



Department of Defense Education Activity

PROCEDURAL GUIDE

NUMBER 14-PGRMD-005

DATE May 15, 2014

RESOURCE MANAGEMENT DIVISION

SUBJECT: Reconciliation of Workforce Full-time Equivalents to Payroll

References: (a) DoD 7000.14-R, "Department of Defense Financial Management Regulation," Volume 8
(b) DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013

1. PURPOSE. The purpose of this Procedural Guide is to document the proper processes and procedures used by the Department of Defense Education Activity (DoDEA) Headquarters (HQ) Resource Management Division (RMD) to reconcile employee positions and grade levels in the Manpower Management System (MMS) to the employees listed in the Defense Civilian Personnel Data System (DCPDS) and to the actual employees paid in the bi-weekly gross pay file (GPF).

2. APPLICABILITY. This Procedural Guide applies to the Office of the Director, DoDEA; the Director, Domestic Dependent Elementary and Secondary Schools, and Department of Defense Dependents Schools, Cuba (DDESS/DoDDS-Cuba); the Director, Department of Defense Dependents Schools, Europe (DoDDS-E); the Director, Department of Defense Dependents Schools, Pacific, and Domestic Dependent Elementary and Secondary Schools, Guam (DoDEA Pacific), (hereafter collectively referred to as "DoDEA Area Directors"); and, all DoDEA District Superintendents, school administrators, and support staff.

3. DEFINITIONS. See Glossary.

4. GUIDANCE. This Procedural Guide defines the roles and responsibilities of DoDEA manpower managers, DoDEA HQ RMD, and DoDEA HQ Human Resources (HR) employees who review MMS, DCPDS, and the bi-weekly GPF to ensure authorized full-time equivalent (FTE) positions reconcile with the bi-weekly GPF and DCPDS. The reconciliation will be managed according to References (a) and (b).

5. PROCEDURES. See Enclosure 1.

6. EFFECTIVE DATE. This Procedural Guide is effective immediately.

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Enclosures
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ENCLOSURE 1

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1. OVERVIEW. In coordination with the Department of Defense Education Activity (DoDEA) Headquarters (HQ) Human Resources (HR) Division, the DoDEA HQ Resource Management Division (RMD) performs a bi-weekly reconciliation of the Manpower Management System (MMS) with the bi-weekly gross pay file (GPF) and the Defense Civilian Personnel Data System (DCPDS) to ensure the MMS positions, lines numbers, and pay grades reconcile to the employee payroll records in the GPF.

2. ROLES AND RESPONSIBILITIES.

a. DoDEA Area Directors and District Superintendents. The DoDEA Area Directors and District Superintendents, under the authority, direction, and control of the Director, DoDEA, shall ensure that district procedures pertaining to manpower management are aligned with this Procedural Guide.

b. DoDEA HQ Chief, RMD. The DoDEA HQ Chief, RMD shall:

(1) Ensure this Procedural Guide continues to meet audit readiness controls by reviewing the procedures on a quarterly basis.

(2) On a quarterly basis, conduct a second-level review of the MMS/DCPDS/GPF reconciliation error report and evidence approval by signing and dating the report.

c. DoDEA HQ HR Division. The DoDEA HQ HR point of contact (POC) shall review the MMS/DCPDS/GPF reconciliation error report on a quarterly basis. DoDEA HQ HR shall research and resolve any errors identified during the reconciliation relating to DCPDS data.

d. DoDEA Manpower Managers. DoDEA Manpower Managers shall review the MMS Employee Roster Validation report on a bi-weekly basis, ensuring the MMS Employee Rosters reflect actual current employees.

e. DoDEA HQ RMD Budget Analyst (BA). The DoDEA HQ RMD BA shall review the MMS/DCPDS/GPF reconciliation error report on a quarterly basis, and research and resolve any errors as they relate to the GPF data.

f. DoDEA HQ RMD Manpower Analyst (MA). The DoDEA HQ RMD MA shall:

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(1) Work with manpower managers to review MMS Employee Rosters on a bi-weekly basis and ensure the roster accurately reflects the employees currently filling each manpower position.

(2) Process the bi-weekly MMS/DCPDS/GPF reconciliation review using the Payroll/Labor Usage System (PLUS) on a quarterly basis.

(3) On a quarterly basis, prepare and submit the MMS/DCPDS/GPF reconciliation error report to the HR POC and the RMD Payroll BA for review.

(4) On a quarterly basis, ensure the MMS/DCPDS/GPF reconciliation error reports are reviewed, signed, and retained with all supporting documentation on a secure shared drive for at least six years and three months.

g. DoDEA HQ RMD Systems Group. The DoDEA HQ RMD Systems Group shall create and maintain reports in PLUS to ensure the MMS/GPF/DCPDS reconciliation can be performed accurately and in accordance with audit requirements.

3. MMS, GPF, AND DCPDS RECONCILIATION PROCESS.

a. On a bi-weekly basis, manpower managers review and update MMS Employee Rosters. Updates must be completed by the second Friday of each pay period.

b. By the second Friday of each pay period, the HQ HR POC ensures the employee database (HRMart) is current and up-to-date.

c. The HQ RMD BA ensures that the GPF is processed and saved in PayMart by the second Monday of each pay period.

d. After verifying all information in MMS, Pay Mart, and HRMart is current and up-to-date for a specific pay period, the DoDEA HQ RMD MA performs a three-way reconciliation using PLUS on a quarterly basis. PLUS automatically generates the MMS/GPF/DCPDS reconciliation error report. PLUS provides the following exception information in its report:

(1) Employees paid in the GPF but do not exist in MMS.

(2) Employees in MMS not paid in the GPF.

(3) Employees exist in the GPF but not in HRMart.

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- (4) Employees exist in HRMart but not in the GPF.
- (5) Employee pay grade in HRMart does not match MMS.
- (6) Employee exists in MMS but not in HRMart.

e. On a quarterly basis, the HQ MA reviews the MMS/DCPDS/GPF reconciliation error report and annotates any discrepancies before sending the report to the HR POC and the DoDEA HQ RMD BA for review and resolution.

f. The HR POC and DoDEA HQ RMD BA:

(1) Review, research, and resolve the discrepancies on the error report, and provide corrective action documentation if necessary.

(2) Sign and date the report.

(3) Return the report to the DoDEA HQ RMD MA.

g. The HQ MA submits the MMS/DCPDS/GPF reconciliation error report and supporting documentation to the DoDEA HQ Chief, RMD for a second-level review.

h. The HQ Chief, RMD reviews the MMS/DCPDS/GPF reconciliation error report and supporting documentation, evidencing approval by a dated signature on the report.

i. The DoDEA HQ RMD MA retains the signed report and all supporting documentation on a secure shared drive for at least six years and three months.

GLOSSARY

ABBREVIATIONS AND ACRONYMS

BA	Budget Analyst
DCPDS	Defense Civilian Personnel Data System
DDESS	Domestic Dependent Elementary and Secondary Schools
DoDDDS-E	Department of Defense Dependents Schools-Europe
DoDDDS-P	Department of Defense Dependents Schools-Pacific
DoDEA	Department of Defense Education Activity
FTE	Full Time Equivalent
GPF	Gross Pay File
HQ	Headquarters
HR	Human Resources
MA	Management Analyst
MMS	Manpower Management System
PLUS	Payroll/Labor Usage System
POC	Point of Contact
RMD	Resource Management Division