



Command Cost Model Document

U. S. Army, Pacific (USARPAC)

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

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Version History

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Draft	December 2024	Refresh to reflect current status of USARPAC’s operations including new sections (e.g. Pain Points, Future Objectives).	DASA-CE Cost Management Team
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1 Statement of Purpose

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

The purpose of the CCMD is to provide a living document which must be reviewed and updated annually or when making changes to USARPAC's cost model. The CCMD contains the necessary information to act as a reference guide to aid in understanding how USARPAC's current cost model is represented in the multiple Army ERP platforms such as the General Fund Enterprise Business System (GFEBS), Global Combat Support System – Army (GCSS-A) and Logistics Modernization Program (LMP) ERP. The 'Cost Model' consists of the defined system master data and supporting transactions necessary to support the cost management processes (see Figure 1-1). The CCMD contains the following information:

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

Figure 1-1: Cost Management Process





1.1 Intended Audience

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

2 Command Overview

The United States Army Pacific (USARPAC) is an Army Service Component Command (ASCC) designated by the Secretary of the Army and is the Army Component Unit of the United States Indo-Pacific Command, and its mission is to support the Commander, United States Indo-Pacific Command. USARPAC's theater spans 9,000 miles and applies campaign-quality land power from the west coast of the continental United States to India. With more than 107,000 Soldiers and Civilians, USARPAC is the Nation's largest Theater Army - headquartered at Fort Shafter, Hawaii to locations across Alaska, Washington, Guam, American Samoa, Saipan, Japan and the Republic of Korea.

USARPAC provides continuous oversight and control of army operations throughout the USPACOM Area of Responsibility (AOR). USARPAC is balanced and furthering U.S. Pacific Command (USPACOM) strategic objectives while building and sustaining Army readiness. Working as an inherently multi-component command, USARPAC draws great strength from the USARPAC/PACOM-assigned Reserve Forces and aligned Army National Guard commands of the Pacific. The U.S. Army Reserve Command further apply their unique capabilities to enhance and broaden USARPAC's Total Force reach in the region. Together they solve problems by:

- Maximizing alignment with AFC and ASA(ALT) efforts, where their outputs inform AFC requirements documents or generate USARPAC Emergent Operational Needs Statements (EONS).
- Align communities of interest such as the Operational Community, Experimental Community, etc.
- Leverage enterprise partners for experimentation funding for Rapid Defense Experimentation Reserve (RDER); Pacific Training and Experimentation Capability (PMTEC); Cooperative Research & Development Agreements (CRADAs); Internal Research & Development; Accelerated Procurement and Fielding of Innovative Technologies (APFIT).
- Develop capabilities that work for the warfighter by experimenting early, often, and in-theater.

3 Cost Management Objectives

3.1 Current Cost Objectives

The current cost objective for USARPAC is to ensure actual costs spent can be tracked and allocated to programs, then compared and analyzed against projected or "planned" costs including their funding obligations.

4 ERP & Non-ERP Systems

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



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Table 4—1: ERP & Non-ERP Systems

System Name	Purpose
Automated Time Attendance and Production System (ATAAPS)	ATAAPS Labor results in one of two different types of backend accounting postings within GFEBS. Each ATAAPS transaction is processed using one of the two possible accounting posting methods. The ATAAPS 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.
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. Also includes tools like Power BI.
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	USARPAC manually extracts data from GFEBS into MS excel spreadsheets for offline reporting and analysis purposes.



5 Command Cost Master Data

5.1 Cost Centers

5.1.1 Overview

Cost Centers represent the organizations (e.g., Company A) listed within the Modification Table of Organization and Equipment (MTOE) or Table of Distribution and Allowances (TDAs) entities (i.e., RDT&E Program & Budget). Cost Centers are established to collect and manage costs incurred within an organization for the corresponding capacity output provided (e.g., Labor Hours). Cost Centers align to the UIC-Paragraph structure of the TDAs or the MTOE structured authorized UICs (Unit Identification Codes).

USARPAC has both TDA and MTOE related Cost Centers and is completely federated, with all Cost Centers beginning with a federated 4* series code (i.e., 4xxxxxxx). Creating a new Cost Center requires a unique combination of the UIC-Paragraph on an approved Force Structure document or a structure Derivative UIC (DUIC) to reflect the MTOE units.

- **Note:** There are many other data elements defined on the Cost Center master data record, which are utilized for reporting or interfacing with other systems such as (but not limited to) Standard Hierarchy, Area of Responsibility, Operating Agency, and Interface Indicator (utilized if using ATAAPS for time tracking.)

5.2 Activity Types

5.2.1 Overview

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

1. **Labor-related Activity Types** are defined for the Army as a whole, based on various Pay Plans and Job Series (i.e., Human Resources Management and Education). Labor-related Activity Types provide a way of structuring and aligning the various kinds of skills provided by all the Army's labor-related resources utilized by the Commands. The major Labor Related Activity Types are categorized by:
 - Civilian
 - Military
 - Local National
 - Contractor
 - State and Local Workers
2. **Non-Labor Activity Types** are used to track and assign the costs of resources other than labor, such as equipment or building costs; however, currently very few Commands utilize this functionality. Non-Labor



Activity Types are applicable to the Project and Production-related areas, such as Integrated Facilities System (IFS) Maintenance. The major Non-Labor Activity Types examples are:

- Equipment Activity Types (based on groupings of equipment, such as Dump Truck 6T)
- Equipment: Dept. of Public Works (DPW) Maintenance
- Vehicle Activity Types (based on GSA classification groupings, such as Tractor Loader)
- Others (Supplies, Printing, Ammunition, etc.)

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

5.2.2 Usage & Calculations

USARPAC's main capacity is workforce; therefore, Labor-related Activity Types are utilized (i.e., Labor Hours). The transaction for associating the capacity consumed requires a quantity and a standard rate to exist for the Activity Type and Activity Type Rate. The coding logic is a hyphenated combination of both the Cost Center and Activity Type (e.g., 4xxxxxx-14xxx).

- Civilian – USARPAC does have Civilian Activity Types; however, they do not currently perform Time Tracking for Civilian Labor Hours, and as such Labor Activity Types are needed only to support the payroll process.
- Military – USARPAC does have Military Activity Types; however, they do not currently perform Time Tracking related to Military Labor Hours and their subsequent outputs worked within GFEBS.
- Local National – USARPAC does have Local Nationals (LN) on Payroll; however, LN Activity Types are not currently utilized to Time Tracking.
- Contractor – USARPAC does not currently use or track Contractor Labor Hours to outputs.
- Non-Labor Activity Types – USARPAC does not utilize Non-Labor Activity Types, (e.g., 20402 – Panel Truck) to assign out the cost of capacity.

Refer to Table 5—1: Summary Utilization of Activity Types below for a summary of Activity Type utilized by USARPAC.

Table 5—1: Summary Utilization of Activity Types

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



5.3 Internal Orders

5.3.1 Overview

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

5.3.2 Command Usage – Internal Orders

USARPAC does not utilize Internal Orders within its Cost Model. Other Commands, may use Internal Order types such as ZUS1 to track the costs of various events such as:

- Purpose of travel (e.g. Emergency Leave, Student Travel, Witness, etc.)
- Official Representation Funding (ORF)
- FCA reporting (e.g. F1211–OEF-DEPLOYMENT/REDEPLOYMENT)
- Pre-deployment versus Reconstitution (e.g. F1211–AFGHAN PREDEPLOY, F1211AFGHAN RECON)

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.

Since USARPAC does not use Internal Orders, none of them are Statistical (STAT). STAT IOs can only be utilized in conjunction with another cost object such as a Cost Center and/or WBS Element. For example, STAT IOs are utilized to provide the view by facility utilized with the real posting consuming budget against the customer WBS Element paying for the test.

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

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

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

- Collect any reimbursable costs for services provided (e.g. National Maintenance Program (NMP) Support)



- Track costs by Rotation, (e.g., ROT 14-07 2/25 SBCT HAWAII)
- Provide funding to other entities via the Direct Charge process
- Tracking counter narcotic costs
- Manage Official Representation Funding (ORF)
- Track costs of CE2T2 training exercises (ATTR1s) – the different 7097.01 CE2T2 related exercises are required to be listed in the Attribute 1 field (e.g., EX4CG – COBRA GOLD) for the year in which the exercise is performed (e.g., 4 represents the FY14 portion of the exercise). As such, WBS Elements are to be created each year (not rolled over) to ensure that a distinct WBS Element exists for the year of execution for the exercise.
- Capture costs related to Task Forces (TF), such as TF Brooklyn versus TF Talon ☐ Track costs of FCAs – a portion of the effort supported by USARPAC is related to FCA activities such as F2401 – NORTH KOREAN THREAT (DIRECT COST)
- Collect costs for specific events, such as the PAMS CONFERENCE, G3 CONFERENCE, etc.
- View costs by Country – many of the WBS Elements are codes that indicate the country where the costs are incurred (e.g. India, Cambodia, Philippines, etc.)

5.5 Statistical Key Figures (Non-Financial Measures)

Statistical Key figures (SKF) represent the non-financial measures a command might want to track to support performance reporting and/or to be utilized to support Allocations. SKF's enables the capturing of non-budget relevant metrics such as financial transactions to specific events and then use the authoritative data set created by the leader for those types of events.

5.5.1 Command Usage

USARPAC 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.

5.6 Cost Elements

5.6.1 Overview

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

5.6.2 Primary Cost Elements

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



Classes established by the Office of Management and Budget (OMB). Examples of Primary Cost Elements are:

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

5.6.3 Secondary Cost Elements

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

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

5.6.4 Command Usage

USARPAC does use Secondary Cost Elements as shown below in Table 5—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 5—2: Secondary Cost Element Specific to Command Needs

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

5.7 Business Processes

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

5.8 Real Property

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

5.9 Attributes (Custom Fields)

Currently, USARPAC 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 – contains Exercise codes to be tracked for CE2T2 Funding
- Functional Cost Account – FCA codes issued for tracking of Hurricanes and deployment-related events
- Attribute 3 – USARPAC employs Attrib #3 for WBS Elements for internal cost capturing and reporting
- Attribute 4 – USARPAC employs Attrib #4 for WBS Elements for internal cost capturing and reporting



Note: USARPAC should consider using the Custom Field for a Country added to the WBS Element. See Table 5—3: Sample of Country Codes applicable as shown below provides the Country Codes viewed on several USARPAC WBS Elements captured within the description:

Table 5—3: Sample of applicable Country Codes

Country Code	Name	Nationality	Long name	Nationality (Long)
AU	Australia	Australian	Australia	Australian
CN	China	Chinese	China	Chinese
IN	India	Indian	India	Indian
KP	North Korea	Korean	North Korea	Korean
KR	South Korea	Korean	South Korea	Korean
MN	Mongolia	Mongolian	Mongolia	Mongolian
MY	Malaysia	Malaysian	Malaysia	Malaysian
NP	Nepal	Nepalese	Nepal	Nepalese
NZ	New Zealand	New Zealand	New Zealand	New Zealand
PH	Philippines	Filipino	Philippines	Filipino
SG	Singapore	Singaporean	Singapore	Singaporean
TW	Taiwan	Chinese	Taiwan	Chinese

6 Planning Execution

USARPAC currently does not utilize Cost Planning capabilities.

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).

USARPAC 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, USARPAC maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding. USARPAC 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 USARPAC'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, such as TRAC to offset the labor costs charged from organizations to products/services.

USARPAC has Local National Payroll via the Korean payroll. The Korean payroll is treated as both Direct and Indirect; therefore, posts against the Standard payroll accounts of 6100.1100 - 6100.12ZZ (similar to DCPS) and also the Foreign National pay accounts of 6100.2800 – 6100.28ZZ. Local Nationals do not reside in the GFEBS HR PERNO master record, but within the source Pay system. There is a Local National Faces-to-Space document utilized for identification of the employee to their Cost Center and Activity Type.

7.2 Labor Tracking

USARPAC currently does track labor hours to products/services Command wide. Therefore, 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 USARPAC's Cost Center/Activity Type to an output such as an Internal Orders and/or WBS Element.

Specifically, USARPAC is tracking Maintenance Labor for the maintenance of a Unit's piece of equipment to be tracked to both the labor provider (Unit performing the work) as well as the receiver (benefiting Unit). Therefore the 'cost of maintenance order', 'cost by performing maintenance unit', 'cost by equipment' and 'cost by unit owning the equipment' is captured and supported within GCSS-Army.

7.3 Non-labor Resource

USARPAC's non-labor resources 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. This ensures that costs pertaining to Non-labor categories are tracked and assigned out properly to the cost collectors and those that benefit the Organizations, Facilities, and/or work effort provided.

7.4 Depreciation

USARPAC does receive depreciation postings for capital equipment tracked within the Property Book Unit Supply Enhanced (PBUSE) system since PBUSE subsumed by GCSS-Army. PBUSE/GCSS-A interfaces with GFEBS to provide all transactional data to financially reflect the capital equipment acquisitions, destruction, lost and transferred.

GFEBS utilizes the asset transactions in conjunction with depreciation schedules or equipment usage data received from Operating and Support Management Information System (OSMIS) to determine the Usage-Based Depreciation to post as the non-budget relevant cost of the equipment associated to each Organization or Unit (Cost Center).



8 Perform Allocations/Cost Assignments

Various kinds of Allocations and Cost Assignments are supported within the cost model. USARPAC currently does not have any recurring cost allocations or costing sheets occurring, other than the NMP Reimbursable Billing process. NMP utilizes 9100.S003 NMP BILLED – LABOR to relieve the Cost Centers for worked performed and should be billed to AMC.

9 CM Data Load via an Interface

There are several Army-wide systems interfacing cost management data such as GCSS-A for tactical equipment utilization or the Standard Army Ammunition System – Modernization (SAAS-MOD) to provide ammunition management functions between the combat user, storage sites and theatre managers for planning.



10 Reporting (Metrics & Performance)

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

Table 10—1: Key Performance Indicators

KPI Name	KPI Description	Associated Reports
Partner Ally Agreement	Getting an improved agreement for perhaps larger exercise, or life-fire event or space to store equipment/stocks.	Not currently available
CTEs	Culminating Training Events based on AOR Commander intent would drive various costs; travel, equipment, transportation of equip. or use of pre-positioned equip.	Not currently available
Exercises	Similar to CTEs (above) but drives the need for various costs to support the completion of the event.	Not currently available
Contracted Services	Number of personnel (FTE), costs associated with travel, transp., etc.	Not currently available
OR Rate (ORR) of Equipment	Operational Readiness Rate for the equipment - how much, how ready, etc.	Not currently available
Fleet Maintenance	Upkeep of the fleet maintenance that was transferred in-house from AMC (non-tactical).	Not currently available

10.1 Future Cost Objectives

The initial ERP fielding activities identified several other cost future objectives for USARPAC. DASA-CE in conjunction with USARPAC's review of the benefit of understanding the future cost opportunities are outlined below. The table below highlights the future objectives extracted from USARPAC's SIPOC¹ workshops:

Table 10—2: USARPAC's Future Objectives

Future Objective ID	Command Name	Cost Information	Description
USARPAC_FO_001	Operation Pathways	Integrated deterrence through rehearsal events (exercises).	Being able to create layers of cost reporting from individual projects that are pieces of a larger initiative. Being able to keep costs separate and use them as a benchmark for other initiatives. Lastly, being able to include planning figures within the system.

¹ SIPOC is an abbreviation that represents Suppliers, Inputs, Processes, Outputs and Customers for understanding the relationships and workflow in an operational environment.



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Future Objective ID	Command Name	Cost Information	Description
USARPAC_FO_002	Experimentation	Experimentation event coordinated with AFC to take place with USARPAC or USARPAC MSC within normal operations or within a specified Pathways event.	Being able to create layers of cost reporting from individual projects that are pieces of a larger initiative. Being able to keep costs separate and use them as a benchmark for other initiatives. Lastly, being able to include planning figures within the system. Lastly with this being multi-command focused, how are those costs captured among them.
USARPAC_FO_003	Allies/Partnership	Events west of IDL with joint force or with partners/allies to apply land power in Pacific.	Similar to above (Experimentation); but, layered for a specific theater.
USARPAC_FO_004	Information Advantage	Setting the information environment and being able to determine the narrative.	Quantify the cost of influencing local public opinion through information.
USARPAC_FO_005	JTDC, APS, Equipment	Establishment of sites west of the IDL in coordination with Services /INDOPACOM. Sites will be led by one Service but support all. Sites will have stocks, supplies, capabilities to support the joint force	Theater level sites to sustain the Joint Force west of the IDL.
USARPAC_FO_006	Intel Collection	Various collection platforms dedicated to USARPAC priority information/intel gaps.	Challenge - capturing costs for specific intel with theater build-out, then analyzing usefulness of intel. Requires spanning multiple Commands (i.e. INSCOM, etc.).
USARPAC_FO_007	Intel Analysis	Sufficient analytic capability to analyze available collection and meet targeting priorities set by INDOPACOM.	Challenge - capturing costs for specific intel with theater build-out, then analyzing usefulness of intel. Requires spanning multiple Commands (i.e. INSCOM, etc.).
USARPAC_FO_008	Protection	Operational area security, anti-terrorism measures, survivability operations, CBR defense, personnel recovery, EOD ops, detention ops, LE.	Basic operational security of USARPAC locations including temporary sites west of the IDL.
USARPAC_FO_009	Medical	Medical C2 and logistics, evacuation ops, hospitalization, veterinary, lab, dental services, combat /operational stress, public health.	Medical C2 and logistics to support USARPAC operations west of the IDL.
USARPAC_FO_010	JPMRC	CTC certification events, exportable training rotations with partners/allies west of the IDL.	Being able to assess CTE and quantify the costs associated against the readiness received for the partner/allies.
USARPAC_FO_011	Talent Management	Attract/retain talent, provide for professional development, QoL initiatives.	Maintain sufficient manpower in all key business and operational mission areas.



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Future Objective ID	Command Name	Cost Information	Description
USARPAC_FO_012	C2 Nodes	Comms or control network structure established west of IDL necessary to support the Joint Force.	Meet C2 requirements through all phases up to and including conflict west of the IDL.



10.1.1 Current/Near-Term (Current Environment) vs. Long-Term (EBS-C)

With GFEBS being live, some things can be enacted immediately to resolve current Pain Points (PP) and even future objectives. The following table identifies potential mitigation strategies, some of which can be implemented immediately, while others should wait for the EBS-C initiative to be completed.

Pain Point Rating:

- Must-Have (M): Essential elements that are non-negotiable and crucial for the product
- Should-Have (S): Important but not critical features that offer significant value
- Could-Have (C): Desirable features that, if omitted, would have a minimal impact
- Won't-Have (W): Features of little to no value at the current juncture, not considered a priority

Type:

- System
- User Interface
- Data-Availability
- Data-Accuracy
- Other

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



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Table 10—3: USARPAC's Pain Points & Mitigation

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
USARPAC_PP_001	USARPAC HQ	Mission Objectives	Mission/operational objectives are hard to quantify with data, such as the deterrent impact of various actions, activities. Even if we know there was a response/deterrence making that repeatable or consistent, even if we keep the budget or activities consistent it's not guaranteed. For example, just because an event had a deterrent impact and large reaction from an Adversary; if the event is done regularly and therefore normalized, the deterrent effect would be reduced.	Must-Have	Data-Availability & Data-Accuracy	FO_003, 005, 006, 007, 008	Current: Collaborated outside of ERP systems. Initial planning done via conferences, templates of data to be able to gather and report. Near Future: Continue status quo, refine each conference with prior experience. EBS-C: TBD



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Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
USARPAC_PP_002	USARPAC HQ	Duplicative Efforts/Business Rules for Data Elements	When unique funding is provided, ABO provides 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. Possible solutions should enable our accounting system to be able to add tracking data after the fact. The late appropriation of specified funds by Congress or late allotment of funds by ABO leads to unnecessary cost transfers that make financial transparency and auditability difficult.	Must-Have	Data-Accuracy	FO_004	Current: Utilize Power BI dashboard to summarize data and review consistently for inaccuracies/discrepancies. Identify HQ duplication of data collection within a system. Near Future: Status Quo/Develop method to continually review data usage. EBS-C: TBD



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Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
USARPAC_PP_003	USARPAC HQ	G6 Systems	Five (5) data systems are required to purchase IT equipment: ITAS, APMS, GFEBS, cProbe and cDigital. If any disconnects occur 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; GFEBS requires cost categories that should provide the same function. Codes 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 % of their assigned soldiers. By regulation 25-1 the IT COTS programming is supposed to replace 20% every year. Don't know what the cost per system is in the TRM model. This should be looked at to ensure the funding being programmed matches the cost in the applicable FY.	Should -Have	System & Other	FO_004	Current: Manual Workaround Near Future: Status Quo EBS-C: TBD



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Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
USARPAC_PP_004	USARPAC HQ	Flexibility in Cost Reporting & Fiscal Stewardship	Concerns from an auditability standpoint allowing users without specific funds certification authority to execute funds provided on a funded program. Possible solutions should enable our accounting system to be able to add tracking data after the fact. The late appropriation of specified funds by Congress or late allotment of funds by ABO leads to unnecessary cost transfers that make financial transparency and auditability difficult.	Must-Have	Other - Standardization & Fiscal Stewardship	FO_001,002, 010,012	Current: Centralize funds to ensure proper reporting, and if necessary, move execution to proper fund once available. Near Future: Status Quo EBS-C: TBD/Change in process
USARPAC_PP_005	USARPAC HQ	Cost Center for Contingency Operations	Creating cost centers without MTOE/TDA elements in support of contingency operations.			FO_002,009, 010,011,012	Current: Near Future: EBS-C:
USARPAC_PP_006	USARPAC HQ	Transportation Cost Clarity	Difficulty being able to obtain TRANSCOM costs timely and being able to review and verify accuracy of the billing information.	Must-Have	Data-Availability & System	FO_004,005	Current: Very manual process to collect, review and reconcile billings. Near Future: Status Quo EBS-C: TBD
USARPAC_PP_007	USARPAC HQ	Labor Cost Tracking	Not a consistent and accurate method to track labor for civilians, military and/or contractors.	Should -Have	User Interface & Data-Availability	FO_004,005, 011	Current: Reviewing premium time during specific events i.e. Fiscal Year End. Near Future: Status Quo EBS-C: TBD



11 Appendix A – References

11.1 Cost Management Supplemental Materials

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

11.2 SIPOC (Suppliers, Inputs, Processes, Outputs, Customers) Process Maps

1. USARPAC's POWER BI REPORTING TOOL SIPOC PROCESS MAP



SIPOC_USARPAC
POWER BI Process M.

END OF DOCUMENT