Command Cost Model Document

Assistant Secretary of the Army for Acquisition, Logistics, and Technology (ASA(ALT))

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

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Version History

Version	Release date	Summary of Change	Revised By
Original	January 2015	Initial Release.	N/A
Draft	December 2024	Refresh to reflect current status of ASA(ALT)'s operations including new sections (e.g. Pain Points, Future Objectives).	DASA-CE Cost Management Team
Draft	February 2025	Incorporating CCMD workshop information	DASA-CE Cost Management Team

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1 Command Overview

The Assistant Secretary of the Army for Acquisition, Logistics, and Technology (ASA(ALT)) command serves as the Army acquisition executive and is responsible for the execution of the Army's acquisition function, including life-cycle management and sustainment of Army weapons systems and research and development programs, and manages the Army Acquisition Corps and greater Army Acquisition Workforce. The ASA(ALT) serves as the science advisor to the secretary of the Army and as the Army's senior research and development official and senior procurement executive. In addition, the ASA(ALT) has principal responsibility for all Army matters related to logistics and is responsible for providing oversight of the approximately 32,000-strong Army Acquisition Workforce.

2 Cost Management Objectives

The current cost objective for ASA(ALT) 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 4—1: ERP & Non-ERP Systems

System Name	Purpose
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.

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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	ASA(ALT) 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

ASA(ALT) 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.

Note: There are many other data elements defined on the Cost Center master data record, which are utilized for reporting or interfacing with other systems such as (but not limited to) Standard Hierarchy, Area of Responsibility, Operating Agency, and Interface Indicator (utilized if using DATAAPS for time tracking.)

4.2   Activity Types: Command Usage

ASA(ALT)'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 – ASA(ALT) does have Civilian Activity Types and currently performs Time Tracking for Civilian Labor Hours, and as such Labor Activity Types are needed to support both the payroll and labor tracking processes. ASA(ALT) time tracking is done through DATAAPS and uploads to GFEBS using the MTT process.

- Military – ASA(ALT) does have Military Activity Tyes; however, they do not currently perform Time Tracking related to Military Labor Hours and their subsequent outputs worked within GFEBS.

- Local National – ASA(ALT) does not have Local National (LN) Payroll and therefore LN Activity Types are not utilized.

- Contractor – ASA(ALT) does not currently use Contractor Activity Types; however, Contract costs are

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tracked to outputs, but not by using Contractor Activity Types.

- Non-Labor Activity Types – ASA(ALT) does utilize Non-Labor Activity Types, (e.g., 20402 – Panel Truck) to assign out the cost of capacity.

Refer to Table 5—1: Summary Utilization of Activity Types below for a summary of Activity Type utilized by ASA(ALT).

Table 5—1: Summary Utilization of Activity Types

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

4.3 Internal Orders: Command Usage

ASA(ALT) utilizes very few Internal Orders within its Cost Model. Internal Order type ZASP is used to track the cost of various events such as:

- Track costs by events, such as TUITION FA 51 – QUALIFICATION COURSES versus ACQUISITION CORP LONG TERM TRAINING
- Purpose of travel for MTSA versus DAU STUDENT TRAVEL

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.

Some of the ASA(ALT)'s Internal Orders are Statistical (STAT) and STAT IOs can only be utilized in conjunction with another cost object such as a Cost Center and/or WBS Element. For example, STAT IOs are utilized to provide the view by facility utilized with the real posting consuming budget against the customer WBS Element paying for the test.

4.4 WBS Elements: Command Usage

The main cost collector for ASA(ALT) is the WBS Element track the transparency, visibility and activity of the project efforts being supported.

ASA(ALT) uses WBS Elements for many reasons, which include:

- 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) (e.g., F4804 – INDIVIDUAL BODY ARMOR)

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- Address various within PEO, PM, PD events and cost visibility requirements

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

ASA(ALT) 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

ASA(ALT) does use Secondary Cost Elements as shown below in Table 5—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
9010.0040	INDIRECT OH
9100.0100	LABOR ALLOC – BR
9100.C002	INDIRECT SPT COST
9300.0100	LABOR CHARGE – REG
9300.0160	CONTRACTED LABOR
9300.016V	CNTR LABOR VARIANCE
9300.01OT	LABOR CHARGE – OT
9300.01VR	LABOR VARIANCE
9400.0100	CIV LABOR-NBR
9400.0160	NBR CONTRACT LABOR
9400.01OT	INTERN -OT-NBR

4.7 Business Processes: Command Usage

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

4.8 Real Property: Command Usage

ASA(ALT) does not have Real Property (e.g. Building X or Land Y) and therefore this cost object is not present within their Command Cost Model.

4.9 Attributes (Custom Fields)

Currently, ASA(ALT) is using several Custom Attribute fields added to the base SAP master data elements of

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Cost Centers, Internal Orders and WBS Elements to track FCA codes issued for special events and other purposes. ASA(ALT) should also consider utilizing available Attributes listed below:

- Acquisition Category (ACAT) field provided to track the categorization of the program (e.g. ACAT I, ACAT II, ACAT ID etc.), which is an indication of the size of a program and therefore corresponding Acquisition management requirements.
- Major Defense Acquisition Program (MDAP) field utilized to capture the phase within the Acquisition Process, such as Material Solution sis (MSA), Technology Development (TD), Engineering & Manufacturing Development (E&MD), etc.
- Weapon System field added to track costs by a specific Weapon Systems or kind of Weapon System such as Blackhawk Helicopter UH-60 (BE), Chinook Helicopter CH-47 (BK), and Light Utility Helicopter (BR).
- Functional Cost Account (FCA) – tracking FCA codes issued for tracking of Hurricanes and deployment related events.

5   Planning Execution

ASA(ALT) does not currently utilize Cost Planning capabilities.

6   Capturing Actuals

6.1 Payroll

ASA(ALT) 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, ASA(ALT) maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding. ASA(ALT) 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 ASA(ALT)'s overall cost of operations. Payroll for Military (MILPAY) is managed and paid from a centralized HQ's account and will not be associated to the organization the Military is assigned to. For entities tracking labor hours of Military utilized, a non-budget relevant imputed cost for Military payroll will eventually be aligned to the benefiting command, such as TRAC to offset the labor costs charged from organizations to products/services.

6.2 Labor Tracking

ASA(ALT) does track Civilian labor hours daily to products/services command wide and utilizes multiple cost objects when tracking Civilian labor hours. Specifically, ASA(ALT) tracks Civilian labor hours within the Automated Time Attendance and Production System (DATAAPS) uploaded through the MTT (Manual Time Tracking) process. Productive hours are posted from the organizational Cost Center to both a STAT IO for the Facility (i.e., 12000124 – GRANTITE TEST RANGE) utilized to perform the work effort, and to a WBS Element representing what the work effort was for (e.g. internal project or customer). When tracking non-productive time such as leave, holiday etc., the hours are posted to the organization's Cost Center and posted to a STAT IO for Non-Facility (i.e., 12000462 – NON-FACILITY), to ensure consistent tracking to multiple cost objects at all times. Secondary Cost Elements, either budget or non-budget related (i.e., 9300.0100 – LABOR CHARGE – REG) are utilized to transfer the cost of labor from Cost Center/Activity Type to Internal Orders and/or WBS Elements.

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ASA(ALT) is not tracking Military Labor 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

ASA(ALT)'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

ASA(ALT) receives depreciation postings for capital equipment tracked within the Property Book Unit Supply Enhanced (PBUSE) system since PBUSE subsumed by GCSS-Army. PBUSE/GCSS-A 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 Operating and Support Management Information System (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).

7 Perform Allocations/Cost Assignments

ASA(ALT) does not utilize Costing Sheets 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, ASA(ALT) 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 ASA(ALT)'s Key Performance Indicators (KPIs). The following table includes the command's KPIs:

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Table 10—1: Key Performance Indicators

KPI Name	KPI Description	Associated Reports
Success of placement into a perm position	Intern type program to assist new employees in the acquisition field. This measures the success rate of new hires into long term employees.	Internal Reports
Amount of DAWDA funding	The amount of funding provided by DAWDA is measured against the number of courses and training to be provided to the acquisition community.	PMRT, DTS, GFEBS, SF50- term, PA30 (will show LOA- in process of fix)

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9.1 Future Cost Objectives

The initial ERP fielding activities identified several other cost future objectives for ASA(ALT). DASA-CE in conjunction with ASA(ALT)'s review of the benefit of understanding the future cost opportunities are outlined below. The table below highlights the future objectives extracted from ASA(ALT)'s SIPOC[1] workshops:

Table 10—2: ASA(ALT)'s Future Objectives

Future Objective ID	Command Name	Cost Information	Description
ASA_FO_001	ASA-ALT	Cost per Course	Cost for each course attended and funded by DAWDA
ASA_FO_002	ASA-ALT	Cost per individual	Cost for each student attended and funded by DAWDA
ASA_FO_003	ASA-ALT	Cost per graduate	Cost for each student successfully completing the courses and funded by DAWDA
ASA_FO_004	ASA-ALT	Cost per dropout	Cost for each student attended and funded by DAWDA but fail to complete the course
ASA_FO_005	ASA-ALT	Added value of DAWDA personnel	Track difference in performance of value in DAWDA hires early career vs mid/ journeyman. Track added value of DAWDA members past their time in program to assess against a "normal" hire.

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

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

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- 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.

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Table 10—3: ASA(ALT)'s Pain Points & Mitigation

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
ASA_PP_001	ASA-ALT	Transparency	Complete DAWDA portfolio history is not currently in one system. The DAWDA program is of importance and receiving scrutiny from Congressional inquiries. Additionally, its funding needs are being overlooked and not being consolidated timely with other budget preparations. Additionally, not having a consolidated source complicates the cost capturing requirements and being able to manage them effectively. Data currently available in cProbe and talks are underway to interface with PMRT (internal reporting tool) but these programming/planning data points are not currently available in our ERPs.	Must-Have	Data Availability - User Interface	ASA_FO_001, ASA_FO_002, ASA_FO_003, ASA_FO_004, ASA_FO_005	**Current State:** Manual reconciliation working between ERPs and cProbe to compare program vs. budget vs. actuals. **Future State:** Efforts ongoing to include data in PMRT so that this reporting tool can analyze program/budget/actuals. **EBS-C:** Inclusion of programming data in EBS-C to ensure cost reporting of actuals can be compared and analyzed in one system.

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10 Appendix A – References

10.1 Cost Management Supplemental Materials

File	Description	URL
Cost Management Handbook Glossary	Cost Management glossary of terms, definitions, and acronyms.	TBD

END OF DOCUMENT