

HONGKONG OUTGOIN
NOS-1281-

17- B 3- L11

RECEIVED

Shanghai

Embankment Building,
370 North Szechow Road,
Shanghai.

AIR MAIL

19 FEB 1948

COHK-1625

Mr. Ralph B. Goodwin,
Chief, Closure Officer,
Hongkong Branch of the China Office,
Ritz Hotel, Room 108,
122 Austin Road,
KOWLOON, HONGKONG.

Dear Mr. Goodwin,

Would you kindly contact Wing Fat & Co. in order to collect \$105.00,
duplicate payment made to them by UNRRA.

We enclose the following Vouchers evidencing such duplicate payments -

Vou. RBO-23 and RBO-87, both in payment of
100 Statistical Tables of Refugees Repatriated \$15.00
Delivered on 8th November, 1946.

Vou. RBO-90 and RBO-129, both in payment of
3000 Repatriation Documents - \$90.00
delivered on 3rd February, 1947.

Since UNRRA has reimbursed the transportation account in the amount of
\$105.00, would you kindly deposit these sums to the account of UNRRA.

Sincerely yours,

J. W. MORCHER,
Chief, Closure Officer,
China Mission.

Encl:

Drafted by: H.Bylandt/eom

Date: 18 Feb. 1948.

cc: Morcher

Daly

Bylandt

Registry (2)

RECEIVED

Shanghai

17 FEB 1948

COHK-1624

Mr. R.B. Goodwin,
Closure Officer,
Hongkong Branch of China Office,
UNRRA,
122 Austin Road,
Kowloon,
HONGKONG.

Re

Re : Payment of Provident Fund - T.E. Rees

Dear Sir,

We refer to your letter HKCO-2018 dated 3 January, 1948
regarding payment of Provident Fund of the above named
employee.

Please pay to the account of Mr. Rees with the Chartered
Bank of India, Australia and China, 3 Queens Road,
Central, Hongkong, the sum of £166. 5. Od., and inform
this office by cable when this transaction is completed.

Yours sincerely,

J. W. MORCHER
Chief Closure Officer
China Mission

Drafted by: JCorner/hk
Date: 16 Feb. 1948
cc: Payroll
Morcher
Daly
Registry (2)

JB

Shanghai

Embankment Building,
370 North Soochow Road,
Shanghai.

14 FEB 1948

COHK-1623

AIR MAIL

Mr. Ralph B. Goodwin,
Chief, Closure Officer,
Hongkong Branch of the China Office,
Ritz Hotel, Room 108,
122 Austin Road,
KOWLOON, HONGKONG.

Dear Mr. Goodwin,

While you were in Shanghai, you mentioned the fact that Miss Majorie Boorman was under the impression that she may not have received her salary from 19 - 30 of April, 1946.

We have now found the Vouchers evidencing payment of salary and high cost of living for this period.

Sincerely yours,

J. W. MORCHER,
Chief Closure Officer,
China Mission.

Drafted by: H.Bylandt/ecom
Date: 13 Feb. 1948.
cc: Closure Officer (Reading File)
Deputy Controller " "
Registry (2)
Mr. Bylandt.

370, North Soochow Road, Shanghai.

Mr. E.B. Goodwin,
Closure Officer,
U.N.R.E.A.
122, Austin Road,
KOWLOON.

Your ref: HKCO-2037.

14 FEB 1948

WHK-1622

202
X406.45

Dear Mr. Goodwin,

Thank you for your letter of 6th February, covering your discussions with Mr. Lonsdale and his assistant, Mr. Clifford.

I wish to assure you and the Crown Counsel that we shall be guided by the recommendations of the Crown Counsel, and accordingly shall propose that no payments be made by CWT to the Kowloon Dairy Company.

Sincerely yours,

Jerome J. Jacobson.
Legal Counsellor.

13th February, 1948.

J. Jacobson/db.

cc: Closure.
LC(2)
Registry (2)

370 North Soochow Road
Shanghai

Mr. R. B. Goodwin,
Closure Officer,
Hongkong Branch of China Office,
U.N.R.R.A.,
122 Austin Rd.,
HONGKONG

109
FEB 1948
COHK-1621

Dear Mr. Goodwin,

In reply to your HKCO-2089 of 5 February, I am enclosing
herewith Cheque No. B368322 in the amount of HK\$ 90 in
favour of the Marconi International Marine Company, duly
countersigned by Mr. Conor J. Daly, as requested.

Yours sincerely,

J. W. Morcher, Controller
and Chief Closure Officer
China Office

Encl.(1)

pc
12 Feb. 1948

cc: Morcher
Registry (2)

AIRMAIL

12 FEB 1948

COHK-1620

Mr. R. B. Goodwin
Closure Officer
Hongkong Branch of China Office
122 Austin Road
Kowloon, Hongkong

Dear Mr. Goodwin,

Referring to your letter HKCO-2071 of 2 February 1948 advising that MacArthur-King has left an unpaid bill for HK\$8.40 due to the Ritz Hotel can't you talk the Hotel into writing it off as a bad debt? If not, pay it - we do not want adverse publicity that UNRRA personnel walked away leaving a trail of unpaid chits.

Yours sincerely,

J. W. Morcher
Controller & Chief Closure Officer
UNRRA China Office

JLMacintyre/bp
11 Feb. 1948
cc: Morcher
Macintyre (Hongkong File)
Registry (2) ✓

BY AIR MAIL

RECEIVED

40037

EMBANKMENT BUILDING
SHANGHAI

Drafted: 11 February, 1948.

Mr. R.B. Goodwin,
Surplus Property Disposal Officer,
HONGKONG

12 FEB 1948

COHK-1619

Dear Mr. Goodwin:

Enclosed herewith are forms AD 151 and 154 covering
the allocation of certain administrative supplies at
your office.

Will you complete the forms and return them to this
office at your earliest convenience.

Sincerely yours,

J.E. Merryman III,
Chairman Surplus Property
Disposal Committee.

J.E. Merryman/jc

cc: Morcher
Registry
Merryman

attachment: Ad forms 154 and 151.

REGISTRY

370 North Soochow Road,
Shanghai.

12 FEB 1948
COHK-1618

Mr. R. B. Goodwin,
UNRRA,
122 Austin Road,
Kowloon, Hongkong.

Dear Mr. Goodwin:

With reference to your HKCO-2025 dated 6 January and our COHK-1603 dated 14 January, the following quoted letter was received this date from Mrs. E. M. Robinson:

"Dear Mr. Condon:

Thank you for your letter No. 26449 of the 14 th January concerning a box of coolie hats which I left in the UNRRA Hongkong Office in November 1946. Some time ago I abandoned the idea of bringing the hats to the States but I was so busy when I passed through Shanghai on my way home that I neglected to notify the Hongkong Office to that effect.

The hats may be given to anyone who is collecting that type of souvenir but I do think it worth mentioning that I hold an UNRRA Hongkong Office receipt for the box which was well packed and closed when I left it there for storage. Under these conditions I do not understand on whose authority it was opened and used as a refuse bin.

Sincerely yours,

s/d (rs) E. M. ROBINSON

This would appear to close Mrs. Robinson's interest in this matter, and since negligence would undoubtedly be hard to prove at this late stage, I suggest no further action be taken in this case.

JCondon/jn

Sincerely yours,

cc: Chief Closure Officer
Mullin
Condon
Reg. 2

J. B. CONDRON
Director
Personnel Division


12 February 48.

Mr. R. B. Goodwin
Closure Officer
Hongkong Branch of China Office
122 Austin Road
Kowloon, HongKong

Dear Mr. Goodwin,

1. Mr. John Swinburne has handed us his cheque for HK\$7 (Seven only) is settlement of the balance outstanding on his personal account.
2. The cheque is enclosed; please deposit it in UNRRA's account.

Yours sincerely,


J. L. Macintyre
Acting Chief Accountant

JLMacintyre/bp
9 February 1948
cc: Morcher
Macintyre
Corner (Schuker)
Registry (2) ✓

405
1948
COHK-1616

Mr. R.B. Goodwin
Closure Officer
UNRRA Hongkong Office
Hongkong

Dear Sir: Train Lighting Equipment shipped
per s.s. "Hai Fei"

Further to our cable advising you that 1 case of Train Lighting Equipment had been forwarded to you per s.s. "Hai Fei" we enclose herewith for your information a copy of a letter which we have received from the Shanghai Supply Office of UNRRA.

We regret that this case has been shipped to you with 2 coils of cable missing but as no replacement can be obtained here we consider it best to forward the case to you as it was.

Sincerely yours,

C.W. Carter
Chief, Port Division
UNRRA Closure Office

Encl.

CWCarter/mm
9 February 1948

C
O
P
Y

Mr. R. B. Goodwin
Closure Officer
Hongkong Branch of China Office
122 Austin Road
Hongkong

9 FEB 1948

COHK-1615

Dear Mr. Goodwin,

1. On 20 January 1948 Mr. Morcher wrote to the Farmers Bank, Shanghai advising them of adjustments on the account recoverable in respect of shipments of fertilizer and advising that there remains a balance due to UNRRA of HK\$98,939.24.
2. Please contact the Farmers Bank in Hongkong and ascertain whether they are now in a position to pay the sum due. The Shanghai Office of the Farmers Bank indicated that they should be able to settle about the end of January.

Yours sincerely,

J. L. Macintyre
Chief Accountant, Acting

JLMacintyre/bp

7 Feb. 1948

cc: Morcher

Daulby

Macintyre (Farmers Bank File)

Registry (2)

RECEIVED

370 North Soochow Road, Shanghai

6523

Closure Officer,
Hongkong Branch of China Office,
U. N. R. R. A.,
122, Austin Road,
Kowloon, Hongkong.

6 FEB 1948
COHK-1614

Dear Sir :

S/S "LAOMEDON" : Outturn #K-252

We acknowledge receipt of your letter of the 28th January 1948
(Ref.HKCO-2067) enclosing the following supporting documents
pertaining to the subject vessel for which we thank you :-

- 1 copy Ship's History
- 1 " Tally Sheets
- 1 " Bill of Lading
- 1 " Damaged Cargo List (duly signed by Chief Officer)
- 1 " Survey Report (duly signed by Holt's Wharf)
- 1 " Consolidated Discrepancy Report

We note, however, that you have omitted to enclose four (4)
copies of the Notice of Loss or Damage Report (S-77 B. Form)
claiming for the weight shortage of 701 lbs. against the one
(1) barrel of Rivets (1") marked "UNRRA 7/123" as shown on the
Holt's Wharf Survey Report and the Ship's Outturn Report.

In view of the aforementioned, we would be obliged if you will
lodge, if you have not already done so, your claim with the
ship's agent and forward four (4) copies to this office by
return air mail in order that we may forward two (2) copies of
same to London.

Thanking you for your kind cooperation in this matter.

Sincerely yours,

C. W. Carter
Chief, Port Division
UNRRA Closure Office

Rutherford/vhs
6 February 1948

cc : Ships File
Room-327 (2)

110
6 Feb 1948
COHK-1613

Mr. R. B. Goodwin
Closure Officer
Hongkong Branch of China Office
122 Austin Road
Kowloon, Hongkong

Dear Mr. Goodwin,

Enclosed is cheque (No. A-185502) for HK\$24,393.42
to reimburse you for payments made out of Closure
Account during the second half of January 1948.

Yours sincerely,

J. W. Morcher
Controller and Chief Closure Officer
UNRRA China Office

Balance per your statement 31 Jan. 1948	\$ 16,231.31
Cheque sent with letter COHK-1612	58,325.27
Cheque now enclosed	<u>24,393.42</u>
	<u>\$ 98,950.00</u>

J.L. Macintyre/bp
Date: 6 Feb. 1948
cc: Morcher
Macintyre
Powers
Registry (2) ✓

Mr. R. B. Goodwin
Closure Officer
Hongkong Branch of China Office
122 Austin Road
Kowloon, HongKong

CHK-1612

Dear Mr. Goodwin,

In response to your cable No. 1224 I enclose cheque for HK\$58,325.27 to reimburse you for payments made out of Closure Account during the second half of December 1947 and the first half of January 1948.

Yours sincerely,

J. W. Morcher
Chief Closure Officer
UNRRA China Office

Balance at 15 December 1947	53,371.37
Reimbursed for 1-15 December	<u>45,578.63</u>
	98,950.00
Balance at 16 January 1948	<u>40,624.73</u>
Now reimbursed	<u><u>58,325.27</u></u>

JLMacintyre/bp *JLM*
3 Feb. 1948
cc: Morcher (Reading file)
Macintyre
Powers
Registry (2) ✓

REGISTRY

370 North Szechow Road, Shanghai.

AIR MAIL

Mr. R. B. Goodwin,
Closure Officer,
UNRRA, Hongkong.

405
COHK-1611

Dear Sir,

M.V. "Claspenny" Lev. # 20 Out

For your information, we have received advice from Jardine, Matheson & Co., Ltd. Shanghai, to the effect that the following Hongkong package discharged at your ex the subject vessel and inadvertently reshipped to Shanghai per s/s "Beluchistan", has now been reshipped to Hongkong per s/s "New Zealand Victory" sailed Shanghai the 1st February 1948:

UNRRA
IRC & F
NO. 2 54

1 Case Merchandise

China Kowloon

Sincerely yours,

C. W. Carter,
Chief, Port Division
UNRRA Closure Office

9.40
3/2
CWCarter(Rutherford)c
2 Feb. 1948
cc: Thornton
Ship's File
Rutherford

370 North Soochow Rd.,
Shanghai

Mr. R. B. Goodwin
Closure Officer,
U.N.R.R.A.,
Hongkong Branch of China Office,
122 Austin Road,
HONGKONG

200.8
X 110
FEB 1948
COHK-1610

Dear Mr. Goodwin,

Please refer to your HKCO-2052 of 20 January. As you will have confirmed during your recent visit to Shanghai, it is agreeable to us that you retain Mr. Chung through February, paying him off out of your own closure account funds.

With reference to the point raised in paragraph (d) on page 2 of your letter, any balance which appears in your closure account when you complete your operation at the end of February should be transferred by you to the UNRRA account.

Yours sincerely,

J. W. Morcher
Controller
China Office

CJDaly/pe
31 January 1948

cc: Morcher
Daly
Registry (2)

REGISTRY

Shanghai, China



Mr. R. B. Goodwin
Closure Officer
UNRRA Hongkong Office
122 Austin Road
Hongkong

23 JAN 1948

CHK-1609

1948
JAN
23

Dear Sir:

We are in receipt of your letter dated the 14th instant and in view of the points raised therein we have reconsidered the instructions given in our cable No. 1091 and have decided it would be advisable for you to remain in Hongkong throughout February so as to ensure that there is no holdup in the turnover to the Ministry of Communications. A cable to this effect has been despatched to you today.

Dealing with your letter in detail the following points arise:

1. SHIPPING. According to the latest information available the following vessels are scheduled to discharge UNRRA cargoes in Hongkong:-

- | | |
|---------------------|----------------|
| 1. Teng 1403 | 9. Agapanor |
| 2. Teng 1404 | 10. Titan |
| 3. Glenapp | 11. Glenartney |
| 4. Tantalus | 12. Tressilian |
| 5. Priam | 13. Benrinnes |
| 6. Bennevis | 14. Memnon |
| 7. Rhexenor | 15. Glaucus |
| 8. City of Khartoum | |

Your office will be responsible for the discharge and preparation of the usual documents and outturn reports in respect of the first nine of these, but from the s.s. "Titan" onwards UNRRA has already signed a receipt for the cargo in London and the Bills of Lading will be consigned directly to them and they through their agents the Ministry of Communications or the Saichuen Cement Works as the case may be will be solely responsible for the discharge and

receipts for the cargo. For these latter vessels and all subsequent shipments no off-tally, outturn or discrepancy reports need be prepared by you and your only function will be to give the Ministry of Communications or the Saichuen Cement Works any assistance they may require until such time as their receiving procedure is firmly established.

2. IMPORT PERMIT. In general all UNRRA cargo, whether consigned directly to UNRRA or already signed for by CNRRA in London, is eligible to be imported under UNRRA's General Import License, but even in the absence of an UNRRA certification the Ministry of Communications, as a Government agency, should be entitled to special privileges and permitted to import such cargoes free of duty.

3. CUSTOMS CLEARANCES. We have already been in touch with the Inspector General of Customs and the Ministry of Communications on this point informing them that you would be leaving Hongkong at the end of January and that a representative of the Ministry of Communications should be nominated to sign all relevant documents on their behalf and we trust this matter will soon be finalized.

4. MACAO ELECTRIC COMPANY. We understand that this question has been referred to Washington and until a reply has been received we see no need for you to visit Macao.

Sincerely yours,

George St. Louis
Closure Officer, Bureau of Supply

JSK
Drafted by GWCarter/mm
22 January 1948

CWT 22/1

Shanghai, China

R.S. Goodwin
Closure Officer
UNRRA Hongkong Office
122 Austin Road
Hongkong

405
X 402.2
19 JAN 1948
COHK-1608

Dear Mr. Goodwin:

We are in receipt of your letter HKCO-2045, dated the 14th instant, and have to advise you that ERO has been requested to ship the remainder of the 2500 KW Power Plant direct to Hongkong.

With regard to the Import Permit, this cargo can be imported under UNRRA's General Import License on your certification that it is UNRRA cargo.

Sincerely yours,

C.W. Carter
Chief, Port Division
UNRRA China Office

CWCarter/mm
19 January 1948

REGISTRY

Embarkment Building,
Shanghai.

15 JAN 1948

COHK-1607

Mr. R. E. Goodwin,
Closure Officer,
U.S.M.A.A.
Hongkong.

Dear Mr. Goodwin:

Your disbursement vouchers for the period 16 - 31 December have been received and pre-audit completed. The following necessary adjustments are called to your attention.

Voucher 12-76. Lee Fook Sing underpaid total of HK\$96.88

1. Terminal Bonus $\frac{277.50}{52} \times 12$
 $52 \times 9 = \$575.30$ not \$479.42 as paid.
2. Total payment should be \$803.23 not \$802.23.

Po Yung underpaid Terminal Bonus HK\$51.01

$\frac{189.50}{52} \times 12 \times 7 = HK\306.11 not \$255.10 as paid.

The supporting papers do not show the E.O.D. date of these employees and we are unable to check that angle. If your recheck shows our calculations to be correct, please arrange to pay these former employees if they can be located.

Voucher 12-78. This voucher covers prepayment of subsistence for the first period of January 1948 and cannot be handled with December accounts. We have cabled you today that we have deleted this voucher from your December cash/bank sheets and requested that you pick it up on your January records.

The payment of this voucher would have been in order if it had not been the end of the year.

Sincerely yours,

Drafted: JHParker:ok
14.1.48.

cc. Director
Controller
Paulby
Voucher
Reg. Ada.
Parker
Hwang
Registry (2)

J. S. Parker
Chief Regional Accountant
China Office.

370 North Soochow Road, Shanghai



405.93

Director,
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

14 JAN 1948

COHK-1606

Dear Sir :

S/S "CITY OF LUCKNOW"
Outturn Report K-246.

We enclose a copy of the Auditor's comments on the above shipment. Please amend the Outturn and S-77 B., if necessary.

Sincerely yours,

C. W. Carter
Chief, Port Division
UNRRA China Office

[Handwritten signature]
13/1

Encl:

Thornton/vhs
13 January 1948

cc : Thornton

REGISTRY

China Office
370 North Soochow Road
Shanghai

14 JAN 1948

WHK-1605

Mr. R. B. Goodwin
UNRRA
Hongkong Branch of China Office
122, Austin Road
Kowloon, Hongkong

20

Dear Mr. Goodwin:

No definite answer to your HKCO 2025 of 6 January can be made at this time since Mrs. Robinson has already departed for the United States.

In spite of the probability that Mrs. Robinson fully intended to dispose of this case, I am writing to advise her that it has been turned over, in its present condition, to IRO, Hongkong. It would be appreciated, therefore, if you would complete arrangement with the Hongkong Representative of IRO to hold the box until 31 March 1948. As of that date, if no word to the contrary has been received from UNRRA China Office, they may dispose of same. It is hoped that this request will not inconvenience that organization. It does appear necessary that we delay proceeding until Mrs. Robinson is contacted since there may possibly be a loss of personal belongings involved.

Sincerely yours,

J. B. Condron
Director
Personnel Division

JBCondron/az
Concurrence: Pole
cc: Director's File
Mullin
Registry 2
Condron

Drafting Date: 13 January 1948

REGISTRY



370 North Soochow Road, Shanghai

405

13 JAN 48

Mr. R. B. Goodwin,
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

13 JAN 1948

CHK-1604

Dear Mr. Goodwin :

S/S "Telemachus"/"Talthybius"
Outturn Report K-232A

We thank you for your letter HKCO-2023 of the 5th January.

Will you please submit an Amended S-77 B. to the Agents and
let us have 4 copies.

Sincerely yours,

C. W. Carter
Chief, Port Division
UNRRA China Office

Thornton/vhs
10 January 1948

cc : Thornton

REGISTRY



370 North Soochow Rd.,
Shanghai

AM 12 JAN 1948

ma

Mr. R. B. Goodwin,
Closure Officer,
Hongkong Branch of China Office
U.N.R.R.A.
122 Austin Rd.,
SHANGHAI

12 JAN 1948
COHK-1603

Subject: Fare of Mr. Elden M. Harple

Dear Mr. Harple,

Reference your letter HKCO-2019 of 3 January.
This matter has been taken up with the Medical
Division and I attach herewith copy of their
reply. Under the circumstances this expenditure
is authorized.

Yours sincerely,

J. W. Morcher
Controller
China Office

Encl.(1)

cc: Cleveland (reading file)
Morcher
Daly
Registry (2)

Embarkment Bldg., Shanghai

Mr. R. Goodwin
Closure Officer
Hongkong Branch of China Office
U.S.R.R.A.
Ritz Hotel
122 Austin Road
Kowloon, HONGKONG

105
10 JAN 1948
COHK-1602

Dear Mr. Goodwin:

Attached are copies of travel requests issued to Butterfield & Swire, Shanghai, for Shanghai - Hongkong passages supplied during December 1947 as follows:

<u>Tk No.</u>	<u>Name</u>	<u>Date of Travel</u>	<u>Amount</u>
26	Mr. W. L. Cunningham	10 December	HK\$ 320.00
27	Mr. Alex Nelson	" "	320.00
28	Mr. I. A. Wahab	" "	320.00
31	Mrs. B. Hull (Cancellation Fee)		160.00
32	Mr. J. Hull	" "	160.00
		Total	HK\$1,280.00

Will you please pay these fares to Butterfield & Swire, Hongkong, and confirm the payment at your early convenience.

Sincerely yours,

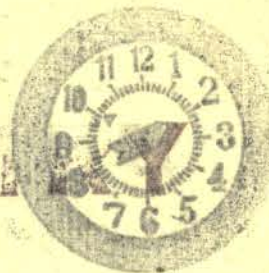
Lisa
8 January 1948

Concurrence: Lindsey
Merryman

J. E. Morcher
Controller

cc: Lindsey, Merryman, CD(2), Courtesy Copy, B & S, Shanghai
Registry (2)

RECORDED



Shanghai

8 JAN 1948

AM 8 JAN 48

COHK-1601

Mr. R.B. Goodwin,
Hongkong Branch of UNRRA China Office,
Ritz Hotel,
122 Austin Road,
Kowloon,
Hongkong.

Re : Jack B. Mitchell

Dear Sir,

With reference to your letter HKGO-2017 of 3 January, 1948,
we have to advise you that the matter has been settled
completely.

No salary payments to Mr. Mitchell have been authorized.
Subsistence and Quarters have been provided by the
Administration from the date of departure from Hongkong
through 7 January, 1947, as Mr. Mitchell has been re-
instated by the Admiralty on 8 January, 1947.

This Administration has no further liability in this case.

Yours sincerely,

J. Corner
Chief, Payroll Section
China Office

Drafted by: HSTutsch/hk
Date: 7 Jan. 48
cc: Payroll
Director's reading file
Morcher
Daly
Registry (2)

mi (g)

RECEIVED
Subsistence Building,
Shanghai.

7 JAN 1948

CHK-1600

7 JAN 48

Mr. Goodwin, R. B.
Closure Officer,
U.N.R.P.A.
Hongkong.

Dear Mr. Goodwin:

Receipt is acknowledged of your disbursement voucher for the period 1 - 15 December 1947. A check of these vouchers has been made and they have been found correct except for the following:-

Voucher 12-21. Henry Chan -- Paid three months bonus instead of twelve weeks. Overpayment HK\$92.00.

110
Lau Hon Fai -- Paid three months bonus instead of twelve weeks. Overpayment HK\$64.00.

If these former employees can be contacted, collection of these overpayments should be effected.

Administrative Order No. 2.4-013 reads "----- a maximum of three months bonus to employees who have satisfactorily completed thirteen (13) or more consecutive months of service". Henry Chan worked 12 months 15 days and Lau Hon Fai 12 months 26 days.

Sincerely yours,

Drafted: JWParker:ok
6. 1. 48.

cc. Director
Controller
Daulby
Voucher
Reg. Adm.
Parker
Huang
Registry (2)

JWP
J. E. Parker
Chief Regional Accountant
China Office.

370 North Soochow Road, Shanghai

405

Mr. Ralph B. Goodwin,
Director,
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

COHK-1599

Dear Mr. Goodwin :

S/S "THORBECKE" : K-148

We enclose herewith copy of our letter COHK-1569 dated
November 19 to which we do not appear to have received
a reply.

Sincerely yours,

C. W. Carter
Chief, Port Division
UNRRA China Office

Encls:

Thornton/vhs
6 January 1948

cc : Thornton

REGISTRY

370 North Soochow Rd.,
Shanghai

6030
+ 200

Mr. Ralph B. Goodwin
Hongkong Branch of China Office,
U.S.N.R.A.
122 Austin Rd.,
HONGKONG

JAN 11 1948

CHK-1598

Dear Mr. Goodwin,

Reference your Cable No. 1190, we have today cabled
you as follows:

"LETTER WITH SPECIMEN SIGNATURES REQUESTING OPENING OF
ACCOUNT DESPATCHED MANAGER HONGKONG AND SHANGHAI BANKING
CORPORATION HONGKONG PD COPY BEING FORWARDED TO YOU".

Attached hereto please find copy of letter as mentioned
above.

Yours sincerely,

J. W. Morcher
Controller
China Office

Encl. (1)

3 January 1948

cc: Cleveland (reading file)
Morcher
Daly
Registry (2)

RECEIVED

Subsistence Building,
Shanghai.

5 JAN. 1948

CHK-1597
108.7

The Director,
Hongkong Branch,
U.N.R.R.A.,
Hongkong.

Dear Sir:

In order that proper reserves for the payment of annual leave and bonus might be established for Class 11 employees as at 31 December 1947, you are requested to furnish us the following information on all Class 11 employees who were retained after 31 December 1947.

Name:-

Title:-

E.O.D. Date:-

Annual Leave Taken:-

Base Salary 31 December:-

December H. C. L. Factor:-

Sincerely yours,

J. W. Parker
Chief Regional Accountant
China Office.

Drafted: JWParker:ok
3. 1. 48.

cc. Director
Controller
Daulby
Voucher
Reg. Adm.
Parker
Huang
Registry (2)

REGISTRY

Embarkment Bldg., Shanghai

Mr. R. Goodwin
Closure Officer
Hongkong Branch of China Office
U.N.R.R.A.
Ritz Hotel
122 Austin Road
Kowloon, HONGKONG

105
3 JAN 1948
CHK-1596

Dear Mr. Goodwin:

Receipt is acknowledged of your letter HKCO-2004.

We sincerely regret the phrase which was inadvertently included in the travel authorizations issued to the S.S. "Strathnaver" passenger. As a check against possible duplication of payments, we had forwarded to you a copy of our letter to London arranging payment for these passages, but we had not realized the mistake referred to above until receipt of your letter.

We have now corrected our records accordingly and thank you for bringing the matter to our attention.

Sincerely yours,

3 January 1948
Li:za

J. E. Merryman III
Director
Division of Adm Services

Concurrence: Lindsey

cc: Lindsey
Merryman
OD
Courtesy Copy
Registry (2)

Exhibition Building
370 No. Soochow Road
Shanghai, C, China



3 JAN 1948

CORR -1595

3 JAN. 1948

Mr. R. B. Goodwin,
Closure Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon, Hongkong

110

Dear Mr. Goodwin:

We are enclosing herewith check No. A 182699 in the amount of HK\$45,578.83 drawn on the Hongkong and Shanghai Banking Corp., Kowloon Sub-Agency in your favor.

This payment represents reimbursement of the Hongkong Revolving Fund for expenditures for the period 1 - 15 December 1947.

Sincerely yours

J. W. Morcher
Controller

Enclosure

HAAnette/mq
cc:
Cleveland
Morcher
Daly
Parker
Anette
Courtesy Copy
Registry (2)
2 January 1948

REGISTRY

Embankment Building
Shanghai

30 December 1947

30 DEC 1947

COHK-1594

Mr. R. B. Goodwin
Surplus Property Disposal Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon, Hongkong

Dear Mr. Goodwin:

The attached Forms 151 number 151/22/1/59 to 151/22/9/59 are
your authority to dispose of surplus property accordingly.

It is necessary to obtain four receipts plus the four
signatures on Forms 151 and return all to this office.

Sincerely yours,

J. E. Merryman, III
Director
Division of Admin Services

/DWilliams

cc: Registry (2)
Director's File
Merryman

107.29

Mr. Herman Bylandt
Chief Accountant
U.N.H.R.A.
Hong Kong Branch
122, Austin Road
Kowloon

30 DEC 1947
CORR-1593

Dear Mr. Bylandt,

This will acknowledge receipt of your letter of 18th December indicating that the office of Trade Commissioner to the United Kingdom is anxious to employ a Secretary/Stenographer of British nationality.

We are circulating the information among the personnel to be released by the China Office and as there may be some delay in locating suitable candidates, we shall appreciate if you will kindly supply us the address of the office of Trade Commissioner for our future reference.

Yours sincerely,

J. B. Condron
Director
Personnel Division

Fang/jt

cc: Director's Office
Condron
Personnel Records (2)
Fang
Registry (2)

26 December 1947

REGISTRY

Shanghai

Mr. Ralph B. Goodwin,
Hongkong Branch of China Office,
U.N.R.R.A.,
122 Austin Road,
Hongkong.

405
23 DEC 1947

WHK-1592

Dear Mr. Goodwin,

I have today cabled you as follows:

"Re payment for freight beyond Canton ^{contact} immediately local representative of Canton Hankow Railway who has instructions from Minister of Communications to reimburse USRA total amount HK \$721,603.90 in instalments. Please advise."

For your information I quote below letter from Yu Ta-Wei, Minister of Communications to Mr. Harlan Cleveland, dated 23 December.

"Your letter No. 25950 reached me on December 22nd. The matter referred to in the letter was thus for the first time brought to my personal attention.

Order has now been issued to the Canton Hankow Railway that the sum HK \$721,603.90 be refunded. In view of the shortage of Hongkong currency at their disposal, however, the Canton Hankow Railway may find it necessary to make the payment by several instalments.

Meanwhile, please accept my apology for the delay."

I should appreciate hearing what progress you make in collection of the above amount.

Yours sincerely,

J. W. Morcher
Controller
China Office

29 December, 1947

cc: Cleveland (reading file)
Morcher
Daly
Macintyre
Registry (2)



REGISTRY



BY AIR MAIL

AM 27 DEC 47

Shanghai
27 DEC 1947
COHK-1591

Chief Executive Officer,
Hongkong Branch of China Office,
Ritz Hotel,
122 Austin Road,
Kowloon,
Hongkong.

Re

Re : Thomas B. Rees

Dear Sir,

The services of the above named employee have been terminated with effect from 22 December, 1947. He is now proceeding to Hongkong after completion of final clearance.

This is your authority to pay to Mr. Rees the equivalent of £637.11.10 in Hongkong currency. A further amount of £166.5.0. representing the Administration's contribution to Provident Fund, will be released for payment in 90 days.

Payment is to be made as a regular field payment on Form AUD-106.

Yours sincerely,

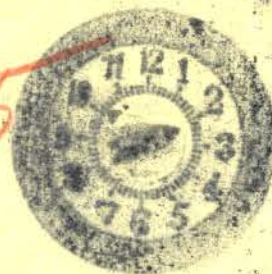
J. W. MORCHER
Controller,
China Office.

Drafted by: HSTutsch/hk
Date: 20 Dec. 1947

Concurrence: JCorner
cc: Payroll
Director's reading file
Morcher
Daly
Registry (2)

REGISTRY

370 North Soochow Road, Shanghai



REG. AIR MAIL

20 DEC 1947

COHK-1590

The Director
Hongkong Branch of China Office
U. N. R. R. A.
122 Austin Road
HONGKONG

Dear Sir,

S.S. "Myraidon"

We attach hereto, Delivery Order for 39 packages Electrical Equipment for 2500 KW Emergency Power Station No.53 including heavy lifts, being part lot of Liverpool/Shanghai Bill of Lading No.159, which have been retained on board the above vessel for discharge at Hongkong.

Sincerely yours,

C. W. Carter
Chief, Port Division
UNRRA China Office

Encl.
24 December, 1947
CWCarter(Rutherford):ccc
cc : Thornton
Ships file
Rutherford

REGISTRY

C
CHINA OFFICE
Embarkment Building
Shanghai

Via Air Mail

Drafted: 22 December 1947

23 DEC 1947

CHK-1589



Mr. Robert Hart
c/o UNRRA Hongkong Regional Office
Ritz Hotel
122 Austin Road
Hongkong

Dear Mr. Hart:

Enclosed please find two copies of Bill of Lading No. 39
dated 19 December 1947 covering six packages of personal
effects shipped on the SS "Shenking".

Sincerely yours,

J. E. Merryman III
Director, Division of
Administrative Services

Enclosures

HDPole/mk

cc: Registry (2) ✓
Merryman
Pole
Dir. Reading File



370 North Soochow Road, Shanghai

Director,
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

22 DEC 1947
CHK-1588

Dear Sir :

S/S "ST. BERNARD"
Outturn Report K-75

We enclose herewith a copy of the Auditors memo. relating
to the subject shipment.

Sincerely yours,

G. W. Carter
Chief, Port Division
UNRRA China Office

Encl:

Thornton/vhs
19 December 1947

RECEIVED

Shanghai Bldg., Shanghai



Mr. R. Godwin
Closure Officer
USMA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon, HONGKONG

19 DEC 1947

COHK-1587

He

Dear Mr. Godwin:

Mr. Harry Jennings, holding Washington travel authorization No. 6654, left Shanghai on 19 December 1947 by Hongkong Airways for Hongkong and RMS for Cairo, carrying with him 20 lbs. of authorized excess baggage. Payment for the passage up to Cairo as well as excess baggage charges from Shanghai to Hongkong has been arranged by this office.

This is your authority to pay to Jardine Matheson & Co., Hongkong upon receipt of their invoice, for 20 lbs. excess baggage from Hongkong to Cairo carried on the RMS plane. A confirmation of the payment will be appreciated.

18 December 1947
Lima

Sincerely yours,

Concurrence: Tylor
Lindsay
Herryman

J. H. Harcher
Controller

cc: Lindsay
Herryman
Harcher
Fowers
Payne
Courtesy Copy
OS (2)
Registry (2) ✓

RECEIVED



DISC 7

19 DEC 1947

CHK-1586

400.34

Mr. R. B. Goodwin,
Closure Officer, UNRRA,
122 Austin Road,
Kowloon, Hong Kong.

Dear Mr. Goodwin,

A discrepancy report dated 6 December 1947 refers
to a conference table which was destroyed while being used
by the management of the Ritz Hotel.

At "Closure time" it is quite possible for items to be
overlooked and this note is by way of a reminder to
collect HK\$ 55.00 (Fifty five) from the Ritz. (You may
already have done so).

Yours sincerely,

J. L. Macintyre,
Acting Chief Accountant

JLMacintyre/bp

Date: 18 December 1947

cc: Cleveland (Reading file)

Worcher

Daly

Casler

Macintyre ("Hongkong" file)

" ("Stores Account" file)

Registry (2) ✓

REGISTRY

Shanghai
15 DEC 1947
DHK-1585

Chief Executive Officer,
Hongkong Branch of China Office,
Ritz Hotel,
122 Austin Road,
Kowloon,
Hongkong.

Co

Re : A.S. Cowan

Dear Sir,

With reference to our cable No.1040 authorizing payments to Mr. A.S. Cowan before his departure from Hongkong, will you please note that Mr. Cowan drew £410 whilst in Shanghai and the amount authorized for payment against his Field Allotment, i.e. £350, should therefore be reduced by £410.

Yours sincerely,

J. Corner
Chief, Payroll Section
China Office

Drafted by: JC/hk
Date: 13 Dec. 1947
cc: Payroll
Director's reading file
Morcher
Daly
Registry (2)

REGISTRY

Shanghai

Embarkment Building,
370 North Soochow Road,
Shanghai.

CDHK-1584


UNRRA Ports Officer,
Hong Kong Branch of the China Office,
Ritz Hotel,
122 Austin Road,
KOWLOON, HONGKONG.

Attention: Mr. Herman Bylandt - Accountant

Dear Sir,

Enclosed herewith please find our Credit Advice No. China-320/HK-35,
dated 30th, November, 1947, for HK\$147.50 being credit balance on
Miss Tyler's HK account transferred to Hong Kong for payment.

Sincerely yours,


J. L. MACINTYRE,
Acting Chief Accountant,
China Office.

Encl:

Drafted by: M. Ward/eom
Date: 15 Dec. 1947.
cc: Director (Reading File)
Controller " "
Dep. Controller " "
Registry (2)
Gen. Accts.

REGISTRY

Banking Building
SHANGHAI 9



Mr. J. B. Goodwin
Closure Officer
Hongkong Branch of China Office
122 Austin Road
Kowloon, Hongkong

110
13 DEC 1947
CHK-1583

Dear Mr. Goodwin:

You are only authorized to continue to pay operational expenditure for the CHINA Office to the 31st December, and as from that date all such expenditure including any pre-ship tackle charges must be borne by CHINA.

In order that all interested parties in Hongkong may be notified that this Administration will not be responsible as from the 1st January 1948, you should publish an advertisement in the principal English and Chinese language newspapers advising that CHINA is not henceforth liable for operational expenditure incurred by CHINA.

For your information the Chinese Government has agreed to accept delivery at point of shipment for all cargoes shipped after 1st January 1948. In addition an arrangement is at present under review whereby CHINA will pay for all operational expenditure including pre-ship tackle charges after the 31 December 1947 on a reimbursable basis to be settled after the 30th June 1948 by this office.

It is understood, of course, that at least for ships on the water prior to the 1st January 1948, this Administration will have a contingent liability for wharf or incidental discharge costs by virtue of our being designated on the Bill of Lading as consignee. If there is any delay in payment by CHINA and you feel bound to pay these charges, you are authorized to pay same and advise this office of the circumstances.

Yours sincerely,

J. B. Morcher
Controller
China Office

JBMorcher/vyc
10 December 1947

cc: Director (2)
Jacobson Thorp Payne Macintyre Morcher Registry (2)
Clearance: Mr. Cleveland

370 North Soochow Road, Shanghai.



AM 8 DEC 47

The Director
Hongkong Branch of China Office
U. N. R. R. A.
122 Austin Road
HONGKONG

8 DEC 1947
COHK-1582

405

Dear Sir,

We are in receipt of your letter #HECO-1947 dated the 2nd inst. and should be obliged if you would be good enough to forward the case of Train Lighting Equipment now lying in the W.O.C. yard to Shanghai, advising us in due course of the vessel on which shipment is made.

In the meantime we have requested the Shanghai Supply Office of CNRRA to forward to you the case containing Cable Indulators which was overlanded here by s.s. "Empire Wye", and will advise you as soon as we hear from them as to the vessel on which shipment is made.

Sincerely yours,

C. W. Carter
Chief, Port Division
UNRRA China Office

8 December, 1947
CWCarter:ccc

China Office
370 North Soochow Road
Shanghai (C)



AM 8 DEC 47

8 DEC 1947

CHK-1581

406.
x202

Mr. A. S. Cowan
Director
U.N.R.R.A.
123, Austin Road
Hongkong.

Dear Mr. Cowan,

I desire to acknowledge receipt of your letter
NRCC-1926 of 28 November, 1947, enclosing the original
Bare-Boat Charter of the repair barge YA-69.

Sincerely yours,

Jerome J. Jacobson
Legal Counsellor

E. Duncan/an
2 December 1947

cc: Reading
LC (2)
Registry (2)

RECEIVED

Registry

UNRRA
CHINA OFFICE



DEC 1947
CONK-1580

110

Mr. A. S. Cowan
Director
UNRRA Hongkong Branch
of China Office
Ritz Hotel, 122 Austin Rd.
KOWLOON, HONGKONG

Dear Mr. Cowan:

Subject: Audit - Hongkong Branch China Office
1 July - 30 September 1947

Further to our CONK-1579 of the 27 November 1947 re the above audit, attached hereto is a copy of a memo which was in reply to questions raised with the Controller.

Particular attention is drawn to paragraph 5 regarding the report on overside delivery charges.

Yours sincerely,

J. W. Morcher
Controller
China Office

Encl.

cc: Controller
Deloitte's
Daly
A/Chief Accountant
Director (Reading)
Registry (2)

HSDaulby/ca
1/12/47

Daulby

C
O
P
Y

MEMORANDUM

26 November 1947

TO: Mr. H. S. Daulby,
Chief Auditor

FROM: J. W. Morcher,
Controller

SUBJECT: Audit - Hongkong Branch China Office
1 July - 30 September 1947

1. This is in reply to your memorandum dated 24 November 1947 relative to the above.
2. In reference to Receipt 509 for HK\$ 20,000 for the sale of old Studebaker trucks as scrap.- An allowance was made in the budget covering CHT closure for receipts from the sale of scrap. In the circumstances it is correct to show this amount as an offset against the costs incurred by UNRRA on CHT closure.
3. Disbursements - Action has been taken by Mr. Howell on the subject of commitments of funds without Fiscal approval. UNRRA "forced" CWT to accept CNO in payment of charters covering shipment of CHT equipment from Hongkong to Shanghai and cargo transhipped from the "Kafiristan". It would, therefore, be unreasonable to charge CWT with actual expenses incurred by UNRRA in Hongkong dollars, and the charges against UNRRA should stand.
4. Mr. Howell has ruled that all expenses incurred outside of China including Hongkong are chargeable to DP Account or IRO. I believe Bylandt is making the necessary adjusting vouchers for 30 June Accounts. Under this ruling Items (a) and (d) are not chargeable to UNRRA and Item (c) would appear to require adjustment.
5. In regard to your paragraph #9, it is my understanding that a legal opinion was obtained from Washington in regard to UNRRA's liability for overside delivery charges. I would prefer to have a report from Cowan on this matter before setting up an Accounts Receivable.

REGISTRY

UNRRA
CHINA OFFICE



27 NOV 1947

Mr. A. S. Cowan
Director
UNRRA Hongkong Branch
of China Office
Ritz Hotel, 122 Austin Rd.
KOWLOON, HONGKONG

27 NOV. 1947
WHK-1579

110

Dear Mr. Cowan:

Subject: Audit - Hongkong Branch China Office
1 July - 30 September 1947

With reference to the audit report of the Hongkong accounts for the period 1 July to 30 September 1947, copy of which was handed to you on the 18th November, attached hereto are memo and comments which have been directed to the Controller and Acting Chief Accountant concerning actions as the result of the audit and which are self-explanatory.

It is also desired that you furnish further particulars regarding the Accounts Receivable item, Ritz Hotel. This appears to be a substantial outstanding and in view of imminent closure, to need vigorous action to clear.

Sincerely yours,

J. W. Morcher
Controller
China Office

Encls.

cc: Controller
Deloitte's
Daly
A/Chief Accountant
Director (Reading)
Registry (2)

HSDaulby/ca
24/11/47

[Handwritten signature]

MEMORANDUM

24 November 1947

TO: The Controller
FROM: H. S. Daulby, Chief Auditor
SUBJECT: Audit - Hongkong Branch China Office
1 July-30 September 1947.

Forwarded herewith is a copy of a report of an audit of the Hongkong accounts for the period 1 July to 30 September 1947.

2. The reference to Receipt 509 for HK\$20,000 for the sale of old Studebaker trucks as scrap, is referred for a ruling, please.
3. Attention is drawn to para 1 under the heading "Disbursements".
4. Your concurrence, as stated in para 1(a) is requested please and also a ruling in regard to para 1(b).
5. A separate report is being furnished in regard to Item 2. Voucher 7-90.
6. Item 3 has been discussed with the Director, Hongkong Office, who will take action in regard thereto.
7. In regard to Item 4, a report will be furnished by the Director.
8. The references to Receipts 514, 541 and 545 and also to Journal Voucher 126 have been drawn to the attention of the Acting Chief Accountant for action.
9. The Director also requires a ruling in regard to the overside delivery charges referred to in the "General" paragraph of the report.

cc: Deloitte
Daly
A/Chief Accountant
Cowan, Hongkong

MEMORANDUM

24 November 1947

TO: Acting Chief Accountant
THRU: The Controller
FROM: / H. S. Daulby, Chief Auditor
SUBJECT: Audit - Hongkong Branch China Office
1 July-30 September 1947

With reference to the attached report of an audit of the Hongkong accounts, your particular reference would be appreciated to the paragraphs concerning Receipts 514, 541 and 545.

2. When discussing this with the Director, Hongkong Office, he made a request that the relative Journal Entries be made out here.
3. In regard to Journal Voucher J/126, necessary adjustments in the personal account are required.

cc: Controller
Deloitte
Daly
Cowan, Hongkong

AUDIT REPORT

HONGKONG BRANCH CHINA OFFICE

PERIOD 1 JULY - 30 SEPTEMBER 1947.

TO: H.C. Daulby, Chief Auditor.
 FROM: J.W. Parker, Field Auditor
 SUBJECT: Hongkong Audit - Period 1 July - 30 September.

Pursuant to your instructions I proceeded to Hongkong to make an audit of the books and records of the Hongkong Branch of the China Office for the period 1 July - 30 September 1947, and submit herewith my report for your consideration.

CASH Cash on Hand was checked and found in order:

Office Imprest Fund	HK\$550.00
P.A. Imprest Fund	50.00
Postage Imprest Fund	500.00

CASH RECEIPTS Cash receipts were checked for period 1 July - 30 September. The following queries are raised as to proper handling:

Receipt 509 dated 9 July HK\$20,000 for sale of old Studebaker trucks as scrap. The funds are credited to CMT Closure Account but should be credited to the China Office for credit to Miscellaneous Income.

Receipt 514 dated 15 July refund by UNRRA of HK\$2,623.05 for Representation Expenses paid by UNRRA and refunded per China Office letter CORK-1339 dated 30 June from Mr. Coner J. Daly. This transaction should be set up as an Accounts Receivable as of 30 June 1947 so as to be reflected in the fiscal year ending 30 June. The credit was made to Code 2-16.

Receipt 541 dated 4 September refund for air passage for Mr. and Mrs. Hwa to Shanghai in May 1946. This refund has reference to China Office letter CORK - 1409 dated 25 July 1947. The transaction should be handled in fiscal year ending 30 June 1947. The credit is to China Office.

Receipt 545. Refund of freight and handling charges for shipment of two trucks to Saigon and Bangkok. This credit is made to Transportation and Warehousing. The transaction should be handled in fiscal year ending 30 June 1947.

DISBURSEMENTS Disbursements were checked for the period 1 July - 30 September and continued improvement in case was noted. The following are listed for consideration and adjustment if necessary.

1. Payment of miscellaneous expenses of S/S Wan Ti (CMT) and charging of same to Transportation and Warehousing.

These payments were made on authority of a copy of a letter from J. S. Thorp to R. B. Ennis dated 1 July 1947 which states in part:
 "Further to our telephone conversation of this morning in connection with the proposal to trans-ship supplies from the S/S Kafiristan at Hongkong, it is hereby confirmed that if

CNT has no Hongkong dollars available to meet harbour and berthing charges for the craft used for this purpose, that the account may be endorsed and passed to Mr. Hunt, UNHRA, Kowloon, for settlement".

- a. Authority for disbursement of these funds should have come from the Controller.
- b. Charge should be made against CNT as Thorp's letter is construed to authorize payment and charge their account. UNHRA cannot effect a reduction in the freight as freight charges are paid in CNOB.

Account Charged

Voucher 9-32 light dues	HK\$123.70	T & W
9-45 Fifty tons fresh water	75.	CNT Closure
8-69 Fee- Use of Govern- ment buoy	270.	T & W
8-69 Fee- Working cargo on Sunday	150.	T & W
8-71 Piloting charges and boat hire	142.	T & W
8-72 110 tons fresh water	165.	T & W
8-73 Bill of health for Wan Yi (s/s)	6.	T & W
8-73 Light dues	123.70	T & W

NOTE: All CNT closure expense in Hongkong was paid by UNHRA and charged to "CNT Closure Account".

2. Voucher 7-90. Payment to Dr. J. E. Frommer for medical services rendered Dr. Max Klein in Hongkong HK\$630. As Dr. Klein did not use the approved UNHRA doctor, payment of these expenses will be the subject of a special audit report to be submitted to the Medical Claims Committee for action.
3. Expenses incurred prior to 1 July, paid in July or August and charged to PCIRO.
 - a. Voucher 7-85. Payment for airplane ticket 9 July from Singapore to Hongkong for Miss Leeta Kelly and William Collison
HK\$1,791.66
These employees departed Hongkong several months prior to July, their return passage is chargeable to UNHRA funds - their subsistence to IRO beginning 1 July.
 - b. Voucher 7-90. Payment of medical services for Dr. Max Klein. Expenses incurred in June are chargeable to UNHRA
HK\$630.
(Same as item two above)
 - c. Voucher 8-64. Payment to Drs. Anderson and Partners,

UNRRA approved doctors, for medical services rendered during June to DP personnel is chargeable to UNRRA.

Howard McKinney	HK\$10
Verna Braithwaite	30
T. D. Sherrard	20
D. H. Clarke	200
J. E. D. McDermott	<u>50</u>

HK\$ 310

- d. Voucher 7-56. Travel expense voucher Leota Kelly. Part of these expenses were incurred prior to 1 July and are chargeable to UNRRA:

Lodging at Jesselton, North Borneo, 28 - 30 June
STR\$15.

Laundry 29 June 4

(Str\$.5262 to HK\$1 HK\$37.05) 19

4. Voucher 8-58. Wang Kee & Company. Invoice CRA-155

- a. In explaining the charges for demurrage CHNRA states "The LST Wan Yi has no mechanical means of lifting cargoes. She can only work with one gang i.e. through the bow door" "----- situation was worsened when loading has to be done by means of manual labour-----"
- Wang Kee & Company. Invoice CRA-158.
S/S Wan Yi. We are charged for one chief foreman and two hatch foremen on night shifts for 21, 22 and 23 July. We are also charged for winchmen and wire slings.
- b. The last item on invoice CRA-158 is for coolies working in CWT lighter K-5. How does it happen that we are billed by Wang Kee for these coolies and if CWT lighters were used, are the charges for lighterage on invoice CRA-155 justified.
- c. We are billed for two gangs working 22nd and 23rd whereas the statement on invoice CRA-155 states that only one gang can work.

This was discussed with the Acting Director, who was to investigate and report to the China Office.

JOURNAL VOUCHERS

- J. 126. Expense Voucher of T. D. Sherrard were brought to China Office for audit. The following disallowance have been made and claim should be filed with PCIRO for refund.

18 March. Wallawalla and coolie hire at Hongkong HK\$15.

	Disallowed	HA# 7.50
22 March.	Transportation charges Shanghai not supported by certificate transportation was not available Disallowed	6.75
22 March.	Charge of CMC\$50,000 for two meals exceeds Shanghai allowance . Disallowed CMC\$13,000	5.85
1 April.	Taxi hire to ship CMC\$50,000. The charge is excessive and not supported by certificate that transportation was not available. Disallowed CMC\$50,000	22.50
4 April.	Ship arrived Hongkong at 10 a.m. charge for breakfast which would have been furnished aboard ship is disallowed	3.50
4 April.	Hallawalla and coolie hire is excessive. Disallowed	7.50
17 April.	Charge for lunch, dinner and laundry of CMC\$85,000 at which time the full Canton subsistence rate was CMC\$37,000 per day. Disallowed CMC\$60,500	20.46
17 April.	Certificate is not attached that transportation in Canton was not available. Disallowed CMC\$15,000	4.98
8 May.	Certificate is not attached that transportation in Canton was not available. Disallowed CMC\$40,000	9.34
8 May.	Charge for dinner and laundry was CMC\$37,000 at which time the full subsistence allowance was CMC\$36,000 per day. Disallowed CMC\$20,000	4.67
8 May.	Copy of travel authorization is not attached to expense voucher.	
7 June.	Certificate is not attached that transportation was not available in Canton. Disallowed CMC\$40,000	6.53
7 June.	Charge of CMC\$35,000 for lunch is excessive as full subsistence rate is CMC\$60,000 per day. Disallowed CMC\$15,000	2.46
8 June.	Charge of CMC\$75,000 for breakfast, lunch and laundry is excessive as full subsistence rate is CMC\$60,000 per day. Disallowed CMC\$53,000	8.68
8 June.	Coolie hire at Canton station of CMC\$20,000 is excessive for a two day trip. Disallowed CMC\$15,000	2.45

Total disallowed on travel expense voucher F. D. Sherrard HK\$113.17
US\$ 28.29

China Office will handle.

GENERAL Oversight delivery charges were discussed with Mr. Howell and Mr. Cowan. Mr. Cowan advised that he was endeavouring to get HOG to pay these charges but so far had had no reply from them. Mr. Howell suggested that the charges be set up as an Accounts Receivable against the Chinese Government until final discussion was reached as to whose liability.

Certification of Bank balance as at 30 September 1947 from Hongkong & Shanghai Banking Corporation is attached to original of this report.

Drafted: JWParker:ck
17.11.47.

TRIAL BALANCE

30 September 1947

Cash - Hongkong & Shanghai Bank	HK\$4,657,068.69
Cash - Imprest Fund - Office	550.
Cash - Imprest Fund - P I Store	50.
Cash - Imprest Fund - Postage	500.
Accounts Receivable - Travel	536.12
Accounts Receivable - Other	100,208.68
Suspense Account	<u>14,603.10</u>
	HK\$ 4,773,516.59

China Office Current Account	4,631,921.07
Accounts Payable	<u>141,994.52</u>
	4,773,516.59

ACCOUNTS RECEIVABLE - TRAVEL

A. S. Cowan	HK\$200.00
Max Klein	<u>336.12</u>
	HK\$536.12

ACCOUNTS RECEIVABLE - OTHER

CHNRA	HK\$187.50
CHNRA Water Transport	550.00
CHNRA Highway Transport Closure Account	94,558.68
I. R. G.	500.00
Ritz Hotel	<u>4,412.50</u>
	HK\$100,208.68

MEMORANDUM

24 November 1947

TO: The Medical Claim Committee
THRU: The Controller
FROM: H. S. Daulty, Chief Auditor
SUBJECT: Dr. Max Klein - Voucher 7-90

Submitted herewith is a report of our Field Auditor regarding the payment for medical services for Dr. Max Klein, who was attached to the Repatriation Branch Office at Hongkong.

2. Your approval or disapproval of this expense to the Administration will be appreciated.

cc: Controller
DeLoitte's
Daly
A/Chief Accountant
Cowan, Hongkong

MEMORANDUM

TO: H. S. Daulby, Chief Auditor
FROM: J.W. Parker, Chief Regional Accountant.

Further reference to item 2, Hongkong Audit, Voucher 7-90.

Dr. Max Klein, attached to the Repatriation Branch Office in Hongkong, presented a bill for HK\$630.00 from Dr. J. E. Frommer for service rendered during the month of June 1947.

1. Dr. Frommer is not an approved UNRRA doctor in Hongkong and Dr. Klein did not clear with the UNRRA Office before calling him in. Dr. Klein states in a memorandum attached to the bill that he used Dr. Frommer because he was his family doctor.
2. An UNRRA doctor is not attached to the Hongkong Office but a firm of local doctors have been approved by the China Office to attend the UNRRA staff when needed.
3. Dr. Frommer charges for 76 visits. By referring to his statement it will be noted that he was called in on 2 June and attended Dr. Klein and saw him three times each day for about ten days after which he had to see him more than once daily. The leave records show Dr. Klein on leave from 3 June through 30 June. Calculations on Dr. Frommer visits would show this picture.

3 - 12 June 3 visits daily 10 days	30 visits
13 - 30 June 2 visits daily 18 days	<u>36</u> visits
	66 "

The number of visits would total only 66 even if Dr. Frommer made two visits daily including the day before Dr. Klein returned to work.

4. Under date of 13-15 November 1946 Dr. Klein rendered a bill for medical services received in Singapore for which he purchased a "present" for the doctor. The giving of a present was questioned by the auditors and Dr. Klein's explanations, in part, was as follows "---- among doctors a fee is never charged. Therefore I made a present to Dr. Heron in Singapore for his service and medicines. Naturally I couldn't ask him for a receipt".
5. Since Dr. Klein did not use the UNRRA approved doctor in Hongkong, I believe the payment to Dr. Frommer should be referred to the Medical Claims Committee for approval or disapproval.

Attachments: Copy of invoice from Dr. Frommer
Copy of statement by Dr. Klein
Copy of statement by Dr. Frommer.

Copy

8877

2

Stock Exchange Building,
Room No. 41-43

Hongkong 30 June 1947

To U N R R A

Repatriation Branch Office Hongkong
Ritz Hotel, Kowloon.

To

Dr. J. E. Frommer, M.D.

76 House visits Professional attendance	\$ 450
Medicine injection & laboratory	\$ 180
Total	<u>\$ 630</u>

Audited by

7-90
R.B.O. 2-69

Ada Shum

31.7.47

Dr. Klein
treated for food poisoning
and Hepatites

passed for payment

T.D. Sherrard

8.7.47

Memorandum

To: Mr. T. Sherrard, Acting Director,
Repatriation Branch Office, UNRRA, Hongkong.

From: Dr. M. Klein, Medical Officer,
Repatriation Branch Office, UNRRA Hongkong.

Date: 10th July 1947

Subject: Statement on My Illness.

At your request I submit following statement:

1. I chose Dr. J. Frommer as my medical attendant because he has been my family doctor since many years and is familiar with my constitution. My condition was so serious that I was not willing to take any risk.
2. When I resumed my duties I was told that Dir. Clarke very kindly had arranged that my doctor's bill would be met by UNRRA.

I sincerely trust that you will understand my financial position, especially if you consider that I don't get any living allowance and that a serious illness causes many big expenses besides the doctor's bill.

3. A statement of Dr. J. Frommer will be sent in by himself as requested.

Dr. Irma Frommer
Dr. J.E. Frommer
41-43 Stock Exchange Building,
Ice House Street

Hong Kong.

10th July 1947

UNRRA,
Repatriation Branch Office,
Hongkong.

Gentlemen,

With reference to your verbal request to Dr. Klein for a statement concerning my bill for professional attendances to Dr. Klein I have the honour to give you the following particulars.

- 1) I am Dr. Klein's medical attendance since many years.
- 2) The 2nd June 1947 I have been urgently called to

Dr. Klein's house and found Dr. Klein in very critical condition, he was continuously vomiting and could not retain food or liquid and I was compelled to visit him three times daily in order to keep him alive by curative and nutritive injections. This condition lasted about ten days after which the patient was in such a weak condition that I still had to see him more than once daily. I had to administer him many kinds of sedatives, calmanes and vitamin, liver and glucose preparation.

Your request of a statement is rather surprising and unusual and I wish to mention, that it is the first time in my medical practice that I have to comply with such request, despite the fact that I have been doing and am still doing medical works for various kind of business enterprises and benevolent institution (missions etc.).

Yours very truly,
Dr. J. E. Frommer

A-approved for payment

A.S. Cowan
14.7.47

Mr. A. S. Cowan,
Director,
UNRRA Hongkong Branch of China Office,
122 Austin Road,
Kowloon, Hongkong.

26 NOV 1947
CPHK-1578

105
J
X401.62

Dear Mr. Cowan,

In reply to your letter HKCC-1897 dated 17th inst.:

- (a) It is in order for you to pay HK\$ 320.00 for Mr. D. W. Gilfillan's fare Shanghai to Hongkong.
- (b) Advise Jardines that we have cabled our London Office to pay Stg. £ 85 to Glen Line Ltd. for Mr. Norman Brough's fare from Shanghai to Sydney.

Yours sincerely,

J. W. Morcher
Controller
UNRRA China Office

JLmacintyre/bp
26 November 1947
cc: Cleveland (Reading file)
Morcher
Daly
Macintyre ("Hongkong" File)
Miss Lindsey
Registry (2)

RECORDS

Embarkment Building
370 North Soochow Road
Shanghai

406

Mr. A. S. Cowan
Executive Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon

26 NOV 1947
COHK-1577

Dear Mr. Cowan:

We wish to thank you for your letters HKCO 1883 and HKCO 1888,
together with their enclosed receipts and inventories.

Since we wrote to you on 27 October (COHK 1547) we have received
a copy of the inventory for the YR-69 from CWT, Shanghai.

Our records covering Waterways equipment delivered to the Hongkong
Office are now complete.

Yours sincerely,

W. H. Day, Chief,
Industrial Rehab. Div.
Bureau of Supply

Drafted by:
WHDay(Ormberg)ytw
26 November 1947

cc : Reading File (R)
Ormberg
Palevesky

REGISTRY

Shanghai

26 NOV 1947

CHK-1576

26 NOV 47

Mr. A.S. Cowan,
Executive Officer,
Hongkong Branch of China Office,
Ritz Hotel,
122 Austin Road,
Kowloon,
Hongkong.

Attention : Chief Accountant

Dear Sir,

Reference your letters HKCO-1904 and 1906 dated 19th and 20th November respectively in respect of Salary payments to PCIRO personnel.

All the items enumerated have been charged to the employees' IRO or UNRRA Salary account as follows :

1. McDermott, J.E.D.	AND.4523	1,393.33	28.7.47	UNRRA
2. Klein, Max	4531	1,393.33	1.8.47	"
3. McDermott, J.E.D.	4536	1,393.33	29.8.47	IRO
4. Klein, Max	4539	1,393.33	29.8.47	"
5. Brathwaite Verna M.	4525	496.25	30.7.47	"
6. " "	4540	496.25	1.9.47	"
7. McDermott, J.E.D.	4544	6,163.53	15.9.47	UNRRA
8. Klein, Max	4547	6,509.06	26.9.47	"
9. McDermott, J.E.D.	4554	1,393.33		IRO
10. Klein, Max	4555	1,393.33		"

Original copies of Aud Forms Nos.4554 and 4555 have been mislaid and certified copies are requested. However, in the meantime, IRO have been notified to debit these drawings.

We trust that the above will assist you in your explanations to the personnel concerned.

Yours sincerely,

Drafted by: JC/hk
Date: 25 Nov, 1947

cc: PCIRO
Payroll
Director's reading file
Morcher - Daly - Registry (2)

J. Corner
Chief, Payroll Section
China Office

IRO 301
x108.7

UNRRA
CHINA OFFICE

Registry

301 180

X 109

Mr. A. S. Cowan
Director
UNRRA Hongkong Branch
of China Office
Ritz Hotel, 122 Austin Rd.
KOWLOON, HONGKONG

26 NOV 1947
COHK-1575

Dear Mr. Cowan:

Subject: Audit - Repatriation Branch Office, Hongkong
- Ending 30 June

The following extracts from the audit report on the R.B.O. accounts, Hongkong is forwarded for close follow up, please.

Item 5 - "On 3 November I requested the *following information by memorandum addressed to Mr. T. S. Sherrard, Acting Director, PCIRO, Hongkong Branch Office. I have not received an answer to this request. *See attached memo."

Item 7 of the report reads as follows. It would be appreciated if you would follow this matter up too.

"Request was made by Mr. Howell that a list be prepared of payments made for passage by repatriates. The extreme righthand column of the repatriation document shows, or is supposed to show, this figure. In some cases the amounts were filled in, in others the column was left blank and in some cases the column had been cut off, making it impossible to obtain the information desired."

Yours sincerely,

J. W. Morcher
Controller
China Office

Encl#.

cc: Controller
Deloitte's
Daly
Director (Reading)
Registry (2)

HSDaulby/ca 24/11/47

Harley

MEMORANDUM

3 November 1947

TO: Mr. T. D. Sherrard,
Acting Director, PCIRO
Hongkong Branch Office.

FROM: J. W. Parker,
Auditor.

With further reference to our recent conversation regarding payment of full or in part of transportation costs by Displaced Persons, will you please give me a statement in five copies as follows:

1. Full particulars that no Displaced Persons repatriated from Southern Asia and N.E.I. paid any part of their transportation costs to UNRRA or CNRRA employees.
2. That no Displaced Persons repatriated from China to Southern Asia or the N.E.I. made payment in full or in part for their transportation costs upon arrival at their homes where they would have had access to their bank accounts.

*** This memorandum is referred to in paragraph 5.

REGISTRY



24 NOV 1947

24 NOV 1947

COHK-1574

BW

Mr. A. S. Cowan
Director, Hongkong Branch of China Office
UNRRA, 122 Austin Road
Hongkong

Attention: Mr. H. Bylandt, Chief Accountant

Dear Sir,

Upon checking the personal account of Mrs. Verna Braithwaite, IRO employee, we have a charge remaining of HK\$ 430.00, which is made up as follows: -

Advance - July Hongkong Office	HK\$ 1,000.00
Deduction from UNRRA Final Settlement - September.	<u>570.00</u>
Balance due to IRO	<u>HK\$ 430.00</u>

The HK\$ 570.00 was deducted as per the statement of personal account, Field Allotment and Subsistence, forwarded to this office, along with her F & A 1, dated 26th September, 1947.

This statement is noted as follows:-

"Against the advance of HK\$ 1,000.00 we have processed and passed an expense voucher for HK\$ 430.00. Miss Braithwaite is, therefore, still indebted to the Administration HK\$ 570.00 - which may be deducted from her final settlement."

Your September report did not reflect this voucher as credited to the IRO personal account of Mrs. Braithwaite, (your Debit Advice 123), and we are unable to clear this account with the IRO office here, until we have confirmation that no payment has been made to Mrs. Braithwaite on this voucher.

If this voucher was recorded in your September accounts, and no cash was disbursed, kindly adjust your records and forward this office the necessary credit advice in order to clear this account on our records.

MMWard/bp

24 November 1947

cc: Cleveland (Reading file)
Morchor, Daly, Macintyre
Registry (2)

IRO

Yours sincerely,

J. L. Macintyre
Acting Chief Accountant

RECORDS



370 North Soochow Road, Shanghai

1823 NOV 47

AIR MAIL URGENT

25 NOV 1947

WHK-1573

403.17

The Director
Hongkong Branch of China Office,
U. N. R. R. A.
122 Austin Road,
Hongkong

Dear Sir,

UNHRA	1 Case	Cable Indulators, Standby
BOX IR 1/1		Motors.
F. 41703		
Hongkong		

Overlanded ex s.s. "Empire Eye" arrived 24th Oct.. 1947

With reference to the abovementioned case shipped from Hongkong to Shanghai per s.s. "Empire Eye", we have to advise that we were notified by Jardine, Matheson & Co., that this case was shortlanded from s.s. "Glenartney" at Shanghai.

When delivery was taken of this case it was found to be marked as above and upon checking the s.s. "Glenartney's" cargo list it clearly stated that this case together with one other case # F.41702 were destined for discharge at Hongkong further, the Hongkong Outturn Report #220 for s.s. "Glenartney" shows that the two cases were taken delivery of by you.

According to information received from Industrial Rehabilitation Division here, there were no instructions sent to Hongkong requesting this case to be forwarded to Shanghai.

In view of the aforementioned, we would appreciate it if you will advise us by return Airmail how it came about that this case found its way back to Shanghai and whether you require this case returned to Hongkong as Industrial Rehabilitation do not require same here.

Thanking you for your prompt attention pertaining to this matter.

Sincerely yours,

G. W. Carter
Chief, Port Division
UNHRA China Office

GCW Carter(Rutherford):ccc
24 November, 1947
cc : Thornton, Ships file
Rutherford, SSO Liang

RECEIVED

370 North Soochow Road, Shanghai



403,23 NOV 23

Director,
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

24 NOV 1947
COHK-1572

Dear Sir :

S/S "GRETE MAYRER"
Custom No. K-225.

We thank you for your letter HKCO-1559 of the 11th November.

We are taking up the matter with Headquarters and no further action on your part is necessary.

Sincerely yours.

C. W. Carter
Chief, Port Division
UNRRA China Office

Thornton/vhs
22 November 1947

REGISTRY

403
X Rice

Shanghai.

22 NOV. 1946
COH 1571

Mr. A. S. Cowan
Director, Hongkong Branch of China Office
UNRRA, 122 Austin Road
Kowloon, Hong Kong

Dear Mr. Cowan:

1. The following is the text of a cable just received from London:

"Reference shipments rice as detailed below, we have been unable trace payment freight in PRO or Washington. Advise PRO by cable repeat Washington attention Ludlow particulars of freight paid by you if any, all sailings Siam China."

FRANK B. KELLOG	12 March 1946.
FORT KENNEDALAN	26 May, 28 June, 27 July, 1946.
FORT AMSTERDAM	4 April, 11 May, 20 June, 22 July, 3 Sept, 1946.
FORT WILHELMUS	19 July, 13 June, 3 Sept, 1946.
HERNULIN	28 March, 7 November, 1946.
COASTAL NAVIGATOR	8 June 1946.
PRODUCE	9 November 1946, 2 January 1947.
GRADILL	17 December 1946.

2. We have charged to "Ocean Freight" the following amounts:-

Ships Name	Reference	Amount HK\$
?	Your Voucher HK-154	68,000.00
"Hernulin"	Your D/W D-60	21,717.60
"Produce"	" " D-60	90,944.88
"Gradell"	" " D-65	60,440.80
?	Your Voucher 1/78 Jan. 1947	78,740.00
		<u>HK\$ 319,843.28</u>

3. Please forward a statement giving all the information you have on each of the eighteen shipments referred to in London's cable. If you have paid the freight bills they will be in "Transportation and Warehousing" no doubt; our "Ocean Freight" account as above has been built up partly on the strength of Deloitte's audit reports and they don't miss much so it may be that there is an unpaid liability somewhere.

JLMacintyre/bp
cc: Cleveland (Reading file)
Morchers
Daly, Deloitte
Macintyre ("Ocean Freight" File)
Registry (2)

Yours sincerely,

J. L. Macintyre
Acting Chief Accountant

Shanghai

Embarkment Building,
370 North Szechow Road,
Shanghai.

AIR MAIL

UNRRA Ports Officer,
Hong Kong Branch of the China Office,
Ritz Hotel,
122 Austin Road,
HONGKONG, HONGKONG.

22 NOV 1947

WHK-1570

110

Attention: Mr. Herman Bryant - Accountant

Dear Sir,

We would like to get the following outstanding items cleared from China Office books. Mr. Harry Peel, who is presently in Hong Kong is familiar with these two accounts, and it would therefore be appreciated if you would furnish him with the required information.

1) Andreeva, Antonia

Feb. 28, 1947 - Advance HK\$401.91

There is a notation on this account that the advance was made for expenses in Pingyang, Kweilin, Watham, Panglun and Tszukong.

Please send the expense voucher or your credit advice to clear this advance.

2) Ward, Gertrude S.

April 10, 1947 - Credit Straits \$400.00

Mrs. Ward received two advances from Mr. Wm. Collison in Singapore on 10 April 1947, totalling Straits \$800.00.

Under date of 30 June 1947, your Debit Advice D-102, one advance of Straits \$400.00 was transferred to China Office, leaving the above credit, which on our books was converted at rate of CN\$4,500.00 to Straits \$1.00, or CN\$1,800,000.00.

Will you kindly check your records for this second advance of Straits \$400.00, issuing a debit advice to us to clear this credit.

Sincerely yours,

Drafted by: S. Tanenbaum/eom

Date: 22 Nov. 1947.

cc: Director (Reading File)
Controller " "
Dep. Controller " "
Registry (2) ✓
Gen. Accts.

J. L. MACINTYRE,
Acting Chief Accountant,
China Office.

RECEIVED

370 North Soochow Road, Shanghai

19 NOV 1947
AHK-1569

Mr. A. S. Cowan,
Director,
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

Dear Mr. Cowan :

S/S "THORNTON" : K-148

We enclose for your attention a copy of the Auditors memo.
relating to the subject shipment.

Sincerely yours,

M.J. van der Hoek
Chief, Port Division
UNRRA China Office

Encl:

Thornton/vhs
19 November 1947

REGISTRY

Shanghai
18 NOV. 1947
WHK-1568

Mr. A.S. Cowan,
Executive Officer,
Hongkong Branch of China Office,
Ritz Hotel,
122 Austin Road,
Kowloon, Hongkong.

Re : Transcript of Field Allotment Account

Dear Sir,

Attached hereto is transcript of your Field Allotment
Account as requested by you during your visit to this
office.

Yours sincerely,

J. Gerner
Chief, Payroll Section
China Office

Att.

Drafted by: JC/hk
Date: 18 Nov. 1947
cc: Payroll
Director's reading file
Morcher
Daly
Regional Admin.
Registry (2)

REGISTRY

370 N. Soochow Rd.
Shanghai

401

Hongkong Branch of UNRRA China Office,
122 Austin Road,
Kowloon, Hongkong.

17 NOV. 1947

WHK-1567

Dear Sirs:

Attention: Mr. A.S. Cowan, Director.

We have your letter HKCO-1877 of 6 November for reply.

We note that you did not include the S.S. Templar discharge of 15 October within your report for receipt and release as of 31 October 1947. The last discharge shown on the report is for the S.S. Nagara under date of August 1947.

Your reply to our query on the types and quantities of the S.S. Templar shipment did not specify the tonnages. Your cable, No.1000, of 15 October mentioned superphosphate, but we believe this is really bicalcic phosphate. Please confirm.

We note you have an ink notation on the paragraph concerning the payment of HK\$210,892.61 by the Farmers Bank and the proportional costs for the "Nagara" shipment that these are subject to further check. Please let us have the results of your checking.

Sincerely yours,

SHIM/STOVER/tn *JH*

Drafted: 15 Nov. 1947

WILLIAM J. GREEN
Chief, Agricultural Rehabilitation Division.

cc: Col. J. Thorp
Pearl Tannenbaum, Office of Director
P.C. Ma & N.F. Chang, MOAF
Trust Dept. Farmers Bank
F.C. Hsu, CNRRA
Registry (2)
Reading file

RECEIVED



370 North Soochow Road, Shanghai

AM 14 NOV 47

403

Mr. A. S. Cowan,
Director,
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

14 NOV 1947

COHK-1566

Dear Mr. Cowan :

S/S "THORNECKER" Outturn K-148

We are obliged by your letter HKCO-1872 of the 6 November, and
as requested send you herewith :-

- (a) a copy of your S-77 A; and
- (b) your S-77 B. of which we had a spare copy.

Sincerely yours,

M.J. van der Hoek
Chief, Port Division
UNRRA China Office

Thornton/vhs
13 November 1947

REGISTRY

401
X110

COHK-1565

Mr. A. S. Cowan,
Director, Hongkong Branch of China Office,
UNRRA, 122 Austin Road,
Kowloon, Hong Kong.

Attention: Mr. Herman Bylandt.

Dear Mr. Cowan,
Farmers' Bank - Fertiliser.

In Mr. Bylandt's letter No. HKCO-1869 dated 6th November 1947 he states that the sum of HK\$ 210,892.61 received from the Farmers' Bank on 29th October is "in final settlement of the accounts due to date for fertiliser shipments to points other than Canton, with the exception of the fertiliser shipped to Formosa".

In an earlier letter (HKCO-1781 of 9th October 1947) Mr. Bylandt showed the total amount recoverable as HK\$ 500,344.93, subject to possible increase in respect of additional charges for the S.S. "Nagara"; in letter HKCO-1781 the "Nagara" expenses were shown as HK\$ 48,193.43 and the figure of HK\$ 500,344.93 did not include anything for shipment to Formosa.

Inasmuch as the "Nagara" expenses were not finalised we excluded them when setting up the Account Receivable; see my letter COHK-1533 dated 20th October 1947 wherein you were advised that an Account Receivable had been established in the amount of HK\$ 452,151.50 this being the total charges for six completed shipments.

Reverting to Mr. Bylandt's letter No. HKCO-1869 the total amount due for "Nagara" shipment is stated to be HK\$ 49,193.43; this is exactly \$1,000 more than the amount per letter HKCO-1781, which suggests the possibility that letter No. HKCO-1869 may contain a typographical error. Assuming it does, we have still to reconcile:

Grand total per statement attached to letter HKCO-1781, which total includes "Nagara"	HK\$ 500,344.93
<u>Deduct "Nagara" charges</u>	<u>48,193.43</u>
China Office has set up as Account Receivable ..	452,151.50
First amount received	HK\$ 150,000.00
Second " "	210,892.61
	<u>360,892.61</u>
What is the explanation of the difference	HK\$ <u>91,258.89</u>

Mr. A. S. Cowan

- 2 -

It would seem that Mr. Bylandt is not correct in saying that the receipt of HK\$ 210,892.61 was a final settlement.

The \$ 210,892 is based on the amount originally set up HK\$ 689,506

<u>Less</u>	Fornosa Charges reversed	328,614	
	First payment	<u>150,000</u>	<u>478,614</u>
			<u>HK\$ 210,892</u>

Please get after the Farmers' Bank for \$ 91,258.89 in addition to whatever is due for "Niagara" shipment.

Yours sincerely,



J. L. Macintyre
Acting Chief Accountant
China Office

Drafted : JLMacintyre/bp

Date: 13 Nov. 1947

cc: Cleveland (Reading file)
Morcher
Thorp
Macintyre ("Farmers' Bank" File)
Registry (2)

REGISTRY

13 NOV. 1947

COHK-1564

Mr. A. S. Cowan
Director, Hongkong Branch of China Office
UNRRA, 122 Austin Road
Hongkong

Attention: Mr. H. Bylandt, Chief Accountant

Dear Mr. Cowan,

A subsistence advance covering the period 8 to 12th July, 1947 was given to H. McKinney, by your office. The amount of this advance was HK\$ 110.00.

Mr. McKinney has accounted for this advance in China Office and our books at present reflect a credit of the above amount.

Kindly check your records for this payment to Mr. McKinney and forward this office a Debit Advice to clear our records.

Sincerely yours,

JLM
J. L. Macintyre
Acting Chief Accountant
China Office

MMWard/bp
13 Nov, 1947
cc: Cleveland (Reading file)
Morchet
Macintyre
Registry (2)

REGISTRY

370 North Soochow Road, Shanghai



Director
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

13 NOV. 1947

COHK-1563

Dear Sir :

S/S "Kitsilano Park" : K-74

We thank you for your letter HKGO-1850 of the 30 October.

The Auditor's note of the 20 May, which appears to have gone astray, requested the offloading tallies and no further action, therefore, is necessary.

Sincerely yours

M.J. van der Hoek
Chief, Port Division
UNRRA China Office

Thornton/vhs
11 November 1947

REGISTRY

370 North Soochow Road, Shanghai



Director
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

13 NOV 1947

COHK-1562

Dear Sir :

S/S "St. Bernard" : K-75

We acknowledge receipt of your letter HKCO-1849 dated October 30, 1947.

The following are the details given in the Bills of Lading sent to us under cover of your HKCO-1371 dated June 11, 1947.

<u>B/L</u>	<u>Rice : bags</u>	<u>Wooden Ventilators : pcs.</u>
1	26,760	269
2	18,545	185
3	30,554	305
4	8,252	80
5	5,100	50

We can trace no reference in any other documents to these "Wooden Ventilators" and we do not know their purpose, but they appear on the Bills of Lading though they are omitted from the Outturn Report. We note, however, that the number of ventilators in each Bill of Lading is nearly proportionate to the number of rice bags loaded.

Will you please investigate and let us have your comments.

Sincerely yours,

M.J. van der Hoek
Chief, Port Division
UNRRA China Office

Thornton/vhs
11 November 1947

REGISTRY

Subsistent Slig., Shanghai



AMERICAN

11 NOV 1947

20HK-1561

Mr. A. S. Cowan
Executive Officer
Szechwan Branch of China Office
U.S.S.A.S.
Ritz Hotel
122 Austin Road
London, W.14 6NS

Dear Mr. Cowan:

Attached is copy of travel request No. 20-25 issued to
Butterfield & Swire, Shanghai for passage supplied during
October 1947 as follows:

<u>Name of Passenger</u>	<u>Date of Travel</u>	<u>Amount</u>
A. W. Mitchell	5 October	HK \$310.00

Will you please pay this amount to Butterfield & Swire in
Hong Kong and confirm the same at your early convenience.

Sincerely yours,

Milk

6 November 1947

Concurrence: Lindsay
Herrynan

J. V. Harber
Controller

Encl.

cc: Lindsay, Herrynan, Harber, Reg. Adm., Gen. Accts., Reg. Accts.
Peters, B & S, Shanghai, OS, Courtesy Copy, Registry (2)

CHINA OFFICE
BY AIR MAIL

Shanghai

11 NOV 1947

COHK-1560



Mr. A.S. Cowan
Executive Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon, Hongkong

Re: Notes of Meeting held in Hongkong at 8 p.m.
on Tuesday, October 28th, 1947.

Dear Mr. Cowan:

In regard to the above it has been noted that
Page 10 is missing on Mr. Morcher's copy.

Would you therefore be good enough to forward
immediately one complete copy for Mr. Morcher's
file.

Yours sincerely,

C. J. DALY
C. J. DALY
Deputy Controller
China Office

Drafted by GRWilson/kdes
Date: 10 November 1947
cc : Cleveland (Reading File)
Morcher (Reading File)
Daly
Registry (2)

Embarkment Building
Shanghai

COHK-1559

Drafted: 10 November, 1947

Mr. A.S. Cowan, Director,
UNRRA Hongkong Branch of China Office,
Ritz Hotel,
122 Austin Road,
Kowloon, HONGKONG.

11 NOV 1947

Dear Mr. Cowan:

Reference is made to your HKCO-1812 regarding billeting of non-UNRRA wives at UNRRA's expense.

Although it is true that non-UNRRA wives are being billeted at the New Asia Hotel, it is not being done without charge. In accordance with the existing arrangements if UNRRA personnel wish to billet their wives at the New Asia Hotel, they are entitled to do so under certain conditions one of which is that they must pay one half of the existing rate charge for each room. In hotels other than the New Asia Hotel, the charge is fixed at one half of the rate charged by the hotel for the accommodation.

In view of this it is not within the province of this office to authorize you to billet your wife without charge.

Sincerely yours,

J.E. Merryman, III
Director,
Division of Admn Services

JEMerryman/ejc.

cc: Registry (2)
Merryman
Director's Reading File

RECEIVED

Shanghai

Embarkment Building,
370 North Scofield Road,
Shanghai.

AIR MAIL

10 NOV 1947

COHK-1558

UNRRA Ports Officer,
Hong Kong Branch of the China Office,
Ritz Hotel,
122 Austin Road,
HONGKONG, HONGKONG.

Attention: Mr. H. Rylandt - Accountant

Dear Sir,

Acknowledgment is made of your letter HK-1542, dated 25 October 1947, enclosing Debit Advice D-124 of the same date.

We note this debit advice covers a charge of HK\$33.10 for meals at the Ritz Hotel from 13 June to 17 June 1947 which Mr. Richard L. Pike failed to pay before his departure from Hong Kong.

Mr. Pike left China for termination in Washington on 28 July 1947, and it is extremely doubtful whether Washington will be in a position to collect this item at this late date.

Why keep this amount on Hong Kong books from June to October before transferring to China Office for action?

Sincerely yours,

JLM
J. L. MACINTYRE,
Acting Chief Accountant,
China Office.

Drafted by: S. Tanenbaum/ecn
Date: 8 Nov. 1947.

cc: Director (Reading File)
Controller " "
Dep. Controller " "
Registry (2)
Gen. Accts.

110
6 NOV. 1947
CCHK-1557

Mr. A. S. Cowan
Acting Director
Hongkong Branch of China Office
122 Austin Road
Kowloon

Attention: Mr. H. Bylandt

Dear Mr. Cowan:

R. B. O.

Mr. Mills, of Deloitte, our External Auditors, has furnished a list as attached of Escorts' Salaries and Expenses charged in R.B.O. Accounts.

In Relief and Rehabilitation Expenses (Code 2 - 0) there appears only one amount (Voucher No. 13 for HK\$ 1,293.18). It will be necessary to reallocate salaries and expenses as between Codes 2 - 0 (Personal Services) and 2 - 1 (Travel and Subsistence). We will appreciate a statement of the division as soon as possible.

Sincerely yours,

JLM
J. L. Macintyre
Acting Chief Accountant
China Office

JLMacintyre/op
Concurrence: Daly
cc: Cleveland (Reading file)
Morchet
Daly
Macintyre (Hongkong R.B.O. File)
Mills
Registry (2) ✓

HONGKONG REPATRIATION BRANCH OFFICE

Exerts' Salaries and Expenses

R.B.O.
Disbursement
Voucher No.

H.K.\$

11	468.00
13	1,233.18
46	840.00
49	350.03
50/52	1,768.00
56	248.70
57	422.00
58	422.00
59	348.00
65	648.00
66	2,359.00
71	504.00
72	1,004.00
74	180.00
75	252.00
79	472.00
89	1,032.80
101	690.00
103	85.00
111	1,826.20
123	3,032.30
128	29.78
148	497.99
156	761.70
165	1,004.41
180	873.40
186	860.00
188	187.04
194	1,254.26
199	342.66
202	727.85
203	1,943.31
204	131.13
IRO/19	918.24

Journal Voucher No.

1946/4	624.00
1946/7	160.00
1947/6	1,453.30
1947/10	320.52
1947/17	719.01

Receipt Voucher No.

R/136	Cr.	228.00
-------	-----	--------

REGISTRY

406,45

CHINA OFFICE
Embarkment Building
SHANGHAI

5 NOV 1947

CO HK-1556

Mr. A. S. Cowan
Director
Hongkong Branch of China Office
UNRRA
122 Austin Road
Kowloon, HONGKONG

Dear Cowan:

I enclose copy of a letter I have addressed to the Hongkong & Shanghai Banking Corporation regarding the C.W.T. overdraft. Will you please contact the bank and effect payment of the amount due, which is understood to be in the neighborhood of HK \$192,000.

The payment should be charged to "Accounts Receivable" and any refunds made in the future by C.W.T. credited thereto.

Yours sincerely,

J. W. Morcher
Controller
China Office

Encl. 24282

cc. Director
Gaumnitz
Morcher
Macintyre
Registry (2)

JWMorcher/vyc
5 November 1947

REGISTRY

Shanghai

Embankment Building,
370 North Szechow Road,
Shanghai.

AIR MAIL

UNRRA Ports Officer,
Hongkong Branch of the China Office,
Ritz Hotel,
122 Austin Road,
KOWLOON, HONGKONG.

4 NOV. 1947

Col HK-1555

Attention: Mr. H. Bylandt - Accountant

Dear Sir,

Further reference is made to the subject of Edward Fei, your letter HKCO-1771, dated 8 October 1947.

We are now in receipt of another communication from Mr. Fei in which he claims to have submitted travel expense vouchers in Hongkong during July or August 1946, covering his trip from Shanghai to Hongkong. We quote from his letter, as follows:

"The Washington Office wrote to me about the sums of US\$60 and CN\$150,000, and I referred them to your office. Upon receipt of travel orders in Shanghai for my wife and myself, I received the advances dated 26 July. Those advances were for boat fare from Shanghai to Hongkong, on the S. S. General Gordon (if I remember correctly), and for food and other expenses incurred by me while traveling from Peiping to Shanghai, then to Hongkong. Upon arrival in Hongkong, I settled these accounts by stating the amount of advances received in Shanghai, and my expenses, for which I had kept an account. I would, of course, be unable to furnish you or the Washington office now with the itemised expenditures, but certainly the Hongkong office should have them on file, since they formed part of my expense and account statements. I cannot understand Hongkong sending your debit note back to you for action, without also mentioning the statements, vouchers, etc. (such as for the boat fare) which were handed in at Hongkong. Under the circumstances, I can only ask that you be kind enough to give the Washington office and myself copies of the detailed statements I submitted in Hongkong. If that is not possible, perhaps you could inform me of the travel per diem in effect at that time (26 July 1946), from which I may show my expenses during travel."

Both Mr. Fei and his wife, Mrs. Anne Fei, travelled to Hongkong on Shanghai Travel Authorizations, Nos. S-1514 and S-1515, dated 25 July 1946. Since this was official travel, it is entirely possible that expense vouchers were submitted in Hongkong against which advances made in Shanghai should have been applied.

Our Debit Advice CHINA-34, HK-1, dated 31 July 1946 for US\$60.00 was not taken up by you, and returned to us on 2 September 1946, your letter HKCO-252.

The item of CN\$150,000.00 was transferred to you on our Debit Advice CHINA-265, HK-11, dated 31 July 1946, and reversed by you on your Debit Advice CH B-11, dated 14 September 1946.

It will be greatly appreciated if you will check your records in an effort to locate the expense vouchers for both Edward Fei and Anna Fei, sending complete copies to us at your earliest convenience.

We are extremely anxious to dispose of this matter in short order, and any assistance you may give us will be greatly appreciated.

Sincerely yours,

Conor J. Daly,
Deputy Controller,
China Office.

g. sim
Drafted by: S. Tanenbaum/ecm

Date: 3 Nov. 1947.

cc: Director (Reading File)
Controller " "
Dep. Controller " "
Registry (2)
Gen. Accts.

RECORDARY

Embankment Building
370 North Soochow Road
Shanghai 0, China



31 OCT 1947

Mr. A.S. Cowan
Executive Officer
Hongkong Branch
of China Office
Ritz Hotel
122 Austin Road
Kowloon, Hongkong

31 OCT. 1947

WHK-1554

Dear Mr. Cowan:

Attached please find copy of a letter from Mr. On Wai stating the final disposition in the case of the two machinists who were employed by CHT Kowloon.

I trust that this disposition meets with your approval.

Sincerely yours,

D.R. McNeill, Chief
Road Transport Div.
Bureau of Supply

Attachment: 1 copy of letter

Drafted by:
DRMcNeill/oy
30 Oct. 1947

cc: On Wai (BTW)
Thorp
McNeill
Reading file
Registry (2)

C O P Y

CHINESE NATIONAL
RELIEF AND REHABILITATION ADMINISTRATION

Oct. 23, 1947

BTW II/674

Mr. J.S. Thorp
Deputy Director & Chief of Supply
UNRRA, China Office
SHANGHAI

Dear Mr. Thorp,

Reference is made to your letter (21712) of Sept. 8 addressed to Mr. K.Y. Chen on the subject of termination bonus for CHT employees in Hongkong.

It has now been decided that they are entitled to receive the termination bonus according to CNRRA's regulations, i.e. under three months' service, a bonus of one month; under six months' service, a bonus of two months; any period over six months' service, a bonus of three months.

It is understood that UNRRA is prepared to provide termination bonus in Hongkong dollars to the extent of six weeks as already agreed. Now the total amount needed for the balance due, as estimated by Mr. H.W. Arnott at the exchange rate of CNC\$7,050.00 to HK\$1.00, is CNC\$280,990,440, which will be immediately remitted to our Kowloon Supply Office for payment.

Meanwhile we have also informed Mr. Arnott of our decision.

Yours sincerely,

s/s

On Wai
Acting Director
BTW, CNRRA

RECEIVED

370 North Soochow Road, Shanghai.

405

RECEIVED

Director,
Hongkong Branch of China Office,
U. M. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

31 OCT 1947
CCHK-1553

Dear Mr. Cowan :

S/S "TREVALORE" : K-197

We have received from the Auditors a note to the effect that the tally sheets reveal a total offload of 6,795 packages whereas your Outturn Report lists only 6,794.

On checking these figures we discovered that while the total of 6,795 is correct there are two errors in the tallies, as follows:-

19.7.47. Lighter No. 348.

Line No. 8 : 44 cases : the cross-cast is 38 cases :
total offload 660 instead of 666.

21.7.47. Lighter No. 421.

Line No. 1 : 150 cases : the cross-cast is 140 cases :
total offload 239 instead of 249.

Will you please have these tally sheets examined and, if necessary, amend the Outturn.

Sincerely yours,

M.J. van der Hoek
Chief, Port Division
UNRRA China Office

Thornton/vhs
30 October 1947

REGISTRY

Embankment Bldg., Shanghai



AM 29 OCT 1947

105

Mr. A. E. Cowan
Executive Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon, HONGKONG

30 OCT 1947

CHK-1552

Dear Mr. Cowan:

Subject: Mr. P. B. Heasman
Mr. W. H. Scurr
Col. Williams

The UNRRA European Regional Office have been billed by P & O in the amount of £ 233-0-0 for three passages provided to the above per S.S. "Empress of Scotland" from Hongkong to U.K. on 29 June 1947.

Will you please confirm that this account is payable by London.

It would also be appreciated if you would send us a copy of your weekly report on travel for the period 23 June to 6 July 1947, as we do not appear to have received it.

Sincerely yours,

LH:lk
29 October 1947

Concurrence: Kliene
Lindsey

J. E. Merryman III
Director
Division of Admin Services

Encl. London incoming letter AA/GAB/2/9272

cc: Lindsey
Merryman
Carson
OS
Reg Adm
Courtesy Copy
Registry (2) ✓

REGISTRY

406

370 North Soochow Road, Shanghai -0.

29 OCT. 1947

CW HK -1551

Mr. A. S. Cowan
Acting Director
Hongkong Branch of China Office
122, Austin Road
Kowloon.

Dear Mr. Cowan,

C.A.T.

On receipt of your Debit Advice No. 105 dated 30 June 1947 we passed on the charge to Washington. They do not accept the charge and have sent us a reversing debit advice (Wash 149/China 15) with the following notation:-

"No C.A.T. Procurement whatever was authorized in Hongkong and no procurement of trucks was authorized anywhere. The only hard currency procurement authorized by UNRRA directly to C.A.T. besides P.O.L. and that at Honolulu and Manila was about \$6,000.00 for plane parts in Japan under UA-1145. All other supplies and equipment required by C.A.T. must be secured from CNRRA and CNRRA or C.A.T. must pay the freight. China office should collect from CNRRA the entire H.K. \$24,808.50."

We, in turn, now reverse your charge to us; our debit advice No. China 319/HK-34 is enclosed.

In your letter No. 1806 of 14 October 1947 you inform us of further debits of HK\$ 2,432.14 and HK\$ 12,788.68. We will have to return these to you also, and the full HK\$ 40,029.32 will then be an account receivable on your books.

No doubt you will take advantage of Mr. Howell's presence in Hong Kong to obtain complete clarification as to who is responsible for

JKM

To Mr. A. S. Cowan

Page 2

what charges, and when this subject is being discussed Mr. Morcher will prepare our letter to either C.A.T. or CNRA for repayment.

Yours sincerely,



J. L. Macintyre,
Acting Chief Accountant.

Encl:

Drafted: Macintyre/or
29th October 1947

c.c.: Cleveland (Reading File)
Morcher
Daly
Duncan (Legal)
Macintyre ("C.A.T." File)
Reg. Adm.
Registry (2) ✓

REGISTRY



28 OCT. 1947

Co HK-1550

Boj

Mr. A. S. Cowan
Acting Director
Hongkong Branch of China Office
122, Austin Road
Kowloon.

Dear Mr. Cowan,

Your letter No. HKCO-1796 dated 14th October 1947 is easily answered. The Administration should not pay the sum of HK\$ 14.55 to Jardine, Matheson & Co., Ltd. in respect of their freight account against Mrs. Tacey Boyce.

Though it does not concern the Administration, you might as well be advised that Jardines probably owe Mrs. Boyce some money, and she is adjusting the financial matters with their Shanghai office.

Drafted: Macintyre/or
27th October 1947

Yours sincerely,

c.c.: Cleveland (Reading File)
Morché (" ")
Daly (" ")
Macintyre ("Hongkong"
File)

J. L. Macintyre,
Acting Chief Accountant.

Reg. Admin.
Registry (2) ✓

Copy: Mrs. Boyce

REGISTRY

370 N. Soochow Road
Shanghai

27 OCT. 1947

20 HK-1549

Hongkong Branch of UNRRA China Office
122 Austin Road
Kowloon, Hongkong

ATTENTION: A. S. Cowan, Director

Dear Sirs:

This is to acknowledge the receipt of your HKCO-1801 of 14 October, in which you enclosed a statement on receipt and release of fertilizers as compiled by CNRRA Kowloon Supply Office.

We would be pleased to have similar reports from you as soon as there are receipts and release after September 30.

We were informed by cable that 14,670 bags of superphosphate and ammonium sulphate have been unloaded in Kowloon from the SS "Templar" but there was no indication of the quantity for each type of fertilizer. We presume that these are for 1087 metric tons of ammonium sulphate and 380 metric tons of superphosphate. We were informed later that this cargo was completely discharged on the 15th October and that all the superphosphate and over 600 tons of ammonium sulphate have been shipped to Swatow and the balance of about 400 tons of ammonium sulphate to Canton, all done immediately after discharge. Please give us full information or corrections on points raised in this paragraph.

The Farmers Bank Shanghai have given us a statement showing their indebtedness to UNRRA on account of transshipment expenses, most probably for charges for transshipment from ship's tackle at Kowloon to locality other than Canton or Hongkong. We enclose herewith a copy of their memorandum, which, as you see, indicates that their indebtedness is HK \$210,892.00 as on the 20 September.

The Farmers Bank Shanghai cabled to their branch banks in Hongkong and Canton on the 24 September about the payment of the above sum, and a translated copy of this cable is enclosed herewith. In reply, the Hongkong branch cabled to their Shanghai bank that the accounts concerned will have to be checked. A translated copy of this cable is herewith enclosed.

We were informed a few days ago that the Farmers Bank Hongkong have paid UNRRA Hongkong HK \$40,000.00 prior or during the unloading of the "Templar" cargo, and this is presumably for expenses to be

incurred for the proposed transshipment to Swatow.

Please inform us if what is written is correct.

Sincerely yours,

WILLIAM J. GREEN
Chief, Agricultural Rehabilitation Division

SHIM: JHSTOVER/lm *JHS.*
Date: 24 October 1947

cc: Col. J. Thorp
Pearl Tannenbaum, Office of the Director
P. C. Ma & N. F. Chang, MOAF
Trust Dept., Farmers Bank
F. C. Hsu, CNRRA
Registry 2 ✓
Reading file

Distribution to be shown
on all copies (JHSTOVER)

Attachment
copy cables:

Memorandum from H. K. Chen, Farmers Bank,
to J. H. Stover
Cable No. 638, Farmers Bank Shanghai
Farmers Bank Hongkong cable 1002 91132

Shanghai, Sept. 20, 1947.

MEMORANDUM

To: Mr. J. H. Stover, UNRRA
From: H. K. Chen, Trust Dept., Farmers Bank of China
Subject: Farmers Bank Indebtedness to UNRRA Hongkong
Office for fertilizer trans-shipment.

I have received a copy of your Memo. to Mr. Green dated 16 Sept. about the repayment of Hongkong dollars financed by UNRRA for trans-shipping fertilizer. An application has already been submitted by our Head Office to the governmental authorities for approving the needed foreign exchange.

Meanwhile we are also informed by our Canton Branch that among the total HK\$689,506;328,614 were for trans-shipping fertilizer to Keelung (Formosa) which should not be charged to the Bank. By deducting this amount together with the previous repayment of HK\$150,000 by the Bank, we only owe UNRRA to an amount of HK\$210,892.

We hope you can check the figure with your Hongkong Office and confirm it.

cc: MR. J. S. THORP UNRRA
MR. W. J. GREEN UNRRA
DR. F. C. HSU CNRRA
MR. N. F. CHANG MOAF
CREDIT DIVISION FARMERS BANK NANKING
" " " " SHANGHAI
FARMERS BANK CANTON BRANCH

TRANSLATED COPY, OF CABLE FROM FARMERS BANK,
SHANGHAI, TO THEIR BRANCH BANKS IN CANTON
AND HONGKONG. CABLE NO.638 DATED 24/9/47

The total transportation charges from Kowloon are over 600,000 HK dollars. Deducting the payment of 150,000 HK dollars by the HongKong branch and 32,8614 HK dollars for fertilizer transported to Keelung which must be borne by UNRRA, these leaves a balance of about 200,000 HK dollars about which we have cabled HongKong branch to pay, only after everything has been found to be correct. Notify Canton branch what the CNC equivalent is and reply.

Copy of Hongkong Firm's telegram

0924 6380 telegram received. UNRRA Chief Account-
ant H Bylandt has been requested to see us here for
the purpose of discussing the matter in person, and
he promised to give us a separate detailed statement
of account. As soon as it is received an officer will
be sent ~~in xxxxxxxx~~ there to check it. Hongkong
1002 91132

Translation by Warren Ling,
UNRRA Translation Pool,
Room 390, 24th October 1947.

REGISTRY

370 North Soochow Road, Shanghai.

403
Via Air Mail

27 OCT. 1947

COHK-1548

The Director
Hongkong Branch of China Office,
U. N. R. R. A.
122 Austin Road,
Hongkong

Outstanding "Letters of Guarantee"

Dear Sir,

With reference to our letter CO-HK-1501 of the 18th September 1947, we would appreciate it if you will advise us, whether or not, you have been able to obtain duplicate negotiable Bills of Lading from Butterfield & Swire, to enable us to redeem our Letters of Guarantee.

Sincerely yours,

M. J. van der Hoek
Chief, Port Division
UNRRA China Office

MJvdHoek(Rutherford):ecc
Oct. 25 1947
cc : Thornton
Rutherford

REGISTRY

Embarkment Building
370 North Soochow Road
Shanghai

27 OCT 1947
COHK-1547

Mr. A. S. Cowan
Executive Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon

406

Attention: Mr. H. G. Patterson

Dear Mr. Cowan:

Will you please forward to the Waterways Section of this
Division, copies of inventories taken at the time of
delivery for the following vessels:

YR 69	Towed from Manila	25 Jan. 1947.
WT 453	Ex President Madison	30 Dec. 1946.
WT 454	Ex President Madison	30 Dec. 1946.
WT 455	Ex President Madison	30 Dec. 1946.

It will be appreciated if you will give this request your
usual prompt attention.

Sincerely yours,

W. H. Day, Chief,
Industrial Rehab. Div.
Bureau of Supply

Drafted By:
WHDay(Ornberg)ytw
25 October 1947

cc : Reading File
Ornberg
Palevesky

REGISTRY

370 North Soochow Road, Shanghai



27 OCT. 1947

COHK-1546

405

Director
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

Dear Sir :

S/S "Thorbecke" : K-145

With reference to our letter COHK-1450 of 19th August, we
do not appear to have received a reply to the Auditor's
comments on the above shipment.

Sincerely yours,

M.J. van der Hoek
Chief, Port Division
UNRRA China Office

Thornton/vhs
25 October 1947

REGISTRY

Embankment Building,
Shanghai (O).

24 OCT. 1947

COHK-1545

105

Mr. A. S. Cowan
Executive Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 A ustin Road
Kowloon, HONGKONG

Dear Mr. Cowan:

Attached is the list of passengers for the S.S. "Canton" totalling only 26 adults and five children. We shall probably ^{wish to} use some additional passages and shall appreciate it if a maximum of five spaces could be held ~~as late as possible.~~ *until 14 November.*

While time does not permit us to clarify the point raised in Mr. Hale's letter to you, a copy of which was handed to me by Mr. Bedford, regarding accommodations for children, it is our belief that parents would prefer having their children share their cabins.

It is now our plan to have the passengers arrive in Hongkong on the 21st November via chartered CAT planes.

As is usual with our transportation plans, many imponderables entered into this picture which were unforeseen at the time of my confirmation of the 59 passages; i.e., decisions made by General Rooks during his recent visit, UNRRA Trusteeship and other successor organizations absorbing more personnel than anticipated.

Any inconvenience which the reduction in passages will cause you and Cooks is sincerely regretted. I understand, however, that both the local agents for the "Canton" and Cooks are clamoring for as many passages as possible on the "Canton".

Many thanks again to you and Mr. Hale for your cooperation and trouble in connection with the "Canton" bookings.

Sincerely yours,

Lindsey:aht
24 October 1947

Concurrence: Merryman
Mickey

cc: Lindsey
Merryman
Mickey
Carson
OD

F. R. Carson
Chief, Bureau of Administration

Reg. Admn
Registry (2) ✓ Courtesy copy

FIRST BOOKINGS ON S.S. "GLENVIEW"

<u>Name</u>	<u>Nationality</u>
BECKER, Dr. Rolf Joan Staniforth Becker, wife. Two children aged 7 months and 22 months	Stateless British
BROOKSTONE, Mr. Earnest	British
BORNE, Mr. Hans O.L.	Danish
CATT, Mr. Laurence Elizabeth Wilkinson Catt, wife (fare to be paid by Thos. Cook travel voucher)	British New Zealand
CORREY, Miss Bilda A.	British
DAINTY, Mr. Royal Larissa Lee Dainty, wife	British British
DEPUER, Mr. Jules	Dutch
DOHERTY, Mr. James	British
FROSTVILLE, Mr. Raoul	Belgian
FREER, Mr. Alfred	British
HANSEN, Mr. Sven E. J. H. Potten Hansen, wife	Danish British
HANSEN, Mr. Niels George	Danish
HUNLEY, Mr. Frank	British
OLSEN, Mr. Alfred H.	Danish
PEROWILL, Mr. William E.	British
POLAK, Mr. Simon	Dutch
*RINNERS, Mr. Jan Anna Magdalena Ringers, wife Gloria Maria Ringers, daughter, 4 Alda Theodore Ringers, daughter, 2	Dutch Dutch
SEHL, Mr. Jack	British
SIMMONS, Mr. F.S.	British
TRAYNER, Mr. John	British
WIENER, Mr. Jacques Rosa Louise Wiener, wife Robert Frank Wiener, son, 3 months	Dutch Dutch

* Desires lowest first-class fare - with children in cabin with parents.

REGISTRY

20 October 1947

CHINA OFFICE

SHANGHAI

400,341

24 OCT. 1947

COHK-1544

Mr. A. S. Cowan
Executive Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon, HONGKONG

Dear Mr. Cowan:

The enclosed property record sheets will indicate the property charged to individuals in your region. Please forward the original to the individual concerned and retain one copy in the regional files.

The proper following of these instructions will eliminate unnecessary delay to individuals departing for their home station. Your cooperation in emphasizing, to all individuals the importance of following these instructions will be most helpful.

Sincerely yours,

J. J. Casler
Property Accounts
China Office

cc: Registry (2)
Director's Reading File
Morch
Palevsky
Casler
Dyre

Drafted: Ben A. Dyre/lms *Ben A. Dyre*

RECEIVED

370 North Soochow Road, Shanghai

405

Director
Hongkong Branch of China Office,
U. N. R. R. A.,
122 Austin Road,
Kowloon, Hongkong.

24 OCT 1947

COHK-1543

Dear Sir :

S/S "Duke of Athens" : K-149

With reference to your letter HKCO-1720 of 11th September,
we should be glad if you would prepare an Amended Outturn
to cover the points raised in the Auditor's memo.

If you have not yet been able to obtain the Shortlanded
Certificate, as stated in the last paragraph of your letter,
perhaps you will kindly let us know the present position.

Sincerely yours,

M.J. van der Hoeck
Chief, Port Division
UNRRA China Office

Thornton/vhs
23 October 1947

cc : Daulby

REGISTRY

CHINA OFFICE
Embankment Building
Shanghai

CO-HK-No. 1542

Drafted: 23. October 1947

24 OCT. 1947

B4

Mr. A. S. Cowan
Executive Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon, Hongkong

Dear Mr. Cowan:

We are in receipt of a Bill of Lading for Mr. Max Benham's
under cover of your letter HKCO-1798 dated 14 October 1947.

The Bill of Lading will be turned over to Mr. Benham.

We wish to thank you for your cooperation in this matter.

Sincerely yours,

J. E. Merryman III
Director, Division of
Administrative Services

HDPole/mk *mk*

cc: Registry (2) ✓
Merryman
Pole
Dir. Reading File

CHINA OFFICE
Embankment Building
Shanghai

CO-HK-No. 1542

Drafted: 23 October 1947

24 OCT. 1947

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Executive Officer
UNRRA Hongkong Branch of China Office
Ritz Hotel
122 Austin Road
Kowloon, Hongkong

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Director, Division of
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HDPole/mk

cc: Registry (2) ✓
Merryman
Pole
Dir. Reading File