

September 1974

ONE DAY SEMINAR - LUNCHEON MEETING - SEPT. 19, 1974

STATLER HILTON HOTEL
16th & K St. N.W.

SEMINAR 8:30 AM
LUNCHEON 11:30 AM

ADMINISTRATION & ACCOUNTABILITY IN THE PUBLIC SECTOR

Featuring:

PETER DRUCKER

A Joint Program ASPA-JFMIP-FGAA

AM

"MBO In Government - An Overview"

ROBERT H. MARIK, *Associate Director,
Office of Management & Budget*

CHESTER NEWLAND, *Director,
Federal Executive Institute*

NOON

"MBO - Tool or Master?"

PETER F. DRUCKER

PM

"MBO In Government - Case Studies"

TERENCE E. McCLARY, *Assistant Secretary Defense,
Comptroller, DOD*

THOMAS S. McFEE, *Dep. Asst. Secretary for Management
Planning & Technology, DHEW*

JAMES CLARKE, *Assistant Secretary, Management,
Dept. of the Interior*



OPTIONAL ATTENDANCE
[Under Training Act]

You may register for the Seminar, which includes the luncheon, or for just the luncheon session with Mr. Drucker's Presentation.

See pages 2 and 8 for further information.

NON MEMBERS WELCOME

MAIL RESERVATIONS ONLY - SEE PAGE 8 - RESERVATION FORM

MEETING SCHEDULE - Sep. 19, Oct. 10, Nov. 14, Dec. 12, Jan. 9, Feb. 13, Mar. 13, Apr. 10, May 8.



JAMES E. MEREDITH
Partner
Coopers & Lybrand

SEPTEMBER PROGRAM

By Ted Meredith, Director - Cooperation with other Professional Associations

PROGRAM DIRECTOR OF THE MONTH

Our preliminary announcement of **The September 19th Joint ASPA-JFMIP-FGAA Meeting/Seminar** has evoked such an enthusiastic response that we were forced to develop and present a complete Seminar on the subject of MBO, and here it is. Those of you who have registered for the meeting thus far have an option. You can extend your reservation to include the full day Seminar by dropping us a note. Tell us that you have registered for the Luncheon Meeting, and wish to attend the full seminar. Enclose the additional remittance required to cover the fee, or substitute a purchase order or training request form from your agency for the entire fee and request a refund of the fee you have already paid. You can also pay the full fee from your own funds and secure reimbursement on an SF 1012, or

similar agency local travel reimbursement form, if you have been authorized to attend. Clear this with your Agency Fiscal People.

Mr. Drucker's latest book (best seller) will be on sale at the meeting, \$9.00 to ASPA-FGAA members, and \$10.00 to non members. Mr. Drucker has agreed to autograph his book after his presentation. Time will be allocated for this purpose.

Registration-check in will start at 8:30 AM in the Senate Congressional room at the Statler Hilton, 16th and K St., N.W. Registration-check in for the luncheon meeting attendees will start at 11:30 AM sharp in the Senate Congressional Room. The luncheon meeting starts at 12:15 PM in the Presidential Ballroom. The afternoon Panel Session starts at 2:30 PM in the Senate Congressional Room. The meeting will adjourn at 4:30 PM. Ample time has been allocated for questions. Coffee will be served at the morning and afternoon breaks.

Elmer Staats, Comptroller General of the United States will introduce Mr. Drucker. Top officials of the Joint Financial Management Improvement Program agencies have been invited to participate, and many have accepted or will have representatives present.

You are urged to register early to assure a place at this meeting. Guests and other sponsored or non-sponsored members are welcome. If you need extra copies of the registration form (a form is required for each attendee) run blanks on a copy machine or provide the required information in a note or letter for each attendee. Make remittances - purchase orders or training forms payable to Washington Chapter FGAA, and mail promptly to Washington Chapter FGAA, Box 423, Washington, D.C. 10044, or to Roy B. Hogg, FGAA Seminar Chairman, 5307 Ferndale Street, Springfield, Va., 22151. Y'all come.

The September 27th Federal Fiscal Seminar is the first of a series generated by the FGAA National Education and Training Committee as a part of the expanded Educational Program initiated by National President John W. Cooley.

Two sessions are scheduled for a full day Seminar. The first session, a report on "Implementation of the JATS Recommendations" provides a nuts and bolts review of progress, problems and plans. Considerable progress has been made in simplifying forms, procedures and processes in conducting the Government's Transportation Business. There have been tremendous savings. However, there are also new policies, procedures and forms to become acquainted with. This is your chance to get current - to ask questions - bring **your** problems with you. The **experts** will be there to **handle** them.

The second session on "The Congressional Budget and Impoundment Control Act of 1974" provides you with an opportunity to get current in this fast breaking area. Congressional viewpoints, the GAO outlook and agency plans and impacts will be explored in detail. Come armed with your questions, queries and problems. This panel should be able to handle them or, if not, get you started on a solution.

Ample time has been provided for questions and discussion from the "floor" in both sessions of our first Federal Fiscal Seminar.

These sessions will also be sponsored by the Northern Virginia and Montgomery Prince Georges chapters later in the year. Northern Virginia has tentatively scheduled the presentation on the Budget Reform Act for an evening session at the Charter House Motel on October 1, 1974. Call John Carroll (557-0453) for further information.

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FEDERAL FISCAL SEMINAR

September 27, 1974

The Departmental Auditorium -
Constitution Ave between 12th & 14th Streets, N.W.

AM SESSION 9:30 AM:

"IMPLEMENTATION OF THE JOINT AGENCY TRANSPORTATION STUDY RECOMMENDATIONS"

John F. Reutemann

*Agency Transportation Coordination Div.
Federal Supply Service,
General Services Administration*

Jesse R. Nicholson

*Agency Reviews and Assistance
Transportation & Claims Div.
U.S. General Accounting Office*

This presentation will review the background and problem areas requiring resolution in the Joint Agency Transportation Study - Outline the 58 recommendations and present the current posture of implementation. Legislation - policies - procedures will be covered in detail. Ample time has been allocated for Q & A and discussion.

PM SESSION 1:30 PM:

"THE CONGRESSIONAL BUDGET & IMPOUNDMENT CONTROL ACT OF 1974"

Are you up on this recently enacted legislation?

Ellsworth P. Morse

Asst. Comptroller General of the U.S.

Bruce Meredith

House Appns. Committee Staff

Maurice P. Pujol

Senate Appns. Committee Staff

Burton B. Moyer, Jr.

Office Asst. Secy. Defense [C]

Lawrence P. Olewine

Office Asst. Secy. Defense [C]

This session will provide basic information on the procedures established by this historic bill, and as well, an opportunity to raise questions.

REGISTRATION-CHECK IN DESK OPENS AT 8:30 AM SEPT 27, 1974

MEMBERS \$12.00

NONMEMBERS \$15.00

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FEDERAL FISCAL SEMINAR, SEPT. 27, 1974

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REPORT ON THE ACCOUNTING SYSTEMS SEMINAR

Held July 31 at the Dept of the Interior Auditorium



Over 200 persons attended the Seminar.

Opening Remarks at Seminar on Participatory Approach to Accounting Systems Development

John W. Cooley
FGAA National President

We live in a fast changing and increasingly complex environment. In the field of government financial management, the useful life span of technical knowledge is growing shorter with each passing day.

We would be appalled at the thought of being a passenger in a modern day jet aircraft (such as the 747) where the pilot's technical competence had not been upgraded since the days of the DC 3. Yet in the world of government financial management, we have more than our share of DC 3 practitioners.

Financial management in government can be only as good as the people performing the function. In recognition of this fact, a primary objective of FGAA is to promote improvements in education and training for financial management specialists in government to include offering selected FGAA sponsored educational opportunities. The FGAA theme for FY 1975 is *SELF-RENEWAL THROUGH CONTINUING EDUCATION*.

This seminar is the first of many educational programs that will be sponsored by FGAA during FY 1975. I am delighted with the impressive schedule of outstanding programs that have been developed by President Frank LaCava and other leaders of the Washington Chapter. This lineup of regular programs and technical sessions surpasses, by far, the educational opportunities offered by the Chapter in past years. I am most pleased that many of our capable members, such as George Cate and Earl Wysong, are willing to donate many hours of hard work so that we can offer training programs like this one. It is good to be able to offer some programs like this at no charge to members and to offer world renowned speakers like Peter Drucker for just the price of a meal.



CHANGES IN YOUR PHONE NUMBER, AGENCY AND ADDRESS?

Washington Chapter members are advised that the easiest and surest way of changing your mailing address for all Chapter and National Office mailings is to mail a change of address notice with an FGAA mailing label with the old address on it to:

**MEMBERSHIP DIRECTORY
FGAA WASHINGTON CHAPTER
P.O. Box 423
Washington, D.C. 20044**

When using Post Office forms paste the old mailing label on the form under the caption "old address."

JFMIP CHARTER AMENDMENT

NEW TERMS OF REFERENCE SIGNED JUNE 27, 1974



Left to Right - First Row:

Secretary of the Treasury, William E. Simon; Chairman of the Civil Service Commission, Robert E. Hampton; Comptroller General of the United States, Elmer B. Staats; Administrator of General Services, Arthur F. Sampson; and Associate Director of the Office of Management and Budget, Robert H. Marik.

Left to Right - Second Row:

John Lordan, GSA; John Cole, CSC; John Carlock, Treasury; Edward Murphy, CSC; Gerald Murphy, Treasury; Wallace Wasserstein, Treasury; David Mosso, Treasury; Bertram Rosen, JFMIP; Donald Kull, JFMIP; Tony Head, OMB; Donald Scantlebury, GAO; Ronald Zechman, GSA; Fred Layton, GAO; Dwight Ink, GSA; and Thomas Morris, GAO.

CASB ISSUES CRITERIA

The Cost Accounting Standards Board has issued criteria under which standard costs may be used for estimating, accumulating and reporting direct costs.

Standard costs may be used only when all the following are met:

- when entered in the books of account
- when variances are appropriately accounted for at the level of the production unit, and
- practice with respect to the setting and revising of Standards, use of standard costs, and disposition of variances are stated in writing and are consistently followed.

While not officially announced, the new Standard is expected to become effective October 1, 1974.

The heads of the five sponsoring agencies met on June 27 to discuss and sign a new Terms of Reference. The new Terms of Reference establishes an Executive Council with a member appointed by each Principal to represent him in dealing with JFMIP policy matters. It also sets forth the function of the Steering Committee, Executive Director, Executive Secretary, staff and project teams. Since the last Principals' meeting, a number of significant JFMIP developments have taken place. In 1973, the President issued an Executive Order reassigning certain financial management responsibilities from OMB to GSA. Following this change, Mr. Arthur Sampson, Administrator of General Services, accepted the invitation of the other four Principals to become a Principal in the Joint Program. A July 9, 1973, memorandum from the Director of the Office of Management and Budget assigned responsibilities for a continuing joint program for measuring and enhancing productivity which grew out of a joint OMB/GAO/CSC productivity project. JFMIP was given responsibility for preparing an annual productivity report to the President and Congress, analyzing factors causing productivity changes, and seeking opportunities to expand coverage and improve representativeness of productivity measures.

**DO YOU KNOW SOMEONE WHO
SHOULD JOIN OUR CHAPTER ?**

Retirements

ROBERT B. LEWIS, PAST PRESIDENT OF WASHINGTON CHAPTER RETIRES

Robert B. Lewis, Director of the Accounting Policy Directorate in the Office of the Secretary of Defense and Past President of the Washington Chapter (1970-71) has retired. During his 32 years of Government service, he has served in various responsible positions within the Department of Defense. He also served as Director of Financial Management for the National Aeronautics and Space Administration.

Mr. Lewis has been an active member of FGAA for about 24 years. In addition to serving as President of the Washington Chapter, he has served as National FGAA Vice President and has chaired numerous National and Chapter FGAA Committees.

TOM KOUZES RETIRES



Tom Kouzes, Deputy Assistant Secretary for Administration and Management of the Department of Labor, and long-time FGAA member, retired on June 30, 1974.

Tom entered Federal Service in October 1940, with the War Department, where he was employed until entering military service. He served in the U.S. Army from February 1943 to September 1946.

In the Labor Department, Tom was Director of the Office of Organization and Management from February 1960 to October 1965. He had the primary role in developing the Department's Management Program and subsequently served as Director of the Office of Financial Management and Audit. In this latter position, he undertook and successfully completed the task of integrating and redesigning all of the Department's accounting systems. The Department of Labor, in 1972, became the second Department to have all of its accounting systems approved by the Comptroller General of the U.S.

Tom plans to do some teaching and consulting work now that he is retired.

Comptroller General Testifies On Statistical Sampling Legislation

The Comptroller General appeared before the Legislative and Military Operations Subcommittee of the House Government Operations Committee in June to discuss H.R. 12113, General Accounting Office Act of 1973.

Proposed is amendments of subsection (a) of P.L. 88-521 to eliminate the current \$100 limitation on vouchers subject to audit by statistical sampling, and impose a limitation in an amount as prescribed by the Comptroller General. By authorizing the Comptroller General to establish the upper limit for vouchers sampled, and to change this limit as conditions warrant, the problem of having a limitation that only can be changed by changing the law will be avoided. The legislation was sponsored by the JFMIP.

ADDITIONS TO DIRECTORATE

New appointments to the Chapter Directorate for 1974-75 were announced by the Chapter President:

GAYLORD L. ANDERSON
Co-Chairman, Meetings Committee
Systems Accountant
Office of Financial Policy and Systems
Department of Labor



WARREN L. WOOD
Publicity Chairman
Partner, Alexander Grant & Co.



WILLIAM L. LEMUTH
Asst. Sec - Program Evaluation
Systems Accountant
Bureau of Govt. Financial Operations
Treasury Dept.



STROM THURMOND SCHEDULED TO SPEAK AT MPG CHAPTER MEETING

DATE	SEPTEMBER 11, 1974
SOCIAL HOUR	6:00 PM
DINNER	7:00 PM
PLACE	VILLA ROSA 813 Ellsworth Drive Silver Spring, Md.

RESERVATIONS:
CALL Thomas Harris
629-3230

MONTGOMERY - PRINCE GEORGES CHAPTER

WELCOME NEW MEMBERS

by Maynard Woodbury ODASD (Audit)
Director Membership

MEMBERSHIP CERTIFICATES PRESENTED TO:



MELVIN BAKER, Deputy Assistant Secretary of Defense (3rd from left). (L. to R.) are John Cooley, NTL Pres., Frank LaCava, Wash. Chapter Pres., Mr. Baker, James Saylor and Ken Ketcham, NTL Office.



JOHN D. YOUNG, Assistant Secretary, Comptroller, DHEW (3rd from left). (L. to R.) are Jerry Murphy, Past Pres., Wash. Chapter, Frank LaCava, Pres. Wash. Chapter, Mr. Young, Ken Ketcham, NTL Office and Ed Stepnick, Director HEW Audit Agency (Wash. Chapter Member).

AND SOON TO:

Raymond H. Smith, Jr.
Donald E. Nelson
Fred G. Reed
Edward H. Murray
John J. Sikora
Kenneth H. Brake
Warren V. Bauserman
John J. Dacey
Dario A. Pagliari
Henry P. Ewald, Jr.
Thomas A. Carter

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Brian A. Holmes
Paul A. Lundteigen
Thomas P. McCann
John S. Frazier
Joseph A. McHugh
Col. Walter G. Allen
William A. Croyle
James P. Bruney
Mimi Burke
Stanley J. Moskowitz

ICC
Treasury
Defense Supply Agency
OSD
OSD
Army
Transportation

Employment Clearing House

Meir S. Gabbay, Chairman

Vacant positions as of August 8th are as follows:

Department of Labor: Pension Benefit Guaranty Corporation, Washington, D.C., Systems Accountants GS9-14; Operating Accountants GS9-14; Pension Plan Examiners GS12-14; Budget Analyst GS12/13; Computer Specialist GS13-14, and ADP Programmers/Analysts GS9-12 — Contact M.F.K. McCarthy 427-8158

National Foundation on the Arts & Humanities, Washington, D.C., Deputy Accounting Officer GS-13 — Contact Ms. E. Clark 382-5500

Government Printing Office, Washington, D. C., Auditor GS-13, Special Assistant GS-14. Send Form 171 to: Chief, Employment Division, C-106-GPO, N. Capitol & H Sts., N.W., Washington, D. C. 20401

Department of Housing & Urban Development, Washington, D.C. Field Auditors GS5-9 — Contact Mr. J. Mazur 755-6383

Department of Treasury, U.S. Customs Service, Washington, D. C., Economist GS12/13 — Contact Mr. Davis 964-2451

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FEES	Member of FGAA or ASPA	Non Members
Full Seminar	\$20.00	\$25.00
Luncheon Meeting	\$ 7.00	\$10.00

SEMINAR REGISTRATION:

MBO - DRUCKER, Sept. 19, 1974

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SEPTEMBER 1974

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