



Department of Defense Education Activity

PROCEDURAL GUIDE

NUMBER 14-PGRMD-008

DATE June 4, 2014

RESOURCE MANAGEMENT DIVISION

SUBJECT: Recording Accruals in the 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 record accruals in the Department of Defense Education Activity (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 and school administrators.
3. DEFINITIONS. See Glossary.
4. GUIDANCE. In compliance with the DoD Financial Management Regulation (FMR), DoDEA will implement a manual process for recording accruals due to system limitations in DoDEA WAAS. This Procedural Guide defines the roles, responsibilities, and processes for recording accruals in DoDEA WAAS. Accrual recording will be managed in accordance with References (a) and (b).
5. PROCEDURES. See Enclosure 1.

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



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Enclosures

1. Procedures

Glossary

ENCLOSURE 1

PROCEDURES

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 HQ RMD policies reflect the procedures outlined in this Procedural Guide. Additionally, the Chief, HQ RMD Accounting Branch is responsible for overseeing the following as they pertain to recording accruals:

a. Wide-Area Workflow (WAWF) Accruals. Review postings in WAWF and the U.S. Bank Access Online (AXOL) system; and, create manual accrual batches in the DoDEA Washington Headquarters Services Allotment Accounting System (WAAS) based on the date of receipt of goods or services.

(1) On a daily basis, the DoDEA HQ RMD Accounting Analyst logs in to WAWF and AXOL to identify completed receiving reports and posted transactions.

(2) The DoDEA HQ RMD Accounting Analyst identifies the appropriate line of accounting (LOA) based on the contracts listed in WAWF and AXOL.

(3) The DoDEA HQ RMD Accounting Analyst creates an accrual batch and uploads the batch to DoDEA WAAS.

b. Payroll Accruals. At the end of the month, a payroll accrual is posted in DoDEA WAAS.

(1) During the payroll accrual process at the end of every month (on the 30th or 31st), the DoDEA HQ RMD Accounting Analyst uses the utility function in DoDEA WAAS to calculate the payroll accrual. A separate accrual is calculated for Department of Defense Dependents Schools, Europe (DoDDS-E), Department of Defense Dependents Schools, Pacific (DoDDS-P), DoDEA HQ, Domestic Dependent Elementary and Secondary Schools (DDESS), and Military Community and Family Policy (MC&FP).

(2) The following month, no later than 48 hours after DoDEA WAAS opens for the current month, the DoDEA HQ RMD Accounting Analyst reverses the payroll accrual out of DoDEA WAAS. He/she manually ensures the proper amount is reversed out by comparing screenshots of when the payroll accrual was entered and when it was reversed.

(3) The DoDEA HQ RMD Accounting Analyst signs and dates both screenshots before submitting the package to their supervisor for review, approval, and dated signature.

c. Non-Department of Defense Schools Program (NDSP) Accruals. The NDSP accruals are posted daily in DoDEA WAAS.

ENCLOSURE 1

PROCEDURES

(1) Once an NDSP invoice is reviewed and approved, the NDSP Accounting Analyst creates a Funding Detail Sheet (FDS) that details the items requiring payment.

(2) The NDSP Accounting Analyst reviews and approves the FDS before making the payment. The NDSP Accounting Analyst's approval establishes the accrual and accounts payable in the NDSP Worldwide System (WWS), which then creates an accrual accounts payable batch that is uploaded to DoDEA WAAS.

(3) As a note, a system change for NDSP WWS is currently in development.

2. DODEA AREA AND DISTRICT OFFICES. The DoDEA Area and District Offices, under the authority, direction, and control of the DoDEA Area Director, shall ensure Area and District policies reflect the procedures outlined in this Procedural Guide. Additional responsibilities include ensuring all contractors are registered in WAWF, and that all DoDEA personnel utilize WAWF when receiving goods and services.

3. CONCLUSION. DoDEA WAAS will be replaced in October 2015 by Defense Agencies Initiative (DAI), which will automate the accrual recording process. The Chief, DoDEA HQ RMD is responsible for updating this Procedural Guide to reflect changes incurred by DAI implementation.

GLOSSARY

ABBREVIATIONS AND ACRONYMS

AXOL	Access Online
DAI	Defense Agencies Initiative
DDESS	Domestic Dependent Elementary and Secondary Schools
DoDDS-E	Department of Defense Dependents Schools, Europe
DoDDS-P	Department of Defense Dependents Schools, Pacific
DoDEA	Department of Defense Education Activity
FDS	Funding Detail Sheet
FMR	Financial Management Regulations
HQ	Headquarters
MC&FP	Military Community & Family Policy
NDSP	Non-Department of Defense Schools Program
RMD	Resource Management Division
WAAS	Washington Headquarters Services Allotment Accounting System
WAWF	Wide-Area Workflow
WWS	World Wide System