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Chapter 1. INTRODUCTION

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1-01 PURPOSE AND NATURE OF HANDBOOK.

The purpose of the Finance Handbook is to provide a convenient reference on fiscal and accounting subjects for NOAA management and operating activities. Since NOAA does Bureau of Industry and Security (BIS) accounting, the Handbook can also be used by BIS, where appropriate.

1-02 ORGANIZATION.

The Finance Handbook consists of a number of subject matter chapters which are arranged numerically.

1-03 MAINTAINING THE HANDBOOK.

Proper maintenance of the Finance Handbook will provide current, comprehensive instructions in all of the subject matter areas of Finance. As each new chapter is published, previous issuances pertaining to the same subject will superseded.

1-04 SUGGESTIONS AND INQUIRIES.

Suggestions and inquiries should be directed to the NOAA Financial Policy and Compliance Division.

1-05 EFFECT ON OTHER ISSUANCES.

This Chapter supersedes Chapter 1. dated 09/12/2005, which should be destroyed.