



EFFECTIVE DATE

(04-17-2023)

PURPOSE

- (1) This obsoletes IRM 1.35.5, Administrative Accounting, Advances, Prepaid Expenses and Other Assets.

MATERIAL CHANGES

- (1) This IRM is obsolete as the IRM content is contained in other IRMs in greater detail.
- (2) Relevant information from the following sections from IRM 1.35.5, Administrative Accounting, Advances, Prepaid Expenses and Other Assets, can be found in the following IRMs:

| Current IRM 1.35.5, Administrative Accounting, Advances, Prepaid Expenses and Other Assets | Relevant Information Found under Following IRMs |
|---|--|
| 1.35.5.1.3.8, Business Units | IRM 1.32.11, IRS City-to-City Travel Guide; IRM 1.35.18, Imprest Funds; IRM 9.11.1, Fiscal and Budgetary Matters; IRM 1.22.1, Mail and Transportation Management Overview; IRM 1.22.4, Postage Accountability and Reporting Requirements |
| 1.35.5.1.4, Program Management and Review | IRM 1.22.1, Mail and Transportation Management Overview; IRM 1.22.4, Postage Accountability and Reporting Requirements; IRM 1.32.15, Public Transportation Subsidy Program (PTSP); IRM 1.35.18, Imprest Funds; IRM 9.11.1, Fiscal and Budgetary Matters |
| 1.35.5.1.5, Program Controls | IRM 1.2.2, Servicewide Delegations of Authority; IRM 1.33.3, Reimbursable Operating Guidelines; IRM 1.32.11, IRS City-to-City Travel Guide; IRM 1.32.12, IRS Relocation Travel Guide; IRM 1.22.1, Mail and Transportation Management Overview; IRM 1.22.4, Postage Accountability and Reporting Requirements; IRM 1.32.12, IRS Relocation Travel Guide |

| Current IRM 1.35.5, Administrative Accounting, Advances, Prepaid Expenses and Other Assets | Relevant Information Found under Following IRMs |
|---|--|
| 1.35.5.2, Advance Payment | IRM 1.33.3, Reimbursable Operating Guidelines |
| 1.35.5.3.1, Investigative Advances | IRM 1.35.18, Imprest Funds; IRM 9.11.1, Fiscal and Budgetary Matters |
| 1.35.5.3.2, Travel Advances | IRM 1.32.11, IRS City-to-City Travel Guide; IRM 1.32.12, IRS Relocation Travel Guide |
| 1.35.5.3.3, Relocation Advances | IRM 1.32.12, IRS Relocation Travel Guide |
| 1.35.5.3.4, Prepaid Postage | IRM 1.22.1, Mail and Transportation Management Overview; IRM 1.22.4, Postage Accountability and Reporting Requirements |
| 1.35.5.3.5, Public Transportation Subsidy Program | IRM 1.32.15, Public Transportation Subsidy Program (PTSP) |

EFFECT ON OTHER DOCUMENTS

IRM 1.35.5, dated October 13, 2020, is obsoleted as of the date of this transmittal.

AUDIENCE

All business units

Teresa R. Hunter
Chief Financial Officer