



THE WASHINGTON CONNECTION

ASSOCIATION of GOVERNMENT ACCOUNTANTS

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

*** The AGA Washington DC Chapter Executive Committee wishes you a safe and healthy new year!***

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

Thursday, January 7
Grand Hyatt Hotel
1000 H Street, NW
(At Metro Center - 11th Street Exit)

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

Costs:

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

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

Upcoming Chapter Events...

- Champagne Buffet Jazz Brunch (see page 9)
January 10 at the Market Inn Restaurant
- February Monthly Luncheon featuring Stanley Collender and his views on the budget
February 4 at the Grand Hyatt Hotel
- Chinese New Year Celebration
February 6 at Charlie Chiang's Restaurant
- Symposium: "Looking Forward to the 1999 Financial Statements - 1998 Lessons Learned"
Early March at the Ronald Reagan Trade Center



Brigadier General Roger W. Scarce, USA Deputy Director, DFAS

Luncheon Speaker

Brigadier General Roger W. Scarce is the Deputy Director, Defense Finance and Accounting Service (DFAS). With the Director, he manages the day-to-day accounting and finance activities of the Defense Department. DFAS employs about 22,000 civilians and 2,000 military personnel at five major centers and nineteen operating locations throughout the United States and in the Pacific (see page 5 for the General's complete

biography). General Scarce will discuss moving DFAS into the new millennium. Chapter members wishing to submit questions to General Scarce in advance can send them via email to jdonlon@gt.com.

January CPE Session

Following the luncheon meeting, three knowledgeable speakers will present recent developments of the United States Army in managerial cost accounting techniques, such as ABC and cost management. The speakers are Dr. Dale Geiger (Cal State and visiting professor at George Washington University), LtG (retired) Tom Carney, and Mr. Steve Bagby from the Army Cost and Economic Analysis Center (CEAC).

The presentation will start with the fundamentals of cost measurement for management purposes and then present a doctrine of cost management that the Army has successfully piloted. A CD-ROM of training materials used throughout the Army will be provided to seminar participants. Session attendees will leave this session with a new perspective and usable techniques for managing costs in a government organization.

February Luncheon Speaker and CPE Session

The February luncheon will feature Stanley Collender from Fleishman-Hilliard, Inc. who will discuss the budget. Anyone who has heard Mr. Collender speak before will agree that his presentation is one not to miss. The CPE session following the luncheon will also cover budget issues.

President's Message



Eva Williams, CGFM, President

The officers and directors of your AGA Washington DC Chapter hope that you had an enjoyable holiday season and that a happy, healthy new year is on the way to you. To start off 1999, our very effective chapter liaison network surveyed the members about their many new year's resolutions. The top ten resolutions for 1999 are to:

10. Eat healthier and exercise more so that I get into shape for helping the Chapter carry a balloon in the 1999 National Cherry Blossom Festival Parade.
9. Get out of the office at least once a month for excellent food and CPEs at a convenient location and an unbeatable price.
8. Attend the Chapter's January 10th Jazz Brunch and February 6th Chinese New Year's Dinner celebration.
7. Network at AGA Washington DC Chapter events because that's a good way for me to look for a new job or to recruit new staff.
6. Meet more of my professional associates by attending AGA Washington DC Chapter events.
5. Participate in and report community service activities to the Chapter.



The AGA Washington DC Chapter Executive Committee wishes you a safe and healthy new year.

4. Encourage Chapter members to sit for the CGFM exams.
3. Lighten the load in my mailbox and give the Chapter Membership Committee more time to recruit new members by paying my 1999 AGA dues on time.
2. Meet Eva's challenge by sponsoring at least one new member before April 30, 1999.
1. Embarrass Eva by causing severe overcrowding at our monthly luncheon meetings and the April evening meeting.

Our November 17 and 18th CPE event "Financial Management Partnership Update," was an excellent event. The program speakers were fabulous, the food was great, and the program received good reviews from the attendees. Our many thanks go to all those who helped put together this successful event, especially Eleanor Long, Dan Murrin, and Dick Willett, and to our many speakers for sharing their knowledge and experience with us. Thank you all very much. If you missed this CPE

event, you have another opportunity in early March, when we present our symposium entitled "Looking Forward to the 1999 Financial Statements - 1998 Lessons Learned" at the Ronald Reagan International Trade Center on Pennsylvania Avenue. Mark your calendar now and register early for this session.

In "Inside the Black Box: Will You Be Ready in FY2000?" in the December 1998 issue of this publication, Simcha Kuritzky presented two fictional situations or "nightmare scenarios." While he intended to use scenarios to make his point, Simcha's choice to use Social Security payments by Treasury's Financial Management Service (FMS) may have raised unnecessary concerns about an extremely sensitive area. In fact, FMS has made excellent progress in readying its payments systems for the Year 2000. October, November, and December 1998 monthly Social Security and Supplemental Security Income (SSI) payments were issued on Y2K-ready systems. Certification, including review of test results by an independent contractor, was underway at the time this publication went to press, and FMS believes it is expected to be completed by the end of December 1998. In October, 42

(Continued, next page)

(President's Message, continued)

million Social Security payments and 6.5 million SSI payments totaling more than \$30 billion were issued using FMS' Y2K-ready systems. November and December payments were similar in both volume and dollars. We regret any concerns the fictional scenarios presented in Simcha's article may have raised unnecessarily with our readers.

Chapter members who are Certified Government Financial Managers (CGFM), and that includes almost sixty percent of you, are reminded that the CGFM renewal process continues this year. CGFMs who were certified on or before December 31, 1995, renewed their certificates in 1998. Those certified in 1996, will renew their certificate in early 1999. The CGFM renewal fee will be included on the membership dues renewal notice mailed in early 1999. Renewing CGFMs will be asked to certify that they have completed at least eighty hours of continuing professional education (CPE) in government financial management topics or related technical subjects during 1997 and 1998 and have followed AGA's Code of Ethics.

Your chapter's total education program (i.e., luncheon meetings, afternoon sessions, and full-day sessions) provides a very cost effective way to earn CPEs. Keep this benefit in mind, especially when you recruit new members, as it provides yet another outstanding incentive to belong to AGA's Washington, DC Chapter.

In my December message I congratulated the Chapter members who passed the CGFM examinations in 1998, but omitted their names. Let me try again, congratulations to Belinda Finn, Kevin Kuesters, Deborah Sweet, and Al Tucker who passed the CGFM examinations, even though they were already grandfathered CGFMs. I strongly encourage all Chapter members to sit for the CGFM examinations, but especially those who are not CGFMs. Remember "CGFM" is the mark of excellence in government financial management.

I hope to see you at our Champagne Jazz Buffet Brunch on Sunday, January 10th at the Market Inn Restaurant. Also, please mark your calendar for Saturday, February 6th for our Chinese New Year's Dinner Celebration at Charlie Chiang's Restaurant.

Eva

Third Year is a Charm with Toys-for-Tots

by Marcia Caplan and Michelle Lewis

The Toys-for-Tots drive, conducted in association with our holiday reception, was again a great success. Thanks to the generosity of our members, we were able to collect \$900 in cash donations and over eighty toys for Washington DC, Maryland, and Virginia children. We received three personal donations of \$100 that we again want to acknowledge.

Everyone seemed to enjoy taking part in the event by donating cash or a check or dropping off a toy at the reception. Gunnery Sergeant Garcia and Staff Sergeant Rhodes represented the Inspector-Instructor Staff from the U.S. Marine Corps Reserve, Anacostia Naval Station. They personally thanked each AGA member who participated and presented a certificate of appreciation to Eva Williams, Chapter President.



Toys-for-Tots coordinators Marcia Caplan and Michelle Lewis pose with Staff Sergeant Rhodes and Gunnery Sergeant Garcia...and many toys!

We had a great selection of toys this year and the Marine representatives were impressed with our selection and generosity. The table for toys filled up so quickly that we had to stack the toys on the bar next to the buffet. There were many unique contributions

this year that will definitely be appreciated. Some of the more unique contributions included the snowman that sang "Rudolph the Red Nose Reindeer," the fabulous wooden fire truck and car, the miniature golf set that might bring about a future Tiger Woods, and an appearance by Blue from "Blue's Clues." It was also comforting to see that some of the old favorites that many of us grew up with, like "Candyland," are still around. And finally, after just three years of practice, we did not have to wrestle the toys away from any of our members.

It was definitely a great effort for us with the Toys-for-Tots drive and, with the type of membership support that was displayed, we hope to continue this good work in the future. It will be a challenge to continue exceeding each previous year's efforts, but I feel confident that our membership can rise to the occasion. Our thanks to each and every one of you who displayed what is the best part of the holiday spirit in sharing with others.

The Chapter has earned 8,273 points in the Chapter Recognition Program as of December 1998.

Inside the Black Box: Reconciling Reimbursements

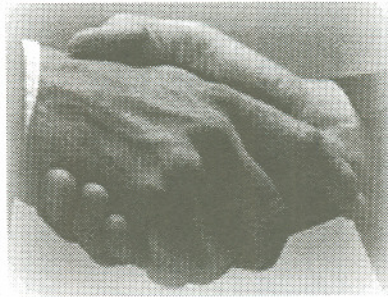
by Simcha Kuritzky, CGFM, CPA

Background

In order to provide services more efficiently, the federal government has encouraged some agencies to provide services to other agencies on a reimbursable basis. For example, the Department of Agriculture's National Finance Center (NFC) processes payroll for many other agencies. The client agencies pay for these services out of their appropriations, but NFC gets reimbursable authority each year, and so their costs are covered by their clients.

The Theory

The reimbursable fund life cycle is fairly straight forward. At the beginning of the year, reimbursable authority is granted by Congress. The authority is then budgeted just like an appropriation, but it is not ready for spending until the reimbursable agreements have been signed. Then funds can be committed, obligated, and expended. Once expended, the agency performing the work can bill their clients, or transfer funds directly from their client's Treasury account through OPAC. If an agreement is with a non-federal entity, then the agency collects the fee in advance of the expenditure and applies the advance once the expenditure has been recorded.



At the end of the year, the agreements lapse. Only on-going work can be supported by obligations; any unused amounts in the agreements are canceled. Once this is done, any estimated reimbursement in excess of the agreements is reversed. So the year ends with a small amount of undelivered orders, no available amount, and all expenditures are supported by collections from the clients or billed receivables.

The Reality

Many agencies have a hard time processing reimbursements in a timely manner. They may have problems identifying which checks from the public are for reimbursable services, and which are for vendor refunds, or may even have been sent by mistake. Some agencies deposit their checks into a miscellaneous receipts fund, and then transfer them into the appropriate fund once the paperwork has been processed. Even when reimbursements are collected via OPAC, I have seen problems when the client agency transfers funds using the wrong fund symbol or sends the wrong amount.

When the expenditure takes place, an agency may not be able to quickly identify the specific agreement being serviced. It may be necessary to prorate expenditures against several agreements. The same is true for undelivered orders at year end. Treasury only gives agencies a month and a half to report

on the status of year-end reimbursable balances, and many agencies are still reconciling expenditures and collections against their agreements when the deadline arrives.

Possible Solutions

Obviously, the best solution is to keep reimbursable activity fully reconciled, but there are ways to help the process along short of a complete re-engineering. My clients have all found it useful to split their budgets between direct and reimbursable spending. This split is done at the highest level within the system, just below the Treasury Symbol (we call this level *fund*). One fund is set up with the appropriation, and these funds are then allotted to organizations, object classes, and sometimes activities. Another fund is set up with the reimbursable authority, which is similarly allotted. This reduces the risk of the direct appropriation becoming over-spent, which happens when allotment holders spend reimbursable authority (often unknowingly) when there is no reimbursable agreement to support it.

Another solution many agencies have adopted is to create subaccounts for receivables (in both the proprietary and budgetary sides—standard general ledger accounts 1310 and 4251) that represent earned reimbursements that have not been billed. The first account that might be used, is for reimbursable receivables where the agreement has not been identified. This is posted to by any expenditure document in the reimbursable fund which has no agreement number coded. The balance of this account is decreased by another expenditure document, which decreases the original expenditure, and also re-establishes the expenditure with an agreement number. Sometimes the agency determines the original expenditure was not truly reimbursable, so it is re-established in the direct fund. This expenditure with an agreement number then posts to a second receivable subaccount.

Some agencies do not permit expenditures in the reimbursable fund unless an agreement number is coded, so the only unbilled receivable they have is for earned reimbursements against an agreement. At the end of each month, the agency relieves the second unbilled receivable account by processing one of three documents: a bill which establishes a real receivable, a cash receipt which records a transfer of cash via OPAC, or a voucher which reduces a previously-established advance. Since the balance of the unbilled receivable account(s) should always equal zero at month end, accounting personnel can quickly tell if something is wrong and take corrective action.

January Luncheon Speaker's Biography: Brigadier General Roger W. Searce.....

Brigadier General Roger W. Searce is the Deputy Director, Defense Finance and Accounting Service (DFAS). With the Director, he manages the day-to-day accounting and finance activities of the Defense Department. DFAS employs about 22,000 civilians and 2,000 military personnel at five major centers and nineteen operating locations throughout the United States and in the Pacific.

Prior to his appointment as DFAS Deputy Director, General Searce served as the Director for Finance, Headquarters DFAS, where he directed the development and oversight of military pay; civilian pay; contract and vendor payments; and, transportation/travel policy and procedures, including associated systems. He was also responsible for the Department of Defense (DoD) financial policy as it relates to disbursing, cash and debt management. In addition, he provided direction toward streamlining, consolidating, and upgrading systems and procedures that lead to more accurate, timely, and concise financial information for DoD. General Searce was named Deputy Director Headquarters DFAS in March 1998.

General Searce graduated from Florida Southern College in 1971 with a bachelor of science degree in accounting and was commissioned in the U. S. Army Finance Corps with a one year detail in the Field Artillery. He earned a masters of business administration from Syracuse University in 1979. His military education includes the Field Artillery Officer Basic Course; Finance Officer Advanced Course; Military Comptrollership Course; Army Comptrollership Program; U.S. Army Command and General Staff College; and the U.S. Army War College. He is also an active member of the ASMC and AGA.

General Searce's awards and decorations include the Legion of Merit (with oakleaf cluster), Bronze Star, Defense Meritorious Service Medal, Meritorious Service Medal (with three oakleaf clusters), Army Commendation Medal (with oakleaf cluster), Joint Meritorious Unit Award, Meritorious Unit Commendation and National Defense Service Medal (with one service star).

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

January 1999

- 4-7 Introduction to Federal Accounting
- 5-8 Budget Formulation
- 11-12 Accounting for Non-Accountants
- 12-14 Introduction to Financial Management
- 19-21 Working Capital Funds
- 20-21 Government Standard General Ledger
- 22 Reporting Budget Execution: SF-133
- 25-28 Budget Execution
- 28-29 Federal Budget Process

February 1999

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

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

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

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

Highlights of the December 12, 1998 Executive Council Meeting

by Judy Czarsty, CGFM, Secretary

At the Executive Council's December 12 1998 meeting Eleanor Long, Education Committee chairman discussed the first all-day seminar for 1999 scheduled for the first week of March. Our theme is: "Looking Forward to the 1999 Financial Statements - 1998 Lessons Learned." Speakers will share their insights, look back at lessons learned, and discuss pitfalls to avoid. We will also have four breakout sessions in the afternoon working on specific statements. Other items reported were:

- The chapter is experimenting with email reservations in lieu of phone reservations. You will have the option of leaving your reservations on the Chapter's voice mail or leaving an email at: jdonlon@gt.com.
- Council President Williams reported that 100 people attended our Toys-for-Tots Campaign/Holiday Reception. Donations totaled \$900 and eighty toys were collected.
- As of December, the Chapter has earned 8,273 points.
- Roger Von Elm reported that the Chapter will provides volunteers for the American Heart Association's Jazz Brunch on April 18, 1999. The lunch is two weeks after Easter. Chapter members are needed as volunteers on the day of the lunch. Shirley Horne is this year's performer. Contact Roger Von Elm if you can volunteer.
- The Washington Chapter has notified the Cherry Blossom Parade Officials that we will provide people to steer a balloon in the annual Cherry Blossom Parade. Families are welcome to participate. Please contact Roger Von Elm if you can participate.
- A Champagne Jazz Brunch chapter social event is planned for Sunday, January 10, 1999 at the Market Inn Restaurant. Make your reservations by January 7, 1999 to (703) 758-4080 Option 5. The cost is \$25 per person.

Application for the Ronald J. Lynch Memorial Scholarship Award

Biographical Sketch of Applicant:

Name of Applicant: _____

Mailing Address: _____

City _____ State _____ Zip Code _____

Home Phone: _____ Work Phone: _____

AGA Washington DC Chapter Member Yes ___ No ___

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

Application Factors:

1. Type of Course/Program

a. Name: _____

b. Brief Description: _____

c. Dates of Course/Program: _____

d. Location of Training (Full Address): _____

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

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

Supervisor's Signature and date

4. Years of professional experience (private and public)

Brief Description: _____

Applicant's Signature and Date

Provide additional information on a separate page, if necessary

Membership '98

By Mike Noble, CGFM, Membership Director

Participate in "20,000 by 2000" and "2000 by 2000"

In November, AGA mailed copies of its new brochure "20,000 by 2000" to all members. This is a call to action and some of the information bears repeating. This is the second year of AGA's multi-year recruitment drive to build up to 20,000 members by the year 2000, which will also be AGA's 50th anniversary. At the same time, the Washington DC Chapter is striving to achieve 2000 members by the year 2000 (thus the "2000 by 2000" above) and will also celebrate its 50th anniversary. This will be a significant occasion for AGA and for the Washington DC Chapter, but we need your help!

This year, become a player for "Team AGA" by recruiting at least one new member. We need your help to maintain a vital and strong organization. Don't let your colleagues be left unaware of all that AGA can do for them. Help a friend or business associate improve their professional skills and benefit through increased access to the latest technical information and new business contacts. If you have colleagues who are not members of AGA, now is the time to recruit them!

Why you? You know firsthand the value of being an AGA member. Who better to sell AGA membership than you, someone who has experienced the services and products? Before you begin membership recruitment, ask yourself these questions: what benefits have I received from my AGA membership? Have I been an active participant in AGA programs, seminars, and conferences? How has my professional development been enhanced through active participation in AGA? These questions will help you to gain a better understanding of the relationship you have formed with AGA, which in turn will enable you to more effectively demonstrate the benefits of membership to others.

More members mean more visibility, more opportunities for advancement through networking and exchanging ideas, an increased number of technical conferences and publications, more quality services—plus discounts on publications and continuing education. It is clear that there is indeed strength in numbers. In addition to strengthening the government financial management field, members can win exciting prizes. If everyone does their part this year by recruiting one new member, we will be well on our way to attaining "20,000 by 2000" and "2000 by 2000". Your commitment is our greatest strength. Be an AGA ambassador—recruit a new member and provide your colleagues with the resources to ensure continued success in their profession.

Membership and CGFM Renewals—A Reminder

Annual renewal time is just around the corner. In addition to membership renewals, individuals who were awarded their

CGFM in 1996 will also be renewing their certificates. AGA will be mailing out renewal notices in late January. Please respond and renew in a timely manner—remember, those members who do not renew their memberships by May 30 will be suspended from the active rolls.

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

New Members

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

Hjalmar N. Andara	Victor N. Baronoff
Wilfred C. Fahie	Brandy M. Feldman
Dana M. James	Robert S. Klaus
Barnaby S. Knight	Leonard R. Olijar
Ghalila Pietros	Donovan M. Quimby, CGFM
George P. Sotos, CGFM	Thomas Stein
Ruby J. Thomas	Zoya Kaplan

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

Social Activities

Mark your calendars for the following social events:

January 10, Sunday, 10:00 am to 1:30 pm, we will have a Jazz Brunch at the Market Inn in Washington. This was a fun event last year and the food is great! The cost is \$25 per person and you can register by calling the AGA voice mail line. The full details, including location, cost, and menu items appears on page 9 of this newsletter.

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

The Officers and Directors
of the
Association of Government Accountants
WASHINGTON DC CHAPTER
cordially invite you to a

CHAMPAGNE JAZZ BUFFET BRUNCH



Market Inn Restaurant
200 "E" Street, S.W.
Washington, DC
(Free Parking Beside Restaurant)

Sunday, January 10th, 1999
11:00 a.m. - 1:30 p.m.

R.S.V.P. by January 7, 1999 to (703) 758-4080, option 5

Cost (includes tax and tip):

Adults - \$25.00; Children 12 and under - \$10.00; Children under 4 - free

featuring

champagne, live jazz,

Salads & Raw Bar

*Caesar Salad, Veggie Pasta Salad, Salmon & Dill Pasta Salad,
Cole Slaw, Raw Veggies & Ranch Dip, Medley of Fresh Fruits,
Large Spiced Shrimp & Alaskan Snow Crab Legs*

Hot Buffet

*She Crab Soup, Eggs Benedict & Lobster Benedict, Hollandaise,
Sausage, Bacon, Garden Vegetables, Au Gratin Potatoes,
New Orleans Style Red Beans & Herb Rice
Cajun Rotisserie Chicken Quarters & Seafood Newburg*

Made to Order Station

*Sliced Fresh Roast Beef, Spiral Sliced Honey Cured Ham,
Belgian Waffles -- Made to Order with Hot Syrup, Pecans,
Powdered Sugar, Fresh Strawberries, Ice Cream & Whipped Cream*

Pasta Special Every Sunday

Omelets

*Veggies, Cheese, Bacon, Tomato, Spring Onion,
Shrimp, Ham, Creole Sauce, & Denver Mix...Pick Your Own Fixings!*

Breads & Desserts

*Assorted Fresh Baked Rolls, Genuine Rum Buns, Pecan Sticky Buns,
Carrotcake, Cheesecake, Apple Pie, Key Lime Pie, Assorted Chessecakes,
Chocolate Mousse, Chocolate Cake & Other Assorted Cakes and Pies!*

and your AGA colleagues

“Jazzing Up Financial Management.”

27 Continuing Professional Education Hours

Early Registration (*Before May 21, 1999*)

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

Regular Registration (*After May 21, 1999*)

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

Register on-line at www.agacgfm.org under

“Conferences and Meetings,”

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

Hotel Reservations:

AGA has reserved a room block at the

New Orleans Marriott Hotel for \$99 per night,

plus tax, for single and double rooms.

Call the New Orleans Marriott at

504.581.1000 for reservations.

**48th Annual
Professional Development
Conference & Exposition**

**June 20-23, 1999
New Orleans
Marriott Hotel
New Orleans, LA**



Registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, 615.880.4200.

Certified Public Accountants

The MIL Corporation, a growing small business specializing in providing a full range of lifecycle support services, continues to expand its government client base. We are seeking to find qualified CPA's with the following experience:

- 3 years accounting, this should include, government accounting, cost accounting, and experience with Financial Accounting Standards Advisory Board (FASAB) standards, NPR standards, revised OMB A-123, JFMIP, U.S. Standard General Ledger, and COSO standards.
- 2+ years experience with COTS packages in an IBM mainframe environment.
- 2+ years experience with financial management system design, requirements gathering, development, testing, and implementation.

MIL has a stable growing base of government and commercial information technology businesses. Work locations in Rosslyn, Virginia. **BS/BA required. Certified Government Financial Manager preferred but not required.** Please e-mail resume to personnel@milcorp.com, or send resume to:

The MIL Corporation
4000 Mitchellville Road, Suite A212
Bowie, Maryland 20716
(301) 805-8505 Fax
Code LAF-CPA

For additional information visit our website at <http://www.milcorp.com>.



Financial Electronic Commerce in the Logistics Community

by Valerie A. Lindsey, DFAS Indianapolis

Defense Finance and Accounting Service-Indianapolis (DFAS-IN) is partnering with the Army to move logistical customers into the 21st century. What is the means to achieve this goal? A government purchase card that will improve supply requisitioning, eliminate disbursements from Treasury, eliminate intransit disbursements, and reduce costs.

Currently, there are worldwide businesses that utilize one credit card for all their purchases. Some of these cards have several "purses"; one for local purchases, one for travel, one for automated data purchases, et cetera. Our proposal is not quite so far reaching...yet. Initially, we propose a government credit card for purchases between government agencies. This will facilitate a cultural change and lay the groundwork for more radical changes later.

Historically, supply management has been an area of concern within the Department of Defense (DoD). Reviews by the General Accounting Office (GAO) designated supply management as a high risk area and recommended that DoD change its culture and adopt new management tools and practices. GAO found that while DoD had made "tremendous progress in reducing its inventory since 1989," financial accountability remains weak, and more implementation of modern commercial practices is needed.¹

A commercial credit card is one of the commercial practices that DoD is exploring. All of us are familiar with credit cards. By carrying and using credit cards, whether VISA, MasterCard, or J. C. Penney, an individual reduces the amount of cash they carry, can get advance notice of sales or specials, and increases purchasing power. A credit card also carries risk and responsibility. DoD and the Army will be reducing the initial risk by restricting the government credit card to purchases between government agencies. The government credit card will not replace the International Merchant Purchase Authorization Card (IMPAC), but supplement it. Both cards will be used, IMPAC for local purchases and the government credit card for interagency purchases.

A government credit card will keep cash in the Treasury, eliminate intransit disbursements and interfund billing, streamline current processes and potentially identify other efficiencies, reduce processing cost, and dramatically improve payment to merchant. The supply system will continue to maintain the dues-in of supplies. Initially restricting purchases to inter- or intra-agency transactions eliminates risk (and reduces potential savings), but will facilitate the cultural change required for future modernization.

1. IBID

Supply customers will use their credit cards to finance all repairable and consumable type purchases. Government credit cards will contain the accounting classification of the unit holding the card and relate to the billing address. There are two ways that the card can be set up. A reasonable monthly limit, as most of us have on our personal credit cards, or use of the unit's monthly budget allowance (from the funding authorization document) for supplies as the monthly card dollar limit. The latter is more feasible as it allows us to utilize our current budget process. The miscellaneous obligation document will be obligated at the beginning of the month and disbursements posted against it as purchases are made. A government credit card will facilitate the unit, the commander, and the budget office in monitoring actual obligation and disbursement of funds.

The best way to tie the accounting classification to the credit card is to utilize the Department of Defense Activity Address Code (DODAAC) and accounting processing code (APC) within the appropriate supply system (e.g., Standard Army Retail Supply System (SARSS) or Army Military Command Installation Supply System (AMCISS)) by building a table that will tie the DODAAC and APC to the credit card number. The credit card number will be transferred to the billing address² to facilitate the movement of the credit card billing information through the supply system to the servicing credit card bank. Please refer to the diagram on page 13 that illustrates the process.

The government credit card will have several safety measures built into it. Primarily, all safeguards currently built into the logistical supply system will continue to be utilized. A card holder will not be able to use the unit credit card at local businesses for unauthorized purchases. Only merchant codes of government suppliers (e.g., national inventory control points, General Services Administration (GSA), Defense Logistics Agency (DLA)) will be loaded to the card. One time dollar limitations can be set to each card to preclude improper purchase of high dollar items. By the same token, this restriction can be temporarily lifted with proper approval by the certifying official or budget officer.

We envision having all government credit card transactions available on the Internet. This will enable all authorized and concerned parties immediate access to their account for purposes of review, approval and correction. Ideally, the certifying officer will review all purchases online to reduce or eliminate the need for a paper trail. Additionally, credits for damaged or missing requisitions can be processed through the

2. An additional line will have to be added to the bill to address to accommodate the credit card number.

(Continued, next page)

(Electronic Commerce, continued)

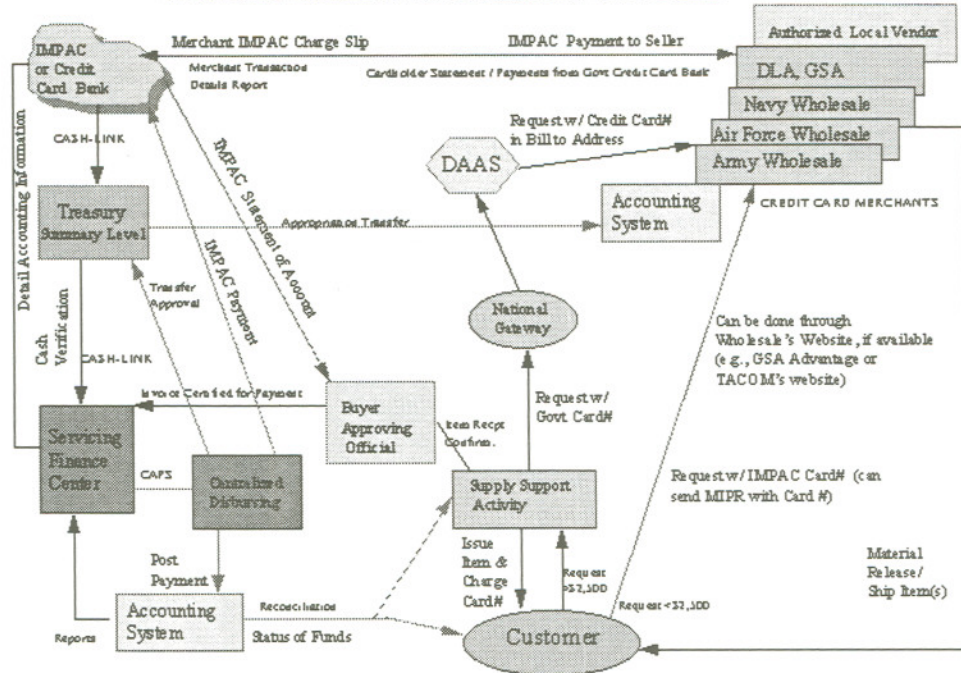
Internet. Please refer to the diagram as I explain the requisition process within a government credit card environment.

There will be one additional requirement placed upon the customer requesting supplies. He or she will be responsible for knowing the unit's DODAAC and the appropriate APC for the supply being requisitioned. This is vital as the credit card number is tied to the unit's DODAAC and APC. This minor change will improve the supply requisition process, facilitate more accurate reporting, and eliminate the current corrections and assumptions made by accounting personnel forced to correct erroneous APC assignment. The supply request will be charged to the unit credit card upon exiting the Supply Support Activity, SARSS or AMCISS, to fund the outgoing requisition. (Remember the obligation has already been posted at the beginning of the month using a bulk obligation.)

The supply clerk will initiate a supply request. If the request is less than \$2,500 and authorized for local purchase, the clerk will use the unit IMPAC card and make the purchase locally (e.g., from an office store). If the request is more than \$2,500 or cannot be obtained from a local vendor, the requisition will go through the National Gateway to the Defense Automated Addressing System (DAAS), which is maintained by the Defense Logistics Agency Systems Design Center (DSDC). DAAS maintains a database of all authorized users of the national supply system, shipping and billing addresses, and order or ship information for all wholesale merchants and inventory control points for all services. DAAS will forward the requisition with the credit card number in the bill to address to the appropriate source of supply.

The wholesale logistics merchant (e.g., DLA, GSA, Army National Inventory Control Point, et cetera) will operate the same as a commercial merchant for a commercial credit card. The wholesale logistics merchant will receive the requisition from DAAS, verify the viability of the credit card with the servicing credit card bank, and process a material release confirmation for shipping and billing purposes. The wholesale "merchant" will pass the billing to the bank servicing the credit card and should receive payment within three working days. This is a significant improvement over the current process where pay-

PURCHASES WITH IMPAC OR GOVERNMENT CREDIT CARD



ment can be delayed weeks or even months.

The servicing credit card bank provides, on a daily basis, a summary of charges to Treasury and a detail bill to the customer and supporting operating location. Additionally, all transactions will be posted to an Internet site available through a Web Browser. Access to the web site will be dependent upon the authority of the user. There is no firm banking fee per transaction processing, but it should be no more than \$.95 per transaction—and likely, much less.

The servicing operating location and certifying officer will be able to review the detail transactions, query by merchant, by cardholder, create reports, etc. The disbursing office will access the web site to download the summary bill. The servicing operating location will reconcile the detail accounting information to the original obligation, and balance to the disbursing summary level bill. Upon approval of all charges by the certifying officer, Disbursing will post the disbursement to record the debit made by U.S. Treasury. The U.S. Treasury will process an appropriation transfer to move funds from the customer's appropriation to the wholesale merchant's. Accounting reports will undergo no significant change.

Upon receipt of goods, the employee will verify that the order is what was requested and process a receipt in the supply system. When the delivery is short or damaged, the customer will notify the appropriate wholesale merchant. If the merchant is unwilling to issue credit until the item is received, the certifying official can notify the credit card servicing bank to

(Continued, next page)

(Electronic Commerce, continued)

request that a portion of the charges be withheld or wait until the wholesale supply point receives and accepts the claim upon examination of the shipment.

The servicing credit card bank will utilize the U.S. Treasury's system, CASH-LINK, to pass the charge to the U.S. Treasury. The Treasury will pass an 810, cash verification, at the summary level to the servicing finance center. The servicing finance center will also receive detail accounting information from the servicing bank. Centralized disbursing will validate the detail lines to the summary bill. Upon reconciliation and approval by the customer, centralized disbursing will process the collection information to the credit card merchant, and post the disbursement to the accounting system. The servicing finance center will pass an 821, positive cash verification, or an 812, adjustment (if there was a credit or adjustment to be made to the payment), to the U.S. Treasury.

Turn-ins and credits will flow in the opposite direction as purchase charges. The customer and wholesale supply merchant will resolve any discrepancies in receipt of goods. The wholesale supply merchant will initiate a credit for the damaged, returned or missing goods using the credit card number of the cardholder. The servicing bank will process the credit and charge the merchant a nominal fee for processing. Excess turn-ins to the wholesale supply system will receive credit based on national stock number. It is conceivable that the wholesale merchant will pass the bank credit charge to the customer under this circumstance. Ideally, we will move away from stockpiling and ordering based on "what if."

A government credit card will provide more timely fund accountability, enhance accountability, and improve the payment process. More importantly, it will enable the logistical and financial community to concentrate on analysis, forecasting, reduction and/or elimination of stockpiling, and management of assets versus micro managing and error correction.

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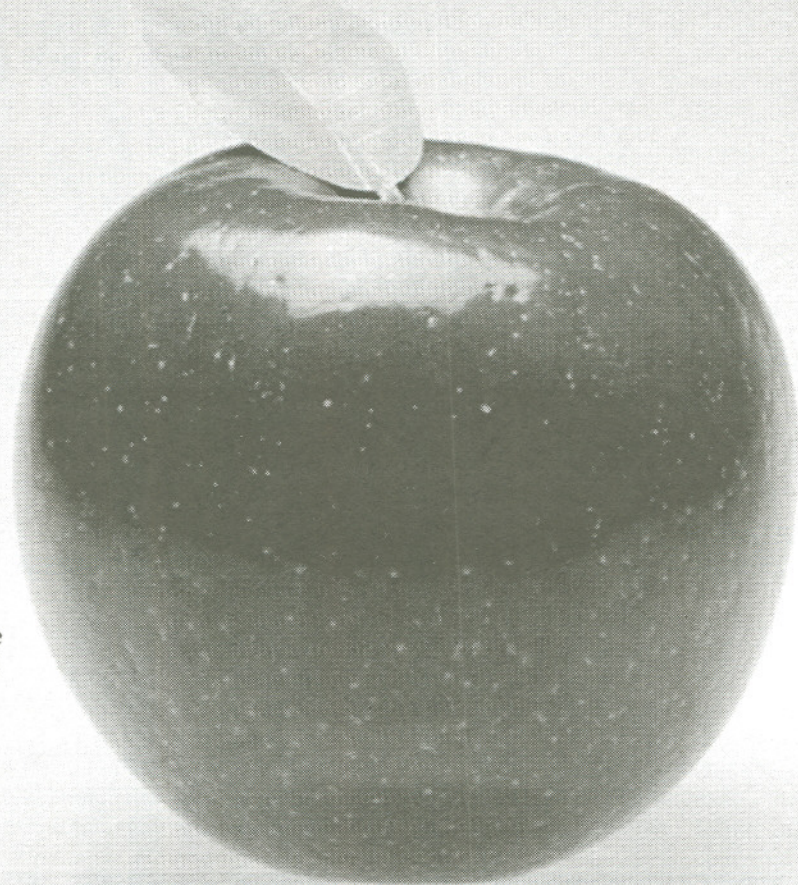
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