



THE WASHINGTON CONNECTION

ASSOCIATION of GOVERNMENT ACCOUNTANTS

Washington DC Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • February 1999

1998/1999 AGA Washington DC Chapter Monthly Luncheon and CPE Session

Thursday, February 4
Grand Hyatt Hotel
1000 H Street, NW
(At Metro Center - 11th Street Exit)

11:30 to 12:00	Social
12:00 to 1:10 pm	Luncheon Meeting (1 CPE):
	<i>Announcements</i>
	<i>Lunch</i>
	<i>Luncheon Speaker</i>
	<i>Questions & Answers</i>
1:15 to 4:00 pm	Afternoon Session (3 CPEs):
1:15 to 2:30 pm	<i>CPE Session</i>
2:30 to 2:45 pm	<i>Break</i>
2:45 to 4:00 pm	<i>CPE Session</i>

Costs:

Luncheon:	Members	\$19.00
	Non-members	\$30.00
Luncheon & Afternoon	Members	\$40.00
CPE Session:	Non-members	\$50.00
Afternoon CPE	Members	\$30.00
Session Only:	Non-members	\$40.00

For reservations, please call the AGA Washington DC Chapter voice mail line at (703) 758-4080 and select option 1. If you prefer you can register by email to jdonlon@gt.com. Please forward your name, agency, and telephone number.

Upcoming Events...

- March Monthly luncheon featuring AGA National President Tom Roslewicz
March 4 at the Grand Hyatt
- Symposium: "Looking Forward to the 1999 Financial Statements - 1998 Lessons Learned"
March 5 at the Ronald Reagan Trade Center (see page 8 for details)
- JFMIP 28th Annual Financial Management Conference
March 19 at the Washington Hilton (see page 11 for details).



Stanley E. Collender,
Fleishman-Hillard

Luncheon Speaker

Stanley E. Collender is senior vice president of Fleishman-Hillard and managing director of its Federal Budget Consulting Group. He is also the editor-in-chief of *Federal Budget Report*, the only newsletter devoted solely to the federal budget and congressional budget process, which is published by Fleishman-Hillard.

Mr. Collender has been involved with the congressional budget process since 1974 and is one of only a limited number of people who has worked for both the House and Senate Budget Committees. As a member of the House Budget Committee staff he served as administrator of the Task Force on State and Local Government. For the Senate Budget Committee he was responsible for analyzing defense spending. Mr. Collender also served as the administrator of the Task Force on the Budget of the Northeast-Midwest Congressional Coalition, a bipartisan group of representatives from the state in those regions. See page 3 for a more complete biography of Mr. Collender.

February CPE Session

February's CPE session will really be two sessions in one. The first session will focus on budgetary resources and budget execution. The speakers for the first session will be Christine Bonham and Denise Fantone both from GAO. The second session will focus on the budget and the Results Act (GPRA). Presenting the second session will be Michael Curro and Laura Castro both from GAO. Please see page 11 of this newsletter for session descriptions as well as biographical sketches of the presenters.

March Luncheon Speaker and CPE Session

The March luncheon speaker will be Tom Roslewicz from HHS. Tom is also the AGA National President. He will speak about grants management. Following the luncheon address, the Chapter will sponsor a CPE session featuring Ben Lorigo, Chief of Internal Security, Office of Tax and Revenue, Government of the District of Columbia. He will present a session on the "Prevention/Detection of Fraud." Mr. Lorigo formerly was Chief of Internal Security at the IRS and will be making his presentation in conjunction with the USDA Graduate School.

Community Service Corner

by Roger Von Elm, CGFM, Community Outreach

As the holiday season wraps up, the Chapter would like to send a final hearty "thank you" to all the Toys-for-Tots donors. This program has developed into such a successful event thanks to our members and hopefully it will continue to be for many years to come.

Now it's February, and many of you are receiving this newsletter in the same week you are receiving your W-2 form from the Internal Revenue Service. As you look at your W-2 form, think how difficult preparing tax returns is for members of our community who are elderly, disabled, or who do not speak English. The Volunteer Income Tax Assistance Program (VITA) assembles and coordinates volunteer income tax preparation services for people who cannot afford a paid preparer or who are unable to prepare their own return.

The Washington Chapter has participated in the VITA program for many years, due to the depth of financial and tax knowledge of many of its members (including our fearless Chapter President!). The Chapter once again is renewing its commitment and support to the VITA program for the upcoming tax season. We are looking for volunteers to work one or two evenings a week in February and March for this rewarding program. Members (or their family) who may be interested in participating or need additional information should call Roger Von Elm at (202) 296-2020.

Don't forget about our other spring activities, which will include Career Awareness Day (of which the newly inaugurated mayor of the District is an alumnus), the Cherry Blossom Festival Parade, the Heart Association Auction, and the Small Business Symposium. Volunteers will be needed for all of these events as well! Call now and lend a helping hand.

February Luncheon Speaker's Biography: Stanley E. Collender

Stanley E. Collender is senior vice president of Fleishman-Hillard and managing director of its Federal Budget Consulting Group. He is also the editor-in-chief of *Federal Budget Report*, the only newsletter devoted solely to the federal budget and congressional budget process, which is published by Fleishman-Hillard.



Eva Williams and Roger Von Elm presenting the Chapter's donation to the Central Union Mission.

Mr. Collender has been involved with the congressional budget process since 1974 and is one of only a limited number of people who has worked for both the House and Senate Budget Committees. As a member of the House Budget Committee staff he served as administrator of the Task Force on State and Local Government. For the Senate Budget Committee he was responsible for analyzing defense spending. Mr. Collender also served as the administrator of the Task Force on

the Budget of the Northeast-Midwest Congressional Coalition.



Eva Williams and Evelyn Brown present the Chapter's Project Harvest donation.

Mr. Collender's legislative experience includes service on the staffs of Representatives Fortney Stark, Jr., Elizabeth Holtzman, and Thomas Downey. He also served as the administrative assistant to the deputy assistant secretary for health planning in the Department of Health, Education, and Welfare.

Mr. Collender appears frequently on radio and television news programs as an expert on the federal budget. He is often quoted by newspapers and magazines and by all of the primary wire services. He

also writes the weekly column "Budget Battles" for National Journal's website, "Cloakroom," and teaches at the Graduate School of Political Management at GW University.

Mr. Collender holds a master's in public policy from the University of California, Berkeley, and a BA from New York University. He is the author of *The Guide to the Federal Budget*, one of the most-assigned and used texts on the subject, which will be published for the 17th year in 1999. In November 1997, he was appointed by President Clinton to be a member of the presidential commission to study whether the U.S. should have a capital budget.

**Ronald J. Lynch Memorial Scholarship Award
(Washington DC Chapter Member Only)**

- Purpose:** To provide scholarship assistance to a Washington DC Chapter member to further their professional education. Accredited university undergraduate and graduate courses, CPA review programs, and other professional development programs are covered.
- Award:** Certificate and cash award up to \$1,000.
- Eligibility:** Full Washington DC Chapter AGA member in good standing.
- Criteria and Evaluation:** The Washington DC Chapter Awards Committee will use these factors in its evaluation and ranking of applications:
- Application Factors:**
- | | |
|------------------------|---|
| Type of course/program | Applicant's statement |
| Supervisory assessment | Years of professional experience (private & public) |
- Applications:** Applications for the award will be accepted from Washington, D.C. Chapter members only. See the next page of the newsletter for the application. Applications must be submitted by February 26, 1999. Mail or fax application to:
- AGA Washington DC Chapter - ATTN: Awards Committee
P.O. Box 423
Washington, D.C. 20044-0423
Voice (202) 874-9584/Fax (202) 874-9634

**February and March 1999 Courses at
The Center for Applied Financial Management**

February 1999

- 8-9 Accrual World
- 9-10 Implications of Federal Appropriations Law
- 23-24 The SF 1219/1220 Course
- 23-25 Survey of Federal Accounting Concepts and Standards
- 25 Reconciling the Statement of Differences
- 26 Reconciling the Fund Balance with Treasury

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- 2-3 Budget Execution Game
- 3 Standard General Ledger: Upward and Downward Adjustments
- 9-10 SF 224: Statement of Transactions
- 11 Reconciling the Statement of Differences
- 12 Reconciling the Fund Balance with Treasury
- 22-23 Unlocking Key Reports
- 24-25 Standard General Ledger: (Basic)
- 30-31 Accrual World
- 30 Certifying Officers: Your Roles & Responsibilities

Contact Kimberly Pringle at (202) 874-9560 for more information or fax requests to (202) 874-9629. To register for Center courses, submit an SF-182 to the Registrar, The Center for Applied Financial Management, 1990 K Street N.W., Washington, DC 20227. All courses are held at 1990 K Street location, unless otherwise noted.

Membership '98

By Mike Noble, CGFM, Membership Director

"20,000 by 2000" and "2000 by 2000"

Over the past year-and-a-half, we have been exhorting and encouraging you to recruit more members to AGA—listing membership benefits like professional development and certification, networking, conferences and seminars, interesting speakers, merchandise discounts, social activities, etc. But the real purpose of AGA—the grease that lubricates the wheels; the reason you should want to be a member and to have your friends and coworkers as members—is the betterment of public service. Whether you are a federal, state, or local government employee, or an employee of a government contractor or other professional organization, you are seeking the answer to "How can we do, or make, it better?" This is important, and AGA is important, because public service, for all its trials and tribulations, is important.

I would like to share with you the following excerpt from a speech given by the late Congresswoman Barbara Jordan in Austin, Texas, in April 1988.

The Importance of Public Service

The work that you do as public servants is important work and you are servants of the public. I don't know whether you feel that the public appreciates the job that you do, but do you know, if you didn't do your job the republic would collapse? Think about that. If you think your work is not important, think of what it would be like in the United States of America if [people did not receive the products or services your agency provides—no Social Security checks, no education loans, no hospitals or clinics for veterans, no air traffic control, no interstate highways, no environmental protection, no guarantee of free speech, no space program (or TV satellites!), no meat inspection, no taxes collected, etc., etc.] Think of what it would be like if this government had no money for defense or any other purpose.



Many Chapter members turned out for the annual Oktoberfest celebration at Blob's Park.

This is a government...of the PEOPLE, by the PEOPLE, and for the PEOPLE. This is a government which has as its base, people. This is a republic which says "here the people will govern." If the people fail to govern, there is no government. Without the consent of the people, the government fails. In order for the government then to be sustained and remain viable, the people have to support it. And you as public servants [provide the products and services] which help the people to support the government. We cannot afford to do less than our best effort to see that this government remain strong and free and accountable and responsible and responsive to people. And

you as government servants, you as public servants, you are those who have that responsibility.

I hope that you wear the badge of public service well, because you are called upon to be the most selfless people in the world. You are called upon to act on behalf of the public interest—not your own interest, not your self interest, not your selfish interest, but the public interest. And if you dare act in your own interest, the republic falters and fails. You have a

proud work to do and you ought to be proud of it.

Think about Ms. Jordan's inspiring words when you think about the true meaning of being a member of AGA.

Membership and CGFM Renewals—A Reminder

Annual renewal time is just around the corner. In addition to membership renewals, individuals who were awarded their CGFM in 1996 will also be renewing their certificates. AGA will be mailing out renewal notices in late January. Please respond

(Continued, next page)

"20,000 by 2000"

Recruit NEW MEMBERS & Earn Recognition,
a Reward & Possibly a Prize!

Governments are expanding the role of financial managers and are looking to fill the positions with employees who possess extensive knowledge in a wide variety of functional areas.

Do you make the grade?

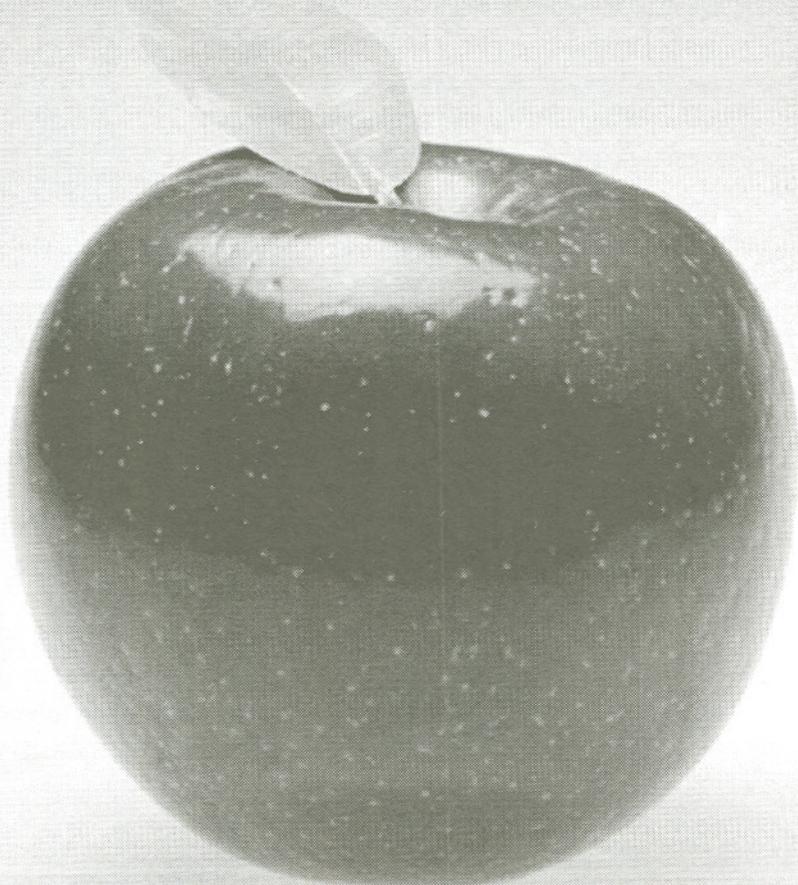
Participate in the Certified Government Financial Manager Program and prove it.

The Association of Government Accountants' CGFM Program is a response to this call for an increased level of professionalism in government financial managers. The CGFM Program seeks to identify and designate individuals who have knowledge in many functional areas and know how to apply it in a government setting.

Experience the benefits of certification first hand. Find out what government accountability professionals already know—the CGFM is the mark of excellence in your profession.

Your challenge? Take the government financial management courses. Take the three exams. Earn your certification and continue your professional education.

For more information, contact AGA, 2208 Mount Vernon Avenue, Alexandria, VA 22301-1314, 800-AGA-7211, fax 703-548-9367, or visit our website, www.agacgfm.org.



Details of the February CPE Session

Session I: Budgetary Resources & Budget Execution

Description: There is a new FASAB requirement for a Statement of Budgetary Resources and a Statement of Financing. Why? What are these new statements? What will it mean for the budget when these are audited? We are doing some budget verification—what is that and why does it matter? What is budget execution and why do accountants need to know about this least understood phase of the budget process?

Presenters: Christine Bonham & Denise Fantone, Assistant Directors for Federal Budget Issues, AIMD, GAO

Christine Bonham is an Assistant Director for Federal Budget Issues in GAO. She has worked extensively with staff of the FASAB in providing a budgetary perspective to their work in developing financial accounting standards. Chris has worked in the National Security area evaluating Navy budget requests and analyzed numerous federal management issues. She is an expert on the congressional budget process and the laws governing it. Chris currently manages work on improving budget choices and on the linkage between budgeting and accounting.

Denise Fantone is an Assistant Director for Federal Budget Issues in GAO. Her previous experience includes work in OMB's Budget Division supervising the budget execution and apportionment unit. Denise has served as Budget Director, Deputy Director for Planning and Budget and Assistant IG for Oversight at the Peace Corps. She has done work on user fees and working capital funds and currently manages the work on budget execution.

Session II: The Budget and the Results Act (GPRA)

Description: The Results Act establishes a direct relationship between performance goals and the budget process. Is this "deja vu all over again" (PPBS, ZZB, etc.)? What's different? Now that we have completed the first planing cycle, what have we learned? How did the Congress use this information in the appropriations process? Why should accountants and auditors care?

Presenters: Michael Curro, Assistant Director, and Laura Castro, Senior Evaluator, Federal Budget Issues, AIMD, GAO.

Mike Curro is an Assistant Director for Federal Budget Issues, responsible for work on budget formulation, with specific attention to the Results Act. His previous positions within GAO include Assistant to the Assistant Comptroller General for Operations and Deputy Director for Information Resources Management. He has recently worked on several CFOC subcommittees concerned with GPRA implementation and with aligning and integrating budget structure, financial information and performance measures.

Laura Castro is a Senior Evaluator with the GAO's Budget Issues group. Ms. Castro has worked on many of GAO's Results Act reviews and reports, including GAO's guide for assessing annual performance plans and GAO's capping report on agency annual performance plans. A CPA, CGFM, and formerly a financial auditor at GAO, she is often charged with bringing an audit, budget, and financial management perspective to GAO's Results Act reviews.

Upcoming Conference...

The Joint Financial Management Improvement Program (JFMIP) is sponsoring its 28th Annual Financial Management Conference on March 19, 1999 at the Washington Hilton. This year's theme "The Future is Now: Implementing Financial Management Initiatives" will focus on issues that will take you into the 21st century. The keynote speaker will be David Walker, Comptroller General of the United States. The highlight session will be Critical Governmentwide Accounting and Auditing Issues. There are three concurrent panel sessions in the morning and afternoon.

For more information on registration, please contact Isabelle Howes, Graduate School, USDA at (202) 314-3471 or fax (202) 479-6801. For more information about the conference program, please contact JFMIP at (202) 512-9201.

**February and March 1999 Courses
at the Inspectors General Auditor Training Institute (IGATI)**

February 1999

4-5	Federal Financial Auditing I
8-9	Writing Successful Audit Reports
22-3/12	Introductory Auditor Training
22-23	Using the Internet as an Audit Tool
24-25	Using the Internet as an Audit Tool

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3-5	Advanced Audit Tools & Techniques
15-19	Federal Financial Auditing II
15-16	Making Effective Audit Presentations
29-4/2	Auditor-In-Charge

To register for any of these courses or if you have any questions, please call Gale Moore, Registrar, at (703) 805-4501. An SF182, SF1556, other training authorization forms, VISA IMPAC card, or personal checks may be sent to Registrar, IGATI, P.O. Box 518, Ft. Belvoir, Virginia 22060 or faxed to (703) 805-4503. All classes are held at 5500 21st St., Ft. Belvoir, Virginia. Special arrangements can be made to have dedicated classes given on-site. Please call for details.

**February and March 1999 Courses at
The National Capital Training Center, Graduate School, USDA**

February 1999

1-4	Federal Appropriations Law
3-5	Federal Cost Accounting Concepts
5	Federal Appropriations Law Update
8-10	Budget Justification and Presentation
16-18	Introduction to Federal Budgeting
19	Prompt Payment
24-26	Basic Cost Accounting
22-23	Performance Measurement: Financial and Program Evaluation
24-25	Performance Based Budgeting

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1-4	Budget Formulation
3-5	Federal Budgeting for Non-Budget Personnel
8-11	Budget Analysis Workshop
15-17	Federal Accounting Standards
23-26	Budget Execution
22-24	Introduction to Federal Budgeting
31-4/1	Activity-Based Costing

To register for these courses, fax or mail your training form to The National Capital Training Center, Graduate School, USDA, 600 Maryland Avenue, SW., Room 280, Washington, DC 20024-2520, Voice (202) 314-3407, Fax (202) 479-4970. Note: The Graduate School needs instructors to teach accounting courses to federal government employees. Candidates must be able to objectively demonstrate successful training experience in the federal environment and knowledge of the practical application of the subject matter in the work environment. Applicants should have one to five years professional experience in the subject area. Instructional experience is strongly desired. Must be willing to travel to various locations in the U.S.

Agency Liaisons

<u>Agency/Organization</u>	<u>Liaison</u>	<u>Phone</u>	<u>Email</u>
AID	Calvin Kearns, CGFM	(202) 712-1605	ckearns@usaid.gov
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Defense Contract Audit Agency	Ibrahim Mohamed, CGFM	(301) 214-9772	irmrhm@aol.com
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James Martin	Greg Mundell	(301) 457-1212	gmundell@jamesmartin.com
Justice	Anthony Marasco, CGFM	(202) 305-3222	marascoa@justice.usdoj.gov
Keane Public Enterprise Consulting	Gerald Murphy	(888) 467-4847	gerald_murphy@keane.com
KMPG Peat Marwick	David Gardiner	(202) 974-2096	dgardiner@kpmg.com
Labor	Joe Fasceski	(202) 219-8391	fasceski-joseph@dol.gov
National Archives	Phil Giza, CGFM	(301) 713-6830 x239	phil.giza@arch2.nara.gov
Off. of Fed. Hous. Enterprise Oversight	Gail Palestine	(202) 414-3816	gpalestine@ofheo.gov
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Oracle Corporation	Wayne Bobby, CGFM	(301) 907-2316	wbobby@us.oracle.com
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PriceWaterhouseCoopers (Fairfax)	Andy West, CGFM	(703) 633-4107	andrew.c.west@us.pwcglobal.com
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State	Mattie Harms, CGFM	(703) 875-5633	harmsmr@sa15wpoa.us-state.gov
Urbach Kahn & Werlin	Joseph Peterson, CGFM	(202) 296-2020	jpeterson@ukwdc.com
USDA	Gary Maupin	(703) 305-2191	gary_maupin@fcs.usda.gov
USDA Graduate School	John Amey	(202) 314-3408	john_amey@grad.usda.gov
USIA	Chuck McAndrew, CGFM	(202) 619-4324	cmcandre@usia.gov
Veterans Affairs	Monica Congleton	(202) 273-5548	monica.congleton@mail.va.gov
World Bank	Caroline Harper, CGFM	(202) 473-6892	charper@worldbank.org

For more information, contact liaison coordinator, Jolene Romanyshyn at (202) 501-1084 or via email at jolene.romanyshyn@gsa.gov

President's Message



Eva Williams, CGFM, President

In July 1994, AGA initiated the Certified Government Financial Manager (CGFM) program. This professional designation is the only certification program designed specifically to recognize the unique skills and special knowledge required of professionals who specialize in government financial management. The CGFM program covers a variety of financial management areas, such as accounting, auditing, budgeting, electronic data processing, finance, and information resources management.

To attain the CGFM designation, applicants must meet the program's strict education and experience requirements, agree to adhere to AGA's Code of Ethics, and pass the three separate CGFM examinations. The three exams are administered year-round in a multiple-choice, computerized format at more than 500 locations worldwide, and pass/fail scores are provided immediately upon completion of the exam. The three examinations are: (1) Governmental Environment, (2) Governmental Accounting, Financial Reporting and Budgeting, and (3) Governmental Financial Management and Control. I strongly encourage those chapter members who are not CGFMs, to apply and sit for the CGFM examinations. Remember "CGFM" is the mark of excellence in government financial management.

To retain the CGFM designation, certificate holders are required to complete at least eighty hours of continuing profes-

sional education (CPE), in government financial management topics or related technical subjects, every two years.

The CGFM CPE requirements are based on the premise that all CGFMs should maintain and enhance their professional proficiency in government financial management. CGFMs have wide latitude in selecting suitable CPE. Determining what topics and subjects are appropriate for individual CGFMs to satisfy the CPE requirement is a matter of professional judgment to be exercised by the CGFM. Among the considerations in exercising that judgment are the CGFMs' experience, the government financial management area(s) in which they work, and the responsibilities they assume in performing government financial management functions.

The chapter's total education program (i.e., luncheon meetings, afternoon CPE sessions, and full-day sessions) provides a very cost effective way to earn the CPE hours needed for your CGFM certification renewal, the Government Auditing Standards CPE requirement, or other CPE requirements. For example, by annually attending each of the Chapter's nine monthly luncheons and afternoon CPE sessions you can earn thirty-six CPEs. Along with these CPEs, your attendance at just one of our all-day sessions will give you a total of forty-four hours of CPE. Keep this benefit in mind, especially when you recruit new members, as it provides an outstanding incentive to belong to AGA's Washington DC Chapter.

If you missed our last all-day CPE event in November, you have another opportunity on Friday, March 5th, when we present event entitled "Looking Forward to the 1999 Financial Statements—1998 Lessons Learned" at the Ronald

Reagan International Trade Center. See page 8 of this newsletter for details and mark your calendar and register now for this session.

I want to give a special thanks to those who came to the Champagne Jazz Buffet Brunch at the Market Inn on Sunday, January 10th. The food was excellent and we had a good time. I also want to remind you about our Chinese New Year's Dinner Celebration on Saturday, February 6th at Charlie Chiang's.

Eva



Chapter President Eva Williams presiding over the Toys-for-Tots ceremonies at the annual holiday reception.

Inside the Black Box: Accounting for Accounting Model Changes

by Simcha Kuritzky, CGFM, CPA

Background

Treasury Financial Management Services (FMS) has been consolidating the reporting requirements of agencies by tying together the balances reported on the Year-End Closing Statement (FMS-2108), Report on Budget Execution (SF-133), and trial balances. FMS has done this by mapping SGL accounts to specific lines on the FMS-2108 and SF-133 reports. If an agency consistently uses the SGL, then producing the reports is just an exercise in arithmetic.

However, if an agency changes their accounting model, either by implementing a new accounting system, a new chart of accounts, or changing how an activity is reported (e.g., reclassifying a receivable account from reimbursable to unfunded, or reclassifying an account from an advance to a receivable), then the agency must take care to submit consistent reports.

Table 1 below shows the most commonly used SGL accounts, and how their beginning balance, ending balance, and activity are to be reported on the FMS-2108 and SF-133 reports. An asterisk (*) indicates this item makes up only part of the balance shown on the report. For example, reimbursable agreements without advance (SGL account 4221) are reported in column 8 of the FMS-2108. The FY98 balance is one of several that makes up line 12 on the FY99 SF-133. The current FY99 balance will show up on line 14B of the FY99 SF-133, and also column 8 of the FY99 FMS-2108. The difference between the FY98 and FY99 FMS-2108 column 8 should be reported on line 3B2 of the FY99 SF-133.

Tips to make reporting easier:

- Map every funded proprietary subaccount to a budgetary account. Proprietary cash subaccounts might map to more than one budgetary account, but receivables, advances, and payables should not. If a receivable, advance, or payable subaccount currently maps to more than one budgetary account (such as a receivable account that holds public vendor refunds, federal reimbursements, and overdue travel advances), consider splitting it out to two or more new proprietary subaccounts.
- Every month, check the trial balance or review reports that compare the balances of the proprietary subaccounts to the budgetary accounts. For example, your agency might have three different advance subaccounts 1411, 1412, and 1413 whose balances should be represented in 4802 (paid obligations). Fix any errors promptly; this will reduce the workload at year end.
- No net activity should be recorded in account 4201. The account may only be used to transfer balances between funds that report with the same Treasury symbol. If the ending balance in 4201 for a symbol does not equal the beginning balance, then lines 7 and 11 will not match on the SF-133.

Table 1

Item	SGL Account(s)	Beginning Balance	Activity	Ending Balance
Reimbursement Receivables	4251	FMS-2108 col. 7 SF-133 line 12*	SF-133 line 3A2	FMS-2108 col. 7 SF-133 line 14A
Reimbursable Agreements	4221	FMS-2108 col. 8 SF-133 line 12*	SF-133 line 3B2	FMS-2108 col. 8 SF-133 line 14B
Reimbursement Advances	4222	FMS-2108 col. 5*	SF-133 line 3B1	FMS-2108 col. 5*
Unpaid Obligations	4801, 4871, 4881	FMS-2108 col. 9 SF-133 line 12*	SF-133 line 8* and 4A*	FMS-2108 col. 9 SF-133 line 14C
Obligated Advances	4802, 4872, 4882	FMS-2108 col. 5*	SF-133 line 8* and 3A1*	FMS-2108 col. 5*
Payables	4901, 4971, 4981	FMS-2108 col. 10 SF-133 line 12*	SF-133 line 8* and 4A*	FMS-2108 col. 10 SF-133 line 14D

Application for the Ronald J. Lynch Memorial Scholarship Award

Biographical Sketch of Applicant:

Name of Applicant: _____

Mailing Address: _____

City State Zip Code

Home Phone: _____ Work Phone: _____

AGA Washington DC Chapter Member Yes ___ No ___

Education Level HS ___ BA ___ BS ___ MA ___ MBA ___ Phd ___

Application Factors:

1. Type of Course/Program

a. Name: _____

b. Brief Description: _____

c. Dates of Course/Program: _____

d. Location of Training (Full Address): _____

2. Applicant's Statement (How will this course/program benefit my professional career?)

3. Supervisory Assessment (Supervisor's statement on applicant's justification)

Supervisor's Signature and date

4. Years of professional experience (private and public)

Brief Description: _____

Applicant's Signature and Date

Provide additional information on a separate page, if necessary

(Membership '98, continued)

and renew in a timely manner—remember, those members who do not renew their memberships by May 30 will be suspended from the active rolls.

Non-members who will be renewing their CGFM certification will be given the opportunity to join AGA and pay the member rates on their CGFM certificate. Non-members pay \$60 versus the \$20 member renewal fee. A "Time is Running Out" postcard was mailed to all renewing CGFMs in late October reminding them of the December 31, 1998, deadline for obtaining the required eighty hours of CPE. If your CGFM is up for renewal, check to make sure you have achieved this CPE requirement.

New Members

I am happy to welcome the following people who joined the Washington Chapter during the month of November:

- Laurie K. Dale
- Carl Eklund
- Peter Frontin
- Bruce S. Henshel
- Kerry L. Law
- Ted Lizas
- Annie Lopez
- Joni L. Magill
- Chris T. Martin

- Theresa Placentra
- Malynda D. Racioppa
- David M. Walker
- Dave P. Wilkinson
- Jonathan K. Yu

In addition, the following AGA members transferred their membership to the Washington Chapter:

- David Clarke, CGFM
- James P. Gaughran
- Mark S. Goetz, CGFM
- Sue Latham
- Joel C. Willemsen, CGFM

We are happy to have all of you as members and hope to meet you at a monthly luncheon, an educational event, or at one of the many social activities.

Social Activities

February 6 (Saturday) from 6:00 to 9:00 pm, will again bring a Chinese New Year celebration at Charlie Chiang's Restaurant on Wisconsin Avenue (in the Van Ness Center). We promise you an exotic menu, excellent food, and lessons on how to use chopsticks! Registration will be via the AGA voice mail line at (703) 758-4080.

The AGA Washington D.C. Chapter Presents...

The Financial Management Symposium:

*Looking Forward to the
1999 Financial Statements
— 1998 Lessons Learned*

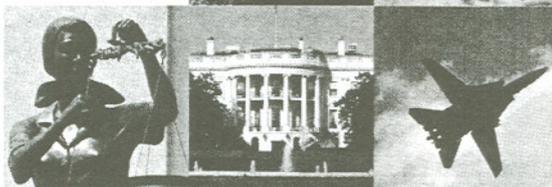
*At the Ronald Reagan
International Trade Center*

*Friday, March 5, 1999
Recommended: 8 Hours CPE
For Additional Information Contact
Eleanor Long at (202) 327-5903*

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AGA members: \$575 • Nonmembers: \$675

Regular Registration (*After May 21, 1999*)

AGA members: \$700 • Nonmembers: \$800

Register on-line at www.agacgfm.org under

“Conferences and Meetings,”

or contact the registrar at 800.AGA.7211, ext. 102.

Hotel Reservations:

AGA has reserved a room block at the

New Orleans Marriott Hotel for \$99 per night,

plus tax, for single and double rooms.

Call the New Orleans Marriott at

504.581.1000 for reservations.

**48th Annual
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Conference & Exposition**

**June 20-23, 1999
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Marriott Hotel
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Membership Application

I. Name & Preferred Mailing List

Check here if renewing

Mr. Mrs. Ms. Dr. Prof.

Please circle: male/female

Name: First _____ Last _____ Middle _____

Address _____ Apt./Suite# _____

City _____ State/Province _____ Zip/mail code _____ Country _____

Home or Work Address

Business phone _____

Business fax _____

Home phone _____

E-mail _____

II. Business Information

Job Title _____ Department _____

Organization _____

Employer (Government): Federal State County City International*
 Private Academia Student Retired Private International

Responsibility Area: Accounting Academia Auditing Budgeting Contract Management
 Consulting Finance Information Systems Legal Management
 Retired Student Other _____

**include multilateral organizations that deal with a region(s) of the world.*

Education: Highest degree attained _____ Year _____ Accreditation and Certificates: _____

III. Sponsor's name (if applicable) _____ Member ID # _____

IV. Membership Data/Dues

Please choose a membership category below. *Retired?* Call the AGA Membership Department, 1.800.AGA.7211 to find out about our retired membership category.

Full - \$70.00/year • Career professionals performing financial management activities in an operational, administrative and/or supervisory capacity.

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Chapter: Washington, DC

V. Method of Payment

Check enclosed (make checks payable to AGA) Charge to my: VISA MasterCard AMEX Discover

Total amount enclosed _____ Card number _____ Expiration date _____

Signature _____

Please send or fax completed application and payment to:

Association of Government Accountants
2200 Mount Vernon Avenue
Alexandria, Virginia, USA 22301-1314

For more information, call 1.800.AGA.7211, fax
1.703.548.9367 or E-mail
AGAMEMBERS@AOL.COM

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