

DEFENSE JOINT ACCOUNTING SYSTEM (DJAS)



The Defense Joint Accounting System (DJAS) is based upon the Army Corps of Engineers Financial Management System (CEFMS) that has been modified and upgraded to ease the transition from legacy systems to a single source, data entry transaction-driven U.S. Standard General Ledger environment. DJAS has been designed to provide a Chief Financial Officers Act (of 1990) capable accounting system that satisfies the Federal Financial Management Requirements and more importantly provides managers and users with timely, relevant, and accurate information for decision-making.

DJAS supports specific Army posts, camps, and stations; Army Materiel Command; and Defense agencies serviced by the DFAS-Indianapolis (DFAS-IN) Center. Contrary to what its name implies, DJAS does not support the Navy/Marine Corps or Air Force accounting requirements. DJAS does provide for a wide range of accounting and financial management functions to include (but limited to) funds control, general ledger, accounts receivable, accounts payable, cost management, and reporting. DJAS is a client-server system designed to run on mid-tier computers located at the Defense Information Systems Agency (DISA)-managed computing facilities or local automation offices (in areas not supported by DISA) with user access through the personal computer (PC)-based local area networks.

BACKGROUND INFORMATION

DFAS was established in 1991, and was charged to develop a single corporate strategy to support all DoD finance and accounting functions. In 1996, the Under Secretary of Defense (Comptroller) directed the acquisition of a general funds accounting migratory system for specific Army and Defense agency customers serviced by the DFAS-IN Center. This was part of the DFAS migration strategy for general funds and working capital funds accounting systems as outlined in the “DFAS Accounting Systems Strategic Plan,” released in 1997. The analysis of alternatives concluded that a re-engineered CEFMS best addressed the mission needs and customer requirements. The DJAS program has upgraded and modernized the CEFMS baseline application capability to accommodate customer requirements. The DJAS program acquisition strategy calls for incremental prototype testing for its customers. The Ballistic Missile Defense Office in Arlington, VA is the initial DJAS prototype site.

The IOT&E of DJAS, designed to evaluate the initial capability developed for Defense agencies, began in late May 2000. However, during testimony before the Government Reform Subcommittee, the DoD Inspector General criticized the Navy and Air Force for implementing their own migratory accounting systems, while leaving the Army as the only Service committed to DJAS. This criticism

resulted in the House Appropriations Committee Report recommending a FY01 funding reduction to each of the Services and DoD-wide accounts in the Operations and Maintenance Account under the title “DJAS.” This report further recommended terminating the DJAS program, citing Clinger-Cohen Act compliance concerns. (Termination was not ultimately directed.) The PMO, with the concurrence of Joint Interoperability Test Command (JITC), the designated OTA, suspended the IOT&E.

The National Defense Authorization Act for FY01 reported that DJAS is not prohibited (terminated). However, the Secretary of Defense may not make a Milestone III decision until a report is submitted to the Committee on Armed Services of the Senate and the Committee on Armed Services of the House of Representatives, addressing a number of programmatic issues such as a single DoD-wide general funds accounting system.

The Congress recommended in the National Defense Appropriations Bill for FY02 that the DJAS program be terminated, unless the Under Secretary of Defense (Comptroller) determines that DJAS is an essential part of the Department's Financial Management Modernization Strategy.

TEST & EVALUATION ACTIVITY

Pending Under Secretary of Defense (Comptroller) determination of the role DJAS will play in the Department's Financial Management Modernization Strategy, all OT&E activities have been suspended indefinitely.

DJAS continues as the operational system for the Ballistic Missile Defense Organization and Fort Benning prototype locations. Developmental testing on system changes required to support the currently operational user base will continue as needed in FY02.

TEST & EVALUATION ASSESSMENT

Developmental testing for maintenance releases continued throughout FY01. The Program Manager continues to refine the DJAS software to meet its users' needs. The assessment of DJAS will be completed upon the resumption and completion of IOT&E.