



Department of Defense Education Activity

PROCEDURAL GUIDE

NUMBER 14-PGRMD-009

DATE July 15, 2014

MILITARY COMMUNITY & FAMILY POLICY, RESOURCE & OVERSIGHT OFFICE

SUBJECT: Procedures for Recording Obligations for Basic Military Interdepartmental Purchase Requests and Amendments at Military Community & Family Policy

References: (a) DoD 7000.14-R, "Department of Defense Financial Management Regulation," September 2009, Volume 3, Chapter 8
(b) Military Community & Family Policy Resource & Oversight Office, Funding Authorization Document Standard Operating Procedure, updated March 2014

1. PURPOSE. This Procedural Guide documents the proper processes and procedures used for obligating Military Interdepartmental Purchase Requests (MIPRs) for basic and amended requests at Military Community & Family Policy (MC&FP).

2. APPLICABILITY. This Procedural Guide applies to the MC&FP Resource & Oversight (R&O) Office.

3. DEFINITIONS. See Glossary.

4. GUIDANCE. MC&FP R&O performs weekly reviews to ensure MIPRs processed in the Fund Administration and Standardized Document Automation (FASTDATA) System and the Department of Defense Education Activity (DoDEA) Washington Headquarters Services Allotment Accounting System (WAAS) are complete and supported with valid documentation. On a weekly basis, MC&FP reviews and reconciles FASTDATA- and DoDEA WAAS-generated reports that identify transactions reported during a particular timeframe. By reconciling FASTDATA and DoDEA WAAS, MC&FP ensures the accuracy of official accounting reports in comparison with actual funding documents (i.e. MIPRs, Department of Defense (DD) Form 448) and acceptances (i.e. DD Form 448-2). MC&FP MIPRs are managed according to References (a) and (b).

5. PROCEDURES. See Enclosure 1.

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



Robert M. Brady
Associate Director for Financial
and Business Operations

Enclosures

1. Procedures
2. Sample DD Form 448, MIPR
3. DD Form 448-2, MIPR Acceptance
4. WAAS Mart Transaction Detail Report Sample
5. Sample Weekly Reconciliation Report
6. Sample Monthly Reconciliation Report

Glossary

ENCLOSURE 1

PROCEDURES

1. RECORDING AND VERIFYING ACCOUNTING TRANSACTIONS. The Military Community & Family Policy (MC&FP) Resource & Oversight (R&O) Program Analyst e-mails the Department of Defense (DD) Form 448, "Military Interdepartmental Purchase Request (MIPR)" (sample in Enclosure 2) and the DD Form 448-2, "MIPR Acceptance" (Enclosure 3) to the servicing organization. The MIPR requests that the servicing organization return the DD Form 448-2 via e-mail to the Lead MC&FP Program Analyst and the MC&FP Program Analyst.

a. No later than ten calendar days after receipt of the acceptance, the MC&FP Program Analyst enters the acceptance data (e.g. name of person accepting, date of acceptance) into the Fund Administration and Standardized Document Automation (FASTDATA) System.

b. FASTDATA information is systematically uploaded into the official accounting records, the Department of Defense Education Activity (DoDEA) Washington Headquarters Services Allotment Accounting System (WAAS).

2. WEEKLY RECONCILIATIONS.

a. Each Monday or Tuesday, the MC&FP Program Analyst prepares documentation and reports for the Lead MC&FP Program Analyst to review and verify the obligations that occurred the previous week. Supporting documentation includes:

(1) Current MIPR list.

(2) FASTDATA Status of Funds Report.

(3) WAAS Mart Status of Funds Report.

(4) FASTDATA Document Number Summary.

(5) WAAS Mart Transaction Detail (by document number) (sample in Enclosure 4).

(6) Actual funding documents committed and obligated during the week, including the DD Form 448, MIPR; DD Form 448-2, MIPR Acceptance; and contracts.

b. The Lead MC&FP Program Analyst verifies all information and documentation by using the MC&FP Weekly Document Review Checklist.

(1) The Lead MC&FP Program Analyst checks the MIPR list for total obligation amount and compares it to FASTDATA Status of Funds and WAAS Mart Status of Funds to ensure all totals are balanced. If the Lead MC&FP Program Analyst identifies discrepancies, he/she annotates the report along with potential causes for the differences.

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PROCEDURES

(2) The Lead MC&FP Program Analyst ensures the MIPR list pay line matches the WAAS Mart Payroll Summary Report.

(3) The Lead MC&FP Program Analyst compares the MIPR List, FASTDATA documents, and the current week's actual funding documents to ensure the documents balance and are correctly recorded in FASTDATA. The Lead MC&FP Program Analyst verifies the dates, ensuring that commitments and obligations are recorded within time constraints required by the Financial Management Regulation (FMR) (Reference (a)), (i.e. in no instance shall obligations be recorded any later than ten calendar days following the day that an obligation is incurred).

(4) The Lead MC&FP Program Analyst reviews the WAAS Mart Transaction Detail Report (by document number) to ensure that information input into FASTDATA is processed through the Defense Finance and Accounting Service (DFAS). If not, the Lead MC&FP Program Analyst consults with the MC&FP Program Analyst to research any discrepancies.

c. Copies of the weekly reconciliation and review are scanned and saved to a folder on the shared drive named "Supervisory Weekly Reconciliation." Additionally, a copy of each weekly review by the Lead MC&FP Program Analyst is forwarded to the DoDEA HQ Chief, Accounting Branch and the DoDEA MC&FP Accounting Technician. See Enclosure 5 for a sample weekly reconciliation report.

d. As a note, the same weekly reconciliation procedures apply to basic MIPRs, upward or downward adjustments to basic MIPRs, and MIPR amendments. Each time a MIPR is adjusted, the MIPR is numbered for that adjustment.

3. MONTHLY RECONCILIATIONS. Similar to weekly reconciliations, monthly reconciliations include an additional review of the official end-of-month accounting reports for total obligations and commitments. See Enclosure 6 for a sample monthly reconciliation report.

a. After the DFAS 1176 Report is available for the previous month, the MC&FP Program Analyst prepares documentation and reports for the Lead MC&FP Program Analyst to review and verify the total MC&FP commitments and obligations. Documentation includes:

- (1) DFAS 1176 Report.
- (2) MC&FP Monthly Obligation Plan (MOP).
- (3) MIPR list.
- (4) FASTDATA Status of Funds Report.

ENCLOSURE 1

PROCEDURES

- (5) WAAS Mart Status of Funds Report.
 - (6) FASTDATA Document Number Summary.
 - (7) WAAS Mart Transaction Detail (by document number).
 - (8) Actual funding documents committed and obligated during the week (i.e., MIPR DD Form 448, MIPR Acceptance DD Form 448-2, contracts).
- b. The Lead MC&FP Program Analyst reviews and verifies all information and documentation using the MC&FP Monthly Document Review Checklist.
- (1) The Lead MC&FP Program Analyst checks the MIPR list for total obligation amounts and compares totals to the DFAS 1176 Report, FASTDATA Status of Funds, and WAAS Mart Status of Funds to ensure all are in balance. If the Lead MC&FP Program Analyst identifies any discrepancies, he/she annotates the report with reasons for the disparity.
 - (2) The Lead MC&FP Program Analyst compares the MIPR List, FASTDATA documents, and the month's actual funding documents to ensure that documents are reconciled and correctly recorded in FASTDATA. The Lead MC&FP Program Analyst verifies the dates to ensure commitments and obligations are input within time constraints required by the FMR.
 - (3) During monthly reconciliations, the Lead MC&FP Program Analyst may take a random sample of other document numbers from previous months to ensure the sample transactions' accuracy.
 - (4) The Lead MC&FP Program Analyst reviews the WAAS Mart Transaction Detail Report (by document number) to ensure that information input into FASTDATA is processed through DFAS. Any discrepancies are reviewed, researched, and resolved with the MC&FP Program Analyst.
 - (5) The Lead MC&FP Program Analyst reviews the MOP Report to ensure program execution is annotated correctly. If everything is accurate, the Lead MC&FP Program Analyst sends the MOP to the DoDEA HQ Chief, Resource Management Division for inclusion in the DoDEA MOP.
- c. Copies of the monthly reconciliation and review documentation are scanned and saved to a folder in the shared drive named "Supervisory Monthly Reconciliation." All reports and backup documentation are kept for a period of six years and three months, as required by the FMR. Additionally, a copy of each monthly review by the Lead MC&FP Program Analyst is forwarded to the DoDEA HQ Chief, Accounting Branch and the DoDEA MC&FP Accounting Technician.

ENCLOSURE 2

SAMPLE DD FORM 448, MIPR

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST					1. Page 1 of 3	
2. FSC	3. CONTROL SYMBOL NO.	4. DATE PREPARED 02/10/2014	5. MIPR NUMBER HF604714MPF0007		6. AMEND NO. 00	
TO: DLAGP DLA Document Services 4200 Defense Pentagon Room 2A689 Washington, DC 20301 703-695-4314			8. FROM: (Agency, name, telephone number of originator) MCFPO Military Community & Family Policy 4000 Defense Pentagon, Room 2E319 Washington, DC 20301-4000			
9. ITEMS <input type="checkbox"/> ARE <input checked="" type="checkbox"/> ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING <input type="checkbox"/> HAS <input checked="" type="checkbox"/> HAS NOT BEEN ACCOMPLISHED.						
ITEM NO. a	Description (Federal stock number, nomenclature, specifications and/or drawing no. etc.) b		QTY c	UNIT d	ESTIMATED UNIT PRICE e	ESTIMATED TOTAL PRICE f
-----	This order is placed in accordance with the provisions of Economy Act, Title 31, United States Code (U.S.C.), sections 1535 and 1536, as implemented by DoD regulation.					
10. SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS					11. GRAND TOTAL 3,326.55	
12. TRANSPORTATION ALLOTMENT (Used if FOB Contractor's plant)			13. MAIL INVOICES TO: HQ347 (Payment will be made by) DFAS-In (Vendor Pay) Attn: DFAS-BVD/IN 8899 East 56th Street Indianapolis, IN 46249-1500 PAY OFFICE DODAAI HQ347			
14. FUNDS FOR PROCUREMENT ARE PROPERLY CHARGEABLE TO THE ALLOTMENTS SET FORTH BELOW, THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE ESTIMATED TOTAL PRICE.						
ACRN	APPROPRIATION	LIMIT/SUBHEAD	SUPPLEMENTAL ACCOUNTING CLASSIFICATION		ACCTG STA DODAAD	AMOUNT
AA	9740100	6047	2531 F6047 0 049451 2D MPF0007 F5000481000Q		049451	3,326.55
AUTHORIZING OFFICER (Type name & title)			16. SIGNATURE		17. DATE	

DD FORM 448, JUN 72 (EG)

Previous edition is obsolete

ENCLOSURE 2

SAMPLE DD FORM 448, MIPR

CONTINUATION SHEET		REF. NO. OF DOC. BEING CONTINUED HF604714MPF0007 00				Page 2 of 3			
NAME OF OFFEROR OR CONTRACTOR MCFPO									
ACCOUNTING CLASSIFICATION									
ACRN	APPROPRIATION/ SUBHEAD	OBJECT CLASS	BCN	SA	AAA	TYPE	PAA	COST CODE	AMOUNT
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N 7540-01-152-8067

U.S. GPO : 1987 - 173-676 50336-101

OPTIONAL FORM 336
(486)
Sponsored by GSA
FAR (48 CFR) 53.110

ENCLOSURE 2

SAMPLE DD FORM 448, MIPR

STANDARD FORM 36, JULY 1966 GENERAL SERVICES ADMINISTRATION PROC. REG. (41 CFR) 1-16.101		CONTINUATION SHEET	REF. NO. OF DOC. BEING CONTD. HF604714MPF0007 00		Page 3 of 3
NAME OF OFFEROR OR CONTRACTOR MCFPO					
ITEM NO.	SUPPLIES/SERVICES	QUANTITY	UNIT	UNIT PRICE	AMOUNT
AA 1	<p>FY2014 funds in the amount of \$3,326.55 are provided to DLA: - MOS Cards: 250,000 2x7 perforated wallet cards DLA Finance POC : Terrance Enders, 703-695-4314, Terrance.Enders@dla.mil OSD Functional POC : Anthony Jackson, anthony.s.jackson10.civ@mail.mil and John Schaefer, john.a.schaefer29.civ@mail.mil, 703-697-7191. MC&FP Finance/Budget POC : Duk Ro and Cathy Rinker.</p> <p>Funds may not be exceeded without prior approval of this Department. Request a copy of the accepted DD448-2 be returned NLT one week of receipt of the MIPR. Obligation documents are required for accountability of this funding. Provide documentation (contract, purchase order, etc) on the use of this funding to duk.k.ro.civ@mail.mil and catherine.d.rinker.civ@mail.mil, Commercial Phone 703-697-7191, Fax 703-697-2519 Agency Locator Code : 5570 Trading Partner Code : 005570 TPN Code : DoDHE1501 DODDAC : HE1501</p>		EA	.00	3,326.55

ca

ENCLOSURE 3

DD FORM 448-2, MIPR ACCEPTANCE

ACCEPTANCE OF MIPR					
1. TO (Requiring Activity Address)(include ZIP Code)			2. MIPR NUMBER		3. AMENDMENT NO.
			4. DATE (MIPR Signature Date)		5. AMOUNT (As Listed on the MIPR)
6. The MIPR identified above is accepted and the items requested will be provided as follows: (Check as Applicable)					
a. <input type="checkbox"/> ALL ITEMS WILL BE PROVIDED THROUGH REIMBURSEMENT (Category I) b. <input type="checkbox"/> ALL ITEMS WILL BE PROCURED BY THE DIRECT CITATION OF FUNDS (Category II) c. <input type="checkbox"/> ITEMS WILL BE PROVIDED BY BOTH CATEGORY I AND CATEGORY II AS INDICATED BELOW d. <input type="checkbox"/> THIS ACCEPTANCE, FOR CATEGORY I ITEMS, IS QUALIFIED BECAUSE OF ANTICIPATED CONTINGENCIES AS TO FINAL PRICE. CHANGES IN THIS ACCEPTANCE FIGURE WILL BE FURNISHED PERIODICALLY UPON DETERMINATION OF DEFINITIZED PRICES, BUT PRIOR TO SUBMISSION OF BILLINGS.					
7. <input type="checkbox"/> MIPR ITEM NUMBER(S) IDENTIFIED IN BLOCK 13, "REMARKS" IS NOT ACCEPTED (IS REJECTED) FOR THE REASONS INDICATED.					
8. TO BE PROVIDED THROUGH REIMBURSEMENT CATEGORY I			9. TO BE PROCURED BY DIRECT CITATION OF FUNDS CATEGORY II		
ITEM NO. a.	QUANTITY b.	ESTIMATED PRICE c.	ITEM NO. a.	QUANTITY b.	ESTIMATED PRICE c.
d. TOTAL ESTIMATED PRICE		\$0.00		e. TOTAL ESTIMATED PRICE	
				\$0.00	
10. ANTICIPATED DATE OF OBLIGATION FOR CATEGORY II ITEMS			11. GRAND TOTAL ESTIMATED PRICE OF ALL ITEMS		
			\$0.00		
12. FUNDS DATA (Check if Applicable)					
a. <input type="checkbox"/> ADDITIONAL FUNDS IN THE AMOUNT OF \$ _____ ARE REQUIRED (See justification in Block 13) b. <input type="checkbox"/> FUNDS IN THE AMOUNT OF \$ _____ ARE NOT REQUIRED AND MAY BE WITHDRAWN					
13. REMARKS					
14. ACCEPTING ACTIVITY (Complete Address)			15. TYPED NAME AND TITLE OF AUTHORIZED OFFICIAL		
			16. SIGNATURE		17. DATE

Reset

ENCLOSURE 4

WAAS MART TRANSACTION DETAIL REPORT SAMPLE



**MC&FP WAAS Mart
Transaction Detail**

Fiscal Year	Limit	Basic Symbol	Budget Site	EDN	Program Code	Object Class Code	ORC Code	Tx Date (edate)	Commitment	Obligation	Disbursement
2014	6047	0100	5000	F604714TGF0008 ✓	8100 SM/FA & Cou	2520 Other Contract	5000 MC & FP	11-Feb-14 ✓	0.00	999.00 ✓	0.00
									Commitments	Obligations	Disbursements
									0.00	999.00	0.00
									0.00	999.00	0.00
									Record Count		
									1		

1

ENCLOSURE 5

SAMPLE WEEKLY RECONCILIATION REPORT

Reconciliation/Weekly Document Review

Internal Control

Supervisory Review : Funding documents entries in MIPR List/FASTDATA/WAAS Mart for MIPRs (DD448)/MIPR Acceptances (DD448-2)/Contracts received from the Servicing Agency

MC&FP budget personnel have followed the law with each obligation to ensure that obligations do not exceed the amount of time or amount appropriated by statute, nor were the obligations incurred before the appropriation became law; that obligations do comply with all other legally binding restrictions such as obligation ceilings or earmarks; that new obligations are not recorded in expired accounts; that obligations represent valid orders that will require future payment; and that obligations are recorded in the proper appropriation or fund accounts (also by program and by object, if applicable) including the proper appropriation year if the account is multiyear.

For this weekly review: (for documents obligated in the week of _____, 20XX)

		Criteria		
		Yes	No	N/A
1	Check all reports to ensure that totals are in sync (MIPR list/FASTDATA/WAAS Mart)			
2	Obligations were recorded in the proper period; obligations are incurred within the time that the appropriation was available for new obligations , accordance with DoD FMR (TIME & BONA FIDE NEED)			
3	Obligations were for the same purpose for which the appropriation was made (PURPOSE)			
4	All obligations were recorded accurately in amount (AMOUNT)			
5	Obligations not cancelled nor have the goods or services been received			
6	Obligations not cancelled, goods or services have been received, awaiting disbursement			
7	Current year: Recorded recoveries represent cancellations or downward adjustments of prior obligations, remain available, are recorded in the proper accounts and pertains to the reporting entity			
8	Prior year: Adjustments are recorded during the period when the account is available for adjustments (5 years) and was made for a valid obligation incurred before the authority expired			

Reviewed by:

Date:

Comments and recommendations:

ENCLOSURE 6

SAMPLE MONTHLY RECONCILIATION REPORT

Reconciliation/Monthly Document Review

Internal Control

Supervisory Review : Funding documents entries in MIPR List/FASTDATA/WAAS Mart for MIPRs (DD448)/MIPR Acceptances (DD448-2)/Contracts received from the Servicing Agency

MC&FP budget personnel have followed the law with each obligation to ensure that obligations do not exceed the amount of time or amount appropriated by statute, nor were the obligations incurred before the appropriation became law; that obligations do comply with all other legally binding restrictions such as obligation ceilings or earmarks; that new obligations are not recorded in expired accounts; that obligations represent valid orders that will require future payment; and that obligations are recorded in the proper appropriation or fund accounts (also by program and by object, if applicable) including the proper appropriation year if the account is multiyear.

For this monthly review: (for documents obligated in the month of 20XX)

	Criteria	Yes	No	N/A
1	Check all reports to ensure that totals are in sync (MIPR list/FASTDATA/WAAS Mart/DFAS 1176 Report)			
2	Obligations were recorded in the proper period; obligations are incurred within the time that the appropriation was available for new obligations, accordance with DoD FMR (TIME & BONA FIDE NEED)			
3	Obligations were for the same purpose for which the appropriation was made (PURPOSE)			
4	All obligations were recorded accurately in amount (AMOUNT)			
5	Obligations not cancelled nor have the goods or services been received			
6	Obligations not cancelled, goods or services have been received, awaiting disbursement			
7	Current year: Recorded recoveries represent cancellations or downward adjustments of prior obligations, remain available, are recorded in the proper accounts and pertains to the reporting entity			
8	Prior year: Adjustments are recorded during the period when the account is available for adjustments (5 years) and was made for a valid obligation incurred before the authority expired			
9	All unpaid obligations and uncollected customer payments are recorded in the proper accounts, the correct fiscal year, and the correct amount (Unliquidated Obligations and Negative Unliquidated Obligation Reports Reviews and Actions)			

Reviewed by:

Date:

Comments and recommendations:

GLOSSARY

ABBREVIATIONS AND ACRONYMS

DD	Department of Defense (form)
DFAS	Defense Finance and Accounting Service
DoDEA	Department of Defense Education Activity
FASTDATA	Funds Administration and Standardized Document Automation System
FMR	Financial Management Regulation
MC&FP	Military Community & Family Policy
MIPR	Military Interdepartmental Purchase Request
MOP	Monthly Obligation Plan
R&O	Resources & Oversight Office within MC&FP
SF	Standard Form
TDY	Temporary Duty Travel
WAAS	Washington Headquarters Service Allotment Accounting System