

Declassified E.O. 12356 Section 3.3/NND No. 785015

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Declassified E.O. 12356 Section 3.3/NND No.

785015

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FINANCE SUB-COMMISSION,
ORGANIZATION
SEPT. 1943

15 pp

Joint Comd. Chiefs
 of Staff A.C.A.

Ref. Minute 5

(a) Ref. para c. Regions 3 & 4 are approximately the same as in size as Region H, with the exception that neither includes any town of the size or importance of Rome. On the basis as used in Minute 4, the number of ^{troops} officers for a whole Region (including HQ) would be 20 of whom ~~about~~ 12 to 14 would be in the Provinces.

(b) Ref. para d. The estimates given in minute 4 were based on the assumption that all officers who could be spared from Regional HQ would be transferred to the Provinces. No further reduction in Regional HQ staffs could therefore be made.

W. G. M. 30/6/53

For Brig. A. A. H. H. H.
 C. G. O. A. C. A.

7

Noted. Thank you.

7.2.19/9

61. To see 6 A. Possibly you should have a
 attached a personnel file? If so,

(6) Ref para'd. The estimates given in memo'd H were based on the assumption that all officers who could be spared from Regional HQ would be transferred to the Provinces. No further reduction in Regional HQ staffs could therefore be made.

Hq Brackets 300/33

For Reg & A Hq. Reg

CFO, PCA

7

Noted. Thank you. -

7 Feb 1979

61- To see 6A. Possibly you should have a copy for a personnel file? If so, please mark 6A accordingly.

19 1/23

Not the same
Col.

Joint Asst. Chiefs of Staff, A.C.A.

With reference your Jacket Minute 3.

Para. (a). After discussion with Col. Bernstein, it is understood that the following establishments for Finance Officers in Regions 4 and 5 would be required to place these 2-1000 on the same scale as now suggested for Regions 1 and 2.

<u>Region 4</u>	<u>Region 5</u>
Present Establishment (A.C.A.): 12	Present Establishment: 11
Suggested Establishment: 23	Suggested Establishment: 19
INCREASE: 11	INCREASE: 7

The augmented new establishment is based on having at least one Officer of the Financial Division in each Province, and a small Regional H.Q. staff. In the case of Region 4, one extra Officer has been asked for as a minimum requirement in view of the size of the City of Rome, which is included in this Region.

It is suggested that if this new Establishment be confirmed, that the new Officers consist wherever possible of Officers with experience in Accounting, Revenue and Banking.

Referencing your Para. (b). The only Officers on A.C.A. H.Q. staff under the mark of Major are 23 Captains. At the present juncture it appears impossible to say what staff if any could be released as the Functions of A.C.A. H.Q. are not yet sufficiently defined.

It would appear, however, that a very considerable reduction in the number of Junior Officers at A.C.A. H.Q. would be necessary in order to provide sufficient surplus to supply even part of the additional Officers required under the suggested new establishment.

Finance,
15th Sept., 1942.

For: BRIGADIER H. A. HARRIS,
Chief, Financial Division, A.C.A.

H. J. R. M. H. A. H.

5

3050

F Ref. Minute 4, F 5A, which I have transferred from File 1011/4, consequently 'now empty'. It was decided at (a) since Minute 4 was written, that Provincial Officers would be found by loans from non-operational Regions. (b) Ref. 5A - noted. Let I do not think we can ask for an extra Officer at Reg. 4A.

sufficiently defined.

It would appear, however, that a very considerable reduction in the number of Junior Officers at A.C.C. E.O. would be necessary in order to provide sufficient surplus to supply even part of the additional Officers required under the suggested new establishment.

Finance,

10/12/44, 1943.

5

3050

F Ref. minute 4, FSA, which I have transferred from File 1011/4, consequently now empty. It was decided at

(a) since minute 4 was written that Provincial Officers would be found by loans from non-operational Regions.

(b) Ref. FSA - noted. But I do not think we can ask for an extra officer at Reg. HQ.

(c) Will you please suggest the number of Provincial Officers that will be required in Regions 8 & 9, on the same basis as in minute 4.

(d) You do not say reply to the query in minute 3 as to whether any Officers could be spared from Region as opposed to National HQ. for provinces. Will you please consider. I give your opinion - if so, how many in each Region.

16 ⁹/₄₃

W. H. Mathews
Col.
A/C.G.S.

1.3 Sept 43 To Col Ralston - I have noted the development as described by Brig. Hamlyn and have talked with him about it - subject to persuasive arguments to the contrary, I am in accord with his view that there are minor features about the Land which we should endeavor to head off. APP

2

Finance

(a) 1A + B. I gather the main difference is in the jurisdiction in the responsibilities / functions of AMFA & the consequent abolition of the 'Accountancy' & 'Financial & Economic' sub-divisions. This seems a technical matter on which we are ill-qualified to deliver - we are quite prepared to support whatever conclusions you arrive at, but it is not clear from 1A what these are.

(b) Presumably Col. Deniston can give you a clear picture of how the Finance Division worked at in Amgog. There is of course the question of the "Field Staff of Finance Officers" which were apparently found necessary but which are not allowed for in Paper No. 7, which according to Col. Maxwell we shall not get. Please ask him the placed on Army Officers from Regional HQ.

3 9/63

148 Ralston
Colad

math on which we are ill-qualified to advise - we are quite prepared to support whatever conclusions you arrive at, but it is not clear from 'A' what these are.

(b) Presumably Col. Bernstein can give you a clear picture of how the Finance Division worked at in August. There is of course the question of the "Field Staff of Finance Officers" which were apparently found necessary but which are not allowed for in Paper No. 7, which according to Col. Maxwell we shall not get. Finance will have the placed on Army Officers from Regional HQ.

3 $\frac{9}{43}$

W. R. A. Thorne
Colonel.

3

Finance.

I agree with 3A, but I think there is little hope of obtaining the additional Officers. Will you please ^{promptly} push out in detail (a) how many junior financial Officers will be required for each Region on the basis you propose, & (b) ~~what~~ how many junior financial Officers, if any, could be spared from A.C.A. or Regional HQ for allotment as Provincial Finance Officers.

7.9.43

W. R. A. Thorne Col.
A/C. & S.

TO:

Region 4.
" 5.
" 5.
" 6.
" 9.

FROM:

Planning Staff, Armistice C.C.

SUBJECT:

Finance Division - Organisation - Provision of Provincial Finance Officers.

REFERENCE:

ACC/1011/1.

DATE:

18 September 1943.

Ref. para 13 of P.D. No. 4 - 18 Sep 43.

The number of Provincial Finance Officers considered necessary in each Region is as follows:-

Region 4	- - - -	11
" 5	- - - -	7
" 6	- - - -	6
" 8	- - - -	12
" 9	- - - -	12

3057

Not Col

Joint Assistant Chiefs of Staff,
Armistice C. C.

Copy to:- HQS AFHQ.

TO:- Joint Assistant Chiefs of Staff, A. A.
FROM:- Financial Division, A.C.A.
SUBJECT:- Finance Officers, Region 6
REFERENCE:- A.C.A./1011/4
DATE:- 15th September, 1943.

389

5A

At present there are two Finance Officers allocated to Region 6.

On the basis of reexamination of T.O./W.E., it is suggested that this number be increased to 9, making an addition of 7 Officers.

This number is arrived at as follows:-

H.Q. Staff	3
Province of Cagliari	3
" " Nuoro	1
" " Sassari	2
	-
	9
	=

These three provinces occupy roughly about one-third of the island each. In view of the extent of the territory to be covered it is considered that the above number is the minimum if Financial Officers are to maintain any contact with or be of any assistance to C.A.Os.

for: 
BRIGADIER R. A. HAWLYN,
Chief, Financial Division, A.C.A.

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FINANCE DIVISIONALLOCATION OF PERSONNEL TO REGION 3
UNDER ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

	<u>Col.</u>	<u>Lt.Col.</u>
(a) By Military Government	1 B	2 1B 1A
(b) By Armistice Control	1	1

Allocation under Allied Military Government as between U.S. and British:-

Chief Financial Officer	B	
Deputy Chief Financial Officer		A
Chief of Accounting Section Staff		B
Chief of Revenue Section Staff		
Chief of Customs & Excise Section Staff		
Chief Monopolies Section Staff		
Budget Director		
AMPA - Staff		
Controller, Financial Institutions Staff		
Controller, Currency & Exchange Staff		

NOTE: In the event of ACA and not AMG as mentioned above, there is a reduction of 6 Officers except that it consists of:- 1 Lieut.-Col., 1 Major, and 4 Captains fewer.

6th Sept. 43.

ALLOCATION OF PERSONNEL TO REGION 3

U.S.A. and British

ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>	<u>Capt.</u>	<u>Lieut.</u>	<u>Total</u>
1 B	2 1B 1A	3 1B 2A	4 2B 2A	-	10
1	1	2			4

ent as between U.S. and British:-

.....B					1
	A				1
	B				1
			B		1
		A			1
		B			1
		A			1
			A		1
			B		1
			A		1
					1
					10

mentioned above, there is a reduction of 6 Officers. Break-down is unknown, but.-Col., 1 Major, and 4 Captains fewer.

4a

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FINANCE DIVISIONALLOCATION OF PERSONNEL TO REGION 4
UNDER ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

	<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>	<u>Capt.</u>
(a) By Military Government	1 A	2 ^{1B} 1A	3 ^{1B} 1A	5 ^{2B} 3A
(b) By Armistice Control	1	1	1	3

Allocation under Allied Military Government as between U.S. and British:-

Chief Financial Officer	A		
Deputy Chief Financial Officer		A	
Chief of Accounting Section Staff		B	B
Chief of Revenue Section Staff			A
Chief of Customs & Excise Section Staff			B
Chief Monopolies Section Staff			A
Budget Director			A
AMFA - Staff			B
Controller, Financial Institutions Staff			A
Controller, Currency & Exchange Staff			A

NOTE: In the event of ACA and not AMG as mentioned above, there is a reduction of 8 Officers. unknown, except that it consists of:- 1 Lieut.-Col., 2 Majors, 2 Captains, and 1 Lieut. for

6th Sept. 43.

ALLOCATION OF PERSONNEL TO REGION 4
UNDER ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

U.S.A. and British

<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>	<u>Capt.</u>	<u>Lieut.</u>	<u>Total</u>
1 A	2 ^{1B} 1A	3 ^{1B} 2A	5 ^{2B} 3A	1 B	12
1	1	1	3		6

ment as between U.S. and British:-

.....A					1
	A				1
	B				1
		B			1
	A				1
			B		1
	B				1
					-
	A				1
					-
		A			1
			B		1
			A		1
					•
		A			1
					-
					12

mentioned above, there is a reduction of 6 Officers. Break-down is
 of:- 1 Lieut.-Col., 2 Majors, 2 Captains, and 1 Lieut. fewer.

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FINANCE DIVISIONALLOCATION OF PERSONNEL TO REGION 5
UNDER ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

	<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>	<u>Capt.</u>
(a) By Military Government	1 B	2 1B 1A	3 1B 2A	5 3B 2A
(b) By Armistice Control	1	1	2	2

Allocation under Allied Military Government as between U.S. and British:-

Chief Financial Officer	B		
Deputy Chief Financial Officer		A	
Chief of Accounting Section Staff		B	
Chief of Revenue Section Staff			A
Chief of Customs & Excise Section Staff			B
Chief Monopolies Section Staff			A
Budget Director			
AMFA - Staff			
Controller, Financial Institutions Staff			
Controller, Currency & Exchange Staff			

NOTE: In the event of ACA and not AMG as mentioned above, there is a reduction of 5 Officers is unknown, except that it consists of:- 1 Lieut.-Col., 1 Major, and 3 Captains

6th Sept., 43.

ALLOCATION OF PERSONNEL TO REGION 5
UNDER ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

U.S.A. and British

	<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>	<u>Capt.</u>	<u>Lieut.</u>	<u>Total</u>
ent	1 B	2 1B 1A	3 1B 2A	5 3B 2A		11
1	1	1	2	2		6

Government as between U.S. and British:-

.....B		1
.....A		1
.....B		1
	B	1
	A	1
	B	1
	A	1
	B	2
	A	1
	B	1
	A	1
		11

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 MG as mentioned above, there is a reduction of 5 Officers. Break-down
 consists of:- 1 Lieut.-Col., 1 Major, and 3 Captains fewer.

FINANCIAL DIVISIONALLOCATION OF PERSONNEL TO REGION 6
UNDER ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

	<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>	<u>Capt.</u>
(a) By Military Government		1 B	1 A	
(b) By Armistice Control		1		

Allocation under Allied Military Government as between U.S. and British:-

Chief Financial Officer

.....B

Deputy Chief Financial Officer

.....A

NOTE: In the event of ACA and not AMG as mentioned above, there is a reduction of 1 Major (a). 1 Financial Officer.

6th Sept., 43.

ALLOCATION OF PERSONNEL TO REGION 6
UNDER ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

U.S.A. and British

<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>	<u>Capt.</u>	<u>Lieut.</u>	<u>Total</u>
	1 B	1 A			2
	1				1

ment as between U.S. and British:-

.....B	1
.....A	1
	-
	2
	=

as mentioned above, there is a reduction of 1 Major (a), i.e., the Deputy Chief

FINANCE DIVISIONALLOCATION OF PERSONNEL TO REGION 7
UNDER ALLIED MILITARY GOVERNMENT AND ARMISTICE CONTROL

	<u>Major General</u>	<u>Brig. Gen. or Brig.</u>	<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>
(a) By Military Government	-	1 B	6 2B 4A	14 7B 7A	26 9B 16
(b) By Armistice Control	-	1	6	12	23

Allocation under Allied Military Government as between U.S. and British:-

Chief Financial Officer	 ^B			
Deputy Chief Financial Officer	 ^A			
Chief of Accounting Section Staff	 ^B			 ^B ^A ^A
Chief of Revenue Section Staff	 ^A			 ^B ^A ^A
Chief of Customs & Excise Section Staff				 ^B ^A ^A
Chief Monopolies Section Staff				 ^A ^A ^A
Budget Director				 ^B

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U.S.A. and British

<u>Major General</u>	<u>Brig. Gen. or Brig.</u>	<u>Col.</u>	<u>Lt.Col.</u>	<u>Major</u>	<u>Capt.</u>	<u>Lieut.</u>	<u>TOTAL</u>
-	1 B	6 2B 4A	14 7B 7A	25 9B 16A	24 7B 17A	-	70
-	1	6	12	23	23	-	65

ent as between U.S. and British:-

• • • • •

1

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ALLOCATION OF PERSONNEL TO REGION 7

- Sheet 2 -

	<u>Major General</u>	<u>Brig. Gen. or Brig.</u>	<u>Col.</u>	<u>Lt.Col.</u>	<u>Ma</u>
ANVA - Staff			 ^B	 ^A	...
Controller Financial Institutions Staff			 ^A	 ^B ^B ^A ^A	...
Controller Currency & Exchange Staff			 ^A	 ^B	...

NOTE: In the event of ACA and not AMO as mentioned above, there is a reduction of 5 Officers. consists of:- 2 Lieut.-Cols., 2 Majors, and 1 Capt. fewer.

6th Sept. 43.

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ALLOCATION OF PERSONNEL TO REGION 7

- Sheet 2 -

7

Brig. Gen. or Brig.	Col.	Lt.Col.	Major	Capt.	Lieut.	TOTAL
	 ^B	 ^A	 ^B ^A ^A	 ^B ^B ^A ^A ^A		10
	 ^A	 ^B ^B ^A ^A	 ^B ^B ^A ^A ^A	 ^B ^A ^A ^A ^A		1 14
	 ^A	 ^B	 ^B ^A	 ^A		1 4
						—
						70
						==

as mentioned above, there is a reduction of 5 Officers. Break-down is unknown except that it
2 Majors, and 1 Capt. fewer.

3051

2a

SUBJECT: Provision of Financial Officers in the FieldFrom: Financial Division

ACA 1010/1

To: Joint Assistant Chiefs of Staff

It would appear that Officers, according to Establishment at Regional level, will be fully occupied - especially in the early stages - with conferences at Region and queries coming in from the provinces. This will leave them little or no time to see what is actually happening on the ground, especially in view of the distances and difficulties of transport. It is considered essential, therefore, that there should be Financial Officers who will act in the Provinces, in order to supervise and control financial matters in the Province itself as soon as possible. Many of the P.A.Os. in the Provinces have little or no financial or accountancy experience, and, therefore, should immediate assistance not be forthcoming, it would appear that financial matters in the Provinces are likely to become out of hand. The matters in which the Finance Officer might well have to assist and/or supervise would be as follows:-

1. The Municipal and Public Accounts, etc.
2. Post Offices and Savings Accounts.
3. Banks.
4. Collection of Taxes.
5. Public Assistance.
6. Social Insurance.
7. Passing of Items of Extraordinary Nature.
8. Advances to C.A.Os.
9. In cases where the A.C.P. is running a business, and 3450 on the Accounting side in case of difficulty.
10. Help and supervision of the Sub Accountants.

C 1010/1

In view of the numerous duties mentioned above of the Financial Branch in Provinces, it would appear that such could not be carried out on a Regional level, and, therefore, it is suggested that an allocation be made of 2 Financial Officers per Province (this has been done in Sicily), sub-divided as 1 Financial Officer and 1 Revenue

785015

1. The Municipal and Public Accounts, etc.
2. Post Offices and Savings Accounts.
3. Banks.
4. Collection of Taxes.
5. Public Assistance.
6. Social Insurance.
7. Passing of Items of Extraordinary Nature.
8. Advances to C.A.Os.
9. In cases where the A.C.P. is running a business, as **3450** on the Accounting side in case of difficulty.
10. Help and supervision of the Sub Accountants.

5.1.1.1.1.1.1.

In view of the numerous duties mentioned above of the Financial Branch in Provinces, it would appear that such could not be carried out on a Regional level, and, therefore, it is suggested that an allocation be made of 2 Financial Officers per Province (this has been done in Sicily), sub-divided as 1 Financial Officer and 1 Revenue Officer, with 1 Banking Officer in any Province where there is a principal banking centre.

Finally, it would appear that each Region would have to be considered as a separate entity, as, in some cases, the above may well be too few, and, in others, too many. In some cases, experience may show that figures agreed upon were incorrect, and adjustment may become necessary.

NOTE: The above subject has not been discussed with Brigadier Healy who is now in Sicily, and who will be able to give much up-to-date information on his return in the next few days.

H.A.C./rha
8 Sept., 43.

H.A.C. Caffer

MAJOR H. A. L. CHAPPEL,
for: BRIGADIER H. A. HAMMILL,
Chief, Financial Division.

SUBJECT: No. 2 of the Financial Division of A.A.

ACA/1010/1

From: Financial Division

To: Joint Assistant Chiefs of Staff, A.C.A.

A. Organization:

Following the interviews held on September 4th with the Joint Assistant Chiefs of Staff and with Brigadier Hamlyn, the Officers named below have been allocated to the Financial Division of A.C.A., and have been given the assignments indicated:

1. Accounting Officers:

Major Chapple (E)	-	AMCOT accounting, and personnel organization,
" Smith (E)	-	Accounting of Communes, Provinces, the State, Post Offices, Social Insurance Funds, etc.

2. Officers concerned with Banking and Insurance:

Major Bray (E)	-	Commercial banks,
" Pennick (A)	-	(Ill; will work on AMFA),
" Robinson (E)	-	State insurance systems,
Capt. Lambert (E)	-	Private insurance companies.

3. Officers concerned with Government finances:

Major Phillips (A)	-	Budgets, revenues and expenditures of Communes, Provinces and the State,
" Kallston (E)	-	Customs, excise, monopolies.

B. Instruction:

The following lectures to the Fiscal Committee have been given, or are planned, by members of the Financial Division of A.C.A.:

September 1: Organization of the Financial Division of AMCOT, the work of AMFA, and the financial duties of ~~the~~ ^{the} C.A.Os. (Lt. Darlington, U.S.N.E.).

" 3: The Italian banking system, and the duties of C.A.Os. and F.Os. regarding the banks. (Lt. Darlington, U.S.N.E.).

" 6: Italian government finances (State, Provinces and Communes) and the duties of C.A.Os. and F.Os. regarding these matters. (Lt. Darlington, U.S.N.E.).

2. Officers concerned with Banking and Insurance:

- Major Bray (E) - Commercial banks,
- " Pennick (A) - (Ill; will work on AMFA),
- " Robinson (E) - State insurance systems,
- Capt. Lambert (E) - Private insurance companies.

3. Officers concerned with Government finances:

- Major Phillips (A) - Budgets, revenues and expenditures of
Communes, Provinces and the State,
- " Balston (E) - Customs, excise, monopolies.

B. Instruction:

The following lectures to the Fiscal Committee have been given, or are planned, by members of the Financial Division of A.C.A.:

September 1: Organization of the Financial Division of AMOT, the work of AMFA, and the financial duties of *Major Phillips* (Lt. Darlington, U.S.N.R.).

- " 3: The Italian banking system, and the duties of C.A.Os. and P.Os. regarding the banks. (Lt. Darlington, U.S.N.R.).
- " 6: Italian government finances (State, Provinces and Communes) and the duties of C.A.Os. and P.Os. regarding these matters. (Lt. Darlington, U.S.N.R.).
- " 8: Italian government finances with special reference to the budget, revenues, expenditure and debt of the state. (Major Phillips).
- " 10: Accounting of AMOT (Major Chapple) and accounting of other bodies to be supervised by AMOT. (Major Smith).
- " 13: Italian banking problems. (Major Bray).
- " 15: Italian insurance problems: public (Major Robinson), private (Capt. Lambert).

C. Planning

Each of the Officers listed in Section A is preparing a paper on the subject-matter assigned to him. It has been suggested that, in these papers, approximately the following organization and treatment should be followed:

- 2 -

- i) Nature of the problem,
- ii) Treatment of the problem by AMOT, and in the existing proclamations and regulations,
- iii) Proposals for treatment of the problem under A.C.A.,
- iv) Questions.

A paper is also being prepared on some of the topics which will be met under A.C.A., but which lie somewhat outside the scope of the papers mentioned above, such as: a) currency needs, b) inflation control, c) exchange control, d) clearing agreements, e) foreign commercial policy, etc. (Lt. Darlington, U.S.N.R.).

The attempt is being made to have all of these several papers ready by Wednesday evening, September 8, for Brigadier Hamlyn's expected return on Thursday.

6 Sept. 43.
CFD/MLA.

C. F. Darlington

C. F. DARLINGTON, LT., U.S.N.R.
for: BRIGADIER R. A. HAMLYN,
Chief, Financial Division.

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SUBJECT:- Organization of Financial Division

A.C.A. 1010/1

1A

From:- Financial Division

To:- Joint Assistant Chiefs of Staff

There is attached a sheet which I have had drawn up showing at the top, the organization of the Financial Division of AMBOT as set forth in the original Memorandum prepared before Operation "HUSKY", and, at the bottom, the way in which this organization is developing in practice and is presenting itself today. You will note the considerable differences between that organization and the proposed Finance Division organization contained in the July 19 memorandum on Post - "HUSKY" operations. I will be glad to have your thoughts as to whether this development of the Financial Division is a good one and whether it should be followed in our present planning work.

I am at present giving considerable thought to the organization of the Financial Division of A.C.A. In this connection I am endeavouring to get a clear picture of how the Financial Division of AMBOT has developed in practice.

Erwin Kemp

Brigadier,
Chief, Financial Division.

2 Sept. 45.

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FINANCIAL DIVISION

The plan contained in the July 19 memorandum on Po - HUSKY operations showed the Financial

CHIEF FINANCIAL OFFICER

DEPUTY C.F.O.

ASSISTANTS TO C.F.O.

ADMINISTRATORS

CHIEF ACCOUNTANT	CHIEF REVENUE OFFICER	COMMISSIONER OF CUSTOMS & EXCISE	CONTROLLER FINA
Auditing	Taxes	Customs	Banks
Accounting	Receipts	Excise	
		Monopolies	
		FIELD STAFF OF FINANCIAL OFFICERS	

In practice, however, the situation has not worked out on these lines. The structure of the follows:-

CHIEF FINANCIAL OFFICER

ADVISER ON CURRENCY & EXCHANGE, D.C.F.O.

CONTROLLER FINANCIAL INSTITUTIONS

A.M.F.A.

REVENUE

Revenue

Social & Private
Insurance

Administration

Accounts

Taxes

FIELD STAFF

OF FINANCIAL

OFFICERS

Expenditure
Customs
Monopolies

It is understood that Lord Rennell may decide to suppress the Chief Accountant as an independent into AMFA. A move is also being made to suppress the Financial & Economic Intelligence Subdivision organization should be able to watch the whole of the financial structure of the country which has would appear to be as follows:-

CHIEF FINANCIAL OFFICER

ADVISER ON CURRENCY & EXCHANGE, D.C.F.O.

CONTROLLER FINANCIAL INSTITUTIONS

A.M.F.A.

Banks

Social & Private
InsurancePayment of Currency
Making of Advances
Etcetera

Accounting

Financial & Economic
Intelligence Office

Field Staff of Financial Officers to Perform all Functions of the

FINANCIAL DIVISION

Memorandum on PoC - HUSEY operations showed the Financial Division as follows:-

CHIEF FINANCIAL OFFICER

DEPUTY C.F.O.

ADVISOR ON CURRENCY & EXCHANGE

COMMISSIONER OF CUSTOMS & EXCISE

CONTROLLER FINANCIAL INSTITUTIONS

FINANCIAL & ECONOMIC
INTELLIGENCE OFFICERS

Customs

Banks

Insurance Companies

Excise

Compensation Systems

Monopolies

FIELD STAFF OF
FINANCIAL OFFICERS

has not worked out on these lines. The structure of the Finance Division in Sicily started as

CHIEF FINANCIAL OFFICER

ADVISOR ON CURRENCY & EXCHANGE, D.C.F.O.

A.M.F.A.

REVENUE

CHIEF ACCOUNTANT

FINANCIAL & ECONOMIC
INTELLIGENCE OFFICERS

Circulation

Accounts

Taxes

FIELD STAFF

Expenditure

OF FINANCIAL

Customs

OFFICERS

Monopolies

decide to suppress the Chief Accountant as an independent division and to put him and his office
suppress the Financial & Economic Intelligence Subdivision and to put it into AMFA whose
role of the financial structure of the country which has been occupied. The result, therefore,

CHIEF FINANCIAL OFFICER

ADVISOR ON CURRENCY & EXCHANGE, D.C.F.O.

A.M.F.A.

REVENUE

t of Currency
of Advances
ra

Accounting

Financial & Economic
Intelligence Officers

Taxes

Expenditure

Customs

Monopolies

of Financial Officers to Perform all Functions of the Financial Division