



# Command Cost Model Document

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## U.S. Army North Command (USARNORTH)

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

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## Version History

| Version  | Release date  | Summary of Change                                                                                                         | Revised By                   |
|----------|---------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Original | February 2015 | Initial Release.                                                                                                          | N/A                          |
| Rev1     | May 2025      | Refresh to reflect current status of USARNORTH'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 North Command (USARNORTH) is the Army Service Component Command (ASCC) to the United States Northern Command and is the Army's dedicated headquarters, focused on DoD operations within the homeland. Army North works with joint, interagency, and international military partners to achieve protection in depth. By supporting global operations, securing the approaches to the homeland, and serving within the homeland, USARNORTH is prepared to assume operational control of dedicated ground forces anywhere in the continental U.S., protecting and securing Department of Defense assets and capabilities.

## 2 Cost Management Objectives

The current cost objective for USARNORTH 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



| System Name                                                | Purpose                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Global Combat Support System -Army (GCSS-A)/SAP            | Tracks consumption of supplies and equipment.                                                                                                                                                                                                                                                                                                                                                                                |
| General Fund Enterprise Business System (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                                      | USARNORTH manually extracts data from GFEBS into MS excel spreadsheets for offline reporting and analysis purposes.                                                                                                                                                                                                                                                                                                          |
| cPROBE (Army Programming, Budget, and Execution)           | Main system for managing and tracking its programming, budget, and execution of those plans.                                                                                                                                                                                                                                                                                                                                 |
| PIEE (Procurement Integrated Enterprise Environment)       | PIEE is a federal-wide site that provides a single registration and entry point to the various systems/modules under its domain and are grouped according to the acquisition life cycle under the headings: Requirement, Award, Post Award Administration, Payment, Property Management, Operational Support, Purchase Card, Security, and Other.                                                                            |
| EDA (Electronic Document Access)                           | EDA is a web-based system that provides secure online access, storage and retrieval of various documents, including contracts and modifications.                                                                                                                                                                                                                                                                             |
| WAWF (Wide Area Workflow)                                  | WAWF is a secure, web-based system for electronic invoicing, receipt and acceptance.                                                                                                                                                                                                                                                                                                                                         |
| DAI (Defense Agencies Initiative)                          | DAI is the financial management system for Other Defense Agencies.                                                                                                                                                                                                                                                                                                                                                           |

## 4 Command Cost Master Data

### 4.1 Cost Centers: Command Usage

USARNORTH has both TDA and MTOE related Cost Centers with all Cost Center numbers beginning with a federated 4\* series code (i.e., 4USARNORTH). 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

USARNORTH'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., 4USARNORTHxxx-14xxx).

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

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

Table 4— 1: Summary Utilization of Activity Types

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

### 4.3 Internal Orders: Command Usage

USARNORTH does not currently utilizes Internal Orders within its Cost Model.

### 4.4 WBS Elements: Command Usage

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

USARNORTH 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
- Manage Official Representation Funding (ORF)
- Track costs of Functional Cost Accounts (FCAs) such as F1201 – OPERATION ENDURING FREEDOM (OEF), Counter Narcotic Y9204 – CENTCOM CN OPERATIONAL SUPPORT (OPS)
- 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
- Track Functional Cost Account (FCA) codes in the rare instances that they are necessary, such as F9871 - MILITARY TRAINING SPECIFIC ALLOTMENT

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

USARNORTH utilizes SKF's for Labor Hours. 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

USARNORTH uses the standard 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 Codes | Description         |
|------------------------------|---------------------|
| 9000.S001                    | MATERIAL & SUPPLIES |
| 9000.S003                    | DIRECT LABOR        |
| 9010.0040                    | INDIRECT OH         |
| 9100.0100                    | LABOR ALLOC - BR    |
| 9100.C002                    | INDIRECT SPT COST   |
| 9300.0100                    | LABOR CHARGE - REG  |
| 9300.0160                    | CONTRACTED LABOR    |
| 9300.016V                    | CNTR LABOR VARIANCE |
| 9300.01OT                    | LABOR CHARGE - OT   |
| 9300.01VR                    | LABOR VARIANCE      |
| 9400.0100                    | CIV LABOR-NBR       |
| 9400.0160                    | NBR CONTRACT LABOR  |
| 9400.01OT                    | INTERN -OT-NBR      |

## 4.7 Business Processes: Command Usage

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

## 4.8 Real Property: Command Usage

USARNORTH does not have Real Property (e.g. Buildings or Land) and therefore this cost object is not present within their CCMD.

## 4.9 Attributes (Custom Fields): Command Usage

Currently, USARNORTH is only using the Indicator field and not the other Custom Attribute fields.

**Note:** USARNORTH is looking into the potential uses of the other Custom Attribute fields.

# 5 Planning Execution

USARNORTH currently does not utilize Cost Planning capabilities.



## **6 Capturing Actuals**

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### **6.1 Payroll**

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

### **6.2 Labor Tracking**

USARNORTH does track Civilian labor hours daily to products/services command wide and utilizes multiple cost objects when tracking Civilian labor hours. Specifically, USARNORTH tracks Civilian labor hours within the DATAAPS. 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.

USARNORTH is not tracking Military Labor

### **6.3 Non-labor Resource**

USARNORTH's is not currently tracking non-labor resources.

### **6.4 Depreciation**

USARNORTH records depreciation and other consumption of assets through GCSS-Army.

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

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USARNORTH 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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Currently, USARNORTH utilizes an interface between DAI and GFEBS for sending funds for execution as Joint Staff controls the Combatant Command funds. The team processes a MIPR in DAI to send funds to GFEBS for execution.



## 9 Reporting (Metrics & Performance)

Limited reports are associated with the USARNORTH'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                                     |
|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Requirements Resourcing                                   | Requirements vs. Validated Requirements; Validated Requirements vs. Total Obligation Authority; # of Emerging and Un-Financed Requirements Validated for Funding                                                                                                                  | N/A                                                    |
| Fiscal Execution Performance                              | Total Obligation Authority Execution: Commitment/ Obligation vs. Spend Plans; Commitment/ Obligation vs. FY Targets (e.g., 80% OBL 31 JUL); Obligation vs. Disbursements (Expired Year ULO De-obligations)                                                                        | BOBJ reports in GFEBS                                  |
| Proficiency Rating by mission set                         | Commander/G3 evaluate the execution of training exercises and real-world performance to determine if refresher/re-training is required                                                                                                                                            | N/A                                                    |
| Exercises (Cost Per Event; Change in Readiness per Event) | AOR Commander intent drives various costs, travel, equipment, transportation of equipment, or use of pre-positioned equipment. Drives the need for various costs to support the completion of the event. (Programmed/Allocated Funding by event vs. obligated funding by event)   | BOBJ reports in GFEBS                                  |
| Partner/Ally Agreement                                    | Getting an improved agreement for perhaps larger exercise, or live-fire event or space to store equipment/stocks; contingency service delivery under reimbursable or non-reimbursable conditions;                                                                                 | N/A                                                    |
| Contracted Services                                       | Number of contractor personnel (CFTEs), costs associated with travel, transportation, GFE, etc.                                                                                                                                                                                   | N/A                                                    |
| OR Rate of equipment                                      | Operational Readiness Rate for the equipment - how much, how ready, etc.                                                                                                                                                                                                          | N/A                                                    |
| Civilian Hire lag and Attrition Rate                      | Authorized vs. Onboard: Carried vacancies and under-executed civilian payroll TOA; underperformance of key functions (less hours worked by function/event); average time for assignment before reassignment or departure; average # of personnel departures per month/quarter/FY; | Various payroll and status of funds reports from GFEBS |
| Military Personnel Vacancy and Attrition Rate             | Authorized vs. Onboard: Carried vacancies and under-executed civilian payroll TOA; underperformance of key functions (less hours worked by function/event); average time for assignment before reassignment or departure; average # of personnel departures per month/quarter/FY; | N/A                                                    |



## **9.1 Future Cost Objectives**

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



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

| Future Objective ID | Command Name | Cost Information                                                    | Description                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------|--------------|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ARN_FO_001          | ARNORTH      | Cost per Participant per Event                                      | ARNORTH does not typically calculate cost per Participant, but if we did, it would be completed off-line                                                                                                                                                                                                                                                                                |
| ARN_FO_002          | ARNORTH      | Credit Card Management Module                                       | Does EBS-C have an organic GPC module? Recommend improved interface of GFEBS/EBS-C PR/PO adjustments, after the release of the initial funded order to AXOL.                                                                                                                                                                                                                            |
| ARN_FO_003          | ARNORTH      | Talent Management                                                   | attract/retain talent, provide for professional development, QoL initiatives.                                                                                                                                                                                                                                                                                                           |
| ARN_FO_004          | ARNORTH      | Capture the employee cost (military/civilian/contractor) per event. | Implementing a unified system to cost out all participants, including military, civilian, and contractors, facilitates the determination of total personnel costs per event. This approach aids in future planning efforts by providing valuable insights from a cost perspective.                                                                                                      |
| ARN_FO_005          | ARNORTH      | Consolidation of systems                                            | We are capturing cost information various feeder systems and GFEBS, but Army could see benefit from consolidating systems in order to eliminate or lessen the amount of manual reconciliation.                                                                                                                                                                                          |
| ARN_FO_006          | ARNORTH      | Resource Lifecycle Visibility                                       | Current ERPs do not provide visibility of the entire appropriation lifecycle at the requirement level. (e.g., cPROBE Requirement >> cPROBE TOA >> Command PBG >> Command Spend Plans >> Annual Funded Program (AFP)/Allotment (ALLT) Execution (COED) >> Expired Year adjustments & appropriation cancellation/closure). Additional cost collector attributes requested in ERP/EBS-C.   |
| ARN_FO_007          | ARNORTH      | Transportation Cost Details                                         | Transportation costs are not clearly visible to the RM side. Commands will discuss with ITO the needs and the ITO will coordinate the movement of the equipment and create an initial estimate. Changes to that estimate happen within the ITO and not to the estimate represented in GFEBS. Then RMs receive the final bill without clear transparency of the changes that took place. |

### 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: USARNORTH's Pain Points & Mitigation

| Pain Point Control # | Command | Costing Pain Point                             | Explanation                                                                                                                                                                                   | Pain Point Rating | Type                                       | Future Objective | Mitigation                                                                                                                                                                                                                                                                                                                         |
|----------------------|---------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ARN_PP_001           | ARNORTH | Military/<br>Contractor<br>Cost<br>Delineation | Unable to manage labor hours with GFEBS as it doesn't currently have Labor Time Tracking functionality. Splitting among Military/Civilian/Contractor labor hours for example.                 | Should-Have (S)   | System,<br>Data-<br>Availability           | ARN_FO_004       | <b>Current:</b> Currently calculated for Military/Contractor in MS Excel manually outside of the system to then be included in the reporting. Civilian RG is also calculated manually but OT/CT is tracked from DATAAPS to a specific order (WBS) for systemic calculation.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> TBD |
| ARN_PP_002           | ARNORTH | Cost Center for<br>Contingency<br>Operations   | Current GFEBS/GCSS-A practice is for Cost Centers to be aligned to MToE/TDA. There is not a process for creating cost centers without MToE/TDA elements in support of contingency operations. | Could-Have (Co)   | System,<br>Other -<br>Business<br>Practice | N/A              | <b>Current:</b> WBS Elements, DRCH are created to capture the costs of those contingency operations as CCs are not being utilized in this capacity.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> TBD                                                                                                                         |



| Pain Point Control # | Command | Costing Pain Point                                   | Explanation                                                                                                                                                                                                                                                                                                                                                          | Pain Point Rating | Type                      | Future Objective        | Mitigation                                                                                                                                                    |
|----------------------|---------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ARN_PP_003           | ARNORTH | Duplicative Efforts/Business Rules for Data Elements | When unique funding is provided, ABO will provide multiple methods across the years to capture the costs of the initiative making a simple reporting method challenging - FCA, Funded Program, etc. Example 2 - using data fields to replace/provide another avenue for reporting already provided within the system. Setting a system of record to ensure accuracy. | Should-Have (S)   | Other - Business Practice | ARN_FO_005, ARN_FO_006, | <b>Current:</b> Currently creating Funded Programs to execute the FCA codes and funds provided by ABO.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> TBD |



|            |         |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                |        |                         |                                                                                                                                                                                |
|------------|---------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ARN_PP_004 | ARNORTH | G6 Systems | There are five data systems required to purchase IT equipment: ITAS, APMS, GFEBs, cPROBE and cDigital. If there are any disconnects between APMS and cPROBE, the unit receives errors and cannot get an approval until corrected. ITAS and APMS were created to help HQDA track IT purchases, however GFEBs requires cost categories that should provide this same function. The codes used in GFEBs need to be updated to reflect current technology. cDigital is being used now ISO the new DD Peg, but all applicable data had to be manually moved to cDigital. Not all IT requirements were moved into the DD Peg; therefore, we are still required to submit IT POM data into both. The other issue is related to the cost factors associated with the cost categories used in the TRM model for IT COTS. Every unit by UIC receives annual TRM dollars ISO of IT COTS for a percentage of their assigned soldiers. By regulation 25-1 | Must-Have (Mo) | System | ARN_FO_005, ARN_FO_006, | <b>Current:</b> Manually tracked to ensure visibility over the program and ensure execution matches the intended areas.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> TBD |
|------------|---------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



| Pain Point Control # | Command | Costing Pain Point             | Explanation                                                                                                                                                                                                                                                                                                                                                                              | Pain Point Rating | Type                      | Future Objective | Mitigation                                                                                                                                                                                                             |
|----------------------|---------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      |         |                                | the IT COTs programming is supposed to replace 20% every year. I do not know what the cost per system is in the TRM model. This should be looked at to ensure the funding that is being programmed matches the cost in the applicable FY.                                                                                                                                                |                   |                           |                  |                                                                                                                                                                                                                        |
| ARN_PP_005           | ARNORTH | Lack of planning module in ERP | Current ERP is merely an execution system, vice a total business tool. It lacks the ability to plan for the future. For example, spend plans for DA, POM planning, reimbursable revenue, indirect costs, project workloads, etc. Also, "should costs" (difference between how events are planned, notionally validated and resourced in the POM and captured in GFEBs budget execution). | Must-Have (Mo)    | System, Data-Availability | ARN_FO_006,      | <b>Current:</b> Done manually in Excel and in multiple systems (cPROBE, GFEBs, etc.). Constantly reconciled among the systems and manually updated in MS Excel.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> TBD |



| Pain Point Control # | Command | Costing Pain Point                 | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Pain Point Rating | Type   | Future Objective                          | Mitigation                                                                                                                                                                                                                                    |
|----------------------|---------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ARN_PP_006           | ARNORTH | Payroll and Labor Posting Accuracy | 9300L is coded as Activity Type Labor. However, the field is being told ABO does not recognize this code as labor. The code must begin with 1***. The T-code used for labor earnings is KB15N. When the transfer is complete, it posts in GFEBS ledger as CI 9300L. This causes issues when reconciling at month end as the reporting requirement is for non-pay, but the transfer is in direct correlation to our pay. This is a pain point for reporting and for programming for FY25. ABO either needs to recognize CI 9300L as a labor code or a better process for the transfer to show as labor needs to be established. | Should-Have (S)   | System | ARN_FO_001,<br>ARN_FO_004,<br>ARN_FO_005, | <b>Current:</b> Manual review of the data required and coordination with the higher HQ reporting teams (ABO) to resolve differences in detail execution and summary execution reports.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> TBD |



| Pain Point Control # | Command | Costing Pain Point           | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Pain Point Rating | Type   | Future Objective       | Mitigation                                                                                                                                                                                                                                                                                                                                         |
|----------------------|---------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ARN_PP_007           | ARNORTH | Travel System Reconciliation | Loss of data accuracy between the DTS interface and ERP. Actual funding levels are maintained in and controlled in GFEBS. Funding levels are not represented in DTS. So, if units execute and consume funds allocated for travel, and then travel, the funds aren't available for the travelers and rejects occur and need to be manually corrected. There is no reservation of the funds applied to DTS label due to the FMZ process DTS is built upon. Additionally, the Debt MGT manual and the process in conjunction with DFAS creates challenges for the users and the traveler. | Must-Have (Mo)    | System | ARN_FO_005, ARN_FO_007 | <b>Current:</b> The units create a travel budget, and it is administratively withheld on the unit's spend plan - but not reserved/committed in GFEBS. So, the teams have to manually watch the execution to protect those funds/create funded programs to fence the funds from consumption.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> TBD |



| Pain Point Control # | Command | Costing Pain Point          | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Pain Point Rating | Type                                      | Future Objective | Mitigation                                                                                                                                                                                                                  |
|----------------------|---------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ARN_PP_008           | ARNORTH | Transportation Cost Clarity | Difficulty being able to obtain TRANSCOM costs timely and being able to review and verify accuracy of the billing information. Unit traveling and shipping their equipment will meet with the ITO (Installation Travel Office) to obtain an estimate. This planning figure is shared with the RM office. Any changes to the travel's estimates are done between the unit and the ITO and do not inform the RM's original financial estimate. Then the final invoice arrives including the changes creating a discrepancy between the RM's planned amount and the actual bill. | Must-Have (Mo)    | Data-Availability, Other-Business Process | ARN_FO_007       | <b>Current:</b> Create a commitment/obligation for the original estimate. Then when the final bill arrives reconcile any differences to ensure the bill can be paid.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> TBD |



| Pain Point Control # | Command | Costing Pain Point                           | Explanation                                                                                                                                                                                                                                                                                                                                                                                                              | Pain Point Rating | Type   | Future Objective | Mitigation                                                                                                                                                                                                                                                          |
|----------------------|---------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ARN_PP_009           | ARNORTH | Segregation of Duties/Roles/Responsibilities | There are instances where users outside the command and those without proper obligation authority have adjusted existing obligations. These have been done to DTS travel and broken the linkage between the two systems requiring a manual intervention. Also, this has happened to GPC billings where the command has created a PR/PO and another user from outside the command made adjusting entries (deobligations). | Must-Have (Mo)    | System | ARN_FO_005       | <b>Current:</b> Manually review/reconcile the DTS obligations to ensure unexpected adjustments have not occurred. Other types of obligation adjustments have been found when IDOCS fail to process properly.<br><b>Near Future:</b> Status Quo<br><b>EBS-C:</b> 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> |
|                                   |                                                               |                                            |
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