



# Command Cost Model Document

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## U. S. Army Europe and Africa Command (USAREUR-AF)

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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
Rev1	May 2025	Refresh to reflect current status of USAREUR-AF's operations including new sections (e.g. Pain Points, Future Objectives).	DASA-CE Cost Management Team

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## 1 Command Overview

The United States Army Europe and Africa Command (USAREUR-AF) was designated by the Secretary of the Army on Nov. 10, 2020, with the consolidation of U.S. Army Europe and U.S. Army Africa into one Army Service Component Command (ASCC). This transformation improves the Army’s ability to meet African and European strategic and operational objectives outlined in the National Defense Strategy by consolidating ASCC functions under one four-star headquarters in Wiesbaden, Germany. U.S. Army Europe and Africa forces are strategically positioned across our 104-country area of responsibility to deter aggression and assure our allies and partners of the U.S. commitment to peace and stability in Europe and Africa.

With a mix of both permanent and rotational forces, U.S. Army Europe and Africa is flexible, agile and well postured to deter potential threats, assure our allies, and quickly respond and win should deterrence fail. The increased responsibilities of overseeing Army operations across two continents are enabled by the Southern European Task Force, Africa, and the reactivation of V Corps. Headquartered at Fort Knox, Kentucky, with a forward command post in Poznan, Poland, V Corps provides oversight of operations in Europe. V Corps commands and controls Atlantic Resolve rotational units, and assigned units such as the 2nd Cavalry Regiment, 12th Combat Aviation Brigade, and the 41st Field Artillery Brigade. Similarly, the Southern European Task Force, Africa, headquartered in Vicenza, Italy, maintains focus on its mission as the nucleus of a joint task force for operations on the African continent. It is responsible for all Army operations and assets in Africa and Italy, including the 173rd Airborne Brigade and Security Force Assistance Brigade teams deployed to Africa.

## 2 Cost Management Objectives

The current cost objective for USAREUR-AF is to ensure actual costs spent can be tracked and allocated to projects, then compared and analyzed against projected or “planned” costs including their funding obligations.

## 3 ERP & Non-ERP Systems

This section describes the command’s usage of the various ERP systems (GFEBS, G-Army, DTS, etc.), and non-ERP systems including spreadsheets.

Table 3—1: ERP & Non-ERP Systems

System Name	Purpose
Defense Automated Time Attendance and Production System (DATAAPS)	DATAAPS Labor results in one of two different types of backend accounting postings within GFEBS. Each DATAAPS transaction is processed using one of the two possible accounting posting methods. The DATAAPS transactions will vary slightly depending on the type of accounting posting that occurred in GFEBS.



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. 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	USAREUR-AF manually extracts data from GFEBS into MS excel spreadsheets for offline reporting and analysis purposes.
USAREUR-AF Requirements Validation System (URVS)/ USAREUR-AF Requirements Online (URO)	<p>2 distinct internal-to-USAREUR-AF systems. URVS: The USAREUR-AF Requirements Validation System (URVS) is a portal that provides all command elements the ability to create, submit, and track acquisition requirements as they traverse the USAREUR-AF Validation Process.</p> <p>URVS is a command and staff tool that documents, facilitates staff review, records the command's decisions, and maintains a record of USAREUR-AF's procurements. URO: online tool to collect/ validate unit requirements for the POM.</p>

## 4 Command Cost Master Data

### 4.1 Cost Centers: Command Usage

USAREUR-AF has both TDA and MTOE related Cost Centers 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.



## 4.2 Activity Types: Command Usage

USAREUR-AF'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 – USAREUR-AF does currently perform Time Tracking for Civilian Labor Hours, and as such Labor Activity Types are needed to support both the payroll and labor tracking processes.
- Military – USAREUR-AF is not tracking time related to Military Labor Hours and outputs worked within GFEBS.
- Local National – USAREUR-AF has Local National (LN) Payroll and tracks LN Activity Types (German/Italian/Belgian).
- Contractor – USAREUR-AF does not currently track Contractor Labor Hours to outputs.
- Non-Labor Activity Types – USAREUR-AF does utilize Non-Labor Activity Types.

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

Table 4—1: Summary Utilization of Activity Types

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

## 4.3 Internal Orders: Command Usage

USAREUR-AF utilizes Internal Orders within its Cost Model. Initially, Internal Order types ZRDE, ZTAC, ZCEC were mass loaded to manage indirect overhead costs utilizing Costing Sheets and the labor variance liquidation process for unfunded leave (i.e., ZUFL – Unfunded Leave). Currently, USAREUR-AF only uses F393 for LN Payroll.

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 USAREUR-AF'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.

## 4.4 WBS Elements: Command Usage

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



USAREUR-AF uses WBS Elements for many reasons, some of 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) such as F2308 – UKRAINE SUPPLEMENTAL DIRECT COST (Cash Flowing), F2309 – UKRAINE SUPPLEMENTAL REIMBURSABLE COST (Cash Flowing)
- Capture non-labor costs of organizations
- Track the costs of equipment and kits
- Manage the costs of specific research and development projects
- Handle miscellaneous collections processes

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

USAREUR-AF 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

USAREUR-AF 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
9300.0100	LABOR CHARGE - REG
9300.0170	LN LABOR CHRG - REG
9300.010T	LABOR CHARGE - OT
9300.01VR	LABOR VARIANCE

#### 4.7 Business Processes: Command Usage

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

#### 4.8 Real Property: Command Usage

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

#### 4.9 Attributes (Custom Fields): Command Usage

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



- Attribute 1 (ATTR1) Field – Not currently utilized
- Attribute 2 (ATTR2) Field – Not currently utilized
- Attribute 3 (ATTR3) Field – does not have a check table and is provided for entities within a command to capture information as needed.
- Functional Cost Account (FCA) – tracking FCA codes issued for tracking of Hurricanes and deployment related events.
- Command Defined Field – As of 2015 some Commands issued a policy on the utilization of the Command Defined Field in order to provide transparency into the reimbursable customer source of funding. USAREUR-AF does not utilize this field at this time.

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## 5 Planning Execution

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USAREUR-AF currently does not utilize Cost Planning capabilities.

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## 6 Capturing Actuals

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### 6.1 Payroll

USAREUR-AF 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, USAREUR-AF maintains the HR LOA within ERPs and requests updates to the FMDDERIVE related business rules necessary for payroll to post against the correct funding.

Military Payroll currently comprises a portion of USAREUR-AF'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, to offset the labor costs charged from organizations to products/services.

### 6.2 Labor Tracking

USAREUR-AF does track Civilian labor hours daily to products/services, but not command wide. They utilize multiple cost objects when tracking Civilian labor hours. USAREUR-AF tracks Civilian labor hours within the Automated Time Attendance and Production System (ATAAPS). 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.

USAREUR-AF Local National Labor is tracked for German, Italian and Belgian employees. These labor hours are tracked on secondary cost element 9300.0170.

### 6.3 Non-labor Resource

USAREUR-AF's non-labor resources refer to items such as equipment, fuel, software licenses, etc., and the



individual initiating the budget execution action needs to indicate the organization and/or event (i.e., Internal Order or WBS Element) receiving the benefit of the non-payroll expense.

To ensure the multiple cost objectives, Non-Pay/Labor costs are tracked to multiple cost centers as well based on Organizations, Facilities, and work effort.

## **6.4 Depreciation**

USAREUR-AF does not record depreciation or other consumption of assets.

## **7 Perform Allocations/Cost Assignments**

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Various kinds of Allocations and Cost Assignments are supported within the cost model. USAREUR-AF does not utilize the Costing Sheets process within GFEBS to allocate indirect cost.

## **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, USAREUR-AF does not have any other 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 the USAREUR-AF'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
USAREUR-AF	Count/age of Unmatched Transactions (UMT)/Unliquidated Obligations (ULOs)	TRACER database, GFEBS reports
USAREUR-AF	Count/ age of Interfacing Document (IDOC) Errors	IDOC reports created by user and shared by DASA-FO
USAREUR-AF	Count/age of outstanding Post Goods Receipt (PGR)	custom report that merges shipment notification date and outstanding obligation for GCSS-A items missing goods receipt which is a G4 function w/ financial impacts
USAREUR-AF	\$/ rate of prior year deobligations	lost buying power
USAREUR-AF	\$ Ukraine cashflow not cost transferred after receipt of supplemental funds	amount not disbursed in time to be cost transferred prior to year end
USAREUR-AF	Unfilled hiring actions/ vacancies (#)	Impacts execution of manpower (mpr) \$ and projection/ obligation rate
USAREUR-AF	Equipment Readiness (ER)	Fill rate, valuation, compliance, and inventory KPIs (G4 related)
USAREUR-AF	Acquisition Cross Servicing Agreement (ACSA) sale agreement reimbursement/ billing rate	Getting paid back by other nations timely to maximize buying power (data in AGATORS system)



## 9.1 Future Cost Objectives

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

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

Future Objective ID	Command Name	Cost Information	Additional Details
EUR-A_FO_001	USAREUR-AF	Contractor (KTR) Full Time Equivalents (FTEs)/ Labor Hours	Better projections/ cost estimates and real-time analysis to course correct during execution to meet benchmarks.
EUR-A_FO_002	USAREUR-AF	LOGCAP by location by Personnel Attending Exercise Personnel Attending Exercise (PAX) by Training Exercise (TREX) event	LOGCAP by location by PAX by TREX event.
EUR-A_FO_003	USAREUR-AF	Track unit-level/ depot-level maintenance by unit or location	Track unit-level/ depot-level maintenance by unit or location.
EUR-A_FO_004	USAREUR-AF	Track TREX program cost by event	To better answer data calls.
EUR-A_FO_005	USAREUR-AF	Report on training cost per PAX per day	Better project costs for contingencies.
EUR-A_FO_006	USAREUR-AF	Track cost savings of Poland Provided Logistic Support (PPLS)	Poland picking up the tabs for BLS/ reduced reliance on LOGCAP. How to capture the cost savings when we do not see PPLS costs reflected in our APSR?
EUR-A_FO_007	USAREUR-AF	LOGCAP \$ by location w/ environment and other factors/ parameters (e.g., austere condition)	Information not in GFEBS.



### 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: USAREUR-AF's Pain Points & Mitigation

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
EUR-A_PP_001	USAREUR-AF	Required Audit Data not kept in GFEBS	Recent transportation audit findings required certain data to be kept in APSR (lack ability currently)	Must Have	System	EUR-A_FO_003	<b>Current:</b> Keep manual logs of audit requests. The command also utilizes multiple systems to track and submit audit samples as opposed to using simply GFEBS. <b>Future:</b> Status Quo <b>EBS-C:</b> TBD



Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
EUR-A_PP_002	USAREUR-AF	Track Req Key to Execution Data	If Requirement Key (Req Key) not entered by PR creator, execution cannot be tracked by Req Key from Spend Plan	Must Have	Data Availability	None	<b>Current:</b> Manually reconciled from the various reporting levels. <b>Future:</b> Use 3rd party system like Vantage. <b>EBS-C:</b> TBD
EUR-A_PP_003	USAREUR-AF	Business Objects (BOBJ) imitations	Timeout/ max out issues if running large query with too many fields or parameters	Must Have	System, UI	EUR-A_FO_005	<b>Current:</b> Schedule reports to have a snapshot that runs while users are out of the office and returns while in the office. Users revert back to Bex for ad hoc reports. <b>Future:</b> Use 3rd party system like Vantage <b>EBS-C:</b> TBD
EUR-A_PP_004	USAREUR-AF	Cost Transfer Details	When doing bulk cost transfer, hard to tell which PO/ line items affected (Payment Document Header Text, Reference, and Line-Item Text are not in BOBJ); issues w/ payment doc not linked to Invoice Receipt (IR) doc in BOBJ	Must Have	Data Availability	None	<b>Current:</b> Need to access ECC for FB03 Document List to see Payment Document Header Text & Reference and CJI3/KSB1/KOB1 for the Line-Item Text. <b>Future:</b> Status Quo <b>EBS-C:</b> TBD
EUR-A_PP_005	USAREUR-AF	Procure to Pay Detail/SOF Detail Report limits	GR/IR/Pmt documents are all linked to the PO. The issue is that the Invoice Receipt (IR) not linked to the Goods Receipt (GR) and the payment doc not linked to IR or GR doc in BOBJ.	Must Have	Data Availability	None	<b>Current:</b> Input IR Doc into FBL1N to obtain clearing Doc which is typically the payment Doc. <b>Future:</b> Status Quo <b>EBS-C:</b> TBD



Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
EUR-A_PP_006	USAREUR-AF	Real-time BOBJ	BOBJ reports not real time	Must Have	Data Availability	EUR-A_FO_001	<b>Current:</b> Utilize the ECC reports to provide real-time data and manually consolidate the results. <b>Future:</b> Status Quo <b>EBS-C:</b> Consolidation of systems should alleviate this concern - minus the GFEBS-SA/GFEBS main environments.
EUR-A_PP_007	USAREUR-AF	Contract Period of Performance (PoP) not in GFEBS	Ideally, we should see contract period of performance for the PO and funding period covered by Obligation if incrementally funded (not full PoP) easily within GFEBS or BOBJ	Won't Have	System	EUR-A_FO_001	<b>Current:</b> Users creating the PR can input the period of performance into the document header text. If not, users have to take the PIIN and research the contract in EDA to find the Period of Performance. <b>Future:</b> Status Quo <b>EBS-C:</b> TBD
EUR-A_PP_008	USAREUR-AF	cPROBE "key 5" data	ROC and PEG not in GFEBS	Should Have	System, UI	EUR-A_FO_001	<b>Current:</b> Users can derive these fields from other already existing elements in GFEBS (ROC - Funds Center Hierarchy and PEG - Functional Area/MDEP). <b>Future:</b> Status Quo <b>EBS-C:</b> TBD



Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
EUR-A_PP_009	USAREUR-AF	GFEBS attribute/ user text fields	Issues w/ character limits leading to inconsistency in data entry in project builder	Could Have	System, Data Availability	EUR-A_FO_007	Current: Data governance to ensure proper naming conventions and updating/improving chosen names to meet system limits. Future: Setup a different strucutre to be able to better define the project. EBS-C: TBD



## 10 Appendix A – References

Table 10—1: Cost Management Supplemental Materials

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

END OF DOCUMENT