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UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON REGIONAL OFFICE
FIFTH FLOOR
803 WEST BROAD STREET
FALLS CHURCH, VIRGINIA 22046

JUN 6 1973

Mr. Alan A. Beck
Fiscal Management Officer
Internal Revenue Service
Department of the Treasury
Washington, D.C. 20225



Dear Mr. Beck:

As part of our continuing effort to assist Government departments and agencies in improving their administrative and financial management practices, we have completed a study of procedures followed by the Internal Revenue Service (IRS), Department of the Treasury, in authorizing routine temporary duty travel by its employees. Our primary objective in making the study was to determine whether IRS has made substantial cost savings, without loss of essential controls, through the use of a consolidated agencywide travel authorization in lieu of individual travel orders. We wanted to determine also whether these procedures could be applied on a Government-wide basis.

Our study, which was performed at the IRS national office, Washington, D.C., included a review of IRS' Consolidated Travel Authorization (CTA)--which covers all routine temporary duty travel performed by IRS employees during a fiscal year--and a review of related travel and fiscal regulations and procedures.

We discussed with IRS officials the procedures used to administer the CTA, including procedures for authorizing and approving travel, obligating travel funds, advancing funds to travelers for travel expenses, and auditing travel vouchers.

Based on data furnished to us by members of your staff, we estimate that in fiscal year 1973 IRS will realize savings of about 26,026 man-hours costing about \$150,246 as a result of the consolidated travel authorization procedures. These savings will be realized because the use of the CTA has eliminated the need to prepare thousands of individual travel orders for routine temporary duty travel performed during the fiscal year. These savings will be offset by the cost of updating and printing the annual CTA which, according to an IRS official, is relatively insignificant.

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We noted no apparent loss of internal control over the administration of travel, including control over travel funds, incident to the use of the consolidated travel authorization procedures, nor has IRS had to undertake additional paperwork to strengthen its controls. IRS officials have expressed satisfaction with the consolidated travel authorization procedures and the resultant savings in time and money.

Based on the results of our study, we believe the procedures followed by IRS in administering routine temporary duty travel have considerable merit and might be used effectively by other Government agencies. Consequently, we plan to request the views of other departments and agencies regarding the feasibility of their using similar procedures in administering employee travel.

We appreciate the cooperation and assistance extended to us by the members of your immediate staff and by other IRS personnel. This cooperation and assistance helped make our task easier and enabled us to complete our study within a relatively short time frame.

A copy of this letter is being sent to the Acting Assistant Commissioner (Administration), IRS.

Sincerely yours,



H. L. Krieger
Regional Manager



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JUN 6 1973

Mr. Joseph F. Davis
Acting Assistant Commissioner (Administration)
Internal Revenue Service
Department of the Treasury
Washington, D.C. 20225

Dear Mr. Davis:

Enclosed for your information is a copy of our letter to the Fiscal Management Officer, Internal Revenue Service, on the results of our recent study of consolidated travel authorization procedures used by the Service for employees' routine temporary duty travel.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "H. L. Krieger".

H. L. Krieger
Regional Manager

Enclosure



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON REGIONAL OFFICE
FIFTH FLOOR
903 WEST BROAD STREET
FALLS CHURCH, VIRGINIA 22046

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JUN 6 1973

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Fiscal Management Officer
Internal Revenue Service
Department of the Treasury
Washington, D.C. 20225

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