



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.35.15

JULY 6, 2021

EFFECTIVE DATE

(07-06-2021)

PURPOSE

- (1) This obsoletes IRM 1.35.15, Financial Accounting, Annual Close Guidelines.

MATERIAL CHANGES

- (1) This IRM is obsolete as the IRM content is contained in the following standard operating procedures and annual year-end guidance on the following websites:

- \\vpwsentshrcmn51\Common\IFM\OFR
- <https://irssource.web.irs.gov/CFO/Pages/Home.aspx>

The content consists of the annual close guidelines to assist the business units through the fiscal year-end closing process. The goal of the annual close guidelines is to accomplish a successful year-end close. The Chief Financial Officer is responsible for the Annual Close with support from the Office of the Chief Procurement Officer and the Division Finance Officers. The IRM content is detailed and included in the following standard operating procedures and annual year-end guidance:

- a. Trial Balance - Technical Guide
- b. Major Contract Accrual Desk Procedure
- c. Percentage Accrual Desk Procedures
- d. Closing of Budget Fiscal Year XXXX Appropriations
- e. FY XXXX CB Year End Guidance
- f. FY XXXX Year-End Responsibilities and Cutoff Dates
- g. FY XXXX Year-End Travel Cutoff Dates

- (2) Relevant information from the following sections from IRM 1.35.15, Annual Close Guidelines, can be found in the following IRMs. Additionally, the following section from IRM 1.35.15, Annual Close Guidelines, will be included in the next revision of IRM 1.33.4, Financial Operating Guidelines.

Current IRM 1.35.15 Annual Close Guidelines	Relevant Information Found under Following IRMs
1.35.15.1.3.1 to 1.35.15.1.3.14, Responsibilities, CFO and Deputy CFO to Associate CFO for Corporate Budget	1.1.21, Chief Financial Officer
1.35.15.1.3.15, Responsibilities, Office of the Chief Procurement Officer	1.1.32, Office of the Chief Procurement
1.35.15.1.3.16, Responsibilities, Division Finance Officers	1.35.24.1.3.8, Establishing IRS Commitments and Obligations, Division Finance Officers
1.35.15.2, Spend Plan	1.33.4, Financial Operating Guidelines

1.35.15.4, Obligations	1.35.24, Establishing IRS Commitments and Obligations
1.35.15.4.1, Purchase Cards	1.35.4, Purchase Card Program
1.35.15.4.2.2, Blanket Purchase Agreements	1.35.3.5.1.1, Receipt and Acceptance Guidelines, Blanket Purchase Agreements
1.35.15.4.3, Travel and Relocation	1.32.12, IRS Relocation Travel Guide
1.35.15.5, Receipt and/or Acceptance and 1.35.15.6, Invoices and Payments	1.35.3, Receipt and Acceptance Guidelines
1.35.15.7, Commitments and Obligation Reviews	1.35.24, Establishing IRS Commitments and Obligations
1.35.15.8, Reimbursable Agreements	1.33.3, Reimbursable Operating Guidelines
1.35.15.10, Funds Control at Year-End	1.33.4, Financial Operating Guidelines
Current IRM 1.35.15 Annual Close Guidelines	Move to 1.33.4, Financial Operating Guidelines
1.35.15.9, Accounting Code Changes	1.33.4.4.3, Commitments/Obligations

EFFECT ON OTHER DOCUMENTS

IRM 1.35.15, dated May 28, 2019, is obsolete as of the date of this transmittal.

AUDIENCE

All business units

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Chief Financial Officer