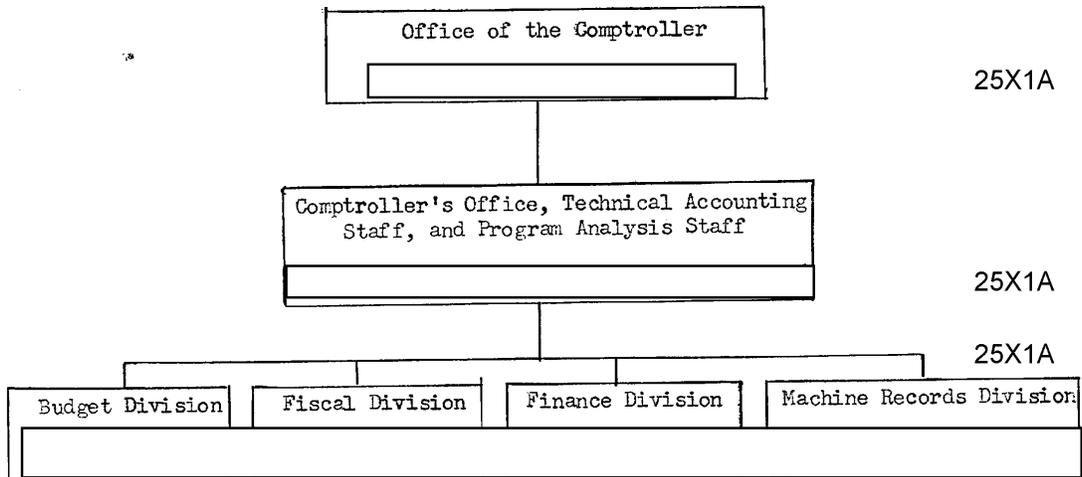




LEGEND: P - Professional OFFICE OF THE COMPTROLLER
C - Clerical
T - Total On Duty Strength - 31 October 1954

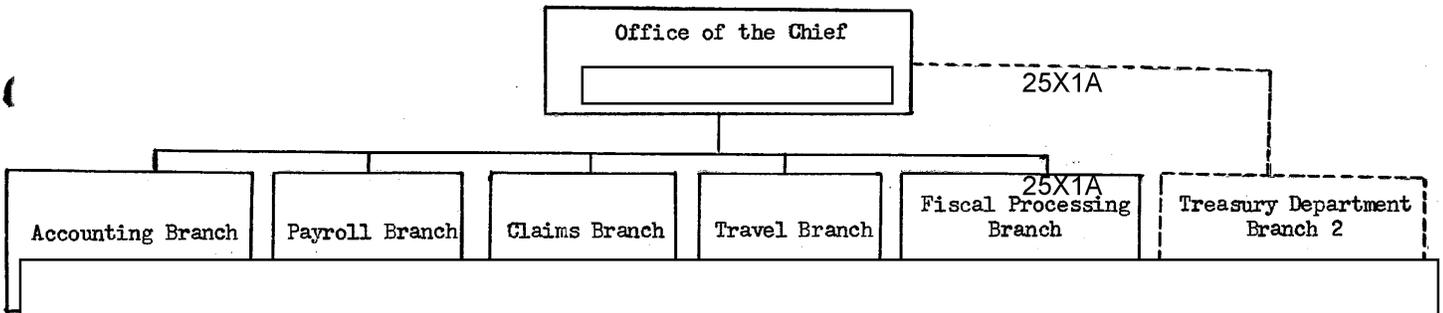


OFFICE OF THE COMPTROLLER

Fiscal Division

On Duty Strength - 31 October 1954

LEGEND: P - Professional
C - Clerical
T - Total

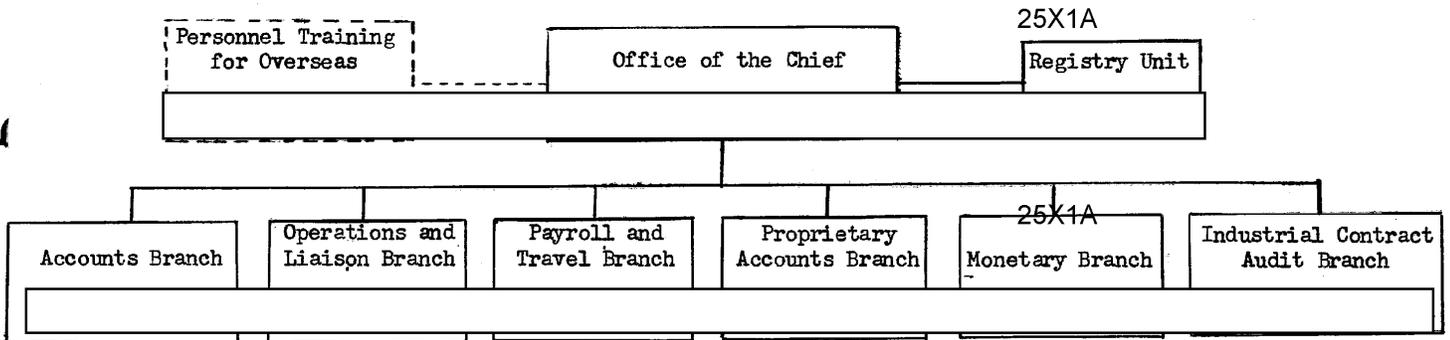


OFFICE OF THE COMPTROLLER

LEGEND: P - Professional
C - Clerical
T - Total

Finance Division

On Duty Strength - 31 October 1954

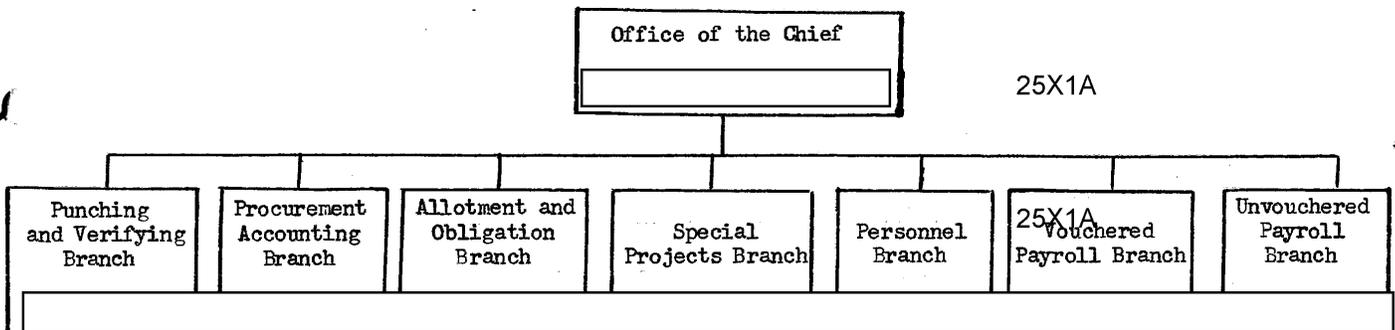


OFFICE OF THE COMPTROLLER

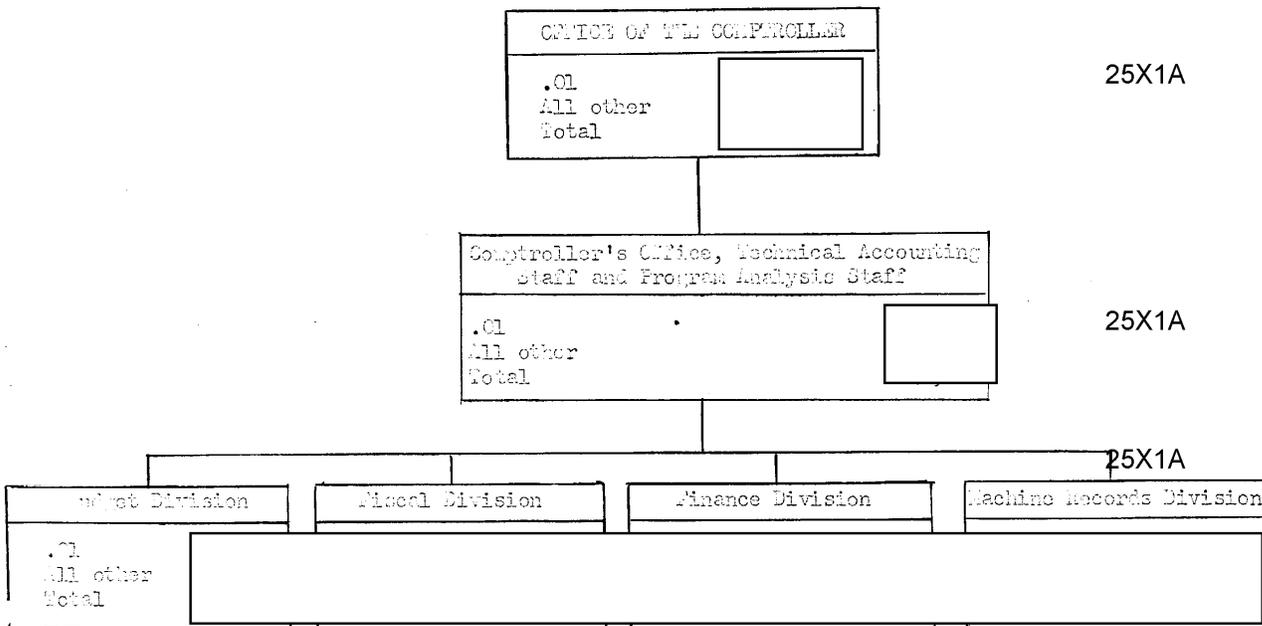
Machine Records Division

On Duty Strength - 31 October 1954

LEGEND: P - Professional
C - Clerical
T - Total



OFFICE OF THE COMPTROLLER
BUDGET STATEMENT - FISCAL YEAR 1955



OFFICE OF THE COMPTROLLERFUNCTIONS AND ACTIVITIES

By authority contained in CIA Regulation [] the Office of the Comptroller is responsible for all budgetary and financial operations and for providing financial program analysis and administrative machine records services for the Agency. This involves the developing and justifying to the Bureau of the Budget and the Congress annual budget estimates; formulating and administering a program of budgetary execution to assure the prevalence of a balanced relationship between funds and activity requirements to accomplish an orderly and effective program of expenditure; procuring through covert and semi-covert channels and procedures the annual appropriations made on behalf of CIA; establishing accounting and financial policies and procedures and otherwise providing staff advice to the Agency on all related matters to insure the establishment and maintenance of appropriate controls and regulations with respect to accounting and audit matters; and supervising the use of both vouchered and unvouchered funds for Agency world-wide activities and other financial matters involving Agency policy and procedure with other appropriate officials concerned with internal management problems.

25X1A

This Office maintains close liaison with all offices within the Agency in connection with procedures involving the internal administration of budgetary and fiscal affairs. External budgetary and fiscal activities require coordination and liaison with Committees of Congress, the Bureau of the Budget, Treasury Department, General Accounting Office, Departments of State, Army, Navy, Air Force, and other governmental agencies. Continued liaison is exercised with budgetary and fiscal officials in other agencies to insure that financial processing meets security requirements. For security reasons special procedures are effected in order to permit deviations from the normal governmental routine channels. Close coordination is maintained with the Office of General Counsel on legal aspects of budget and fiscal matters.

The Comptroller is also charged with the responsibility for providing budget and fiscal services for the National Security Council.

The Office of the Comptroller consists of four Divisions, and two Staffs as follows:

TECHNICAL ACCOUNTING STAFF

This Staff develops and installs accounting systems and financial reporting methods and procedures for all components of the Agency and projects; makes periodic inspections of overt and covert activities, both domestic and foreign, for the purpose of coordinating financial matters and installing accounting systems and procedures as required to conform with Agency policy, and assists operating units of the Agency in the financial phase of project planning.

SECRET

SECRET

6 December 1954

OFFICE OF THE COMPTROLLERBUDGET DIVISIONFUNCTIONS AND ACTIVITIES

This Division is responsible for administering the budgetary affairs of the Agency. In this connection the Division assists other officials in the development of long-range budgetary programs and plans; renders advice and assistance to all organizational components of the Agency in the preparation of annual budget estimates; analyzes and consolidates data received from other offices and prepares the annual budget estimates for the Agency as a whole; participates in the acquisition of funds for the Agency; administers and controls the funds acquired by the Agency through a planned budget execution program; provides budgetary and statistical data to be used in justifying the estimates; assists the Comptroller in representing the Agency before the Bureau of the Budget, Congress, and other agencies and departments; and establishes and supervises the maintenance of records relating to the budgetary activities of the Agency.

SECRET

SECRET

6 December 1954

OFFICE OF THE COMPTROLLERFISCAL DIVISIONFUNCTIONS AND ACTIVITIES

This Division is responsible for maintaining accounting reconciliation and appropriation reporting control of all CIA and National Security Council funds; maintaining allotment accounting for all vouchered activities; auditing all vouchered funds expenditures; preparing and auditing payrolls for all vouchered personnel; and keeping related individual employee records of leave, income, differentials, allowances, retirement, taxes and bond purchases. It is also responsible for effecting reconciliations and reporting all retirement and tax transactions, and interprets and applies the provisions of laws, regulations, and Agency policies relating to the accounting for and expenditure of vouchered funds. The Division prepares financial reports and statements as required, performs working liaison with the General Accounting Office, Treasury Department, Departments of State and Defense, the Civil Service Commission, and other agencies on matters relating to vouchered fiscal activities of the Agency and National Security Council; and prepares inquiries and replies regarding General Accounting Office questions and exceptions. In addition to the Office of the Chief, the Fiscal Division consists of six branches as follows:

ACCOUNTING BRANCH

Maintains general, allotment and subsidiary ledger accounts. Prepares financial reports. Requisitions and deposits funds. Effects collections, adjustments and reconciliations of funds. Develops and revises accounting procedures and methods. Reviews and codes obligation documents. Maintains working level liaison with other government agencies.

PAYROLL BRANCH

Prepares, audits and certifies payrolls for payment in connection with domestic activities. Distributes salary payments to personnel of domestic activities. Post audits payrolls and foreign allowance vouchers in connection with overseas activities. Maintains individual earnings records, leave, retirement, bond, and tax accounts. Issues individual tax statements. Reconciles retirement, bond, and tax deductions with Civil Service Commission and Treasury Department. Approves final clearance for separating employees.

SECRET

SECRET

6 December 1954

PROGRAM ANALYSIS STAFF

The Program Analysis Staff develops and maintains financial program and statistical analysis, and prepares and distributes analytical reports and statements.

SECRET

SECRET

6 December 1954

CLAIMS BRANCH

Audits purchase orders, contracts and bills of lading and certifies vouchers for payment in connection with domestic vouchered activities. Post audits payments made in connection with overseas vouchered activities. Pre-audits obligation documents. Audits advance payments to and reimbursement vouchers from other government agencies. Maintains master reference file of laws and regulations affecting fiscal operations.

TRAVEL BRANCH

Audits and certifies travel and transportation vouchers for payment of domestic and foreign vouchered travel. Post audits travel and transportation vouchers of overseas vouchered activities. Prepares and processes requests for travel advances and indemnity bonds covering such advances. Issues and maintains control of U.S. Government requests for transportation. Maintains current listing of all vouchered personnel having household effects in storage and establishes obligations for such storage on a monthly basis.

FISCAL PROCESSING BRANCH

Receives, records and processes all documents, requiring action by the Fiscal Division. Prepares or completes vouchers as necessary. Prepares schedules of payments. Maintains venter payments index and records of obligation and liquidation documents. Maintains official copies of vouchers and correspondence. Provides administrative aid to General Accounting Office audit representative.

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SECRET

OFFICE OF THE COMPTROLLERFINANCE DIVISIONFUNCTIONS AND ACTIVITIES

This Division administers the unvouchered funds program of the Agency in conformance with the policies and regulations established by the Director; maintains appropriate accounts and records pertaining to the safekeeping and disbursement of unvouchered funds; directs the activities of agent cashiers and confidential funds officers within and without the United States; devises and administers uniform standards for the audit, certification, and payment of official expenses in such manner as to insure operational security; prepares periodic and special financial reports and statements as required; maintains working liaison with other government agencies in connection with covert Agency operations conducted jointly with such agencies; conducts such foreign exchange operations as are necessary to support overseas operations of the Agency; performs a continuous audit of disbursements and accounts relating to domestic and overseas activities; maintains close liaison with operating units of the Agency to provide efficient and secure solution to financial problems pertaining to covert and confidential activities; and conducts a training program in specialized covert financial procedures for employees going overseas. In addition to the Office of the Chief, the Finance Division consists of six branches as follows:

ACCOUNTS BRANCH

Devises and maintains financial records and accounts on all covert financial support. Prepares over-all periodic financial reports, balance sheets and statements. Prepares financial reports for administrative use of operating divisions. Assists Certifying and Liaison Officers in reviewing monthly reports from field stations and in the preparation of accounting instructions for overseas stations. Maintains close working liaison with Monetary Branch and Operations & Liaison Branch.

OPERATIONS & LIAISON BRANCH

Audits and certifies vouchers, accountings and claims. Maintains close liaison with operating officials on matters involving covert financial support. Assists and advises officials and employees of covert activities relative to financial procedures, implications and plans in connection with covert projects and operations. Initiates, develops and coordinates regulations, instructions and criteria on financial support functions. Assists and coordinates with Technical Accounting Staff and operating divisions in the development of financial guides and standards for application to subsidy and proprietary projects. Coordinates finance training program for personnel who will in some degree handle unvouchered finance matters.

SECRET

PAYROLL AND TRAVEL BRANCH

Maintains individual payroll, leave and allowance files and records on all employees paid from unvouchered funds. Audits time and attendance reports from operating units. Prepares payrolls and distributes checks. Posts and reconciles payments of salary and allowances made at foreign stations. Maintains tax and retirement accounts. Prepares periodic reports and balance sheets. Audits and certifies travel vouchers for both civilian and military personnel.

PROPRIETARY ACCOUNTS BRANCH

Reviews Financial Statements of proprietary and subsidy projects. Determines from such statements the change in Agency equity and other activities affecting the Agency accounts and prepares appropriate entries for the accounting records of the Accounts Branch of the Finance Division. Determines that financial statements both as to form and content are in accordance with the administrative plan. Assures that appropriate trust certificates, stock certificates or any other documents required by the project administrative plan are provided to the appropriate custodians. Prepares special reports concerning the status of the various projects.

MONETARY BRANCH

Collects and analyzes foreign exchange and monetary information. Disseminates foreign exchange and monetary information to overseas stations and operating divisions. Conducts such operations in foreign exchange as are necessary to support covert financial activities. Maintains necessary internal and external liaison to accomplish required operations. Supervises and controls disbursements and maintenance of appropriate bank accounts and currencies to support covert operations.

INDUSTRIAL CONTRACT AUDIT BRANCH

Conducts audits and examinations and renders reports in connection with negotiation and settlement of cost-type procurement contracts. Maintains liaison and coordinates with Logistics Office in matters pertaining to the negotiation and settlement of procurement contracts. Recommends changes and improvements in financial procedures pertaining to contract negotiation and settlement. Prepares correspondence, or initiates other action as necessary to resolve questions of accounting policy, procedures or determinations as they pertain to contract negotiation and settlement. Performs internal audit of operations of the Finance Division to assure control and safeguarding of Agency funds.

SECRET

SECRET

6 December 1954

OFFICE OF THE COMPTROLLERMACHINE RECORDS DIVISIONFUNCTIONS AND ACTIVITIES

This Division is responsible for the development and application of tabulating machine techniques in the keeping of records, primarily in the administrative field, looking toward the elimination of manual methods wherever possible, effecting dollar economies and increased efficiencies, and permitting the production of such reports and information as may be required for good administrative management, for auditing, and future planning purposes. In addition to the Office of the Chief, the Machine Records Division consists of seven branches as follows:

PUNCHING AND VERIFYING BRANCH

Transcribes all data received for processing by the Division into punched tabulating machine cards.

PROCUREMENT ACCOUNTING BRANCH

Maintains detailed stock records and financial inventory accounting records. Prepares financial and stock accounting reports covering property on hand, in use, in transit, and on loan.

ALLOTMENT AND OBLIGATION BRANCH

Maintains for unvouchered funds detailed allotment accounting records and subsidiary general ledger accounts. Produces financial reports and statements involving expenditures, obligations, accounts payable, advances, costs, miscellaneous receipts, etc.

SPECIAL PROJECTS BRANCH

Maintains a variety of statistical records and compiles recurring and special reports for various administrative and operational elements from subject matter not specifically related to files of other branches of the Division.

PERSONNEL BRANCH

Maintains detailed personnel statistical and accounting records. Prepares regularly scheduled personnel and career service board reports for the Agency.

SECRET

SECRET

6 December 1954

VOUCHERED PAYROLL BRANCH

Maintains payroll records; computes additional compensation for overtime, night differential, and holiday work; prepares payrolls and checks for employees; prepares and distributes time and attendance reports and payroll change notices, statements of earnings and deductions, withholding tax statements, and payroll accounting reports.

UNVOUCHERED PAYROLL BRANCH

Maintains payroll records; prepares payrolls and checks for employees; prepares payroll change notices, withholding tax statements and payroll accounting reports.

SECRET