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ACCOUNTING FOR INTERNED JAPANESE-AMERICAN CIVILIANS DURING WORLD WAR II: CREATING INCENTIVES AND ESTABLISHING CONTROLS FOR CAPTIVE WORKERS

Abstract: On February 19, 1942, following the attack on Pearl Harbor and the declaration of war against Japan, President Roosevelt issued Executive Order 9066 which empowered the Secretary of War to exclude “any and all persons” from designated areas in the United States. Shortly thereafter, some 120,000 civilians of Japanese descent were prohibited from living, working, or traveling on the West Coast. By October 1942, over 100,000 “evacuees” were relocated and confined to ten remote internment camps for the duration of the war.

The War Relocation Authority (WRA) administered these camps and had the responsibility to feed, house, educate, and provide employment for the evacuees. This article describes the WRA’s use of accounting information and situates the role of accounting within a labor-process framework. It initially discusses labor-process theory and provides an overview of the internment episode and cooperative accounting in the U.S. It then focuses on particular accounting policies, procedures, and reports that were used by the WRA to manage enterprises, monitor internment activities, and socialize evacuees with American capitalistic values.

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INTRODUCTION¹

The December 7, 1941 attack on Pearl Harbor triggered the most racially prejudicial, federal governmental action in modern American history. As a response to the attack, Japanese and Japanese-American civilians were forcibly relocated to internment camps for the duration of the war. The 1940 Census identified 126,947 U.S. residents of Japanese ancestry, 112,353 of whom lived in the Western Defense Command states of Arizona, California, Oregon, and Washington. Approximately two-thirds of these Japanese Americans had been born in the U.S. Eventually 104,000 of them (officially called “evacuees”) were forcibly resettled into ten remote relocation centers (RCs), while 8,000 others voluntarily took up residence outside the western states [“Notes on the Japanese in the United States,” Entry 16, box 498, folder 79.100 #1]. While the stated rationale for relocation was national security, there was not one documented case of espionage or sabotage by a Japanese American prior to their internment.

From March 1942 until the end of the war, the immensely complex issues associated with the control and administration of the RCs was handled by the War Relocation Authority (WRA), a badly understaffed governmental agency that was created for this purpose. This article will examine the great variety of matters with which the WRA was forced to deal, ranging from the administration of the ten RCs, the creation of business enterprises, and the resettlement of evacuees into employment opportunities further east. In our view, the WRA established *cooperative* business enterprises, as opposed to ones that were WRA or privately owned, in part to monitor, manage, and socialize a captive population (i.e., control the labor process) given the WRA’s very limited resources within a wartime economy. In the context of these enterprises, as well as the WRA’s ongoing reporting requirements, accounting information played a crucial role in the internment episode.

The article is organized as follows. We initially discuss labor-process theory in terms of exactly what it says about control and the use of accounting information. We next describe the cooperative enterprises that were established at the RCs. We then provide an overview of the internment episode, giving particular emphasis to some of its racial aspects. There follows

¹All primary-source records we examined are located in Record Group 210, Entries 1, 3, 16, 29, and 48 at the National Archives of the United States in Washington, DC.

then a rather lengthy description of the mass of data that the WRA was charged to collect, either by virtue of its own decision or by fiat from higher governmental authorities. A substantial amount of the documentation was prepared by WRA statisticians and accountants and illustrates labor-process theory in action, albeit in the tightly controlled, non-market setting of internment camps. We conclude by describing how this episode and its use of accounting and cost-control procedures support labor-process theory.

LABOR-PROCESS THEORY

According to Friedman [1978], labor process necessarily involves resistance between workers and owner/managers and requires that emergent administrative controls and procedures result from a dynamic process of interaction between these two competing groups. Labor-process theory has been helpful in understanding the interface between workplace dynamics and the use of accounting information. Labor process has also been the subject of a number of noteworthy studies by accounting and labor historians alike, although none of these studies examined cooperative businesses in controlled, non-market settings. For example, Nelson [1975] described the role of contractors as intermediaries in large, 19th century factories. Clawson [1980] and Hopper and Armstrong [1991] described how owner/managers sought to dominate and disempower workers in early and mid-20th century industries. Braverman [1974] applied Marxist theory to explain the inevitable workplace conflict between workers and owner/managers that crosses national boundaries, time periods, and industry settings.

The labor-process literature of the past three decades has furnished considerable insight into traditional labor-management relationships, although interactions between Japanese-American evacuees and governmental administrators can hardly be called "traditional." Braverman's *Labor and Monopoly Capital* [1974] was the catalyst for an outpouring of support, revision, and rebuttal. Braverman's history of U.S. labor control emphasized a series of devices (piece rates, internal contracting, deskilling) deployed by management to exploit a homogeneous work force he perceived, in best Marxist tradition, to be in class conflict with capital. Later theorists have critiqued Braverman on three issues – (1) his failure to take into account worker resistance, (2) his assumption of labor's homogeneity, and (3) his focus on the exploitative aspects of capi-

tal (management). Gordon et al. [1982], Thompson [1989], and Greenbaum [1994] all wrote that the heterogeneity of the labor force, reflected in the diversity of its origins and its ethnic antagonisms, among other factors, reduced the resistance of labor towards management and kept the movement divided.

Another compelling argument, and one more germane to the Japanese internment episode, was Burawoy's [1979, 1985] demonstration of the community of interests between labor and management that has led to a consensual voluntarism on the part of workers collectively. Burawoy [1985, p. 28] wrote: "History suggests, however, that the outcome of class struggle mollifies the opposition of interests and frequently coordinates the interests of capital and labor." This diminished antagonism has also been highlighted in the labor-process analyses of Littler and Salaman [1982] and Knights and Willmott [1990]. Certainly, accounting has a role to play in making labor systems work, be they in captive or market-based environments. As Hopper et al. [1986] suggested from a Marxist perspective, the reporting structures of accounting and its modes of calculation provide a technology to harness the compliance of labor. Similarly, from a Foucauldian perspective, the knowledge generated from the accounting system permits the efficient wielding of power by governmental and business administrators.

As we illustrate in later sections of the paper, the relationship between WRA administrators and the thousands of confined evacuee workers and managers *generally* evidenced both cooperation and voluntarism during the three-year internment period.² Thus, the next section of the paper offers a new example to support labor-process theory – the cooperative business enterprises that were established at the internment camps. Also included are brief remarks about the history of cooperatives in the U.S.

COOPERATIVE BUSINESS ENTERPRISES

On March 18, 1942, the WRA was established to administer, maintain, and control all aspects of life at the ten permanent RCs, tasks that must have appeared daunting given that the WRA's top officials had no experience with mass relocations of

²We would be remiss not to point out two major acts of disobedience that did occur at the RCs in late 1942: the Poston strike and the Manzanar riot. See Okihiro [1973] for details on these particular incidents.

this magnitude.³ WRA administrators had to act quickly to assemble a staff and create policies for the housing, feeding, educating, and employment of some 100,000 detained individuals of all ages in communities of between 5,000 and 20,000 evacuees that would be maintained temporarily, but indefinitely, until the war ended. The RCs were intended to be as self-sustaining as possible given the constraints of a wartime economy and the existing prejudice against any policy that appeared to favor Japanese evacuees over “native” American citizens. For example, evacuee wage rates were capped at \$19 per month so that they fell below the \$21 that was initially paid to American military personnel.

The decision to structure the centers’ business enterprises as cooperative associations was made in May 1942, soon after the WRA was established. According to Dillon S. Myer [1971, p. 41], director of the WRA from June 1942 until the end of the interment, “...the WRA had hit upon a formula that it hoped would be a stimulant to work performance, would not be costly, and would be acceptable to the public.” Cooperative associations were a common form of enterprise and were especially popular in the agricultural regions of California. According to Kerr and Harris [1939], self-help cooperatives were first established in the early 1930s when the federal government provided financial assistance to stimulate capital formation during the economic depression.⁴ Barter cooperatives were initially created for services such as barber shops, sewing rooms, and crop distribution. They reached a peak in popularity in 1933 with 176 different groups and over 30,000 members [Kerr and Harris, 1939, p. 4]. The Wagner-Lewis Relief Act of 1933 stimulated the development of production cooperatives principally for baking, canning, gardening, and sewing products. In the late 1930s, the Works Progress Administration (WPA) received government funding to aid cooperatives in conjunction with the 1938 Federal Relief Act. Jones and Schneider [1984, p. 57] noted over 500,000 families and 600 cooperatives had been formed in 37 states between 1931 and 1938, and that self-help produc-

³The names and locations of the ten sites were: Central Utah – Topaz UT; Colorado River – Poston AZ; Gila River – Rivers AZ; Heart Mountain – Heart Mountain WY; Jerome – Denson AR; Manzanar – Manzanar CA; Minidoka – Hunt ID; Rohwer – McGhee AR; Tule Lake – Newell CA; Granada – Amache CO.

⁴“A self-help production cooperative may be defined as a democratic association of the unemployed and underemployed who have organized to obtain the necessities of life through their own production of goods” [Kerr and Harris, 1939, p. 1].

tion cooperatives “represent the only major historical attempt by the U.S. legislature to incorporate workers’ participation in management into government programs.”

By their nature, cooperatives draw on their membership for managers and governance, a structure ideally suited to the RCs because of the WRA’s limited resources, the RCs’ remote locations, the shortage of professionally trained managers, and the need to start business enterprises quickly to service the thousands of captive persons. Further, the decision to pay most captive workers the same basic wage and to distribute a portion of the surplus to them were common practices among self-help cooperatives. In the case of the RC cooperatives, a portion of any surpluses generated by the enterprises above the direct costs for materials and the cash advanced to evacuees would revert back to the WRA as partial repayment for the fair value of the food, shelter, medical care, and other services provided by the government. The balance of the surplus would be distributed to the evacuees in the form of additional cash advances. According to Myer [1971, p. 41], accounting data played a critical role in determining the surplus:

The policy further provided that a full accounting would be kept of maintenance costs on the one hand and the income from the sale of products surplus to the center needs on the other, and appraisals would be made of the increases in capital values of land and structures.

As mentioned, the decision to structure the RC businesses as cooperative enterprises was made early by WRA administrators.⁵ Cooperatives would utilize evacuee workers and managers to produce clothing goods and provide laundry, dry cleaning, shoe repair, and other needed services. In a May 25, 1942 letter, Harvey M. Coverley, assistant regional director of the WRA, stated that, “a definite decision had been reached to the effect that all consumer services on relocation centers will be managed by cooperative associations.” Coverley also outlined the guiding principles for the cooperatives [Entry 16, box 421, folder 69.014]:

1. All cooperatives will be owned by their members.
2. Each member will have only one vote in membership meetings regardless of the number of shares owned.

⁵Myer [1971, p. 46] noted that three different plans were considered: “(1) WRA management of shops and services, (2) granting of concessions to private operators, or (3) management by the residents on a consumer cooperative basis.”

3. All goods shall be sold for cash.
4. Lowest prevailing market prices shall be charged.
5. A certain percentage of profits shall be set up in reserves for cooperative education.
6. Any profits distributed to members as dividends shall be in proportion to the total number of shares outstanding and number of shares owned by each member.
7. All labor employed by cooperatives shall be treated fairly.

The WRA's long-term policy for operating the cooperatives emerged from a conference in late August 1942. In addition to specifying the standards of organization, dividend distribution, and merchandise pricing, the WRA also established uniform accounting procedures and a set of accounts that "should be regularly audited" [Myer, 1971, p. 46]. Clearly, these enterprises operated at a far lower total cost than if they had been staffed by non-Japanese-American employees and operated as privately owned canteens. Using evacuee workers also allowed the WRA to reduce out-of-pocket expenditures, while any work done for private industry (i.e., contract labor) would be charged at prevailing prices.

The WRA's fiscal 1943 appropriation request included \$4 million for establishing cooperatives, but, according to Myer, this entire expenditure was best viewed as a loan that "will be repaid to the Government in full" [Entry 16, box 37, folder 12.100]. Of course, the evacuees were strongly opposed to repaying the government for these cash advances, arguing that persons who had been relocated against their wills should not be burdened with the cost of basic services.⁶

Each business cooperative (e.g., Community Enterprises, Inc.) was registered in the state in which each RC was located.⁷ They were run by Japanese-American managers who were selected by the WRA for their skill and expertise, since a number of evacuees were college educated and many had experience running small businesses prior to the evacuation order.

⁶According to a February 19, 1943 memorandum from Taizo Inazu, president of the Board of Directors of the Manzanar Cooperative Enterprises: "The evacuees have often been reminded that it was the duty and responsibility of the War Relocation Authority to provide evacuees with the three essentials of living: food, clothing and shelter" [Entry 48, box 228, folder 69.030].

⁷As of December 1943, eight of the ten enterprises had been set up as cooperatives; another (Gila River) was in the process of reapplying for state approval; and another (Heart Mountain) continued to operate as a trust [Entry 16, box 216, folder 24.040 #4].

These managers fell under the supervision of one or two WRA staff advisors and were given a monopoly (in exchange for a monthly rental fee) for furnishing the goods and services not supplied by the government. According to a typical letter from the head of the WRA's Community Management Division to a potential supplier, "[the corporations] must follow an accounting system prescribed by [the] Gov; must agree to accumulate adequate reserves before distributing profits; and must agree to using a mark-up system that will permit them to operate on a sound business basis" [Entry 16, box 416, folder 69.010 #1]. According to an August 25, 1942 WRA policy statement, consumer cooperative enterprises were to be given exclusive rights to operate at all ten RCs. The enterprises were expected to follow WRA procedures for pricing, merchandising, and distributing dividends. They were also required to obtain regular audits of their accounts and financial reports [Myer, 1971]. Patrons who purchased additional shares in the cooperatives were entitled to receive a portion of the cooperative's profits as dividends, but only after the monthly cash advances for clothing (between \$2.00 and \$3.75 per month) had been repaid to the government.

One WRA internal report indicated that as of June 30, 1944, a total of \$1,131,740.22 in patronage rebates had been declared and that \$580,306.23 had been actually distributed to evacuees.⁸ As of December 31, 1944, there were 36,696 members out of an aggregate population of 80,003 that still resided at the RCs. There were a total of 166 shops and services, employing 1,825 evacuees. While the number of employees may seem small, it should be noted that the WRA directly employed evacuees in mess halls, camp maintenance, police, fire, and sanitation departments, and other basic services. For 1943, total enterprises sales were \$7.52 million, with net profit of \$913,000. Corresponding numbers for 1944 were \$7.13 million and \$910,000 [Entry 16, box 417, folder 69.010 #4].

Community services such as dry cleaning, beauty shops, barber shops, and shoe repair were among those that were operated as cooperative enterprises. Operating costs included the material cost of purchased goods, staff wages, and facility rental charges of either \$.235 cents per square foot per year

⁸There was a significant difference among the various projects as to the percentage of dividends actually paid. Jerome paid all it had declared (\$105,036.36), while Poston declared \$215,044.81 but paid only \$39,558.41 [Entry 16, box 417, folder 69.010 #4]. According to Myer [1971, p. 47], a total of \$2,298,820 was distributed in patronage dividends out of \$21,890,167 in gross revenues.

for unheated or \$.28 per square foot for heated facilities [WRA *Administrative Manual*, Entry 29, box 3].⁹ According to WRA officials, the payment of rent entitled the cooperatives to operate as monopolies and precluded individual evacuees from charging for services provided to other evacuees [Entry 48, box 230, folder 75.000]. As mentioned, the difference between an enterprise's revenues and operating costs would be distributed to members of the association only after the government's cash advances had been repaid.

In October 1942, the National Society of Co-operative Accountants (NSCA) proposed setting up a uniform accounting system for the War Relocation Co-operative Enterprises for a fee of \$15,000 or \$1.50-2.00 per hour plus travel and expenses. The proposal was rejected by Otto Rossman of the Community Enterprise Section of the WRA who indicated that the WRA planned to use in-house staff to set up its accounting systems, although Rossman did indicate that the NSCA would be contacted for follow-up audits [Entry 16, box 416, folder 69.010 #1].¹⁰ The decision to use WRA and evacuee staff resulted in a range of accounting practices that lacked uniformity and clearly hindered inter-project comparability. For example, the superintendent of the Community Enterprises Section in Washington indicated by letter to the acting superintendent of the Gila River Project [Entry 16, box 416, folder 69.010 #3]:

The control and system and auditing [at Gila River] is the best we have seen in cooperatives. If all the enterprises use the same system, we can then send out comparative reports. This is very difficult to do with different types of reports, as you can well imagine.

COOPERATIVE ACCOUNTING ON THE RCS

Evidence reveals that the WRA used comparative financial information to help stimulate cost efficiency and instill a spirit of competitiveness among the RCs despite the lack of accounting uniformity. For example, the WRA prepared semi-annual reports that summarized the financial performance of the

⁹Rent rates were revised downward in February 1943 to the above figures in response to complaint letters from evacuees at the Rohwer, Manzanar, and Tule Lake RCs [Entry 16, box 416, folder 69.010 #3].

¹⁰All RCs except for Granada were audited by the Northwest Cooperative Auditing and Service Association of Walla Walla WA. Granada was audited by the Consumers Cooperative Association of Kansas City [Entry 16, box 417, folder 69.010 #6]. Box 418, folder D contains multiple copies of the accounting system set up by Northwest.

centers' business enterprises and focused on key performance indicators. Meeting key indicators, such as a three-to-one current ratio, also triggered cash rebates to the evacuees and thus served as an inducement to meet the WRA's financial targets. Detailed reports were prepared regularly to assess and compare the performance of each center. The semi-annual report ending December 31, 1943 included a section on business enterprises that contained the current ratios for all ten RCs, ranging from 8.83 at Central Utah to 2.09 at Tule Lake. The report included the following comments about the financial performance of the business enterprises ["Semi-Annual Report, July 1 to December 31, 1943," Entry 3, box 6]:

During this period an effort was made to reach a ratio of current assets to current liabilities of 3 to 1. By the end of the year most of the Enterprises had hit this ratio and the others were climbing steadily toward it. Several of the Enterprises had established such good cash [positions] that they were able to pay a cash rebate just before the Christmas season. This, of course, is a fine morale builder at this particular time.

Certain evacuee officers and managers of the project co-operatives appeared similarly concerned with meeting financial targets despite not having the opportunity to benefit financially. For example, while noting that the Jerome cooperative was compelled to dissolve despite being rated as the best performer among the ten center co-ops, Katsujiro Iseri, president of the cooperative, discussed the following financial indicators in his year-end summary report ["History of the Jerome Co-Operative Enterprises, Inc.," Entry 16, box 427, folder 69.020]¹¹:

According to the report of the WRA Business Enterprises, the ratio of operating expenses to gross sales in the case of Jerome Co-Operative Enterprises, in comparison with the other center co-ops, is the third from the lowest. The ratio of net savings to gross sales is the second highest among center co-ops. The average ratio of assets to liabilities of all center co-ops is 2.95 to 1, but ours is 5.01 to 1, which rates ours at the top.

¹¹The archives also include a set of financial reports entitled "Combined Balance Sheet and Operating Statement of Business Enterprises Operating on Relocation Centers." Each of the ten projects is listed on the same page. The following data are included: current ratio, total net savings, average monthly sales per employee, average sales per capita [Entry 16, box 429, folder 69.034].

Once the evacuees had been removed from the West Coast assembly centers (ACs) and relocated to permanent camps, dispersing evacuees to other regions of the country became one of the WRA's policy goals. The archives reveal that certain WRA field officials tried very hard to relocate evacuee accountants who worked on the project cooperatives to other cooperatives further east. An exchange of letters between Don Elberson, chief of Consumer Enterprises at the Tule Lake Project, and Merlin G. Miller, director of the Education Department of the Consumers Cooperative Association in Kansas City, reveals the difficulty in accomplishing this goal given the prejudice against Japanese Americans and the resistance to employ them.¹²

Despite the difficulties mentioned above, and the relatively small number of resettlements, relocations of accounting personnel were sufficient to cause staff shortages to the degree that they impacted the quality of financial reporting. For example, the December 1943 semi-annual report noted that, "there is constant turnover of personnel which is particularly serious in the accounting department where financial reports have to be submitted periodically" ["Semi-Annual Report, July 1 to December 31, 1943," Entry 3, box 6]. Similarly, a December 5, 1944 letter from Charles M. Beltt, business enterprise advisor to the head of the Business Enterprise Section in Washington DC, stated [Entry 16, box 417, folder 69.010 #5]:

As we all know, there has been a very fast turnover in the personnel of the Business Enterprises and in some instances the cooperatives have lost nearly all of their

¹²On February 10, 1943, Elberson recommended three evacuees for employment. He spoke most highly for Mr. Tanaka, who, although an alien, "is very thoroughly Americanized" and "in terms of knowledge of accounting theory and practice and business organization, he has no peer on this project." Later, in his three-page, typed letter, Elberson discussed the role of cooperatives in overcoming the racial stereotyping that confronted skilled workers like Mr. Tanaka: "It is rather inconceivable to me that the employment of one of these people in an organization the size of C.C.A. could be sufficient to split your organization open on a racial question... It is true that the cooperative movement professes that it puts into practice racial tolerance where other groups merely talk about it. We, who attempt to sell the cooperative movement to the Japanese as an instrument to be used for their general welfare, have much of this point, and I feel that it is quite obvious that the cooperative movement itself has as much to gain from this as the Japanese." Unfortunately, Elberson was not fully persuasive as Miller's February response indicates: "I, myself, am convinced by your argument, but this is not the case for our entire staff, and we do, here, usually work as a unit. Frankly, our situation is complicated by the fact that part of our staff and our employees come from a long mental background of the old slave-holding states psychology of color prejudice" [Entry 48, box 281, folder 516].

accountants and other key employees, and they have been unable to fill these vacancies with qualified people.

Beltt noted that employee turnover caused the financial statements to contain errors and to lack uniformity for comparative purposes. This theme was frequently reinforced in the WRA archive. Emil Sekerak of Topaz wrote to Rossman in 1943, claiming that the lateness of its financial statements and the RC's failure to use the uniform reporting form were occasioned by the recent turnover of chief accountants three times [Entry 16, box 417, folder 69.010 #4].

In 1944, auditing had become so desperate in Community Enterprises that Mr. Provinse, the head of the Division, employed George Mori, an evacuee, to travel from camp to camp doing auditing work. In a July 22, 1944 letter, Provinse said a precedent had been set for such an unusual action by the YMCA and the Red Cross [Entry 16, box 417, folder 69.010 #4].

With typical care and perspicacity, Myer drafted a 15-page guide for the liquidation of the cooperative enterprises as early as January 1945 [Entry 16, box 417, folder 69.010 #6]. The final version was dispatched to the project directors in August. In a September 19 memo, Rossman informed Myer that the accounting side of the liquidation was impossible as the "staff had melted away to almost nothing" [Entry 16, box 417, folder 69.010 #6]. Nevertheless, the WRA utilized its financial reports, flawed as they were, to evaluate and compare the performance of project enterprises.

Accounting information and financial reports also served a variety of managerial purposes at the RCs, including comparative costing.¹³ Costs were also monitored to defend against the many critics of WRA policies and activities. For example, each center had to submit its planned menus to Washington for approval "to make sure that the public was adequately informed of WRA feeding policies and procedures" [CWRIC, 1997, p. 163]. A June 14, 1943 letter from J.W. Clear, WRA budget and finance officer, to the project director at the Granada RC clearly illustrates the importance of the *Handbook*, the level of re-

¹³The authors of the *Handbook* described its purposes thusly: "It is intended that the accounting records prescribed in this *Handbook* provide a means of preparing adequate financial operating statements to permit: A substantial basis for budgetary estimates; adequate budgetary control; comparative operating costs as a tool of good management; costs of production to assist in intelligent industrial planning and marketing; an adequate means of accounting for all funds advanced to the War Relocation Authority; a source for supplying information with a) the evacuees, b) other government agencies, c) the public.

porting detail, and the degree of administrative accountability within the WRA [Entry 16, box 494, folder 72.520]:

There should be no conflict of thought as to the preparation of any monthly reports as the procedures prescribed in the *Finance Manual* will govern all cases. We have, therefore, made the necessary changes in your report as to the Total Number of Meals Served, etc. We are unable to check your figures for the daily average number of persons served for the month or by separate mess halls. Will you please advise how you computed the averages as shown. In the future will you also please support any deductions from the 'Stores to Account For,' which are covered by Survey Reports, by attaching copies of those reports to the Monthly Subsistence Report.

Because evacuee cash advances (i.e., wages) were capped far below comparable civilian wages, there were few economic incentives to induce workers to perform above minimum performance levels.¹⁴ WRA policies initially specified that a job would be provided to every evacuee who was willing and able to work. In addition, evacuees were given food, clothing, housing, education, and medical attention whether they worked or not, although the business enterprises were required to reimburse the government for the allowances given to their employees.¹⁵ This meant that jobs were often overstaffed, and there were few penalties that could be imposed for absenteeism, tardiness, or poor job performance.

In our view, the WRA responded to its charge by combining administrative mechanisms that included traditional, accounting reporting procedures, as specified in the *Handbook*, with a variety of more creative, non-market social factors that included aspects of a less than fully democratic society. In a June 10, 1942 memorandum to Thomas Holland, chief, Employment Division, a senior employment officer described the challenges confronting the WRA [Entry 16, box 492, folder 72.100]:

¹⁴As an example of the wage disparity between Caucasian and evacuee workers, the CWRIC [1997, p. 167] noted that, "a WRA librarian received \$167 a month, while her evacuee staff received \$16 a month."

¹⁵According to the U.S. Department of the Interior [1975, p. 81], the decision to provide jobs to everyone who was willing and able to work led to "a number of glaring abuses – a great deal of overstaffing on evacuee jobs at some of the centers, creation of a large number of 'boondoggling' positions, and encouragement of inertia and slack working habits among a large percentage of the evacuee population."

In the Relocation Centers, at present, the ordinary incentives to work are largely lacking. The wage is small and the worker sees little prospect of being able to improve his future position through present work or sacrifice. The people enjoy security of a kind but without freedom or future... Closely related to the lack of work incentives is the weak position of the Administration as employer. The ordinary employer holds a strong sanction over his employees in that he can terminate the employment and endanger the livelihood of an employee whose performance is not satisfactory to him. Conversely he can offer greater pay as a reward for more or better work. The WRA can do neither. Unless it is prepared to resort to physical duress, the Administration is compelled to treat idlers nearly as well as the workers.

Thus, notwithstanding the frustrations of inducing worker efficiency in the RC environment, the WRA staff collected extensive data on each individual worker's job performance and maintained a personnel file on every evacuee who resided in them. They established cooperative associations as the form of enterprise best able to minimize costs, overcome work resistance, and facilitate skill development that would enable WRA officials to disperse evacuees to other parts of the country. The WRA collected cost data as a way to stimulate efficiency in the absence of normal market mechanisms (layoffs, discharges, plant closings, etc.).

COST ACCOUNTING AND CONTROL PROCEDURES

While many top WRA officials had administrative experience with isolated populations at the Department of Agriculture or the Bureau of Indian Affairs [U.S. Department of the Interior, 1975, p. 83], the mass relocation of over 100,000 civilians to isolated camps must have represented an extraordinary set of challenges. As a first step, the WRA had to prepare budget estimates and develop detailed administrative policies. The largest single item within the WRA's fiscal 1943 budget of \$70 million was an expenditure of \$20 million for evacuee food costs. Although \$.50 per person per day was the daily food allowance initially proposed for the ACs, the *WRA Handbook* [Entry 29, box 1, 20.2.8/9] reduced the allotment to \$.45 per person per day, in part because the RCs could provide foodstuffs from their cooperative farms. The overall cost was calculated at \$1.20 per day for evacuees except at Tule Lake. Figure 1 illustrates the costing procedures that were proposed by WRA staff

to determine per-person food cost at the RCs. Although comparable examples are not reproduced, this same level of accounting detail was proposed for estimating the costs of operating housing and sanitary facilities, laundry facilities, and the hospital/dispensary.

FIGURE 1¹⁶

Proposed Outline for Food Costs

Explanation of Accounts

- 10. Provision of food for evacuees other than those in hospital. Includes costs of food and of operation of kitchen, commissary, dining halls, and refrigeration and food storage facilities.
- 11.0 Direct Costs
 - 11.1 Food issued to kitchens, but not including food inventory held in warehouse
 - 11.2 Evacuee labor used directly in operating kitchen, commissary, refrigerator plant, etc. ... but not including central office force
 - 11.3 Caucasian labor employed in this activity
 - 11.4 Freight on food issued to kitchen, but not including freight on food inventory
 - 11.5 Fuel for cooking and heating buildings and water
 - 11.6 Miscellaneous
- 12.0 Allocated Costs
 - 12.1 Water. A charge for water, prorated from the Center water account as nearly as possible on the basis of quantity consumed.
 - 12.2 Electricity. A charge for electric power and light, prorated from total electric power cost as nearly as possible according to consumption.
 - 12.3 Garbage disposal. Proration as equitably as may be of total cost of garbage disposal for whole project.
 - 12.4 Trash disposal.
 - 12.5 Cartage. Charges incurred by WRA for cartage of food from railroad station to project, within project, prorated from project total for cartage as nearly as possible according to load.
 - 12.6 Office and general supervision. A pro rata charge for general office service not carried as a specific project expense.
- 13.0 Buildings: Maintenance and Repair. Includes items of a more or less recurrent nature, including labor, material, and supplies, incident to maintaining in operating condition the buildings used for kitchens, dining room, and food storage, refrigeration, and preparation.
- 14.0 Equipment: Maintenance and Repair. [Same as above]
- 15.0 Investment Items. These are items of major outlay, usually recurring only infrequently, if at all, the cost of which must be spread over a considerable period rather than charged currently.
 - 15.1 Land cost, building construction and replacement of buildings used for... Includes replacement of complete units or substantial parts thereof, as in case of serious damage by fire or wind.
 - 15.2 Equipment cost, installation and replacement for ...

¹⁶Letter on August 13, 1942 from Stauber, to Mr. Leland Barrows, executive officer, WRA [Entry 16, box 494, folder 72.520]. Stauber proposed that a summary form, based on these procedures, be prepared monthly with data reduced to a "per evacuee-day" cost basis. Stauber recommended a similar costing approach for housing and sanitary facilities, laundry facilities, and the hospital/dispensary.

The *Finance Handbook* contained WRA Form 202 – Revised which was entitled “Monthly Report of Administrative Mess Operation” [Entry 29, box 5, *Finance Handbook*, 1945, Section EG]. This standard form was prepared at each RC and described how the average cost per meal was to be computed. Another statement entitled “Comparative Mess Hall Food Costs” was to be prepared by each mess hall at a RC and was to supplement the center’s monthly report [Entry 29, box 5, *Finance Handbook*, 1943, Sections E-G]. This supplemental report was to include columnar headings for the total number of meals served, the daily average number of rations served, the cost of food consumed, the average food cost per ration, and remarks. Another statement, entitled “Comparative Mess Hall Labor Costs,” was to include columnar headings for the daily average number of rations served, the labor costs, the average labor cost per ration per month, and remarks. Clearly, these two statements served managerial purposes of promoting greater cost efficiency for mess hall operations.

In addition to providing essential information for budgeting and cost control, a carefully proscribed, cost accounting methodology enabled WRA officials to respond definitively to inquiries from the media, other federal agencies, government officials, and political critics of WRA policies. For example, data emanating from a comprehensive cost accounting system could explain the following response to an inquiry from Secretary of Labor Frances Perkins [Entry 16, box 494, folder 72.520]:

The policy of the War Relocation Authority, an agency of the Federal Government, requires payment by evacuees of \$4.69 per week to cover cost of food and lodging when such evacuees are engaged in private employment and taking meals and lodging on the project.

Since a number of evacuees were well-educated and many had experience running groceries and other small businesses before their internment, the WRA could employ them in accounting positions at the centers. For example, of the 3,845 people listed as working at the Rohwer Center on May 11, 1943, 26 were described as engaged in accounting activities. The fact that only a \$3 monthly wage differential existed between the controller and the lowest level clerk clearly illustrates the challenges the WRA faced in creating economic work incentives. The breakdown of these positions is presented in Figure 2 [Entry 16, box 495, folder 72.510].

FIGURE 2

Occupational Titles in Use at Rohwer Relocation Center

<u>Title</u>	<u>Total</u>	<u>\$16</u>	<u>\$19</u>	<u>Job Title Description</u>
Accountant, Cost	4	2	2	Prepares financial statement, audits books – Maintenance, Public Works, Agriculture, Trans. & Supply Division.
Controller	1		1	Supervises the financial affairs of Cooperative Enterprise.
Bookkeeper II	1	1		Keeps record of the business transactions – Community Service.
Bookkeeper III	3	3		Keeps record and works on one phase of records Administration Division
Accounting Clerk	5	5		Performs the more routine calculating, typing, and posting necessary in accounting – Administrative, Community Service, Co-op Enterprise.
Audit Clerk	3	3		Checks and verifies the figures, calculations and postings pertaining to various transactions Administrative Division.
Cost Clerk II	9	9		Computes the cost of a working unit – Public Works, Maintenance, Trans. & Supply, Administrative Division.

Cost accounting methods used at the projects were also subject to periodic audit by the WRA's headquarters staff. For example, the project director at Gila River sent a letter to Myer regarding a recent audit [Entry 16, box 37, folder 12.000]. The letter described a number of questions that WRA officials had raised, but that Mr. Dodd, the project director, had channeled to Myer. The first question and Dodd's response, reproduced below, illustrate the comprehensiveness of the cost accounting at the centers:

1. How are the farm produce costs arrived at from farm to mess? Our cost system includes the following charges:
 - (1) direct and indirect labor
 - (2) materials, such as seeds, fertilizer, sprays, dust, etc.
 - (3) cost of farm employment expenses and operation
 - (4) transportation to and from the farm, transportation of material, and transportation of produce
 - (5) land and water rentals
 - (6) miscellaneous expenses such as evacuee office wages, office material, etc.
 - (7) salaries of appointed personnel...

In summary, WRA officials recognized the importance of maintaining detailed records that monitored costs in order to justify appropriation requests, promote cost efficiency, and assuage critics who charged that evacuees were given favored treatment over native citizens in regard to wages, provisions, and accommodations during a period of wartime shortages. As mentioned, many career WRA officials had cost accounting experience from prior service at the Bureau of Indian Affairs, and the procedures they initiated at the RCs were fully described in the government's *Finance Handbook*. Instilling a *desire* among captive workers to work in a cost efficient manner was an entirely different matter and one that required a more creative solution.

In summary, and from a theory perspective, the decision to establish cooperatives and their use of accounting and cost controls enabled the WRA to minimize resistance and control the labor process in a non-market setting amidst a captive labor force that the WRA could not physically compel to work. The next two sections of the paper reviews certain key aspects of the internment episode and then highlight how accounting information was used to monitor and socialize the evacuees.

THE INTERNMENT EPISODE: A BRIEF RETROSPECTIVE

While the internment appears unequivocally reprehensible in retrospect, it is noteworthy that the injustice done to citizens of Japanese descent did not go unrecognized by WRA officials. For example, a WRA booklet of May 1943, entitled "The Characteristics of the Project Population, A Handbook of General Statistics," contained the following introductory comments [Entry 16, box 498, folder 79.100 #1]:

It was about an [sic] year ago that nearly a hundred thousand Japanese were suddenly divorced from the scheme of things in American society and corralled into far-flung desert waste lands while the nation girded itself for the supreme task of winning the war. The war has obliterated every vestige of individual achievement for the whole of the Japanese. Issei and Nisei alike now find themselves in the bottom stratum.¹⁷

The Commission on Wartime Relocation and Internment of

¹⁷Issei were native-born Japanese who had emigrated to the U.S. after 1907 and could not become U.S. citizens by law. Nisei were American-born, American-educated, U.S. citizens of Japanese descent.

Civilians (CWRIC) was established in the early 1980s to re-examine the internment episode in detail. The CWRIC [1997, p. 12] held 20 days of hearings, received testimonies from 750 witnesses, and described the losses that were not covered by the Japanese-American Evacuation Claims Act of 1948 to include, "...the stigma placed on people who fell under the exclusion and relocation orders; the deprivation of liberty suffered during detention; the psychological impact of exclusion and relocation; the breakdown of family structure; the loss of earnings or profits; physical injury or illness during detention."¹⁸ The CWRIC [1997, p. 18] also concluded that, "the broad historical causes which shaped these decisions were race prejudice, war hysteria and a failure of political leadership." It clearly intimated that racial prejudice was a major driving force, citing General DeWitt's February 1942 recommendation for forcible exclusion [CWRIC, 1997, p. 6]:

In the war in which we are now engaged racial affinities are not served by migration. The Japanese race is an enemy race and while many second and third generation Japanese born on United States soil, possessed of United States citizenship, have become 'Americanized,' the racial strains are undiluted.¹⁹

In terms of the actual relocation, the Wartime Civil Control Administration (WCCA) preceded the WRA and was charged with assembling Japanese-American civilians in 64 civil control stations and relocating them to 15 regional centers.²⁰

Several of these ACs were hastily constructed at nearby racetracks or fairgrounds where living conditions were deplorable. Evacuees were fed and housed there for one to four

¹⁸Russell Robinson, WRA chief of the Evacuee Property Division, estimated that the evacuees left behind \$200 million worth of real, personal, and commercial property when forced to leave their homes [U.S. Department of the Interior, 1946e, Entry 1, box 1, p. 108].

¹⁹Further to this point were comments by General DeWitt that were quoted by the Associated Press on April 13, 1943, during a hearing of the House Naval Affairs Subcommittee [Entry 16, box 417, folder 69.010 #5]: "It makes no difference whether the Japanese is theoretically a citizen. He is still a Japanese. Giving him a scrap of paper won't change him. I don't care what they do with the Japs so long as they don't send them back here. A Jap is a Jap." Weglyn [1996, p. 28] noted that 73% of those interned were American citizens who "were imprisoned for no reason other than their race." Dillon Myer, long-time director of the WRA, noted in a speech to the American Legion that 72% of the evacuees had never seen Japan [Entry 16, box 471].

²⁰Voluntary relocation outside the WDC ceased as an option at the end of March 1942.

months until permanent camps could be built. The WCCA's policies did call for a space allowance of 200 square feet per couple, food rations not to exceed \$.50 per person per day, and a yearly clothing allowance that ranged from \$25 to \$42 depending on an evacuee's age and sex. In point of fact, the ACs spent on average only \$.39 per person per day [CWRIC, 1997, p. 142]. Drinnon [1987] observed that by the end of March 1942, over 90,000 persons were living at ACs where they stayed an average of 100 days.

During their residence at these centers, evacuees were assigned a family identification number and were required to wear regulatory ID tags to identify each family member, their personal property, and every transaction involving the exchange of goods or services.²¹ An evacuee's individuality was routinely compromised by requiring everyone to eat in common mess halls and to use common showers, latrines, and laundry facilities.

The internment camps were intended to be as self-sustaining as possible given the constraints of a wartime economy and the existing prejudice against any policy that appeared to favor Japanese evacuees over "native" American citizens. For example, evacuee wage rates were capped at \$19 per month so that they fell below the \$21 that was initially paid to American military personnel. Milton Eisenhower noted that, "a storm of protests developed throughout the country about the possibility of the evacuees being paid any amount of money greater than the amount paid to American soldiers, namely, \$21 a month" [Entry 16, box 53, file 12.202].

By August, 1942, the WRA's charge also included the dispersal and permanent resettlement of evacuees in non-designated areas of the U.S.²² As of January 1, 1945, just under 32,000

²¹Icihasi described the use of identification numbers at his AC: "The Camp has a population of 18,400, each of which is numbered for identification; for instance I am No. 5561A, which is required for every transaction in the Camp." Transactions included the purchase of clothing, medical attention, and patronage at camp stores and enterprises [Chang, 1997, p. 110].

²²In a letter to Eleanor Roosevelt in August 1942, Myer explained the softening of the original policy [Entry 16, box 429, folder 71.100]: "We strongly believe that loyal American citizens among the evacuees should be allowed every opportunity and encouragement to reenter private employment or enterprise...With this in mind I issued about two weeks ago an instruction to our field offices covering procedures through which individual loyal American citizens of Japanese ancestry may be permitted to leave relocation centers to accept private employment in the middle-western States."

evacuees had been settled outside the RCs.²³ Of these, 14,000 had gone to the East North Central region which included Chicago and 8,500 to the Mountain states. Interestingly, nearly 1,500 had been allowed to return to the Western Defense Command, mostly to Oregon and Washington. The resettlements increased significantly during 1945 when it appeared the war was winding down. Only 194 persons had been permitted to go to California precedent to 1945; subsequently, 43,181 returned to the state that had been the center of Japanese ethnic culture before the evacuation outrage [U.S. Department of the Interior, 1946b, Entry 1, box 1, pp. 42-45].

Table VI of the WPA's semi-annual report for July 1-December 31, 1944 [Entry 3, box 4] provided interesting place-of-origin and occupation data for evacuees who had been granted indefinite departure from the RCs. Of 111,170 original evacuees, 29.4% had left the RCs. Of the 38,520 foreign-born detainees, only 14.23% had departed; the corresponding number for the 72,650 native-born was 37.55%. With respect to the mobility of various occupational groups, it seems that those with middling skills were most in demand (e.g., sales/clerical 52.63%, semi-skilled 42.51%, trained but without specific expertise 41.98%). Those with greater expertise followed (e.g., professional and managerial 37.56% and skilled 35.02%), while those without skills lagged behind in terms of their occupational mobility (e.g., unskilled 28.53%, no occupational classification, 22.10%, agriculture and fishing 25.19%).²⁴

Although the WRA's staff performed yeoman service in attempting to place evacuees with private industrial and service-sector firms outside the containment area, bureaucratic delays in determining an evacuee's loyalty and a reluctance to hire workers of Japanese ancestry meant that "only a small percentage of the internees were able to leave the camps" and be resettled [Robinson, 2001, p. 5]. Typical was a letter G. Richardson, head of the Community Enterprises Section, wrote to J.W. Hannon on October 15, 1942, in which he characterized these efforts in patriotic terms [Entry 16, box 416, folder 69.010 #1]:

²³The WRA maintained monthly records on the relocation rate for evacuees per 1,000 population. Over the course of 1943, the monthly rates ranged from 3.9 to 23.6%. These rates ranged from 7.4 to 30.4% and 12.7 to 39.1% for 1944 and 1945 respectively [U.S. Department of the Interior, 1975, p. 211].

²⁴These percentages are derived by dividing those on indefinite departure on December 31, 1944 by the original job classification identified for each evacuee in 1942.

It has been determined that this problem shall be handled in a thoroughly democratic, American way. The WRA is cooperating with both military and civilian agencies to enable this mass migration to proceed in a planned, orderly, and decent manner.

WRA officials often described relocation and resettlement efforts similarly; however, their sentiments are belied by a comment Richardson made trying to place Japanese Americans with eastern cooperative groups. He assured Mr. Lincoln, for instance, in a December 10, 1942 letter that "... each candidate would be thoroughly investigated by the FBI" [Entry 16, box 416, folder 69.010 #1]. These "democratic" principles are also contradicted by the fact that evacuees who failed to answer the now infamous Question 28 in the prescribed manner were disqualified from relocation.²⁵ However, the WRA's community activities advisors may be cast in a more sympathetic light if one considers their efforts to "Americanize" the evacuees for a smoother transition to resettlement. For example they secured movies for educating evacuees about sections of the country to which they might be relocated [Entry 16, box 417, folder 69.010 #4].

The *WRA Handbook* [Entry 29, box 1, 30.5.5, 30.5.9] specified that the prime objective of the WRA's Community Activities Section was to facilitate the relocation process by sponsoring interaction between the evacuees and "groups typically American in concept." RC residents were allowed to participate in "Japanese style games, sports, and cultural activities," but only if they were not specifically nationalistic. Baseball was in; Sumo wrestling was out. Likewise, the Community Analysis Section was charged with the responsibility to engineer sociological investigations and to provide programming that was geared toward the "assimilation of evacuees into American life" [*WRA Handbook*, Entry 29, box 1, 30.8.1B].

Regardless of their personal motives towards evacuees, WRA officials followed the procedures and completed the standard forms that were specified in the WRA's *Finance Handbook*. The purpose of the *Finance Handbook* was "to cover all phases of accounting involved in the activities of the War Relocation Authority" [Entry 29, box 5, p. A-1]. Thus, the accounting and record keeping for both WRA-operated activities (mess halls, hospitals, fire and police departments, and agricultural

²⁵Question 28 was an oath of allegiance to the U.S. It will be discussed in detail in the succeeding section.

units, among others) and evacuee-managed cooperative enterprises (general clothing stores, food and drug stores, shoe repair shops, watch and radio repair shops, etc.) were indicated in the *Handbook*.

BIG BROTHER IS WATCHING

Four decades prior to Orwell's dating of his futuristic vision, the U.S. government had collected an astounding amount of data on the evacuees. Even before the WRA's statistical division was established, the WCCA was gathering information related to the AC phase of the relocation operation. A letter from M.M. Tozier to Myer reviewed the categories of information the WCCA was being asked to provide [Entry 16, box 498, file 79.100 #1]. These included documentary materials taken from evacuees at the ACs (e.g., diaries, minutes of evacuee meetings), all AC newspapers, vital statistics of all evacuees, reports on AC operations, daily recapitulation reports on the whereabouts of all detainees, etc. Subsequently, when the WRA assumed responsibility, a letter sent from Myer to John McCloy, the Assistant Secretary of War [December 5, 1942, Entry 16, box 498, file 79.100 #1], requested additional information from either the WCCA or the War Department. The specifics of the WRA's informational needs are summarized in Appendix A.

By the end of 1942, the WRA had ceased to depend upon the WCCA for its statistical data. B. Ralph Stauber served single-handedly as the relocation planning officer until he was given a small division (Relocation Planning) of his own in 1943, the result of a nine-page, single-spaced memo to Myer on November 7, 1942, in which he proposed a statistical division for the WRA. His grand design for 1943 was a "locator file" in which would appear a Hollerith alphabetic punch card for each evacuee. These cards were to include standard demographic information about age, gender, education, occupation, family size, medical history, criminal record, and RC location. However, additional data categories about links to Japan were also maintained, such as years of residence in Japan and the extent of education received there.

Perhaps the most intrusive statistics were those associated with Japanese Americans identified as "repatriates," either by virtue of an evacuee's application to be sent to Japan and/or by a request emanating from the Japanese government [Entry 16, box 498, folder 79.100 #1]. The punch card project was so extensive and immediate that the WRA subcontracted the func-

tion to IBM. A March 24, 1943 memo from Leland Barrow informed Clear and Stauber that 30,000 locator cards had been completed on an initial contract of 40,000 with a final total of 80,000 expected [Entry 16, box 498, folder 79.100 #2]. By April 9, Stauber complained to the WRA director that the file project had been slowed by variations in the data gathering at the RCs [Entry 16, box 498, folder 79.100 #2].

Stauber's 1942 proposal to Myer, envisioning a statistical division of the WRA to gather in-depth information on all RC operations, was approved in early 1943. These data would include the physical facilities of each, with particular attention to the number of available apartments for evacuee living. At the Rohwer Center, for example, the 1,050 single persons all lived in six-person units [Entry 16, box 498, folder 79.100 #1]. Agricultural and industrial statistics were kept on operations and individuals, as were records of those evacuees who worked off the RCs and the payments made to them. The cost of subsistence payments and clothing allowances was maintained, leading to "profit and loss" statements for each project (Entry 16, box 498, folder 79.100 #1).

Additional information on evacuees included lists of visitors to the RCs and those who were visited [Entry 16, box 498, folder 79.100 #1]; data on short and long-term leave hearings for educational, occupational, and relocation purposes [Entry 16, box 498, folder 79.100 #3]; and background details on the characteristics of those evacuees confined to the centers' stockades [Entry 16, box 498, folder 79.100 #4]. "Gallup Poll" inquiries were regularly solicited to gauge evacuee opinion on an assortment of issues [Entry 16, box 498, folder 79.100 #1]. The WRA wanted to differentiate the attitudes of the Kibei, Japanese Americans who had been educated in Japan, from the Nisei and Issei. What were the characteristics of the repatriates, both those who wanted to emigrate to Japan and those whom the Japanese government had specified for return? Did evacuee reactions change as their internment lengthened? Were there attitudinal variations among the occupants of various RCs? How did those who sought employment relocation differ from those who did not [Stauber to Myer, November 7, 1942, Entry 16, box 498, folder 79.100 #1]? Based upon these and other questions, an "Analysis Unit" was formed as a component of the Relocation Planning Division of the WRA. The analytical and estimation activities of this unit are summarized in a letter from its head, Evelyn Rose, to Stauber in October 1943 [Entry 316, box 498, folder 79.100 #3].

On March 7, 1944, a new handbook of statistical procedures was sent by Stauber to all project directors. This resulted in a new reporting system which was operationalized on April 1 [Entry 16, box 498, folder 79.100 #4]. In a letter from Stauber to R.R. Best at the Tule Lake Center on April 23, 1944, the head of the Relocation Planning Division prioritized the information required by the Washington office [Entry 16, box 498, folder 79.100 #4]. It will be seen below that Tule Lake housed those evacuees considered the most dangerous by the government. See Appendix B for details of this prioritization with accompanying references to the new manual.

While much of this wealth of information was amassed to improve the internment process irrespective of its inherent immorality, the outcomes did not always reflect benevolence. Myer wrote to Senator Holman on June 21, 1943, disclosing the number of native-born Japanese Americans 17 years and older who had “declined to subscribe to an oath of allegiance”; namely, “Will you swear unqualified allegiance to the United States of America and foreswear any form of allegiance to the Japanese emperor, or any other foreign government, power or organization?” The WRA had sufficient information to report that 79% had so sworn and 21% had refused [Entry 16, box 498, folder 79.100 #2]. Subsequently, the wording of this infamous “Question 28” was “rephrased to read whether they would abide by the nation’s laws and refrain from interfering with the war effort” [Myer speech to the American Legion, November 16, 1943, Entry 16, box 471]. A later statistic, reported by the U.S. Department of the Interior [1946c] after the war, had only 11% of the evacuees declining to swear the oath.²⁶

The oath of allegiance, combined with information regarding those Japanese Americans requesting repatriation, formed the basis for a heinous process known as “segregation” that adumbrated the advent of McCarthyism a decade later with an additional leavening of racism and xenophobia. Segregated at the Tule Lake Center were those evacuees, along with one or two immediate family members, who failed to respond affirmatively to Question 28 and/or those viewed as potentially interfering

²⁶The *WRA Handbook* [Entry 29, box 1, 60.4.3B] was very specific as to which evacuees would be eligible for permanent relocation out of the camps. First and foremost was the need for an “unqualified affirmative” to Question 28. Additionally, Japanese-American male citizens were eligible only if they had not lived in Japan for ten years of more after age six, had not received all or most of their education in Japan, and had received no formal education in Japan after the age 15.

with the war effort [Myer speech to the American Legion, November 16, 1943, Entry 16, box 471].²⁷

The discussion of the WRA's data gathering efforts heretofore has suggested several reasons for this time-consuming and expensive undertaking. In the first instance, the WRA was the servant of government and, as such, was required to provide sufficient data to demonstrate that the captive population was maintained efficiently and cost effectively. In some instances, comparative statistics from the ten RCs were required for gauging the relative competency of their individual managements. As an agent of government also, the WRA had to pay particular attention to those Japanese Americans whom the state perceived to be the most dangerous – the Kibei, the repatriates, those who had declined the oath of allegiance, and those who were segregated.

In other instances, the statistical collection had the potential for improving life on the RCs specifically as attitudinal data were gathered and analyzed. Information about the evacuees was provided to academics, such as Leonard Blum of UCLA and D.S. Thomas of UC Berkeley, for psychological, sociological, and statistical study. The distinguished American author and Japanese-Hawaiian advocate, Edgar Rice Burroughs, requested and received information about evacuee mobility from the RCs to employment opportunities further east [Entry 16, box 498, folder 79.100 #3]. Ultimately, however, it was the economic data the WRA collected on the cooperative enterprises operating on the RCs that benefited the evacuees most directly.

The State Department had a distinct interest in the WRA's statistical operations. In November 1943, the State Department wrote Myer to the effect that it might need detailed information about the costs of Japanese-American detention if post-war negotiations took a particular direction. Stauber informed the WRA leadership that the Relocation Planning Division was already compiling those costs. Myer wrote to Secretary of State Cordell Hull on December 8, 1943: "The system of statistical records and cost accounts provided in the regular operating procedures in the War Relocation Authority appear to be adequate to furnish the information requested..." [Entry 16, box 498, folder 79.100 #3].

A related and interesting observation was made by Myer

²⁷Evidence in Entry 16, box 498, folder 79.100 #3 suggests that correlations between Question 28 declinations and repatriation requests were made routinely, even when segregation was not at issue.

in his November 1943 speech to the American Legion when he averred that it was his feeling that the WRA had to do all it could to make life bearable on the RCs lest the Japanese militarists take retaliatory actions against American prisoners of war [Entry 16, box 471].

The archive also reveals an exchange of information between the WRA and several foreign governments. A letter from Stauber to Hector Allard, the secretary of the Canadian legation in Washington, proposed a reciprocal exchange of information and visitation to Canadian operations that paralleled the RCs [October 13, 1942, Entry 16, box 498, folder 79.100 #1]. In particular, Stauber was interested in hearing about conditions the Canadian government imposed upon employers of evacuee labor. Additionally, there is evidence of the Spanish government's interest in the operation of the RCs and the utilization of a captive labor force. The repressive Franco regime is reputed to have employed convict labor in the aftermath of the Spanish Civil War. A letter from Stauber to John Provinse, the chief of the Community Management Division, requested data in preparation for a 1944 visit to the RCs by the Spanish Embassy under the auspices of the State Department [Entry 16, box 417, folder 69.010 #5].

We should also point out that the WRA maintained daily time reports for all evacuee workers, some 2,500 to 3,000 at each center. A post-war conclusion with respect to their efficiency was discouraging. Although the average working day was seven to eight hours of on-the-job presence, the WRA felt it was getting only two to three hours of performance [U.S. Department of the Interior, 1946c, Entry 1, box 1, pp. 32-34]. If this analysis is correct, it could suggest that the cooperatives may have provided sufficient incentives to make them a superior labor control structure than the direct hiring of labor at low wages, which was the only recourse for the WRA. However, it is conceded that no evidence exists in the archives of the work performance of cooperative employees; thus, any comparison to the WRA's direct hires in terms of their relative efficiency must be pure conjecture.

SUMMARY AND CONCLUSIONS

In our view, the need to house, care for, and sustain thousands of captive workers in semi-permanent centers convinced top WRA officials that cooperative enterprises would be the organizational form that would best overcome worker resistance,

provide positive incentives, and promote cost efficiency in the non-market environment of RCs. A letter on October 9, 1942 from E.R. Fryer, acting project director (Gila River) to Philip M. Glick, the WRA's solicitor, reveals the thinking behind cooperatives. It is most helpful in illuminating the WRA's underlying rationales implementing this structure [Entry 16, box 495, folder 72.510]:

We are obligated not only by virtue of our commitments but even more so by our position as guardians to take every possible action to maintain and, in fact, promote economic respectability. Otherwise, not only will we fail in our efforts during war time to preserve human values but in the difficult post-war period we shall have on our hands a great American minority that shall have lost some of its most admirable qualities. On the purely practical side, industrial and agricultural enterprises will fail if we do not by some means make our people a living, vital part of them. Otherwise, each evacuee will generate inevitably into a \$16 or \$19 worker. Here at Gila we are about within two weeks – to launch a net enterprise. We certainly don't want a repetition of Manzanar – strikes, sit-downs, bitterness, charges and counter-charges. It is clearly within our power to dignify the 'net' enterprise. We can easily give it all the vitality needed. We need to make it a Community Enterprise with the proceeds deposited into a community trust fund for the benefit of all members of the work corps shared in proportion to their man-days of work.

It is especially noteworthy to observe that top WRA administrators discussed the use of non-economic (i.e., social) incentives as a way to stimulate evacuee work performance and bring vitality to the cooperative enterprises. On September 1, 1942, Director Myer issued Administrative Instruction No. 27 on the subject of Employment and Compensation [Entry 16, box 495, folder 72.510].²⁸ This Instruction contained the most detailed policy statement to date and included such items as basic policies, compensation and work rules, employment in consumer enterprises and the private sector, and unemployment compensation. It reaffirmed that all employment would be voluntary, but went on to describe the social inducements that would be

²⁸The CWRIC [1997, p. 167] noted: "The new policy adopted in August [1942] remained substantially unchanged throughout the WRA program."

used to promote work effort and desired behaviors. Section II, “The Work Relocation Works Corps and The Order of Merit,” and Section III, “Merit Rating Board,” are reproduced in Figure 3:

FIGURE 3

Administrative Instruction No. 27

- II The War Relocation Works Corps [WRWC] and The Order of Merit
 - A. The Work Corps was designed to place in the hands of the evacuees an instrument of organization understood by the American people, and an organization which can focus attention on work for the public good and will give recognition to evacuees.
 - B. Each evacuee, upon first being assigned to a job, shall become thereby enlisted in the WRWC...Upon completion of three months' employment, if his conduct and quality and quantity of his work for that period are certified to the Project Director as outstanding by the Merit Rating Board, an evacuee may be cited by the Project Director for special recognition and be made a member of the Order of Merit which is hereby established as a unit within the WRWC. The Merit Rating Board may recommend that such merit recognition shall be withdrawn, for cause, and the Project Director may, upon such recommendation, terminate the membership of an evacuee in the Order of Merit.
 - C. Preferential consideration shall be given to members of the Order of merit in connection with leaves for private employment, assignment to preferred types of employment within the relocation center, promotion to supervisory positions, and in such other matters as the Project Director may consider appropriate, in recognition of the superior initiative, efficiency, leadership and loyalty of evacuees who achieve in the Order of Merit.
- III Merit Rating Board
 - A. There shall be on each relocation center a Merit Rating Board of seven members, appointed by the Community Council. Members of the Administrative Staff may serve on the Board if requested to do so by the Community Council. This Board may be assigned a full-time evacuee secretary.
 - B. The Merit Rating Board shall develop and install a simple work report to be made periodically by each supervisor for members of the Work Corps working under his direction. This work report shall cover quality of work, quantity of work, and conduct. (Attitude, punctuality, loyalty to the United States, etc. shall be considered as part of conduct.)
 - C. The Merit Rating Board shall constantly seek all proper work incentives by planning awards and recognition and may make appropriate recommendations, from time to time, to the Project Director.

The most interesting aspect of Instruction No. 27 is its reliance on non-market factors to spur work effort and recognize achievement. For example, a Merit Rating Board, comprised of evacuees, would evaluate the conduct, quantity, and quality of an evacuee's work. Superior performance would result in membership in a select “Order of Merit,” which included benefits such as job promotion and leaves for private employ-

ment outside of the center. In essence, therefore, cooperative associations provided a structure for labor control through peer monitoring and evaluation.

Another point of interest in Instruction No. 27 is the call for evacuees to demonstrate loyalty and patriotism to the U.S. In retrospect, the idea that captive workers would be expected to express loyalty to their captors seems almost ludicrous, but Japanese Americans were widely mistrusted in the early 1940s and were subjected to frequent and overt acts of racial prejudice, especially in the months immediately following Pearl Harbor. WRA officials believed that displaying acts of loyalty to the war effort, such as putting forth a full-day's work effort and later volunteering for military service, would help the evacuees obtain employment and join the mainstream of American life.

In essence, evacuees had far fewer options than native workers in utilizing their labor power despite severe wartime labor shortages. Evacuee wages were capped; evacuees were forcibly relocated and detained at remote locations. They were unable to pursue other opportunities to leverage their bargaining position in regard to wages and work conditions. On the other hand, evacuees were not slaves or convicts, and they could not be physically compelled to work, in part because of the government's intent to abide by the terms of the Geneva Convention.²⁹ Evacuees were provided with basic necessities whether they worked or not, so the economic motives for work effort (e.g., resources necessary for food, clothing, and shelter) were essentially nonexistent.³⁰ Given these unique circumstances, the

²⁹Glick discussed the reasons against work compulsion: "It is probably impossible to compel Japanese to work against their will. While their detention can be shown to relate to the National safety as a war measure, the product of their work would be in no different category from the standpoint of war need than the product of the work of any other American citizen. Furthermore, it would be unwise to attempt to compel them to work in view of present negotiations between the State Department and the Japanese Government, under which the Geneva Convention of 1929 regarding treatment of prisoners of war would be extended to civilian internees and under which the compulsory labor of civilian internees would be prohibited. It is not expected that the lack of authority to compel labor will be a practical obstacle in view of the administrative devices of preferential treatment that can be used" [Entry 16, box 225, folder 31.000].

³⁰A February 19, 1943 memorandum from Taizo Inazu, president of the Board of Directors of the Manzanar Cooperative Enterprises, to Dr. William J. Bruce, superintendent of the Consumer Enterprises Division, listed ten points indicating why the WRA should lessen the financial burden on cooperatives. Point number 6 reveals the incentive problems the WRA constantly faced: "It is felt by the residents that the Cooperative is a division of the WRA set-up to serve the interests of the residents" [Entry 48, box 228, folder 69.030].

WRA felt that cooperatives would be the most effective and cost efficient way to control the labor process. Philip M. Glick, solicitor of the WRA, described why cooperative enterprises were selected [Entry 16, box 225, folder 31.000]:

The lack of power to compel Japanese to work without their consent may not, however, be a serious obstacle to carrying out the Authority's plans for work programs. Most of them will likely prefer work to idleness, particularly where an increase in income is assured. The Authority can provide other inducements. Cooperation in the work program as a sign of patriotism and loyalty can be stressed. It can be rewarded through various types of awards, insignia, or preferential treatment. Lack of cooperation can be discouraged through various administrative devices, including, if necessary, withdrawal of privileges and denial of more than bare subsistence.

Ultimately, a full understanding of the success of the WRA cooperative associations transcends both labor process and accounting, lying instead with both the culture of the Japanese-American community and the demands of a wartime economy. Rather than sustaining resistance that would have caused any managerial system to fail, Japanese-American evacuees generally portrayed a voluntarism that reflected itself in a commitment to hard work and a patriotism in light of the severest adversity best exemplified by the 442nd, the most decorated battalion of American soldiers in World War II, whose bravery belied the atrocities committed by the American government against civilians who shared their ethnicity.³¹

We are unable to conclude that the WRA's policies, including the decision to establish cooperative enterprises, were inordinately successful. However, the evacuees' spirit of voluntarism and active support of cooperative associations enabled WRA officials to act relatively humanely towards the detained Japanese civilians, although these officials were not immune from obtaining benefits from the wage ceiling which was imposed on evacuees.³² The few documented cases of civil disobedience

³¹Myer, in his speech to the American Legion, mentioned the exemplary service record of the 442nd [Entry 16, box 471].

³²For example, a letter on April 13, 1943 from Paul A. Taylor, project director (Jerome), to D.S. Myer (subject: rates for personal services of evacuees working for the appointed personnel) is most revealing [Entry 16, box 495, folder 72.500]: "The appointed personnel at the Jerome Project have expressed a need for the services of a few evacuees to work in their homes as housekeepers, cooks and

and the evacuees' willingness to staff key managerial positions despite receiving wages far below market suggest that cooperative associations enabled the WRA to use non-economic incentives and to avoid physical punishments that typified earlier captive worker environments. That said, it is impossible to parcel out the impact of the cooperative business structure on the response of the Japanese-American evacuee population to their forced confinement.

We can conclude, however, that the accounting information and control procedures played a critical role in the internment episode. The WRA had to justify its policies continually and publicly and to minimize expenditures during a period of severe wartime shortages. The *Finance Handbook* contained the set of templates for recording transactions and creating reports that enabled top officials to compare the centers' performance and monitor their operations. Compiling average daily meal cost figures and creating an elaborate system of repayment for government advances are two examples of the procedures which promoted cost efficiency. Thus, in conjunction with the social mechanisms associated with cooperative business enterprises, accounting played a key role in the management and administration of the RCs.

We would not be relating the full story of the Japanese-American evacuation unless we provide the WRA the opportunity to deliver its final verdict on the relocation program that it directed [U.S. Department of the Interior, 1946d, Entry 1, box 1, p. 99]:

While some of the evacuees will never recover from the bitter experiences of the evacuation, the Authority is convinced that because of the industry and integrity of the Japanese American, they will quickly build for themselves a better social and economic pattern than they had before the war.

nurse maids. I would like authorization for an acceptable full and part-time rate that the appointed personnel should pay for this service. I would suggest that a rate be established on the following basis:

(192 Hour Basis)

<u>Per Hour</u>	<u>Per Month</u>	
\$.0833	(A) 16.00 – wage paid to evacuee worker	
		by appointed personnel
.1510	(B) 19.00 – subsistence) Paid by
	3.50 – clothing allowance) appointed
	(B) 6.50 – quarters) personnel
	_____	to WRA
\$.2343	\$45.00 – Total paid by appointed personnel”	

It is our conviction that with these words the WRA was putting a much too favorable spin upon the whole relocation episode, which remains one of the most shameful events in race relations in the recent history of the United States. The best that can be said for the WRA's participation is that the record seems to indicate that the agency generally did the best it could to make the process as palatable as possible for the oppressed ethnic minority. Yet, it cannot be forgotten that the WRA was an arm of the government and the military establishment that had orchestrated this abomination.

In conclusion, we believe that there are innumerable opportunities to extend this line of research and examine the role of accounting for repressed or captive workers in other non-market settings. One of the most intriguing areas for study is the accounting for convict labor which was common in Australia in the mid-1800s and throughout the U.S. South after the Civil War and well into the early 1900s. Many interesting questions arise regarding leases of human capital. For example, how were these leases structured? What role did accounting play in justifying punishments for failing to meet predetermined task levels? What kinds of accounting information were used by outside contractors who supervised production and marketed convict-made goods? Answering these and related questions will illuminate accounting's role in controlling the labor process of repressed and/or captive workers.

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APPENDIX A

Information Requested by D.C. Myer from the War Department (January 1943)

- A) Records or Documents Concerning the WCCA Program
 - 1) AC populations (age, sex, occupation, family size, place of original residence, place of origin, RC to which sent
 - 2) daily recapitulation reports (nos. 1-12, 44-46, 52-54, 113, 127, 133-34, any issued after 142
 - 3) addresses of individual evacuees at different stages of the program
 - 4) property records of the WCCA covering assistance to evacuees in conjunction with property management and disposal in cooperation with the Farm Security Administration and the Federal Reserve Bank of San Francisco
 - 5) social data registration schedule (WCCA Form S-3)
 - 6) copies of records, correspondence, applications, or declinations related to repatriation
 - 7) vital statistics during the assembly center stage
 - 8) information on sick, insane, deaf, dumb, blind, crippled evacuees
 - 9) case records of evacuees hospitalized or other medical treatment at the ACs

- B) Reports or Information Concerning Individual Evacuees
 - 1) visitor-visitee file kept by WCCA
 - 2) individuals sent to RCs from ACs ahead of schedule and reasons
 - 3) individuals released from ACs and reasons
 - 4) information about transfers to reunite families
 - 5) records of those with a "shady past" or those who obstructed administration, or those with "bad performance at ACs
 - 6) names of students given leave and institutions attending
 - 7) evacuees from Alaska and reasons for evacuation

- C) Reports or Information on Special Situations or Conditions
 - 1) report on Santa Anita riot – causes, names, actions taken
 - 2) other specific difficulties in ACs or RCs

- D) Information Concerning Physical Facilities and Plant Operation
 - 1) reports of engineers on facilities at RCs (sewers, electricity, water) – adequacy
 - 2) information on equipment and supplies
 - 3) relief grants and clothing allowances pending at time of transfer from AC to RC

- E) Observations or Comments on Various General Phases of AC Operations
 - 1) reports of the WCCA on the entirety of assembly centers operations
 - 2) evacuee governance at assembly centers – recent shift from self-governance (discontinued) to advisory councils, why the change, conditions that led to the change
 - 3) most cooperative and uncooperative groups or organizations of evacuees at the ACs
 - 4) offenses committed and how they were dealt with

Source: letter from Myer to John McCloy, Assistant Secretary of War [January 5, 1943, Entry 16, box 498, folder 79.100 #1]

APPENDIX B**Principal Items or Classes of Information Needed
by the Relocation Planning Division**

- 1a. Material called for in the manual regarding the Census of March 31 (manual 50.8.6)
- 1b. Population distribution by age, sex, citizenship at 3 months intervals back to the beginning of the project
2. Current population reports daily, weekly, and monthly (manual 50.8.2-5)
3. Special information incident to clarifying and correcting records, and clarifying of particular evacuee cases, etc.
- 3a. Queries from the Central Utah Laboratory to facilitate completion of our Central records
- 3b. Listing of unauthorized residents of Tule Lake for purpose of clarifying status through interview, hearings, etc.
- 3c. Cleaning up the residual of incomplete repatriation applications
- 3d. Supplying corrected lists of seasonal leaves transferred or pending to other projects
4. Completing lists of aliens in residence, particularly those transferred to Tule Lake in the segregation movements.
5. Maintaining a current integrated set of records including a locator file, an evacuee case file, and special records (manual 50.8.1 B(4))
6. Consultative services to Project offices, including review of monthly reports for accuracy, completeness, and comparability of statistical data (manual 50.8.8)
7. Analysis services, analysis and interpretation of statistical data pertaining to evacuees (manual 50.8.7).
- 7a. Analysis of repatriation applications, giving classification by such factors as age, sex, citizenship, year and method of entry into the U.S., residence and schooling in Japan, etc.
- 7b. Information concerning stockade residents (many information categories specified)
- 7c. Kibei: the number of the so-called "1940 Kibei," that is, Kibei who are unmarried, whose families are not in the U.S. since 1935, by age, sex, years in Japan, number requesting repatriation, etc.
- 7d. Inductees
- 7e. Project employment – distribution of employment – number of families having one or more wage earners – relation of employment status to welfare load – nature and origin of welfare relief cases (drawn predominately from what groups)
8. Auxiliary reports
- 8a. Check list of segregree movements to Tule Lake, giving dates of each movement and number transferred, by age (under and over 17), sex, citizenship, reason for segregation
- 8b. Check list of non-segregree movements out of Tule giving date, and number of evacuees, by age (under and over 17), sex, and citizenship
- 8c. Prompt return of receipted train lists

Highest priority items are identified as 7c, 7b, 7d, and 7a in that order. 7e will take time with immediacy depending upon project considerations. 1a, 1b, 2, 5, 6, and 8c are to be handled routinely. 3 is to be handled as circumstances require. 4 must be kept completely current to meet commitments. 8a and 8b are small jobs. 8c must be dealt with promptly.

Source: Stauber to Best, April 28, 1944 [Entry 16, box 498, folder 79.100 #4]