

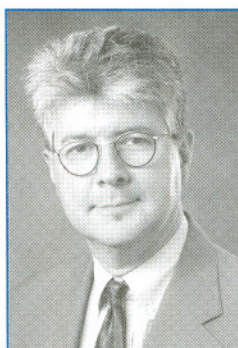


The Washington Connection

Association of Government Accountants, Washington, DC Chapter

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Keith Rhodes

Mr. Keith A. Rhodes. Mr. Rhodes is currently the Chief Technologist of the U. S. General Accounting Office. Prior to assuming his current position, he served as Director of the Office of Computer and Information Technology Assessment, providing assistance throughout GAO on computer and telecommunications technology issues and leading reviews requiring significant technical expertise. Mr. Rhodes has been the senior advisor on a range of GAO assignments such as the year 2000 computer crisis, com-

Technology in the Government November Luncheon Meeting

This month's luncheon speaker is Mr. Keith A. Rhodes. Mr. Rhodes is currently the Chief Technologist of

puter security, tax systems modernization, air traffic control systems, and various weapons systems. Immediately before joining GAO in the Denver office in 1991, he was a supervisory computer scientist at Lawrence Livermore National Laboratory. His other work experience includes computer and telecommunications projects at Northrop Corporation and Ohio State.

Mr. Rhodes holds graduate degrees in computer engineering and engineering physics from the Ohio State University and the University of California (Los Angeles), respectively. Throughout his career, he has garnered numerous awards and citations, including the

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Luncheon Logistics

Monthly Luncheon Meeting

Thursday, November 8, 2001

Grand Hyatt Hotel

1000 H Street, NW (At Metro Center – 11th Street Exit)

11:30 – 12:00 Social

12:00 – 1:10 Luncheon Meeting (1CPE)

Cost:	Members	\$20.00
	Non-members	\$35.00

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 mkubaki@hq.nasa.gov or you can register at our homepage: www.agadc.org. Please forward your name, agency/company, and telephone number.

President's Message



Janet McBride, President

Recent events have been tragic. All of us have suffered a loss of some type. Even though we may feel uncertain about things to come, we will rise to meet the challenge. We always have and we always will. We can not and will not live as victims of fear. Thus, I chose to carry though with our monthly luncheon in September. While many of those registered were unable to attend for obvious reasons, there were many who "walked in" to fill the empty chairs. I can not express how proud I was to be the president of a

chapter with a strong heritage and such exceptional members.

First, I want to convey a special thanks to Joan's Wayward Walkers and Andy Kilgore. Once again, the DC Chapter sponsored a team in Walk to d'Feet ALS (commonly known as Lou Gehrig's Disease) that was held last month. Andy served as the organizer and team captain for this Community Service activity. He and his team did a terrific job. I promise to have photos, a list of team members, and other details next month.

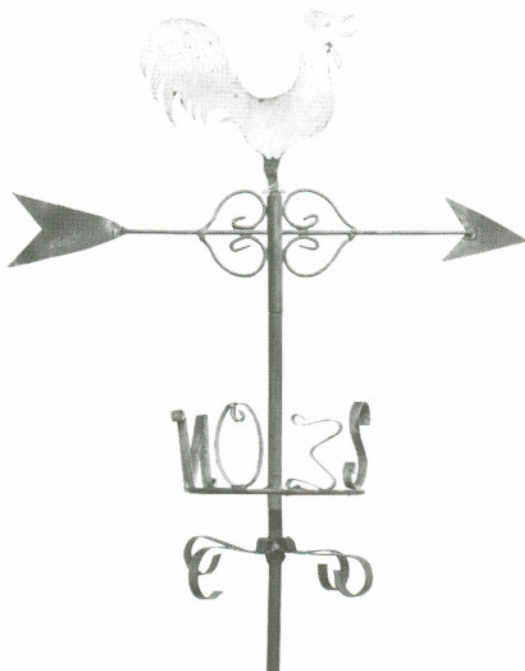
November is going to be a busy month for all of us as we head into the holiday season. It will be an especially busy and eventful month for the DC Chapter. Our luncheon speaker on November 8 will be Keith Rhodes,

Chief Technologist of the U. S. General Accounting Office. Mr. Rhodes is an extremely knowledgeable and engaging speaker with the rare ability to make dry, technical issues easy to understand and fun to hear about. With the heightened awareness of security that seems to surround us, hearing what this expert has to say is a must for everyone. Please be sure to register in advance so that we can ensure seating for everyone. As in the past, the location will be the Grand Hyatt at 1000 H Street, NW, Washington, DC.

We will also be hosting our first educational event later this month. The financial systems conference that we traditionally hold in the spring has been moved up to the fall. The dates are November 19-20, 2001, and this

continued on page 8

What direction is your career moving in?



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- Cost Management (ABC/ABM)
- Accounting Support Services
- Accounting/ Financial Package Implementation
- Budget Execution and Funds Control
- Performance Measurement Systems
- Business Process Reengineering

If you are interested in joining the Grant Thornton team, please send a resume to dcmccareers@gt.com, or fax to (703) 847-7429.

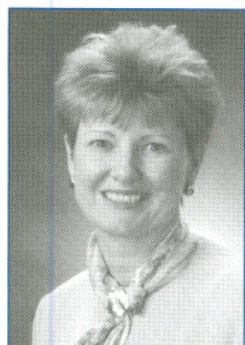
Grant Thornton

www.gt.com/publicsector

CFO Profile: An interview with Sallyanne Harper, CGFM

Chief Mission Support Officer/Chief Financial Officer of the General Accounting Office

This is the first in a series of articles profiling CFO's in the federal government.



Sallyanne Harper

As you look back, what events caused you to seek a career in public service?

Harper: After I graduated from college, I began work with the Navy as a GS-5 contract specialist. I worked at the Philadelphia Navy Shipyard and saw ships arriving in port and sailing to sea. This experience formed two lasting impressions that influenced my career. First, I recognized that I loved working in the public sector. I felt a sense of pride and accomplishment as I watched ships steam down the Delaware River to stations around the world. Second, I knew that I needed to connect my activities with tangible and measurable results. For example, it wasn't good enough to simply issue a contract to a low bidder for certain aircraft or ship parts. To keep our military safe, we had to contract for parts of the highest quality. Even as a GS-5, I knew that I played a real role in achieving this goal.

Editor: I understand that you next moved to Washington to provide acquisition support services for major Navy weapon systems. These contracts could be valued in the billions of dollars, take decades to complete, and involve tens of thousands of government and contractor personnel. It would seem that your need to have real measurable results would be compromised by the scale of the contracts. How did you manage to create tangible results in this environment?

Editor:

Sallyanne in reading your resume it's clear that you've had a wide range of experience in your over twenty-year federal career.

As you look

Harper: You're right. The scale of these major weapon systems programs is immense; however, keeping connected with the Navy's mission was a lot easier than you may think. First of all I knew the purpose of the weapon system. This helped me understand how its future deployment would improve our nation's security. Second, the Navy recognized the importance of keeping us connected with the mission; therefore, we visited aircraft carriers, Naval Air Stations, and other activities that needed this new weaponry. Third, as an acquisition professional I realized that my role was to provide the Navy most effective and safest product at the best price for the American taxpayer. While I wasn't an engineer or weapon systems program specialist, I learned as much as I could absorb to ensure that I made the right contracting decisions for the Navy, the taxpayer, and the contractor.

Editor: Were you able to apply the same philosophy when you moved to the Environmental Protection Agency as Associate Director for the Superfund Procurement Operations?

Harper: Yes. What could be more focusing than realizing that the health and lives of children were at stake whenever we dealt with a toxic waste site? They may live, go to school, and play near these highly toxic sites. Congress designed the Superfund program to clean up the worst of these sites quickly, and have the polluters pay for the clean up. I found that the Superfund program created a real opportunity for synergism among the program officials responsible for cleaning up a site, the accountants responsible for monitoring the costs, and the budgeters who looked for cost recovery from the companies responsible for creating the environmentally hazardous site. We all worked together to achieve real results and we used the cost data to collect money from companies that created the polluted site to create funding for cleaning up the next site.

Editor: From there you moved on to manage EPA's Management & Administration functions including the budget, strategic planning, financial management and reporting, and financial systems. For the last several years you served as EPA's CFO. This was a political appointment requiring a Senate confirmation. Surely, in these roles you lost the connection to real results.

Harper: No I really didn't. What I did realize, however, was that explicit connections between EPA's resources and missions had to exist, and be key elements in EPA's management processes. It was easy to visualize the importance of creating environmental standards that would improve the health and safety of millions of Americans. What did these standards cost to develop? What's the relationship between the standard and the health hazard? We struggled with these questions within EPA. When the Government Performance Results Act (GPRA) was enacted, we saw it as an opportunity to create and institutionalize links between our strategic direction, resources and outcomes. Thus, I spent my last two years focusing almost solely on implementing GPRA. It was a grand experiment that worked. I understand that almost two years later, EPA uses GPRA as an integral element of their resource planning exercises.

Editor: Last January you joined David Walker at GAO as his Chief Mission Support Officer/CFO. This change appears to move you further from explicit results-oriented missions. How do you keep focused on results here at GAO?

Harper: It's a lot easier than you may think. Dave Walker established a goal that GAO must be a model organization for the federal government. A large part of my job at GAO is to accomplish that goal. My organization provides a full range of support services to

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Luncheon Meetings

The schedule for this year's luncheon meetings is:

November 8, 2001

December 6, 2001

January 10, 2002

February 5, 2002

March 7, 2002

April 23, 2002 (Awards Dinner)

May 2, 2002

Ron Longo, Programs Director, is in the process of lining up an outstanding group of speakers. So far, speakers include:

Bob O'Neil

National Academy of Public
Administration

Justine Rodriguez

OMB

Keith Rhodes

GAO

Kay Cole James

OPM

Karen Alderman

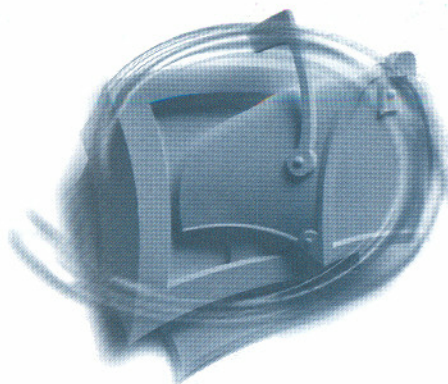
JFMIP

Susan Irving

GAO

Richard Norment

AGA National President



E-mail Mailing List

Would you like to receive e-mail reminders of our monthly meetings and conferences? If so, please go to www.agadc.org to sign up for our mailing list in the Member Services section of the website.

Call for Leadership Award Nominations

Please help AGA acknowledge visionary leaders, innovative managers, and exceptional professionals who have advanced the financial management profession!

AGA's National Awards Committee is now accepting nominations for our Federal Leadership Awards:

- The Distinguished Federal Leadership Award
- The Elmer Staats Award
- The Andy Barr Award

This is a terrific opportunity to acknowledge the accomplishments of dedicated, energetic individuals who have worked hard to advance our profession. Individuals do not have to be members of AGA to be eligible.

Visit AGA's website at www.agacgfm.org for more information.

**Nominations are due Friday,
November 9, 2001.**

Newsletter Comments or Suggestions?

Do you have any comments or suggestions regarding the newsletter? Do you have an article you'd like to see in print? The deadline for submitting articles to appear in the January, 2002 issue is November 26, 2001. Please send your comments and contributions to the newsletter editor, Diane Wright at diane_wright@ams.com.



Technology in the Government

November Luncheon Meeting

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1999 Arthur Flemming Award for Applied Science. He is a Professional Engineer, a Certified Computing Professional, and a member of the New York Academy of Science. He holds patents in automated control systems and has authored numerous

articles on computer security, performance modeling of communication networks and computer architecture for several technical journals. •

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Successful candidates will possess a minimum of 4 years auditing experience in the Federal government environment or in public accounting serving commercial clients in the retail & distribution, manufacturing, R&D, or Aerospace & Defense industries. Other large engagement experience would be valuable including those where health care, insurance, and/or financial services backgrounds are important. CPA certification is required and CGFM certification is a plus. Exceptional analytical, communication, and interpersonal skills are essential. In addition, applicants must have excellent written and verbal communication, problem solving, organizational, and project management skills. All candidates should be skilled in commonly used computer applications, e.g. Microsoft Office. Travel of 30%-50% may be required.

Experience with one or more of the following is crucial:

- Preparing/auditing Federal agency financial statements
- Performing audits of large commercial or public sector entities
- Federal accounting principles and procedures
- Statutory Federal financial reporting requirements
- Executing CFO Act, FMFIA, and OMB Circular-related services
- Activity Based Costing
- Performance Measurement
- Performance and compliance audits

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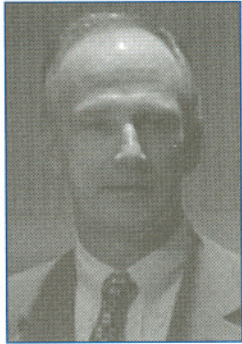
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The President's Management Agenda, Summary of September Luncheon Speaker's Remarks

By Michael Sciortino



Robert J. O'Neill

At the chapter's first luncheon meeting of the 2001/2002 program year, our speaker was Robert J. O'Neill, Jr., the President of the National Academy of Public Administration (NAPA), a nonprofit organization chartered by Congress to improve the design and management of federal, state, and local governments. After a period of silence to reflect on the victims of the September 11 terrorist attacks, the chapter program director, Ron Longo, introduced Mr. O'Neill.

Prior to his formal remarks, Mr. O'Neill gave his thoughts on the recent events. He expressed his condolences to the victims of the terrorist attacks and reminded us all to think of the courageous rescue workers. He stated that as the former Fairfax County Executive, he felt honored to have managed an organization that included one of the country's most highly trained and respected urban rescue teams.

Mr. O'Neill presented a summary of President Bush's FY 2002 Management Agenda, which will be considered in OMB's deliberations on the FY 2003 President's Budget in the fall. In his summary, Mr. O'Neill discussed the overriding principles that guided the development of the agenda and its major elements. At the start of the process, OMB pulled together a list of almost a hundred possible reform initiatives, then began narrowing them down in order to work with a short list of major opportunities rather than a long list with smaller opportunities. The key was to identify a few areas as the basis for the agenda, to stay

focused, and build momentum. Three overriding principles for selecting initiatives guided the development of the Management Agenda. These were that the initiative had to be 1) citizen-centered and not bureaucracy-based, 2) results-oriented, and 3) market-based to promote innovation through competition.

For the President's Management Agenda, OMB narrowed the list of initiatives down to five government-wide and nine agency-specific program initiatives. In his talk, Mr. O'Neill focused on the government-wide initiatives, which include the following:

- Strategic Management of Human Capital
- Competitive Sourcing
- Improved Financial Performance
- Expanded Electronic Government
- Budget and Performance Integration

Strategic Management of Human Capital

Mr. O'Neill stated that there were "huge issues" surrounding the federal workforce skill gap. This issue was substantial enough for GAO to include human capital management on its high-risk list. The management agenda states that there is good news and bad news about the reduction in the federal workforce since 1993. The good news is that the federal workforce is at its lowest level since 1950; the bad news is that the across-the-board reduction has raised the average age of the federal workforce and did nothing to reduce the supervisory levels. In fact, the number of supervisory levels has increased. The agenda goes on to state that the workforce skills seem out of balance with the needs of the public.

In addition, the managerial revolution that overtook the culture of other institutions in America seems to have bypassed the federal workforce. Other areas that need strengthening include improving human resources planning and fixing the federal recruitment process.

Competitive Sourcing

Referring to agencies' experience with OMB Circular A-76 competitive sourcing, Mr. O'Neill's remark that the "agencies were off to a substantial rocky start" drew laughter from the crowd. He said that competitive sourcing has the potential to reduce costs of government and improve efficiency in government operations. Agencies have "insulated themselves from the pressures that produce quality services at a reasonable cost." By requiring the government to compete with commercial entities, we will improve the quality of government. A main sticking point in developing this initiative, Mr. O'Neill said, was "focusing on the principles instead of the numbers." He went on to say that government needs a more streamlined process than the A-76 process to facilitate competition. A-76 has involved huge costs and is disliked equally by both the public and private sectors.

Improved Financial Performance

In looking to improve financial performance, the Administration will focus on:

- Eliminating erroneous payments (benefits and assistance payments) made by agencies
- Obtaining a clean financial audit on the Federal Government's financial statements
- Providing accurate, timely, and useful financial information to ensure that the government performs and is held accountable

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The President's Management Agenda, Summary of September Luncheon Speaker's Remarks

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Mr. O'Neill said, "We need to recognize that audited financial statements are not the be-all and end-all. They are to provide timely, reliable, and useful information to program managers and others."

Expanding Electronic Government

Mr. O'Neill stated that the federal government will spend \$45 billion on information technology in FY2002 and that we must leverage this technology to serve the citizens. Agencies now evaluate their need for information technology based on the needs of the agency and not the needs of the citizens they serve. He also stated that agencies should not use this new information technology to automate pre-existing processes, but to create new and more efficient solutions to break down obsolete bureaucratic divisions. Mr. O'Neill said that the Administration was in the process of identifying ten to twenty e-government projects to use as models for change and will use these projects to get going quickly.

Budget and Performance Integration

The first exercise in the FY2003 budget process is to integrate budget and performance data. There will be greater focus on performance. Mr. O'Neill warned that there "will be huge changes to the budget process starting with the FY2003 cycle." OMB will work with agencies to identify the most important programs, evaluate these programs, establish full costs, and improve efficiency. High performing programs will be reinforced and non-performing activities reformed or terminated. Mr. O'Neill added that the Administration will require agencies to identify "high quality outcome measures" to aid in the evaluation process.

Mr. O'Neill pointed out that the five government-wide initiatives should not be treated as separate and distinct initiatives. He said, "If we look at these initiatives as separate tasks, then we have missed the point." He added that in the near future, OMB and federal agencies would begin discussions on how to bring everything together. He pointed out that these are leadership initiatives.

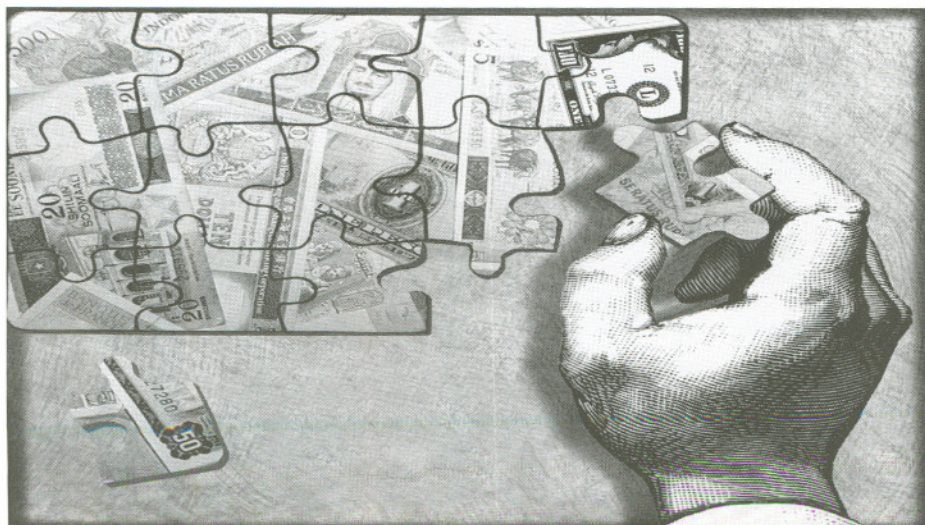
When asked to look to the future, many government agencies responded that their missions would be the same ten years from now. Most agencies also responded that they expect their business processes to look much like they do now or even the same as they were five years ago. This would not be an acceptable answer in the private sector. Mr. O'Neill said that our systems and processes are part of the problem, but the main question is how we manage our agencies to better serve the public.

The Freedom to Manage

Although not an initiative per se, another aspect of the President's Management Agenda is giving government managers the "freedom to manage." The point is to remove the red tape that limits federal managers

from using the available financial and human resources to effectively and efficiently manage their programs. This involves three parts: 1) statutory cleanup, 2) fast-track authority, and 3) managerial flexibility and authority. OMB asked agencies to identify statutory obstacles to managing their programs, and they identified many obstacles. Mr. O'Neill prompted laughter once again when he remarked that some of the proposals for getting rid of "onerous" laws were greeted on the Hill with the comment "Over our dead body!" He said the Administration's plan is to identify all of the impediments and package them so the President can present them to Congress for consideration. The President and Vice-President want this initiative to go forward, and there will be interesting discussions with OMB in the fall.

Mr. O'Neill concluded his remarks and answered questions from the attendees. •



Pay.gov Collects \$1 Billion for Federal Agencies

By Kellie Lunney, *Government Executive*

A website that collects money for federal agencies has gathered nearly \$1 billion since its debut just 10 months ago, according to the U.S. Department of the Treasury. Pay.gov was developed by Treasury's Financial Management Service (FMS) and made its online debut in October of last year. The online tool serves as a centralized payment collection system for government agencies that sell things to the public, or that conduct transactions with other agencies or businesses. Pay.gov collects money owed to government agencies for fees, fines, sales, leases, loans and certain taxes for deposit in the Treasury. According to Brett Smith, acting director of applied technology for FMS, Pay.gov currently counts more than 340 government agencies as customers, including the

U.S. General Services Administration, the Library of Congress, the U.S. Department of Veterans Affairs and the U.S. Department of Agriculture's Rural Housing Service. •



To learn more, visit
www.govexec.com/dailymfed/0801/081301m1.html

President's Message

continued from page 2

event will also take place at the Grand Hyatt Hotel. We are also planning an expanded technology exposition as well so that attendees can learn about technology and applications that can enhance financial system processing and performance. We even plan to feature some options for mixed systems - those feeder systems often affiliated with administrative activities or even delivery of financially oriented programs. Make your reservations now. This is something that you won't want to miss!!

I look forward to seeing many of you during the upcoming events, and send to everyone my wishes for a happy and peaceful Thanksgiving. •

Save these Dates

Save these dates for the following education events:

November 19 & 20

Technology Enabling Financial Management

A presentation of financial system applications and the hardware, software, communications, reporting, and other technical infrastructure components that make financial systems work.

February 22

Management Seminar - Progress on the President's Priorities

A report on meeting the new administration's goals and priorities for financial management.

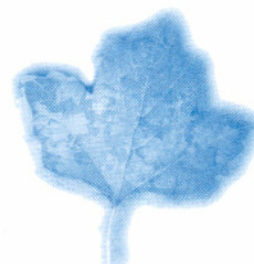
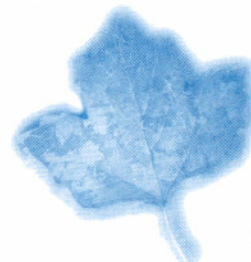
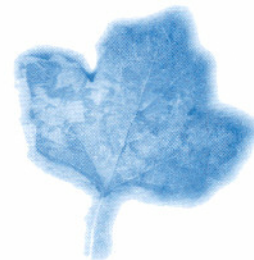
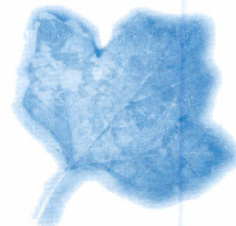
May 7

Accounting Update

An update on accounting guidance, government-wide systems, financial statements, and audit resolutions.

This year, all education events will be at the Grand Hyatt in Washington, DC.

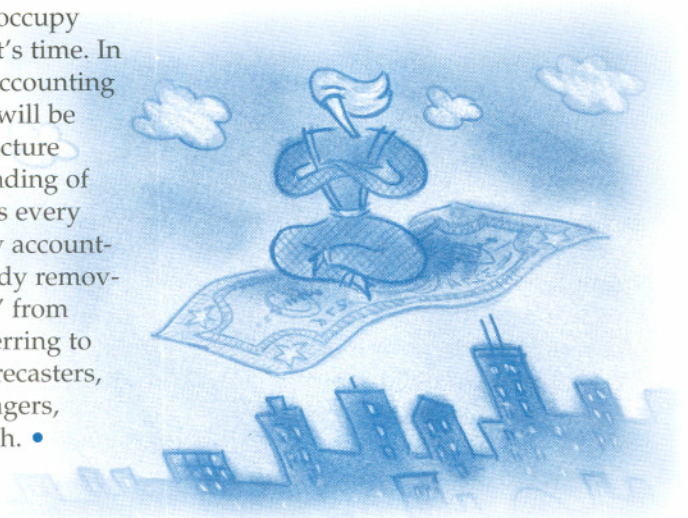
Please contact Karen Holmcrans, Education Director, for additional information and to participate in planning an event. Karen can be reached at 703.947.1847 or karen.j.holmcrans@accenture.com.



Changing Roles for Accountants and Finance Professionals

The future of the accounting and finance profession is changing daily. As reported in AccountingWeb, tomorrow's accounting and finance professionals will shatter long-standing stereotypes as they shift from being backroom statisticians to boardroom strategists. Accountants will also play a greater role in technology and information systems initiatives over the next five years, according to 39% of 1,400 chief financial officers surveyed by Robert Half International Inc. (RHI), a firm specializing in the placement of accounting and finance professionals. CFOs predicted that five years from now issues and responsibilities outside of traditional

accounting functions will occupy 37% of a senior accountant's time. In their new strategic roles, accounting and finance professionals will be expected to provide big-picture thinking and an understanding of how financial data impacts every aspect of a business. Many accounting professionals are already removing the word "accountant" from their job titles, instead referring to themselves as analysts, forecasters, advisors or financial managers, according to RHI's research. •



For the full story, go to www.accountingweb.com/item/50518

Continuing Education Event November 19 & 20

Technology Enabling Financial Management

Grand Hyatt Hotel in Washington, DC 1000 H Street, NW

Financial Management systems for federal agencies have evolved from primarily mainframe, custom developed applications, to standard packages based on the same technology as the systems used by leading commercial sector organizations. Federal agencies increasingly implement financial management systems that are equivalent to the best of commercial systems. Like leading commercial firms, agencies are discovering that the technology to support the powerful new systems is complex and very rapidly evolving. The group of products that support financial systems can be confusing to the non-technically inclined; the standards governing operation and integration of the tools can be incomprehensible; and if the full set of products and software that make the system work are not properly implemented, the financial system as a whole will very likely also fail, as viewed by senior management.

Technology Enabling Financial Management will present a combination of

traditional speaker forums and interactive demonstrations by federal agencies and vendors to provide a primer for financial professionals on the products that support financial systems.

Keynote Speaker: Mark Forman, Assistant Director of Information Technology and e-Government, OMB

Topics Include:

- JFMIP - the latest and greatest
- CMM I - an update to the Capability Maturity Model that address integrated system implementation for packaged applications
- Successful financial system implementations - a round table discussion with executives who have brought new financial systems to full operation recently
- eProcurement - tools to enable electronic purchases while capturing financial information

- Electronic signature - technical and policy issues related to using electronic signatures for requisitions, purchase orders, and other funding documents
- Using Enterprise Application Integration (EAIs) to integrate legacy systems
- 508 compliance - the requirements, tools to assess system compliance, and methods of bringing current systems up to the new standards
- Personal recognition technology for authentication
- Performance and Scalability - what it means for us

To Register:

See our web site www.agadc.org or call Karen Holmcraus, Education Director, 703.947.1847 •

Our Sixth Year For Toys For Tots

By Marcia Caplan and Michelle Lewis, Toys for Tots Chairpersons

We are proud to announce that for the sixth time, AGA Washington Chapter has selected the Marine Corps Reserve Toys for Tots Campaign as our community activity for the holiday season. Our chapter has become a major contributor to this fine organization, and we hope it will be a banner year for us to provide toys for the children in the District of Columbia, Northern Virginia, and Suburban Maryland.

The Toys for Tots Campaign has been active since 1947. Each year, they have donated hundreds of thousands of toys through local social welfare organizations. The U.S. Marine Corps Reserve Toys for Tots Program is one of the nation's flagship Christmas charitable endeavors and the U.S. Marine Corps' premier community action program. Over the past 53 years, U.S. Marines have distributed over 272 million toys to more than 133

million needy children throughout the nation. The 2000 Toys for Tots campaign surpassed all previous records. Marines and volunteers distributed over 15.8 million toys to nearly 6.3 million needy children, exceeding the previous record setting campaign by 2 million toys and 400,000 children. Campaigns were conducted in 351 communities - covering all 50 states, the District of Columbia and Puerto Rico.

Marine representatives will be attending our monthly meeting on December 6, 2001, to personally thank our members for their contributions. Please bring a new unwrapped toy when you come. Since this may be the only toy a child might receive this holiday season, we have been asked to provide toys that have a perceived value of \$10 or more. The ages of the children in the program range from newborn to fifteen years of age. In accordance with the requests of our

Marine coordinators, toy guns, knives or other dangerous items cannot be accepted. If you prefer to donate, cash or a check made payable to the TOYS FOR TOTS FOUNDATION would be welcome.

If you will not be available to attend the December meeting, have a friend or co-worker bring the toy or donation. Or you can mail a donation to P.O. Box 423, Washington, DC 20044 and mark the envelope "Toys for Tots." We will make sure it gets into our Chapter's donation. We urge each office to make TOYS FOR TOTS your choice of charity for the holiday season and collect extra toys at your office that can be dropped in with our pick up in December.

Let's make 2001 our best year ever! •



Job Announcements

Job type	Series	Agency	Announcement No.	Close Date	Contact
Auditor	FS-0511-04/07	Agency for Int'l. Devl.	FS-01-01	12/31/01	202.712.4189
Accountant	GS-0510-07/12	HHS, Program Spt. Ctr.	PSC-01-079	12/31/01	301.443.3201
Financial Auditor	GS0511-07/11	General Acctg. Offc.	GAO-400-FMA-2002-1	12/21/01	800.967.5426
Accountant	GS-0510-09/	HHS, Program Spt. Ctr.	PSC-01-005	12/31/01	301.443.3201
Financial Analyst	GS-0501-09/	HHS, OFC Sec HHS	OS-01-068	12/31/01	301.443.3201

If your organization would like to list job announcements in the newsletter, please send announcement information to diane_wright@ams.com.

Welcome New Chapter Members

By Robert Buchanan

It is with great pleasure that we welcome the following 41 fellow financial managers who have joined the Washington DC chapter so far this program year. Thanks also goes to their sponsors who helped us increase the ranks of the best of the best in government financial management.

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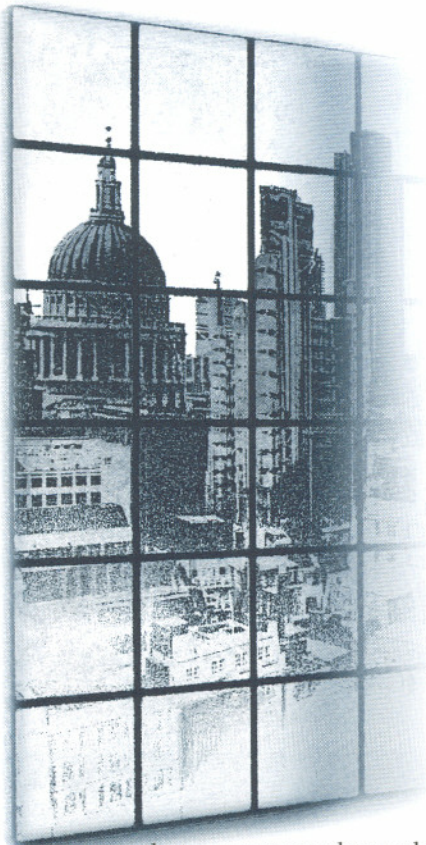
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Inside the Black Box:

Terms Defined: Receipts, Collections, and Deposits

by Simcha Kuritzky, CGFM, CPA



Terms that are commonly used as synonyms in everyday speech can have disparate meanings in a specialized field. For Treasury's Financial Management Service (FMS) and the Office of Management and Budget (OMB), the terms receipts, collections, and deposits mean very different things.

Deposits

A deposit consists of cash or checks deposited at a bank or by Fedwire using the SF-215 Deposit Ticket, less any checks returned on the SF-5515 Debit Voucher (see Treasury Financial Manual part 2, section 3300). It does not include deposits made by interagency transfer using the On-line Payment And Collection system ((OPAC), soon to be replaced by IPAC), or non-expenditure transfers. Deposits by month are reported in Section III of the SF-224 Statement of Activity, whereas any electronic deposits are reported by month in Section II as disbursement credits. A deposit can be a collection, a receipt, or neither.

Collections

A collection affects appropriated funds and budgetary accounts. It includes the collection of reimbursements or fees into an expenditure fund, as well as expenditure refunds related to a previous year's expenditure. (Refunds of current year expenditures are considered merely reductions to expenditures.) Collections are reported on lines 3A1 (Spending Authority from Offsetting Collections-Earned and Collected), and 15B (Outlays-Collections) on the SF-133 Report on Budgetary Execution. On the Statement of Budgetary Resources, collections are reported on lines 3A1 (Spending Authority from Offsetting Collections-Earned and Collected), 11A1 (Spending Authority from Offsetting Collections and Adjustments-Earned), and 15B (Total Outlays-Collections). They are recorded in Standard General Ledger (SGL) budgetary accounts 4252, 4260-4277, 4872, and 4972. OMB often refers to these as offsetting collections (see Circular A-11, Section 20.7).

Receipts

A receipt goes into a special receipt or trust fund, and not to an appropriated or expenditure fund. They are not reported on the SF-133 or Statement of Budgetary Resources, since there is no appropriation or expenditure authority. Receipts are classified as Governmental or Offsetting. Governmental receipts are donations and those imposed by sovereign authority, such as taxes, compulsory user charges, and fines. They may be deposited in the general fund, or in a special earmarked fund. Governmental receipts are usually reported in the Statement of Custodial Activity, and involve a posting to 5990 "Collections for Others." They are also reported in the President's Budget separately from outlays, whereas offsetting receipts and collections are netted against outlays.

Offsetting receipts are either distributed or undistributed. Distributed

receipts are recorded in a fund assigned to an agency. Generally these fund symbols are in fund groups or main accounts that start with 5 or 8), Undistributed receipts are recorded in one of Treasury's general funds. Distributed receipts are reported in the President's Budget under the agency that collected them, while undistributed receipts are reported against the budget as a whole. If distributed receipts are for non-exchange revenue (such as taxes or donations), the agency reports them in the Custodial Statement, and posts them to 5990 "Collections for Others." If distributed receipts are for exchange revenue (fees for services or goods provided), they are included in the Statement of Net Cost.

In order to correlate the net outlays reported on the Statement of Budgetary Resources with that of the President's Budget, FMS has proposed adding a new line 16 for offsetting receipts at the end of the Statement of Budgetary Resources (and line 17 for outlays net of offsetting receipts). These would be the only lines on this statement that have no equivalent on the SF-133, as they cannot be assigned to any appropriated or expenditure funds.

Summary

Receipts and collections are mutually exclusive—either budgetary accounts are affected (collections), or they are not (receipts). The term "deposit" refers to how the funds were received. Receipts and collections can be physically deposited in a bank (deposit) or they can be received electronically.

Comments, suggestions, and critiques are welcome. Send them to Simcha_Kuritzky@ams.com, and not to the AGA. •

CFO Profile: An Interview with Sallyanne Harper, CGFM

continued from page 3

our mission staff—every thing from building services to sophisticated printing to IT infrastructure. I want this organization to serve as a model for other agencies. Our goal is to improve administrative services and control costs. We're putting in place measurement systems to determine how well we're doing, benchmarking, and of course we're closely monitoring costs. We'll use these measures to apply mid-course correction to our operations.

Editor: Let me shift the subject slightly. In reviewing my notes, it seems to me that you've always been part of a team that focuses on results. Is that true? And if so, how much of a part did the team play in your professional success?

Harper: You're right. I've been fortunate in my career to be surrounded by outstanding public servants, staff, peers and bosses. These individuals have helped me be successful and they are the ones responsible for our organizational successes. They've also taught me the strength and importance of constant two-way communications. My best experiences have been in situations where I feel comfortable discussing any business topic or sharing any fact with my boss—even to tell them that they are wrong, or that there is bad news. By the same token, I want my staff to feel comfortable with me. Open communication is key to achieving real results.

Editor: I'd like to thank you for taking time today from your schedule to meet with us. Are there any last points you'd like to leave with our readers?

Harper: Yes. There is no finer way to make a difference that can affect the lives of so many than as a committed public servant. It doesn't matter whether you are a GS-05, a seasoned mid-level manager or a senior executive. You can never forget that critical link between the work you do and the mission you serve in support of the public good. •

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The Federal Accounting, Reporting and Auditing Update (2000-2001 edition) is available through the AICPA CPE video course series. The author and moderator of this course is Immediate Past AGA National President WA "Bill" Broadus Jr., CGFM, CPA. This course is available on a VHS video and is worth eight CPE hours. The video covers FASAB activities, financial reporting, the preparation of federal agency financial statements, auditing of federal agency financial statements and AGA's Certificate of Excellence in Accountability Reporting Program. Order this video by calling 888.777.7077 or by faxing your request to 800.362.5066. •



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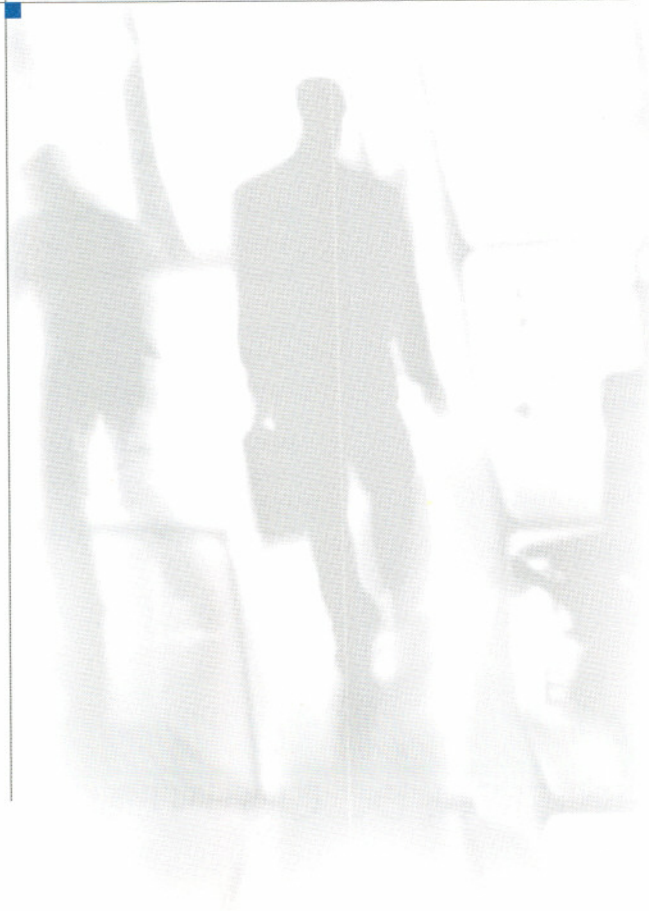
AGA Sets Up Fund to Help Victims of Terrorist Attack

The Association of Government Accountants expresses its sincere sympathy to the families and friends of those killed or injured last week in the attacks against our country. We are deeply concerned about our many members and friends in the New York and Washington, D.C. metropolitan areas who were affected by the tragic events of September 11th. We stand ready to assist our local communities and members in this time of need. Please call the AGA National Office at 800.AGA.7211 if we can be of any assistance to you, or e-mail the office at agamembers@agacgfm.org. If you wish to contribute to the relief effort, send your donation to the AGA Relief Effort, AGA National Office, 2208 Mount Vernon Avenue, Alexandria, VA 22301-1314, for distribution to the affected areas. •

*Photograph By Lori Grinker/Contact Press
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