
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



RECOVERY ACT

*The IRS's Accounting for American Recovery
and Reinvestment Act Fund Expenditures
During the Period
October 1, 2009, through March 31, 2010*

September 6, 2011

Reference Number: 2011-IE-R007

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

September 6, 2011

MEMORANDUM FOR DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT

FROM: R. David Holmgren *R. David Holmgren*
Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Inspection Report – The IRS’s Accounting for
American Recovery and Reinvestment Act Fund
Expenditures During the Period October 1, 2009,
through March 31, 2010 (IE-11-011-A)

This report presents the results of our inspection to determine the Internal Revenue Service’s (IRS) compliance with the Office of Management and Budget’s (OMB)¹ Implementing Guidance² for the American Recovery and Reinvestment Act (Recovery Act) of 2009.³ This is the third in a series of inspections regarding compliance with OMB Recovery Act Guidance.

The overall objective of this inspection was to verify the accuracy of the IRS’s accounting and timeliness of reporting Recovery Act procurement expenditures for the period October 1, 2009, through March 31, 2010.

The Recovery Act provides separate funding to the Treasury Inspector General for Tax Administration through September 30, 2013, to be used in the oversight activities of IRS programs.⁴ This inspection was conducted using Recovery Act funds.

¹ The OMB has the primary responsibility for developing Government-wide rules and procedures to ensure that funds are awarded and distributed in a prompt and fair manner; that uses of funds are transparent to the public; and that steps are taken to mitigate fraud, waste and abuse.

² M-09-10, Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009, February 18, 2009, § 5.6, and M-09-15, Updated Implementing Guidance for the American Recovery Reinvestment Act of 2009, April 3, 2009, § 5.6 and § 7.6.

³ Pub. L. No. 111-5, 123 Stat. 115 (2009).

⁴ Law 111-5, Title V – Financial Services and General Government, page 123, Stat.148.



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Synopsis

The IRS was in substantial compliance with the OMB's Implementing Guidance during the period October 1, 2009, through March 31, 2010. The IRS purchased goods and services totaling over \$22 million⁵ during the inspection period. Further, the IRS appropriately obtained nearly all of the total available discounts for Recovery Act-related procurements. For the Recovery Act expenditures, the IRS executed adequate internal controls to ensure timely reporting; however, errors were made on two weekly reports totaling approximately \$4 million.⁶ Subsequent to our inspection period, on November 17, 2010, the IRS formally documented their controls and processes for Recovery Act expenditures.⁷

If you have questions, please contact me at (202) 927-7048 or Kevin P. Riley, Director, Office of Inspections and Evaluations, at (972) 249-8355.

⁵ The IRS received Recovery Act-related invoices totaling \$22,194,757.43 and paid \$22,009,408.53. Discounts were offered on \$18,534,890 and the IRS realized the maximum discount totaling \$185,348.90 (100 percent).

⁶ There was an overstatement of \$93,685 for the week of December 4, 2009. The Financial and Activity Reports reflected Total Obligations of \$84,487,948 and the Status of Available Funds has \$84,394,263. The Financial and Activity Reports for February 19, 2010 reflected \$70,435,498 in Total Gross Obligations and the Status of Available Funds showed \$74,475,132 for an understatement of \$4,039,634.

⁷ IRS's Policy and Procedures Memorandum No. 70.26 establishes procedures for acquisitions utilizing Recovery Act funding. It incorporates current OMB requirements and guidelines to effectively manage activities under the Recovery Act.



*The IRS's Accounting for American Recovery and
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Abbreviations

| | |
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| FAR | Financial and Activity Report |
| IRS | Internal Revenue Service |
| OMB | Office of Management and Budget |
| RAT Board | Recovery Accountability and Transparency Board |



The IRS's Accounting for American Recovery and Reinvestment Act Fund Expenditures During the Period October 1, 2009, through March 31, 2010



Background

The American Recovery and Reinvestment Act (Recovery Act) of 2009,¹ enacted on February 17, 2009, allocated \$787 billion over 10 years designed to stimulate the national economy. The Recovery Act contained both spending and tax provisions.

The Internal Revenue Service (IRS) is responsible for administering the tax law changes² contained in the Recovery Act. In April 2009, the IRS received \$202 million³ of its appropriation of Recovery Act funds.⁴ These funds are required to implement the necessary tax-related changes resulting from provisions of the Recovery Act. The changes included reprogramming the IRS computer systems; updating related tax forms and publications; and providing customer service to assist taxpayers in obtaining their Recovery Act-related benefits. As of April 2, 2010, the IRS had obligated over \$134 million, with disbursements exceeding \$92 million.⁵

The Recovery Act requires stringent accountability for performance and results, as well as unprecedented transparency. The Recovery Accountability and Transparency Board (RAT Board),⁶ provides transparency to the public concerning Recovery Act funds by publishing IRS's results on its website, <http://www.recovery.gov> (last visited June 3, 2011).

¹ Pub. L. No. 111-5, February 17, 2009.

² The Recovery Act included more than 50 tax law provisions that the IRS is charged with administering. These tax changes included refundable credits such as the Making Work Pay Credit and the First-Time Homebuyer Credit.

³ We were informed by the Deputy Chief Financial Officer, Corporate Budget, Budget Execution Office, Execution Analysis that the Department of the Treasury retained \$1 million of the \$203 million of the original appropriation for administrative oversight. This resulted in the IRS receiving \$202 million.

⁴ Pub. L. No. 111-5, February 17, 2009. This appropriation included \$80 million for Fiscal Years 2009 through 2010 to implement the Health Coverage Tax Credit program. The IRS also received \$123 million for supporting tax provision changes cited in the Recovery Act.

⁵ The IRS obligated \$68,583,803.63 for Health Insurance Tax Credit Administration, disbursing \$34,033,835.75 as of April 2, 2010. The IRS obligated \$65,436,763.99 to cover Administrative Expenses funded under the Recovery Act, disbursing \$58,173,591.61.

⁶ The RAT Board was created by the Recovery Act with two goals: to provide transparency of Recovery-related funds and to prevent and detect fraud, waste, and mismanagement. Twelve Inspectors General from various Federal agencies serve with the chairman. The RAT Board issues quarterly and annual reports to the President and Congress and, if necessary, "flash reports" on matters that require immediate attention.



The IRS's Accounting for American Recovery and Reinvestment Act Fund Expenditures During the Period October 1, 2009, through March 31, 2010



The Office of Management and Budget (OMB)⁷ issued several supplemental guidance documents⁸ that outlined steps for implementing the Recovery Act and also clarified the new requirements for processing procurements. The OMB's Initial Implementing Guidance was issued on February 18, 2009. Additional guidance was dated February 25, 2009, April 3, 2009, and March 22, 2010, and included the following requirements:

1. Federal agencies are required to report to the RAT Board, on a weekly basis, all cumulative Recovery Act obligations and gross outlays⁹ (expenditures) in a standard reporting format;
2. Federal agencies are required to use separate Treasury Appropriation Fund Symbols¹⁰ to track and report Recovery Act obligations and disbursements; and
3. Federal agencies are required to report their cumulative activity through Friday and submit their weekly reports the following Tuesday.

The IRS's Office of the Chief Financial Officer prepares the Total Obligations and Gross Outlays sections of the OMB Financial and Activity Report (FAR) and submits it to the IRS's Recovery Act staff every week. IRS Recovery Act staff members validate the information and post it to the OMB's MAX web page¹¹ for the Department of the Treasury's consolidation and approval prior to their final posting.

We performed this review during the period January through April 2011, at the IRS Office of the Chief Financial Officer in Washington, D.C. and the IRS Office of Procurement in

⁷ The OMB has primary responsibility for developing Government-wide rules and procedures to ensure that funds are awarded and distributed in a prompt and fair manner; that uses of funds are transparent to the public; and that steps are taken to mitigate fraud, waste and abuse.

⁸ M-09-10, Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009, February 18, 2009, and M-09-15, Updated Implementing Guidance for the American Recovery Reinvestment Act of 2009, April 3, 2009.

⁹ Total Obligations equal the sum of financial commitments and expenditures. Total Outlays consist of only expenditures.

¹⁰ Treasury Appropriation Fund Symbol is an identification code assigned by the Department of the Treasury, in collaboration with the OMB and the owner agency, to an individual appropriation, receipt, or other fund account. It is used to describe a particular type of Treasury Fund Symbol that has budget authority. All financial transactions of the Federal Government are classified by a Treasury Fund Symbol for reporting to the Department of the Treasury and the OMB.

¹¹ The OMB's Max web page, <https://max.omb.gov/maxportal/home.do>, is a web-based apportionment system to send apportionment requests to OMB. Agency budget offices use the apportionment application to help prepare apportionment requests, to send those requests to the OMB, and to run reports against previously approved apportionments. OMB examining divisions use the application to send electronic copies of approved apportionments to agencies and to run reports against previously approved apportionments.



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Oxon Hill, Maryland. The review only included ARRA invoices submitted to IRS for payment during the period October 1, 2009, through March 31, 2010.

We will review Recovery Act procurement activities for the period April 1, 2010, through September 30, 2010, in both ongoing and planned inspections.

This inspection was performed in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspections. Detailed information on the objectives, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



The IRS's Accounting for American Recovery and Reinvestment Act Fund Expenditures During the Period October 1, 2009, through March 31, 2010



Results of Inspection

The IRS was in substantial compliance with the OMB Implementing Guidance during the period October 1, 2009 through March 31, 2010. For Recovery Act expenditures, the IRS executed adequate internal controls to ensure timely and accurate reporting; however, errors appeared on two weekly reports totaling approximately \$4 million.¹² The IRS corrected these errors on later reports. As of April 2, 2010, the IRS had obligated over \$134 million, with disbursements exceeding \$92 million. The IRS formally documented their Recovery Act process on November 17, 2010.¹³ This documentation was in response to the need for written procedures regarding Recovery Act procurement requirements identified in June 2010 by the Treasury Inspector General for Tax Administration.¹⁴

Recovery Act Expenditures Reported by the IRS Were Accurate and Substantiated by Complete and Reliable Supporting Invoices

During the period October 1, 2009, through March 31, 2010, the IRS continued procurement actions implementing the Recovery Act program objectives. During this period, the IRS purchased goods and services totaling over \$22 million.¹⁵ The IRS spent almost \$19 million on the Health Insurance Tax Credit Administration and \$3.5 million in Recovery Act administrative costs.¹⁶ These purchases consisted of system changes for reprogramming the IRS's computer systems and updating related tax forms and publications. Additionally, the IRS spent funds on customer service enhancements to assist taxpayers in obtaining Recovery Act benefits. Further,

¹² There was an overstatement of \$93,685 for the week of December 4, 2009. The FARs reflected Total Obligations of \$84,487,948 and the Status of Available Funds was reported as \$84,394,263. The FARs for February 19, 2010 reflected \$70,435,498 in Total Gross Obligations and the Status of Available Funds showed \$74,475,132 for an understatement of \$4,039,634.

¹³ The IRS's Policy and Procedures Memorandum No. 70.26 establishes procedures for acquisitions utilizing Recovery Act funding. It incorporates current OMB requirements and guidelines to effectively manage activities under the Recovery Act.

¹⁴ Treasury Inspector General for Tax Administration, Ref. No. 2010-11-071, *Additional Actions Are Needed to Ensure Readiness to Comply With the American Recovery and Reinvestment Act of 2009 Procurement Requirements* 3 (June 2010).

¹⁵ The IRS received Recovery Act-related invoices totaling \$22,194,757.43 and it paid \$22,009,408.53. Vendors offered discounts on \$18,534,890 and the IRS realized the maximum discount totaling \$185,348.90 (100 percent).

¹⁶ The IRS disbursed \$18,705,246.00 on the Health Insurance Tax Credit and \$3,489,511.43 on Recovery Act Administrative costs for tax provisions during this review period.



The IRS's Accounting for American Recovery and Reinvestment Act Fund Expenditures During the Period October 1, 2009, through March 31, 2010



the IRS appropriately obtained almost 100 percent of the more than \$185,000 in funds available for discounts on Recovery Act-related procurements.

Transparency and accuracy are highly dependent on the proper classification and advertisement of Recovery Act-related procurements. To ensure proper classification, Contracting Officers may create and list additional contract line item numbers to prevent commingling of Recovery Act funds with non-Recovery Act funds on existing contracts.¹⁷ The IRS appropriately advertised¹⁸ Recovery Act procurements as additional Contract Line Item Numbers¹⁹ in Federal Business Opportunities (<https://www.fbo.gov/>). The IRS also identified the respective contract line item numbers in the Web Request Tracking System,²⁰ in their Integrated Financial System,²¹ and on invoices submitted for payment.

Amounts the IRS Reported to the Office of Management and Budget Reconciled to the IRS's Financial Systems for 23 of the 25 weeks

The IRS submits their FARs of cumulative Recovery Act obligations and gross outlays weekly to the Department of the Treasury. Their input is included in the Department's consolidated FAR and posted on Recovery.gov, <http://www.recovery.gov>, (last visited June 3, 2011).²² We reviewed 25 of the 26 weeks between October 2009 through March 2010.²³

We were able to reconcile 23 of the 25 weeks of the Expenditures and Disbursements on the Status of Available Funds Obligations reports to the FARs for both direct and interagency transfers, also known as reimbursable agreements.

¹⁷ *Federal Register*, Vol. 74, No. 60, Tuesday, March 31, 2009, Rules and Regulations, paragraph 4.1501.

¹⁸ These notices were provided for informational purposes only.

¹⁹ Federal Acquisition Regulation 4.1001 states "Contract line items should provide unit prices or lump sum prices for separately identifiable contract deliverables, and associated delivery schedules or performance periods. Line items may be further subdivided or stratified for administration purposes."

²⁰ A system called WebRTS (formerly Request Tracking System) provides a flexible and efficient way to prepare, approve, fund, and track requisitions for goods and services. WebRTS provides an electronic interface between the Integrated Financial System (IFS) and the web-based Integrated Procurement System (webIPS).

²¹ Financial system used by the IRS to ensure proper accounting and timely reporting of the appropriated funds received by the IRS.

²² OMB Memorandum M-09-15, paragraph 2.4 and OMB Memorandum M-09-10, paragraph 2.4 require that all agencies receiving Recovery Act funds submit information to OMB as recorded in the agency financial systems on a cumulative basis every week.

²³ A FAR was not generated on February 5, 2010, because the Government was closed due to snow.



The IRS's Accounting for American Recovery and Reinvestment Act Fund Expenditures During the Period October 1, 2009, through March 31, 2010



1. For the week ending December 4, 2009, the total obligations on the FAR were approximately \$90,000²⁴ higher than the Status of Available Funds. The FAR amount was based on the Funding Notification Report²⁵ and not the Status of Available Funds.
2. For the week ending February 19, 2010, the total gross outlays on the FAR did not include nearly \$4 million²⁶ in IRS labor disbursements due to an oversight by the preparer.

The IRS corrected these errors on the FAR the following week.

The IRS's Financial Reports Complied with the Office of Management and Budget's Guidance and Recovery Act Requirements

The IRS complied with OMB guidance and Recovery Act requirements by:

- Submitting weekly reports of its cumulative Recovery Act obligations and gross outlays in the prescribed format;
- Using separate Treasury Appropriation Fund Symbols for their two Recovery Act funds; and
- Ensuring Recovery Act expenditures were transparent to the public by posting data to the IRS Recovery Act website and submitting data to the RAT Board for posting to the Government-wide website.

The IRS Submitted Recovery Act Reports in a Timely Manner

The IRS submitted timely financial reports to the Department of the Treasury for distribution to the RAT Board. The reports included obligation and gross outlay activity through the prior Friday. The Department of the Treasury transmits the reports weekly to the RAT Board.

The OMB requires Federal agencies to transmit the reports each Tuesday afternoon, but will allow an extension until Wednesday morning. The RAT Board includes timely received reports from the agencies in its weekly posting to Recovery.gov, <http://www.recovery.gov>, (site last visited June 3, 2011). This process will assist in ensuring that the the IRS's use of Recovery Act funds is accompanied by unprecedented transparency.

²⁴ Total obligations on the FAR for December 4, 2009 were \$93,685 based on the Funding Notification Report.

²⁵ Treasury Policy and Procedures Memorandum No. 70.26, paragraph 6.c(3) states, "Federal agencies are required to provide information on the funding notifications made for all Recovery Act award types."

²⁶ The FARs for February 19, 2010 reflected \$70,435,498 in Total Gross Obligations and the Status of Available Funds were reported as \$74,475,132, showing an understatement of \$4,039,634.



The IRS's Accounting for American Recovery and Reinvestment Act Fund Expenditures During the Period October 1, 2009, through March 31, 2010



Appendix I

Detailed Objectives, Scope, and Methodology

The overall objective of this inspection was to verify the accuracy of the IRS's accounting and timeliness of reporting of American Recovery and Reinvestment Act (Recovery Act) of 2009¹ procurement expenditures. This inspection evaluated whether the invoices submitted by the contractors were paid by the IRS and were supportable and allowable. We reviewed all 25 invoices paid for the period October 1, 2009, through March 31, 2010. The IRS purchased goods and services totaling over \$22 million during this period.²

To accomplish these objectives, we:

- I. Determined whether Recovery Act procurement expenditures reported by the IRS are accurate and substantiated by complete and reliable supporting invoices.
 - A. Reviewed the IRS's Policy and Procedures Memorandums No.1.6 (C) (dated April 26, 2011) and No. 46.5 (dated March 14, 2011).
 - B. Interviewed two Contracting Officers and three Contracting Officer's Technical Representatives involved in the administration of Recovery Act-related contracts to gain an understanding of the invoice verification process.
 - C. Obtained Recovery Act related procurement details for 15 contracts from Web Request Tracking System³ for the period October 2009 through March 2010, and 25 related invoices paid through April 2010, covering expenditures through March 2010.
 - D. Identified Recovery Act-related procurement expenditures during October 2009 through March 2010.
 - E. Traced Recovery Act procurement expenditures to available supporting documentation.

² The IRS received Recovery Act-related invoices totaling \$22,194,757.43 and paid \$22,009,408.53, realizing \$185,348.90 in discounts of the maximum available discounts on \$18,534,890 (100 percent).

³ WebRTS (formerly Request Tracking System) provides a flexible and efficient way to prepare, approve, fund, and track requisitions for the delivery of goods and services. WebRTS provides an electronic interface between the Integrated Financial System (IFS) and the web-based Integrated Procurement System (webIPS).



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- F. Verified the mathematical accuracy of expenditures and supporting documentation.
- II. Determined if the reports submitted by the IRS to the OMB⁴ reconciled to their financial system.
 - A. Obtained all the weekly FARs⁵ that the IRS provided to the Department of the Treasury and subsequently submitted to the RAT Board⁶ and posted to the Recovery Act website <http://www.recovery.gov>, (last visited June 3, 2011).
 - B. Reviewed informal FARs that the IRS provided to the Department of the Treasury reflecting the interagency transfers, also known as reimbursable agreements.
 - C. Obtained Status of Funds reports from the IRS's Integrated Financial System.⁷
 - D. Reconciled the sum of the obligations, expenditures and disbursement amounts from the Integrated Financial System report to the Total Obligations and Gross Outlays⁸ columns of the FAR.
 - E. Reconciled 23 of the 25 weekly reports provided during the period October 1, 2009, through March 31, 2010.⁹

⁴ The OMB has primary responsibility for developing Government-wide rules and procedures to ensure that funds are awarded and distributed in a prompt and fair manner, that use of funds are transparent to the public, and that steps are taken to mitigate fraud, waste and abuse.

⁵ The FAR is required by all agencies receiving Recovery Act funds. They must submit the following information to the OMB for cumulative Recovery Act activities through the preceding Friday: cumulative year-to-date amounts by Treasury Appropriation Fund Symbol, total appropriations, total obligations and total expenditures as recorded in the agency's financial systems and a short bulleted list of the major actions taken to date and major planned actions. "Major" actions include those of likely interest to senior Government officials, Congress, and the public.

⁶ The RAT Board was created by the Recovery Act with two goals: to provide transparency of Recovery-related funds and to prevent and detect fraud, waste, and mismanagement. Twelve Inspectors General from various Federal agencies serve with the chairman. The RAT Board issues quarterly and annual reports to the President and Congress and, if necessary, "flash reports" on matters that require immediate attention.

⁷ The financial system used by the IRS to ensure proper accounting and timely reporting of the appropriated funds received by the IRS.

⁸ Total Obligations equal the sum of financial commitments and expenditures. Total Outlays consist of expenditures only.

⁹ The IRS made an overstatement of \$93,685 for the week of December 4, 2009. The FARs reflect Total Obligations of \$84,487,948 and the Status of Available Funds (SOAF) showed \$84,394,263. The FARs for February 19, 2010 reflect \$70,435,498 in Total Gross Obligations and the SOAF has \$74,475,132 for an understatement of \$4,039,634.



The IRS's Accounting for American Recovery and Reinvestment Act Fund Expenditures During the Period October 1, 2009, through March 31, 2010



- III. Determined whether the IRS has established effective controls to identify, record, and report Recovery Act expenditures in accordance with the OMB's guidance.¹⁰
- A. Obtained and reviewed all guidance issued by the OMB pertaining to procuring goods and services using Recovery Act funds.
 - B. Reviewed the IRS's Policy and Procedures Memorandum No. 70.26, dated November 17, 2010.¹¹
 - C. Evaluated procedures for recording Recovery Act obligations and payments made against Recovery Act funds.
 - D. Verified that separate Treasury Appropriation Fund Symbols¹² were used for their two Recovery Act funds. One was used for Administrative Expense – Recovery Act and a second for Health Insurance Tax Credit Administration – Recovery Act.
- IV. Reviewed the IRS's procedures to ensure timely reporting of Recovery Act expenditures, including established internal controls.
- A. Discussed the process to record and report Recovery Act expenditures to the Department of the Treasury for inclusion in the FAR.
 - B. Reviewed the 25 Department of the Treasury FARs from October 2009 through March 2010 posted on Recovery.gov, <http://www.recovery.gov>, (last visited June 3, 2011).

¹⁰ M-09-10, Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009, February 18, 2009, and M-09-15, Updated Implementing Guidance for the American Recovery Reinvestment Act of 2009, April 3, 2009.

¹¹ IRS's Policy and Procedures Memorandum No. 70.26 establishes procedures for acquisitions utilizing Recovery Act funding. It incorporates current OMB requirements and guidelines to effectively manage activities under the Recovery Act.

¹² The Treasury Appropriation Fund Symbol is an identification code assigned by the Department of the Treasury, in collaboration with the OMB and the owner agency, to an individual appropriation, receipt, or other fund account. It is used to describe a particular type of Treasury Fund Symbol that has budget authority. All financial transactions of the Federal Government are classified by Treasury Fund Symbol for reporting to the Department of the Treasury and the OMB.



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Appendix II

Major Contributors to This Report

Kevin P. Riley, Director
Stanley Rinehart, Supervisory Evaluator
Roy Burton, Program Analyst



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Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
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