



The Washington Connection



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Fall Events



Gerard Badorrek James Gregory Jim Geoghegan

Thank you!

September 2020 Virtual GSA Speakers: Gerard Badorrek / CFO, James Gregory / Process Automation Program Director, and Jim Geoghegan / RPA CoP Program Manager”



Gregory B. Little Douglas A. Glenn

Up Next!

Please join us for our **November 2020 Virtual Luncheon** with speaker Gregory B. Little, DoD Director, CFO Data Transformation Office, and Douglas A. Glenn, Assistant Deputy CFO, as we discuss data analytics, and how “*The Power of Data is Transforming the Role of the CFO.*”



Our Values

Vision

AGA is the premier association for advancing government accountability. AGA defines government accountability as a government's obligation to the people for its actions and use of resources.

Mission Statement

AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability.

We Stand with our Community.

Due to recent events spurred by social unrest and racial injustice, we feel it is important to say we stand in solidarity with our members and community to advocate for inclusion and equality.

Thank you for your engagement this year. We look forward to seeing you soon!

President's Message

AGA DC Colleagues and Friends,

I sincerely hope that you and your loved ones are safe and healthy as our nation and world weathers the Coronavirus pandemic. A cornerstone of our Chapter continues to be helping our community in times of need, so I ask that you consider supporting our Community Service team's efforts to provide relief to those who have been negatively impacted by the pandemic. Please visit our [Community Service page](#) to learn more about how you can help.

We are in a unique time for our organization, as it is both the 70th anniversary of the DC Chapter, and also one filled with opportunity as we navigate this challenging environment. I approached my term as President relatively comfortably, thinking I would serve as a steward of an organization that would essentially continue running as smoothly as it has for so many years. It has been far more interesting than that! Thankfully we have a fantastic team of dedicated volunteers, so while we've had to adapt and work out new ways of serving our members, I'm happy to report that our chapter is weathering the pandemic very well. This is also made possible by the continued generous support of our sponsors, for which we are extremely thankful.

I began thinking about goals for this 2020 / 2021 Program Year after we were in the pandemic, and decided that these are the things our chapter needs to focus on this year:

- Maintain and enhance our level of service to members
- Take advantage of new opportunities to improve services to members, such as offering both virtual and in-person events, when we can do so safely
- Increase membership and participation, while focusing on our diversity and inclusion efforts

In order to accomplish these goals, we will continue with several events that have proven successful in the past. Our May and September



Paul Lionikis

virtual luncheon events were a great success, and we're looking at ways of streamlining our registration, Q&A, polling and CPE processes to make them even more effective. We're lining up a lot of great speakers, with our next event on November 19th featuring colleagues from the DoD discussing how data is transforming the role of the CFO. We will continue to hold our monthly Audio Conferences and we're evaluating new technology that will allow us to hold much more effective virtual networking events.

This year, we will continue to increase our efforts to interact with members and maintain high levels of communication to keep members abreast of what is going on. Please visit our [website](#) and keep an eye out for our email notifications. You can also connect to our [LinkedIn Account](#), follow us on [Twitter](#) and join our social media discussions. And finally, feel free to reach out to me. I welcome your feedback and suggestions!

I'm honored to serve our members and the financial management community as DC Chapter President this year. I look forward to a year of interesting events and activities. Please join us!

Paul Lionikis

2020-2021 AGA Washington DC Chapter

AGA DC Chapter Community Service

The Chapter offers members the opportunity to “pay it forward” by sharing their gifts and talents with the DC Community through volunteer opportunities in areas such as:

- **Social Safety** - Hunger, homelessness, and unemployment
- **Education** - Literacy and college prep
- **Equal Opportunity** - Diversity and inclusion
- **Health** - Awareness for mental, emotional, and physical illnesses
- **Veterans** - Support for servicemen and women, and their families
- **Capital Causes** - Other local causes

Support children, families and communities during the COVID-19 outbreak | Social Safety

Martha's Table is a non-profit organization designated by the D.C. government as an essential service. Each week, they support 8,000 D.C. residents with fresh produce and healthy pantry staples, as well as distribute more than 100,000 pounds of food at 20 sites across the city. They also assist families by providing them with direct cash assistance, gift cards for groceries store, and essential supplies like diapers, wipes, and formula during the temporary closure of our education centers.

During the **September luncheon we collected a total of \$1,105.00**. Thank you all for your generosity and a shout out to Jesse Carpenter and Cotton & Company for matching the Chapter's charitable contributions from this luncheon.

To donate to Martha's Table please go to: marthastable.org



September & October Updates

AGA DC Chapter members donated **over \$1,000 to Martha's Table to support those in need, and 15 members volunteered for the Junior Achievement (JA) Finance Park Stress Test.**

Stress Test a Virtual Platform | Education

JA Finance Park is an innovation in education designed to bring together our region's school systems, businesses, educators, and volunteer mentors to inspire and guide middle school students in understanding the choices that lead to financial stability. From goal setting to saving, budgeting, shopping and bill paying, students experience what it really takes to successfully navigate today's complex economy, and come face-to-face with how their decisions today can impact their future.

As JA Finance Park prepares to move to a virtual platform **15 AGA DC Chapter members volunteered** on October 7th and 8th to help stress test the platform and ensure its reliability for students.



Community Service Cont'd.

Toys for Tots Program of Anacostia – Washington D.C. | Community Service

The mission of the Toys for Tots Program is to collect and distribute new, unwrapped toys as Christmas gifts to those children less fortunate in our community. For more than six decades, the U.S. Marine Corps distributed over 498 million toys to more than 250 million children. And in 2019, the Toys for Tots Program in Anacostia distributed over 124,000 toys and supported over 47,000 children. This program sends a message of hope to needy youngsters and allows them to experience the joy of Christmas.

In an effort to support the Toys for Tots Program of Anacostia – Washington D.C., **a collection drive is being held from November 15th – December 24th.** Also, the AGA DC Chapter Community Service Committee will match up to \$500. of the total amount collected.

There are few ways to support the Toys for Tots Program of Anacostia – Washington, DC:

- 1) Through AGA DC's Eventbrite page designed for Toys for Tots donations.
- 2) Directly to the organization through their website; then email screenshot to wecheung@deloitte.com or text to 571-289-2428.
 - a. Monetary Donations
 - b. Local Toy Drop Site
- 3) Through AGA DC Chapter via check (AGA DC Chapter, PO Box 432, Falls Church VA 22040)
- 4) Venmo to @Wendy-Cheung-5 with the description 'AGA DC – Toys for Tots 2020'

Click to learn additional information on the U.S. Marine Corps Reserve Toys for Tots Program.

For questions about Toys for Tots, please contact the Community Service Committee: Wendy Cheung at wecheung@deloitte.com or Jesse Carpenter at jcarpenter@cottoncpa.com.

For questions about the virtual luncheons, please contact: Veronica Baird at vbaird@kpmg.com



We hope you will join us in participating in all, or some, future community service opportunities. And, we invite you to share photos depicting the impacts you are making and thoughts on how we can support your cause by connecting with the Community Service Committee.

Thank you, as always, for everything that you do to make an impact in our community. Be well and stay safe!

Wendy Cheung and Jesse Carpenter

Co-Directors of AGA DC Chapter Community Service Committee

AGA DC Chapter Luncheon



Our Chapter welcomed the following professionals from General Services Administration (GSA) as our speakers at **September 2020 Virtual Luncheon**:

- Gerard Badorrek, Chief Financial Officer
- James Gregory, Robotic Process Automation Division Director
- James Geoghegan, Robotic Process Automation Community of Practice Program Manager



We also want to extend a special thank you to our September Luncheon's **Corporate Sponsor, Kearney & Associates, and John Argodale** for his welcome and introductory remarks.

During the *Creating a Culture of Efficiency through Workload Automation* presentation, our speakers discussed GSA's current initiatives on deploying **Robotic Process Automation (RPA)** to deliver impactful workload reduction, and what the future holds for RPA in the Federal government. Here are highlights from the presentation:

- RPA (bots) is a powerful tool for automating operations. Bots use software to mimic human actions. An inexpensive but quick tool for implementation, bots are used for

rules-based, repeatable processes - such as invoice processing, structured data extraction, database reading/writing, etc. Therefore, bots free up human time for professionals to focus on the analytic aspects of operations instead of repetitive tasks.

- GSA began a four-phased RPA implementation process in February 2018 and has set ambitious goals. GSA is currently at Phase 3 with dedicated full-time staff for the RPA efforts. GSA also established an enterprise IT platform and Center of Excellence. For the Phase 4 implementation, GSA is looking to expand focus on intelligent automation, as well as implementation standards and controls.
- Based on the private sector concept of maximizing productivity, GSA's RPA operating model includes: Marketing, Intake and Assessment, Developing and Testing, and Operations. Since the first bot launched in May 2018, GSA has now put 65 bots in operation, and created more than 200,000 hours annualized capacity.

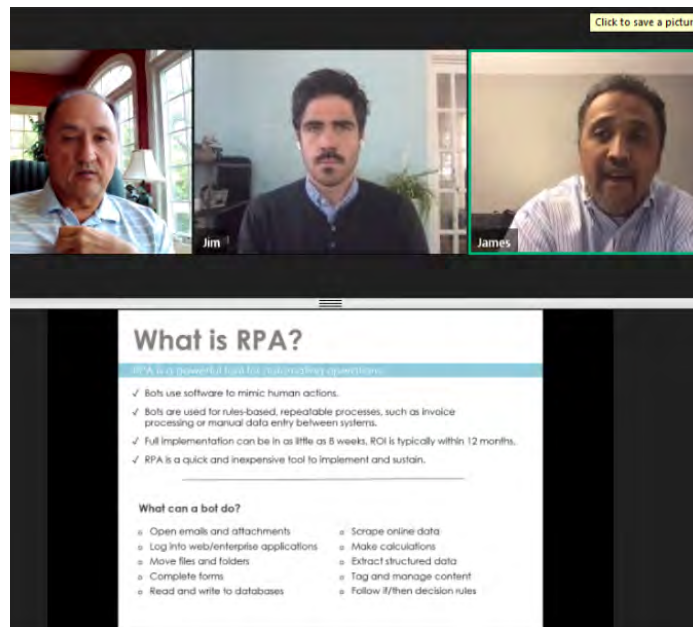
DC Luncheon Cont'd.

- The Federal RPA Community of Practice (CoP) is setup to pursue a streamlined path to help agencies adopt RPA. RPA CoP's accomplishments so far include:
 - ▶ Development of a comprehensive Federal RPA program playbook
 - ▶ Assessment of Federal use cases
 - ▶ Providing more than 20 webinars and knowledge sharing events with more than 5,000 attendees
 - ▶ Facilitating agency mentoring sessions
 - ▶ Over 65 agencies represented with more than 1,000 members

An RPA demonstration was provided by GSA using a bot to automate multiple contract modifications, by reading through spreadsheets of specific contracts, and sending notifications of relevant contract modification to each contract.

RPA efforts fit in the President's Management Agenda Cross-Agency Priority (CAP) Goal 6 (Shifting From Low-Value to High-Value Work) strategies, with adoption of innovative automation technologies, delivery of impactful workload reduction, eliminating outdated reporting requirements, and instituting assessment of burden.

To learn more about RPA and join the Federal RPA CoP, visit the website at: <https://digital.gov/communities/rpa/>



Thank you to all members for attending our September 2020 Virtual Luncheon! Special thanks to our GSA speakers for their thoughts and insights!

Getting Involved

There are many ways to get involved in RPA at your agency...



Get expert help – including process selection, technology demos, and advisory services – from mentors with advanced RPA programs.



Learn about RPA. Read the RPA Program Playbook and the addendum on internal controls, watch past webinars, and ask how your agency is practicing RPA. <https://digital.gov/guides/rpa/>



Join the Federal RPA Community of Practice and take advantage of regular webinars and knowledge sharing events. <https://digital.gov/communities/rpa/>

CGFM Committee Updates

Stay-cations & Certifications

Fall looks different this year, but it is the perfect time to ‘hunker down’ and study for the Certified Government Financial Manager (CGFM) exams before the holidays. The CGFM is a respected credential that recognizes the specialized knowledge and experience needed to be an effective government financial manager. Click to learn more about the CGFM.



CGFM Committee Updates Cont'd.

The AGA DC chapter CGFM Committee continues to support our members by providing the following:

Study Guides/Practice Exams – AGA DC has purchased electronic versions of the study guides and practice exams; which are available to our AGA members on a short-term loaner basis. If loaner exams are not available, AGA DC will reimburse the cost of each practice exam purchased. We only have a limited amount of rebates available, so it is first come, first served. Please submit the following to **Sara Specht** at sspecht@cricpa.com if you are interested:

- ▶ Proof of scheduled exam
- ▶ Proof of payment
- ▶ Mailing address
- ▶ AGA member number

Exam Rebate Initiative– Take the exam and pass it and we will reimburse you the cost of your exams! You must submit the passing certification per module in order to qualify for the rebate. Cost of each exam is \$125!

Please submit the following information to **Sara Specht** at sspecht@cricpa.com to qualify:

- ▶ Copy of passing certification
- ▶ Proof of payment
- ▶ Mailing address & AGA member number

Testing Centers Open-Bring a Mask!

Out of caution concerning the COVID-19 outbreak, *Pearson VUE Testing Centers* are following social distancing guidelines and government guidance. Test takers are required to bring and wear their own face mask during the entire testing experience. You will not be admitted to the test center and should reschedule your exam if:

- ▶ You have tested positive for COVID-19, unless you have been symptom-free for 72 hours without the use of fever reducing medicine AND at least 14 days have passed since your last exposure, or you have received two negative COVID-19 test results in a row,
- ▶ You are currently experiencing or have experienced one or more associated symptoms within the last 14 days,
- ▶ You live with or have had close contact with someone who has confirmed or suspected COVID-19,
- ▶ Have been or are under home quarantine or centralized observation by government or healthcare authorities.

New CGFMs!

The following members have obtained their CGFM June through August 2020! You should be very proud of your accomplishment!

Karina Gonzalez Perez, CGFM

Timothy M. Halon, CGFM

Emily L. Primeggia, CGFM

Michael Lopez, CGFM



Questions?

Have questions? Check out our CGFM chapter web-page.

Alternatively contact Shawn Syed at:
shawn.syed@syedandassociates.com

Training & Conferences

AGA DC Virtual Luncheon Schedule

The AGA DC Chapter hosts a series of monthly luncheons featuring a prominent speaker to address current events, issues and initiatives that impact the Federal community. Attendees earn 1 hour of CPE credit.

Please consider attending our **November Virtual Luncheon**. After registering, you will receive a confirmation email containing information about joining the webinar.

Through this presentation, participants should have a better understanding of how the DoD is transforming the role of the CFO into a more strategic value added business partner. The catalyst for this change is data.

The Chapter will host the following luncheons throughout the 2020-2021 program year.

When:

- 11/19/20 – Data Analytics
- 12/16/20 – TBD
- 01/14/21 – TBD
- 02/17/21 – TBD
- 03/17/21 – TBD
- 04/21/21 – TBD
- 05/19/21 – TBD

For more information please contact:
Veronica Baird | vbaird@kpmg.com

**** SAVE THE DATE ****



AGA DC Audio Training Schedule

The AGA DC Chapter will host the following AGA National audio training sessions throughout the 2020-2021 program year.

Cost:

There is no charge for AGA members in good standing for these events and attendees will earn two (2) CPE credit hours.

When:

- 11/04/20 – Ethics
- 12/09/20 – Internal Control
- 01/13/21 – Uniform Guidance
- 02/03/21 – GASB Update
- 03/03/21 – Improper Payments
- 03/24/21 – Cybersecurity
- 04/07/21 – Ethics
- 04/21/21 – CARES Act
- 05/12/21 – Fraud/Data Analytics
- 06/09/21 – Leadership

For more information please contact:
Mona Amatie | mamatie@aoc.gov

**** SAVE THE DATE ****

Member Spotlight - Paul Marshall

AGA-DC: Can you tell us about your role as Vice President at MIL Corporation and your current projects?

Paul: At MIL, I'm responsible for managing financial management and financial systems projects. My teams specialize in data analytics and visualization tools to support executive decision making, as well as innovative ways to efficiently get the business of government done, utilizing robotics process automation (RPA), artificial intelligence (AI) applications, and a variety of commercial off the shelf software (COTS) products. I'm currently supporting clients at the State Department, Treasury and Library of Congress.

AGA-DC: Congratulations on your recent AGA National President's Award! You were recognized at the virtual Professional Development Training (PDT) in July for this award because of your innovative contributions by creating and producing the "Accountability Talks" podcast. How did this podcast idea get started and what did you do to make this podcast a reality?

Paul: Thank you! I'd like to thank the great folks at AGA including Ann Ebberts and Susan Fritzlen for letting me make the podcast a reality. As some of you know, I'm an amateur musician and I have a home recording studio, so I always wanted to mix my music hobby with something work related. I combined my interest in sound recording with my interest in always keeping up to date with the latest developments in the accountability community and that resulted in the idea for an AGA podcast. I pitched the idea to AGA National and they enthusiastically agreed! We set up a little studio at AGA, of course nowadays we're 100 % virtual – hope to get back to the studio soon.

AGA-DC: Currently there are 53 episodes of "Accountability Talks." Your guests include Federal and local government thought leaders and AGA past/current leaders, and you covered such a diverse range of topics that are closely related to the government financial management community. What is the biggest take away you have from the "Accountability Talks" so far?



Paul Marshall

Can you think of some common themes among the wisdoms discussed in the podcasts?

Paul: Yes, there have definitely been some common themes and surprises along the way. One surprise is I was not expecting the level of innovation and tech-forward thinking happening in the government. There are very active government forums, collaborations, and innovation labs studying RPA, blockchain, machine learning – not just studying these subjects, but actively implementing these tools right now. I know of individual instances where the government has use cases that some tech firms have not even thought of and are scrambling to support with new apps! The other theme is that it's amazing how much you can learn from anyone, be they an executive with 50 years of experience or a young professional just starting their career. I can't think of a single podcast where I didn't learn something new.

continued...



Member Spotlight Cont'd.

AGA-DC: Leaders are often being asked "what keeps you awake at night?" However, I'm sure any positivity we can hear and learn is certainly welcome these days. With that, what keeps you motivated each day?

Paul: Well, I'll answer both what "keeps me up at night" as well as "what keeps me motivated for tomorrow!" I think the obvious but true answer about what keeps me up is the current COVID situation. As someone that has a keen interest in Enterprise Risk Management (ERM), this is definitely a real-life Black Swan event we are living through. I just hope we can learn from this and truly leverage ideas such as ERM to better prepare and make contingencies for future unexpected events. I think the areas of disaster planning and continuity of operations need to be focused on even more going forward – think about our slow and intermittent remote connections during the pandemic, we need more investment here.

On the positive side, again I think COVID can teach us some lessons and hopefully drive innovation and investment in continued telework, rethinking how we utilize commercial real estate and so forth. Finally, I personally want to learn something new every day, whether it's work related, personal - a new cello sonata. Life should be exciting so jump out of bed every day!

***The contents of these interviews have been condensed and edited for length and clarity.*

The MIL Corporation is a Diamond Sponsor for our AGA-DC Chapter.

Paul Marshall, CGFM, CPA, CIA, CICA, PMP

MBA in International Finance and Accounting, Georgetown University

- BS in International Relations and Affairs, Georgia Institute of Technology

Hometown: Macon, Georgia

Fun Fact: Paul played Double Bass in an orchestra during the half-time show at Superbowl XXXIV in Atlanta.

Professional Experience:

- 20+ years of experience in Federal financial community
- Expertise in leading teams in business transformation, accounting practices, financial reporting, enterprise risk management, and business and financial systems
- Previously served in leadership role with other government contracting firms, including AOC Solutions, Deloitte, and Booz Allen Hamilton

AGA History:

- Director, DC Chapter, Sponsorships Committee
- Host, AGA "Accountability Talks" podcast

Member Spotlight - Douglas A. Glenn

AGA-DC: Thank you for speaking with us today, Doug. Let's talk about the current event, COVID-19 pandemic, as it is affecting all of our lives in different ways. Can you share with us the challenges you're facing as a financial management leader and a father during the pandemic?

Doug: It's changing the culture at Department of Defense (DoD) on acceptance for telework. Here at the Deputy CFO office, we are updating the telework policy. Also, for the first time my office published a job announcement with the position based on alternate duty locations – which is an almost 100 percent telework remote position.

At the personal level, just like many other parents, we have to deal with our children's virtual learning needs. It appears the quality of children's distance learning experience has been degraded. It also adds a lot of stress and distractions for both children and parents.

We are all adopting the current situation and eventually we'll resume a level of normalcy. However, I believe we won't go back to the exact operations as it was during the pre-COVID.

AGA-DC: Less than two years into your role as the Assistant Deputy CFO at DoD, you led your team to make a lot of significant progress, such as increasing the number of components achieving clean audit opinions and closing more than 25% of Notice of Findings and Recommendations (NFRs) after the first year audit. You and your staff also received many recognitions from AGA at the local and national levels, such as the Relmond P. Van Daniker Government Transparency Award, Certificate of Excellence in Accountability Reporting (CEAR) Best-in-Class Award, etc. What are the key factors leading to these accomplishments?

Doug: I consider I'm a small "gear" under this big "machine" – but nonetheless a contributor. Together with my team, we bring the use of metrics up front. We use metrics and data to monitor financial management issues, such as fund



Douglas A. Glenn

balance with Treasury, tie-points, fluctuation analysis, unliquidated obligations, to really help to fuel the closure of NFRs. Having metrics around help us to measure the progress we made and keep us accountable.

Having a strong leadership also helps us to achieve accomplishments. For example, our Deputy Secretary (editor's note: The Honorable David L. Norquist, the recipient of AGA 2020 Distinguished Federal Leadership Award) who was a former CFO at Department of Homeland Security serves as a powerful multiplier and helps to pull teams together in a common cause.

It's absolutely a team effort which allows us to make progress – not only those within my Deputy CFO office, but also other components in the DoD financial community, veterans, and those industry professionals. Sometimes it's easy to lose sight from the day-to-day work and e-mails. I'm very proud and excited to be part of the progress we have made!

AGA-DC: It seems much of the attention from media often focus on what audit opinion the DoD and its components receive each year. However, you're leading an effort that is much more than the traditional financial reporting and audit remediation. With your prior experience in data at Interior, can you share with us your vision for the effort you are currently leading at DoD on data?

Douglas Glenn, CPA
Assistant Deputy CFO,
Department of Defense

- BS in Finance, University of Colorado at Boulder

Hometown: San Diego, California

Fun Fact: Doug has landed and been launched off an aircraft carrier at sea (prior to joining DoD).

Positions Held:

- Deputy CFO, Department of the Interior
- Financial Management Division Director, NASA
- Deputy CFO, General Services Administration

Major Authorship:

- Co-authored OMB Bulletin No. 07-04, Audit Requirements for Federal Financial Statements
- Co-authored portions of Implementation Guide of the OMB Circular No. A-123 Management's Responsibility for Internal Control
- Co-chaired OMB Circular No. A-136 Committee (2008 - 2010)

AGA History:

- National President (2016-17)
- Washington, DC Chapter President (2010-11)
- Past Vice-chair, National Executive Committee
- Past Chair, National Awards Committee
- Past member, PDT and NLT Technical Committee
- Current member, Washington, DC Chapter Programs Committee and Awards Committee



Doug: Dashboard is one of those we discussed earlier. We are also working on automatic push notifications that would be sent to staff for required actions on those “red” categories on the dashboard. We are building the culture in DoD to further appreciate data. At the same time, we are pushing more people to use dashboards. The more dashboards are used, the more we can rely on the data and ensuring our data is accurate.

Analysis you do is only as good as the data you have. With that, we are putting together a data integrity scorecard to evaluate data quality for consistency, timeliness, refreshed frequency, etc. Also, our goal at DoD is to have Advana (Defense Analytics Platform) be the single repository which includes all the data sets to build up DoD’s financial integrity.

AGA-DC: When you served as our Chapter President, you’ve shared many great stories and wisdom through the “President’s Message” column in this very chapter newsletter. A decade has passed since then. Is there any leadership or career-development advice you would like to share with our chapter members?

Doug: Work on your self-esteem and emotional quotient (EQ), which allows you to become a more effective and better leader. Also, don’t be afraid to fail. Successful people fail at some point in their careers. If you fail, that means you’re trying and learning. You learn, fix, and then move on.

AGA-DC: Leaders are often asked “what keeps you awake at night?” However, I’m sure any positivity we can hear and learn is certainly welcome these days. With that, what keeps you motivated each day?

Doug: My team certainly keeps me motivated as we are changing the culture of DoD for good. I believe what I’m doing is not a job, but it’s a cause - our industry needs me; likes and trusts I’m doing the right thing. As many people are giving their effort to get the United States government to achieve a clean audit opinion, we are working very hard here at DoD to do our part. Giving America a clean audit opinion and raising public trust in government is a powerful motivator - and this is why I’m here. Being part of the journey is an extremely humbling, gratifying experience, and a lot of fun!

AGA-DC: This certainly echoes your message in one of your past “President’s Message” columns regarding archieving a Federal clean audit opinion, as many of our financial management professionals are working hard and making progress every day. Thank you for your time and insights, Doug!

Inside the Black Box

by Simcha Kuritzky, CGFM CPA

Accrued vs. Disbursed Expenditures

Introduction

U.S. Department of Treasury Bulletin No. 2020-15, which takes effect for FY2021, significantly changes how agencies report the expending of appropriations.

FY2020 and Prior

If an agency receives an appropriation, the expending of that appropriation is considered earning it, so a financing source is recognized with the following entry:

B134 | Appropriations used this fiscal year.

Debit: 310700 Unexpended Appropriations - Used

Credit: 570000 Expended Appropriations

In the 1990s, the debit account was 3100 Appropriated Capital. This entry only occurs when expenditures are updated, and only if the expenditure used an appropriation. An expenditure financed by reimbursements or collections does not perform this entry.



Starting FY2021

The Department of Treasury wants agencies to report the types of funding sources used in gross disbursements. The changes to B134 for FY2021 are subtle, but with significant impact:

B134 | Appropriations accrued this fiscal year.

Debit: 310700 Unexpended Appropriations - Used - **Accrued**

Credit: 570000 Expended Appropriations - **Accrued**

Now this entry is recorded with an expenditure accrual, which could occur with the receipt of goods, an estimate of payroll or other funded expenses, or even scheduling a payment which has not yet been disbursed. If the expenditure coincides with the disbursement, such as payroll recorded through an interface, then a new entry with two new

U.S. Standard General Ledger (USSGL) accounts is used instead:

B234 | Appropriations disbursed this fiscal year.

Debit: 310710 Unexpended Appropriations - Used - **Disbursed**

Credit: 570010 Expended Appropriations - **Disbursed**

The USSGL added a third entry for cases where an expenditure is first accrued, and then disbursed. This will be the normal case for a scheduled payment when the payment is confirmed. It simply backs out B134 and puts in B234:

B235 | Disburse appropriations that were previously accrued.

Debit: 310710 Unexpended Appropriations - Used - **Disbursed**

570000 Expended Appropriations - **Accrued**

Credit: 570010 Expended Appropriations – **Disbursed**

310700 Unexpended Appropriations - Used - **Accrued**

For many agencies, this may be the first time they actively use two different SGL accounts where the first four digits are the same. I found it necessary to highlight these accounts in different colors on the posting model spreadsheet, so I didn't confuse them.

The ramifications of this change will vary based on how an agency's system records disbursements. Before, an agency only had to distinguish between appropriated and non-appropriated spending at the time of expenditure (which, in some processes, are two separate events: accrual and scheduling the disbursement), and not at the time of commitment, obligation, or Treasury confirmation. Now an agency also has to make this distinction when the Treasury schedule is confirmed

Business Event Type Code (BETC)

Accompanying this change in posting model is a change to the Business Event Type Code (BETC). Treasury wanted to distinguish between disbursements of appropriations and disbursements of other funding, so they gave them two different BETCs: DISGF and DISNGF, gross disbursements of appropriations (not derived from the General Fund of the U.S. Government. So DISGF replaces DISB when 310710 is posted, and DISNGF replaces DISB when 310710 is not posted. Treasury does intend to implement system edits to check this relationship in the near future.

Complicating matters is that agencies submit their payment requests to Treasury using the Payment Information Repository (PIR) Standard Report Format (SRF), which includes BETC. So, when an agency posts 310700 / 570000 to schedule a payment, the BETC associated with that will be DISGF because it has to be reported on the schedule. That same BETC will be used when the

schedule is confirmed. Treasury will ignore a BETC associated with any account other than 101000, so assigning a BETC prior to confirmation will not cause problems, but given Treasury's linking of DISGF to 310710, it looks odd posting it with 310700. This chart shows the BETC and GL accounts whose credit balance reflects the associated activity.

Credit accounts and BETC	Accrual	Disbursement
Funded by appropriations	211000	101000
	570000	570010
	490100 DISGF	490200 DISGF
Funded by another source	211000	101000
	490100	490200
	DISNGF	DISNGF

Conclusion

If agencies have not already implemented these changes in their accounting systems, the time to do this is now! Treasury is also updating guidance so that the 310710 / 570010 entry will be associated with an expenditure that applies a prepayment. The Transaction listing also needs editing. The description for B234 should be:

"To record the disbursement of appropriations this fiscal year that were not previously accrued," as opposed to, "To record the disbursement of appropriations accrued this fiscal year that were not previously accrued."

AGA Certificate of Excellence in Accountability Reporting (CEAR)[®]

Sign Up to Be an AGA CEAR Reviewer!

It's that time of year again when AGA seeks volunteers to participate in the Certificate of Excellence in Accountability Reporting (CEAR) program. CEAR is a volunteer-based program, established by AGA in collaboration with the CFO Council and Office of Management and Budget, to help federal agencies improve their PARs and AFRs.

If you have considerable knowledge of federal financial management, performance measurement, and the reporting of results, please consider applying to serve as a CEAR reviewer this year. Volunteers should also have a general understanding of federal operations as well as familiarity with federal agencies and the subjects covered by an AFR or PAR.

Having knowledgeable and diverse review teams is incredibly helpful to the CEAR program. It provides great comfort to the CEAR Board that the recommendations presented to the Board are coming from teams with a variety of experiences, perspectives, and knowledge.

So, what does this involve? Well, reviewer applicants need not know everything or be equipped to catch every mistake in their reviews. In my opinion, you need three things: (1) general knowledge of the AFR and PAR reporting framework, (2) a passion for improving reporting and stewardship, and (3) the ability to think critically and creatively about what kinds of improvements could be made as you perform your review. It's an exciting task, involving both sides of the brain! What you lack in knowledge, you can compensate for through research skills, a critical mindset, and use of the reviewer guidelines.

CEAR reviews provide the opportunity to meet and learn from new folks, do a little negotiating and deliberating as a team, and work together to formulate recommendations for agencies. I have learned so much from my fellow reviewers over the



past few years—especially the lead reviewers. AGA has an excellent group of lead reviewers with a wealth of experience and knowledge of best practices for quality reporting. Did I mention you get CPEs, too?

And so, while the CEAR program improves reporting, it also builds knowledge and identifies best practices. It's a great thing for the community of preparers and reviewers. But again, and not to pressure you, that requires folks to be engaged and participate.

The Accountability Committee would love to see chapter participation remain solid or even grow. Consider going to AGACGFM.org, reading up on the program, and applying. Reviewer training is scheduled for December 2, so the clock for 2020 sign-ups is ticking!

If you have any questions about the program, please do not hesitate to contact any member of the AGA D.C. Accountability Committee. Each of us participates in the CEAR program, and we're happy to take questions!

R. Alan Perry, Jr.

CEAR Board member (FASAB rep.)

AGA D.C. Accountability Committee Director

AGA 70th Anniversary Interviews



In honor of AGA DC's 70th Anniversary in September 2020, AGA DC Historians Eileen Parlow and Joseph Peter interviewed some of AGA DC's outstanding leaders, who served as both DC Chapter Presidents and AGA National Presidents. Here are some highlights. We hope that you will visit AGA DC's Chapter History page to view the full interviews.



Gerald Murphy

*Washington D.C. Chapter President
1973-1974*

AGA National President 1977-1978

How did you get started in your government career? I started my government career on active duty with the US Army. Upon my discharge, I went down to the Civil Service Commission (now the Office of Personnel Management), took a clerk typist exam and two weeks later started my civilian career as a GS-3 at the Department of the Navy. Two years later I applied for a management training program at the Department of the Treasury and I must have liked it because I stayed for 39 years.



Virginia Robinson

*Washington D.C. Chapter President
1984-85*

AGA National President 1989-90

What advice would you offer to early-career AGA members? I like to suggest to early career members to focus on getting CPE in their specialty area because technical competency helps to build confidence and will enable you to do your job better and be more competitive. Get certifications under your belt. Take advantage of networking with AGA folks who can be of help to you. Also, be active in committees and make presentations to enhance communication skills. Strive for higher positions in professional organizations such as AGA at the earliest opportunity.



Evelyn Brown

Washington DC President 1995-1996

AGA National President 2012-2013

What advice would you offer to early-career AGA members?

Remember the four E's: Education, experience, examination and ethics. And always keep your skillset and resume current because

opportunity may only knock once, and you need to always make sure that you are prepared. Your attitude determines your aptitude and understand that you are not alone in this world. AGA is always by your side and is here to help when needed.



Samuel T. Mok

*AGA D.C. Chapter President
1991-1992*

AGA National President 2008-2009

What were some of the biggest changes that happened at the AGA during your career? The creation of Certified Government Financial Manager (CGFM) certification and the related training, accreditation, and continuing education activities. Also, the professionalization of the Association, itself, and the institutionalization of its leadership process.

What advice would you offer to early-career AGA members? Get involved, volunteer to serve, and contribute enthusiastically. Keep the faith!



Doug Glenn

*AGA D.C. Chapter President
2010-2011*

AGA National President 2016-2017

How did you get started in your government career? I graduated just before the CFO Act [of 1990] and “fell into” government accounting. After eight years in big and small firms, a better work-life balance and a strong desire to serve my country pulled me into the civil service.

How has the financial management profession changed since you first joined the government? It has taught me to better value information, getting hold of it, and communicating it in ways that help others understand it as quickly and

completely as possible. After all, isn't an accountant's job to provide timely, useful, information?



Wendy Morton-Huddleston

*AGA D.C. Chapter President
2016-2017*

AGA National President 2020-2021

What advice can you share with non-members to provide a compelling reason to join AGA?

A professional association can serve as a catalyst to connect you with members across the association and profession. This leads to relationship currency, a broadened perspective across industries (public sector federal, state and local levels and not-for-profit). Ignite your purpose and pursue the infinite possibilities. Service is our signature.

What advice would you offer to early-career AGA members? Stay involved throughout your career, maximize networking, and pursue thought leadership and certification opportunities. Envision yourself in chapter and national level leadership roles and seek out mentors to provide counsel as you navigate the journey.

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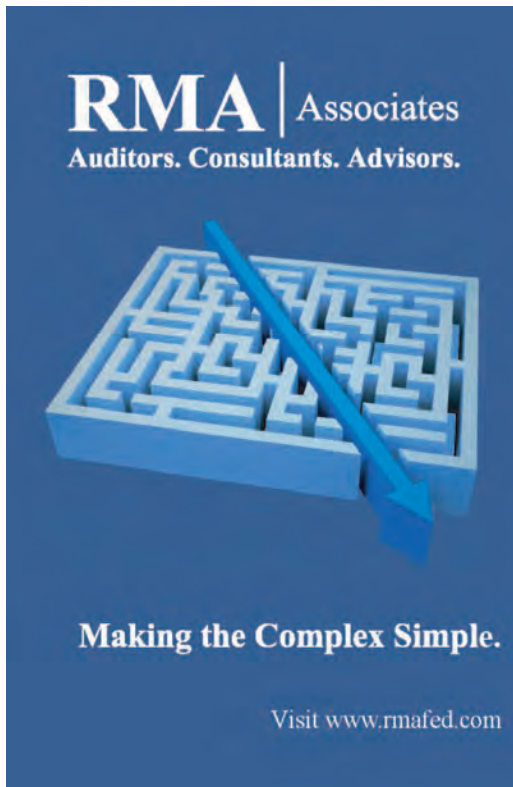


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Thank you for your sponsorship!

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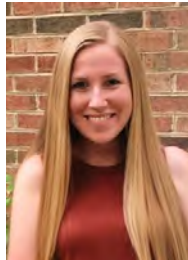
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Whether you're looking for more information, or you'd like to give us your suggestions or comments, you'll find easy ways to contact us right here.

The most direct way to get your question answered is to send an email to the AGA DC Board Member via agadc.org. Check out the Officers and Directors for their contact information.

Visit the page here: [Officers and Directors](#)

AGA DC Chapter

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