



Department of Defense Education Activity

PROCEDURAL GUIDE

NUMBER 14-PGRMD-024

DATE October 3, 2014

RESOURCE MANAGEMENT DIVISION

SUBJECT: Procedures for Financial Reporting at the Department of Defense Education Activity

References: (a) DoD 7000.14-R, "Department of Defense Financial Management Regulation," June 2011, Volume 8
(b) DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013
(c) Defense Finance and Accounting Service Blue Book¹
(d) OUSD(C) Policies and Guidance²

1. **PURPOSE.** This Procedural Guide documents the proper processes and procedures used for maintaining key control processes for all aspects of financial reporting at the Department of Defense Education Activity (DoDEA).

2. **APPLICABILITY.** This Procedural Guide applies to the DoDEA Headquarters (HQ) Resource Management Division (RMD)..

3. **DEFINITIONS.** See Glossary.

4. **ROLES AND RESPONSIBILITIES.** See Enclosure 1.

5. **PROCEDURES.** See Enclosure 2.

6. **GUIDANCE.** This Procedural Guide describes the key control processes established for proper period-end financial reporting at DoDEA. Financial reporting at DoDEA will be managed in accordance with References (a) through (d).

¹ More information can be found on the Internet at <http://www.dfas.mil/dfasffmia/bluebook.html>

² More information can be found on the Internet at <https://guidanceweb.ousdc.osd.mil/FRA.aspx>

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



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Enclosures

1. Roles and Responsibilities
2. Procedures
3. DoDEA Journal Voucher (JV) Log
4. JV Coordination Sheet
5. Program Budget and Accounting System (PBAS) Authority Status Report
6. Funds Administration and Standardized Document Automation System (FASTDATA) to DoDEA Washington Headquarters Allotment Accounting System (WAAS) Discrepancy Report
7. Sample Trial Balance

Glossary

ENCLOSURE 1

ROLES AND RESPONSIBILITIES

1. ROLES AND RESPONSIBILITIES OVERVIEW. Per the DoD Financial Management Regulation (FMR), Volume 6A, Chapter 3, (Reference (a)), DoD Components and the Defense Finance and Accounting Service (DFAS) are responsible for ensuring financial reports are accurate and timely in order for managers to make sound decisions and exercise proper stewardship over those resources.³

2. CHIEF, DEPARTMENT OF DEFENSE EDUCATION ACTIVITY (DODEA) HEADQUARTERS (HQ) RESOURCE MANAGEMENT DIVISION (RMD). The Chief, DoDEA HQ RMD oversees the DoDEA HQ RMD Accounting Branch month-end reporting and Journal Voucher (JV) review processes. The Chief, DoDEA HQ RMD assumes the following roles and responsibilities:

a. Ensures the accuracy, completeness, timeliness, and presence of supporting documentation for all JV adjustments to the DoDEA accounting records, recorded by either the DoDEA HQ RMD Accounting Branch or DFAS.

b. Reviews DFAS month-end reports for DoDEA.

3. DODEA HQ RMD ACCOUNTING BRANCH. The DoDEA HQ RMD Accounting Branch serves as the primary point of contact (POC) for DFAS; coordinates month-end financial preparation and reporting; and, manages the JV adjustment and reconciliation review processes. The DoDEA HQ RMD Accounting Branch assumes the following roles and responsibilities:

a. Ensures the accuracy, completeness, timeliness, and presence of supporting documentation for data generated and input into DoDEA financial and accounting systems; for data submitted to DFAS for input in the DFAS financial and accounting systems; and, for data ultimately included in financial reports.

b. Establishes, maintains, and reviews appropriate internal controls.

c. Reviews and assesses the accuracy of DFAS reports. When financial reports are prepared at or below the appropriation level, the DoDEA HQ RMD Accounting Branch coordinates with the applicable DFAS appropriation manager(s) to review.

d. Reviews the JV Log and individual JVs provided by DFAS for correct posting logic, clarity, and supportability.

e. Maintains a log to track monthly approval of JVs and adjustments (Enclosure 3).

³ More information can be found on the Internet at http://comptroller.defense.gov/Portals/45/documents/fmr/Volume_06a.pdf_page_4

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- f. Uses a standard cover sheet to coordinate approval of JVs and adjustments (Enclosure 4).
 - g. Establishes a central e-mail inbox to receive incoming JVs. The assigned DoDEA HQ RMD Accountant receives all incoming JVs for pre- and post-closing adjustments in a central e-mail inbox.
 - h. Responds to requests from DFAS for JVs within the requested time period.
4. DFAS. Financial reporting at DFAS for DoDEA occurs within two primary departments: Accounts Maintenance & Control (AM&C) and Departmental Reporting. Monthly reporting functions are prepared by Departmental Reporting, and quarterly reports are prepared by Audited Financial Statements (AFS). Specific DFAS entities involved in the financial reporting process include the DFAS-AM&C Accountant, the DFAS-Departmental Reporting Accountant, and the DFAS-AFS Accountant. DFAS is responsible for performing designated disbursing and accounting operations on behalf of DoDEA and recording the results of those operations in a timely and accurate manner. Additional responsibilities include the following:
- a. Ensures transactions and trial balances are processed correctly.
 - b. Edits generated transactions to ensure accuracy (i.e. correct transaction identification).
 - c. Coordinates with the DoDEA HQ RMD Accounting Branch for all JVs before monthly reports are finalized.
 - d. Prepares reports consistently with margin for improvements to policies, procedures, and systems incorporated.
 - e. Ensures financial reports preparation is consistent, timely, and auditable, and ensure controls are in place to provide for the accuracy of the reports.
 - f. Validates reports by comparing prior and current periods.

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1. FINANCIAL REPORTING PROCEDURE OVERVIEW. The financial reports for DoDEA are based on the General Ledger (GL) found in the DoDEA Washington Headquarters Services Allotment Accounting System (WAAS). Per Reference (c), the GL provides financial accountability for budgetary resources; reporting of cash and fund resources; and, visibility into total costs. For month-end financial reporting, the GL credit and debit columns transfer to the month-end trial balance, serving as the basis for validation. This section provides a high-level summary of the monthly financial reporting process, and is followed by a detailed, step-by-step outline of DoDEA's end-to-end process for financial statement reporting.

a. DoDEA accounts for DoDEA WAAS GL transactions throughout the month, and completes the month-end validation process on the DoDEA WAAS GL and related trial balance.

b. The assigned DoDEA HQ RMD Accountant generates DoDEA WAAS financial reports.

c. Once the reports are generated, the Chief, DoDEA HQ RMD Accounting Branch notifies DFAS that DoDEA is ready for DFAS to prepare DoDEA WAAS for monthly financial reporting. The Chief, DoDEA HQ RMD Accounting Branch subsequently transfers control of DoDEA WAAS to the DFAS-AM&C Accountant.

d. The DFAS-AM&C Accountant validates the DoDEA WAAS trial balances.

(1) If JV adjustments to the DoDEA accounting records are needed, the DFAS-AM&C Accountant e-mails a JV packet (including adjustment and supporting documentation) to the DoDEA HQ RMD Accounting Branch prior to recording in DoDEA accounting records.

(2) Before DFAS produces DoDEA reports, the DoDEA HQ RMD Accounting Branch verifies the DFAS JVs and sends an e-mail confirmation to the DFAS-AM&C Accountant. This JV verification process serves as a control point and ensures the DoDEA HQ RMD Accounting Branch maintains stewardship duties over DoDEA's accounting records.

e. Once the DFAS-AM&C Accountant completes all approved month-end updates, the adjusted DoDEA WAAS trial balance is provided to the DFAS-Departmental Reporting Accountant via an upload to the Defense Departmental Reporting System – Budgetary (DDRS-B). A cross-walk within DDRS-B translates the DoDEA WAAS trial balance GL Account Code (GLAC) to the United States Standard GL (USSGL), used to standardize accounting for all U.S. federal agencies.

(1) The DFAS-Departmental Reporting Accountant confirms receipt; verifies the trial balance is balanced correctly; and, validates the budgetary accounts against information in the Program Budget Automated System (PBAS), if necessary. Other analysis includes reviewing reconciliations and trends.

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(2) If JV adjustments to the DoDEA accounting records are needed, the DFAS-Departmental Reporting Accountant e-mails a JV packet (including adjustment and supporting documentation) to the DoDEA HQ RMD Accounting Branch prior to recording in DoDEA accounting records.

(3) Before DFAS produces DoDEA reports, the DoDEA HQ RMD Accounting Branch verifies the DFAS JVs and sends an e-mail confirmation to the DFAS-Departmental Reporting Accountant. This JV verification process serves as a control point and ensures the DoDEA HQ RMD Accounting Branch maintains stewardship duties over DoDEA's accounting records.

f. The DFAS-Departmental Reporting Accountant processes discrepancies in DDRS-B as valid and classifies approved JVs as either supported or unsupported.

g. The final DDRS-B adjusted trial balance forms the basis of official DoDEA financial reports. In addition to the following reports, DFAS also produces Accounts Receivable period-end reports. DDRS-B reports include:

- (1) Report on Budget Execution (1176 Report);
- (2) Appropriate Status by FY Program and Subaccounts (AR (M) 1002);
- (3) Report on Reimbursements (725 Report); and,
- (4) Report on Budget Execution (SF 133).

h. After the DoDEA HQ RMD Accountant and DoDEA HQ RMD Budget Analyst receive the official monthly DDRS-B reports, they reconcile the DoDEA accounting system and funding status to the official DDRS-B reports.

i. On a quarterly basis, the DDRS-B final trial balance is exported to the DFAS DDRS-AFS. DDRS-AFS is used to produce the official audited financial statements on both a quarterly and annual basis. Adjustments during the DDRS-AFS preparation may include the results from federal trading partner transactions, which verify the related accounts payable to the partners' accounts receivable.

(1) If JV adjustments to the DoDEA accounting records are needed, the DFAS-AFS Accountant e-mails a JV packet (including adjustment and supporting documentation) to the DoDEA HQ RMD Accounting Branch prior to recording in DoDEA accounting records.

(2) Before DFAS produces DoDEA reports, the DoDEA HQ RMD Accounting Branch verifies the DFAS JVs and sends an e-mail confirmation to the DFAS-AFS Accountant. This JV

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verification process serves as a control point and ensures the DoDEA HQ RMD Accounting Branch maintains stewardship duties over DoDEA's accounting records.

2. FINANCIAL REPORTING FOR FUNDING FROM PBAS. DoDEA operates using appropriated funds; accounting for those funds forms the basis of DoDEA's financial reports.

a. DoDEA receives funding allocations from the Office of the Secretary of Defense (OSD) Comptroller via PBAS.

b. In accordance with DoDEA's internal funding authorization document (FAD) schedule, the DoDEA HQ RMD Budget Analyst uses the PBAS Authority Status Report (Enclosure 5) on a biweekly basis (unless an urgent situation or at fiscal year-end) to support creating a FAD.

(1) After creating the FAD, the DoDEA HQ RMD Budget Analyst provides the FAD to the Chief, DoDEA HQ RMD for review and dated signature.

(2) The DoDEA HQ RMD Budget Analyst provides a copy of the signed FAD to the DoDEA HQ RMD Accountant to record in DoDEA WAAS.

c. At month-end, the DoDEA HQ RMD Accountant uses the PBAS Authority Status Report to reconcile all FADs received from OSD to hard copy FADs and DoDEA WAAS.

(1) The DoDEA HQ RMD Accountant properly documents and validates all monthly reconciliations using supporting documentation. Additionally, he/she ensures monthly reconciliations are signed and dated by both the preparer and the Chief, DoDEA HQ RMD Accounting Branch to acknowledge the action occurred and the validity of adjustments.

(2) Adjustments for discrepancies between PBAS and DoDEA information are made by either the DoDEA HQ RMD Accountant (for adjustments to DoDEA WAAS) and/or DFAS (for adjustments to DoDEA DDRS), as appropriate.

(3) DoDEA maintains all supporting documentation for reconciliations and adjustments for at least six years and three months.

d. At the end of each month, DFAS sends the DoDEA HQ RMD Budget Analyst the official reports generated from DDRS-B.

(1) The DoDEA HQ RMD Budget Analyst reconciles the DDRS-B reports with the PBAS report, evidencing review with a dated signature on the reconciliation report.

(2) The DoDEA HQ RMD Budget Analyst sends the reconciliation report and all supporting documentation to the DoDEA HQ RMD Accountant for review.

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(3) The DoDEA HQ RMD Accountant reviews the documentation for validity and completeness before signing and dating the reconciliation report.

(4) DoDEA HQ RMD retains all reconciliations and supporting documentation on a secure shared drive for at least six years and three months.

3. DODEA WAAS TRIAL BALANCE REVIEW.

a. Working with the DoDEA HQ RMD Financial Systems Analyst, the DoDEA HQ RMD Accountant reviews GL accounts for abnormal balances and pursues corrective action, if possible. The DoDEA HQ RMD Financial Systems Analyst uses databases and reports to identify variances between obligations made in the Funds Administration and Standardized Document Automation System (FASTDATA), the Travel Order Processing System (TOPS), the Defense Travel System (DTS), and the accounting records in DoDEA WAAS (see Enclosure 6 for an example of the FASTDATA to DoDEA WAAS discrepancy report). Potential causes for abnormal balances include the following:

(1) System processes. DoDEA WAAS does not establish an accrual for delivered unpaid obligations; however, this account is reduced when the disbursement is recorded, creating an abnormal balance in delivered unpaid obligations.

(2) Timing lags. Timing lags in disbursement processes can create research challenges. DFAS uses a system outside of DoDEA WAAS to record disbursements, which causes delays for research and validation processes. The disbursement is recorded outside of DoDEA WAAS and available at a later date.

b. The DoDEA HQ RMD Accountant and the DoDEA HQ RMD Financial Systems Analyst review DoDEA WAAS financial reports to identify any trends or execution patterns in commitments, obligations, and disbursements.

(1) If the DoDEA Financial Systems Analyst identifies discrepancies during the review, he/she documents the discrepancy, makes necessary adjustments in DoDEA WAAS, and retains all supporting documentation to evidence corrective actions.

(2) Upon completion of the review, the DoDEA HQ RMD Accountant informs the Chief, DoDEA HQ RMD Accounting Branch via e-mail and/or submits a signed and dated memorandum for record (MFR) confirming performance, identifying discrepancies, defining corrective actions taken, and annotating adjustments made by DoDEA.

c. The Chief, DoDEA HQ RMD Accounting Branch reviews the package and acknowledges approval by signing and dating the hard copy MFR. Unless correction is needed, the Chief,

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DoDEA HQ RMD Accounting Branch monitors discrepancies to ensure their resolution within six months of initial identification.

d. The Chief, DoDEA HQ RMD Accounting Branch notifies the DFAS-AM&C Accountant that DoDEA WAAS is available for month-end processing (see Enclosure 7).

(1) The DFAS-AM&C Accountant performs accounting record month-end analysis and validations.

(2) If JV adjustments to the DoDEA accounting records are needed, the DFAS-AM&C Accountant e-mails a JV packet (including adjustment and supporting documentation) to the DoDEA HQ RMD Accounting Branch prior to recording in DoDEA accounting records.

(3) Before DFAS produces DoDEA reports, the DoDEA HQ RMD Accounting Branch verifies the DFAS JVs and sends an e-mail confirmation to the DFAS-AM&C Accountant. This JV verification process serves as a control point and ensures the DoDEA HQ RMD Accounting Branch and the Chief, DoDEA HQ RMD maintain stewardship duties over DoDEA's accounting records.

e. The DFAS-AM&C Accountant prepares an extract from DoDEA WAAS and submits to DFAS Departmental Reporting – Budgetary Execution. The DFAS-AM&C Accountant uses DoDEA WAAS to load the trial balance extract into DDRS-B.

f. As part of the standard month-end process, the DoDEA HQ RMD Accountant e-mails the DD 1176 Report, AR (M) 1002, and 725 Report data generated by DoDEA WAAS to the DFAS-Departmental Reporting Accountant.

g. The DFAS-Departmental Reporting Accountant reconciles the DDRS-B trial balance with PBAS and corrects any discrepancies in DDRS-B.

h. The DFAS-Departmental Reporting Accountant generates the following official reports and provides them to the Chief, DoDEA HQ RMD Accounting Branch:

(1) 1176 Report.

(2) AR (M) 1002.

(3) 725 Report.

(4) SF 133.

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(5) Accounts Receivable reports, including: the Monthly Receivable Data (MRD) report, which shows the detailed accounts receivable activities for the DoDEA limits; and, the Treasury Report on Receivables (TROR), which classifies the accounts receivable detail for aging and collection categories.

(a) Mid-month, the DoDEA HQ RMD Accountant receives the monthly MRD and TROR from DFAS. Upon receipt, DoDEA performs a review, analysis, and reconciliation of both reports in comparison with DoDEA WAAS and transactional source documents. Based on the review, he/she recommends verification of Accounts Receivable accounts.

(b) The DoDEA HQ RMD Accountant documents the results of the review and reconciliation in the comments column on both reports to validate occurrence and document any required adjustments.

(c) The DoDEA HQ RMD Accountant and the Chief, DoDEA HQ RMD Accounting Branch sign and date both reports to evidence review and approval.

(d) Required adjustments by DoDEA or DFAS will be supported by approved reconciliations upon submission via e-mail.

(e) Reconciliations, evidence to support adjustments, and all other supporting documentation will be retained by the DoDEA HQ RMD Accounting Branch for at least six years and three months for monitoring and future inspections.

4. QUARTERLY UNAUDITED FINANCIAL STATEMENTS PROCESS. DoDEA provides agency control and oversight of DFAS-prepared quarterly financial statements.

a. The DoDEA HQ RMD Accountant retrieves (from the DFAS ePortal) and reviews DoDEA quarterly financial statements. Authorized DoDEA HQ RMD Accountants have been granted access by DFAS to the DDRS-AFS, DDRS-B, and the Data Collection Module (DCM).

b. In accordance with Reference (a), the DoDEA HQ RMD Accountant uses the statements from DDRS-AFS, supporting documentation from DFAS in DDRS-B, and other supporting documentation from DoDEA (e.g. WAAS GL, transaction source documents) to perform a quarterly analysis (periods ending December 31, March 31, June 30, and September 30) of all DoDEA financial statements compiled by DFAS.

c. After reviewing the financial statements with supporting documentation from DFAS and DoDEA, the DoDEA HQ RMD Accountant identifies any discrepancies.

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(1) The DoDEA HQ RMD Accountant records the results of the analysis and subsequent adjustments in a MFR.

(2) The DoDEA HQ RMD Accountant signs/dates the report before sending to the Chief, DoDEA HQ RMD Accounting Branch for approval.

d. The Chief, DoDEA HQ RMD Accounting Branch reviews the package, acknowledging approval of the report and corrective actions by signing and dating the hard copy MFR.

e. Unless documented correction is needed (and timing is not an issue), the Chief, DoDEA HQ RMD Accounting Branch monitors the discrepancies to ensure their resolution within six months of initial identification.

f. The DoDEA HQ RMD Accounting Branch retains quarterly analyses, evidence to support adjustments, and all other supporting documentation for at least six years and three months for monitoring and future inspection.

5. JV REVIEW. By adhering to standardized JV and adjustments processes, DFAS and DoDEA ensure internal controls for the JV process align with applicable laws and regulations while streamlining operations between the two agencies. Fundamental to the financial reporting process is proper documentation, support, approval, and coordination within and between DoDEA and DFAS when adjustments to accounting records are required.

a. Once month-end processes are finalized, DFAS sends DoDEA all JVs and the applicable JV Log.

b. Upon receipt of the JV Log and JVs, the DoDEA HQ RMD Financial Analyst reviews, analyzes, identifies, and reconciles discrepancies between source documents and transactions entered into DoDEA WAAS.

(1) The DoDEA HQ RMD Financial Analyst documents the results of the review and reconciliation, including any corrective actions taken, in a MFR.

(2) Adjustments required by DFAS are supported by reconciliations and approved by DoDEA via e-mail.

c. After completing the reconciliations, the DoDEA HQ RMD Financial Analyst signs and dates the MFR. The DoDEA HQ RMD Financial Analyst sends the MFR and reconciliation package to the Chief, DoDEA HQ RMD Accounting Branch to review, approve, and sign/date.

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d. The Chief, DoDEA HQ RMD Accounting Branch maintains all discrepancies in a suspense file. Unless correction is needed, the Chief, DoDEA HQ RMD Accounting Branch reviews and monitors discrepancies to ensure their resolution within six months of initial identification.

e. The DoDEA HQ RMD Accounting Branch retains JV reviews, reconciliations, evidence to support adjustments, and all other supporting documentation for at least six years and three months for monitoring and future inspection purposes.

6. QUARTERLY INTERIM STANDARD GUIDANCE CHECKLIST. In accordance with OSD quarterly and annual financial statement guidance (Reference (d)), all DoD Components must complete the Interim Standard Guidance Checklist for third and fourth quarter reporting periods. DoD Components must submit the completed Checklist to DFAS in accordance with the OSD/DFAS calendar for preparation of the financial statements.

a. Each quarter-ending period (December, March, June, and September), the DoDEA HQ RMD Accounting Branch obtains Quarterly Financial Reporting Guidance from either the OSD Web site or the DFAS ePortal.

b. As the DoDEA HQ RMD Accountant prepares the Checklist in accordance with instructions contained within the Guidance, he/she documents any discrepancies noted during the review as well as any subsequent revisions on the Checklist. When completed, the DoDEA HQ RMD Accountant signs and dates the Checklist before sending to the Chief, DoDEA HQ RMD Accounting Branch.

c. The Chief, DoDEA HQ RMD Accounting Branch reviews the Checklist, acknowledging approval of the DoDEA HQ RMD Accountant's review and corrective actions by signing and dating the hard copy Checklist.

d. The DoDEA HQ RMD Accountant submits the approved Checklist to DFAS-Agency Wide (AW) AFS Research and Analysis (R&A) via the DFAS ePortal by the due date specified in the OSD/DFAS quarterly reporting calendar.

e. The Chief, DoDEA HQ RMD Accounting Branch tracks all discrepancies identified while completing the Checklist within a suspense log to ensure their resolution within the following two quarterly reporting periods unless so noted in subsequent updates to the DoDEA Comptroller.

f. The DoDEA HQ RMD Accounting Branch retains all completed Checklists, corrective actions, and supporting documentation for at least six years and three months.

ENCLOSURE 3

DODEA JV LOG

DoDEA Journal Voucher Log

Date Received	Time Received	Reason	Frequency	Amount	Date Returned	Time Returned	Approved By	Coord. By	JV#

Category Descriptions

Column Title	Description
Date Received	Exact date the JV request was sent for action
Time Received	Time JV request was received in e-mail box
Reason	Purpose of JV (Justification)
Frequency	Extract from JV’s “Explanation” section (e.g. recurring, non-recurring)
Amount	Dollar amount (use total amount of JV, or primary dollar amount for JV)
Date Returned	Date JV was sent to DFAS
Time Returned	Time JV was sent to DFAS
Reviewed By	Reviewer’s first initial and last name
Coordinated By	Authorized DoDEA personnel’s first initial and last name (e.g. Supervisor)
JV#	DFAS-assigned JV#, when available (pre-trial balance JV do not have JV#)

ENCLOSURE 4

JV COORDINATION SHEET

Journal Voucher Coordination Sheet

JV Number/Category/Frequency/Activity _____
Date

DoDEA Headquarters JV Operations Team _____
Date

DoDEA Headquarters Chief Accounting Branch _____
Date

Notes:

ENCLOSURE 5

SAMPLE PBAS AUTHORITY STATUS REPORT

PCN PFB-530

PBAS FUNDS DISTRIBUTION REPORT
 AUTHORITY STATUS REPORT - RECIPIENT
 DPT: 97 TRF DPT: 97 BS: 0100 FY: 2014 EY: 2014 EY: 2014
 BS NAME: O&M DEFENSE IN CENTS AS OF: 06/30/14

RUN DATE: 01JUL14
 RUN TIME: 16:55:00
 PAGE : 1

FUND TYPE: DIRECT
 LIMIT: 6010 ISSUER: DSO

	DOD EDUCATION	RECIPIENT: DSDS15	DOD DEPENDENT SCHOOL
	RECEIVED	ISSUED	AVAILABLE
QUARTER 1	112,201,647.00	0.00	0.00
QUARTER 2	234,973,788.00	0.00	0.00
QUARTER 3	40,510,352.00	0.00	0.00
QUARTER 4	831,062.00	0.00	388,516,849.00
TOTAL	388,516,849.00	0.00	388,516,849.00

LIMIT: 6017 ISSUER: DSO

	DOD EDUCATION	RECIPIENT: DSDS14	DOD DEPENDENTS SCHOO
	RECEIVED	ISSUED	AVAILABLE
QUARTER 1	20,000,000.00	0.00	0.00
QUARTER 2	12,612,500.00	0.00	0.00
QUARTER 3	13,000,000.00	0.00	0.00
QUARTER 4	11,818,952.00	0.00	57,431,452.00
TOTAL	57,431,452.00	0.00	57,431,452.00

LIMIT: 6021 ISSUER: DSO

	DOD EDUCATION	RECIPIENT: DSDS01	AREA DIR EUROPE
	RECEIVED	ISSUED	AVAILABLE
QUARTER 1	61,936,402.00	0.00	0.00
QUARTER 2	84,389,904.00	0.00	0.00
QUARTER 3	27,609,703.00	0.00	0.00
QUARTER 4	0.00	0.00	174,136,009.00
TOTAL	174,136,009.00	0.00	174,136,009.00

LIMIT: 6022 ISSUER: DSO

	DOD EDUCATION	RECIPIENT: DSDS02	AREA DIR PACIFIC
	RECEIVED	ISSUED	AVAILABLE
QUARTER 1	30,307,542.00	0.00	0.00
QUARTER 2	34,179,762.00	0.00	0.00
QUARTER 3	12,312,151.00	0.00	0.00
QUARTER 4	0.00	0.00	76,799,455.00
TOTAL	76,799,455.00	0.00	76,799,455.00

LIMIT: 6026 ISSUER: DSO

	DOD EDUCATION	RECIPIENT: DSDS19	DOD DEPENDENT SCHOOL
	RECEIVED	ISSUED	AVAILABLE
QUARTER 1	170,314,024.00	0.00	0.00
QUARTER 2	71,285,976.00	0.00	0.00
QUARTER 3	204,628,000.00	0.00	0.00
QUARTER 4	14,496,076.00	0.00	460,724,076.00
TOTAL	460,724,076.00	0.00	460,724,076.00

LIMIT: 6027 ISSUER: DSO

	DOD EDUCATION	RECIPIENT: DSDS20	DOD DEPENDENT SCHOOL
	RECEIVED	ISSUED	AVAILABLE
QUARTER 1	91,000,000.00	0.00	0.00

ENCLOSURE 6

FASTDATA TO DODEA WAAS DISCREPANCY REPORT

FASTDATA/Waas Discrepancies (Non-Travel)

FY	LIMIT	FASTDATA NUMBER							FASTDATA			FCS/WAAS		
		FASTDATA	FCS/WAAS	FA	PP	ORC	OBJ	COM	OBL	DIS	COM	OBL	DIS	
2014	6021													
Aged in Days														
0 to 15		E600514DISPUTE		1030	2534	260S	0.00	0.00	0.00	0.00	-39.95	0.00		
0 to 15		E600514DISPUTE		1030	2262	260S	0.00	0.00	0.00	0.00	0.00	2478.60		
0 to 15	HE600514MDXB006	E600514MDXB006	KA6005	1030	2131	260S	0.00	0.00	-145.86	0.00	0.00	0.00		
0 to 15	HE600514MDXD010	E600514MDXD010	KA6005	1040	2135	260S	0.00	0.00	-300.98	0.00	0.00	0.00		
0 to 15	HE600514MDXL014	E600514MDXL014	KA6005	1040	2263	260S	0.00	0.00	-265.87	0.00	0.00	0.00		
0 to 15	HE600514MDXR020	E600514MDXR020	KA6005	1030	2535	260S	0.00	0.00	-576.17	0.00	-572.71	0.00		
0 to 15	HE600514MDXS018	E600514MDXS018	KA6005	1030	2536	260S	0.00	0.00	-465.82	0.00	0.00	0.00		
0 to 15	HE600514MDXU039	E600514MDXU039	KA6005	1050	2538	260S	0.00	0.00	-132.17	0.00	0.00	0.00		
0 to 15	HE600514MDXU040	E600514MDXU040	KA6005	1050	2538	260S	0.00	0.00	-579.80	0.00	0.00	0.00		
0 to 15	HE600514MDXV007	E600514MDXV007	KA6005	1030	2539	260S	0.00	0.00	-201.49	0.00	0.00	0.00		
0 to 15	HE600514MDXY001	E600514MDXY001	KA6005	4110	2500	2600	0.00	0.00	-197.76	0.00	0.00	0.00		
0 to 15	HE600514MPX0002	E600514MPX0002	KA6005	3100	2500	254E	0.00	0.00	223395.76	0.00	305893.68	224496.39		
0 to 15	HE600514MPX0007	E600514MPX0007	KA6005	3100	2520	233W	8456.82	10000.00	9774.61	-1543.18	10000.00	8404.29		
0 to 15	HE600514MPX0007	E600514MPX0007	KA6005	3100	2500	254R	27942.57	22500.00	29696.33	5442.57	22500.00	29696.33		
0 to 15	HE600514RCCA032	E600514RCCA032	KA6005	1050	2264	260S	257.20	0.00	502.81	257.20	0.00	502.81		
0 to 15	HE600514RCCB020	E600514RCCB020	KA6005	1010	2131	2581	0.00	-342.36	0.00	-342.36	342.36	0.00		
0 to 15	HE600514RCCB021	E600514RCCB021	KA6005	1030	2131	260S	828.03	828.03	1170.39	0.00	828.03	828.03		
0 to 15		E600514RCCC021		1050	2133	260S	0.00	0.00	0.00	0.00	182.35	93.25		
0 to 15	HE600514RCCC021	E600514RCCC021	KA6005	1050	2133	252S	182.35	182.35	50.70	0.00	0.00	0.00		
0 to 15	HE600514RCCC053	E600514RCCC053	KA6005	1050	2133	260S	0.00	0.00	0.00	0.00	0.00	1799.94		
0 to 15		E600514RCCD046		1140	2135	260S	0.00	0.00	0.00	0.00	323.94	323.94		
0 to 15	HE600514RCCD046	E600514RCCD046	KA6005	1140	2135	260R	323.94	323.94	323.94	0.00	0.00	0.00		
0 to 15	HE600514RCCG013	E600514RCCG013	KA6005	1030	2262	260S	988.50	0.00	1108.50	988.50	0.00	1108.50		
0 to 15	HE600514RCCG017	E600514RCCG017	KA6005	1030	2262	260S	202.00	0.00	276.34	202.00	0.00	276.34		
0 to 15	HE600514RCCG019	E600514RCCG019	KA6005	1030	2262	260S	501.83	0.00	187.90	501.83	0.00	187.90		

GLOSSARY

ABBREVIATIONS AND ACRONYMS

AFS	Audited Financial Statements
AM&C	Accounts Maintenance & Control
AW	Agency-Wide
DCM	Data Collection Module
DDRS-AFS	Defense Departmental Reporting System – Audited Financial Statements
DDRS-B	Defense Departmental Reporting System – Budgetary
DFAS	Defense Finance and Accounting Services
DoD	Department of Defense
DoDEA	Department of Defense Education Activity
FAD	Funding Authorization Document
FMR	Financial Management Regulations
GL	General Ledger
HQ	Headquarters
JV	Journal Voucher
MFR	Memorandum for the Record
MRD	Monthly Receivable Data
OSD	Office of the Secretary of Defense
PBAS	Program Budget and Accounting System
POC	Point of contact
R&A	Research and Analysis
RMD	Resource Management Division
TROR	Treasury Report on Receivables
WAAS	Washington Headquarters Services Allotment Accounting System