# United States general. Accounting office <br> WASHINGTON REGIONAL OFFICE <br> FIFTH FLOOR <br> 803 WEST BROAD STREET <br> Pals Ghufeh, Virginia 22046 

Mr. Alan A. Beck
Fiscal Management Officer
Internal Revenue Service
JUN 61973

Department of the Treasury
Washatagcon, 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 Joss of essential controls, through the use of a consolidated agencywide havel authorization in lieu of individual travel orders. We wanted to determine also whether these procedures could be applied on a Goverament-wide basis.

Our study, which was performed at the TRS 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 CRA, 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 a th TRS official, is relatively insignificant.

We noted no apparent loss of incermal control over the adnimistration of travel, including control over travel funds, incident to the use of the consolidated travel authorization procedures, mor has IRS had to undertake adicional paperwork to strengthen its comtrols. 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 belleve the procedures followed by IRS in administering routine temporary duty travel have considerable merit and might be used effectively by other Government agencles. 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 Conmissioner (Administration), IRS.

Sincerely yours,
hnolrogend
H. L. Krieger

Regional Manager

# UNITED STATES GENERAL ACCOUNTING OFFICE WASHINGTON REGIONAS. OFFICE FIFTH FLOOR <br> b03 WEST BROAD STREET <br> fralls church, Virgima 22046 

JUH 61973

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Mr. Joseph F. Davis Acting Assistant Commissioner (Administration) Internal Revenue Service Department of the Treasury Washington, D.C. 20225
Dear: Mr. Davis:
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Enclosed for your information is a copy of our letter to the Fiscal Managenent Officer, Internal Revenue Service, on the results of our recent study of coasolidated travel authorization procedures used by the Service for employees' routine temporary duty travel.

Sincerely yours,
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H. L. Krieger

Regional Manager
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Internal Revenue Service
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Washington, D.C. 20225
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