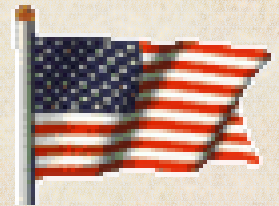


18th Annual Government Financial Management Conference



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A Practical Approach to Analyzing Standard General Ledger Account Relationships

Speaker



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Copies of Slides on Request

The SGL Is NOT Just Another Chart of Accounts

It is

A Concept of Government Accounting

ACCOUNTS

POSTING LOGIC

INTEGRATION

REPORTING MODEL

Designed For The Federal Government Concepts

- 🌐 **Control of Budgetary Authority**
- 🌐 **Control of Fund Authority**
- 🌐 **Accounting at Transaction Level**
- 🌐 **Management Information for
Timing and Value**

The SGL Accounting Flow

BUDGETARY

Appropriation 

Apportionment

Allotment

Commitment

Undelivered Order

Delivered Order 

PROPRIETARY

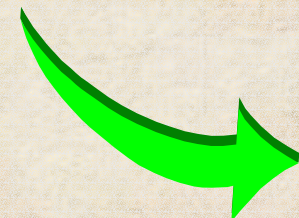
Funds

\$
↓

Accounts Payable

 PAID

Asset



Expense

The Accounting Challenge

**Keep the Internal and External
Relationships in Balance**

Solution

**Vigilance and Correction Through
Analysis**

The Analysis Dilemma

- **Analysis By Activity**
 - **Too Many Relationships**
 - **Too Much Data**
 - **Fluctuation Analysis**
 - **Motion Without Motive**
 - **Complex Problems, Unclear Solutions**

Concept

**During Checkups Doctors
Do Not Do Exploratory
Surgery**

Target Key Relationships

Key Relationships

**Select Important Criteria
That Point To The
Accuracy And Balance**

**Not More Than 15 Per
TAFS And Fund**

Key Indicators

- **Debits Are Debits**
- **Budget Authority Vs Fund Authority**
- **Unexpended Appropriations And Authority**
- **Key Account Relationships**
 - **Direct**
 - **Reimbursable**
 - **Special**

QUESTIONS?

Mekelexx Management Services

**We Provide
Excellence and
Experience While
We Excel For You!**



*Specializing in Federal Financial Management
Consulting and Training*

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