

# AGA

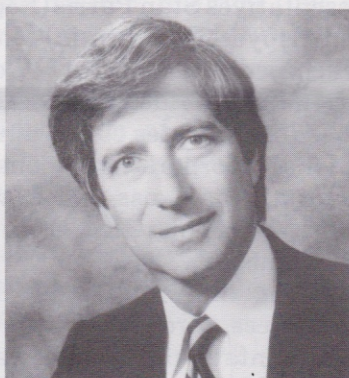
ASSOCIATION OF  
GOVERNMENT  
ACCOUNTANTS

## NEWSLETTER

WASHINGTON CHAPTER

NOVEMBER 1986

### WEDNESDAY November 5, 1986 LUNCHEON MEETING TO FEATURE



**JOEL R. FEIDELMAN**

Attorney At Law  
Fried, Frank, Harris,  
Shriver & Jacobson

Speaking on

***Contracting:  
A Different VIEW***

at the

SAM RAYBURN HOUSE OFFICE BUILDING  
Room B-338, "C" and South Capitol Streets  
Near Capitol South Metro Station

Social	
Period	11:15
Luncheon	12:00
Cost	\$13.00 (Members with reservation)
	\$15.00 (Non-members and No Reservation)

**For Luncheon Reservations Call 639-6882 (8:00 a.m. to 8:00 p.m.)**

**Telephone Reservations Accepted Thru November 3, 1986**

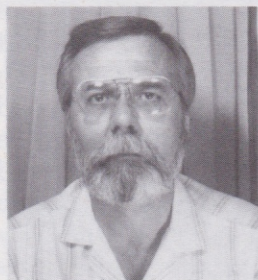
### NON MEMBERS WELCOME

***All Reservations Guaranteed***

**Meeting Schedule: • Dec. 4 • Jan. 8 • Feb. 5 • Mar. 5 • Apr. 2 • May 7**



# PRESIDENT'S MESSAGE



**Gary Palmquist**

Good news! Recent articles in The Washington Post verify the growing concern for the public employee. This may start a reversal of a ten-year trend to brow-beat civil servants into blind obedience to their political bosses rather than their sworn duties. Let me point out that these are my personal views, which are not necessarily endorsed by the Chapter membership.

Nevertheless, I have observed two work situations among Federal employees. Either they are allowed to do nothing and are almost totally unproductive or they are being asked to do much more than they can reasonably expect to accomplish. In either situation, the public suffers because of waste and inefficiency and the employees' morale slumps. I've even noticed that employee ethics seem to have suffered because of the lack of self-esteem among Federal employees. Never before in my 24 years of public service have I been aware of the widespread lack of concern among employees about personal use of government phones and supplies or concern with giving the government a full day's work. We used to take more pride in our work.

Anyway, others are now noticing the decline in employee efficiency and in public services. The answer to the country's troubles lies not in blaming the civil servant, but in properly managing and directing the civil servants' considerable talents. Support for the public employee, such as the proposed amendments to the Civil Service Reform Act by Rep. Patricia Schroeder (D-Colo.), and Rep. Frank Horton (R-N.Y.), is important. We in AGA must continue to work for further improvements in the public service.

## PUBLIC EMPLOYEES' ROUNDTABLE WHAT IS IT AND HOW DOES IT BENEFIT OUR MEMBERS?

By Joe Rothschild

The Chapter's Committee on Cooperation With Professional and Academic Organizations serves as liaison with a non-profit organization known as the Public Employees' Roundtable (PER). PER represents about 750,000 public service employees comprising 23 organizations such as our Chapter, the American Society for Public Administration (ASPA), Federal Executive Institute Alumni Association (FEIAA), Senior Executive Association (SEA), etc.

PER aims to promote the image of all government employees, including AGA members, through publicizing their achievements, sponsoring legislation, and lobbying on related legislation or regulations affecting government employees.

One example of PER's recent activity is the awarding of six scholarships to students studying for public service. Among those attending the reception on Capitol Hill were Attorney General Edwin R. Meese, OPM Director Connie Horner, and U.S. Representatives Stan Parris (Republican - Virginia), Steny Hoyer (Democratic - Maryland), and Patricia Schroeder (Democrat - Colorado). The Attorney General provided remarks from the President of the United States concerning public service. Several major corporations sponsored the reception including Blue Cross and Blue Shield Federal Employee Program, GEICO, Inc., Days Inn, Hertz, and Homequity, Inc.

Besides improving the professional image of government employees, through PER AGA members can take advantage of discount rates and other benefits available through the USA Days Inn Travel Club.

## VA IG HAS AUDIT SLOTS

The Veterans' Administration Office of Inspector General has vacancies for Auditors, GS-511-9/11/12, at its Philadelphia and Washington offices. For info contact Cheryl Freeman on (202) 233-2310 or FTS 373-2310.

### Time To Renew Your Membership

Renewal notices were mailed in mid-August. If you did not receive yours please notify Ken Sullivan at National Office as soon as possible (703-684-6931). It is important that you send in your renewal as soon as possible since membership benefits are discontinued after two months on the delinquent list. Our new dues year begins October 1, therefore, anyone not remitting will be purged from our active mailing list and will cease receiving materials from AGA after the distribution of the December newsletter, which occurs the end of November.



# ASSOCIATION OF GOVERNMENT ACCOUNTANTS WASHINGTON CHAPTER EXECUTIVE BOARD 1986-1987

## Officers

### President

Gary Palmquist, 291-4966

### President-Elect

Terry Conway, DOD, 697-7296

### Secretary

Helen Sherman, Energy, 252-4860

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Vern Isenberg, Agriculture, 447-6090

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Management Service, 566-3717  
Ken George, ACTION, 634-9163

### Programs

Loretta Shogren, Justice, 633-3291

### Newsletter

Lee Beaty, GAO, 275-9430  
Anna Wilson, JFMIP, 376-5415  
Herb McLure, GAO, 275-4905

### Employment Referral

Joyce Shelton, DOT, 426-1306

### Meetings

Judith Boyd, Financial Management  
Service, 535-9693

### Cooperation with Professional and Academic Organizations

Joseph Torhschild, HUD, 426-6493

### Relations with National Office

William Kendig, Interior, 343-4701

### Research, Professional Notes

Charles McAndrew, Navy, 695-1070

### Awards

Mike Merson, Financial Management  
Service, 436-6840

### Chapter Evaluation

Ronald Lynch, Arthur Anderson,  
862-3324

### Chapter Recognition

Jean Bowles, 524-1188

### Education

Diane Bray, DOD 695-0839  
Doris Chew, JFMIP, 376-5415

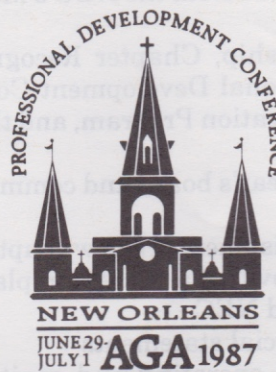
## ABOUT OUR SPEAKER THIS MONTH

Born in Hazleton, Pennsylvania, **Mr. Joel R. Feidelman** received his B.A. *magna cum laude* from Syracuse University in 1955 and his LL.B. from Yale University in 1958. He served on active duty as a Lieutenant and Captain in the U.S. Air Force from 1958 - 1961 in the position of Assistant Staff Judge Advocate for Procurement, Air Force Logistics Command, Wright-Patterson Air Force Base, Ohio. He then joined the Washington office of the New York, Washington, London and Los Angeles law firm of Fried, Frank, Harris, Shriver & Jacobson on November 21, 1961, becoming a partner on January 1, 1969. He is now a Senior Partner and the Chairman of the 18-lawyer Government Contract Department in the law firm.

Mr. Feidelman has lectured and written extensively on Government contract and procurement law for the past twenty-eight (28) years. Since May 1978, he has been the Government Contracts Consulting Editor of the *Legal Times of Washington*; and since 1973, a member of the Advisory Board of the *Federal Contracts Report*.

In 1970, Mr. Feidelman became a member of the Greater Baltimore and then the Washington, D.C. Chapters of the National Contract Management Association (NCMA). He has been an NCMA Fellow since 1983 and is now an honorary life member of four NCMA Chapters: Chicago; Gold Rush (Sacramento, California); Cape Canaveral (Florida); and New York Southern Tier (Binghamton, New York). In May 1984, he became one of the first five NCMA awardees of its Charles A. Dana Distinguished Service Award. Since 1982, he has been an honorary member of The Government Contracts Association (Detroit, Michigan); and since 1984, a member of the Washington, D.C. Chapter of AGA.

**Remember! Our meeting  
is on Wednesday in November.**





## RELATIONS WITH AGA NATIONAL OFFICE

By William L. Kendig

In the September issue I discussed the structure of the National Board of Directors (NBD) and the National Executive Committee (NEC) of the Association of Government Accountants (AGA). This article will deal with responsibilities of the NBD and the NEC, which are essentially established by AGA's by-laws. NBD's specific responsibilities are to 1) promulgate AGA's policy and programs; 2) review the NEC approved budget to ascertain that it is not a deficit budget and that a dues increase is not required in the current or succeeding year. If either condition exists, the NBD may overturn the NEC budget by a two-thirds vote; 3) establish dues schedules for all classes of members and special rates for categories within each class; and 4) adopt amendments to AGA's by-laws.

The NEC acts for the NBD in implementing AGA policy. The by-laws specifically assign to the NEC the responsibility of: (1) implementing operational-type policies for the NBD, (2) approving modifications to the Policies and Procedures Manual, (3) reviewing all actions and programs of national boards, committees, and task forces, (4) requiring national boards, committees, or task forces to appear before it, (5) appointing the Executive Director, (6) authorizing the size and functions of National Office and staff, (7) determining salary and benefits of paid staff of AGA, and (8) approving the annual budget and any revisions in excess of ten percent of any major budget category. In order to give members a better feel for the type of items taken up at the NEC meetings, the following are selected topics from the NEC's May meeting agenda:

- Reports on Membership, Chapter Recognition, the 1986 Professional Development Conference (PDC), the Education Program, and the 1986 awards
- Ratification of next year's board and committee chairs
- Approval of the establishment of a new chapter
- Discussion and approval of a transition plan for the newly structured NEC
- Review of April financial statements
- Presentation of 1987 operating and capital budgets
- Approval of the 1991 PDC site selection

The quarterly meetings of the NEC generally last from 1-5 p.m., and the agenda is usually quite full. However, since AGA's professional staff provides the NEC with very good support, the meetings run quite smoothly. 1986-1987 NEC meetings are scheduled for October 16, December 4, February 12 and May 14.

Various boards and committees provide information, usually directly to the National Office, which is then transmitted to the NEC for consideration at its meetings. Members of the current NEC and their chapter affiliations are listed below:

President: Jack Fawsett, Northern Virginia Chapter

President-Elect: Don Kirkendall, Montgomery/P.G.

Immediate Past President: June Gibbs Brown, Washington

Members-At-Large: Section I - Donald C. Ingram, Virginia Peninsula

Section II - Jerome B. Herman, Greater Lansing

Section III - James E. Mansheim, Peninsula Palo Alto

Presidential Nominees: Joseph H. Burris, Baton Rouge Chapter; William L. Kendig, Washington; Michael A. Janoski, Northern Virginia; Virginia Robinson, Washington; John E. Toole, Washington; and Kathryn A. Frye, Montgomery/P.G.

Executive Director: W. Fletcher Lutz (ex-officio)

As can be seen, the NEC functions under the direction of the NBD and the President to implement the policies established by the NBD. This close relationship ensures that policies established by the NBD are correctly understood and carried out by the NEC. This short discussion of the responsibilities of the NBD and the NEC was meant to explain how these portions of AGA function.

## LOCAL CHAPTER UPCOMING MEETINGS

The Northern Virginia Chapter's next dinner meeting will be held on November 18 at the Ramada Inn (I-395 and Seminary Road) in Alexandria. Mr. Dean Larrick, Assistant Director for Staffing Operations, Office of Personnel Management, will speak on "Recruiting High Quality Accountants and Auditors." Social hour begins at 6 p.m.; cost is \$13 for members and \$15 for non-members. Call JoEllen Kowalski, 275-9412, for reservations.

Ms. Mary F. Wieseman, Special Counsel, U.S. Merit System Protection Board, will be guest speaker at Montgomery-Prince George's Chapter's November 12 dinner meeting. Her topic will be "Role of the Special Counsel." Social hour begins at 6 p.m.; cost is \$13 for members and \$15 for non-members. Location is the Greenbelt Hilton. Call Richard Kaplan, 366-1405, for reservations.



# EMPLOYMENT REFERRAL COMMITTEE REPORT

By Joyce Shelton

One of the many benefits of AGA membership is assistance in locating a new position. The National Office of AGA issues employment flashes which contain news on job openings in the accounting and financial management fields. Cost of mailing prohibits sending these to each active AGA member. The Washington Chapter of AGA would like to share these job announcements with you. This will be accomplished in two ways. First, the current issue of "Employment Flashes" will be displayed at each luncheon meeting. Second, the Employment Referral committee will maintain a referral service and forward any announcements which may be of interest to you. To have your name and employment interests entered in our mailing system please complete the information coupon below and mail to Joyce Shelton, Chairman, Employee Referral, 3815 Whitman Road, Annandale, Virginia 22003.

## Employment Referral Information

Name: \_\_\_\_\_

Street \_\_\_\_\_ Apt. No. \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Telephone \_\_\_\_\_ Office \_\_\_\_\_ Home \_\_\_\_\_

Job Interests      \_\_\_\_\_ Accounting      \_\_\_\_\_ Financial  
                             \_\_\_\_\_ Auditing                      \_\_\_\_\_ Management  
                             \_\_\_\_\_ Budgeting                    \_\_\_\_\_ Other

Geographic Preference \_\_\_\_\_

Grade level of interest      lowest \_\_\_\_\_ highest \_\_\_\_\_

AGA Washington chapter member

Supervisory experience

Name can be referred to  
potential employers

Yes      No

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



## U.S. GOVERNMENT STANDARD GENERAL LEDGER

By Joyce Shelton

During September, the Office of Management and Budget (OMB) distributed copies of the new U.S. Government Standard General Ledger (SGL) to all Federal government agencies. The SGL was developed by an interagency task group under the leadership of the Department of Transportation, Office of Financial Management. The 350 page document contains a Chart of Accounts, Account Definitions, Transactions, Crosswalks to OMB and Treasury standard external reports, and Data Element names and definitions.

The SGL provides integrated proprietary and budgetary accounts which will support the need for both commercial balance sheet type reporting and government budgetary reporting. The budgetary accounts provide control of resources from appropriation through obligation and expenditure. These accounts will also support the automated preparation of the SF-133, Report on Budget Execution.

The SGL is being transmitted by a memorandum from the Chairman of the President's Council on Management Improvement to the Deputy Heads of Executive Departments and Agencies dated September 19, 1986. The memorandum reads "The key to resolving many longstanding problems in Federal financial management is the adoption of the standard general ledger." Further, a Memorandum for Heads of Departments and Major Agencies, signed on August 14, 1986, by the Secretary of the Treasury, the Director, Office of Management and Budget, and the Comptroller General of the United States, states in reference to the SGL, "It represents a renewed effort by the central financial agencies, working together and in cooperation with program agencies, to achieve a mutual goal — the improvement of federal financial systems."

The SGL's major impact is that it will standardize how agencies perform their accounting, making meaningful analysis of the government's financial posture a real possibility. Additionally, automating the preparation of the OMB and Treasury standard external reports from the SGL can become a reality. Potential future impacts include consolidated agency and government-wide financial reporting and the discontinuance of the standard external reports through on-line transfer of general ledger data to a central data base repository.

For information regarding distribution please contact Ms. Susan Lee, Office of Management and Budget, telephone (395-6876). For information regarding the SGL contact Ms. Joyce Shelton,

Department of Transportation, telephone (366-1306). *Joyce Shelton is the Director of the Department of Transportation's Office of Financial Management and is a member of AGA Washington Chapter.*

## FEDERAL TAX HANDBOOK 1987

The AGA National Office has announced that it has again this year made arrangements for our members to secure copies of an authoritative income tax handbook at a price substantially below list.

Over 3,000 AGA members have taken advantage of this opportunity in each of the past three years, and we are confident that even more will want the current handbook.

This year, the Office has again chosen Prentice-Hall's "Federal Tax Handbook 1987" as the best available publication. Containing over seven hundred pages, the handbook features changes made in the tax laws right up to the date of publication. Check lists—invaluable at tax return time—show income items, deductions, etc., which go into the makeup of most Federal tax returns. Emphasis is on preparation of 1986 returns.

The Handbook will list for \$18.00. By purchasing in bulk *and delivering to one address at each chapter*, the National Office will be able to secure copies at \$9.50 (\$12.00 non-members).

So that the National Office can give the publisher a firm number for their press run, we must know by November 17 the number of copies to order for our chapter. These will be *firm orders*. The National Office will bill each chapter for the total number of Handbooks delivered to the chapter, with delivery scheduled for December.

To order your copy of the Handbook, complete and forward the form below. The guide will be mailed to you from the Chapter.

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AGA, P.O. Box 423, Washington, D.C. 20044

I wish to order a copy of the Prentice Hall "Federal Tax Handbook 1986."

My check in the amount of \$9.50 (\$12.00 non-members) is enclosed.

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

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Orders must be received by November 17.

Checks should be made payable to AGA.



## EXECUTIVE COMMITTEE MEETING

The Washington Chapter Executive Committee met at noon on Thursday, September 25, 1986. The following business was discussed.

Rolf Wold will continue as chapter photographer this year. Judith Parson has been appointed Chapter Recognition Chairman.

In discussing a slogan for the chapter it was moved by Loretta Shogren, seconded by Joe Rothschild and carried that a contest be announced in the Newsletter for proposed slogans with a free lunch as the prize.

The Program Committee will entertain suggestions for speakers for several dates still open. Potential topics mentioned were the new retirement system and the President's Council on Management Improvement.

Ronald Lynch provided the Chapter Evaluation Committee's wide-ranging report on fund raising and image building. Two suggestions are being further researched now—advertising in the Newsletter and one totally new concept on credit cards.

The November meeting of the Executive Committee will be on November 29 as our normal date is Thanksgiving Day.

Chuck McAndrew reported that the Research Committee plans to concentrate on completion of two projects from last year — Survey of Capital Budgeting Techniques in the Federal Government and Compendium of Financial Management Training Courses Available in the Washington, D.C. Area.

Joe Rothschild will attend the Public Employees' Round Table retreat to observe how their PR people raise funds for scholarships and other purposes.

There was negative feedback on the September luncheon format which may have been due to the dual speakers rather than a single speaker. Will see if October's meeting can maintain precise timing and then reevaluate.

Next Chapter Executive Meeting Thursday, October 30 at noon.

### CHANGE YOUR ADDRESS

The easiest and surest way of changing your mailing address for all Chapter and National Office mailings is to mail a notice with the new address and an AGA mailing label with the old address on it to:

AGA National Office  
727 South 23rd Street, Suite 120  
Arlington, Virginia 22202

## AGA WASHINGTON CHAPTER

### TGIF LUNCHSHOP

#### **"PERSONAL INVESTMENT STRATEGIES UNDER THE NEW TAX REFORMS"**

Friday, November 21, 1986

11:30 a.m. — 1:00 p.m.

#### **Speaker:**

MARGARET WELCH

Consultant

Alexandra Advisors

#### **Location:**

Hubert H. Humphrey Building

200 Independence Avenue, SW

Room 800 (Penthouse)

Washington, D.C.

There is limited seating in this session, so that reservations will be accepted on a first come first served basis. For more information, please contact Barbara Jackson on 376-8825.

Bring a brown bag lunch or purchase a buffet lunch (sandwiches) for \$5 for Washington Chapter members, \$6 for nonmembers.

## OCTOBER LUNCHEON NOTE

By Judith Boyd

Due to the fact that Congressman Mitchell left the luncheon room late, the lunch for the AGA members was served late. In the confusion, seven of the members did not get their meals. I regret that this occurred and if you are one of the seven, please call me and identify yourself. You will be admitted to the November luncheon free. I understand Ellie Clark, Judith Parson, and Jean Bowles are among the seven. My number is 535-9696.

### DUE DATES FOR NEWSLETTER INPUT

Following are 1986-87 due dates for input to the AGA Washington Chapter Newsletter.

January November 24

April February 23

February December 29

May March 23

March January 26

Articles or other input are encouraged and should be forwarded to Lee Beaty (275-9430), Anna Wilson (376-5415), or Herb McLure (275-4905).



## FEDERAL EMPLOYEES' RETIREMENT SYSTEM

By John D. Webster, OPM

On June 6, 1986, President Reagan signed into law an Act creating the new Federal Employees Retirement System (FERS). FERS is a three-tiered pension program designed along the lines of the best private sector plans. Using Social Security as a base, it provides an additional Basic Benefit based on the length of Federal service (generally one percent of average salary per year) as well as a voluntary savings plan. Most employees hired since January 1984 will be automatically transferred to FERS effective January 1, 1987. Employees remaining under the Civil Service Retirement System (CSRS) will have an opportunity to convert to FERS during an open season from July 1, 1987, through December 31, 1987.

Under the tax-deferred savings plan, the Government automatically contributes an amount equal to 1% of each FERS employee's pay. FERS employees may also contribute up to 10% of pay to the savings plan. The Government will match a portion of a FERS employee's savings according to the following schedule:

### Employee Contribution Government Match

First 3% of pay	\$1.00 for \$1.00
Next 2% of pay	\$.50 for \$1.00
Next 5% of pay	0

CSRS employees can elect to have up to 5% of pay withheld for the Government securities part of the savings plan beginning with the first open season held after July 1, 1987. Beginning in 1988, FERS employees can decide to invest their savings in two other funds (i.e., fixed income investment fund and common stock index investment fund).

For the first time, Federal employees have a real voice in determining their retirement plans and have a very portable pension program. Employees who leave Government for the private sector can take their savings plan with them and receive full credit for their universal Social Security coverage. FERS portability will likely shape future employment patterns. The Federal workforce will become more mobile as workers will no longer be locked in place by a retirement system which severely penalizes them if they leave.

OPM is responsible for implementing the Basic Benefit part of FERS and a new Thrift Board is responsible for implementing the savings plan. To date, OPM has provided agencies with a series of FERS memoranda including system outlines and key information needed to begin agency implementation of the Basic Benefit part of the law. A meeting with OPM's interagency advisory group was held in late September where implementation steps were discussed. In addition, OPM has produced a video that compares FERS to the current retirement plan and has prepared an employee booklet that describes the major features of the new law. In the future, OPM will be sponsoring additional presentations and make speakers available for selected forums/events. OPM is also developing a pamphlet, video, and computer model for use by current CSRS employees in making an informed decision to join or not join FERS. Over the next year, Federal employees will be hearing and reading a large amount of information about this new retirement plan. If your finance office has not received instructions regarding FERS implementation, please call 632-7450.

*John Webster is the Office of Personnel Management's Assistant Director for Financial Control and Management, and is a member of AGA Washington Chapter.*

## NEWSLETTER

PUBLISHED BY THE WASHINGTON CHAPTER  
ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
7008 MAPLE TREE LANE  
SPRINGFIELD, VIRGINIA 22152

OCTOBER 1984



TIME-VALUE MAIL—  
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