

**BY ORDER OF THE COMMANDER
EGLIN AIR FORCE BASE**

**EGLIN AIR FORCE BASE INSTRUCTION
65-601**



5 JANUARY 2009

Financial Management

**JOB ORDER COST
ACCOUNTING OPERATIONS**

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This instruction implements AFPD 65-6, *Budget*. It establishes responsibilities for Air Armament Center (AAC), and other associate activities that are required to perform cost accounting procedures using the Job Order Cost Accounting System (JOCAS) II. This instruction applies to AAC and all Eglin associate units utilizing JOCAS II. Send comments and suggestions about this publication for improvements on AF Form 847, *Recommendation for Change of Publication*, to the Office of Primary Responsibility (OPR). Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with AFMAN33-363, *Management of Records*, and disposed of in accordance with the Air Force Records Disposition Schedule (RDS) located at <https://www.my.af.mil/gcss-af61a/afrims/afrims/rims.cfm>.

SUMMARY OF CHANGES

Removes AFRL content and Job Order Cost Estimates guidance, and updates office symbols. This instruction has been totally revised and needs to be completely reviewed.

Chapter 1

BACKGROUND, PURPOSE, AND OBJECTIVES

1.1. Background. The JOCAS II cost accounting system provides for the management of support-funded resources, military pay, mission project costs by Job Order Number (JON) (project receiving the product or service), and by the organization providing the resources. The system separately accounts for range mission and center activities. AFMCI 65-602, *Uniform Reimbursement and Pricing Procedures*, Foreign Military Sales and other reimbursements, pertains to Eglin. This instruction implements this directive at Eglin AFB.

1.2. Purpose. This instruction implements a uniform cost accounting structure and system for recording and reporting cost and for tracking and reimbursable purposes. It provides guidance for the following:

1.2.1. Meeting financial information requirements, including recurring reports, special requirements, inquiries from higher headquarters, budget information, programming data, manpower requirements, trend analysis, and workload analysis.

1.2.2. Providing operational-level management tools to instill an awareness of total costs of individual segments of the overall mission, better management of resources, and financial data for decision making.

1.2.3. Providing a method of recording cost transactions by job order (cost objective) to identify cost reimbursable transactions in support of reimbursement policy, as stated in AFMCI 65-602, DODD 3200.11, *Major Range and Test Facilities Base*, and DOD 7000.14, Volume 4, *DOD Financial Management Regulation, Accounting Policy and Procedures*.

1.3. JOCAS II Objectives:

1.3.1. Provide organizational managers at all levels accurate cost information pertaining to the resources used by their organization and the purpose for which the resources were used in order to:

Improve the financial management of their organization.

Estimate the resources needed to perform a specific task.

Justify their annual requirement for resources.

1.3.2. Provide the project manager with accurate cost data to assist in the financial management of their projects by JON.

1.3.3. Promote the need for financial management at all levels.

1.3.4. Provide collection of costs for billing of reimbursements earned.

1.3.5. Provide a Work Breakdown Structure (WBS) capability that captures costs to support JON cost estimates.

1.3.6. Provide the capability for extracting data from JOCAS II tables to support local Management Information Systems (MIS) applications, ACCESS Links, and other report requirements.

1.4. Description of the Job Order Cost Accounting System (JOCAS II). JOCAS II is a standard cost accounting system developed and maintained by the Programs Management Office (PMO) located at Wright-Patterson AFB (HQ AFMC/FMPT). It is an expense accumulation system designed to identify total resources expended in the completion of a job order by type of resource Element of Expense Investment code (EEIC), by performing organization Responsibility Center/Cost Center (RC/CC), and by source of Financing-Fund Code (FC). JOCAS II is an extension of the General Accounting and Finance System (GAFS), which accumulates expenses by RC/CC and EEIC. JOCAS II features include:

1.4.1. Accumulation of costs by JON and accounting classification.

1.4.2. On-line access to detailed transaction data at the working level (prior to approval), at the history level (after approval), and at the cumulative level (summary level to support reporting/JV/billing).

1.5. Eglin JOCAS II Structure. The Eglin job order cost accounting process currently includes the following organizations and cost accounting structure: (See **figures 1.1** and **1.2**).

1.5.1. Account ID (AID) "E1." This AID applies to the 46th Test Wing (46 TW) test and evaluation activity. The 46 TW performs tasks which have associated direct, indirect, and overhead costs and are all accumulated by JON.

1.5.2. AID "EA." This AID applies to 96th Air Base Wing (96 ABW). The functions are mainly overhead/Base Operating Support (BOS). Costs reported to a reimbursable JON utilize the JOCAS II automated billing process.

1.5.3. AID "EZ." This AID applies to associate/tenant (53d Wing and AAC A&AS activities) units. Only costs reported to a reimbursable JON utilize the JOCAS II automated billing process. Journal voucher processing to ensure accuracy of appropriate accounting data in GAFS Direct Budget Authority (DBA) versus Reimbursable Budget Authority (RBA) is the responsibility of the associate.

1.5.4. AID "EQ." This AID applies to Air Armament Center acquisition and support activities. Only costs reported to a reimbursable JON utilize the JOCAS II automated billing process.

1.6. JOCAS II Operation. JOCAS II is an on-line processing system (allowing for some batch processing) that provides for different stages of data entry, data approval, and data base (table) maintenance. All transactions processed on-line (cost, labor, or products and services) are recorded in working tables and can be modified by the responsible organization/personnel until approved by that organization. The transactions are then moved to history tables (individual transactions maintained with same level of detail as originally processed) and can only be modified through standard JOCAS II correction procedures as documented in the JOCAS II Users Guide (on-line). Transactions from standard interfacing systems (GAFS, Interim Workorder Information Management System (IWIMS), or Standard Base Supply System (SBSS)) and contractor data (when approved by Audit Agency Certification) are loaded directly into history tables, skipping working tables, and approval process. The JOCAS II office, on a semi-monthly basis executes consolidation processing to move transactions to a cumulative table (transactions are consolidated at this stage but details are still maintained in the history tables), maintained by month (1st day of each month) for the purpose of supporting report and billing processes.

Figure 1.1. JOCAS II Responsibilities

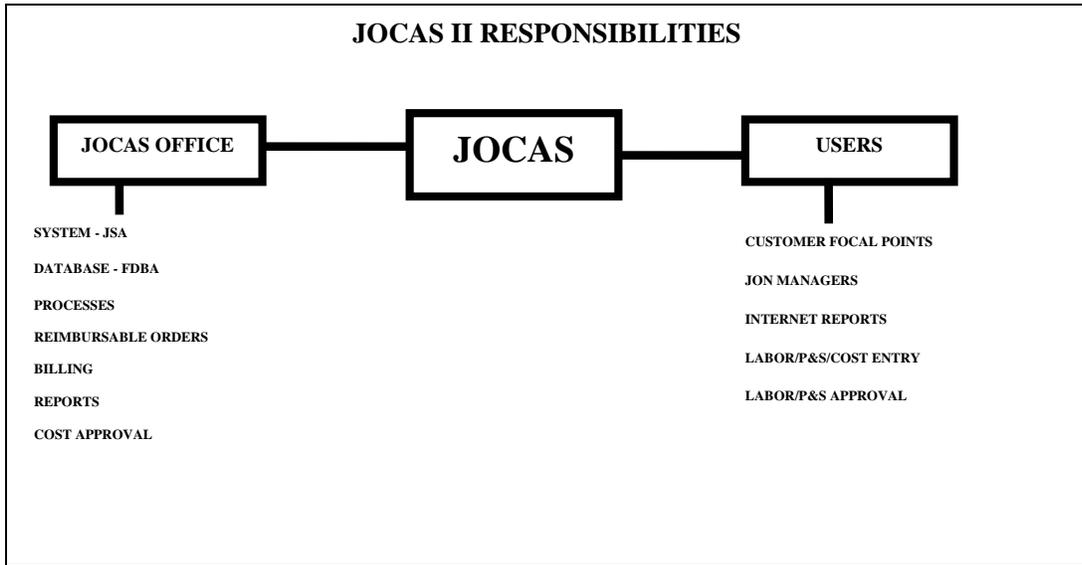
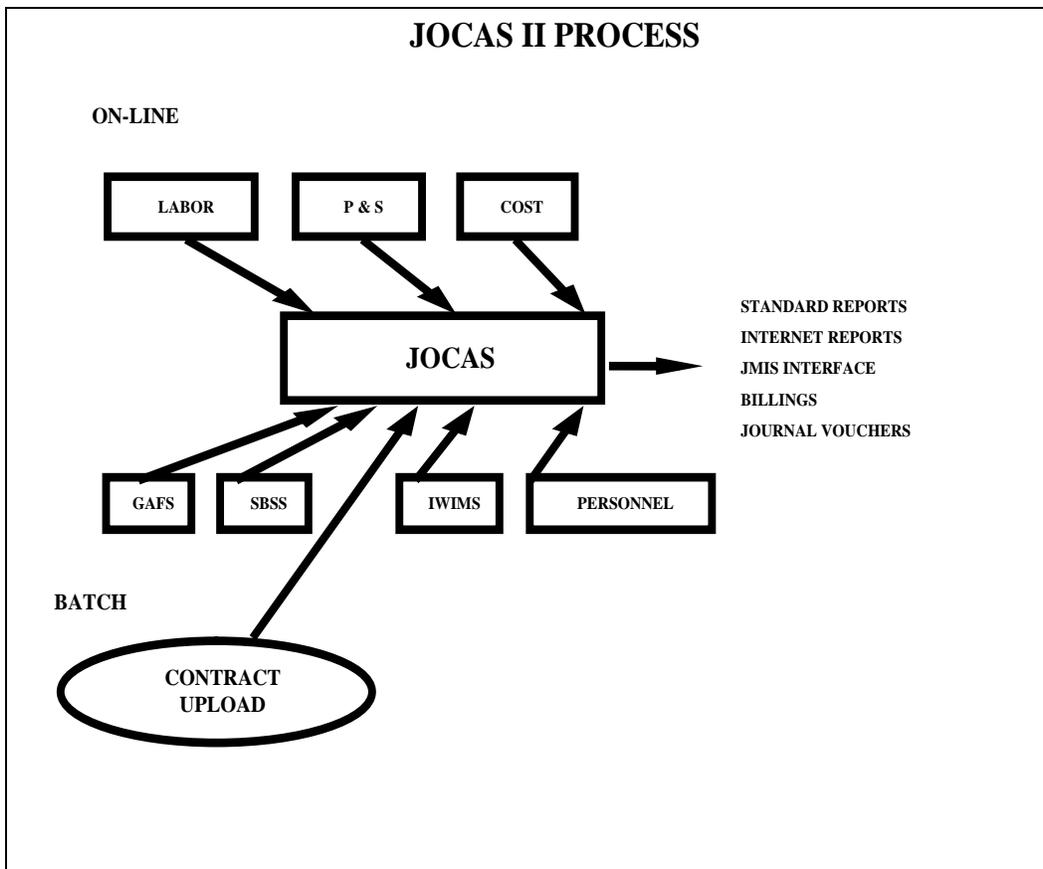


Figure 1.2. JOCAS II Process



Chapter 2

FUNCTIONS AND RESPONSIBILITIES OF KEY ORGANIZATIONS

2.1. Functions. The JOCAS II cost accounting system is dependent upon responsible organizations performing specific functions. The Cost Accounting Office (CAO) has the lead responsibility to ensure that other organizations understand their roles and functions and that JOCAS II meets user requirements. Major functions performed by the JOCAS II office include JOCAS II Systems Administration (JSA), Functional Data Base Administration (FDBA), Chief Cost Accounting Officer (CCAO), Standard Systems Scheduler, JOCAS Reports Programmer (on the Internet), Reimbursable Budget Analyst, and Reimbursable Financial Management Specialist. Other offices perform vital functions that ensure the success of Eglin business practices while complying with established directives and JOCAS II operating requirements. These functions are JON manager, organization focal point, Reimbursable Order Number (RON) manager, and data entry/approval.

2.1.1. JSA. Provides computer operations support, system's administration, and other computer services, as required, to the JOCAS II office. This includes the loading JOCAS II Version Releases.

2.1.2. FDBA. Responsible for controlling system's access, accuracy and timeliness of accounting data, files, and tables, coordinates with the JSA on training, documenting system's deficiencies, performs consolidations and cost funding processes, and for the successful daily operations of all JOCAS II processes.

2.1.3. CCAO. Interacts and coordinates with users to ensure needs are met. Determines the effectiveness and efficiency of JOCAS II by identifying and implementing new changes and requirements. Ensures compliance with established directives. Assures JOCAS II design and operating requirements are met. Provides assistance, training, and interpretation of cost accounting requirements to users.

2.1.4. System Scheduler. Schedules and executes all JOCAS II reports. Moves data files from host computer to JOCAS II computer. Executes JOCAS II data uploads. Processes, interfaces, and corrects errors. Provides training and maintains internal controls for JOCAS II processes.

2.1.5. JOCAS Reports (on the Internet) Programmer. Performs semi-monthly updates for all JOCAS II Reports. Develops new JOCAS II related Reports requested by customers/users.

2.1.6. Reimbursable Budget Analyst. Loads RONs into JOCAS II and GAFS.

2.1.7. Reimbursable Financial Management Specialist. Processes billing consolidations in JOCAS II. Forwards SF 1080, *Voucher for Transfers Between Appropriations and/or Funds*, billings to the DFAS Operating Location. Researches balance discrepancies between JOCAS II, GAFS, and/or the Job Order Summary Reports (JOSRs).

2.1.8. JON Manager. Located in user's organizations. Establishes JONs, assigns WBS Codes, and maintains JONs integrity through various work phases.

2.1.9. Organizational Focal Point. Responsible for coordinating JOCAS II requirements with the Cost Accounting Office. Ensures organizational structure and business practices meet

established directives and optimizes JOCAS II concepts and processes to best serve the organization. Assists Cost Accounting to ensure data tables reflect organizational needs and that users have proper access and capabilities within JOCAS II. Provides training, information, and other assistance to people within the organization, and assists with identification of system deficiencies and implementation of JOCAS II procedures within their organizations.

2.1.10. RON Manager. Coordinates with JON managers to properly identify RON and JON. Ensures proper reimbursable code is assigned for customer. Makes proper funding allocations. Coordinates with Cost Accounting Office on processing schedules and system deficiencies, and is responsible for notifying management when funding or work efforts are not consistent or proper.

2.1.11. Data Entry/Approver Person(s). Enters labor, cost or product and service charges on-line into JOCAS II. Approves labor or product and service charges on-line in JOCAS II. Coordinates with JOCAS II office concerning schedules or system deficiencies.

2.2. Responsibilities. The following organizations have key responsibilities to ensure JOCAS II is accurate and up-to-date.

2.2.1. Cost Accounting Office (CAO):

2.2.1.1. Serves as Eglin focal point for all matters related to cost accounting, status of cost data, and standard JOCAS II reports.

2.2.1.2. Uses internal controls to detect improper data input.

2.2.1.3. Arranges for required computer support.

2.2.1.4. Schedules, executes, and validates all standard JOCAS II processes, locally developed processes, and interfaces with standard Air Force Systems.

2.2.1.5. Focal point for identifying and correcting computer program deficiencies in coordination with DFAS and or AFMC.

2.2.1.6. Ensures that all JOCAS II tables are current and accurate.

2.2.1.7. Periodically provides technical guidance, training, and indoctrination to all JOCAS II user organizations and base comptroller personnel.

2.2.1.8. Analyzes cost accounting information and presents reports as applicable to users and various levels of management for consideration and evaluation; and provides JOCAS II data/extracts to support local management information systems. Uses available Internet base inquiry tools to provide tailor-made products and reports.

2.2.1.9. Develops, computes, validates, and updates indirect and overhead rates. Participates in the development of product and service rates (when requested) Reviews rates and inputs product and service rates into JOCAS II.

2.2.1.10. Grants access to JOCAS II and resolves computer issues.

2.2.1.11. Resolves cost accounting questions that may surface in daily operations.

2.2.1.12. Formulates local cost accounting policies and procedures to meet local business practices with guidelines set by DFAS and AFMC.

2.2.1.13. Processes Journal Vouchers to reimburse Budget Program Activity Codes (BPAC) for AID E1.

2.2.1.14. Provide automated billing documents and data to DFAS.

2.2.1.15. Accept reimbursable funding documentation from the requester. Forward copies of reimbursable documents to initiator, and OPR. Updates JOCAS II database with funding document.

2.2.1.16. Establish billing data in JOCAS II system. Ensure that all billing related tables are current and accurate.

2.2.2. 96th Communications Squadron, Systems Technology Division (96 CS/SCB) will:

2.2.2.1. Provide the facility and operational environment for the JOCAS II hardware.

2.2.2.2. Assist in the resolution of JOCAS II related hardware and software problems.

2.2.2.3. 96th Communications Group will advise CCAO regarding hardware modifications and replacements, operating systems software, system security, and maintenance options.

2.2.3. Resources Division (46 TW/XPR) will:

2.2.3.1. Ensure that JON and appropriate accounting classification are contained on financial documents and travel orders funded by the 46 TW. Cite RBA fund cite on travel orders if supporting a reimbursable customer.

2.2.3.2. Provide a Standard Rate Price Catalog to appropriate user organizations quarterly.

2.2.3.3. Schedule and execute locally developed reports and provide to various levels of management.

2.2.4. Office of Primary Responsibility (OPR). The office responsible for directing, documenting, and coordinating the efforts of a particular job will:

2.2.4.1. Document the workload with a JON as prescribed in [chapter 3](#).

2.2.4.2. Ensure that expenses are properly charged to the JON as outlined in [chapter 4](#).

2.2.4.3. Screen job order cost reports for assigned JONs to make sure that all costs have been recorded and those expenses as shown are valid. JOCAS II is a user-validated system in that the JON manager is the only person who knows what organizations, types of costs, and amounts are appropriate for a particular JON according to preliminary planning and statement of capabilities.

2.2.4.4. Ensure funding is available to support each JON. Test funding/fund acceptance procedures are outlined in AFMCI 65-602.

2.2.4.5. Change JON work phase code to "Y" during JON closeout. Work Phase code "Y" allows commitment and obligation (GAFS/SBSS) transactions to process in JOCAS II. Notify performing organizations of pending JON closeout; normally 60 days are allowed after notification for outstanding charges to be received and processed by the JOCAS II office.

2.2.4.6. Ensure all costs are accurate and appropriate. Must have inappropriate charges corrected not later than 3 months from original charge date. This is necessary to avoid undue hardships on customers, as well as performing organizations.

2.2.4.7. Tenant/Associate OPR is responsible for Journal Voucher processing to transfer charges in the GAFS between DBA and RBA.

Chapter 3

JON MANAGEMENT AND CODING

3.1. Workload Acceptance. Acceptance of workload at Eglin is decentralized. Responsibilities for accepting, documenting, and coordinating workload are as follows:

3.1.1. The following organizations accept workloads and perform JON management responsibilities.

3.1.1.1. Test and Evaluation (T&E). The 46 TW has overall responsibility for the T&E mission and perform JON management responsibilities. The responsibility for acceptance of specific workload is outlined in AFDTCI 99-102, *AAC Test and Evaluation Workload Acceptance, Coordination, and Documentation*.

3.1.1.2. Computer Science Workload. 46 RANG/VTS is responsible for acceptance of workload in the computer science area including missile simulation model development, computer hardware design and utilization, software development, and data reduction and analysis.

3.1.1.3. Special Category Workload. 96th Comptroller Squadron (96 CPTS/FMA) is designated OPR on an exception basis for workload in the categories of base civil engineer work orders, transportation costs, etc., that are not covered in the development and testing workload.

3.1.1.4. Air Armament Center provides system program management and direction for the validation, full-scale engineering development, and initial production phase activities related to acquisition of air-to-surface ballistic weapons, guided air-to-surface weapons, advanced medium range air-to-air missiles, air base survivability and recovery systems, non-nuclear munitions, guns, and ammunition, targets, and related support equipment.

3.2. Organizational Responsibilities. All workload accepted and performed by the 46 TW is documented by a task or a test directive and must be assigned a JON under the provisions of this regulation. The Air Armament Center, associate units, A&AS activities, and 96th Air Base Wing assign JONs only to the reimbursable workload of these activities. See [chapter 2](#) for further definition of OPR responsibility.

3.3. JON Assignment. There are three basic types of JONs; reimbursable direct, non-reimbursable direct, and indirect. The formatting of each of these types of JONs differs. JONs will be assigned according to the following guidelines. OPRs will use these guidelines when establishing proposed JONs.

3.3.1. Direct Job Orders. Direct JONs will be assigned to all work requirements in support of specific research & development programs; work in support of agencies external to AAC with the exception of AFMC directed efforts (such as preparation of the AAC Resources Plan or Range Improvement Program); and work subject to reimbursement according to directed reimbursement policies. A direct non-reimbursable JON is defined and established as a direct JON. The direct JONs (eight-digit alpha/numeric codes (no alpha Os in last four digits)) will be assigned as shown in the following examples:

3.3.1.1. Numbering structure for AID E1 (T&E resources): JONs consist of eight digits. The first digit describes the major customer category (table 3-1). The second digit further describes an Air Force customer (table 3.2). The third digit is considered a filler (Z). Finally, the fourth digit is the test manager's organization (table 3-3). Digits 5-8 provides the sequence of the number of JONs identified in the first four digits.

Table 3.1. AAC Major Customer Category – 1st Digit

Code	Major Customer	Code	Major Customer
A	USAF	M	Miscellaneous
C	Commercial	N	US Navy
D	Other DOD	R	CRDA
F	Foreign Military	S	NASA
G	Other Non-DOD	T	NATO
J	Joint (Multiple Services)	U	US Army
K	Foreign Commercial	W	UN

Table 3.2. AAC Air Force Customer Code – 2d Digit

Code	Organization	Code	Organization
A	ASC	L	46 OG
B	46 RANG	M	46 TG
C	AAC Program Offices	N	BMO
D	AFFTC	P	Other AFMC
E	ESC	R	ACC
F	Other AF Cmd	S	SMC
G	AFRL/Eglin	T	ALC
H	Other 46 TW	W	AFRL/WPAFB
J	AFOTEC	X	AFSOC
K	53d Wing		

Table 3.3. Test Manager Organization – 4th Digit

Code	Organization	Code	Organization
B	40 FLTS	S	46 TG (Sled Track)
C	780th	T	46 TG (Other)
D	413 FLTS	U	Det 1, 413 FLTS
E	780th Test Squadron	V	337 FLTS
F	Not Used	W	486 FTS
G	Not Used	X	746 TSS/XP
H	46 TW/SK	1	46 TSS - TSD
J	46 TW (Other)	2	746 TSS - TSI
K	46 OG/OGEM	3	46 RANSS - TSR
L	OFP CTF	4	46 TSSQ - TSS
M	46 TG (586 FLTS)	5	782 TS – TSW
N	46 TG (Inertial Guidance)	6	46 RANMS - OG RANS

Q	46 TG/HP	7	46 RANG/RGP – TSP
R	46 TG (RATSCAT)	8	46 RANG – TS

Note: Some older JONs may not follow this scheme.

3.3.1.2. The numbering structure used by AID E1 for foreign military sales (FMS) efforts is:

Digit 1	Use “F” for foreign military
Digits 2-3	Use the 2-digit country code
	Use “XX” for joint program or country code unknown
Digit 4	Test manager organization code (table 3-3)
Digits 5-8	Sequence number

3.3.2. Indirect Job Orders. Indirect JONs are assigned to all management, administration and planning functions, leave, and other work efforts which require tracking and cannot be identified to a specific research development test & evaluation (RDT&E) effort or to a specific customer request. Indirect JONs, except for those assigned to capital investment items, leave and rate validation, begin with 999. Work directive documentation is not required to establish an indirect JON.

3.3.2.1. General Indirect JONs. These numbers are established in broad categories of indirect effort and may be used by all organizations. Should further identification of indirect efforts be required, additional JONs can be established. For a specific indirect JON, see **paragraph 3.3.2.2**. The general indirect numbers are as follows:

3.3.2.1.1. Management/Supervision (9991XXXX). Resources expended on management of technical and general mission activities, which contribute to the overall mission but are not directly, related to a specific RDT&E job order. The control and planning functions of management are emphasized in this account with the principal components being personnel supervision, planning for new work, long-range program planning, management analysis, conferences, and briefings. Most expended labor of the Commander, the Executive Director, division and branch chiefs, and personnel of certain staff offices (plan, operations, technical applications, and executive) will fall in this account.

3.3.2.1.2. Administrative (9992XXXX). Resources expended on the routine operation of the activity; such as preparation or review of personnel records and job descriptions; career counseling; fund drives; tours and public information; and typing, filing, and stenographic duties.

3.3.2.1.3. Technical Support (9993XXXX). Resources expended on work such as procurement, supply, safety, data collection and processing, PME, and facility maintenance, which contribute to many RDT&E job orders.

3.3.2.1.4. Training (9994XXXX). Resources expended on work such as attendance of PME, driving safety, disaster preparedness, long-term study programs and seminars or symposia to maintain or upgrade job-related proficiency.

3.3.2.2. Specific Indirect JONs. Specific indirect JONs are established to track individual indirect efforts when management desires a further breakout of the general indirect JON. The basic structure for the indirect JON is as shown in **table 3.4**.

3.3.2.3. Indirect JONs for Planning Efforts. Long-range planning efforts will be reported under the management/supervision (9991XXXX) category. CAO will assign the last four digits according to instructions from the OPR responsible for the planning effort.

3.3.3. Annual Leave. Annual leave for civilian and military personnel:

99054000 - Civilian.

99954000 - Military

3.3.4. Sick Leave. Sick leave for civilian and military personnel:

99055000 - Civilian

99955000 - Military

3.3.5. Other Leave. Holidays, jury duty, Reserve or National Guard duty, administrative leave etc.:

99056000 – Civilian

99956000 - Military

3.3.6. Rate Validation Job Orders. Rate validation JONs (997XXXXX) are established for the accumulation of actual process costs when the product and service method of cost accounting is used to identify costs to direct JONs. JONs will be initiated by organization upon the assignment of the standard price code. Cross-references of Standard Price Code and Rate Validation JON are contained in the Standard Rate Price Catalog.

3.4. Method of Input. Use JOCAS on-line input procedures (see JOCAS Users Guide (on-line)). The 46 TW may use the daily flat file update to insert/update JONs, WBSs, and WBS titles. The data in these files will be verified for accuracy then used to update the applicable database table(s). If they have inserts or updates to process, the 46 TW will prepare and copy these files into the /j2_release/xfer directory on the JOCAS computer prior to 1630 that workday. Then, at 16:30, the process will determine the existence of the files and process the necessary verification, inserts, and updates.

Table 3.4. JON Category/Structure

JON-CAT	TYPE	JON-CODE	DESCRIPTION
DIRECT JONs	D	AS PRESCRIBED	IN THIS CHAPTER
INDIRECT JONs	I	9991XXXX	MGT/SUPERVISION
		9992XXXX	ADMINISTRATION
		9993XXXX	TECHNICAL SUPPORT
		9994XXXX	TRAINING
LEAVE JONs	LA	99054000	ANNUAL LEAVE
	LS	99055000	SICK LEAVE
	LO	99056000	OTHER LEAVE
	LM	99954000	MILITARY ANNUAL LEAVE
	LM	99955000	MILITARY SICK LEAVE
	LM	99956000	MILITARY OTHER LEAVE
RATE VAL JON	R	997XXXXX	SUPPORTS PRICE CODES
OVERHEAD JON	O	INDIRECT JON	SERVES SAME PURPOSE FOR EGLIN

Chapter 4

EXPENSE ACCUMULATION/CORRECTION

4.1. General. JOCAS II accumulates expenses/costs from various sources of input. Labor, cost, and product and service charges are recorded directly into JOCAS II via on-line processing. Range contractor and Photo Lab costs (labor, cost, and product and service) are output from the contractor's Defense Contract Audit Agency (DCAA) certified accounting systems in a specified file format and batch processed into the JOCAS II. JOCAS II also extracts data from various standard systems (GAFS, SBSS, and IWIMS) via interface processes.

4.2. JOCAS II On-Line Processes. JOCAS II provides on-line processing for user organizations to input labor, cost, and product and service charges. JOCAS II provides hard copy users guide and various on-line help features. On-line edits are performed on all transactions when entered and must be corrected prior to acceptance into JOCAS II. On-line transactions are maintained in a working table until approved by designated person(s) within the organization. Data can be viewed or reported upon entry into the working tables and from that point forward.

4.2.1. Labor Processing. Each organization will establish procedures to ensure all labor is properly and timely recorded in JOCAS II. The organization will designate and establish labor entry personnel and labor approval personnel following procedures outlined in the JOCAS II Users Guide (on-line). The Eglin JOCAS II Business Practice requires all labor to be entered and approved not later than the third workday following the end of each pay period. All labor costs will be input via standard labor procedures (only exception is that some labor is included in product and service rates) and not by cost entry processing.

4.2.2. Cost Processing. Cost entry transactions may be processed only when other standard procedures cannot be followed. Each organization must support the validity of their inputs and record the transaction entry person's name in the remarks field. Each organization must designate and establish cost entry personnel following the procedures outlined in the JOCAS II Users Guide (on-line). Cost entry transactions are approved by the CAO. They are not to be used to correct errors created by other entry procedures. CAO will approve redistribution of costs from standard systems when original systems cannot support multiple JONs (such as government credit cards). The CAO must be notified of these situations. Cost entries must be supported with documentation maintained by organization.

4.2.3. Product and Service Process. Each organization is responsible for ensuring all product and service charges are properly and timely recorded in JOCAS II. The organization must designate and establish product and service entry, and approval personnel as outlined in the JOCAS II Users Guide (on-line). All product and service charges must be input via the on-line procedures, except for contractor-established product and service rates that use the contractor upload process. Cost transaction processing cannot be used to input, reverse, or correct product and service entries.

4.3. Contractor Upload Processing. This process is available only for contractors with accounting systems approved by DCAA. JOCAS II accepts a standard record format that is batch processed into JOCAS II via a Contractor Upload process. See [Table 4.1](#) The contractor record allows for labor, cost and product and service charges to be entered into JOCAS II.

4.4. JOCAS II Interfacing Processes. JOCAS II extracts data from other interfacing systems (GAFS, SBSS and IWIMS). This extracted data includes only expended amounts (services or materials delivered). Commitments and obligations are not extracted. Example: Supply due-outs or the reservation of funds in GAFS for travel/transportation (Fund Cite Authorizations and Fund Control Numbers commit funds and all other documents processed by travel expense funds) or contracts prior to the expenditure stage.

4.4.1. Travel Expenses. For AID E1, Travel Orders must reflect a JON in the accounting classification (**figure 4.1**). JOCAS II will extract travel expenses from GAFS and charge the appropriate JON.

4.4.2. Transportation Expenses. Transportation by commercial carrier was obtained with Government Bill of Lading (GBL) prepared by the transportation officer. Power Track is used to track and pay transportation expenses. The initiator of a request for transportation will include the valid JON (AID E1) on the request. Transportation can be requested on DD Form 1149, *Requisition and Invoice/Shipping Document*; DD Form 1348-1A, *Item Release/Receipt Document*; or by letter. The JON will be entered in block 4 of DD Form 1149 and in block 13 of DD Form 1348-1A in the following manner:

JON (---- *-----)

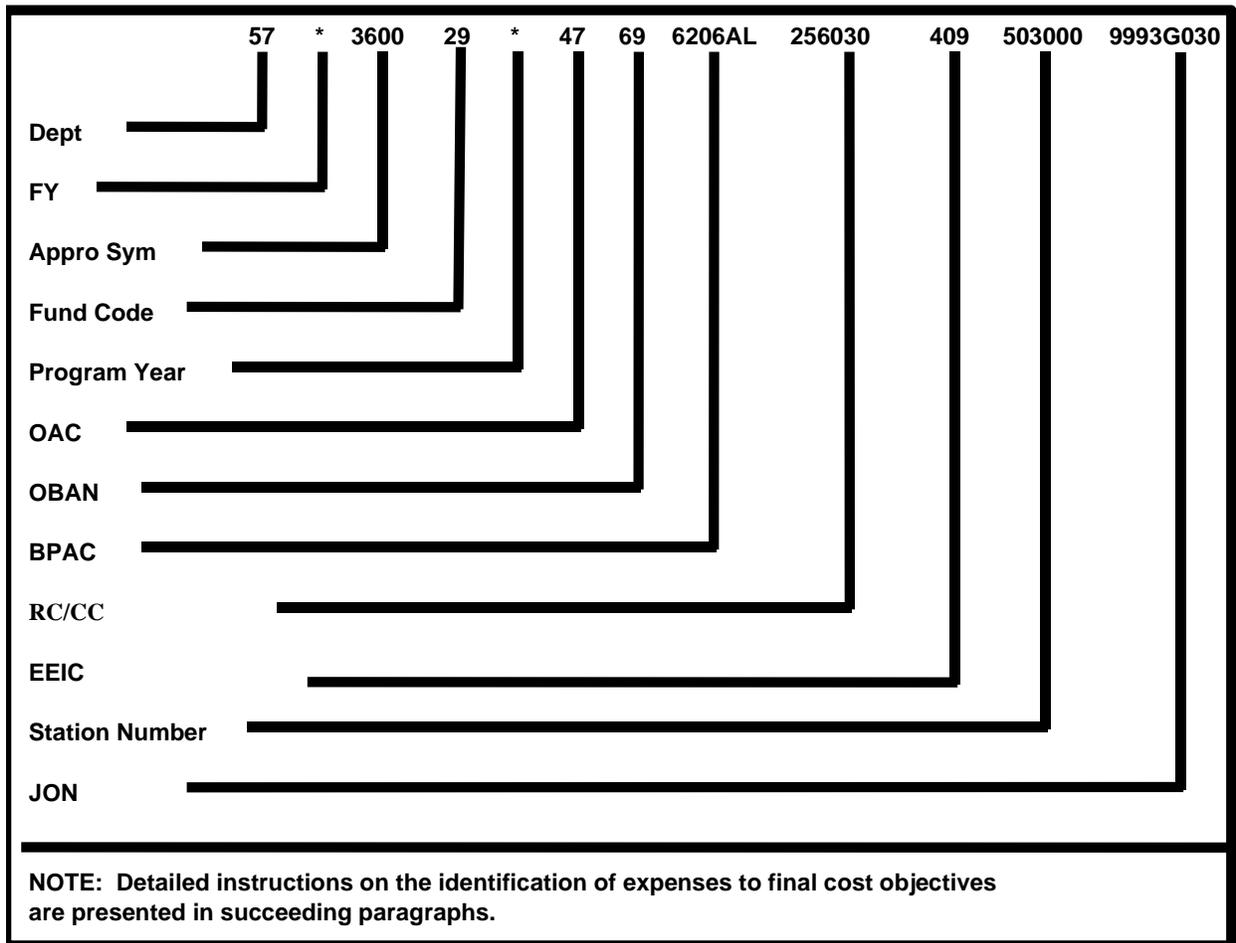
* Enter valid eight-digit JON. If the request for transportation is submitted by letter, include a separate paragraph stating JON.

Table 4.1. Contractor Upload Record Format

RECORD REQUIREMENT	ITEM	COLUMNS
ALL	AID	1 – 2
ALL	JON	3 – 10
ALL	CHARGE-DATE	11 – 21
ALL	FC	22 – 23
ALL	WBS	24 – 27
ALL	RC/CC	28 – 33
P	PS-CODE	34 – 38
L, C	EEIC	39 – 43
ALL	TRANS-TYPE	44 – 44
P, C	QUANTITY	45 – 58
L, C	AMT	59 – 72
ALL	FY	73 – 76
L	SSN	77 – 87
L	LNAME	88 – 102
C	ADJ-ID	103 – 103
L	HOURS	104 – 107
L	HOURS-TYPE	108 – 108
L	SHIFT	109 – 109
L	EDP-PERCENT	110 – 112
L	DISTR-CODE	113 – 116
ALL	LOCAL-USE	117 – 122

P	REMARKS	123 – 147
	CONTRACT-NUMBER	148 – 158
	BAL-ID	159 – 159
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Figure 4.1. Basic Structure for Adding JON to the Accounting Classification



4.4.2.1. The transportation officer, in preparing the GBL, will include the JON for AID E1 in the accounting classification immediately following the station code.

Example: 57*3600 29* 4721 696997 7JTW3R 462 503000 ABZG1009
 (Accounting Classification) (JON)

4.4.2.2. Anytime a fund citation is issued to another installation for transportation in direct support of a job order, the accounting classification will include the JON as shown above.

4.4.3. Contract Service Expense. The 46 TW contract service expense data requires the originator of the procurement document to include a valid JON or work order number for 96th Civil Engineering in all citations of 57X3600 appropriations as outlined in **figure 4.1**. The 46 TW contract services for indirect support should use the appropriate 999XXXXX indirect JON. The following are examples of the procurement documents:

4.4.3.1. AF Form 9, *Request for Purchase*. (Enter JON in the total block directly below the description of sources.)

4.4.3.2. AF Form 185, *Project Order*. (Enter JON in lower left corner next to form number.)

4.4.3.3. AF Form 830, *Procurement Directive*. (Enter JON in upper left corner next to form number.)

4.4.3.4. AFMC Form 36, *Purchase Request*. (Enter JON in upper left corner to left of title.)

4.4.3.5. DD Form 448, *Military Inter-Departmental Purchase Request*. (Enter JON in description block.)

4.4.3.6. AFMC Form 277, *Reimbursable Order/Request For Support From Other Agencies*. (Enter JON in first 12 positions of the description block.)

4.4.4. Supply Expenses. Supplies used in support of a job order can be obtained from four sources: direct requisition from Base Supply; bench stock; local purchase outside of Base Supply; and from stock on hand. The source of the supply will determine the method of inputting its cost into JOCAS II.

4.4.4.1. Base Supply. Supplies are requisitioned from Base Supply by submitting an AF Form 2005, *Issue/Turn-In Request*, to the Demand Processing Element. The originator may complete this form or the required information may be called in. A JON is required for AID E1, it may be included in the remarks field. If called in, the Supply Technician will request a JON from the caller.

4.4.4.1.1. If supplies are for other than direct support of a job order for AID E1, use the JON of the appropriate indirect (999XXXXX) number when ordering supplies.

4.4.4.1.2. Supplies purchased for AID E1 through the Retail Sales Section will be treated as an indirect cost and allocated to direct JONs as overhead unless the Sales Store Issue Slip contains a valid JON.

4.4.4.1.3. AID E1 supply costs with JONs will enter JOCAS II via the SBSS interface. JOCAS II office will send out correction notices with a 15-day suspense.

4.4.4.2. Bench Stock. Bench stock consists of stores of high usage, low cost items held in the organization to carry on the day-to-day operations. These items are charged to the organization at the time the bench stock is replenished. Bench stock is an institutional cost of operating under NDAA (AID E1).

4.4.4.3. Local Purchase. In preparing an AF Form 9 for supplies to be used in AID E1 for direct support of a specific customer JON, the initiator must include the valid JON in the total block (directly below the description of services). This job order must be included in the accounting classification on the contracting document resulting from the AF Form 9.

4.4.4.4. From Stock on Hand. Replacement cost of equipment/supplies used from stock for a test will be input to JOCAS II as outlined in **paragraph 4.4.4.2**. SMA, columns 1-6, should read "USESTK." This procedure is necessary, as the replacement item often does not arrive before the JON is closed. The AF Form 2005 used to order the replacement item should include the appropriate JON in the remarks section.

4.4.5. Equipment Expense. When accountable equipment is used in AID E1 for direct support of a specific customer JON, the initiator must include the JON in Block 21 of the AF

Form 601, *Equipment Action Request*. For non-accountable equipment enter the JON in the remarks section of the AF Form 2005. Refer to [para 4.4.4.4](#) for equipment used from stock.

4.4.6. Standard Output Expenses (Product and Service Accounting)(AID E1 only). The product and services (P&S) method of cost accounting accumulates costs based on a cost per unit to produce a product or service. This cost is identified to a JON based on the number of units required to complete the job. The P&S method of cost accounting should be used when a cost center produces a homogenous product or service. P&S accounting requires a P&S rate to be established, which identifies all costs associated with the production of one unit of output (for example, labor, supplies, etc.). As units of P&S are accomplished, the quantity of units is processed against the P&S rate table to arrive at total costs and labor hours applicable to the JON. Use of this process can significantly simplify planning, programming, budgeting, estimating, and accounting functions. The product/service/standard rates are established and monitored using the procedures outlined in AFMCI 65-602, *Uniform Reimbursement and Pricing Procedures*.

4.4.7. Error Corrections. Errors may be identified by routine edits accomplished by JOCAS II during processing, or functional managers during their evaluation processes may identify them. If errors are discovered by JOCAS II and the correction is not obvious, the information will be furnished to the functional manager. The functional manager will ascertain the correct data and return to JOCAS II. Sometimes this will require that the functional manager corrects data for which he or she was not directly responsible. For example, although a supply requisition was incorrectly keypunched into Standard Base Supply System, only the organization ordering the supply against a direct effort is able to make a correction.

4.4.7.1. Suspected errors that are uncovered as a result of the functional manager's review and evaluation process will be identified to the JOCAS office either informally (by telephone or in person) or through official correspondence. The JOCAS office can assist in researching the transaction and may advise the functional manager of necessary adjustments required by the functional manager to correct errors.

4.4.7.2. No cost center is authorized to correct another cost center's data. The cost center showing an erroneous JON, etc., must be contacted to make the correction.

Chapter 5

INDIRECT/OVERHEAD RATE DEVELOPMENT

5.1. Indirect and Overhead. JOCAS II computes and applies indirect/overhead rates (AID E1 only) based on the Direct Cost allocation method depicted below:

$$\frac{\text{Pool of Indirect Cost}}{\text{Total Direct Cost}}$$

- 5.1.1. JOCAS II computes an indirect rate (civilian/other and military) by dividing the total indirect cost (dollar value of indirect JONs) by total direct costs. The indirect rate is applied or charged to each applicable RC/CC on a direct cost basis.
- 5.1.2. JOCAS II computes an overhead rate (civilian/other and military) by dividing the total overhead cost (dollar value of overhead costs extracted from GAFS) by direct costs. The overhead rate is applied or charged to each applicable RC/CC based direct cost basis.
- 5.1.3. JOCAS II also computes a Base Operating Support (BOS) overhead rate, by using the criteria in paragraph 5.1.2. except the overhead cost pool is completely extracted from GAFS (no JON costs, meaning these RC/CCs do not have to input labor to JOCAS II).
- 5.1.4. JOCAS II accumulates the overhead rate and BOS overhead rate and applies the aggregate rate to all direct JON cost.
- 5.1.5. Indirect and overhead calculation by JOCAS II requires proper classification of all RC/CCs and proper identification of costs are essential to rate calculation, as well as proper cost accumulation/accounting.

Chapter 6

BILLING, JV AND REIMBURSABLE ORDER NUMBER (RON) MANAGEMENT AND CODING

6.1. Billing Procedures. An automated billing module is maintained within JOCAS II and is available to all JOCAS II users. The billing documents are created by CAO and forwarded to DFAS for collection. Customer organization OPRs are responsible for assuring that charges are accumulated in JOCAS II only against funding documents that bear adequate balances on the reimbursement side as well as the disbursement side of BQ.

6.1.1. SF 1080s are created from the standard JOCAS II billing process after close of business end of each month, except October bills are processed with November bills.

6.1.2. SF 1080 summary-billing backup is created by CAO to explain the costs identified on the SF 1080, *Voucher for Transfers Between Appropriations and/or Funds* to the customer.

6.1.3. SF 1080 data is generated and forwarded to DFAS via DTIMS. The CAO uploads standard required data into the JOCAS II CoP each month upon completion of the bill transmissions to DFAS.

6.1.4. Customer reports are prepared by CAO for such things as deferrals, earnings, and job order status reports and funds summaries. User OPRs are urged to refer to progress of billings through BQ to assure DFAS has received all necessary support.

6.2. Bill Corrections are processed to correct erroneous bills.

6.2.1. Bill corrections may be initiated by either the user organization or JOCAS II CAO. When user organization requires CAO to make correction, they are urged to send a written request to CAO stating why the correction is required.

6.2.2. When the bill correction is generated, the correct funding document is sequenced to receive the reprocessed expenses. This will prevent rebilling of the same funding document.

6.2.3. The results of the bill correction will be seen within the next billing cycle.

6.3. JOCAS JV. Replenishes Direct Billing Authority (DBA) with Reimbursable Billing Authority (RBA). This JV is processed on the disbursement side and coincides with the processing of the SF1080 billings.

6.4. Reimbursable Order Number (RON) Management. JOCAS II accepts MIPRs (DD Form 448), Project Orders (AF Form 185) and RREO's (AFMC Form 277) as reimbursable orders in JOCAS II.

6.4.1. Customers are discouraged from using any type of direct cite funding documents, to include AF Forms 616, *Fund Cite Authorization (FCA)*. AF Forms 616 will only be accepted on a case by case basis and are highly discouraged. This is because other funding documents, such as AF Forms 616 are not set up correctly in BQ to be billed as a reimbursable document and are suppose to be used for contractual obligations billed through IAPS, rather than the SF 1080 billing process that JOCAS uses. The JON Manager risks not receiving their reimbursement if their customers do not send their funds on a correct reimbursement document.

6.4.2. Funding documents can only have one line of accounting entered. Due to programming limitations within JOCAS, only enter one fund cite per document. Funding documents can only be loaded to one AID. If the customers need to send money to multiple AID's, they need to prepare separate funding documents.

6.5. JON Funding Transfers. Transfers among JON's may only be made within the same AID and RMB code. The customer organization that provided the funding document must approve of any redirection of funds differing from the JON distribution directed by their original funding document.

6.5.1. AID EQ, EZ and EA, the RCCC must also match. There is no change to BQ when a transfer is made. JON Transfer requests must be accomplished using the JON Transfer program located on the FM homepage.

6.5.2. JOCAS Rolls. The FUNDING MANAGER that issues the original funding document is responsible for researching their appropriation and fiscal law regulations to ensure their funds are legally able to be rolled into subsequent fiscal years for expenditure. After they have ascertained the legality of rolling their funds, they must ensure the period of performance (POP) on their document extends into the fiscal year they are rolling their funds into, and amend their funding document, if necessary. Once the POP has been extended, the JON manager must submit a roll request using the JON transfer program located on the FM homepage.

6.5.2.1. Once, a year, approximately November, the JOCAS CAO will roll all unobligated funds in AID E1, which have the appropriate POP, into the next fiscal year. Any rolls that are required after that date, must be requested through the JON Transfer program.

6.6. RMB Code Decision. Determined by the JON manager when they build the JON. A complete listing and description of the RMB codes can be found on the FM homepage, JOCAS reports, "How to Determine a Reimbursement Code." A dummy MORD with the corresponding RMB code will be inserted in the JON Master when the JON manager builds the JON.

6.6.1. For auditing purposes, the JON manager must ensure they have back up documentation to support their decision of which RMB code to use on the JON.

6.6.2. If a RMB code needs to be changed, the customer must contact the JOCAS office for further assistance.

6.7. Prepaid Checks To JONs. The customer that receives the check must prepare two copies of a DD Form 2658 to accompany the original check.

6.7.1. Customers are responsible for delivering a COPY of the check (annotated with the JON) to the JOCAS office (either by fax, e-mail or in person) so the check can be entered in JOCAS II and GAFS.

6.7.2. Customer will hand carry the DD Form 2658, *Return and Undeliverable Check/Bond Record*, and the original check to the 96 CPTS cashier cage. The 96th CPTS cage personnel sign the DD Form 2658 acknowledging receipt of the check, and the customer is given a copy of the DD Form 2658.

6.7.3. The JOCAS office will prepare a DD Form 1131, *Cash Collection Voucher*, and deliver to the CPTS cage along with loading the funds in JOCAS and BQ.

7. Adopted Forms:

AF Form 9, *Request for Purchase*

AF Forms 616, *Fund Cite Authorization (FCA)*

AF Form 185, *Project Order*

AF Form 601, *Equipment Action Request*

AF Form 830, *Procurement Directive*

AF Form 847, *Recommendation for Change of Publication*

AF Form 2005, *Issue/Turn-In Request*

AFMC Form 36, *Purchase Request*

AFMC Form 277, *Reimbursable Order/Request For Support From Other Agencies*

DD Form 448, *Military Inter-Departmental Purchase Request*

DD Form 1131, *Cash Collection Voucher*

DD Form 1149, *Requisition and Invoice/Shipping Document*

DD Form 1348-1A, *Item Release/Receipt Document*

DD Form 2658, *Return and Undeliverable Check/Bond Record*

SF 1080, *Voucher for Transfers Between Appropriations and/or Funds*

BRUCE H. MCCLINTOCK, Colonel, USAF
Commander

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFMAN33-363, *Management of Records*, 1 March 2008

AFPD 65-6, *Budget*, 1 May 1998

AFMCI 65-602, *Uniform Reimbursement and Pricing Procedures*, 21 February 2006

AFDTCI 99-102, *AAC Test and Evaluation Workload Acceptance, Coordination, and Documentation*

DODD 3200.11, *Major Range and Test Facilities Base*, 27 December 2007

DOD 7000.14, Volume 4, *DOD Financial Management Regulation, Accounting Policy and Procedures*, January 2001

Terms

Accounting and Disbursing Station Number (ADSN)—Six-digit code used in all accounting classifications denoting the specific accountable station.

Accession Number—A six-digit number assigned by the responsible data preparation activity to each new Defense Technical Information Center (DTIC) record. Related data in the DTIC/WUIS (Work Unit Information System) publications and narrative fields are linked with this number.

Account Identity Code (AID)—A two-digit code used in JOCAS II to separate one organization's cost records from another. Each AID functions independently from other AIDs. The four Eglin AID codes are:

AID E1—Test and Evaluation (T&E) activities.

AIDs EA, EQ & EZ—AAC Acquisition and Command Support activities and other associate activities utilizing JOCAS II automated billing process.

Accrual Accounting—A method of accounting for revenues or expenses when earned, even though not collected or paid. Operating costs are accounted for in the fiscal period during which the benefits are received.

Accrued Expenditures Paid—The dollar value of goods delivered or services performed for which payment has been made.

Accrued Expenditures Unpaid—The dollar value of goods delivered or services accrued but not yet paid. JOCAS II expenses include accrued expenditures unpaid.

Applied Costs—The cost of goods and services placed in use or consumed. Direct applied costs are the amounts recognized in the time period associated with the consumption of labor, material, and other direct resources without regard to the date of commitment or the date of payment.

AFMC—Air Force Materiel Command.

Balance Identifier (BID)—Used to specify the stages of accountability as shown below:

<u>BID</u>	<u>Commitment/Obligation Accounting</u>	<u>BID</u>	<u>Reimbursement Accounting</u>
C	Commitments		
O	Undelivered Orders Outstanding (UOO)	D	Unfilled Customer Orders (UFCO)
U	Accrued Expenditures Unpaid (AEU)	F	Filled Customer Orders-Uncollected (FCOU)
E	Accrued Expenditures Paid (AEP)	R	Filled Customer Orders-Collected (FCOC)

Budget Program Activity Code (BPAC)—A code which identifies the budget, program in the first two positions and program/project/weapons system in the last four positions.

Civilian Benefit Acceleration Rate (CBAR)—An acceleration rate applied in JOCAS II to all actual civilian hourly wage rates to recover the difference between total Government civilian pay costs (gross salaries plus funded and unfunded Government contributions plus accrued annual leave carry-over) and straight time salary costs of hours worked (gross annual salaries less the cost of leave taken).

Direct Cost—Any items of cost incurred by a cost center, which can be readily and specifically identified to any final cost objective such as product service, program, or JON. Direct costs include, but are not limited to, labor and related fringe benefits, material, travel and per diem, transportation, dedicated equipment, and contractual services.

Direct Cost Center—An organizational unit whose principal function is to perform test missions or produces end products.

Direct Mission—The labor hours expended by direct cost center military, civilian, technicians, and other personnel on specific test and evaluation jobs.

Disbursement—In the collective appropriation sense, the amount of expenditure (checks issued, cash payments made, and net of refunds received) including all advances. It excludes amounts on non-expenditure documents issued to accomplish a transfer.

Element of Expense/Investment Code (EEIC)—Used to identify the nature of services and items acquired for the immediate consumption (expense) or capitalization (investment). Limited to Air Force Data Dictionary (AFDD) approved data elements.

Foreign Military Sales (FMS) Program—Costs of the foreign military sales program are collected and manually billed by CAO. The acceleration factors for accrual of retirements costs, civilian benefits, and other military personnel costs are applicable to all FMS labor transactions. Accelerations are added to bill by CAO program.

Fund Code—A two-digit code used to designate the appropriation symbol, which represents the source of financing of the expenses appearing in JOCAS II. Examples are:

<u>FUND CODE</u>	<u>APPROPRIATION</u>
29	3600 (Management and Support)
30	3400 (Operations and Maintenance)
9A	3500 (Military Personnel Expense)

Fund Type—A one-position alpha code designating type of funds by appropriation and purpose.

<u>FUND TYPE</u>	<u>APPROPRIATION</u>
A	3600 - Management/Support, New Obligations Authority
C	3600 - R&D Project Funds 3010, 3020, and 3080 - Procurement Funds
J	3600 - Management/Support Reimbursable Budget Authority
L	3400 - Operational and Maintenance New Obligation Authority
L	3500 - Military Personnel Appropriation
M	3400 - Operational and Maintenance Reimbursable Budget Authority

Indirect Costs—Any item of cost which is incurred by a direct mission element for joint objectives, and therefore, cannot be identified specifically with a single final cost objective, product service, or JON. Indirect costs may be incurred by a direct or indirect cost center. EEIC 59913 identifies the management support appropriation and EEIC 59914 identifies the military personnel appropriation. Indirect costs are distributed to all direct labor hours expended by a direct cost center.

Job Order Master—Identifies approved JONs for each AID and descriptive data elements related to each job order.

Job Order Number—An eight digit alphanumeric code (with the exception of alpha O) which identifies a specific workload effort.

Direct Job Order—An approved authorization to expend resources on RDT&E or other services in response to an accepted customers order.

Indirect Job Order—A job order used to identify various categories of indirect work or to validate standard rates.

Major Benefiting Organization Group Code and Major Customer Grouping Code—A code which designates the major benefiting organization groupings, or reference major customer group code masters in JOCAS II.

—AFMC/ST Programs

—Interlaboratory Programs

—Other HQ AFMC Programs

—Other AFMC Programs (Division, Centers, etc.)

- Other Air Force Programs
- Other Department of Defense Programs
- Non-Department of Defense Programs.

Obligation—A legal requirement for disbursement of funds based on orders placed, contracts awarded, and services received.

Operating Agency Code—A code identifying major air commands or special activities.

Operating Budget—An approved plan, at any level, such as a military department, operating agency, intermediate operating agency, installation, or activity, which is the basis of funding and financial control of obligations, costs, and expenditures.

Operating Budget Account Number (OBAN)—A number assigned by the operating agency (usually a major command) to identify a specific operating budget. The term is synonymous with allotment serial number.

Organization Code (ORG Code)—A 3-position numeric code that identifies an organization, unit, or detachment receiving logistical support from the Chief of Supply and the Supply Computer System. An organization cost center record (OCCR).

Other Personnel—All remaining military and civilian personnel not classified as S&E or T.

Overhead Cost—Costs incurred by support cost centers, which are not directly incurred or readily identifiable with any specific direct job. Overhead costs are distributed to all direct jobs by applying an overhead rate to direct labor hours.

Overtime Amount—The dollar value of overtime performed in excess of the normal 40-hour workweek.

Overtime Hours—Hours worked beyond the normal 40-hour workweek.

Program Element—A description of the mission by the identification of the organizational entities and resources needed to perform the assigned mission. Resources consist of forces, manpower, material, and funds. The program element is the basic building block of the Future Year Defense Program.

Program Element (PE) Code—A code which is applicable to the specific JON. Every effort should be made to identify the job order to the program element. If there is no related program element, then an appropriate system program or project (SYS/PROG/PROJ) number will be used. If there is no PE/SYS/PROG/PROJ number, then use six zeroes on this data element in the JON master. The DOD program element code should always match the customer.

Program/Project Number—A code used as the first breakout of the program element of engineering services, or the code representing a technical project number of the work being performed.

Program Sub-Element Code—An addendum to the DOD program element to indicate the Defense Research Sciences (DRS) sub-elements.

Project Officer—The individual charged with the responsibility for completion of the job order, meeting technical goals, and remaining within resources allocated for work effort completion.

Regular Labor Amount—The dollar value of the labor costs accelerated in JOCAS II by the current CBAR.

Regular Labor Hours—The number of labor hours recorded during a normal working period.

Regular Rate—The normal hourly rate of pay established for each civilian grade/step and military rank listed in the JOCAS II personnel master and JOCAS II personnel master audit (previous periods).

Reimbursements—Amounts received, or to be received, by an agency or an activity for the cost of material, work, or services furnished or to be furnished to other, for credit to an appropriation or other fund account (or subdivision thereof).

Reimbursement Code—A standard code based upon the type of customer used to indicate the rule of reimbursements to be applied.

Responsibility Center Cost Center (RC/CC) Code—The lowest organizational unit or activity for which costs are accumulated. A cost center is normally a subdivision of a responsibility center where the supervisor has a degree of control over resources consumed. RC/CCs are identified as direct, overhead, or base operating support.

Support (Overhead) Cost Center—A support entity whose principal function is to support, direct activities in their performance of mission, or production of end products. Normally a part of the 46 TW organization serving in a management or administrative capacity.

Base Operating Support (BOS) Cost Center—An organization entity whose principle function is to support and assist the Commander in providing base support functions.

Scientific and Engineering Personnel—Military and civilian personnel classified with an R&D specialty code of 26XX through 29XX, 91XX, or 99127. Personnel with other specialty codes being utilized directly in a research and development capacity for advancing technology (for example, 30XX, 51XX, and 55XX) may be included on an individual basis (Laboratory application only).

Statement of Capability Code—A locally determined code used to indicate the capability of support.

Supply Order Number—The number assigned by the Cost Accounting Office previously used in the supply system for ordering material or equipment that was converted to the JON for cost purposes. The JOCAS II system established table files to relate supply ORG code to RC/CCs and SONs to JONs. The supply order number is used to include the work breakdown structure (WBS) capability. A combination of the SON and WBS can be used in GAFS to record JON expenses to the WBS level.

Supporting Systems—All systems affecting the JOCAS II concept but not specifically included in the operating system. This includes systems established for specialized management requirements (civil engineering, transportation, maintenance, etc.) as well as application techniques to achieve some administrative objective (civilian pay, military personnel, supply system, etc.).

System/Program Number—A code which designates the weapon system or budget program for which costs are being accumulated.

System Relationship Code—The short title of the systems the work effort supports regardless of the customer or source of funds.

Task—A two-digit code representing the assigned task within a project.

Technical Personnel—Military and civilian personnel actually performing the arts, crafts, and trades occupations in direct support of research and development jobs. Included by the machinists, model makers, electricians, computer programmers and operators, and draftsmen. (Laboratory application only.)

STO Code—A code which relates job order labor to the professional or vocational level of the worker. The laboratories use “S” to designate scientists and engineers, “T” for technicians and “O” for other personnel.

Work Effort—The smallest unit of work which is reasonable, economically, and consistently identifiable to the final cost objective.

Work Phase Code—A locally assigned code used to designate the status of a job order.

P—Planning phase.

A—Active phase (includes reporting).

R—Reporting phase.

X—Indicates job orders that have been canceled or terminated short of the intended technical goal and to which no costs may be obligated or assigned.

Y—Indicates job orders that have been completed within the scope of the intended technical goal and to which no new direct costs may be obligated or assigned but has unliquidated obligations outstanding. This work phase code will not accept labor hour transactions. [Also use for suspended work, which indicates an interruption in work, usually 30 days or more.] No new charges are accepted during this phase. Work may proceed to any other phase upon proper notification by the OPR.

Z—Indicates job orders have been completely closed out with no remaining unliquidated obligations. No additional costs will be accepted.