



# The Washington Connection

Association of Government Accountants, Washington, DC Chapter

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## GAO's New Independence Requirements October 17, 2002 Luncheon Meeting



Jeff Steinhoff

General Accounting Office, which is responsible for financial management and auditing issues across the federal government. He has served on the staff of the Senate Governmental

Jeff Steinhoff, our October luncheon speaker, is the Managing Director for Financial Management and Assurance in the U.S.

Affairs Committee and was one of the principal architects of the Chief Financial Officers Act of 1990. Mr. Steinhoff is involved with government-wide implementation of the Act and other financial management improvement legislation. Additionally, he is also a member of the Joint Financial Management Improvement Program's (JFMIP) Steering Committee where he served as the chair.

Mr. Steinhoff graduated from the College of William & Mary. He has completed the Information Systems

*Continued on page 8*

## Luncheon Logistics

### Monthly Luncheon Meeting and Mini-conference

Thursday October 17, 2002

### Grand Hyatt Hotel

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

11:30 – 12:00	Social
12:00 – 1:10	Luncheon Meeting (1CPE)
1:30 – 3:30	Mini-conference (2CPE)
	"Excellent Management Discussion and Analysis"
	Led by: Harold Steinberg

**Cost:** See page 3 for Luncheon and Mini-conference cost

*For reservations, please call the AGA Washington DC Chapter voice mail line at 703.758.4080 and select option 1. If you prefer, you can register by email to [mkubaki@hq.nasa.gov](mailto:mkubaki@hq.nasa.gov) or you can register at our homepage: [www.agadc.org](http://www.agadc.org). Please forward your name, agency/company, and telephone number.*

## President's Message – Expanding Your Knowledge Through AGA

By Wendy Comes



Wendy Comes, President

“Appreciating the collective nature of knowledge is especially important in an age when almost every field changes too much, too fast for individuals to

master. Today’s complex problem solving requires multiple perspectives. The days of Leonardo da Vinci are over. We need others to complement and develop our own expertise.”

From *Cultivating Communities of Practice* by Wenger, McDermott and Snyder

As a result of hearing a speaker addressing knowledge management at a recent professional conference, I picked up the book *Cultivating Communities of Practice*. In reading the book, I discovered the quote above and believe it is the best answer to the question “why are you active in AGA?”

AGA offers me a broader community of practice than I could attain through my “nine-to-five” experiences. The authors of *Cultivating Communities of Practice* offer a list of benefits to community members that is much better than the typical “benefits of membership” lists than those offered by marketers for professional associations. The benefits attained through membership in a community are both short and long term according to the authors.

The following are the short-term benefits that also improve the work experience:

- Help with challenges
- Access to expertise
- Better able to contribute to team
- Confidence in one’s approach to problems
- Fun of being with colleagues
- More meaningful participation
- Sense of belonging

The following are the long-term benefits that also foster professional development:

- Forum for expanding skills and expertise
- Network for keeping abreast of a field
- Enhanced professional reputation
- Increased marketability and employability
- Strong sense of professional identity<sup>1</sup>

I hope that each of you finds AGA DC to be a valuable and supportive community. For those of you who know AGA DC only through the monthly newsletter, please consider participating in one or more events this year. In addition, we will be forming a nominating committee for next year’s leadership in late November. If you are interested in serving the AGA DC community and in the additional experiences that can be gained through a leadership role, please contact me or one of the other leaders listed on the back page of the newsletter. •

*1 Wenger, Etienne; McDermott, Richard; and Snyder, William; Cultivating Communities of Practice; Harvard Business School Press, 2002, page 16*

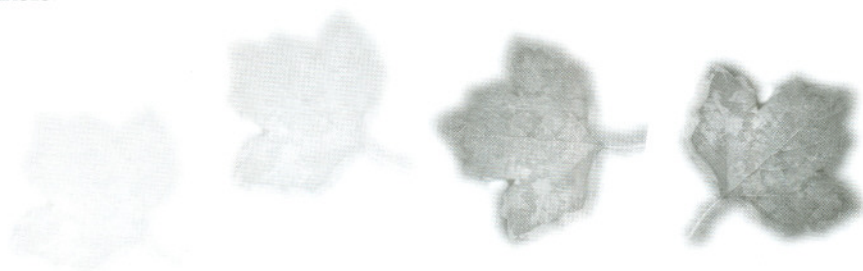
## AGA Supports the Annual Walk to D’Feet ALS

For the third consecutive year, AGA’s Washington DC chapter is supporting the Walk to D’Feet ALS, in honor of AGA friend Mrs. Joan Killgore, the wife of longtime AGA member Andy Kilgore. The walk, sponsored by the ALS Association’s National Capital Area Chapter, benefits those afflicted with Amyotrophic Lateral Sclerosis (ALS), more commonly referred to as Lou Gehrig’s Disease. The walk is held as part of a national effort in support of local patient services and nationally directed research. Our team will walk under the team name, Joan’s Wayward Walkers.

ALS is a fatal disease affecting, and eventually restricting, muscle movement. A patient’s mind remains unaffected, but the body will become totally paralyzed. About 30,000 Americans currently suffer from ALS. While there is no known cure for this debilitating disease, current experimental treatments that slow its progression are available. However, your support for this research is still needed.

The walk by the reflecting pool begins at 10am at the Lincoln Memorial on Saturday, October 19. You are not required to complete the whole 3 mile course—any walking support is welcome. Registration begins at 9am. Come join in a truly rewarding experience and show your support for those afflicted with ALS.

Please contact Meghan Schindler [meghan.schindler@navy.mil](mailto:meghan.schindler@navy.mil) (202.433.6251) if you are interested. Direct donations to the ALS Association can be made at the walk or online at [www.alsa-nac.org](http://www.alsa-nac.org). Please specify that your donation be made under the name Joan’s Wayward Walkers. •



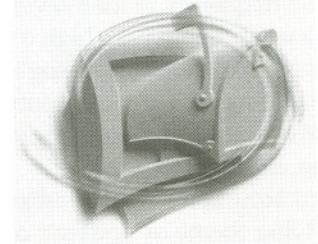
## Join AGA's National and Regional Leadership



AGA is seeking leadership nominations for National President-Elect, National Treasurer-Elect, Senior Vice Presidents for Regional Services and Regional Vice Presidents-Elect. Go to [www.agacgfm.org/about/a\\_nominate00.htm](http://www.agacgfm.org/about/a_nominate00.htm) to learn more about these leadership opportunities. Nominations are due Friday, Oct. 25, 2002. •

## E-mail Mailing List

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



## New CFO at GSA

**C**ongratulations to Kathleen Turco, who according to IRS sources, will soon leave to become the Chief Financial Officer for the General Services Administration. Turco oversees the IRS technology budget and has been involved in IRS budget matters for more than a decade. Turco's current job requires providing realistic costs of various technology programs and establishing consistent baseline financial guidelines for them. She has served as the director of financial policy, planning and programs for the IRS modernization and information technology services area for about a year. Before that, she was director of strategic planning and budget for the IRS, and the Office of Management and Budget examiner for the IRS. •

## Newsletter Comments or Suggestions?

Do you have any comments or suggestions regarding the newsletter? Do you have an article you'd like to see in print? The deadline for submitting articles to appear in the December, 2002 issue is October 18, 2002. Please send your comments and contributions to the newsletter editor, Diane Wright at [diane.wright@ams.com](mailto:diane.wright@ams.com). •

## Luncheon Series and Mini-Conference Costs and Dates

The luncheon series now includes six luncheons and three mini-conferences

### Costs for Members:

Luncheon Series with Mini-conferences	\$163 (15 CPE)
Luncheon Series Only	\$120 (7 CPE)
Luncheon Only	\$22 (1 CPE)
Luncheon with a Mini-conference	\$35 (2 CPE)

### Costs for Non-members:

Luncheon Series with Mini-conferences	\$248 (15 CPE)
Luncheon Series Only	\$204 (7 CPE)
Luncheon Only	\$35 (1 CPE)
Luncheon with a Mini-conference	\$50 (2 CPE)

### The schedule for the remainder of the year's luncheon meetings and mini-conferences is:

October 17, 2002*	.....Mini-conference, "Excellent Management Discussion and Analysis"
November 14, 2002	
December 5, 2002	.....Holiday Event #
January 16, 2003	
February 6, 2003	
March 5, 2003*	.....Mini-conference
April 10, 2003	.....Awards Dinner #
May 6, 2003 *	.....Mini-conference

Ron Longo, our Programs Director, is in the process of lining up an outstanding group of speakers. Stay tuned, more information to come! •

\*Dates when mini-conference sessions will be held.

# Not part of the luncheon series

## Do You Blog?

By: Beth Serepca and Robert Moody, NRC, OIG, Audit Managers

A Weblog or blog, as it is often called, is a non-commercial and informal personal journal using a dated log format that is published publicly on the web. Blogs are updated frequently, at least several times a week, and have a high concentration of repeat visitors. A blog is usually maintained by a community of users that find and discuss topics of interest. Blogs often are highly focused around a singular subject, an underlying theme or unifying concept. While blogs come and go, there are usually thousands active at any given time. The author of a blog is often called a blogger.

Blogs are used mainly to create rolling pages of frequently updated, chronologically-ordered lists containing commentary and related links. Groups of people working on the same project, for instance, can add materials to the site and discuss their work as it develops. Original blogs were similar frameworks for sharing links, commentary and personal thoughts.

At its simplest, a blog consists of a number of entries or items. Each item generally has a title, a short description, a URL, the name of the author and the posted date. Blogs are writing tools and are similar to a personal journal. Extensive cross-linking to other sites, articles, and other blogs differentiates a blog from a personal diary. What blogs are really good for isn't adding to an existing media pile-on but ferreting out strange and wonderful, or merely strange, things you are likely otherwise to have missed.

There are two types of blogs – personal blogs and information blogs. The majority of blogs are highly personal. Good blogs not only share useful information, but also give you a taste of the author's personality. The best bloggers weigh in on social and political issues and report nuggets of information that the national media miss, suppress, or have no interest in reporting. They provide links to other blogs with something sharp to say. Bloggers can say

anything they want and get their message out with blinding speed. That is what makes blogging so useful. The purpose of the information blog is to comment on and point to web resources on a specific topic.

Blogs help to influence the knowledge that is subjective, knowledge learned from experience. Blogs help us to understand the information that people possess, unique to the individual. Blogging is a form of storytelling. Stories are concrete as they deal with specific people, things and events. Anyone with access to a Web site can post a blog linking viewers to other online sources and promoting all manner of original opinions. According to Cameron Marlow, at M.I.T., the number of blogs today has probably passed the half-million mark.

Given the nature of the Internet, it is no surprise that Weblogs are international. For example,

*Continued on page 9*



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## CPEs for CGFMs

Today, more than ever, the validity of professional certification rests on the holders consistently updating their knowledge and skills in their field of expertise. Thus, you find almost all the professional certifications require a certain number of CPEs during a fixed period of time. As a CGFM holder you have a continuing education requirement of 80 CPEs every two years. There are many ways for you to earn these CPEs: through training courses offered through your place of employment; through other professional associations' periodic class offerings; through on-line courses offered by both professional associations, governments, public and private training and education organizations, and a defined set of self-study activities.

For those of you in the Federal government, OPM, as of July 23rd, now offers free courses at the Government On-Line Learning Center ([www.golearn.gov](http://www.golearn.gov)). According to Stephen Barr (Washington Post, 8/12/02) federal employees are connected to more than 30 free course programs, 50 electronic books and a nationwide resource center of libraries and resource materials. The government is hoping that, over time, this

center will help to alleviate the lack of money to finance training and travel to training sites. Eventually they hope to offer thousands of courses over this network.

CGFMs also have access to our chapter offerings as well as courses offered through other financial associations' chapters such as the:

- Institute of Internal Auditors
- Government Finance Officers Association
- National Association of School Business Officers
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Information Systems Audit and Control Association
- Institute of Management Accountants

Also, if you are returning to college to earn a higher degree, each course you successfully complete carries 45 CPEs.

Also, National Office offers a variety of web-based courses – Governmental Environment (currently offered at a discount of 20%) for those wanting to study for the Governmental Environment exam, a variety of courses

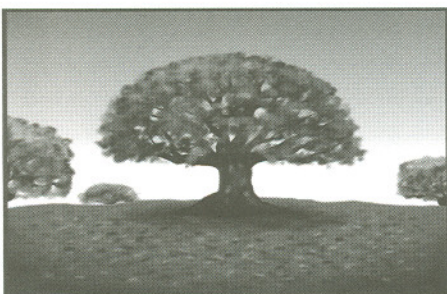
through SmartPros, and journal readings that include an examination. Please visit the AGA website ([www.agacgfm.org](http://www.agacgfm.org)) for more detailed information about AGA's CPE offerings.

There are also many 'non-traditional' opportunities available to you if you find it difficult to attend a conventional classroom course. For example, distance learning includes correspondence courses, courses offered through audiotapes, videos, and computers, and on-line CPE. You may also earn CPEs by serving as a speaker, instructor, or discussion leader at group programs that qualify for CPEs, and/or publishing articles and books on topics and subjects related to your expertise and/or work that contribute to professional proficiency. To read in more detail about the CGFM CPE requirements please visit [http://www.agacgfm.org/cgfm/cgfm\\_detail.htm](http://www.agacgfm.org/cgfm/cgfm_detail.htm)

Today, when there is never sufficient time to accomplish everything you planned, but the demands of your professional career are greater than ever, taking advantage of all the types of opportunities for earning CPEs is essential. •

## Oktoberfest

The AGA Washington Chapter, Member Services and Early Careers, in partnership with the Northern Virginia, Prince Georges and Baltimore Chapters are sponsoring an Oktoberfest at Blobs Park on Saturday, October 19, from 6 p.m. until 12 a.m.



Come and enjoy the "Gemutlichkeit" with German food, drink and dancing along with the entertainment provided by the original Bavarian dance club (Schuhplattler Verein) starting at 7 p.m. and the Rheinlanders Polka band starting at 8 p.m. The Blobs Park Pavilion is located in Jessup Maryland just off the Baltimore/Washington Parkway and RT 175E on Blobs Park Road. Admission at the door is \$7.00 per person and \$9.50 for the all you can eat traditional German buffet, including bratwurst,

sauerbraten, dumplings, sauerkraut, and red cabbage along with roast beef or ham. Traditional American menu selections also are available. Drinks are extra. The charge for children 12 and under is ? the price, and children under 5 are free. Plenty of complementary parking is available next to the pavilion. Dress is casual. Contact [karl.boettcher@FMS.treas.gov](mailto:karl.boettcher@FMS.treas.gov) (202.874.6131) or Meaghan Schindler at [meghan.schindler@navy.mil](mailto:meghan.schindler@navy.mil) (202.433.6251) by Thursday, October 11. For more information you also can contact Blobs Park (410.799.0155). •

## Employee Profile: Debra K. Dunn — Why become a CGFM?

By Phyllis Hunter

- **Enhanced credibility among government clients**
- **A confidence boost**
- **Potential for career advancement**
- **Being a 'peer' alongside other CGFMs**

These are some of the reasons one of Washington, DC Chapter's own AGA members decided to get their CGFM certification. Debra K. Dunn, Research Fellow with the Resource Management arm of Logistics Management Institute (LMI) and a four-year member of the Washington, D.C. Chapter, has worked in financial management with federal agencies for over 15 years, and could have received her CGFM credential based on her experience during the CGFM Program's initial certification period. She now regrets that she didn't apply for certification during the grandfather period as she must now take three exams to earn it.

Debra says, "No one knew how big this initiative was going to be."

Debra took the Beta version of the CGFM at the AGA PDC in Atlanta and now awaits the results. Her reasons for taking the exam include:

It was "a no charge" way of determining what the exam contained. CPE credits were given for taking the beta exam.

To help AGA determine applicable information to include/exclude on the exam.

Debra's firm encourages certification and active involvement in professional associations. LMI provides independent verification and validation services, and Dunn works with several federal agencies. When private firms are competing for federal government contracts, it helps to list the CGFM as one

of the qualifications of the individuals. "It's a bonus," she said. "It's nice to have so our clients have a warm and cozy feeling about what we do, and that we're sensitive to their needs and we want to maintain certificates."

However, Debra said getting her CGFM is a personal goal as well. She studied on her own for the exams, but even with her experience, she found the exams difficult, as they deal with all three government arenas (federal, state, and local). How did she prepare for the exam? "Not as much as I would like to have," she says. "I visited a few web sites, borrowed some course material from my peers and relied on a lot of knowledge previously obtained."

*Continued on page 10*

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# Washington DC Chapter AGA Highlights from Executive Council Meeting

Friday, August 16, 2002

The first meeting of the chapter year commenced at 12:00 noon on Friday, August 16, 2002 in the GAO Building, 441 G Street NW, Washington, DC. There were eighteen attendees.

The following topics were discussed:

- Review of the financial plan for the year ending June 30, 2003.
- Thoughts on Next Chapter Year Luncheons and Options.
- Mid-Year Conference and other training opportunities.
- Newsletter
- A redesigned, more user-friendly and interactive website.
- On-line acceptance of payments.

The next Executive Council Meeting is scheduled for Monday, September 9, 2002. •

For more information regarding Executive Committee Meetings, please contact Wendy Comes at comesw@fasab.gov (202.512.7357) or Joel Renick at joel.c.renick@irs.gov (301.429.8683).

## GAO's New Independence Requirements

*Continued from page 1*

Program at the Wharton School of the University of Pennsylvania and the Senior Executive Program at Harvard University. He is a Certified Government Financial Manager and a Certified Public Accountant.

An active Association of Government Accountants (AGA) member, Mr. Steinhoff is Past National President and a member of its Professional Certification Board, which he founded and chaired from 1994 to 1998. He is a member of the American Institute of Certified Public Accountants and has served on its Members in Government Committee and its Strategic Planning Advisory Committee. •

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## Do You Blog?

Continued from page 4

<http://sphaera.blogspot.com> — The Greek Blog. If you're into the Greek view of politics around the world, and you want nothing to do with cucumber dip recipes and travel to the Greek islands, try this Weblog. Even the events of September 11th influenced bogging. It spawned a whole new variety of blogs – the war blog.

Blogs are one more part of a well-balanced feed of information. They are popular because something changes every day, there is a personal, rather than commercial, point-of-view, and there is an opportunity to collaborate with the participants and respond to the commentary. It is very interactive since people can respond to postings on weblogs.

Blogs can be useful to auditors because of the additional research that is done by reputable bloggers. Information published by newspapers, Congress, accounting firms, and others in the business arena is no longer safe from critical scrutiny. Web loggers who run their own commentary like to play "gotcha" with established firms and the media. As noted in U.S. News & World Report, the New York Times may not have noticed, but should have, that a lot of bloggers now swarm over its news searching for errors and bias. Bloggers tend to deal in specifics, and they work quickly. The stories they target are fresh, and they link to sources, to one another's sites, and to the articles being critiqued so readers can judge for themselves. If you're a concerned financial statement auditor, what better way to find out what really went wrong at Enron or at Worldcom?

Blogs can be fascinating, very personal, and a great way to find information. Finding a blog you like or creating your own is quick and easy. So will you blog today?

Two key Blogger sites:

<http://www.blogger.com/>

<http://www.weblogs.com/>

Some Popular Weblogs:

Robot Wisdom ([www.robotwisdom.com](http://www.robotwisdom.com)) by Jorn Barger.

Camworld ([www.camworld.com](http://www.camworld.com)) by Cameron Barrett.

Kottke.org ([www.kottke.org](http://www.kottke.org)) by Jason Kottke.

Slashdot.org by Robert Malden

One of the newsgroups whose topic is Weblogs:

<http://groups.yahoo.com/group/weblogs-com/>

Other sites:

[http://1st-spot.net/topic\\_weblogs.html#general](http://1st-spot.net/topic_weblogs.html#general)

<http://www.internettime.com/itimegroup/weblogs.htm>

The views expressed in this article are those of the authors alone and are not intended to reflect those of the Nuclear Regulatory Commission or its Office of Inspector General. •

## Social Hour

Member Services and Early Careers are sponsoring a social hour at the Grand Hyatt Washington. It will be on the day of our chapter luncheon meeting, Thursday, October 17th, from 5:30 to 7:30 pm. Come and meet your chapter officers, directors, and chairpersons as well as network with fellow chapter members. Enjoy food and beverages at reduced prices.

We will be in the lounge area, which is located one floor below the main lobby – level 1b. Take the escalator and look for the AGA sign. The Grand Hyatt is located above the metro center subway station at 1100 H Street N.W. Garage and street metered parking is available. •

## Early Careers Social Hours

Beginning in November, Early Careers will sponsor monthly social hours that take place during the evenings after chapter luncheon meetings. Those members who miss the luncheons will be able to catch up on topics covered during the meetings as well as network with fellow chapter members.

The first Early Careers social hour will take place on Thursday, November 14 from 5:00 to 8:00 pm at Bullfeathers on Capitol Hill (410 1st St. SE). Food and beverages will

be available at reduced prices. As parking is somewhat limited, the Metro is a good option—the Capitol South metro stop is only two blocks away. •

Contact Meghan Schindler at [meghan.schindler@navy.mil](mailto:meghan.schindler@navy.mil) (202.433.6251,) with any questions.



IT Audit Plan behind schedule?

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## Employee Profile: Debra K. Dunn

*Continued from page 7*

Just what does Debra expect to achieve by getting her CGFM? "At this stage of my career, its hard to say. I'm one of those old timers that should have been grand-fathered in with the rest of my peers but wasn't in an ideal employment environment at the time so my company wasn't able to pick up the tab for the certification. If I knew then, what I know now, I would have paid the bill myself. Though for the most part I'm respected by the industry, because they know my background and the time I've put in familiarizing myself with the federal financial environment, it would be nice to flaunt the credentials and say "I've earned this two fold... not only was I pre-qualified (as other's grand-fathered in).. but, I also made the grade (actually took the certifying exam)."

What words of wisdom would Debra offer to those thinking about taking the exam?

"Study, study, study... It is important for those in the federal, state, and local government arenas to understand that this particular exam involves a lot more than just their specific area ... the exam is heavy on the state and local side, which is a lot different from federal. I understand that a lot of agencies (federal/state/local) may start basing merit increases on certifications. If so, seasoned individuals will surely have to bone up on knowledge outside of their box in order to do well on this exam. For the young career seekers it is an ideal way to get a taste of numerous aspects of all three environments to use as leverage over the experience that "seasoned" individuals may have. In the long run, the exam can be used to leverage career potential for all." •

## Special AGA Back to School Offer

AGA is offering a 20 percent discount as a Back to School special for the online CGFM Course 1, The Governmental Environment, during September, October and November 2002. The cost has been reduced from \$195 to \$156. This online course is valuable for financial management professionals who are interested in learning more about the government environment in which they work. It will also help individuals prepare for the CGFM Examination of the same name. Access the course at [www.agacgfm.org/cgfm/index.cfm](http://www.agacgfm.org/cgfm/index.cfm).

## Ethics Overview

*Adapted by Wendy Comes from AGA's National Website*

This is the first article in a series of articles on ethics issues. This article reminds us about AGA's Code of Ethics. The remaining articles in the series will cover topics such as (1) asking a potential employer about ethics in the organization and (2) ethical dilemmas to consider.

The AGA believes that its members first and foremost serve the public interest in accordance with the highest ethical principles. The AGA Code of Ethics is both a standard of behavior to aspire to and a guide for making ethical decisions. The code contains specific language that sets the minimum expected levels of behavior. Violators are subject to disciplinary action. However, the code is not simply a set of rules. It also creates an expectation that the Association's members will do the right thing in any given situation.

Ethics ultimately is a matter of personal responsibility. Consistently making ethically correct decisions is not easy. It requires commitment and practice, which require first an awareness and then a motivation to act ethically. This code, and the Association as a whole, provides guidance and support to members.

The public should reasonably expect that those who serve government are trustworthy. By accepting the opportunity to serve, Association members must also recognize the obligation to be accountable, which includes the following responsibilities:

Becoming familiar with and abiding by the expectations, standards and rules of the position and seeking out necessary information to interpret and apply them.

Accepting personal responsibility for the foreseeable consequences of actions and inaction.

Taking into account the long-term interest of the government and its citizens.

On this basis, AGA has developed its Code of Ethics and the objectives, principles and interpretations that support the code. •

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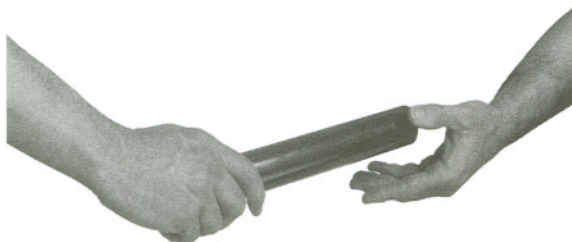
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# Inside the Black Box—Cash Flow Through Transactions

By Simcha Kuritzky, CGFM, CPA

## Matching Advances and Expenditures

One of the complications of federal accounting is the necessity of assigning a fund symbol to non-expenditure transactions. Take, for example, a permanent change-of-station travel order where the employee requires a significant advance. The order could easily cover transactions that occur in more than one year, so the expenditures might occur in different years of a fund (or even in a different fund) from the one that makes the advance. When the voucher is processed, the agency must go through the laborious process of matching the advance to the expenditure within each fund symbol, so they can record the transaction (SGL B404):

dr. 6100 Operating Expense	cr. 1410 Advances to Others
4802 Undelivered Orders – Advanced	4902 Expended Authority - Paid
3107 Unexpended Appropriations - Used	5700 Expended Appropriations Used

Any excess advance in a fund must then be moved to a fund that has additional expenditures, until either all advances have been applied or all expenditures covered by advance. Some software packages approach this problem in a different way; they apply the advance by recording a collection and then use the cash to pay for the expenditure. This allows the advance and the expenditure to use their own fund symbols. The expenditure (and order liquidation) is recorded with this transaction (B107):

dr. 6100 Operating Expense	cr. 1010 Fund Balance with Treasury
4801 Undelivered Orders – Unpaid	4902 Expended Authority - Paid
3107 Unexpended Appropriations - Used	5700 Expended Appropriations Used

While simultaneously, the advance is applied with this transaction (C112):

dr. 1010 Fund Balance with Treasury	cr. 1410 Advances to Others
4802 Undelivered Orders – Advanced	4801 Undelivered Orders–Unpaid

The amount of the advance application is limited to the amount of the expenditure. If the expenditure exceeds the advance, a payment is scheduled for the difference with this posting:

dr. 1010 Fund Balance with Treasury	cr. 2110 Accounts Payable
4902 Expended Authority - Paid	4901 Delivered Orders – Unpaid

For Treasury-disbursing agencies, the cash flow from the expenditure fund to the advance fund must be reported on the SF-224 (or SF-1219) so that Treasury FMS can effect the funds transfer. Once FMS eliminates the SF-224/1219 report, the agency will have to enter an expenditure transfer directly into FMS's system. The cash flow-through model has allowed some agencies to better track their advances by issuing them in one specific fund, regardless of where the obligation resides.

## Capital Lease Payments

Another case where cash flow-throughs can be useful is payments on capital leases. The SGL requires the lease be capitalized at its inception, but the payments might be made under different fund symbols (for example, if single-year funding is used, next year's payments will be made with next year's symbol). Transferring the asset to the next year or a special asset fund is easy—use the Transferred Without Reimbursement accounts (5720 and 5730) as described in last month's column. Transferring the liability for future payments is much trickier, because it is funded by expenditures. One solution is to transfer the liability along with the cash to next year's fund or an asset fund. This has to be reported on the SF-224/1219, and FMS requires the receiving fund to have expenditure authority. The originating fund would post the following, and the fund that assumes the liability would post the exact opposite:

dr. 2940 Capital Lease Liability	cr. 1010 Fund Balance with Treasury
4901 Delivered Orders – Unpaid	4902 Expended Authority - Paid

## Conclusion

While, as a general rule, cash should follow the authority, sometimes it is unavoidable that the two reside in different funds. Advances can be transferred to the fund that has the obligation authority, and liabilities for future payments to the fund making those payments, so long as the transfer is made using cash and is properly reported.

*Comments, suggestions, and critiques are welcome. Send them to [Simcha.Kuritzky@ams.com](mailto:Simcha.Kuritzky@ams.com), and not to the AGA.*

## ERRATA

There were two misprints in the September column. In entry [1], account 902 was supposed to be 4902, and in [2], the credit account was supposed to be 1750 Equipment.

## Welcome to our 54 new members. . . .

Members	Organization	Sponsors
Karen Scarry	170 Systems	
Sharnell V. Montgomery	Abacus	
Keith A. Hicks	Air Force	
Bilal Syed	DC Courts	
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Ayesha Rahman, CPA	Savantage	
David Trout	Secure IT Group	
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## AGA Washington Chapter Members Services Events

**2002 - 2003**

In an effort to provide our membership with a variety of social activities, Members Services is scheduling the following events for the coming membership year. These events represent some new initiatives and repeats of our most successful prior year's activities. We will again attempt to partner our activities with our own Early Careers group, local AGA chapters and other outside professional organizations. Also, watch for our participation in additional partnership activities being planned by other regional AGA chapters and by our own Early Careers group for our newer and "young at heart" members.

<b>Date</b>	<b>Event</b>	<b>Partnership</b>
<b>2002</b>		
Oct. 17	<i>Social Hour at Grand Hyatt</i>	Early Careers
Oct. 19	<i>Oktoberfest at Blobs Park</i> German food, drink, music, dancing	NVA/PG Chapters Balt/Chapter, Early Careers
Nov. 3	<i>Visit National Zoo</i>	NVA/PG Chapters Early Careers
Dec	<i>Serve Lunch to needy, at SOME</i>	Early Careers
<b>2003</b>		
Jan	<i>Chinese New Year Dinner</i>	Early Careers
Feb	<i>Skiing at Liberty in PA</i>	NVA/PG Chapters, Early Careers
March	<i>Tour of National Cathedral</i>	NV/A/PG Chapters
April	<i>Christmas in April</i> Help in repairing cleaning a home	GWSCPA NVA/PG Chapters, Early Careers
May	<i>Attend Baltimore Orioles</i> Baseball Game	Baltimore Chapter NVA/PG Chapters, Early Careers
June	<i>Play in Golf Tournament</i>	ASMC, Early Careers
June	<i>Attend Wolf Trap Event</i>	NVA/PG Chapters, Early Careers

Additional event information will be provided as the activity draws near. Please check your newsletter, web site or agency liaison for the latest event update. Most activities will have a response cut off date. If you are interested in an activity please let us know as soon as possible. Send your electronic responses or direct any questions to Karl.boettcher@fms.treas.gov (202.874.6131). Specific Early Careers questions should be directed to meghan.schindler@navy.mil (202.433.6251).

## Job Announcements

<b>Job Type</b>	<b>Series</b>	<b>Agency</b>	<b>Announcement No.</b>	<b>Close Date</b>	<b>Contact</b>
Auditor	GS-0511-05/12	US Air Force	DEU98-057-01	11/02/02	703.695.5206
Auditor	GS-0511-11/13	DEA	02-16-0012	11/1/02	202.307.4095

If your organization would like to list job announcements in the newsletter, please send announcement information to [diane\\_wright@ams.com](mailto:diane_wright@ams.com).

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*Darrell Green is one of a number of noted individuals who are part of Program Inspiration, a nonprofit program developed by AMS to honor people whose actions have inspired us and changed our lives. Darrell Green is donating his honorarium to the Darrell Green Youth Life Foundation at [www.dgylf.org](http://www.dgylf.org)*

At AMS, we're inspired by Darrell Green's passion to help others. And by his know-how to achieve his altruistic goals. That is what truly makes him a winner.

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*Darrell Green*

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