



# Command Cost Model Document

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## U. S. Army FORCES Command (FORSCOM)

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March 2025

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

Reference No. » CCM—OA76



## Version History

Version	Release date	Summary of Change	Revised By
Rev1	March 2025	Refresh to reflect current status of FORSCOM's operations including new sections (e.g. Pain Points, Future Objectives).	DASA-CE Cost Management Team

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## 1 Statement of Purpose

The U.S. Army Forces Command (FORSCOM) document requires a refresh to their existing Command Cost Model Document (CCMD) in preparation for Enterprise Business Systems Convergence (EBS-C) to ensure that full costs are captured to substantiate their request for resource funding. Without the ability to reflect force structure with cost objects, FORSCOM lacks the ability to use Enterprise Resource Planning (ERP) systems to conduct in-depth cost analysis, which could lead to inefficient analysis for Senior Leadership decision making. This CCMD includes the utilization of supporting capabilities within the ERP systems and has been adapted to meet FORSCOM's requirements and Army-wide cost objectives, which are documented in the most recent version of the Army's Cost Management Strategic Plan.

The purpose of the CCMD is to provide a living document which must be reviewed and updated annually or when making changes to FORSCOM's cost model. The CCMD contains the necessary information to act as a reference guide to aid in understanding how FORSCOM'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 – Army (GCSS-A) and Logistics Modernization Program (LMP) ERP. The 'Cost Model' consists of the defined system master data and supporting transactions necessary to support the cost management processes (see Figure 1-1). The CCMD contains the following information:

- Command Overview
- Current Cost Objectives
- ERP and Non-ERP Systems
- Command Cost Master Data
- Execution of various kinds of planning
- Capturing Costing Actuals
- Reporting Requirements

Figure 1-1: Cost Management Process





## 1.1 Intended Audience

The intended audience of this document consists of readers already familiar with their respective ERP systems and the cost management concepts within the Army's Cost Management Handbook.

## 2 Command Overview

The United States Army Forces Command (FORSCOM) is one of four major Army commands headquartered at Fort Liberty, North Carolina. FORSCOM is the largest United States Army command and provider of expeditionary, regionally engaged, campaign-capable land forces to combatant commanders. It trains, mobilizes, deploys, sustains, transforms, and reconstitutes assigned conventional forces, providing relevant and ready land power consisting of more than 750,000 Active Army, U.S. Army Reserve, and Army National Guard soldiers.

FORSCOM's mission is expeditionary, campaign focused, and tailorable to provide combatant commanders the required capabilities to be decisive across the range of military operations with an overall vision of ready now to deploy and win in large scale combat operations against near peer threats. Its major subordinate commands include:

- I Corps
- III Corps
- XVIII ABN Corps
- First Army
- JRTC – Joint Readiness Training Center
- NTC – National Training Center
- 1st SFAC – 1st Security Force Assistance Command
- 20th CBNRE – 20th Chemical, Biological, Radiological, Nuclear Explosives Command
- 32nd AAMDC – 32nd Army Air Missile Defense Command
- ATSCOM – Air Traffic Services Command

## 3 Cost Management Objectives

### 3.1 Current Cost Objectives

The current cost objective for FORSCOM 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.

## 4 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
Defense Automated Time Attendance and Production System (DATAAPS)	DATAAPS is used at FORSCOM to account for civilian labor. It interfaces with Defense Civilian Payroll System (DCPS) to create accounting, cost and budgetary postings in GFEBS.



System Name	Purpose
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.
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. 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	FORSCOM manually extracts data from GFEBs into MS excel spreadsheets for offline reporting and analysis purposes.

## 5 Command Cost Master Data

### 5.1 Cost Centers

#### 5.1.1 Overview

Cost Centers represent the organizations (e.g., Company A) listed within the Modification Table of Organization and Equipment (MTOE) or Table of Distribution and Allowances (TDAs) entities (i.e., RDT&E Program & Budget). 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 UIC-Paragraph structure of the TDAs or the MTOE structured authorized UICs (Unit Identification Codes).

FORSCOM has both TDA and MTOE related Cost Centers and is completely federated, 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.



**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 ATAAPS for time tracking.)

## 5.2 Activity Types

### 5.2.1 Overview

Activity Types (i.e., Resource Pools), describe the kind of capacity of a specified resource within a Cost Center, typically measured in units of time (HRS) or volume (BTUs), etc. and used to assign capacity-related costs to consuming cost objects (e.g., WBS Elements, Internal Orders). There are two (2) types of Activity Types within the Army, 'Labor-related Activity Types' and 'Non-Labor Activity Types'.

1. **Labor-related Activity Types** are defined for the Army as a whole, based on various Pay Plans and Job Series (i.e., Human Resources Management and Education). Labor-related Activity Types provide a way of structuring and aligning the various kinds of skills provided by all the Army's labor-related resources utilized by the Commands. The major Labor Related Activity Types are categorized by:
  - Civilian
  - Military
  - Local National
  - Contractor
  - State and Local Workers
2. **Non-Labor Activity Types** are used to track and assign the costs of resources other than labor, such as equipment or building costs; however, currently very few Commands utilize this functionality. Non-Labor Activity Types are applicable to the Project and Production-related areas, such as Integrated Facilities System (IFS) Maintenance. The major Non-Labor Activity Types examples are:
  - Equipment Activity Types (based on groupings of equipment, such as Dump Truck 6T)
  - Equipment: Dept. of Public Works (DPW) Maintenance
  - Vehicle Activity Types (based on GSA classification groupings, such as Tractor Loader)
  - Others (Supplies, Printing, Ammunition, etc.)

**Note:** In the SAP environment an Activity Type represents a resource only, as previously described, and does not represent or describe the actual task or activity being performed by the resource. In SAP language, a 'Business Process' cost object represents the actual task or activity being performed. For additional information regarding a Business Process, refer to the Business Process Design Decision Document (Reference No. DDD-300.BP).

### 5.2.2 Usage & Calculations

FORSCOM'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-14xxx).

- Civilian – FORSCOM does have Civilian Activity Types, and FORSCOM utilizes ATAAPS for its Time Tracking; however, Civilian Labor Hours are not assigned out to specific projects or work efforts, instead captured 100% on the Cost Center.



- Military – FORSCOM 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. They are testing its utilization on work orders in GCSS-Army.
- Local National – FORSCOM does have Local Nationals (LN) on Payroll; however, LN Activity Types are not currently utilized for Time Tracking. See Payroll section 7.1 for further information.
- Contractor – FORSCOM does use Contractor Activity Types; but they do not currently track Contractor Labor Hours and their subsequent outputs.
- Non-Labor Activity Types – FORSCOM does not utilize Non-Labor Activity Types (e.g. equipment, vehicles, etc.) 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 FORSCOM.

Table 5—1: Summary Utilization of Activity Types

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

## 5.3 Internal Orders

### 5.3.1 Overview

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

### 5.3.2 Command Usage – Internal Orders

FORSCOM utilizes Internal Orders within its Cost Model. Internal Order types such as ZFC1 are used to track the costs of various events such as:

- Purpose of travel (e.g. Emergency Leave, National Visits, School TDY and Return, etc.)
- Full cost of a specific event (e.g. Official Representation Funds (ORF), etc.)
- FCA reporting (e.g. F1201 ENDURING FREEDOM)
- ATSCOM Inventory

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.



Many of FORSCOM'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, one Internal Order (i.e., 50000700 – ATSCOM Inventory) is utilized to manage cost recuperation process for Fort Rucker activity relating to maintaining and repairing Air Traffic equipment parts.

## 5.4 WBS Elements

### 5.4.1 Overview

Work Break-down Structure (WBS) Elements are utilized to identify the sub-activities required to execute a Project. 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.

### 5.4.2 Command Usage

FORSCOM utilizes the WBS Element in order to track the transparency, visibility and activity of the project efforts being supported.

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

- Brigade S8s create WBS elements to support their functions in ensuring the Brigade is properly resourced to complete its mission.
- Collect any reimbursable related costs, which is rare for a FORSCOM entity; however, does occur (e.g. ROTATION NTC 14-03 JAPANESE EXPENSE or FMS CASE NE-B).
- Track costs of FCAs – when providing a Direct Charge for support. Almost all FCA reporting for FORSCOM is handled via IOs.
- Provide funding to other entities via the Direct Charge process such as Overtime needed for extra range activities (e.g. 3/1AD - (904) - Range OT (2-5 IN BN)).

## 5.5 Statistical Key Figures (Non-Financial Measures)

Statistical Key figures (SKF) represent the non-financial measures a command might want to track to support performance reporting and/or to be utilized to support Allocations. SKF's enable the capturing of non-budget relevant metrics such as the quantity of classes, or quantity of students, etc.

### 5.5.1 Command Usage

FORSCOM does not utilize SKF's for reporting and/or allocation purposes outside of the Army-wide SKF's defined in Table 5—2 below to support interfaces such as GCSS-Army. Examples of AMMO-related SKF's as listed:

Table 5—2: Sample of SKF's 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



Statistical Key Figure	Unit	Description
WSYV	EA	OTHER TANK & ARMORED VEHGUN AMMO

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.

## 5.6 Cost Elements

### 5.6.1 Overview

Cost Elements provide information on value flow and value consumption. There are two (2) types of Cost Elements, Primary and Secondary. A Primary Cost Element corresponds to an expense item in the chart of accounts and a cost-related item in Cost Centers (in SAP FI and CO Module). A Secondary Cost Element corresponds to the transfer of costs in SAP's CO Module only.

### 5.6.2 Primary Cost Elements

Primary Cost Elements (or Revenue Elements) represents the initial expenditures within GFEBs and are defined Army-wide from the General Ledger accounts. Once posted in the FI Module, they are simultaneously posted into the CO Module, assigned to the appropriate Cost Center. Primary Cost Elements denote operating expenses such as wages, sales-related expenses, and administration costs. Primary Cost Elements are similar to what the Army currently refers to as Elements of Resource (EORs). EORs have their basis in the Object Classes established by the Office of Management and Budget (OMB). Examples of Primary Cost Elements are:

- Revenues – Assigned to primary posting that reflect revenue initiated from billing documents (e.g., revenue generated from a Sales Order).
- External Settlement – Utilized for moving expenses from the Finance (FI) Module to the Controlling (CO) Module (CO), then can follow-through to the Project Systems (PS) Module.
- Primary Cost/Cost-reducing Revenues – Generally initiated for initial business process in Financial Accounting or Materials Management (e.g., for salaries or equipment purchases).

### 5.6.3 Secondary Cost Elements

Secondary Cost Elements represent the internal movement of costs within the Controlling (CO) Module to trace costs to the final cost object via allocations or settlement. This provides the collection of costs expressed quantitatively. Secondary Cost Elements are not tied to the General Ledger (G/L). Examples of Secondary Cost Elements are:

- Assessments – Utilized for defining the Secondary Cost Elements that can be used within the Assessment Cycles and Manual Cost Transfers.
- Allocations – Utilized for defining the Secondary Cost Elements associated to Activity Types to be used for Direct Charging, such as time tracking postings from ATAAPS or order confirmation for Plant Maintenance Orders.
- Settlement – Utilized with Secondary Cost Elements to support settlement of WBS Elements and Orders to the end cost receiver. Secondary Cost Elements used to post costs to the PMO are different than those used to settle those costs onto the end cost object allowing for reporting to see the flow of costs through the entire entity.



#### 5.6.4 Command Usage

FORSCOM's Secondary Cost Elements were generated specifically to be used for internal billing (cost recuperation) for a special FORSCOM activity performed at 20<sup>th</sup> CBRNE (A76F\*) related to its reimbursable mission (e.g. 9300.0100 for LABOR CHARGE - REG.) See Perform Allocations/Cost Assignments section below for more details.

Table 5—3: 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

#### 5.7 Business Processes

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

#### 5.8 Real Property

FORSCOM 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.

#### 5.9 Attributes (Custom Fields)

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

- FCA – Tacking FCA codes issued for tracking of Hurricanes and other events.
- Area of Responsibility (AoR) – To support Budget Analysts with the ability to run Status of Funds and Cost By reports for their areas such as by BCT 1 versus BCT 2. Since a Fund Center is at the Mission Support Element (MSE) level for much of FORSCOM (some areas have moved to a level 4 Fund Center which is by BCT); to obtain reports by BCT the AoR is utilized to group cost objects (Cost Centers,



Internal Orders, and projects) together.

## **6 Planning Execution**

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### **6.1 Programming/Planning/Budgeting/Execution**

FORSCOM is currently piloting a cost planning capability in conjunction with HQDA Army Budget Office called Resource Managers Workbench (RMW). At this time, basic functionality exists for spend plans with intent to integrate with the ERP systems for static funding data.

## **7 Capturing Actuals**

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### **7.1 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 line of accounting (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 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).

FORSCOM 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, FORSCOM maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding. FORSCOM 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 FORSCOM's supporting command'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,

### **7.2 Labor Tracking**

FORSCOM does track Civilian labor hours using the Defense Automated Time Attendance and Production System (DATAAPS); however, the follow-on of Civilian labor hours are not further assigned out to specific projects or work efforts, and instead are captured 100% on the Cost Center only.

FORSCOM receives the benefit of Labor charges associated to an activity performed against Direct Charge related WBS Elements. Therefore, FORSCOM entities should understand the Secondary Cost Elements related to Labor Activity Types to understand the charges they receive from other supporting organizations (e.g. PEO C3T Project Manager Mission Command providing Defense Readiness Reporting System (DRRS-A) Training.)

FORSCOM is beginning to test tracking Military Labor but is not yet assigning those costs out to products/services through this process.

FORSCOM is tracking Local Nationals and does assign out to products/services through this process.



## 7.3 Non-labor Resource

FORSCOM'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.

## 7.4 Depreciation

FORSCOM 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).

## 8 Perform Allocations/Cost Assignments

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Various kinds of Allocations and Cost Assignments are supported within the cost model. The FORSCOM ATSCOM entity at Ft. Rucker performs the service of repairing Air Traffic Parts and utilizes a secondary cost element to recuperate the Costs of the Inventory Part to other Army Commands (e.g. A57VV TRADOC AVIATION.)

### 8.1.1 Costing Sheets

DASA-CE creates and maintains various Costing Sheets for FORSCOM. A Costing Sheet is an allocation tool that is used for the application of indirect costs (e.g. management oversight, network support, etc.) to receiver object (WBS Elements) that reflects the work effort. Costing Sheets have two methods for calculating the amount of indirect costs to be associated:

- 1) Percent of the dollars posted – An example of this method is to support the Unfunded Civilian Service Retirement (UCSR) process. A percentage of just the labor dollars charged to a WBS Elements is utilized to calculate the amount to collect for unfunded civilian retirement, postretirement health benefit and postretirement life insurance costs from specific customer types (e.g., DoD Components, Federal Agencies, and private parties).
- 2) Dollar per Hour (\$/Hr.) – An example of this method is for each labor hour confirmed to the WBS Element (e.g. 10 Hrs. of direct labor hours at \$78.00/Hr resulting in \$780.00 of direct labor costs), an additional \$33.52/Hr. is charged to cover all indirect costs (resulting in \$335.20 of indirect costs also being associated to the WBS Element).

## 9 CM Data Load via an Interface

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There are several Army-wide systems interfacing cost management data such as GCSS-A for tactical equipment utilization.



## 10 Reporting (Metrics & Performance)

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

Table 10—1: Key Performance Indicators

KPI Name	KPI Description	Associated Reports
Cost per Direct Reporting Unit	Depending on the unit's warfighting function the cost to evaluate output will differ from unit to unit. I.E. an M.I Brigade's cost will be less than an Armor Brigade.	Not currently available
Cost per CTC Rotation	Many variables included, but the overall cost to complete/conduct training compared to historical averages	Not currently available
Cost of Home Station Training	Commander's decisions on training strategy/execution in order to achieve training readiness level for individual units at installation that the unit reside	Not currently available
Operational Readiness Rate for Ground Vehicles	Full Mission Capable (FMC) Rate goal by DA standard is 90%	Not currently available
Operational Readiness Rate for Aviation Vehicles	FMC Rate goal by DA standard is 75%	Not currently available
Unit Status Report	Performance goal - Readiness rate of the unit	Unit status report
Interest Paid	Percent of interest paid per \$1m disbursed - DA goal	GFEBS BI report
252G	Ensure proper classification of 252G commitment item - DA goal	GFEBS BI report
Obligation Expectation	80% Obligated by EOM July - OMB goal	GFEBS & GCSS-Army reports
UMT (unmatched Transaction)	Clear all UMTs that are aged greater than 60 days - Army goal	GFEBS & GCSS-Army reports
De-obligation Rate	Amount of obligations that are recorded at the end of the open period compared to the amount of obligations that are recorded at any given time during the expired/cancelled period. - DA & HQFC goal	Status of Funds
On-hand vs. Authorized Manpower	Comparison of positions filled vs. positions authorized in the MTOE/TDA	Not currently available

### 10.1 Future Cost Objectives

DASA-CE in conjunction with FORSCOM's review of the benefit of understanding the future cost opportunities are outlined below. The table below highlights the future objectives extracted from FORSCOM's SIPOC workshops:



Table 10—2: FORSCOM's Future Objectives

Future Objective ID	Command Name	Cost Information	Description
FOR_FO_001	FORSCOM	Cost ACSAs (Acquisition Cross Services Agreements)	Don't integrate w/ GFEBs - Selling services to partnering countries. Not central at DA, each ACOM/ASCC has responsibility to maintain and service the agreement. - How do we accept advances from countries, how do we bill, how do we apply funds? Need a Department of the Army, G4.
FOR_FO_002	FORSCOM	Consolidate Contracting Data	Run reports to capture command usage of contracts. Unable to see true costs of the contract over time. Many contracts are the same initiative but no consistency in the cost capturing method. No standard contract input method, requisitioners have the ability to choose certain fields, and how they are used complicating report generation.
FOR_FO_003	FORSCOM	Statistical Key Figure Usage (contract specific)	Unable to see how much of an item was not only purchased, but also delivered and expended.
FOR_FO_004	FORSCOM	Satellite Time	How much air-time is available and how much does it cost.
FOR_FO_005	FORSCOM	Contract Award Method	Create visibility of contract awards to ensure timely award and well communicated award. This plays into the availability of funds (awarding during fund's available timeframe) as well as awarding timeline to complete mission objectives.
FOR_FO_006	FORSCOM	Civilian Pay Breakdown	Being able to have visibility of not only amount paid, but also grade structure information from DCPS (or other future system). KP26 enables rates but does not include wage/grade information for activity types and is calculated manually outside of ERP.



### 10.1.1 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 10—3: FORSCOM's Pain Points & Mitigation

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
FOR_PP_001	FORSCOM	Soldier and Civilian Turnovers	Soldier and Civilian turnover require retraining of personnel and therefore setbacks in operational efficiency.	Must-Have (M)	Other	N/A	<b>CURRENT:</b> Over hire program to fill gaps - civilian personnel. <b>NEAR FUTURE:</b> So much knowledge will be leaving federal service worsening this problem. <b>EBS-C:</b> TBD



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Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
FOR_PP_002	FORSCOM	MDEP/APE Shortfall Solutions	Higher HQ cannot provide funding in certain MDEP/APE for variety of reasons. Either the program has ended, or funding is no longer provided to the command or potentially the Army. The problem is the Command still has a requirement to continue this mission and/or cannot stop paying for this requirement and must make-up the funding gap from other funds. Problem becomes how do we track the usage of Fund/APE/MDEP 2 that is being used for requirements typically funded in Fund/APE/MDEP 1.	Must-Have (M)	Other	N/A	<b>CURRENT:</b> Currently handled by the specific budget analyst. Either substitute another available fund, and then track manually separately in hope for reimbursement. <b>NEAR FUTURE:</b> Status Quo <b>EBS-C:</b> TBD
FOR_PP_003	FORSCOM	Program Budget Guidance (PBG)	PBG is not distributed or tracked within ERP. It's an externally built and managed document. Only Annual Funded Program (AFP)/Allotment are distributed and tracked in ERP. Building holistic reports requires the blending/meshing of these numbers with whatever is pulled from ERP systems. Issue being when commands manage internally via available allotment without correlating back to PBG.	Must-Have (M)	System, Data-Availability, Other	N/A	<b>CURRENT:</b> PBG is managed and tracked via external sources, systems, documents. It is an entirely separate process. <b>NEAR FUTURE:</b> Status Quo - Explore the full capability of RMW (Resource Managers Workbench) to include Programming <b>EBS-C:</b> TBD



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Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
FOR_PP_004	FORSCOM	Contract Oversight/Management	Difficulty maintaining visibility over requirements due to certain GFEBS attributes are not built into the PR. Unit lacks the ability to customize entries for mass monitoring to ensure regulatory/policy compliance. This also applies to reporting - both systemic and customized (through Business Objects (BOBJ)/ Business Intelligence (BI)).	Must-Have (M)	Data-Availability, System, Other	FOR_FO_002 FOR_FO_005	<b>CURRENT:</b> Very manual solution to review PRs and POs for each organization to ensure compliance with regulatory and policy guidance. <b>NEAR FUTURE:</b> Status quo - Explore cProjects as a potential solution. <b>EBS-C:</b> TBD
FOR_PP_005	DASA-CE	Cost Connection from TRM to Actual Execution	Currently unable to connect the costs of training readiness systemically back to the program/plan/budget. This causes the team to make inferences and higher-level estimates than would be ideal.	Must-Have (M)	Data-Accuracy	FOR_FO_003	<b>CURRENT:</b> Very manual solution to review costs and associated them with the lines of effort. <b>NEAR FUTURE:</b> Status quo <b>EBS-C:</b> TBD
FOR_PP_006	FORSCOM	Invoice from GCSS-A Matching to Original Requisition	Instances where supplies/equipment are ordered at a set price but the item is delivered and the supply price changed. Then the invoice is paid for the higher amount but cannot match back to the original requisition.	Must-Have (M)	System, Data-Accuracy, Other	N/A	<b>CURRENT:</b> Very manual solution to review UMDs. <b>NEAR FUTURE:</b> Status quo <b>EBS-C:</b> TBD



## 11 Appendix A – References

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### 11.1 Cost Management Supplemental Materials

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

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END OF DOCUMENT