

JFMIP

Compendium of Courses 1996



1996/1510311

Joint Financial Management Improvement Program

The Joint Financial Management Improvement Program (JFMIP) is a joint cooperative undertaking of the Office of Management and Budget, the General Accounting Office, the Department of the Treasury, and the Office of Personnel Management, working in cooperation with each other and with operating agencies to improve financial management practices throughout the government. The Program was initiated in 1948 by the Secretary of the Treasury, the Director of the Bureau of the Budget, and the Comptroller General, and was given statutory authorization in the Budget and Accounting Procedures Act of 1950. The Civil Service Commission, now the Office of Personnel Management, joined JFMIP in 1966.

The overall objective of JFMIP is to make improvements that contribute significantly to the effective and efficient operations of governmental programs. Activities aimed at achieving this objective include:

- Developing general objectives in those areas of common interest to the central agencies for guiding the improvement of financial management across government and promoting strategies for achieving those objectives.
- Reviewing and coordinating central agencies' activities and policy promulgations affecting financial management to avoid possible conflict, inconsistency, duplication, and confusion.
- Undertaking projects and special reviews of significant problems and new technologies in financial management and publishing the findings and conclusions.
- Acting as a catalyst and clearinghouse for sharing and disseminating financial management information about good financial management techniques and technologies.
- Reviewing the financial management efforts of the operating agencies and serving as a catalyst for further improvements.

The JFMIP plays a key role in mobilizing resources and coordinating cooperative efforts in the improvement of financial management practices, and relies on the active participation of federal agencies to be successful. The Joint Program is guided by a Steering Committee consisting of key policy officials from each of the central agencies. A key official from a program agency also serves on the Steering Committee. A small staff headed by an Executive Director provides support to the Committee.

Foreword

JFMIP has been issuing a compendium of training courses since 1991. The publication lists training courses appropriate for the continuing professional education of financial management personnel. This issue includes courses for December 1995 and information currently available on courses for calendar year 1996.

Training opportunities are grouped by three subject area categories:

- Updates and overviews (Part 1);
- Federal financial management (Part 2); and
- Other appropriate education (Part 3).

Compendium entries provide the following details:

- course title
- abbreviated content description for the course, seminar, or conference (summarized from the source catalog—refer to the source for full details)
- source and telephone number for course registration
- length of course
- cost (note that, if applicable, cost excludes postage, shipping, handling)
- format, if not a course (e.g., cassette tapes, book, computer diskettes) or, if not a course conducted on workdays, whether evening or correspondence
- location(s) and month(s) given in the current year, if applicable

The *Compendium* was planned to include courses directed to accounting, financial management, auditing, and related topics. Note that departments and agencies may often arrange with course providers to sponsor or instruct these or special courses. For "Other appropriate education," note that courses on communications and behavioral skills, including management and supervision, generally were excluded due to specific focus on accounting and financial management and because courses are readily available from in-house, local education, and other sources. Similarly, data management, electronic data processing, and systems courses were included only if specifically related to financial management. College and university courses usually are not listed.

Financial managers and specialists who review and use this *Compendium* are encouraged to contribute to improving its data base. Please fax suggestions for changes, additions, and deletions to JFMIP, (202) 512-9593.

Table of Contents

Part 1: Updates and Overviews-----	1
Part 2: Federal Financial Management -----	2
Financial Management -----	2
International Financial Management-----	2
Federal Government Accounting Standards -----	2
Accounting -----	3
Cost Accounting -----	4
Appropriations Law -----	5
Budget Planning, Formulation, Estimating, and Analysis-----	6
Budget Presentation and Justification -----	8
Budget Execution-----	8
Defense Budget Process -----	9
Cash and Asset Management-----	9
U.S. Government Standard General Ledger -----	9
Revolving, Industrial, and Stock Funds -----	10
Financial Reporting -----	10
Government Auditing Standards-----	11
Auditing -----	11
Management Controls/Internal Auditing -----	12
Part 3: Other Appropriate Education	
On-Line Information -----	16
Program Management -----	16
Performance Measurement/Reengineering -----	19
Contracting Officer's Technical Representative -----	21
Commercial Activity (A-76) -----	21
Federal Acquisition Process -----	22
Small Purchases -----	22
Contracts -----	23
Contract Administration -----	24
Grants -----	25
Property Management -----	25
Inventory Management-----	25
Supply Management -----	25
Travel-----	26
Payroll Administration -----	26
Certifying Officers -----	26
Imprest Funds -----	27
Data Handling-----	27
Voucher Examination -----	27
Congressional Operations -----	27
Ethics -----	28
Statistics -----	28

Part 1: Updates and Overviews

Accounting and Auditing Update (Annual)

Implementation of latest accounting principles and auditing standards. Source: Totaltape, (800) 874-7877. 9 CPE hours. Audio: 6 cassettes, workbook, and quizzer, \$129; Software: disk, workbook, and quizzer, \$129; extra workbooks and quizzer, \$50.

Government Auditing and Accounting Update

Developments in government and non-profit accounting, financial reporting, and auditing. Source: AICPA seminar, (800) 862-4272. 1 day, 8 hours. Seminar: contact state society for cost, schedules, and information. In 1995: PA (Dec), NM (Dec), IA (Dec), NE (Dec).

Government Auditing and Accounting Update

Developments in government and non-profit accounting, financial reporting, and auditing. Source: AICPA CPE, (800) 862-4272. 2 audiocassettes; workbook. \$129.

Accounting and Auditing Report (monthly)

Monthly subscription series of cassettes, written highlights, and transcript of topics. Source: Totaltape, (800) 874-7877. 12 CPE hours/year. 1 year: 12 cassettes, monthly transcripts, yearly album, index, and quizzers, \$225; 2 years: 24 cassettes, monthly transcripts, albums, indexes, and quizzers, \$395. Extra quizzers: 1 year, \$80; 2 years, \$155.

Accounting and Auditing Report (CPE Network)

Issues, pronouncements, standards, reports on exposure drafts, discussion memorandums. Source: Totaltape, (800) 874-7877. 22 CPE hours. Subscription series, videotape, monthly except April, with participant guides. \$799.

Auditing Update

Recent Statements on Auditing Standards (through SAS #71). Source: MicroMash, (800) 272-7277, ext. 4306. 8 hours. Computer diskettes. \$120.

Governmental Accounting Report (CPE Network)

GASB information, state and local government news, relevant SASs, Yellow Book, exposure drafts. Source: Totaltape, (800) 874-7877. 8 CPE hours. Subscription series, videotape; quarterly; with participant guides. \$399.

Audio Governmental Accounting Report

Standards, auditing, state and local government changes, and other developments. Source: Totaltape, (800) 874-7877. 12 CPE hours/year. 1 year: 12 cassettes, monthly transcripts, yearly album, index, and quizzers, \$225; 2 years: 24 cassettes, monthly transcripts, 2 albums, indexes, and quizzers, \$395. Extra quizzers: 1 year, \$80; 2 years, \$155.

The Government A&A Specialist

Government accounting and auditing coverage. Source: The CPA Report, (800) 622-1140. Subscription series, 16 annual CPE hours, \$624. Includes quarterly

videotape cassettes, Handbook, guides, and self-exams.

FASB Update

Recent Financial Accounting Standards Board statements and interpretations. Source: MicroMash, (800) 272-7277, ext. 4306. 8 hours. Computer diskettes. \$120.

GAAP

Source: Western Schools, (800) 438-8888. 20 hours. Text, lesson plan, objectives, exercises, and exam, \$109.95.

Bisk GAAS Guide

Overview of GAAS. Source: Totaltape, (800) 874-7877. 12 hours. 12 cassettes (or computer diskette), workbook, and quizzer, \$199; extra workbook and quizzer, \$90. Software disks, textbook, and quizzer (specify Windows/DOS), \$199; extra disks and quizzers \$80.

Bisk GAAP Guide

Current, comprehensive overview of GAAP. Source: Totaltape, (800) 874-7877. 12 hours. 12 cassettes, workbook, and quizzer, \$159; extra workbook and quizzer, \$70. Software disks, textbook, and quizzer (specify DOS/Windows), \$199; extra disks and quizzers, \$60.

GAAS Overview

Overview of GAAS. Source: Western Schools, (800) 438-8888. 20 hours. Text, lesson plan, objectives, exercises, and exam, \$109.

Part 2: Federal Financial Management

Financial Management

□ Financial Management Update

Key changes concerning FASAB, GAO, OMB, Treasury, legislative, and related initiatives.

Source: Management Concepts Incorporated, (703) 790-9595.
1 day, \$170.

In 1996: DC area (Feb, May, Aug).

□ Federal Financial Management Overview

Understanding budget process, agency accounting reports, performance measurement, new developments in financial management.

Source: Management Concepts Incorporated, (703) 790-9595.
3 days, \$425.

In 1995: DC area (Dec).

In 1996: DC area (Feb, Apr, Jun, Aug).

□ Introduction to Financial Management

Four functional areas of financial management: accounting, budgeting, internal controls, and management services.

Source: USDA Graduate School's Training Centers.
5 days, \$450.

Chicago Training Center, (312) 353-2919:

In 1996: IL (Jun), MO (Aug).

Philadelphia Training Center, (215) 597-4441.

Washington Training Center, (703) 312-7300:

4 days, \$650.

In 1996: DC area (Feb, May, Aug).

□ Introduction to Financial Management

Budget process, functional areas of financial management, internal control concepts, financial reporting.

Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.

2 days, 1.2 CEU. \$349.

In 1996: DC (Jul, Sep).

□ Chief Financial Officers Act

Requirements of Public Law 101-576.
Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.

2 days, 1.2 CEU. \$349.

In 1996: DC (Jan, Apr, Jul, Sep).

□ Department of Defense

The *Defense Business Management University* (DBMU), Crystal Gateway 2, Suite 912, 1225 Jefferson Davis Highway, Arlington, VA 22202. (703) 692-2482, of the Department of Defense (DOD) has compiled information on training opportunities DOD-wide in financial management. The DBMU's bulletin board system provides information related to financial management education and training. The access numbers are (408) 656-3756, or 878-3756 (DSN). A World Wide Web (WWW) Home Page provides on-line viewing of the DBMU Dialog and the Financial Management Education and Training Catalog and allows electronic downloading. The address (also known as the URL) of the DBMU Home Page is: <ftp://ftp.nps.navy.mil/pub/dbmu/thesis/tom.html>

□ Department of State

State's Foreign Service Institute, (703) 302-7144, conducts courses on Budget and Financial Management, on Contracting, and on State's Central Financial Management System (CFMS). CFMS courses include Orientation, Budget Execution, Financial Planning, Requisition Documents, Miscellaneous Obligations, Travel Orders, and Appropriation Law.

International Financial Management

□ Global Business Environment

International institutions, regional organizations, countries, U.S. government departments; issues, policies, developments.

Source: Educational Services Institute and The George Washington University, (703) 578-8820.

3 days, \$1000.

In 1996: DC (Mar, Jun, Sep), FL (Dec).

□ International Project Management

Issues; environments.

Source: Educational Services Institute and The George Washington University, (703) 578-8820.

3 days, \$1000.

In 1996: DC (Mar, Nov).

□ International Financial Management

Financing sources, trade essentials, foreign exchange, risks (exchange rate, country), insurance, letters of credit, guarantees and bonds.

Source: Educational Services Institute and The George Washington University, (703) 578-8820.

5 days, \$1400.

In 1995: DC (Dec).

In 1996: FL (Jan), DC (Apr, Jul, Oct).

□ International Contracting

Issues and conflicts; provisions governing international contracting relationships.

Source: Educational Services Institute and The George Washington University, (703) 578-8820.

5 days, \$1400.

In 1996: DC (Jan, May, Sep), CA (Feb, Jul), FL (Mar).

Federal Government Accounting Standards

□ Workshop I (The FASAB Workshop Series)

The Federal Accounting Standards Advisory Board and The Center present this accounting standards workshop series. Workshop I covers: Concepts; Objectives; and Entity and Display; sample new reporting formats; standards for Managerial Cost; standards for Supplementary Stewardship Reporting.

Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.

2 days, 16 CPE hours, \$365, lunch included.

In 1996: DC (Jan, Apr, Aug).

□ Workshop II (The FASAB Workshop Series)

The Federal Accounting Standards Advisory Board and The Center present this accounting standards workshop series. Workshop II covers: Selected Assets and Liabilities; Direct Loans and

Guaranteed Loans; Inventory and Related Property; Liabilities; Revenue; Property, Plant, and Equipment.
 Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.
 2 days, 16 CPE hours, \$365, lunch included.
 In 1996: DC (Mar, May, Sep).

Regional Workshop (The FASAB Workshop Series)

See Workshops I and II of Series.
 Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.
 2 days, 16 CPE hours, \$365, lunch included.
 In 1996: Location pending final procurement action (Jul).

Implementing the New Accounting Standards

Adopted standards and recommendations of Federal Accounting Standards Advisory Board.
 Source: Management Concepts Incorporated, (703) 790-9595.
 3 days. \$425.
 In 1996: DC area (Jan, Mar, Jul, Sep).

Accounting

Concepts of Federal Accounting I

Policy, relationship between budgeting and accounting, accounting principles, standards, internal controls, budgetary accounting procedures and practices.
 Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.
 5 days, 3 CEU. \$595.
 In 1996: DC (Jan, Mar, Jul).

Concepts of Federal Accounting II

Federal expenditures and receipts; accounting treatment of interagency agreements, cross servicing and user fees; year closing; financial reporting; accounting for revolving funds, assets, liability and equity.
 Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.

5 days, 3 CEU. \$595.
 In 1995: DC (Dec).
 In 1996: DC (Feb, Apr, Jun, Aug).

Budgeting and Accounting—Making the Connection

Budgeting and accounting processes; terminology; budgeting as the basis for accounting; measuring financial performance.
 Source: Management Concepts Incorporated, (703) 790-9595.
 2 days, \$325.
 In 1996: GA (Feb), DC area (Feb, Apr, Jun, Aug), FL (Feb), IL (Apr), OH (May), TX (May, Jun), CA (Jul, Aug), WA (Aug).

Introductory Accounting

Fundamental accounting principles; identifying and recording transactions; techniques of double-entry accounting.
 Source: USDA Graduate School, (202) 690-4280.
 2 credits. \$162.
 In 1996: DC area (evening quarter, Winter, Spring, Summer, Fall).

Government Accounting Principles

Basic level course.
 Source: MicroMash, (800) 272-7277, ext. 4306.
 8 hours. Computer diskettes. \$120.

Basic Accounting Concepts

Governmental Accounting; processes; standard financial reports.
 Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.
 1 day, 8 CPE hours, \$180.
 In 1996: DC (Jan, Apr, Jun).

Basic Federal Accounting Principles

Federal accounting cycle; double-entry accounting techniques; original entries; fund accounting concepts; standard general ledger; journal entries.
 Source: Management Concepts Incorporated, (703) 790-9595.
 5 days, \$525.
 In 1996: DC area (Jan, Apr, Jul).

Introduction to Government Accounting

GASB pronouncements, financial reporting, compliance auditing, and GAAP hierarchy.
 Source: AICPA CPE, (800) 862-4272.
 Text format, 16 hours. \$179.

Overview of Governmental and Non-Profit Accounting

Governmental and nonprofit accounting and financial reporting requirements.
 Source: Totaltape, (800) 874-7877.
 12 CPE hours. Audio: Cassettes, workbook, and quizzer, \$199; extra workbook and quizzer, \$90.
 Software: Diskettes, workbook, and quizzer, \$199; extra diskettes and quizzer, \$80. Video: video, workbook, quizzer, \$249; extra workbook and quizzer, \$90.

Practice Problems in Government Accounting

Applications of accounting; roles of voucher auditor, general ledger technician, etc.
 Source: USDA Graduate School's Training Centers
 5 days.
 Dallas Training Center, (214) 767-8245:
 available on-site.

Principles of Accounting (I, II, and III)

Accounting cycle and statements, transactions, periodic reporting, accounts receivable and payable, inventories, deferrals and accruals. Assets, systems and controls, payrolls, data processing, legal forms of organization. Business operations, cost systems, managerial accounting, and tax reporting.
 Source: USDA Graduate School, evening school, (202) 690-4280.
 2 credits each course (I, II, III). \$194 each.
 In 1996: DC (evening quarter Winter, Spring, Summer, Fall).

Principles of Accounting

I, basic principles. II, financial accounting. III, managerial accounting.
Source: USDA Graduate School Correspondence Programs, (202) 720-7123.
2 semester hours each. I, \$323 (11 lessons). II, \$294 (12 lessons). III, \$276 (12 lessons).

Intermediate Accounting (I, II)

Reporting; accounting concepts, topics, and problems.
Source: USDA Graduate School, evening school, (202) 690-4280.
2 credits each course (I, II). \$194 each.
In 1996: (II evening quarter Winter; I evening quarter Fall).

Intermediate Accounting I and II

Source: USDA Graduate School, (202) 720-7123.
3 semester credits each. I: \$323; II: \$312. Correspondence, 11 lessons each.

Government Bookkeeping and Accounting

Effect of financial transactions on specific categories of assets, liabilities, equity, income, cost, and expenses; journal vouchers (general journals); general ledger; trial balances; financial statements; compliance with General Accounting Office guidelines.
Source: USDA Graduate School's National Independent Study Center, (303) 969-5800.
48 hours, \$195, 6 months time limit. Open enrollment.

Governmental Bookkeeping and Accounting

Basic concepts and principles of accounting; "fund accounting" procedures; accounting cycle; typical financial reports.
Source: USDA Graduate School's Training Centers.
4 days, Centers \$450/Washington \$550.
Atlanta Training Center, (404) 331-3488:

In 1996: NC (Jan), GA (May), TN (May), FL (Jul), VA (Jul), GA (Sep).
Chicago Training Center, (312) 353-2919:

In 1996: MO (Apr), IL (Jun).
Dallas Training Center, (214) 767-8245:

In 1996: TX (Feb), CO (Apr).
Philadelphia Training Center, (215) 597-4441.

In 1996: PA (Mar).
San Francisco Training Center, (415) 744-7280:

In 1996: CA (Mar), WA (May).
Washington Training Center, (703) 312-7300:

In 1996: DC area (Jan, Apr, Jun, Aug, Sep).

Accounting Procedures in Federal Agencies

Government accounting principles, appropriations, accounting problems, use of standard general ledger.
Source: Management Concepts Incorporated, (703) 790-9595.
3 days, \$425.
In 1996: DC area (Jan, Mar, Apr, Jun, Aug, Sep), GA (Mar), TX (Mar, Apr), FL (Mar), CA (Apr, Jun, Aug), WA (Jun), OH (Jun), IL (Jul), NM (Jul).

Federal Government Accounting I

Basic principles and practices of accounting and concepts and methods of fund control systems in federal agencies; accounting for funding, processes (appropriation, apportionment, allotment, obligation, disbursement, and reimbursement); transfer appropriation, and working fund advances.
Source: USDA Graduate School, (202) 720-7123.
2 semester credits. \$186.
Correspondence, 14 lessons.

Federal Government Accounting II

Inventory and property accounting, reimbursable operations, financed revolving funds, advanced principles of accrual accounting, reporting of accrued expenditures and accrued revenues, preparation of financial reports, accounting in decentralized operations, consolidation of cost

accounting for area of program responsibility, relationship to cost-based budgeting and year-end closing, accounting for lapsed appropriations, and transfers.
Source: USDA Graduate School, (202) 720-7123.
2 semester credits. \$186.
Correspondence, 8 lessons.

Accounting for Reimbursable Authority (Interagency Agreements)

Conceptual framework for reimbursable work; basic transactions; reporting requirements.
Source: Management Concepts Incorporated, (703) 790-9595.
2 days, \$325.
In 1996: DC area (Jan, Mar, May, Jun, Aug, Sep), TX (Mar, Apr), FL (Mar), GA (Mar), CA (Apr), OH (Jun), WA (Jun), UT (Jun), IL (Jul), NM (Jul).

Accounting for Governmental Units Under GASB

GAAP pronouncements.
Source: AICPA CPE Division, (800) 862-4272.
1 day, 8 hours. Seminar: contact state society for cost, schedules, and information.
In 1995: FL (Dec), MD (Dec), CO (Dec), PA (Dec).

GASB Statement 14: The Financial Reporting Entity

Explains defining of a government reporting entity; GASB Statement 14.
Source: MicroMash, (800) 272-7277, ext. 4306.
8 hours. Computer diskettes. \$120.

Cost Accounting

Cost Accounting in Government Operations

Cash vs. accrual-based costing, unit cost determination, fixed and variable costs, standard costs, variance analysis, incremental costs, replacement costs.
Source: USDA Graduate School's Training Centers
Chicago Training Center, (312) 353-2919:

5 days, \$450.
 In 1996: MO (Mar), IL (Jul).
 Dallas Training Center, (214)
 767-8245:
 5 days, \$525.
 In 1996: TX (Mar).

Cost Accounting I and II

Aspects of job order cost accounting systems and procedures, uses in decision making, analyses, and control.
 Source: USDA Graduate School, evening school, (202) 690-4280.
 2 credits each course (I, II). \$194.
 In 1996: DC (I evening quarter Winter; II evening quarter Spring).

Cost Accounting I, II, III

I, Job order cost accounting; II, Process cost accounting, and III, Cost accounting—a management tool.
 Source: USDA Graduate School Correspondence Programs, (202) 720-7123.
 1 semester credit each. I, \$169 (8 lessons); II, \$168 (6 lessons); III, \$168 (6 lessons).

Managerial Cost Accounting

Cost tools, framework, responsibility segments, determining full costs of programs.
 Source: Management Concepts, Inc., (703) 790-9595.
 2 days, \$325.
 In 1996: DC area (Jan, Mar, May, Jul, Sep), GA (Feb), FL (Mar), TX (Apr, May), OH (Jun), CA (Jun, Sep), IL (Jun), WA (Jul), UT (Jun), NM (Aug).

Cost Accounting in Government Operations

Theory, elements, and concepts; principles and standards; relationship between general accounting and cost accounting.
 Source: USDA Graduate School's Training Centers.
 5 days, \$525.
 Atlanta Training Center, (404) 331-3488
 In 1996, CA (Mar).
 Chicago Training Center, (312) 353-2919.
 5 days, \$400.

In 1996: MO (Mar), IL (Jul).
 Dallas Training Center, (214) 767-3507.
 5 days, \$425, 40 CPE hours.
 In 1996: TX (Mar), CO (Jun).
 Philadelphia Training Center, (215) 597-4441.
 5 days, \$505.
 In 1996: PA (Jan).
 San Francisco Training Center, (415) 744-7280.
 3 days, \$385.
 In 1996: CA (Jan, Jun), WA (Sep).

Linking Costs to Performance

Associating costs with activities/cost objectives; linking to performance; measurement; reporting.
 Source: Management Concepts Incorporated, (703) 790-9595.
 2 days, \$325.
 In 1996: DC area (Jan, Feb, May, Jul, Sep).

Cost Accounting Standards

For contracts auditing: federal Cost Accounting Standard clauses applications to contracts and grants with local and state governments, education institutions, and nonprofit organizations.
 Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.
 3 days, 24 hours CPE, \$360.
 In 1995: DC (Dec).
 In 1996: DC (Feb, May, Jul).

Activity-Based Costing

ABC background, model, implementation, linkages to performance management.
 Source: Educational Services Institute and The George Washington University, (703) 578-8820.
 2 days, \$700.
 In 1995: DC (Dec).

Activity Based Costing

"ABC" use; cost flows; spreadsheet model blueprint with data flows.
 Source: Western Schools, (1-800) 438-8888.
 20 Self-Study hours, \$119.95 plus shipping/handling.

Activity Based Cost Management

Use of Activity Based Costing (ABC) to determine unit costs and to find ways to improve the timeliness, quality, and cost of program delivery.
 Source: Management Concepts Incorporated, (703) 790-9595.
 3 days, \$425.
 In 1995: DC area (Dec).
 In 1996: DC area (Feb, Apr, Jun, Aug), TX (Jan, Feb), CA (Feb, Mar), WA (Mar), GA (Apr), UT (Apr), NM (May), FL (May), IL (Aug), OH (Aug).

Activity-Based Cost Management: An Analysis Tool for Auditors

ABC cost accounting system to identify and analyze cost of business activities and assess their value. Cost drivers, measuring performance, uncovering of non-value added activities.
 Source: MIS Training Institute, seminar, (508) 879-7999.
 3 days, 15 CPE hours, \$595.
 In 1995: FL (Dec).

Appropriations Law

Federal Appropriations Law

Federal appropriations; appropriations law; statutes and regulations; significant decisions; congressional sequence.
 Source: USDA Graduate School's Training Centers
 3 days, Centers \$465/Washington, 695.
 Atlanta Training Center, (404) 331-3488:
 In 1996: AL (Mar), GA (May), TN (Jul).
 Chicago Training Center, (312) 353-2919:
 In 1996: MO (Feb), IL (Jun), MO (Aug).
 Dallas Training Center, (214) 767-8245:
 In 1996: AZ (Jan), TX (Feb, Apr, Sep), CO (Mar), LA (May), NM (Jun), OK (Jul), UT (Aug).
 Philadelphia Training Center, (215) 597-4441
 In 1996: PA (Apr), MA (Jun).
 San Francisco Training Center, (415) 744-7280:
 In 1996: CA (Feb, Apr, May, Sep), WA (Jul).

Washington Training Center, (703) 312-7300:
 In 1995: DC area (Dec).
 In 1996: DC area (Apr, Jun, Sep).

□ Implications of Federal Appropriation Law

Theory of appropriations law; implications for financial decisions. Anti-Deficiency Act, discretion in spending, procurement requirements, and appropriation availabilities.
 Source: *The Center for Applied Financial Management/FMS/Treasury*, (202) 874-9560.
 2 days, 16 CPE hours, \$355, with Red Book, volumes I and II).
 In 1996: DC (Feb, Apr, Jun, Aug).

□ Appropriations Law Update

Appropriation law revisions; GAO interpretations; recent issues.
 Source: Management Concepts Incorporated, (703) 790-9595.
 1 day. \$200.
 In 1995: DC area (Dec).
 In 1996: DC area (Jan, Mar, Apr, Jun, Jul, Aug, Sep), GA (Jan), FL (Feb), IL (Apr), OH (May), TX (May, Jun, Jul), CA (Jul), UT (Jul), WA (Aug), NM (Aug).

□ Advanced Appropriations Law

Current issues; appropriation language; research and outline procedures.
 Source: Management Concepts Incorporated, (703) 790-9595.
 2 days, \$375.
 In 1995: DC area (Dec).
 In 1996: DC area (Feb, Apr, Aug).

□ Appropriations Law Seminar

GAO rulings on agency expenditures and decisions on agency fiscal operations. Interpreting appropriations; determining appropriation availability as to purpose; establishing appropriation availability time and amount; obligating appropriations; responding to continuing resolutions.
 Source: Management Concepts Incorporated, (703) 790-9595.
 4 days. \$670.

In 1995: DC area (Dec).
 In 1996: DC area (Jan, Mar, Apr, May, Jun, Jul, Aug, Sep), TX (Jan, Jan), CA (Jan-Feb, Feb), WA (Mar), UT (Mar), NM (Apr), FL (May), GA (May), OH (Aug), IL (Sep).

□ Executing Budgets within the Law—An Appropriations Law Overview

Key elements of budget execution; purposes for which funds can be used; amounts that can be used; when funds can be used.
 Source: Management Concepts Incorporated, (703) 790-9595.
 2 days, \$375.
 In 1995: DC area (Dec).
 In 1996: DC area (Feb, Mar, May, Jun, Aug, Sep), GA (Jan), FL (Feb), IL (Apr), OH (Apr), TX (May, Jun), CA (Jul, Jul), UT (Jul), WA (Aug), NM (Aug).

Budget Planning, Formulation, Estimating, and Analysis

□ Developing a Budget for a Unit
 Terms used in budgeting; steps in the federal budget process; techniques for estimating costs; preparation of a unit budget.
 Source: USDA Graduate School's National Independent Study Center, (303) 969-5800.
 24 hours, \$135, 6 months time limit.
 Open enrollment.

□ Strategic Budgeting

Goal alignment in establishing budget priorities; focus on maximizing an agency's resources toward mission delivery.
 Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.
 2 days, 1.2 CEU. \$349.
 In 1995: DC (Dec).
 In 1996: DC (Feb, May, Jul, Sep).

□ Controlling a Unit Budget

Budget control process; legal and administrative limitations that need to be controlled; when a budget is out of control; actions to bring the

budget back into control; reporting budget progress.
 Source: USDA Graduate School's National Independent Study Center, (303) 969-5800.
 24 hours, \$135, 6 months time limit.
 Open enrollment.

□ Federal Budget Process

Federal budget process; budget formulation, execution, and review; roles played by departments and agencies, the Office of Management and Budget, the President, the Executive Committees on Budget, and Congress.

Source: USDA Graduate School's Training Centers
 2 days, Centers \$300/Washington \$300.

Atlanta Training Center, (404) 331-3488:

In 1996: AL (Feb), GA (Mar), TN (Mar), VA (Jul).

Chicago Training Center, (312) 353-2919:

In 1996: MO (Mar, Aug), IL (Jul).
 Dallas Training Center, (214) 767-8245:

In 1996: AZ (Jan), CO (Mar), OK (Jul).
 Philadelphia Training Center, (215) 597-4441:

In 1995: PA (Dec).
 In 1996: PA (Jun, Aug).
 San Francisco Training Center, (415) 744-7280:

In 1996: CA (Apr).
 Washington Training Center, (703) 312-7300:

In 1995: DC area (Dec).
 In 1996: DC area (Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep).

□ The Federal Budget Process

Budget phases and timetables; roles; budget formulation, justification, and presentation; congressional budget actions, including authorizations and appropriations; committees, subcommittees, and lobbying groups. Potential problems with the system and their effects and budget execution.

Source: Management Concepts Incorporated, (703) 790-9595.
 1 day. \$170.
 In 1995: DC area (Dec).

In 1996: DC area (Jan, Feb, Apr, May, Jul), TX (Jan, Jan), CA (Feb, Feb), FL (Feb), WA (Mar), UT (Mar), NM (Apr), GA (May), OH (Aug), IL (Sep).

□ Federal Budget Process

Four phases of the budget process; budget terminology; how an agency develops its budget submission; and the sequence in budget execution.

Source: USDA Graduate School Center for Applied Management, (202) 401-9194.

1 day, .6 CEU. \$195.

In 1996: Jun, Aug).

□ Introduction to Federal Budgeting

Budget terms, object class budget, program budget, funding sources for government programs, budget projections.

Source: USDA Graduate School's Training Centers

4 days, \$450.

Dallas Training Center, (214) 767-8245:

In 1995: AZ (Dec).

In 1996: NM (Jan), CO (Mar, Jul), LA (Apr), TX (May, Jun).

San Francisco Training Center, (415) 281-7025:

In 1995: CA (Dec).

In 1996: WA (Feb, Aug), CA (Mar, Apr, May, Jul, Sep), OR (Jun).

□ Budget Analysis Workshop

Workload, efficiency, and effectiveness measures for a typical Federal program; budget justifications; mid-fiscal year financial review; financial implications of audit findings.

Source: USDA Graduate School's Training Centers

3 days, \$385.

Atlanta Training Center, (404) 331-3488

In 19

Chicago Training Center, (312) 353-2919:

MO (Jan, Jul).

Dallas Training Center, (214) 767-8245:

available on-site.

Philadelphia Training Center, (215) 597-4441.

Washington Training Center, (703) 312-7300.

□ Agency Budgeting Workshop

Introduction to basic federal budget process.

Source: Dallas Training Center.

3 days; available on-site.

□ Advanced Budget Analysis

Budgeting for inflation, program goals, and objectives; developing program measures; justifications.

Source: USDA Graduate School's Training Centers

3 days, \$385.

San Francisco Training Center, (415) 744-7280

In 1996: WA (Mar), CA (Aug).

□ Budget Formulation

Process of and requirements for budget formulation; laws and directives; budgets; concepts and terminology.

Source: USDA Graduate School's Training Centers

4 days, 32 CPE hours), Centers \$450/Washington \$550.

Atlanta Training Center, (404) 331-3488:

In 1996: GA (Jan, May), TN (Apr), VA (Aug).

Chicago Training Center, (312) 353-2919:

In 1996: MO (Feb), IL (Mar).

Dallas Training Center, (214) 767-8245:

In 1996: TX (Jan, Jun, Jul, Sep), AZ (Feb), NM (Mar), CO (Apr, Aug); LA (May).

Philadelphia Training Center, (215) 597-4441:

In 1996: PA (Aug).

San Francisco Training Center, (415) 744-7280:

In 1996: CA (Mar, May, Jul), WA (Jun). Washington Training Center, (703)

312-7300:

In 1995: DC area (Dec).

In 1996: DC area (Jan, Mar, Apr, Jun, Jul, Aug, Sep).

□ Budget Formulation

Annual OMB budget submission for a fictitious agency; federal budget

process; budget formulation; OMB Circular A-11; budget justification requirements; object class estimates; and federal accounting concepts.

Source: Management Concepts Incorporated, (703) 790-9595.

5 days. \$525.

In 1996: DC area (Feb, Mar, Apr, May, Jun).

□ Budget Planning, Development, and Presentation

Process of budget preparation and approval.

Source: USDA Graduate School, evening school, (202) 690-4280.

2 credits. \$229.

In 1996: DC (evening quarter, Fall).

□ Budget Planning with Microcomputers Using Lotus 1-2-3 (An Introductory Course)

Spreadsheet program use to prepare budget estimates, formulate budgets, control obligations, prepare graphics and reports, and conduct mid-year financial reviews.

Source: USDA Graduate School's Training Centers

3 days, \$370.

Philadelphia Training Center, (215) 597-4441:

In 1996: PA (Jul, Aug), MA (Aug).

□ Budget Planning, Development and Presentation

Budget process and methods; use of budget appendix and language sheets, program and financing schedules, object classification schedules, and personnel summaries; program and performance statements; review and appeal procedures.

Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.

5 days, 3 credits. \$595.

In 1996: DC (Feb, May, Jul, Sep).

□ Strategic Budgeting

Translating agency resources and constraints into improved mission delivery and effectiveness.

Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.
2 days, 1.2 CEU. \$495.
In 1995: DC (Dec).
In 1996: DC (Feb, May, Jul, Sep).

□ Budget Estimating Techniques

Operating budget for a field level activity; estimates of personnel compensation, fringe benefits, travel, supplies, space, and other budget line item costs.

Source: USDA Graduate School's Training Centers
3 days, \$385.
Chicago Training Center, (312) 353-2919:
In 1995: IL (Dec).
In 1996: MO (Apr, Jun, Aug).
Philadelphia Training Center, (215) 597-4441:
In 1996: PA (Jul).
Washington Training Center, (703) 312-7300:
3 days, \$450.
In 1996: DC area (Jan, Apr, Jul, Sep).

□ Budget Estimating Using Spreadsheets

Budgeting concepts, resource estimations, operating budgets, software.
(703) 790-9595.
3 days. \$425.
In 1995: DC area (Dec).
In 1996: DC area (Feb, Mar, Apr-May, Jun, Aug, Sep).

Budget Presentation and Justification

□ Budget Presentation and Justification

Agency budget justification to OMB; congressional workings; oral and written justifications to Congress; the congressional review committee perspective; budget presentations; and tips for appropriation hearings.
Source: Management Concepts Incorporated, (703) 790-9595.
5 days. \$525.
In 1996: DC area (Mar, May, Aug).

□ Writing Effective Budget Justifications

Budget submissions; narrative descriptions; budget justification.
Source: USDA Graduate School's Training Centers
3 days.
Dallas Training Center, (214) 767-8245:
available on-site.
San Francisco Training Center, (415) 281-7025:
In 1996: CA (Feb, Jul), WA (Aug).

□ Budget Presentation and Justification

Justifications, technical support for budget submissions, fielding questions.
Source: USDA Graduate School's Training Centers
5 days, \$385.
Dallas Training Center, (214) 767-8245:
available on-site.
Philadelphia Training Center, (215) 597-4441.
In 1996: MO (Apr), IL (Jun), MO (Aug).
Washington Training Center, (703) 312-7300:
4 days, \$650.
In 1996: DC area (Feb, May, Jul, Sep).

□ Writing Effective Budget Justifications

Organization of budget information with goals, objectives, and performance measures.
Source: Management Concepts Incorporated, (703) 790-9595.
3 days. \$425.
In 1995: DC area (Dec).
In 1996: DC area (Jan, Feb, Apr, May, Jul).

Budget Execution

□ Budget Execution

Budget execution; financial plans and administrative requirements for reprogramming and realigning of available funds; monitoring and controlling use of funds.
Source: USDA Graduate School's Training Centers.

4 days, 32 CPE hours, Centers \$450/Washington \$550.
Atlanta Training Center, (404) 331-3488:
In 1996: SC (Mar), GA (Mar), AL (May), TN (Jun), VA (Aug).
Chicago Training Center
In 1996: MO (May), IL (Jun), MO (Jul).
Dallas Training Center, (214) 767-8245:
In 1996: TX (Mar, Jul, Aug), AZ (Apr), NM (May), LA (Jun), CO (Sep).
Philadelphia Training Center, (215) 597-4441:
In 1996: PA (Jan), MA (May).
San Francisco Training Center, (415) 744-7280:
In 1996: CA (Jan, Jun, Aug), WA (Apr).
Washington Training Center, (703) 312-7300
In 1996: DC area (Jan, Mar, May, Jun, Jul, Sep).

□ Budget Execution

How to write and monitor a budget execution plan and make adjustments dictated by changes in available funds. Budget execution basics; operating budget for the fiscal year; revisions to the operating budget; reports required by OMB Circular A-34; Anti-Deficiency Act violations; forfeiture (lapse) in budget authority; and rescissions, deferrals, and sequestration.
Source: Management Concepts Incorporated, (703) 790-9595.
5 days. \$525.
In 1995: DC area (Dec).
In 1996: DC area (Jan, Mar, May, Jun, Jul, Sep), FL (Jan), GA (Jan), OH (Apr), IL (May), TX (May, Jun), UT (Aug), CA (Aug, Sep), WA (Sep), NM (Sep).

□ Budget Execution Game

Source: The Center for Applied Financial Management/FMS/Treasury.
2 days, 16 CPE, \$310.
In 1995: DC (Dec).
In 1996: DC (Mar, May, Sep).

□ Budget Execution and Funds Control

Administrative control under Antideficiency Act, including Treasury warrants, OMB apportionments,

allocations, allotments, and allowances. Cross-servicing agreements, reprogramming, and supplementals.
 Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.
 5 days, 3 credits. \$595.
 In 1996: DC (Mar, Jun, Aug, Sep).

Defense Budget Process

PPBS: The Defense Budget Planning, Programming, and Budgeting System

Federal budget process; defense budget; planning, programming, and budgeting system; defense appropriations; and justifying budget to OMB and Congress.
 Source: Management Concepts Incorporated, (703) 790-9595.
 2 days. \$325.
 In 1995: DC area (Dec).
 In 1996: DC area (Jan, Feb, Apr, May, Jun, Aug, Sep), TX (Mayr, Mar), GA (Mar), CA (Apr, Jun), FL (Apr), UT (May), NM (Jun), OH (Jul), IL (Aug), WA (Sep).

DBOF: The Defense Business Operations Fund

Concept, operating principles, policies, unit cost resourcing, financial reports.
 Source: Management Concepts Incorporated, (703) 790-9595.
 3 days. \$425.
 In 1995: DC area (Dec).
 In 1996: DC area (Jan, Feb, Apr, May, Jun, Jul, Sep), TX (Mar, Mar), GA (Mar), CA (Apr, Jun), FL (Apr), UT (May), NM (Jun), OH (Jul), IL (Aug), WA (Sep).

DBOF Accounting and Financial Reporting

Defense Business Operations Fund: background, accounting guidance, required financial reports.
 Source: Management Concepts Incorporated, (703) 790-9595.
 2 days, \$325.
 In 1996: DC area (Jan, Feb, May, Jul, Sep).

Cash and Asset Management

Credit Reform: Accounting and Reporting Requirements

Accounting and reporting requirements of the act.
 Source: Management Concepts Incorporated, (703) 790-9595.
 4 days, \$525.
 In 1996: DC area (Feb, May, Sep).

Credit Reform Overview

Accounting for direct loans and loan guarantees in accordance with accounting standard; present value techniques; subsidy expense; amortization of subsidy.
 Source: Management Concepts Incorporated, (703) 790-9595.
 1 day, \$325.
 In 1996: DC area (Feb, Apr, Jun, Aug).

Fundamentals of Cash Management

Overview of entire cash management cycle; collection, disbursement, deposit mechanisms.
 Source: The Center for Applied Financial Management/FMS/Treasury.
 1 day, 8 CPE hours, \$180.
 In 1995: DC (Dec).
 In 1996: DC (Mar, Jun).

Administering the Prompt Payment Act

Basic concepts of the act; how to properly apply its requirements and comply with the act.
 Source: Management Concepts Incorporated, (703) 790-9595.
 2 days, \$325.
 In 1995: DC area (Dec).
 In 1996: DC area (Jan, Feb, Apr, Jun, Aug).

FASB 95: Statement of Cash Flows

Reporting cash inflows and outflows, assessing problems, preparing statements. (Includes FASB 102 and 104 amendments.
 Source: Totaltape, (800) 874-7877.
 12 CPE hours/year. 6 cassettes, textbook, and quizzer, \$159; video tape, textbook, and quizzer, \$199; extra textbooks and quizzers, \$70; software (Windows), \$159; extra disks and quizzers, \$60; CD-ROM

(Windows), textbook, and quizzer, \$159; extra CDs and quizzers \$60.

U.S. Government Standard General Ledger

DOLLARS and \$ENSE, Making Sense of Treasury's Central Accounting Requirements

Federal budget process; historical perspective; central accounting requirements; application of appropriations process; financial documents.
 Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.
 2 days, 16 CPE hours, \$310.
 In 1995: DC (Dec).
 In 1996: DC (Feb, Jun, Aug).

Understanding and Using the Standard General Ledger

Budgetary and proprietary accounting; SGL chart of accounts for basic operating appropriations and reimbursable work; financial systems requirements.
 Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.
 3 days, 24 CPE hours, \$395.
 In 1996: DC (Jan, Mar, Apr, Jun, Aug).

Understanding and Using the Standard General Ledger

Introduction, using the SGL, integrated budgetary and accounting cycle, appropriations and reimbursables.
 Source: USDA Graduate School's Training Centers
 Philadelphia Training Center, (215) 597-2527:
 In 1996: PA (Jan), MA (Sep).
 San Francisco Training Center, (415) 281-7025:
 In 1996: WA (Apr), CA (Jun).

U.S. Government Standard General Ledger

Federal agency accounting and external reports; how to record transactions; U.S. Government

Standard General Ledger Chart of Accounts (SGL) structure; data elements and subaccounts; use of SGL to prepare external reports.

Source: Management Concepts Incorporated, (703) 790-9595.
2 days, \$325.

In 1995: DC area (Dec).

In 1996: DC area (Jan, Feb, Apr, Jun, Aug).

Accrual Accounting

Government accounting; "fund accounting" procedures (i.e. allotments, apportionments, commitments, and obligations).
Source: USDA Graduate School's Training Centers

Atlanta Training Center, (404) 331-3488.

3 days, \$285.

In 1996: GA (Jun).

Accrual World

Introductory accrual-basis accounting; U.S. Government Standard General Ledger; responsibilities of accountants; responsibilities of budget personnel.
Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.

2 days, 16 CPE hours, \$310.

In 1996: DC (Jan, Mar, May, Jul).

Accrual World

Introductory accrual-basis accounting; U.S. Government Standard General Ledger; responsibilities of accountants; responsibilities of budget personnel.
Source: USDA Graduate School's Training Centers

2 days, \$300.

Chicago Training Center, (312) 353-2919:

In 1996: MO (Jun), IL (Aug).

Philadelphia Training Center, (215) 597-2527:

2 days, \$310.

In 1996: PA (Jan), MA (Sep).

San Francisco Training Center, (415) 281-7025:

2 days, \$310.

In 1996: WA (Apr), CA (Jun).

Revolving, Industrial, and Stock Funds

Financial Management of Revolving Funds

Fiscal operations of revolving funds; operation; appropriate prices for products or services.

Source: Management Concepts Incorporated, (703) 790-9595.

3 days, \$425.

In 1996: DC area (Jan, Apr, Jul).

Accounting for Revolving Funds

Description, accounting, requirements, and reports.

Source: Management Concepts Incorporated, (703) 790-9595.

2 days, \$325.

In 1996: DC area: (Jan, Mar, May, Jul).

Budgeting (Accounting) for Revolving Funds

Revolving funds from both the budgeting and accounting perspectives; how revolving funds operate; terminology and techniques.

Source: USDA Graduate School's Training Centers

5 days, \$450.

Chicago Training Center, (312) 353-2919:

In 1996: MO (May).

Dallas Training Center, (214) 767-8245:

In 1996: TX (Feb), CO (Apr).

San Francisco Training Center, (415) 744-7280

4 days, \$450.

In 1996: WA (Feb), CA (May).

Financial Reporting

CFO Reporting: Presentation and Disclosure

Background; GAAP; CFO financial reports; role of Treasury 220 series reports.

Source: Management Concepts Incorporated, (703) 790-9595.

3 days, \$425.

In 1996: DC area (Jan, Mar, May, Jul, Sep).

Effective Financial Presentations

Financial statements and reports: presentation guidelines; highlight key relationships; financial condition and results; aid control of operations, information for decision-making.

Source: Management Concepts Incorporated, (703) 790-9595.

2 days, \$325.

In 1996: DC area (Feb, Apr, Jun, Aug).

Unlocking Key Reports

Introduction to federal financial reports; ways Treasury and OMB use information. Covers SF 224/SF 1220, SF 133, FMS Form 2108, SF 220-9, FACTS, and principal form and contents statements.

Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.

2 days, 16 CPE hours, \$310.

In 1996: DC (May, Jun).

SF 224: Statement of Transactions

Purpose and preparation of SF 224; reporting by agency location code (ALC) and appropriation account fund or symbol.

Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.

2 days, 16 CPE hours, \$310.

In 1995: DC (Dec).

In 1996: DC (Feb, Mar, Jun, Sep).

The SF 1219/SF 1220 Course

SF 1219 Statement of Accountability and SF 1220 Statement of Transactions used by Non-Treasury Disbursing Offices (NTDOs).

Includes source documents SF 1219, SF 215, SF 5515, and OPAC transactions.

Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.

2 days, 16 CPE hours, \$310.

In 1996: DC (Jan, Apr, Aug).

Managing Your Statement of Transactions

SF-224, SF-6652, SF-6653, SF-6654; key concepts, reconciling differences.

Source: Management Concepts Incorporated, (703) 790-9595.

2 days, \$325.
 In 1996: DC area (Apr, Jun, Aug).

Reconciling Differences

Agency's SF 224 Statement of Transactions and SF 6652 Statement of Difference; matching of control totals of agency reports vs. deposit and Treasury's disbursement totals. Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560. 1 day, 8 CPE hours, \$310. In 1995: DC (Dec). In 1996: DC (Jan, Feb, Mar, Apr, Jun, Aug).

Using Federal Agency Financial Statements: Focusing on Results

Statements, overview, performance measures, and analytical techniques. Source: Management Concepts Incorporated, (703) 790-9595. 3 days. \$425. In 1995: DC area (Dec). In 1996: DC area (Feb, Apr, Jun, Aug).

Government Auditing Standards

Yellow Book on Government Auditing Standards

Self-paced, computer-based training course on 1988 revision of Government Auditing Standards ("Yellow Book"). Overview of standards; examination of significance, applicability, and relationship to AICPA standards. Source: U.S. General Accounting Office Training Center. 8 hours; 8 CPE hours. Available to non-GAO employees, but use must be scheduled with and take place at the GAO Training Center, (202) 512-9266.

Government Auditing Standards: The Yellow Book

General standards; the types of government audits; field work standards and reporting standards; relationships to performance audits. Source: Management Concepts Incorporated, (703) 790-910. 2 days, \$325.

In 1996: DC area (Jan, Apr, Jul, Aug), GA (Feb), FL (Feb), TX (Feb, May), UT (Apr), OH (May), IL (May), NM (Jun), WA (Aug).

Government Auditing Standards: 1994 Yellow Book

Revisions, major changes, existing standards, and use in auditing environment. Source: Totaltape, (800) 874-7877. 12 hours. 3 audio cassettes, textbook, and quizzer, \$199, extra textbook and quizzer, \$85; software \$199, extra disks and quizzer \$80.

Standards for Financial Audits

Requirements for each type of government audit; impact of the 1988 Government Auditing Standards (Yellow Book) revisions and the new AICPA standards; adherence to standards; substandard audits; and high quality government audits. Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813. 2 days, 16 CPE hours. \$300. In 1996: DC (Feb, Apr, Jun, Sep).

Yellow Book: Government Auditing Standards

Discussion of standards. Government organizations; government funds received by nongovernment organizations. Relationships of government auditing standards and AICPA auditing standards. Source: AICPA seminar, (800) 862-4272. 1 day, 8 hours. Seminar: contact state society for cost, schedules, and information. In 1995: MD (Dec), PA (Dec).

GAO Standards: Revised Yellow Book on Government Auditing Standards

Overview, significance, and examination of GAO standards. Source: MicroMash, (800) 272-7277, ext. 4306. 8 hours. Computer diskettes. \$120.

Auditing

Understanding Federal Audit Policies and Procedures

Federal audit administrative requirements and cost principles for state and local governments: OMB Circulars A-87, A-102, and A-128. Nonprofit organizations: OMB Circulars A-21, A-110, A-122, and A-133. Source: AICPA CPE Division, (800) 862-4272. 10 CPE hours. 2 audio cassettes, workbook, \$135; extra workbook, \$77.50.

Introductory Auditor Training

Introduces entry-level auditors to concepts of auditing in the Office of Inspector General community. Stresses team concept; Government Auditing Standards. Content presentation follows sequencing present in a typical audit. Source: The Inspectors General Auditor Training Institute, (703) 805-4501. 3 weeks, 100 CPE hours. \$1,100. In 1996: DC area (Jan-Feb), Aug).

Intermediate Auditing

Targets full-performance level auditors; includes auditor skills and topics beyond scope of introductory course. Source: The Inspectors General Auditor Training Institute, (703) 805-4501. 5 days, 40 CPE. \$600. In 1996: DC area (Feb-Mar, Jun, Sep).

Introduction to Financial Auditing

Overview of auditing and accounting standards; phases of audit. Source: The Inspectors General Auditor Training Institute, (703) 805-4501. 3 days, 24 CPE hours, \$400. In 1996: DC area (Mar).

Financial Statements Auditing

Inspector General Act professional education requirements; performance and review of audits of federal programs or operations.

Source: Inspectors General Auditor Training Institute, (703) 805-4501. 3 days, 24 CPE hours. \$500. In 1996: DC area (Mar, Jun).

Compliance Auditing and Questioned Costs

Audits covering compliance with laws and regulations affecting grant and contract programs; focus on allowability of costs in government agreements, non-compliance findings, resolutions, and followups. Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813. 2 days, 16 credits CPE hours. \$300. In 1996: DC (Feb, May, Aug).

Compliance Auditing

SAS 68; requirements of Single Audit Act, the Yellow Book, and OMB Circulars A-128 and A-133. Source: AICPA seminar, (800) 862-4272. 1 day, 8 credits. Seminar: contact state society for cost, schedules and information. In 1995: GA (Dec), CO (Dec).

Internal Control Reviews in Financial Audits

Requirements of CFO Act; control environment; safeguarding assets; and compliance with laws and regulations. Source: USDA Graduate School, Government Audit Training Institute, (202) 401-9401 or (800) 326-7813. 2 days, 16 CPE hours. \$300. In 1996: DC (Feb, Jun, Aug), CO (Apr).

Evaluating and Reporting on Internal Control Systems

Internal controls; accountabilities; case study. Source: USDA Graduate School, correspondence, (202) 720-7123. 6 lessons, 1 semester credit. \$200.

CFO Financial Statement Auditing

Audit planning; testing internal control structures; performing tests; preparing audit reports.

Source: Management Concepts Incorporated, (703) 790-9595. 5 days, \$525. In 1996: DC area (Mar, Jul, Aug).

Audits of State and Local Governmental Units

Government auditing, including GAAP, standards, and requirements. Source: AICPA, (800) 862-4272. 10 hours. 2 audio cassettes and workbook, \$129; extra workbook, \$69.50.

Audits of State and Local Governments

Current rules on performing audits. Source: Totaltape, (800) 874-7877. 6 hours. 3 audio cassettes, workbook, and quizzer, \$129, extra workbook and quizzer, \$60. Software disks (Windows), textbook, and quizzer, \$129; extra disks and quizzers, \$50.

Audits of State and Local Governmental Units

Introduction to AICPA's guide; single audit concept; potential areas of concern. Source: MicroMash, (800) 272-7277, ext. 4306. 8 hours. Computer diskettes. \$120.

Contract Auditing

Role of the contract auditor in the federal procurement process; acquisition regulations, cost accounting standards, and contract cost accounting principles and theory. Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813. 5 days, 40 CPE hours. \$480. In 1995: TX (Dec). In 1996: DC (Feb, Jul), IL (May).

Single Audit (OMB Circulars A-133 and A-128)

Single Audit Act requirements and auditing standards for conducting single audits; statutes; internal controls and compliance; working papers and reporting.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813. 2 days, 16 CPE hours. \$300. In 1996: DC (Jan, May, Aug), IL (Apr), NJ (Jul).

Assessing Risk: A Better Way to Audit

Process and controls, risk assessment, overview of planning, micro and macro risk assessment. Source: The Institute of Internal Auditors, (407) 830-7600. 2.5 day. \$675 IIA members; \$725 nonmembers. In 1996: FL (Jan, Feb), GA (May), IL (Jul), NV (Sep).

Audit Follow-Up

Federal government policies that require agencies to follow up on audit reports; follow-ups and resolution; how to conduct an audit; how to appeal procedures affecting final audit determinations. Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813. 2 days, 16 CPE hours. \$300. In 1996: DC (Mar, Jun), TX (May).

Audit Report Writing

The auditor as writer, the product and the process, planning the writing, drafting the writing, revising the writing. Source: The Institute of Internal Auditors, (407) 830-7600. 2.5 day. \$675 IIA members; \$725 nonmembers. In 1996: FL (Jan), TX (Feb, Apr), MD (Apr), ON (Aug), NV (Sep).

Management Controls/ Internal Auditing

Seminar on Applying Internal Management Controls in a Federal Agency

Federal Managers' Financial Integrity Act (FMFIA) and current requirements; OMB Circular No. A-123; how the internal control

process is linked to the budget process; impact of the Inspectors General Act reporting requirements on the management control process. Source: Office of Management and Budget and representatives from several agencies and the Inspectors General community; sponsored by Department of Justice Training Staff, (202) 307-0392. 2 days. Held at FBI Academy, Quantico. 1996 schedule not available.

Management Accountability and Control (OMB Circular A-123)

Implementation of new or improved management control evaluations; review of FMFIA and OMB Circular A-123; assessing management controls in complex government systems. Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813. 2 days, 16 CPE hours. \$295. In 1996: DC (Jan, Mar, Jun, Aug, Sep), FL (Feb), OH (Mar), GA (Apr), CA (May, Jul), MO (May), CO (Jul), TX (Sep).

Internal Controls to Detect Waste, Fraud and Abuse

Source: USDA Graduate School's Training Centers San Francisco Training Center, (415) 281-7025: 3 days, \$385. In 1995: CA (Dec). In 1996: CA (Mar), WA (Jul).

Internal Control Reviews

Computer software issues; tight controls vs. operational flexibility, proper separations of roles and responsibilities. Source: USDA Graduate School's Training Centers Chicago Training Center, (312) 353-2919: 3 days, \$460. In 1996: MO (Feb, Aug). Dallas Training Center, (214) 767-8245: 3 days, \$385. In 1996: CO (Jul).

FMFIA (The Integrity Act): Conducting Management Control Reviews

Requirements, risk assessments, conduct of reviews, reports, and prevention of adverse practices. Source: Management Concepts Incorporated, (703) 790-9595. 3 days. \$425.

In 1996: DC area (Jan, Feb, Apr, Jun, Jul, Sep), FL (Feb), TX (Feb, Feb), GA (Feb), CA (Mar, Mar), UT (May), OH (May), IL (Jun), NM (Jun), WA (Aug).

Understanding Private-Sector Financial Statements

Interpreting private-sector financial operations statements submitted as required by regulation, taxation, purchases, loan requests, contracts, and sales transactions.

Source: Management Concepts Incorporated, (703) 790-9595. 3 days. \$425.

In 1995: DC area (Dec).

In 1996: DC area (Feb, Jun, Sep).

Internal Auditing I: Elementary Aspects of Internal Auditing

Internal auditing; systems of internal controls; performing preliminary audit surveys, audit programs, field work, and deficiency reviews; auditor's working papers, statistical sampling, audits of computer systems, and employee and management fraud.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

Correspondence, 13 lessons, 3 credits. \$303.

Internal Auditing II: Advanced Aspects of Internal Auditing and Administration of the Internal Audit Function

Computer assisted auditing and operations research, audit reports, audit summaries, and activity reports, establishing the internal audit function, preparing long-range audit schedules and controlling audit projects, quality control, relationships with external auditors and audit oversight committees, and

Standards for the Professional Practice of Internal Auditing. Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

Correspondence, 15 lessons, 3 credits. \$303 or \$243 if following Internal Auditing I.

Fraud Detection and Investigation for Internal Auditors

Creating an environment for dealing with fraud; introduction to fraud detection; detecting fraud in a computerized environment; fraud challenges in purchasing, contracting, and marketing; special areas of fraud; introduction to investigation; interviewing and taking statements; dealing with law enforcement and your bonding company; fraud prevention and suggestions for continued growth.

Source: The Institute of Internal Auditors, (407) 830-7600.

2.5 days. \$675 members; \$725 nonmembers.

In 1995: FL (Dec).

In 1996: AZ (Feb), NC (Mar), FL (Mar, May), MD (Apr), IL (Jul), ON (Aug).

Internal Controls for Auditors and Managers: Evaluation

Questionnaires, flow charts, matrix analysis, and SAS #47, covering both manual and automated methods.

Source: MicroMash, (800) 272-7277, ext. 4306.

8 hours. Computer diskettes. \$120.

Internal Controls for Auditors and Managers: Theory

Principles of internal controls, design methodologies, classification of controls, and the interactive nature of control systems.

Source: MicroMash, (800) 272-7277, ext. 4306.

8 hours. Computer diskettes. \$120.

Prevention and Detection of Fraud

Errors, irregularities, and illegal acts; elements and types of fraud; standards for audit work; detection techniques; auditors/investigators.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

3 days, 24 CPE hours. \$370.

In 1995: TX (Dec).

In 1996: DC (Jan, Mar, Jun, Aug, Sep), FL (Feb), OH (Mar), GA (Apr), WA (May), CA (Jul), TX (Sep).

Fraud Auditing: Theory and Application

Auditor responsibilities; roles in financial and contract fraud investigations; U.S. statutes that impact on fraud.

Source: The Inspectors General Auditor Training Institute, (703) 805-4501.

5 days, 40 CPE hours. \$600.

In 1995: DC area (Nov-Dec).

In 1996: DC area (Mar, May).

Fraud Prevention and Detection

Fraud laws; prevention; detection; computer fraud.

Source: Totaltape, (800) 874-7877.

8 hours. Disk, workbook, and quizzer (specify DOS/Windows), \$99; extra workbook and quizzer, \$50).

Computer Fraud: Prevention and Detection

Audit techniques; fraud prevention methods; insider and outsider threats; investigating and documenting.

Source: USDA Graduate School, (202) 382-8620 or 1-800) 326-7813.

2 days, 16 CPE hours, \$300.

In 1996: DC (Mar, Jul), TX (May), CA (Sep).

Combating Fraud: Amplifying Your Effectiveness

Creating environment hostile to fraud; fraud discovery, investigations, using the computer as an investigative tool; travel, payroll, and purchasing areas; case reporting and management.

Source: The Institute of Internal Auditors, (407) 830-7600.

2.5 day. \$675 IIA members; \$725 nonmembers.

In 1996: TX (Feb), GA (May), MA (Jul).

Fraud: Prevention and Detection

Auditor's responsibilities; considerations leading to fraud; detection; legal aspects of fraud discovery.

Source: Management Concepts Incorporated, (703) 790-9595.

3 days, \$425.

In 1996: DC area (Jul, Sep).

Contract and Procurement Fraud

Legal elements of contract fraud; fraud in the pre-solicitation, solicitation, and contract performance/administration phases; materials and labor cost mischarging, defective pricing, product substitution, and corruption.

Source: The Inspectors General Auditor Training Institute, (703) 805-4501.

2 days, \$330.

In 1995: DC area (Dec).

In 1996: DC area (Apr, Aug).

Financial Management Systems

Evaluating Automated Accounting Systems

Essentials; OMB Circular No. A-127; internal control reviews; and issues.

Source: Management Concepts Incorporated, (703) 790-9595.

5 days. \$525.

In 1996: DC area (Feb, May, Jul, Sep).

Information Systems Auditing and Controls: Integrating the Auditor

Concepts of information systems; controls; information systems technology.

Source: MIS Training Institute, seminar, (508) 879-7999.

3 days, 22 CPE hours, \$850.

In 1995: CA (Dec), IL (Dec).

Auditing Automated Business Applications

Technical background in information systems to audit general ledger, order entry, payroll, and other automated business applications.

Source: MIS Training Institute, seminar, (508) 879-7999.

3 days, 22 CPE hours, \$850.

In 1995: GA (Dec).

Auditing the Information Systems Development Process

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

2 days, \$370.

In 1996: DC (Mar, Aug).

Introduction to Information Systems Auditing

Approach to auditing systems development, individual applications, and data center operations.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

3 days, \$370.

In 1995: NJ (Dec).

In 1996: TX (Jan), DC (Feb, Apr, Aug), CO (Mar), WA (Jun), FL (Jul).

Audit and Control of Electronic Data Interchange (EDI)

EDI overview, EDI infrastructure and standards, EDI networks and telecommunication, cross-vulnerabilities in EDI partnerships, managing inter-enterprise partnerships, management and environmental control issues, application control issues, EDI and record retention, EDI audit retention.

Source: The Institute of Internal Auditors, (407) 830-7600.

2.5 day. \$675 IIA members; \$725 nonmembers.

In 1996: AZ (Feb), GA (May).

Strategic Information Resources Management Planning

Planning paradigm that integrates strategic,IRM, technical, and operational planning; review of OMB, GAO, and GSA initiatives for IRM.

Source: USDA Graduate School, (202) 401-9194.

3 days, 1.9 CEU hours, \$375.

In 1996: DC (Jan, Jun).

Emerging Information Technology Empowering Decision Makers

Decision-making process, tools and assistive processes, applications.

Source: USDA Graduate School, (202) 401-9194.

3 days, 1.8 CEU hours, \$375.
 In 1995: DC (Dec).
 In 1996: DC (Apr).

Assessing the Reliability of Computer-Processed Data

Reliability of data tests, basic controls.
 Source: USDA Graduate School Government Audit Training Institute, (202) 401-9401 or 1-800) 326-7813.
 3 days, 24 hours CPE, \$370.
 In 1996: HI (Jan), DC (Feb, May, Aug), CA (Mar), FL (Sep).

Auditing in a Client Server Environment

Networked systems auditing; computer and communications technology; audit approaches.
 Source: USDA Graduate School Government Audit Training Institute, (202) 401-9401 or 1-800) 326-7813.
 2 days, 16 hours CPE, \$300.
 In 1996: DC (Apr, Jun, Aug).

National Finance Center (USDA) Courses

The NFC manages the federal government's Thrift Savings Plan System. It also services departments and agencies with payroll/personnel; financial information; administrative (travel, purchasing); and property management information systems. Courses are conducted at NFC, New Orleans, LA; at a shared access office in Washington, DC; and as arranged at user sites. Contact USDA, National Finance Center, P.O. Box 60000, New Orleans, LA 70160. Telephone (504) 255-5230.

Records Management

Federal Information Management Regulations and other guidelines.
 Source: USDA Graduate School, (202) 401-9194.
 2 days, 1.2 CEU hours, \$310.
 In 1996: DC (Mar, Aug).

Electronic Records

Issues related to electronic recordkeeping.
 Source: USDA Graduate School, (202) 401-9194.
 2 days, 1.2 CEU hours, \$310.
 In 1996: DC (Jan, May).

Courses in Electronic Records Management

Courses conducted by the National Archives and Records Administration (NARA) include "Disposition of Electronic Records" (2-day, \$280, Nov 95; Mar, Jun, Aug 96) and "Electronic Records Issues (1-day, \$140, Nov 95; Mar, Jun, Aug 96); each has as prerequisite either NARA's "Federal Records Management," "Introduction to Records Management," or "Records Disposition" course. NARA also offers other Records Management courses. (301) 713-6677.

Part 3: Other Appropriate Education

On-Line Information

Introduction to On-Line Communication

On-line education format requires access to computer with modem and commware. Covers basics of on-line uses; exchanging ASCII messages; accessing of Bulletin Board Systems. Source: USDA Graduate School, (202) 720-7123. 3 semester credits. \$250. Correspondence, 10 lessons.

The Internet Made Simple

How use can aid work and learning. Conducted on-line. Source: USDA Graduate School, (202) 720-7123. 2 semester credits. \$160. Correspondence, 10 lessons.

Introduction to Internet

Overview of Internet; ways to connect to Internet and find online resources and ways to communicate with people. Source: USDA Graduate School, (202) 401-9194. 1 day, 6 CEU, \$150. In 1995: DC area (Dec). In 1996: DC area (Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep).

Financial Management in Cyberspace

Accessing information on the Internet, service, and bulletin boards; locating what you need; contributing to sources. Source: Management Concepts Incorporated, (703) 790-9595. 1 day, \$170. In 1995: DC area (Dec). In 1996: GA (Mar), FL (Mar), DC area (Apr, Jun, Aug), TX (Apr, May), IL (Jun), OH (Jun), CA (Jul), UT (Jun), WA (Jul), NM (Aug).

The Internet: What Every Auditor Needs to Know

Benefits, risks, audit implications and issues. Source: The Institute of Internal Auditors, (407) 830-7600. 3.5 day. \$860 IIA members; \$910 nonmembers. In 1996: FL (Jan), TX (Apr), MI (Aug).

Online Information—How to Understand and Use It

Availability; scope; use for needs; major online suppliers; how to create a search strategy and evaluate the success of online research efforts. Source: USDA Graduate School, (202) 447-3247. 2 days, \$310, 1.2 CEU, \$150. In 1996: DC (Jan, Jun).

Advanced Internet Using the Mosaic Model

Applications, domain naming, URLs, configurations, overview of hypertext concepts, WWW, software, downloading of files. 1 day, .6 CEU, \$175. In 1995: DC (Dec). In 1996: DC (Feb, Mar, Apr, May, Jun, Jul, Aug, Sep).

Program Management

Dynamics of Public Policy

Political, social, economic, and cultural environment; examination of major policy-making institutions and nongovernmental institutions and forces that shape public policy. Source: OPM Eastern Development Center, Eastern (717) 399-0112. 2 weeks (residence), \$2775 (\$2575 if funds are obligated by 12-31-95). In 1996: PA (Apr).

Federal Budgetary Policy and Processes

Source: OPM Western Development Center, (303) 671-1010. 2 weeks (residence), \$2775 (\$2575 if funds are obligated by 12-31-95). In 1996: CO (Apr, May).

Strategic Planning

Benefits, use of model, assessment of implementation phases. Source: USDA Graduate School's Training Centers 3 days, \$345. Washington Training Center, (703) 312-7300. In 1996: DC area (Feb, Jun, Aug).

Introduction to Program Evaluation

Evaluation elements, research design, data gathering, data interpretation, costs and benefits. Source: USDA Graduate School's Training Centers 5 days, \$750. Washington Training Center, (703) 312-7300. In 1995: DC area (Dec). In 1996: DC area (Mar, Jun, Aug).

Program Planning and Analysis

Government programs; steps of program planning and analysis; analysis of alternatives to meet program goals considering cost, effectiveness, and other factors; implementation of program decisions. Source: USDA Graduate School's National Independent Study Center, (303) 969-5800. 40 hours, \$195, six months time limit. Open enrollment.

FMFIA (The Integrity Act):

Overview for Program Managers

Basic requirements and intent of the Act; identifying risks and control techniques; control systems; reporting and followup. Source: Management Concepts Incorporated, (703) 790-9595. 1 day. \$170. In 1996: DC area (Jan, Mar, May, Aug).

Program Evaluation in Government Agencies

Basic concepts, methodologies, tools, information Sources, criteria selection, and measurement methods for in-house evaluations. Source: USDA Graduate School, Center for Applied Management,

(202) 401-9194.
3 days, 1.8 CEU. \$395.
In 1996: DC (Jan, Mar, Jun, Aug).

Financial and Program Analysis

Modeling, interpretation of results, computer-assisted modeling techniques, presenting results.
Source: Management Concepts, Inc., (703) 790-9595.
3 days, \$425.
In 1995: DC area (Dec).
In 1996: DC area (Feb, Apr, Jun, Aug).

Fees for Services

Market analysis for services, estimating revenue, costing techniques.
Source: Management Concepts Incorporated, (703) 790-9595.
1 day. \$325.
In 1996: DC area (Jan, Apr, Jul).

Auditing Performance and Results

Legislative requirements, organization mission, performance aspects to measure, criteria and methods, benchmarks, improvements.
Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.
3 days, 24 CPE hours. \$370.
Available by contract.

Federal Budgeting for Non-Budget Personnel

Basic budget-estimating knowledge and skills for preparing appropriated or revolving fund budgets.
Source: USDA Graduate School's Training Centers
3 days, \$385.
San Francisco Training Center, (415) 281-7025:
In 1996: CA (Nov), WA (May), CA (Jul).

Program Results Evaluation Methods

Audit methods for conducting "impact" evaluations of program and project results; concepts and terminology.

Source: USDA Graduate School Government Audit Training Institute, (202) 401-9401 or 1-800) 326-7813.
2 days, 16 CPE hours. \$300.
In 1996: DC (Mar, Jul, Sep).

Government Performance and Results

Managerial accountability, strategic plans, annual performance plans, and methods for measuring program results.
Source: OPM Western Development Center, (303) 671-1010.
1 week (residence), \$1825 (\$1625 if funds are obligated by 12-31-95).
In 1996: CO (Jan, Mar, Apr, Jun, Aug).

Reinventing the Organization

Strategies including customer-driven management, reengineering, self-directed work teams, program redesign, downsizing, delayering.
Source: OPM Western Development Center, (303) 671-1010.
1 week (residence), \$1825 (\$1625 if funds are obligated by 12-31-95).
In 1996: CO (Feb, Mar, Apr, Jun, Aug).

Organizational Transformation in the Public Sector

Organizational improvement by process improvement principles and methodologies to manage by results.
Source: OPM Development Centers, Eastern (717) 399-0112; Western (303) 671-1010.
2 weeks (residence), \$2775 (\$2575 if funds are obligated by 12-31-95).
In 1996: PA (Mar); CO (May, Jun).

Government Performance and Results Act (GPRA) Orientation

GPRA requirements and key terms, results from pilots, assistance available.
Source: USDA Graduate School's Training Centers
Half-day, \$130.
Chicago Training Center, (312) 353-2919:
In 1996: MO (Mar), IL (Apr).

Strategic Planning: GPRA and NPR Based

Goals, objectives, allocation of resources, action plans, priorities, and mission effectiveness analyses.
Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.
3 days, 1.8 CEU. \$395.
In 1996: DC (Jan, Mar, May, Aug).

Performance Measures: Financial and Program Evaluation

Measurement framework, measures, analysis of financial performance, evaluation of program performance.
Source: Management Concepts Incorporated, (703) 790-9595.
2 days. \$325.
In 1995: DC area (Dec).
In 1996: DC area (each month Jan-Sep), GA (Feb), FL (Mar), TX (Apr, Apr), CA (Jun, Sep), UT (Jun), OH (Jun), IL (Jun), WA (Jul), NM (Aug).

Strategic Planning for a Customer-Focused Government

Mission statement; criteria for goals and objectives; planning process; institutionalizing of values of customer service, employee involvement, and quality; measurement; milestones and evaluation.
Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.
2 days, 1.2 CEU. \$400.
In 1995: DC (Dec).
In 1996: DC (Mar, Jul, Aug, Sep).

Financial Management—for Non-Financial Managers

Central agency roles; budget process, accounting systems, internal control, cash management, audit policies, CFO Act.
Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.
3 days, 1.8 credits. \$395.
In 1996: DC (Apr, Jun, Aug).

Accounting (Orientation for Non-Accountants; for Support Staff; for Secretarial, Administrative, and Clerical Personnel)

Terms, concepts, principles, and standards; accounting process; basic accounting cycle.

Source: USDA Graduate School's Training Centers

3 days, \$385.

Atlanta Training Center, (404) 331-3488

In 1996: GA (Jun), VA (Jun).

Chicago Training Center, (312) 353-2919:

In 1996: OH (May), MO (Aug).

Dallas Training Center, (214) 767-8245:

2 days, \$275.

In 1996: LA (May), CO (Jul).

Philadelphia Training Center, (215) 597-4441:

2 days, \$275.

In 1995: PA (Dec).

In 1996: PA (Jun, Aug).

San Francisco Training Center, (415) 744-7280:

2 days, \$275.

In 1996: CA (Apr), WA (Aug).

Washington Training Center, (703) 312-7300.

3 days, \$450.

In 1996: DC area (Jan, Apr, Aug).

Assessing Financial Related Activities

Governmental requirements for control of financial and related support activities; review of these activities, including compliance testing of administrative and accounting controls; application of control techniques with respect to objectives sought; and formulating recommendations for needed improvements.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

4 days, 32 CPE hours. \$430.

In 1996: DC (Feb, Aug), MO (Sep).

Operational Auditing

Operational Auditing overview, managerial responsibilities, auditors' control responsibilities, structure of

an operational audit, elements of value-for-money, problem identification and solving techniques, nature and development of audit concerns, auditing the marketing function, auditing the treasury function, auditing the purchasing function.

Source: The Institute of Internal Auditors, (407) 830-7600.

4.5 days. \$945 IIA members; \$995 nonmembers.

In 1995: FL (Dec).

In 1996: FL (Jan, Feb, Mar, May, Sep),

AZ (Feb), TX (Feb, Apr), NC (Mar),

MD (Apr), GA (May), MA (Jul), MI

(Aug), ON (Aug), NV (Sep).

Evaluating Internal Controls: A COSO-based Approach

Factors for implementing the internal control framework of the Committee of Sponsoring Organizations (COSO) of the Treadway Commission study.

(Sponsors included the American Institute of Certified Public

Accountants, American Accounting Association, The Institute of Internal Auditors, Institute of Management Accountants and the Financial Executive Institute.)

Source: The Institute of Internal Auditors, (407) 830-7600.

2.5 day. \$675 IIA members; \$725 nonmembers.

In 1995: FL (Dec).

In 1996: FL (Feb, Sep), TX (Apr), GA

(May), IL (Jul), MA (Jul).

Control Self-Assessment

Facilitating control self-assessment; performance; comparison to control models, rating systems.

Source: The Institute of Internal Auditors, (407) 830-7600.

2.5 day. \$675 IIA members; \$725 nonmembers.

In 1996: TX (Apr), MI (Aug), FL (Sep).

Internal Control—Integrated Framework

COSO report; also evaluation tools (in WordPerfect).

Source: AICPA, (800) 362-5066.

Text: \$25 members; \$27.50 nonmembers.

Tools: \$30 members, \$33 nonmembers.

Performance Auditing: An Introduction

Audit assignments; technical capabilities needed for successful completion of performance audits.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

2 days, 16 CPE hours. \$300.

In 1996: CA (Jan), DC (Mar, Jun,

Sep), MO (Apr), OH (May), IL (Jul), FL

(Aug).

Fundamentals of Conducting Performance Audits

Conduct of program survey, field work, and preparation of findings; GAO standards; other requirements.

Source: Management Concepts Incorporated, (703) 790-9595.

3 days. \$425.

In 1996: DC area (Jan, Mar, May).

Performance Auditing: An Economy and Efficiency Case Study

Case study based on GAO standards (Yellow Book); simulates audit experience. Audit phases; effectiveness of ongoing operations; aspects with maximum potential for improvement; recommendations for improvements.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

3 days, 24 CPE hours. \$370.

In 1996: DC (Jan, May, Aug), GA

(Feb), TX (Mar), CO (Jun), CA (Sep).

Performance Auditing: A Measurement-Based Approach

Aspects of performance subject to measurement, benchmark comparisons, best practices.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

2 days, 16 CPE hours. \$300.

In 1996: DC (Jan, Apr, Aug).

□ Auditing Automated Systems: The Basics
 Information systems, MIS standards, EDP environment, end-user computing, physical security, information/ data security, contingency planning, systems development life cycle, change control, data base controls, processing support, operating systems, network controls (telecommunications), distributed systems.
 Source: The Institute of Internal Auditors, (407) 830-7600.
 4.5 day. \$945 IIA members; \$995 nonmembers.
 In 1996: TX (Feb), FL (Mar, May), MI (Aug).

□ Auditing Information Systems
 Functions and controls required to safeguard assets in a computer processing environment; general or environmental controls that affect applications.
 Source: The Institute of Internal Auditors, (407) 830-7600.
 4.5 day. \$945 IIA members; \$995 nonmembers.
 In 1996: FL (Jan, Feb), MD (Apr), PA (Jun), MA (Jul), ON (Aug).

□ Assessing Controls in Performance Audits
 Conduct of performance audits using knowledge of internal controls. Relationships of control weaknesses to findings.
 Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.
 2 days, 16 CPE hours. \$300.
 In 1995: TX (Dec).
 In 1996: DC (Jan, Mar, Jun, Sep), WA (Apr), OH (Jul), NJ (Aug).

Performance Measurement/Reengineering

□ The Re-Engineering Process: Issues and Applications
 Differentiating continuous process improvement and process reengineering; criteria, readiness,

and analyses of process reengineering; approaches; buy-ins.
 Source: USDA Graduate School, Center for Applied Management, (202) 401-9194.
 2 days, 1.2 CEU. \$400.
 In 1995: DC (Dec).
 In 1996: DC (Apr, Jul, Sep).

□ Focusing on Results: Developing and Implementing Performance Measurement Systems.
 Cost: Call for prices (offered only as an on-site group special); 3 days
 Source: GSA, (800) 489-7824.

□ The Hidden Customer:
 Internal Customer Service.
 Cost: \$245; 2 days
 Source: GSA, (800) 489-7824.
 In 1996: DC (Mar, May, Jul, Sep), CA (Jul), CA (Aug), CO (Aug), MA (Aug), WA (Aug).

□ Business Process Reengineering for Auditors
 Forces and focus; methodologies; linking BPR with internal control models; value-added controls; BPR and internal audits.
 Source: The Institute of Internal Auditors, (407) 830-7600.
 2.5 day. \$675 IIA members; \$725 nonmembers.
 In 1996: NC (Mar), PA (Jun), MI (Aug).

□ Transitioning: From Reorganization to Renewal.
 Source: GSA, (800) 489-7824.
 Cost: Call for prices (offered only on an on-site group special); 3 days

□ Performance Measurement: The Basics
 Define performance measurement systems and the purposes they serve; steps in developing; audit objectives; general audit steps to take; develop appropriate findings and recommendations.
 Source: USDA Graduate School, (202) 382-8620 or 1-800) 326-7813.
 2 days, \$300, 16 CPE hours.
 In 1996: DC (Jan, Mar, May, Jul, Aug, Sep).

□ Performance Measurement: Efficiency, Quality, Timeliness
 Measures relevant to programs and services. Unit costs; productivity indices; measures of costs of quality.
 2 days, 16 CPE hours, \$300.
 In 1996: DC (Feb, May, Sep).

□ The GPRA Challenge: Faster, Better, Cheaper
 Service system design, wait time minimization, cost management for quality, services demand, operations requirements, system improvements.
 Source: Management Concepts, Inc., (703) 790-9595.
 2 days, \$325.
 In 1996: DC area (Feb, Jun, Sep), TX (Feb, Feb), CA (Feb, Mar), WA (Mar), UT (Apr), GA (Apr), NM (May), FL (May), OH (Aug), IL (Aug).

□ Government Performance and Results Act of 1993
 Background, purpose, and content of legislation; implementation measures and schedule; implementing instructions.
 Source: The Potomac Forum, Ltd, (703) 360-1700.
 3 days, \$995.
 In 1995: DC area (Dec).

□ Performance Budgeting: Achieving Financial Results
 Financial plans, requirements, measurement of financial performance, financial evaluation techniques.
 Source: Management Concepts, Inc., (703) 790-9595.
 3 days, \$425.
 In 1996: DC area (Jan, Feb, Apr, Jul, Sep).

□ Process Reengineering Techniques
 Detecting operational weaknesses, time delays, cost measurement and analysis.
 Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.
 3 days, 24 CPE hours. \$370.
 In 1995: DC (Nov).
 In 1996: DC (Feb, Jun).

Business Process Re-engineering

Overview, analyses and techniques, process identification and modeling, quality concepts, issues, implementation factors, and managing organizational change. Source: The Potomac Forum, Ltd, (703) 360-1700. 3 days, \$995. In 1995: DC area (Dec).

Reengineering in the Public Sector

Requirements, relationships, workplace assessments, strategies, barriers, additional assistance to carry out a reengineering effort. Source: USDA Graduate School's Training Centers 2 days, Centers \$295/Washington \$325. Atlanta Training Center, (404) 331-3488: In 1996: GA (Apr), VA (Aug). Chicago Training Center, (312) 353-2919: In 1995: IL (Dec). In 1996: MO (Feb), MN (Mar), MO (May). Dallas Training Center, (214) 767-8245: In 1995: CO (Dec). In 1996: CO (May), AZ (Jun), NM (Jun), LA (Jul), TX (Aug). Philadelphia Training Center, (215) 597-2527: In 1996: MA (Mar), NY (Apr), MD (Jun), PA (Jul), PA (Sep). San Francisco Training Center, (415) 281-7025: In 1996: CA (Jan, Mar), WA (Feb). Washington Training Center, (703) 312-7300: In 1996: DC area (Feb, May, Jul, Aug).

Business Process Reengineering

BPR in the federal government; information technology; lessons learned and guidelines for planning and initiating a reengineering effort. Source: USDA Graduate School, (202) 447-3247. 3 days, 1.8 CEU, \$375. In 1996: DC (Feb, May).

Pragmatic Business Process Reengineering

BPR conduct and strategies for success; modeling, electronic sessions, differences between complete makeover BPR projects and functional process improvements. 3 days, 1.8 CEU hours, \$375. In 1996: DC (Mar).

Cost/Price Principles and Analyses

Cost Benefit Analysis Workshop

Program costs and benefits, quantification of benefits, cost-benefit studies, time-value of money in cost-benefit studies. Source: USDA Graduate School's Training Centers Dallas Training Center, (214) 767-8245: available on-site.

Cost Analysis

Cost and pricing data; estimating and analysis techniques to analyze costs, direct and indirect; negotiations. Source: USDA Graduate School, (202) 401-9194. 5 days, 3 CEU, \$360. In 1996: DC (Feb, Aug).

Price Analysis

Price analysis; price-related decisions; price analysis when acquiring supplies or services through sealed bidding or negotiated procedures. Source: USDA Graduate School, (202) 401-9194. 5 days, 3 CEU, \$360. In 1996: DC (Mar, Sep).

Cost Analysis and Estimating Techniques

Cost concepts and types of costs including fixed, variable, semi-variable, sunk, and opportunity; cost estimating; use of statistical methods and techniques to isolate cost behavior patterns and prepare budget estimates; forecasting principles and techniques for estimating future costs rates; future economic cost feasibility studies;

cost-benefit and cost-effectiveness; cost improvement studies. Source: USDA Graduate School's Training Centers Atlanta Training Center, (404) 331-3488 4 days, \$450. In 1996: GA (Aug), VA (Sep).

Fundamentals of Overhead and Other Indirect Cost Rates

Accounting review, indirect costs, cost pools and allocations, establishment of rates, cost allocation concerns. Source: Management Concepts Incorporated, (703) 790-9595. 3 days. \$350. In 1996: CO (Jan, Aug), DC area (Feb, Jul, Aug).

Cost Principles Applicable to Contracts and Grants with State and Local Governments (OMB Circular A-87)

OMB Circular A-87; local and state-wide cost allocation plans, departmental indirect cost and proposals, and cost allocation plans; OMB Circular A-128. Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813. 2 days, 16 CPE hours. \$300. In 1995: GA (Dec). In 1996: TX (Mar), CO (May), DC (Jul), NJ (Sep).

OMB Circular A-87

Cost principles for state, local, and Indian tribal governments (circular revised 1995). Source: Management Concepts, Inc., (703) 790-9595. 2 days, \$350. In 1995: CO (Dec), IL (Dec), MA (Dec), GA (Dec). In 1996: DC (Jan), FL (Jan).

Cost Analysis

Cost and pricing data, allowability of cost data collection, quantitative techniques, direct/indirect costs, facilities cost of capital, cost reviews, and best-and-final offers.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.
5 days, \$410.
In 1995: DC (Dec), MO (Dec).
In 1996: CA (Mar, Sep), CO (Jun), DC (Jan, Apr, Jun, Aug), GA (Mar, Sep), IL (May), MA (Mar, Aug), MO (Jan), NY (Apr, Aug), PA (Mar), TX (Mar), WA (Mar).

☐ Cost Analysis

Contracting analysis of proposed costs and fee or profit. Cost and pricing data, technical evaluation, audits, cost analysis.
Source: Management Concepts Incorporated, (703) 790-9595.
5 days. \$325.
In 1995: DC area (Dec), FL (Dec).
In 1996: CA (Feb), DC area (Mar, May, Jul, Sep), CO (Apr, Aug), TX (May), WA (Jun).

☐ Price Analysis

Sealed bid/negotiations price analysis (Parts 14 and 15 of FAR). Preparing for, conducting price analyses, making price-related decisions.
Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.
5 days, \$410.
In 1995: DC (Dec), MO (Dec).
In 1996: CA (Mar, Sep), CO (Jun), DC (Jan, Apr, Jun, Aug), GA (Mar, Sep), IL (May), MA (Mar, Aug), MO (Jan), NY (Apr, Aug), PA (Mar), TX (Mar), WA (Mar).

☐ Price Analysis

Determination of fair and reasonable pricing. Price factors, offers and bids, price objectives, data, terms and conditions, competitive range, and fact-finding.
Source: Management Concepts Incorporated, (703) 790-9595.
5 days. \$325.
In 1995: DC area (Dec), FL (Dec).
In 1996: DC area (Feb, Apr, Jul, Sep), CA (Feb), CO (Apr, Aug), TX (May), WA (Jun).

☐ Cost and Price Analysis

Contract cost estimating; contractor price, cost, and profit analyses; contract pricing negotiations; pricing problems after contract award.
Source: Management Concepts Incorporated, (703) 790-9595.
5 days. \$325.
In 1995: CA (Dec).
In 1996: DC area (Jan, Apr, Jul), FL (Jan), UT (Apr), CO (May), TX (Jun).

☐ Cost and Price Analysis

Concepts; techniques; price analysis; analysis of direct costs; evaluation of profit/fee.
Source: USDA Graduate School, (202) 447-4419.
5 days, 3.0 CEU. \$360.
In 1996: DC (Feb, Jun, Sep).

☐ Intermediate Contract Pricing.

Cost estimate, forward pricing, closeout, and other cost analyses. Computer-based applications. Contractor financial position analyses.
Cost: \$670; 10 days
In 1995: DC (Dec).
In 1996: DC (Jan, Apr, Jul, Sep).

☐ Advanced Cost and Price Analysis

Troublesome areas of cost and price analysis.
Source: Management Concepts Incorporated, (703) 790-9595.
5 days. \$445.
In 1995: DC area (Dec).
In 1996: CO (Feb), DC area (Mar, Aug), WA (Mar), OR (Jun), TX (Jul).

Contracting Officer's Technical Representative

☐ Contracting Officer's Representative Course (CORs, COTRs, TOs, POs)

Roles and authority; description of requirement, selecting the contractor, providing technical direction, administering the contract, and monitoring performance.
Source: Management Concepts Incorporated, (703) 790-9595.
5 days, \$445.

In 1995: DC area (Dec), CO (Oct), CA (Dec).
In 1996: DC area (Jan, Mar, Mar, Apr, May, Jun, Jun, Jul, Aug, Sep), CA (Jan), WA (Feb), PA (Mar), OH (Apr), GA (May), NM (May), MA (Jul), OR (Aug).

☐ Contracting Basics for COTRs

Elements and features of a contract; types of contracts; process used to develop, award, and administer contracts; government contract law, and COTR's role.
Source: USDA Graduate School, (202) 447-4419.
3 days, 1.8 CEU, \$295.
In 1995: DC (Dec).
In 1996: DC (Mar, Jun, Sep).

☐ Contracting for Contracting Officer's Representative

Source selection; evaluation, scoring, and documenting technical proposals; acquisition process; methods of acquisition planning; types of contracts; and contract administration.
Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.
5 days, \$380.
In 1995: TX (Dec).
In 1996: CA (May, Jun), CO (Aug), DC (Feb, Apr, May, Jun, Aug, Sep), GA (Sep), IL (Jun), MA (May), MO (Mar, Jun), NY (Sep), PA (Aug), TX (Jan, Aug), WA (Apr).

Commercial Activity (A-76)

☐ OMB Circular A-76: Cost Comparison Handbook

OMB's Cost Comparison Handbook, techniques of cost analysis and cost comparison, OMB Circular A-76, contracting out costs, and cost comparisons.
Source: USDA Graduate School's Training Centers
Dallas Training Center, (214) 767-8245.
5 days.
Available on-site.

OMB Circular A-76: Writing Performance Work Statements

OMB Circular A-76 and Supplement, determination of doing commercial activities in-house or by contract, management study and Performance Work Statement.

Source: USDA Graduate School's Training Centers
Dallas Training Center, (214) 767-8245.
5 days.
Available on-site.

Implementing A-76: A managerial overview

OMB Circular A-76 policies, requirements, conduct of cost studies, contracting procedures, quality assurance, and management studies.

Source: USDA Graduate School, (202) 447-4419.
2 days, 1.2 CEU. Provided on a contract-only basis.

Implementing A-76: An overview for staff

Statements of work, cost estimates of government staffed activities and cost studies; OMB Circular A-76 contracting process and requirements for quality assurance.

Source: USDA Graduate School, (202) 447-4419.
5 days, 3 CEU. Provided on a contract-only basis.

Implementing A-76: How to Operate a Successful Source Selection Evaluation Board

Evaluations; major SSEB responsibilities.

Source: USDA Graduate School, (202) 447-4419.
5 days, 3 CEU. Provided on a contract-only basis.

Federal Acquisition Process

Federal Acquisition Streamlining Act Seminar

Act of 1994 creates two simplified acquisition thresholds and establishes Federal Acquisition

Computer Network by 2000. Some changes effective immediately; others to be implemented by changes to the FAR.

Source: USDA Graduate School, (202) 401-9194.

1 day seminar, .6 CEU hours, \$175.
In 1996: DC (Feb, May, Aug).

Federal Acquisition Streamlining Act of 1994

Major provisions; Act's implementation.

Source: Management Concepts Incorporated, (703) 790-9595.
1 day, \$195.

In 1995: DC area (Dec), OR (Dec), MT (Dec).

In 1996: DC area (Jan, Feb, Apr), PA (Jan), CO (Feb), UT (Feb), WA (Mar), TX (May).

Fundamentals of the Federal Procurement Process

Introduction to federal procurement.

Source: USDA Graduate School, (202) 690-6280.
2 credits, \$169.

In 1996: DC (evening quarter, Fall).

Federal Acquisition Process

Acquisition laws and regulations, procurement organization and acquisition team, contract procedures, sealed bidding vs. negotiation, types of contracts, and contracting officer's role.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

2 days, \$270.

In 1995: DC (Dec), TX (Dec).

In 1996: CA (Feb, May, Jul), CO (May), DC (Feb, Mar, May, Jul, Sep), GA (Sep), IL (Apr), MA (Feb), MO (Mar, May), NY (Mar), PA (Apr), TX (Jan, Jul), WA (Apr).

Introduction to Federal Acquisition

Concepts and principles underlying the Federal Acquisition Regulation (FAR); organization of federal procurement system; responsibilities of federal agencies working with the procurement regulations.

Source: USDA Graduate School, (202) 447-4419.

5 days, 3 CEU. \$360.

In 1996: DC (Feb, May, Aug).

Federal Acquisition Regulation (FAR) Overview

Federal Acquisition Regulation (FAR), including origins, application to Federal procurements, and how to use and understand it.

Source: Management Concepts Incorporated, (703) 790-9595.

2 days. \$325.

In 1995: DC area (Dec), OK (Dec), OR (Dec), CO (Dec).

In 1996: NM (Jan), DC area (Feb, Mar, Apr, May, Jun, Jul, Jul, Sep), CO (Feb, Jul), UT (Feb), TX (Feb), CA (Mar, Jul), WA (May), OR (Sep).

Small Purchases

Governmentwide Purchase Card

Commercial credit card account for small purchases; use for purchases of less than \$1,000. Program establishment and administration.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

1 day, \$200.

In 1995: DC Dec).

In 1996: CA (Apr, Jul), CO (Apr, Jul), DC (Jan, Feb, Apr, May, Jun, Jul, Aug, Sep), FL (Feb), GA (Jan, Jul), IL (Feb, Jul), LA (May), MA (Apr, Sep), MO (Feb, Sep), NM (Jun), NY (Jan, Jul), PA (Mar, Aug), TX (Mar, Aug), VA (Apr, Jun), WA (Feb, Sep).

The Government Purchase Card

Use of Government-wide Commercial Credit Card Service for supplies and services.

Source: USDA Graduate School, (202) 447-4419.

1.5 days, .9 CEU hours, \$205.

In 1996: DC (Feb, Jun, Sep).

Governmentwide Commercial Purchase Card

Program, card issuance and use, transactions, security.

Source: Management Concepts Incorporated, (703) 790-9595.
1 day, \$195.

In 1995: DC area (Dec), MT (Dec), CO (Dec).

In 1996: DC area (Jan, Feb, Apr, May, Jul, Aug, Sep), OR (Jan), IL (Jan), TX (Mar), WA (Mar, Jul), CA (Jun), CO (Jun).

Small Purchases/Simplified Acquisitions

Purchase request, source of supply, acquisitions from established sources, acquisition through open market.

Source: Management Concepts Incorporated, (703) 790-9595,
5 days, \$325.

In 1995: DC area (Dec), WA (Dec), TX (Dec).

In 1996: DC area (Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep), CA (Jan, Mar, Jun, Sep), WA (Feb, Apr), OK (Feb), NM (Feb), MO (Mar), MA (Mar), MT (Apr), CO (May, Jul), VA (Jun), TX (Aug).

Simplified Acquisitions (formerly Small Purchases-Schedule Contracts)

Government purchasing totaling up to \$25,000, making small purchases from small business, and use of Federal Supply Schedule contracts.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

5 days, \$380.

In 1995: CA (Dec), DC (Dec).

In 1996: CA (Apr, May, Jul, Aug), CO (May),

DC (Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep), FL (Feb), GA (Jan, Jun), IL (Feb, Jul), LA (Apr-May), MA (Apr, Sep), MO (Feb, Aug), NM (Jun), NY (Jan, Jul), OR (Feb), PA (Mar, Aug), TX (Mar, Aug), UT (Apr), VA (Apr, Jun), WA (Feb, Aug).

Federal Supply Schedule and Simplified Acquisition Procedures

Federal Supply Schedule (FSS) acquisitions and open market simplified acquisitions; competition,

solicitations, evaluations, and awards; reserving small purchases for small businesses; sole Source adequacy.

Source: USDA Graduate School, (202) 447-4419.

5 days, 3 CEU. \$360.

In 1996: DC (Jan, Apr, Aug).

Contracts

Department of Defense

The *Defense Acquisition University* (DAU), Room 460, 2001 Beauregard Street, Alexandria, VA 22311, (703) 845-6733/6763, is a consortium of Department of Defense (DOD) education and training institutions and organizations which provides mandatory and assignment specific acquisition courses for military and civilian personnel serving in 11 acquisition career fields. Full information is available from DAU's bulletin board system, telephone number (703) 820-9527. To call the BBS, a computer, communications software, and a modem are needed. The DAU BBS operates at 9600 BPS baud or lower, with communications settings of eight data bits, no parity, and one stop bit. DAU publications also are available using FTP anonymous from ftp.dtic.dla.mil or from dsmsc.dsm.mil (use "anonymous" as your user name, and your full e-mail address as your password).

Executive Seminar in Acquisition

Federal procurement process, historical environment, current acquisition environment and issues.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

3 days, \$290.

In 1995: DC (Dec).

In 1996: CA (Sep), DC (May, Aug), GA (Mar), IL (Sep), MA (Aug), NY (Aug), PA (Aug), TX (May), WA (Aug).

Introduction to Contracting

Acquisition process and goals; steps in procurement process; elements of contracts; roles and responsibilities of contracting process.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

5 days, \$410.

In 1995: DC (Dec).

In 1996: CA (Feb, Apr, Jun, Aug), CO (Jan), DC (Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep), GA (Jan, Jun), IL (Jan, Jun), MA (Jan, May), MN (Aug), MO (Mar, Jun, Jul), NM (Jul), NY (Apr, Aug), OR (Mar), PA (Feb, May), TX (Jan, Apr, Jun, Jul), UT (Jan-Feb), VA (May), WA (Jan, May).

Contracting Basics for Support and Administrative Personnel

Government procurement language, Federal Acquisition Regulation, procurement methods, requests for proposal, contracts, administration.

3 days, 1.8 CEU hours, \$295.

In 1995: DC (Dec).

In 1996: DC (Mar, Jun, Sep).

Types of Contracts

Characteristics, advantages, and disadvantages of different types of contracts.

Source: USDA Graduate School, (202) 447-4419.

3 days, 1.8 CEU hours, \$295.

In 1995: DC (Dec).

In 1996: DC (Apr, Aug).

Federal Contracting—How it Works

Language and structure of federal contracting; Federal Acquisition Regulation; Federal Acquisition Streamlining Act of 1994.

Source: Educational Services Institute and The George Washington University, (703) 578-8820.

3 days, \$800.

In 1996: DC (Oct).

Introduction to Federal Contracting

Goals of acquisition process, basic statutes and regulations, acquisition process phases, standards of conduct.

Source: Management Concepts Incorporated, (703) 790-9595.

5 days, \$325.

In 1995: DC area (Dec), NM (Dec), UT (Dec).

In 1996: DC area (Jan, Feb, Mar, Apr, Apr, Jun, Jul (Aug, Sep), GA (Jan, Apr), FL (Jan), CO (Feb, Jul, Sep), CA (Feb, Jun), MT (Mar), TX (Apr), WA (May), UT (May), OR (Jul), MO (Aug).

Types of Government Contracts

Fixed price, incentive, cost reimbursement, and time and materials contracts. Pricing policies; legal concepts, governing statutes, regulations; contracting power and authority; claims.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

3 days, \$290.

In 1996: CA (Apr), DC (Feb, May, Aug), GA (Mar), IL (Apr), NY (May), MA (Jul), WA (Jun).

Government Contract Law

Contract formation, clauses, modifications, disputes, and termination; distinctions between civil and criminal law; applicability of common and statutory law; contract financing approaches.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

10 days, \$670.

In 1996: CA (May), DC (Mar, Jun, Aug), GA (Apr, May), IL (Aug), MA (Aug), MO (May), NY (Apr), PA (Jun), TX (May), WA (Jun).

Government Contract Law

Contracting, federal appropriation laws, and limited authority of government agents. Sealed bidding and negotiation. Types of contracts, socio-economic considerations.

Appeals, protests, and remedies.

Source: USDA Graduate School, (202) 447-4419.

5 days, 3 CEU. \$395.

In 1996: DC (Mar, Aug).

Federal Contract Law

Legal issues in Federal contracting; regulations and legal precedents.

Source: Management Concepts Incorporated, (703) 790-9595.

5 days. \$325.

In 1995: DC area (Dec), GA (Dec).

In 1996: DC area (Jan, Feb, Mar, May, Jun, Jul, Sep), IL (Jan), WA (Mar), FL (Mar), CO (Apr, Jun), CA (May), TX (Jun), OR (Aug).

Advanced Federal Contract Law

Federal contracts environment, issues of authority, contracts, protests, administration, and claims.

Source: Management Concepts Incorporated, (703) 790-9595.

5 days. \$445.

In 1995: DC area (Dec).

In 1996: CO (Jan, Jun), IL (Apr), DC area (May, Jul), WA (Jul).

Writing Better Statements of Work

Specification, delivery schedule, and description of data required from contractor. Background, objective, scope of work, reference documents, government furnished items, tasks, requirements, procuring activity approvals, deliverables, delivery schedule, acceptance, packing and shipping.

Source: USDA Graduate School, (202) 447-4419.

3 days, 1.8 CEU hours, \$295.

In 1996: DC (Jan, May, Sep).

Administering the Cost Accounting Standards

Contract cost principles and procedures; cost and pricing data; price negotiation; cost accounting standards (CAS).

Source: Management Concepts Incorporated, (703) 790-9595.

3 days. \$350.

In 1996: DC area (Jan, Jun, Aug).

Changes Under Government Contracts

Changes, orders, equitable adjustments, and claims.

Source: Management Concepts Incorporated, (703) 790-9595.

3 days. \$350.

In 1996: PA (Jan), DC area (Feb, Jun), CO (Feb, Aug), CA (May).

Contract Administration

Basic Contract Administration

Administration of supplies and services contracts from planning through closeout. Contract administration plan, post-award orientation, delivery orders, monitoring of performance,

resolution of problems, contract remedies, processing of invoices, and closeout.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

5 days, \$410.

In 1996: CA (Feb, Sep), CO (Jun), DC (Apr, May, Jul, Sep), GA (Feb, Sep), IL (Apr-May), MA (May), MO (Apr), NY (Feb, Jun), PA (Jan, Apr), TX (Apr, Sep), WA (Apr, Sep).

Contract Administration

Planning; post-award orientations; performance problems and remedies; modifications; exercising options; terminations; closeout.

Source: USDA Graduate School, (202) 401-9194.

5 days, 3.0 CEU hours, \$360.

In 1996: DC (Jan, May, Sep).

Basic Contract Administration

Contract process from beginning to end.

Source: USDA Graduate School, (202) 447-4419.

5 days, 3 CEU, \$360.

In 1996: DC (Jan, Jul).

Basic Contract Administration

Contract administration from post-award conference through contract closeout.

Source: Management Concepts Incorporated, (703) 790-9595.

5 days. \$325.

In 1995: DC area (Dec).

In 1996: DC area (Jan, Feb, Mar, Apr, May, Jun, Jul, Sep), CO (Jan, May, Aug), WA (Jan, Apr), FL (Feb), AZ (Mar), MA (Apr), MT (May), OR (Jul), TX (Jul), MO (Aug), IL (Sep).

Advanced Contract Administration

Resolution of complex contract administration problems; contract modifications.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

10 days, \$670.

In 1995: DC (Dec).

In 1996: CA (Apr), DC (Mar, Jun, Sep), GA (Mar-Apr, Jun), IL (Sep), MA (Jul-Aug), MO (Jul-Aug), NY (Jun, Sep), PA (Sep), TX (May, Sep), WA (May).

Administration of

Cost-Reimbursement Contracts

Cost-reimbursement contracts for services, supplies, and R&D.

Source: Management Concepts Incorporated, (703) 790-9595. 5 days. \$445.

In 1996: CO (Jan, Jul), WA (Feb), DC area (Feb, Jul); CA (Mar, Apr).

Grants

Overview of Federal Grants

Federal grant process; program development; grant review, technical and financial; terminology; grant administration and close-out. Source: USDA Graduate School, (202) 447-4419.

2 days, 1.2 CEU. \$240.

In 1996: DC (Mar, Jul).

Uniform Administrative Requirements for Federal Assistance (OMB Circular A-102)

OMB Circular A-102, Uniform Requirements for Grants and Cooperative Agreements with State and Local Governments; federal assistance program requirements; and applications.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

2 days, 16 CPE hours. \$300.

In 1996: CO (Jul), DC (Jul), NJ (Sep).

Grants Management

Financial aspects of federal grant process; stages of grant and administrative constraints; appropriate OMB circulars; letters of credit, budget reviews, H-1 reports, cost allowability, grant close-outs, block grants.

Source: USDA Graduate School, (202) 447-4419.

3 days, 1.8 CEU. \$295.

In 1995: DC (Dec).

In 1996: DC (Apr, Aug).

Property Management

Government Contract Property Administration

Managing, administering, and safeguarding property in possession of contractors and grantees.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

5 days. \$385.

In 1996: MO (Mar), WA (Apr).

Basic Elements of Property Management

Needs determination and acquisition, equipment management, accounting for personal property, property disposition, and accounting for property with contractors and grantees; reports.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

5 days, \$385.

In 1995: DC (Dec).

In 1996: CA (Mar, Jun), CO (Jan, Jul) DC (Feb-Mar, Jun, Aug), NY (May), OR (Apr), TX (Feb, Jul).

Introduction to Property Management

Federal Property Management Regulations (FPMR) and Federal Acquisition Regulation (FAR); agency management of inventory, equipment, and supply services; GSA and agency functions; management of federal property.

Source: USDA Graduate School, (202) 447-4419.

3 days, 1.8 CEU. \$295.

In 1995: DC (Dec).

In 1996: DC (Apr, Aug).

Personal Property: Utilization and Disposal

Inventories; assignment of personal property within agency; excess and surplus; abandonment/destruction; ADP property special processing; seized and forfeited property; vehicles; safes; hazardous materials.

Source: General Services Administration, DC and federal

offices (703) 603-3216; (800) 489-7824.

5 days, \$385.

In 1995: CA (Dec), DC (Dec).

In 1996: MO (Jan, Feb), NY (May), OR (Apr), PA (Sep), TX (Feb, Aug), WA (Sep).

Personal Property Sales

Sale methods; types of contracts; IFBs; marketing; sales; claims; disputes.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

10 days. \$715.

In 1996: CO (Jul), DC (Jan-Feb, Sep), MO (Apr), NY (Dec), WA (Apr).

Utilization and Disposal of Real Property

Laws and regulations; excess and surplus property; best-use determinations for real property; physical inspection requirements; disposal plans; market, income, and cost approaches to value; marketing and sales.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

5 days, \$455.

In 1996: CA (Jul), DC (Feb, Sep), WA (Apr).

Inventory Management

Inventory Management

Federal Property Management Regulation and procedures.

Source: USDA Graduate School, (202) 447-4419.

2 days, 1.2 CEU. \$240.

In 1996: DC (Feb, Jun).

Supply Management

Federal Supply Management: Policies and Procedures

Methods of supply, interagency purchase assignments; use and replacement standards; procuring

from Government-owned inventories; Federal catalog system. Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

5 days, \$380.

In 1995: DC (Nov-Dec), TX (Dec).

In 1996: CA (Feb, Sep-Oct), CO (Aug), DC (Jan-Feb, Mar, May, Jul, Aug, Sep), GA (Apr), MO (Jun).

Travel

The Government Travel Card

Use of government sponsored travel card.

Source: USDA Graduate School, (202) 447-4419.

.5 days, .3 CEU hours, \$95.

In 1996: DC (Feb, Jun, Sep).

Joint Travel

Regulations/Permanent Change of Station

Temporary duty travel and transportation allowances; Joint Travel Regulations.

Source: USDA Graduate School's Training Centers

3 days, \$385.

Atlanta Training Center, (404)

331-3488:

In 1996: VA (Feb), GA (May), TN (Jun).

Chicago Training Center, (312)

353-2919:

In 1996: IL (Mar).

Dallas Training Center, (214)

767-8245:

In 1996: TX (Apr), CO (Jul).

Joint Travel

Regulations/Temporary Duty Travel

Temporary duty travel and transportation allowances; Joint Travel Regulations.

Source: USDA Graduate School's Training Centers

4 days, \$450.

Atlanta Training Center, (404)

331-3488:

In 1996: GA (Jan), VA (Feb), FL (Aug),

TN (Aug).

Chicago Training Center, (312)

353-2919:

In 1996: MO (Jan), IL (Apr).

San Francisco Training Center, (415) 744-7280:

In 1996: CA (Jan, Apr), WA (Jul).

Temporary Duty Travel: FTR

(Note: A DOD JTR course also is available).

Federal Travel Regulations, commercial transportation, privately-owned conveyances, per diem, actual subsistence, miscellaneous expenses, overseas travel, emergency travel, travel authorizations, and travel vouchers.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

4 days, \$375.

In 1995: DC (Dec), WA (Dec).

In 1996: DC (Jan, Feb, Apr, May, Jun, Jul, Aug, Sep), MD (Mar), CO (Mar, May, Jul, Aug), GA (Jun, Aug), MO (Apr, Aug), OR (Apr, Aug), PA (Feb, Jul), TX (Apr), VA (Apr), MA (May), NM (May), WA (May, Aug), CA (Jul, Sep).

Preparation of Travel Vouchers: Federal Travel Regulation (FTR)

(Note: A DOD JTR course also is available.)

Travel vouchers, use of Federal Government charge cards, and travel authorizations.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

2 days, \$310.

In 1995: DC (Dec).

In 1996: CA (Jan, Aug), DC (Feb, May, Jul, Aug), TX (Apr), CO (Jun).

Payroll Administration

Government Payroll Procedures

Basic information on time cards; deductions and requisite documents; changes and adjustments; order of precedence for deductions; maintenance of payroll records.

Source: USDA Graduate School's Training Centers
3 days.

Dallas Training Center, (214) 767-8245.

available on-site.

National Finance Center (USDA) Courses

The NFC manages the federal government's Thrift Savings Plan System. It also services departments and agencies with payroll/personnel; financial information; administrative (travel, purchasing); and property management information systems. Courses are conducted at NFC, New Orleans, LA; at a shared access office in Washington, DC; and as arranged at user sites. Contact USDA, OFM, National Finance Center, P.O. Box 60000, New Orleans, LA 70160. Telephone (504) 255-5230.

Certifying Officers

Certifying Officers: Your Roles and Responsibilities

Responsibilities and obligations; regulations; certifying and approving vouchers.

Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.

1 day, 8 CPE hours, \$180.

In 1996: DC (Jan, Apr, Jun, Sep).

Certifying Officers: Roles and Duties

Responsibilities; disbursement requirements, processes of certifying and approving vouchers; regulations.

Source: USDA Graduate School's Training Centers

Chicago Training Center, (312) 353-2919:

1 day, \$125.

In 1996: IL (Jul).

Dallas Training Center, (214)

767-8245

1 day, \$130.

In 1996: TX (Feb).

Washington Training Center, (703) 312-7300:

1 day, \$200.

In 1996: DC area (Feb, Aug).

Imprest Funds

☐ Imprest Fund Cashiers

Responsibilities of an imprest fund cashier; accountable forms; collection process; use of transmittals.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

2 days. \$310.

In 1996: DC (Jan, Mar, May, Jul, Sep), GA (Mar), CO (Apr).

☐ Safeguarding Imprest Funds

Safeguarding; roles and responsibilities of cashiers; Treasury regulations; extent of personal liability.

Source: USDA Graduate School's Training Centers

2 days, \$275.

Chicago Training Center, (312) 353-2919

In 1996: MO (Feb, Jun), IL (May).

Dallas Training Center, (214) 767-8245:

In 1995: TX (Dec).

In 1996: CO (Mar), TX (Aug).

☐ Imprest Fund Cashiers Workshop

Funds; cash disbursements; replenishment and liquidations.

Source: Management Concepts Incorporated, (703) 790-9595.

1 day, \$170.

In 1995: DC area (Dec).

In 1996: DC area (Jan, Mar, Apr, May, Jul, Aug, Sep).

☐ Managing Your Imprest Fund

Instructions for managers of imprest funds highlighting responsibility, accountability, and liability according to the revised *U.S. Treasury Manual of Procedures for Imprest Funds*.

Source: The Center for Applied Financial Management/FMS/Treasury, (202) 874-9560.

1 day, 8 CPE hours, \$180.

In 1996: DC (Mar, Jun).

Data Handling

☐ Data Handling for Budget and Accounting Technicians

Budget and accounting, data for budget submissions, accounting concepts, allotment record keeping, financial data use in report preparation.

Source: Management Concepts Incorporated, (703) 790-9595.

3 days. \$425.

In 1995: DC area (Dec).

In 1996: DC area (Jan, Mar, Jun, Jul).

☐ Data Handling for Budget and Accounting Technicians

Interrelationship between budget and accounting functions and their uses in agency financial management; Federal budget process, accounting process, and terminology.

Source: USDA Graduate School's Training Centers

Atlanta Training Center, (404) 331-3488

3 days, \$385.

In 1996: GA (Mar), TN (Jul).

Chicago Training Center, (312) 353-2919.

2 days, \$275.

In 1996: IL (Apr), MO (May, Sep).

Dallas Training Center, (214) 767-8245:

available on-site.

Voucher Examination

☐ Introduction to Voucher Examination

Guidelines, procurements and payments, scheduling, general reimbursement vouchers, specialized vouchers, prompt payment regulations.

Source: Management Concepts Incorporated, (703) 790-9595.

3 days. \$425.

In 1996: DC area (Jan, Mar, Jul, Sep).

☐ Fundamentals of Voucher Examination

Financial management process and the voucher examination role; procedures; use of checklists.

Source: USDA Graduate School's Training Centers

3 days, \$385.

Chicago Training Center, (312) 353-2919:

In 1996: MO (Feb, Mar), IL (Jul).

Dallas Training Center, (214) 767-8245

In 1996: TX (Feb).

Washington Training Center, (703) 312-7300:

3 days. \$450.

In 1996: DC area (Feb, Aug).

Congressional Operations

☐ Congress and Money

Mechanics of the Congressional Budget process; the roles of the authorizers and appropriators; the politics of tax policy; the roles of OMB and the CBO; and, economics, fiscal, and monetary issues.

Source: The Government Affairs Institute at The Brookings Institution, (202) 797-6316.

In 1996: DC (Apr, Jul).

☐ Congressional Operations Seminar

Overview of Congressional operations; the authorization, appropriation, and budget processes; the role of Members and personal staff; the role of committee staff in congressional oversight of the Executive Branch; the influence of the media and special interest groups on public policy formulation; and, the role of congressional liaison offices.

Source: The Government Affairs Institute at The Brookings Institution, (202) 797-6316.

5 days. \$890.

In 1995: DC (Dec).

In 1996: DC (Feb, Mar, Apr, May, Jun, Jul).

☐ Hearing Process Workshop

Various types of Congressional hearings—authorization, appropriation, oversight, and investigative—and the purpose and dynamics of each; practical advice on how to prepare and deliver testimony; a simulated hearing.

Source: The Government Affairs Institute at The Brookings Institution, (202) 797-6316.

3 days. \$875.

In 1996: DC (Feb, Mar, May).

□ Seminar for Executives on Legislative Operations

Identification of Congressional party, leadership, and committee structure; purpose and practices of Congressional committee actions, including the hearing process; legislative guidelines governing the current authorization, appropriation and budget processes; rules and practices governing House and Senate floor procedure.

Source: The Government Affairs Institute at The Brookings Institution, (202) 797-6316.

5 days. \$960.

In 1996: DC area (Mar, Jun).

Ethics

□ Personal Liability of the Federal Official

Elements of personal liability; range of circumstances that have led to suits, court cases that have dealt with individual liability of Federal managers; how to respond; legislation that limits liability.

Source: The Government Affairs Institute at The Brookings Institution, (202) 797-6316.

1 day. \$200.

In 1996: DC (Jun).

□ Ethics for Senior Executives and Policy Makers

For SES, executive level, and policy-making officers. Includes workshops to consider ethical problems.

Source: USDA Graduate School Center for Applied Management, (202) 401-9194.

1 day, 0.6 CEU. \$195.

In 1996: DC (May, Sep).

□ Ethics: Standards of Conduct Overview

Code of Federal Regulations statement on Employee

Responsibilities and Conduct; ethical principles and decision-making.

Source: USDA Graduate School Center for Applied Management, (202) 401-9194.

Half-day, 0.3 CEU. \$149.

In 1996: DC (Apr, Jun, Aug).

□ Ethics for Federal Decision Makers

Laws, regulations, principles, and applications of rules and guidelines to practical situations in the government work place. Standards of conduct; ethical principles.

Source: USDA Graduate School Center for Applied Management, (202) 401-9194.

2 days, 1.2 CEU. Workshop, \$349.

In 1996: DC (Mar, May, Jul).

□ Ethics in Procurement

Laws and regulations; potential ethical problems, conflicts of interest, and violations; Procurement Integrity Act.

Source: General Services Administration, DC and federal offices (703) 603-3216; (800) 489-7824.

2 days, \$270.

In 1995: DC (Dec).

In 1996: CA (Apr-May), CO (Apr-May), DC (Feb, Mar, May, Jul-Aug, Sep), GA (Sep), IL (Apr), MA (Feb), MO (Mar, May), NY (Mar), PA (Apr), TX (Jan, Jul-Aug), WA (Apr).

□ Ethics in Federal Contracting

Ethical values, guidance for federal employees and procurement officials, fraud in government.

Source: Management Concepts Incorporated, (703) 790-9595.

1 day. \$195.

In 1995: DC area (Dec).

In 1996: DC area (Jan, Apr, Jun, Sep).

□ Ethics and Integrity in Governmental Procurement

Legislation, regulations, and contracting situations.

Source: USDA Graduate School, (202) 447-4419.

1 day, 0.6 CEU. \$175.

In 1995: DC (Dec).

In 1996: DC (Apr, Aug).

Statistics

□ Math Refresher

Set up, solve, and check various problems with whole numbers, fractions, decimals, and negative numbers using addition, subtraction, multiplication, and division; set up and solve problems in percents, ratios, and proportions; set up and solve practical problems involving basic units of measurement using the English system (U.S. units) and the metric system; identify and evaluate algebraic expressions; and solve simple equations and inequalities.

Source: USDA Graduate School's National Independent Study Center, (303) 969-5800.

32 hours, \$135, 6 months time limit.

Open enrollment.

□ Basic Business Math

Directed to administrative support staff.

Source: Dallas Training Center.

3 days, \$385.

In 1996: TX (Jun), CO (Sep).

□ Practical Statistics

Nature and characteristics of statistics; vocabulary; frequency distribution, measures of central tendency, arithmetic deviation, standard deviation; what is meant by the normal curve.

Source: USDA Graduate School's National Independent Study Center, (303) 969-5800.

30 hours, \$140, six months time limit

Open enrollment.

□ Statistical Sampling Applications Using Microcomputers

Specialized sampling techniques such as stratified sampling, ratio estimation, and techniques sampling.

Source: USDA Graduate School Audit Training Institute, (202) 401-9401 or (800) 326-7813.

4 days, 32 CPE hours. \$480.

In 1996: DC (Feb, Jun, Aug).

□ Analytical Techniques

Sources of data, statistical techniques, forecasting, decision-making.

Source: Management Concepts Incorporated, (703) 790-9595.

3 days. \$425.

In 1996: DC area (Jan, Mar, May, Jul, Sep).

Appendix 1: Conferences and Programs

Continuing professional education includes attendance and participation in conferences, symposia, meetings, and events sponsored or conducted by government and professional organizations. This appendix lists events and their sponsors; the events are sequenced (approximately) by time of year. The events indicated are national in scope. For region and chapter events, contact the national organization or, for Federal Government organizations (such as the President's Council on Integrity and Efficiency, Federal Financial Managers Council, and others), consult the current JFMIP *Directory for Financial Managers*.

AGA Annual Leadership Conference

2 days, in 1996: January 17-18.
Association of Government Accountants
2200 Mount Vernon Avenue
Alexandria, VA 22301
(703) 684-6931

IAA General Audit Management Conference

2 days, in 1996: March 18-20.
The Institute of Internal Auditors
249 Maitland Avenue
Altamonte Springs, FL 32701-4201
(407) 830-7600, ext. 282

JFMIP Annual Financial Management Conference

1 day, in 1996: March 19. "Changing Government: Improved Effectiveness with Fewer Resources."
Joint Financial Management Improvement Program
666 11th Street NW, Suite 320
Washington, DC 20001
Program information: (202) 512-9201
Registration information: (202) 401-7304

AABPA Symposium

1 day, in 1996: Spring.
American Association for Budget and Program Analysis
Box 1157
Falls Church, VA 22041
(703) 941-4300

FEIAA Annual Executive Forum

3 days, in 1996: February 21-23.
Federal Executive Institute Alumni Association
P.O. Box 1001
Great Falls, VA 22066-1001
(703) 476-6646

IAA Conference on Best Practices

3 days, in 1996: April 15-17.
The Institute of Internal Auditors
249 Maitland Avenue
Altamonte Springs, FL 32701-4201
(407) 830-7600, ext. 282

Annual Government Financial Management Conference

3 days, in 1996: May 14-16, 6th annual.
The Center for Applied Financial Management
Financial Management Service,
Department of the Treasury
1411 K Street NW, Suite 1100
Washington, DC 20227
(202) 874-9560

NASACT Annual Conference on Cash Management

2 days, in 1996: May 16-17.
National Association of State Auditors, Comptrollers, and Treasurers
2401 Regency Road, Suite 302
Lexington, KY 40503
(606) 276-1147

AGA Annual Professional Development Conference

3 days. In 1996: June 10-12, Little Rock.
Association of Government Accountants
2200 Mount Vernon Avenue, Unit No. 6
Alexandria, VA 22301
(703) 684-6931

AICPA National Accounting and Auditing Advanced Technical Symposium

Two sessions:
2 days, June 27-28, Philadelphia.
2 days, July 25-26, Seattle.
AICPA CPE Division; for brochure mailing list, call (800) 862-4272

ASPA National Conference

5 days, in 1996: June 29-July 3, Atlanta.
American Society for Public Administration
1120 G Street NW, Suite 500
Washington, DC 20005
(202) 393-7878

Private Sector Council's Annual Financial Officer as a Financial Leader Executive Program

7th annual. Summer 1996.
Wendy Koncen
School of Public Affairs
University of Maryland
Room 2113 Van Munching Hall
College Park, MD 20742-1821
(301) 405-6226

Regional Government Financial Management Conference

2 days, in 1996: July 18-19, location to be announced.
The Center for Applied Financial Management
Financial Management Service,
Department of the Treasury
1411 K Street NW, Suite 1100
Washington, DC 20227
(202) 874-9560

AICPA Governmental Accounting and Auditing Update Conference

2 days. In 1996: Aug. 5-6, DC; Sep. 12-13, Phoenix.
AICPA CPE Division; for brochure mailing list, call (800) 862-4272

Year-End Closing Seminar

1 day. In 1996: August 20.
The Center for Applied Financial Management
Financial Management Service

Department of the Treasury
 1411 K Street NW, Suite 1100
 Washington, DC 20227
 (202) 874-9560

AABPA Symposium

1 day. In 1996: Fall.
 American Association for Budget and
 Program Analysis
 Box 1157
 Falls Church, VA 22041
 (703) 941-4300

AICPA Annual Members Meeting

3 days. In 1996: Fall.
 American Institute of Certified Public
 Accountants
 104 Wilmot Road
 P.O. Box 825
 Deerfield, IL 60015-0825
 (800) 862-4272

**IAA Advanced Technology
 Conference**

3 days. In 1996: Sept. 1996.
 The Institute of Internal Auditors
 249 Maitland Avenue
 Altamonte Springs, FL 32701-4201
 (407) 830-7600, ext. 282

**AICPA National Governmental
 Training Program**

3 days.
 In 1996: October 21-23, Nashville.
 AICPA CPE Division; for brochure
 mailing list, call (800) 862-4272

**IAA Business Issues and Audit
 Conference**

2 days. In 1996: Nov.
 The Institute of Internal Auditors
 249 Maitland Avenue
 Altamonte Springs, FL 32701-4201
 (407) 830-7600, ext. 282

Appendix 2: Compendium Sources and Information

American Institute of Certified Public Accountants

Order Department
P.O. Box 1003
New York, NY 10108-1003
(800) 862-4272
Publications: *National Conference Catalog 1995-1996, AICPA Seminars, AICPA Self Study Catalog, AICPA Publications and CPE Materials*

Center for Applied Financial Management

Financial Management Service
Department of the Treasury
401 14th Street SW, Room 1100
Washington, DC 20227
Telephone: (202) 874-9560

Center for Public Management

12713 Steeple Chase Way
Potomac, MD 20854-2340
(301) 340-1610
Publication: *1995 Seminar Schedule*

The CPA Report,

(800) 622-1140

Department of Defense

Defense Acquisition University
Room 460
2001 Beauregard Street
Alexandria, VA 22311
(703) 845-6733/6763
The Defense Acquisition University is a consortium of DOD education and training institutions and organizations which provides mandatory and assignment specific acquisition courses for military and civilian personnel serving in 11 acquisition career fields. The DAU bulletin board system (BBS) telephone number is (703) 820-9527. To call the BBS, a computer, communications software, and a modem are needed. The DAU BBS operates at 9600 BPS baud or lower, with communications settings of eight

data bits, no parity, and one stop bit. DAU publications also are available using FTP anonymous from <ftp.dtic.dla.mil> or from <dsmc.dsm.mil> (use "anonymous" as your user name, and your full e-mail address as your password).

Defense Business Management University
Crystal Gateway 2, Suite 912
1225 Jefferson Davis Highway
Arlington, VA 22202
(703) 692-2482

The Defense Business Management University (DBMU) has compiled information on training opportunities DOD-wide in financial management. The DBMU bulletin board system (BBS) provides an automated source of information related to financial management education and training. The access numbers are (408) 656-3756, or 878-3756 (DSN). A World Wide Web (WWW) Home Page provides on-line viewing of the DBMU Dialog and the Financial Management Education and Training Catalog and allows electronic downloading. The address (also known as the URL) of the DBMU Home Page is: <ftp://ftp.nps.navy.mil/pub/dbmu/thesis/tom.ht>

Department of State

Foreign Service Institute
U.S. Department of State
4000 Arlington Boulevard
Arlington, VA 22204-1500.
Telephone (703) 302-7144
Publication: *National Foreign Affairs Training Center, FY 1996-97.*

Educational Services Institute

(Co-sponsor with The George Washington University)
2775 South Quincy Street, Suite 500
Arlington, VA 22206-2260
(703) 578-8810
Publications: *Project Management Catalog 1995-96*
1994-95 Global Business Management
1996 Professional Development Catalog
Internet address:
ESIVAI!MAIN!SPowers@ESI.ATTMAIL.COM

**Federal Credit Management
Training Institute, (202) 874-6670**

Federal Law Enforcement Training Center

Public Affairs Office
Building 94
Glynco, GA 31524
(912) 267-2447

**U.S. General Accounting Office
Training Center,**
(202) 512-9266

General Services Administration

GSA Training Center
P.O. Box 15608
Arlington, VA 22215-0608
Telephone: From federal offices and Washington, DC: (703) 603-3216; or 1-800 489-7824.
Publication: *Nationwide Training Opportunities, Fiscal Year 1996 Catalog* is available on GSA's Multiple Use File for Interagency News (MUFFIN) electronic bulletin board. MUFFIN runs at up to 9600 baud, with settings at E-7-1-E. To access MUFFIN via modem, dial (202) 205-3890. When the connection is made, press "Enter" twice. The MUFFIN screen will display a colon or ":". Type "Hello GSA.Muffin" (not the space between "Hello" and "GSA"). Capitalization does not matter. Press the "Enter" key twice. The MUFFIN screen will prompt you for a "User ID" (such as your first name initial with your last name, for example, "FJones") and your state (2-letter abbreviation). After typing this information, press "Enter." You will see the MUFFIN master menu. The Interagency Catalog and Schedule is selection G. Type "G," and then press "Enter" and continue with use of the system. To leave MUFFIN, type "Bye" and press "Enter."

The Government Affairs Center at The Brookings Institution

1775 Massachusetts Avenue NW
Washington, DC 20036-2188
(202) 797-6316.
Publication: *Course Schedule and Prices, FY 96*

The Inspectors General Auditors Training Institute

P.O. Box 518
Fort Belvoir, VA 22060-0518
(703) 805-4501

The Institute of Internal Auditors

249 Maitland Avenue
Altamonte Springs, FL 32701-4201
(407) 830-7600, ext. 1
Publication: *1996 Seminars and Conferences*

Management Concepts Incorporated

8230 Leesburg Pike, Suite 800
Vienna, VA 22182
(703) 790-9595
Publications: *Acquisition Training*
Financial Management Training
Grants & Assistance Training
Management Training
Internet address:
<http://www.MgmtConcepts.com>

MicroMash

6402 South Troy Circle
Englewood, CO 80111-6424
(800) 272-7277, ext. 4306

MIS Training Institute

498 Concord Street
Framingham, MA 01701-2357
(508) 879-7999
Publication: *Catalog of Audit, IS Audit & Infosecurity Seminars.*

National Archives and Records Administration

Office of Records Administration
Agency Services Division
8601 Adelphi Road
College Park, MD 20740-6001
(301) 713-6677

U.S. Office of Personnel Management

The following OPM training organizations provide 2 to 4-week residential management and executive development programs:

Eastern Management Development Center
P.O. Box 1579
Lancaster, PA 17608-1579
(717) 399-0112
Western Management Development Center
3151 South Vaughn Way, Suite 300
Aurora, CO 80014
(303) 671-1010
Federal Executive Institute
1301 Emmet Street
Charlottesville, VA 22901
(804) 980-6221

The Potomac Forum, Ltd.

P.O. Box 1639
Alexandria, VA 22313
(703) 360-1700

Totaltape

9417 Princess Palm Avenue, Dept. 400
Tampa, FL 33619
(800) 874-7877
Publication: *CPEasy Self-Study Credit.*
Internet addresses:
<http://www.bisk.com>
e-mail bisk@bisk.com

Private Sector Council

Annual Financial Officer as a Financial Leader Executive Program
7th annual. Summer 1996.
Wendy Koncen
School of Public Affairs
University of Maryland
Room 2113 Van Munching Hall
College Park, MD 20742-1821
(301) 405-6226
Internet address:
<http://cville-srv.wam.umd.edu>

U.S. Department of Agriculture

National Finance Center
P.O. Box 60000
New Orleans, LA 70160
(504) 255-5230
Publication: *Training*

USDA Graduate School

600 Maryland Avenue SW
Washington, DC 22024

(202) 447-4419
Publications: *Correspondence*
Program Daytime Course Schedules
Evening and Weekend Courses
Communication Skills Computer
Sciences Training
Government Audit Training Institute
Procurement, Grants, and Property
Management
Supervision-Management Leadership

Telephone numbers:

USDA Graduate School, (202)
447-7124
USDA Graduate School Government
Audit Training Institute, (202)
401-9401 or 800-326-7813
USDA Graduate School Center for
Applied Management, (202) 401-9194
USDA Graduate School
Correspondence Programs, (202)
720-7123
USDA Graduate School Procurement,
Grants and Property Management,
(202) 401-9194
National Independent Study Center,
(303) 969-5800
USDA Graduate School Training
Centers
Atlanta Training Center, (404)
331-3488
Chicago Training Center, (312)
353-29119
Dallas Training Center, (214) 767-8245
Philadelphia Training Center, (215)
597-2527
San Francisco Training Center, (415)
251-7025
Washington Training Center, (703)
312-7300

Internet addresses:

Career Planning and
Development/Special Programs
careerdev@grad.usda.gov
Center for Applied Management
appliedtech@grad.usda.gov
Correspondence Program
correspond@grad.usda.gov
<http://grad.usda/corres/corpro.html>
Evening and Weekend Programs
evening@grad.usda.gov
Government Audit Training Institute
audittrng@grad.usda.gov
International Visitors Exchange
intlvisit@grad.usda.gov
International Programs
intlinst@grad.usda.gov

Registrar's Office

registrar@grad.usda.gov

National Independent Study Center

nisc@den.grad.usda.gov

Atlanta Training Center

atlanta@atl.grad.usda.gov

Chicago Training Center

chicago@chi.grad.usda.gov

Dallas Training Center

dal@grad.usda.gov

Philadelphia Training Center

philly@phi.grad.usda.gov

San Francisco Training Center

sanfran@sfo.grad.usda.gov

Washington Training Center

rosslyn@ros.grad.usda.gov

Western Schools

P.O. Box 15907

San Diego, CA 92175-0785

(800) 438-8888

Publication: *Home Study CPE for CPAs*

Western Schools, (800) 669-4040

Internet address:

wsinfo@wschools.com

Appendix 3: Electronic Access to Compendium

The *Compendium of Courses* is posted electronically to FinanceNet. An Internet-accessible resource, FinanceNet enables electronic sharing of financial management information, news, financial documents, practices planned and in use, coordination of efforts, and activities for financial management improvements in government operations nationwide. FinanceNet is used by the JFMIP for posting of electronic clearinghouse information for financial management information.

Government agencies are encouraged to provide the Internet connectivity needed to reach FinanceNet information services. You can obtain more information by sending a blank Internet e-mail message to:

info@financenet.gov

For information on FinanceNet's mailing list topics, send a blank Internet e-mail message to:

email-info@financenet.gov

FinanceNet's gopher server is reached by:

<gopher://gopher.financenet.gov/>

FinanceNet's World Wide Web server is reached by:

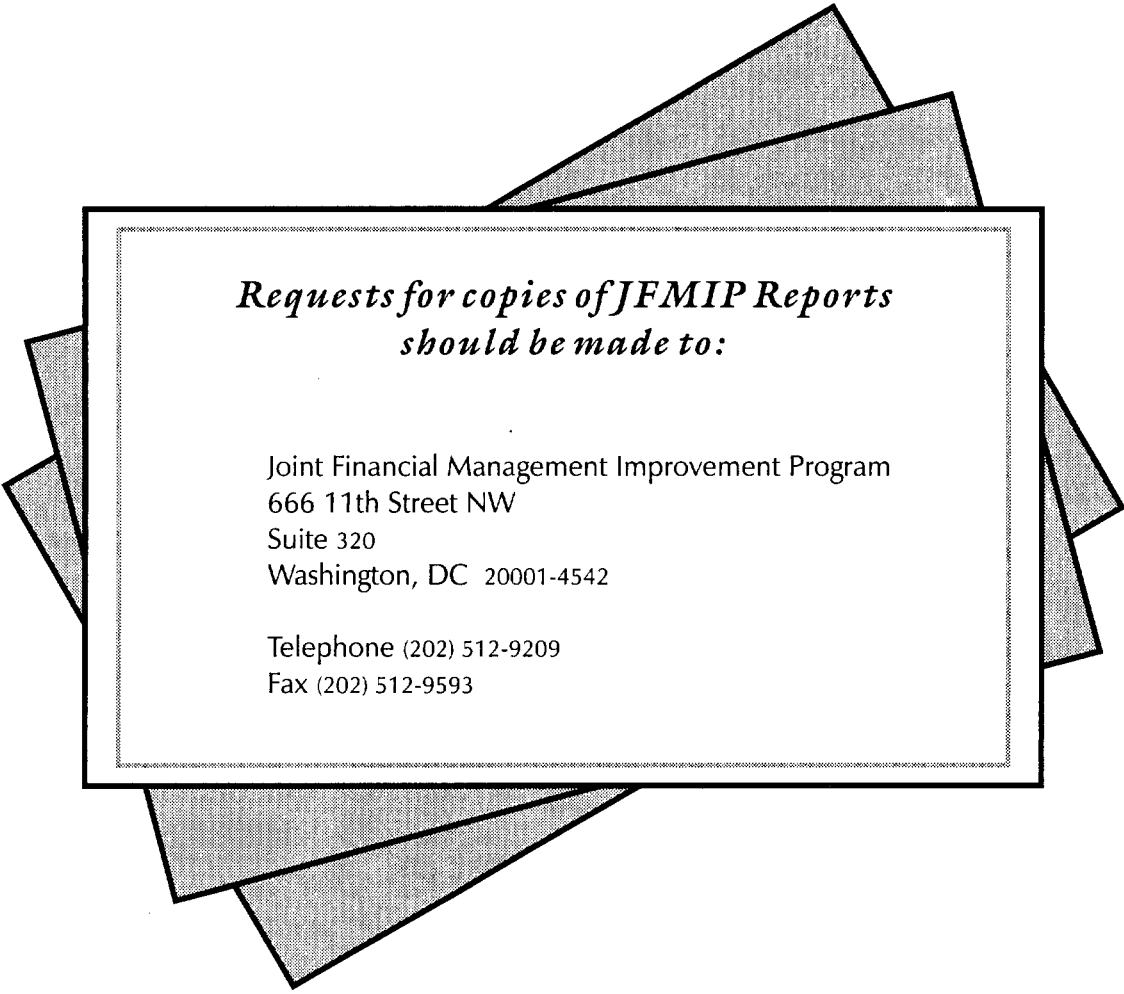
<http://www/financenet.gov/>

Your own local client software will have its own particular way of accessing an Internet gopher server; check with your information technology help desk for instructions.

Electronic access to other training information

The *Compendium* entries were developed from CPE catalogs and other information. Many of the source organizations now post full information about courses to electronic bulletin boards and internet sites. Appendix 2 provides information about sources, organizations, telephone numbers and addresses, and electronic addresses.





*Requests for copies of JFMIP Reports
should be made to:*

Joint Financial Management Improvement Program
666 11th Street NW
Suite 320
Washington, DC 20001-4542

Telephone (202) 512-9209
Fax (202) 512-9593

U.S. General Accounting Office
Joint Financial Management Improvement Program
666 11th Street NW
Suite 320
Washington, DC 20001-4542

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Permit No. G-100