

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
APO 500

AG 387.6(4 May 48)REP
SCAPIN 1751/40

4 May 1948

MEMORANDUM FOR: THE JAPANESE GOVERNMENT

SUBJECT: Responsibility of the Japanese Government for the
Packaging, Delivery and Transportation of Reparations
Equipment Under the Advance Transfer Program

1. Reference is paragraph 41, memorandum for the Japanese Government from General Headquarters, Supreme Commander for the Allied Powers, AG387.6 (22 Jul 47)REP, SCAPIN 1751, 22 July 1947, subject: as above.

2. The approved forms for submitting the costs of removals are shown as inclosures 1, 2, 3 and 4. Reports will not be required every two (2) weeks as initially indicated, but will follow the schedules set forth below. Reports will be prepared in English on 8 x 10 $\frac{1}{2}$ - inches size paper and promptly submitted through existing military channels not later than thirty (30) days after the closing date of the report period. Sufficient copies of the reports will be prepared to satisfy the needs of all agencies; two (2) copies of each report will be required by General Headquarters, Supreme Commander for the Allied Powers. Costs will be expressed in terms of current yen.

3. Reports to be submitted and schedules are as follows:

a. Report of Cost of Dismantling and Packaging of Reparations Equipment:

- (1) Reference is inclosure 1 for form.
- (2) Separate report will be submitted for each plant at which removal operations took place during the report period. Initial reports will cover all operations up to 15 April 1948; thereafter, reports will be required for each quarter, quarters ending 30 June, 30 September, 31 December and 31 March. Submission of negative reports on plants previously reported on but at which there were no dismantling and packaging operations during the report period will be required until a final report is called for.
- (3) A final or consolidated report, using same basic form as inclosure 1, will be submitted for each plant upon the direction of Supreme Commander for the Allied Powers. These reports will include all costs of dismantling and packaging for the period designated.

b. Report of Cost of Land Transportation for Reparations Removals:

- (1) Reference is inclosure 2 for form.
- (2) Separate report will be submitted for each plant at which removal operations took place during the report period. Initial report will cover all operations up to 15 April 1948; thereafter, reports will be submitted each quarter, quarters ending 30 June, 30 September, 31 December and 31 March. Submission of negative reports on plants previously reported on but at which there were no removals during the report period will be required until a final report is called for.
- (3) A final or consolidated report, using same basic form as inclosure 2, will be submitted for each plant upon the direction of the Supreme Commander for the Allied Powers. This report will include all costs of land transportation for the period designated.

c. Report of Cost of Loading Reparations Equipment Aboard Ship:

- (1) Reference is inclosure 3 for form.
- (2) Separate report will be submitted for each ship into which reparations cargo is loaded.

d. Report of Cost of Repair and/or Construction Relative to Transportation of Reparations Equipment:

- (1) Reference is inclosure 4 for form.
- (2) Separate report will be submitted for each construction and/or repair project, external to plant site, relative to and necessary for the transportation of reparations equipment. Report will be submitted at the conclusion of the repair or construction project. Examples of projects to be reported on are: construction of LST loading ramp constructed at Nagaura Port, Yokosuka; reinforcement of bridges to permit movement of reparations cargo; construction of field office at port; etc. Report will be initiated in the prefecture where construction or repair occurred.

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4. Reported costs of removal will continue to be subject to review by the Supreme Commander for the Allied Powers who will disapprove any unjustified charge.

FOR THE SUPREME COMMANDER:

aj Rehe
for R. M. LEVY,
Colonel, AGD,
Adjutant General.

4 Incls

1. Form for Report of Cost, Dis-
mantling, Packaging, etc.
2. Form for Report of Cost of
Land Transportation, etc.
3. Form for Report of Cost of
Loading Reparations, etc.
4. Form for Report of Cost
of Repairs, etc.

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No: _____ 2. Code Number of Plant Being Reported On: _____ 3. Allocation Notice Numbers Covered : _____
4. Report Period: _____ (Beginning), _____ (Ending)
5. Data of Equipment Dismantled and Packaged during Report Period:

a. Dismantled and Packaged

Number of Packages Metric Tons Measurement Tons

6. Materials consumed during report period:

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|------------------------|-------------|-------------------|--|---|-------------------|-------------------|------------------------------|
| <u>Item</u> | <u>Unit</u> | <u>Unit Price</u> | <u>Used in Dis- Mtlg & Pkg</u> | <u>Used in Re- pair of Bldg and/or Constr</u> | <u>Other Uses</u> | <u>Total Used</u> | <u>Cost of Materials</u> |
| (1) Wood Products: | | | | | | | |
| Lumber | Koku | | | | | | |
| Excelsior | kg | | X | X | X | X | |
| Total: | | | | | | | |
| (2) Hardware: | | | | | | | |
| Nails, common | kg | | | | | | |
| Nails, roofing | kg | | | | | | |
| Screws | kg | | | | | | |
| Bolts, nuts, washers | kg | | | | | | |
| Strapping, metal, flat | kg | | | | | | |
| Wire, bailing | kg | | X | X | X | X | |
| Total: | | | | | | | |
| (3) Preservatives: | | | | | | | |
| Felt, roofing | sq mtr | | | | | | |
| Felt, asphalt | sq mtr | | | | | | |
| Paper, waterproof | sq mtr | | | | | | |
| Paper, greaseproof | sq mtr | | | | | | |
| Grease | kg | | | | | | |
| Oil | liter | | | | | | |

(See page four for instructions)

| (a) <u>Item</u> | (b) <u>Unit</u> | (c) <u>Unit Price</u> | (d) <u>Used in Dis- mtlg & pkg</u> | (e) <u>Used in Re- pair of Bldg and/or Constr</u> | (f) <u>Other Uses</u> | (g) <u>Total Used</u> | (h) <u>Cost of Materials</u> |
|---------------------------|--------------------|--------------------------|---|--|--------------------------|--------------------------|-------------------------------------|
| Solvent | liter | | | | | | |
| Asphalt | kg | | | | | | |
| Total: | | X | X | X | X | X | |
| (4) Miscellaneous: | | | | | | | |
| Waste, (rags) | kg | | | | | | |
| Felt | sq mtr | | | | | | |
| Carbide | kg | | | | | | |
| Oxygen | liter | | | | | | |
| Blueprints | ea | | | | | | |
| Total: | | X | X | X | X | X | |
| (5) Total Materials Cost: | | X | X | X | X | X | |

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

| (a) <u>Type</u> | (b) <u>Rates per man per day</u> | (c) <u>For Dmtlg & Pkg</u> | (d) <u>Administrative Over-head</u> | (e) <u>Used in Repair of Bldg and/or Constr</u> | (f) <u>Other</u> | (g) <u>Total Man Days</u> | (h) <u>Cost of Labor</u> |
|----------------------------|---|---------------------------------------|--|--|---------------------|----------------------------------|---------------------------------|
| (1) Common Labor | | | | | | | |
| (2) Skilled Labor: | | | | | | | |
| Carpenter | | | | | | | |
| Mechanic | | | | | | | |
| Electrician | | | | | | | |
| Crane Operator | | | | | | | |
| (3) Supervisors | | | | | | | |
| (4) Clerks, checkers, etc. | | | | | | | |
| (5) Total Cost of Labor | X | X | X | X | X | X | |

8. Tools and equipment used during report period:

a. Charge

9. Contractor's profit

10. Other expenditures

11. Grand total

12. Average initial contract price:

| (a) <u>Operation</u> | (b) <u>Unit</u> | (c) <u>Contract Price</u> |
|--|-------------------------------------|------------------------------|
| (1) Dismantling and packaging | Ton of equipment removed | _____ |
| (2) Transportation of packaging material | Ton of material transported | _____ |
| (3) Preparation of packing lists | 1,000 lists prepared | _____ |
| (4) Construction and repair of buildings | Tsubo of construction and/or repair | _____ |
| (5) Re-sawing lumber | Koku | _____ |

13. _____
(Signature)

14. _____
(Title)

INSTRUCTIONS FOR PREPARATION OF REPORT ON COST OF DISMANTLING AND
PACKAGING OF REPARATIONS EQUIPMENT

Paragraph numbers correspond to item numbers on face of form. Spaces marked "x" do not require an entry.

1. Assign report number in numerical sequence for each plant. If report is final or consolidated type, annotate by "final" or "consolidated" following report number.
2. Use the same identifying plant code symbol employed in performing inventories and referred to in allocation notices.
3. List allocation notice numbers of equipment, dismantled and packaged, covered by this report.
4. Self-explanatory.
5. Self-explanatory.
- 6a. Report on items in the order shown. If item is not listed, add to end of list, using proper nomenclature. Quantities consumed will include materials obtained from both private and government sources.
- 6b. Self-explanatory. The unit of measure for any item added to list in column 6a will be expressed in the metric system.
- 6c. Unit price will be government ceiling price or free market price whichever is the cheaper. Unit prices will be "fob" the depot site.
- 6d. List quantities of materials (in terms of units of measure in column 6b) consumed in dismantling and packaging operations. Scaffolding is not considered consumed and accordingly will not be shown here. Charge for scaffolding, if any, will be shown under item 10.
- 6e. List quantities of materials (in terms of units of measure in column 6b) used in all repair of buildings and construction relative to the dismantling and packaging operations; for example: erection of field office, repair of buildings, etc. A separate schedule will be submitted to support entries made. Supporting schedule will list items and units as shown in columns 6a and 6b, and quantities of materials consumed for each repair or construction project.
- 6f. List quantities of materials (in terms of units of measure in column 6b) used for other purposes not provided for in report. A separate schedule (part of same supporting schedule referred to in item 6e) will be submitted to support entries made. Supporting schedule will list quantities of materials consumed and purposes for which used.
- 6g. Sum of columns 6d, 6e and 6f.
- 6h. Product of multiplying column 6g by 6c.
- 7a. Report on labor employed in the order shown. If type of labor employed cannot be fitted into categories listed, add to end of list.
- 7b. List rates actually paid.
- 7c. Self-explanatory.

REPORT OF COST OF LAND TRANSPORTATION FOR REPARATIONS REMOVALS

1. Report No. _____ 2. Code Number of Plant Being Reported On _____
3. Report Period _____ (Beginning), _____ (Ending)
4. Data on equipment transported during report period:

| (a) Pkge. Size (Met Ton) | (b) No. of Pkgs. | (c) Metric Tons | (d) Mse. Tons | TRANSPORTED BY | | |
|--------------------------------|------------------------|-----------------------|---------------------|--|--|------------------------------------|
| | | | | (e) Rail (Registered Freight Car Tons) | (f) Shuttle (Registered Freight Car Ton) | (g) Vehicle (Metric Tons) |
| 0-0.5 | | | X | X | X | X |
| 0.5-1 | | | X | X | X | X |
| 1-2 | | | X | X | X | X |
| 2-3 | | | X | X | X | X |
| (etc) | | | X | X | X | X |
| <u>Total</u> | | | | | | |

5. Transportation employed in removal:

(a)
Means (Check those applicable)

(b)
Distance (Km)

- (1) Truck ()
 (2) Truck, rail, truck ()
 (3) Rail, truck ()
 (4) Rail ()

6. Cost of Land Transportation

Item

a. Movement within plant
 b. Loading vehicles at plant
 c. Freight for vehicles
 d. Unloading vehicles at R R freight terminal

Cost (₹)

(See page 3 for instructions)

- e. Movement within R R freight terminal (provided vehicle unloading point is more than 30 meters removed from point of freight car loading)
- f. Loading R R cars
- g. Checking cargo into R R cars
- h. Unloading R R cars
- i. Checking cargo off of R R cars
- j. Loading vehicles at R R freight terminal
- k. Freight for vehicles
- l. Unloading vehicles at port
- m. Dunnage
- n. Extra charge for heavy or difficult lifts
- o. Charge for railroad sidings
- p. Charge for switch engines
- q. Freight for railroad
- r. repair of packages
- s. Demurrage

TOTAL: _____

7. _____
(Signature)

8. _____
(Title)

INSTRUCTIONS FOR PREPARATION OF REPORT OF COST OF LAND TRANSPORTATION
FOR REPARATIONS REMOVALS

Paragraph numbers correspond to item numbers on face of form. Spaces marked "X" do not require an entry.

1. Assign report number in numerical sequence for each plant. If report is final or consolidated type, annotate by "final" or "consolidated" following report number.
2. ~~Use the same~~ identifying plant code symbol employed in performing inventories and referred to in allocation notices.
3. Self-explanatory.
- 4a. Break down package size as indicated, adding to the list shown by increments of one metric ton.
- 4b. List number of packages of each size as indicated by 4a.
- 4c. List total metric tons of packages for each package size as indicated by 4a.
- 4d. Indicate total measurement tons.
- 4e. Indicate total registered freight car tons of equipment transported by rail.
- 4f. Indicate total registered car tons of equipment shuttled between plant site and rail freight terminal and/or between rail freight terminal and port.
- 4g. Indicate total metric tons of equipment transported by vehicle from plant site to port.
- 5a. Indicate by check (✓) mean(s) of transportation employed in moving equipment from plant site to port.
- 5b. Indicate distance in kilometers that equipment was moved by each means employed. For example, if means checked were "truck, rail, truck" and the distance the cargo was transported by each facility were 5 Km, 70Km, and 10 Km, respectively, the entry would be 5, 70, 10.
6. Make appropriate yen entries for items listed. Charge need not necessarily be shown for each item listed, since charges will be based only on means of transportation employed (refer paragraph 5a).
7. Signature will be that of responsible representative of the Japanese Government charged with preparation of report.
8. Self-explanatory.

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: _____

2. Data on ship reported on:

a. Name of recipient nation: _____

b. Name of ship: _____

c. Port of shipment in Japan: _____

d. Arrival Date: _____

e. Departure Date: _____

3. Data on cargo loaded:

| (a) Package Size (Metric Tons) | (b) No. of Packages | (c) Metric Tons | (d) Measure- ment Tons | (e) Scale Tons |
|---|---------------------------|-----------------------|------------------------------|----------------------|
| 0 - 0.5 | | | | |
| 0.5 - 1 | | | | |
| 1 - 2 | | | | |
| 2 - 3 | | | | |
| etc. | | | | |
| TOTAL: | _____ | _____ | _____ | _____ |

4. Storage of cargo:

| | |
|--------------------|-----------------|
| <u>Metric Tons</u> | <u>Cost (¥)</u> |
|--------------------|-----------------|

5. Cost of loading cargo aboard ship:

| <u>Item</u> | <u>Cost (¥)</u> |
|--|-----------------|
| a. Operations at warehouse and/or pier: | |
| Movement into warehouse | |
| Removal from warehouse | |
| Sorting within warehouse | |
| Sorting cargo before loading into lighter or ship | |
| Dunnage | |
| Repair of packages | |
| Loading lighter | |
| Freight for shipment (provided cargo is warehoused more than 30 meters from loading point) | |
| Re-sorting into lighters | |
| Demurrage | |
| Charge for cranes | |
| Checking cargo | |
| TOTAL: | |

Incl 3 to SCAPIN 1751/40 (See page three for instructions)

| <u>Item</u> | <u>Cost (¥)</u> |
|--|-----------------|
| b. Lighterage: | |
| Lighterage (including tug boat charge) | |
| Demurrage | |
| Out of harbor operation | |
| Dunnage | |
| TOTAL: | |

| | |
|------------------------------|--|
| c. Stowage: | |
| Unloading lighters | |
| Shifting in hold of ship | |
| Re-sorting into hold of ship | |
| Demurrage | |
| Out of harbor operations | |
| Charges for crane | |
| Dunnage and lashing | |
| Surveying | |
| Checking cargo | |
| TOTAL: | |

d. Total cost of loading cargo:

6. Port entry and ship services:

| <u>Item</u> | <u>Cost (¥)</u> |
|----------------------------|-----------------|
| a. Pilotage | |
| b. Tug-hire | |
| c. Wharf dues or buoy hire | |
| d. Mooring and unmooring | |
| e. Tonnage dues | |
| TOTAL: | |

7. Insurance:

| | <u>Value Insured</u> | <u>Rate</u> | <u>Period</u> | <u>Cost (¥)</u> |
|-------------------|----------------------|-------------|---------------|-----------------|
| 8. Miscellaneous: | | | | |
| 9. Grand Total: | | | | |

10. _____
(Signature)

11. _____
(Title)

INSTRUCTIONS FOR PREPARATION OF REPORT ON COST
OF LOADING REPAIRATIONS EQUIPMENT ABOARD SHIP

Paragraph numbers correspond to item numbers on face of form.

1. Self-Explanatory.
2. Self-explanatory.
- 3a. Break down package size as indicated, adding to the list shown by increments of one metric ton.
- 3b. List number of packages of each size as indicated by 3a.
- 3c. List total metric tons for each size as indicated by 3a.
- 3d. List total measurement tons for each size as indicated by 3a.
- 3e. List total scale tons for each size as indicated by 3a.
4. Self-explanatory.
5. Make appropriate yen entries for items listed. Charges need not necessarily be shown for each item listed since charges will be determined by loading operations.
6. List item and charge for each service rendered.
7. Self-explanatory.
8. List item and charge for each entry.
9. Self-explanatory.
10. Signature will be that of responsible representative of the Japanese Government charged with preparation of report.
11. Self-explanatory.

- 7d. List man-days consumed in administration, handling materials, keeping records, preparing packing lists, etc.
- 7e. List man-days consumed in all repair of buildings and construction. A separate schedule will be submitted to support entries made. Supporting schedule will list categories of labor and man-days consumed for each construction and repair project.
- 7f. List man-days consumed for other purposes not provided for in report. A separate schedule (part of same supporting schedule referred to in item 7e) will be submitted to support entries made. Supporting schedule will indicate categories of labor and man-days consumed for each use.
- 7g. Sum of columns 7c, 7d, 7e and 7f.
- 7h. Product of multiplying column 7g by 7b.
- 8a. Enter a lump sum expressed in yen for tools expended, rentals, amortization, etc.
9. Self-explanatory.
10. List charges which cannot be fitted into schedule as shown. Costs will be itemized and presented in sufficient detail to permit review.
11. Self-explanatory.
12. List initial unadjusted contract price per unit indicated. Make additions to the list if necessary.
13. Signature will be that of responsible representative of the Japanese Government charged with the preparation of the report.
14. Self-explanatory.

REPORT OF COST OF REPAIR and/or CONSTRUCTION RELATIVE
TO TRANSPORTATION OF REPAIRS EQUIPMENT

1. Date _____
2. Type of repair or construction and purpose:
3. Location of repair or construction project:
4. Code symbol of plants served by construction or repair project:
5. Ports used for loading reparations cargo served by construction or repair project:
6. Cost of construction or repair project:

7. _____
(Signature)

8. _____
(Title)

(See reverse side for instructions)

Incl 4 to SCAFIN 1751/40

INSTRUCTIONS FOR PREPARATION OF REPORT ON COST OF
REPAIR and/or CONSTRUCTION RELATIVE TO TRANSPORTATION
OF REPARATIONS EQUIPMENT

Paragraph numbers correspond to items on face of form.

1. Enter date report is submitted.
2. Describe briefly type of repair or construction and purpose. For example: lowering of sea wall to provide loading ramp for LSTs.
3. Indicate town, city, prefecture and other data which will locate the repair or construction project.
4. Self-explanatory.
5. Self-explanatory.
6. Enter yen cost of project (includes both material and labor).
7. Signature will be that of responsible representative of the Japanese Government charged with preparation of report.
8. Self-explanatory.

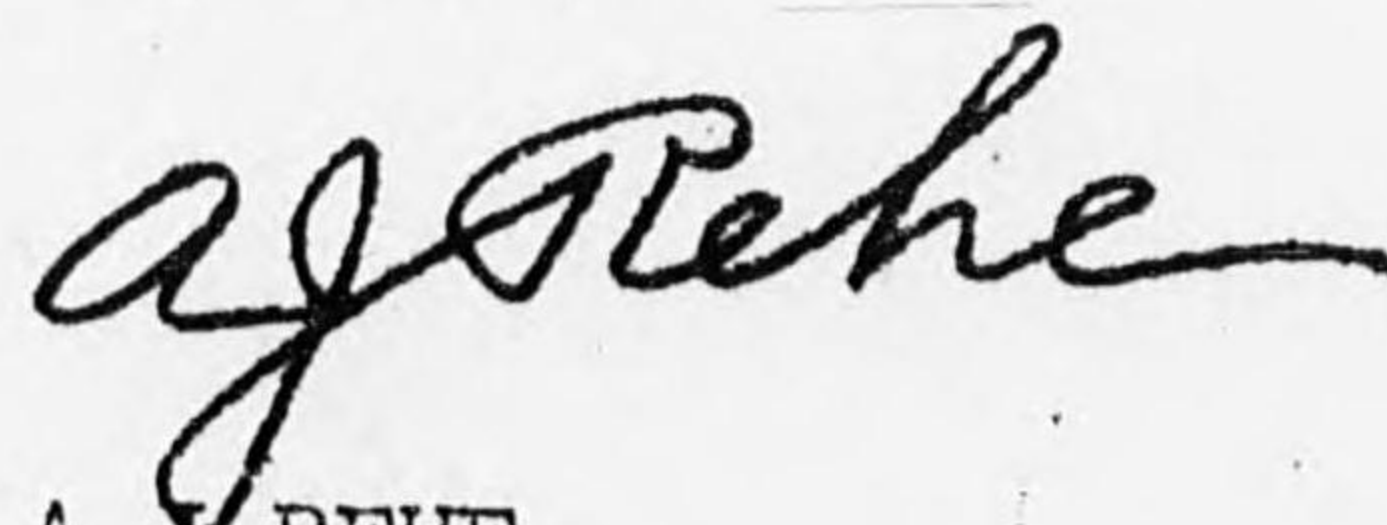
GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
APO 500

4 May 1948

MEMORANDUM:

SUBJECT: Information of General Application Pertaining to Directive Number SCAPIN 1751/40, AG 337.6 (4 May 48) REP, this Headquarters, 4 May 1948, subject: Responsibility of the Japanese Government for the Packaging, Transfer and Delivery of Equipment and Records Allocated to Claimant Nations Under the Reparations Program

1. With reference to subject memorandum, the following is published for the information of all concerned.
2. Cost data relative to reparations removals are required by JCS 69, 20 February 1947.
3. The forms for reporting the cost of reparations removals provide the Japanese Government the opportunity to report in detail all charges incurred in the physical removal of reparations. The opportunity of the Japanese Government to report all charges does not in itself constitute approval by the Supreme Commander for the Allied Powers of the charges listed. The opportunity is provided to report all charges in detail for the following reasons:
 - a. To permit conversion of present costs to a 1939 year basis by employing unit costs that prevailed in 1939 rather than using conversion tables showing the relationship between the 1939 yen and the present yen.
 - b. To prevent the inclusion of charges which may be initially disapproved under items which are approved.
 - c. To permit review at a later date for the purpose of eliminating, reducing or substantiating charges reported.



A J REHE
Major, AGD
Asst Adj Gen

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