Organizational and Functional Master Chart of the Bureau of Accounts

**DIVISION OF CENTRAL ACCOUNTS**
- B. R. Gearhart
- Administers a system of central accounting, including the maintenance of all accounts of receipts and expenditures of public monies integrated with the accounts of other agencies of the Government, its issuance of warrants, and appropriate regulations, and furnishing basic data for financial statements including data on appropriations, receipts, expenditures, and balances.
- No. Employees: Washington 150, Field 129, Total 286

**DIVISION OF DISBURSEMENT**
- Paul D. Manning
- Performs disbursing and collection functions, and issues U.S. Savings Bonds under the Pay Roll Allotment Plan, for all executive departments and independent establishments of the Government (except military establishments, Postal Service, and U.S. Marshals), in Washington and 26 field offices in continental United States and territories; directs operations of approximately 200 United States disbursing offices in foreign countries making payments in the name of the Chief disbursing officer; in charge of funding of approximately 100 petty cash fund agents and impressed cashiers; reviews claims and issues substitute checks for all Federal disbursing officers.
- No. Employees: Washington 747, Field 811, Total 2658

**ACCOUNTING SYSTEMS DIVISION**
- Boyd A. Evans
- Renders technical assistance to bureaus in connection with improved accounting methods and assists in the installation of improved accounting methods for all Federal disbursing offices. Participates in the overall Joint Accounting Program to improve the government's accounting.
- No. Employees: 24

**DIVISION OF CENTRAL REPORTS**
- S. J. Elson
- Compiles financial information relating to appropriated funds and other fiscal matters of the government. This includes the Annual Combined Statement of Receipts, Expenditures and Balances of the United States Government, portions of the Annual Report of the Secretary and the monthly publication in the Daily Treasury Statement of a statement reflecting assets and liabilities of certain business-type enterprises, appropriations, expenditures, and balances of the government, also reviews existing statements and develops new statements to meet current requirements.
- No. Employees: 31

**DIVISION OF DEPOSITS AND INVESTMENTS**
- Edmund C. Russel
- Supervises deposits by the United States and foreign countries for funds and provides other fiscal services; invests government trusts and other funds, makes loans to other government agencies; processes international claims, and claims under the United States Government, and boards of trade. Bills and collects amounts due from foreign governments; supervises and examines the underwriting and collection of issues of surety companies to issue bonds in favor of the government.
- No. Employees: 43

**DIVISION OF INTERNAL AUDIT**
- Boyd A. Evans (Acting)
- Develops the program for an internal audit within the framework of established policy and regulations. The program is carried out through an internal audit program and provides technical advice to bureaus in developing, establishing, or revising their internal audit program. The program is carried out through an internal audit program and provides technical advice to bureaus in developing, establishing, or revising their internal audit program.
- No. Employees: 24

**ADMINISTRATIVE DIVISION**
- W. E. Barker
- Conducts administrative functions of the Bureau, including the planning, development, and direction of the bureau's administration, and maintenance of statistical and productive data. Coordination and direction of a program for personnel administration. Direction and furnishing of all office services.
- No. Employees: 43

**ORGANIZATION OF BUREAU OF ACCOUNTS**
- R. W. Marwell, Commissioner
- Board of U. S. Commissioners
- General supervision over the functions of the Bureau of Accounts.
- No. Employees: 5

**SPECIAL ASSISTANTS**
- Preparation and review of legislative proposals, control of Congressional correspondence and liaison between Treasury and D.A.O. on legal questions covering voucher settlement claims and contracts, and exceptions taken in accounts of accountable officers.
- No. Employees: 5

**EMPLOYEES**
- Washington: 1074
- Field: 2040
- Total: 3114

NA, RG 59, Entry 679B, Box 8, "Misc. History" File