

775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Shokai Type Shokai

Address: Individual 17 Suniyoshi-cho City City Prefecture

Date Received: 1 Oct. '49 thru 31 Oct. '49 Or Period Covered (Partial) (Final) Receipt  
See below Delete One

Account code (If Applicable to All Items): \_\_\_\_\_ Receipt No. \_\_\_\_\_  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Office Machines Repair Shop Repair Shop Equipment Repairing Office Machines Repair and maintenance of typewriters for the Gifu Civil Affairs Team. Estimated repair jobs, type A. 120 type B. 46  PAC 121-63-431-07 SEC 96146148		Negative		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_ Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_  
Unit \_\_\_\_\_ Prefecture \_\_\_\_\_ Unit \_\_\_\_\_ Prefecture \_\_\_\_\_  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: OCAP approved I.C. 74 31600 (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature \_\_\_\_\_ Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization \_\_\_\_\_ Accountable Officer \_\_\_\_\_ Rank \_\_\_\_\_ Date \_\_\_\_\_

Remarks: \_\_\_\_\_

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Van Ballard VAN B. BULLARD, Capt. Ord., Gifu C.A.T. Date 15 Nov. '49  
Receiving Officer \_\_\_\_\_ Organization \_\_\_\_\_ Date \_\_\_\_\_

By: M. Kados HIGUCHI KADAI, Gifu J.C.S.T., SSB, 15 Nov. '49  
Japanese Representative \_\_\_\_\_ Agency \_\_\_\_\_ Date \_\_\_\_\_



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

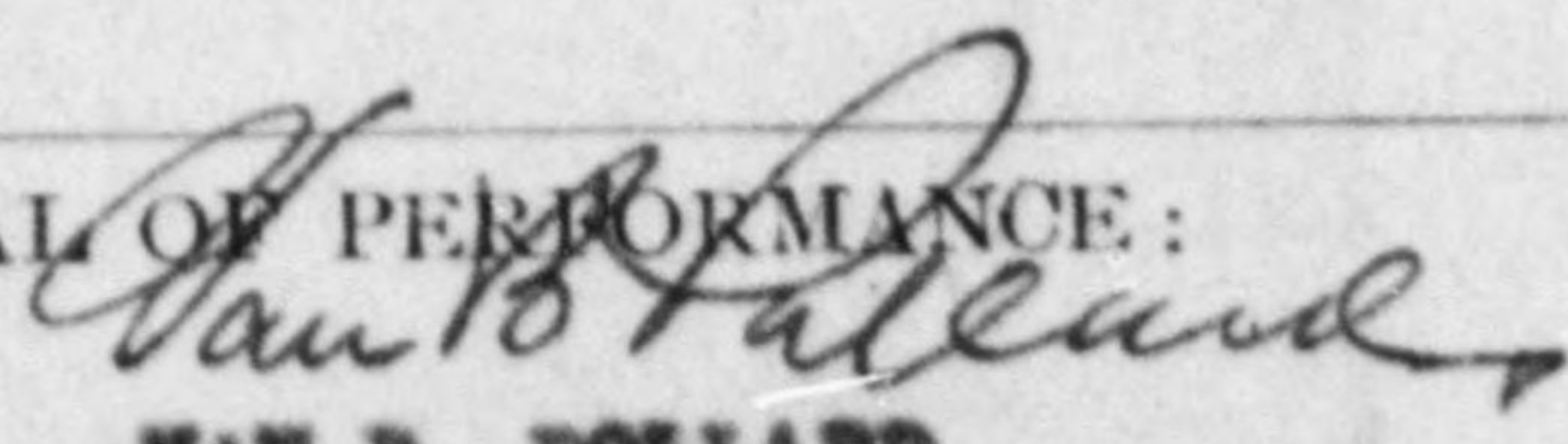
a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



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MGP 65 SEE INSTRUCTIONS ON REVERSE SIDE		CONTRACTOR'S EFFICIENCY RATING FORM		DATE 14 Nov. '49
				PD NO. JFNS 230
(1) CONTRACTOR'S NAME: <b>Tokai Type K.K.</b>				
(2) LOCATION OF CONTRACTOR'S HOME OR FIELD OFFICE RESPONSIBLE FOR PROJECT: <b>Nakasumi-cho-Gifu-Pref.</b>				
(3) LOCATION AND BRIEF DESCRIPTION OF PROJECT: <b>Type Repairs in M.G. in Gifu.</b>				
(4) DATE OF BID AWARD	(5) DATE WORK WAS INITIATED	(6) DATE OF COMPLETION		
	<b>1st June '49</b>	<b>31 Mar. '50</b>		
(7) CONTRACT PRICE ¥ <b>5,141.55</b>		(8) ESTIMATED FINAL PRICE ¥ <b>2,455.77</b>		
(9) NAME OF OCCUPATION FORCE RECEIVING OFFICER: <b>Van, B. pollard, Capt.</b>				
(10) NAME OF OCCUPATION FORCE PROJECT ENGINEER:				
(11) NAME OF CONTRACTOR'S FIELD SUPERVISOR: <b>Mr. Hohara</b>				
(12) NAME OF JAPANESE GOV'T FIELD SUPERVISOR: <b>Mr. Bando</b>				
QUALIFICATIONS		JAPANESE GOV'T. RATING	RECEIVING OFFICER'S RATING	
(13) LIAISON WITH SUPERVISORS		<b>Very Satisfactory</b>	<b>Excellent</b>	
(14) ECONOMICAL USE OF MATERIALS		<b>Excellent</b>	<b>Excellent</b>	
(15) ADHERENCE TO WORKING SCHEDULE		"	<b>Excellent</b>	
(16) EFFICIENT TECHNICAL METHODS		"	<b>Excellent</b>	
(17) FIELD MANAGEMENT		<b>None</b>	<b>None</b>	
(18) SUPERVISION OF LABOR		"	<b>None</b>	
(19) GENERAL WORKMANSHIP		<b>Excellent</b>	<b>Excellent</b>	
(20) MAINTENANCE OF HEAVY EQUIPMENT		<b>None</b>	<b>None</b>	
(21) JAPANESE GOV'T'S GENERAL APPRAISAL OF PERFORMANCE  <b>Excellent.</b>				
(22) RECEIVING OFFICER'S GENERAL APPRAISAL OF PERFORMANCE: <b>Excellent</b>				
 <b>VAN B. POLLARD</b> Captain, Ordnance Dept.				



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MATERIAL SUPPLY DATA		
(1) MATERIALS FURNISHED BY OCCUPATION FORCE	%	0 %
(2) MATERIALS FURNISHED FROM CONTRACTORS STOCK PILE	%	100 %
(3) MATERIALS FURNISHED FROM OTHER SOURCES	%	0 %

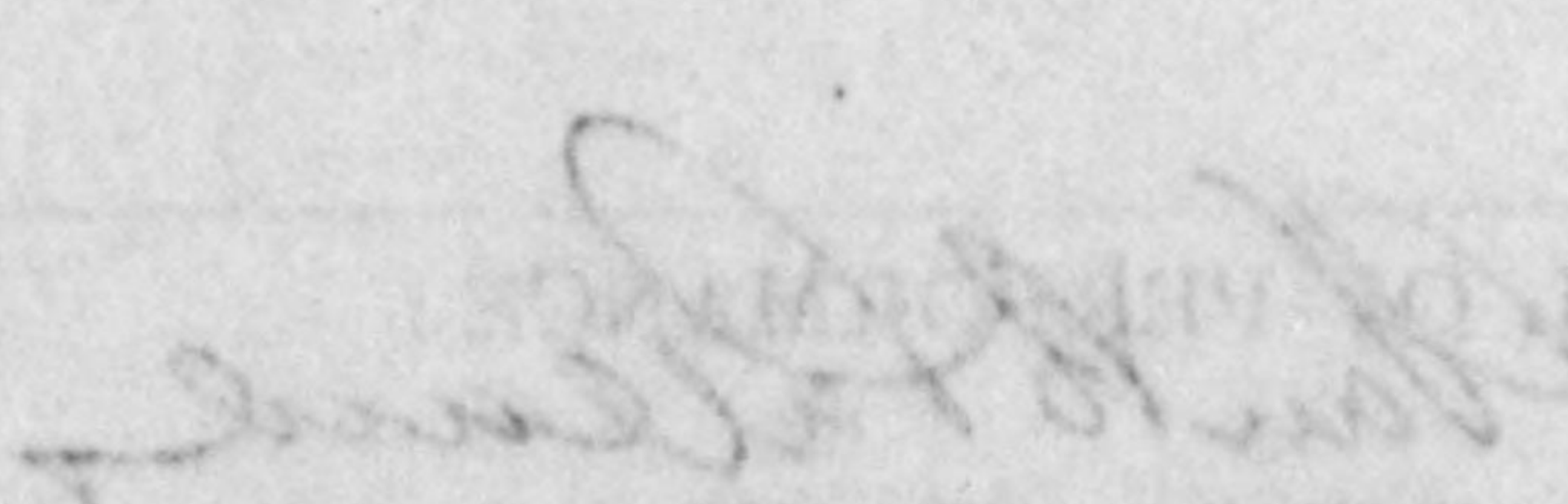
**INSTRUCTIONS**

(1) MGP FORM 65 TO BE MADE OUT IN TRIPLICATE FOR EACH CONTRACTOR ON A SPECIFIC PROJECT BY SPECIAL PROCUREMENT BOARD, JAPANESE GOVERNMENT. DISTRIBUTION :

(A) 1 COPY TO MILITARY GOVT SECTION, HEADQUARTERS EIGHTH ARMY  
 (B) 1 COPY TO ENGINEER SECTION, HEADQUARTERS EIGHTH ARMY  
 (C) 1 COPY TO SPECIAL PROCUREMENT BOARD, JAPANESE GOVT.  
 (D) 1 COPY TO ENGINEER RECEIVING OFFICER

(2) RATINGS INSERTED FOR ITEMS 13-20 BE CLASSIFIED AS: SUPERIOR, EXCELLENT, VERY SATISFACTORY, SATISFACTORY, UNSATISFACTORY.

(3) ITEMS 21 & 22 TO BE USED FOR ADDITIONAL STATEMENTS RELATIVE TO OVERALL ACCOMPLISHMENT.

  
 \_\_\_\_\_  
 SPECIAL PROCUREMENT BOARD  
 JAPANESE GOVERNMENT



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Tokai Type Shokai Individual Firm

Address: # 17 Suniyeshi-cho Number and Street Gifu City Gifu Prefecture

Date Received: 1 Sept. '49 thru 30 Sept. '49 Or Period Covered (Partial)  Receipt Delete

Account Code (If Applicable to All Items): See Below Receipt No. JPNS 230-04  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit <del>Y/M/</del> Cost	Total <del>Y/M/</del> Cost
1.	Office Machines Repair Shops Repair Shop Equipment Repairing Office Machines Repair and maintenance of Typewriters for the Gifu Civil Affairs Team. Estimated repair Jobs type A, 120 type B, 46  PAC 121-63-431-07 SGC 96146142				
A.	Material				
	Ribbon (Black)	ea	4	¥ 204.00	¥ 816.00
	Carbon Paper (Black)	Shk	100	¥ 3.88	¥ 388.00
	Lack Pinion (Royal)	ea	1	¥ 150.00	¥ 150.00
B.	Laber	M/H	13	¥ 43.12	¥ 560.56
	Total :				¥ 1,914.56
C.	Expences				516.90
D.	Transaction Tax				24.31
				Grand Total	¥ 2,455.77

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_  
(Space of Mil. Govt. Unit Only)

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture Unit Mil. Govt. Hq. & Hq. Co. Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: SCAP Approved F.C. No. 4 31600 (Japanese Delivery)  (Occ. Force Pick Up) Delete One  
Letter Reference or Signature

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks: About 19% to P.D.'s limited cost ¥ 12,333.70; See attached sheets  
Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Van B. Pollard Receiving Officer VAN. B. POLLARD Cap. Ord. Gifu Civil Affairs Team. Organization Date 12 Oct. '49

By: M. Kado Japanese Representative MICHIO KADO, S.P.B. J.S.S Team Gifu Agency Date > Oct. '49



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8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese*.
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner *	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
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\*\* Inclosure references are to Eighth Army Operational Directive.



775013

R E P O R T

P.D. No. JPNS 230 - 04

1. Labor and material furnished by my organization.

Item	Specific Description of Item	Unit	Unit Cost	Quantity	Total Cost
A). Materials					
	a. Ribbon ( Black )	ea	¥ 204.00	4	¥ 816.00
	b. Carbon Paper ( Black )	Sht	3.88	100	388.00
	c. Lack Pinion ( Royal )	ea	150.00	1	150.00
B). Labor	Skilled Laborer	M/H	¥ 43.12	13	560.56
C). Expences					516.90
D). Transaction Tax					24.31

2. Labor and material furnished by Occupation Forces.

None



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" I certify to the best of my knowledge and belief that I have received the Materials, tools, equipment and or labor stated above from the Occupation Forces and or Japanese Government and that all Materials, tool, equipment and or labor stated above were used in the performance of this demand. I further certify that the above itemized statement is a true and accurate account and that a copy of this certificate and itemized statement will be attached to the application for payment submitted to SPB Fiscal Section.

Signature Masataka Nohara

Name ( Print ) MASATAKA NOHARA

Title Shepkeeper

Orgn. Tekai Type Shekai

Date: 12 Oct. '49

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D.

No. \_\_\_\_\_ During the period \_\_\_\_\_ to \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Date: \_\_\_\_\_

"I have examined the above statement by the contractor, and I certify, to the best of my knowledge and belief, that it represents a true and accurate statement."

" I certify, to the best of my knowledge and belief, that the quantity stated on the receipt are correct and represent utilities consumed by the Occupation Forces. "

Signature: H. Yano **HIROSHI YANO**

Title: Chief of Service Section

Government Office: S.P.B. Gifu JSS Team.

Date: 18 Oct. '49

Payment

(a) Payment of Advanced: Y

Cash: Y

(b) Payment for this time: Y

Cash: Y

(c) Date of Payment: \_\_\_\_\_

(d) Due for Payment: Y  
(Estimate)

Agency of Payment \_\_\_\_\_

Van B. Pollard

**VAN. B. POLLARD**  
Cap. Crd.  
Gifu C.A.T

Oct. '49



775013

GPA FORM 2 (4-46) PROCUREMENT RECEIPT Page 1 of 1 Pages

Received From: Tokai Type Shekai  
Individual Firm

Address: # 17 Sumigoshi-cho Gifu Gifu  
Number and Street City Prefecture

Date Received: 1 Sept. '49 thru 31 Sept. '49 (Partial)  Receipt  
Or Period Covered Delete One

Account code (If Applicable to All Items): See Below Receipt No. JPNS 230-03  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit <del>Value</del> Cost	Total <del>Value</del> Cost
1.	Office Machines Repair Shop Repair Shop Equipment Repairing Office Machines Repair and maintenance of Typewriters for the Gifu Civil Affairs Team. Estimated repair Jobs type A, 120 type B, 46 PAC 121-63-431-07 SOC 96146142				
A.	Material				
	Spring	ea	3	¥ 30.00	¥ 90.00
	Screws	"	4	¥ 20.00	80.00
B.	Labor	M/H	32	43.12	1,379.84
	<b>Total:</b>				<b>1,549.84</b>
C.	Expences				418.00
D.	Transaction Tax				19.67

(Detach Along this Line for Additional Pages)

Grand Total ¥ 1,987.51

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture Unit Mil. Govt. Hq. & Hq. Co. Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: SCAP Approved F.C. No. 4 31600 (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks: About 15% to P.D's limited cost ¥ 12,333.70; See attached sheets

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Tau Blacard VAN, B. POLLARD Cap. Ord. Gifu Civil Affairs Team. 19 Sept. '49  
Receiving Officer Organization Date

By: M. Kados NICHIO IADOI S.P.B J.S.S Team Gifu 19 Sept. '49  
Japanese Representative Agency Date



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	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
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\*\* Inclosure references are to Eighth Army Operational Directive.



REPORT

P.D. No JPNS 230 - 03

1. Labor and Material furnished by my organization

Item	Specific Description of Item.	Unit	Unit Cost	Quantity	Total Cost
A). Materials					
a.	Spring	Eq	¥30.00	3	¥ 90.00
b.	Screws	"	¥20.00	4	80.00
B).	Labor Skilled Laborer	M/H	¥43.12	32	1,379.84
C).	Expences				418.00
D).	Transaction Tax				19.67

2. Labor and Material furnished by Occupation Poces.

None



775013

" I certify to the best of my knowledge and belief that I have received the Materials, tools, equipment and or labor stated above from the Occupation Forces and or Japanese Government and that all Materials, tool, equipment and or labor stated above were used in the performance of this demand. I further certify that the above itemized statement is a true and accurate account and that a copy of this certificate and itemized statement will be attached to the application for payment submitted to SPB Fiscal Section.

Signature M. Nohara

Name (Print ) MASATAKA NOHARA

Title Shopkeeper

Organization Tekai Type Shokai

Date 10 Sept. '49

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D.

No. \_\_\_\_\_ During the period \_\_\_\_\_ to \_\_\_\_\_

Signature : \_\_\_\_\_

Title : \_\_\_\_\_

Organization : \_\_\_\_\_

Date : \_\_\_\_\_

"I have examined the above statement by the contractor, and I certify, to the best of my knowledge and belief, that it represents a true and accurate statement."

" I certify, to the best of my knowledge and belief, that the quantity stated on the receipt are correct and represent utilities consumed by the Occupation Forces. "

Signature : H. Yano **HIROSHI YANO**

Title : Chief of Service Section

Government Office : S.P.B. Gifu JSS Team.

Date : 19 Sept. '49

Payment

(a) Payment of Advanced : Y

Cash : Y

(b) Payment for this time : Y

Cash : Y

(c) Date of Payment : \_\_\_\_\_

(d) Due for Payment: \_\_\_\_\_  
(Estimate)

Van B. Pollard

**VAN.B. POLLARD**  
Cap.Ord.  
Gifu C.A.T  
Sept. '49

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-48)

PROCUREMENT RECEIPT

Page 1 of 3 Pages

Received From: Total Type Shokai Firm

Address: 1-17 Sanyoshi-cho Street Osaka City Osaka Prefecture

Date Received: 1 July '49 thru 31 July '49 (Partial) (Final) Receipt  
Delete Final

Account code (If Applicable to All Items): See below Receipt No. JPS 230-02  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit <u>Y/Y</u> Cost	Total Value <u>Y/Y</u> Cost
1.	Office Machines Repair Shops Repair Shop Equipment Repairing Office Machines Repair and maintenance of Typewriters for the Gifu Civil Affairs Team. Estimated repair jobs type A, 120; type B, 46  FAC 121-63-431-07 SCC 96146112				
A.	Material		0	0	0
B.	Labor	N/H	23	¥ 43.12	¥ 991.76
	Total :				¥ 991.76
C.	Expenses				¥ 267.77
D.	Transaction Tax				¥ 12.99

(Detach Along this Line for Additional Pages)

Grand Total ¥ 1,272.12

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_ Prefecture \_\_\_\_\_  
Unit \_\_\_\_\_ Unit \_\_\_\_\_  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: SCA Approved (Japanese Delivery) (Occ. Force Pick Up)  
Delete One

Taken up on Property Records of: Not applicable By: \_\_\_\_\_ Accountable Officer Not applicable Date \_\_\_\_\_

Remarks: \_\_\_\_\_  
Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Jay B. Pollard Receiving Officer JAY B. POLLARD Captain, Gifu Civil Affairs Team to 23 August '49

By: M. K. Adoo Japanese Representative MOREY KAMEI S. Capt. J. S. S. Team Gifu Date 23 August '49



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese*.
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



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R E P O R T

P. D. No JPB 230 *July '49*

1. Labor and Material furnished by my organization

Item	Specific Description of Item	Unit	Unit Cost	Quantity	Total Cost
A).	Materials			0	0
B).	Labor Skilled Laborer	N/H	¥ 43.12	23	¥ 991.76
C).	Expences				¥ 267.77
D).	Transaction Tax				¥ 12.59

2. Labor and Material furnished by Occupation Forces.

None



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" I certify to the best of my knowledge and belief that I have received the Materials, tools, equipment and or labor stated above from the Occupation Forces and or Japanese Government and that all Materials, tools, equipment and or labor stated above were used in the performance of this demand.

I further certify that the above itemized statement is a true and accurate account and that a copy of this certificate and itemized statement will be attached to the application for payment submitted to S.P.B. Fiscal Section.

Signature M. Nohara M. Nohara  
Name(Print) HASATAKA NOHARA  
Organization Tokai Type Shokai  
Title Shopkeeper  
Date 18 August '49

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D.

No. \_\_\_\_\_ During the period \_\_\_\_\_ to \_\_\_\_\_

Signature: H. Yam  
Title: \_\_\_\_\_  
Organization: \_\_\_\_\_  
Date: \_\_\_\_\_

"I have examined the above statement by the contractor, and I certify, to the best of my knowledge and belief, that it represents a true and accurate statement."

"I certify, to the best of my knowledge and belief, that the quantity stated on the receipt are correct and represent utilities consumed by the Occupation Forces. "

Signature: HIROSHI YANO  
Title: Chief, Service Section  
Government Office: S.P.B. Gifu J.S.S. Team.  
Date: 19 August '49

Payment

- (a) Payment of Advanced: Y  
Cash: Y
- (b) Payment for this time: Y  
Cash: Y
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: Y  
(Estimate)

VAN. B. POLLARD  
Cap. Crd.  
Gifu C.A.T  
August '49

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: TOKAI TYPE SHOP  
 Individual Firm  
 Address: Suniyoshi-cho  
 Number and Street City Prefecture  
 Date Received: 1 June '49 thru 30 June '49  
 Or Period Covered (Partial) (Final) Receipt  
 Delete One  
 Account code (If Applicable to All Items): See below Receipt No. J280 230 - 01  
 (Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Office Machines Repair shops repair shop equipment, repairing office machines repair and maintenance of typewriters for the Gifu Mil. Govt. Team. Estimated repair jobs type A, 1201 type B 45 JAS 121-65-431-07 303 96146142				
a.	Material	ea	16		Y 2,374
b.	Labor	m/h	65	43.12	Y 2,802.80
	Total				Y 5,176.80
c.	Expenses				Y 1,392.00
d.	Transaction Tax				Y 65.48

(Detach Along this Line for Additional Pages)

Grand Total Y 6,614.28

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
 Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
 Delete One

Mil. Govt. Hq. & Hq. Co. Prefecture Mil. Govt. Hq. & Hq. Co. Prefecture  
 Unit Unit  
 (Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: \_\_\_\_\_ (Japanese Delivery) (Occ. Force Pick Up)  
 Letter Reference or Signature Delete One

Taken up on Property Records of: \_\_\_\_\_ By: \_\_\_\_\_  
 Organization Accountable Officer Rank Date

Remarks: See attached papers:

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: *W. B. FOLLARD* W. B. FOLLARD, Capt. Ord., Gifu H.Q. Team, July '49  
 Receiving Officer Organization Date  
 By: *SABATAKI MORIYA* Sabataki Moriya, Tokai Hq. Tokai, July '49  
 Japanese Representative Agency Date



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## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive



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REPORT

P. D. No JPHS 230

June '49

1. Labor and Material furnished by my organization

Item	Specific Description of Item	Unit	Unit Cost	Quantity	Total Cost
<b>a) Material</b>					
	1. Ribbon	ea	204.00	6	1,224.00
	2. Feet Roller	"	70.00	3	210.00
	3. Sute	"	40.00	4	160.00
	4. Spring	"	10.00	1	10.00
	5. Lock Pinion	"	150.00	1	150.00
	6. Hoilcup	"	600.00	1	600.00
<b>b) Labor skilled LABORER m/h</b>					
			43.12	65	1,392.00
<b>c) Expenses</b>					
					65.48
<b>d) Transaction Tax</b>					

2. Labor and material furnished by Occupation Forces.

None



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" I certify to the best of my knowledge and belief that I have received the Materials, tools, equipment and/or labor stated above from the Occupation Forces and/or Japanese government and that all materials, tools, equipment and/or labor stated above were used in the ~~XXXXXXXXXXXX~~ performance of this demand. I further certify that the above itemized statement is a true and accurate account and that a copy of this certificate and itemized statement will be attached to the application for payment submitted to SFB Fiscal Section.

Signature [Signature]  
Name (Print) MASATAKA NOHARA Title Shopkeeper  
Organization Tokai Type Shokai Date Signed July '49

~~I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. \_\_\_\_\_ During the period \_\_\_\_\_ to \_\_\_\_\_  
Signature: \_\_\_\_\_  
Title: \_\_\_\_\_  
Organization: \_\_\_\_\_  
Date: \_\_\_\_\_~~

"I have examined the above statement by the contractor, and I certify, to the best of my knowledge and belief, that it represents a true and accurate statement."

" I certify to the best of my knowledge and belief, that the quantity stated on the receipt are correct and represent utilities consumed by the Occupation Forces."  
Signature: [Signature]  
Title: Iko Ito, Chief  
Government Office: S.P.B. Gifu Local Liaison Office  
Date: July '49

Payment

- (a) Payment of Advanced: Y  
Cash: Y
- (b) Payment for this time: Y  
Cash: Y
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: Y  
(Estimate)

[Signature]  
Van. B. pollard  
Capt. Ord.  
Gifu M.G.ream  
July '49

Agency of Payment \_\_\_\_\_



GPA Form 1  
(4-46)

**PROCUREMENT DEMAND**  
On Imperial Japanese Government  
See Below

Page 1 of 2 Pages

Account Code (If Applicable to all Items): Demand No. JPNS 230

(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Desired	Unit	Quantity
	<u>OPERATIONAL SERVICES</u>		
	Contractor to furnish labor, real estate and equipment listed to perform services listed, to repair and maintain real estate listed and to repair, maintain and replace equipment listed.		
1.	Office Machines Repair Shops Repair Shop Equipment Repairing Office Machines Repair and maintenance of typewriters for the Gifu Military Government Team. Estimated repair jobs type A, 120; type B 46.		
	P.L.C 121-63-431-07	SCC 96146142	
	<u>FISCAL LIMITATION CLAUSE</u>		
	Total expenditures made to fulfill the provisions of this procurement demand will be limited to ¥ 12,333.70. When expenditures made in connection with this procurement demand equal 80% of sum designated herein, SPB will notify Hq Eighth Army, Proc. Sec. in accordance with standard existing instructions as published in SPB Cir. #27.		



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GPA Form 1  
(4-48)

PROCUREMENT DEMAND  
On Imperial Japanese Government

Page 2 of 2 Pages  
JFNS 230

Account Code (If Applicable to all Items): \_\_\_\_\_ Demand No. \_\_\_\_\_  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Desired	Unit	Quantity
	<p align="center"><u>PROCUREMENT RECEIPT</u> See attached Receipt Instructions.</p>		

(Detach Along this Line for Additional Pages)

Suggested Source: TOKAI TYPE SHOKAI, SUMIYOSHI-CHO, GIFU-SHI  
Name Address City Prefecture

(Japanese Delivery) (Occ Force Pick Up) Authority for SCAF Approved F.C. #4, \$1600 I 1  
Delete One Restricted Item: \_\_\_\_\_ Letter Reference or Signature

Delivery Required: 1 June 1949 - 31 March 1950 Ship ////////////////////  
Calendar Date or Period By: (Air) (Water) (Rail) (Road) Delete Three

Deliver To: Commanding Officer Gifu Military Government Team Gifu  
Name of Receiving Officer Organization Location Prefecture Phone

Requested By: Commanding Officer Gifu Military Government Team Gifu  
Name of Requesting Officer Organization Location Prefecture Phone

Approved By: Quartermaster Officer Quartermaster 8th Army Kanagawa  
Name of Approving Officer Staff Section dtd 28 March 1949, filed JFNS 230 Prefecture Phone

Remarks and Instructions: This Procurement Demand JFNO 3645 dtd effective 1 June 1949 per OM

Eighth (Space for Mil. Govt. Unit Processing and Forwarding Demand to Another Mil. Govt. Unit)  
Mill. Govt. Hq. & Hq. Co. Type: 00. XXXXXX  
Unit Prefecture Mil. Govt. Officer Rank Branch

8th Procurement Section (Space for Mil. Govt. Unit Processing Demand to Japanese)  
ARMY XXXXXXXXXXXXXXXXXXXX Negoya Branch Signed: *John L. Oustand*  
Unit Prefecture Mil. Govt. Officer Rank Branch

Dated: 28 APRIL 1949 Typed: *John L. Oustand, MAJ FA*

(Space for Japanese Only)  
P. D. Received By: *S. Ichio* S. P. B., NAGOYA, AICHI 28 APR '49  
Signature City Prefecture Date

SHIRO ICHIOKA

RECEIVING OFFICER  
CG I Corps

1517 30 APR 1949



INSTRUCTIONS FOR USE OF GPA FORM 1  
(Local reproduction of this form is not authorized)

1. This form will be used for the procurement of all Japanese supplies and facilities except labor, enemy surrendered facilities, equipment held for reparations, and facilities of United States. Allied, and Neutral nationals.
2. The procurement demand number assigned this demand will be used for subsequent receipts and releases of the supplies and facilities hereon and will consist of a three group letter and number combination as follows: First group—A four letter code to indicate the prefectural area and administrative region wherein the demand is prepared (not necessarily where processed to the Japanese), see Incl 4\*\*. Second group—A single consecutive numerical sequence starting with one, covering all procurement demands irrespective of approving or using agency, for a particular prefectural area. Third group—A consecutive letter sequence for amendments to a particular procurement demand starting with the letter A for the first amendment. Illustration: KYTE-5 or KYTE-5-A.
3. Limit a particular procurement demand to a single approving staff section, to a single prefecture, and to supplies and facilities of either a total (outright) or monthly (rental) relative value.
4. Describe as completely as possible including, if known, Japanese name, type, quality, grade, model, rated capacity, and other descriptive nomenclature of the item. Include complete address in case of real estate or construction work. Construction demands will be cross-referenced to real estate demands which procured the site.
5. In describing items desired, use nomenclature equivalent to that listed in Incls 7 to 10\*\*.
6. Indicate, when appropriate, materials, equipment, labor, and supervision furnished by the occupation forces to the Japanese in the fulfillment of the demand.
7. If a single account code is not applicable to all items on the demand, enter after each item described, the proper account code given in Incl 5\*\*.
8. Detach the lower half of all except the last page, if more than one page is required.
9. Under "Suggested Source", indicate names and addresses of possible Japanese suppliers, contractors, or service companies.
10. Under "Deliver To", indicate the name of the officer who will have direct contact with the Japanese property owner or contractor in the case of real estate, construction work, or services.
11. Under "Remarks and Instructions", include the following, if appropriate:
  - a. Packing and shipping instructions.
  - b. "Delivery already made", and reason for necessity of issuing such confirmation demand.
  - c. Reference to any attached statements, sketches, plot plans, maps, overlays, drawings and specifications.
12. All copies of the procurement demand will be signed.
13. If the military government unit preparing and processing the demand is the same, only the second of the two "Military Government Unit" blocks will be completed.
14. List of papers in connection with procurement, number of copies and by whom prepared:
 

a. Procurement demand, GPA Form 1	6 copies	Military government unit
b. Unit requisition	3 copies	Requesting unit
c. Plot and building plans	5 copies	Requesting unit
d. Specifications as to rehabilitation and operation desired	5 copies	Requesting unit
e. Construction drawings	2 copies	Appropriate staff section
f. Construction specifications	2 copies	Appropriate staff section
15. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 14a above
b.* Military government unit	1 copy	of a, b, c and d
c. Appropriate staff section	1 copy	of a, b, c, d, e and f
d. Requesting Unit	1 copy	of a, b, c and d
e. Japanese Liaison Office	1 copy	of a, c and d
f. Japanese supplier	1 copy	of a
g. or Japanese property owner	1 copy	of a, c and d
h. or Japanese contractor	1 copy	of a, e and f
16. Amended demands will be prepared and distributed in the same manner.
17. Military Government will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.
18. Japanese Liaison Office will enter name and address of Japanese supplier, contractor, or service company under "Suggested Source", if none is indicated.
19. Changes in the source (delivery point) and date and method of delivery will be coordinated with the military Government unit and will be corrected on the form by the Japanese Liaison Office before signature and return.

\* When demand is prepared by one military government unit and forwarded to another military government unit for processing on the Japanese, extra copies of each paper must be made for the files of the processing unit.

\*\* Inclosure references are to Eighth Army Operational Directive.



## Quasi Fixed Price Services

1. Applicable to: Services performed under a quasi fixed price contract which provides for unit price or lump sum payment substantiated by itemized costs.

2. Contractor will make delivery of the completed portions of the total project to the receiving officer in accordance with the delivery schedule as prescribed in the contract.

3. Receiving officer will reject all work which is of poor quality, inferior workmanship or not in compliance with plans and specifications. Expenses in connection with rejected work will be borne by the contractor without reimbursement.

4. Contractor will prepare nine copies of GPA Form 2 at such time he desires to receive payment from SPB, as follows (except for the last receipt):

a. Procurement receipt number assigned to the GPA Form 2 will be the same as was used on the procurement demand, GPA Form 1, except that the procurement demand amendment number (the second group of two digits) will be deleted and a receipt number suffix added. Receipt number suffixes for each demand will consist of a consecutive sequence of numbers from 01 to 99 assigned to each receipt. All deliveries of completed services made to the receiving officer for a particular period for a particular demand will be assigned a receipt number suffix.

b. Item numbers used on the receipt will correspond to those used on the demand. Each receipt will show all item numbers which are on the demand even though no deliveries were effected for certain items.

c. Specific descriptions, procurement account codes (PAC), service commodity codes (SCC) and units of quantity will be as stated in the demand.

d. Receipt will show the quantity of completed services delivered to the receiving officer during the period for each item number. The quantity will be expressed in terms of the percentage of total work specified on the demand which has been completed, delivered, and accepted. Items for which no delivery was made will be so noted.

e. For each item number on the receipt the contractor will enter the per unit cost and the per total cost. The sum of the per total costs for each item will be entered on the receipt as the grand total cost of the receipt.

f. Remarks space on the receipt will contain reference to any attached statements, hand receipt, etc.

5. Contractor will prepare receipts and submit them to the receiving officer for review and signature when he desires an advance payment. The receipt will state the percentage of total contract sum requested and will be submitted, with other appropriate papers, to SPB in accordance with SPB Procurement Circular No. 14.

6. Contractor will prepare nine copies of GPA Form 2 for the last period during which all services were completed, delivered and accepted, as follows:

a. As prescribed in paragraph 4a, b, c, d, e, and f above.

b. Itemized statement will be attached to the receipt containing the following:



Procurement Receipt Instruction (continued)

Page 2 of 3 pages

## (1) Furnished by the contractor

- (a) Labor by craft, man-hours and yen costs.
- (b) Supplies by type, quantity, and yen costs.
- (c) Equipment by type, equipment-hours and yen costs.
- (d) Overhead by type and yen costs.

## (2) Furnished by the Japanese Government.

- (a) Labor by craft, man-hours and yen costs.
- (b) Supplies by type, quantity, and yen costs.
- (c) Equipment by type, equipment-hours and yen costs.

## (3) Furnished by the Occupation Forces.

- (a) Labor by craft, man-hours and yen costs.
- (b) Supplies, by type, quantity, and yen costs.
- (c) Equipment by type, equipment-hours and yen costs.

e. At the end of the itemized statement the contractor will sign the following certification.

- "I certify to the best of my knowledge and belief that I have received the materials, tools, equipment and/or labor stated above from the Occupation Forces and/or Japanese Government and that all materials, tools, equipment and/or labor stated above were used in the performance of this demand. I further certify that the above itemized statement is a true and accurate account and that a copy of this certificate and itemized statement will be attached to the application for payment submitted to SPB Fiscal Section.

Signature \_\_\_\_\_

Name (Print) \_\_\_\_\_

Title \_\_\_\_\_

Organization \_\_\_\_\_

Date Signed \_\_\_\_\_

7. Receiving Officer and SPB representative will make corrections in the quantities and nomenclature shown on GPA Form 2 and itemized statement by inserting the proper quantities and nomenclature. Receiving officer and SPB Representative will initial all corrections and sign all copies of the GPA Form 2.

8. Distribution will be made by the Receiving Officer as follows:

a. Four copies to the contractor for presentation with appropriate papers to SPB in accordance with SPB Circulars 8 and 14 as amended. The SPB will further distribute:

- (1) One copy, when payment has been completed, and one copy of Payment Data Form, PROC 136, to the Eighth Army Procurement Section.
- (2) One copy to the Japan Board of Audit.
- (3) Retain two copies for files.

b. Two copies direct to Headquarters Eighth Army, Attention: Procurement Section.



Procurement Receipt Instruction (continued)

Page 3 of 3 pages

↳ c. Retain three copies if under the command of COMNAVFE or BCOF; or, retain one copy, forward one copy to the appropriate responsible commander and one copy to the appropriate Air Force Cost Control office if under command of FEAF; or, retain one copy, forward one copy to the appropriate requisitioning authority, and one copy to the appropriate responsible commander if under command of other than COMNAVFE, BCOF, or FEAF.



775013

JPND 2887

Sedans

*[Handwritten scribble]*



775013

GPA FORM 2  
(4-48)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru auto. Co. Ltd.  
Individual Firm  
 Address: 4-Chome Kanda-Machi Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 Jan. '49 thru 31 Jan. '49 (Partial) (Final) Receipt  
Or Period Covered Delete One  
 Account code (If Applicable to All Items): 108-1-18-430-0 Receipt No. JPMO 2887 R  
(Read Instructions on Back of this Form)

Item No	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.  Total no. of hours, sedans were in used. 992 hrs		2		

Corrected Receipt

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture Unit Mil. Govt. Hq. & Hq. Co. Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: 1st Ind GR 304 10 400.12 (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of: not applicable By: not applicable  
Organization Accountable Officer Rank Date

Remarks: This receipt cancels and supersedes JPMO 2887 R was signed by Maj. Sidney P. Nixon on 20 Feb. '49

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Van B. Pollard, Capt. Ord., Gifu M. G. Team June '49  
Receiving Officer Organization Date

By: Tokutaro Kawakami, Managing Director, June 1949  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

Item	Unit	REPORT	Quantity	Total Hours
Sedan	ea		2	992

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JFNO 2967 During the period 1 Jan 49 to 31 Jan 49."

Signature: T. Kawakami  
 Title: Managing Director  
 Organization: Hinomaru Auto Co. Ltd  
 Date: 14 June '49

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: J. Ito  
 Title: Chief, Sifu Local Liaison Office  
 Government Office: S.S.S.  
 Date: 14 June 49

**Payment**

- (a) Payment of Advanced: Y  
     Cash: Y
- (b) Payment for this time: Y  
     Cash: Y
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: Y  
     (Estimate)

Agency of Payment \_\_\_\_\_



775013

JAN. '49

SERVICE OF SEDAN HINOMARU AUTOMOBILE CO. LTD.

No.2 Sedan

No.3 Sedan

Date	Day-Time	Over-Time	Available -Hour	Total	Day-Time	Over-Time	Available -Hour	Total	
1	8	0	8	16	8	0	8	16	
2	8	5	3	16	8	8	0	16	
3	8	2	6	16	8	2	6	16	
4	8	2	6	16	8	3	5	16	
5	8	2	6	16	8	2	6	16	
6	8	2	6	16	8	2	6	16	
7	8	2	6	16	8	3	5	16	
8	8	3	5	16	8	2	6	16	
9	8	0	8	16	8	0	8	16	
10	8	5	3	16	8	3	5	16	
11	8	4	4	16	8	3	5	16	
12	8	3	5	16	8	3	5	16	
13	8	3	5	16	8	2	6	16	
14	8	3	5	16	8	6	2	16	
15	8	7	1	16	8	8	0	16	
16	8	5	3	16	8	1	7	16	
17	8	3	5	16	8	2	6	16	
18	8	5	3	16	8	3	5	16	
19	8	3	5	16	8	3	5	16	
20	8	4	4	16	8	2	6	16	
21	8	3	5	16	8	3	5	16	
22	8	2	6	16	8	2	6	16	
23	8	2	6	16	8	8	0	16	
24	8	3	5	16	8	3	5	16	
25	8	3	5	16	8	3	5	16	
26	8	3	5	16	8	3	5	16	
27	8	4	4	16	8	3	5	16	
28	8	8	0	16	8	8	0	16	
29	8	8	0	16	8	2	6	16	
30	8	8	0	16	8	0	8	16	
31	8	2	6	16	8	3	5	16	
Total				248	Total				248
		109	139	496			96	152	496

*Van B. Pollard*  
 Van B. Pollard  
 Capt. Ord.  
 Gifu Mil. Gov't. Team

Used & Available Hours Limited To 16 Hrs For Each Day.



775013

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. \_\_\_\_\_ During the period \_\_\_\_\_ to \_\_\_\_\_."

Signature : \_\_\_\_\_

Title : \_\_\_\_\_

Organization : \_\_\_\_\_

Date : \_\_\_\_\_

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature : \_\_\_\_\_

Title : \_\_\_\_\_

Government Office : \_\_\_\_\_

Date : \_\_\_\_\_

Payment

(a) Payment of Advanced : ¥ \_\_\_\_\_

Cash : ¥ \_\_\_\_\_

(b) Payment for this time : ¥ \_\_\_\_\_

Cash : ¥ \_\_\_\_\_

(c) Date of Payment : \_\_\_\_\_

(d) Due for Payment : ¥ \_\_\_\_\_  
(Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru Automobile Co. Ltd. Firm  
 Address: 4-Chome Kanda-Machi Gifu Gifu City Prefecture  
 Date Received: 1 Feb. '49 thru 28 Feb. '49 (Partial) (Final) Receipt  
 Or Period Covered Delete One  
 Account code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPHO 2887 3  
 (Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M. G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.	ea	2		
	Total No. of Hours, sedans were in used. 896 hrs				
	Corrected Receipt				

(Detach Along this Line for Additional Pages)  
(Space of Mil. Govt. Unit Only)

Grand Total

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture Unit Mil. Govt. Hq. & Hq. Co. Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: 1st Ind GEN SCAR AG 400.12 (Japanese Delivery) (Occ. Force Pick Up)  
(18 Feb 49) 2887 3 14 April 49 Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks: This receipt cancels and supersedes JPHO 2887 3 was signed by Maj Sidney T. Nixon on 15 Mar 49

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: G. Ballard van B. Ballard, Capt. Ord. Gifu M.G. Team June 49  
Receiving Officer Organization Date

By: T. Kawakami Tokutaro Kawakami, Managing Director, 12 June 49  
Japanese Representative Agency Hinomaru Auto. Co. Ltd. Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

Item	Unit	Quantity	Total Hours
Sedan	ea	2	992

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D.

No. JINC 5887 During the period 1 Feb 49 to 28 Feb 49  
 Signature: T. Karkuni  
 Title: Managing Director  
 Organization: Hinomaru Auto Co Ltd  
 Date: 14 June '49

"I have examined the above statement by the contractor, and I certify, to the best of my knowledge and belief, that it represents a true and accurate statement."

Signature: J. Ito  
 Title: Chief, (1st) Local Liaison Office  
 Government Office: S.P.S.  
 Date: 14 June '49

Payment

- (a) Payment of Advanced: Y  
 Cash: Y
- (b) Payment for this time: Y  
 Cash: Y
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: Y  
 (Estimate)

Agency of Payment \_\_\_\_\_



775013

FEB. '49 SERVICE OF SEDAN HINOMARU AUTOMOBILE CO. LTD.

No. 2 Sedan

No. 3 Sedan

Date	Available			Total	Available			Total
	Day-Time	Over-Time	- hour		Day-Time	Over-Time	- Hour	
1	8	3	5	16	8	3	5	16
2	8	5	3	16	8	3	5	16
3	8	4	4	16	8	3	5	16
4	8	5	3	16	8	3	5	16
5	8	2	6	16	8	3	5	16
6	8	0	8	16	8	0	8	16
7	8	3	5	16	8	5	3	16
8	8	5	3	16	8	4	4	16
9	8	2	6	16	8	3	5	16
10	8	7	1	16	8	5	3	16
11	8	7	1	16	8	3	5	16
12	8	3	5	16	8	6	2	16
13	8	8	0	16	8m	Om	8	16
14	8	3	5	16	8	2	6	16
15	8	3	5	16	8	8	0	16
16	8	2	6	16	8	2	6	16
17	8	2	6	16	8	2	6	16
18	8	3	5	16	8	3	5	16
19	8	2	6	16	8	0	8	16
20	8	0	8	16	8	2	6	16
21	8	2	6	16	8	8	0	16
22	8	2	6	16	8	3	5	16
23	8	4	4	16	8	6	2	16
24	8	3	5	16	8	4	4	16
25	8	3	5	16	8	3	5	16
26	8	3	5	16	8	0	8	16
27	8	0	8	16	8	3	5	16
28	8	6	2	16	8	3	5	16
Total	224	92	132	448	224	90	134	448

*Van B. Pollard*  
 Van B. Pollard  
 Capt. Ord  
 Gifu Mil. Gov't. Team

Used & Available Hours Limited To 16 Hrs For Each Day.



775013

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. \_\_\_\_\_ During the period \_\_\_\_\_ to \_\_\_\_\_."

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Date: \_\_\_\_\_

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Government Office: \_\_\_\_\_

Date: \_\_\_\_\_

Payment

(a) Payment of Advanced: ¥ \_\_\_\_\_

Cash: ¥ \_\_\_\_\_

(b) Payment for this time: ¥ \_\_\_\_\_

Cash: ¥ \_\_\_\_\_

(c) Date of Payment: \_\_\_\_\_

(d) Due for Payment: ¥ \_\_\_\_\_  
(Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru Automobile Co. Ltd.  
Individual Firm  
 Address: 4-Chome Kanda-Machi Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 Mar '49 thru 31 Mar '49 (Partial) (Final) Receipt  
Or Period Covered Delete One  
 Account code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPNO 2887 T  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M. G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.  Total No. of Hours, sedans were in used. 992 hrs	ea	2		
Corrected Receipt					

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit	Mil. Govt. Hq. & Hq. Co. Prefecture	Unit	Mil. Govt. Hq. & Hq. Co. Prefecture
	(Mil. Govt. Unit which Prepared Demand)		(Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for 1st Ind GHQ SCAP AG 40<sup>v</sup>.12  
 Restricted Item: (13 Feb. '48) GPA JTA 14 Apr. '48 (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks: This Receipt cancels and supersedes JPNO 2887 - was signed by Maj. Sidney T. Nixon, 18 Apr '49.

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: [Signature] Van B. Pollard, Capt. Ord. Gifu M. G. Team June '49  
Receiving Officer Organization Date

By: [Signature] Tokutaro Kawakami, managing Director, 14 June 1949  
Japanese Representative Hinomaru Agency Co. Ltd. Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

REPORT

Item	Unit	Quantity	Total Hours
Sedan	ea	2	992

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JPNO 2887 During the period 1 Mar 49 to 31 Mar 49."

Signature: T. Kawakami

Title: Managing Director

Organization: Hinomaru Auto Co Ltd

Date: June 1949

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement, and that the total amount has been charged to the amount indicated."

Signature: J. Ito

Title: Chief, Gifu Local Liaison Office

Government Office: S.B.

Date: June 1949

Payment

(a) Payment of Advanced: ¥ \_\_\_\_\_

Cash: ¥ \_\_\_\_\_

(b) Payment for this time: ¥ \_\_\_\_\_

Cash: ¥ \_\_\_\_\_

(c) Date of Payment: \_\_\_\_\_

(d) Due for Payment: ¥ \_\_\_\_\_  
(Estimate)

Agency of Payment \_\_\_\_\_



775013

MAR. '49

SERVICE OF SEDAN

RINOMARU AUTOMOBILE CO. LTD.

No. 2 Sedan

No. 3 Sedan

Date	Available			Total	Available			Total
	Day-Time	Over-Time	- Hour		Day-Time	Over-Time	- Hour	
1	8	5	3	16	8	3	5	16
2	8	2	6	16	8	3	5	16
3	8	3	5	16	8	0	0	16
4	8	3	5	16	8	3	5	16
5	8	2	6	16	8	2	6	16
6	8	2	6	16	8	0	8	16
7	8	2	6	16	8	3	5	16
8	8	2	6	16	8	4	4	16
9	8	2	6	16	8	2	6	16
10	8	4	4	16	8	2	6	16
11	8	2	6	16	8	3	5	16
12	8	2	6	16	8	2	6	16
13	8	0	8	16	8	0	8	16
14	8	2	6	16	8	3	5	16
15	8	2	6	16	8	4	4	16
16	8	2	6	16	8	2	6	16
17	8	3	5	16	8	3	5	16
18	8	2	6	16	8	2	6	16
19	8	8	0	16	8	2	6	16
20	8	2	6	16	8	0	8	16
21	8	2	6	16	8	7	1	16
22	8	3	5	16	8	3	5	16
23	8	3	5	16	8	3	5	16
24	3	3	5	16	8	2	6	16
25	8	5	3	16	8	6	2	16
26	8	2	6	16	8	2	6	16
27	8	0	8	16	8	0	8	16
28	8	2	6	16	8	2	6	16
29	8	4	4	16	8	5	3	16
30	8	3	5	16	8	3	5	16
31	8	3	5	16	8	3	5	16
Total	248	82	166	496	258	87	161	496

*Van B. Pollard*  
 Van B. Pollard  
 Capt. Ord.  
 Gifu M.G. Team.

Used & Available Hours Limited To 16 Hrs Per Each Day.



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page \_\_\_\_\_ of \_\_\_\_\_ Pages

Received From: \_\_\_\_\_  
Individual Firm

Address: \_\_\_\_\_  
Number and Street City Prefecture

Date Received: \_\_\_\_\_ (Partial) (Final) Receipt  
Delete One  
Or Period Covered

Account Code (If Applicable to All Items): \_\_\_\_\_ Receipt No. \_\_\_\_\_  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value

(Detach Along this Line for Additional Pages)

(Space for Mil. Govt. Unit Only)

Grand Total

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture Unit Mil. Govt. Hq. & Hq. Co. Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: \_\_\_\_\_ (Japanese Delivery)  
Letter Reference or Signature Delete One

Taken up on Property Records of: \_\_\_\_\_ By: \_\_\_\_\_  
Organization Accountable Officer Rank Date

Remarks: \_\_\_\_\_

**Certified Correct as to Quantity and Items Except as Noted and Initialed:**

By: \_\_\_\_\_  
Receiving Officer Organization Date

By: \_\_\_\_\_  
Japanes Representative Agency Date



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru Automobile Co. Ltd.  
Individual Firm  
 Address: 4-Chome Kanda-meichi Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 Apr '49 thru 30 Apr 49 (Partial) (Final) Receipt  
Or Period Covered Delete One  
 Account code (If Applicable to All Items): 106-1-10-430-0 Receipt No. JPSO 2887 7  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two(2) sedans to be used by the Occupation Forces of the Gifu M. G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.  Total No. of hours, sedans were in used. 960 hrs  Corrected Receipt		2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_ Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_  
Unit Prefecture Unit Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: 1st Ind GH, 22A, AG 400.12  
(15 Feb 49) (22A) (14 Apr '49) (Japanese Delivery) (Occ. Force Pick Up) /  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks: This receipt cancels and supersedes JPSO 2887 and was signed by Capt. Van B. Pollard on 10 May '49

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Van B. Pollard Van B. Pollard, Capt. Ord. Gif. M. G. Team June '49  
Receiving Officer Organization Date

By: T. Yamashita Tokutaro Yamashita, Managing Director, 14 June 1949  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

REPORT

Item	Unit	Quantity	Total Hours
Sedan	ea	2	960

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D.

No. JJRC 2807 During the period 1 April '49 to 30 April '49

Signature: T. Furukami

Title Managing Director

Organization Hinomaru Auto. Co. Ltd.

Date: 14 June '49

"I have examined the above statement by the contractor, and I certify, to the best of my knowledge and belief, that it represents a true and accurate statement."

Signature: J. Ito

Title: Chief, City Local Liaison Office

Government Office: S.P.O.

Date: 14 June '49

Payment

(a) Payment of Advanced: Y

Cash: Y

(b) Payment for this time: Y

Cash: Y

(c) Date of Payment: \_\_\_\_\_

(d) Due for Payment: Y  
(Estimate)

Agency of Payment \_\_\_\_\_



775013

APR. '49

SERVICE OF SEDAN

HINOMARU AUTOMOBILE CO. LTD.

No. 2 Sedan

No. 3 Sedan

Date	Available			Total	Available			Total
	Day-Time	Over-Time	- Hour		Day-Time	Over-Time	- Hour	
1	8	2	6	16	8	2	6	16
2	8	3	5	16	8	2	6	16
3	8	0	8	16	8	0	8	16
4	8	2	6	16	8	2	6	16
5	8	4	4	16	8	2	6	16
6	8	3	5	16	8	2	6	16
7	8	4	4	16	8	2	6	16
8	8	8	0	16	8	3	5	16
9	8	2	6	16	8	3	5	16
10	8	2	6	16	8	2	6	16
11	8	2	6	16	8	7	1	16
12	8	3	5	16	8	2	6	16
13	8	2	6	16	8	2	6	16
14	8	8	0	16	8	3	5	16
15	8	8	0	16	8	8	0	16
16	8	7	1	16	8	2	6	16
17	8	5	3	16	8	1	7	16
18	8	2	6	16	8	2	6	16
19	8	2	6	16	8	3	5	16
20	8	4	4	16	8	2	6	16
21	8	3	5	16	8	2	6	16
22	8	3	5	16	8	2	6	16
23	8	4	4	16	8	4	4	16
24	8	8	0	16	8	0	8	16
25	8	3	5	16	8	8	0	16
26	8	8	0	16	8	6	2	16
27	8	5	3	16	8	2	6	16
28	8	4	4	16	8	3	5	16
29	8	3	5	16	8	2	6	16
30	8	6	2	16	8	8	0	16
<b>Total</b>	240	120	120	480	240	89	151	480

*Van B. Pollard*  
 Van B. Pollard  
 Capt. Ord  
 Gifu Mil. Gov't. Team

Used & Available Hours Limited To 16 Hrs Per Each Day.







775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru Automobile Co. Ltd.  
Individual Firm

Address: 4-Chome Kanda-Machi Gifu Gifu  
Number and Street City Prefecture

Date Received: 1 May '49 thru 31 May '49 Partial Final Receipt  
Or Period Covered Delete One

Account code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPHO 2887 7  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M. G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.	ea	2		
	Total No. of Hours, sedans were in used. 992 hrs				

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit <u>Mil. Govt. Hq. &amp; Hq. Co.</u> Prefecture <small>(Mil. Govt. Unit which Prepared Demand)</small>	Unit <u>Mil. Govt. Hq. &amp; Hq. Co.</u> Prefecture <small>(Mil. Govt. Unit which Processed Demand)</small>
---	--

(Space for Receiving Agency Only)

Authority for Restricted Item 1st Ind GRP SCAP AG 400.12  
(18 Feb 48) GPA std 14 April '48. (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of Gifu M. G. Team By: Van B. Rollard, Capt. Ord.  
Organization Accountable Officer Rank Date

Remarks:

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: [Signature] Van B. Rollard, Capt. Ord. Gifu M. G. Team, June '49  
Receiving Officer Organization Date

By: [Signature] Shutaro Kawahara, Managing Director, 16 June '49  
Japanese Representative Agency CO. LTD. Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

Item	Unit	REPORT	Quantity	Total Hours
Sedan	ea		2	992

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JPHO 2987 During the period 1 May '49 to 31 May '49."

Signature: T. Furukami  
 Title: Managing Director  
 Organization: Hinomaru Auto. Co. Ltd.  
 Date: 14 June '49

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: S. Ito  
 Title: Chief, Gifu Local Liaison Office  
 Government Office: S.P.B.  
 Date: 14 June '49

**Payment**

- (a) Payment of Advanced: Y
- Cash: Y
- (b) Payment for this time: Y
- Cash: Y
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: Y  
(Estimate)

Agency of Payment \_\_\_\_\_



775013

MAY '49

SERVICE OF 2 SEDANS

HINOMARU AUTOMOBILE CO. LTD.

Date	No. of sedan	Day-Time	Over-Time	Available-Hour
1	2	16	15	1
2	2	16	8	8
3	2	16	6	10
4	2	16	10	6
5	2	16	15	1
6	2	16	11	5
7	2	16	11	5
8	2	16	11	5
9	2	16	6	10
10	2	16	9	7
11	2	16	16	0
12	2	16	6	10
13	2	16	11	5
14	2	16	16	0
15	2	16	14	2
16	2	16	5	11
17	2	16	10	6
18	2	16	12	4
19	2	16	8	8
20	2	16	6	10
21	2	16	7	9
22	2	16	0	16
23	2	16	8	8
24	2	16	9	7
25	2	16	6	10
26	2	16	10	6
27	2	16	4	12
28	2	16	4	12
29	2	16	16	0
30	2	16	5	11
31	2	16	8	8
Total		496	263	213

*Van B. Pellard*  
 Van B. Pellard  
 Capt. Ord. Gifu M. G. Team







775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru Automobile Co. Ltd.  
Individual Firm  
 Address: 4-chome Kandamachi Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 April '49 thru 30 April '49 (Partial) ~~(Final)~~ Receipt  
Or Period Covered Delete One  
 Account code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPN 2887 Q  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu Area as directed by the Receiving Officer.  Total Number of hours. sedans were in used. 960 hrs.	ea	2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture \_\_\_\_\_ Unit Mil. Govt. Hq. & Hq. Co. Prefecture \_\_\_\_\_  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for 1st Ind. CHQ SCAP AG 400.12  
 Restricted Item 18 Feb. '48 GPA dtd 14 Apr. '48 (Japanese Delivery) ~~(Occ. Force Pick-Up)~~  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not applicable  
Organization Accountable Officer Rank Date

Remarks: \_\_\_\_\_

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Van B. Pollard Van. B. Pollard Capt. Ord Gifu M.G. Team 10 May. '49  
Receiving Officer Organization Date

By: Managing Director Hinomaru Auto Co. Ltd. 10 May. '49  
Japanese Representative Agency Date

*T. Kawakami*



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



ENCLOSURE TO P.R. NO. JPNO 2887 Q

(P.D. No. JPNO 2887)

SPECIFIC DESCRIPTION OF ITEM RECEIVED	UNIT	QUANTITY	REMARKS
1. Labor and materials furnished by the contractor			
A. 2 Sedans used or available			
	hrs	960	
No. 1 (ME 2) Sedans used or available			
	hrs	480	
No. 2 (ME 3) Sedans used or available			
	hrs	480	
B. Labor			
a) 2 Driver			
	M/A	960	
C. Materials			
a) Gasolin			
No. 1 (ME 2) Sedan Gals 197			
No. 2 (ME 3) Sedan Gals 127			
		<u>2 Sedan Total</u>	<u>324</u>
b) Mobile			
2 Sedans Gals 6.2			

2. Labor and materials furnished by the Occupation Forces

None



775013

Item	Unit	Report Quantity	Used Hours
Sedan	ea	2	960

**Total Payment for This Receipt**  
**¥ 393,600.00**

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JEND 2887 During the period 1 Apr. '49 to 30 Apr. '49."

Signature: *T. Kawakami*  
 Title: Managing Director  
 Organization: Hinomaru Automobile Co. Ltd.  
 Date: 10 May. '49

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: *I. Ito*  
 Title: Chief, Gifu Local Liaison Office  
 Government Office: S.P.B.  
 Date: 10 May. '49

"I certify to the best of my knowledge and belief, that the quantities stated on the receipt are correct and represent utilities consumed by the Occupation Forces."

Payment

- (a) Payment of Advanced: ¥ \_\_\_\_\_  
 Cash: ¥ \_\_\_\_\_
- (b) Payment for this time: ¥ \_\_\_\_\_  
 Cash: ¥ \_\_\_\_\_
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: ¥ \_\_\_\_\_  
 (Estimate)

*Van B. Pollard*  
 Van B. Pollard  
 Capt. Ord.  
 Gifu M'l Govn't. Team  
 10 May. '49

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Hinomaru Automobile Co. Ltd.

Received From: \_\_\_\_\_  
Individual Firm

Address: 4-chome Kandamachi Gifu Gifu  
Number and Street City Prefecture

Date Received: 1 Mar. '49 thru 31 Mar. '49 (Partial) ~~(Final)~~ Receipt  
Or Period Covered Delete One

Account code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPNO 2887 P  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu Area as directed by the Receiving Officer.  Total number of hours, sedans were in used. 992hrs.	ea	2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture Unit Mil. Govt. Hq. & Hq. Co. Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: 1st Ind. GHQ SCAP AG 400.12  
(18 Feb. '48) GPA 314 14 Apr. '48 (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks:

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Sidney T. Nixon Maj. Inf. Gifu M.G. April '49  
Receiving Officer Organization Date

By: Iko Ito, Chief, Gifu Local Liaison Office S.P.S.  
Japanese Representative Agency Date

// April '49



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese*.
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

Report

Item	Unit	Quantity	Available Hours	Used Hours	Total Price
Sedan	ea	2	496	496	¥ 406,720.00
			<b>Total Hours</b>	<b>992</b>	

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D.

No. JPN0 2987 During the period 1 Mar. '49 to 31 Mar. '49"

Signature: S. Kawakami

Title: Managing Director

Organization: Hinomaru Automobile Co. Ltd.

Date: 8 April '49

"I have examined the above statement by the contractor, and I certify, to the best of my knowledge and belief, that it represents a true and accurate statement."

Signature: H. J. and

Title: Chief, Administrative Section

Government Office: Gifu Local Liaison Office  
S.P.B.

Date: 9 April '49

Payment

(a) Payment of Advanced: Y

Cash: Y

(b) Payment for this time: Y

Cash: Y

(c) Date of Payment: \_\_\_\_\_

(d) Due for Payment: Y  
(Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hisamaru Automobile Co. Ltd.  
Individual Firm

Address: 4-chome Handanachi Gifu Gifu  
Number and Street City Prefecture

Date Received: 1 Feb. '49 thru 28 Feb. '49  
Or Period Covered (Partial) (Final) Receipt  
Delete One

Account code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPN 2887 0  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu Area as directed by the receiving officer. Total of hrs used for Feb. 1949 631 hrs.	ea	2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_ Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_  
Unit Prefecture Unit Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for 1st Ind. GHR SCAP AG 400.12  
Restricted Item: (18 Feb. '49) CPA dtd 14 Apr. '49 (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks:

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: W. T. Nixon Widney T. Nixon Maj. Inf. Gifu M.G. 15 Mar. '49  
Receiving Officer Organization Date

By: Ike Ito Ike Ito, Chief Gifu Local Liaison Officer S.P.B. 15 Mar. '49  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluation\* will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

Report

Item	Unit	Quantity	Used Hrs	Price
Sedan	ea	2	631	¥ 242,810.00

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D.

No. JPNO 2887 During the period 1 Feb. '49 to 28 Feb. '49"

Signature: S. Kawakami  
 Title: Managing Director  
 Organization: Minomaru Automobile Co. Ltd.  
 Date: 12. Mar. '49

"I have examined the above statement by the contractor, and I certify, to the best of my knowledge and belief, that it represents a true and accurate statement."

Signature: H. Yano  
 Title: Chief, Administrative section  
 Government Office: Gifu Local Liaison Office  
 Date: 14 Mar. '49 S.P.B.

Payment

- (a) Payment of Advanced: Y  
     Cash: Y
- (b) Payment for this time: Y  
     Cash: Y
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: Y  
     (Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page I of I Pages

Received From: Hinomaru Automobile Co. Ltd.  
Individual Firm

Address: 4-chome Kandamachi Gifu Gifu  
Number and Street City Prefecture

Date Received: I Jan. '49 thru 31 Jan. '49 (Partial) (Final) Receipt  
Or Period Covered Delete One

Account code (If Applicable to All Items): 108-I-10-43000 Receipt No. JPNO2887-N  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
I	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu Area as directed by the Receiving Officer. Total of hrs used for Jan. 1949 716 hrs.		2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change—(Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change—(Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit	Mil. Govt. Hq. & Hq. Co. Prefecture	Unit	Mil. Govt. Hq. & Hq. Co. Prefecture
	(Mil. Govt. Unit which Prepared Demand)		(Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: 1st Ind. GHQ SCAP AG 400. I2  
(18 Feb. '48) GPA Dtd. 14 Apr. '48 (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks: \_\_\_\_\_

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Sidney T. Nixon Receiving Officer Sidney T. Nixon Maj. Inf. Gifu M.G. Organization Date Feb. '49.

By: Iko Ito Japanese Representative Iko Ito. Chief Gifu Local Liaison Officer.SPB. Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group—A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese Supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

Report

Item	Unit	Quantity	Used Hrs	Price
Sedan	ea	2	716	277000

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D.

No. JPNO 2887 During the period 1 Jan. '49 to 31 Jan. '49."

Signature: Kawakami

Title: Managing Director

Organization: Hinomaru Automobile Co. Ltd.

Date: 17 Feb. 1949

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: J. Ito

Title: Chief

Government Office: Gifu Local Liaison Office

Date: 17 Feb. 1949. S.P.B.

Payment

(a) Payment of Advanced: ¥ \_\_\_\_\_

Cash: ¥ \_\_\_\_\_

(b) Payment for this time: ¥ \_\_\_\_\_

Cash: ¥ \_\_\_\_\_

(c) Date of Payment: \_\_\_\_\_

(d) Due for Payment: ¥ \_\_\_\_\_  
(Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru Automobile Co. Ltd.  
Individual Firm

Address: 4-chome, Kanda-machi, Gifu Gifu  
Number and Street City Prefecture

Date Received: 1 Dec. 1948 thru 31 Dec. 1948 (Partial) (Block Receipt)  
Or Period Covered Delete One

Account Code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPNO 8887 M  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.  Total number of hrs used for Dec. 1948 707 hrs	ea	2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_ Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_  
Unit Prefecture Unit Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: 1st Ind GHQ SCAP AG 400.12  
(18 Feb. '48) GPA Dtd 14 Apr. 1948  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not Applicable By: Not Applicable  
Organization Accountable Officer Rank Date

Remarks: \_\_\_\_\_

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Sidney T. Nixon Maj. Inf. Gifu M.G. Team 5 Jan. 1949  
Receiving Officer Organization Date

By: Gifu Liaison Office 5 Jan. 1949  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.







775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru Automobile Co. Ltd.  
Individual Firm  
 Address: 4 chome, Kanda-cho Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 Nov. '48 thru 30 Nov. '48 (Partial) (Final) Receipt  
Or Period Covered Delete One  
 Account Code (If Applicable to All Items) 108-1-10-430-0 Receipt No. JFNO 2887 L  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu area as Directed by the Receiving Officer.  Total number of hrs used for Nov. '48	ea	2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit	Mil. Govt. Hq. & Hq. Co. _____ <small>Prefecture</small>	Unit	Mil. Govt. Hq. & Hq. Co. _____ <small>Prefecture</small>
	<small>(Mil. Govt. Unit which Prepared Demand)</small>		<small>(Mil. Govt. Unit which Processed Demand)</small>

(Space for Receiving Agency Only)

Authority for Restricted Item 1st Ind. GHQ SCAP AG 400.12  
18 Feb. '48 GPA Ltd 14 Apr 11 '48 (Japanese Delivery) (Over Five Blocks) XX  
Letter Reference or Signature Delete One

Taken up on Property Records of: Not applicable By: Not applicable  
Organization Accountable Officer Rank Date

Remarks: \_\_\_\_\_

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Sidney T. Mixon Maj. Inf. Gifu M.G. Team 2 Dec. '48  
Receiving Officer Organization Date

By: [Signature] Gifu Liaison Office 2 Dec. '48  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b. <del>Military</del> Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.







775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Hinomaru Automobile Co. Ltd.  
 Address: No. 4 chome <sup>Individual</sup> Kanda-machi <sup>Firm</sup> Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 Oct. '48 thru 31 Oct. '48 (Partial) ~~(Receipt)~~  
Or Period Covered Delete One  
 Account Code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPNO 2887 K  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Service for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M. G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.  Total number of hrs used for '48. 718 hrs  (See attached paper)	ea	2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture \_\_\_\_\_ Unit Mil. Govt. Hq. & Hq. Co. Prefecture \_\_\_\_\_  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for 1st Ind GHQ SCAP AG 400.12 (18 Feb. '48)  
 Restricted Item: GPA 414 14 APR. '48 ~~(Delete One)~~  
Letter Reference or Signature Delete One

Not Taken up on Property Records of: Gifu M. G. Team By: Sidney T. Nixon Maj. Inf. 1 Nov. '48  
Organization Accountable Officer Rank Date

Remarks:

Certified Correct as to Quantity and Items Except as Noted and Initialed: 1 Nov. '48

By: Sidney T. Nixon Sidney T. Nixon Maj. Inf. Gifu M. G. Team  
Receiving Officer Organization Date

By: [Signature] Gifu Liaison Office 1 Nov. '48  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page; if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

Report

Item	Unit	Quantity	Used Hrs	Total Price
Sedan	ea	2	718	¥ 277,940

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JFNO 2887 During the period 1 Oct. '48 to 31 Oct. '48,

Signature: T. Kawakami  
 Title: Managing Director  
 Organization: Hinomaru Automobile Co. Ltd.  
 Date: 1 Nov. '48

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: [Signature]  
 Title: Chief, Liaison Office  
 Government Office: Gifu Pref. Gov't.  
 Date: 1 Nov. '48

Payment

- (a) Payment of Advanced: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_
- (b) Payment for this time: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: ¥ \_\_\_\_\_  
       (Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Gifu Liaison Office  
 Individual \_\_\_\_\_ Firm Gifu Gifu  
 Address: \_\_\_\_\_  
 Number and Street \_\_\_\_\_ City \_\_\_\_\_ Prefecture \_\_\_\_\_  
 Date Received: 1 Feb. '48 thru 29 Feb. '48  
 (Partial) (Final) Receipt  
 Or, Period Covered: 100-1-12-430-0 JPHO 2887 J  
 Account Code (If Applicable to All Items): \_\_\_\_\_ Receipt No. \_\_\_\_\_  
 (Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
	<b>JPHO 2887 B is amended to read: Services for the use of two (2) Hrs sedans to be used by the Occupation Forces of the Gifu M. G. Team in transporting Official visitors in and around the Gifu area as directed by the Receiving Officer.</b>		<b>144</b>		
<b>(See attached paper)</b>					

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_ Prefecture \_\_\_\_\_  
 Unit \_\_\_\_\_ Unit \_\_\_\_\_  
 (Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

1st Ind GHQ SGM (Space of Receiving Agency Only)

Authority for Restricted Item: AG 400.12 dtd 2 Jan. '48  
 Letter Reference or Signature \_\_\_\_\_ (Japanese Delivery) (Occ. Force Pick Up)  
Delete One

**Not** Taken up on Property Records of: Gifu M.G. Team By: Sidney T. Nixon Maj. Inf. 19 Oct. '48  
 Organization \_\_\_\_\_ Accountable Officer \_\_\_\_\_ Rank \_\_\_\_\_ Date \_\_\_\_\_

Remarks: This receipt supersedes P.R. JPHO 2887 B

Certified Correct as to Quantity and Items Except as Noted and Initialed:  
Sidney T. Nixon Maj. Inf. Gifu M.G. Team 19 Oct. '48

By: Sidney T. Nixon  
 Receiving Officer \_\_\_\_\_ Organization Gifu Liaison Office 19 Oct. '48

By: P. Sawakawa  
 Japanese Representative \_\_\_\_\_ Agency \_\_\_\_\_ Date \_\_\_\_\_



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese*.
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



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## REPORT

Item	Unit	Quantity	Used Hrs
2 sedan	ea	2	144

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JPNO 2887 During the period 1 Feb. '48 to 29 Feb. '48."

Signature: J. Yamanaka  
 Title: Official in charge  
 Organization: Gifu Liaison Office  
 Date: 19 Oct. '48

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement, and that the total amount has been charged to the amount indicated."

Signature: P. Yamakawa  
 Title: Acting Chief, Liaison Office  
 Government Office: Gifu pref. Gov't  
 Date: 19 Oct '48

## Payment

(a) Payment of Advanced: ¥ \_\_\_\_\_  
 Cash: ¥ \_\_\_\_\_  
 (b) Payment for this time: ¥ \_\_\_\_\_  
 Cash: ¥ \_\_\_\_\_  
 (c) Date of Payment: \_\_\_\_\_  
 (d) Due for Payment: ¥ \_\_\_\_\_  
 (Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-48)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Gifu Liaison Office  
Individual  
 Address: Tsukasa-machi Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 Aug. '48 thru 31 Aug. '48  
Or. Period Covered (Partial) Receipt  
Delete One  
 Account Code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPHO 2887 H  
(Read Instructions on Back of this Form)

Item No	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Services for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M. G. Team in transporting Official visitors in and around the Gifu area as directed by the Receiving Officer.  Total number of hrs used for Aug. 690.5 hrs  (See attached paper)	ea	2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Gifu Prefecture Unit Mil. Govt. Hq. & Hq. Co. Gifu Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: Not applicable (Japanese Delivery) (See Force Pick Up)  
Letter Reference or Signature Delete One

Not Taken up on Property Records of: Gifu M. G. Team By: Sidney T. Nixon Maj. Inf. 1 Sept. '48  
Organization Accountable Officer Bank Date

Remarks: \_\_\_\_\_

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Sidney T. Nixon Sidney T. Nixon Maj. Inf. Gifu M. G. Team 1 Sept. '48  
Receiving Officer Organization Date

By: [Signature] Gifu Liaison Office 1 Sept. '48  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group -- A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese*.
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



775013

Report

Item	Unit	Quantity	Used hrs	Total Price
Sedan	ea	2	690.5	¥ 266,935.---
Total			690.5 Hrs	¥ 266,935.---

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JPMO 2887 During the period 1 Aug. '48 to 31 Aug. '48."

Signature: T. Kawakami  
 Title: Managing Director  
 Organization: Hinomaru Automobile Co.  
 Date: 1 Sept. '48

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: I. Ogawa  
 Title: Chief, Liaison Office  
 Government Office: Gifu Pref. Gov't.  
 Date: 1 Sept. '48

Payment

- (a) Payment of Advanced: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_
- (b) Payment for this time: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_
- (c) Date of Payment : \_\_\_\_\_
- (d) Due for Payment : ¥ \_\_\_\_\_  
                                   (Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Gifu Liaison Office  
Individual Firm  
 Address: Tsukaga-machi Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 July '48 thru 31 July '48 (Partial) ~~Receipt~~ Receipt Delete One  
Or Period Covered  
 Account Code (If Applicable to All Items): 108-1-10-430-0 Receipt No. JPHO 2887 0  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	Services for the use of <del>ix</del> two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.		2		
	Total number of hrs used for July. 535.5 hrs				
	(See attached paper)				

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit Mil. Govt. Hq. & Hq. Co. Prefecture Unit Mil. Govt. Hq. & Hq. Co. Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: Not applicable  
Letter Reference or Signature ~~Government (Govt. Force Pick Up)~~ Delete One

Not Taken up on Property Records of: Gifu M.G. Team By: Sidney T. Nixon Maj. Inf. 2 Aug. '48  
Organization Accountable Officer Rank Date

Remarks: \_\_\_\_\_  
 Certified Correct as to Quantity and Items Except as Noted and Initialed:  
 By: Sidney T. Nixon Maj. Inf. Gifu M.G. Team 2 Aug. '48  
Receiving Officer Organization Date  
 By: J. Ogawa Gifu Liaison Office 2 Aug. '48  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl-5\*\*.
7. Detach the lower half of all, except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly, to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



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Item	Unit	Report quantity	Used Hrs	Price
Sedan	ea.	2	535.5	¥ 87,900.00

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JPHO 2087 During the period 1 July '48 to 31 July '48."

Signature: T. Kawakami  
 Title: Managing Director  
 Organization: Hinomaru Automobile Co.  
 Date: 2 Aug. '48

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: J. Ogawa  
 Title: Chief, Liaison Office  
 Government Office: Sifu pref. Gov't  
 Date: 2 Aug. '48

Payment

- (a) Payment of Advanced: ¥ \_\_\_\_\_  
 Cash: ¥ \_\_\_\_\_
- (b) Payment for this time: ¥ \_\_\_\_\_  
 Cash: ¥ \_\_\_\_\_
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: ¥ \_\_\_\_\_  
 (Estimate)

\* Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(4-48)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Gifu Liaison Office  
Individual Firm

Address: Gifu Gifu  
Number and Street City Prefecture

Date Received: 1 June '48 thru 30 June '48  
Or Period Covered (Partial) ~~Final~~ Receipt  
Delete One

Account Code (If Applicable to All Items): 108-1-12-430-0 Receipt No. JPNO 2887 F  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	<p>Services for the use of two (2) ea sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.</p> <p>The total number of hrs the vehicle were used.</p> <p>232 hrs</p> <p>(See attached papers)</p>		2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_ Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_  
Unit Prefecture Unit Prefecture  
(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: Not applicable (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of: Gifu M.G. Team By: Sidney T. Mixon Maj. Inf.  
Organization Accountable Officer Rank Date

Remarks:

Certified Correct as to Quantity and Items Except as Noted and Initialed:

Sidney T. Mixon Maj. Inf. Gifu M.G. Team 1 July '48  
By: \_\_\_\_\_  
Receiving Officer Organization Date

By: [Signature] Gifu Liaison Office 1 July '48  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereof with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese*.
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



## Report

(P. D. No. JPNO 2887)

1. Aggregate ¥ 52,662.40

2. Labor and materials furnished by Gov't Office

Item	Specific Description of Item	Unit	Quantity	Unit Price	Total Cost
Labor	Skilled laborer	M/H	153	¥ 34.50	¥ 5,278.50
Material	a) Tire	ea	5	¥ 3,067.00	¥ 15,335.00
	b) Tube	ea	5	¥ 84.00	¥ 420.00
	c) Flap	ea	5	¥ 10.50	¥ 52.50
	d) Charge of the above goods				¥ 500.00
	e) Gasoline	gal.	397		¥ 12,205.50
	f) Mobile oil	gal	12		¥ 1,242.90
	g) Brake drum	ea	5	¥ 125.00	¥ 625.00
	h) Brake shoe	ea	4	¥ 100.00	¥ 400.00
	i) Brake bite	ea	4	¥ 82.00	¥ 328.00
	j) Brake lining	ea	4	¥ 37.00	¥ 148.00
	k) Front spring assembly set		1	¥ 800.00	¥ 800.00
	l) Front bearing with cup	ea	2	¥ 320.00	¥ 640.00
	m) wheel runner felt	ea	2	¥ 30.00	¥ 60.00
	n) No. 600 bil	gal	0.8		¥ 150.00
	o) Horn button	ea	1	¥ 68.00	¥ 68.00
	p) Front inner bearing	ea	1	¥ 200.00	¥ 200.00
	q) Ignition coil	ea	1	¥ 590.00	¥ 590.00
	r) Cut-out	ea	1	¥ 165.00	¥ 165.00
	s) Spring shackle	ea	4	¥ 200.00	¥ 800.00
	t) Rear spring assembly	ea	1	¥ 1,800.00	¥ 1,800.00



<u>Item</u>	<u>Specific Description of Item</u>	<u>Unit</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Total Cost</u>
u)	Distributor assembly	ea	1	¥ 1,800.00	¥ 1,800.00
v)	Room lamp	ea	2	¥ 250.00	¥ 500.00
w)	Door catch	ea	2	¥ 280.00	¥ 560.00
AA)	Front rear brake	ea	4	¥ 250.00	¥ 1,000.00
AB)	Rear front brake cylinder	ea	4	¥ 350.00	¥ 1,400.00
AC)	Carbide	lb	50		¥ 210.00
AD)	Oxygen	cub. metre	150	¥ 2.00	¥ 300.00
AE)	Pyramid rubber	sheet	1	¥ 50.00	¥ 50.00
AF)	Cord	ft	27	¥ 2.00	¥ 54.00
AG)	Brake oil	gal.	3	¥ 80.00	¥ 240.00
AH)	Back mirror	ea	1		¥ 120.00
AI)	Plug	ea	9	¥ 50.00	¥ 450.00

3. Salary of driver (1 person) 3,800.00

4. No labor and Material furnished by Occupation Forces.



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"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JPNO 2887 During the period 1 June '48 to 30 June '48."

Signature: *R. Sato*  
 Title: Official in Charge  
 Organization: Gifu Liaison Office  
 Date: 30 June '48

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement. and that the total amount has been charged to the amount indicated."

Signature: *J. Ryoma*  
 Title: Chief, Liaison Office  
 Government Office: Gifu Pref. Gov't  
 Date: 1 July '48

Payment

- (a) Payment of Advanced: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_
- (b) Payment for this time: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_
- (c) Date of Payment: \_\_\_\_\_
- (d) Due for Payment: ¥ \_\_\_\_\_  
                                   (Estimate)

Agency of Payment \_\_\_\_\_



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GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Gifu Liaison Office  
Individual Firm

Address: Gifu Gifu  
Number and Street City Prefecture

Date Received: 1 May '48 thru 31 May '48 (Partial)  (Final) Receipt  
Or Period Covered Delete One

Account Code (If Applicable to All Items): 100-1-12-430-0 Receipt No. J120 2387 B  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	<p>Services for the use of two (2) sedans to be used by the Occupation of the Gifu M.G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.</p> <p>Total number of hrs the vehicles were used.</p> <p>651 hrs.</p> <p>(See attached papers)</p>		2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_ Mil. Govt. Hq. & Hq. Co. \_\_\_\_\_  
Unit Prefecture Unit Prefecture

(Mil. Govt. Unit which Prepared Demand) (Mil. Govt. Unit which Processed Demand)

(Space for Receiving Agency Only)

Authority for Restricted Item: Not applicable (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Taken up on Property Records of: Gifu M.G. Team By: Sidney T. Nixon Maj. Inf.  
Organization Accountable Officer Rank Date

Remarks: \_\_\_\_\_

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Sidney T. Nixon Sidney T. Nixon Maj. Inf. Gifu M.G. Team 1 Jun. '48  
Receiving Officer Organization Date

By: P. S. Kawano Gifu Liaison Office 1 Jun. '48  
Japanese Representative Agency Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Item not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both, the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and number of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



REPORT

P.D. NO. JFNO 2887

1. Aggregate ¥ 32,210.40

2. Labor and Material furnished by Japanese Gov't.

<u>Item</u>	<u>Specific Description of Item</u>	<u>Unit</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Total Cost</u>
Material	a) Terminal	ea	1	¥ 40.00	¥ 40.00
	b) Rear spring assembly	ea	1	1,400.00	1,400.00
	c) Distributor	ea	1	100.00	100.00
	d) Condenser	ea	2	37.50	75.00
	e) Front spring	set	1	600.00	600.00
	f) Brake master pump	ea	1	850.00	850.00
	g) Wheel cylinder	ea	4	650.00	2,600.00
	h) Brake pump	ea	1	800.00	800.00
	i) Worm gear assembly	ea	1	2,250.00	2,250.00
	j) Master cylinder assembly	ea	1	790.00	790.00
	k) Distributor assembly	ea	1	710.00	710.00
	l) Gasoline	gal.	396		12,205.50
	m) Mobile oil	gal.	12		639.90
Contemporary Work	a) Charging	time	1		60.00
	b) Carburetor overhaul	time	1		580.00
	c) Plug overhaul and joint bolt	time	1		250.00
	d) Repair of puncture	time	2		130.00
3.	Salary of Driver (2 persons)			¥ 8,330.00	



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"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. JPNO 2887 During the period 1 May '48 to 31 May '48."

Signature: *Akira Sato*  
 Title: Official in charge  
 Organization: Gifu Liaison Office  
 Date: 1 June '48

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement, and that the total amount has been charged to the amount indicated."

Signature: *P. Yamakawa*  
 Title: Chief of Liaison Office  
 Government Office: Gifu Pref. Gov't  
 Date: 1 June '48

## Payment

(a) Payment of Advanced: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_  
 (b) Payment for this time: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_  
 (c) Date of Payment: \_\_\_\_\_  
 (d) Due for Payment: ¥ \_\_\_\_\_  
       (Estimate)

Agency of Payment \_\_\_\_\_



775013

GPA FORM 2  
(A-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: Gifu Liaison Office  
Individual Firm  
 Address: Gifu Gifu  
Number and Street City Prefecture  
 Date Received: 1 April '48 thru 30 April '48 (Partial) ~~Receipt~~  
Or Period Covered Delete One  
 Account Code (If Applicable to All Items): 108-1-12-430-0 Receipt No. JPNO 2887 NH  
(Read Instructions on Back of this Form)

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	<p>Services for the use of two (2) ea sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting official visitors in and around the Gifu area as directed by the Receiving Officer.</p> <p>Total number of hrs the vehicles were used. 540 hrs.</p> <p>(See attached papers)</p>		2		

(Detach Along this Line for Additional Pages)

Grand Total

(Space of Mil. Govt. Unit Only)

Previously Reported Value: \_\_\_\_\_ Revaluation: \_\_\_\_\_

Net Change — (Increase) (Decrease) Total Record By: \_\_\_\_\_  
Delete One

Net Change — (Increase) (Decrease) Monthly Record By: \_\_\_\_\_  
Delete One

Unit	Mil. Govt. Hq. & Hq. Co.	Prefecture	Unit	Mil. Govt. Hq. & Hq. Co.	Prefecture
	(Mil. Govt. Unit which Prepared Demand)			(Mil. Govt. Unit which Processed Demand)	

(Space for Receiving Agency Only)

Authority for Restricted Item: \_\_\_\_\_ (Japanese Delivery) (Occ. Force Pick Up)  
Letter Reference or Signature Delete One

Not Taken up on Property Records of: Gifu M.G. Team By: \_\_\_\_\_  
Organization Accountable Officer Rank Date

Remarks: \_\_\_\_\_  
 Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: Sidney T. Mixon Maj. Inf. Gifu M.G. Team 6 May '48  
Receiving Officer Organization Date

By: J. Ogawa Gifu Liaison Office 6 May '48  
Japanese Representative Agency Date



775013

## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE-5 or KYTE-5-A or KYTE-5-Z or KYTE-5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Items not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2)	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and member of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



REPORT

P.D.NO.: JPNO 2887

1. Aggregate ₱28,503.76

2. Labor and Material furnished by my organization

Item	Specific Description of Item	Unit	Quantity	Unit Price	Total Cost
Labpr	Skilled laborer	M/H	85	₱34.50	₱2,932.50
	a) Rear accelerator shaft ea	ea	1	1,050.00	1,050.00
	b) Tie rod assembly	ea	1	630.00	630.00
	c) Rear spring complete	ea	1	1,450.00	1,450.00
	d) Brush	ea	2	180.00	360.00
	e) Driver (5")	ea	3	20.00	60.00
Material	f) Examination table case	ea	1	50.00	50.00
	g) Plug wrench	ea	1	40.00	40.00
	h) Monkey	ea	1	280.00	280.00
	i) Plier	ea	1	80.00	80.00
	j) Jack	ea	1	650.00	650.00
	k) Spark sea	ea	1	180.00	180.00
	l) Tube	ea	3	168.00	504.00
	m) Lock	ea	4		395.00
	n) Airphone	ea	1	650.00	650.00
	o) Empty drum can	ea	1	500.00	500.00
	p) Petrol	gal.	423		13,019.20
	q) Mobile	gal.	13		740.16
3.	Travelling expenses of driver			₱706.00	
	Pay of driver (1 person)			₱3,236.90	



## 4. Temporary Work

Item	Specific Description of Item	Unit	Quantity	Unit Price	Total Cost
a)	Filling with air	time	21	¥5.00	¥105.00
b)	Repair of puncture	"	9	50.00	450.00
c)	Changing of tire	"	4	40.00	160.00
d)	Canvas	ea	2	125.00	250.00
e)	Changing of rubber pipe	ea	3	10.00	30.00

5. No labor and material furnished by Occupation Forces.



775013

"I certify, to the best of my knowledge and belief, that the attached statements represent a true and accurate account of all labor or all materials furnished by, or furnished to, my organization in connection with P. D. No. ~~12~~ JPNO 2887 During the period 1 April '48 to 30 April '48."

Signature: A. Sato  
 Title: Official in Charge  
 Organization: Gifu Liaison Office  
 Date: 6 May '48

"I have examined the above (or attached) statement by the contractor and the cost data added by the Japanese Government, and I certify to the best of my knowledge and belief, that it represents a true and accurate statement, and that the total amount has been charged to the amount indicated."

Signature: J. Ogawa  
 Title: Chief of Liaison Office  
 Government Office: Gifu Pref. Gov't.  
 Date: 6 May '48

## Payment

(a) Payment of Advanced: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_  
 (b) Payment for this time: ¥ \_\_\_\_\_  
                                   Cash: ¥ \_\_\_\_\_  
 (c) Date of Payment: \_\_\_\_\_  
 (d) Due for Payment: ¥ \_\_\_\_\_  
       (Estimate)

Agency of Payment \_\_\_\_\_



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GPA FORM 2  
(4-46)

PROCUREMENT RECEIPT

Page 1 of 1 Pages

Received From: **Gifu Liaison Office**

Individual

Firm

Address:

Number and Street

**Gifu**  
City

**Gifu**  
Prefecture

Date Received: **1 Mar. '48 thru 31 Mar. '48**

Or Period Covered

(Partial ~~XXXX~~) Receipt  
Delete One

Account Code (If Applicable to All Items): **108-1-12-430-0**

(Read Instructions on Back of this Form)

Receipt No. **JPNO 2887 C**

Item No.	Specific Description of Items Received	Unit	Quantity	Enter Estimated Relative Value on U.S. Copies Only	
				Unit Value	Total Value
1.	<p><b>Services for the use of two (2) sedans to be used by the Occupation Forces of the Gifu M.G. Team in transporting Official visitors in and around the Gifu area as directed by the Receiving Officer.</b></p> <p><b>Total number of hours the vehicles were used</b></p> <p><b>248 hrs</b></p> <p><b>(See attached papers)</b></p>	ea	2		

(Detach Along this Line for Additional Pages)

(Space of Mil. Govt. Unit Only)

Grand Total

Previously Reported Value:

Revaluation:

Net Change -- (Increase) (Decrease) Total Record By:

Delete One

Net Change -- (Increase) (Decrease) Monthly Record By:

Delete One

Unit Mil. Govt. Hq. & Hq. Co.

Prefecture

Unit Mil. Govt. Hq. & Hq. Co.

Prefecture

(Mil. Govt. Unit which Prepared Demand)

(Mil. Govt. Unit which Processed Demand)

Authority for

Restricted Item:

**1st Ind GHQ SCAP (Dec 47) GPA**

(Space for Receiving Agency Only)

(Japanese Delivery) (Occ. Force Pick Up)

Taken up on

Property Records of:

**AG 400.12 dtd 2 January 1948**

Letter Reference or Signature

Delete One

Not

**Gifu M.G. Team**

**By: Sidney T. Nixon Maj. Inf.**

Organization

Accountable Officer

Rank

Date

Remarks:

Certified Correct as to Quantity and Items Except as Noted and Initialed:

By: **Sidney T. Nixon Maj. Inf. Gifu M.G. Team. 2 April '48**

Receiving Officer

Organization

Date

By: **O. Ogawa**

Japanese Representative

**Gifu Liaison Office**

Agency

**2 April '48**

Date



## INSTRUCTIONS FOR USE OF FORM 2

(Local reproduction of this form is not authorized)

1. This form will be used to receipt for all Japanese supplies and facilities procured by procurement demand and will be the basis to support the suppliers', property owners', and contractors' claim for payment by the Japanese government. It will also serve to furnish information to higher headquarters of the value of supplies and facilities procured from Japanese civilian sources.
2. A receipt will be issued for every procurement demand prepared, unless such demand is voided.
3. The procurement receipt number assigned this receipt will be the same as was used on the demand for the supplies and facilities hereon with the following changes: Third group — A consecutive letter sequence for partial receipts starting with the letter A for the first delivery (partial receipt). Revaluations will be indicated by adding a letter sequence in inverse order starting with the letter Z for the first revaluation receipt. Illustration: KYTE 5 or KYTE 5-A or KYTE 5-Z or KYTE 5-AZ.
4. Item numbers will correspond to those used on the procurement demand. Items not delivered will be lined out.
5. The specific description of the supplies and facilities received will be as stated on the demand; verified, corrected, and amplified by inspection at time of delivery.
6. If a single account code is not applicable to all items on the receipt, enter after each item described, the proper account code given in Incl 5\*\*.
7. Detach the lower half of all except the last page, if more than one page is required.
8. Relative value, calculated as given in Incls 6 to 10\*\* will be entered on all copies *except those given to the Japanese.*
9. In reporting revaluations, the original or previously reported value, the correct or recalculated value, and the net change in value will be given, as explained in Incl 6\*\*.
10. Under "Remarks", include the following, if appropriate:
  - a. Statement as to the materials, equipment, labor and supervision furnished by occupation forces in filling demand.
  - b. Reference to any attached statements, invoices, hand receipts, and inventories.
11. Alterations in the nomenclature and quantity of items will be initialed by both the receiving officer and the Japanese representative.
12. Both representatives will sign all copies of the receipt and inventory.
13. List of papers in connection with receipt, number of copies, and by whom prepared:
 

a. Procurement receipt, GPA Form 2	6 copies	Japanese Liaison Office
b. Procurement data, Form MGP 2	2 copies	Military government unit
c. Inventory	4 copies	Requesting unit
d. Utilities statement of service rendered	3 copies	Japanese Liaison Office
e. Japanese hand receipts	2 copies	Japanese supplier, etc.
14. Distribution of papers and member of copies:
 

a. Central Records	1 copy	of 13a and b above
b.* Military government unit	1 copy	of a, b, c, d, and e
c. Appropriate staff section	1 copy	of a, c and d
d. Japanese Liaison Office	2 copies	of a,
	1 copy	of c and d
e. Japanese supplier,	1 copy	of a and e
f. or Japanese property owner	1 copy	of a, c and e
g. or Japanese contractor	1 copy	of a and e
15. Partial receipts will be prepared and distributed in the same manner.
16. Receipts issued to record revaluations will be prepared by the military government unit in duplicate. One copy will be forwarded to Central Records and one copy retained in file. A procurement data form will be prepared and attached to each copy of a revaluation receipt.
17. Military government unit will forward Central Records copy directly to Military Government Section, Headquarters Eighth Army, APO 343, attention Procurement Division.

\* When receipt is received by a military government unit which did not prepare the demand, extra copies of each paper must be made for the files of the unit which prepared the demand.

\*\* Inclosure references are to Eighth Army Operational Directive.



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REPORT

1. Labor and Material furnished by Japanese Gov't.

<u>Item</u>	<u>Specific Description of Item</u>	<u>Unit</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Total Cost</u>
Labor	Skilled laborer	M/H	344	¥ 34.50	¥ 11,868.00
	a) Cylinder head	ea	1	¥ 3,000.00	¥ 3,000.00
	b) Cylinder head gasket "	"	1	¥ 215.00	¥ 215.00
Material	c) Generator complete	"	1	¥ 1,950.00	¥ 1,950.00
	d) Carburetor assembly "	"	1	¥ 1,100.00	¥ 1,100.00
	e) Transformer mission complete	"	1	¥ 8,500.00	¥ 8,500.00
	f) Differential ring and drive gear	set	1	¥ 2,500.00	¥ 2,500.00
	g) Ignition coil	ea	1	¥ 550.00	¥ 550.00
	h) Ignition switch	"	1	¥ 200.00	¥ 200.00
	i) Clutch desk	"	1	¥ 600.00	¥ 600.00
	j) Water pump assembly	"	1	¥ 770.00	¥ 770.00
	k) Rear shaft	"	1	¥ 1,050.00	¥ 1,050.00
	l) Brake lining	"	8	¥ 50.00	¥ 400.00
	m) Electric horn	"	1	¥ 465.00	¥ 465.00
	n) Gasoline				
	o) Mobile oil				

2. Labor and Material furnished by Occupation Forces.

Labor	None	
Material	Gasoline	30 gals.
	Mobile oil	1 gal.

3. Pays of Driver (2 persons) ¥ 4,694.00