

**CHAPTER 5, SECTION E**

**E. COST ACCOUNTING BRANCH.**

NOTE: This section not applicable to ANG/Rome Lab.

The Job Order Cost Accounting System (JOCAS II) collects job order cost accounting information and maintains an accurate database from which users can produce reliable and timely management reports. The system provides interactive, real-time access to an on-line database giving users more timely information. JOCAS II is a table-based system, utilizing a series of master, support, working, and history tables to consolidate cost information. JOCAS II can track costs for multiple costed entries at a single site by assigning separate account identifiers (AIDs) for each entity being costed.

JOCAS II interfaces with other systems to provide an automated input of data collected by those systems. This data is used to update table information in JOCAS II. The system provides a detailed accounting of direct, indirect, and overhead costs. Particular emphasis is placed on reimbursable costs. JOCAS II enables users to track costs and cost summaries back to their original source of entry, thereby providing an audit trail for all cost accounting data. Corrections to data must be accomplished at the original source of entry. This ensures auditability of data between both the source system and JOCAS II. Validating the costs of providing products and services is another feature of the cost system. The system provides tools that allow the managers to monitor accrued costs and maintain the rates charged for these products and services. JOCAS II has estimating capabilities based on historical job ordered costs. Estimates created in the system can be tracked against actual costs. The system has a separate module that generates journal voucher and billing information files that are transferred into the General Accounting and Finance System (GAFS).

Cost information is provided through a variety of standard and pre-formatted reports. Reports can be tailored to suit users needs through the capability of generating custom designed 'Ad Hoc' reports which can be saved for future use. The cost information, user support, and JOCAS II operations are facilitated by the associates/members within the Cost Accounting Office, at the Wing/installation, and the Cost Accounting Branch at the servicing OPLOC.

The implementation and integration of the JOCAS II System, into the local financial management operation for the costed entity, is the primary responsibility of the Chief, Cost Accounting Office (CCAO). This responsibility also includes the need to fully understand the organizational mission of the costed entity as well as the structure necessary to support full cost operations within that type of entity. The CCAO acts as the primary focal point for system operation between field operatives, the command OPR and the servicing activity. The CCAO is also tasked with being the expert on the internal capabilities of JOCAS II and its possible adaptation to the various unique cost accounting requirements which arise.

Evaluating the local operation of JOCAS II, as well as, identifying and documenting any noted deficiency in operations are also responsibilities of this position. The CCAO evaluates the referenced deficiency to determine if it is systemic or operational in nature. Systemic deficiencies are referred to DFAS-DE/ANMC for review.

The CCAO establishes, periodically updates, and publishes a list of specific JOCAS II Focal Points for each major organization supported by JOCAS II. Focal Points should be maintained. Constant communication with serviced organizations is also required to ensure the optimization of various consolidation processes and other production routines.

The CCAO designs, develops, implements and monitors any local cost accounting policies and/or procedures as may be necessary to adapt the system operation ensuring flexibility. This task is accomplished by:

- Maintaining appropriate documentation for all unique policies/practices which require local procedures to be established.
- Ensuring that any locally designed, developed, and implemented practice conforms to MAJCOM, Air Force and DoD regulations, policies, directives, etc. as they pertain to cost accounting operations for the specific costed entity being serviced.
- Modifying and maintaining all locally established policies, practices, etc. in such a manner as to ensure that changing customer requirements are fully met in support of changing business conditions.

The CCAO ensures a JOCAS II System Administrator (JSA) is specifically designated for system operation. The JSA must work with the Systems Administration Branch to ensure the smooth transition of information between the OPLOC and FSO. The JSA must have detailed experience in the use of systems within the UNIX operating environment, and be well versed in the use of ORACLE and its use in financial operation systems.

The CCAO ensures a JOCAS II Functional Data Base Administrator (FDBA) is specifically designated for the serviced organization. A separate FDBA should be assigned to each Account ID established to ensure complete customer service for each costed entity. The FDBA must work with the Cost Accounting Branch to ensure the smooth transition of information between the OPLOC and FSO.

The accuracy, completeness and currentness of all master tables required to support JOCAS II operations are the primary responsibilities of the FDBA. Periodic reviews of transactional data are required to ensure that data elements available within JOCAS II are properly utilized within the guidelines for the specific costed entity being serviced. The FDBA is responsible for the identification of deficiencies within data element structures within JOCAS II and related source systems (i.e. GAFS, SBSS, WIMS, etc.) for the AID in question. The FDBA also maintains standard system configurations and table structures.

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The FDBA ensures the validity, currentness and appropriate documentation supporting the JOCAS II Job Order Register. The JON master table contains the data necessary to generate the Job Order Register (JOR). The JOR is crucial for the successful operation of JOCAS II. The FDBA either maintains the table within the CAO or monitors the controls employed by using organizations who have been duly authorized to maintain this table within their organization.

The FDBA, having received direction from the CCAO, ensures all current reimbursement policies are incorporated into the JOCAS II reimbursable billing logic, tables and operations. The FDBA maintains the required tables supporting the Funding, Billing and Journal Voucher modules embedded within JOCAS II. Accordingly, the FDBA ensures the GAFS data base is maintained to support automated billing documentation generated by JOCAS II. A close working relationships with other system OPRs is required of the FDBA in order to optimize the incorporation of required system changes, policies, etc. into cost accounting operations.

Personnel in the cost accounting office must be available to assist local management of the serviced costed entity in the design, preparation and complete analysis of JOCAS II data. The interpretation of cost accounting data can best be performed by those who completely understand the system composition and the results of operations for the respective period. Therefore, this office becomes an integral part of the financial management team; identifying deficiencies, potential problems, etc. in sufficient time to ensure successful corrective processes and actions are taken.

Both the cost accounting office chief and the functional database manager assist management in the use of JOCAS II for other than complete costed entities. Various modules of JOCAS II may be used to support other local requirements in the financial area.

With other uses of the system comes the responsibility of ensuring that other system use conforms to existing DoD policies and instructions as defined through other directives at Air Force, MAJCOM or local levels. However, the CCAO retains the responsibility for interpreting these directives and applying sound cost accounting policies and practices when adapting system capabilities to these uses.

**1. TASK - JOCAS II Table Maintenance.**

Table maintenance includes the receipt, coordination, processing and data entry of required changes to various elements within the JOCAS II master tables. Table changes will take various forms including electronic file overlays, supplemental standard data items, local appendices to standard elements, file interfaces from other standard systems, etc. Table update functions may be divided into several categories, including Standard Tables, System Tables, Audit Tables, cross-reference Tables, Local Tables, etc., (reference JII User Guide, Chapter 13 and appendix D).

**a. OPLOC:**

Assist in validating standard system data elements when required by the Cost Accounting Office at the FSO.

**b. FSO:**

The Cost Accounting Office, in conjunction with the JSA, updates system tables based on data from various sources.

(1) On-line updates are accomplished via manual input. Where necessary, records are created on-line utilizing information received from other sources.

(2) Electronic file overlays are accomplished primarily in conjunction with Fiscal Year-end conversion.

(3) System releases are received from MSG/SF.

(4) Files are interfaced from other standard systems (i.e. GAFS, SBSS updates).

(5) JOCAS II tables are internally updated from interactive data input and/or batch interfaces (i.e. audit tables and cross reference tables).

**2. TASK - JON Master Table Maintenance.**

Updates to the JON Master table are the responsibility of the JON Manager. Records creation and/or update is accomplished either interactively, on-line, or through MIS interfaces received and run in batch mode in conjunction with the JSA. Updates are committed to the data tables on-line where MIS interfaces are utilized.

**a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) The Cost Accounting Office reviews the Job Order Register (JOR) for currentness and validity.

(2) The Cost Accounting Office, in conjunction with the JSA, uses available SQL scripts, Ad Hoc and standard reports for validation of table data.

(3) Problem identification and resolution - Reference TASK 18.

### **3. TASK - JON Estimates.**

The estimation process is required to plan support for customer requirements in a reimbursable situation as well as for customers utilizing a firm fixed price arrangement. The capability to produce custom estimates, either by comparison of previously recorded historical data for similar efforts/projects, or for new conceptual programs, is a documented requirement of the using community. Knowledge of current policies in the Space Launch Act, laboratory agreements, and commercial efforts under the Cooperative Research and Development Act (CRDA) have a significant bearing on the level of detail which is required by the financial community in developing a realistic estimate to support a customer requirement. JOCAS II allows for such estimates to be built, based on available data, templates, outyear projections, including inflation factors, etc., which gives the financial manager the tools necessary to respond to the constant queries for detailed information from JOCAS II.

**a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) Responsible for assisting the user community in development of Job Order estimates as requested by the user, (reference JII User Guide, chapter 10).

(2) The user community is required to develop estimates for all Job Orders. The Cost Accounting Office will assist in the identification and development of the estimates using the estimating module in JOCAS II. JOCAS II provides a module for developing estimates based on historical job ordered costs.

(3) Any users requiring data extraction from JOCAS II for estimating purposes are required to coordinate with both the CCAO and JSA to accommodate their needs.

### **4. TASK - RON Master Table Maintenance.**

A reimbursable order number identifies a customer funding document. Reimbursable orders may take the form of; AF Form 185, DD Form 448, Letters of Credit, NDPRs, pre-paid (cash) deposits, etc. This list is not all inclusive. Documents based on locally negotiated agreements also support reimbursable arrangements.

**a. OPLOC:**

(1) The Cost Accounting Branch receives “accepted” documents from the FSO, of the ordering activity, for obligations against established commitments.

(2) The Cost Accounting Branch receives information copies of the accepted orders from the FSO to establish appropriate files.

(a) Files are established, in UFO order, for the records maintenance and control of collection actions against Filled Customer Orders (FCOs).

(b) Files are also established, in DOV order, for the regulatory compliance of fund control and files disposition for disbursed, reimbursed, and refunded orders.

**b. FSO:**

(1) The RON Manager is responsible for building the RON Master Table based on accepted funding documents (reference JII User Guide, chapter 10).

(2) The ordering activity establishes commitment records prior to forwarding funding documents to the performing activity for acceptance.

(3) Maintenance of the RON Master table is performed in response to amendments of funding documents (i.e., funding level changes, changes in data elements) and funding re-allocations based on fiscal year-end projections.

(a) The FSO of the performing activity accepts all funding documents and forwards an information copy of the accepted order to the OPLOC Cost Accounting Branch for records disposition and documentation support of future billings.

(b) The FSO of the performing activity enters Unfilled Customer Orders (UFOs) into GAFS upon acceptance. All pertinent addressing information is included on copies of documents forwarded to the OPLOC Cost Accounting Branch.

(4) Changes to the RON Master “RON field” must be coordinated with the JSA to ensure all related tables are updated appropriately.

(5) The Cost Accounting Office, in conjunction with the JSA, uses available SQL scripts, Ad Hoc and standard reports for validation of table data, (reference TASK 21).

(6) Problem identification and resolution, (reference TASK 18).

Suggestion: A separate user's group should be established in JOCAS II to allow OPLOC access to the RON Master tables with 'view-only' capability in order to perform research and data validations. Specialized views should be established within IQ for Ad Hoc query capability with limited data access for research.

#### **5. TASK - RON Billing Entry.**

This table maintains billing information for all reimbursable orders contained in the RON Master to support journal voucher and SF 1080 billing requirements. Information is entered into 'templates' in order to specify office charged and office receiving data for subsequent inclusion on the SF 1080 bills being forwarded to the OPLOC. (See also TASK 15, JV/1080 Billing)

**a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) The FSO establishes RON billing entry information, and Unfilled Customer Orders (UFOs), after acceptance of the funding document by resource advisors, (reference TASK 4 and JII User Guide, chapter 11).

(2) Coordination between the RON Manager and the RON billing entry designee is performed :

(a) To ensure Unfilled Customer Orders established in GAFS and RON funding information in the RON Master table are reconciled, balanced and validated;

(f) To ensure billing status is validated (billing 'flag' is set to Yes or No);

(c) To resolve any RON billing table entry problems as they relate to funding documents.

#### **6. TASK - Indirect and Overhead Rate Development.**

Indirect and Overhead rates are calculated and applied/distributed by JOCAS II. An indirect cost pool is established from indirect Job Order Number costs. An overhead cost pool is established which includes overhead Job Order costs for labor (i.e. EEICs 201 and 39x) and all other non-Job Order costs from GAFS for overhead cost centers. Indirect and overhead cost pools are divided by direct labor hours to establish suggested indirect and overhead rates. Indirect and overhead rates are distributed to JONs by multiplying the rate

by direct labor hours. Indirect costs is distributed only to direct hours for direct cost centers. Overhead cost is distributed to all direct labor hours for both direct and overhead cost centers.

**a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) The Cost Accounting Office ensures all RC/CCs are coded as either 'D' for Direct Cost Centers or 'O' for Overhead Cost Centers (Note: There are no Indirect RC/CCs in JOCAS II).

(2) The JON Manager ensures JONs are coded as "Indirect", "Direct", or "Overhead" for use in the cost distribution process.

(3) The Cost Accounting Office will provide guidance to the using community to ensure the proper establishment and use of the "Indirect", "Direct", and "Overhead" JONs.

(4) The Cost Accounting Office will run the distribution process at least monthly to ensure timely distribution of Indirect and Overhead costs for inclusion in month-end reports, (reference JII User Guide, Appendix B).

(5) Calculations of Indirect and Overhead costs are accomplished by the Cost Accounting Office.

(6) CCAO/FDBA periodically runs the suggested rate processes for Indirect and Overhead rates CSU J113012, RC/CC Rate Master.

(7) The managers within the Financial Management and Comptroller (FM) community will designate individuals to review and validate all suggested rates.

(8) Chief, Cost Accounting Officer is required to approve all rate changes. Requests for deviations from suggested rates must be fully documented by the user and this documentation must be maintained in the cost accounting office upon approval.

(9) The Cost Accounting Office/ FDBA is responsible for loading approved rates into the RC/CC Rate Master Table within JOCAS II, (reference. JII User Guide, chapter 13).

**7. TASK - Product and Service Code Development and Maintenance.**

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Users identify products and services in JOCAS II by developing a P&S Code. A Product is a tangible item (such as a chart or completed software program) and a Service is an intangible item (such as an engineering labor hour or an aircraft flying hour). Codes are developed using each EEIC, RC/CC, and Fund Code combination that contributes to the provision of each Product and Service. Rates are established by specifying the quantity of each EEIC, RC/CC, Fund Code combination, used for providing one unit of the Product and/or Service, then applying a rate for each EEIC, RC/CC, Fund Code combination. The total rate charged for one unit of each product or service is calculated by accumulating the individual rates according to the quantity of each EEIC, RC/CC, Fund Code provided, (reference JII User Guide, chapter 9).

**a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) Codes and associated rates are developed by the JOCAS II using community. Codes, rates, justifications and supporting data are provided to the Cost Accounting Office for approval and inclusion in the P&S master tables.

(2) The CCAO is responsible for reviewing and approving all P&S codes, rates, justifications, and the methodologies used in developing the rates.

(3) The CCAO validates the P&S rates by ensuring appropriate master table updates are accomplished.

(4) Source documents are maintained within the Cost Accounting Office following AFR 4-20 files disposition guidelines.

(5) Suggested rates are developed from JOCAS II actual costs. The CCAO reviews and coordinates any variances in suggested rates with JOCAS II users. Deviation from suggested rates is contingent on both user justification and subsequent CCAO approval, (reference JII User Guide, chapter 9).

(6) Use available SQL scripts, Ad Hoc and standard reports for validation of suggested P&S rate data prior to acceptance, (reference TASK 21).

(7) Problem identification and resolution, (reference TASK 18).

**8. TASK - JOCAS II Labor Processing.**

Labor processing is a key function of JOCAS II, accumulating both hours and costs to Job Order Numbers (JONs). Labor entry, approval and adjustments are processed via on-line input through the JOCAS II labor modules (reference JII User Guide, chapters 6 & 7).

**a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) Manual labor data entry is accomplished by locally assigned personnel.

(2) Data entry personnel designate the Job Order Number used to Auto-populate labor hours in the frequently used JON field within the labor entry modules to record pre-defined labor hours based on the individual's work schedule, (reference JII User Guide, Ch 6 for establishment of Frequently Used JON).

(3) Use available SQL scripts, Ad Hoc and standard working table reports for validation of labor data prior to approval (reference TASK 21).

(4) Labor entries are approved by Supervisors (reference JII User Guide, chapter 7).

(5) Use available SQL scripts, Ad Hoc and standard reports for validation of labor approvals subsequent to the approval process (reference TASK 21).

(6) Supervisors, or individuals designated by the supervisor, input required adjustments to labor data (reference JII User Guide, chapter 7).

(7) Labor adjustment entries are approved by Supervisors (reference JII User Guide, chapter 7).

(8) The FSO/Air Force should reconcile DCPS labor hour data with JOCAS II labor hour data.

(9) Problem identification and resolution (reference TASK 18).

(10) Unusual or unique adjustments must be coordinated with the Cost Accounting Office.

**9. TASK - JOCAS II Product & Service Processing.**

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Product and Service rates are developed and identified to standardize costs for items. P&S entry, approval and adjustments are processed via on-line input through the JOCAS II P&S modules.

**a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) Manual P&S entry input by locally assigned personnel (reference JII User Guide, chapter 6).

(2) Use available SQL scripts, Ad Hoc and standard working table reports for validation of P&S data prior to approval (reference TASK 21).

(3) P&S entries are approved by locally designated approvers (reference JII User Guide, chapter 7).

(4) Use available SQL scripts, Ad Hoc and standard reports for validation of P&S data subsequent to approval (reference TASK 21).

(5) P&S approvers, or designated individuals, input required adjustments to P&S data (reference JII User Guide, chapter 7).

(6) Problem identification and resolution (reference TASK 18).

**10. TASK - Cost Transaction Processing.**

Cost transactions are utilized for data that cannot enter the JOCAS II system through other means. The CCAO must approve all cost transactions.

**a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) Manual cost entries are input by authorized personnel assigned locally by the CCAO (reference JII User Guide, chapter 6).

(2) Use available scripts, standard working table reports, and source documentation for validation of cost data prior to approval (reference TASK 21).

(3) Cost entries are approved by the CCAO (reference JII User Guide, chapter 7).

(4) Problem identification and resolution (reference TASK 18).

### **11. TASK - Scheduling of Control Software Units (CSU).**

Scheduling of CSUs is vital to recording and reporting costs. The requisite scheduling and processing of system interfaces, correction runs, CCAO reports, MIS interfaces, etc. requires coordination within the local community on a daily basis to ensure correct processes are scheduled and executed both in the proper sequence and in a timely manner. An extensive knowledge of JOCAS II processes, purpose of the processes and reports is the key to successful scheduling and execution of CSUs.

#### **a. OPLOC:**

(1) The Cost Accounting Branch associates must coordinate all branch CSU requirements with the FSO.

#### **b. FSO:**

(1) The FDDBA is responsible for scheduling and executing all CSUs. Specifically, the Cost Accounting Office is responsible for coordinating all JOCAS II user data requirements prior to executing the CSUs.

(2) The FDDBA and JSA are jointly responsible for reviewing electronic files for valid file format prior to scheduling and executing the CSU. Files are validated for data integrity and file format by the FDDBA.

(3) The CCAO is responsible for coordinating requests from users that do not have access to scheduling and executing CSUs. Scheduling access is granted to JOCAS II users in accordance with security procedures. Cost Accounting Branch, TASK 24b(1).

(4) The FDDBA is responsible for maintaining a control log for all electronic data interchange files to include, at a minimum, full file name and date executed. Locally developed control logs can be maintained electronically or manually.

(5) Problem identification and resolution, (reference TASK 18).

(6) Error correction and validation is accomplished as applicable, (reference TASK 20 JOCAS II Error Correction).

### **12. TASK - JOCAS II Interfaces.**

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Costs and table data are supplied to JOCAS II through batch interface processes. Cost and table data accumulation is accomplished through the scheduling, receipt, interface, review and correction of financial and management information integrated from numerous systems outside of JOCAS II. Data imported from external systems includes: accounting, supply, civil engineering, computer utilization, and contractual data, as well as pertinent managerial data required for JOCAS II operations. Managerial data is supplied through system interfaces from personnel systems (civilian and military) as well as support data from payroll systems and other miscellaneous utilization systems.

**a. OPLOC:**

(1) The Cost Accounting Branch ensures that timely and appropriate interface data is available at the DMC for transfer to the JOCAS II system. File transfers are accomplished for the following interfaces based on Functional Agreements, MOAs, MOUs, etc. at the FSO (reference Systems Administration Division TASK 2).

(a) GAFS 13A File.

(b) Generic H10.

(2) The Cost Accounting Branch establishes, monitors, and maintains the appropriate connectivity and electronic data interchange mechanisms to accomplish file transfers (i.e. FTP, ADRSS II, DataXpress) (reference Systems Administration Division TASK 12).

(3) The Cost Accounting Branch notifies the FSO/Cost Accounting Office when database changes have been processed by the OPLOC, Accounts Management and Recon Branch. (Reference Accounts Management and Recon Branch (AAA), TASK 5a(1).

**b. FSO:**

(1) Negotiate and ensure functional agreements, MOAs, MOUs, or other coordinated efforts are finalized to facilitate timely and appropriate electronic data interchange. The FSO is responsible for maintaining the availability of all desires, retrievals, and data dumps for the creation of data files. JOCAS II utilizes desire information and formatted retrieval information, as opposed to generic data dumps, from standard systems.

(2) The Cost Accounting Office FDDBA maintains interface control logs to ensure all required electronic data interchanges are imported to JOCAS II:

(a) SBSS retrieval.

(b) CIVPERS desire.

- (c) MILPERS desire.
- (d) WIMS.
- (e) CAMS.
- (f) VIMS.
- (g) GAFS.
- (h) Contractor Uploads.
- (i) Other systems.

(3) The FDDBA and/or JSA schedules, executes, and ensures completion of appropriate CSUs to accomplish data updates.

(4) The JSA is solely responsible for ensuring files are available and retrieved once the files are produced by other standard systems, contractor or Management Information Systems. All electronic data interchange problems are resolved by the JSA.

(5) The FDDBA is responsible for ensuring JOCAS II data integrity. Error correction and data validation is accomplished as a result of source systems files updating JOCAS II tables, (reference TASK 20 JOCAS II Error Correction).

(6) The Cost Accounting Office receives notification from the Cost Accounting Branch when mass database changes are processed, (reference Accounts Management and Recon Branch (AAA), TASK 5a(1)).

(7) All requests for mass database changes to JOCAS II requirements are coordinated with the OPLOC Cost Accounting Branch.

### **13. TASK - Defense Civilian Payroll System JOCAS II Interface.**

JOCAS II has been approved by DFAS-HQ as a source data automation (SDA) system to interface time and attendance (T&A) data to the Defense Civilian Payroll System (DCPS). To support this interface, JOCAS II has developed a Civilian Payroll Interface Module (CPIM) to feed T&A data to DCPS. This interface will work in conjunction with the labor entry and approval modules in JOCAS II. By utilizing the JOCAS II interface to DCPS dual labor data entry will be eliminated.

#### **a. OPLOC:**

No functions for this task.

**b. FSO:**

(1) Labor must be entered and approved by the last Friday of each pay period in order to be available for interface to DCPS by the Monday following the pay period. Alternate schedules may be necessary (i.e. Holidays), (reference applicable DFAS policies, TASK 8 and 12).

(2) The FSO, in conjunction with the JSA and DCPS Customer Service Representative (CSR), schedules and submits the interface file to the appropriate DCPS payroll center, (reference Tasks 11 and 12 and JII User Guide) .

(3) Request any missing T&A reports subsequent to transmission and interface of the payroll data. Validate and coordinate with organizational focal points or customer service representatives for correction of errors as required. All corrections must be in DCPS by 1200 hours on the Tuesday following the end of the pay period.

(4) The JSA is responsible for retrieving the Master Employee Record (MER) extract and ensuring the availability of the retrieved file for FDBA use, (reference TASK 12).

(5) The FDBA schedules and accomplishes the interface/upload of the MER extract to update the appropriate Employee Master table records with DCPS data, (reference TASK 11).

(6) The FSO must distinguish between JOCAS II labor data and DCPS payroll data to determine the correct files disposition and records maintenance and/or retention, (reference AFI 4-20 and local file disposition plans).

**14. TASK - End of Month Processing.**

There are several steps that must be taken each month to successfully process all JOCAS II history table records/data in relation to products & services, costs and labor. Table data must be consolidated in preparation for end of month reporting. In addition, a number of systemic edits/validations must be accomplished on internal tables and templates within JOCAS II, (reference Month-End Checklist in the JOCAS II User Guide and JOCAS II System Administrator Manual).

**a. OPLOC:**

The Cost Accounting Branch coordinates the JV/Accounts Receivable Processing with the FSO/Cost Accounting Office, (reference . TASK 16 & 17).

**b. FSO:**

(1) The Cost Accounting Office, in conjunction with the JSA, runs the scripts in the cao\_reports.sql file (reference JII User Guide chapter 13 and JII System Administrator's Manual, chapter 11.2).

(2) The Cost Accounting Office reviews cao reports and determines corrective actions, as required, then forwards the actions to the appropriate organization for correction (reference TASK 21).

(3) The FDBA ensures JOCAS II error correction has been accomplished (reference TASK 20b).

(4) The CCAO ensures all interfaces have been processed into the system (reference ASK 12).

(5) The CCAO ensures all approvals have been accomplished for manual input of JOCAS II data (reference Tasks 8, 9, 10).

(6) Consolidations are scheduled by the FDBA. The FDBA, in conjunction with the JSA, ensures all consolidations have completely processed to update all applicable tables (reference TASK 11 and JOCAS II User Guide CSU J162001).

(7) The Cost Accounting Office is responsible for notifying the JOCAS II user community of the status of month end processing.

(67) The Cost Accounting Office is responsible for making available standard reports (reference Tasks 11 and 21).

(9) The Cost Accounting Office is responsible for making JV/Accounts Receivable data available to the OPLOC. Coordination with the Cost Accounting Branch is imperative (reference TASK 16).

#### **15. TASK - JV/1080 Billing.**

The Journal Voucher/Billing CSU provides automated journal vouchers (OF 1017G) and SF 1080 bills. Subordinate CSUs provide for the creation and population of required data tables, the processing of those tables, and the reporting of journal vouchers and bills. The subordinate processes include; Journal Voucher/Billing setup and Pre-processing, Journal Voucher Consolidation, and Billing Consolidation. These processes result in reports, vouchers, and flat file information for uploading into GAFS, (reference JII User Guide, Ch 4).

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(1) After receipt of the electronic data interfaces from the Systems Administration Division, the Cost Accounting Branch ensures interfaces are available by site-id for timely and accurate billing of Job Order costs (reference TASK 12).

(a) The Cost Accounting Branch is required to coordinate additional generic H10 files by site-id, as needed by the FSO, to accommodate completion of the billing processes.

(b) The Cost Accounting Branch is required to maintain unique voucher control logs for all JOCAS II reimbursable transactions (reference TASK 17).

(c) Standard voucher numbering conventions (i.e. E = SF 1080 Voucher sequence, CE = SF 1080 Schedule sequence) will be used and must be included in the JOCAS II system parameter tables.

(d) The Cost Accounting Branch is required to maintain a bill number control log for all JOCAS II reimbursable SF 1080 bills being submitted to customers/vendors for cash collection (Direct Bills).

(e) Standard Bill numbering conventions (i.e. R = SF 1080 Direct Bill Number) will be used and must be included in the JOCAS II system parameter tables.

(2) The Cost Accounting Branch receives billing data files and produces JV/1080 products for processing and disposition. (See TASK 15.)

**b. FSO:**

(1) The Cost Accounting Office ensures all end-of-month processes have been accomplished (reference TASK 24). At this point, all CCAO reports should have been reviewed and validated.

(2) The FDDBA ensures System Parameter Table is updated properly.

The Cost Accounting Office ensures the sequential system generated bill numbering convention includes a site identifier (reference JII User Guide, chapter 4).

(3) The FDDBA ensures all master tables are established and properly maintained. Particular attention must be paid to updating all tables effecting the JV/1080 bill process (reference JII User Guide, chapter 4 and TASKS 1, 2 and 4).

(4) The Cost Accounting Office ensures appropriate GAFS addresses are established based on the flat file generated from the PSR Request process, CSU J181009.

(5) The Cost Accounting Office processes the Reimbursable Cost Funding CSU, J181002, to fund reimbursable JON costs from the JON costs cumulative table.

(6) The FDBA should check the Costs Unfunded table to ensure that all unfunded costs are being worked and moved to costs funded.

(7) The FDBA schedules and runs the reports processes associated with the JV/1080 billings.

(8) The FDBA accomplishes the Additive Rate Processing, CSU J181004, to apply additive costs to the applicable reimbursable JON costs.

(9) Error correction and validation is accomplished as applicable, (reference TASK 20 JOCAS II Error Correction).

#### **16. TASK - Journal Voucher (JV) Processing.**

Journal Voucher transactions affect a transfer of expenditures from one account to another within the same appropriation (FC/FY). Accordingly, the process credits Direct Budget Authority (DBA) and debits Reimbursable Budget Authority (RBA). The JOCAS II process equates the 'RECEIVING' office type with DBA and the 'CHARGED' office type with RBA. These expenditures primarily include, but are not limited to, labor costs that were originally expended from the performer's DBA. The Journal Voucher Consolidation process uses information provided by the setup and pre-processing modules to create Journal Voucher records, provide JV reports, and produce a flat file. The flat file contains records summarized by Program Summary Record (PSR) addresses for transfer to GAFS. The process consolidates funded reimbursable JON cost records that have accumulated since the previous reporting cycle into the JV Cumulative Table.

##### **a. OPLOC:**

(1) Responsible for uploading JV flat file information into GAFS. Files are received from the FSO using File Transfer Protocol (FTP) procedures developed in accordance with the FSO/Cost Accounting Office JSA. Coordination is required with the FSO for error correction and problem resolution.

(2) Notification is received from the FSO after the 'flat file' has been made available for the OPLOC on the file server. Coordination with each FSO must be accomplished to establish standard file transfer procedures and notification procedures. Notification is accomplished by E-Mail, FAX, Telecon, or other authorized means of communication.

(3) Interface transfer files are received by accessing the \$J2\_xfer directory at each FSO. After the file has been FTP'd to the OPLOC the Cost Accounting Branch in turn

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uploads the information to GAFS by utilizing standard GAMPS procedures (reference AFM 177-370).

The Cost Accounting Branch notifies the FSO when the JV GAMPS transaction file has been successfully transferred to GAFS. This process must be run prior to uploading the SF 1080 GAMPS transaction file.

(4) Standard printing procedures must be established with each FSO to ensure the Cost Accounting Branch has appropriate print capability for JV reports.

(5) After notification of print file availability by the FSO, the Cost Accounting Branch must print the JOCAS Journal Voucher Report file and the associated Journal Voucher Flat File report resulting from CSUs J182003 and J182005, respectively.

(a) The Journal Voucher Report and the Flat File report are printed as supporting documentation to the source document JV processed into GAFS.

(b) Journal Vouchers and documentation are filed and disposed of in accordance with established records disposition plans.

**b. FSO:**

(1) The FSO establishes PSR addresses without a Cost System Indicator (CSI) of 'J' and a Control Serial Number (CSN) for JV transactions. All other addresses that are set up using RBA for job ordered costs must be set up with a CSI and CSN.

(2) The cost accounting office runs the following CSUs:

(a) Journal Voucher Consolidation Process, CSU J182001.

(b) JOCAS Journal Voucher Report, CSU J182003.

(c) JOCAS DBA Journal Voucher Audit Report, CSU J182004A.

(d) Journal Voucher Flat File, CSU J182005.

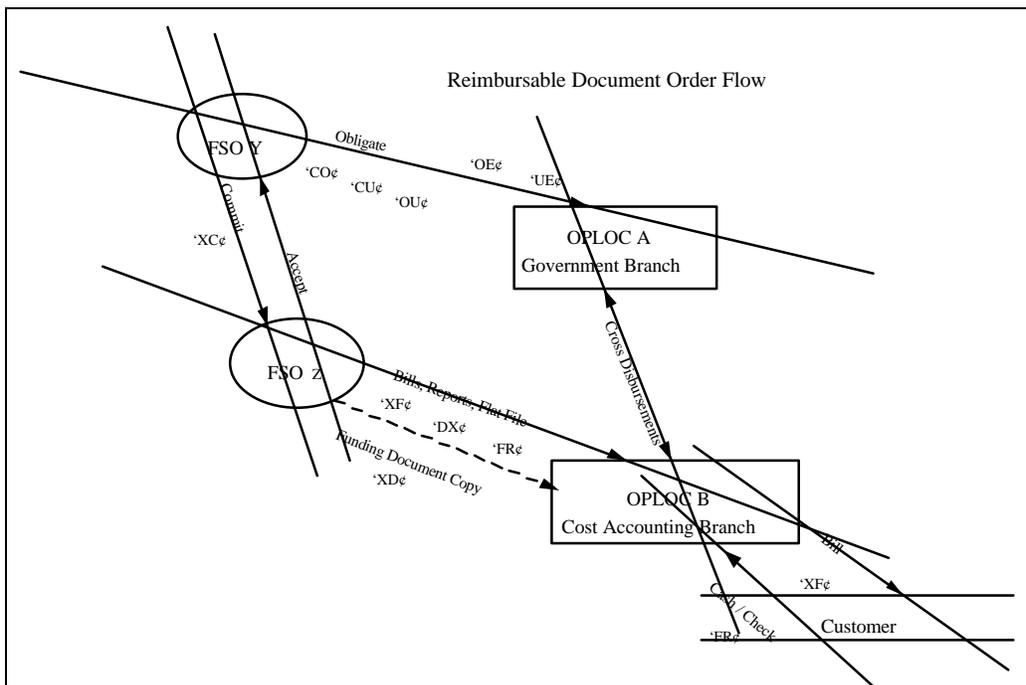
(3) Subsequent to process schedule completion, notify the OPLOC Cost Accounting Branch, that the JV flat file is available for file transfer (FTP) to the OPLOC and that all appropriate print files are available to use as supporting documentation for the source JV. The JSA, in conjunction with the FDBA, ensures the appropriate file is available. The JSA should re-name both the JOCAS Journal Voucher Report file and the

Journal Voucher Flat File report to prevent possible over-writes of the files prior to OPLOC printing. The notification given to the OPLOC must include the re-named file name.

(4) A file of hard copy JV reports is maintained in the FSO in accordance with local files disposition plans and procedures.

(5) Problem identification and resolution, (reference TASK 18).

(6) Error correction and validation is accomplished as applicable, (reference TASK 20 JOCAS II Error Correction).



**17. TASK - SF 1080 Bill Processing.**

The JOCAS II Billing Consolidation software component uses the information provided by the setup and pre-processing software components to process billing records, and to produce reports that allow authorized users to examine bills. Authorized users utilize interactive user interfaces to correct Office Charged and Office Receiving records in the billing cumulative tables. Accordingly, the billing consolidation component produces a 'flat file' of summarized Document Summary Records (DSR) and Program Summary Records (PSR) for transfer to GAFS.

The following Sub-Tasks present general purpose information for SF 1080 bill processing. For specific SF 1080 processing steps - see 'Billing Process Checklist' at the end of TASK 17

**a. OPLOC:**

Standard printing procedures must be established with each FSO to ensure the Cost Accounting Branch has appropriate print capability for JV reports.

**b. FSO:**

(1) The Cost Accounting Office schedules and runs the following CSUs:

- (a) 1080 Bill Consolidation, CSU J183001.
- (b) 1080 Bill Number Assignment, CSU J183002.
- (c) 1080 Generate, CSU J183003.
- (d) 1080 Bill Print, CSU J183004.
- (e) JOCAS Billing Log Report, CSU J183006.
- (f) JOCAS Summary Billing Report, CSU J183007.
- (g) JOCAS Detail Billing Report (as required), CSU J183008.
- (h) JOCAS Billing Flat File Report, CSU J183003 (print output).

(2) Request Direct Bill Numbers as needed from the Cost Accounting Branch; then run CSU J183002, 1080 Bill Number Assignment.

(3) Run CSU J183003 to generate the JOCAS Billing Flat File for earned reimbursements, then upload the flat file into GAFS (reference JII User Guide, ch 4).

The JSA and/or FDBA requests and loads a new generic H10 file from the OPLOC Cost Accounting Branch to update the GAFS address table with the appropriate Detail Summary Records (DSRs) from the aforementioned flat file upload.

(4) Notify the OPLOC Cost Accounting Branch that the SF 1080 flat file is available for them to file transfer (FTP), after all processes have been run. The JSA and FDBA ensure the appropriate file is available on the file server.

(5) Notify the OPLOC Cost Accounting Branch that the SF 1080 supporting documentation files are available for printing, after all processes have been run.

The JSA should re-name both the 1080 Generate file and the 1080 Billing Flat File (collected) report, and the JOCAS Billing Report (summary and/or detail) to avoid possible over-writes of files prior to OPLOC printing. The notification given to the OPLOC must include the re-named file names.

- (6) Problem identification and resolution (reference TASK 18).

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(7) Error correction and validation is accomplished as applicable (reference TASK 20, JOCAS II Error Correction).

(8) The Cost Accounting Office is responsible for providing the Cost Accounting Branch with all appropriate documentation/information needed to process Reimbursable Billings utilizing special funding instruments (i.e., Letters of Credit).

(9) The CCAO will initiate the bill correction process as required. The Cost Accounting Office must approve the corrective bill based on corrective actions and justification provided by the user for the corrective bill. Bills are then forwarded to the OPLOC Cost Accounting Branch for processing.

The RON manager will make the appropriate data corrections to the RON Master. (Reference JII User Guide, CSU J183010 instructions)

**Billing Process Checklist**

- 1.** Cost Accounting Office notifies the OPLOC Cost Accounting Branch that the FSO is ready to begin the billing process.
  - (a) Each individual JOCAS II site should establish a 'standard' processing schedule (i.e. begin on 10th workday of month) to assist the OPLOC with workload management.)
  - (b) Notification may be made by Telecon, E-Mail, FAX, etc.
- 2.** The Cost Accounting Office requests a 'block' of voucher numbers from the Cost Accounting Branch for SF 1080 bill processing. The 'block' of voucher numbers will be determined by the type of bill produced (i.e. For-Self or For-Others).
- 3.** The Cost Accounting Office assigns the 'block' of numbers received by scheduling and executing process CSU J183002.
- 4.** The Cost Accounting Office schedules and executes CSU J183003.
- 5.** The JSA renames the 1080 Print File.
  - (a) File format must include Site-ID.
- 6.** The Cost Accounting Branch accesses JOCAS II to print SF 1080 file.
- 7.** The Cost Accounting Office schedules and executes process CSU J183006.
- 8.** The Cost Accounting Office schedules and executes process CSU J183007.
- 9.** The Cost Accounting Branch accesses JOCAS II to print 1080 Log and Backup.
- 10.** The Cost Accounting Office schedules and executes process CSU J183005.
  - (a) Option 'C' must be used.
  - (b) SF 1080 Flat File is generated.
- 11.** The Cost Accounting Branch accesses JOCAS II to:
  - (a) Retrieve Flat File (via FTP).
  - (b) Print SF 1080 Flat File Report
- 12.** The Cost Accounting Branch processes the SF 1080 Bills.
- 13.** The Cost Accounting Branch notifies the FSO once the SF 1080 bills have been processed into GAFS.

**18. TASK - Problem Resolution.**

Problem resolution may not be the result of specific error correction processes; however, problem resolution may be required due to; improper data processing, assignments of incorrect Job Order Numbers to procurement actions, incorrect associations of work efforts with specific customers, incorrect assignments of unique customer reimbursement codes (as the result of a specialized agreements within the laboratory environment), and many other issues. In these cases, a significant coordinated effort is normally required to effectively correct all related areas within JOCAS II, GAFS, SBSS, and management information systems which utilize JOCAS II data received through electronic interfaces. Some resolutions may be the result of a customer inquiry to the performing activity; such as questioning a billing process or alignment of provided funds on a 'multiply' funded customer order, etc. These cases are usually resolved by a joint working group, often comprised of members from different functional areas. Communication is a must between the Cost Accounting Office, local managers, and the using community to understand the business requirements of the users. The information received, and the knowledge gained, will be used by the Cost Accounting Office to assist management in developing local business practices which support user needs while conforming to cost accounting standards

**a. OPLOC:**

The Cost Accounting Branch acts as liaison to ensure the FSO is furnished with requested documentation and/or information in order to assist the Cost Accounting Office with problem resolution.

(1) The Cost Accounting Branch will coordinate system scheduling, product output, retrievals, desires, system access/connectivity, etc, when unique source system documents or products are required by the FSO.

(2) The Cost Accounting Branch refers any requests received from the FSO, base resource managers, vendors, etc. regarding OPLOC to the appropriate Customer Service Branch, (reference Desktop Instruction TASK 1, pg B-99 and TASK 2, pg B-197).

**b. FSO:**

(1) The using community must identify and clearly document problems and forward them to:

(a) Locally designated Customer Focal Point for resolution. If the Customer Focal Point is unable to resolve the problem, then

(b) Customer Focal Point forwards user problems to the Cost Accounting Office.

(2) The Cost Accounting Office identifies problem source:

(a) Where the source is a result of system processing, the Cost Accounting Office, in conjunction with the JSA, will be responsible for resolving system problems.

(b) Where the source is not a system processing deficiency, the Cost Accounting Office will assist the user and/or Focal Point in identifying the necessary corrective actions. The user will be responsible for taking the necessary corrective action as appropriate.

(3) Where necessary, the using community, Customer Focal Point, FSO, Cost Accounting Office, etc., will request information/documentation from the OPLOC to aid in researching and resolving the problem.

(a) General requests for system information, expenditure information, fund status, etc., should be forwarded by the user to the appropriate Customer Service Branch at the OPLOC.

(b) Specific requests for Cost Accounting unique information should be forwarded to the Cost Accounting Branch.

#### **19. TASK - Software Change Request (SCR) Management.**

System improvements and operational deficiencies require a complete process and documentation structure to allow for total management of the process. The process within this environment includes an automated reporting system which allows the using community and local management to review existing issues, problems, suggested enhancements, etc., through an 'on-line' process. Initial problem requests may be forwarded to the Cost Accounting Office from any user within the JOCAS II user community; however, review, approval and submission rests with the Chief, Cost Accounting Officer.

##### **a. OPLOC:**

(1) All required JOCAS II changes and/or enhancements are to be forwarded to the Cost Accounting Office for review and submission to DFAS-DE/ANMC.

(2) An SCR tracking log may be maintained to include, at a minimum, the submitting associate's name, date submitted, and subject matter.

##### **b. FSO:**

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(1) The CCAO is responsible for formal submission of all Software Enhancements and Change Requests to DFAS-DE/ANMC. Local financial management is responsible for the review of user issues prior to their submission to the cost office.

(2) The JSA and/or FDBA generate and/or receive and review all SCRs from all sources for subsequent submission by the CCAO.

(3) The JSA is responsible for providing technical assistance and support to the CCAO in evaluating the Software Enhancements and Change Requests. The JSA attends Technical Information Meetings (TIMs) as required.

(4) An SCR tracking log may be maintained. The CCAO determines access to the automated 'on-line' JOCAS II help desk and/or the automated news server 'JOCAS News'. Access is obtained by submitting the appropriate forms to MSG/SF.

**20. TASK - JOCAS II Error Correction.**

The correction of errors in JOCAS II takes many forms. Standard and expected errors occur when internal system edits perform their intended function and identify data errors. These are usually corrected immediately by the entry person. Not so evident, are the inherent errors experienced when system interface files from other systems (i.e. GAFS, SBSS, Contractor Upload, etc.) contain data which does not meet the stringent edit criteria within JOCAS II. In these cases, errors are sent to an error file for subsequent processing through a correction cycle which may be within, or external to, JOCAS II. To ensure the ability to reconcile JOCAS II data and the source systems data, many errors must be corrected within the source/feeder system. Other non-critical errors may be the result of data relationships error within JOCAS II tables. Internal table errors are corrected within the system itself. In all cases, the FSO coordinates with the appropriate functional area to affect proper resolution of the error.

**a. OPLOC:**

(1) The appropriate OPLOC division/branch is responsible for affecting changes, as required by the FSO, to source data systems which provide interface data to JOCAS II.

(2) Coordination between MAFR control associates, GAFS table monitors, and By- and For-others personnel, with the FSO, is imperative to ensure that appropriate changes/corrections are accomplished in the source/feeder systems providing data to JOCAS II.

(3) The Cost Accounting Branch receives files, reports, and corrective information from the FSO/Cost Accounting Office for control, review, dissemination, and coordination with the appropriate division/branch within the OPLOC.

(4) The Cost Accounting Branch performs liaison functions between all divisions/branches within the OPLOC to ensure information is returned to the FSO/Cost Accounting Office upon error correction and completion. Transmittals, cover-sheets, memoranda, etc., are utilized to document error correction actions.

**b. FSO:**

(1) The FDDBA monitors error files generated from various processes run from within JOCAS II. The nature of errors and appropriate corrective actions are determined from the error files and its sources. Error logs are maintained to ensure all error files are completed. The log should maintain the original error file name, the date, each 're-named' error file, and all subsequent processing dates, generic comments on residual errors that could not be corrected, and the date the residual error file actions were completed and deleted.

(a) The FDDBA processes the error files through the GAFS IQ Table Build, CSU J154024, to make IQ views of error files available for research. (Reference JII User Guide, Ch 8)

(b) Authorized users can utilize IQ views as a tool to efficiently make corrections to error files.

(2) The Cost Accounting Office maintains error files and listings in accordance with files disposition plans.

(3) The JSA, in coordination with the CCAO, Cost Accounting Office, and FDDBA, builds IQ views, SQL scripts, etc., to facilitate error detection, research, and resolution of problems in JOCAS II.

(4) The FDDBA is responsible for determining the appropriate corrective action and the activity/organization responsible for taking corrective actions. The FDDBA ensures reports, files, and corrective information is disseminated to the identified activities/organizations. In addition, the FDDBA is responsible for monitoring the status of the correction to ensure completion, (reference TASK 18).

(a) Any corrective actions required to be taken by the OPLOC are coordinated through the FSO.

(b) The FDDBA ensures reports, files, and corrective information being disseminated to the OPLOC is forwarded to the OPLOC Cost Accounting Branch for subsequent dissemination within the OPLOC divisions/branches.

(c) The Cost Accounting Office 'pre-sorts' all information being disseminated to the OPLOC to facilitate the correction process within the OPLOC. The information is forwarded, and documented, using transmittals, cover-sheets, memoranda, etc.

## **21. TASK - Production of Output Products/Reports and Customer Support.**

System outputs take several forms: standard reports, audit reports, flat files for subsequent interface to other systems, Ad Hoc Queries, etc. The system produces a wide variety of standard reports on a demand basis either for scheduled output or immediate execution. Output processes can be scheduled to occur on a repetitive basis, if required; however, most organizations require the current status of related financial data to be ascertained prior to any such scheduling. This enhances the completeness and currentness, whereby increasing the validity of data presented as of a certain time period. Many specialized outputs (Ad Hoc reports) require detailed design of specific queries ('views'), using IQ, to ensure data is obtained from the proper source within the system. Once designed and tested, a successful query can be 'canned' for future use.

### **a. OPLOC:**

(1) The Cost Accounting Branch can obtain standard reports and Ad Hoc Queries, while other cost accounting information can be obtained from the FSO/Cost Accounting Office as required. Where connectivity, access, and authority have been granted by the base level FDBA, the Cost Accounting Branch associates may obtain information by accessing JOCAS II directly.

(2) Specialized outputs directly affecting the OPLOC (i.e. JV, 1080 billing, reimbursement, and fund control functions), which are a result of the reimbursable process, need to be coordinated with the base level Cost Office, (reference TASK 15).

### **b. FSO:**

(1) The CCAO, in conjunction with the JSA, is responsible for ensuring the availability of standard reports.

(2) The CCAO, in conjunction with the JSA, assists in the development of Ad Hoc Queries, coordinates the availability of data files, and ensures the accessibility of electronic data which the user community may want to transfer via electronic interchange.

(3) Users requiring training on the retrieval, interpretation, and/or utilization of JOCAS II reports, should direct their requirements to the cost accounting office, (reference TASK 23b(3)).

## **22. TASK - Year-end Procedures.**

The purpose of these procedures is to close out the current fiscal year's customer accounts and begin preparations to establish table data and files for the new fiscal year's business.

**a. OPLOC:**

(1) The Cost Accounting Branch ensures the ODL is in balance between Unfilled Customer Orders and the RON Master table data. The ODL must be balanced, coordinated, and made available for the FSO Cost Accounting Office during year-end close-out.

(2) The Cost Accounting Branch works with the FSO to ensure customer orders and reimbursable UOOs balance by sales code, (reference DFAS-DE 170-9).

(a) The Cost Accounting Branch should coordinate with all areas of the OPLOC, FSO, and base level FMA (budget) office for a year-end conversion plan and close-out checklist.

Suggestion: The Cost Accounting Branch should send associates to each JOCAS II site (based on coordinated close-out/conversion plans) to perform Reimbursable UOO to Unfilled Customer Order balancing, move forwards to Unfilled Customer Orders, reconcile of out-of-balance conditions, etc. in preparation for year-end.
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**b. FSO:**

(1) The Cost Accounting Office provides the user community with a list of JOCAS II close-out procedures and a schedule of cut-off dates (dates will be defined by CCAO).

(2) FSO/FM has the responsibility to validate gross orders against RON masters to project year-end earnings in order to close out and determine balances to be moved forward to the next fiscal year (if any). The funds moved forward must be accomplished in both JOCAS II and GAFS. The FSO works with the Cost Accounting Branch to ensure customer orders and reimbursable UOOs balance by sales code, (reference DFAS-DE 170-9).

(3) The CCAO/FDBA should coordinate year-end procedures with JSA.

Fiscal Year-end instructional meeting may be held by DFAS-DE/ANMC, MAJCOMs, etc which should be attended by the Cost Accounting Office JSA, FDBA, and/or CCAO.

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(4) The CAO ensures all Labor and P&S data for the period through September 30 has been entered and approved.

(5) The CCAO/FDBA ensures that all final year-end charges have been entered and approved, as required. They are also responsible for verifying that all month end processes have been completed.

(6) The JSA coordinates with the CCAO to establish a schedule for archiving files.

(7) There will be a coordinated effort between the CCAO, FDBA, and the user community to update JOCAS II master tables with new fiscal year data. Scripts may be provided by various sources.

The FSO/FM is required to provide cost center information for the new fiscal year.

(8) CCAO/FDBA runs the suggested rate processes for Indirect and Overhead rates (CSU J113012 RC/CC Rate Master) and Product and Service rates (CSU J166003 Product and Service Suggested Rate Maintenance).

(9) Users are required to review and validate all rates for the new year.

(10) The Chief Cost Accounting Officer is required to approve all rates for the new year. Requests for deviations from suggested rates must be fully documented by the user and this documentation must be maintained in the cost accounting office upon approval.

(11) The Cost Accounting Office/ FDBA is responsible for loading approved rates into the appropriate Master Tables within JOCAS II, (reference JII User Guide, ch 13).

**23. TASK - Training for JOCAS II.**

Cost Accounting Office personnel, JSA, FDBA, and general user community members are provided specialized JOCAS II training by formal, informal, and/or OJT methods.

**a. OPLOC:**

(1) Computer Based Training (CBT) is provided to branch associates by the Cost Accounting Branch's Accounting Systems Focal Point and is coordinated with the JOCAS II training liaison.

(2) Formal training for OPLOC associates, such as JOCAS II Modular Training, is provided through the OPLOC Systems Division. The Cost Accounting Branch appoints, in writing, a JOCAS II training liaison. The names of appointees or customers are forwarded to DFAS-DE/ANMC.

**b. FSO:**

(1) The FDBA conducts on-site training and ensures the related training documentation is printed and distributed to the trainees. The JSA also distributes Computer Based Training (CBT) to the JOCAS II user community.

(2) The FDBA coordinates CORE training for JOCAS II users at base level as required; and, the JSA ensures both facility and training data base are availability.

(3) The FDBA coordinates other specialized training as required and performs liaison functions between the JOCAS II user community and DFAS-DE/ANMC.

(4) The CCAO coordinates JSA training requirements with DFAS-DE/ANMC.

(5) The CCAO works with the JSA to ensure the training data base is current.

(6) The Cost Accounting Office is responsible for submitting topics and/or articles for inclusion in the JOCAS II newsletter/ server.

(7) The CCAO insures widespread distribution of JOCAS II information updates.

**24. TASK - JOCAS II Security Administration.**

Various levels of security are present at operating system, database, application, user, and supervisory levels. A system of user roles is used to assist in managing this process. The JSA, in conjunction with the CCAO and FDBA, manages and controls access to various parts of the system and its capabilities.

**a. OPLOC:**

(1) System access to JOCAS II data bases for OPLOC associates is coordinated with the each site Cost Accounting Office.

(2) The OPLOC is responsible for insuring connectivity with the JOCAS II system at each site. Any physical connections to FSO networks that the OPLOC may require to access the JOCAS II system at each site, is coordinated through the Cost Accounting Branch for subsequent coordination with the Directorate for Accounting,

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Systems Administration Division (AS), (reference TASK 24 Systems Administration Division)."

**b. FSO:**

(1) The JSA establishes user accounts and approval levels as directed by the FDBA to allow access of designated users to JOCAS II.

(2) Access to the network, on which the JOCAS II system resides, is the sole responsibility of the base communication group/squadron. The JSA performs liaison functions with the communications group/squadron to assist with physical access as required.

(3) Jointly, the Cost Accounting Office, the JSA and local system administrator monitor compliance with C2 or C4 security as directed by the base Computer System Security Officer (CSSO).

(4) The Cost Accounting Office, in conjunction with the JSA, monitors JOCAS II access by review of active/inactive user accounts.

(5) Cost Accounting Office sets up procedures with the user community to monitor personnel gains and losses to aid in system security.

(6) The JSA monitors system performance to ensure optimal and efficient system access, minimal wait states, and compliance with all appropriate site license agreements (i.e. ORACLE and IQ).

(7) The JSA is responsible for coordinating and assisting the local base communication group/squadron in any required risk analysis, resource protection, or other related security issues.

**25. TASK - JOCAS II System Administration.**

The JOCAS II application requires administration and management of system hardware and software. The system utilizes a UNIX operating environment and an ORACLE relational database. Administration of the hardware, software, and the operating system includes; installation of system releases, periodic backup procedures, archival processing, resolution of system errors and notices, assistance provided to the Functional Database Administrator, development of IQ views, assistance provided to users in the development of queries and Ad Hoc reports, etc. The acquisition of the JSA duties varies from installation to installation. In some cases the JSA duties are provided through contractual arrangements; in other cases, JSA duties are provided by DoD civilian and/or military personnel. Never-the-less, the responsibility for providing administrative support rests with the communication group/squadron at each JOCAS II site.

**a. OPLOC:**

(1) Coordinates with the Cost Accounting Office JSA to ensure the Cost Accounting Branch has the appropriate connectivity, system access, print capability, etc. All 'access' needs are determined, in conjunction with the Cost Accounting Office FDDB and CCAO, for Cost Accounting Branch associates.

(2) The Cost Accounting Branch systems liaison coordinates with the Systems Division to ensure 'Network' access is established and both system hardware and software are sufficient to support the requirements for access to the Cost Accounting Office's JOCAS II application.

(a) All required site licenses, software upgrades, hardware upgrades, and physical connections (of Cost Accounting Branch associates) are the responsibility of the Cost Accounting Branch.

(b) Internet Protocols, addresses, routing identifiers, etc. are to be obtained from the individual JOCAS II site JSAs.

**b. FSO:**

(1) The Cost Accounting Office is responsible for obtaining JOCAS II Systems Administration (JSA) support. Administration may be obtained by any approved method (i.e. Contractor support, additional manpower authorizations, military support, etc.)

(2) The JSA has specific duties and responsibilities that must be performed at each individual site for effective and efficient operation and maintenance of the system, (reference JII Systems Administrator's Manual). Each local site JSA is responsible for:

(a) UNIX version and operating system kernel maintenance.

(b) SQL\*NET configuration for access from other sites.

(c) Granting access to the JOCAS II file server.

(d) Establishment of JOCAS II Userid/Passwords, based on assignments determined by the FDDB and/or CCAO, for both fileserver access and JOCAS II application access.

(e) File transfers from all interfacing systems. The JSA must ensure appropriate files are available for process scheduling and execution. File transfers are accomplished in accordance with procedures established locally and/or in conjunction with the OPLOC Cost Accounting Branch.

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(f) Coordination and performance of batch DMC interfaces as required by the FDBA and/or CCAO.

(g) Performs application updates as released by MSG/SF.

(h) Reports any System Change Requests (SCRs), as required, that cannot be resolved by local procedures. Coordination is accomplished with the CCAO for submission to DFAS-DE/ANMC.

(i) Assist DFAS-DE/ANMC in problem resolutions generated by SCRs.

(j) Coordinate the provision of DDN access for JOCAS II users as approved by local procedures.

(k) Assist the Cost Accounting Office with JOCAS II data management to include:

1 SQL statements to assist with database changes directed by the CCAO.

2 Assist in using the IQ software to define new report formats.

3 Running scripts/processes provided as 'Tools' to assist with data integrity, system security, data management, etc.

(l) Assist users in establishing access to printers for executing print jobs from the JOCAS II Reports Available Form.

(m) Assist the Cost Accounting Office in database recovery and rebuild the database as necessary to ensure data integrity.

(n) Schedule and execute system backups to ensure data integrity and retrieval capability with a minimum of downtime to the user community.

(o) Monitor system performance and utilize approved procedures to maximize system performance.

(p) Assist the Cost Accounting Office in the management of fiscal year-end system conversion processes.

(q) Assist the Cost Accounting Office in processing hardware and software acquisition requests, providing proposed technical solutions as required.

**26. TASK - Federal Manager's Financial Integrity Act (FMFIA).**

Public Law 97-255 outlines certification responsibilities. To be in compliance with FMFIA, managers of manual and automated systems with financial functionality must annually assess the effectiveness of accounting processes and internal control procedures of the systems, and compile the results for submission to DFAS-DE.

**a. OPLOC:**

(1) Respond to CCAO (as applies) to those questions related to OPLOC functional area.

(2) Material weaknesses identified during systems review are corrected and responses are routed to CCAO for forwarding to DFAS-DE.

**b. FSO:**

(1) DFAS issues guidance on how to perform evaluation of system review and evaluation policies and procedures handbook. Functional area breakouts are included in the survey package. Material weaknesses identified during systems review must be corrected and documentation identifying corrective actions forwarded to DFAS-DE.

(2) CCAO distributes survey, assists functional areas with questions, and collects and compiles responses for submission to DFAS-DE/ANMC.

**27. TASK - Accounts Receivable and Collection Management.**

Once billings have been sent to the Customer, an accounts receivable is established. Until the funds have been received from the Customer, continual follow-up and monitoring are required to properly ascertain the status of the receivable. Accordingly, accounts receivable must be aged. Aggressive action is often required to ensure the timely collection of accounts receivable. These tasks are even more pronounced where efforts involving commercial customers result in accounts receivable. Specific rules for Accounts Receivable and Collections may be found in other regulatory guidance.

**a. OPLOC:**

(1) The Cost Accounting Branch is responsible for uploading the SF 1080 flat file information into GAFS by utilizing standard GAMPS procedures, (reference AFM 177-370). Files are received from the FSO using File Transfer Protocol (FTP) procedures developed in accordance with the FSO/Cost Accounting Office JSA. Coordination is required with the FSO for error correction and problem resolution.

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(2) The Cost Accounting Branch is notified by the FSO Cost Accounting Office after the 'flat file' has been made available for the OPLOC on the file server. Coordination with each FSO must be accomplished to establish standard file transfer procedures and notification procedures. Notification is accomplished by E-Mail, FAX, Telecon, etc.

(3) Print the following products, after FSO notification:

- (a) 1080 Generate.
- (b) 1080 Bill Print, J183004.
- (c) JOCAS Billing Log Report.
- (d) JOCAS Summary Billing Report.
- (e) JOCAS Detail Billing Report (as required).
- (f) JOCAS Billing Flat File Report.

(4) Audit/review vouchers for completeness and correctness (i.e. appropriations, voucher, schedule numbers, disbursing station symbol, etc.)

(5) Process SF 1080 billings.

(6) Receive and process collections for direct billings.

(7) Prepare SF 1081 transactions for exceptions to SF 1080 billings (i.e., CRDA transactions)

(8) Post By-others cycle transactions as required.

(9) Reconcile GAFS Daily Audit report.

(10) Perform Open Document Listing (ODL) review and audit on a quarterly basis. Notify FSO Cost Accounting Office of discrepancies.

(11) Work with Cost Accounting Office to resolve uncollected accounts receivable and elevate uncollectible accounts as required (reference AFR 177-102 paragraph 29-34, table 29-1).

(12) Provide aging data of accounts receivable to the Reports and Analysis Division.

- b. FSO:** No functions for this task.