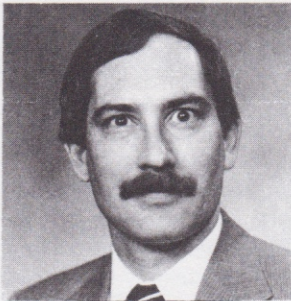


ASSOCIATION of GOVERNMENT ACCOUNTANTS

WASHINGTON CHAPTER NEWSLETTER

May, 1989

About Our Speaker This Month



Meredith Williams is the Kansas Legislative Post Auditor, heading up the Kansas Legislative Division of Post Audit. The Division serves as the audit arm of Kansas government, reporting to the Legislative Post Audit Committee, a 10-member joint committee of the Kansas Legislature. Meredith joined the Division's staff in 1973. During his tenure with the Division, he has participated in the conduct of both financial and compliance and performance audits and has had a variety of administrative responsibilities. He has also served as an adjunct professor on the faculty of the University of Kansas, teaching a performance audit course.

Meredith is a charter member and past President of the Topeka Chapter of the Association of Government Accountants. He has served on a variety of the Association's boards, committees, and task forces and has been the Regional Vice President for the Mid-Western Region. Last years, as the Association's President-Elect, Meredith chaired the Finance and Budget Board and sat on the National Executive Committee.

Meredith is also a member of several other civic and professional organizations, including the National State Auditors Association, the Mid-America Intergovernmental Audit Forum, and the National Association of State Auditors, Controllers, and Treasurers. He has published several articles and coauthored the 1982 text, *Auditing Performance in Government*.

Meredith is a graduate of the University of Kansas with a degree in business administration and economics. He received his law degree from Washburn University School of Law.

Meredith, his wife, and two children reside in Topeka.

Meredith, his wife, and two children reside in Topeka.

**THE AGA WASHINGTON CHAPTER AWARDS
WILL BE PRESENTED AT THE MAY MEETING.**

May 4 1989

WASHINGTON CHAPTER LUNCHEON MEETING TO FEATURE

Meredith Williams

**Mr. Williams, AGA National President will
discuss the past, present and future direction
of AGA.**

TOUCHDOWN CLUB

2000 L St., N.W.

(Near Farragut West Metro Stop)

Social Period: 11:30 a.m. (Cash Bar)
Luncheon: 12:00 p.m.
Cost: \$15.00 (Members)
\$17.00 (Non-members)

Reservations Recommended

Call 649-4399 thru May 2

NON MEMBERS WELCOME!

*This is our last meeting for this season. See you in
September*

IN THIS ISSUE:

Page

President's Message.....	2
Schedule of Events.....	2
Committee Reports.....	3
- Minutes, Membership	
Technical Topics.....	5
- Retirement, Credit Cards, Credit Management Did You Know	

PRESIDENT'S MESSAGE



Diane M. Bray

"FAREWELL ADDRESS"

For the past eighteen months, I have had the honor of serving as the President of the Washington D.C. Chapter of the Association of Government Accountants. The Washington D.C. Chapter is the largest chapter in the Association. Its eleven hundred members represent the entry to senior level positions in the private, federal, state, and local sectors. Its members are in the forefront in establishing policy and implementing practices that will mold the public sector for the next decade. Many of the notable National Presidents of the Association have their roots in the Washington D.C. Chapter. Most importantly, many of the volunteers who serve on National committees, who have pulled together events such as the Professional Development Conference last year, and who are the cornerstone of idea generation and enthusiasm are Washington D.C. members. For this privilege of serving as the commander-in-chief of such a great chapter, I sincerely thank you.

In the ten years that I have been a member of this Chapter, I have seen many changes that have brought about a stronger, more influential organization. There are more services provided to Chapter members. The employment referral program has been a tremendous asset, not only to our members who are seeking to broaden their careers, but also to employers in the private and public sectors who are able now to tap into an exceptionally skilled work force. Reduced fees for education programs, tax handbooks, and monthly luncheons have provided our members with quality instruction, thus further enhancing their professional and personal abilities.

At the National level, our members have gained breath and depth on emerging issues through their participation as chairs and members of committees, as speakers at conferences, and as strategic planners in developing the Association's future direction. The transition committee has developed an outstanding series of issue papers on topics that we as managers must focus on as we enter the 1990s. All are designed to improve federal financial management and will impact us, not only as employees but also as taxpayers.

In community service, I have seen one of the greatest payoffs. I take pride in stating that the Washington D.C. Chapter has the leading edge in its public service programs. Our Chapter members have never been selfish in providing education, recognition, and financial contributions. Our course to the owners of small businesses, our efforts to assist elderly, handicapped and disadvantaged individuals prepare their income tax forms, and our student scholarship and award programs are monuments to our Chapter members in their dedication and commitment.

As the Chapter moves forward into the 1990's, I am honored that I had the opportunity to touch the future. During my tenure as your President and with the unwavering support and efforts of the Chapter Executive Council for the last two years, exciting new programs have been put in place. Some have met their goals in the short run; however, many will reach fruition in later years. I am pleased that, for the first time, our dedicated officers, directors, and committee chairs have looked at past short-term gains and have implemented programs that will enhance the professional image of our Chapter for the long term.

As I leave this distinguished position of President of the Washington D.C. Chapter, I continue to marvel at its awesome responsibilities. I feel a close kinship with the men and women who have held this office. Each had their own agenda, yet the commonality was that each made a difference. I would like to acknowledge the efforts of my Executive Council and the many members that I have called on for counsel and an extra pair of hands. Not once did anyone say no. I owe a very special recognition to my husband, John, and my son, Christopher, who have been my pillars of strength and did not mind the many late night telephone calls and meetings. Without the help of all these individuals, our goals would never have been reached. As a result, I am proud to give my successor, Doris Chew, a financially stronger, more committed Chapter. Our membership number has increased, our programs are on target, and our professional image is a beacon of shining light. And most importantly, the pride is back.

To the members, I thank you for allowing me this exceptional opportunity to serve as your President. I wish you much success in your careers and in reaching your goals and aspirations. I encourage you to remain active in your support of the Chapter and its leaders. Great Chapters only are made by great members. God Bless!

Schedule of Upcoming Events

Date	Activity
May 2	The Capital Region of the AGA and the Financial Management Service, Department of Treasury, will co-sponsor the 2nd Annual Workshop on Implementing and Maintaining Financial Systems--OMB-Circular A-127. The event will be held at the Washington Marriott Hotel. For more information, call Joel Plavin on 535-9693 or see March's Newsletter.
May 4	Last Washington Chapter Luncheon Meeting for the 1988/89 Season. (See front page)
May 15	Seminar on "Allocating Overhead Costs in Federally - Assisted Projects." 8:00 a.m. to 6:00 p.m. At the Bethesda Crowne Plaza, Holiday Inn. Contact Theodore Glick on 376-5978.
June 26-27	Professional Development Conference in Los Angeles, CA.

AGA WASHINGTON CHAPTER Chapter Executive Council for 1988/1989

OFFICERS

President

Diane Bray, DOD, 695-0839

President-Elect

Doris Chew, JFMIP, 376-5415

Secretary

Judith Boyd, DOD, 697-8281

Treasurer

Joel Dorfman, AY, 956-6273

Past President

Terry Conway, 391-0003

DIRECTORS

Public Service

John Cherbini, C&L, 822-5640

Chapter Awards

Roger Feldman, State, 647-7490

Chapter Bylaws & Procedures

Sue Fields, NIH, 496-3417

Student Awards

Carol Lynch, Education, 732-5610

Membership Services

Dan McGrath, FMS, 566-3717

Programs

Sam Mok, Treasury, 377-9322

Publicity & Agency Liaison

Joe Rothschild, HUD, 426-6493

Employment Referral

Joyce Shelton, DOT, 366-1306

Education

John Simonette, GAO, 275-5748

Newsletter

Anna Wilson, OPM, 632-7450

CHAIRPERSONS

Chapter Recognition

Jean Bowles, State, 875-6923

Coop. with Prof. Institutions

Larry Goode, AY, 956-6142

Assistant Chairs, Public Service:

Small Business Education

Lionel Henderson, CSC, 982-2133

VITA

Joyce Charles, Labor, 523-5906

Assistant Chairs, Education

Dave Holland, Interior, 343-6743

Mary Lee Mason, FMS, 535-9693

Coop. with Educational Institutions

Kenneth Konz, EPA, 382-4106

Ray Einhorn, Am. Univ., 885-1931

Legislative Tracking

Thomas Gilliland, FMS, 287-0669

Publications

Susan Lee, FMS, 535-9693

Chapter Advisory Council

Ron Lynch, AA, 862-3324

Research

Chuck McAndrew, Navy, 697-4422

Meetings

Judith Parson, OCC, 447-1721

Deatrice Russell, FMS, 535-9693

History

Paula Rubin, FMS, 535-9693

Budget & Finance

Mike Wenk, OMB, 395-3993

Newsletter

Bob Rogers, GrantThornton, 296-7800

John Wenstrup, Cong. Com., 224-6706

Christy Poindexter, HHS, 245-6041

Photographer

Chuck Zlamal, GAO, 275-9505

COMMITTEE REPORTS

Chapter Executive Committee Monthly Meeting for March 23, 1989

By Judith Boyd, Chapter Secretary

Call to Order

At 12:05 PM, the President, Diane Bray, called the meeting to order.

Secretary's Report

After opening the meeting and greeting the CEC, Diane asked for the Secretary's report. The motion to approve the February Minutes was made by John Wenstrup, seconded by Joe Rothschild, and passed.

Treasurer's Report

The Treasurer presented the written report. The motion to accept the Treasurer's Report was made by John Wenstrup, seconded by Bob Rogers and passed.

Professional Development Conference

Diane reported that PDC planning was progressing nicely. She asked for more volunteers to serve as moderators and monitors.

Committee Reports

Research - Two nominations were submitted to National for Award consideration.

Chapter Awards - Committee will convene in the next 2 weeks. The Chapter awards luncheon will be in early May.

Capital Regional Symposium - Planning is coming along nicely.

Legislative Tracking - Thirty bills are currently being tracked. If there are special bills to be tracked, please notify Tom Gilliland.

Small Business Course - There is going to be a second class. Pamphlets were handed out, so recruit more class members. It is estimated that 100 - 150 people will attend.

Education - Planning for the April 26 event on the Yellow Book is progressing. The Committee is targeting the University crowd and encouraging them to attend.

Membership - Good news and bad news. We had a 16% increase in members but we also mailed out 215 delinquent notices. The new membership chair is: John Cherbini.

Newsletter - The last issue is in May. National Office incorrectly revised the mailing labels, so the news staffers have heard a lot of complaints.

Next Meeting - April 27, 1989 at 1525 Wilson Boulevard.

Membership Has Another Outstanding Year

By Dan McGrath, Director, Membership Services

As this final Newsletter goes to press, we are completing the fourth year in which both our retention and recruitment rates have been up. Many thanks to all of you who participated in this year's membership campaign.

In the past three years, the single factor that contributed most to our success was the summer initiatives by which we reversed the longstanding tradition of little or no recruitment activity during the summer months. Accordingly, let's not lose the momentum we have picked up in the last few years. The Membership Services Committee would appreciate your continued support during the Summer of '89.

In pursuing applicants, remember that you do not have to be an accountant or auditor to belong to AGA. We are a professional association of financial managers. We are organized to serve any individual studying or working in the financial management or allied fields.

To facilitate your efforts, a copy of the membership application is reprinted elsewhere in this Newsletter. Please feel free to reproduce it if you so desire. Those wishing to make your pitch using the full application brochure may pick one or more up at our regular May luncheon meeting or may obtain them by calling me on 566-3717 at any time.

New Members

The Membership Committee announces the following new members for the period November 1988 through February 1989.

Name	Agency	Sponsor
Artis, Normagene P.	Select. Serv.	Frank Spochesi
Bazylak, Paul P.	Citizens & Southern Bk.	-
Graff, Stuart L.	AICPA	-
Hrapsky, Michael C.	GAO	-
Indorf Kaplan, Naum C.	AMS	-
Kenny, Joseph A. Jr.	Booz Allen & Hamilton	Joe Donlon
Marvel, Joan F.	FMS	T.P. Harrison
Priftis, Suzanne	EPA	-
Ribot, Karen D.	Citizens & Southern Bk.	-
Snyder, Amie M.	Grant Thornton	Gary Patterson
Steinman, Florence	AID	-
Warshaw, Allen D.	SSA	Joyce Shelton
Wood, Denise S.	Justice	Dan McGrath
Chaney, Allan E.	Price Waterhouse	Doris Chew
Daniels, Deborah	FAA	-
Deutsch, A.	FMS	Dan McGrath
Farnsworth, Stephen	GAO	-
Fisher, Larry F.	FMS	-
Jordan, George R.	VA	Dan McGrath
Oliver, Barbara S.	ATF	Thomas Surpitski
Beller, Michael R.	FMS	-
Bendure, Aubrey V.	DOE	Dan. McGrath
Brown, Theodore G.	FMS	-
Butler, David B.	USDA	-

Calder, Philip T.	Arthur Young	Cornelius Tierney
Campbell, William	Archives	Barbara Jackson
Chambre, Mark W.	HUD	Dinshaw Manekii
Curran, Francis W.	NASA	Richard Pelleticur
Dixon, Andrew B.	Nat'l. Park Service	Visnu K. Persaud
Eaton, Debra D.	Nat'l. Sci. Foundation	-
Graham, Michael T.	Dept. of Hsng. & Comm.	Barbara Jackson
Lowry, Donald L.	ICC	Linda Stockley
Serbiak, Michael T.	FMS	Dan McGrath
Sweldon, Debra R.	Geo. Wash. Univ.	-
Thompson, John A.	DHHS	Sue Fields
Varner, Helen P.	Naval Medical Command	Dan McGrath
Venable, Godfreg	Dept. of Hsng. & Comm.	Barbara Jackson
Walsh, Thomas F.	Entek, Inc.	-

THIS AND THAT

Member Profile

Our member profile this month is of Diane Bray, the current President of the AGA Washington Chapter who is pictured on page 2. Diane is a Senior Management Analyst in the Office of the Secretary, Department of Defense. She is responsible for administering the Department's Management Improvement Plan.

Diane attended Towson State University where she had a triple major in Accounting, Finance and Economics. After graduating with honors in 1978, she worked in the private sector for a year as an accountant. Diane was selected for the Management Trainee Program in the Financial Management Service (FMS) at the Department of Treasury. The program consisted of eight rotational assignments with FMS and the Office of the Fiscal Assistant Secretary of Treasury. Concerning this experience, Diane said: "My assignment in the Funds Control Section, where I participated in the daily conference call with the Fiscal Assistant Secretary and the Federal Open Market Committee on Fiscal and Monetary Policies was the highlight of this program."

Following this assignment, Diane accepted a position with the Cash Management Division in FMS. She said; "I served as one of the key Treasury officials in developing and implementing the President's Reform '88 Cash Management Program." Diane was appointed to the Joint Financial Management Improvement Program (JFMIP) for a one-year tenure as Senior Projects Director.

From JFMIP, she went to the Environmental Protection Agency (EPA) to work in the Accounting Policy Branch. After three months, she was promoted to Acting Deputy Director of the Accounting Operations Branch. In 1985, Diane moved to her current position at the Department of Defense.

Diane feels that her diverse experience in the Federal Government provided considerable impetus to her career. She has been active in AGA since 1979, a fact which she feels further enhanced her skills in financial management. Diane received her MBA in Finance and Investment from George Washington University in 1985.

On a personal note, Diane enjoys her non-working hours at home in Oakton with her husband John, and eight-month old son, Christopher. Diane described the support and love of her husband and the joy of parenthood as her two greatest nonprofessional achievements.

About Chapter Members

We are pleased to report that **Joseph A. Capuano, Jr.**, Director for Financial Policy, Office of the Secretary, Department of Transportation, has received his agency's exceptional service award. Specifically, Mr. Capuano was awarded the Department of Transportation's Silver Medal for Meritorious Achievement in improving the Department's accounting operations and cash, debt, and credit management programs. Congratulations, Joseph!

In December 1988, **James Stewart** left the International Trade Administration, Department of Commerce, to join the staff of the International Trade Commission. Good Luck James on your new job!

Don't forget to call us with your news about Chapter Members (John James Wenstrup, 224-6706)

Looking For A Job?

- | | |
|------------|--|
| Positions: | (a) 2 Systems Accountants,
GS-510-13, No. LC-89-35 |
| | (b) 2 Systems Accountants,
GS-510-9/11/12,
No. LC-89-34 |
| Location: | Financial Management Service
Federal Finance, Accounting
Group, Financial Policy
Division, Program Evaluation
Staff |
| Duties: | Working with other
government agencies in
implementing their financial
systems and carrying out the
objectives of OMB Circular
A-127. |
| Contact: | Bernice Perkins at
(202) 287-0834 |

TECHNICAL TOPICS

CSRS Voluntary Contributions

By John D. Webster, Office of Personnel Management

Attention has been focused recently on an old provision contained in the Civil Service Retirement System (CSRS) law. The Voluntary Contribution (VC) provision allows employees covered under the CSRS (not FERS employees) to contribute optional amounts of up to 10 percent of lifetime basic pay into the retirement fund. However, an employee who owes a deposit or redeposit for civilian service is not eligible until those amounts are paid. Voluntary contributions earn a variable interest rate determined by the Treasury Department each calendar year, based on the average yield of new investments purchased by the retirement fund during the previous fiscal year (the 1989 rate is 9 1/8%). The balance in the VC account (principal and interest) can be used at retirement to purchase an additional annuity or can be refunded at any time. Once a VC refund is made, an employee may not open up another VC account unless the employee has a break in service of at least 3 days.

Even though the current VC interest rate is below the market interest rate for other investments (e.g., the thrift plan), several individuals have expressed an interest to me in opening a VC account. The apparent appeal is that interest earned on VC accounts is tax-deferred until it is refunded. While this could benefit some people, I suggest that the following points be considered before a VC account is opened: (1) unlike the thrift plan, no borrowing is permitted from the VC account, (2) no partial refunds can be made, only a total distribution of the VC account, (3) if a refund is made, deferred interest is taxable in the year it is received, and (4) the deferred interest may also be subject to a 10 percent penalty, when refunded. While the conventional wisdom has always been to defer taxes, I suggest that anyone interested in a VC account weigh carefully the **known** loss of current interest income versus the **potential** for lower taxes in the future. I, for one, have put my money in the thrift plan, since it earns a more current interest rate, both principal and interest are tax-deferred, and I can borrow against my account balance. If you have any questions concerning VC accounts, I suggest you contact your agency's Retirement Counselor.

Use of the Small Credit Card at DOT

By Joyce D. Shelton, Department of Transportation

For the past year, two Coast Guard districts have participated in a Commerce Department pilot program involving the use of credit cards for small purchases. As the largest participant in the pilot program, the Coast Guard used almost 900 credit cards to make about \$400,000 in purchases, averaging around \$100 each.

Last July, representatives from the Department of Transportation (DOT) and other agencies participated with GSA in the development of a Statement of Work for a Governmentwide contract. A contract was awarded by GSA in early March of this year. DOT was one of the first agencies to meet with the contractor and to express an interest in participating in the new contract.

DOT has an ideal environment for realizing the benefits of the contract. There are over 2,000 operating sites in the Department, primarily in the Coast Guard and the Federal Aviation Administration (FAA), which have a large volume of small purchases. Initially, additional Coast Guard Districts and several Regions of the FAA will implement credit cards for purchases up to \$2,000.

The new contract adds a number of internal controls, a capability to capture accounting data, and management reporting improvements. The costs will be less than 20 percent of the costs for the Coast Guard pilot for a comparable volume of transactions and will decrease further as the transaction volume for the Government increases.

For each individual card issued, a single purchase limitation, a monthly dollar limitation, and a limitation on the category of use will be set by the issuing agency. There are 19 established use limitation codes for merchants. A dollar limitation can also be established at the approving official level.

A procurement delegation within the approved limitations allows the elimination of the small purchase order (SF44). The credit card allows the vendor to receive immediate payment from the credit card company which provides a once-a-month billing to the Government agency.

The credit card company will send monthly billings at three levels. Individual cardholders will receive a statement of individual charges which they will first verify against their individual receipts and then submit to their approving official for review. The approving official will receive summary statements for all their cardholders, which they will verify to the individual cardholders statements. The finance office will receive a consolidated billing from the credit card company for all the approving officials and, upon certification of the approving official and cardholder statements, will make payment to the credit card company. Any disputed or unidentified billings will be removed from the billing until they are resolved by the credit card company.

Since there is no charge for the individual cards, cards can be issued and used at a level needed to capture accounting data. The credit card company can record and include in billings up to 50 digits of accounting code, including fund account, object class and cost center data. This capability will allow DOT to electronically receive the billings and hold them in a suspense file until they are verified and passed for payment and to bypass the normal transaction entry in DOT's Departmental Accounting and Financial Information System.

DOT anticipates realizing a number of benefits from utilizing credit cards for small purchases. Most important is the potential workload relief for our procurement and accounting staffs. We expect a reduction in our imprest fund transactions, small purchase orders and processing of individual invoices. In addition, increased accuracy and more timely data as well as management reports on types of purchases made will help program managers. Lower prices and better discounts can be realized through negotiations with vendors based on the potential volumes. Vendors' ability to receive immediate payment on Government purchases should improve the Government's image with regard to prompt payment. All states have agreed to honor the card purchases as being exempt from sales taxes.

When DOT embarked on the pilot, we were concerned about adequate controls being in place so that the many potential advantages would not be diminished by potential misuse. We believe we have achieved our objective by experiencing only very minor and rare misuse during the pilot program and by specifying additional controls for the new contract. If the card is lost or stolen, the Government will not be liable for its misuse. If the card is misused by an employee, the dollar limits and use category limits will limit the amount of potential abuse and, therefore, improve the Government's ability to recover from the employee. And if the card is used for larger transactions, the number of users authorized can be limited to contracting employees for specified uses. The availability of detailed management reports have, in our experience, improved controls over how we are spending our small purchase dollars and is helping us spend them more effectively to meet our program objectives.

Credit Guidance Added to TFM

The Credit Administration Division of the Financial Management Service recently published a comprehensive guide to credit management and debt collection. The guide, which is a supplement to the Treasury Financial Manual (TFM), marks the first time that standards for extending credit, servicing accounts, and collecting debt have been included in the TFM.

Serving as a pragmatic, hands-on-guide to the entire credit cycle, this supplement avoids technical language, and it is extensively illustrated with graphics. Beginning with the initial contact between a loan applicant and an agency and concluding with the write-off of an account, this supplement shows the most effective way to manage a portfolio. In the event of a delinquency, agencies have practical but aggressive ways to collect the debt, and these are described in detail.

The supplement is part of a continuing effort to assist agencies in their efforts to improve credit management. To ensure the widest possible use of the supplement, the Credit Administration conducted training seminars in Washington, DC, San Francisco, Seattle, Kansas City, San Antonio, and New York during February. The supplement can be obtained from Kathleen Downs, (202) 287-0642.

MEMBERSHIP APPLICATION

NAME Mr. _____ Ms. _____
Mrs. _____ Miss _____
LAST NAME FIRST NAME MIDDLE INITIAL JR., II, III, OTHER

BUSINESS ADDRESS
NAME OF AGENCY, UNIVERSITY OR FIRM
STREET NUMBER STREET NAME

RESIDENCE ADDRESS
CITY STATE ZIP CODE
STREET NUMBER STREET NAME
CITY STATE ZIP CODE

Preferred Mailing Address: Business _____ Residence _____

TELEPHONE **Office:** _____ **Residence:** _____
AREA CODE NUMBER EXTENSION AREA CODE NUMBER

CLASSIFICATION (See Membership Criteria Below) Full Associate Special Associate

CHAPTER WASHINGTON, D.C.

EMPLOYER POSITION TITLE Federal State County City Private Employer Academia

Accounting Auditing Budgeting Systems Other (specify) _____

EDUCATIONAL BACKGROUND SCHOOL LOCATION (STATE) DATES (YEARS) MAJOR DEGREE

ACCREDITATIONS AND CERTIFICATES

	STATE	CERTIFICATE NUMBER	YEAR
<input type="checkbox"/> CPA	_____	_____	_____
<input type="checkbox"/> CIA	_____	_____	_____
<input type="checkbox"/> CMA	_____	_____	_____
<input type="checkbox"/> CISA	_____	_____	_____
<input type="checkbox"/> _____	_____	_____	_____

FINANCIAL MANAGEMENT EXPERIENCE (List most recent experience first)
Completion of this section is optional if applicant has one or more certificates indicated above. Completion for more than 3 years experience is optional if applicant has listed a 4 year degree in a financial management field in the Education section of this form. Listing more than 6 years experience is optional for all applicants.

EMPLOYER	LOCATION	TITLE	POSITION SERIES & GRADE	YEARS
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

SPONSOR (If applicable) NAME (Print) _____

SPONSOR'S AGA MEMBERSHIP NUMBER _____

SIGNATURE Date of Application _____ Signature of Applicant _____

PAYMENT Send one year's dues with this application to Association of Government Accountants.

Enclosed Payment \$ _____ Invoice Employer \$ _____

MEMBERSHIP CRITERIA
Full Membership (Dues \$47.50) — An individual who has a minimum of 6 years experience in accounting, auditing, budgeting, or other financial management fields. A graduate of an accredited college or university with a major in the financial management or allied fields may substitute education for experience. A four-year degree counts as 3 years of experience. Holder of CPA, CMA, CIA, and CISA certificates are qualified for full membership without further experience requirements.

Associate Membership (Dues \$33.00) — A colleague that has less than the experience required for full membership. Except for holding an elected national office, all other services and privileges of membership are provided. It is anticipated that associate members will become full members through additional experience.

Special Associate (Dues \$19.00) — Only for junior associates in their first year of employment and full-time students.

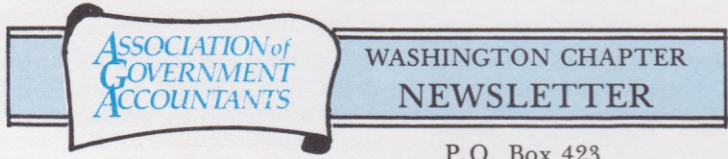
Did You Know . . .

By Charles McAndrew (697-4422)

As editor of this column, I have been submitting articles from Government Agencies and several leading Corporations in financial management for FOUR years! This is my last article as the editor. I hope that you have enjoyed this column and have found it useful to your work. My goal has been to furnish interesting articles in financial management that depict the Federal Government's achievements in systems development, FMFIA and other public laws, auditing, operational accounting, accounting policy, ADP enhancements and other related topics. I have featured every Executive Agency and other agencies as well as some large corporations. I want to thank the many dedicated and outstanding individuals who furnished me information and/or articles for my column. The agencies and organizations are as follows:

Sep	1985	Office of Management and Budget	Jan	1986	Treasury
Oct	1985	Labor	Feb	1986	Arthur Young, Artur Andersen & Peat Marwick
Nov	1985	General Accounting Office	Mar	1986	Treasury
Dec	1985	Miscellaneous-Mostly General Accounting Office	Apr	1986	Interior
Jan	1986	Treasury	May	1986	General Accounting Office
Feb	1986	Arthur Young, Artur Andersen & Peat Marwick	Oct	1986	Office of Management and Budget
Mar	1986	Treasury	Dec	1986	Navy
Apr	1986	Interior	Jan	1987	Housing and Urban Development
May	1986	General Accounting Office	Feb	1987	Air Force
Oct	1986	Office of Management and Budget	Mar	1987	Veterans' Administration
Dec	1986	Navy	Apr	1987	General Services Administration
			May	1987	Army
			Oct	1987	Treasury
			Nov	1987	Environmental Protection Agency
			Dec	1987	State Department
			Jan	1988	Peace Corps
			Feb	1988	Commerce
			Mar	1988	Agriculture
			Apr	1988	Deloitte, Haskins & Sells and Price Waterhouse
			May	1988	Joint Financial Management Improvement Program
			Sep	1988	Defense Department - Office of Inspector General
			Oct	1988	Energy Department - Office of Inspector General
			Nov	1988	Health and Human Services
			Dec	1988	Justice
			Jan	1988	Action
			Feb	1989	Office of Management and Budget
			Mar	1989	Coopers Lybrand, and Booz, Allen and Hamilton
			Apr	1989	Education
			May	1989	Summary

If you would like a copy of any of these articles, please call me. Again, many thanks.



P.O. Box 423
Washington, D.C. 20044
May 1989



**FIRST CLASS MAIL—
PLEASE EXPEDITE**