



2004  
January - December

# Financial Management

## Training and Education Catalog



Conference and Seminars

Agency On-Site Training

Open Enrollment Classes

Certificate Programs

CPEs

Training and Meeting Room Rental

Achieving Financial Results

through

# Training and Education





# Treasury Agency Services has just the assistance you need...

December 3, 2003

I am pleased to present our 2004 Financial Management Training and Education Catalog. Treasury Agency Services continues to provide an array of services that strive to meet the training and education needs of our customers.

Our training and education vision is “to train and educate the right people, at the right time, in the right way!” This vision reflects a very customer oriented philosophy and approach to how we provide our services to you. We provide high quality, accessible and flexible services that will produce performance results.

We continue to infuse new topics and classes into our education and training program. We are pleased to introduce ten new training classes this year, and we plan to continue this expansion into the future. Please keep visiting our web-site: [www.fms.treas.gov/tas](http://www.fms.treas.gov/tas) for all the latest developments and changes to our curricula.

Our training facility underwent major renovations, and we now have 6 fully equipped training rooms which include 2 full scale computer labs. We are extremely proud of the new space and equipment and want to share them with you. I encourage you to visit us at any time and take a tour of our space.

Thank you for taking the time to review our 2004 Training and Education catalog. I look forward to the opportunity to meet your agency’s training and educational needs now and in the future.



Kerry Lanham  
*Assistant Commissioner  
Treasury Agency Services  
Financial Management Service*

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# About The Professional Development Division

The Professional Development Program offers the latest and most complete financial management information available today. We are part of the Department of Treasury's Financial Management Service (FMS) and our unique relationship with the FMS enables students to stay informed and keep up with Treasury and other federal accounting and reporting requirements.

Through training, we help financial, non financial program managers and their staffs improve the reliability of their financial operations and information. We can meet your agency's needs and provide continuing professional education credit in a number of ways:

**Open Enrollment.** Our training is offered on an open-enrollment basis with scheduled dates, course prerequisites and recommended follow-on course sequences. Students may register for the course that best suits their needs or may enroll in our professional certificate programs to enhance professional advancement with certificate of accomplishment documentation.

**Agency-Specific On-Site.** Our courses are also available as agency on-site training when and where you may need it. We bring our highly qualified instructors and lively presentations to your door whether you need one course or several courses. Our staff is eager to meet your training needs, by customizing courses to integrate your agency's specific requirements.

**Skills-Based Instruction.** Our content provides practical solutions to real-world accounting and reporting situations. Courses are designed to provide practical skills and hands on-training to ensure that students receive the financial management, knowledge, skills and abilities in demand today.

**Instructor Expertise.** Our cadre of instructors has broad and strong expertise in federal financial management. All have been certified to teach Treasury Agency Service's courses.

**Certificate Programs.** Our Certificate programs are designed to leverage and build upon the individual course that addresses FMS/Treasury Accounting & Reporting requirements and Credit Reform. The courses that make up the certificate programs offer continuing professional education credit and/or graduate level credit and meet JFMIP core competency requirements for skills development.

**Continuing Professional Education Credit (CPEs).** Treasury Agency Services is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor on the National Registry of Continuing Professional Education (CPE) Sponsors. All of our training courses and events meet continuing education and professional certification requirements through NASBA.



Treasury Agency Services, Professional Development Division (PD2), is registered with the National Association of State Boards of Accountancy (NASBA) 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 for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: [www.nasba.org](http://www.nasba.org)

**JFMIP Core Competencies.** The Council and Joint Financial Management Improvement Program (JFMIP) in close partnership with the Chief Financial Officers (CFO) Council have created a set of core competencies that allow federal financial managers to effectively meet the challenges of their positions. These competencies reflect the best practices in private and public sector organizations. Our courses are designed to train civil servants in those skills and knowledges endemic to the core competencies. Our courses not only address transaction processing but broader analytic and decision functions required by the following career categories:

- Budget Analysts
- Financial Managers
- Accountants
- Management Analysts/Financial Specialists
- Program Managers

For more information about JFMIP core competencies, visit: [www.jfmip.gov/jfmip/corecomp.htm](http://www.jfmip.gov/jfmip/corecomp.htm)

**Individual/Career Development Plans.** During 2004, Treasury Agency Services will be implementing a new Learning Management System (LMS). This system will not only allow for on-line registration but will provide for the building of individual development plans. With our help, you can plan for the future, keep track of past training and generate transcripts as desired. In essence, you will take control and manage your career. With our new LMS and our expanded curricula, you will be able to:

- Address material or other audit weaknesses, deficiencies cited in Financial Statement Audit reports
- Identify, design and develop customized training to address specific federal laws, organizational standards and technology
- Acquire JFMIP core competencies
- Amass CPEs
- Build efficient work teams
- Execute succession planning
- Support financial management goals and performance plans



# Agency On-site Instruction

**A**ll Treasury Agency Services courses are available for agency on-site presentations when and where you may need them. We bring our highly qualified instructors and lively presentations directly to your door. On-site instruction saves time and travel expenses and offers flexibility in scheduling.

## Agency-Specific On-site Instructions are:

- Conducted for groups of 20 or more students
- Tailored or customized for agency needs (upon request)
- Conducted at your agency facility
- Available for long term training needs through a Memorandum of Understanding (MOU)
- Subject to special discounts under the appropriate circumstances. See page 28.

On-site training is easy to arrange too! Select the course(s) you desire, determine your preferred dates, then contact the Registration Department at 202/874-9560. A simple Interagency Agreement is prepared and sent to you for signature. Use an SF-182 Training Form, Credit Card, or some other convenient payment vehicle. To find out more, call us at 202-874-9560 and ask about on-site instruction!



*We will come to You!*

# Treasury Certificates

## Certificate Programs

Our Certificate Programs are designed to leverage and build on the FMS/Treasury Accounting & Reporting requirements and Credit Reform. The courses that comprise the certificate programs offer continuing professional education credit and address JFMIP core competency requirements.

## Accounting & Reporting

The Treasury Certificate - Accounting & Reporting (TCAR) consists of seven sequential courses which provide a solid foundation of basic Treasury required accounting and reporting guidance and concludes with a comprehensive examination for certification. For full course credit, students must attend each course in its entirety. Anyone may enroll in individual courses in this program without applying for the certificate.

## The Process:

1. Select the desired certificate.
2. Contact TAS to enroll in the required certificate courses.
3. Notify TAS upon completion of the final required course.
4. There will be no pre scheduled exam date. Contact TAS to schedule an examination date that fits your schedule. (You have one year after the final course to complete and pass the examination)

## TCAR Required Courses

1. *SGL: Basic or SGL: Intermediate*
2. *SGL: Advanced*
3. *SGL: Upward & Downward Adjustments*
4. *FMS 224 - Statement of Transactions*
5. *Reconciling the Fund Balance w/ Treasury*
6. *FACTS I/Form & Content Statements*
7. *FACTS II: The Next Reporting System*

## Credit Reform

The Treasury Certificate - Credit Reform (TCCR) consists of four courses which provide a solid foundation in the essentials of federal credit reform accounting and concludes with a comprehensive examination for certification. For full course credit, students must attend each course in its entirety. Anyone may enroll in individual courses in this program without applying for the certificate.

## The Process:

1. Select the desired certificate.
2. Contact TAS to enroll in the required certificate courses.
3. Notify TAS upon completion of the final required course.
4. There will be no prescheduled exam date. Contact TAS to schedule an examination date that fits your schedule. (You have one year after the final course to complete and pass the examination)

## TCCR Required

1. *Credit Program Accounting & Reporting Concepts*
2. *Direct Loan Program*
3. *Loan Guarantee Programs*
4. *Foreclosed Property in Credit Programs*

# Cost Measurement and Management

The Cost Measurement and Management curriculum is designed to provide students with the skills needed to implement and sustain cost management and measurement programs that enhance agency mission effectiveness through a better understanding of existing resources.

For maximum training benefit, these courses have been scheduled by date and in attendance order as follows:

- Cost Management in Government: Winning the Cost War
- Fundamentals of Managerial Costing in Government
- Managerial Cost Analysis

## Cost Management in Government: Winning the Cost War

1-day Course Credit: 8 CPEs Tuition: \$505.00

Many federal organizations are beginning to recognize the importance of sound cost management of the accomplishment of their missions. Fiscal constraints have increased the importance of continuous improvement in productivity. While annual gains of 4% will not make headlines, they will generate significant impact over a ten year period.

In his recent book, "Winning the Cost War", Dr. Geiger provides the results of 12 years of research into cost management within the federal government. This course develops a cost management approach that is not dependent on the profit motives found in the business world. The first pilot test of this paradigm yielded a surprising 15% cost reduction in the first year that management reprogrammed to meet critical needs while positioning the organization to effortlessly meet the next year's anticipated budget cuts.

### Major topics include:

- Understanding the nature of the Cost War
- Establishing program manager's intent
- Making program plans and projecting costs
- Institutionalizing the after action cost review to
  - Establish accountability
  - Maximize learning
- Stimulating continuous improvement initiatives
- Motivating the employees
- Developing reconnaissance through managerial costing

### Who should attend:

Operations Managers, Systems Personnel, and Project Staff who are considering, planning or beginning Activity Based Costing implementation.

### Prerequisites:

None

### Dates

Apr 19, 2004  
Aug 16, 2004

### Locations

Washington, DC  
Washington, DC



# Cost Measurement and Management

## Fundamentals of Managerial Costing in Government

2-day Course Credit: 16 CPEs Tuition: \$625.00

Budget pressures, the need for useful performance measures, and compliance with managerial costing standards have stimulated interest in Activity Based Costing. Organizations understand that a cost management program that returns 4% per year of productivity improvement has the same impact as a budget increase of 4% per year.

Meeting the operational performance measurement and the GPRA when lacking sound cost information is difficult. The FASAB Managerial Costing Standard requires federal organizations to develop managerial costing capabilities.

Activity Based Costing has been successful in the corporate world and offers great promise in meeting the needs of government. Yet implementation success is not guaranteed. The nature of government operations, current deficiencies in cost information, and a lack of experience in cost measurement and cost management have resulted in far too many failures of Activity Based Costing efforts to deliver on their promise.

### Major topics include:

- Defining cost measurement's role in cost management
- Describing and differentiating managerial costing
- Determining cost objects, activities, and drivers
- Developing an understanding of allocation mechanics
- Avoiding common pitfalls
- Acquiring experience through interactive excel worksheets
- Finding the right level of precision (*and measurement cost*)
- Considering advanced issues such as—
  - Level of effort analysis
  - Overhead to overhead allocation

### Who should attend:

Operations Managers, Systems Personnel, and Project Staff who are considering, planning, or beginning Activity Based Costing implementations.

### Prerequisite:

Cost Management in Government: Winning the Cost War

## Managerial Cost Analysis (NEW !)

5 day Course Credit: 40 CPEs Tuition: \$1,100

This is a comprehensive offering covering all major topics of a graduate level managerial cost accounting course. Topics include break even analysis, learning curves, net present value analysis, expected value, allocation, variance analysis. Seeks to develop problem solving skill set increasingly needed by organizations trying to better use increasingly limited resources. The four sections include:

### Major topics include:

- Cost Expression
- Cost Trade-offs
- Cost Projection
- Cost Explanation

### Who should attend:

Designed for budgeting and accounting staff who increasingly need to support management decision making needs. Trains analysts how to distill managerially actionable information from accounting data.

### Prerequisites:

None

### Dates

Apr 20-21, 2004  
Aug 17-18, 2004

### Locations

Washington, DC  
Washington, DC

### Dates

June 14-18, 2004

### Locations

Washington, DC

# Credit Reform Accounting

## Credit Program Accounting & Reporting Concepts

1-day Course Credit: 8 CPEs Tuition: \$335.00

This course discusses the nature of the Credit Reform Act of 1990; including the fund structures set up for credit program accounting; the requirements for present value accounting; and the reforms set up for scoring present value accounting in the Federal Budget. It discusses the nature of credit program information on financial statements and the principal financial statement note for credit programs.

### Major Topics Include:

- Purposes of the program fund, financing fund, and liquidating fund created by the Act
- Authoritative and illustrative criteria for accounting and reporting under the Act; identify agencies that issue criteria and other sources of assistance.
- Basic terminology under the Act and related criteria
- Elements which provide inputs to subsidy computations
- Nature of present value
- Primary financial statements and nature of information required for Federal Credit Program reporting
- Nature of modifications and re-estimates

### Who should attend:

Credit agency personnel and anyone interested in technical accounting training for federal credit programs.

### Prerequisites:

SGL: Basic

SGL: Advanced

SGL: Trial Balances & Crosswalks

! This is a TCCR required Course

## Direct Loan Programs

2-day Course Credit: 16 CPEs Tuition: \$475.00

This course illustrates budgetary and proprietary accounting and reporting for common transactions of direct loan programs under the Credit Reform Act of 1990, and the resulting CFO Act primary financial statements.

### Included are such journalizing transactions as:

- Formulation, apportionment and allotment of the budget
- Receipt of subsidy and administrative expense appropriations
- Transfer of subsidy from the program to the financing fund
- Borrowing from Treasury and repayment of loans and interest
- Disbursement and collection of loans and collection of interest from program participants
- Accrual and disbursement of administrative expenses
- Accrual and receipt or disbursement of subsidy re-estimates and related interest
- Adjusting and Closing entries

### Major Topics Include:

- Preparation of the following reports:
  - Balance Sheet
  - Statement of Net Cost
  - Statement of Changes in Net Position
  - Statement of Budgetary Resources
  - Statement of Financing
  - Related Credit Reform Footnote

### Who should attend:

Credit agency personnel and anyone interested in technical accounting training for federal credit programs.

### Prerequisite:

Credit Program Accounting & Reporting Concepts

! This is a TCCR required Course

Dates

Locations

May 18, 2004

Washington, DC

Dates

Locations

May 19-20, 2004

Washington, DC

# Credit Reform Accounting

## Loan Guarantee Programs

2-day Course Credit: 16 CPEs Tuition: \$475.00

This course illustrates budgetary and proprietary accounting and reporting for common transactions of direct loan programs under the Credit Reform Act of 1990, and the resulting reports.

### Included are such transactions as:

- Receipt of subsidy and administrative expense appropriations
- Transfer of subsidy from the program to the financing fund
- Accrual and payment of default claims
- Accrual and disbursement of administrative expenses
- Receipt of interest from Treasury on uninvested cash in the financing fund
- Accrual and receipt or disbursement of subsidy re-estimates
- Closing entries

### Major Topics Include:

- Funding sources for default claims
- Transactions with third-party lenders and providers of administrative purposes
- Consolidation of fund structures to produce financial statements

### Who should attend:

Credit agency personnel and anyone interested in technical accounting training for federal credit programs.

### Prerequisite:

Credit Program Accounting & Reporting Concepts

! This is a TCCR required Course

## Foreclosed Property in Credit Programs

1-day Course Credit: 8 CPEs Tuition: \$335.00

This course covers budgetary and proprietary accounting for the acquisition, repair and maintenance, use, and disposal of foreclosed property upon default of direct or guaranteed loans under credit reform accounting.

The resulting balance sheet and related notes for the property are discussed and illustrated. An explanation of the differences for pre-credit reform accounting is provided.

### Major Topics Include:

- Provisions for recouping losses from defaulted loans through seizure of foreclosed property
- Transactions affecting the property
- Reporting the results of the transactions

### Who should attend:

Credit agency personnel and anyone interested in technical accounting training for federal credit programs.

### Prerequisite:

Credit Program Accounting & Reporting Concepts

! This is a TCCR required Course

### Dates

May 25-26, 2004

### Locations

Washington, DC

### Dates

June 9, 2004

### Locations

Washington, DC

# Federal Accounting Concepts

## Accounting and Budgeting for Non-Financial Managers (New!)

3-day Course Credit: 24 CPEs Tuition: \$695.00

This course provides an understanding of the Federal financial management process from the key governmental players, through the budget request and implementation process to the organizational control and audit responsibilities. This course will benefit both financial and non-financial personnel by providing an understanding of how the components of financial management; budgeting, accounting, reporting, performance measurement, auditing, and management control; work together in the federal environment.

### The major topics include:

- Major legislation and organizations affecting federal financial management
- Explain the federal budget process
- Describe budget execution
- Identify management controls
- Identify Management Controls
- Identify key elements of annual reporting
- List major audit requirements

### Who should attend:

Accountants, Accounting Technicians, Budget Personnel and Accounting Managers who need an understanding of federal financial management concepts.

### Prerequisites:

None

## Beginning Government Bookkeeping (New!)

3-day Course Credit: 24 CPEs Tuition: \$695.00

This course is a mixture of lecture and practical exercises and covers the following topics.

### The major topics include:

- Bookkeeping and Accounting Terminology
- General Accepted Accounting Principles
- Federally Accepted Accounting Principles
- The Accounting Process
- Accounts and Ledgers (Debits and Credits)
- Accounting Journals and Journal Vouchers
- Accounting Reports
  - The Trial Balance
  - The Balance Sheet
  - The Income Statement
  - The Statement of Change in Government Equity

### Who should attend:

Beginning Bookkeepers, Accounting Technicians, and interested individuals desiring knowledge on the workings of bookkeeping in the government.

### Prerequisites:

None

### Dates

April 5-7, 2004  
Sept 20-22, 2004

### Locations

Washington, DC  
Washington, DC

### Dates

March 15-17, 2004  
August 23-25, 2004

### Locations

Washington, DC  
Washington, DC

# Federal Accounting Concepts

## Governmental Budgeting and Accounting Concepts **(New!)**

2-day Course Credit: 16 CPEs Tuition: \$475.00

This course consolidates and replaces two of our previously offered classes: Basic Accounting Concepts and Accrual World. This foundation course provides an excellent non-technical introduction to governmental budgeting and accounting. Students will become acquainted with budgeting and accounting terms as well as the historical context of the federal government and legal concepts that drive Congressional appropriations. Using the accounting model, government accounting principles are learned and applied. This class is a great introduction to the Standard General Ledger courses.

### The major topics include:

- Definition of accounting terminology
- Fundamental accounting principles
- The SGL chart of accounts
- The Budgetary and Proprietary Equations
- Legislative accounting mandates
- The Federal Budget Process
- What is Budgetary Accounting
- Identify how agencies are financed
- Standard financial statements/reports

### Who should attend:

Accountants, Budget Analysts, Financial/Program Managers, and anyone interested in gaining a thorough understanding of accounting and budgeting terms/concepts. Anyone engaged in designing or developing federal accounting systems will greatly benefit from this course.

### Prerequisites:

None

## Practical Exercises in Government Bookkeeping **(New!)**

3-day Course Credit: 24 CPEs Tuition: \$695.00

This course is primarily a comprehensive practical exercise which posts typical transactions over the course of a complete fiscal year. Using a fictitious government agency, the books are posted from the receipt of the appropriation and treasury warrant through to the completion of the year end reports. The exercise is based on a manual accounting system which allows the student to use and understand the accounts and ledgers necessary to complete an accounting system.

All material is taught from the federal government perspective using the procedures and principles required in the U.S. Government Standard General Ledger and Federal Accounting Standards Advisory Board Standards.

### Who should attend:

Basic-level bookkeepers, accounting technicians, and interested individuals with some basic level of bookkeeping knowledge.

### Prerequisites:

None. For beginning students it is recommended that the Beginning Government Bookkeeping and Accounting course be completed first.

### Dates

### Locations

March 23-24, 2004  
May 17-18, 2004  
August 24-25, 2004  
Nov 30-Dec 1, 2004

Washington, DC  
Washington, DC  
Washington, DC  
Washington, DC

### Dates

### Locations

March 22-24, 2004  
Aug 30-Sept 1, 2004

Washington, DC  
Washington, DC

# Federal Accounting Concepts

## Survey of FASAB

3-day Course Credit: 24 CPEs Tuition: \$695.00

This introductory course offers an overview of the Statement of Federal Financial Accounting Concepts (SFFACs) and the Statement of Federal Financial Accounting Standards (SFFASs) recommended by the Federal Accounting Standards Advisory Board (FASAB).

Accountants and auditors will obtain recent FASAB updates to the accounting standards such as exposure drafts, implementation guides and recommended accounting standards. In addition, participants will learn how to recognize, record and report on transactions and accounts covered by the standards through exercises and class discussions of FASAB meetings and newsletters. This course will bring the standards into the practical realm!

### The major topics include:

- General provisions and scope of SFFAS and related statements on recommended accounting standards
- Inflow of resources from revenue, reporting of stewardship assets, property plan and equipment, managerial cost, internal use software and contingent liabilities

### Who should attend:

The course is useful for accountants, budget analysts, or program personnel who must gather or input transaction data or prepare financial statements; auditors of the statements; and those who design, operate, or maintain supporting financial management systems.

### Prerequisites:

None

## Prompt Pay **(New!)**

1-day Course Credit: 8 CPEs Tuition: \$335.00

This course focuses on the Prompt Payment Act. Students will be able to understand policies and procedures regarding the federal payment process and how to determine payment due dates plus how to calculate interest penalties and discounts.

### The major topics include:

- Prompt Payment Act
- Application of the Prompt Payment Act
- Terminology used in the Prompt Payment process
- Guidelines regarding the Federal Payment process
- Prompt payment standards required notices to vendors
- Required documentation
- How to determine payment due dates
- How to calculate late payment interest penalties
- How to calculate discounts

### Who should attend:

Accountants and Financial personnel or anyone from supervisors to accounting technicians or voucher examiners who are responsible for preparation, examination, and certifying an organization's payments will greatly benefit from this course.

### Prerequisites:

None

### Dates

### Locations

June 15-17, 2004  
Nov 2-4, 2004

Washington, DC  
Washington, DC

### Dates

### Locations

May 21, 2004  
Aug. 23, 2004  
Nov. 29, 2004

Washington, DC  
Washington, DC  
Washington, DC



# Financial Reporting & Reconciliation

## FACTS I/OMB Form & Content Statements

2-day Course Credit: 16 CPEs Tuition: \$475.00

This course provides a comprehensive examination of the FACTS I reporting system and the Office of Management and Budget (OMB) form and content statements. These reports form the basis for information presented in Treasury's annual Financial Report of the U.S. Government and for agency annual audited financial statements required by the Chief Financial Officers' Act, Government Performance and Results Act and the Government Management and Reform Act. FACTS I system reporting requirements will be presented and discussed in depth. The OMB required basic financial statements will be outlined with content and display requirements. Course exercises are used to demonstrate the content, preparation and review of FACTS I and Form & Content reports.

### The major topics include:

- Authoritative reporting guidance  
(OMB Circular A-34, Treasury Financial Manual and OMB 97-01)
- FACTS I; the system, components, edits, structure, and system outputs
- Form & Content reports (*Balance Sheet, Statements of Net Cost, Budgetary Resources, Financing, Changes of Net Position, and Custodial Activity*)
- Relationship of the FACTS I to agency financial reports
- SGL Trial Balance information

### Who should attend:

Personnel involved with the input or preparation of data for input to FACTS I and/or preparation of the Agency/Entity's federal financial reports including accountants, analysts, budget personnel and auditors.

### Prerequisites:

SGL: Basic  
SGL: Advanced

! This is a TCAR required course

## FACTS II: The Next Reporting System

2-day Course Credit: 16 CPEs Tuition: \$475.00

FACTS II is a financial management system used to collect budget execution data required by the SF 133: Report on Budget Execution (a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation), the FMS 2108: Year-End Closing Statement (an annual report that contained year-end fund resources, uses, and unobligated balances by individual appropriation or fund) and much of the initial set of data for the Program and Financing (P & F) Schedule – prior year column.

### The major topics include:

- In-depth discussion of the SGL as it relates to FACTS II
- Budgetary Accounts, Fund Balance w/Treasury and Investments
- FMS 2108 Year End Closing Statement and SF 133 Report on Budget Execution (*How these reports are generated*)
- FACTS II system requirements and edits  
(*agency implementation example*)
- Auditing FACTS II information

### Who should attend:

Accountants working at the operational and transactional level including preparers and reviewers; Auditors of year-end reports, financial statements, and budget reports; and Budget Analysts responsible for the formulation and execution of agency budget reports.

### Prerequisites:

Participants must have knowledge of:

- Basic Governmental Accounting
- U.S. Standard General Ledger (SGL)
- SGL Accounts related to the FMS 2108 and the SF 133

! This is a TCAR required course

Dates	Locations	Dates	Locations
March 29-30, 2004	Washington, DC	Feb. 12-13, 2004	Washington, DC
July 19-20, 2004	Washington, DC	May 13-14, 2004	Washington, DC
		July 21-22, 2004	Washington, DC
		Sept 16-17, 2004	Washington, DC
		Nov. 18-19, 2004	Washington, DC

# Financial Reporting & Reconciliation

## FMS 224: Statement of Transactions

1 1/2-day Course Credit: 12 CPEs Tuition: \$445.00

This primer course reviews the purpose and preparation of the FMS 224: Statement of Transactions used by Federal agencies for whom Treasury Regional Financial Centers (RFCs) issues payments. Focusing on reporting by 8-digit Agency Location Code and Appropriation and other fund symbols, students learn how to report deposit and disbursement transactions and the source documents used to prepare the report. *Special Note:* This course includes report submission via GOALS II, effective August 2000.

The major topics include:

- Terms and concepts
- Deposit and disbursement processes used by most Federal agencies
- Submission deadlines
- Reporting by Federal accounts (*Receipts, Expenditure and Suspense*)
- Document preparation (by section/by line)
- Making corrective entries
- Collection, disbursement and check cancellation source documents used to prepare the report (FMS 215, 5515, 1166, IPAC, 145)
- Spotting "red flags" and edit checks in reporting
- GOALS II "Internet" submission

Who should attend:

Preparers, reviewers especially Auditors and Systems personnel or anyone interested in a comprehensive explanation of the FMS 224: Statement of Transactions. Excellent for those with no prior knowledge.

Prerequisites:

None

! This is a TCAR required course

## IPAC Course

1-day Course Credit: 8 CPEs Tuition: \$335.00

The Intra-Governmental Payment and Collection (IPAC) System is one of the major components of the Government On-Line Accounting Link System II (GOALS II). The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intragovernmental transfer of funds, with descriptive data, from one FPA to another. On-line transactions will be processed immediately.

The IPAC system contains multiple components which are: 1) the IPAC application; 2) the Retirement and Insurance Transfer System (RITS); and 3) the Treasury Receivable Accounting and Collection System (TRACS) interface.

The major topics include:

- IPAC collection and disbursement transactions
- IPAC adjustments and zero dollar activity
- Viewing and printing reports
- Agency special requirements and parent/child relationships
- End of month reporting on the FMS 224 and/or the FMS 1219/1220
- Statement of Differences (FMS 6652) caused by incorrect IPAC reporting

Who should attend:

Users of the IPAC system. Also, preparers, reviewers, accountants and anyone interested in an understanding of how the IPAC system works and can be used in reconciling interagency accounting differences.

Prerequisites:

None

### Dates

Jan 27-28,, 2004  
 March 16-17, 2004  
 May 18-19, 2004  
 July 13-14, 2004  
 Sept. 28-29, 2004  
 Nov. 16-17, 2004

### Locations

Washington, DC  
 Washington, DC  
 Washington, DC  
 Washington, DC  
 Washington, DC  
 Washington, DC

### Dates

April 8, 2004  
 Sept. 16, 2004

### Locations

Washington, DC  
 Washington, DC

# Financial Reporting & Reconciliation

## Reconciling the Fund Balance w/Treasury

1-day Course Credit: 8 CPEs Tuition: \$335.00

This exceptional course explains the relationship of monthly agency reporting to Treasury summary account balances produced at the agency location code level. FMS has determined that fund balance reconciliation includes cash reconciliation process (Statement of Differences) and the reconciliation of Treasury's summary appropriation account reports to agency records. This useful course offers suggestions for investigating/resolving differences and reporting adjustments. This course revision now incorporates the Statement of Differences reconciliation process.

### The major topics include:

- Description and explanation of the cash reconciliation process:
  - FMS 6652: Statement of Differences
  - Support listings for deposit and disbursing transactions
  - Statement of Differences letters
- Description and explanation of fund balance reconciliation process w/Treasury summary reports:
  - FMS Form 6653: Undisbursed Appropriation Account Ledger
  - FMS Form 6654: Undisbursed Appropriation Account Trial Balance
  - FMS Form 6655: Receipt Account Reports
- Sample SGL 1010 transactions
- Comprehensive case study

### Who should attend:

Accountants and auditors responsible for reviewing agency fund balances and audit results.

### Prerequisites:

FMS 224: Statement of Transactions  
 FMS 1219/1220 Course  
 SGL: Basic

! This is a TCAR required course

## SF-133: Report on Budget Execution

2-day Course Credit: 16 CPEs Tuition: \$475.00

This course is designed to help individuals who prepare or want to understand the components of the SF-133 and how the document is used. The SF-133: Report on Budget Execution is a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation.

### The major topics include:

- Background and structure of the SF-133; how to apply OMB Circular A-11 guidance when preparing the SF-133.
- Budgetary Accounts, Fund Balance w/Treasury and Information included on each line of the form and how it is used; line-by-line guidance on the SF-133 preparation.
- Tracking and reporting current year direct and reimbursable budget authority
- OMB Circular A-11

### Who should attend:

Accountants and budget analysts working at the operational and transactional level including preparers and reviewers; auditors of year-end reports, financial statements, and budget reports; and budget analysts responsible for the formulation and execution of agency budget reports.

### Prerequisites:

Participants should have knowledge of:
 

- U.S. Standard General Ledger (SGL) budgetary accounts related to the SF-133.

### Dates

### Locations

Jan. 29, 2004	Washington, DC
March 18, 2004	Washington, DC
May 20, 2004	Washington, DC
July 15, 2004	Washington, DC
Sept. 30, 2004	Washington, DC
Nov. 18, 2004	Washington, DC

### Dates

### Locations

March 9-10, 2004	Washington, DC
May 11-12, 2004	Washington, DC
Sept. 14-15, 2004	Washington, DC
Oct. 26-27, 2004	Washington, DC

# Financial Reporting & Reconciliation

## Statements of Budgetary Resources & Financing

2-day Course Credit: 16 CPEs Tuition: \$475.00

This advanced reporting course covers the genesis, rationale, and underlying theory of the federal statements of budgetary resources and financing. It discusses the structure of the statements and how they are fed by transactions and accounts, and the relationship of the statements to each other and to other and to other financial statements required by federal accounting and reporting standards.

The course provides exercises for the students to prepare the statements on their own given required information, and includes a student manual and a bibliography for obtaining additional information.

The major topics include:

- Statements of Budgetary Resources and Financing structure
- SGL transactions and accounts
- Which transactions are reported on statement sections

Who should attend:

Accountants, budget analysts, or program personnel who must gather or input transaction data or prepare financial statements; auditors of the statements; and those who design, operate, or maintain supporting financial management systems.

Prerequisites:

Working knowledge of Federal accounting standards, budgetary and proprietary accounting and reporting. Prior attendance in both SGL: Basic and SGL: Advanced courses is required.

## Treasury Certificate - Accounting & Reporting Review

1/2 day Tuition: \$225.00

The Treasury Accounting & Reporting Certificate (TCAR) Review is designed to provide you with a thorough understanding of FMS Treasury reporting requirements and systems. The comprehensive review will provide an overview of each required course in the TCAR certificate. The review will provide the students with an opportunity to ask questions on each required course.

Preparation for the examination is based on required course topic area. This course outlines the significant areas to study. Upon completion of the TCAR Review students will feel more confident about the TCAR exam. Students that have taken the review prior to taking the exam have passed 100% of the time.

When you are ready to take the TCAR Exam, contact TAS to schedule the examination. Students are allowed 2 hours to complete the exam which contain 60 questions.

Who should attend:

Those who have completed all seven required courses.

Prerequisites: (must have completed the 7 required certificate courses)

SGL: Basic or SGL: Intermediate

SGL: Advanced

SGL: Upward & Downward Adjustments

FMS 224: Statement of Transactions

Reconciling the Fund Balance w/Treasury

FACTS I/Form & Content Statements

FACTS II: The Next Reporting System

### Dates

### Locations

April 28-29, 2004  
Sept. 20-21, 2004

Washington, DC  
Washington, DC

### Dates

### Locations

Feb. 26, 2004  
June 16, 2004  
Nov. 30, 2004

Washington, DC  
Washington, DC  
Washington, DC

# General

## Benchmarking **(New!)**

1-day Course Credit: 8 CPEs Tuition: \$335.00

This course is designed for organizations that want to use Benchmarking to drive strategic and operational improvement. Participants will be introduced to benchmarking approaches and will be prepared with the necessary skills, tools, and techniques to conduct benchmarking studies.

### The major topics include:

- Benchmarking concepts and barriers to effective benchmarking
- Define benchmarking as it relates to your organization
- Develop a data collection tool that will allow maximum learning from selected best-practice organizations
- Experience sharing of performance and process benchmarking
- What needs to be measured? - The concept of metrics
- Approaches to measurement
- Finding a benchmarking partner

### Who should attend:

Individuals with responsibility for benchmarking, quality management, process management, organizational effectiveness, and performance management

### Prerequisite:

None

## Certifying Officers - Your Roles and Responsibilities

1-day Course Credit: 8 CPEs Tuition: \$335.00

This course explains the legal role and responsibilities of Certifying Officers. Students learn about the differences between Certifying Officers and other accountable officers, the role of the Certifying Officer in the payment process, and the Certifying Officer's legal liability if a loss occurs. Through a close examination of relevant statutes and Comptroller General decisions, this course provides Certifying Officers with the knowledge to certify with confidence that federal payments are legal, proper and correct. Students work in teams to solve practical exercises and case studies

### The major topics include:

- Legal Liability and Relief of Accountable Officers
- Automated Payment Systems
- Electronic Certification
- Duplicate Check Losses
- Proper Collection Action

### Who should attend:

Certifying Officers or other Accountable Officers (Disbursing Officers, Imprest Fund Cashiers, Collecting Officers).

### Prerequisites:

None

### Date

### Location

Apr 22, 2004  
Aug. 19, 2004

Washington, DC  
Washington, DC

### Date

### Location

Jan. 23, 2004  
May 13, 2004  
Aug. 31, 2004  
Dec 9, 2004

Washington, DC  
Washington, DC  
Washington, DC  
Washington, DC



# General

## Dollars and \$ense: *Making Sense of Treasury's Central Accounting Requirements*

2-day Course Credit: 16 CPEs Tuition: \$475.00

This excellent course is an informative overall introduction to government financial management. Students become acquainted with the historical context of the Federal government and the legal concepts that drive Congressional appropriation actions.

This course presents budgetary and cash financial reporting documents, explains the interrelationships of these forms and discusses impending reporting changes. This course also presents the financial documents that trace and record the movement of appropriated and other federal funds from appropriation through financial reports.

### The major topics include:

- Government historical perspective
- The Federal Budget Process
- Appropriation Law case studies
- Federal Account Symbols & Titles
- Agency Location Codes (ALCs/DSSNs)
- Budgetary formula and OMB reports SF 132 & 133
- FMS 6200 Warrant and FMS 1151 Non Expenditure Transfer Authorization
- Collection/disbursement documents & monthly reports
- FMS 224 ( or FMS 1219/1220) Reporting

### Who should attend:

Budget Analysts, Financial Program personnel, Accountants, Auditors, Federal Accounting systems design or implementation specialists. Excellent for those in need of a complete overview of government financial management.

### Prerequisites:

None

## Ethics in Government **(New!)**

1-day Course Credit: 8 CPEs Tuition: \$335.00

This course is designed as a two-day developmental program focused on ethics in government organizations. It will employ real-life scenarios regarding ethical practices in decision-making, workplace challenges and situational dilemmas to allow an individual to develop the competencies required to make ethical choices. The Government's Ethical Standards will be reviewed. Participants will explore their individual Personal Values Systems and understand how those systems influence Organizational Values.

Participants will share practical experiences, role-play, participate in small work group discussions and hear presentations on the realities and requirements for ethical choices in the workplace.

### The major topics include:

- The central objective will be to enhance the understanding of ethics as government employee and to provide knowledge about required competencies for membership on the Board of Governors
- Increase the knowledge and understanding of the expectations and requirements of an ethical employee
- Provide a clear understanding of the influence an individual's Personal Values have on the issue of ethics as an Organizational Value
- Develop the ability to identify ethical/moral issues and to reason carefully about what are appropriate, responsive behaviors
- Understand organizational barriers/obstacles to ethical choices and what to do about these

### Who should attend:

All government employees interested in ethics.

### Prerequisites:

None

Date	Location
Feb. 24-25, 2004	Washington, DC
May 5-6, 2004	Washington, DC
June 29-30, 2004	Washington, DC
Sept. 22-23, 2004	Washington, DC
Dec. 1-2, 2004	Washington, DC

Date	Location
Mar 30, 2004	Washington, DC
Sept 14, 2004	Washington, DC



# General

## Practical Applications of Appropriations Law

2-day Course Credit: 16 CPEs Tuition: \$475.00

This course is a "must" for every career Federal employee. It offers an introduction to frequently cited laws and Comptroller General decisions. Starting with the Federal Budget Process, the course tracks an agency's appropriation from beginning to end. Focusing on the practical application of information, the course explains the legal availability of funds according to Purpose, Time, and Amount.

### The major topics include:

- GAO Classification of Appropriations, Obligations and Deobligations
- The Necessary Expenses Doctrine
- Lump Sum Appropriations
- The Anti-Deficiency Act
- The Bona Fide Needs Rule
- Legal Liability and Relief of Accountable Officers
- Continuing Resolutions
- The Economy Act
- Food, Gifts and Business Cards
- Judgement Fund Responsibilities

Case studies and practical exercises help students apply the concepts and understand the impact of Comptroller General decisions on their program areas. GAO's latest decisions will be provided and discussed.

### Who should attend:

Anyone who wishes to understand the Federal Appropriations process and its implications for Federal agencies.

### Prerequisites:

None

## Working with Difficult People **(New!)**

1-day Course Credit: 8 CPEs Tuition: \$335.00

What constitutes a "difficult individual" and the appropriate "problem resolution" skills needed in working with difficult people to create a "win-win" situation. Utilize the appropriate verbal and non-verbal cues in creating a dialog with difficult people in the workplace. The instructor, Bruce McCormick, makes this class entertaining, educationally, and fun!!!

### The major topics include:

- What is your personality type and how different personality types impact work performance
- How to understand the personality types of co-workers and managers that you come in contact with each day
- How to apply communication techniques in your day-to-day life
- Skills you need to deal with people and to make the workplace an understanding environment

### Who should attend:

Any federal employee working on team projects. Individuals wanting a better understanding how different personalities impact work performance.

### Prerequisites:

None

Date	Location
Jan. 21-22, 2004	Washington, DC
Mar. 30-31, 2004	Washington, DC
Apr. 6-7, 2004	Denver, CO
May 11-12, 2004	Washington, DC
Jun 2-3, 2004	San Francisco, CA
Jun 8-9, 2004	Washington, DC
Jun 24-25, 2004	Kansas City, MO
Sept 1-2, 2004	Washington, DC
Oct. 27-28, 2004	Washington, DC
Dec. 7-8, 2004	Washington, DC

Date	Location
April 1, 2004	Washington, DC
Sept. 16, 2004	Washington, DC
Dec 3, 2004	Washington, DC

# Standard General Ledger

## SGL: Basic

2-day Course Credit: 16 CPEs Tuition: \$475.00

This course presents the U. S. Government Standard General Ledger (SGL) document components and explains the objectives and policies of the SGL. It is designed to differentiate between budgetary and proprietary accounting and explains the integration of budgetary and proprietary SGL accounts.

This course is continuously updated to present the most recent changes to accounts and pro forma entries. SGL: Basic is the first course in the SGL series of courses.

### The major topics include:

- Accounting for basic operating appropriations and reimbursable work
- Information contained in the SGL accounts and how the accounts are used
- The most common accounting transactions and accounts used in Federal agencies
- Practical exercises and case studies to reinforce course content

### Who should attend:

Those proficient at the operational and transactional level of Federal accounting will find this course useful.

### Prerequisites:

None

! This is a TCAR required course

## SGL: Intermediate

2-day Course Credit: 16 CPEs Tuition: \$475.00

This course reviews the U.S. Government Standard General Ledger (SGL) document components. Integrating the Budgetary and Proprietary accounts for both Direct Funds and Reimbursable Funds are discussed.

This course is intended for those individuals who have completed the SGL Basic and feel that they have a need for instruction on the SGL before attending the advance course. Practical exercises and case studies are used to reinforce course content.

### The major topics include:

- Accounting for direct appropriations and reimbursable work
- SGL account titles and descriptions and how they are used
- Accounting transactions and accounts used in Federal agencies
- Practical exercises and case studies to reinforce course content

### Who should attend:

Those individuals that attended SGL-Basic several years ago wanting a refresher or those needing additional information on basic SGL concepts before moving into a more advanced SGL environment.

### Prerequisites:

SGL Basic or working knowledge of the USSGL

! This is a TCAR required course

Date	Location
Jan 7-8, 2004	Washington, DC
Feb. 10-11, 2004	Washington, DC
Mar 9-10, 2004	Denver, CO
Mar. 25-26, 2004	Washington, DC
Apr. 20-21, 2004	Washington, DC
May 19-20, 2004	Washington, DC
Jun 22-23, 2004	Kansas City, MO
Jul 12-13, 2004	Washington, DC
Aug. 26-27, 2004	Washington, DC
Oct. 18-19, 2004	Washington, DC
Dec. 2-3, 2004	Washington, DC

Date	Location
Jan. 12-13, 2004	Washington, DC
Feb. 18-19, 2004	Washington, DC
Apr. 22-23, 2004	Washington, DC
Aug. 30-31, 2004	Washington, DC
Dec. 6-7, 2004	Washington, DC

# Standard General Ledger

## SGL: Advanced

2-day Course Credit: 16 CPEs Tuition: \$475.00

This companion SGL course continues the explanation of the most common U.S. Government Standard General Ledger transactions for operating appropriations and reimbursable work.

SGL: Advanced includes additional SGL accounts, descriptions, and pro forma entries.

### The major topics include:

- Closing, expiring, and canceling entries for reimbursable and direct funding
- Allocation entries for intra-fund transfers
- Unfunded liabilities and expenses
- Current year adjusting entries for:
  - Obligations different from commitments
  - Expenditures different from obligations
  - Payments with discounts
  - Reimbursable orders

### Who should attend:

Those proficient at the operational and transactional level of Federal accounting will find this course useful.

### Prerequisites:

SGL: Basic and/or SGL: Intermediate

! This is a TCAR required course

## SGL: Upward & Downward Adjustments

1-day Course Credit: 8 CPEs Tuition: \$335.00

This course addresses three specific areas: The SGL entries for upward and downward adjustments to prior year obligations in expired appropriations; the SGL entries for upward and downward adjustments for prior year obligations in multi-year and indefinite appropriations; and the closing entries for expired and unexpired appropriations.

SGL: Upward & Downward Adjustments shows how adjustments and prior year obligations affect the Statement of Transactions (FMS 224 or FMS 1220) and the Report on Budget Execution (SF 133/FACTS II).

### The major topics include:

- Accounts used for upward and downward adjustments of prior-year obligations, both paid and unpaid
- How and when each type of transaction should be recognized on an agency's books
- How these transactions are reported to Treasury and OMB

### Who should attend:

Those proficient at the operational level of Federal accounting and reporting.

### Prerequisites:

SGL: Basic and/or SGL: Intermediate

SGL: Advanced

! This is a TCAR required course

Date	Location
Jan 14-15, 2004	Washington, DC
Feb. 24-25, 2004	Washington, DC
Mar. 11-12, 2004	Denver, CO
Apr. 26-27, 2004	Washington, DC
May 25-26, 2004	Washington, DC
Jul 14-15, 2004	Washington, DC
Sept. 1-2, 2004	Washington, DC
Oct. 20-21, 2004	Washington, DC
Dec. 8-9, 2004	Washington, DC

Date	Location
Feb. 26, 2004	Washington, DC
Apr. 28, 2004	Washington, DC
May 27, 2004	Washington, DC
Sept 3, 2004	Washington, DC
Dec. 10, 2004	Washington, DC

# Standard General Ledger

## SGL: Trial Balances & Crosswalks

1-day Course Credit: 8 CPEs Tuition: \$335.00

This course provides an in-depth presentation of the Standard General Ledger as it relates to FACTS I and FACTS II trial balances.

It addresses three specific areas: the internal relationships of the SGL accounting flow and its differences from commercial accounting; the relationship of the SGL to federal reports and their relationship to each other and the relationship of specific SGL accounts to each other. Students will use a crosswalk to create a report and be shown a tool for testing the validity of the trial balance prior to reporting.

The course also provides guidance for the preparation of Form and Content financial statements using the Treasury Financial Manual (TFM) crosswalks and OMB guidance. Common SGL accounting transactions, adjusting entries, and account attributes will be illustrated.

### The major topics include:

- Relationships among SGL accounts
- Attributes needed to pass FACTS I and II reporting edits
- Preparation of financial statements

### Who should attend:

Accountants proficient at the operational level responsible for preparation of external reports and auditors requiring an understanding of the purpose and structure of the SGL and its relationship to the Federal accounting reporting requirements.

### Prerequisites:

SGL: Basic  
SGL: Advanced

## SGL: Revolving Funds

2-day Course Credit: 16 CPEs Tuition: \$475.00

Do you have revolving funds or miscellaneous receipts? During this two day course, one and a half days are devoted to discussing revolving fund transactions with the remainder of the class spent discussing miscellaneous receipts. The structure of a revolving fund and its various formats, a comparison of accounting for direct and reimbursable funds to revolving funds and the budgetary and proprietary accounting entries for a revolving fund are presented. The definition, accounting entries, closing entries and reporting process are presented for miscellaneous receipts.

This course also gives you the opportunity to practice preparing entries for these funds through case studies and exercises.

### The major topics include:

- The characteristics of revolving funds and miscellaneous receipts
- How to record a start-up appropriation for revolving funds
- How to record anticipated and actual work orders
- How to record advances, billings and collections
- How to record receivables, bad debts and collections for general fund receipts

### Who should attend:

Accountants and auditors responsible for business-type revolving funds and/or miscellaneous receipts accounts.

### Prerequisite:

SGL: Basic and Advanced

**Date**

**Location**

Mar. 4, 2004  
Sept. 23, 2004

Washington, DC  
Washington, DC

**Date**

**Location**

Mar. 2-3, 2004  
Aug. 19-20, 2004

Washington, DC  
Washington, DC

# Technology

## Cost Benefit Analysis Training

2-day Course    Credit: 12 CPEs    Tuition: \$475.00  
(9:00am - 3:00pm)

This training session teaches professionals how to develop a cost benefit analysis (CBA) for IT capital investments. The CBA is a primary Business Case component. The Business Case is, in turn, the principal component of the OMB Exhibits 300 and 53 - both of which are entered into I-TIPS (Information Technology Investment Portfolio System). This training will familiarize the student with the primary CBA elements which include: ensuring the project's mission aligns with the organization's strategic plan; developing assumptions, performing a gap analysis, developing baseline and alternative costs, estimating benefits and risk, and calculating financial metrics (i.e., net present value, payback period, internal rate of return). Upon completion, participants will have gained the knowledge of the requirements needed to support a viable IT business case submission.

By the end of the training, participants will be able to demonstrate the following understanding and skills:

- To identify and become familiar with the primary CBA components and process;
- How CBA is used to evaluate different technical alternatives
- How CBA is used to justify, quantitatively and qualitatively, an investment to decision-makers before an investment decision and throughout its life cycle,
- How CBA is used to establish a baseline used to monitor, measure, and evaluate an investment over its life cycle.

**GOALS:** Student should learn that the CBA methodology and how it supports the Business Case. Students learn how to present CBA results and how to integrate decision analysis in to the CBA process. Students should learn where to get additional help if needed.

## Business Case OMB Exhibit 300 (New!)

2-day Course    Credit: 8 CPEs    Tuition: \$475.00

The Business Case Training is designed to teach not only key business case components, but also “tricks-of-the-trade” used to improve business case quality and develop successful OMB Exhibit 300 submissions.

Few winning OMB 300 submissions are developed by a single author. Rather, successful business cases are the result of input received from integrated project teams spanning different functional areas within an organization. For business case training to reap the greatest dividends, we recommend including integrated project teams consisting of technical, program, procurement, budget and finance representatives in the training sessions. This ensures that business case preparation roles and responsibilities are understood.

The class will systematically walk through the OMB Exhibit 300 while instructors provide best practice examples, lessons learned, and the latest in OMB guidance and thought. The course concludes with the class assuming the role of an OMB examiner. Here students apply the knowledge learned to critique and score an Exhibit 300.

### Objectives

- To increase the quality of business case/OMB Exhibit 300 submissions
- Importance of forming integrated project teams
- To develop responses to each OMB Exhibit 300 element
- To recognize the relationship between the federal budget cycle and OMB Exhibit 300 submission requirements
- To ensuring consistency within an OMB Exhibit 300
- To incorporate best practices when developing a business case / OMB Exhibit 300 submission
- Understanding OMB's scoring system

### Date

### Location

April 15-16, 2004  
Nov. 29-30, 2004

Washington, DC  
Washington, DC

### Date

### Location

April 13-14, 2004  
Dec. 1-2, 2004

Washington, DC  
Washington, DC



# Special Training Events

## 2004 Year-End Closing Seminar

1-day Event Credit: 8 CPEs Tuition: \$495.00

*Early Bird Registration: \$400.00 (must register and pay for seminar by June 1, 2004)*

The ever popular Year-End Closing Seminar presents the latest information for agency submission of year-end reporting. Subject matter experts from OMB, Treasury, FASAB, and other agencies present pertinent information about financial reporting requirements.

Participants will be informed of the latest financial reporting information, and receive guidance on year-end reporting prior to the preparation of their agency financial statements.

### The major topics include:

- TFM Procedures
- Form and content of agency financial statements
- Year-end reconciliation procedures
- FACTS I & FACTS II instructions
- Year-end reporting due dates
- FASAB year-end guidance
- Critical reporting references (TFM, Websites, etc.)

### Who should attend

This seminar is ideal for members of the CFO and IG offices, especially accountants, auditors, managers, and others in the financial management community that are involved in preparing or reviewing annual financial reports and statements. Especially useful for those desiring instructional year-end reporting training.

### Prerequisites

None. However, it's helpful if the individuals attending the seminar have a knowledge of one or more of the following:

- FACTS I or FACTS II
- U.S. Standard General Ledger

## 14<sup>th</sup> Annual Government Financial Management Conference

3-day Event Credit: up to 24 CPEs Tuition: \$775.00

*Early Bird Registration: \$700.00 (must register and pay for conference by June 1, 2004)*

This exceptional annual conference attracts a capacity audience of over 500 government financial managers in search of up-to-date, expert information on improvements advancements, and developments in federal financial management. All of the presentations are given by financial management experts, such as, CFOs and Deputy CFOs, Congressional staff members, corporate personnel and individuals who have been involved in the design and development of Federal financial management changes.

Our Annual Government Financial Management Training Conference offers the latest topics and most interesting developments in financial management. The training conference includes plenary sessions, keynote address, concurrent breakout sessions, networking reception, and corporate and government exhibits.

### Conference Benefits:

- Choose from a variety of financial management topics
- Over 60 sessions and plenaries in the areas of accounting, reporting, auditing, technology, human resources, and budgeting.
- Learn the latest developments and improvements in financial practices, systems and operations
- Gain financial leadership perspectives from distinguished plenary speakers
- Network with financial colleagues
- Government and corporate exhibitors

### Who should attend

This training is ideal for a range of financial management and related disciplines. All levels, from technician to executive level personnel, will find this conference relevant and informative.

### Prerequisites:

None

Date	Location	Date	Location
August 9, 2004	Hyatt Regency Hotel Bethesda, MD	August 10-12, 2004	Hyatt Regency Hotel Bethesda, MD



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***Mark your calendar for 2004***

**August 9, 2004**  
**Year-End Closing Seminar**

**August 10-12, 2004**  
**14th Annual Government Financial  
Management Conference**

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# Schedule of Training

**Jan**

7-8 Standard General Ledger - Basic  
 12-13 Standard General Ledger - Intermediate  
 14-15 Standard General Ledger - Advanced  
 21-22 Practical Applications of Appropriations Law  
 23 Certifying Officer  
 27-28 FMS -224, Statement of Transactions  
 29 Reconciling the Fund Balance with Treasury

**Feb**

10-11 Standard General Ledger - Basic  
 12-13 FACTS II: The Next Reporting System  
 18-19 Standard General Ledger - Intermediate  
 24-25 Dollars & Sense  
 24-25 Standard General Ledger - Advanced  
 26 Standard General Ledger - Upward/Downward  
 26 TCAR Review

**Mar**

2-3 Standard General Ledger - Revolving Fund  
 4 Standard General Ledger - Trial Balance/Crosswalk  
 9-10 Standard General Ledger - Basic (Denver, CO)  
 9-10 SF 133 - Report on Budget Execution  
 11-12 Standard General Ledger - Advance (Denver, CO)  
 15-17 Beginning Government Bookkeeping and Accounting  
 16-17 FMS 224: Statement of Transaction  
 18 Reconciling the Fund Balance w/Treasury  
 22-24 Practical Exercises in Government Bookkeeping  
 23-24 Governmental Budgeting and Accounting Concepts  
 25-26 Standard General Ledger - Basic  
 29-30 FACTS I/OMB Form & Content Statements  
 30-31 Practical Applications of Appropriations Law  
 30 Ethics in Government

**Apr**

1 Working with Difficult People  
 5-7 Accounting & Budgeting for Non-Financial Managers  
 6-7 Practical Applications of Appropriations Law (Denver, CO)  
 8 IPAC  
 13-14 Business Case OMB Exhibit 300  
 15-16 Cost Benefit Analysis  
 19 Cost Management in Government: Winning the Cost War  
 20-21 Fundamentals of Managerial Costing  
 20-21 Standard General Ledger - Basic  
 22-23 Standard General Ledger - Intermediate  
 22 Benchmarking  
 26-27 Standard General Ledger - Advance  
 28-29 Statement of Budgetary Resources  
 28 Standard General Ledger - Upward/Downward

**May**

5-6 Dollars & Sense  
 11-12 SF-133 Reports on Budget Execution  
 11-12 Practical Applications of Appropriations Law  
 13 Certifying Officer Training  
 13-14 FACTS II: The Next Reporting System  
 17-18 Governmental Budgeting and Accounting Concepts  
 18-19 FMS 224 - Statement of Transaction  
 18 Credit Program Accounting & Reporting  
 19-20 Direct Loan Program  
 19-20 Standard General Ledger - Basic  
 20 Reconciling the Fund Balance with Treasury  
 21 Prompt Pay  
 25-26 Standard General Ledger - Advanced  
 25-26 Loan Guarantee Program  
 27 Standard General Ledger - Upward/Downward Adjustments

# Schedule of Training

2-3 Practical Applications of Appropriations Law (San Francisco)  
 8-9 Practical Applications of Appropriations Law  
 9 Foreclosed Property in Credit Programs  
 14-18 Managerial Cost Analysis  
 15-17 FASAB  
 16 TCAR Review  
 22-23 Standard General Ledger - Basic (Kansas City)  
 24-25 Practical Applications of Appropriations Law (Kansas City)  
 29-30 Dollars & Sense

## Jun

12-13 Standard General Ledger - Basic  
 14-15 Standard General Ledger - Advance  
 13-14 FMS 224 - Statement of Transactions  
 15 Reconciling the Fund Balance with Treasury  
 19-20 FACTS I/OMB Form & Content  
 21-22 FACTS II: The Next Reporting System

## Jul

9 2004 Year End Closing Seminar  
 10-12 14th Annual Government Financial Managers Conference  
 16 Cost Management in Government: Winning the Cost War  
 17-18 Fundamentals of Managerial Costing  
 19 Benchmarking  
 19-20 SGL: Revolving Fund  
 23-25 Beginning Government Bookkeeping and Accounting  
 23 Prompt Pay  
 24-25 Governmental Budgeting and Accounting Concepts  
 26-27 Standard General Ledger - Basic  
 30-31 Standard General Ledger - Intermediate  
 31 Certifying Officer Training  
 30-1 Practical Exercises in Government Bookkeeping

## Aug

1-2 Practical Applications of Appropriations Law  
 1-2 Standard General Ledger - Advanced  
 3 Standard General Ledger - Upward/Downward  
 14 Ethics in Government  
 14-15 SF133 - Report on Budget Execution  
 16 IPAC  
 16 Working with Difficult People  
 16-17 FACTS II: The New Reporting System  
 20-21 Statement of Budgetary Resources  
 20-22 Accounting & Budgeting for Non-Financial Managers  
 22-23 Dollars & Sense  
 23 SGL: Trial Balance and Crosswalk  
 28-29 FMS 224 Statement of Transaction  
 30 Reconciling the Fund Balance with Treasury

## Sep

18-19 Standard General Ledger - Basic  
 20-21 Standard General Ledger - Advance  
 26-27 SF-133 - Report on Budget Execution  
 27-28 Practical Applications of Appropriations Law

## Oct

2-4 FASAB  
 16-17 FMS 224: Statement of Transaction  
 18 Reconciling the Fund Balance with Treasury  
 18-19 FACTS II  
 29 Prompt Pay  
 29-30 Cost Benefit Analysis  
 30 TCAR Review  
 30-Dec 1 Governmental Budgeting and Accounting Concepts

## Nov

1-2 Business Case OMB Exhibit 300  
 1-2 Dollars & Sense  
 2-3 Standard General Ledger - Basic  
 3 Working with Difficult People  
 6-7 Standard General Ledger - Intermediate  
 7-8 Practical Applications of Appropriations Law  
 8-9 Standard General Ledger - Advance  
 9 Certifying Officer  
 10 Standard General Ledger - Upward & Downward

## Dec

# General Information

*Treasury Agency Service* was initially established as a Franchise Fund Pilot by the Government Management Reform Act of 1994 (Public Law 103-356). The Treasury fund was then established by Public Law 104-208 and it mandates that Treasury Agency Services only accept funding from “applicable appropriations and funds available to the Department and other Federal Agencies for which such administrative and financial services are performed.” Accordingly, Treasury Agency Service may only accept payments for instructional services from federal agencies and not from “non-profits” or contractors.

## Confirmations

Confirmation notices are sent via e-mail to students registered in courses and workshops no later than 10 business days prior to the start date. If you do not receive a confirmation notice, please contact us immediately.

## Travel

We suggest travel reservations be made after receipt of confirmation letters. Cancellations may occur due to low enrollment.

## Inclement Weather/Snow Policy

When the Office of Personnel Management announces that:

- The federal government is Closed, then TAS courses are canceled. Registrants will be notified of future course offerings or rescheduling and provided the opportunity to re-register. Our main line (202) 874-9560 will provide most updated status.
- The federal government is Open with Unscheduled Leave, a message posted on the main line (202/874-9560) will inform students of class status including changed start/end times and rescheduling instructions.
- The federal government is Open with no Unscheduled leave, courses will proceed as scheduled.

## Substitutions

Course enrollment substitutes are acceptable any time up to the course start date. For conference, seminar or workshop substitutes, please advise us at least 5 business days prior to the training event and check in at the registration desk using the last name of the originally registered participant.

## Canceled Courses

Should circumstances necessitate that TAS cancel training, students will be notified by phone, fax or email by a customer service representative. Notification of course cancellations will also be recorded on the main telephone line at 202/874-9560. Full tuition refund is given for canceled courses.

## Cancellations/Refunds/No Shows/Rescheduling

If you should have a need to cancel, then a written notification is required either by fax, email or by mail for student enrollment cancellations. In this case, all cancellations are subject to a \$50.00/student administrative fee. However, cancellations received after 5 business days prior to class convenings and no shows will be charged the full tuition.

In the case of agency specific classes, agencies will be assessed a \$500.00 administrative fee for cancellations received 10 business days prior to class convenings. Cancellations received after that time frame will be assessed the full tuition.

These fees are necessary to cover cost incurred such as travel arrangements and printing.

Students and agencies are allowed the opportunity to reschedule. However, notification of rescheduling should be in written form sent either through fax, email, or by mail. These notifications must be received at least 10 business days prior to class convening. Requests received after that time frame will be treated as cancellations.

## Waiting Lists

When courses are full, students are automatically enrolled in the next available scheduled date and written notification is provided. If no other course date is available, a make-up course date is scheduled and students are notified of the date by the registration department.

## Course Hours

Unless other wise indicated, course hours are 8:30 a.m. to 4:30 p.m. Start and ending times vary for conferences and seminars.

## Special Needs

If special aids or services addressed in the Americans with Disabilities Act are required, please inform us upon registration or at least 10 business days in advance of the course, conference, seminar or workshop by contacting the registration department at 202/874-9560.

Sign-interpretation services are available upon written request. Please indicate sign-interpretation needs upon registration or at least 10 business days in advance.

For conferences, seminars and workshops, vegetarian meals are available upon written request for those with special dietary needs. Please indicate your dietary requirement when registering for training events with meals included or at least 10 business days in advance.

## Training Discounts

Training discounts are offered to our valued customers each fiscal year.

A special 10% discount will be applied to agencies that schedule 1 – 2 on-site course with 20 or more students.

A special 15% discount will be applied to agencies that schedule more than two on-site courses with 20 or more students.

## Corporate Pricing for the Annual

*Continued...*

# General Information

## Conference!

In response to the significant requests to substitute employees as attendees to the conference, we are again offering agency pricing of \$990.00. This fee allows an organization to send up to three attendees to the conference in the following manner:

- An agency can designate three attendees to the conference - one per day, i.e., attendee 1 for Tuesday, attendee 2 for Wednesday and attendee 3 for Thursday.
- An agency can designate two attendees to the conference. One attendee can attend two days and one will attend only one day.

There will be no provisions made for different participants attending different sessions during the day. The designated participant must attend an entire day. Further, to avoid confusion and frustration during registration package pick up - agencies choosing this option must notify our office of their choice at the time of initial registration and the names of the attendees must be provided no later than 2 weeks prior to the conference.

## Training Materials

Each course includes a student manual, case studies and practical exercises. Student manuals are an integral part of courses and cannot be purchased separately.

Training materials (handouts) for conferences and seminars are provided by session speakers.

## Attendance Certification

To receive a training certificate for successful completion with continuing professional education credit, you must attend the full course, conference or seminar. For partial training completion, a letter is provided with the amount of earned continuing professional education credits.

## Program Certificates

Certificates of Accomplishment are available for those interested in participating in our certification programs. Achievement is documented by attendance and a comprehensive examination. See specific certificate program details starting on page 8.

## Transcripts

Transcripts will be provided for a fee of \$5.00 from:

Treasury Agency Services  
Attn.: Registration Department  
1990 K Street, NW Suite 300  
Washington, DC 200006

Requests should include a credit card number and your name, agency/bureau, student number (SSN) and the address to which the transcript is to be sent. Please allow 10 business days for processing.

## Admission

All Treasury courses are open to anyone interested in attending. However, course prerequisites are provided to ensure that students receive the maximum training experience benefit and are strongly recommended. Those interested in pursuing Treasury professional certificates should submit a certification application and register for the appropriate examination. Certificates offered in partnership with other training and education institutions may be subject to additional admissions requirements.

## Guarantee

Your opinion is very important to us. It allows us to revise our educational/training services to better accommodate your needs. Accordingly, we ask that you provide both your positive and negative feedback by either completing the course evaluation forms or contacting us at: 202/874-9560.

## Directions

Our training facility is located at 1990 K Street, NW - Suite 300, Washington, DC 20006.

Most course are held at our training facility located at our Washington, DC location from 8:30 am until 4:30 pm unless otherwise noted.

The 1990 K Street Building entrance is on the corner of 20th & K Street. Once inside the building sign in at the guards desk and they will provide you elevator access to the 3rd floor. Take the elevator to the 3rd floor where signs will direct you to Treasury Agency Services' training facility.

### Metro:

Take the Blue or Orange Line to the Farragut West station. Depart using the 18th Street exit, proceed down I Street, turn right on 19th Street, then turn left on K Street. Continue past Starbucks, the parking garage, and enter the building prior to reaching CVS on the corner of 20th and K Streets.

or

Take the Red Line to the Farragut North station. Depart using the K Street Exit, proceed down K Street until you reach the 1990 K Street Building right next to the CVS on the corner of 20th and K Streets.

### Parking:

Limited underground parking is available at the 1990 K Street Building for approximately \$10.00 per day. Early Bird discounts are available for arrival before 8:45 am. Access to the garage is from the service road next to K Street, and best approached from 20th Street.

**Prices for 2004  
remain the same  
from last year.**

**There is no price  
increase for training  
classes, the Annual  
Conference, or Year-  
end Seminar**



# Training and Meeting Rooms



Training Room  
A

Training Room  
C



Each room can be set up according to your specifications and can be used singly or combined into larger rooms. It also contains individual controls for heat and air conditioning. Natural daylight in all rooms. Room equipment includes a podium, 12' projection screen, flip charts and whiteboards. Additional equipment can be installed.

Conference Room A and C - (720 square feet)  
Accommodates 20-25 people

Daily rate: \$200.00



Training Room  
B

Accommodates 30 to 35 people  
864 square feet  
Daily rate: \$200.00



## Training and Meeting Room Rental

Meeting and Training Room Rental is a service that provides federal agencies and quasi-governmental entities with comfortably furnished, affordable training/meeting room facilities. We have available three spacious training/meeting rooms and two computer rooms.

Our facility is conveniently located at 1990 K Street, NW in downtown Washington, DC, two blocks from Metrorail, Georgetown, the business district and minutes away from many of the city's main tourist attractions. Our location at K Street has several distinct advantages.

Our training rooms allow for a large variety of meeting configurations. The three individual training/meeting rooms are separated by sound insulated, fabric partitions. They can be combined or kept separate to fit the customer's needs.

The two computer rooms are the newest addition to our facilities and allow for internet related training as well as specific software application training, as required. We'll work with the customer to prepare the workstations in the best fashion to support your training needs. We have broadband connectivity to ensure your internet connection is smooth and facilitates the best training value.

Spacious training rooms allow for many types of meeting configurations. Individual rooms are separated by sound insulated, fabric partitions. These rooms were recently renovated and additional meeting space was added. A separate telephone line supports teleconferencing and/or computer hook-up. All rooms contain individual controls for heating, air conditioning, and lighting.

- Training/Conference Rooms
- Computer Rooms
- Audiovisual Equipment

Our location at K Street has several distinct advantages. From shopping for clothes, mailing a package, dining and banking to buying office supplies, books or your favorite music, or sightseeing around the White House - we offer the best location for your meetings and training.

Come visit our facilities to see our exciting new space. Please contact us on (202) 874-9560 to further discuss your meeting needs.

# Computer Rooms

## Computer Rooms

Our new computer rooms are ideal for computer trainings and include Internet access. Room equipment includes 12' projection screen and flip charts. Additional equipment can be installed.

### Computer Room E and F

1722 square feet each  
Accommodates 14 people  
Daily rate: \$350.00\*



# Registration Information

Completing the registration form will temporarily “hold” a space for you. Your space will be guaranteed when we receive your agency-authorized training form or other form of payment. If we have not received your payment by the start of the class, you will not be permitted to attend the training.

For your convenience, Treasury Agency Services offers a variety of registration options. For fastest service, register via our website or by fax.

## By internet...

Complete the online reservation form on our web page at:

[www.fms.treas.gov/tas](http://www.fms.treas.gov/tas)

## By fax...

Complete the registration and training authorization forms (*or credit card form*) and send them to:

Registrations  
Treasury Agency Services  
Facsimile 202/874-9629

## By mail...

Complete the registration and training authorization forms (*or credit card form*) and mail them to:

Treasury Agency Services  
Suite 300/Registrations  
1990 K Street, NW  
Washington, DC 20006

## Registration Process

1. Complete registration form.
2. Submit registration by internet, fax or mail.
3. Follow up registration with your form of payment.
4. Receive registration confirmation.

## Confirmation

Confirmation notices are sent 10 business days prior to course start dates and confirm course name, date, instructor and other useful information.

## Method of Payments

Treasury Agency Services accepts any Federal agency-authorized training form. For example:

- SF 182 Training Authorization Form\*
- DD 1556 Training Authorization Form
- Purchase Orders
- Interagency agreements
- Credit Card

\*It is imperative that your SF 182 include your correct 8-digit Agency Location Code (ALC).

# 2004 Registration Form

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_  
Department or Agency, Bureau, Division and Branch

Address: \_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_  
For confirmation purposes - important for on-line classes!

Student #: \_\_\_\_\_  
Last 4 digits of your SSN - for tracking purposes

Please list all courses you wish to register for:

Course: \_\_\_\_\_

Date: \_\_\_\_\_

Course: \_\_\_\_\_

Date: \_\_\_\_\_

Course: \_\_\_\_\_

Date: \_\_\_\_\_

Course: \_\_\_\_\_

Date: \_\_\_\_\_

Course: \_\_\_\_\_

Date: \_\_\_\_\_

Please mark all that apply:

I wish to schedule an examination and receive the Treasury Certificate for Accounting & Reporting

I wish to schedule an examination and receive the Treasury Certificate for Credit Reform

Special Needs:

Hearing Impaired Student

Special Dietary Needs (*Special Training Events only*)

Other: (*please specify*)

\_\_\_\_\_

**\*If Paying by Credit Card: (*see note below*)**

Cardholder's Name: \_\_\_\_\_

Cardholder's Ph#: \_\_\_\_\_

CC Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

MC, VISA or AMEX: \_\_\_\_\_

Total Tuition Amount: \_\_\_\_\_

Signature: \_\_\_\_\_

*\*If paying by credit card, a separate form is required for each course.*

*Please complete this form or register on-line and follow up with your form of payment.*

*Mail or Fax Registrations to:*

**Treasury Agency Services**

Financial Management Service

Department of the Treasury

1990 K Street, NW Suite 300

Washington, DC 20006

ph: 202/874-9560 fx: 202/874-9629

*Or register on-line:*

<http://www.fms.treas.gov/tas/revform.html>



Treasury Agency Services, Professional Development Division (PD2), is registered with the National Association of State Boards of Accountancy (NASBA) 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 for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: [www.nasba.org](http://www.nasba.org)

TREASURY AGENCY SERVICES  
1990 K Street, NW Suite 300  
Washington DC 20006

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