

LINE ITEM

Call for Papers, Presentations, and Panels

Association for Budgeting and Financial Management
15th Annual Conference, Washington, DC
September 18-20, 2003

The conference program committee invites proposals for individual papers, presentations (plenary), panels, or roundtables for the 15th annual conference. Of course, any topic of interest to our members will be considered; topics related to current issues and challenges in government budgeting at all levels are encouraged. Potential topics include:

- Budget Theory
- Budget Processes
- Tax and Revenue Policy
- Managing Revenue Shortfalls
- Implementation of GASB 34
- Performance Budgeting
- Intergovernmental Finance
- Capital Acquisition
- Budget Presentation
- Treasury Management
- Federal Budgeting
- Education Finance
- Investment of Public Funds
- Debt Markets
- Accounting and Reporting

For full consideration, proposals should be submitted by May 5, 2003. For individual papers, the proposal should include a description of the research including the topic, data, and methodology (limit to 500 words). Proposals for complete panels should include the names of authors and titles of papers to be presented, and the names of other participants and their role (practitioner, discussant, etc). Proposals should be sent to:

Dr. Wes Clarke, University of North Texas, P.O. Box 310617,
Denton, TX 76203-0617. Proposals may be sent by e-mail to
wclarke@scs.unt.edu or faxed to (940) 565-4466.

New Name, New Format

As you can see, this newsletter is in a new format with a new title. Comments are welcome and should be directed to Newsletter Editor John Bartle (jbartle@mail.unomaha.edu). I also want to apologize for the delay in getting this out.

New GASB 34 Resources

As governments continue to plan for the implementation of GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," the GASB has made available sources of information to address the needs of both preparers and users of financial statements. These resources are intended to provide help in understanding the requirements and impact of the new financial reporting model.

Implementation Resources for Preparers

The GASB has approved two staff-authored Implementation Guides that cover frequently asked questions about Statement 34 and other model-related pronouncements. Both Guides are written in a question-and-answer format and provide guidance for the implementation of the new basic financial statements and management's discussion and analysis. The Guides feature questions about preparer materiality, management's discussion and analysis, government-wide financial statements, fund financial statements, note disclosures, special-purpose governments, component units, public colleges and universities, nonexchange transactions, and transition issues.

The first Guide, "Guide to Implementation of GASB Statement 34," (April 2000) includes nearly 300 questions and answers, over 50 illustrative financial statement exhibits, and 10 "how-to" exercises. The question-and-answer section of the Guide addresses all aspects of Statement 34 and features dozens of questions about capital assets, depreciation, and infrastructure, including the modified approach. Several questions and related illustrations provide guidance regarding alternatives that may be available to governments in meeting certain display or disclosure requirement.

The second Guide, "Guide to Implementation of GASB Statement 34 and Related Pronouncements," (January 2002) is a companion to the first Statement 34 Guide and contains over 170 additional questions and answers. In addition, it includes illustrative financial statement exhibits, a complete set of notes to the financial statements, and detailed supporting worksheets.

Resources for Users of Financial Statements

In addition to guidance for preparers, GASB staff has published a series of guides for users of government financial statements:

- What You Should Know about Your Local Government's

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Finances: A Guide to Financial Statements

- What You Should Know about Your School District's Finances: A Guide to Financial Statements
- An Analyst's Guide to Government Financial Statements.

The User Guides were developed to assist users in understanding the financial statements that governments of all types will prepare once they have implemented Statement 34. They are designed to be accessible to all users. They focus on the value of information found in the statements and discuss how the information may be used to inform decision-making.

For those who would prefer a summarized overview rather than the more thorough introduction to government financial statements presented in each of the three User Guides, the GASB has published three Quick Guides:

- The Quick Guide to Local Government Financial Statements
- The Quick Guide to School District Financial Statements
- The Quick Guide to State Government Financial Statements

These Guides briefly describe the major features of the new financial statements that state and local governments are preparing under Statement 34 and may be useful to legislators, taxpayers, citizen groups, and financial analysts.

The GASB's website, www.gasb.org, has information on implementation efforts and links to resources for governments and citizens. In addition, the Statement 34 section of the website has links to the financial reports of governments that have implemented the new reporting model. Documents discussed above are also available from the GASB Order Department at (800) 748-0659.

A Letter from GASB Chairman Tom Allen

In recent years, a rapidly growing number of state and local governments have been using an expanding array of increasingly complex derivative instruments to manage debt and investments. At the same time, they may also be assuming significant risks. A new proposal from the GASB would help to ensure that governments communicate those risks to financial statement users. It would also clarify existing accounting guidance so that more consistent disclosures can be made.

The proposed Technical Bulletin, "Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets," is designed to increase the public's understanding of the significance of derivatives to a government's financial well-being and would provide key information about future cash flows. This Technical Bulletin would be effective for fiscal years ending after June 15, 2003.

Your assistance is needed to ensure that the GASB's proposal will result in governments providing the information needed to assess a government's financial health and to inform decisions. The proposed bulletin is available from the GASB website. It includes illustrations of the information a typical government would disclose about their derivatives. Please look at these illustrated disclosures and let us know if this information is understandable and useful. Do the disclosures provide information that you need? How would you use the information? How could the disclosures be improved? The proposal contains instructions on how you can share your thoughts and suggestions. The deadline for comments is May 16, 2003.

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Call for Nominations

Howard Career Achievement Award

ABFM is now accepting nominations for the S. Kenneth Howard Career Achievement Award. This award recognizes the exemplary work and professional integrity of an individual who has devoted a significant part of his or her public service career to the advancement of public budgeting and financial management. The award is presented annually as a memorial to Kenneth Howard's outstanding contributions to the profession. The selection criteria used in evaluating nominees include a career that demonstrates a record of significant public sector accomplishments over several years, in areas such as:

- technical applications of budgeting, accounting, auditing, financial analysis and reporting, tax and revenue administration, treasury and debt management;
- development of significantly improved policies, procedures and systems to enhance accountability and improve performance;
- leadership in government, academic institutions and/or professional associations;
- a record of sustained and close professional working relationships with elected public officials at all levels of government;
- a lasting contribution to the public's confidence in the financial integrity of one or more jurisdictions in which the nominee has been associated.

Nominations should include an explanation of how the nominee meets the selection criteria and may also include other pertinent information. Nominations will be accepted until June 15, and should be sent to John Forrester (ForresterJ@gao.gov). Other committee members are Maureen Berner and Ken Klase.

Wildavsky Award

ABFM also is accepting nominations for the Wildavsky Award which is presented to honor the lifetime achievement of Aaron Wildavsky as a scholar in the field of budgeting and financial management, with clear emphasis on public budgeting where he made his greatest contribution. This award was established in 1993 by ABFM.

The award recipient should be an outstanding scholar as judged by his or her publication record and record of service to the field, generally with a demonstration of academic achievement over a considerable period of time. While the award it intended to be given annually, it need not be if, in the view of

the awards committee, a suitable candidate has not been nominated.

Nominations should include a 1-2 page letter outlining the significant achievements of the nominee, the nominee's vita, and any additional supporting letters. Nominations should be sent by June 15 to Paul Posner (PosnerP@gao.gov). Other committee members are Mike Pagano and Roy Meyers.

ABFM Student Paper Award

ABFM is seeking nominations for its 2003 Student Paper Award. Graduate students who have written outstanding papers in the field as part of a course, independent study, or other faculty supervised project are eligible. The paper must be nominated by a faculty supervisor and must have been written between June 2002 and May 2003. The paper may not have been previously presented at a professional conference. Papers written by more than one student are not eligible.

The papers can represent a variety of formats and topics within the broader interests of the ABFM. In the past, papers have included traditional research efforts, critical literature comparisons or analyses of financial documents. The topics have ranged across the discipline to include papers on federal budgeting, local government financing, state revenue sources, capital planning, trends in debt issuance, financial and accounting practices and financing of specific policy functions.

Papers will be judged by both academic and practitioner members of ABFM and will be evaluated according to several criteria: contribution to the field, the appropriateness of the methodology, the quality of the research or analysis, clarity of writing, logic of presentation, and originality and creativity.

Faculty members responsible for nominating students should send a letter of nomination that includes the student's name, the degree the student is pursuing, the school name, when the paper was written, and a description of the purpose of the paper and the faculty's supervisory role. If the paper was written for a class, please include the name of the course and when the course was offered. If the paper was part of the student's extracurricular duties, please describe these duties. Nomination letters and four copies of the paper should be sent to the following address and must be postmarked by June 1, 2003: Dr. Aimee Franklin, Department of Political Science, University of Oklahoma, 455 W. Lindsey, Room 205, Norman, OK 73019, alfranklin@ou.edu, (405) 325-5216.

A financial award and commemorative plaque will be presented to the winner at the annual conference. The winner and authors of other top papers will be encouraged to present their papers in appropriate panels. Conference registration will also be waived for the winner. For more information contact Aimee Franklin.

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1997-98 Robert D. Lee, Jr.
1998-99 Fred Thompson
1999-2000 Merl Hackbart
2000-01 Paul Posner
2001-02 John Forrester
2002-03 Beverly Bunch

Other Conferences of Interest

American Association for Budget and Program Analysis, spring symposium, May 2, 2003 Washington D.C. See: www.aabpa.org.

Government Finance Officers Association, May 18-21, New York, NY. See: www.gfoa.org.

National Conference on Ethics, (sponsored by ASPA's Section on Ethics) June 6-10, 2003, Fort Walton Beach, FL. See: <http://www.tsufl.edu/aspa/>

Association of Government Accountants, Professional Development Conference June 29-July 2, Chicago IL. See: www.agacgm.org.

National Conference of State Legislatures, annual meeting, July 21-25, San Francisco CA. See: www.ncsl.org.

National Tax Association, Program on Appraisal for Ad Valorem Taxation for Communications, Energy & Transportation properties, July 27-31, Wichita KS. See: www.ntanet.org.

National Association of State Budget Officers, August 3-6, Salt Lake City, UT. See: www.nasbo.org.

American Political Science Association, annual meeting, August 28-31, Philadelphia PA. See: www.apsanet.org.

International City/County Management Association, annual conference, September 21-24, Charlotte NC. See: www.icma.org.

Southeastern Conference on Public Administration (SECOPA), October 12-14, Savannah, GA. Contact: Erik Brooks at feb Brooks@gasou.edu

American Society for Public Administration, District 4 (Midwest) conference, October 16-18, Kansas City MO, Contact: Janice Gordon at Janice_Gordon@kcmo.org

Association for Public Policy Analysis and Management, annual research conference, November 7-9, Dallas TX. See: www.appam.org.

National Tax Association, annual conference, November 13-15, 2002, Chicago IL. See: www.ntanet.org.

Conference of Minority Public Administrators conference, March 3-7, 2004, Tulsa, OK. See: www.hrcompa.org

American Society for Public Administration national conference, March 27-30, 2004, Portland OR. See: www.aspanet.org.

Helping PFP Spend Their Money

The Board of Directors of Public Financial Publications, Inc. (PFP), the publishers of Public Budgeting & Finance, recently requested that ABFM give PFP ideas for expenditures from its current fund. The recommendations from ABFM were:

- Offer grants to junior scholars to work in practitioner organizations.
- Fund plenary sessions and awards at the ABFM annual conference.
- Fund an ABFM conference proceedings issue of PB&F.
- Fund a study of public budgeting curricula and suggested curricula reforms, to be reported in PB&F.
- Offer funding to universities lacking large endowments, especially Historically Black Colleges and Universities, to bring in speakers designed to increase the involvement of young black men and women in public budgeting and finance.

Conference Papers

Some papers from the 2002 ABFM conference are available at http://www.unpan.org/conf_aspafinance02.asp. They include:

- 9/11 and A New Epoch in The National Budget? (James L. True)
- Citizen Participation: Looks Good on Paper but Hard To Do in Practice (Aimee Franklin and Carol Ebdon)
- Evolving Performance Measurement in Local Governments (Julia Melkers)
- Performance Measurement in State Economic Development Agencies (Julia Melkers and Laura Malone)
- Performance Measurement Utility in Public Budgeting (Katherine Willoughby)
- The Potential of Gender Budgeting: Has its Day Come? (John Bartle and Marilyn Rubin)
- Private Finance Initiative-The Theory behind the Practice (James Edwin Kee and John Forrer)
- The Shifting Pattern of Government Support: Welfare Reform, Food Stamps and Food Bank Usage in North Carolina (Maureen Berner and Kelley O'Brien)
- Special Districts, Authorities, Corporations, and the Bond Market (Wes Clarke and Robert J. Eger III)
- What Stabilizes State General Fund Expenditures in Downturn Years: Budget Stabilization Fund or General Fund Surplus? Or Both? (Yilin Hou)
- Bureau-Level Budgeting in a Crisis Year (Eva Sari Schweber)

New Scholar

Sharon H. Mastracci, is in her first year as an Assistant Professor in the Graduate Program in Public Administration of the College of Urban Planning and Public Affairs, University of Illinois – Chicago (UIC). Her doctorate is from the LBJ School of Public Affairs at the University of Texas at Austin, and she also has a Doctoral Portfolio in Women's Studies. She has a B.A. and an M.A. in Economics from Ohio University and has held teaching positions at Park College, Ohio University, The University of Texas, and the Bush School of Government and Public Service at Texas A&M University. Before retreating to the ivory tower, she worked for the State of Ohio Legislative Budget Office, Coopers & Lybrand Consulting Government Consulting, and the City of Austin, Texas.

Sharon's work focuses on labor market outcomes for non-college populations by gender and occupational segregation; non-traditional occupations for women; and differential impacts of economic change on employment and wages

At UIC she is also a member of the Faculty Advisory Board of the Center for Research on Women and Gender, and a Faculty Affiliate at the Center for Urban Economic Development. She has taught courses on research methods, research design, data analysis, decision methods, public sector diversity, intergovernmental policy, applied economics, and gender and family issues.

Sharon's husband, Tony, earned his MPA degree from The Ohio State University and is currently the Director of Quality and Evaluation for Lakefront Supportive Housing in Chicago. Among other interests, Sharon and Tony rescue animals (to date, four cats and one dog) and run marathons (two Austin Motorolas and one Lasalle Bank Chicago). They are training for this year's Columbus, Ohio marathon.

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