

SECTION 55. JOB ORDER COST ACCOUNTING SYSTEM (JOCAS II)**55.1 GENERAL.**

JOCAS II is the complete modernization and redesign of the former Job Order Cost Accounting System, which was used in the former Air Force Systems Command RDT&E arena since 1967.

a. JOCAS II uses state-of-the-art Oracle relational database technology, provides interactive data entry, and interfaces with other Air Force standard systems. JOCAS II conforms to the statutory requirements of the Federal Managers Financial Integrity Act (FMFIA), financial management systems, accounting principles, and appropriated related legislation.

b. JOCAS II collects job order accounting information and maintains an accurate database from which users can produce reliable and timely management reports, journal vouchers, and bills. JOCAS II provides a direct interface to the Defense Civilian Payroll System (DCPS). Civilian labor hours reported in JOCAS II can be forwarded to DCPS, eliminating the former need for dual reporting. The detailed instructions on the operation of JOCAS II can be found in the JOCAS II Users Guide and System Administrators Manual.

c. Cost Accumulation.

(1) JOCAS II collects data from online, interactive users and from other automated systems. JOCAS II stores this data in database tables on the host computer system and processes the data to provide information for management reports, journal vouchers, and bills. The detailed transactions are accumulated into summarized transactions for each category of JOCAS II costs (labor costs, product and service costs, miscellaneous costs).

(2) JOCAS II collects detailed transactions that record expenses that are related to Job Order Numbers (JONs) and, optionally, Responsibility Center/Cost Center (RC/CC) costs from General Accounting Finance Systems (GAFS). Each JON belongs to an RC/CC, and each RC/CC belongs to an Account Identity Code (AID).

(a) A JON is assigned to each work effort (job order) by the organization responsible for the job order. A job order is an authorization to perform mission work or provide support services.

(b) Each JON is assigned a JON Type to identify the type of costs that will be charged to that JON. For example of JON Type; direct, indirect, overhead, holding, rate validation, and leave and compensation time, etc.

(3) An RC/CC is an organization that incurs costs; this is the same organizational identifier used by GAFS.

(a) Each RC/CC is assigned an RC/CC Type to identify the primary type of costs that will be charged within that RC/CC. For examples of RC/CC Types; direct, overhead, base operating support (BOS), etc.

(b) Optional costs from GAFS that do not specify a JON can be imported into the JOCAS II GAFS RC/CC Cost Cumulative table. These non-JON costs are used in Indirect/Overhead rate calculations and cost distribution. During cost distribution, these costs are distributed to the appropriate direct JONs and are accumulated in the JON Cost Cumulative table.

(c) An AID identifies each major organization in the JOCAS II database. For example, at the same installation, a test wing would have its own AID and a laboratory would have a different AID.

d. JOCAS II Interfaces.

(1) GAFS Cost Extract. The GAFS Cost Extract Process extracts JON and RC/CC costs from the GAFS ABQ13A file.

(2) SBSS Extract. The SBSS Extract Process extracts cost transactions from Standard Base Supply System (SBSS) files. Only those SBSS transactions that are associated with JOCAS II JONs, RC/CCs, and EEIC/CAC are extracted.

(3) CPAS Extract. The CPAS Extract Process loads cost transactions from the Centralized Procurement Accounting System (CPAS) to JOCAS II JONs in the cost history table.

(4) WIMS Extract. The WIMS Extract Process loads cost transactions from the Work Information Management System (WIMS) to JOCAS II JONs in the cost history table.

(5) Civilian and Military Personnel Extract. The Civilian and Military Personnel Extract loads personnel information by social security number from files produced by the Civilian and Military Personnel systems. This information is used to update the JOCAS II Personnel Master table.

(6) Contractor Upload. The Contractor Upload copies valid product and service transactions and cost transactions from an ASCII text file created in the Contractor Upload format by a non-JOCAS II FMFIA certified source. The transactions are copied to the contractor entry history table exactly as received.

(7) Detachment Upload. The Detachment Upload process copies valid product and service, labor and/or cost transactions from an ASCII text file created in the Detachment Upload format by a non-JOCAS II FMFIA certified source. The transactions are copied to the appropriate history table.

(8) Civilian Time and Attendance Unload. JOCAS II can transfer civilian personnel time and attendance (TA) information to Defense Civilian Payroll System (DCPS). DCPS accepts time and attendance data files from approved Source Data Automation (SDA) systems. JOCAS II is an approved DCPS SDA. The Civilian Time and Attendance Unload copies information from labor history table records to a time and attendance data file.

(9) DCPS MER Extract File. DCPS provides this file to JOCAS II. The DCPS Management Employee Record (MER) Extract Format 1 Exception Report list differences between DCPS data and JOCAS II Personnel Master Table.

(10) GAFS RC/CC Address Extract. The GAFS RC/CC Address Extract process reads FSR/PSR/DSR address information from a GAFS ABQH10 file and loads them into the JOCAS II GAFS RC/CC Address table. The Journal Voucher and Billing processes use the FSR/PSR/DSR address information.

(11) Journal Voucher Flat File. The Journal Voucher Flat File process creates files containing journal vouchers for the current reporting cycle and sends to GAFS.

(12) Billing Flat File. The Billing Flat File process creates files containing current reporting cycle billing information and sends to GAFS.

55.2 GENERAL A&F SYSTEM/JOCAS II INTERFACE (JV/1080 BILLING MODULE) .

a. JOCAS II Data Entry.

(1) Data entry into JOCAS II comes from Funding Documents: Reimbursable Orders, Project Orders, and MIPRs. These funding documents establish new Reimbursable Order Numbers (RON), and increase, decrease, and change existing Ron. Miscellaneous documents also entered: Bill Direct, Pre-Paid Checks, Roll Forward, and Roll Backward.

(2) Information entered includes: JON, accounting classification, amount, fund type, FC, FY and bill type, etc. Based upon the type document (new RON, CSN, increase/decrease/change to an existing RON) determines what information is entered. After entry has been completed, the original funding document is forwarded to the Liaison office for entry into BQ and in turn the document is forwarded to the servicing OPLOC.

b. JOCAS II GAFS Cost Extract.

(1) The GAFS Cost Extract Process extracts JON and RC/CC costs from GAFS ABQ13A file. This extract loads valid GAFS cost transactions that reference a JON in the JOCAS II Cost History Table.

(2) The GAFS Cost Extract will also extract valid GAFS RC/CC cost transactions that do not reference a JON. These costs are used in overhead rate development.

(3) Before GAFS records are processed into JOCAS II, several requirements must be met. GAFS transactions that do not pass the validation checks are written to the cost transfer table and to a batch error transaction file and are sent back to the original source, GAFS for correction.

c. JOCAS II GAFS RC/CC Address Extract.

(1) The GAFS RC/CC Address Extract Process reads FSR/PSR/DSR address information from a GAFS ABQH10 file and loads them into the JOCAS II GAFS RC/CC Address table. The Journal Voucher and Billing Process use the FSR/PSR/DSR address information.

(2) For PSRs not found, either an error is produced or a flat file record is created to request them from GAFS. Interface a new H10 file that contains the PSRs created in GAFS from the JOCAS II PSR Request process.

d. Journal Voucher Process.

(1) A journal voucher is a transfer of funds from one account to another account within the same appropriation (fund code and fiscal year). For reimbursable costs, the account credited is the Direct Budget Authority (DBA) and corresponds to the "receiving" office type. The account debited is the Reimbursable Budget Authority (RBA) and corresponds to the "charged" office type.

(2) The local JOCAS II Cost Accounting Office (CAO) controls the Journal Voucher process.

(3) The JOCAS II JV Consolidation process funds reimbursable JON cost records into journal voucher records. This process also creates the JV number.

(4) The Journal Voucher Flat File Process creates one or more files containing journal vouchers for the current reporting cycle. The Journal Voucher Flat File information is sent to GAFS. Each JV Flat File Record conforms to Air Force Form 1730, the Transmittal Register Transcript (TRT). The specific information written to the JV Flat File is dependent on the files associated with the JOCAS II templates of the JV Receiving (DBA) billing type and JV Charged (RBA) billing type. Specific file format can be found in the JOCAS II Systems Administrator Manual (JSA).

(5) The Journal Voucher Report is a hard copy of the journal voucher transactions with GAFS-BQ address information, accounting classifications and amounts. This report is provided to the supporting OPLOC with the JOCAS II JV Flat File.

e. SF-1080 Billing Process.

(1) A SF-1080 bill is a source document that is used to record transactions between appropriations or to bill non-Air Force customers.

(2) The local JOCAS II Cost Accounting Office (CAO) controls the Journal Voucher process.

(3) The JOCAS II Billing Consolidation process funds reimbursable JON cost records into billing records.

(4) The Billing Flat File process creates one or more flat files containing the current reporting cycle's billing information. The Billing Flat File information is sent to GAFS. Each Billing Flat File contains billing records in a format that conforms to the Air Force Form 1730 (TRT). The specific information written to the Billing Flat File is dependent on the fields associated with the templates of the different billing accounting stages (i.e., Earned Detail, Earned Summary, and Collected). The Earned flat file (Detail or Summary records) must be run and interfaced to GAFS-BQ to process the earned customer order billing stage. The Earned flat file must be uploaded before the Collect Flat file can be generated. The Collected Flat File contains the SF 1080 transactions.

(5) The JOCAS II Bill Number Assignment process creates the Voucher/Schedule and Direct Bill numbers.

(6) The JOCAS II Detail/Summary Billing Report provides the supporting documentation for the SF 1080 Bills.

(7) JOCAS II 1080 Generate/Print produces a hard copy of SF 1080 bill that is provided to the supporting OPLOC with the Collected Flat File and Billing Report.

f. The Journal Voucher and the Earned Flat File MUST be run and uploaded to GAFS-BQ in the same month.

g. Refer to JOCAS II Documentation for more detailed instructions of all features and data flow.