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MISSION STATEMENT

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

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.



Please Stay Healthy and Safe During this Time!

Due to COVID-19, AGA Washington DC Chapter’s remaining in person events are postponed. Though we can not meet in person, we will still meet virtually. The luncheons and audio trainings will be hosted online. Thank you for your continued interest and engagement. We look forward to seeing and meeting you again soon!



President's Message



Members,

I understand that COVID-19 presents an unprecedented challenge for everyone, both personally and professionally. We are all concerned about what the coronavirus pandemic means for our health, our livelihoods, and for our communities, both in the short and long term. There is still a great deal of uncertainty as we continue to settle into our new routines, including new ways of working and carrying out our very important responsibilities in the federal financial management profession.

The impact of COVID-19 is forcing organizations from all industries to reconsider their ongoing programming and events in 2020, and ours is no exception. In order to most effectively manage the well-being of all members and to comply with public health recommendations, we canceled our highly anticipated Spring Financial Management Training as well as our Annual Gala. In addition, we canceled the March and April Luncheons, and all in-person social events. Though we can not meet in person, we will meet virtually. Details about virtual events are forthcoming.

As we continue to take extra precautions and practice social distancing, you can expect the DC Chapter to remain a leader in providing professional growth and development opportunities to our members. Our Chapter Executives and Committee Directors continue to work behind the scenes to coordinate exceptional programming featuring dynamic and influential speakers, now virtually. In March and April, we successfully hosted free AGA Audio Conferences virtually and plan to continue this thru June. Additionally, I am excited to announce our first virtual Monthly Luncheon on May 20, 2020.

I am encouraged by the continued support of our sponsors, the dedication of our Chapter Committee Directors and other volunteers, and by all of our members as we make modifications to our programming and other events to maintain high levels of engagement across the DC Chapter. Rest assured, our priority will continue to be the health and safety of our membership as we plan for the future.

I look forward to seeing you all in good health,

Malena Brookshire

(Postponed) Save-the-Date - Training and Conferences



2019-2020 AGA DC Audio Training Schedule

This year the AGA DC hosted programs will be hosted online.

Cost:

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

When:

5/13/20—Fraud/ Data Analytics

6/10/20—Leadership

Important Announcement: We take our member's health and well-being seriously. Out of an abundance of caution and growing concern about the COVID-19 virus, we have postponed the March monthly luncheon and the 19th Annual DC Chapter Training. In addition, the AGA Awards Gala scheduled for May 15, 2020, is canceled. Certain other in-person events may also be canceled. We will process refunds for all registered attendees as soon as possible.

Save-the-Date: AGA DC Meetings

Due to COVID-19, luncheons will be held virtually.

Date	Speaker	Title/Org.	Topic
3/11/2020 (Postponed)	Tim Soltis	Deputy Controller, Office of Management and Budget	Financial Management System Modernization
5/20/2020 (Virtual)	Melanie Saunders	Acting CFO, NASA	Strange New Worlds

AGA DC Mentoring Update!

On January 29th, AGA DC Mentoring successfully launched the 2020 mentoring year with its orientation event. It was a fun and informative session filled with games and break-out groups. Thanks to all the mentors and mentees who attended. Photos from the event are attached.

On April 21st, we hosted our virtual speed networking event where we connected mentors and mentees. Thank you for coming out to support our organization!

If you have any questions or concerns, please contact Sharnell Montgomery at Montgomery.Sharnel@dol.gov.

CGFM Committee Update



Testing Centers Closure

Out of caution concerning the COVID-19 outbreak, **Pearson Vue Professional Testing Centers will be closed until April 30, 2020.** As of now, candidates can schedule their exams starting May 1st and beyond if conditions allow. AGA will remain in close contact with Pearson and report any changes in the status of their testing centers [here](#). AGA has issued automatic extensions to candidates whose eligibility expires during the period of closure and will contact additional candidates if testing centers remain closed beyond April 30. AGA's eligibility extension policy has been modified to accommodate the current situation – please see Step 4 in [CGFM Certification Process](#) for more information.

How to Study for the CGFM Exam — Resources Available

In lieu of in-person training, online resources are available. AGA DC will reimburse DC Chapter members for the purchase of study guides **and** practice exams, which are available to our AGA members on a short-term loaner basis. Contact **Sara Specht** at sspecht@cricpa.com if you are interested. If loaner exams are not available, AGA DC will reimburse the cost of each practice exam purchased.

Save \$375 — You Study, We Pay

The AGA DC chapter CGFM Committee continues to support our members by providing the **Exam Rebate Initiative**. Pass the exams and we will reimburse you the costs.! Each exam is \$125. We only have a limited amount of rebates available so it is first come, first served. Submit the following information to sspecht@cricpa.com for your rebate:

- ◆ Copy of passing certification
- ◆ Proof of scheduled exam
- ◆ Proof of payment
- ◆ Mailing address
- ◆ AGA member number

What are the Qualifications for the CGFM?

Education Requirement. A bachelor's degree from an accredited college or university is required to take any of the CGFM examinations.

Experience Requirement. Certification candidates must have at least two years of professional-level experience in government financial management prior to designation as a CGFM, The experience is not necessary to sit for the exams; however, documentation of professional experience must be filed and approved by AGA before the CGFM designation can be granted. For more information, and to apply, visit [here](#).

Congratulations to Our New CGFM's!

The following members have obtained their CGFM since January 2020! You should be very proud of your accomplishment!

The following members have obtained their CGFM since January 2020! You should be very proud of your accomplishment!

Alexander Lee, CGFM

Sabine A. Nguedi , CGFM

Edward Burns, CGFM

Aimee Shadder, CGFM

Chul Jung, CGFM

Bryan W. Graham, CGFM

Alexandria N. Gardner, CGFM

Have questions? Check out our CGFM chapter web-page at this [link](#).

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



Student Outreach Program

During the Summer of 2019, the Membership, Mentorship, and Young Professional committees of the AGA DC Chapter came together to create the Student Outreach Program. The program was piloted this year at George Washington University (GWU) based on an alumni donation from a fellow AGA DC Chapter member and involved various outreach initiatives in an effort to recruit additional students and young professionals to AGA.

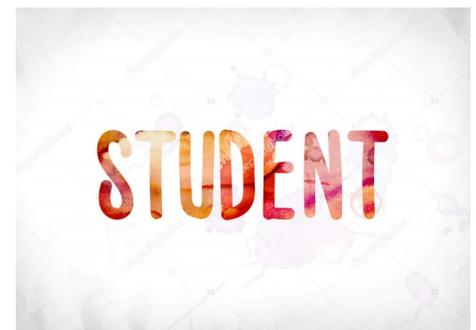
The Student Outreach Program volunteers presented several times at various accounting related courses on campus at GWU. The presentations contained information on AGA, the DC Chapter and opportunities within government financial management. Students were provided handouts on the DC chapter, upcoming webinars, the CGFM and student member information. Additionally, AGA National provided branded "swag" and the DC Chapter invited interested students to their upcoming luncheons, free of charge!

The DC Chapter hosts a series of monthly luncheons featuring a prominent speaker to address current events, issues and initiatives that impact the governmental financial management community. At the luncheons, students are paired with "AGA Ambassadors," who are well placed AGA members to assist the students with networking, answering questions, and guiding the students at the luncheons. The committees have begun to reach out to other DC based universities in hopes of expanding this effort for the 2020 – 2021 program year. At the writing of this publication, the program has had successful, ongoing, outreach with 18 current students and paired them across nine AGA Ambassadors. Several students have attended all AGA luncheons since October 2019. Additional AGA Ambassadors will be paired with students as the chapter on boards further students into final months of the 2020 – 2021 program year.

At the monthly AGA DC Chapter monthly lunches, the Membership Committee continues to recognize new members (students, young professionals, and professional members). New members and student attendees are also entered into a raffle for gift card prizes!

The chapter members of the Student Outreach Program look forward to engaging and incorporating other committees and initiatives to further refine our recruitment of and benefits for new members of all career levels.

- Membership, Mentorship & Young Professional Committees



Inside The Black Box

by Simcha Kuritzky, CGFM, CPA

What is SGL Account 219000 for?

Introduction

The Treasury Financial Manual (TFM) gives conflicting guidance on when to post standard general ledger (SGL) account 219000 Other Liabilities with Related Budgetary Obligations.

Payables

The primary SGL account to be used for funded payables is 211000 Accounts Payable. It has a short life cycle: SGL Transaction B402 and related entries debit an asset or expense and credit 211000, B408 moves the balance to 212000 Disbursements in Transit, and B110 moves that balance to 101000 Fund Balance with Treasury. However, each of these three Transactions definitions show 219000 posting the same way as 211000. Account 211000 is reported on lines 17 and 21 of the balance sheet while 219000 is reported on lines 19 and 27, which means the choice of account does potentially impact financial statements. So when does an agency post 211000 for a liability and when does an agency post 219000?

There are thirteen SGL Transactions that post 219000, and ten of them list 211000 and 219000 as alternatives for the liability: B110, B402, B408, B416, D102, D106, D107, D110, D134, and D308. The only clues given for when to post 219000 are in Transaction B402 which states "Record USSGL account 219000 for grants payable," and the Account Definition for 211000 which states "The amount owed to another ... entity for goods and other property ordered and received, and for services rendered by other than employees." So it sounds like disbursing a grant is not a payment for goods or services received, and so should use a different liability account. This agrees with the description for Transaction E102 for accrued payroll which lists four different liability accounts: 221000 for payroll and leave, 221100 for withholding, 219100 for employee healthcare, and 219000 for grantee expenses (by process of elimination and the description does say "This includes ... grantee expenses").

Other Liabilities

However, the remaining two Transaction Definitions that list 219000 give different descriptions for this account. Entry D112 (together with D113) reclassify reestimated subsidy expense from unfunded to funded in the financing account. These presume that Transaction B420 was posted earlier as follows:

Debit 680000 Future Funded Expenses
Credit 299000 Other Liabilities without Related Budgetary Obligations

So when the unfunded liability is funded, entries D112 and D113 together post the following:

Debit 299000 Other Liabilities without Related Budgetary Obligations

619900 Adjustment to Subsidy Expense

461000 Allotments - Realized Resources

Credit 680000 Future Funded Expenses

219000 Other Liabilities with Related Budgetary Obligations

490100 Delivered Orders - Obligations, Unpaid

So it appears that 219000 is to be used for subsidy expense, except that the main entry for subsidy expense is B420 which posts the unfunded 217000 Subsidy Payable to the Financing Account instead, and this is liquidated by entry B105 which records the budgetary expenditure along with the disbursement. So is 219000 supposed to be used both for grants payable and the funded portion of subsidies payable (which is the re-estimated amount)?

A different use is shown by Transaction E108 "for unpaid estimated costs incurred." Its entry is a typical expenditure payable, as follows, but it only lists one option for the liability account:

Debit 610000 Operating Expenses/Program Costs

461000 Allotments - Realized Resources

Credit 219000 Other Liabilities with Related Budgetary Obligations

490100 Delivered Orders - Obligations, Unpaid

This is how I've recommended in the past agencies use 219000: for fund- or agency-wide accruals based on statistics rather than actual receipt of goods and services. However, some of those agencies have told me their auditors insisted that they accrue using 211000.

Conclusion

The TFM appears to limit the use of 219000 to three cases: paying grants, funded loan subsidy payable, and mass accruals at quarter or year end. For mass accruals, the accrual entry at the end of the accounting period for 219000 would simply be reversed at the beginning of the next accounting period, and not disbursed as shown in Transactions B408 and B110. So are these disbursement entries only for paying grants and the funded portions of subsidy for loans? And should the disbursement in transit be held in 219000 or 212000, since B408 shows 219000's balance moving to 212000 while B110 shows 219000's balance moving to 101000. It would be nice if the definition for account 219000 included specific examples of when this account should be posted instead of 211000 (or 212000).



Contact Us

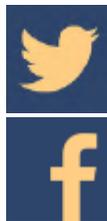
Whether you're looking for more information, or you'd like to give us your suggestions or comments, you'll find easy ways to contact us right here.

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. The Officers and Directors page is available [here](#).

AGA DC Chapter
PO Box 432
Falls Church, VA 22040

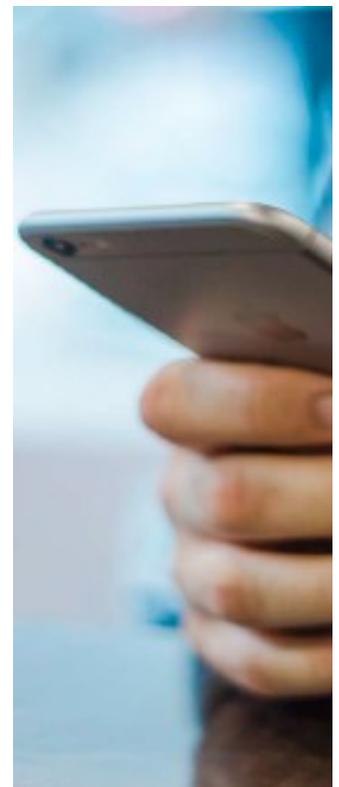
Do you have friends (or non-members) who are interested in learning more about all AGA DC Chapter updates and events? If so, please visit our homepage [here](#) to have them subscribe to our email updates!

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Advisor.....Pat Wensel

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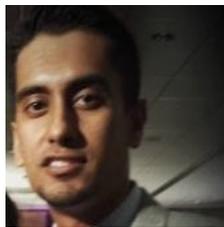
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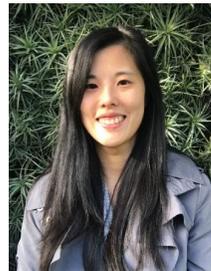
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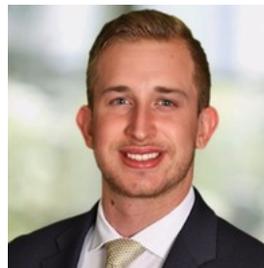
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