



Command Cost Model Document

U. S. Army Installation Management Command (IMCOM)

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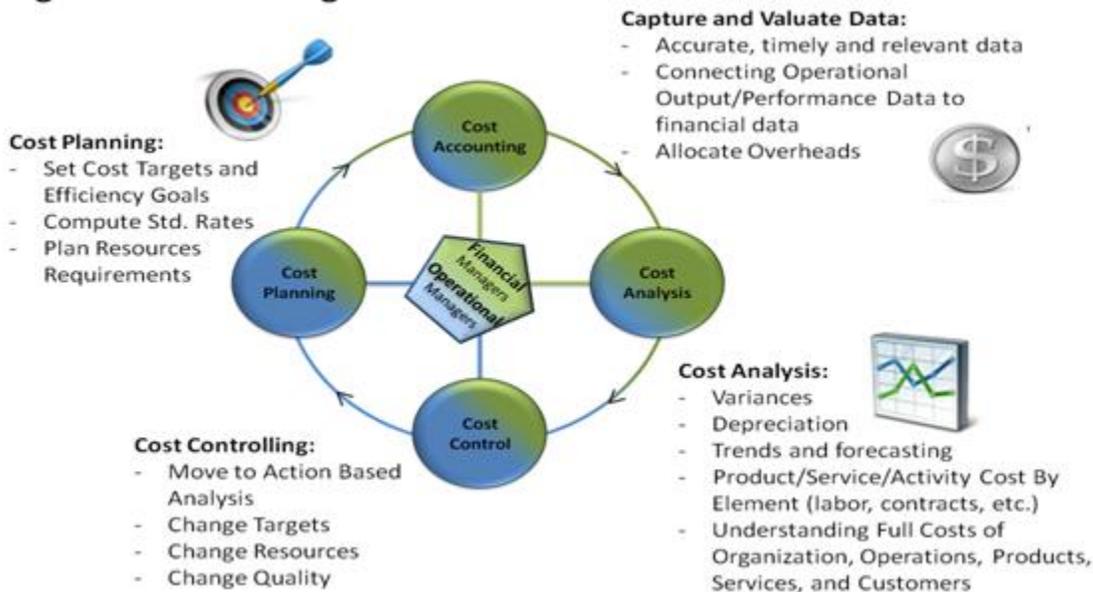


Statement of Purpose

The purpose of the *Command Cost Model (CCM) Document* is to provide a living document 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 the cost objectives
- definition for the master data elements
- execution of various kinds of planning
- capturing of 'actuals'
- allocations/cost assignments and corresponding data loads necessary for driver data
- 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 Army Installation Management Command (IMCOM) is a Direct Reporting Unit (DRU) under the Office of the Assistant Chief of Staff for Installation Management (OACSIM). IMCOM's mission is to deliver and integrate base support to enable the readiness for a self-reliant and globally responsive Army.

Delivery and integration of base support services is supported by IMCOM for all U.S. Army Garrisons at every installation managed by the Army and several Reserve installations (e.g. Ft. Buchanan.) Additionally, at select "purple" joint bases, the Army IMCOM will provide base support to other branches of service on a non-reimbursable basis. Providing base support services means that IMCOM handles the day-to-day operations of the installation. Installation operations are similar to running a small city such as providing fire, housing, day-care, and emergency pest control services, etc. Additionally, IMCOM Garrisons may also execute unique programs that have specific funding and/or costing requirements, such as recycling or fish and wildlife activities.

Cost Management Objectives

Current Objectives

IMCOM is required to track installation management costs using Service Based Costing methodology. For this purpose, they utilize codes prescribed by OACSIM to capture costs for Installation Service Reporting (ISR). The purpose of ISR is to evaluate the cost and quality of service delivery performance for base support services provided at each location. These components assess cost, quantity, and quality of services provided to organizations and individuals associated with bases. Therefore the definition of the Products/Services to be tracked for the IMCOM Command is well established.

IMCOM has a full-absorption policy requiring that all costs be attributed to an ISR to include overhead and rate variances. Methodologies employed involve direct association when appropriate (e.g. assigning contract lines to a specific ISR), assigning costs on a cause-and-effect basis (e.g. labor time-tracking), and allocating costs on a reasonable and consistent basis (e.g. Shop/Truck Stock based on hours worked.)

IMCOM has a Directorate of Public Works (DPW) to perform facilities maintenance. In addition to the ISR services performed by the DPW, facilities maintenance may include minor construction projects as well.



Future Objectives

IMCOM provides services to the tenants of the installation mainly as a “goods for free” (e.g. facilities) or as a reimbursed services when the tenant’s requirements are above the common-level of service (e.g. additional desired trash removal.) The goals of the Army-wide cost conceptual design are to further associate the IMCOM “goods-for-free” products/services to the consuming tenant organizations. Those services representing fixed capacity heavily influenced by the consumption of the tenants, such as Facility occupation, have the highest priority given the direct correlation of shifting to a cost-focused culture.

Command Master Data

Cost Centers

Overview

Cost Centers represent the organizations (e.g. EQUAL EMPLOYMENT OFFICE) for an Installation or IMCOM support entity (e.g. regional or headquarter organizations). Cost Centers are established to collect and manage costs incurred within an organization for the corresponding capacity output provided (e.g. Labor Hrs.) 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). IMCOM has TDA related Cost Centers only.

In order to meet one of the future objectives of associating capacity constrained resources such as Facilities utilization to the tenants; for each installation, there are a set of Cost Centers reflecting the aggregate capacity output by types of Facilities (approx. 35 per Installation.)

Coding Logic

When GFEBs was first established there was a quasi smart-coded numbering logic to the Cost Centers reflecting the Fund Center that pays for those entities and then no logic afterwards, just a number to reflect the different branches, directorates etc. (e.g. 2ABM0001 – 2ABM0394.) IMCOM was the first command on GFEBs and therefore the Cost Center coding was smart-coded. As GFEBs matured, multiple issues were identified with this approach requiring a shift to a non-smart coded nomenclature thereby removing the Fund Center identification within the Cost Center numbering for other commands. IMCOM as a command already being partially deployed onto GFEBs was transitioned to GFEBs with a common numbering logic to maintain consistency in how to perform reporting across the command.



IMCOM now functions within the Army's Global Combat Support System (GCSS-A) ERP as well which replaces many legacy logistical systems such as the Property Book and Unit Supply Enhanced (PBUSE) system. GCSS-A technically requires Federated 4* series Cost Centers. Therefore IMCOM Cost Centers are being federated in alignment with the GCSS-A Fielding schedule to support IMCOM property management and supply requisitioning activities. To maintain consistency between GFEBs and GCSS-A, cost center 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.)

Real Property related Cost Center numbers remain as quasi smart-coded as they are used solely within GFEBs and will not be integrated with GCSS-A. The first four positions remain the last four of the Fund Center responsible for that real property, followed by a P to distinguish from Organizational Cost Centers, and then 001-035 for types of Buildings as identified in Table 1.

Table 1: Example Standard Real Property Cost Centers per Installation

CC #	CC Description
2ABDP001	AIRFIELDS
2ABDP002	AIRFIELD OPS FACILITIES
2ABDP003	HEADQUARTER FACILITIES
2ABDP004	CENTRAL WASH FACILITIES
2ABDP005	SHIPS PIERS & WHARFS
2ABDP006	TRAINING & OPS FACILITIES
2ABDP007	TRAINING SIMULATORS
2ABDP008	TRAINING LAND
2ABDP009	AVIATION RANGES
2ABDP010	RANGES
2ABDP011	AVIATION & MISSILE MAINT
2ABDP012	SHIP MAINT & REPAIR FACILITIES
2ABDP013	VEHICLE MAINT FACILITIES
2ABDP014	WEAPON & AMMO MAINT FACILITIES
2ABDP015	MAINT & PRODUCTION FACILITIES
2ABDP016	RDT&E FACILITIES
2ABDP017	BULK LIQUID STORAGE & SUPPLY
2ABDP018	STORAGE & SUPPLY
2ABDP019	AMMO STORAGE & SUPPLY
2ABDP020	MED/HOSPITAL FACILITIES
2ABDP021	ADMINISTRATION FACILITIES



2ABDP022	AFH FACILITIES
2ABDP023	UPH FACILITIES
2ABDP024	ARMY LODGING FACILITIES
2ABDP025	COMMUNITY FACILITIES
2ABDP026	OUTDOOR COMMUNITY FACILITIES
2ABDP027	ELECTRICAL FACILITIES
2ABDP028	HEAT & GAS FACILITIES
2ABDP029	WATER- & WASTE WATER FACILITIES
2ABDP030	SURF/UNSURF AREAS
2ABDP031	MAINT. RAILROADS
2ABDP032	FUEL FACILITIES & STORAGE
2ABDP033	COMMUNICATIONS & IT FACILITIES
2ABDP034	MUSEUMS & CEMETERIES
2ABDP035	LAND

These Cost Centers are necessary to support the Real Property Depreciation process within GFEBs and to support the future capability to associate space costs consumed by tenants.

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, Name 4 and Interface Indicator (utilized if using ATAAPS for time tracking.)

IMCOM has a standardized Cost Center Standard (Std.) Hierarchy nomenclature across all garrisons that represents the grouping of organizations into a consistent organizational chart. IMCOM has a Standard Garrison structure which was applied as a consistent design across all the installations and therefore a common Std. Hierarchy exists for each Installation. The Cost Center Std. Hierarchy value starts with the last four of the Fund Center e.g. 2ABM and then the common Garrison structure such as DPW, DPTMS resulting in 2ABM_DPW, 2ABM_DPTMS, 2ABN_DPW, 2ABN_DPTMS, etc. As IMCOM shifts to the Federated 4* Cost Center codes; reporting impacts are minimized by utilizing the Std. Hierarchy structure which does not change.



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 (HRS) or volume (BTUs), etc. 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, Military, etc. 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

IMCOM's main capacity, other than real property, is work force and therefore Labor Related. The transactions for associating the capacity consumed require a quantity and a rate to exist for the Cost Center and Activity Type. Table 2 lists a summary of Activity Types utilized by IMCOM.

- Labor Related Activity Types – the Labor related Activity Types have been defined for the ARMY as a whole based on various Pay Plans and Series and encompassed all of the kinds of skills provided by labor resources utilized by IMCOM.
 - 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, the Civilian Labor activity types are utilized to perform time tracking.
 - Military – Currently, IMCOM is not tracking time related to Military labor hours and output worked within GFEBS. However MIL Activity types are supported within the MilPay Payroll interface.
 - Local National – IMCOM does have Local Nationals (LN) and therefore utilizes the LN Activity Types. See the Payroll and Labor sections below for further information on LN Payroll and labor costs.
 - Contractor – IMCOM currently tracks contractor Labor Hours to outputs. Contractor based Activity types are not set Army-wide like Civilian, Military and Local Nation activities Types. Because each contract and contractor related resource pools vary, a generic set of contractor based Activity Types have been established. Each installation determines which Contractor rates will be represented by the generic Shop related Contractor Activity Types (e.g. 16110 – Shop 1, 1611T Shop 1 Overtime, 16120 Shop 2, etc.) See Labor section below for further information on contractor costs.



- Non-Labor Activity Types – Currently IMCOM utilizes non-Labor Activity Types to assign out cost of capacity for equipment utilized supporting the Department of Public Work (DPW) activities (e.g. GSA vehicles, bull dozers)

Table 2: Summary Utilization of Activity Types

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

Orders

Overview

Orders are a type of cost object utilized to capture the cost of an event (e.g. maintenance request, reason for travel) or a repetitive service (e.g. Military Card Processing.) There are various kinds of Orders such as Internal Orders (IOs) and Plant Maintenance Orders (PMOs). Within each kind of Order there are various Order Types which support segregation of like kind events.

Command Usage

IMCOM utilizes Internal Orders (Order Type ZSSP and ZFIN) within its Cost Model to track the cost of various events and activities, such as:

- Track ISR services provided for all Directorates except DPW (IO type ZSSP). Internal Orders track to the ISR (Attribute 2) and legacy Point Account (Attribute 1) when the master data is generated, e.g. 10010752 - 905 DPTMS TRAINING SPT CTRS.
- Track other costs as necessary for Functional Cost Account (FCA) codes and special events/tasks outside the ISR definition (IO type ZSSP), e.g. FCA 4122 for ARMY ENERGY INITIATIVES.
- Collect certain receipt (revenue) accounts, such as, recycling, fish and wildlife (IO type ZFIN), e.g. F0046 - FISH & WILDLIFE HUACHUCA.
- Payout excess receipts to MWR (IO type ZFIN).



- Italian and German Payroll Default Lines of Accounting.

Most of the IMCOM Internal Orders (IOs) roll over from year to year. Some are created each year such as the default Line of Accounting (LOA) required for Local National Payroll processes.

IMCOM uses Plant Maintenance Orders (Order Types A001-A004) to:

- Track Demand Maintenance Orders (Order Type A001) for Non-recurring facility maintenance & repair activities.
- Track Preventative Maintenance Orders (Order Type A002).
- Track Project Work Orders (Order Type A003).
- Track Operations Work Orders (Order Type A004).

Plant Maintenance Orders are associated to WBS Elements which represents a grouping of like kind orders for project management and ISR reporting.

WBS Elements

Overview

Work Break-down Structure (WBS) Elements are utilized to identify the sub-activities required to perform a Project. WBS Elements are also utilized within the maintenance processes to associate work orders which are individual events within the projects (e.g. multiple maintenance orders per event to resolve an emergency pest control issue assigned to a WBS Element for Emergency Pest Services.) Additionally, WBS Elements are utilized to support the reimbursable processes (via the sales orders or the direct charge processes) for services provided within and external to the Army.

Command Usage

IMCOM uses WBS Elements to:

- Collect any reimbursable costs for services provided.
- Provide funding to other entities via the Direct Charge process.
- Track ISR services provided by DPW by Standard Operations Work Orders (SOO).
- Track Project Work for Individual Jobs Orders (IJOs).
- Track Demand and Preventative Work Orders for Maintenance Funding Execution Structure (MFES) Project.



- Track costs of functional cost accounts (FCAs) – a portion of the effort supported by IMCOM is related to FCA activities such as FCA 4822 - POWER PROJECTION PLATFORM INCREMENTAL COSTS.

Statistical Key Figures (Non-Financial Measures)

Statistical Key figures represent the non-financial measures a command might want to track to support performance reporting and/or to be utilized to support Allocations. The CLS-SSP defined outputs were defined as Statistical Key Figures since the inception of GFEB. IMCOM is not currently utilizing these non-financial measures for reporting or allocations.

Cost Elements

Primary Cost Elements

Primary Cost Elements track initial expenditures within the system and are defined for ARMY-wide. Therefore nothing specific for the IMCOM 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. Secondary cost elements generated specifically to address IMCOM requirements are listed in Table 3.

Table 3: Secondary Cost Elements Specific to Command Needs

Cost Element Code	Cost Element Description	Purpose
9010.0010	CNTRCS – BASE FEE	Provide visibility of types of contract Overhead Costs on Work Orders
9010.0020	CNTRCS – AWARD FEE	Provide visibility of types of contract Overhead Costs on Work Orders
9010.0030	CONTRCS – G&A FEE	Provide visibility of types of contract Overhead Costs on Work Orders
9010.2714	MATERIAL SHOP STOCK	Track Shop/Truck stock consumption onto Work Orders
9100.C005	CELL PHONE COSTS	Track the budget-relevant costs associated for centralized cell phone bills to the corresponding utilizer



9200.C001	DINING COSTS	Associate cost of running specific Dining Facilities and associating those cost to the Tenants. Dining Facilities have since been transitioned to the Army Sustainment Command.
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Business Processes

Currently the IMCOM Cost Model does not use Business Processes to track cross-functional business activities or activity-based costing.

Real Property

IMCOM is the command responsible for all Real Property owned by the ARMY. The Real Estate capability of GFEBS provides the Cost Objects of a Business Entity (reflecting the Site) and Building to support the Cost of Buildings reporting. The Cost Object of Business Entity/Buildings is utilized to reflect master data relevant information for the building (e.g. age, usage purpose, value, etc.) and corresponding cost information related to depreciation and maintenance processes.

Attributes (Custom Fields)

Currently, IMCOM is using several Custom Fields added to the base SAP master data elements of Cost Centers, Internal Orders and WBS Elements:

- Attribute 1 (ATTR1) field – contains the replacement of the legacy base operations defined point accounts.
- Attribute 2 (ATTR2) field – contains the ISR codes.
- Functional Cost Account (FCA) – tracking FCA codes issued for tracking of Hurricanes and deployment related events.
- Area of Responsibility (AoR) – IMCOM has a consistent approach for the definition and application of the legacy systems PD MAJ/MIN field. This Command wide definition was carried over and supported via the Area of Responsibility (AoR) field. One divergence for the coding logic takes place only for IMCOM EU where a single Fund Center covered one or more actual Garrisons and reporting was needed to be supported by the individual sites. This was accommodated via expansion of the 2 digit AoR to a 3 digit to reflect P1 however as 2P1 to reflect the sub-garrison location.



Planning

IMCOM currently does not utilize Cost Planning capabilities by organizations, or Internal Orders. However Projects, WBS Elements, and Plant Maintenance Orders are utilized to plan activities to be performed. Various types of planning for operational activities is supported within GFEBs such as cProjects, Easy Cost Planning, and demand planning for work orders.

cProjects

cProjects is functionality to support collaborative Project planning and development. Capabilities within GFEBs are intended to support the preliminary identification of Projects and planning information as needed such as prioritization, costs, resources required, etc. cProjects is available to plan project work orders (IJOs), track progress, and capture costs associated with Public Work's mission for each installation. The "Ad Hoc cost estimate" function in cProjects allows for the creation and editing of a cost estimate from within cProjects. The cost estimate is visible in cProjects on the Cost Accounting tab and in the "Dashboard" within the "Planned Costs" column. Once a preliminary Project within cProjects is ready to be executed, it can then generate an actual Project to be executed against and additional information established (e.g. lower level WBS Elements, budget line of accounting.)

Easy Cost Planning

The Easy Cost Planning capabilities utilized within cProjects to develop the cost estimate can also be utilized on the actual Project created from the cProjects preliminary efforts. Easy Cost Planning for the Projects/WBS Elements to be executed allows for better refinement of the planned cost for the project efforts. Easy Cost Planning allows for cost planning by aggregate cost element by object class (e.g. 9300.2400 - PRINT & REPROD ECP), individual cost element (e.g. 6100.21T0), or by Activity Type quantities (direct labor tracking estimates for Hrs.) Easy Cost Planning can be utilized regardless of whether the project began its lifecycle within cProjects or directly within Project Systems.

Demand Planning for Plant Maintenance Orders

Maintenance Orders manage the planning and tracking of costs associated to perform the work by operations for work center. Work Centers are utilized for scheduling, costing, and capacity planning. Work centers are assigned to a Cost Center. Work Centers utilize the capacity resource pools which are identified as Activity Types. As a result Maintenance Orders can be utilized to plan the requirements for the work centers for materials, labor and equipment requirements supporting when preventative maintenance activities can be performed based on constraints.



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).

IMCOM 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, IMCOM 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 IMCOM's overall cost of operations. Currently the MILPAY appropriation is not being recorded in GFEBs but is scheduled for FY15.

Local Nation Payroll (e.g. 6100.28B0 O/E-Frgn Ntl Bs Pay) is captured within the IMCOM cost model for the payroll related to installations outside the United State (e.g. Italians, Germans, etc.).

Labor

IMCOM tracks labor to projects and services (IOs/WBS Elements) using Time Tracking and through Work Order Confirmations for maintenance related activities.

Time Tracking

Two inbound Time Tracking interfaces were generated for GFEBs to support IMCOM cost model requirements; the Automate Time Attendance and Production System (ATAAPS) and the Army Work Performance System - Work Mapping Tool (WMT). The WMT interface was established to support IMCOMs desire to associate TDA Military hours to products/services to get full costs of providing base operations. IMCOM later determined to not move forward with full deployment across installations for the utilization of WMT for tracking of Military labor. The ATAAPS Interface can be processed either Daily or Bi-Weekly. IMCOM utilizes ATAAPS on a Bi-Weekly basis.



Work Confirmation

For time tracked for maintenance orders and real property related projects, work confirmations are performed within GFEBs. IMCOM workers confirm their time directly on the work order in GFEBs for which they worked. For the employees tracking time within GFEBs, ATAAPS is utilized for Time Attendance only. Work confirmations within GFEBs replaced the legacy shop time tracking process utilized within the ARMY Integrated Facilities System (IFS) or other contractor managed work order systems. Work confirmations can also be performed for Local Nations and Contractors. Local National Activity Types were developed allowing for Cost Center/ LN Activity Types to be confirmed providing the ability to track ISR costs. Additionally, many of the IMCOM installations are heavily or entirely supported via Contractors. Contractor related Activity Types can be utilized within confirmations to associate the work effort and corresponding costs.

Non-Pay/Labor

For Non-Pay/Labor costs, the individual initiating the budget execution action needs to indicate the organization and/or event (e.g. Internal Order or WBS Element) receiving the benefit of the non-payroll expense.

Within the maintenance area there are non-pay/labor related costs that are pooled together and then associated to maintenance activities to associate the costs of materials and/or equipment utilization. The primary costs associated with the materials and equipment are directly associated to an organization (e.g. Director of DPW Cost Center for equipment or Bench Stock IO for supplies.) The costs associated with the consumption of these materials and utilization of the equipment is a follow-on cost.

Supply materials are procured directly for a maintenance work order or WBS element. However many supplies are not directly related to the work being performed or tracked in individual units of measure such as bench stock/truck stock. These supplies are procured and then the costs typically associated as a percentage of overall material costs of a rate per hour worked (see Perform Allocations/Cost Assignment Costing sheet section for more information.)

The association of equipment Costs is supported through Work Order Confirmations. The non-labor related Activity Types established for kinds of equipment and GSA Vehicles (e.g. 20004 – CRANE, 20013 – ROAD GRADER 1, G42 – G42 GSA VEHC TYPE) have rates associated which are then utilized to track equipment and vehicle utilization.



Depreciation

IMCOM receives depreciation postings for Real Property associated to the buildings and assets identified within the Real Property portion of GFEBs. Types of facilities include permanent facility, semi permanent facility, and temporary facility. The various types of facilities have different Useful Life determinations for determination of depreciation. For example, a facility could depreciate over twenty years (25 yr) useful life while an access control point could depreciate over four years (5 yr) of useful life.

Additionally, IMCOM has depreciation associated to capital equipment tracked within PBUSE (until subsumed by GCSS-A Wave 2 fielding FY 15-17.) 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. IMCOM utilizes both Costing Sheets and Settlements to further associate costs to the end cost objects.

Costing Sheets

DASA-CE creates and maintains Costing Sheets for DPW Plant Maintenance Orders. The Costing Sheet is an allocation tool that is used for application of surcharges to plant maintenance orders (e.g. Shop Stock), based on a percent of \$'s posted or a \$ per hour of labor confirmed (e.g. for each labor hour charged associate \$1.50 to cover truck stock.)

Settlements

Maintenance Orders related to services performed and not specific Buildings (e.g. Indoor Pest Control) settle the work order costs to the WBS Element representing that service. Maintenance Orders and Project WBS Elements associated to Real Property settle the costs associated to the Building.



CM Data Load

Currently, IMCOM does not have any external systems that need to be imported as cost drivers for allocations.

Reporting

No specific reports are associated for the IMCOM command only. Table 4 provides a sample list of common Cost Management related reports used for all commands:

Table 4: 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_DISPLAY_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_DISPLAY_RPTR_0000	Display individual or all Internal Order Master Data
Master Data - WBSs	Project Info System: WBS Elements	CN43n	Displays all Projects and WBS Element Master Data
Plan – AcType Rates	Activity Type Price Report	KSBT/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000	Displays AcType Rates Associated to a Cost Center
Actuals – CCs	Cost Centers: Actual/Plan/Variance	S-ALR_87013611/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000	Actual \$s for Cost Centers and AcType, SKF Quantities
Actuals - IOs	Orders: Actual/Plan/Variance	S-ALR_87012993/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000	Actual \$s for Internal Orders and SKF Quantities
Actuals - WBS	Display Project Actual Costs Line Items	CJ13	Cost Line Item Postings to WBS Elements
Actuals – Costs	Display Actual Cost Document	KSB5/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000	CO Document Actual Costs for Transactions that have posted
GFEBs BI Reports			
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 5 list items for consideration for updating/improving the IMCOM Cost Model:

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

Table 5: Improvements to Command Cost Model

Code	Category	Description	Benefit	Timeline
1	Master Data	Review and Update master data missing ATTR1/2 information for ISR and lower level services	Full costs associated to the Outputs of the Command readily reported to stakeholders	QX FYXX
2	Master Data	Determine proper utilization of ISR for Cost Centers	Associates Pay Accrual and labor variances to a default ISR in the interim before allocations	QX FY XX
3	Planning	Perform Operational Capacity management and prioritization planning (cProjects)	Better ability to manage limited capacity and resources	QX FYXX
4	Actuals	Begin Tracking Equipment Utilization at all Installations	Full costs associated to work orders and then to products/services	QX FYXX
5	Actuals	Increase data integrity of association of SQFT to Tenant	Demonstrates the utilization of Capacity by consumers	QX FYXX
6	Actuals	Review utilization of posting Cost Centers in addition to IOs/WBSs	Provides reporting by organizations which are the managers of costs to make cost informed decisions	QX FYXX
7	Assignments & Allocations	Pilot labor variance liquidation process	Full costs associated to products/services	QX FYXX
8	Reporting	AWP Report	Optimization of work load management for the maintenance area	QX FYXX
9	Reporting	Establish report training for Real Property related information	Informed RP managers at each location for ability to quickly access across building within site information for internal and external stakeholders	QX FYXX