

MANUAL OF ORDERS

REVOKES

See Section 4

NO.

440-5

EFFECTIVE DATE

June 3, 1980

SUBJECT

ESTABLISHMENT OF A FINANCIAL MANAGEMENT PROCEDURES MANUAL

Section 1. Purpose:

This order authorizes the establishment and maintenance of a Financial Management Procedures Manual, in accordance with MAO 200-1, Basic Directives System for Internal Management of the Maritime Administration.

Section 2. Scope:

The Financial Management Procedures Manual shall prescribe Maritime Administration procedures required for the uniform administration of internal and external accounting, external auditing and other financial management functions of the Office of Financial Management in Washington, and the Finance Offices in the Regions and at the U.S. Merchant Marine Academy.

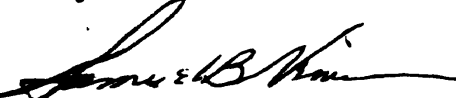
Section 3. Responsibilities:

3.01 The Director, Office of Financial Management shall be responsible for the initiation, development and issuance of new or revised procedures covering financial programs and activities, in conformance with applicable laws and with other directives of the Maritime Administration, the Department of Commerce and other Federal agencies.

3.02 The Director, Office of Financial Management shall collaborate with other offices and officials of the Maritime Administration, as appropriate, in the preparation of new or revised procedures.

Section 4. Effect on Other Orders:

The Financial Management Procedures Manual established by this order combines into one issuance the financial manuals established in previous orders. Therefore, this order revokes MAO 400-1, Establishment of the Maritime Administration Accounting Procedures Manual, dated February 13, 1974, and MAO 430-1, Establishment of Office of Financial Analysis Manual of Procedures, dated February 12, 1974.



SAMUEL B. NEMIROW
Assistant Secretary
for Maritime Affairs