



Command Cost Model Document

U. S. Army TRADOC Command

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

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1 Statement of Purpose

The TRADOC 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, TRADOC lacks the ability to use 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 Enterprise Resource Planning (ERP) systems and has been adapted to meet the command'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 every five years at a minimum, or when making changes to the commands Cost Model. The CCMD contains the necessary information to act as a reference guide to aid in understanding how the command'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 (GCSS) and Logistics Modernization Program (LMP) ERPs. The "Cost Model" consists of the defined system master data and supporting transactions necessary to support the Cost Management Processes (Figure 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 Cost Management handbook.

2 Command Overview

The Training and Doctrine Command (TRADOC) has the mission to ensure that future Army forces are prepared to win in a complex and ever-changing world. To meet the mission, TRADOC has the responsibility for the design of the future Army, development of the Army leadership, and accession and building of the Army. These responsibilities encompass activities that span multiple diverse areas such as:

- Training of Soldiers
- Support for unit training
- Leadership education for both Soldiers and Civilians
- Identification of capabilities (i.e., feedback loop to weapon system's capabilities identified during training)
- Research and analysis for influences on organizational design
- Develop and maintain Army doctrine

TRADOC provides professional military education through an institutional learning environment to substantiate the Army's doctrine and core values into soldiers and civilians. TRADOC's institutional learning environment consists of over 35 Schools, Universities, and Academies organized within Centers of Excellence (CoE) (i.e., Maneuver).

Note: In fiscal year 2025, Accessions Command will standup as their own command.

3 Cost Management Objectives

3.1 Current Cost Objectives

The main cost objective for the TRADOC Cost Model is to understand the cost of the various schoolhouses down to the costs for courses and individual students, including the impact of "no shows". TRADOC performs planning for training requirements continuously and when identifying additional out-of-cycle training requirements (i.e., another Non-Commissioned Officers Academy (NCOA) class to be given) the Training Requirements Arbitration Panel (TRAP) can approve the additional resources provided within the year of execution identified with a number for tracking, i.e., TRAP #70.

TRADOC has the concept of a Training Requirement Operational Need Statement (TRONS) for tracking which functional areas are utilized when Overseas Operations Costs (OOC) funding is provided. This enables an understanding of the cost of the program and corresponding output regardless of using base or supplemental funding.

Since the inception of the TRADOC cost model, the focus on the Cost of Readiness has become an Army-wide objective. Understanding the Cost of Readiness requires the association of training costs to Units and Military Occupational Specialties (MOS). Determination of what information is needed to support the Cost of Readiness should be taken into consideration when making future changes to the TRADOC cost model.



4 ERP & Non-ERP Systems

In this section, describe the command's usage of the various ERP (GFEBS, G-Army, LMP, AESIPS) and non-ERP systems including spreadsheets.

Table 4—1: ERP & Non-ERP Systems

System Name	Purpose
GFEBS/SAP	Houses all cost master data, execution of financial transactions, and extracting FI data via exports or Business Intelligence (BI) reporting.
G-Army/SAP	Tracks consumption of supplies and equipment.
SharePoint Online	Provides the status of execution to the program by periodically executing reports out of GFEBS and uploading them to a SharePoint Online (SPO) site (within the TRADOC G-8 SPO site) for command-wide resource management community users. This site provides a variety of products (i.e., guidance, reports, analyses, and links) categorized by functional Directorate.
LMP/SAP	N/A
Institutional Training Resource Model (ITRM)	Developing and allocating training resources supporting the Army's Planning, Programming, Budgeting and Execution (PPBE) submissions to the Office of the Secretary of Defense and Congress (i.e., course quantity and standards planning, mapping instructor requirements defined by volume and aligning it to capacity). This is an SAP product.
Army Training Resource Model (ATRM)-159	ATRM-159 provides a detailed breakout of actual costs to produce a graduate in a given year, and the ITRM model is what is integrated into TRADOC's planning, programming & budgeting processes.
MS Excel Spreadsheets	TRADOC extracts data from GFEBS into MS excel spreadsheets for offline reporting and analysis purposes. For example, Instructor Contact Hours and Training Costs.
Contract Acquisition Requirements Tool (CART)	The Contract Acquisition Requirement Tool (CART) enables a pre-acquisition review and leadership validation of contract requirements, documentation, funding strategy and estimated CMEs. This tool enables Command-wide visibility of service and product contracts and enables TRADOC to deliver accurate leadership approved contract requirements to the supporting contracting offices for award. Core capabilities include robust search, data reuse, draft collaboration, workflow, staff editing, field auto-population, and data validation.
Tactical Information Gateway for Enterprise Resources (TIGER)	The Tactical Information Gateway for Enterprise Resources (TIGER) system delivers critical financial/resource management capabilities across TRADOC thus enabling financial/resource management execution in support of the Army/TRADOC mission. TIGER has been the TRADOC "system of record" hosted on premise since 2012. The current TIGER system fills gaps where there are currently no Army systems of record that deliver critical financial/resource management capabilities identified below that are required to resource and man TRADOC.



System Name	Purpose
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 include 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.
Unit Readiness Report	The Unit Readiness Report is a comprehensive list provided by the Centers of Excellence (COEs) to identify unit funding shortfalls in the year of execution that is refreshed monthly.
TRADOC New Requirements Database	Staff and CoEs provide their new requirements in a SharePoint site for the POM.

5 Command Cost Master Data

5.1 Cost Centers

5.1.1 Overview

Cost Centers represent the organizations (i.e., Schoolhouse Hierarchy for TRADOC) within the Modification Table of Organization and Equipment (MTOE) or Table of Distribution and Allowances (TDAs), which align to the unit identification code (UIC) structure. Cost Centers collect and manage costs incurred within an organization for the corresponding capacity output provided (i.e., Labor Hrs.).

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. There are two (2) main types of Activity Types within the Army, ‘Labor-related Activity Types’ or ‘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 are categorized by:
- Equipment Activity Types (based on groupings of equipment, such as ‘Dump Truck 6T’)
 - Equipment: 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

TRADOC’s main capacity is labor and therefore Labor Hours is the primary activity type being utilized to pool similar costs. The transactions for associating the capacity consumed require a quantity and a standard rate to exist for the Cost Center and Activity Type.

- Civilian – TRADOC does not currently perform Time Tracking for Civilian labor hours, but at a minimum Labor Activity Types are needed to support the payroll process.
- Military – TRADOC is not tracking time related to Military labor hours and output worked within GFEBS, but there is a requirement to track the hours for training of foreign students to complete training courses for reimbursables purposes. (ATRM - 159 is currently being utilized to determine these costs.) MIL Activity Types are also supported within the interface.
- Local National – TRADOC does not have local Nationals.
- Contractor – TRADOC currently does not track contractor Activity Types.
- Non-Labor Activity Types – Currently TRADOC does not utilize non-Labor Activity Types.

Refer to Table 5 – 1: Summary Utilization of Activity Types for a summary of Activity Type utilized by TRADOC.

Table 5—1: Summary Utilization of Activity Types

Type	Area	Utilized
Labor	Civilians	No



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

5.3 Orders

5.3.1 Overview

Orders are a type of cost object utilized to capture the cost of an event (i.e., 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), 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

TRADOC utilizes Internal Orders within its Cost Model. Initially Internal Orders were mass loaded to reflect the Courses provided by TRADOC; however, those Internal Orders have not been utilized or updated since initially created. TRADOC does, however, use Internal Orders to track the cost of various events and activities, such as Tracking costs of functional cost accounts (FCAs).

Many of the TRADOC IOs are marked as Statistical (STAT). STAT IOs can support both the Spend Plan to a lower-level view and reporting by event (i.e., 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 (i.e., BCT).

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

TRADOC uses WBS Elements mainly to facilitate reimbursable processes via sales orders or direct charge but also to accommodate other use cases, such as:

- Collect any reimbursable costs for services provided, including supporting Foreign Military Sales (FMS) training
- Provide funding to other entities via the Direct Charge process
- Track the cost associated with Counter Narcotic projects
- Conference costing, i.e., SSI ACADEMIC ENGAGEMENT CONFERENCES
- Track costs of FCA such as F9871 - MILITARY TRAINING SPECIFIC ALLOTMENT



5.5 Statistical Key Figures (Non-Financial Measures)

Statistical Key figures represent the non-financial measures a command might want to track to support performance reporting and/or to be utilized to support Allocations. TRADOC is not currently utilizing non-financial measures for reporting or allocations, but this is 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 training. SKFs enable the capturing of non-budget relevant metrics like quantity of classes, or quantity of students, etc.

5.5.1 Command Usage

TRADOC does not currently use SKFs.

5.6 Cost Elements

5.6.1 Overview

Cost elements classify the valued consumption of production factors of a company within a controlling area. They provide information on value flow and value consumption. A cost element corresponds to a cost-relevant item in the chart of accounts.

5.6.2 Primary Cost Elements

Primary cost elements or revenue elements are G/L accounts of the Primary Cost or Revenue type. Primary cost elements denote operating expenses such as wages, sales-related expenses, and administration costs. Primary Cost Elements are very 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 that reside within the Controlling Module (CO) or Project Systems (PS) module and transferring them externally to another module such as Finance Module (FI).
- 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 track the internal movement of costs, such as allocations or settlement that provide a more accurate view of the beneficiary of cost. Secondary Cost Elements can be thought of as “summary” Cost Elements. Secondary Cost Elements are not tied to the General Ledger (G/L). Examples of Secondary Cost Elements are:

- Assessment Cost Elements – Utilized for defining the Secondary Cost Elements that can be used within the Assessment Cycles and Manual Cost Transfers.
- Cost Elements for Internal Activity Allocation – 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.



- Cost Elements for Internal 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

TRADOC uses Primary and Secondary Cost Elements established by the U.S. Standard General Ledger (USSGL) (Army-wide) but has not created any to uniquely address TRADOC requirements.

5.7 Business Processes

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

5.8 Real Property

TRADOC does not have Real Property and therefore this cost object is not present within the TRADOC cost model.

5.9 Attributes (Custom Fields)

TRADOC has limited command-wide of specific external reporting requirements which typically require several of the Custom Fields added to the base SAP master data elements of Cost Centers, Internal Orders and WBS Elements. TRADOC does, however, utilize the custom field added for Functional Cost Account (FCA) – tracking FCA codes issued for tracking of Hurricanes and deployment related events.

6 Planning Execution

TRADOC currently does not utilize Cost Planning capabilities by organizations, or Internal Orders.

7 Capturing Actuals

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).

TRADOC is responsible to maintain both the Faces-to-Spaces document identifying the association of Activity types to Cost Centers and the calculations of the Rates. Additionally, TRADOC 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 TRADOC overall cost of operations and is currently being captured in the GFEBS Cost Centers.



7.2 Labor Tracking

TRADOC currently does not track labor command wide.

TRADOC receives the benefit of Labor charges associated to an activity performed against Direct Charge related WBS Elements. Therefore, TRADOC entities should understand the Secondary Cost Elements (i.e., 9300.0100 LABOR CHARGE – REG) related to Labor Activity Types to understand the charges they receive from other supporting organizations.

7.3 Non-labor Resource

TRADOC'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.

7.4 Depreciation

TRADOC does not record depreciation or other consumption of assets.

8 Perform Allocations/Cost Assignments

TRADOC currently does not utilize any cost allocation/assignment capabilities within GFEBS.

9 CM Data Load via an Interface

Currently, some TRADOC Cost Centers receive a non-budget relevant Training Ammo cost generated via the Total Ammunition Management Information System (TAMIS) interface to GFEBS. All listed data in this section is coming from TAMIS into GFEBS via an interface and is not manually loaded. TAMIS provides allocation and authorization data for training ammo for TRADOC.

The TAMIS interface is utilized to associate costs of training ammunition to the units to report the total cost of a Unit more accurately. The interface runs monthly for the data from the prior month. Information provided via the interface relates to:

- DODAAC – Department of Defense Activity Address Codes – will indicate the ASP (Ammunition Supply Points) issuing the ammo.
- DODIC – Department of Defense Identification Codes – will indicate the type of ammo issued.
- Quantity – will indicate how much of a particular type of ammo has been moved between an ASP and a unit.
- Price – will indicate the latest acquisition cost for each unit of a particular type of ammo.
- TAMIS (Total Ammunition Management Information System) – Authoritative source for ammunition data.

10 Reporting (Metrics & Performance)

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

Table 10—1: KPIs



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KPI Name	KPI Description	Associated Reports
Courses	This influences the number of training developers needed to maintain relevancy	ITRM Course Report
Cost to conduct training (Planned vs Actuals)	Include course development and delivery costs, including dropouts and reimbursable costs for the participants and facilitators.	N/A, not currently reported on, but Program vs Execution by MDEP in the POM build, TTPEG uses this report a lot.
Cost per graduate	The cost to graduate Soldiers at all levels of training. TRADOC is asked to provide analysis on changes to course parameters such as length of the course or change the number of inputs with resulting cost impact.	ATRM-159 (primary)
Soldier show rate versus Programmed Input	SMDR provides the programmed load for each course, but not every course will be filled to capacity because a Soldier will drop the course prior to its execution.	Not currently available
Programmed funding versus obligated funding versus Execution Rate	TT PEG always looks at the execution to assist in determining the valid requirements. Execution rate impacted by funding availability and may dictate cash-flow requirements.	Many different G-8 reports include this
Programmed inputs versus Graduates	SMDR provides the programmed load for each course and comparing the inputs to graduates show how well TRADOC programmed for the requirement.	ATRRS Report Generator
Per Capita Rate	Part of ITRM model. Annually updated factors used to define requirements for students & cadre in training activities which are not covered by POI, SIs or other workload-related factors.	Coster Worksheet in ITRM TRMIS
Deobligations	Measure of efficiency in financial accounting & execution	Power BI reports are run by CoE/Activity, Fund, SAG, MDEP, and object class depending on what is required. For Financial accounting, accountants monitor the reduction of outstanding unliquidated obligations (ULOs) from 1 st expired year to cancelling year ensuring ULOs are reduced through disbursements. They use GFEBS BI and BOBJ SOF reports.



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:

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

Table 10—2: TRADOC Pain Points & Mitigation

PP ID	Pain Point Title	Pain Point Description	Type	Pain Point Rating	Future Objective	Mitigation
TRA_PP_001	Contracted Full Time Equivalents (CFTE)	Contracts are not always CFTE-driven and can be awarded in large lump sums. As a result, obtaining full-time/part time rates and costing is challenging and often calculated manually.	Data-Availability	Must-Have	TRA_FO_001	CURRENT: Running numerous reports out of GFEBS to align Contractors' cost to courses. NEAR FUTURE: N/A EBS-C: Utilize Time Tracking and/or Work Breakdown Structure (WBS) to delineate instructors by course to multiple tasks, projects, or courses. (ATEC CIMS process for contractor labor cost tracking/allocation is being utilized elsewhere)



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PP ID	Pain Point Title	Pain Point Description	Type	Pain Point Rating	Future Objective	Mitigation
TRA_PP_002	Instructor Cost Delineation	Unable to manage labor hours with GFEBS as it doesn't currently have Labor Time Tracking functionality.	Data Accuracy	Must-Have	TRA_FO_001 TRA_FO_005	<p>CURRENT: No current mitigation. Instructor costs are averaged and not direct. Instructor requirements are not reflected at the course level.</p> <p>NEAR FUTURE: N/A</p> <p>EBS-C: Utilize Labor Time Tracking and/or Work Breakdown Structure (WBS) to delineate instructors by course to multiple tasks, projects, or courses.</p> <p>(Note: This could place a large burden on the command to accommodate.)</p>
TRA_PP_003	Marginal Costing Capability	What is often more important than the cost per graduate or cost per Soldier is to know what it would cost to train one more Soldier, ten more Soldiers, or ten less Soldiers.	Data Availability	Must-Have	TRA_FO_002	<p>CURRENT: No current mitigation. The inability to track instructor hours to courses as one of the primary cost factors makes it difficult to have a model that can accurately reflect this marginal costing capability.</p> <p>NEAR FUTURE: N/A</p> <p>EBS-C: Use SAP's CO-PA to calculate the cost for additional or fewer soldiers.</p>
TRA_PP_004	Impact of "No Shows" & Drop-Outs	"No Shows" will impact the cost per course, especially costs per student/graduate. Needing both cost of 'no shows' and drop-outs. Also costs of students starting a course but not completing it.	Data Availability	Should-Have	TRA_FO_001 TRA_FO_002	<p>CURRENT: ATRRS tracked by TOMA TRADOC G-3/5/7</p> <p>NEAR FUTURE: N/A</p> <p>EBS-C: Build a cost model in the ERP that can provide visibility and insight into the full actual cost for both scenarios.</p>



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PP ID	Pain Point Title	Pain Point Description	Type	Pain Point Rating	Future Objective	Mitigation
TRA_PP_005	Budgeting	"Should Costs": Difference between how courses are planned in ITRM, the POM, and GFEBs budget. Requirements vs. Funding over time	Data-Availability	Should-Have	TRA_FO_001 TRA_FO_004	<u>CURRENT:</u> TIGER is used for the allocation of funds to the COEs. <u>NEAR FUTURE:</u> RM-On-line will replace the TIGER <u>EBS-C:</u> TBD
TRA_PP_006	Execution	"Did Costs": Resources or supplies for the classroom come from different places and funding sources. Adjustments and funding can be moved around at the school level. One-time and recurring charges are a challenge to identify.	Data-Accuracy	Should-Have	TRA_FO_001 TRA_FO_004 TRA_FO_005	<u>CURRENT:</u> Allocations used to generate an average course cost rather than capturing actual costs. <u>NEAR FUTURE:</u> N/A <u>EBS-C:</u> TBD
TRA_PP_007	Reporting from numerous data sources	ITRM, ATRM-159, GFEBs, Home-grown contracting systems, Spreadsheets; Data bases may be duplicative; Which system is the authoritative, i.e. the system of record.	System	Should-Have	TRA_FO_004	<u>CURRENT:</u> ATRRS, TIGER, GFEBs, GFEBs-SA, OSMIS, G-Army <u>NEAR FUTURE:</u> Use of SKF's for non-monetary values <u>EBS-C:</u> Evaluate the functionalities of all systems and identify areas of convergence. Investigate ITRM and ATRM-159 Interfaces. Use SAP's Integration tools to create interfaces between systems. Consolidate, cleanse, and synchronize all master data across the system landscape.
TRA_PP_008	Cost to Performance /No KPIs	No KPIs in the current cost model to track, evaluate, and report on Cost per Course to Performance.	Data Availability	Must-Have	TRA_FO_002 TRA_FO_004	<u>CURRENT:</u> N/A <u>NEAR FUTURE:</u> Linking ATRRS to the FI system. <u>EBS-C:</u> Better integration



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PP ID	Pain Point Title	Pain Point Description	Type	Pain Point Rating	Future Objective	Mitigation
TRA_PP_009	Aligning UICs and Cost Centers	On-going activity to keep UICs and Cost Centers aligned to ensure data accuracy is achieved.	Data Accuracy	Must-Have	TRA_FO_007	<p><u>CURRENT/NEAR FUTURE:</u> TRADOC's data (used in numerous integrated data products amongst several functional areas) relies on our recurring query of the GFEBS Cost Center to UIC dataset from Vantage. It is up to the Cost Center owners to ensure up-keep of their data in GFEBS. As described in the CCMD working group, unless an issue or error is discovered requiring coordination, HQ TRADOC does not actively scrutinize the currency nor accuracy of GFEBS cost centers for coordination/resolution with subordinate commands. Our data is only as good as the sub-organization's identification and communicating Help Desk ticket updates IAW the current process.</p> <p><u>EBS-C:</u> Achieve alignment prior to EBS-C.</p>
TRA_PP_010	Lack of Cost Analysts	Not enough resources assigned specifically to cost analysis within the command making it a challenge to ensure that costs are monitored.	Data Availability	Must-Have	TRA_FO_005	<p><u>CURRENT:</u> Currently 4 Cost analysts in the Command</p> <p><u>NEAR FUTURE:</u> Provide training to Program analysts and Budget analysts to conduct initial cost estimates</p> <p><u>EBS-C:</u> Better costing solutions.</p>



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PP ID	Pain Point Title	Pain Point Description	Type	Pain Point Rating	Future Objective	Mitigation
TRA_PP_011	Budget vs. Costs	Budget execution and cost planning are not in sync.	System/Data	Should-Have	TRA_FO_08	CURRENT: Comparison of Budget vs cost completed manually through the PC rate development process. NEAR FUTURE: Map cost controlling to Budget. EBS-C: Better costing solutions.
TRA_PP_012	ERP usability	SAP/ERP in current state is not 'user friendly'	System	Must-Have	TRA_FO_08	CURRENT: Use data downloads for analysis. NEAR FUTURE: Standardize process & ERP Training. EBS-C: Enhanced data entry and display tools.
TRA_PP_013	Manual work	Data entry, extractions, adaptation, reporting	Data Availability & Accuracy	Should-Have	TRA_FO_004 TRA_FO_005	CURRENT: TRADOC develops cost factors using on-line data, but most of the analysis is manual. Biggest issue is every COE has anomalies the have to be considered in the analysis. NEAR FUTURE: Standardize process & ERP Training. EBS-C: Better integration.
TRA_PP_014	Courses that Overlap Fiscal Years	Challenge in budgeting, executing, and costing courses that extend beyond a single fiscal year. TRADOC would be responsible for supporting students in the current year but also students from previous years who are still taking classes.	Data Accuracy	Should-Have	TRA_FO_004	CURRENT: ATRM-159 Formula to capture FY overlap of courses. NEAR FUTURE: N/A EBS-C: TBD



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PP ID	Pain Point Title	Pain Point Description	Type	Pain Point Rating	Future Objective	Mitigation
TRA_PP_015	AOCC Cost Documentation	Army Operation Council of Colonels (AOCC) reviews and makes recommendations to course load. Changes are to specific training in the course, or changes recommended to the method of instruction. Being able to provide a cost/budgetary impact on decision of course changes during development does not presently exist.	Data Availability	Should-Have	TRA_FO_004	<u>CURRENT:</u> N/A <u>NEAR FUTURE:</u> N/A <u>EBS-C:</u> TBD
TRA_PP_016	Risk related to Funding level	Changes to the funding impacts the ability to deliver the course. Having a method to articulate the risk to the quality/quantity of training at the CoE level.	Other	Could-Have	TRA_FO_004	<u>CURRENT:</u> Use comparison analysis manually. <u>NEAR FUTURE:</u> Develop a risk model that shows the risk to the operational force based on TRADOC funding <u>EBS-C:</u> TBD



11 Appendix A – References

11.1 Cost Management Supplemental Materials

File	Description	URL:
CM Handbook Glossary	Cost Management glossary of terms, definitions, and acronyms.	TBD
ATRM-159 Overview	Annual data call which provides information that is used to build FMS, non-DoD & non-Federal reimbursable tuition rates, as well as comprehensive training cost estimates for DA's AMCOS model.	ATRM-159 Overview.pdf
ITRM Brief	Informational briefing on the Institutional Training Resource Model (ITRM).	ITRM Brief.pdf