



# Command Cost Model Document

## U. S. Military District of Washington (USAMDW)

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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
1.0	November 2025	Initial Release.	DASA-CE Cost Management Team

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## 1 Command Overview

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The U.S. Army Military District of Washington (USAMDW) can trace its origin back to 1921 when the War Department created the District of Washington. USAMDW has remained dedicated to ceremonial excellence within the National Capital Region since its inception and is proud to showcase military traditions and history while safeguarding the nation's capital.

As the missions of the Joint Task Force (JTF)-NCR/USAMDW continue to grow, so does our joint team. Today, Soldiers, Airmen, Sailors, Marines, Coast Guardsmen and Guardians serve side-by-side every day to ensure JTF-NCR/USAMDW's readiness for every ceremonial and homeland defense mission as Guardians of the Nation's Capital.

## 2 Cost Management Objectives

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The current cost objective for USAMDW 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

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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 Pay 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.



System Name	Purpose
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	USAMDW 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

USAMDW 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

USAMDW'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., 4xxxxxxxx-14xxx).

- Civilian – USAMDW does not 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 – USAMDW is not tracking time related to Military Labor Hours and outputs worked within GFEBS.
- Local National – USAMDW does not have Local National (LN) Payroll and therefore LN Activity Types are not utilized.
- Contractor – USAMDW does not currently track Contractor Labor Hours to outputs.
- Non-Labor Activity Types – USAMDW 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 USAMDW.

Table 4—1: Summary Utilization of Activity Types

Type	Area	Utilized
Labor	Civilians	No
Labor	Military	No



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

#### **4.3 Internal Orders: Command Usage**

USAMDW does not utilize Internal Orders within its Cost Model.

#### **4.4 WBS Elements: Command Usage**

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

USAMDW 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
- Track costs of Functional Cost Accounts (FCAs) such as F1201 – OPERATION ENDURING FREEDOM (OEF), Counter Narcotic Y9204 – CENTCOM CN OPERATIONAL SUPPORT (OPS)
- Manage the costs of specific projects and initiatives
- Handle miscellaneous collections processes

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

USAMDW 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**

USAMDW 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.S003	DIRECT LABOR
9010.0040	INDIRECT OH
9100.0100	LABOR ALLOC - BR
9100.C002	INDIRECT SPT COST
9300.0100	LABOR CHARGE - REG



Secondary Cost Element Code	Description
9300.01OT	LABOR CHARGE - OT
9300.01VR	LABOR VARIANCE
9400.0100	CIV LABOR-NBR

## 4.7 Business Processes: Command Usage

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

## 4.8 Real Property: Command Usage

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

## 4.9 Attributes (Custom Fields): Command Usage

Currently, USAMDW is not using the Custom Attribute Fields added to the base SAP master data elements of Cost Centers, Internal Orders and WBS Elements.

## 5 Planning Execution

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USAMDW currently does not utilize Cost Planning capabilities in the ERPs.

## 6 Capturing Actuals

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### 6.1 Payroll

USAMDW 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, USAMDW 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 USAMDW'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.

### 6.2 Labor Tracking

USAMDW does track Civilian labor hours daily to products/services within some areas.

USAMDW does not track Military labor hours.

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 WBS Elements.



## 6.3 Non-labor Resource

USAMDW'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., 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 on Organizations, Facilities, and work effort.

## 6.4 Depreciation

USAMDW does not record depreciation or other consumption of assets.

## 7 Perform Allocations/Cost Assignments

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USAMDW does not utilize Costing Sheets to associate indirect costs to their final cost objects.

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

## 9 Reporting (Metrics & Performance)

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Limited reports are associated with USAMDW'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
Cost per Caisson Squad	The Caisson Squad has trained horses and Soldiers plus equipment requirements	Spreadsheet of qualified Caisson squads/contracts
Cost per Inauguration Parade	Presidential Inauguration Parade total costs (TDY, Equipment, Lease (facility), vehicles)	GFEBS Status of Funds & WBS
Cost for Aviation Support	Aviation support cost is captured thru GFEBS and G-Army	Status of Funds
Cost per State Funeral	State Funeral expenses are handled thru GFEBS	WBS consumption report
CAER Reports	DASA-FO standard Financial Mgt reports	GFEBS BI, GCSS-A, other reports



## 9.1 Future Cost Objectives

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

Table 9—2: USAMDW's Future Objectives

Future Objective ID	Command Name	Cost Information	Description
No future cost objectives provided by USAMDW at this time			

### 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: USAMDW's Pain Points & Mitigation

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
No pain points from USAMDW at this time							



## 10 Appendix A – References

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*Table 10—1: Cost Management Supplemental Materials*

<b>File</b>	<b>Description</b>	<b>Link</b>
Cost Management Handbook Glossary	Cost Management glossary of terms, definitions, and acronyms.	<a href="#">CM Handbook (CAC Required)</a>

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