



# Department of Defense Education Activity

## PROCEDURAL GUIDE

NUMBER 14-PGRMD-007

DATE June 4, 2014

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RESOURCE MANAGEMENT DIVISION

SUBJECT: Reconciliation of Obligations to the Department of Defense Education Activity  
Washington Headquarters Services Allotment Accounting System

References: (a) DoD 7000.14-R, "Department of Defense Financial Management Regulation,"  
June 2011, Volume 1-15, as amended  
(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 to ensure obligations entered into the Fund Administration and Standardized Document Automation System (FASTDATA) are complete and accurately uploaded to the Department of Defense Education Activity's (DoDEA) Washington Headquarters Services Allotment Accounting System (WAAS).
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 (DoDDS-P/DDESS-Guam), (hereafter collectively referred to as "DoDEA Area Directors"); and, all DoDEA District Superintendents, supervisors, and school administrators.
3. DEFINITIONS. See Glossary.
4. GUIDANCE. This Procedural Guide outlines the proper processes and procedures for reconciling obligations recorded in FASTDATA with information recorded in DoDEA WAAS. Obligation reconciliations at DoDEA will be managed in accordance with References (a) and (b).
5. ROLES AND RESPONSIBILITIES. See Enclosure 1.

6. PROCEDURES. See Enclosure 2.

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



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Enclosures

1. Roles and Responsibilities
2. Procedures

Glossary

ENCLOSURE 1

ROLES AND RESPONSIBILITIES

1. DEPARTMENT OF DEFENSE EDUCATION ACTIVITY (DODEA) HEADQUARTERS (HQ) RESOURCE MANAGEMENT DIVISION (RMD) ACCOUNTING BRANCH. The DoDEA HQ RMD Accounting Branch, under the authority, direction, and control of the Director, DoDEA, shall ensure DoDEA RMD policies reflect the procedures outlined in this Procedural Guide. Additionally, the HQ RMD Accounting Branch is responsible for the following:

a. On a weekly basis, generate a discrepancy report that highlights inconsistencies between the Fund Administration and Standardized Document Automation System (FASTDATA) and the DoDEA Washington Headquarters Services Allotment Accounting System (WAAS).

b. Review the discrepancy report; make adjustments, as needed; forward the discrepancy report to the appropriate RMD field office for certification and further adjustment; and retain signed copies of the report and all supporting documentation.

c. Provide training to DoDEA divisions, Area RMD Budget Analysts, and Area RMD Budget Officers on preventing future discrepancies between FASTDATA and DoDEA WAAS.

2. DODEA AREA RMD OFFICES, BUDGET ANALYSTS AND OFFICERS. The DoDEA Area RMD Offices, Budget Analysts and Officers, under the authority, direction, and control of the Director, DoDEA, shall ensure Area RMD policies reflect the procedures outlined in this Procedural Guide. Additional responsibilities for DoDEA Area RMD Budget Analysts and Officers include:

a. Review weekly discrepancy reports and initiate necessary corrections to commitments and/or obligations in FASTDATA.

b. Document all reconciliation efforts and corrective actions; sign and date the discrepancy report; and retain the report and all supporting documentation.

ENCLOSURE 2

PROCEDURES

1. OBLIGATION RECONCILIATION OVERVIEW. DoDEA is responsible for ensuring all obligations entered in FASTDATA – including contracts, Military Interdepartmental Purchase Requests (MIPRs), Government Purchase Card (GPC) charges, Purchase Requests (PRs), and Requests for Contractual Procurement (NC2276s) – are accurate, complete, and have been successfully uploaded to DoDEA WAAS.

2. OBLIGATION RECONCILIATION PROCESS.

a. Every Thursday, a DoDEA HQ RMD Financial Systems Analyst produces a report to identify discrepancies between commitments and obligations entered in FASTDATA and the commitments and obligations recorded in DoDEA WAAS. The report documents all transactions which have a variance between FASTDATA and DoDEA WAAS.

b. The DoDEA HQ RMD Accounting Analyst reviews the report and distributes it to the appropriate action officer for corrections.

(1) Action officers can include individuals at the Defense Finance and Accounting Service (DFAS), individuals in DoDEA divisions, and DoDEA Budget Analysts and Officers.

(2) The DoDEA HQ RMD Accounting Analyst stores the signed reports and all supporting documentation on a secure shared drive for at least six years and three months.

c. The appropriate action officer processes all changes in FASTDATA and/or DoDEA WAAS. Only DFAS action officers have authority to make changes to disbursements in DoDEA WAAS; action officers in DoDEA divisions and DoDEA Budget Analysts and Officers process changes to commitments and/or obligations in FASTDATA.

d. The appropriate action officer documents all reconciliation efforts and corrective actions; signs and dates the discrepancy report; and retains the report and all supporting documentation for at least six years and three months.

e. Acting as the second-level reviewer, the DoDEA HQ RMD Lead Accounting Analyst reviews the weekly discrepancy reports and identifies trends in the data (e.g. incomplete contract processes, aging discrepancies).

f. Based on his/her interpretation of data trends in the weekly discrepancy reports, the DoDEA HQ RMD Lead Accounting Analyst provides training to the appropriate action officer(s) on how to avoid future discrepancies between FASTDATA and DoDEA WAAS.

g. The DoDEA HQ RMD Lead Accounting Analyst documents all reviews and corrective training efforts. He/she signs, dates, and stores the signed discrepancy report and all supporting documentation on a secure shared drive for at least six years and three months.

GLOSSARY

ABBREVIATIONS AND ACRONYMS

DDESS	Domestic Dependent Elementary and Secondary Schools
DFAS	Defense Finance and Accounting Service
DoDDS-E	Department of Defense Dependents Schools – Europe
DoDDS-P	Department of Defense Dependents Schools – Pacific
DoDEA	Department of Defense Education Activity
FASTDATA	Fund Administration and Standardized Document Automation System
GPC	Government Purchase Card
HQ	Headquarters
MIPR	Military Interdepartmental Purchase Request
PR	Purchase Request
RMD	Resource Management Division
WAAS	Washington Headquarters Services Allotment Accounting System