Command Cost Model Document

U.S. Army Cyber Command (ARCYBER)

Version History

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

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1   Command Overview

The United States Army Cyber Command (ARCYBER) is the US Military's premiere data-centric force informing and enabling Army and Joint Force Commanders to achieve Information Advantage throughout the spectrum of competition in a highly-contested, multidomain environment. ARCYBER integrates and conducts cyberspace operations, electromagnetic warfare, and information operations, ensuring decision dominance and freedom of action for friendly forces in and through the cyber domain and the information dimension, while denying the same to our adversaries.

2   Cost Management Objectives

The current cost objective for ARCYBER 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)	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.
	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.
	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.
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.
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.
Global Combat Support System – Army (GCSS-Army)/SAP	Tracks consumption of supplies and equipment.

System Name	Purpose
General Fund Enterprise Business System (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	ARCYBER 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

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

ARCYBER'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., 4xxxxxxx-14xxx).

- Civilian – ARCYBER does currently perform Time Tracking for Civilian Labor Hours, and as such Labor Activity Types are needed to support both the payroll and labor tracking processes.
- Military – ARCYBER is tracking time related to Military Labor Hours and outputs worked within GFEBS.
- Local National – ARCYBER does not have Local National (LN) Payroll and therefore LN Activity Types are not utilized.
- Contractor – ARCYBER does not currently track Contractor Labor Hours to outputs.
- Non-Labor Activity Types – ARCYBER does utilize Non-Labor Activity Types, such as 20402 – Panel Truck.

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

Table 4—1: Summary Utilization of Activity Types

Type	Area	Utilized
Labor	Civilians	Yes
Labor	Military	Yes
Labor	Local Nationals	No

Type	Area	Utilized
Labor	Contractors	No
Non-Labor	Equipment Types	Yes

4.3   Internal Orders: Command Usage

ARCYBER does not currently utilize Internal Orders within its Cost Model.

4.4   WBS Elements: Command Usage

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

ARCYBER uses WBS Elements for many reasons, some of which are:

- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Manage Official Representation Funding (ORF)
- Track costs of Functional Cost Accounts (FCAs) such as F1201 – OPERATION ENDURING FREEDOM (OEF), Counter Narcotic Y9204 – CENTCOM CN OPERATIONAL SUPPORT (OPS)
- Capture non-labor costs of organizations
- Track the costs of equipment and kits
- Manage the costs of specific research and development projects
- Handle miscellaneous collections processes

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

ARCYBER 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

ARCYBER does use Secondary Cost Elements as shown below in Table 4—2, to facilitate the movement of labor-related costs and materials & supplies detailing the movement from one cost object to another cost object. For example, from a Cost Center/Activity Type to a project (e.g., WBS Element) or an event (e.g., Internal Order), or charged out to another Command's Cost Center (e.g., reimbursable).

Table 4—2: Secondary Cost Element Specific to Command Needs

Secondary Cost Element Code	Description
9000.S001	MATERIAL & SUPPLIES
9000.S003	DIRECT LABOR
9000.S004	CONTRACTS
9100.0100	LABOR ALLOC - BR

Secondary Cost Element Code	Description
9300.0100	LABOR CHARGE - REG
9300.0160	CONTRACTED LABOR
9300.01OT	LABOR CHARGE - OT
9300.01VR	LABOR VARIANCE

4.7 Business Processes: Command Usage

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

4.8 Real Property: Command Usage

ARCYBER does not have Real Property (e.g. Building X or Land Y) and therefore this cost object is not present within the ARCYBER's Command Cost Model.

4.9 Attributes (Custom Fields): Command Usage

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

- Attribute 3 (ATTR3) Field – does not have a check table and is provided for entities within a command to capture information as needed, such as tracking by TEAM 1- 3 at Dugway Proving Grounds.
- Functional Cost Account (FCA) – tracking FCA codes issued for tracking of special Army initiatives.

5 Planning Execution

ARCYBER currently does not utilize Cost Planning capabilities.

6 Capturing Actuals

6.1 Payroll

ARCYBER 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, ARCYBER maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding. ARCYBER maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding.

Military Payroll currently comprises a portion of ARCYBER's supporting command's overall cost of operations. Payroll for Military (MILPAY) is managed and paid from a centralized HQ's account. ARCYBER does track military labor, for the hours of Military utilized, a non-budget relevant imputed cost for Military payroll will eventually be aligned to the benefiting command.

6.2   Labor Tracking

ARCYBER does track Civilian labor hours to products/services for some projects and utilizes multiple cost objects when tracking Civilian labor hours.

ARCYBER does track Military Labor and is not billed out through this process even if the receiver is for a reimbursable WBS Element. Military hours tracked to work efforts are associated with corresponding indirect costs related to supporting the Military resource's work efforts (e.g. computer/network costs, management oversight costs, etc.).

Secondary Cost Elements, either budget or non-budget related (i.e., 9400.0100 – CIV LABOR-NBR) are utilized to transfer the cost of labor from Cost Centers/Activity Type to Internal Orders and/or WBS Elements.

6.3   Non-labor Resource

ARCYBER'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.

To ensure the multiple cost objectives, Non-Pay/Labor costs are tracked to multiple cost collectors. Additionally, attributes are used to align those costs to their other data points for internal reporting purposes.

6.4   Depreciation

ARCYBER does not record depreciation or other consumption of assets.

7   Perform Allocations/Cost Assignments

Various kinds of Allocations and Cost Assignments are supported within the cost model.

7.1   Costing Sheets

DASA-CE does not create or maintain Costing Sheets for ARCYBER as the command does not utilize them at this time.

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, ARCYBER 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 ARCYBER'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
Command Accountability and Execution Review (CAER) Expired FY Execution (ALL APPN)	Track current Fiscal Year (FY) execution as percentages of Obligations/Allotments and Disbursement/Allotment for direct OMA funds	GFEBS BI/Business Objects (BOBJ) reports
CAER Unfunded Requirements (UFRs)	Track current FY unfunded requests to ABO	GFEBS BI/BOBJ reports
CAER CY Execution to Spend Plan	Track current FY execution in relation to spend plan for direct OMA Funds – 80% obligation rate by 7/31; 100% obligation rate by 9/30	GFEBS BI/BOBJ reports
CAER Undisbursed Funding	Tracks prior FY fund execution as a percentage of remaining OB for direct OMA funds	GFEBS BI/BOBJ reports
CAER GE Capital Assets mission UII	Tracks GCSS-A Capital Assets missing unique ident identifiers (UII) over a 4 month period	
CAER MILPAY Interactive Personnel Records Management System (iPERMS) Record Certification	Tracks iPERMS record certification for Army soldiers over a 3 month EOM reporting cycle	
CAER MILPAY IPPS-A Per Pay Mismatch	Tracks CRM case statuses in IPPS-A over a 3 month EOM reporting cycle	
Weekly Intermediary Document (IDOC) Error	Weekly count and details of IDOC failures as identified within GFEBS ECC	GFEBS BI/BOBJ reports
Weekly IWORR Reports	Weekly count, amount, est. Interest, and age of invoices on hand at DFAS without receiving report (IWORR) as provided by DFAS from PIEE	DFAS Reports
UMT Reports	Daily reports on count, amount, age, and trype of UMTs as derived from DFAS Tracer program	DFAS and Army reports
Weekly UDO Reports	Weekly count and amount of undisbursed obligations (UDO) as identified within the GFEBS BI and BOBJ reports	GFEBS BI/BOBJ reports
Current SOF Execution	Daily CMD Status of Funds (SOF) reports that provides a comparison of % OB to AFP, %OB to Allot, and % OB to Spend Plan	GFEBS BI/BOBJ reports
Unsubmitted Voucher Reports	Tracks count and age of unsubmitted vouchers for authorized travel within DTS	DTS reports
Centrally Billed Account (CBA)/Individually Billed Account (IBA) Delinquencies	Tracks the count, amount, and age of delinquencies with US BANK attributed to IBA and CBA cards	US Bank reports
De-obligation Rate	Tracks amount of 1st Expired Year obligations that have been de-obligated which potentially results in a ABO cutting current FY funds	GFEBS BI/BOBJ reports

KPI Name	KPI Description	Associated Reports
Defense Finance and Accounting Service Merged Account Reports	Monthly report that tracks invoices DFAS received regarding canceled funds that require current year funding for payment	DFAS reports
Prompt Payment Act (PPA) Int per Million	Monthly reporting as pulled by HQDA to show the interest paid for late payments concerning ARCYBER funding	GFEBS BI/BOBJ reports
Open Miscellaneous Obligation Documents (MODs)	Prevalent during fiscal year end close and the first few months of a new FY, it looks at Open Miscellaneous obligation Documents (MODs) that reserve current year funding for requirements identified to cross into a new FY before proper obligation	GFEBS BI/BOBJ reports
Canceling FY Automatic Reimbursable Authority (ARA)/Funded Reimbursable Authority (FRA) Reports	Monthly reporting as pulled by HQDA to show the open reimbursable balances citing canceling FY funds	GFEBS BI/BOBJ reports

9.1 Future Cost Objectives

The initial ERP fielding activities identified several other cost future objectives for ARCYBER. DASA-CE in conjunction with ARCYBER's review of the benefit of understanding the future cost opportunities are outlined below. The table below highlights the future objectives extracted from ARCYBER's SIPOC (Suppliers, Inputs, Processes, Outputs and Customers) workshops:

Table 9—2: USAREUR-AF's Future Objectives

Future Objective ID	Command Name	Cost Information	Description
ARC_FO_001	ARCYBER	Improved Cost Planning by Organizational Units (Network Enterprise Center & Brigade)	Currently the commands have to submit a plan of line item costs to justify and received funding for their units. To have a planned estimate based upon unit size, expected workload would simplify the process and enable them to work uniques vs all units as the service level is stable for multiple years
ARC_FO_002	ARCYBER	Above baseline services	Currently handled on a per case reimbursable basis. In the future, looking to standardize and/or collect those costs universally to ensure reimbursement.

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

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

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

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
ARC_PP_001	ARCYBER	Multiple Financial Systems	Different cost data was loaded into the cPROBE for the Unclass vs. SA requirements despite being in essence the same task. So the reconciliation that has to go on between the system costs the team the time and the effort of having to maintain multiple systems for the same data point.	Should-Have (S)	System, Data-Accuracy	N/A	**Current:** Manual reconciliation among the various FM systems to ensure consistent values. **Future:** Status Quo **EBS-C:** Main goal of EBS-C to consolidate like systems and eliminate these redundancies
ARC_PP_002	ARCYBER	Recouping funds	Challenges with recovering/receiving reimbursement for above baseline services being provided to commands. NECs will agree to work on initiatives from serviced commands, the commands will agree in principle to pay for the services but those reimbursements through the REIM process, Chargeback, POM process are delayed costing the NEC current year funds	Must-Have (Mo)	Other - Process	N/A	**Current:** NEC works to received reimbursement for these services however, if no reimbursement is provided, these costs are covered internally. **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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