



**THE ASSISTANT SECRETARY OF THE NAVY  
(FINANCIAL MANAGEMENT AND COMPTROLLER)  
1000 NAVY PENTAGON  
WASHINGTON, D.C. 20350-1000**

AUG 15 1995

## **FOREWORD**

The former Volume 7, titled Budgeting, of the Navy Comptroller Manual series is hereby reissued in its entirety with the incorporation of a compendium of many recent policy and procedures changes. The manual has been retitled the Department of the Navy Financial Management Policy Manual. This manual will also incorporate portions of the other manuals in that series which are not currently addressed by the Department of Defense Financial Management Regulation.

Instructions herein, assembled for printing as of 11 August 1995, are issued for the information, guidance, and compliance of all persons in the Department of the Navy and are effective upon receipt unless otherwise indicated. Comments, questions and recommended changes to the DON Financial Management Policy Manual should be addressed to:

Office of the Assistant Secretary of the Navy (Financial Management and Comptroller)  
Financial Management Policy and Systems Division (FMO-1)  
1000 Navy Pentagon  
Washington, DC 20350-1000

Recently, the offices of the Assistant Secretary of the Navy (Financial Management) and the Department of the Navy Comptroller were combined to create the Assistant Secretary of the Navy (Financial Management and Comptroller). The ASN(FM&C) has created the Office of Financial Operations (FMO) and the Office of Budget and Reports (NCB) has become the Office of Budget (FMB). Revisions to the manual to reflect the reorganization will be incorporated in the next update. A brief of revisions and a chronological list of prior changes appear on the following pages.

*Deborah P. Christie*

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Assistant Secretary of the Navy  
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MEMORANDUM FOR DISTRIBUTION

Subj: CANCELLATION OF DEPARTMENT OF THE NAVY MANUALS

Encl: (1) List of Navy Manuals

Efforts are currently underway by the Under Secretary of Defense (Comptroller) (USD(C)) to review all existing financial management guidance issued by the Office of the Secretary of Defense and the Military Departments. The goal is to eliminate or incorporate as much of that guidance as possible into the Department of Defense Financial Management Regulations (FMRs). We fully support this aggressive and comprehensive effort.

Since the creation of the Defense Finance and Accounting Service in the 1990s, the Navy Comptroller manuals have not been maintained and in almost all cases are now outdated. A full-blown review and analysis of the existing Department of the Navy (DON) guidance, in support of the USD(C) effort, would be an enormous task. Our efforts would be better served to cancel the current NAVCOMPT and financial management of resource manuals identified in enclosure (1) and address only the necessary guidance contained in these manuals on an exception basis.

Accordingly, each manual identified in enclosure (1) will be officially cancelled and discontinued effective 30 September 2002. If there is any pertinent information in these manuals that you feel needs to be retained and promulgated in a DON specific manual or DON annex to the FMR, forward a request that identifies the manual, volume, chapter, subparagraph, and detailed justification supporting your request to retain the subject guidance. To allow time for this office to develop an alternative consolidated manual, requests should be forwarded to the Office of Financial Operations no later than 31 July 2002.

Any questions should be directed to Ms. Lessie Turner at (202) 685-6738 or e-mail [turner.lessie@fmo.navy.mil](mailto:turner.lessie@fmo.navy.mil).

**GLADYS J. COMMONS**  
Principal Deputy  
Assistant Secretary of the Navy  
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**LIST OF NAVY MANUALS**

Guidance Number	Guidance Title
NAVSO P-1000-2	NAVCOMPT Manual Vol 2: Appropriation and Related Classifications
NAVSO P-1000-3	NAVCOMPT Manual Vol 3: Appropriation, Cost and Property Accounting (Field)
NAVSO P-1000-5	NAVCOMPT Manual Vol 5: Navy and Marine Corps Industrial Fund
NAVSO P-1000-8	NAVCOMPT Manual Vol 8: Financial Inventory, Accounting, Reporting and Billing
NAVSO P-3006	Financial Management of Resources Operations
NAVSO P-3014	Financial Management of Resources (Department Level Accounting)
NAVSO P-3062-1	Financial Management of Resources RDT&E Part 1 (Department Level)
NAVSO P-3062-2	Financial Management of Resources RDT&E Part 2 (Activity Level)

Enclosure (1)