



US Department
of Transportation
Maritime
Administration

MANUAL OF ORDERS

MARITIME ADMINISTRATIVE ORDER

REVOKES

MAO 400-8
dtd 8-8-75

NO.

400-8

EFFECTIVE DATE

August 28, 1989

SUBJECT

ACCOUNTING MANUAL FOR NONAPPROPRIATED FUNDS,
U. S. MERCHANT MARINE ACADEMY

Section 1. Purpose:

This order authorizes the establishment and maintenance of a Maritime Administration Accounting Manual for Nonappropriated Funds, in accordance with Maritime Administrative Order 200-1, Internal Directives System.

Section 2. Procedures and Responsibilities:

2.01 The manual shall consist of two parts, as follows:

Part I - Accounting Standards

Part II- Accounting Procedures

2.02 The Office of Financial Approvals shall be responsible for the development and issuance of Part I of the manual, establishing the basic standards (principles) to be followed in accounting and related functions applicable to the nonappropriated funds of the U.S. Merchant Marine Academy.

2.03 The Department of Budget and Accounts, U.S. Merchant Marine Academy, shall be responsible for the development and issuance of Part II of the manual, setting forth detailed procedures and responsibilities governing accounting and related functions applicable to the nonappropriated funds of the U.S. Merchant Marine Academy, consistent with Part I of the manual.

2.04 The Office of Financial Approvals and the U.S. Merchant Marine Academy shall coordinate with each other and with other offices concerned in development of Parts I and II of the manual, respectively.

2.05 The manual shall apply to all nonappropriated funds of the U.S. Merchant Marine Academy, except the Midshipmen accounts and the Ship's Service Activity. The accounting procedures for the Midshipmen accounts are issued by the Department of Budget and Accounts in coordination with the Office of Financial Approvals and other offices concerned. The accounting principles and procedures for the Ship's Service Activity are contained in Maritime Administrative Order 340-2.

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Deputy Maritime Administrator