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FISCAL MANAGEMENT DIVISION
N82

Mission: To develop, coordinate, and maintain an integrated system of fiscal management to ensure effective management control of the funds and resources assigned to CNO; to supervise resource management operations to meet the operating and support needs of the Navy.

Functions:

1. The Director of Budgets and Reports (NCB) in the SECNAV Office of the Comptroller of the Navy is dual hatted within OPNAV as N82. NCB is dual hatted to CNO with such staff support as CNO considers necessary to accomplish those fiscal management responsibilities assigned by the SECNAV.
2. Acts as responsible office for the Military Personnel, Navy; Reserve Personnel, Navy; Operations and Maintenance, Navy; Operations and Maintenance, Naval Reserve; Aircraft Procurement, Navy; Weapons Procurement, Navy; Shipbuilding and Conversion, Navy; Other Procurement, Navy; Military Construction, Navy; and Military Construction, Naval Reserve appropriations; and other appropriations and funds that are assigned.
3. Acts as the financial management subspecialty advisor for Navy military personnel program matters. (N82A)
4. Administers and manages the financial management training requirements for Navy military and civilian personnel, including requirements for graduate training, the Professional Military Comptroller School and the Centralized Financial Management Training Program. (N82A, N82B)
5. Provides for broad conceptual analysis of interrelationships between requirements and fiscal realities. (N82B)
6. Provides appropriate support in the development of the Navy POM. (N821, N822, N826)
7. Ensures accommodation of programming decisions as they affect budget estimates and advises N80 of resource decisions impacting on programming considerations. (N821, N822, N826)

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8. Coordinates closely with N80 and other appropriate offices to ensure that resource decisions are integrated with programming actions. (N821, N822, N826)
9. Compares budget execution with program performance and the financial plan. Analyzes variance therefrom and determines where financial reprogramming may be required. (N821, N822, N823, N826)
10. Reviews the fiscal operations of activities under CNO which are supported by nonappropriated funds. (N821, N823)
11. Sponsors the Operations and Maintenance, Navy and Other Procurement, Navy appropriations. (N821, N822)
12. Supports N095's role as appropriation sponsor for the Reserve Personnel, Navy (RPN), Operations and Maintenance, Naval Reserve (O&M, NR) and Military Construction, Naval Reserve accounts. Assists N095 in presenting budget requests which support Naval Reserve programs. (N821, N822)
13. Supports N86's role as appropriation sponsor for the Weapons Procurement, Navy (WPN) appropriation. Coordinates presentation and submission of WPN data for POM development; coordinates preparation of program and budget data; supports N86 at program and budget hearings and reviews; and assists monitoring budget execution. (N822)
14. Provides fiscal management guidance for special programs as assigned and ensures implementation and compliance with established policies and procedures concerning the control of all transfers of funds to specifically designated government agencies. (N822)
15. Prepares allocations for the Navy Department, Operating Forces, and Shore Establishment of the Navy for those appropriations and funds for which CNO is designated the Responsible Office. (N823)
16. Prepares consolidated financial plans for obligations and expenditures for CNO Responsible Office accounts. (N823)
17. Reviews rates of obligation and expenditure of appropriated funds and develops budget execution controls as an effective instrument of management for those appropriations assigned to CNO. (N823)

18. Exercises fiduciary control over assigned appropriations and funds. (N823)
19. Acts as CNO coordinator to ensure that financial management improvement projects support CNO's management responsibilities. (N825)
20. Reviews administrative control of appropriations violation reports (31 U.S. Code Sec. 1517) to determine whether the procedural remedies instituted are sufficient to preclude future violations. (N825)
21. Prepares or reviews responses to audit, inspection, and investigative reports dealing with deficiencies in CNO fiscal management matters. (N825)
22. Administers civilian manpower controls for CNO and oversees the execution of Navy civilian manpower levels relative to funded programs. (N826)
23. Serves as the single focal point within OPNAV for coordinating and implementing CNO responsibilities for control of the number and size of Navy management headquarters activities. (N826)
24. Administers Navy-wide controls and oversees obligations and expenditures of funds for Contracted Advisory and Assistance Services to ensure that levels of contractual effort are in balance with funded programs and that total expenditures are within the limitations imposed. (N826)

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