Div., O.S.P.B.
(Title)

(Signature)

Vice Chief, M. Matsuda
Osaka Finance Office
(Title)

Allocation Notice Number.

1 - 12	2 - 12	3 - 12	4 - 12
1 - 37	2 - 22	3 - 60	4 - 31
1 - 68	2 - 60	3 - 61	4 - 35
1 - 69	2 - 61		4 - 63
			4 - 65

MI-IC
General

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/my

5 May 1950

SUBJECT: Corrected Reports of Cost of Reparations Removals

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: CPC/Rep

1. References:

a. Letter, this headquarters, subject: "Transmittal of Corrected Reports of Cost of Reparations Removals," 31 December 1949.

b. Letter, this headquarters, subject: "Transmittal of Reports of Cost of Reparations Removals," 16 January 1950.

c. Letter, this headquarters, subject: "Transmittal of Corrected Reports of Cost of Reparations Removals," 14 February 1950.

d. Letter, this headquarters, subject: "Transmittal of Reports of Cost of Reparations Removals," 11 March 1950.

e. Letter, this headquarters, subject: "Transmittal of Reports of Cost of Reparations Removals," 28 March 1950.

2. Reports of cost of reparations removals previously transmitted with above referenced letters are amended by inclosures herewith as follows:

a. Inclosure No. 1 replaces Inclosure No. 12 with letter reference 1 a, "Corrected Report of Loading Reparations Equipment Aboard the SS Valerius."

b. Inclosure No. 1 with letter reference 1 b, "Report No. 8, Cost of Dismantling and Packaging at Plant 32-32," is amended as follows:

(1) Pages 14 and 15 thereof are replaced by Inclosure No. 2 herewith.

1-285

(2) That portion of Inclosure No. 2 with letter reference 1 c which replaced pages 1 thru 4, 7, 8, and 13 thereof is rescinded and replaced by Inclosure No. 3 herewith.

(3) That portion of Inclosure No. 3 with letter reference 1 c which replaced pages 10, 11, and 12 thereof, is rescinded and replaced by Inclosure No. 4 herewith.

(4) By adding supplemental data cited in Inclosure No. 5 herewith.

c. Inclosure No. 6 replaces page 17 of Report No. 8, Cost of Land Transportation from Plant 32-32, Inclosure No. 2 with letter reference 1 b.

d. Previously submitted reports of the cost of loading equipment aboard the SS Benwyvis, originally submitted as Inclosure No. 5 with letter reference 1 b and later corrected by Inclosure No. 3 with letter reference 1 e, are rescinded and replaced by Inclosure No. 7 herewith.

e. Inclosure No. 1 with letter reference 1 c, which rescinded and replaced previously transmitted Report No. 7, Cost of Dismantling and Packaging at Plant 32-32, is rescinded and replaced by Inclosure No. 8 herewith.

f. Inclosure No. 9 replaces page 2 of Report No. 9, Cost of Land Transportation from Plant 32-32, Inclosure No. 2 with letter reference 1 d.

FOR THE CHIEF:

9 Incls
a/s (ea quad)

STERLIN C. MOORE
Major Infantry
Deputy Chief

KINKI
~~OSAKA~~ LIAISON & COORDINATION OFFICE TS/ai

Prefectural Building
OSAKA

28 April 1950

KKLCO No. 168 ER

TO : Chief, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Revised Cost Report of Reparations Removal Operations

1. Reference: Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers AG 367.6 (4 May 1948) REP (SCAPIN 1751/40) 1948, subject: Responsibility of Japanese Government for the Packing, Delivery and Transportation of Reparation Equipment under the Advance Transfer Program.

2. For transmission to higher Headquarters and for your information.

3. Inclosed herewith are reports as follows:

a. Dismantling and Packing Operation

Report No.	Plant No.	Allocation No.	Name of Contractor	Remarks
No.7	32-32	1-68, 1-69, 2-60, 2-61, 3-60, 3-61, 4-63, 4-65		Revised
No.8	32-32	1-68, 1-69, 2-60, 2-61, 3-60, 34-63, 4-63, 4-65		Revised

(Note: (1) Report No.7 has already been revised twice as follows:

	Date of forwarding
Original Report	4 Nov. 1949

1-68

1795

	Date of forwarding
First Revision	30 Dec. 1949
Second Revision	10 Feb. 1950
Third Revision	this time

(2) Report No.8 has already been revised once as follows:

	Date of forwarding
Original Report	12 Jan. 1950
First Revision	10 Feb. 1950
Second Revision	this time

(3) The reason for so frequent revision having been necessitated is that:

(a) As most of the operations started in 7th period had extended over into 8th period, it was very difficult to work out the expenditures corresponding to each period (per each contract) out of total expenditures at the time of preparation of report.

(b) The discrepancies have afterwards been found out between the previous reports and the contents of recomendations for final payment which had been submitted to S.P.B. one by one for each contract far later than completion of operations.

(4) The all previous reports will be replaced by the present revised report.)

Report No.	Plant No.	Allocation No.	Name of Contractor	Remarks
No.8	32-32	1-68, 1-69, 3-60, 4-63, 4-65		Supplement

Note: The necessity of supplemental report has been arisen from the later change of conditions of original contracts.

No.6	32-30	1-54	Ashino-gumi K.K.	Revised

Returned to KLCO for clarification

Note: Inclosed herewith is a revised page substituting the original one.

b. Loading Reparations Equipments Aboard the following Ships:

S/S "Valerins" Revised
S/S "Benmynis" "

Note: The previous reports will be replaced by the present revised report.

c. Land Transportation

Report No.	Plant No.	Name of Contractor	Report Period	Remarks
No.8	32-32		1 Oct.1949(Beginning) 31 Dec.1950(Ending)	Revised
No.9	32-32	Nippon Tsuun	7 Jan.1950(Beginning) 4 Feb.1950(Ending)	Revised

Note: Inclosed herewith is a revised page substituting the original one.

S. Shima
Director

Incl: as above.

TS/ai

KINKI LIAISON & COORDINATION OFFICE

Prefectural Building
OSAKA

28 April 1950

KKLCO No. 168 ER

TO : Chief, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Revised Cost Report of Reparations Removal Operations

1. Reference: Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers AG 367.6 (4 May 1948) REP (SCAPIN 1751/40) 1948, subject: Responsibility of Japanese Government for the Packing, Delivery and Transportation of Reparation Equipment under the Advance Transfer Program.

2. For transmission to higher Headquarters and for your information.

3. Inclosed herewith are reports as follows:

a. Dismantling and Packing Operation

Report No.	Plant No.	Allocation No.	Name of Contractor	Remarks
No.7	32-32	1-68, 1-69, 2-60, 2-61, 3-60, 3-61, 4-63, 4-65		Revised
No.8	32-32	1-68, 1-69, 2-60, 2-61, 3-60, 3~~4~~-63, 4-63, 4-65		Revised

(Note: (1) Report No.7 has already been revised twice as follows:

	Date of forwarding
Original Report	4 Nov. 1949

Incl. No. 3, Ltr. Transm. of Rpts Regarding Rep Removal Operations, 5 Nov. 1949

	Date of forwarding
First Revision	30 Dec. 1949
Second Revision	10 Feb. 1950
Third Revision	this time

Incl. No. 1 Trans. of corrected Rpts of Cont of Rep Removals, 14 Feb.

(2) Report No.8 has already been revised once as follows:

	Date of forwarding
Original Report	12 Jan. 1950
First Revision	10 Feb. 1950
Second Revision	this time

Incl. No. 1, Trans. of Rpts of Cont of Rep Removals, 16 Jan.

(3) The reason for so frequent revision having been necessitated is that:

(a) As most of the operations started in 7th period had extended over into 8th period, it was very difficult to work out the expenditures corresponding to each period (per each contract) out of total expenditures at the time of preparation of report.

(b) The discrepancies have afterwards been found out between the previous reports and the contents of recomendations for final payment which had been submitted to S.P.B. one by one for each contract far later than completion of operations.

(4) The all previous reports will be replaced by the present revised report.)

Report No.	Plant No.	Allocation No.	Name of Contractor	Remarks
No.8	32-32	1-68, 1-69, 3-60, 4-63, 4-65		Supplement

Note: The necessity of supplemental report has been arisen from the later change of conditions of original contracts.

No.6	32-30	1-54	Ashino-gumi K.K.	Revised

658 29 July

1-54
2-45
3-35
4-49

Note: Inclosed herewith is a revised page substituting the original one.

b. Loading Reparations Equipments Aboard the following Ships:

(2) Incl. No. 12, Trans. of Corrected — 31 Dec.

S/S "Valerins" Revised (1) Incl. No. 4, Ltr. Rep. Trans. of Rpts Regarding Removal Operations 5 Nov. 49

Pg 2 & 2a (3) Incl. No. 3 S/S "Benmynis" (1) Incl. No. 5, Rpts of Cont —, 16 Jan

Corrected Rpts 27 Feb

(3) Incl. No. 3, Rpts of Cont 28 Mar.

Note: The previous reports will be replaced by the present revised report.

c. Land Transportation

Report No.	Plant No.	Name of Contractor	Report Period	Remarks
No.8	32-32		1 Oct.1949(Beginning) 31 Dec.1950(Ending) Revised	
No.9	32-32	Nippon Tsuun	7 Jan.1950(Beginning) 4 Feb.1950(Ending) Revised	

Note: Inclosed herewith is a revised page substituting the original one.

Incl. No. 2, Ltr, Rpts of cont —, 11 March

Incl. No. 2, Rpts of Cont of Rep. Removals, 16 Jan 195

S. Shima
Director

Incl: as above.

SPECIAL PROCUREMEMT BOARD
OSAKA BUREAU

25 April 1950

OSPB 174

SUBJECT: Submission of Revised cost report of dismantling and packing operation at Plant No. (32-32) for 7th and 8th period, and loading reparations equipment aboard ship.

THRU : Kinki Liaison and Coordination Office.

TO : Kinki Civil Affairs Regions.

Submitted herewith are the following:

1. Dismantling and Packing.

Code No. 32-32 Al No. 1-68, 1-69, 2-60, 2-61, 3-60, 3-61, 4-63, 4-65.

Report period. 7 (Revised report)

Code No. (32-32) Al No. 1-68, 1-69, 3-60, 4-63, 4-65.

Report period 8 (Supplement report)

Code No. (32-32) (Final Report)

2. Ship. (Revised report)

a. Transportation Permit No. 6/540-62

Name of receipient nation:	Netherland
Name of ship.	s/s "Valerius"
Port of shipment.	Kobe
Arrival Date.	12. July 1949
Departure Date.	13. July 1949

b. Transportation Permit No. 387.61 540-86

Name of receipient nation:	United Kingdom.
Name of ship.	s/s "Benwyvis"
Port of shipment	Osaka
Arrival Date:	4th Nov.,1949
Departure Date:	13th Nov.,1949

KALCO
AM
PM
Received: 25/IV/50

3. Correction report.

a. Dismantling and packing

(1) Code No. 32-32. Al No. 1-68,1-69,2-60,2-61, 3-60,3-61,4-63,4-65.

Report period 8

(2) Code No. 32-30 Al No. 1-54

Report period 6 Ashino Gumi K.K.

Returned for clarification

b. Land Transportation.

(1) Code No. 32-32 Report period 8

(2) Code No. 32-32 Report period 9

Al. No. 4-63, 4-65.
Contractor Name Nippon Tsuun K.K.,

4. Request necessary copies of above be transmitted to higher headquarters.

For the Director

K. Yuhara
(Signature)

Chief of Fiscal Div.,O.S.P.B.
(Title)

Inclosures: as above.

Correction Report

Land Transportation

Report Period 8 Code No. 32 - 32

Page 17

6 Cost of Land Transportation

Item c.	11,589,445.00	..... Original
	11,580,144.00	..... Correct
Total	23,251,572.00	..... Original
	23,242,271.00	..... Correct.

Report Period 9 Code No. 32 - 32

Page 2

6 Cost of Land Transportation

Item c.	2,217,800.00	..... Original
	2,173,417.00	..... Correct
Total	3,746,928.00	..... Original
	3,702,545.00	.....Correct

Remark: Due to the abolition of Transportation Taxes.

REVISED

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: 6/540 - 62
2. Data on ship reported on:
   a. Name of recipient nation: Netherland
   b. Name of ship: S/S "Valerius"
   c. Port of shipment in Japan: Kobe
   d. Arrival Date: 12 July, '49
   e. Departure Date: 13 July, '49
3. Data on cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.5	16	3.775	16.100
0.5 - 1	4	2.580	6.600
1 - 2	3	4.870	8.800
2 - 3	5	10.200	24.000
3 - 4	3	13.900	24.900
Total:	31	35.325	80.400

4. Storage of cargo:

Metric Tons	Cost (¥)
35.325	None

Incl #1

5. Cost of loading cargo aboard ship.

Item	Cost (¥)
a. Operations at warehouse and/or pier:	
Movement into warehouse	9,410.98
Removal from warehouse	9,385.90
Sorting within warehouse	0
Sorting cargo before loading into lighter ship	0
Dunnage	0
Repair of packages	0
Loading, lighter	3,659.40
Freight for shipment	3,659.40
Re-sorting into lighters	0
Demurrage	0
Charge for cranes	20,023.00
Checking cargo	909.72
Total:	43,389.00
b. Lighterage: None	
c. Storage:	
Unloading lighters	7,353.13
Shifting in hold of ship	2,637.00
Re-Sorting into hold of ship	0
Demurrage	996.75
Out of harbor operations	0
Charges for crane	0
Dunnage and lashing	6,882.93
Surreying	0
Checking cargo	887.22
Total:	18,757.03
d. Total cost of loading cargo:	62,146.03

6. Port entry and ship services:

Item	Cost (¥)
a. Pilotage	1,516.58
b. Tug- hire	3,904.76
c. Wharf dues or buoy hire	0
d. Mooring and unmooring	725.17
e. Tonnage dues	0
Total:	6,146.51

7. Insurance: None

8. Miscellaneous: 38,017.02

9. Grand total: 106,309.56

10. K. Yuhara
(Signa-ture)

11. Chief of Fiscal Div., O.S.P.B.
(Title)

I certify to the best of my knowledge and belief, that the computation is tnue and accurate.

I. Hashimoto
(Signature)

Chief of Auditing Sect., OSPB
(Title)

Remark:

Recommendation for final payment

Project No.	Contract price	Contractor	Recommendation	
34	33,219.47	Sumitomo	32,890.56	
53	74,153.00	"	73,419.00	(Warehouse)
	107,372.47		106,309.56	

(2) REPORT OF GOVERNMENT SUPPLIED MATERIALS

Period No. 8 Osaka Military Arsenal Code No. 32 - 32

Item	Unit	Unit price	Furnished to the Contractor	Actual Used	Returned to the Government Warehouse	Cost of Used Material
1. Wood products:						
Lumber	koku	1,544.1513882	8,774.0	8,492.8	281.2	13,114,168.91
Excelsior	kg	21.1044702	1,883.7	1,733.7	150.0	36,588.82
Total	x	x	x	x	x	13,150,757.73
2. Hardware:						
Nails, common	kg	28.232715	20,573.8	19,091.8	1,482.0	539,013.35
Nails, roofing	"	88.8212776	218.1	194.1	24.0	17,240.21
Screws	"	111.3666114	549.46	519.46	30.0	57,850.50
Bolts,nuts,washers	"	95.9034335	20,689.1	18,051.0	2,638.1	1,731,152.88
Strapping metal,flat	"	49.0772188	1,051.8	1,011.8	40.0	49,656.33
Wire,bailing	"	50.811056	481.12	476.12	5.0	24,192.16
Corner, strap	"	17.442494	2,100.27	2,077.27	23.0	36,232.77
Steel bar	"	11.1434889	25.179.4	25,129.4	50.0	280,029.19
Steel plate	"	16.0899795	293.4	293.4	0	4,720.80
Total	x	x	x	x	x	2,740,088.19
3. Preservatives:						
Felt,roofing	sq.mtr	58.452784	8,757.2	8,631.2	126.0	504,517.67
Felt, asphalt	"	52.4356777	12,647.5	12,287.5	360.0	644,303.39
Paper,waterproof	"	10.7907246	6,943.1	6,943.1	0	74,921.08
Paper, greaseproof	"	8.02380585	13,635.3	13,635.3	0	109,407.00
Asphalt	kg	11.8169395	3,536.7	3,536.7	0	41,792.97
Total	x	x	x	x	x	1,374,942.11

Incl #2

4. Miscellaneous:

Felt	sq.mtr	76.07484745	147.5	147.5	0	11,221.04
Sand paper	"	53.1327808	527.9	518.9	9.0	27,570.60
Sand cloth	"	419.009346	142.3	142.3	0	59,625.03
Paper,packing list	ea	0.48905886	78,122.4	77,062.4	1,060.0	37,688.05
Envelope,packing list.	"	4.75223371	3,994.31	3,204.31	790.0	15,227.63
Paint,marking	kg	67.8265278	1,119.2	1,119.2	0	75,911.45
Total	x	x	x	x	x	227,243.80

5. Total Materials Cost: x x x x 17,493,031.83

K. Yukiara
(Signature)

Chief of Fiscal Div., O. S. P. B.
(Title)

I certify to the best of my knowledge and belief, that the computation is true and accurate.

I. Hashimoto
(Signature)

Chief of Auditing Sect., O.S.P.B.
(Title)

REPORT OF COST OF DISMANTLING AND PACKGING

1. Report No. 8 2. Code Number of plant Being Reported on: 32-32 3. Allocation Notice Numbers Covered. 1-68, 1-69, 2-61, 3-60, 3-61, 4-63, 4-65, 2-60.

4. Report Period: 1 Oct., 1949 (Beginning), 31 Dec., 1949 (Ending)

	Number of packages	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
a. Dismantled and packaged	1,612	9,270.854	8,014.929	Unk	9,310.302

6. Materials Consumed during report period:

(a) Item	(b) Unit	(c) Unit price	(d) Used in Dis-Mtlg & Pkg	(e) Used in Repair of Bldg and/or Constr	(f) Other Used	(g) Total Used	(h) Cost of Materials
(1) Wood Products:							
Lumber	koku	1,544.1513882	8,492.8	0	0	8,492.8	13,114,168.91
Execelsior	kg	21.1044702	1,733.7	0	0	1,733.7	36,588.82
Total:	x	x	x	x	x	x	13,150,757.73
(2) Hardware:							
Nails, common	kg	28.232715	19,091.8	0	0	19,091.8	539,013.35
Nails, roofing	"	88.8212776	194.1	0	0	194.1	17,240.21
Screws	"	111.3666114	519.46	0	0	519.46	57,850.50
Bolts, nuts washers	"	95.9034335	18,051.0	0	0	18,051.0	1,731,152.88
Strapping, metal flat	"	49.0772188	1,011.8	0	0	1,011.8	49,656.33
Wire, bailing	"	50.811056	476.12	0	0	476.12	24,192.16

Incl #3

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Corner, strap	kg	17.442494	2,077.27	0	0	2,077.27	36,232.77
Steel bar	"	11.1434889	25,129.4	0	0	25,129.4	280,029.19
Steel plate	"	16.0899795	293.4	0	0	293.4	4,720.80
Total	x	x	x	x	x	x	2,740,088.19
(3) Preservatives:							
Felt, roofing	sq.mtr	58.452784	8,631.2	0	0	8,631.2	504,517.67
Felt, asphalt	"	52.4356777	12,287.5	0	0	12,287.5	644,303.39
Paper, waterproof	"	10.7907246	6,943.1	0	0	6,943.1	74,921.08
Paper, greaseproof	"	8.02380585	13,635.3	0	0	13,635.3	109,407.00
Grease	kg	111.1499578	3,200.9	0	0	3,200.9	355,779.90
Oil	liter	16.26375525	5,161.3	0	0	5,161.3	83,942.12
Solvent	"	18.6609292	10,828.3	0	0	10,828.3	202,066.14
Asphalt	kg	11.8169395	3,536.7	0	0	3,536.7	41,792.97
Paint, preservative	"	48.940351	3,536.7	0	0	3,536.7	173,087.34
Total	x	x	x	x	x	x	2,189,817.61
(4) Miscellaneous:							
Waste (rags)	kg	32.9107512	3,954.9	0	0	3,954.9	130,158.73
Felt	sq.mtr	76.07484745	147.5	0	0	147.5	11,221.04
Carbide	kg	28.331037459	16,446.9	0	0	16,446.9	465,957.74
Oxygen	liter	.57730237	980,302.5	0	0	980,302.5	565,930.96
Blueprints	ea	1,301.6872585	51.8	0	0	51.8	67,427.40
Sandpaper	sq.mtr	53.1327808	518.9	0	0	518.9	27,570.60
Sand cloth	"	419.009346	142.3	0	0	142.3	59,625.03
Gasoline (B)	liter	———	8,114.5	0	0	8,114.5	———

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(...
Mobil (B)	liter	____	999.5	0	0	999.5	____
Paper, packing list	ea	.48905886	77,062.4	0	0	77,062.4	37,688.05
Envelope, packing list	"	4.75223371	3,204.31	0	0	3,204.31	15,227.63
Enamel or paint marking	kg	67.8265278	1,119.2	0	0	1,119.2	75,911.45
Total	x	x	x	x	x	x	1,456,718.63
(5) Total Materials Cost:			x	x	x		19,537,382.16

7. Labor employed during report period. (Unit in man days):

(a) Type	(b) Rates per man per day	(c) For Dmtlg & Pkg	(d) Administrative over-head	(e) Used in Repair of Bldg and/or Constr	(f) Other	(g) Total Man Days	(h) Cost of Labor
(1) Common Labor:							
Workman (A)	260.563397	8,879.7	0	0	0	8,879.7	2,313,724.80
(B)	208.137813	3,741.3	0	0	0	3,741.3	778,706.00
(2) Skilled Labor:							
Carpentor	412.39539	19,262.0	0	0	0	19,262.0	7,943,560.00
Mechanic	426.092166	8,688.7	0	0	0	8,688.7	3,702,187.00
Electrician	412.026866	1,012.4	0	0	0	1,012.4	417,136.00
Crane Operator	410.229347	1,325.5	0	0	0	1,325.5	543,759.00
Carrier	351.829406	9,901.3	0	0	0	9,901.3	3,483,568.50
Painter	405.033257	2,104.8	0	0	0	2,104.8	852,514.00
Draftmen	436.197041	1,885.9	0	0	0	1,885.9	822,624.00

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Mill-man	410.00	895.3	0	0	0	895.3	367,073.00
Welding-man	376.829652	760.8	0	0	0	760.8	286,692.00
Forge worker	476.732342	794.3	0	0	0	794.3	378,668.50
(3) Supervisors							
Field supervisors	450.935071	1,480.1	0	0	0	1,480.1	667,429.00
(4) Clerks, Checkers etc.							
Checkers	359.564229	1,915.0	0	0	0	1,915.0	688,565.50
Clerks	375.00	239.4	0	0	0	239.4	89,775.00
Typist	325.009960	451.8	0	0	0	451.8	146,839.50
(5) Total Cost of Labor:		x	x	x	x		23,482,821.80

8. Tools and equipment used during report period:

a. Charge		2,859,836.60
9. Contractor's profit.	(4 %)	1,361,758.25
10. Other expenditures		4,708,276.12
11. Grand total		51,950,074.93

12. Average initial contract price:

(a) Operation	(b) Unit	(c) Average Contract price	(d) Total Contract price
(1) Dismantling and packaging	Ton of equipment	4,398.92	30,855,132.64
(2) Transportation of packaging materials	Ton of material transported	537.97	2,532,285.13

Breakdown of Item (10)

A. **Expenses for Workman's Welfare**

	Unit	Unit Price	No. of Unit	Total Price
a. Food for overtime workers	man	34,168957	9,007	307,759.79
b. Cigarettes for overtime workers	"	30.002137	1,511	45,333.23
c. Clothes for workers	"	153.39	1,042	159,832.38
d. Medicals for workers	"	1,327.825	23	30,539.98
e. Casualty insurance premium	"	617.7706	5,300	327,418.43
f. Working shoes	pair	245.6705	95	23,338.70
Total:	x	x	x	894,222.51

B. **Expenses for Loss and Damage Insurance:**

C. **Interest**

Borrowed liquid fund		Interest rate	Total
6,293,671.42	(35 days)	2.79999909 sen per day per 100 yen	61,677.96

D. **Field Expenses**

a. Various allowances.	No. of men	Rate per man per day	Days	Total
1. Allowance for Sunday and Holiday work	295.5	217.155577	10	641,694.73
2. Allowance for Overtime workers	350.00	89,969648	30	944,681.30
3. Family allowance	106.8	120.585599	20	257,570.84
4. Allowance for danger	33.9	640.737566	20	434,420.07
Total:	x	x	x	2,278,366.94

b. Traffic charge	729.55 yen per day x 525 days	383,013.75
c. Lodging charge	768.03 yen per day x 358 days	274,954.74
d. Communication charge	119.19 yen per day x 180 days	21,454.20
e. Conference charge	209.12 yen x 5 men x 29 times	30,322.40
f. Power & water supply	12,379.10 yen per month x 15.5 months	191,876.05
g. Fuel charge	3,111.26 yen per month x 16.0 months	49,780.16

h. Furnitures

	Unit price	No.of Unit	Rate Depreciation	Total
1. Desk	4,722.00	61.5	2 %	5,808.06
2. Chair	1,386.0416666	48.0	2 %	1,330.60
3. Mineograph	45,300.00	1.2	2 %	1,087.20
4. Typewriter	160,000.00	1.8	2 %	5,760.00
Total	x	x	x	13,985.86

i. Stationery & Consumable goods

	Unit price	No.of Unit	Total
1. Pencils	10.00	1,720	17,200.00
2. Paper	2.4460229	74,087	181,218.00
3. Ink	79.89	62	4,953.18
Total	x	x	203,370.68

j. Guard charges Security guard	428.00 yen per man x 5 men x 22 days	47,080.00
k. Total of other expenditures:	x	3,494,204.78

E. General Management Expenses

a. Various allowances: None

2. Remarks: Expenses which should be apid to the contractor during the report period.

¥34,457,043.10

K. Yuhara
(Signature)

Chief of Fiscal Div., O. S. P. B.
(Title)

I certify to the best of my knowledge and belief, that the computation is true and accurate.

I. Hashimoto
(Signature)

Chief of Auditing Sect., O.S.P.B.
(Title)

Appendix - A

Breakdown of Item (5)

	No. of Packages	No. of Machines	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
Total	1,612	1,018	9,270.854	8,014.929	Unk.	9,310.302
Allocated and Transferred to the Transportation Ministry	0	0	0	0		0
Trial Packaged	0	0	0	0		0
Rejected	0	0	0	0		0
Awaiting transfer	1,612	1,018	9,270.854	8,014.929	Unk.	9,310.302

Incl # 4

(1) Table of Contracts

Osaka Arsenal

Period No. 8 Code No. 32-32 Allocation Nitice Number 1-68, 1-69, 2-60, 2-61, 3-60, 3-61, 4-63, 4-65.

Report Period 1 Oct., 1949 (Beginning), 31 Dec., 1949

1. Contractor	Name of Contract	Amount of Contract	Date of Conclusion	Time Limit	Location	Remark
Masunari Co., Ltd.	Dismantling and packaging	¥3,500,000.00	Aug 8	12 Aug 49 20 Sep 49	Osaka City	¥2,212,000.00
Kumagai "	"	7,580,000.00	Aug 29	1 Sep 49 15 Oct 49	"	6,374,780.00
Mayo "	"	1,580,000.00	"	1 Sep 49 10 Oct 49	"	682,560.00
Nagayoshi "	"	3,648,000.00	"	" "	"	1,627,008.00
Masunari "	"	1,744,000.00	Sep 25	5 Sep 49 25 Oct 49	"	1,102,208.00
Okumura " Gumi	"	2,640,500.00	Aug 31	9 Sep 49 25 Oct 49	"	1,689,920.00
Fuji Kensetsu	"	1,935,000.00	Sep 7	" "	"	5,900,000.00
Toda gumi "	"	1,935,000.00	Sep 3	5 Sep 49 25 Oct 49	"	1,612,494.00
Giyu Kaiun "	"	3,028,000.00	"	" "	"	2,622,248.00

Masunari Co., Ltd.	Dismantling and packaging	¥4,248,000.00	Sep 3	5 Sep 49 25 Oct 49	Osaka City	¥2,684,736.00
Goto gumi	"	2,327,451.00	Oct 10	15 Sep 49 15 Nov 49	"	2,327,451.00
Kinki Mokuzai	"	948,000.00	Oct 15	15 Oct 49 20 Nov 49	"	948,000.00
Kashima Kensetsu	"	3,415,972.00	Oct 10	10 Oct 49 28 Nov 49	"	1,172,138.10
Kumagai gumi	"	4,553,962.00	"	" "	"	1,534,000.00
Masunari	"	6,006,924.00	Sep 8	25 Sep 49 28 Nov 49	"	1,770,000.00
Zyoto Shinko	"	200,000.00	Nov 1	1 Nov 49 29 Nov 49	"	166,000.00
Toda Gumi	"	31,500.00	Oct 22	12 Oct 49 22 Oct 49	"	31,500.00
TOTAL:		¥53,287,309.00				¥34,457,043.10

Supplement

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No: 8 2. Code Number of Plant Being Reported on: 32-32 3. Allocation Notice Numbers Covered: 1-68,1-69,3-60 4-63,4-65,

4. Report period: 1 Oct.,1949 (Beginning). 31 Dec.,1949 (Ending)

5. Data of Equipment Dismantled and Packaged during Report Period:

	Number of Packages	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
a. Dismantled and Packaged	0	2,602.500	Unk	Unk	Unk

6. Materials consumed during report period:

(a) Item	(b) Unit	(c) Unit price	(d) Used in Dis-Mtlg & Pkg	(e) Used in Repair of Bldg and/or Constr	(f) Other Used	(g) Total Used	(h) Cost of Materials
(1) Wood Products:							
Lumber	Koku	1,400.00	10.9	0	0	10.9	15,260.00
Excelsior	kg		0	0	0	0	0
Total:	x	x	x	x	x	x	15,260.00
(2) Hardware:							
Nails,common	kg	28.25	60.0	0	0	60.0	1,695.00
Nails,roofing	kg		0	0	0	0	0
Screwes	kg		0	0	0	0	0
Bolts nuts washer	kg	45.16	50.0	0	0	50.0	2,258.00
Strapping metal	kg		0	0	0	0	0

Incl #5

Wire							
beiling	kg	0	0	0	0	0	0
Corner strap	kg	0	0	0	0	0	0
Steel bar	kg	10.80	600	0	0	600	6,480.00
Steel plate	kg	0	0	0	0	0	0
Libet	kg	32.26	50	0	0	50	1,613.00
Total:		x	x	x	x	x	12,046.00
(3) Preservatives:							
Felt,roofing	Sq.mtr	0	0	0	0	0	0
Felt,asphalt	"	0	0	0	0	0	0
Paper, waterproof	"	0	0	0	0	0	0
Paper greaseproof	"	0	0	0	0	0	0
Grease	kg	0	0	0	0	0	0
Oil	Liter	24.20	10	0	0	10	242.00
Solvent	Liter	11.90	20	0	0	0	238.00
Asphalt	kg	0	0	0	0	0	0
Paint,preservative	"	0	0	0	0	0	0
Total:		x	x	x	x	x	480.00
(4) Miscellaneous:							
Waste.(rags)	kg	27.80	4	0	0	4	111.20
Felt	Sq.mtr	0	0	0	0	0	0
Carbide	kg	26.95164	1.588	0	0	1.588	42,799.20
Oxygen	Liter	278,83728	118	0	0	118	32,902.80
Blueprints	ea		0	0	0	0	0
Sand Paper	Sq.mtr		0	0	0	0	0
Sand cloth	"		0	0	0	0	0
Gasoline (A)	Liter		0	0	0	0	0
" (B)	"	0.49	1,500	0	0	1,500	735.00
Paper packing list	ea		0	0	0	0	0
Envelope pac-							

Envelope packing list	ea	4.00	100	0	0	100	400.00
Enamel or packing marking	kg	0	0	0	0	0	0
Cakes	kg	5.20	10	0	0	10	52.00
Total:		x	x	x	x	x	77,000.20
(5) Total Materials Cost:		x	x	x	x	x	104.786.20

7. Labor employed during report period (Unit in mandays):

(a) Type	(b) Rates per man per day	(c) For Dmtlg & Pkg	(d) Administrative Overhead	(e) Used in Repair of Bldg &/or Constr	(f) Other	(g) Total Mand Days	(h) Cost of Labor.
(1) Common Labor:							
Workman (A)	260.00	1,108	0	0	0	1,108	288,080.00
" (B)		0	0	0	0	0	0
(2) Skilled Labor:							
Carpenter	410.00	254	0	0	0	254	104,140.00
Machanic	410.00	227	0	0	0	227	93,070.00
Electrician		0	0	0	0	0	0
Cran Operator	415.00	125	0	0	0	125	51,875.00
Carrier	354.4061	269.4	0	0	0	269.4	98,171.00
Painter		0	0	0	0	0	0
Draftman		0	0	0	0	0	0
Pick-man	410.00	371	0	0	0	371	152,110.00
Welding-man	365.00	82	0	0	0	82	35,390.00
Scaffolder	352.00	1,134	0	0	0	1,134	399,158.00
Black smith	365.00	113	0	0	0	113	41,245.00
(3) Supervisors	390.00	60	0	0	0	60	23,400.00
(4) Clerks, Checkers, etc:							
Clerks, checkers	320.00	65	0	0	0	65	20,800.00
Typist	320.00	20	0	0	0	20	6,400.00

(5) Total Cost of Labor: 1,313,839.00

8. Tools and equipment used during report period:

a. Charge 247,623.00

9. Contractor's profit 2,495.10

10. Other expenditures 166,537.70

11. Grand Total: 1,835,281.00

12. Average initial contract price:

(a) Operation	(b) Unit	(c) Average Contract price	(d) Total Contract price
(1) Dimantling and Packaging	Ton of equipment removed	5,678.00	1,786,607.00
(2) Transportation of packaging material	Ton of material transported	320.00	9,846.00
(3) Perparation of packing lists	1,000 lists prepared	6,666.00	12,000.00
(4) Construction and repair of buildings	Tsubo of construction and/or repair	0	0
(5) Re-sawing lumber	Koku	0	0

13. K. Yuhara
(Signature)

14. Chief of Fiscal Div., O.S.P.B.
(Title)

I certify to the best of my knowlecge and belief that the computation is true and accurate.

I. Hashimoto
(Signature)

Chief of Auditing Sect., O.S.P.B.
(Title)

Breakdown of Item (8)

(1) Non-Expendable Tools and Exuipment

	Specipication	Unit	Unit price	No.of Unit	Rate of Depreciation	Total Depreciated price
a. Saw	32"	ea	3,200.00	2	0.02	128.00
b. Planer		ea	350.00	6	0.02	42.00
c. Crane	20 HP	ea	300,000.00	2	0.02	12,000.00
d. Electric drill	$\frac{5}{8}$" $\frac{3}{4}$"	ea	4,000.00	3	0.02	240.00
e. Wood-Working tool		ea	20,000.00	1	0.02	400.00
f. Chain block	5 Ton	ea	263.3333	12	0.02	3,160.00
g. Hoist						0
h. Rope	12 mm	rol	1,825.318	22	0.10	40,157.00
i. Lather		ea	150,000.00	1	0.01	1,500.00
j. Milling machine		ea	20,000.00	1	0.01	200.00
k. Truck	4 ton	ea	2,250.00	78,576		176,796.00
l. Drilling machine		ea	80,000.00	1	0.01	800.00
m. Hock balance	20 ton	ea	60,000.00	1	0.01	600.00
n. Motor	20 HP	ea	110,000.00	2	0.03	6,600.00
Total:	x	x	x	x	x	242,623.00

(2) Excendable Tools

	Specification	Unit	Unit price	No.of Unit	Total price
a. Roller (koro)		ea	1,000.00	20	5,000.00
b. Woodplate for removing machine					0
Total:	x	x	x	x	5,000.00

Breakdown of Item (10)

A. Expenses for Workmen's Welfare.

	Unit	Unit Price	No.of Unit	Total Price.
a. Food for Overtime Workers	man	23.8783	838	20,010.00
b. Cigarettes for overtine workers	man	7.50	513	3,847.50
c. Clother for Workers	ea	500.00	35	17,500.00
d. Medicals for Workers	man	50.00	25	1,250.00
e. Casualty insurance primium	man		1,570.	13,012.00
Total:	x	x	x	55,619.50

B. Expenses for Loss and Damage Insurance

None

C. Interest

None

D. Ficld Expenses

	No.of Men	Rate per man per day (or month)	Days (or total months	Total
a. Var cus allowances				
1. Allowance for Sunday and holiday work	5	421.88	20	8,437.60
2. Allowance for overtime workers	18		64	27,949.60
3. Family allowance	7		25	19,800.00
4. Allowance for danger				0
Total:	x	x	x	56,187.20

b. Traffic charge — Unit price per day 1,631.50 X Days 80 — Total 13,052.00

c.	Lodging charge	Unit price per day	X	Days		Total
		240.00		30		7,200.00
d.	Communication charge	Unit price per day	X	Days		Total
						0
e.	Conference charge	Unit price per man	X	No.of manX	Times	Total
		110.00		2	5	1,100.00
f.	Power & Water Supply	Charge per month	X	No.of Unit		Total
		5,430.00		1.3		7,059.00
g.	Fuel charge	Charge per month	X	No.of Unit		Total
		2,500.00		1.3		3,250.00

h. Furnitures	Unit price	No.of Unit	Rate of Depreciation	Total
i. Desk	1,800.00	5	0.01	90.00
ii. Chair	600.00	5	0.01	30.00
iii. Typwriter	50,000.00	1	0.02	1,000.00
Total:	x	x	x	1,200.00

i. Stationary & Consumable Goods	Unit price	No.of Unit	Total
i. Pencils	15.00	10	150.00
ii. Paper	3.00	3,000	9,000.00
Total:	x	x	9,150.00

j. Guard Cherges	Rate per man per day	No.of Guards	Days	Total
i. Security guard	320.00	1	40	12,800.00
Total:	x	x	x	12,800.00

K. Total of other Expenditure:	166,537.70
E. General Management Expendses	None

Breakdown of Flem (5)

	Number of Packages	Number of machines	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
Total	0	0	2,602.500	Unk	Unk	Unk
Allocated and transferred to Transportation Ministry	0	0	0	0	0	0
Trial packaged	0	0	0	0	0	0
Rejected	0	0	0	0	0	0
Awaiting transfer	0	0	0	0	0	0

(1) Table of Contracts

Osaka Arsenal

Period No. 8 Code No. 32-32 Allocation Notice Number. 1-68, 1-69, 3-60, 4-65.

1.

Contractor	Name of Contract	Amount of Contract	Date of Conclusion	Time Limit	Location
Fuji Kensetsu Kogyo	Dismantling and Packaging	155,899.00	7 Sept., 49	9 Sept., 49 25 Oct., 49	Osaka
Gota Gumi	"	162,461.00	10 Oct., 49	15 Sept.,49 15 Nov., 49	Osaka
Masunari Doryoku	"	50,200.00	10 Oct., 49	30 Oct., 49 10 Sept.,49	Osaka
"	"	663,320.00	22 Oct., 49	25 Oct., 49 9 Aug., 49	Osaka
Fuji Kensetsu Kogyo	"	776,573.00	7 Sept.,49	29 Oct., 49	Osaka
Total		1,808.453.00			

2. Remarks
Expence which should be paid to the contractor during the period. 1,808,453.00

K. Yuhara
(Signature)

Chief of Fiscal Div., O.S.P.B.
(Title)

I Certify to the best of my knowledge and belief, that the computation is true and accurate.

S. Hashimoto
(Signature)

Chief of Auditing Sect., O.S.P.B.
(Title)

(2) Report of Government Supplied Materials

Osaka Arsenal Factory Code No. 32 - 32

Item	Unit	Unit Price	Furnished to the Contractor	Actual used	Returned to the Gov't Warehouse	Cost of Materials
1. Wood Products:	Koku	1,400.00	10.9	10,9	0	15,260.00
Lumber	kg		0	0	0	0
Excelsior	x	x	x	x	x	15,260.00
Total						
2. Hardware						
Nails, Common	kg	28.25	60	60	0	1,695.00
Nails, roofing	kg		0	0	0	0
Bolts, Nut	kg	45.16	50	50	0	2,258.00
Steel bor	kg	10.80	600	600	0	6,480.00
Total	x	x	x	x	x	10,433.00
3. Preservatiuse						
4. Miscellaneous						
Packing list paper	sq.mtr.	0.49	1,500	1,500	0	735.00

Envelope, packing list	sq.mtr.	4.00	100	100	0	400.00
						1,135.00
Total	x	x	x	x	x	

5. Total Cost of Government Supplied Materials 26,828.00

K. Yuhara
(Signature)

Chief of Fiscal Div. O.S.P.B.
(Title)

I certify to the best of my knowledge and belief, that the computation is true and accurate.

S. Hashimoto
(Signature)

Chief of Anditing Sect. O.S.P.B.
(Title)

6. Cost of Land Transportation

	Item	Cost (¥)
a.	Movement within plant	3,951,727.00
b.	Loading vehicles at Plant	4,005,094.00
c.	Freight for vehicles	11,580,144.00
d.	Unloading vehicles at RR freight terminal	0
e.	Movement within RR freight terminal	0
f.	Loading RR Cars	0
g.	Checking Cargo into RR Cars	0
h.	Unloading RR Cars	0
i.	Checking cargo off of RR Cars	0
j.	Loading vehicles at RR freight terminal	0
k.	Freight for vehicles	0
l.	Unloading vehicles at port	3,705,306.00
m.	Dunnage	0
n.	Extra charge for heavy or difficult lifts	0
o.	Charge for railroad sidings	0
p.	Charge for Switch engines	0
q.	Freight for railroad	0
r.	Repair of packates	0
s.	Demurrage	0
	Total:	23,242,271.00

7. K. Yuhara
(Signature)

8. Chief of Fiscal Div.O.S.P.B.
(Title)

S. Idamaguchi
(Signature)

Chief of Auditing Sec., O.S.P.B.
(Title)

I certify to the bes t of my knowledge and belief that the computation is true and accurate.

Incl #6

REVISED

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: 387. 6/540 - 86

2. Data on ship reported on:

   a. Name of recipient nation: United Kingdom

   b. Name of ship: S/S "Benwyvis"

   c. Port of shipment in Japan: Osaka

   d. Arrival Date: 4th, Nov., 1949

   e. Departure Date: 13th, Nov., 1949

3. Data on Cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.5	12	3.713	10.491
0.5 - 1	9	6.420	15.518
1 - 2	18	26.823	56.795
2 - 3	9	21.880	39.423
3 - 4	13	45.010	78.228
4 - 5	16	71.655	123.033
5 - 10	46	324.607	470.972
10 - 20	49	705.131	780.994
20 - 30	16	407.370	401.128
30 - 40	3	100.850	84.229
Total	191	1,713.459	2,060.811

4. Storage of Cargo: None

Metric Tons	Cost (¥)
	0

Incl #7

5. Cost of loading Cargo aboard ship:

Item	Cost (¥)
a. Operations at warehouse and/or pier:	
Movement into warehouse	0
Removal from warehouse	0
Sorting within warehouse	0
Sorting Cargo before loading into lighter or ship	0
Dunnage	2,649.41
Repair of packages	0
Loading, lighter	433,069.76
Freight for shipment	0
Re-Sorting into lighters	35,819.43
Demurrage	3,850.00
Charge for cranes	175,470.00
Checking cargo	21,905.79
Total:	672,764.39
b. Lighterage:	
Lighterage (including tug boat charge)	891,150.70
Demurrage	274,793.15
Out of harbor operation	0
Dunnage	14,996.44
Total:	1,180,940.29
c. Storage	
Unloading lighters	467,982.29
Shifting the hold of ship	75,077.64
Re-sorting into hold of ship	7,240.00
Demurrage	16,391.00
Out of harbor operations	0
Charges for crane	1,155,355.00
Dunnage and lashing	694,235.82

Surreying	0
Checking cargo	23,481.86
Total:	2,439,763.61
d. Total cost of loading cargo:	4,293,468.29

6. Port entry and ship services:

Item	Cost (¥)
a. Pilotage	15,066.30
b. Tug-hire	11,520.00
c. Wharf dues or buoy hire	2,925.00
d. Mooring and unmooring	8,826.00
e. Tonnage dues	0
f. Launch service	92,160.00
Total:	130,497.30

7. Insurance:	None
8. Miscellaneous:	400,894.30
9. Grand total:	4,824,859.89

10. K. Yuhara
(Signature)

11. Chief of Fiscal Div., O.S.P.B.
(Title)

I certify to the best of my knowledge and belief, that the computation is ture and accurate.

S. Hashimoto
(Signature)

Chief of Auditing Sect., OSPB
(Title)

Remark:

Recommendation for Final Payment

Project No.	Contract Price	Contractor	Recommendation
144	2,630,000.00	Kokusai Unyu	2,552,679.18
148	610,000.00	Kamitsu Goshi	608,793.00
302	985,000.00	Konoike Unyu	985,000.00
TOTAL:	4,225,000.00		4,146,472.18

Report of Government Supplied Materials

Arsenal Osaka Factory Code No. 32 - 32

Item	Unit	Unit price	Rurnished to the Contractor	Actual Used	Return to the Government	Cost of Materials
Lumber	koku	2,263.00	297.120	293.886	3.234	665,064.01
Mail Common	kg	37,10	185.0	185.0	0	6,863.50
Cramp	ea	0	0	0	0	0
Rope	mtr	0	0	0	0	0
Steel bar	kg	11.64	555.0	555.0	0	6,460.20
Total Cost of Government Supplied Materials						678,387.71

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Strapping Metal Flat	kg	41.0835129	2,310.3	0	0	2,310.3	96,994.51
Wire, bailing	kg	32.1673203	1,121.8	0	0	1,121.8	36,085.30
Corner, strap	kg	19.7167964	4,584.9	0	0	4,584.9	90,399.54
Steel bar	kg	10.8203954	35,988.5	0	0	35,988.5	389,409.80
Steel plate	kg	16.601182	397.6	0	0	397.6	6,600.63
Steel washers	kg	45.62	37.0	0	0	37.0	1,687.94
Washer roofing	ea	46.0775609	41.0	0	0	41.0	1,889.18
Total:		x	x	x	x	x	3,925,872.77
(3) Preservatives:							
Felt, roofing	sq.mtr	78.1214224	8,157.8	0	0	8,157.8	637,298.94
Felt, asphalt	sq.mtr	66.4644929	15,406.5	0	0	15,406.5	1,023,985.21
Paper waterproof	sq.mtr	14.80746497	8,852.0	0	0	8,852.0	131,075.68
Paper, greaseproof	sq.mtr	7.88754668	11,914.1	0	0	11,914.1	93,973.02
Grease	kg	60.3925062	3,387.5	0	0	3,387.5	204,545.74
Oil	liter	20.63773965	3,275.6	0	0	3,275.6	67,600.98
Solvent	liter	24.81603927	2,871.7	0	0	2,871.7	71,264.22
Asphalt	kg	17.220487207	1,937.3	0	0	1,937.3	33,361.25
Paint, preservative	kg	98.5464	634.0	0	0	634.0	62,478.42
Coalter	kg	5.10	20.0	0	0	20.0	102.00
Total:		x	x	x	x	x	2,325,685.46
(4) Miscellaneous:							
Waste (rags)	kg	27.9144517	2,210.8	0	0	2,210.8	61,713.27
Felt	sq.mtr	99.2028995	148.3	0	0	148.3	14,711.79
Carbide	kg	26.92	3,804.6	0	0	3,804.6	102,419.83
Oxygen	liter	0.02536	935,691.5	0	0	935,691.5	237,291.36
Blueprints	ea	1.1682006	722.0	0	0	722.0	84,344.09
Sandpaper	sq.mtr	44.1786596	704.3	0	0	704.3	31,115.03
Sand cloth	sq.mtr	933.7311567	53.6	0	0	53.6	50,047.99

REVISED REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No. 7 2. Code Number of plant Being Reported on: 32-32 3. Allocation Notice 1-68, 1-69, 2-61, 3-60, 3-61, 4-63, 4-65, 2-60

4. Report Period: 1 July, 1949 (Beginning), 30 Sept., 1949 (Ending)

5. Data of Equipment Dismantled and packaged during Report period:

	Number of packages	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
a. Dismantled and packaged	2,377	6,103.955	7,312.268	unk.	15,454.779

6. Materials Consumed during report period:

Item	Unit	Unit price	Used in Dis-Mtlg & Pkg	Used in Repair of Bldg and/ or Constr	Other Used	Total Used	Cost of Materials
(1) Wood Products:							
Lumber	Koku	1,513,823645	13,083.5	0	0	13,083.5	19,806,111.66
Excelsior	kg	26,259086	2,223.2	0	0	2,223.2	58,379.20
Total:	x	x	x	x	x	x	19,864,490.86
(2) Hardware:							
Nails, common	kg	28.3373595	29,103.9	0	0	29,103.9	824,727.68
Nails, roofing	kg	94.2483905	279.6	0	0	279.6	26,351.85
Screws	kg	98.6267707	2,426.98	0	0	2,426.98	239,365.20
Bolts, Nuts washers	kg	84.9617365	26,039.5	0	0	26,039.5	2,212,361.14

Incl #8

Gasoline (B)	liter	———	3,993.5	0	0	3,993.5	———
Mobil (B)	liter	———	963.4	0	0	963.4	———
Paper, packing list	ea	0.7782961	91,703.6	0	0	91,703.6	71,372.56
Envelope, packing list	ea	2.9533219	6,416.5	0	0	6,416.5	18,949.99
Enamel or paint marking	kg	99.26152416	591.8	0	0	591.8	58,742.97
Envelope waterproof	ea	4.48	5.0	0	0	5.0	22.40
Forgeble round iron	kg	12.50	5,852.0	0	0	5,852.0	73,150.00
Cokes	kg	5.20	1,490.0	0	0	1,490.0	7,749.00
Total:		x	x	x	x	x	811,630.28

(5) Total Materials Cost: x x x x x 26,927,679.37

7. Labor employed during report period (Unit in man days):

(a) Type	(b) Rates permen perday	(c) For Dmtlg & Pkg	(d) Administrative	(e) Used in Repair of Bldg and/ of Constr	(f) Other	(g) Total Mandays	(h) Cost of Labor
(1) Common Labor:							
Workmen (A)	259.906255	6,368.38	0	0	0	6,368.38	1,655,181.80
(B)	225.372189	5,247.06	0	0	0	5,247.06	1,182,541.40
(2) Skilled Labor:							
Carpentor	410.177609	21,761.62	0	0	0	21,761.62	8,926,116.20
Mechanic	417.410087	8,473.72	0	0	0	8,473.72	3,537,016.20
Electrician	408.40448	564.08	0	0	0	564.08	230,372.80
Crane Operator	409.5592	897.02	0	0	0	897.02	367,382.80
Carrier	346.845294	7,533.76	0	0	0	7,533.76	2,613,049.20
Painter	404.08741	2,263.89	0	0	0	2,263.89	914,809.45
Draftman	404.340708	2,803.69	0	0	0	2,803.69	1,133,646.00

Mill-man	407.105468	895.62	0	0	0	895.62	364,611.80
Welding-man	366.202565	374.20	0	0	0	374.20	137,033.00
Forge Worker	382.167746	447.70	0	0	0	447.70	171,096.50
(3) Supervisors							
Field supervisors	448.367385	2,109.50	0	0	0	2,109.50	945,831.00
(4) Clerks, Checkers etc:							
Checkers	348.062305	1,349.80	0	0	0	1,349.80	469,814.50
Clerks	328.972855	1,517.80	0	0	0	1,517.80	499,315.00
Typist	293.760675	515.20	0	0	0	515.20	151,345.50
(5) Total cost of Labor:		x	x	x	x	x	23,299,163.15

8. Tools and equipment used during report period: 2,198,440.29

a. Charge (4.1 %) 1,586,739.60

9. Contractor's profit 4,619,975.05

10. Other expenditures. 58,631,997.46

11. Grand Total

12. Average initial contract price:

(a) Operation	(b) Unit	(c) Average Contract Price	Tot (d) Total Contract price
(1) Dismantling and packaging	Ton of equipment removed	4,870.66	29,515,815.63
(2) Transportation of packaging material	Ton of materials transported	568.21	1,017,481.50

(a)	(b)	(c)	(d)
(3) Preparation of packing lists	1000 list prepared	9,103.88	1,071,084.85
(4) Construction and repair of buildings	Tsubo of Construction and/or repair	0	0
(5) Re-Sawing Lumber	Koku	167.73	1,072,595.02

13. K. Yuhara
(Signature)

14. Chief of Fiscal Div., OSPB
(Title)

I certify to the best of my knowledge and belief, that the computation is true and accurate.

I. Hashimoto
(Signature)

Chief of Auditing Sect., OSPB
(Title)

Breakdown of Item (8)

(1) Non-Expendable Tools and Equipments.

	Specification	Unit	Unitprice	No. of Unit	Rate of Depreciation	Total Depreciated price
a. Saw	40"	ea	11,200.00	136.6601339285	2%	30,835.87
b. Planer	5 HP	ea	1,160.00	2,024.8744	5%	117,442.72
c. Crane	7.5HP	ea	158,080.00	65.025395369	2%	205,584.29
d. Electric Drill	5/8"	ea	1,650.00	532.3456	8%	70,269.62
e. Wood-working tool		ea	8,682.00	744.6256622	2%	129,296.80
f. Chain block	5 ton	ea	21,595.00	74.043158	2%	31,979.24
g. Hoist	20HP	ea	192,040.00	2,46409	3%	14,196.16
h. Rope	12m/m	mtr	67.20	85,540.7589	5%	287,416.95
i. Lathe	8'	ea	145,010.00	7.92628	2%	22,987.80
j. Milling machine		ea	252,590.00	21.797019892	3%	165,132.04
k. Truck		ea	4,539.00	190.874124256		866,377.65
l. Drilling machine		ea	16,500.00	12.30585	3%	6,091.40
m. Hook balance	30 ton	ea	148,900.00	18.4521267069	3%	82,425.65
n. Typewriter		ea	20,000.00	60	1%	12,000.00
o. Hose carrier		ea	75,000.00	5	10%	37,500.00
Total:		x	x	x	x	2,079,536.19

Remarks: "Truck" is the hire of the truck including the charge for the fuel which is furnished by the contractor.

(2) Expendable Tools:

a. Roller	5"x6'	ea	357.00	1,087.36414705	20%	77,423.60
b. Wood plate for removing machines	13"x2"x9"	ea	329.000018559	630.4027	20%	41,480.50
Total:		x	x	x	x	118,904.10

Breakdown of Item (10)

A. Expenses for Workman's Welfare

	Unit	Unit price	No. of unit	Total price
a. Food f r overtime workers	man	59.003	8,894	524,772.68
b. Cigarettes for overtime workers	"	29.953	4,068	121,848.80
c. Clothes for workers	"	158.007	558	88,167.90
d. Medicals for workers	"	1,387.7395	20	27,754.79
e. Casualty insurance premium	"	53.636	5,100	273,543.60
f. Working shoes	pair	152.8065	200	30,561.30
Total	x	x	x	1,066,649.07

B. Expenses for Loss and Damage Insurance: "one

C. Interest	Borrowed liquid fund	Interest rate	Total
	19,414,650.00 (20 days)	2.8 sen perday per month	108,722.04

D. Field Expenses

	No. of men	Rate per man per day	Days	Total
a. Various allowances.				
1. Allowance for Sunday and Holiday work	1,420	55.5780669014	6	473,525.13
2. Allowance for Overtime workers	540	74.766388	20	807,477.00
3. Family allowance	74	37.96003	35	98,316.79
4. Allowance for danger	208	26,991599	15	84,213.79
Total	x	x	x	1,463,532.40

b. Trafic charge	889.22875	yen per day x 520 days	462,398.95
c. Lodging charge	1,549.26916	yen per day x 250 days	387,317.39
d. Communication charge	437.6470	yen per day x 380 days	166,305.87
e. Conference charge	40.661917	yen x 150 men x 32 times	195.177.20
f. Power & water supply	12,014.83064	yen per month x 12.4 months	148.983.90
g. Fuel charge	9,512.5768	yen per month x 12.5 months	118,907.21

h. Furnitures	Unit price	No. of Unit	Rate Decreciation	Total
1. Desk	4,663.9333	30	2%	2,798.36
2. Chair	1,134,333	30	2%	680.60
3. Mineograph	3,562.50	4	22%	285.00
4. Typewriter	62,857.1428571	2.8	2%	3,520.00
Total	x	x	x	7,283.96

i. Stationary & Consumable goods	Unit price	No. of Unit	Total
1. Pencils	20.6186949	1.272	26,226.98
2. Paper	2,033386	96,300	282,485.08
3. Ink	124.602631	38	4,734.90
Total	x	x	313,446.96

j. Guard charges
Security guard 31.0488 yen per man x 20men x 125 days 77,622.00

k. Total of other expenditures: x x x 3,340,975.84

E. General Management Expenses

a. Various allowance	No. of men	Rate per man per day	Days	Total
1. Allowance for Sunday and Holiday work	3	70.00	5	1,050.00
2. Allowance for Overtime workers	33	42.80	30	3,852.00
3. Family allowance	3	20.00	30	1,800.00
Total:	x	x	x	6,702.00

b. Trafic charge	124.27 yen per day x 100 days		12,427.00
c. Lodging charge			None
d. Communication charge	4 yen per day x 30 days		120.00
e. Conference charge			None
f. Power & Water supply	55.2936133 yen per month x 2.333 month		129.00
g. Stationary & Consumable Goods.	Unit price	No. of unit	Total
1. Pencil	10.00	148	1,480.00
2. Paper	2.50	7,274	18,185.00
3. Ink	44.00	4	176.00
Total	x	x	19,841.00
h. Total of other expenditure:	x	x	39,219.00
i. Miscellaneous:	Charge per day	Days	Total
a. Repair of Building	25.16	70.00 days	1,761.20
b. Legal welfare charge	104.25	70.00 days	7,297.50
c. Welfare charge	94.00	70.00 days	6,580.00
d. Welfare equipment	36.20	70.00 days	2,534.00
e. Investigation charge	58.60	70.00 days	4,102.00
f. Advestising charge	10.90	70.00 days	763.00
g. Contribution charge	70.40	70.00 days	4,928.00
h. Grant for Religious Services	37.85	70.00 daus	2,649.50
i. Reception charge	152.20	70.00 days	10,654.00
j. Fee paid for miscellaneous works	74.22	70.00 days	5,195.40
k. Taxation charge	190.00	70.00 days	13,300.00
l. Depreciation account	66.35	70.00 days	4,644.50
Total:			64,409.10

Appendix - A

Breakdown of Item (5)

	No. of Packages	No. of Mechines	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
Total	2,377	1,977	6,103.955	7,312.268	unk	15,454.779
Allocated and Transferred to the Transportation Ministry	0	0	0	0		0
Trial Packaged	0	0	0	0		0
Rejected	0	0	0	0		0
Awaiting transfer	2,377	1,977	6,103.955	7,312.268	Unk	15,454.779

6. Cost of Land Transportation:

Item	Cost (¥)
a. Movement within plant	517,490.00
b. Loading vehicles at plant	591,400.00
c. Freight for vehicles	2,173,417.00
d. Unloading vehicles at RR freight terminal	420,238.00
e. Movement within RR freight terminal	0
f. Loading RR cars	0
g. Checking cargo into RR cars	0
h. Unloading RR cars	0
i. Checking cargo offoof RR cars	0
j. Lodding vehicles at RR freight terminal	0
k. Freight for vehicles	0
l. Unlodding vehicles at port	0
m. Dunnage	0
n. Extra charge for heavy or difficult lifts	0
o. Charge for railroad Sidings	0
p. Charge for Switch engines	0
q. Freight for railroad	0
r. Repair of packages	0
s. Demurrage	0
Total:	3,702,545.00

7. K. Yuhara
(Signature)

8. Chief of Fiscal Div., O.S.P.B.
(Title)

Incl #9

MI-IC general

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/sy

2 May 1950

SUBJECT: Transportation of Reparations Cargo

THRU: Kinki Liaison & Cordination Office

TO : Kobe Maritime Bureau

The fifteen packages cited in the inclosed communication from your office were transported from Arai Port to Kobe Port at the instructions of this headquarters in preparation for loading the packages aboard the SS Susana for shipment to the Philippines Government.

FOR THE CHIEF:

1 Incl:
Ltr, Kobe Maritime
Bureau, 25 Apr 50

STERLIN C. MOORE
Major Infantry
Deputy Chief

Econ File

MI-IC

0-283

KINKI
OSAKA LIAISON & COORDINATION OFFICE TS/ai

Prefectural Building
OSAKA

28 April 1950

KKLCO No. 171 ER

TO : CHIEF, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Application for Confirmation of Transportation Operation for Reparations Cargoes from the Harima Factory of Former Osaka Military Arsenal (13-52)

For your confirmation.

S. Shima
Director

Incl: Letter from Kobe Maritime Bureau, dated 25 April 1950, subject as above.

1-681 1780

KOBE MARITIME BUREAU
MINISTRY OF TRANSPORTATION

April 25, 1950

To: Chief,
Kinki Civil Affairs Region

Thru: Kinki Liaison & Coordination Office

Subject: Application for Confirmation of Transportation Operation of the Harima Factory Ex-Osaka Military Arsenal.

In compliance with your instructions issued on April 5, 1950, we completed on April 7th the operation of loading the reparations installations, mentioned below, into lighters and of transporting them from the Arai Port to the Port of Kobe in order to be shipped on S.S. Susana.

We should be much obliged, if you would kindly acknowledge the above effect.

<u>The reparations installations to be shipped</u>

Allocation No.	3-57
No. of Packages	15 P'kgs

lighters and of transporting them from the Arai Port to the Port of Kobe in order to be shipped on S.S. Susana.

We, should be much obliged, if you would kindly acknowledge the above effect.

The reparations installations to be shipped

Allocation No.	3-57
No. of Packages	15 P'kgs
Tonnage in weight	51,045 Kg.
Tonnage in measurement	134. 145 M/Tons

for Sawa

MASAYASU KATSUNO
Director
Kobe Maritime Bureau.

KKLO
AM
PM
Received: 27/IV/50

MI-Ic general

RAS/my

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

1 May 1950

Economics

SUBJECT: Reports of Cost of Reparations Removals

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: GPC/Rep

Herewith transmitted are the following reports of cost of reparations removals:

a. Report of cost of loading reparations equipment aboard the SS Purnea for shipment to the United Kingdom. (Incl. No. 1)

b. Report No. 9 Cost of Dismantling and Packaging at the Osaka Arsenal, 32-32, in the period 1 January 1950 thru 31 March 1950. (Incl. No. 2).

FOR THE CHIEF:

2 Incls:
a/s (ea quad)

STERLIN C. MOORE
Major, Infantry
Deputy Chief

0-275

KINKI
~~OSAKA~~ LIAISON & COORDINATION OFFICE TS/ai

Prefectural Building
OSAKA

22 April 1950

KKLCO No. 161 ER

TO : Chief, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Cost Report for Reparations Removal Operations

1. Reference: Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers AG 367.6 (4 May 1948) REP (SCAPIN 1751/40) 1948, subject: Responsibility of Japanese Government for the Packing, Delivery and Transportation of Reparation Equipment under the Advance Transfer Program.

2. For transmission to higher Headquarters and for your information.

3. Inclosed herewith are reports as follows:

a. Dismantling and Packing Operation

Report No.	Plant No.	Allocation No.	Name of Contractor	Remarks
No.9	32-32	1 - 69	Nagayoshi Kensetsu	
No.9	32-32	4 - 65	Osaka Joto Shiko	Revised
		1 - 69	" " "	"
		1 - 68	" " "	"
No.9	32-32	2 - 61	Kashima Kensetsu	"
		1 - 68	" "	"
		3 - 60	" "	"

b. Land Transportation

Report No.	Plant No.	Allocation No.	Name of Contractor	Remarks
No.8	32-31	4 - 63 4 - 65	Osaka Kowan Jidosha	Revised
No.7	13-53		"	"
No.9	32-32	4 - 63 4 - 65	"	"

c. Loading Reparation Equipment Aboard the following Ships:

Purnea
Taksan (Revised)
Hai-Siu (")

S. Shima
Director

Incl: As above.

SPECIAL PROCUREMEMT BOARD
OSAKA BUREAU

OSPB 165 19 April 1950

SUBJECT: Submission of cost report of dismantling and packing operation at Plant No. (32-32) for 9th period.

THRU : Kinki Liaison and Coordination Office.

TO : Kinki Civil Affairs Region.

Submitted herewith are the following:

1. Cost report of dismantling and packing operation for 9th period code No. 32-32, Al. No. 1-69 Nagayoshi Kensetsu.

2. Cost report of Loading Reparation Equipment Aboard Ship.

   387 6/540-99 "Purnea"
   Arrival Date 20 Jan., 1950
   Departure Date 23 Jan., 1950

3. Correction Report

   A. Dismantling and Packing

      Incl #2
      a. Report Period 9
         Code No. 32-32
         Al. No. 4-65, 1-69, 1-68
         Contractor Osaka Joto Shiko 5, 9

      Incl. #1
      b. Report Period 9
         Code No. 32-32
         Al. No. N2-61, C1-68, P3-60
         Contractor Kashimakensetsu
         Page 1, 2, 3, 6 & 10.

   B. Land Transportation

      Incl #3 a. Report Period 8
         Code No. 32-31
         Page 11(c) & (g)

      Incl #4 b. Report Period 7
         Code No. 13-53
         Page 41(d)

      Incl #5 c. Report Period 9
         Code No. 32-32
         Al No. 4-63, 4-65
         Contractor Osaka Kowan Jidosha
         Page 2

C. Loading Reparation Equipment Aboard Ship.

Incl #6 a. 387. 6/540-107
Name of ship: Taksan
Page 1

Incl #7 b. 387. 6/540-78
Name of ship: Hai-Siu
Page 3

4. Request necessary copies of above be transmitted to higher headquarters.

N. Jamamoto
(Signature)

Chief of Fiscal Div., O.S.P.B.
(Title)

Incls: as above.

Copy

KINKI LIAISON & COORDINATION OFFICE TS/ai

Prefectural Building
OSAKA

22 April 1950

KKLCO No. 161 ER

TO : Chief, Kinki Civil Affairs Region
(ATTN: Commerce & Industry, Economic Section)

SUBJECT: Cost Report for Reparations Removal Operations

1. Reference: Memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers AG 367.6 (4 May 1948) REP (SCAPIN 1751/40) 1948, subject: Responsibility of Japanese Government for the Packing, Delivery and Transportation of Reparation Equipment under the Advance Transfer Program.

2. For transmission to higher Headquarters and for your information.

3. Inclosed herewith are reports as follows:

a. Dismantling and Packing Operation

Report No.	Plant No.	Allocation No.	Name of Contractor	Remarks
No.9	32-32	1 - 69	Nagayoshi Kensetsu	
No.9	32-32	4 - 65	Osaka Joto Shiko	Revised
		1 - 69	" " "	"
		1 - 68	" " "	"
No.9	32-32	2 - 61	Kashima Kensetsu	"
		1 - 68	" "	"
		3 - 60	" "	"

Incl no 1 ltr 28 Mar 50 Trans of Rpt of Cost of Rep Rem

b. Land Transportation

Report No.	Plant No.	Allocation No.	Name of Contractor	Remarks
No.8	32-31	4 - 63 4 - 65	Osaka Kowan Jidosha	Revised
No.7	13-53		"	"
No.9	32-32	4 - 63 4 - 65	"	"

Incl. No. 1 to Ltr. 60 per c. Rpt of Cost of Rep rem.

c. Loading Reparation Equipment Aboard the following Ships:

Purnea
Taksan (Revised)
Hai-Siu (")

S. Shima
Director

Incl: As above.

DECLASSIFIED E.O. 12958 Section 3.3, NND 963

OSFB 165 19 April 1950

SUBJECT: Submission of cost report of dismantling and packing operation at Plant No. (32-32) for 9th period.

THRU : Kinki Liaison and Coordination Office.

TO : Kinki Civil Affairs Region.

Submitted herewith are the following:

1. Cost report of dismantling and packing operation for 9th period code No. 32-32, Al. No. 1-69 Nagayoshi Kensetsu.

2. Cost report of Loading Reparation Equipment Aboard Ship.

   387 6/540-99 "Purnea"
   Arrival Date 20 Jan., 1950
   Departure Date 23 Jan., 1950

3. Correction Report

   A. Dismantling and Packing

      a. Report Period 9
         Code No. 32-32
         Al. No. 4-65, 1-69, 1-68
         Contractor Osaka Joto Shiko

      b. Report Period 9
         Code No. 32-32
         Al. No. N2-61, C1-68, P3-60
         Contractor Kashimakensetsu
         Page 1, 2, 3, 6 & 10.

   B. Land Transportation

      Incl. No. 6 ltr. 31 Dec 49 Report of Corr

      a. Report Period 8
         Code No. 32-31
         Page 4 (c) & (g)

      Incl. No. 7 ltr 31 Dec 49 Corrected Rpt

      b. Report Period 7
         Code No. 13-53
         Page 4 (d)

      Incl No. 1 ltr 6 Apr

      c. Report Period 9
         Code No. 32-32
         Al No. 4-63, 4-65
         Contractor Osaka Kowan Jidosha
         Page 2

C. Loading Reparation Equipment Aboard Ship.

Incl No. 2 ltr 6 apr 50 Rpt of Cost of -

a. 387. 6/540-107
Name of ship: Taksan
Page 1

Incl No 2 ltr, 8 apr 50 corrected Rpt of Cost -

b. 387. 6/540-78
Name of ship: Hai-Siu
Page 3

4. Request necessary copies of above be transmitted to higher headquarters.

N. Jamamoto
(Signature)

Chief of Fiscal Div., O.S.P.B.
(Title)

Incls: as above.

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: 387 6/540-99

2. Data on ship reported on:

   a. Name of receipient nation: United Kingdom

   b. Name of ship: S/S "Purnea"

   c. Port of shipment in Japan: Osaka

   d. Arrival Date: 20th January 1950

   e. Departure Date: 23th January 1950

3. Data on Cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 1	1	0.600	1,234
1 - 2	1	1.740	1.852
2 - 3	8	17.100	75.938
3 - 4	6	20.560	25.136
4 - 5	9	40.330	91.725
5 - 10	12	89.720	113.065
10 - 20	5	64.490	261.071
20 - 30	2	53.500	35.897
30 - 50	7	271.490	18[illegible].160
Total:	51	559.530	787.078

4. Storage of Cargo: None.

Incl #1