COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

This instruction is applicable to all units assigned to the 45 Space Wing (45 SW). It establishes procedures and responsibilities for all military and civilian government employees assigned to the 45 SW on Patrick AFB, Cape Canaveral AFS, off-base sites and for those who desire or are required to perform cost accounting activities using the Job Order Cost Accounting System (JOCAS II). The following local policies are not all-inclusive and supplemental guidance may be issued.

Section A—Objective and Purpose

1. Objectives.

1.1. Provide organizational managers at all levels accurate cost information as to the resources consumed by their organization and the purpose for which the resources were used in order to assist them in:

1.1.1. Improving the financial management of their organization.

1.1.2. Estimating the resources needed to perform a specific task.

1.1.3. Justifying their annual requirement for resources.

1.2. Provide the project manager with accurate cost data to assist in the financial management of his/her job orders.

1.3. Promote an awareness of the need for financial management at all levels.

1.4. Provide collection of cost for billing of reimbursements earned.

1.5. Provide for the extraction of raw data from JOCAS II tables to support local Management Information System (MIS) applications; Comptroller Financial Information System (CFIS), Work Information System (WIS) and other report requirements.

2. Purpose. This instruction prescribes a uniform cost accounting structure and system for recording and reporting cost requirements, tracking and reimbursable purposes, as determined by management. It provides guidance to accomplish the following:

2.1. Assist management by providing useful and meaningful financial information to meet requirements for recurring reports, special requirements, inquiries from higher headquarters, budget information, programming data, manpower requirements, trend analysis, workload analysis, etc.

2.2. Provide operational-level management a tool to instill awareness of total costs of individual segments of the overall mission, better management of resources and financial data for decision making.

2.3. Provide a method of identifying cost by job order (cost objective) to identify cost reimbursable transactions in support of reimbursement policy, as stated in DODD 3200.11, *Major Range and Test Facilities Base,* and DODD 7220.9, *DOD Accounting Policy*.

Section B—JOCAS II System Functionality's

3. JOCAS II Functionality's.

3.1. **System.** JOCAS II is a standard cost accounting system developed and maintained by the Programs Management Office (PMO) located at Wright-Patterson AFB (HQ AFMC/FMFS). 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. Features of JOCAS II are:

3.1.1. All costs in JOCAS II are accumulated by Job Order Number (JON) and are identified by the specific accounting classification.

3.1.2. JOCAS II allows direct on-line access to detailed transaction data at the working level (prior to approval), detail transaction data at the history level (after approval) and at the cumulative level (summary level to support reporting/journal voucher billings).

3.1.3. Detailed features of JOCAS II are contained in the JOCAS II Users Guide (on-line).

3.2. **Patrick AFB JOCAS II Structure.** JOCAS II is an on-line processing system that provides for different stages of data entry, data approval and database (table) maintenance. All transactions processed on-line (cost and labor) are recorded in working tables and can be modified by the responsible organization or personnel until approved by that organization or the Cost Accounting Office (CAO). The transactions are then moved to history tables (individual transactions maintained with the 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, Workorder Information Management System (WIMS)) and contractor data (when approved by Audit Agency certification) are loaded directly into history tables, skipping working tables and the approval process. The CAO, on a daily 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 (first day of each month) for the purpose of supporting report and billing processes.

Section C—Data and System Administration/45 SW Organization Positions

4. Data.

4.1. JOCAS II is dependent upon functions and responsibilities being performed by the 45 SW staff, groups, squadrons and detachments' representatives. CAO, 45 SW/FMAS, has the lead responsibility to ensure that all organizations understand their roles and functions, and that JOCAS II meets user requirements. Major areas performed by the CAO include JOCAS II System Administration (JSA), Functional Data Base Administration (FDBA), Chief Cost Accounting Officer (CCAO), Reimbursable Accounts Technician and Reimbursable Cost Technician. The 45 SW/FMAP, Training, Plans and Programs Office, is responsible for the policies and guidance regarding charging and reimbursement requirements as set forth in 45 SW Instruction 65-601, *Reimbursement Policy*. Wing staff, groups, squadrons and detachments' functional representatives perform vital functions that ensure the success of Patrick business practices while complying with established directives and JOCAS II operating requirements. The functional representatives are the Job Order Number (JON) manager, the organization's focal point and the data entry approvers, supervisors and users.

4.2. **System Administration Positions.**

4.2.1. The 45 SW/FMAS.

4.2.1.1. JOCAS II System Administrator (JSA). Provides computer operations, system administration and various other computer services to the JOCAS II office. This includes the loading of JOCAS II version releases.

4.2.1.2. Functional Data Base Administrator (FDBA). Controls system access, data accuracy and timeliness, loading accounting tables/files and their accuracy, coordination with JSA, training, documenting system deficiencies, performing the consolidation and subsequent cost funding processes and the successful daily operations of other JOCAS II processes. Provides assistance, training and interpretation of cost accounting requirements to the users.

4.2.1.3. Chief of Cost Accounting Office (CCAO). Interfaces/coordinates with the using community to ensure user needs are met. Determines the effectiveness and efficiency of JOCAS II. Identifies changes and new requirements for JOCAS II. Ensures compliance with established directives and that JOCAS II's design and operating requirements are met. Forwards the generated SF 1080 billings to the DFAS operating location. Processes the billing consolidations in JOCAS II. Provides assistance, training and interpretation of cost accounting requirements to the users.

4.2.1.4. Reimbursable Accounts Technician. Loads Reimbursable Order Numbers (RONs) into JOCAS II. Forwards RON information to Accounting Liaison for subsequent loading into GAFS. Processes all funding documentation in JOCAS II. Coordinates with JON managers to properly link RON and JON. Ensures proper reimbursable codes for customers. Makes proper funding allocations.

4.2.1.5. Reimbursable Cost Technician. Researches out-of-balance conditions between JOCAS II and GAFS. Establishes JONs. Assists with labor entry and inquiries.

4.3. **The 45 SW Organization Positions.**

4.3.1. Job Order Manager (JOM). Located within 45 SW organizations. Establishes JONs, and maintains JONs' existence and migration through various work phases. The JOM is not responsi-

ble for work performance associated with the JON. For further details of a JOM, please refer to 45 SW Instruction 65-601, *Reimbursement Policy*.

4.3.2. Organizational Focal Point. Responsible for coordinating JOCAS II requirements with the CAO, ensuring that their organizational structure and business practices meet established directives and optimizes JOCAS II concepts and processes to best serve their organization. Assists the CAO to ensure data tables reflect their organizational needs and that their users have the need and proper access and capabilities with JOCAS II. Provides information, training and other assistance to the organization's management and users. Assists with identification of system deficiencies and implementation of JOCAS II procedures within their organizations.

4.3.3. Data Entry Users and Approving Supervisors. Users enter labor/labor adjustments. Supervisors approve labor/labor adjustments on-line in JOCAS II for all military and civilian wing personnel. Inputs must be entered in a timely manner to meet the Defense Civilian Payroll System (DCPS) schedule to assure civilian pay actions. Prints mandatory timesheets, obtains signatures and maintains them (6 years and 3 months) for audit purposes. Coordinates with their unit focal point concerning new, departing, retiring and transferred users. Reports system deficiencies to the unit focal point and to the CAO as directed by their focal point.

Section D—Responsibilities

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

5.1. Cost Accounting Office (CAO) (45 SW/FMAS):

5.1.1. Serves as the wing OPR for all matters related to cost accounting, status of cost data and standard JOCAS II reports.

5.1.2. Uses internal controls to detect improper data input.

5.1.3. Arranges for required system computer support and resolves connectivity issues.

5.1.4. Schedules, executes and validates all standard JOCAS II processes, all Financial Management (FM) locally developed processes and all interfaces with standard Air Force systems.

5.1.5. Focal point for identifying and correcting reported program deficiencies to the JOCAS II program office.

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

5.1.7. Periodically and as needed, provides technical guidance, training and indoctrination to all wing JOCAS II users.

5.1.8. Analyzes cost accounting information and presents or makes reports available, as applicable, to users and various levels of management for consideration and evaluation. Provides JOCAS II data extracts to support local management information systems.

5.1.9. Develops, computes, validates and updates, all indirect and overhead rates; participates in the development of product service rates (when requested); reviews and inputs rates into JOCAS II.

5.1.10. Grants access to users, as needed, upon request of the wing-appointed focal points to JOCAS II.

5.1.11. Assists in loading and resolving JOCAS II software issues.

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

5.1.13. Formulates local cost accounting procedures to meet local requirements with guidelines set by Headquarters Air Force Space Command, 45 SW/FM and DFAS-Orlando.

5.1.14. Builds JONs (selects the appropriate eight digits for the JON) for new programs based on guidelines established within the wing.

5.1.15. Accepts, reviews and records reimbursable and direct cite customer funding documents from the requester; ensures adequacy of budget authorization and forwards copies of reimbursable documents to the initiator and DFAS-Orlando.

5.1.16. Assigns JON. There are two basic types of JONs: Reimbursable Budget Authority (RBA) and Direct Budget Authority (DBA) (non-reimbursable). The formatting of each of these of JONs differs only by the form of funding; RBA will have an Air Force approved funding document and DBA does not require a document. The following data is required for JON assignment:

5.1.16.1. Name of the customer.

5.1.16.2. Billing address of the customer.

5.1.16.3. Work/Mission covered by JON.

5.1.16.4. Proposed JON title.

5.1.16.5. Proposed JON number.

5.1.16.6. Indication of "new" or "supplemental" work.

5.1.16.7. Form of Funding:

5.1.16.7.1. AF Form 185, **Project Order**.

5.1.16.7.2. DD Form 448, **Military Interdepartmental Purchase Request**.

5.1.16.7.3. Purchase requests from other government agencies.

5.1.16.7.4. DD Form 1149, Requisition and Invoice/Shipping Document.

5.1.16.7.5. Cash or Letter of Credit.

5.1.16.7.6. Surety Bond.

5.1.16.7.7. Other funding documents may be accepted ONLY with prior approval from 45 SW/FM.

5.1.16.7.8. Agreement number (if applicable).

5.1.16.8. Range scheduling number (Y or N).

5.1.16.9. Fixed Price (Y or N).

5.1.16.10. JOM name, office symbol, RC/CC, PEC and phone number.

5.1.16.11. Funding documents must contain the following statement: "This order is placed per

41 U.S.C. 23, and Department of Defense Instruction 7220.1, *Fiscal Year End Certification of Appropriation and Fund Balances,*" to be accepted as a project order.

5.1.16.12. The JOM must initial that they concur with the funding document's amount, accounting classification and work being performed.

5.1.16.13. Request accepted electronically and mailed.

5.1.17. Send copies of accepted customer funding documents indicating the local CSN and JON numbers to DFAS-Orlando/DAO and the JOM who provide copies to the ordering activity.

5.1.18. Add supplemental funding, carry forward prior-year funds or withdraw funding to close JONs based on direction and concurrence with the JOM.

5.1.19. May accept support requests from outside organizations/agencies under certain conditions and the support may or may not be reimbursable.

5.1.20. Payroll is processed on the second Friday of each pay period. Contact any organization with missing or incorrect data. Processing of the payroll file for transmission to Pensacola will begin the following Monday.

5.1.21. Creates SF1080s and summary bill details.

5.2. **Training, Programs and Policy (45 SW/FMAP).**

5.2.1. Per 45 SW Instruction 65-601, *Reimbursement Policy,* the following rules apply to deficit JONs:

5.2.1.1. If costs exceed available funding for over 30 days, FMAP will officially notify the JOM via a deficit letter, with a courtesy copy to the deficit unit's squadron commander.

5.2.1.2. After the JON is deficit for 60 days and no action has been taken to clear the deficit, the squadron commander will be notified, with a courtesy copy to the JOM.

5.2.1.3. After 90 days the squadron commander will be notified that Direct Budget Authority (DBA) funds will be used to offset the deficit, with a courtesy copy to the group commander and JOM.

5.2.1.4. 45 SW/FMAS will be notified to update the system to reflect the entire deficit as being paid with the group's direct funding.

5.2.1.5. Maintain the Job Order Master List (JOML) and 45 SW/FMAS will update the changes in JOCAS II as required.

5.2.1.6. Ensure work phase codes of JONs are properly input and updated as required. Coordinate with all performing organizations to ensure all charges have been processed and there are no commitments or obligations outstanding prior to moving to "Z" phase. Normally 60 days are allowed after notification, before changing a JON to "Y" or "Z" phase, so all costs are received and processed by the JOCAS II office.

5.3. **DFAS-Orlando/DAO:**

5.3.1. Maintain the record of accepted customer funding documents for Patrick AFB.

5.3.2. Process end-of-month bills in GAFS to reimbursable customers using data provided by JOCAS.

5.3.3. Office of primary responsibility for customer billing inquiries.

5.4. **Wing Staff Functions, Groups, Squadrons and Detachments:**

5.4.1. Each wing staff function, group, squadron or detachment will appoint a focal point to be the primary contact between themselves and the JOCAS CAO for all JOCAS cost accounting requirements.

5.4.1.1. Focal points will:

5.4.1.1.1. Upon arrival, all new wing personnel are input into the JOCAS II "Personnel Master" and in their working Labor Group in the "Labor/Approval Master" menu as soon as possible.

5.4.1.1.2. Upon notification of data changes make corrections to all individuals' data in the "Personnel Master."

5.4.1.1.3. Request "Entry" rights be established to allow individuals to do their own data entry or for data entry personnel to enter others' data. Request "Supervisor" rights to allow supervisors to enter or approve labor for those they are responsible for. Computer security regulations require a printed and signed "JOCAS Request" or E-mail be provided to the CAO by or through the unit focal point.

5.4.1.1.4. Establish "Labor Groups" in the "Labor/Approval Master" menu to allow supervisors and timekeepers access to personnel within their wing's function or unit for entry/approval of labor data. Authorization to enter labor or to approve labor transactions for personnel is controlled by assigning individuals within a specific labor group an approval level and approval type in the "Labor/Approval Master" menu areas "Labor Group/Labor Group Approvers" screen areas.

5.4.1.1.5. Assure that personnel transferred between wing functions/units are properly processed between losing and gaining unit focal points or supervisors. This will guarantee the recording of labor for civilians and military. Close coordination between the two units is a must.

5.4.1.1.6. The losing unit must assure the labor for the last pay period the member is in the unit is "entered and approved" and the member must be removed from the losing unit's labor group. Then the losing unit must inform the gaining unit's focal point the member's time is "in and approved" and give the unit the member's "user-ID number." Using the member's "user-ID number," the gaining unit can add the member to one of the gaining unit's labor groups to afford the unit access to the member.

5.4.1.1.7. The gaining unit must first add the new member to a labor group, then update all necessary information in the "Personnel Master" (phone number, RC/CC, auto populate (Y/N), comp-time allowed (Y/N), and the proper work-schedule). Lastly, the gaining unit must go to "Labor/Entry" and correct the "Frequently Used JONs" for charging the proper unit JONs or to auto populate.

5.4.1.1.8. Members who retire, PCS or transfer to a tenant unit must be made "inactive" in the "Personnel Master" and deleted from the unit's labor group after entering and approving labor in the last appropriate pay period. (Patrick AFB tenants are not costed in JOCAS; therefore, no hand-off is required between wing units and tenants.)

5.4.1.1.9. Train all unit supervisors and/or individuals required to enter data in JOCAS.

5.4.1.1.10. Assure the unit establishes a policy to print and maintain suitable timesheets that contain both JOCAS JON data and labor hour data for 6 years and 3 months for audit purposes.

5.5. **Supervisors.**

5.5.1. Supervisors will:

5.5.1.1. Coordinate with the focal point to assure all personnel in his/her charge are loaded/ input into the JOCAS "Personnel Master," and added/deleted as a member of the functional area labor group as appropriate.

5.5.1.2. Assure military and civilian labor is entered and approved accurately and timely.

5.5.1.3. All JOCAS II entries must be input, certified and approved by close of business on the second Thursday of each pay period.

5.5.1.4. Payroll is processed on the second Friday of each pay period. Before final labor approval/certification of JOCAS II entries, timekeepers may change time and attendance data. Once data has been approved in JOCAS II, only "Labor Adjustments" to those entries can be processed in JOCAS II.

5.5.1.5. Changes to approved data passed to Pensacola that impact pay must be made in DCPS as well as JOCAS II, as soon as possible.

5.5.1.6. Assure that timesheets for both military and civilians are printed, reviewed, signed and maintained for 6 years and 3 months for audit purposes.

5.5.1.7. Assure alternate approvers (minimum of two) are appointed in each labor group. Alternate approvers are required as members cannot approve their own data and in the absence of the supervisor one alternate can approve the other's data.

5.5.1.8. Make "Labor Adjustments" in the "Labor/Adjusting" menus if changes occur to any aspect of reported data (wrong JON reported, hour code or hours reported) after labor has been approved. Then assure "Labor Adjustments" are approved.

5.5.1.9. Assure that members who PCS, retire or resign (civilians) from Civil Service are made "inactive" in the "Personnel Master."

5.5.1.10. Input appropriate "Frequently Used JONs" and indicate "Y" to have members auto populated in the "Labor/Entry" screen for each member.

5.5.1.11. Report all problems inputting or approving directly to the unit focal point or directly to the CAO.

5.6. **Individual Users.**

5.6.1. Individual users will:

5.6.1.1. As directed by your unit, input labor data directly in JOCAS.

5.6.1.2. All civilians and military must, as directed by your unit, print and turn-in timesheets to supervisors. Locally developed timesheets that meet the JOCAS and DCPS requirements are acceptable. JOCAS timesheets can be viewed and printed by all users who have entry

rights.

5.6.1.3. Problems inputting or adjusting data into JOCAS II should be reported to/through supervisors/unit focal point.

MICHAEL F. LENHERTZ,   Colonel, USAF
Vice Commander

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

DODD 3200.11, *Major Range and Test Facilities Base*

DODD 7220.9, *DOD Accounting Policy*

DOD Instruction 7220.1*, Fiscal Year End Certification of Appropriation and Fund Balances*

45 SW Instruction 65-601, *Reimbursement Policy*

Abbreviations and Acronyms

45 SW—45 Space Wing

ADSN—Accounting and Disbursing Station Number

AID—Account Identity Code

AEP—Accrued Expenditures Paid

AEU—Accrued Expenditures Unpaid

BID—Balance Identifier

CBAR—Civilian Benefit Acceleration Rate

CCAO—Chief Cost Accounting Office

CSN—Control Serial Number

CAO—Cost Accounting Office

DCPS—Defense Civilian Payroll System

DCAA—Defense Contract Audit Agency

DBA—Direct Budget Authority

EEIC—Element of Expense/Investment Code

FTP—File Transfer Protocol

FCOC—Filled Customer Orders-Collected

FCOU—Filled Customer Orders-Uncollected

FM—Financial Management

FDBA—Functional Data Base Administration

FC—Fund Code

JOM—Job Order Manager

JOML—Job Order Master List

JON—Job Order Number

JSA—JOCAS II System Administration

MIS—Management Information System

OPR—Office of Primary Responsibility

OBAN—Operating Budget Account Number

PE—Program Element

PEC—Program Element Code

PMO—Program Management Office

PDO—Publishing Distribution Office

RBA—Reimbursable Budget Authority

RON—Reimbursable Order Number

RC/CC—Responsibility Center/Cost Center Code

SBSS—Standard Base Supply System

UOO—Undelivered Orders Outstanding

UFCO—Unfilled Customer Orders

WIS—Work Information System

WIMS—Workorder Information Management System

Terms

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

Account Identity Code—A two-digit code used in JOCAS II to separate one organization's cost records from another. Each AID functions independently from other AIDs. Patrick AFB only has one: AID A5 - Patrick AFB.

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 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.

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

Table A1.1. Balance Identifier.

BID	Commitment/Obligation Accounting	BID	Reimbursement Accounting
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)

Civilian Benefit Acceleration Rate—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.

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—Used to identify the nature of services and items acquired for the immediate consumption (expense) or capitalization (investment).

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:

Table A1.2. Fund Code.

FUND CODE	APPROPRIATION
30	3400 (Operations and Maintenance)
9A	3500 (Military Personnel Expense)

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 alpha-numeric code, which identifies a specific workload effort. (1) Direct Job Order. An approved authorization to expend resources on Operation and Maintenance or other services in response to an accepted customer's order. (2) Indirect Job Order. A job order used to identify various categories of indirect work or to validate standard rates.

Local Agency Code—A locally determined code used to indicate the agency requiring support from Patrick AFB.

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—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.

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 Code—A code that 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 6 zeroes on this data element in the JON master. The DOD program element code should always match the customer.

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).

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

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).

Responsibility Center/Cost Center Code—The lowest organizational unit or activity for which costs are accumulated. A cost center in normally a subdivision of a responsibility center where the supervisor has a degree of control over resources consumed. RC/CCs are identified as direct or overhead. (1) Direct Cost Center. An organizational unit whose principal function is to perform test missions or produces end products. (2) Support (Overhead) Cost Center. A support entity whose principal function is to support direct activities in their performance of mission or production of products. Normally a part of the direct organizations serving in a management or administrative capacity.

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, GAFs, etc.), as well as, application techniques to achieve some administrative objective (civilian pay, military personnel, supply system, etc.).

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

Table A1.3. Work Phase Code.

Work Phase Code	Status of a Job Order
P	Planning phase
A	Active phase (includes reporting).
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 of 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 without any remaining unliquidated obligations. Additional costs may be accepted.