



Command Cost Model Document

U. S. Army Arlington National Military Cemetery (ANMC)

The Deputy Assistant
Secretary of the Army Cost &
Economics
(DASA-CE)
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Enterprise Resource Planning
(ERP) Command Cost Model
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Command Series

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Version History

Version	Release date	Summary of Change	Revised By
Original	June 2015	Initial Release.	N/A
Rev1	May 2025	Refresh to reflect current status of ANMC's operations including new sections (e.g. Pain Points, Future Objectives).	DASA-CE Cost Management Team

Table of Contents

1	Command Overview	1
2	Cost Management Objectives	1
3	ERP & Non-ERP Systems	1
4	Command Cost Master Data	2
4.1	Cost Centers: Command Usage	2
4.2	Activity Types: Command Usage	2
4.3	Internal Orders: Command Usage	3
4.4	WBS Elements: Command Usage	3
4.5	Statistical Key Figures (Non-Financial Measures): Command Usage	3
4.6	Cost Elements: Command Usage	3
4.7	Business Processes: Command Usage	3
4.8	Real Property: Command Usage	4
4.9	Attributes (Custom Fields): Command Usage	4
5	Planning Execution	4
6	Capturing Actuals	4
6.1	Payroll	4
6.2	Labor Tracking	4
6.3	Non-labor Resource	4
6.4	Depreciation	4
7	Perform Allocations/Cost Assignments	5
8	CM Data Load via an Interface	5
9	Reporting (Metrics & Performance)	5
9.1	Future Cost Objectives	6
9.1.1	Current/Near-Term (Current Environment) vs. Long-Term (EBS-C)	6
10	Appendix A – References	8



1 Command Overview

The Office of Army Cemeteries (OAC), consisting of Arlington National Military Cemetery in Arlington, Virginia and Soldiers' and Airmen's Home National Cemetery in Washington, D.C., is under the jurisdiction of the Department of the Army. The Secretary of the Army consolidated authorities and created the executive director position to effectively and efficiently develop, operate, manage and administer the program.

U.S. Army Arlington National Military Cemetery (ANMC) Command is responsible to develop, operate, and administer the program for the Army National Military Cemeteries. Soldiers' and Airmen's Home National Cemetery is one of the country's oldest national cemeteries. The cemetery's rolling hills mark the final resting place for more than 14,000 veterans, including those who fought in the Civil War. The cemetery also offers a final resting place for residents of the Armed Forces Retirement Home – Washington. ANMC manages the day-to-day operations of the cemetery, its historically significant buildings, monuments, and other landholdings under its jurisdiction.

2 Cost Management Objectives

The current cost objective for ANMC is to ensure actual costs spent can be tracked and allocated to projects, then compared and analyzed against projected or "planned" costs including their funding obligations.

3 ERP & Non-ERP Systems

This section describes the command's usage of the various ERP systems (GFEBS, G-Army, DTS, etc.), and non-ERP systems including spreadsheets.

Table 3—1: ERP & Non-ERP Systems

System Name	Purpose
Defense Automated Time Attendance and Production System (DATAAPS)	DATAAPS Labor results in one of two different types of backend accounting postings within GFEBS. Each DATAAPS transaction is processed using one of the two possible accounting posting methods. The DATAAPS transactions will vary slightly depending on the type of accounting posting that occurred in GFEBS.
cProbe/ Planning, Programming and Budgeting Business Operating (PPB BOS)	<p>Serves as the Army's authoritative resources database, including dollar, manpower and force structure information, and is designed to support the development of the Program Objective Memorandum (POM) and the President's Budget, Future Years Defense Program, which are submitted to the U.S. Congress and the President each year for signature.</p> <p>cProbe is primarily responsible for programming future Army resource requirements directed by the Headquarters, Department of Army Staff and includes modules for Command Programming, PEG Programming, and Data Warehouse/Business Intelligence tools.</p> <p>cProbe also maintains systems interfaces with the Army execution system, General Fund Business System, to both supply Army master data and to facilitate analytical analysis of resource projections and actual execution of Army programs, and OSD Comptroller and Cost Assessment and Program Evaluation for data submission requirements.</p>
Defense Civilian Payroll System (DCPS)	The Defense Civilian Pay System (DCPS) is a pay processing system used to pay DoD civilian employees and employees at several other Federal entities.



System Name	Purpose
Defense Travel System (DTS)	DTS allows the traveler, if authorized, to select the Line of Accounting (LOA) to which his or her travel expenses will be charged. However, DTS is not an official accounting system. DTS can check travel targets loaded in the budget module and simplify the process of making cost estimates, but it is not designed to substitute for official accounting procedures.
G-Army/SAP	Tracks consumption of supplies and equipment.
GFEBs/SAP	Houses all cost master data, execution of financial transactions, and extracting FI and CO data via exports or Business Intelligence (BI) reporting.
Integrated Personnel and Pay System - Army (IPPS-A)/Oracle	The IPPS-A Enterprise Resource Planning (ERP) is an Oracle PeopleSoft Suite that integrates military personnel and pay functions for over 1.1 million Soldiers into a multi-component personnel and pay system to deliver Total Force visibility for Active Army, Army National Guard, U.S. Army Reserve, West Point Cadets, Reserve Officer Training Corps and Health Professional Scholarship Students in a single system.
MS Excel Spreadsheets	ANMC manually extracts data from GFEBs into MS excel spreadsheets for offline reporting and analysis purposes.

4 Command Cost Master Data

4.1 Cost Centers: Command Usage

ANMC has both TDA and MTOE related Cost Centers with all Cost Center numbers beginning with a federated 4* series code (i.e., 4xxxxxxx). 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.

4.2 Activity Types: Command Usage

ANMC's main capacity is workforce; therefore, Labor-related Activity Types are utilized (i.e., Labor Hours). The transaction for associating the capacity consumed requires a quantity and a standard rate to exist for the Activity Type and Activity Type Rate. The coding logic is a hyphenated combination of both the Cost Center and Activity Type (e.g., 4xxxxxx-14xx).

- Civilian – ANMC does have Civilian Activity Types; however, they do not currently perform Time Tracking for Civilian Labor Hours, and as such Labor Activity Types are not needed to support the payroll process.
- Military – ANMC does have Military Activity Types; however, they do not currently perform Time Tracking related to Military Labor Hours and their subsequent outputs worked within GFEBs.
- Local National – ANMC does not have Local National (LN) on Payroll; therefore, LN Activity Types are not currently utilized.
- Contractor – ANMC does not currently use or track Contractor Labor Hours to outputs.
- Non-Labor Activity Types – ANMC does utilize Non-Labor Activity Types, (e.g., equipment, vehicles, etc.) to assign out the cost of capacity.

Refer to Table 4—1: Summary Utilization of Activity Types below for a summary of Activity Type utilized by ANMC.



Table 4—1: Summary Utilization of Activity Types

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

4.3 Internal Orders: Command Usage

ANMC does not utilize Internal Orders within its cost model except for the automatic Internal Order type ZUFL for support of payroll Interface for UNFUNDED LEAVE. For example, LOA – Default Line of Accounting (LOA) for Payroll interface (e.g. UNFUNDED LEAVE).

If Internal Orders are marked as Statistical (STAT) then STAT IOs can support both the Spend Plan to a lower-level view and reporting by event (e.g., FCA, RM Conference), which is necessary for organizations who utilize the GFEBS Spend Plan capabilities to have the ability to push their Spend Plans below Fund Centers to Cost Center groups.

4.4 WBS Elements: Command Usage

The main cost collector for ANMC is the WBS Element in order to track the transparency, visibility and activity of the project efforts being supported.

ANMC uses WBS Elements for multiple aspects:

- Provide funding to other entities via the Direct Charge process
- Provide structure for Directly funding projects

4.5 Statistical Key Figures (Non-Financial Measures): Command Usage

ANMC does not utilize SKF's for reporting and/or allocation purposes. SKF's represent an area of interest to EBS-C as this functionality has the potential to improve the level of detail available for reporting the full cost of projects.

4.6 Cost Elements: Command Usage

Currently, ANMC does use Secondary Cost Elements but not to generate any of their costing requirements to date. The command does track labor and utilizes 9100.0100 in order to track the labor postings.

4.7 Business Processes: Command Usage

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



4.8 Real Property: Command Usage

ANMC does have Real Property, specifically the preservation of historical significance buildings, monuments and landholdings; therefore, this cost object is present within the ANMC Command Cost Model.

4.9 Attributes (Custom Fields): Command Usage

Currently, ANMC is not using any Custom Attribute Fields to the base SAP master data elements of Cost Centers, Internal Orders or WBS Elements.

5 Planning Execution

ANMC currently does not utilize Cost Planning capabilities.

6 Capturing Actuals

6.1 Payroll

ANMC is responsible for maintaining both the Faces-to-Spaces document identifying the association of Activity Types to Cost Centers and the calculations of the Rates. Additionally, ANMC maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding. ANMC maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding.

6.2 Labor Tracking

ANMC does track Civilian Labor Hours out to products/services command wide. Therefore, the 9100.0100 Secondary Cost Element, is utilized to transfer the cost of labor from ANMC's Cost Center/Activity Type to an output such as a WBS Element.

ANMC does not track Military Labor Hours through this process even if the receiver is for a reimbursable WBS Element.

6.3 Non-labor Resource

ANMC's non-labor resources refer to items such as equipment, fuel, software licenses, etc., and the individual initiating the budget execution action needs to indicate the organization and/or event (i.e., Internal Order or WBS Element) receiving the benefit of the non-payroll expense.

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. To ensure the multiple cost objectives, Non-Pay/Labor costs are tracked to multiple cost collectors as well based for Organizations, Facilities, and work effort.

6.4 Depreciation

ANMC does currently have real property and equipment that meets capitalization requirements; therefore, Depreciation is included within the Cost Model.



7 Perform Allocations/Cost Assignments

Various kinds of Allocations and Cost Assignments are supported within the cost model. ANMC does not have any recurring cost allocations or assignments; therefore, Costing Sheets are not used to associate indirect costs to their final cost objects.

8 CM Data Load via an Interface

There are several Army-wide systems interfacing cost management data such as GCSS-A for tactical equipment utilization. Currently, ANMC does not have any external systems that need to be imported as cost drivers for allocations.

9 Reporting (Metrics & Performance)

Limited reports are associated with the ANMC's Key Performance Indicators (KPIs). The following table includes some of the command's KPIs:

Table 9 —1: Key Performance Indicators

KPI Name	KPI Description	Associated Reports
Reduce wait time to schedule interment/inurnment service	Reduce number of days between initial contact and scheduled service	N/a
Determine/Notify of eligibility for all casketed cases within 14 days and cremated cases within 45 days of receiving required documents	Determine eligibility within established timelines	N/a
Maximize burial space within sections	Determine maximum number of burials for specified areas	N/a
Determine cost per burial	Cost by each burial or total cost of burials by the number of burials	N/a
Determine Cost per Eligibility determination and scheduling	Determine cost per eligibility determination and scheduling such as labor and supplies	N/a
Determine cost per quarter or year related to future cemetery expansions	Determine cost for future cemetery expansions based on specified areas	N/a



9.1 Future Cost Objectives

The initial ERP fielding activities identified several other cost future objectives for ANMC. DASA-CE in conjunction with ANMC's review of the benefit of understanding the future cost opportunities are outlined below. The table below highlights the future objectives extracted from ANMC's SIPOC¹ workshops:

Table 9—2: ANMC's Future Objectives

Future Objective ID	Command Name	Cost Information	Description
ANMC_FO_001	ANMC	Wreaths Across America (WAA)	ANMC can't track costs from other Army/DoD entities related to WAA

9.1.1 Current/Near-Term (Current Environment) vs. Long-Term (EBS-C)

With GFEBS being live, some things can be enacted immediately to resolve current Pain Points (PP) and even future objectives. The following table identifies potential mitigation strategies, some of which can be implemented immediately, while others should wait for the EBS-C initiative to be completed.

Pain Point Rating:

- Must-Have (M): Essential elements that are non-negotiable and crucial for the product
- Should-Have (S): Important but not critical features that offer significant value
- Could-Have (C): Desirable features that, if omitted, would have a minimal impact
- Won't-Have (W): Features of little to no value at the current juncture, not considered a priority

Type:

- System
- User Interface
- Data-Availability
- Data-Accuracy
- Other

¹ SIPOC is an abbreviation that represents Suppliers, Inputs, Processes, Outputs and Customers for understanding the relationships and workflow in an operational environment.



The Deputy Assistant Secretary of the Army for Cost & Economics
ERP Command Cost Model Document — Command Series
U.S. Army Arlington National Cemetery (ANMC)

Note: The mitigation strategy can include non-ERP actions to resolve.

Table 9 —3: ANMC's Pain Points & Mitigation

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
ANMC_PP_001	ANMC	Removal of WBS	Users cannot erase/delete incorrectly created WBS elements that don't have any execution. Once created, the element stays in the system in perpetuity.	Could-Have (C)	System	N/A	Current: None, just create a corrected WBS element and leave the incorrect one. Change title to "Do Not Use" or similar to prevent misuse. Future: Status Quo EBS-C: TBD
ANMC_PP_002	ANMC	Costing Special Events	The Cost Information Framework is not in place to enable the command the ability to capture the costs with special events like Wreaths Across America, Veterans Day, Special Wreath Laying Ceremonies, Memorial Day. This would be specifically for labor as well as any other cost associated with the events.	Should Have (S)	Data Availability, System, UI	ANMC_FO_001	Current: Providing estimates based on data calls to the teams. Future: Status-Quo EBS-C: TBD



10 Appendix A – References

Table 10—1: Cost Management Supplemental Materials

File	Description	Link
Cost Management Handbook Glossary	Cost Management glossary of terms, definitions, and acronyms.	CM Handbook (CAC Required)

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