



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.32.3

OCTOBER 31, 2014

EFFECTIVE DATE

(10-31-2014)

PURPOSE

- (1) This obsoletes IRM 1.32.3, Servicewide Travel Policies and Procedures, Managerial Cost Accounting.

MATERIAL CHANGES

- (1) The material relating to Managerial Cost Accounting previously contained in IRM 1.32.3, Servicewide Travel Policies and Procedures, *Managerial Cost Accounting*, has moved to IRM 1.35.16, Financial Accounting, *Managerial Cost Accounting*. The information has been moved to improve documentation and ensure material is aligned in the appropriate section.

EFFECT ON OTHER DOCUMENTS

IRM 1.32.3, Servicewide Travel Policies and Procedures, *Managerial Cost Accounting*, dated October 2, 2012, is obsolete as of September 11, 2014.

AUDIENCE

Business unit finance offices and employees responsible for management of program activities and cost activities.

Robin L. Canady
Chief Financial Officer

