



**DEPARTMENT OF THE NAVY**  
COMMANDER MILITARY SEALIFT COMMAND  
914 CHARLES MORRIS CT SE  
WASHINGTON NAVY YARD DC 20398-5540

Canc frp: Jul 02

REFER TO:

COMSCNOTE 5440  
N11  
27 July 2001

COMSC NOTICE 5440

Subj: MILITARY SEALIFT COMMAND ORGANIZATIONAL CHANGES

Ref: (a) COMSCINST 5440.8F

Encl: (1) N8 Realignment Plan Of Action And Milestones  
(2) Mission and Responsibilities

1. Purpose. To provide information regarding the realignment of the Comptroller functions within the MSC HQ, Program Manager (PM) and Field organizations. Enclosure (1) provides the Implementation Plan of Actions and Milestones.

2. Information. The following organizational changes are effective 12 August 2001:

a. The MSC HQ Comptroller position reports directly to the Commander.

b. The MSC HQ PM Business Manager positions and staff are realigned and report to MSC HQ N8.

c. PM field financial staffs (PM1 and PM2) as well as the N8 East and N8 West Comptrollers, are realigned to MSCLANT N8 and MSCPAC N8 and report directly to COMSCLANT and COMSCPAC respectively.

d. The Financial Assistant in N7 in MSCEUR will report directly to MSCEUR N8. The financial functions in MSCCENT will be aligned directly under the Commander, MSCCENT.

e. The budget, fund holder and fund certification functions of the Afloat Personnel Management Center (APMC) are realigned to MSCLANT N8.

3. Cancellation Contingency. This notice remains in effect until changes noted in enclosure (2) are incorporated in reference (a).

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G. S. HOLDER

Distribution:  
COMSCINST 5215.5  
List I (Case A, B, C)  
SNDL 41B (MSC Area Commanders)



N8 REALIGNMENT PLAN OF ACTION AND MILESTONES

	<b>Action</b>	<b>Completion</b>	<b>OPR</b>
1	Conduct liaison w/ cognizant HRO / HRSC on realignment proposal.	Commence upon final decisions; ongoing through 08/12/01	N12 in conjunction w/ MSCLANT / MSCPAC
2	Provide N8 EAST and N8 WEST / PM mission and function statements to N8 for accuracy check.	29-Jun-01	N11
3	Prepare COMSC Notice on realignment and attached POA & M for implementation.	29-Jun-01	N11
4	N8 review and revise field mission and function statements.	9-Jul-01	N8
5	Table 30 Development.	9-Jul-01	N11 / MSCPAC
6	Modify cost center code structure.	9-Jul-01	N11 / N8
7	Amend position descriptions; apply new GS-500 standard.	11-Jul-01	N8/N11
8	Prepare master listing of employees to be transferred / realigned and provide to MSCLANT and MSCPAC.	12-Jul-01	N1
9	Provide revised N8 mission and function statements for N8 to MSCLANT and MSCPAC.	13-Jul-01	N11
10	Transfer original position descriptions to cognizant HROs.	20-Jul-01	N11
11	Upload transfer / realignment actions for affected personnel into Modern.	20-Jul-01	N1 / MSCLANT / MSCPAC
12	Issue COMSC Notice announcing realignment.	27 Jul 01	N00
13	Complete requisite personnel transfer / realignment actions effective 12 August 2001.	30-Jul-01	HRO / HRSC
14	Incorporate mission and function statements for N8 in Organization Manual.	30-Jul-01	MSCLANT / MSCPAC
15	Conduct requisite Impact and Implementation w/ cognizant unions.	30-Jul-01	HRO / HRSC
16	Prepare correspondence to deactivate UICs.	15-Oct-01	N11

## MISSION AND RESPONSIBILITIES

### COMPTROLLER

N8

#### Mission

To ensure the proper performance of the functions relating to budgeting, accounting, funds availability, financial management systems, financial policy and performance reporting and analysis, under the Navy and Transportation Working Capital Funds; to obtain and justify military and civilian manpower funding; to keep the Commander, Military Sealift Command (COMSC) informed in these matters.

(R)

#### Responsibilities

1. Advises COMSC and staff on financial management matters.
2. Establishes policies and procedures relating to comptroller matters consistent with the basic policies of the Department of Defense (DOD) and the Department of the Navy (DON) and the U. S. Transportation Command (USTRANSCOM).
3. Recommends policies and furnishes interpretations of existing policies in all areas of financial management.
4. Maintains necessary liaison with comparable functional components of DOD, DON and USTRANSCOM, Office of Management and Budget, Congress and other government agencies in comptroller matters.
5. Reviews legislation and other directives from higher authority to determine their effect on Military Sealift Command (MSC) Comptroller policies and procedures, and coordinates implementation with other COMSC offices.
6. Provides and coordinates a command-wide program for efficient, economical and effective financial management control.
7. Informs COMSC promptly of any operations or actions that appear to lack cost effectiveness.
8. Provides technical oversight over Comptroller Offices at MSC subordinate commands.
9. Develops budgeting, accounting, cost, statistical and other financial reports and performs appropriate analyses and evaluations of such data for management purposes. Defends such reports and budgets to higher authority.

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27 July 2001

**N8 (Cont'd)**

10. Maintains liaison with manpower control offices of the Secretary of Defense, Secretary of the Navy activities and other government agencies, in order that funding for manpower requirements of MSC is met and makes policy recommendations to COMSC.

11. Coordinates the development of annual program information to support the Planning, Programming Budget System submission of MSC's Program Objectives Memorandum – (POM) to the Office of Naval Operations (CNO) and the USTRANSCOM, which includes MSC support of strategic sealift programs administered and conducted by higher level authorities (USTRANSCOM, Navy, JCS, DOD, OSD and MARAD). Primary input will come from the Program Managers.

12. Provides the MSC input for the funding for manpower and force level requirements for the POM.

13. Provides liaison for COMSC with external audit groups.

R) 14. Serves as the Chief Financial Officer (CFO), responsible for MSC's adherence to the CFO Act of 1990.

A) 15. Participates in senior level Executive Steering Committee, Quality Management Boards and Process Action teams at OSD, USTRANSCOM, Navy and MSC.

**DEPUTY COMPTROLLER**

**N8X**

**Mission**

To supervise the work in the MSC, Office of the Comptroller and act as the Comptroller in the absence of the Comptroller.

**Responsibilities**

1. Recommends policies and furnishes interpretation of existing policies in all areas of financial management.
2. Assigns and coordinates the work within the Office of the Comptroller.
3. Consults with division directors and subordinate activities and advises them in matters relating to budgeting, billing rates, accounting, performance reporting, analysis, financial systems and payment certification.
4. Reviews correspondence, reports and other material prepared in the Office of the Comptroller to ensure accuracy and consistency with existing policy.
5. Reviews legislation and other directives from higher authority to determine effect on MSC Comptroller policies and procedures, and advises the Comptroller as to action required.
6. Provides financial advice to Program Managers, senior and other MSC staff.
7. In absence of N8, participates in senior level Executive Steering Committee, Quality Management Boards and Process Action teams at OSD, USTRANSCOM, Navy and MSC.
8. Acts as Position Classifier for N8 and ensures that all of N8 personnel requirements, including Performance Appraisals, are conducted in a timely and accurate manner.

27 July 2001

**DIRECTOR, BUDGET DIVISION**

**N81**

**Mission**

- R) To develop, prepare, justify and administer the MSC Navy and Transportation Working Capital Funds; budget; establish budget procedures for controlling the budget; develop MSC billing rates and principles for billing; obtain funds from the sponsor; establish and approve all execution budgets within the automated MSC FMS system; prepare the detailed budget exhibits and justify budget submissions to various DOD levels; coordinate MSC Future Year Defense Program (FYDP) with CNO and USTRANSCOM; to provide and validate specific information as MSC Planning, Programming and Budget System (PPBS) officer.

**Responsibilities**

- R) 1. Prepares and submits hard cover and automated exhibits, proposed billing rates and automated data processing for the Navy and Transportation Working Capital Funds transportation budget.
2. Provides MSC Navy and Transportation Working Capital Funds budget data, as required, to the Comptroller of the Navy and the USTRANSCOM.
- R) 3. Provides MSC POM input to Navy and USTRANSCOM.
4. Receives and accepts all funding issued to the command.
5. Provide Working Capital Fund Budget Authority to Program Managers and appropriate funds administrators.
- R) 6. Maintains Working Capital Funds budgetary controls.
7. Defends MSC Working Capital Funds budget to various levels of DOD.
8. Serves as MSC coordinator for all sponsor budget or funding requests.
9. Assists the Program Managers with MSC estimates to transportation sponsors that will/may be used by sponsors to provide funds to MSC for program requirements.
10. Coordinates and controls input to the FYDP.
11. Provides financial support for Program Managers.

**N81 (Cont'd)**

12. Obtains and reviews manpower and force level requirements provided by the Director, Maritime Forces and Management Directorate in order to develop appropriate funding for budget submissions.

27 July 2001

**DIRECTOR, ACCOUNTING DIVISION**

**N82**

**Mission**

R) To develop, formulate and establish effective accounting policies and procedures for MSC; to perform accounting operations within MSC Headquarters and direct/review work performed by the MSC, subordinate activities and Defense Finance and Accounting Service (DFAS); to analyze accounts receivable; to monitor and analyze commitments, obligations and accounts payables; to analyze the results of accounting operations reported by MSC world-wide and DFAS; to collect data for MSC's monthly financial briefs, inclusive of Net Operating Results (NOR) and Cash; to prepare/direct briefings to Navy and USTRANSCOM on NOR, cash, Capital Purchases and manpower; and to improve program effectiveness and maintain the integrity of financial information and to serve as customer services representative for payroll.

**Responsibilities**

1. Performs MSC accounting operations, applying all applicable accounting procedures.
2. Advises the Comptroller, COMSC Program Managers and staff on all matters affecting accounting policies and procedures.
- R) 3. Reviews MSC data, prepares consolidated financial statements and management reports.
4. Represents MSC on all accounting matters with Navy Comptroller, DOD, USTRANSCOM and other government agencies.
5. Prepares actual vs. budget reports and provides financial management support to COMSC Program Managers and Functional Directors in the execution of their mission.
6. Maintains and ensures budget vs. actual data is fully explained.
7. Serves as customer service representative for payroll, inclusive of entering and validating time and attendance data and answering payroll questions.
8. Maintains balance in all GLAs and ensures accuracy, supportability and compliance with external requirements.
9. Prepares numerous other financial and operational reports as required.
10. Generates inputs to produce customer billing substantiations and revenue.

**DIRECTOR, FINANCIAL REPORTS AND ANALYSIS DIVISION**

**N83**

**(A)**

**Mission**

To perform MSC Headquarters obligation and commitment reviews to ensure compliance with 31 U.S.C. 1301a and 1517 legislation; provide 1301a and 1517 compliance training; develop a comprehensive training program for MSC Headquarters Business Managers; provide POM input and develop program budgets; perform budget vs. actual NOR analysis; develop cash forecasts and analyze differences between actuals and projections; analyze differences between actual and budgeted disbursements and collections; and accumulate cash data for MSC's monthly financial briefs. To prepare/analyze 1307s, statements of budgetary resources and CFO statements and to improve program effectiveness and maintain the integrity of financial information.

**Responsibilities**

1. Provides 1301a and 1517 compliance training to MSC staff personnel required to perform obligation and commitment reviews.
2. Performs and monitors 1301a and 1517 reviews of MSC Headquarters obligations and commitments and ensures the integrity of these reviews.
3. Coordinates performance of the following tasks: records initial MSC Headquarters commitments/obligations; adjusts obligations to contracted or purchased amounts; relieves obligations upon certification of invoices for payment.
4. Coordinates/initiates proper MSC Headquarters invoice certification.
5. Develops and implements a comprehensive training program for MSC Headquarters Business Managers.
6. Prepares/analyzes SF 1307s, statement of budgetary resources, SF 133s and CFO statements.
7. Prepares narrative analysis to explain deviations between actual and budgeted NOR. Briefs MSC Comptroller on a monthly basis by comparing the actual results to the budget plan for the MSC.
8. Maintains liaison with the office of the Navy Comptroller, USTRANSCOM, Comptroller, General Accounting Office, Defense Finance Accounting Service (DFAS) and other activities with respect to accounting policies and instructions promulgated by these groups and affecting MSC accounting and financial condition.

27 July 2001

**R) DIRECTOR, FINANCIAL SYSTEMS POLICIES AND  
PROCEDURES DIVISION****N85****Mission**

To study, develop, implement and maintain the functional portion of financial data systems; research and implement changes in financial systems, both manual and automated. These systems are specifically designed to maintain the official accounting records of MSC as well as provide management data to facilitate a more efficient and effective financial organization. To conduct special studies and analysis at HQ and the subordinate offices to ensure conformance with prescribed policies and procedures relating to financial management and management controls. To evaluate findings and recommend to the Comptroller, the establishment and/or revision of policies and procedures necessary to ensure continued sound financial management. To provide command liaison with all external audit groups and coordinate command responses and follow-up on audit reports. To coordinate the N8 Management Control Program and assist in the monitoring of the Purchase Card Program.

**Responsibilities**

1. Conducts research into all areas affecting the Comptroller operating functions; e.g., systems, procedures, etc., and assures that accounting policies and procedures are promulgated and implemented.
2. Researches/evaluates budget, accounting and statistical procedures and recommends development and implementation of new systems/procedures or revision of existing systems/procedures to meet emerging/revised requirements.
3. Provides centralized coordination/maintenance of financial management applications involving IT operations.
4. Provides non-routine analysis services to the other divisions of the Office of the Comptroller beyond the day-to-day routine.
5. Evaluates findings and recommendations resulting from reviews/audits and recommends, through reports to the Comptroller, changes or revisions of existing policies and procedures necessary to ensure accomplishment of management objectives.
6. Develops, establishes or revises internal controls in all areas pertaining to the financial management function.

**N85 (Cont'd)**

7. Develops input for surveys, investigations, reviews and special projects to be conducted at COMSC and MSC subordinate commands pertaining to all phases of comptrollership.
8. Serves as the MSC single contact point for all external audit and review groups.
9. Evaluates audit and other reports prepared by Navy Comptroller, Naval Audit Service, Department of Defense Inspector General, General Accounting Office, MSC in-house study groups and other government agencies pertaining to MSC operations; prepares replies to the applicable parties.
10. Follows up on MSC action items resulting from reviews and audits and reports status of open items as required.
11. Develops, evaluates and coordinates changes to the portions of DFAS, Navy and USTRANSCOM directives pertaining to MSC.
12. Serves, as required, on committees and in conferences pertaining to accounting and related functions.
13. Coordinates the N8 management control program for the Comptroller Directorate to ensure that the design, documentation and operation of management control systems conform to standards.
14. Prepares/consolidates financial data for companies that do business with MSC as needed in connection with bankruptcy filings, claims, etc.
15. Assists Program Managers and other offices in MSC with obtaining/evaluating financial data and/or incorporation of financial requirements in their applications.

27 July 2001

**DIRECTOR, PAYMENT CERTIFICATION DIVISION**

**N86**

**Mission**

To certify for payment all commercial invoices submitted to COMSC Headquarters for vessel charters and related expenses and all commercial invoices and government billings for other supplies, services and rentals.

**Responsibilities**

1. Controls receipt, distribution and verification of all commercial invoices and government billings submitted to MSC Headquarters.

2. Monitors the status of all unpaid invoices onhand to ensure that all contractually established payment due dates are met to avoid late fees and to ensure that cash discounts are taken when available.

3. Maintains control procedures to ensure that improper payments are not made by MSC.

4. Obtains and reviews operational reports and relate operational data to items billed.

5. Interprets various contract provisions as they relate to reimbursement.

6. Verifies method and accuracy of all computations included in billings.

7. Originates deductions from contractors' billings when the propriety of an entire invoice or portions of an invoice are not satisfactory.

8. Acts as the central point of contact in all matters involving contract interpretation related to invoice processing, by obtaining clarification from Counsel and/or the Contracting Officer.

9. Prepares and revises detailed instructions that provide guidance to contractors in billing for services rendered.

R) 10. Establishes and maintains individual files of each charter or operating contract entered into by MSC. These files include complete copies of the contract, contract amendments, notations and assignments.

11. Initiates and responds to correspondence with contractors, suppliers and other government agencies on payment and disposition of various invoices.

12. Assists the contracting officials, when requested, in the development of Requests for Proposals (RFPs).

13. Certifies invoices for payment and forwards authorized payment files to DFAS Omaha Disbursing Office electronically, for payment processing. (R)

14. Files and maintains invoice payment documentation which supports all payments authorized by MSC and processed by DFAS Omaha Disbursing Office. (R)

15. Provides advice/expert opinions on Payment Certification issues to Comptroller, Program Managers, subordinate activities and other MSC staff.

27 July 2001

R) **DIRECTOR, COMPTROLLER DIRECTORATE, MSCLANT** **MSCLANT N8**

**Mission**

To direct, manage, control and oversee all financial operations within the COMSCLANT AOR, and act as the representative of the Comptroller of MSC as required.

**Responsibilities**

1. Recommends policies and furnishes interpretation of existing policies in all areas of financial management, particularly those relating to operations within the COMSCLANT. Advises MSC Comptroller on the application of policy or interpretation in COMSCLANT, and provides estimates of the impacts or benefits of policies being considered.

2. Assigns and coordinates the work of Budget, Accounting, Performance Reporting, Payment Certification, Disbursing and Financial Management Analysis Division, using a Deputy to assist with the supervision of day-to-day affairs.

3. Consults with all MSC field activities, Program Managers and Core staff on financial operations, and advises them on the application of MSC financial policies and procedures.

4. Reviews financial reports, studies, analyses and statistics prepared by anyone in the COMSCLANT, dealing with financial or workload data or interpretations. Assures all Comptroller, East, correspondence is consistent with MSC policy, interpretation or previous submissions. Reviews correspondence prepared by Headquarters, MSC Comptroller as it pertains to COMSCLANT.

5. Maintains local liaison with external audit groups, coordinating with the MSC Comptroller. Assists with inspections of ships or outports, conducting surveys, reviews or studies as needed to assure adequate control over the assets or expenditures in the COMSCLANT area. Directs Disbursing Audits.

6. Coordinates MSC Travel Card Program locally.

**DIRECTOR, COMPTROLLER DIRECTORATE, MSCPAC**

**MSCPAC N8**

**(R**

**Mission**

To direct, manage, control and oversee all financial operations within the COMSCPAC AOR, and act as the representative of the MSC Comptroller as required.

**Responsibilities**

1. Recommends policies and furnishes interpretation of existing policies in all areas of financial management, particularly those relating to operations within COMSCPAC AOR. Advises MSC Comptroller on the application of policy or interpretation in the COMSCPAC AOR, and provides estimates of the impacts or benefits of policies being considered.
2. Assigns and coordinates the work of Budget, Accounting, Performance Reporting, Payment Certification, Disbursing and Financial Management Analysis Divisions, using a Deputy to assist with the supervision of day-to-day affairs.
3. Consults with all MSC field activities, Program Managers and Core staff on financial operations, and advises them on the application of MSC financial policies and procedures.
4. Reviews financial reports, studies, analyses and statistics prepared by anyone at COMSCPAC, dealing with financial or workload data or interpretations. Assures all Comptroller, West, correspondence is consistent with MSC policy, interpretation or previous submissions. Reviews correspondence prepared by Headquarters, MSC Comptroller as it pertains to COMSCPAC.
5. Maintains local liaison with external audit groups, coordinating with the MSC Comptroller. Assists with inspections of ships or outports, conducting surveys, reviews or studies as needed to assure adequate control over the assets or expenditures in the COMSCPAC AOR. Directs Disbursing Audits.
6. Coordinates MSC Travel Card Program locally.