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## CHAPTER 1.

### INTRODUCTION

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#### **1-01 PURPOSE.**

The purpose of the NOAA Finance Handbook is to provide a convenient reference on fiscal and accounting subjects for NOAA management and operating activities. The NOAA Finance Handbook sets forth the accounting principles and standards to be followed at NOAA in the design and operations of its internal control system. Additionally, this Handbook provides specific accounting, and related principles and standards against which financial management and internal control system can be evaluated and improved.

#### **1-02 SCOPE.**

The NOAA Finance Handbook is applicable to all components of NOAA and the Bureau of Industry (BIS) and Economic Development Administration (EDA) which are cross-serviced by NOAA.

#### **1-02 ORGANIZATION.**

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

#### **1-03 SUGGESTIONS AND INQUIRIES.**

Suggestions and inquiries should be directed to the Financial Policy and Compliance Division, NOAA Finance Office, 20020 Century Boulevard, Germantown, MD 20874.

#### **1-04 EFFECT ON OTHER ISSUANCES.**

This Chapter supersedes Chapter 1 of the NOAA Finance Handbook dated April 25, 2008 in its entirety.