



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.36.2

AUGUST 20, 2020

## EFFECTIVE DATE

(08-20-2020)

## PURPOSE

- (1) This obsoletes IRM 1.36.2, Administrative Accounting and Financial Management Reports, Treasury Information Executive Repository.

## MATERIAL CHANGES

- (1) This IRM is obsolete as the IRM content is contained in the following standard operating procedures, Administrative TIER Submission (IRS Submission) on the following site (S:\IFM\OFR\TIER\SOPS & Position Descriptions\SOPS). The content consists of information and guidance on IRS financial data submissions to the Treasury Information Executive Repository (TIER) system. TIER is a database containing records of all month-end Standard General Ledger (SGL) account balances at the attribute detail level for each Treasury Account Symbol. The goal of the TIER program is to ensure the integrity and accuracy of the IRS financial data. Financial Reporting is responsible for the Administrative TIER with support from Financial Management Systems.
- (2) The following responsibilities from IRM 1.36.2, Treasury Information Executive Repository, will be included in the next revision of IRM 1.1.21, Chief Financial Officer.

| <b>Current IRM 1.36.2 Treasury Information Executive Repository</b>   | <b>Move to 1.1.21 Chief Financial Officer</b> |
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| 1.36.2.1.3.4, Director, Custodial Accounting (1) The director, CA, oversees the Custodial Tier submission and is responsible for ensuring the integrity, accuracy and data quality of the financial information contained in the TIER file.   | 1.1.21.8.1.3.6.4, Custodial Accounting        |
| 1.36.2.1.3.4.1, Chief, Custodial Reporting (1) The chief, CR, is responsible for: a) Generating, balancing, correcting, validating and submitting the data to TIER. b) Reviewing and approving TIER topside adjustments. c) Approving the file's movement to the repository. d) Maintaining official copies of reports, data files, adjustments and other supporting documentation. | 1.1.21.8.1.3.6.5, Custodial Reporting         |

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| <p>1.36.2.1.3.4.2, Chief, Custodial Systems and Headquarters Accounting(1) The chief, CSA, is responsible for: a) Maintaining the Redesigned Revenue Accounting Control System (RRACS) and generating extract files that are consolidated to TIER file. The RRACS and the CSA staff perform functions that support TIER sub-mission requirements.</p>  | <p>1.1.21.8.1.3.6.6, Custodial Systems &amp; Headquarters Accounting</p> |
| <p>1.36.2.1.3.5, Director, Financial Management Systems(1)The director, FMS, is responsible for: a) Recommending corrective actions for fatal errors that block Administrative TIER submission. b) Maintaining the IFS that generates the TIER extract file and derivation rules. c) Maintaining the underlying IFS and Business Warehouse (BW) TIER ledgers where topside adjustments are recorded.</p> | <p>1.1.21.8.1.3.5.4, Financial Management Systems</p>                    |
| <p>1.36.2.1.3.6, Director, Financial Reporting (1) The director, FR, oversees the Administrative TIER submission and is responsible for ensuring the integrity, accuracy and data quality of the financial information contained in the TIER file.</p>   | <p>1.1.21.8.1.3.5.8, Financial Reporting</p>                             |
| <p>1.36.2.1.3.6.1, Chief, Reports (1) The chief, Reports, is responsible for: a) Generating, balancing, correcting, validating and submitting the data to TIER. b) Reviewing and approving TIER topside adjustments. c) Transmitting the approved TIER file to the repository. d) Maintaining official copies of reports, data files, adjustments and other supporting documentation.</p>                | <p>1.1.21.8.1.3.5.10, Reports</p>  |

**EFFECT ON OTHER DOCUMENTS**

IRM 1.36.2, dated December 30, 2019, is obsolete as of the date of this transmittal.

**AUDIENCE**

Financial Management operations and functions

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