Command Cost Model Document

U.S. Army Central (USARCENT)

Enterprise Resource Planning (ERP) Command Cost Model (CCM) Document — Command Series

Reference No. » CCM—OA8A

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Statement of Purpose

The purpose of the *Command Cost Model (CCM) Document* is to provide a <u>living document</u> which contains the necessary information to be utilized as a reference guide to aid in understanding how the command's current cost model is represented in the multiple ARMY ERP platforms such as the General Fund Enterprise Business System (GFEBS), Global Combat Support System (GCSS) and Logistics Modernization Program (LMP) ERPs. Each command's Cost Model and corresponding utilization of supporting capabilities within the ERP's has been adapted to meet the requirements of each command and the Army-Wide cost objectives. The "Cost Model" consists of the defined system master data and supporting transactions necessary to support the Cost Management Processes (Figure 1). Therefore the Cost Model consists of:

- Identification of cost objectives
- Definition of master data objects
- Execution of various kinds of planning (cost planning, product output planning, etc.)
- Capture of actual costs
- Perform Allocations / cost assignments, and track non-financial measures
- Various reporting requirements

Figure 1: Cost Management Process
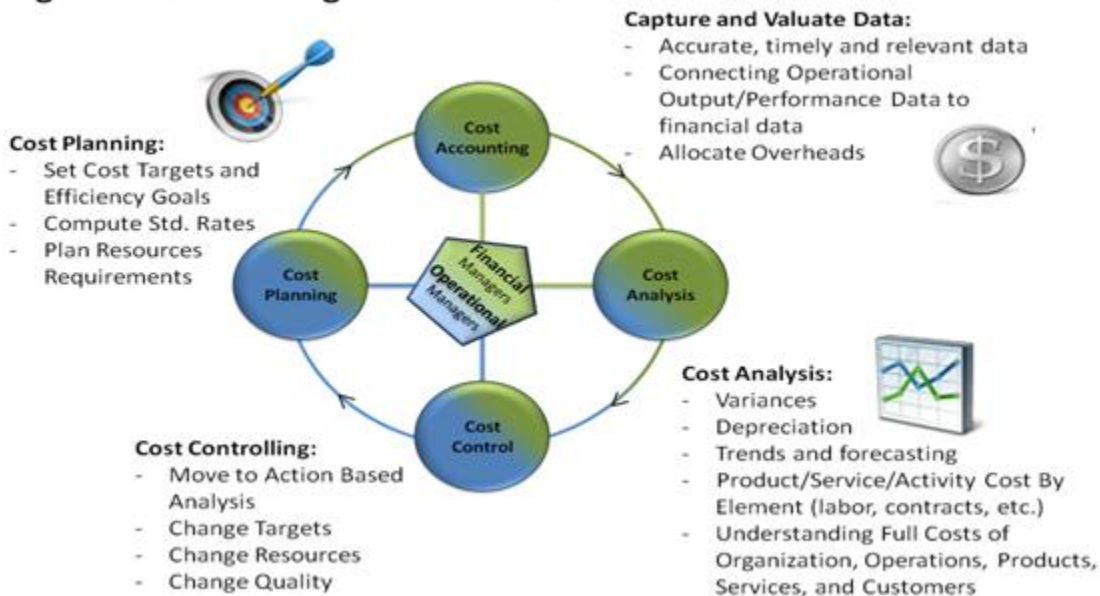
The intended audience of this document consists of readers already familiar with the ERP applications and the cost management concepts within the Cost Management Handbook.

Command Overview

The US Army Central Command (USARCENT) provides forward land power presence and security cooperation engagements in order to assure access, build partner capacity, and develop relationships; while simultaneously providing flexible options and strategic depth to the Combatant Commander and setting the conditions for improved regional security and stability.

USARCENT is the ARMY subordinate command of the geographic Central Command (CENTCOM) Combatant Command which is responsible for the central area of the Globe. As such USARCENT has an Operational Command Post (OCP) forward and a Main Command Post (MCP) within the United States located at Ft. Shaw. Within USARCENT, the United States Forces Afghanistan (USFOR-A) provides efficient command and control of U.S. forces in Afghanistan and integration and coordination with coalition forces operating under NATO/ISAF. Additionally, the Combined Security Transition Command Afghanistan (CSTC-A) is engaged in the development of the Afghan National Army and USARCENT supports Multinational Force Observers (MFO) in Sinai.

USARCENT provides sustainment, logistics, and has two Area Support Groups (ASGs). Sustainment is provided by 1st Theater Sustainment Command (1st TSC). Supporting logistics related activities in Theater is done by the Coalition Forces Land Component Command (CFLCC.) The ASGs are located in Kuwait and Qatar and provide force protection activities and base operation support services. ASG-Kuwait additionally implements the Defense Cooperation Agreement (DCA) program with the State of Kuwait to enhance security and stability of the region. All operations are direct funded.

USARCENT has within its cost model the Unites States Military Training Mission (USMTM) activities within Saudi Arabia. USMTM is a Foreign Military Sales (FMS) effort to advise and assist the Saudi Ministry of Defense in building defense capacity/capability through military exercises and training education. While deploying into GFEBS for developing the Cost Model, there was much controversy over whether USMTM should be within the USARCENT cost model, FORSCOM's (who at the time was providing Resource Management support activities), or AMC-USASAC responsible for FMS programs. In the end, USARCENT remained responsible for the USMTM activities and therefore the corresponding cost model required to support USMTM is contained within the USARCENT cost model.

Cost Management Objectives

Current Objectives

The USARCENT Cost Model has many cost objectives based on the various activities supported by the command listed within the overview section. The main focus was however was to track Costs by ISAF Regional Command (RCs) by generic role (e.g. 1BCT, 2BCT, CAB, ENG, etc.) in order to understand the cost of operations, without having to track to the individual units (e.g. Cost Center) deploying and falling into an RC. Additionally, the various activities which USARCENT manages needed to be tracked specifically to provide transparency into activities either for reimbursement (DCA Program), Foreign Military Sales (USAMTM), Forward Operation Base (FOBs) management, etc. In addition, many of the USARCENT programs required visibility into which Country the cost are for and as such the Country field is utilized within the USARCENT Cost Model (see Table 3 listed within Attribute section for values.)

Cost of Operations is the main cost objective for the USARCENT cost model. Cost of Operations is a term coined to understand the cost to support each of the RCs (e.g. RC-East, RC-West, etc.) for this reason the Region Field was created to track which RC was being supported (See Table 4 for Region values created for USARCENT in Attributes section.). Units deploy to support various efforts within the RCs. Units are reflected as UICs or Derivative UICs (DUICs) which are reflected as Cost Centers within the ERPs. Due to the volume of UICs/DUICs, complexity and sensitivity of tracking which UICs/DUICs are in which RC, the desire was not to model the Cost of Operations through the organizational entities. While the individual Units level was determined too detailed for tracking, there was still the objective of understanding the capabilities needed in each RC which became the concept of the Roles (e.g. 1BCT, 2BCT, CAB, ENG etc.) As Units rotate in/out of a RC and get renamed (e.g. Task Force Viper) they play a role within the RC. During their rotation, the costs for those Units are associated to the Role the Unit is playing. Given the desire to not track by Cost Center, the Cost of Operation is modeled as a large project effort and discussed in further detail under the WBS Element section of this document.

While the Cost of Operation design utilizing a Project structure works within GFEBS, the concern has always been the ability to continue with this Cost Model approach as GCSS-Army fields for Wave 1 consuming the Standard Army Retail Supply System (SARSS) warehouses, and more so for the Wave 2 support of Maintenance (i.e. SAMS-IE) and Property Book (i.e. PBUSE) activities. These activities are centric to organizations and therefore look for Cost Centers for many of the processes. The ability to maintain this cost model for support Cost of Operations will be proved out when GCSS-Army deploys Wave 2 functionality still currently in design.

USARCENT tracks the Commander's Emergency Response Program (CERP), which provides urgent humanitarian relief and reconstruction projects, in an offline system by project codes. The desire was to be able to track the cost of CERP projects and then combine the information

with the off-line reporting system. This was accommodated utilizing the External Project code located on the WBS Elements within GFEBS to make an association to support this cost objective.

USARCENT also desired to track the Logistics Civil Augmentation Program (LOGCAP) to track the costs by North versus South and therefore WBS Element were structured to accommodate.

While deploying into GFEBS, the funding for USARCENT was being considered for change for base operation related activities from OCO funding to OMA BASOP funding such. The question was whether USARCENT would need to track to the Installation Status Reporting (ISR) requirement and if this would be shifted to be normal base funding. It appears BASOP support did not shift to normal OMA BASOP funding and as such USARCENT does not track to ISR. Should the funding for FOB/BASOP related activities be shifted to utilize non-OCO funds, then ISR tracking will be added to the cost model structures.

For FY14, CTST-A identified an objective to provide more transparency to ensure auditability of activities. To accommodate, the Cost Model was expanded to incorporate more detailed Project Structures to support cost By Organization (Cost Center) By Function (e.g. Sustainment, Infrastructure, Training and Operations,) by Sub-Function (e.g. within Sustainment tracking to Logistics, Personnel, Police Forces, Facilities, etc.) By Nation (e.g. Country field).

Future Objectives

As conflicts and support requirements change within the area, objectives should continually be reviewed to ensure the Cost Model is providing the level of information required to make resource informed decisions and/or provide transparency for external reporting and requirements justifications.

Command Master Data

Cost Centers

Overview

Cost Centers represent the organizations (e.g. LNO 364TH SPT DET) for USARCENT or other supporting Table of Distribution and Allowances (TDAs) entities (e.g. HQ Chief of Staff TDA/paragraphs). Cost Centers are established to collect and manage costs incurred within an organization for the corresponding capacity output provided (e.g. Labor Hours). Cost Centers align to the Unit Identification Code (UIC)-Paragraph structure of the working TDAs or the

Modification Table of Organization and Equipment (MTOE) structured authorized UICs (e.g. Company A).

The Cost Centers associated to USARCENT are only those related to UICs/DUICs assigned to USARCENT for Admin Control (ADCON), not those under Operational Control (OPCON) to the RCs. Portions of USARCENT organizations are Joint TDAs (JTDAs), for example the organization managed by CSTC-A.

Coding Logic

USARCENT integrates with the GCSS-Army ERP and therefore has Federated 4* series Cost Centers. This 4* numbering of Cost Centers ensures GCSS-Army and GFEBS Cost Centers are completely synchronized. To maintain consistency between GFEBS and GCSS-Army, Cost Center numbering changes are allowed under specific conditions. Creating a new Cost Center requires a unique combination of the UIC-Paragraph on an approved Force Structure document or a structure Derivative UIC (DUIC) to reflect the MTOE units (e.g. WXXXA0 for Company A).

As GCSS-Army continues to field, any Cost Centers not in the Federated 4* series Cost Center coding range will be converted. However USARCENT has several Cost Centers that are for Joint TDA organizations due to the nature of their mission. These Cost Centers are reflected with a 3* series Cost Center numbering and will not be Federated.

Informational Fields

In addition to the Cost Center code, there are many other data elements defined on the Cost Center master data record that are utilized for reporting or interfacing with other systems such as (but not limited to) Standard Hierarchy, Area of Responsibility (AoR), Name 4 and Interface Indicator (utilized if using the Automated Time Attendance & Production System (ATAAPS) for time tracking.   The Cost Centers that are associated to a Joint TDA have the JTDA ORG codes populated within the Department Field of the Cost Center master data record.

Activity Types

Overview

Activity Types (i.e. Resource Pools), describes the kind of capacity of a specified resource within a Cost Center, typically measured in units of time (Hours) or volume (BTUs). Therefore, Activity Types are used to assign capacity related costs to consuming cost objects. Activity Types are used to plan, allocate and control costs.   Activity Types are categorized as Labor Related versus

Non-Labor Related. The most prevalent category is Labor Related which is structured to reflect the different types of Labor related resource pools such as Civilians and Military. Additionally, Non-Labor related Activity Types are created as needed to reflect the capacity costs of Machines (e.g. Bulldozer $/Hour) or Facilities ($/Sqft.)

Usage & Calculations

USARCENT's main capacity is work force and therefore labor hours. The transactions for associating the capacity consumed require a quantity and a standard rate to exist for the Cost Center and Activity Type. Table 1 lists a summary of Activity Type utilized by USARCENT.

- Labor Related Activity Types – the Labor related Activity Types have been defined for the ARMY as a whole and not specific to any one command. Activity Types are based on Pay Plans and Job Series and encompass all of the kinds of skills provided by labor resources utilized by USARCENT.

    o Civilian – For all Civilian related labor charges, the payroll costs remain on the Cost Center where the primary expense posting occurs. For entities tracking Civilian Labor to products/services, then Civilian Labor activity types are utilized to perform time tracking. The majority of USARCENT does not currently perform Time Tracking for Civilian labor hours and as such Labor Activity types are needed mainly to support the payroll process. Currently only USMTM utilizes Civilian Labor Activity Types to perform Time Tracking.

    o Military – Currently, USARCENT is not tracking time related to Military labor hours and output worked within GFEBS. As part of the GCSS-Army deployment, it will be necessary to identify those military personnel who will be completing time on maintenance orders in GCSS-Army. Thus, prior to the GCSS-Army Wave 2 deployment FY15, it will be necessary to obtain a list of all Authorized Military for the UIC's and create an Activity Type Rate for Each combination of Military Rank (e.g. Activity Type E4, E5, O6) to unit Cost Center in order to support maintenance activities within GCSS-Army. This is required only for the USARCENT related UICs/DUICs that have equipment authorizations and not the Units that are rotating in/out of the region as they will perform this set-up step while the Unit is still in Garrison.

    o Local National – USARCENT does have LN Payroll. However this LN Payroll is not associated to organizational Cost Centers and therefore no LN Activity Types are utilized. See Payroll section for further information on LN Payroll.

    o Contractor – USARCENT currently does not track contractor Labor Hours to outputs.

- Non-Labor Activity Types – Currently USARCENT does not utilize non-Labor Activity Types to assign out cost of capacity.

Table 1: Summary Utilization of Activity Types

Type	Area	Utilized
Labor	Civilians	Yes
Labor	Military	Yes
Labor	Local Nationals	No
Labor	Contractors	No
Non-Labor	NA	No

Internal Orders

Overview

USARCENT utilizes Internal Orders (IOs) in a very limited manner; less than 20 total. The IOs (utilized by the HQ-MCP entity) mainly provide information on the reason for travel (e.g. MTSA Enroute, MTSA In Return, Medical TDY, Emergency Leave, etc.) The ability to track the reason for the travel could have been handled via WBS Elements, however Internal Orders were utilized since Internal Orders are automatically rolled over from year to year and the number for the IO by Reason of travel therefore remained stable from each year. Additionally for rollover and stability of code, two other Internal Orders were generated for Official Representation Fund (ORF) by Continental United States (CONUS) versus Outside Continental United States (OCOUNUS) which requires a Limit controlled via Funded Program.

WBS Elements

The main cost collector, in addition to the Cost Center, for USAREUR is the WBS Element. WBS Elements are utilized to track the transparency, visibility, and activity of the efforts being supported. In summary, USARCENT uses WBS Elements to:

- Collect any reimbursable costs for services provided (e.g. DCA activity) – typically reimbursable related WBS Elements are not structured in detail they are structured only for the purpose of being able to bill. However, some areas within USARCENT needed lower level WBS Elements in order to provide transparency to what is being billed such

as DCA tracking the Reimbursable WBS Elements to match the Cost Center structure. This was to provide ease of traceability to the organizations which are being covered by DCA reimbursable program.)

- Provide funding to other entities via the Direct Charge process.

- Track costs of CE2T2 training exercises – the different 7097.01 CE2T2 related exercises are listed in the Attribute 1 field (e.g. EX4NK - Inferno Creek) for the year the exercise is performed (e.g. 4 represents the FY14 portion of the exercise.) As such WBS Elements are created each year (i.e. not rolled over) to ensure that a distinct WBS Element exist for the year of execution for the exercise.

- Track costs of FCAs – large portions of the effort supported by USARCENT is related to supplemental efforts which requires tracking the costs to an FCA code such as F1201 – Operation Enduring Freedom.

- Track costs of operations for regions within Afghanistan by Region by BCT Role – WBS Elements are structured to have a separate project by RC (e.g. S.0002914 RC-E) and then levels within the Project code to reflect the Role being performed (e.g. S.0002914.4 RC-E 4 BCT SF, and then children by the BN within the BCT role.)

- Track costs of Forward Operating Bases (FOBs)/Camps – specific WBS Elements are generated to capture the costs of locations (e.g. Camp Eggars Basop, or RC-W FARAH Basops within the RC-W project structure.)

- Track costs of LOGCAP program – tracking to the difference for LOGCAP activities in the North versus South, via the description.

- Track costs of Official Representation Fund (ORF) limit – since these ORF costs are associated with a particular Funded Program specific to the Limit.

- Track costs by Country by Function/Sub-Function – such as Sustainment Logistics versus Sustainment Facilities by Country such as Bulgaria

Statistical Key Figures (Non-Financial Measures)

Statistical Key Figures (SKFs) represent the non-financial measures a command might want to track to support performance reporting and/or to be utilized to support Allocations. Currently USARCENT does not utilize SKFs to track non-Financial measure specifically outside of the ARMY-wide SKFs defined to support interfaces such as WARS and GCSS-Army. Examples of kinds of AMMO related SKFs are listed in the table 2 below:

Table 2: Sample SKFs Utilized

Statistical Key Figure	Unit	Description
WSKV	EA	FA AMMO SPT VEH (FAASV), G801, XM922
WSP4	EA	HVY EXP MOBIL AMMO TLR (HEMAT) M989, M98
WSY1	EA	OTHER ARTILL AMMO NOT SPECIFIC LISTED AB
WSY6	EA	COMPO FOR CONVENTION AMMO MAINT & RENOVA
WSYV	EA	OTHER TANK & ARMORED VEHGUN AMMO

Cost Elements

Primary Cost Elements

Primary Cost Elements track initial expenditures within the system and are defined ARMY-wide. Therefore nothing specific for the USAREUR command has been developed related to Primary Cost Elements.

Secondary Cost Elements

Secondary Cost Elements are utilized to track cost flows from initial expenditure to final cost objects. There have not been any Secondary Cost Elements generated specifically to address USARCENT requirements.

Business Processes

Currently the USARCENT Cost Model does not use Business Processes to track cross-functional business activities.

Attributes (Custom Fields)

Several custom fields have been added to the various master data elements. Although these custom fields are not cost objects themselves, the field brings an additional cost view of information. Most of the custom fields are specific to a single master data element such as the Capability or Country added to the WBS Element. Several Custom Fields however have been added across the core cost object of Cost Center, Internal Order, and WBS Element to allow for a single view regardless of which cost object is utilized, e.g. FCA.

USARCENT utilizes the following custom fields:

- Attribute 1 – Exercise codes to be tracked for CE2T2 Funding.

- FCA – tracking FCA codes issued for tracking of Hurricanes and other events.

- Country – tracking which Nation is receiving the benefit of the support effort (e.g. Kuwait, Afghanistan) or which NATO Nation provided the funding (e.g. Germany.) See Table 3 for Sample Country Codes.

Table 3: Sample Country Codes

Country Code	Name	Nationality	Long name	Nationality (Long)
AE	Utd.Arab Emir.	Unit.Arab Emir.	United Arab Emirates	United Arab Emirates
AF	Afghanistan	Afghan	Afghanistan	Afghan
BA	Bosnia-Herz.	Bosnian	Bosnia and Herzegovina	Bosnian-Herzegovinian
BH	Bahrain	Bahraini	Bahrain	Bahraini
CS	Serbia/Monten.	Serbian/Monten.	Serbia and Montenegro	Serbian; Montenegrin
DE	Germany	German	Germany	German
DK	Denmark	Danish	Denmark	Danish
EG	Egypt	Egyptian	Egypt	Egyptian
EU	European Union		European Union	
FI	Finland	Finnish	Finland	Finnish
HR	Croatia	Croatian	Croatia	Croatian
IL	Israel	Israeli	Israel	Israeli
IQ	Iraq	Iraqi	Iraq	Iraqi
IR	Iran	Iranian	Iran	Iranian
KW	Kuwait	Kuwaiti	Kuwait	Kuwaiti
QA	Qatar	Qatari	Qatar	Qatari
RU	Russian Fed.	Russian	Russian Federation	Russian
SA	Saudi Arabia	Saudi Arabian	Saudi Arabia	Saudi Arabian
SY	Syria	Syrian	Syria	Syrian

- Region – tracking RCs (e.g. RC-East versus RC-West.) See Table 4 for USARCENT Region Codes defined.

Table 4: Region Codes for USARCENT

Region ID	Region Name	Personnel area	Personnel Area Text
5	AR - CAPITAL	8A	ARCENT
6	AR - EAST	8A	ARCENT
7	AR - NORTH	8A	ARCENT
8	AR - SOUTH	8A	ARCENT
9	AR - SOUTHWEST	8A	ARCENT
10	AR - WEST	8A	ARCENT

- Program codes were initial set up for USARCENT to track common items for reporting. These have not been populated on any current USARCENT cost objects and should be reviewed to see if they should be updated to reflect the standardized Function/Sub functions being tracked for supporting the transparency of the NATO funding. See Table 5 for USARCENT Program Codes created but not currently assigned.

Table 5: Program Codes for USARCENT

Req/App	Portfolio	Description	Valid frm	Valid to
ARCAGR		AGRICULTURE		
ARCBTL		BATTLE DAMAGE REPAIR		
ARCCCL		CIVIC CLEANUP ACTIVITIES		
ARCCON		CONDOLENCE PAYMENTS		
ARCCSV		CIVIC SUPPORT VEHICLES		
ARCEDU		EDUCATION		
ARCEFM		ECON/FIN/MGMT IMPR		
ARCELE		ELECTRICITY		
ARCFDE		FORMER DETAINEE PYTS		
ARCFDP		FOOD PROD & DISTRO		
ARCHER		HERO PAYMENTS		
ARCHLT		HEALTHCARE		
ARCPRO		PROTECTIVE MEASURES		
ARCROL		RULE OF LAW & GOV		
ARCRPR		REPAIR CIVIC & CUL FAC		
ARCTCG		TEMP CON GUARDS CRIT INFR		
ARCTEL		TELECOMMUNICATIONS		
ARCTRA		TRANSPORTATION		
ARCUHM		URG HUM/RECONST PRJT		

Planning

USARCENT currently does not utilize any Cost Planning capabilities.

Capture Actuals

Payroll

Civilian Payroll will be disbursed out of the Defense Civilian Payroll System (DCPS) with financial transactions being recorded on a bi-weekly basis. The Budget LOA is defined within the Human Resources (HR) master data record for each employee.   One item to note is the Funds Center for the paying Budget LOA is actually determined by the Funds Management business logic (i.e. FMDERIVE – A custom table inside the ERP platforms that associate Cost Management master data with Funds Management master data).

USARCENT is responsible to maintain both the Faces-to-Spaces document identifying the association of Activity types to Cost Centers and the calculations of the Rates. Additionally, USAREUR maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding. For more information on Faces-to-Spaces see http://www.opm.gov/oca/10tables/indexGS.asp

Military Payroll currently comprises a portion of USARCENT's overall cost of operations. Currently the MILPAY is not being recorded in GFEBS but is scheduled for FY15.

Local Nation Payroll (i.e. 6100.28B0) is captured within the USARCENT cost model only for USMTM and directly against the FMS related WBS Elements necessary to support billing.

Labor

USARCENT currently does not track labor to products/services command wide; only to support USMTM FMS activities. Therefore Secondary Cost Elements such as 9300.0100 Labor Charge are not seen assigning the cost of labor from the majority of the USARCENT related Cost Centers to Orders and/or WBS Elements. With GCSS-Army Wave 2 however Maintenance Labor for Maintenance of a units equipment will be captured and tracked by both the providing Unit of the maintenance activity and the benefiting Unit. Therefore the Cost by Maintenance Order, Cost by Performing Maintenance Unit, and Cost by Equipment, and Cost by Unit Owning the Equipment will all be supported within GCSS-Army.

USARCENT does receive the benefit of Labor charges associated to an activity performed against Direct Charge related WBS Elements. Therefore USARCENT entities should understand the Secondary Cost Elements related to Labor Activity Types to understand the charges they receive from other supporting organizations (e.g. ATEC EPG providing support for a USFOR-A Direct Charge related WBS Element.)

Non-Pay/Labor

Costs not related to payroll or labor tracking are also captured within the cost model.   These costs require the individual initiating the action to indicate the organization or event (e.g. IO or WBS Element) receiving the benefit of the expense.   For example, Purchase Requisitions (PRs)/Purchase Orders (POs) generated to reflect a contract or a Defense Travel System (DTS) travel order are created and cited against the cost object those costs are supporting.

A large portion of non-labor costs are associated to supplies related to the care and feeding of all the Units that are deployed downrange into Theater.   When a Unit deploys, they are provided their own deployment Department of Defense Activity Address Codes (DoDAACs) to utilize to prepare for supplies that will need to be shipped to them at a different location versus with in Garrison DODAACs.   Additionally, when a Unit arrives in Theater, they are provided an USARCENT DoDAAC to utilize with the Standard Army Retail Supply System (SARSS.)   There are several thousand USARCENT related DoDAACs which are assigned out to the various Units playing a role (e.g. 1 BCT) in a Region (e.g. RC-E.)   USARCENT provides this kind of logistic support to non-Army entities as needed (e.g. a Navy Hospital or a Marines lumber yard) to ensure the total efforts downrange are efficiently and effectively supported.

Depreciation

USARCENT receives depreciation postings for capitalized equipment tracked within the Property Book Unit Supply Enhanced (PBUSE) system. PBUSE is being subsumed by GCSS-Army as a part of the GCSS-Army Wave 2 rollout FY15 – 17.

In the interim, PBUSE interfaces with GFEBS to provide all transactional data to financially reflect the capital equipment acquisitions, destruction, lost and transferred. GFEBS utilizes the asset transactions in conjunction with depreciation schedules or equipment usage data

received from OSMIS to determine the Usage-Based Depreciation to post as the non-budget relevant cost of the equipment associated to each Organization or Unit (Cost Center).

Perform Allocations/Cost Assignments

Various kinds of Allocations/Assignments can be supported within the Cost Model. USARCENT currently utilizes allocation related Cost Elements to support billing only and not for identifying indirect overhead of support activities. For example, ASG Kuwait responsible for the DCA effort utilizes 9100.0100 Labor Allocation – BR to move the organizational costs from the Cost Centers to REIM related WBS Elements for billing.

CM Data Load

There are several Army-wide systems interfacing cost management data such as GCSS-Army for tactical equipment utilization or the Worldwide Ammunition Reporting System (WARS) interface to provide the cost of training ammo for a unit. Currently, USARCENT Cost Centers receive a non-budget relevant Training Ammo cost generated via the Worldwide Ammunition Reporting System (WARS) interface. The WARS interface is utilized to associate costs of training ammunition to the units in order to more accurately report the total cost of a Unit. The interface runs on a monthly basis for the data from the prior month. Information provided via the interface relates to:

- DODAAC – Department of Defense Activity Address Codes – will indicate the ASP (Ammunition Supply Points) issuing the ammo.
- DODIC – Department of Defense Identification Codes – will indicate the type of ammo issued.
- Quantity – will indicate how much of a particular type of ammo has been moved between an ASP and a unit.
- Price – will indicate the latest acquisition cost for each unit of a particular type of ammo.
- WARS Transaction Code – is a 3-digit code which will indicate whether the ammo was issued to the unit or returned to the ASP.

Reporting

No specific reports are associated for the USARCENT command only. Table 6 provides a sample list of common Cost Management related reports used for all commands:

Table 6: Sample List of Common Cost Management Reports

GFEBS ECC Reports			
Area	**Report Name**	**T-Code/ROLE**	**Benefit**
Master Data - CCs	Display Cost Center(s)	KS03 and KS13/ EPS_EC_CM_ECC_DISPLY_RPTR_0000	Display individual or all Cost Centers Master Data within a Group (e.g. use the last 4 of the Fund Center to get all Cost Centers associated with the Cost Center Hierarchy of that Fund Center.)
Master Data - IOs	Display Internal Order(s)	KO03 and KOK3 / EPS_EC_CM_ECC_DISPLY_RPTR_0000	Display individual or all Internal Order Master Data
Master Data - WBS s	Project Info System: WBS Elements	CN43n	Displays all Project s and WBS Element Master Data
Plan – AcType Rates	Activity Type Price Report	KSBT/ EPS_EC_CM_ECC_DISPLY_RPTR_0000	Displays AcType Rates Associated to a Cost Center
Actuals – CCs	Cost Centers: Actual/Plan/Variance	S-ALR_87013611/ EPS_EC_CM_ECC_DISPLY_RPTR_0000	Actual $s for Cost Centers and AcType, SKF Quantities
Actuals - IOs	Orders: Actual/Plan/Variance	S-ALR_87012993/ EPS_EC_CM_ECC_DISPLY_RPTR_0000	Actual $s for Internal Orders and SKF Quantities
Actuals - WBS	Display Project Actual Costs Line Items	CJI3	Cost Line Item Postings to WBS Elements
Actuals – Costs	Display Actual Cost Document	KSB5/ EPS_EC_CM_ECC_DISPLY_RPTR_0000	CO Document Actual Costs for Transactions that have posted
GFEBS BI Reports			
Area	**Report Name**	**T-Code/ROLE**	**Benefit**
Actuals – Costs	Cost by Reports	Cost by Cum Report / Cost Management Reporter	BI Report displaying costs with various attributes

Considerations for Cost Model Updates

Table 7 list items for consideration for updating/improving the USARCENT Cost Model:

Notional example only – to be built with Command based on priorities**

Table 7: Improvements to Command Cost Model

Code	Category	Description	Benefit	Timeline
1	Master Data	Review WBS Element descriptions for personal information	Ensures compliance with PII rules	Q1 FY15
2	Master Data	Review 0100 Exercise Funding Related WBS Elements for ATTR1 Exercise Codes	Compliance to DOD7097.01 Appendix 5-CE2T2-ARMY-0100 Regulation for reporting Exercise Execution	Q1 FY15
3	Master Data	Review WBS Element additional Fields are capturing desired information (e.g. RC-E)	Allows for individual entities to track as needed and not rely on the descriptions of a WBS Element to support the USARCENT goal of Cost By RC	Q1 FY15
4	Master Data	Review WBS Elements for Program information and determine if to change or add	Allows for automatically reporting my Program	Q1 FY15
5	Master Data	Review WBS Elements for Country	Allows for automatically reporting by country	Q1 FY15
6	Master Data	Review Function/Sub-Function information to be added to CSTC-A WBS Elements via the Program Code available on the WBS Elements	Allows for automatically reporting by Infrastructure, etc.	Q1 FY15
7	Master Data	Evaluate RESP CC on WBS Elements to support Settlements	Full costs associated to work orders and then to products/services associated to WBS Element are moved back to the Unit to support the Full Cost by Unit	QX FY15
8	Master Data	Review Cost Centers for Federation and GFMDI	Aligns structures to future automated approach for maintenance of Cost Centers	Q4 FY15
9	Assignments & Allocations - GFEBS	Generate RC Overhead Allocations	Associate centralized and Indirect costs to the benefiting Regions	QX FY15
10	Assignments & Allocations - GFEBS	Review USMTM charging labor hours between USMTM related Cost Centers	Understand business need and ensure reports provide information desired	Q1 FY15