



Command Cost Model Document

U. S. Army AMC Command

The Deputy Assistant
Secretary of the Army Cost &
Economics
(DASA-CE)
April 2025

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

Reference No. » CCM—OA60



Revision History

| Version | Release date | Summary of Change | Revised By |
|---------|--------------|-----------------------------|------------------------------|
| Rev0 | April 2025 | Developed consolidated CCMD | DASA-CE Cost Management Team |
| | | | |

Table of Contents

| | | |
|----------|--|----------|
| 1 | Command Overview | 1 |
| 2 | Cost Management Objectives | 4 |
| 2.1 | <i>Current Cost Objectives</i> | 4 |
| 2.1.1 | HQ | 4 |
| 2.1.2 | CMA, LDAC, ACC, AMCOM, JMC, and TACOM | 4 |
| 2.1.3 | ASC | 4 |
| 2.1.4 | IMCOM | 4 |
| 2.1.5 | SDDC | 5 |
| 2.1.6 | USAFMCOM | 5 |
| 2.1.7 | USASAC | 5 |
| 2.1.8 | CECOM | 5 |
| 2.2 | <i>Future Cost Objectives</i> | 6 |
| 3 | ERP & Non-ERP Systems | 6 |
| 4 | Command Cost Master Data | 8 |
| 4.1.1 | AMC HQ and MSCs | 8 |
| 4.1.2 | CMA | 8 |
| 4.1.3 | AMCOM | 8 |
| 4.1.4 | IMCOM | 9 |
| 4.1.5 | JMC | 9 |
| 4.2 | <i>Activity Types: Command Usage</i> | 9 |
| 4.3 | <i>Orders</i> | 10 |
| 4.3.1 | Command Usage – Internal Orders | 10 |
| 4.4 | <i>WBS Elements</i> | 12 |
| 4.4.1 | HQ: Command Usage | 12 |
| 4.4.2 | CMA: Command Usage | 12 |
| 4.4.3 | LDAC: Command Usage | 12 |
| 4.4.4 | ACC: Command Usage | 13 |
| 4.4.5 | AMCOM: Command Usage | 13 |
| 4.4.6 | ASC: Command Usage | 13 |
| 4.4.7 | CECOM: Command Usage | 14 |
| 4.4.8 | IMCOM: Command Usage | 14 |
| 4.4.9 | JMC: Command Usage | 14 |
| 4.4.10 | SDDC: Command Usage | 14 |
| 4.4.11 | TACOM: Command Usage | 15 |
| 4.4.12 | USAFMCOM: Command Usage | 15 |
| 4.4.13 | USASAC: Command Usage | 15 |
| 4.5 | <i>Statistical Key Figures (Non-Financial Measures): Command Usage</i> | 16 |
| 4.6 | <i>Cost Elements: Command Usage</i> | 16 |
| 4.6.1 | Primary Cost Elements | 16 |
| 4.6.2 | Secondary Cost Elements | 16 |
| 4.7 | <i>Business Processes</i> | 17 |
| 4.8 | <i>Real Property</i> | 22 |



The Deputy Assistant Secretary of the Army for Cost & Economics
ERP Command Cost Model Document — Command Series
U.S. Army Materiel Command (AMC)

| | | |
|----------|---|-----------|
| 4.8.1 | CMA | 22 |
| 4.8.2 | AMCOM | 23 |
| 4.8.3 | CECOM | 23 |
| 4.8.4 | IMCOM | 23 |
| 4.8.5 | JMC | 23 |
| 4.8.6 | TACOM | 23 |
| 4.9 | Attributes (Custom Fields) | 23 |
| 5 | Planning Execution | 28 |
| 6 | Capturing Actuals | 28 |
| 6.1 | Payroll | 28 |
| 6.1.1 | HQ | 28 |
| 6.1.2 | LDAC | 28 |
| 6.1.3 | ACC | 28 |
| 6.1.4 | AMCOM | 28 |
| 6.1.5 | ASC | 28 |
| 6.1.6 | CECOM | 28 |
| 6.1.7 | IMCOM | 28 |
| 6.1.8 | SDDC | 29 |
| 6.1.9 | USASAC | 29 |
| 6.2 | Labor Tracking | 29 |
| 6.2.1 | HQ | 29 |
| 6.2.2 | CMA | 29 |
| 6.2.3 | LDAC | 29 |
| 6.2.4 | ACC | 29 |
| 6.2.5 | AMCOM | 30 |
| 6.2.6 | ASC | 30 |
| 6.2.7 | CECOM | 30 |
| 6.2.8 | IMCOM | 30 |
| 6.2.9 | JMC | 30 |
| 6.2.10 | SDDC | 31 |
| 6.2.11 | TACOM | 31 |
| 6.2.12 | USAFMCOM | 31 |
| 6.2.13 | USASAC | 31 |
| 6.3 | Non-Pay/Labor Resource | 31 |
| 6.3.1 | IMCOM | 31 |
| 6.4 | Depreciation | 32 |
| 6.4.1 | HQ | 32 |
| 6.4.2 | CMA | 32 |
| 6.4.3 | LDAC | 32 |
| 6.4.4 | ACC | 32 |
| 6.4.5 | AMCOM | 32 |
| 6.4.6 | ASC | 33 |
| 6.4.7 | CECOM | 33 |
| 6.4.8 | IMCOM | 33 |
| 6.4.9 | JMC | 34 |
| 6.4.10 | SDDC | 34 |
| 6.4.11 | TACOM | 34 |
| 6.4.12 | USAFMCOM | 34 |
| 6.4.13 | USASAC | 35 |
| 7 | Perform Allocations/Cost Assignments | 35 |
| 7.1 | HQ, CMA, LDAC, ACC, ASC, SDDC, TACOM, USAFMCOM & USASAC | 35 |



The Deputy Assistant Secretary of the Army for Cost & Economics
ERP Command Cost Model Document — Command Series
U.S. Army Materiel Command (AMC)

| | | |
|-----------|---|-----------|
| 7.2 | AMCOM, CECOM, & JMC..... | 35 |
| 7.3 | IMCOM | 35 |
| 8 | CM Data Load via an Interface | 36 |
| 9 | Reporting (Metrics & Performance) | 37 |
| 9.1 | Future Cost Objectives..... | 46 |
| 9.1.1 | Current/Near-Term (Current Environment) vs. Long-Term (EBS-C) | 51 |
| 10 | Appendix A – References | 78 |
| 10.1 | Cost Management Supplemental Materials..... | 78 |



1 Command Overview

The U.S. Army Materiel Command (AMC) is the primary provider of materiel readiness. Materiel readiness consists of materiel development, acquisition support, technology, logistics power projections, and sustainment.

AMC as a command has a diverse array of missions and activities. AMC's mission includes the research & development of weapons systems as well as maintenance and parts distribution. AMC operates research and development engineering centers; Army Research Laboratories; depots; arsenals; ammunition plants; and other facilities, and maintains the Army's prepositioned stocks, both on land and afloat.

Correspondingly, the AMC Cost Model has multiple areas for consideration and has been subdivided based on oversight entities such as headquarters and the different Major Support Commands (MSCs).

For additional information on the AMC and support commands, refer to the [Army Materiel Command informational website](#).



Figure 1—1: U.S. Army Materiel Command Enterprise





The following are the command overviews for AMC's Major Subordinate Commands (MSCs):

- **U.S. Army Chemical Materiel Activity (CMA):** World leader in programs to safely store and destroy chemical weapons, in accordance with international treaty requirements. CMA assesses and destroys recovered chemical warfare materiel (RCWM); safely stores the chemical stockpiles and supports the destruction mission headed by the Program Executive Office, Assembled Chemical Weapons Alternatives; protects the public, workers, and environment near those stockpiles; and supports our nation's compliance with the international treaty overseeing chemical weapons elimination.
- **U.S. Army Logistics Data Analysis Center (LDAC):** Formally the Logistic Support Activity (LOGSA) and is highly focused on logistics execution and data management, to include decision support analysis, tools, data, and acquisition support. LDAC's efforts to synchronize, integrate and conduct analysis of sustainment data provides materiel solutions to assist senior leader decision making while improving Army readiness. To accomplish its mission, LDAC is organized into the following functionally diverse divisions:
 - Strategic Readiness Division
 - Program Management Division
 - Life Cycle Support Division
 - Mission Support Division
- **Army Contracting Command (ACC):** Provides contracting support with its subordinate organizations and contracting centers for the U.S. Army as the Army's principal buying agent, ensuring Soldiers have what they need for success, from food and clothing to bullets and bombs.
- **Aviation and Missile Command (AMCOM):** Develops, acquires, fields, and sustains aviation, missile, and unmanned vehicle systems. The Command delivers responsive aviation, missile, and calibration materiel readiness to the U.S. Army in order to optimize joint warfighter capabilities at the point of need.
- **Army Sustainment Command (ASC):** Sustains Army and joint forces around the world in support of Combatant Commanders. ASC bridges the national sustainment base to the Soldiers in the field, bringing together the capabilities of AMC's subordinate units to provide the Soldier with the right equipment, at the right place and time, in the right condition.
- **Communications and Electronics Command (CECOM):** Provides, integrates, and sustains command, control, communications, computers, cyber, intelligence, surveillance, reconnaissance and medical (C5ISR-M) readiness to enable the U.S. Armed Forces.
- **Installation Management Command (IMCOM):** Supports the United States Army by handling the day-to-day operations of U.S. Army Installations around the globe. Army Garrisons are communities providing many of the same types of services for any small city.
- **Joint Munitions Command (JMC):** Manages the production, storage, distribution, and demilitarization of conventional ammunition for all U.S. military service.
- **Military Surface Deployment and Distribution Command (SDDC):** Provides global deployment and distribution capabilities to the combatant commands and the Total Joint Force. These capabilities support the delivery of equipment and supplies for deployed soldiers, sailors, airmen, marines, and coast guardsmen worldwide. SDDC acts as the Army's Service Component Command of the U.S. Transportation Command (USTRANSCOM) and partners with the commercial transportation industry to create a link between DOD surface transportation requirements and the capability industry provides.
- **Tank-automotive and Armament Command (TACOM):** Develops, acquires, fields, and sustains



Solider and ground systems for America’s military. If a Soldier wears it, drives it, shoots it, TACOM develops, provides, or sustains it. TACOM unites all of the organizations focusing on Soldier and ground systems throughout the life cycle.

- **U.S. Army Financial Management Command (USAFMCOM):** Conducts enterprise-level financial operations and provides technical coordination for financial management units and commands across the Army in order to ensure the effective implementation of policies and programs to support optimally resourcing the Army.
- **U.S. Army Security Assistance Command (USASAC):** Manages the security assistance programs and Foreign Military Sales (FMS) for the Army. USASAC acts as the primary entry point for U.S. Army materiel and services related to FMS requirements.

2 Cost Management Objectives

2.1 Current Cost Objectives

2.1.1 HQ

AMC-HQ’s current cost management cost objective is to link all costs to the organization’s Cost Centers and to the Functional Cost Accounts (FCAs).

2.1.2 CMA, LDAC, ACC, AMCOM, JMC, and TACOM

The current cost objective for these MSCs is to track the costs of the organizations and the work efforts those organizations perform.

2.1.3 ASC

ASC’s current cost objective is to track the costs of organizations and the work efforts those organizations perform. The following are additional cost objectives by some supporting units:

- ASC Army Field Support Brigades (AFSBs) track costs to the units. Currently, only direct costs are associated to a Unit regardless of funding source (e.g., depreciation cost for the utilization of the equipment).
- Within the Logistic Readiness Centers (LRCs), much of the work performed is related to base operations activities. Therefore, ASC locations and activities related to base operations utilizing Army appropriated funds are required to track costs using Service Based Costing methodology. For this purpose, they utilize codes prescribed by the Office of Assistant Chief of Staff of Installation Management (OACSIM) to capture costs for Installation Service Reporting (ISR). ASC is also a provider for the National Maintenance Program (NMP). NMP supports Army-wide readiness. Units perform field maintenance to support the Unit’s readiness. Field maintenance consists of a repair and return to the user of the equipment. NMP performs depot level repairs which are above Unit repairs that result in a repair and return to the supply system (national inventory.) These NMP activities are reimbursable by the Army Work in Capital Fund (AWCF.)

2.1.4 IMCOM

IMCOM is required to track installation management costs using Service Based Costing methodology. For this purpose, they utilize codes prescribed by OACSIM to capture costs for Installation Service Reporting



(ISR). The purpose of ISR is to evaluate the cost and quality of service delivery performance for base support services provided at each location. These components assess cost, quantity, and quality of services provided to organizations and individuals associated with bases. Therefore, the definition of the Products/Services to be tracked for the IMCOM Command is well established.

IMCOM has a full-absorption policy requiring that all costs be attributed to an ISR to include overhead and rate variances. Methodologies employed involve direct association when appropriate (e.g., assigning contract lines to a specific ISR), assigning costs on a cause-and-effect basis (e.g., labor time-tracking), and allocating costs on a reasonable and consistent basis (e.g., Shop/Truck Stock based on hours worked.)

IMCOM has a Directorate of Public Works (DPW) to perform facilities maintenance. In addition to the ISR services performed by the DPW, facilities maintenance may include minor construction projects as well.

2.1.5 SDDC

SDDC's current cost objective is to track the costs of organizations and the work efforts those organizations perform. Additionally, SDDC is required to track base operation costs using Service Based Costing methodology. For this purpose, they utilize codes prescribed by OACSIM to capture costs for Installation Service Reporting (ISR). The purpose of ISR is to evaluate the cost and quality of service delivery performance for base support services provided at a location. These components assess cost, quantity, and quality of services provided to organizations and individuals associated with bases. Therefore, the definition of the Products/Services to be tracked for the SDDC related to base operations is well established.

2.1.6 USAFMCOM

USAFMCOM's current cost objective is to track the costs of organizations and the work efforts those organizations perform.

2.1.7 USASAC

USASAC's main cost objective is to capture the costs associated with generating and FMS case. Additionally, for FMS administration areas, capturing the costs by activity is also a focus. To support further cost view within FMS activities, several FMS related attributes were created to provide further visibility into the work effort and corresponding costs (see Custom Attributes section.)

2.1.8 CECOM

CECOM performs work across Operations & Maintenance, Research Development, test, and Evaluation (RDTE), Other Procurement, Army (OPA), Army Working Capital Fund (AWCF), and Foreign Military Sales (FMS) accounts. Costs for these work efforts are determined and calculated based on Army Programming Guidance, DoD Financial Management Regulation and Department of State Cooperation Agency, DSCA, (FMS) guidance. Additionally, CECOM provides reimbursable matrix support to customers across the Army and OSD mission space in the areas of configuration management, cybersecurity, EEO, infrastructure support, legal support, logistics management, New Equipment Fielding and Training, Risk Management Framework, Security Controls Assessor-Validation (SCA-V), software engineering, software replication, safety engineering, systems engineering and integration, and technical writing.

Direct costs are aligned to appropriate Management Decision Packages (MDEPs), Sub-Activity Groups (SAGs) and Army Management Structure Codes (AMSCOs) for the missions and outputs supported.



Costs for reimbursable support are calculated based on Direct Touch Time Labor (DTTL) that performs the reimbursable mission in support of the customer and indirect rates that are charged based on individual DTTL work year (WY) and are used to pay for costs associated with managing the reimbursable program, to include but not limited to supervisory support, resource management processing of documentation, transactions, and payroll, manpower planning/management/tracking.

2.2 Future Cost Objectives

AMC-HQ, CMA, LDAC, ACC, SDDC, and USAFMCOM all have as their main cost objective controlling organizational costs. The primary future cost objective is the association of those organizational costs to corresponding projects, outputs, or metrics, such as costs to support ERP fielding’s or number of CBAs reviewed. For a full list of AMC’s future cost objectives, see Table [2—1: Future Cost Objectives](#).

3 ERP & Non-ERP Systems

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

Table 3—1: ERP & Non-ERP Systems

| System Name | Purpose |
|---------------------|--|
| GFEBs/SAP | Houses all cost master data, execution of financial transactions, and extracting FI data via exports or Business Intelligence (BI) reporting. |
| GFEBs-SA / SAP | Houses all cost master data, execution of financial transactions for Sensitive Activities. |
| GCSS-A / G-Army/SAP | Tracks consumption of supplies and equipment. |
| SharePoint Online | Provides the status of execution to the program by periodically executing reports out of GFEBs and uploading them to a SharePoint Online (SPO) site (within the AMC’s G-8 SPO site) for command-wide resource management community users. This site provides a variety of products (i.e., guidance, reports, analyses, and links) categorized by functional Directorate. |
| LMP/SAP | The Logistics Modernization Program (LMP) is an enterprise resource planning (ERP) system that builds, sustains, and generates warfighting capabilities using one of the largest, fully integrated supply chain and maintenance, repair and overhaul solutions in the world. |
| ADVANA | Technology platform that provides data, analytics, and AI solutions to the DOD enterprise. |
| AIR3 | The AMC Integrated Requirements, Resource and Reconciliation (AIR3) tool is a Vantage Planning Data Collection Tool. AIR3 serves to collect and update requirements for the Program Objective Memorandum (POM) cycle and facilitate the approvals for those requirements from the MSC level to the final transfer, at the AMC G8 level. The tool also serves to view and collect MSC and AMC metrics for collaboration, transparency, and briefing purposes. |
| APAS/Foundry | AMC Predictive Analysis Suite is a web-based application developed by the US Army to facilitate information exchange with the Defense Logistics Agency and address supply chain issues. |
| ASRTD | Maintains a record of current and closed contracts, creating a historical lineage of contracts to requirements and the forecast life cycle based on programmed periods of performance. |



| System Name | Purpose |
|---|--|
| Budget and Pricing (BP) | The Budget & Pricing System is an enterprise solution developed for JM&L, LCMC, and Single Manager for Conventional Ammunition (SMCA) to support the budgeting process (POM, BES, President's Budget) for Army ammunition as well as other Service conventional ammunition managed by the SMCA. This system is used to price ammunition and prepare budget justification materials (P-Forms) for Military Services, including hardware, Engineering Support, procurement history and planning, and production schedules. It is also used to price ammunition for FMS cases, as well as Price and Availability (P&A) inquiries and other ad hoc analyses. Reports available from the system include P-Forms, pricing worksheets, and various customizable templates |
| Case Management Application (CMA) | CMA is a modern application that provides reporting/analyzer capability of data from FMS legacy systems (DSAMS & CISIL) applies logic to assess the performance of documents, cases, lines, requisitions and SDRs. This tool provides capability to identify priority cases for awareness throughout the entire ASAE, alerts to action officers regarding records, status/action required, capability to input transactions to CISIL, remarks capabilities across all levels of workload allowing for coordination between organizations within the ASAE and generates documents supporting FMS process(es). |
| Centralized Integrated System for International Logistics (CISIL) | The system maintains data from country request to FMS case closure. It also produces logistics requisitions (e.g., Military Standard Requisitioning and Issue Procedures (MILSTRIP)), case status, status of delivery, repair status, supply discrepancy status, and other management reports. |
| cMan | MM Peg's requirement collection system. At date of publication, this is not yet fully developed by G8 PAE. |
| cPROBE | Manages planning, programming, and initial budget for commands. |
| DAI | DoD system which manages budget, finance, and accounting operations of most Defense Agencies. |
| DDRS | Defense Departmental Reporting System manages the reporting of DoD level financial information. |
| Defense Civilian Payroll System (DCPS) | Manages all civilian payroll for the DoD. |
| Defense Property Accountability System (DPAS) | DoD property management system serving as the accountable property system of record (APSR). |
| Defense Security Assistance Management System (DSAMS) | System that supports the transfer of defense equipment, services, and training to international partners. |
| DMOPS | Depot Maintenance Operations Planning System that plans and manages the maintenance of military equipment and supplies. |
| ERMS | eRetrograde Management System provides status of depot level repairable turn in material. |
| IRIT | II PEG's requirement collection system (II PEG's version of SS PEG's cSustain). |
| milSuite | Collection of tools for DoD personnel that facilitates professional networking, learning, and innovation through knowledge sharing and collaboration. |
| Mission Requirements Management System (MRMS) | A powerful relational database that captures the non-labor requirements needed to accomplish a mission; helps leaders prioritize those requirements and allocate funding; and alerts the budget analyst when funds are needed and how they are to be executed. |



| System Name | Purpose |
|---|--|
| Procurement Automated Data and Documents System (PADDS) | Legacy system for writing Army contracts. |
| Requirements Repository | Storage and database of Army requirements submitted for contracting. |
| RMOL | RM Online is the web-based, integrated resource management system for budgeting, manpower and personnel. |
| Standard Procurement System (SPS) | Automated acquisition system utilized by Army for interfacing between GFEBs and various other contracting systems. |
| tableau | DoD data analytics tool for logistics. |
| TDA | Table of Distributions and Allowances showcases the manpower and end strength for an organization. |
| Army Vantage | An Amazon Web Services (AWS) cloud capability to integrate data from various Army financial systems. |
| Virtual Contracting Enterprise (VCE) | Suite of web-based contracting tools used by its employees and their customers in the performance of their daily duties acquiring supplies and services for the US Army. |

4 Command Cost Master Data

4.1.1 AMC HQ and MSCs

AMC HQ and some AMC MSCs utilizes 3* series Cost Center numbers for the reflection of the organizations. These commands integrate with the Army’s Global Combat Support System (GCSS-A) ERP and therefore must use Federated 4* series Cost Centers. These Cost Centers are converted to Federated 4* series Cost Center. To maintain consistency between GFEBs and GCSS-A, cost center changes can occur under specific conditions. Creating a new cost center requires a unique combination of the UIC-Paragraph on an approved Force Structure document or a Derivative UIC (DUIC) to reflect the MTOE units (e.g., WXXXA0 for Company A).

The following identifies the unique cost centers established at select AMC MSC’s:

4.1.2 CMA

CMA maintains two 3* series cost centers reflecting Pueblo Army Depot and Deseret Chemical Depot (CD) utilized to capture Army Working Capital Fund (AWCF) related Real Property.

4.1.3 AMCOM

AMCOM maintains two 3* series Cost Centers reflecting Corpus Christi and Letterkenny Army Depots (ADs) utilized to capture Army Working Capital Fund (AWCF) related real property costs. Additional to the AWCF ADs, AMCOM has General Fund related real property Cost Centers as well. The first four positions contain the last four of the Fund Center responsible for that real property, followed by a ‘P’ to distinguish them from Organizational Cost Centers, and then 001- 035 for types of Buildings as identified in Table 1: Example of Standard Real Property Cost Centers for AMCOM below.

These Cost Centers are necessary to support the Real Property Depreciation process within GFEBs and to support the capability of tracking costs per building. All Real Property related Cost Centers are used solely within GFEBs and will not be integrated with GCSS-A.



4.1.4 IMCOM

Real Property related Cost Center numbers remain as quasi smart-coded as they are used solely within GFEBS and will not be integrated with GCSS-A. The first four positions remain the last four of the Fund Center responsible for that real property, followed by a P to distinguish from Organizational Cost Centers, and then 001-035 for types of Buildings as identified in Table 1.

These Cost Centers are necessary to support the Real Property Depreciation process within GFEBS and to support the future capability to associate space costs consumed by tenants.

IMCOM has a standardized Cost Center Standard (Std.) Hierarchy nomenclature across all garrisons that represents the grouping of organizations into a consistent organizational chart. IMCOM has a Standard Garrison structure which was applied as a consistent design across all the installations and therefore a common Std. Hierarchy exists for each Installation. The Cost Center Std. Hierarchy value starts with the last four of the Fund Center e.g., 2ABM and then the common Garrison structure such as DPW, DPTMS resulting in 2ABM_DPW, 2ABM_DPTMS, 2ABN_DPW, 2ABN_DPTMS, etc. As IMCOM shifts to the Federated 4* Cost Center codes; reporting impacts are minimized by utilizing the Std. Hierarchy structure which does not change.

4.1.5 JMC

JMC maintains 3* series Cost Centers reflecting Army Depots (ADs) and Army Ammunition Plants (AAPs), such as Hawthorne Army Depot and Milan Army Ammunition Plant, which are utilized to capture Army Working Capital Fund (AWCF) related Real Property Cost Center numbers. These Cost Centers are used solely within GFEBS and are not integrated with GCSS-A.

4.2 Activity Types: Command Usage

Table 4—1: Summary Utilization of Activity Types

| Command | Civilians (Labor) | Military (Labor) | Local Nationals (Labor) | Contractors (Labor) | Equipment Type (Non-Labor) |
|----------|-------------------|------------------|-------------------------|---------------------|----------------------------|
| AMC HQ | Yes | No | No | No | No |
| CMA | Yes | No | No | No | No |
| LDAC | Yes | No | Yes | No | No |
| ACC | Yes | No | Yes | No | No |
| AMCOM | Yes | No | Yes | No | No |
| ASC | Yes | No | Yes | No | No |
| CECOM | Yes | No | Yes | No | No |
| IMCOM | Yes | No | Yes | Yes | Yes |
| JMC | Yes | No | No | No | No |
| SDDC | Yes | No | No | No | No |
| TACOM | Yes | No | Yes | No | No |
| USAFMCOM | Yes | No | No | No | No |
| USASAC | Yes | Yes | Yes | No | No |



4.3 Orders

4.3.1 Command Usage – Internal Orders

AMC and some of their MSCs utilizes Internal Orders within its Cost Model. Initially Internal Orders were mass loaded to reflect the costs not associated to an organization. Now, most of AMC's MSCs use Internal Orders to track the cost of various events and activities that the command executes but is not part of their original requirements.

The following indicates how specific MSCs use Internal Orders:

4.3.1.1 HQ

AMC-HQ utilizes WBS Elements exclusively to capture costs not associated to an organization. One Internal Order 51030000 - YE VARIANCE LIQUIDATION (Order Type ZAMC) was created to support year-end closing procedures for labor variance liquidation across all of AMC.

4.3.1.2 CMA, USAFMCOM, & USASAC

CMA does not utilize Internal Orders.

4.3.1.3 LDAC

LDAC utilizes Internal Orders (Order Type ZKOR) within its Cost Model to support the Korean Payroll process which requires a Default Line of Accounting (LOA) for Korean Payroll interface (e.g., LCSLCS STAT IO-AOAP, LSA). The Korean Payroll LOA Internal Order is a statistical Internal Order (STAT IO) to support Labor Cost Sharing (LCS). STAT IOs cannot be posted to as a single cost collector and require another cost collector on the posting as well such as a Cost Center or a WBS Elements. STAT IOs are utilized when costs need to be tracked by more than one cost object or view such as the Cost Center should be posted to Korean Payroll as well.

4.3.1.4 ACC

ACC utilizes Internal Orders (Order Types ZUFL, ZKOR, ZACC) within its Cost Model. ACC's IOs track the cost associated with several processes such as:

- Default Line of Accounting (LOA) IOs to support the Italian and German Payroll processes.
- Collection of Unfunded Leave through the Payroll process.
- Korean pay Labor Cost Sharing (LCS) process which are defined as Statistical (STAT). STAT IOs cannot be posted to as a single cost collector and require another cost collector on the posting as well such as a Cost Center.
- Track labor costs to four IOs representing various organizations supported such as ANC- ARLINGTON NATIONAL CEMETERY or DAU-DEFENSE ACQUISITION UNIVERSITY.

4.3.1.5 AMCOM

AMCOM utilizes Internal Orders (Order Types ZFIN, ZKOR, ZMIS, and ZUFL) within its Cost Model. AMCOM's IOs track the cost associated with several processes such as:

- Germany default Line of Accounting (LOA) for German Payroll processes.
- Collections related to Fish and Wildlife programs.
- Track indirect overhead costs using Costing Sheets (see Perform Allocations/Cost Assignments section).
- Korean pay Labor Cost Sharing (LCS) process and are defined as Statistical (STAT). STAT IOs cannot be posted to as a single cost collector and require another cost collector on the posting as well such



as a Cost Center.

- Unfunded Leave payroll process

4.3.1.6 ASC

ASC utilizes Internal Orders (Order Types ZFIN, ZKOR, ZUFL) within its Cost Model only to support the various Payroll processes such as Italian, German, Korea default Lines of Accounting and the Unfunded Leave process. The Korean pay Labor Cost Sharing (LCS) Internal Orders are defined as Statistical (STAT). STAT IOs cannot be posted to as a single cost collector and require another cost collector on the posting as well such as a Cost Center.

4.3.1.7 CECOM

CECOM utilizes Internal Orders (Order Type ZCEC, ZKOR) in a limited fashion within its Cost Model to track the cost of various processes, such as:

- Default Line of Accounting (LOA) for Korean Payroll interface (e.g., LCS STAT IO -AMC- FE(CECOM))
- Track Indirect Overhead costs using Costing Sheets (see Perform Allocations/Cost Assignments section)

STAT IOs, such as the default line of accounting IO necessary to support the Korean Payroll process, are utilized when costs need to be tracked by more than one cost object or view simultaneously. When a STAT IO is utilized, there must be another cost object such as a Cost Center that will capture the real posting that consumes budget.

4.3.1.8 IMCOM

IMCOM utilizes Internal Orders (Order Type ZSSP and ZFIN) within its Cost Model to track the cost of various events and activities, such as:

- Track ISR services provided for all Directorates except DPW (IO type ZSSP). Internal Orders track to the ISR (Attribute 2) and legacy Point Account (Attribute 1) when the master data is generated, e.g., 10010752 - 905 DPTMS TRAINING SPT CTRS.
 - Track other costs as necessary for Functional Cost Account (FCA) codes and special events/tasks outside the ISR definition (IO type ZSSP), e.g., FCA 4122 for ARMY ENERGY INITIATIVES.
 - Collect certain receipt (revenue) accounts, such as, recycling, fish, and wildlife (IO type ZFIN), e.g., F0046 - FISH & WILDLIFE HUACHUCA.
 - Payout excess receipts to MWR (IO type ZFIN).
 - Italian and German Payroll Default Lines of Accounting.
- Most of the IMCOM Internal Orders (IOs) roll over from year to year. Some are created each year such as the default Line of Accounting (LOA) required for Local National Payroll processes.
- IMCOM uses Plant Maintenance Orders (Order Types A001-A004) to:
 - Track Demand Maintenance Orders (Order Type A001) for non-recurring facility maintenance & repair activities.
 - Track Preventative Maintenance Orders (Order Type A002).
 - Track Project Work Orders (Order Type A003).
 - Track Operations Work Orders (Order Type A004).
- Plant Maintenance Orders are associated to WBS Elements which represents a grouping of like kind orders for project management and ISR reporting.



4.3.1.9 JMC

JMC utilizes Internal Orders (Order Types ZJMC, ZFIN) within its Cost Model to track indirect overhead costs using Costing Sheets ([Costing Sheets](#)) and manage cash collection processes related to Fish and Wildlife programs.

4.3.1.10 SDDC

SDDC does not utilize Internal Orders within its Cost Model, except for the automatic usage of Order Type ZUFL for support of the Payroll interface for Unfunded Leave costs.

4.3.1.11 TACOM

TACOM utilizes Internal Orders (Order Types ZKOR, ZFIN) within its Cost Model cash collections for the Fish and Wildlife programs at the Anniston and Red River Army Depots. Additionally, Internal Orders are utilized to support the Korean pay Labor Cost Sharing (LCS) process and are defined as Statistical (STAT). STAT IOs cannot be posted to as a single cost collector and require another cost collector on the posting as well such as a Cost Center. TACOM's Depots and Arsenal use LMP to collect cost data (e.g., projects, Statistical Internal orders) to build future financial requirements supporting the budget submission.

4.4 WBS Elements

4.4.1 HQ: Command Usage

AMC-HQ uses WBS Elements mainly to facilitate reimbursable processes via sales orders or direct charge. Additionally, WBSs not created for reimbursable processes all have specific Funded Programs indicating that WBS Elements are utilized merely to generate lower than Fund Center hard stops by purpose of travel, full functional areas versus budget checks just for the sub-activity group (SAG), or organizations. The following are examples of WBS use cases:

- Collect any special emphasis costs and enable reimbursable billings for services provided.
- Provide funding to other entities via the Direct Charge process.
- Track costs of functional cost accounts (FCAs) e.g., F4809 - RESET - ARMY PREPOSITIONED STOCKS

4.4.2 CMA: Command Usage

The main cost collector for CMA is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, CMA uses WBS Elements to:

- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Capture miscellaneous cash collections
- Track costs of storage by organization (e.g., DIRECTOR'S OFFICE – STORAGE, ENTERPRISE OPERATIONS – STORAGE)
- Track costs of Software Systems and Network support (e.g., IT SYSTEM WEBPUFF SOFTWARE SYSTEM, CSEPP WIDE AREA NETWORK)

4.4.3 LDAC: Command Usage

The main cost collector for LDAC is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, LDAC uses WBS Elements to:



- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Track costs of Functional Cost Accounts (FCAs), such as F4813– RESET - FIELD MAINTENANCE (EXAMPLES: CONTAINMENT SYSTEMS TECHNICAL SUPPORT, UNIT MAINTENANCE, LOGISTICAL SUPPORT), F1201– OPERATION ENDURING FREEDOM, or F1209– OEF-LOGCAP, etc.

4.4.4 ACC: Command Usage

The main cost collector for ACC is the WBS Element to track the transparency, visibility, and activity of the efforts being supported. In summary, ACC uses WBS Elements to:

- Capture miscellaneous cash collections
- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Track costs for purpose of travel by organization, such as 409TH CSB EMERGENCY/MEDICAL TRAVEL
- Track costs of Functional Cost Accounts (FCAs), such as F1201– OPERATION ENDURING FREEDOM (OEF), or F4703– OPERATIONS IN SUPPORT OF EBOLA IN AFRICA (REIMBURSABLE COST)

4.4.5 AMCOM: Command Usage

The main cost collector for AMCOM is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, AMCOM uses WBS Elements to:

- 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 F4810 – RESET - DEPOT MAINTENANCE, F4812 - RESET - AVIATION SPECIAL TECHNICAL INSPECTION AND REPAIR (AVN STIR)
- Identify purpose of training such as Retirement training versus Mandatory training
- Track costs of products/services (ATTR2) such as 1300 - PROVIDE INTEL/SECURITY
- Support for Foreign Military Sales (FMS)

4.4.6 ASC: Command Usage

The main cost collector for ASC is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, ASC uses WBS Elements to:

- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Collect certain receipt (revenue) accounts, such as meals from Dining Facilities
- Manage Official Representation Funding (ORF)
- Track costs of functional cost accounts (FCAs) – a portion of the effort supported by ASC is related to FCA activities such as F4816 - LEFT BEHIND EQUIPMENT (LBE), F4702 - OPERATIONS IN SUPPORT OF EBOLA IN AFRICA (DIRECT COST)
- Track ISR services provided such as 301 - RETAIL SUPPLY and the corresponding legacy point account information of A402C000 - CLOTHING INITIAL ISSUE POINTS (CIIP) and A403E000 - SUPPORT HAZARDOUS MAT MGMT PROGRAM (HMMP)



4.4.7 CECOM: Command Usage

The main cost collector for CECOM is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, CECOM uses WBS Elements to:

- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Capture miscellaneous cash collections
- Track costs of Functional Cost Accounts (FCAs), such as F1201– CIVILIAN DEPLOYMENTS, F4830– PROPHET Embedded Software, or F4810– FIELD SUPPORT TRAVEL, etc.
- Support for Foreign Military Sales (FMS)
- Manage Official Representation Funding (ORF)
- Track costs by activities, such as CERTIFICATION AND ACCREDITATION (C&A)
- Track costs by systems, such as WARFIGHTER INFORMATION NETWORK-TACTICAL (WIN- T), or ADVANCED FIELD ARTILLERY TACTICAL DATA SYSTEM (AFATDS), etc.

4.4.8 IMCOM: Command Usage

The main cost collector for IMCOM is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, IMCOM uses WBS Elements to:

- Collect any reimbursable costs for services provided.
- Provide funding to other entities via the Direct Charge process.
- Track ISR services provided by DPW by Standard Operations Work Orders (SOO).
- Track Project Work for Individual Jobs Orders (IJOs).
- Track Demand and Preventative Work Orders for Maintenance Funding Execution Structure (MFES) Project.
- Track costs of functional cost accounts (FCAs) – a portion of the effort supported by IMCOM is related to FCA activities such as FCA 4822 - POWER PROJECTION PLATFORM INCREMENTAL COSTS.

4.4.9 JMC: Command Usage

The main cost collector for JMC is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, JMC uses WBS Elements to:

- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Manage miscellaneous collections processes
- Support for Foreign Military Sales (FMS)
- Track costs by Army Depots and Army Ammunition Plant locations
- Manage Official Representation Funding (ORF)
- Track costs of Functional Cost Accounts (FCAs) such as F1211 OEF DEPLOYMENT/ REDEPLOYMENT
- Manage Fish and Wildlife programs

4.4.10 SDDC: Command Usage

The main cost collector for SDDC is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, SDDC uses WBS Elements to:



- 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 JTEEP training exercises – the different CJCSM 3511.01A related exercises/events are required to be reported (e.g., TD25 – TURBO DISTRIBUTION) for the year the exercise is performed (e.g. 25 represents the FY25 portion of the exercise). As such, Tasks/Projects are to be created each year (not rolled over) to ensure that a distinct tracking mechanism exists for the year of execution for the exercise.
- Track costs of Functional Cost Accounts (FCAs) – a portion of the effort supported by SDDC is related to FCA activities (e.g., F45B1–OPERATION SOUTHERN GUARD, F31AG–POST-TROPICAL CYCLONE FRANCINE).
- Capture the cost of base operations (BASOP) activities tracked for (ISR) reporting and legacy point account information.

4.4.11 TACOM: Command Usage

The main cost collector for TACOM is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, TACOM uses WBS Elements to:

- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Manage Official Representation Funding (ORF)
- Track costs by Installation Service Reporting (ISR) and legacy point account information for AWCF-related buildings
- Support for Foreign Military Sales (FMS)
- Track costs of Functional Cost Accounts (FCAs), such as F4814 – RESET - ORGANIZATIONAL CLOTHING AND INDIVIDUAL EQUIPMENT (OCIE), F1201 – OPERATION ENDURING FREEDOM (OEF)

4.4.12 USAFMCOM: Command Usage

The main cost collector for USAFMCOM is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, USAFMCOM uses WBS Elements to:

- Collect costs associated with the bill for DFAS (Defense Finance and Accounting Service).
- Track costs of functional cost accounts (FCAs).

4.4.13 USASAC: Command Usage

The main cost collector for USASAC is the WBS Element to track the transparency, visibility and activity of the efforts being supported. In summary, USASAC uses WBS Elements to:

- Collect any reimbursable costs for services provided
- Handle miscellaneous collections processes
- Provide funding to other entities via the Direct Charge process
- Track costs of functional cost accounts (FCAs) such as F1202 – OPERATION ENDURING FREEDOM
- Perform the Foreign Military Sales cases and administration support
- Capture costs by FMS Work Category, Work Category Element, and Work Classification (See Attributes section below for further details)



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

Statistical Key figures represent the non-financial measures a command might want to track to support performance reporting and/or to be utilized to support Allocations. AMC’s MSCs are not currently utilizing non-financial measures for reporting or allocations.

4.6 Cost Elements: Command Usage

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

4.6.1 Primary Cost Elements

Primary Cost Elements track initial expenditures within the system and are defined ARMY-wide. Therefore, nothing specific for AMC or their MSCs has been developed related to Primary Cost Elements.

4.6.2 Secondary Cost Elements

Secondary Cost Elements are utilized to track cost flows from initial expenditure to final cost objects. There have been Secondary Cost Elements generated specifically to address ASC, IMCOM, and USAFMCOM’s requirements and are documented below. No other AMC MSCs have Secondary Cost Elements generated specifically for them.

4.6.2.1 Command Usage – ASC

Secondary Cost Elements are utilized to track cost flows from initial expenditure to final cost objects. There have not been any Secondary Cost Elements generated specifically to address ASC requirements. However, ASC is a National Maintenance Program (NMP) provider and as such is one of a few commands that utilize the Secondary Cost Elements related to NMP processes (i.e., 9100.S001 - NMP BILLED MATERIALS & SUPPLIES and 9100.S003 - NMP BILLED LABOR.)

4.6.2.2 Command Usage – IMCOM

Secondary Cost Elements are utilized to track cost flows from initial expenditure to final cost objects. Secondary cost elements generated specifically to address IMCOM requirements are listed in Table 1: IMCOM’s Secondary Cost Elements.

Table 4—2: IMCOM's Secondary Cost Elements

| Cost Element Code | Cost Element Description | Purpose |
|-------------------|--------------------------|---|
| 9010.0010 | CNTRCS – BASE FEE | Provide visibility of types of contract Overhead Costs on Work Orders |
| 9010.0020 | CNTRCS – AWARD FEE | Provide visibility of types of contract Overhead Costs on Work Orders |
| 9010.0030 | CNTRCS – G&A FEE | Provide visibility of types of contract Overhead Costs on Work Orders |
| 9010.2714 | MATERIAL SHOP STOCK | Track Shop/Truck stock consumption onto Work Orders |
| 9100.C005 | CELL PHONE COSTS | Track the budget-relevant costs associated for centralized cell phone bills to the corresponding utilizer |



| Cost Element Code | Cost Element Description | Purpose |
|-------------------|--------------------------|---|
| 9200.C001 | DINING COSTS | Associate cost of running specific Dining Facilities and associating those cost to the Tenants. Dining Facilities have since been transitioned to the Army Sustainment Command. |

4.7 Business Processes

Currently the AMC MSCs' Cost Models does use the following Business Processes to track cross-functional business activities or activity-based costing.

Table 4—3: AMC MSC's Business Process

| Command Name | Process Name | Description |
|-------------------------------|--|--|
| SDDC | Accounting related reports | separate sites required to obtain all relevant data/drill down capability (i.e. milSuite & USAFMCOM SharePoint sites) |
| AMC - HQ | Acquisition Review Board | HQ AMC oversight council for HQ budget items |
| AMCOM | Airworthiness Assessment/Qualification of Aircraft | Airworthiness approval & release process and contractor flight release process. |
| AMCOM | BES build | AMC develops templates and guidance in preparation for the BES Build |
| TACOM (RRAD, RIA-JMTC, & WVA) | Army Contract Writing | Process where depot submits purchase requests/purchase order through LMP to Army Contract System to procure parts and services. |
| TACOM | Army Supply Plan | Process of sending the 36-month parts forecast to the Defense Logistics Agency to support |
| AMC - HQ | ASM | HQDA level-forum that reviews Army-wide Campaign Plan objectives |
| TACOM | ASRTD | Service contract review/approvals |
| TACOM (ANAD) | DATAAPS/DCPS | The process of transitioning labor hours from LMP to Defense Civilian Personnel System (DCPS) to process payroll. Labor costs transition back into LMP. |
| HQ AMC | BES LOGOPS estimate | Budget analyst utilizes POM LOGOPS data, historical data, new known requirements to update prior year, current year and budget year estimates |
| TACOM | BOBJ | Reports from Business Objects |
| TACOM (RRAD, RIA-JMTC, & WVA) | BOM Management | Process to manage bill of materials (BOM) for various statements of work. BOM is used to calculate materials costs for production programs. |
| TACOM (RRAD, RIA-JMTC, & WVA) | Budget Estimate Submission | Process where Arsenals use LMP to collect cost data (e.g., projects, Statistical Internal Orders) to build future financial requirements supporting the budget submission. |
| TACOM | Budget Workload Lock | Process of tracking workload used in development of installation level budget submission |
| USAFMCOM & SDDC | Budget Year Planning | Budget Team and Directorate/Program Manager SMEs utilize Excel, AMCOS, POM documents, funding letters, contract |



The Deputy Assistant Secretary of the Army for Cost & Economics
 ERP Command Cost Model Document — Command Series
 U.S. Army Materiel Command (AMC)

| Command Name | Process Name | Description |
|--------------------------|--|--|
| | | estimates, and historical execution from GFEBs reports to prepare budget year files (spend plan, resource summit submissions). |
| USASAC | Business Sustaining | All activities required in providing employee supervision, leadership, guidance, training, policy, and POM activities |
| USASAC | Case Closure | All activities required to perform logistical reconciliation, financial reconciliation, and certify LOA lines, sub-lines, and cases for closure. USASAC is the only organization that certifies Army FMS Cases for closure. |
| USASAC | Case Development | Efforts required for processing customer requests, gathering, and integrating data for preparation of a Letter of Offer and Acceptance (LOA) under the Total Package approach (TPA) concept. |
| USASAC | Case Execution | All activities from initial financial, logistical and acquisition actions required to process accepted and implemented LOAs, update associated reports, and maintain associated systems and/or databases. This effort does not include the development of LOA modifications or amendments |
| TACOM | Command Schedule Management | Process of managing command schedule change requests. |
| AMC - HQ | Commander Forum | Yearly event bringing in all commanders from MSCs to review Army-wide priorities and how AMC fits in |
| ASC, IMCOM, & ASC | Contract Writing | requirement, scope of work, negotiation, contract award |
| AMC - HQ | CUB | AMC Bi-weekly forum to review specific platform readiness and supply readiness across the Army that AMC units support |
| HQ AMC, FCOM, & SDDC | Current Year Execution | Budget Team and Directorate/Program Manager SMEs utilize GFEBs and internal excel files to execute appropriated funds received from AMC. Budget Team utilizes GFEBs, GCSS-Army, DAI, and internal excel files to execute appropriated funds received from AMC HQ for container maintenance, base operations for both ammo terminals, and all other APF programs |
| ASC, IMCOM, JMC, & TACOM | DARQ | Quarterly review of Undelivered Orders Unpaid, Undelivered Orders Paid, Delivered Orders Unpaid, and Unfilled Customer Orders dormant accounts to ensure balances are accurately recorded and valid |
| AMCOM | Depot Maintenance Aviation Repair/Overhaul | Overhaul, repair, rebuild, and depot level field teams for aviation platforms, aircraft survivability equipment, aviation secondary items, air defense platforms, rocket systems, and missiles. |
| ASC & IMCOM | DFAC Collections | The process to record Credit Card usage at DFAC Mass CIT processing via AFMIS txt files, R Studio txt file generation for Cash Deposits |
| CECOM | DFAS Reporting | Cash Impact/Cash Balances |
| SDDC | DoDAAC query/validation | Must utilize AESIP for confirmation/verification purposes |



| Command Name | Process Name | Description |
|-------------------------------------|-------------------------------------|--|
| SMA | BES build (May) | During the BES build (May), sites gather previous execution values and cost estimates from providers, and add inflation, to generate out year values. |
| AMCOM | Engineering Services | Process Engineering Change and Technical Data Packages and provide engineering support for Aviation and Missile weapon systems. Address customer service and technical support inquiries and provide technical manual updates. |
| SDDC | EPRB | SDDC reviews all facility maintenance and construction projects for out years. Command leadership approves prioritization, and list of projects submitted to AMC HQ, IMCOM, FIP, etc. |
| HQ AMC, ASC, & IMCOM | Execution reporting | LCMCs and HQ AMC submit a monthly report on cumulative obligations and manpower data. (Monthly review of execution against PBG) |
| AMC - HQ | Faces to spaces | Way to track people against TDA |
| IMCOM | Facility Investment Program | 1-n of facility projects |
| TACOM (ANAD) | Fuel Automated System | The process of fuel costs interfacing back into LMP to capture costs by cost center. |
| TACOM | GCSS-ARMY | Method for purchasing CL II/IX parts from the supply system |
| TACOM (ANAD) | General Equipment and Real Property | The process of recognizing depreciation costs for property, plant, and equipment utilizing GFEBs and Defense Property Accountability System (DPAS). |
| All Commands | GFEBs | financial system |
| ASC, IMCOM, TACOM, and TACOM ANAD | G-Invoicing | The process to establish reimbursable relationships (7600A) and funding documents (7600B) TACOM ANAD: The process for Federal Program Agencies (FPAs) to manage their intragovernmental (IGT) Buy/Sell transactions. G-Invoicing helps agencies and their trading partners to negotiate and accept General Terms and Conditions agreements and validate settlement requests through IPAC. |
| TACOM (RRAD, RIA-JMTC, ANAD, & WVA) | Government Purchase Card | Process where depot acquires goods and service below simplified acquisition threshold directly with vendors and suppliers through Government Purchase Card. |
| ASC, IMCOM, & ASC | GSAFleet.gov Wallet set up & update | Apply and update NTV LOA assignments for GSA to directly bill lease charges each month via IPAC |
| TACOM (ANAD) | Hazardous Waste | The process of capturing hazardous material costs that are disposed and processing in LMP to capture all costs. |
| TACOM (ANAD) | Inventory (MILSTRIPS) | The process of purchasing and monitoring parts and supplies to support depot production and completion of outputs. |
| TACOM (ANAD) | Inventory Management | Process of requisitioning for DLA managed and AMI items. |
| TACOM (ANAD) | Joint Reconciliation Program | The process of analyzing quarterly aged bills, unfilled orders, undelivered orders, aged accounts payable, and goods/invoice receipts. |
| TACOM | Live Obligation Plans | Track if item is funded, track obligation plan and award dates, requested for current year planned obligations and UFRs and built during the Resource Summit. |



The Deputy Assistant Secretary of the Army for Cost & Economics
 ERP Command Cost Model Document — Command Series
 U.S. Army Materiel Command (AMC)

| Command Name | Process Name | Description |
|-------------------------------|---|---|
| CECOM | LMP Reporting | Demands/Sales/Contract Authority Execution/Credits/Supply Availability |
| HQ AMC, ASC, IMCOM, & ASC | LOGCAP | Budget analyst utilizes LOGOPS data, historical data, new known requirements to update prior year, current year, and budget year estimates. The process to accept funds direct cite, build and fund Customer Fund File (COFF) In LMP. |
| TACOM (RRAD, RIA-JMTC, & WVA) | Manpower Requirements I | Process during each Budget Estimate Submission using Logistics Modernization Program (LMP) to determine manpower requirements supporting planned workload through the period defined by the submission. |
| TACOM (RRAD, RIA-JMTC, & WVA) | Manpower Requirements II | Process during Monthly Sales and Operations Planning Cycles using LMP to determine manpower requirements supporting planned workload out 24 months. |
| TACOM (ANAD) | Manpower Requirements/Reporting | The process to identify number of positions for each division within each directorate for ANAD, to determine if properly staffed based on workload. |
| TACOM (ANAD) | Master Data Management | Process of managing Route and Bill of Material structures. |
| CMA | Material Assessment Review Board (MARB) | Process to determine if a recovered munition is chemical |
| TACOM (ANAD) | Material consumption | Process of issuing materials from inventory to production orders. |
| ASC, IMCOM, & TACCOM | MIPR | Transfer funds to other services for specific functions. |
| AMCOM | Missile Stockpile Reliability Testing | Missile flight tests, component teardowns, missile testing and shelf-life extensions to increase serviceable missile inventory and achieve TAMR. |
| FMCOM | Monthly and annual accounting close out process | Identifying and executing general ledger adjustments as required and submitting completed trial balance files for Army ERP systems |
| FMCOM | Monthly DFAS Bill Analysis | DFAS Bill PM utilizes GFEBs, monthly invoices and cost summary documents received from DFAS and excel spreadsheets to analyze and verify monthly DFAS costs and execution. |
| AMCOM | MRMS (Requirement Planning & Approval system) | MRMS consist of: 1. Requirement owner (submits requirement) 2. Budget reviewer (ensures the correct funding is requested) 3. Validator (confirms the requirement is valid). 4. Command validator (ensures it meets command priorities) 5. Approver (approves funding for each requirement based on priority and budget allotted) |
| TACOM | OB Plan | Track if item is funded, track award dates, if an item is overdue, planned, requested. Includes execution year and out years. This also has a priority ranking system, LOGOPS not included in this. |
| USASAC | Other Security Cooperation | Includes all Presidential Determinations, Drawdowns, and other Foreign Assistance Act (FAA) directed actions that have no LOA associated with the action. |
| AMC - HQ | PBACs | Quarterly forum to review MSC budgets and UFRs. |



| Command Name | Process Name | Description |
|-----------------------------------|--|---|
| ASC, IMCOM, & TACOM | PBG Allocation/Re-evaluation (ERMS) | Assignment of resources to requirements. |
| ASC, IMCOM, TACOM, AMCOM, & CECOM | POM | Development of requirements across all PEGs. Program Planning Objective Management - Start in January to establish future cost recovery rates for next FY. |
| SDDC & TACOM | POM Process (AIR3) | Part of the PPBE to develop requirements across all PEGS and applicable MDEPs. |
| FMCOM | POM Process (AMC AIR3 and MM/II PEG) | Develop requirements for MDEPs FAFC, VDTs, QMPO, VBNK, AFMO, VMTS and submit to AMC and MM and II PEGs once per year, May (AMC) and October (PEG) timeframe. |
| ASC & IMCOM | POM process (ERMS) | As a part of PPBE to develop ASC requirements across all PEGs. |
| SDDC | POM vs BES submissions | APF POM 28-32 set to kick off, whilst BES27 has only just been initiated (one ultimately affects the other, however the cycles are not complementary of each other or even viable for proper outyear requirement capture between the two). There are SDDC requirements are dual funded between the two types of funding (OMA/TWCF). |
| ASC, IMCOM, & TACOM | PPBE | Planning, Programming, Budget, and Execution is the financial process to develop funding requirements, allocate funds, and execute funds. |
| TACOM (ANAD) | PR/PO Release Strategy and Contracts (Soon to be Army Contract Writing System) | The process of utilizing LMP function to submit and request funding for services, parts, materials, and equipment to place on contract to complete mission outputs. |
| USASAC | Pre-LOR | All activities dealing with helping the Allies identify solutions to their defense requirements and establish those capabilities to make them effective coalition partners. |
| TACOM (ANAD) | Process of Billing | Process of generating revenue (daily) and interfacing with DFAS who bills customers 3 times monthly. |
| AMC | Process of setting stock level | LMP manages process of what level of stock to have on hand. |
| AMC - HQ | ReARMM | HQDA level forum to synchronize. |
| ASC, IMCOM, & TACOM | Reimbursable | The process to record and obligate reimbursable funding – FRA management through entire life Cycle of OMA funds. Includes development of an indirect rate structure to successfully manage the overall reimbursable program. |
| ASC, IMCOM, & TACOM | Requirement & Execution Review | Review of execution versus requirement and PBG allocation. |
| CMA | Resource Allocation Committee (RAC) | CMA's process to develop next year's requirements. |
| AMC - HQ, ASC, & IMCOM | Resource Summit (ERMS) | Process of turning POM into detailed budget guidance promulgated to MSCs. |
| TACOM | Resource Summit (Vantage/RMW) | Requirement planning for budget years |



| Command Name | Process Name | Description |
|-------------------------------|--|---|
| TACOM (RRAD, RIA-JMTC, & WVA) | Route Management | Process to manage production route and operations for various statements of work. Route is used to calculate cost estimates, labor requirements, and develop production schedules. |
| AMC - HQ | SSA Ops Synch | Bi-weekly review of MSC events, high priority requirements, and budget shortfalls. |
| TACOM (RRAD, RIA-JMTC, & WVA) | Supply Chain Planning | Process where LMP defines and executes Material Requirements Planning to support depot production. May occur at frequent intervals to support 24-month production cycle with just in time parts. |
| JMC, ASC, & IMCOM | TAC Codes (creation/funding/utilization) | Transaction used to allocate funds for the SMCA mission for Standard Depot Operations. 4 number code for use in transportation systems. |
| AMCOM | Test, Measurement and Diagnostic Equipment (TMDE) Calibration/Repair | Calibration and repair of TMDE such as torque wrenches, small arms/ammo gages, multi-meters, aviation scales, radio test sets and over 2,400 other distinct types and models of TMDE. |
| TACOM (ANAD) | Transportation of People (Defense Travel System) | The process of utilizing a travel office to reserve and book travel arrangement for employees working to complete on the ground repairs/mission and/or to obtain training on related army duties. |
| TACOM (ANAD) | Transportation of Things | The process of shipping outputs, parts, materials as needed to customers or other depots to complete mission requirements. |
| ASC, IMCOM, & TACOM | VANTAGE | system to compile multiple data feeds into usable reports. |
| ASC & IMCOM | VCSS Billing Review/Reporting | monthly review and report generating of GSA billings NTV Lease billings. |
| TACOM | Workload Requirements | Process of capturing current and future customer requirements in LMP. Includes the Sustainment Maintenance Requirements Review (SMxRR) for Depot Maintenance and the OPS29 process for AWCF. |
| TACOM (ANAD) | Workload/Scheduling | Process of managing command and depot level schedules. |
| HQ AMC | Year-end analysis | budget analysts review excess funds and any last minutes UFRs and realign to other LCMCs or have reprogrammed to hardware by ABO before yearend. Goal is to execute all funds. |

4.8 Real Property

Several of AMC's MSCs have Real Property, and therefore this cost object is present in their Cost Models.

Note: The HQ, LDAC, ACC, ASC, SDDC, USAFMCOM, and USASAC MSCs do not have Real Property include in their cost models.

4.8.1 CMA

CMA does have Real Property and therefore this cost object is present within the CMA Cost Model. The Army Depots is supported within GFEBs for Property Accountability (inventory of real property) and for Property Accounting Calculation (utilization of GFEBs Asset Depreciation calculation processes.) The Pueblo Army Depot and Deseret Chemical Depot are managed by CMA and therefore are reflected within the CMA cost model.



4.8.2 AMCOM

AMCOM does have Real Property; therefore, this cost object is present within the AMCOM Cost Model. The Army Depots (ADs) is supported within GFEBs for Property Accountability (inventory of real property) and for Property Accounting Calculation (utilization of GFEBs Asset Depreciation calculation processes.) The Army Depots, such as the Corpus Christi and Letterkenny, are managed by AMCOM and therefore reflected within the AMCOM Cost Model. Additionally, AMCOM has several General Funds related Real Property entities.

4.8.3 CECOM

CECOM does have Real Property and therefore this cost object is present within the CECOM Cost Model. The Army Depots is supported within GFEBs for Property Accountability (inventory of real property) and for Property Accounting Calculation (utilization of GFEBs Asset Depreciation calculation processes.) The Tobyhanna Army Depot is managed by CECOM and therefore is reflected within the CECOM cost model.

4.8.4 IMCOM

IMCOM's main capacity, other than real property, is work force and therefore Labor Related. The transactions for associating the capacity consumed require a quantity and a rate to exist for the Cost Center and Activity Type. Table 8 lists a summary of Activity Types utilized by IMCOM.

4.8.5 JMC

JMC does have Real Property and therefore this cost object is present within the JMC Cost Model. The Army Depots (ADs) and Army Ammunitions Plants (AAPs) are supported within GFEBs for Property Accountability (inventory of real property) and for Property Accounting Calculation (utilization of GFEBs Asset Depreciation calculation processes). The Army Depots and Army Ammunition Plants (e.g., Blue Grass AD, McAlester AAP, etc.) are managed by JMC and therefore reflected within the JMC Cost Model.

4.8.6 TACOM

TACOM does have Real Property and therefore this cost object is present within the TACOM Cost Model. The Army Depots (ADs) is supported within GFEBs for Property Accountability (inventory of real property) and for Property Accounting Calculation (utilization of GFEBs Asset Depreciation calculation processes). The Army Depots (e.g., SIERRA ARMY DEPOT) are managed by TACOM and therefore reflected within the TACOM Cost Model.

4.9 Attributes (Custom Fields)

AMC has limited command-wide specific external reporting requirements which typically require several of the Custom Fields added to the base SAP master data for Cost Centers, Internal Orders, and WBS Elements.

The following provides additional details and samples for how AMC and their MSCs use the available custom fields:

- AMC issued a policy on utilization of the Command Defined Field in order to provide transparency into the reimbursable customer source of funding. The AMC General Funds Customer Codes are 5 alphanumeric digits and are representative of organizations only (e.g., the fund center requesting such as A5XA0 or external entities). Within GFEBs, the AMC Customer Code must be populated on all WBS Elements, which execute reimbursable funds. The AMC Customer Code must be input as the first five



characters in the “Command Defined Field” of the execution level WBS Elements. The following table provides samples of how the AMC and MSCs use Command Defined field values:

Table 4—4: Sample of AMC-wide Command Defined Field Values

| Customer Defined Code | Customer | Description |
|-----------------------|----------------------------------|---|
| A5XB0 | PEO Ammunition | PEO Ammunition – includes all Fund Centers A5XB* |
| D4A00 | Air Force | Air Force |
| D4C00 | DARPA | Defense Advanced Research Projects Agency (DARPA) |
| F5A00 | Department of Agriculture (USDA) | Department of Agriculture (USDA) |
| N6A00 | Private Industry | Private Industry |
| N6B00 | Academia/Universities | Academia/Universities |

- FMS Work Classification - added to the WBS Element to provide an aggregate classification of work such as direct FMS case work versus administration support versus other kinds of support costs. The following Work Classification Codes table provide the complete list of Work Classification codes assigned to FMS case and administration related WBS Elements:

Table 4—5: Work Classification Codes

| Work Classification Code | Description |
|--------------------------|------------------------------------|
| ASLS | ASLS |
| CONC | Contractor Costs |
| FMFA | FMF Admin |
| FMSA | FMS Admin |
| FMSC | CASE |
| NRSC | Non-recurring Support Cost |
| RGSC | Recurring Government Support Costs |

- FMS Work Category - added to the WBS Element to provide further visibility into the kinds of costs or reason for FMS case (those codes that are all numeric) or FMS administrative processes (codes starting with a letter). The following table provides a sample of FMS case and administrative related Work Category Codes:

Table 4—6: Sample Work Category Codes

| Work Category | FMS Work Category Description |
|---------------|-------------------------------|
| CF1 | PRE-LOR Tasks |
| CF3 | Case Execution |
| CF5 | Business Sustaining |

- FMS Work Category Element – added to WBS Elements to provide an even further breakdown of the FMS administration related Work Category Codes into the activities being performed to provide further visibility into the work effort provided. The following Sample Work Category Element Codes table provides a sample list of Work Category Element codes:



Table 4—7: Sample Work Category Element Codes

| Work Category Element | Work Category Element Description |
|-----------------------|---|
| 0000 | N/A |
| 09110 | Leave Time (Annual, Sick, Holiday, & Admin) |
| 09130 | Command Activities |
| 09520A | Security Cooperation Workforce Training |

Note: The above tables do not provide an all-inclusive list but are intended to give some samples.

The following table documents how specific AMC’s MSCs utilize the custom fields:

Table 4—8: Command’s Custom Field Usage

| Command | Custom Field Usage |
|----------------|---|
| HQ, LDAC, ACC, | <p>Currently, AMC-HQ uses several Custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements to address the following:</p> <ul style="list-style-type: none"> Functional Cost Account (FCA) – tracking FCA codes issued for tracking of Hurricanes and deployment related events. Command Defined Field – AMC Customer Code must be populated on all WBS Elements executing reimbursable funds. <p>Note: Additionally, LDAC must input the LAST four digits of the supplying Funds Center immediately after the AMC Customer Code.</p> |
| CMA | <p>Currently, CMA uses only the Command Defined Custom Field, which must be populated on all WBS Elements executing reimbursable funds.</p> |
| AMCOM | <p>Currently, AMCOM uses custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements for the following situations:</p> <ul style="list-style-type: none"> Functional Cost Account – tracking FCA codes issued for tracking of Hurricanes and deployment related events. Attribute 2 (ATTR2) field – utilized to track services such as 1101: THREAT SUPPORT TO ACQUISITION or 1102: MEASUREMENT OF RADIATION Command Defined Field – AMC Customer Code must be populated on all WBS Elements executing reimbursable funds. FMS Work Classification – added to the WBS Element to provide an aggregate classification of work such as direct FMS case work versus administration support versus other kinds of support costs. FMS Work Category – added to the WBS Element to provide further visibility into the kinds of costs or reason for FMS case (those codes that are all numeric) or FMS administrative processes (codes starting with a letter). FMS Work Category Element – added to WBS Elements to provide an even further breakdown of the FMS administration related Work Category Codes into the activities being performed to provide further visibility into the work effort provided. |
| ASC | <p>Currently, ASC uses custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements for the following situations:</p> <ul style="list-style-type: none"> Attribute 1 (ATTR1) field – contains the replacement of the legacy base operations defined point accounts. Attribute 2 (ATTR2) field – contains the ISR codes. |



| | |
|-------|--|
| | <ul style="list-style-type: none"> • Functional Cost Account (FCA) – tracking FCA codes issued for tracking of Hurricanes and deployment related events. • Command Defined Field – AMC Customer Code must be populated on all WBS Elements executing reimbursable funds. |
| CECOM | <p>Currently, CECOM uses custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements for the following situations:</p> <ul style="list-style-type: none"> • ATTR3 – The Attribute 3 (ATTR3) field is utilized inconsistently within certain organizations. ATTR3 is a free form text field that is not standardized. • ATTR4 – The Attribute 4 (ATTR4) field is utilized inconsistently within certain organizations. ATTR4 is a free form text field that is not standardized. • Functional Cost Account – is utilized for tracking FCA codes issued Army-wide for tracking of Hurricanes, deployments, and other events. • Command Defined Field – AMC Customer Code must be populated on all WBS Elements executing reimbursable funds. |
| IMCOM | <p>Currently, IMCOM uses custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements for the following situations:</p> <ul style="list-style-type: none"> • Attribute 1 (ATTR1) field – contains the replacement of the legacy base operations defined point accounts. • Attribute 2 (ATTR2) field – contains the ISR codes. • Functional Cost Account (FCA) – tracking FCA codes issued for tracking of Hurricanes and deployment related events. • Area of Responsibility (AoR) – IMCOM has a consistent approach for the definition and application of the legacy systems PD MAJ/MIN field. This Command wide definition was carried over and supported via the Area of Responsibility (AoR) field. One divergence for the coding logic takes place only for IMCOM EU where a single Fund Center covered one or more actual Garrisons and reporting was needed to be supported by the individual sites. This was accommodated via expansion of the 2-digit AoR to a 3 digit to reflect P1 however as 2P1 to reflect the sub-garrison location. • Command Defined Field – AMC Customer Code must be populated on all WBS Elements executing reimbursable funds. |
| JMC | <p>Currently, JMC uses custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements for the following situations:</p> <ul style="list-style-type: none"> • Functional Cost Account – tracking FCA codes issued for tracking of Hurricanes and deployment related events. • Command Defined Field – AMC Customer Code must be populated on all WBS Elements executing reimbursable funds. • FMS Work Classification – added to the WBS Element to provide an aggregate classification of work such as direct FMS case work versus administration support versus other kinds of support costs. • FMS Work Category - added to the WBS Element to provide further visibility into the kinds of costs or reason for FMS case (those codes that are all numeric) or FMS administrative processes (codes starting with a letter). • FMS Work Category Element – added to WBS Elements to provide an even further break down the FMS administration related Work Category Codes into the activities being performed to provide further visibility into the work effort provided. |



| | |
|----------|--|
| SDDC | <p>Currently, SDDC uses custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements for the following situations:</p> <ul style="list-style-type: none"> • Attribute 1 (ATTR1) field – utilized to capture information related to the Legacy Point Accounts such as A7852000–WASTEWATER SYSTEMS or A3940000 - SECURITY FORCES/TECHNICIANS. • Functional Cost Account – is utilized for tracking FCA codes issued Army-wide for tracking of Hurricanes, deployments, and other events. • Command Defined Field – AMC Customer Code must be populated on all WBS Elements executing reimbursable funds. |
| TACOM | <p>Currently, TACOM uses custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements for the following situations:</p> <ul style="list-style-type: none"> • Attribute 1 (ATTR1) field – utilized to capture information related to the Legacy Point accounts for AWCF owned property such as A79V0000 – 408 SNOW, ICE, AND SAND REMOVAL, A7941000 – 501 CENTRAL PLANT OPERATIONS ETC. • Attribute 2 (ATTR2) field – utilized to track Installation Service Report (ISR) codes for AWCF owned property, such as 420 –AIRFIELDS, PAVED & UNPAVED, or 419 – WASTEWATER SYSTEMS • Command Defined Field – AMC Customer Code must be populated on all WBS Elements executing reimbursable funds. • FMS Work Classification - added to the WBS Element to provide an aggregate classification of work such as direct FMS case work versus administration support versus other kinds of support costs. • FMS Work Category - added to the WBS Element to provide further visibility into the kinds of costs or reason for FMS case (those codes that are all numeric) or FMS administrative processes (codes starting with a letter). • FMS Work Category Element – added to WBS Elements to provide an even further breakdown of the FMS administration related Work Category Codes into the activities being performed to provide further visibility into the work effort provided. |
| USAFMCOM | <p>Currently, USAFMCOM uses custom fields added to the base SAP master data elements of Cost Centers, Internal Orders, and WBS Elements for the DFAS Bill – added to the WBS Element to provide an aggregate classification of work and costs related to paying this service.</p> |
| USASAC | <p>Currently, USASAC uses custom fields added to the base SAP master data elements of Elements for the following situations:</p> <ul style="list-style-type: none"> • FMS Work Classification – added to the WBS Element to provide an aggregate classification of work such as direct FMS case work versus administration support versus other kinds of support costs. • FMS Work Category – added to the WBS Element to provide further visibility into the kinds of costs or reason for FMS case (those codes that are all numeric) or FMS administrative processes (codes starting with a letter). • FMS Work Category Element – added to WBS Elements to provide an even further break down the FMS administration related Work Category Codes into the activities being performed to provide further visibility into the work effort provided. • Functional Cost Account (FCA) – tracking FCA codes issued for tracking of Hurricanes and deployment related events. |



5 Planning Execution

AMC's MSCs currently do not utilize Cost Planning capabilities by organizations, or Internal Orders.

6 Capturing Actuals

6.1 Payroll

AMC's MSCs are responsible to maintain both the Faces-to-Spaces documentation identifying the association of Activity Types to Cost Centers and the calculations of the Rates. Additionally, the MSCs maintain the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding.

The following identifies any unique situations the MSCs have with capturing the actual payroll costs:

6.1.1 HQ

Military Payroll and Local National (LN) Payroll (e.g., 6100.28B0 O/E-Frgn Ntl Bs Pay) are not a consideration for AMC-HQ's overall cost of operations, and therefore is not captured within the AMC-HQ cost model.

6.1.2 LDAC

LDAC is responsible for capturing payroll related to the Korean Local Nationals for installations they support outside the United States (e.g., 6100.28B0 O/E-Frgn Ntl Bs Pay) within the AMC LDAC cost model.

6.1.3 ACC

ACC is responsible for capturing payroll related to the Italian, German, and direct Korean LNs for installations they support outside the United States (e.g., 6100.28B0 O/E-Frgn Ntl Bs Pay) within the AMC ACC cost model.

6.1.4 AMCOM

AMCOM is responsible for capturing payroll related to the German and Korean Local Nationals for installations they support outside the United States (e.g., 6100.28B0 O/E-Frgn Ntl Bs Pay) within the AMC AMCOM cost model.

6.1.5 ASC

ASC is responsible for capturing payroll related to the German, Italian, and Korean Local Nationals for installations they support outside the United States (e.g., 6100.28B0 O/E-Frgn Ntl Bs Pay) within the AMC ASC cost model.

6.1.6 CECOM

CECOM is responsible for capturing payroll related to the Korean Local Nationals for installations they support outside the United States (e.g., 6100.28B0 O/E-Frgn Ntl Bs Pay) within the AMC CECOM cost model.

6.1.7 IMCOM

Military Payroll currently comprises a portion of IMCOM's overall cost of operations, and the MILPAY



summary costs are recorded in GFEBS, but the transactional data is not in GFEBS.

IMCOM is responsible for capturing payroll related to the Italian and German Local Nationals for installations they support outside the United States (e.g., 6100.28B0 O/E-Frgn Ntl Bs Pay) within the AMC IMCOM cost model.

6.1.8 SDDC

Military Payroll currently comprises a portion of SDDC's overall cost of operations. Currently, the MILPAY appropriation is being recorded in GFEBS at an aggregate level and not to the organizations that have the Military positions.

6.1.9 USASAC

Military Payroll and Local National (LN) Payroll (e.g., 6100.28B0 O/E-Frgn Ntl Bs Pay) are not a consideration for AMC-USASAC's overall cost of operations, and therefore is not captured within the AMC-USASAC cost model.

6.2 Labor Tracking

AMC and some of their MSCs currently track labor command wide, but all of AMC and their MSCs receive the benefit of Labor charges associated to an activity performed against Direct Charge related WBS Elements. Therefore, AMC's MSCs entities should understand the Secondary Cost Elements (i.e., 9300.0100 LABOR CHARGE – REG) related to Labor Activity Types to understand the charges they receive from other supporting organizations.

The following indicates if the MSC tracks labor hours or not:

6.2.1 HQ

AMC-HQ currently does not track labor and does not perform maintenance labor within GCSS- Army.

6.2.2 CMA

CMA currently tracks Civilian labor hours daily to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 – LABOR CHARGE - REG are seen assigning the cost of labor from CMA-related Cost Centers WBS Elements.

6.2.3 LDAC

LDAC currently tracks Civilian labor hours daily to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 LABOR CHARGE – REG are seen assigning the cost of labor from LDAC-related Cost Centers to Orders and/or WBS Elements.

6.2.4 ACC

ACC currently tracks Civilian labor hours daily to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 – 'LABOR CHARGE-REG' are seen assigning the cost of labor from ACC-related Cost Centers to Orders and/or WBS Elements. Local Nationals are not performing time tracking.



6.2.5 AMCOM

AMCOM currently tracks Civilian labor hours daily to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 – LABOR CHARGE-REG are seen assigning the cost of labor from AMCOM-related Cost Centers to Orders and/or WBS Elements. Local Nationals are not performing time tracking.

6.2.6 ASC

ASC currently does not track labor command wide. With GCSS-Army Wave2, maintenance labor for maintenance of a unit's equipment will be captured and tracked by both the providing Unit of the maintenance activity and the benefiting Unit. Therefore, the Cost by Maintenance Order, Cost by Performing Maintenance Unit, Cost by Equipment, and Cost by Unit Owning the Equipment is supported within GCSS-Army.

6.2.7 CECOM

CECOM currently tracks Civilian labor hours to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 – LABOR CHARGE – REG are seen assigning the cost of labor from CECOM-related Cost Centers to Orders and/or WBS Elements.

6.2.8 IMCOM

IMCOM tracks labor to projects and services (IOs/WBS Elements) using Time Tracking and through Work Order Confirmations for maintenance related activities.

- **Time Tracking:** Two inbound Time Tracking interfaces exists for GFEBs to support IMCOM cost model requirements; the Automate Time Attendance and Production System (DATAAPS) and the Army Work Performance System - Work Mapping Tool (WMT). The WMT interface supports IMCOMs requirement to associate TDA Military hours to products/services to get full costs of providing base operations. IMCOM later determined to not move forward with full deployment across installations for the utilization of WMT for tracking of Military labor. The DATAAPS Interface is processed Daily or Bi-Weekly, and IMCOM utilizes DATAAPS on a Bi-Weekly basis.
- **Work Confirmation:** Time tracked for maintenance orders and real property related projects; work confirmations are performed within GFEBs. IMCOM workers confirm their time directly on the work order in GFEBs. For employees tracking time within GFEBs, DATAAPS is utilized for Time Attendance only. Work confirmations within GFEBs replaced the legacy shop time tracking process utilized within the ARMY Integrated Facilities System (IFS) or other contractor managed work order systems. Work confirmations can also be performed for Local Nations and Contractors. Local National Activity Types are developed enabling for Cost Center/ LN Activity Types to be confirmed providing the ability to track the Installation Status Report (ISR) costs. Additionally, many of the IMCOM installations are heavily or entirely supported via Contractors. Contractor-related Activity Types are utilized within confirmations to associate the work effort and corresponding costs.

6.2.9 JMC

JMC currently tracks Civilian labor hours daily to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 LABOR CHARGE – REG are seen assigning the cost of labor from JMC-related Cost Centers to WBS Elements.



6.2.10 SDDC

SDDC currently does not track labor to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 for 'LABOR CHARGE – REG' are not used to assign the cost of labor from SDDC -related Cost Centers to Orders and/or WBS Elements.

SDDC receives the benefit of Labor charges associated to an activity performed against Direct Charge-related WBS elements. Therefore, SDDC entities should understand Secondary Cost Elements related to Labor Activity Types to become familiar with these charges if/when they are received from other supporting organizations.

6.2.11 TACOM

TACOM currently tracks Civilian labor hours daily to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 LABOR CHARGE – REG are seen assigning the cost of labor from TACOM-related Cost Centers to Orders and/or WBS Elements.

6.2.12 USAFMCOM

USAFMCOM currently tracks Civilian labor hours daily to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 LABOR CHARGE – REG are seen assigning the cost of labor from USAFMCOM-related Cost Centers to Orders and/or WBS Elements.

6.2.13 USASAC

USASAC currently tracks Civilian Labor to products/services command wide. Therefore, Secondary Cost Elements, such as 9300.0100 Labor Charge are seen assigning the cost of labor from USASAC-related Cost Centers to Orders and/or WBS Elements.

USASAC additionally receives the benefit of Labor charges associated to an activity performed against Direct Charge-related WBS elements in the future. Therefore, USASAC entities should understand the Secondary Cost Elements related to Labor Activity Types to understand the charges, when received from other supporting organizations.

6.3 Non-Pay/Labor Resource

AMC's MSCs non-Pay/Labor resource costs refer to items such as equipment, fuel, software licenses, etc., and the individual initiating the budget execution action needs to indicate the organization and/or event (i.e., Internal Order or WBS Element) receiving the benefit of the non-payroll expense.

Note: All AMC's MSCs utilize Non-Pay/Labor resource costs in the same way.

6.3.1 IMCOM

Within the maintenance area there are non-pay/labor related costs that are pooled together and then associated to maintenance activities to associate the costs of materials and/or equipment utilization. The primary costs associated with the materials and equipment are directly associated to an organization (e.g., Director of DPW Cost Center for equipment or Bench Stock IO for supplies.) The costs associated with the consumption of these materials and utilization of the equipment is a follow-on cost.

Supply materials are procured directly for a maintenance work order or WBS element. However, many supplies are not directly related to the work being performed or tracked in individual units of measure such as bench stock/truck stock. These supplies are procured and then the costs typically associated as a



percentage of overall material costs of a rate per hour worked (see Perform Allocations/Cost Assignment Costing sheet section for more information.)

The association of equipment Costs is supported through Work Order Confirmations. The non- labor related Activity Types established for kinds of equipment and GSA Vehicles (e.g., 20004 – CRANE, 20013 – ROAD GRADER 1, G42 – G42 GSA VEHC TYPE) have rates associated which are then utilized to track equipment and vehicle utilization.

6.4 Depreciation

Some of AMC's MSCs record depreciation or other consumption of assets, which is documented below.

6.4.1 HQ

AMC-HQ currently does not have depreciation associated to capitalized equipment. If AMC-HQ acquires equipment which meets capitalization thresholds, then equipment related depreciation will be posted non-budget relevant to the organization responsible for that equipment.

6.4.2 CMA

CMA does not receive depreciation postings for capital equipment but does have Real Property related depreciation. GFEBs is utilized to calculate the Real Property depreciation values for the Army Depots, which is then provided to Logistic Modernization Program (LMP) system utilized to generate the Army Working Capital Fund Financials.

6.4.3 LDAC

LDAC does not currently have real property or equipment that meets capitalization requirements; therefore, no Depreciation is included within the Cost Model.

6.4.4 ACC

ACC receives depreciation postings for capital equipment (e.g., 409TH CSB) tracked within the Property Book Unit Supply Enhanced (PBUSE) system.

PBUSE 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).

6.4.5 AMCOM

AMCOM receives depreciation postings for capital equipment tracked within the PBUSE system.

PBUSE 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).

For the General Funds AMCOM-related facilities, depreciation postings for Real Property are associated to



the buildings and assets identified within the Real Property portion of GFEBS. Types of facilities include Permanent facility, Semi-permanent facility, and Temporary facility. The various types of facilities have different Useful Life determinations for determination of depreciation. For example, a facility could depreciate over twenty-five years (25 yrs.) of useful life while an access control point could depreciate over five years (5 yrs.) of useful life.

GFEBS is also utilized to calculate the Real Property depreciation values for the Army Depots and Army Ammunition Plants which is then provided to the Logistic Modernization Program (LMP) system utilized to generate the Army Working Capital Fund (AWCF) Financials. The depreciation for the Corpus Christi and Letterkenny ADs is accommodated via this process.

6.4.6 ASC

ASC receives depreciation postings for capital equipment tracked within the Property Book Unit Supply Enhanced (PBUSE) system.

In the interim, PBUSE 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).

6.4.7 CECOM

CECOM receives depreciation postings for capital equipment tracked within the PBUSE system.

In the interim, PBUSE 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).

GFEBS is utilized to calculate the Real Property depreciation values for the Army Depots, which is then provided to Logistic Modernization Program (LMP) system utilized to generate the Army Working Capital Fund (AWCF) Financials.

6.4.8 IMCOM

IMCOM receives depreciation postings for Real Property associated to the buildings and assets identified within the Real Property portion of GFEBS. Types of facilities include permanent facility, semi-permanent facility, and temporary facility. The various types of facilities have different Useful Life determinations for determination of depreciation. For example, a facility could depreciate over twenty years (25 yrs.) useful life while an access control point could depreciate over four years (5 yrs.) of useful life.

Additionally, IMCOM has depreciation associated to capital equipment tracked within PBUSE. In the interim, PBUSE 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 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.)



6.4.9 JMC

JMC does not receive depreciation postings for capital equipment but does have Real Property related depreciation. GFEBs is utilized to calculate the Real Property depreciation values for the Army Depots and Army Ammunition Plants which is then provided to the Logistic Modernization Program (LMP) system utilized to generate the Army Working Capital Fund (AWCF) Financials.

6.4.10 SDDC

SDDC receives depreciation postings for capital equipment tracked within the Global Combat Support System – Army (GCSS-Army).

GCSS-Army interfaces with GFEBs to provide all transactional data to financially reflect the capital equipment acquisitions, destruction, loss, 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).

Depreciation for real property facilities is captured in GFEBs in accordance with guidance provided in the FMR, Army Real Property Accountability Regulations (Volume 4 Chapter 24) and DA G9 guidance. Depreciation is taken over the life cycle of the facility, considering capital improvements along the way. Only Installation management has financial reporting responsibility for real property and completed capital improvements. The economic life of the real property asset, in certain instances, may be different than the original estimated accounting useful life. Economic life reflects the remaining period of utility for real property. The recorded cost of real property and improvements which have been capitalized in accordance with the guidance must be depreciated over the shorter period benefited, or the asset's useful life. Estimates of useful life for real property assets must consider factors such as usage, physical wear and tear and technological change. For purposes of computing depreciation on DoD real property assets, specific useful lives are prescribed. Table 24-1 in Volume 4 Chapter 24 of the FMR provides the DOD Useful Life for Depreciable Real Property Assets. Capital improvements are also estimated, but useful life could also be determined through an engineering estimate.

6.4.11 TACOM

TACOM receives depreciation postings for capital equipment tracked within the PBUSE system. PBUSE is being subsumed by GCSS-Army as a part of the GCSS-Army Wave 2 rollout FY15 – 17.

In the interim, PBUSE interfaces with GFEBs to provide all transactional data to financially reflect the capital equipment acquisitions, destruction, loss, 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).

GFEBs is utilized to calculate the Real Property depreciation values for the Army Depots (ADs) which is then provided to the Logistic Modernization Program (LMP) system utilized to generate the Army Working Capital Fund (AWCF) Financials.

6.4.12 USAFMCOM

USAFMCOM does not currently have real property or equipment that meets capitalization requirements;



therefore, no depreciation is included within the Cost Model.

6.4.13 USASAC

USASAC does not currently have real property or equipment that meets capitalization requirements; therefore, no depreciation is included within the Cost Model.

7 Perform Allocations/Cost Assignments

Several of AMC's MSCs use various kinds of Allocations/Assignments within their Cost Models. Refer to the following to determine which MSCs utilize cost allocation/assignment capabilities within GFEBS.

7.1 HQ, CMA, LDAC, ACC, ASC, SDDC, TACOM, USAFMCOM & USASAC

Do not utilize any cost allocation/assignment capabilities within GFEBS, including any recurring cost allocations.

7.2 AMCOM, CECOM, & JMC

AMCOM, CECOM, and JMC all currently utilize Costing Sheets to associate indirect costs to their end cost objects.

Costing Sheets: The costing sheets are centrally managed by Headquarters; they create and maintain various Costing Sheets for AMCOM. An organizational POC at AMCOM reviews the overhead sheets data and identifies any changes that need to be made by the Help Desk, i.e., new Cost Center/Activity Type Hours to apply OH against, new OH rates, Fund on the OH posting, etc. Costing Sheets can be updated at any point in time throughout the year, but every organization will review and make updates as a part of Year-End Activities.

DASA-CE has oversight and will approve changes and creations to Costing Sheets.

A Costing Sheet is an allocation tool that is used for the application of indirect costs (e.g., management oversight, network support, etc.) to the receiver object (WBS Elements for AMCOM) that reflects the work effort.

Costing Sheets have two methods for calculating the amount of indirect costs to be associated:

1. Percent of the dollars posted – An example of this method is to support the Unfunded Civilian Service Retirement (UCSR) process. A percentage of just the labor dollars charged to a WBS Element is utilized to calculate the amount to collect for unfunded civilian retirement, post-retirement health benefits and post-retirement life insurance costs from specific customer types (i.e., DoD Components, Federal Agencies, and private parties).
2. Dollar per Hour (\$/hrs.) – An example of this method is for each labor hour confirmed to the WBS Element (e.g., 10 hrs. of direct labor hours at \$78.00/hr. resulting in \$780.00 of direct labor costs), an additional \$33.52/hr. is charged to cover all indirect costs (resulting in \$335.20 of indirect costs also being associated to the WBS Element).

7.3 IMCOM

IMCOM utilizes both Costing Sheets and Settlements to further associate costs to the end cost objects.

- **Costing Sheets:** DASA-CE creates and maintains Costing Sheets for DPW Plant Maintenance Orders. The



Costing Sheet is an allocation tool that is used for application of surcharges to plant maintenance orders (e.g., Shop Stock), based on a percent of \$'s posted or a \$ per hour of labor confirmed (e.g., for each labor hour charged associate \$1.50 to cover truck stock.)

- **Settlements:** Maintenance Orders related to services performed and not specific Buildings (e.g., Indoor Pest Control) settle the work order costs to the WBS Element representing that service. Maintenance Orders and Project WBS Elements associated to Real Property settle the costs associated to the building.

8 CM Data Load via an Interface

The following table identifies the AMCOM HQ and MSCs interfaces with other systems:

Table 8—1: AMC's Interfaces

| Command Name | Current Interfaces for Gathering Data |
|--------------|--|
| HQ AMC | Vantage interfaces with LMP |
| HQ AMC | LMP |
| TACOM (RRAD) | LMP to Depot Information Visualization Solution (DIVS) |
| TACOM | Vantage/LMP |
| CECOM | The dashboard is a data pull from the 218 report. |
| AMCOM | GFEBs |
| AMCOM | Tableau Prep |
| AMCOM | GFEBs BI, BOBJ, Access |
| AMC - HQ | APIs and Vantage |
| SDDC | Internal ETDR, Vantage, RMOL for manpower and PBG data |
| SDDC | FCoM and AMCOS for civilian pay rates, TDA, published CEAC rates |
| SDDC | ASARS to view Schedule 75 data |
| TACOM | DCPS, GFEBs, LMP |
| USASAC | DATAAPS and DTS interface with GFEBs |
| USASAC | DFAS, Wide Area Workflow (WAWF) and EDA |
| USASAC | GFEBs/DTS Interface |



9 Reporting (Metrics & Performance)

Limited reports are associated with the AMC's Key Performance Indicators (KPIs). The following table lists the command's KPIs and any associated reports:

Table 9—1: Key Performance Indicators

| Command Name | KPI Name | Description & Characteristics |
|---------------------------------------|---|--|
| ACC | Ability One Rate | VCE Dashboard - measures the current fiscal year rate of dollars obligated to an Ability One vendor and compares it to the Goal. Obligations are also shown by OMB Level 1 and Level 2 Category for the last 3 years. |
| TACOM (HQ, RRAD, RIA-JMTC, ANAD, WVA) | Accumulated Operating Result | Net Operating Results from each year added or subtracted from previous year's values. Obtained from LMP or DFAS financial reports. |
| AMCOM, ACC | Attrition Rate | Affects annual training workload & accessions targets |
| TACOM (RRAD, RIA-JMTC, WVA) | Average Billing Rate to Expensing Rate Variance | Calculate direct or overhead costs per direct labor hour (DLH) charged to programs to expenses incurred by the depot per DLH in the same categories. This assists in monitoring labor rates to ensure adequate cost recovery based on current billing rates. |
| ACC | Bridge Contracts | Bridge identification fields are found in the supplemental information section of PCF cabinet. The count of actions relies on correct PCF cabinet coding. Forecasted bridge actions are Pre-award that are coded as bridges in PCF. |
| AMCOM | CAER KPI 1 | Dormant supply requisitions |
| AMCOM | CAER KPI 3 | Outbound MIPRs |
| AMCOM | CAER KPI 4 | Reimbursable Sales Orders |
| TACOM | Capacity Requirements Planning (CRP) | Assesses the proportion of capacity being utilized at a site for planned work compared to the amount of total available capacity at the site. |
| TACOM | Carryover | Value of customer order not completed and carry into the following fiscal year. Expressed in dollar value of orders carried over and number of months of work the orders represent. |
| USASAC | Case Closure | Measures the number of FMS/BPC cases (and associated case lines) reconciled, closed, and certified annually (goal established by DSCA). |



| Command Name | KPI Name | Description & Characteristics |
|---------------------------|--------------------------------------|---|
| CECOM, TACOM, AMCOM | Cash Impact/Cash Balances | Net Collections (Sales less Credits) vs Disbursements over a specific period of time |
| USASAC | Civilian labor costs | USASAC builds annual obligation plans based on approved budgets. The approved annual TDA is costed to determine what payroll should be to determine what the baseline affordable number of Civilians is. Budgetary execution reports, HR hiring, and vacancy reports are reviewed to ensure hiring actions are affordable given current onboard strength. Vacancies are vetted through frequent Program Budget Advisory Committee (PBAC) meetings to prioritize hirings to stay within budget. GFEBS reports are used to monitor labor execution to determine whether we are tracking against our plan. Activity Codes aligned with core processes identified in Q2 are used on all Civilian payroll WBS elements to help track execution within each process. |
| ACC | Closed Contracts | VCE Dashboard tracks the number of contract records closed in the past three years. It also shows the timing of closed contracts (overage vs underage) by month. |
| ACC | Competition Goals and Actuals | VCE Dashboard - measures overall competition percentage achieved against DASA(P) set goals on a quarterly and annual basis. Also captures percent of complete actions where only one bid was received. |
| ACC | Complexity Level of Contract Actions | This metric is new and is subject to being updated based on additional information learned. It is currently captured in the Workforce Readiness Model in Vantage - groups contracts into 5 complexity buckets: low complexity, medium-low complexity, moderate complexity, high complexity, and extremely high complexity based on an 8-step process. These steps are: 1) Procurement Action & Procurement Method: Take the score from one of the 44 rows in the Procurement Action and Procurement Method Descriptions table that matches the contract being assessed and multiply it by 40. 2) Procurement Action and Dollar Value: Each Procurement Action type is given a score based on its type and dollar value, Funding only mods are scored on a lower scale than other procurement action types. Take the Pre-award Value Score and multiply it by 20. 3) Peer Review level: Take the peer-review level and multiply it by 12. 4) Services (New Starts and Orders): If the procurement type is for services and is either a new start or an order, add 4 points to the complexity score. 5) Competition Method & Dollar Value (New starts and orders): Add 4 points to the complexity score for Sole Source Actions > \$100M and Competed Actions > \$250M that are New Starts or Orders. 6) Source Selection Method: If formal Source Selection procedures are used (i.e. the SSA is higher than the PCO), add 8 points. For Informal source selections (PCO level), add 4 points. 7) Business Clearance Reviews: Add 4, 8, or 12 points to the complexity score based on dollar value of action for Business Clearance Reviews. Thresholds are Branch Chief (<= \$25M), COCO (<\$25M < \$250M) and SCO (> \$250M), respectively. 8) Contract type: Add all of the scores from steps 1-7 together and multiply by the score from one of the 16 rows in the Contract Type table that matches the assessed contract. |



| Command Name | KPI Name | Description & Characteristics |
|---------------------------|--|---|
| CECOM, TACOM, AMCOM | Contract Authority (Hardware & LOGOPs) | Funding/obligations to buy and repair secondary items to have as inventory held for sale in advance of a projected Demand/customer requisition; and to fund overhead activities in support of our mission of ensuring secondary item inventory held for sale. |
| SDDC | Contract burn rate | Current status of contracts to identify how much is available for future use vs. how much has been expended to date. |
| USASAC | Contract labor costs | Costs for contracts that provide labor support are projected based on market research and an Independent Government Cost Estimate (IGCE) is developed for each contract position and all FMS funded contract positions are approved by USASAC G8 prior to the IGCE and Level of Effort Spreadsheet being sent to ACC. USASAC has two Firm Fixed Price (FFP) Contracts (G6 Unified Contract and Iran Litigation Contract) that provide labor support and one Cost Plus Fixed Fee (CPFF) Contract (Programmatic Services Contract) that provide labor support. The labor costs for contract support on the FFP contracts are based on the number of employees budgeted for on each task order and equally divided over 12 months. Labor is invoiced monthly in Wide Area Work Flow (WAWF) and tracked by the COR to ensure the cost for each year does not exceed the amount budgeted for on each Task Order. The labor costs for contract support on the CPFF contract is based on the number of contractors supporting the contract at any given time, each contractor's respective bill rate and the number of hours each contract employee works each monthly invoice cycle. The Program Manager provides the COR, USASAC G8 and ACC-APG a monthly report of labor costs for each contract employee by Task Order; and a monthly budget report that depicts the funded amounts for each Task Order, dollar amount remaining for the Period of Performance (POP), projected costs through the POP, and the anticipated delta. A monthly consolidated contract personnel roster is provided to USASAC G8 and G8 has assigned a PCD number for each contract position for tracking. Approval is obtained from USASAC G8 prior to back fining contract vacancies that are FMS funded. |
| ACC | Contracting Officer Representatives (COR) Appointed on Contracts | Percentage of service contracts meeting requirements and over \$250K that have an active, primary COR appointed. |
| ACC | Contractor Performance Assessment and Reporting System (CPARS) Completed | A count of the CPARS that have been completed during the required reporting period. |
| AMCOM | Contractor Performance Assessment Reporting System (CPARS) | Assess the health of contract resources |



| Command Name | KPI Name | Description & Characteristics |
|---------------------|--|---|
| ACC | COR Report Compliance/Missing Reports | Service contracts require oversight by a COR, typically monthly COR reports must be submitted to the Contracting Officer (KO) to document the status of the contractor's performance. |
| CECOM, TACOM, AMCOM | Cost Recovery Rate | Allocation of Overhead (i.e., LOGOPs) costs against Projected Sales at cost; Actual Sales and LOGOPs CA execution can be compared to budgeted amounts to determine if CRR was set correctly |
| ACC | Count and Dollar value of Active Actions | There are measured/reported at the Army level via the VCE Dashboard - Active Actions. They are broken out by contracts, Grants & Agreements, Other Transactions, and Closeout Eligible1) Source(s): FPDS, FAADC, Secure Database: Action count is broken down by source and SCO by Month and cumulative by FY. 2) Source: ConFin: By FY and month, obligations broken out by ACC SCO, Appn, Funding MACOM |
| ACC | Count and Dollar value of Forecasted Actions | There are measured/reported at the Army level via the VCE Dashboard - Forecasted Actions. They are broken out by Command, Sub Command, Organization, and Office. Data elements tracked include: VCE-PCF Cabinet #, Record Ownership (Contracting or Customer), Supported PEO/Command, Supported Organization, Date cabinet was created and by whom, date submitted to contracting, date contracting assigned the cabinet to a Contracting Officer/Contract Specialist, Need date/Requested Award Date, Forecasted obligation, forecasted ceiling value, Product Service Code description, OMB Level 1 and Level 2 Category. |
| ACC | Count and Dollar value of In Process DD2579s (Small Business Coordination Records) | There are measured/reported at the Army level via the VCE Dashboard - In-Process DD2579s. They are broken out by Command, Sub Command, Organization, Office, Form Status and Control Number. The Key metric tracked for each record is the Socio-Economic/ Small Business/Competition Category Recommendation type: Small Business Set-Aside, Section 8(a) - Source Directed and Competitive, Woman-Owned Small Business (WOSB), Service Disabled Veteran-Owned Small Business - source directed and competitive, Other than Full and Open Competition, Multiple Award, Historically Underutilized Business Zone (HUBZone), HUBZone Price Evaluation, Full and Open and Economically Disadvantaged WOSB (EDWOSB). Other data elements tracked include the Creation Date, Contracting Officer Name, Small Business Professional name, Contract number, and order number. |
| ACC | Count and Dollar value of Open Claims | There are measured/reported at the Army level via the VCE Dashboard - Open Claims. They are broken out by Command, Sub Command, Organization, and Office. |
| ACC | Count and Dollar value of Open Protests | There are measured/reported at the Army level via the VCE Dashboard - Open Protests. They are broken out by Command, Sub Command, Organization, and Office. |
| ACC | CPARS Past Due | Percentage of overdue CPARS. |



| Command Name | KPI Name | Description & Characteristics |
|-----------------------------|---|---|
| CECOM, TACOM, AMCOM | Credits | Actual dollar amounts credits issues to customers that turn in secondary items that allows the LCMC/MSE to repair instead of buying new |
| ACC | Customer Cabinets Created | Requirement Owners, aka customers, should enter their contract requirements in the Army's Virtual Contracting Enterprise to initiate the contract requirement process. |
| ACC | Delegations of Contract Admin Functions | Federal Acquisition Regulation (FAR) Part 42 describes the functions that may be delegated to another KO, a COR, or other personnel. These functions include: 1. Quality Assurance functions: FAR 42.202 allows for the delegation of quality assurance functions to a Contracting Officer Representative (COR) or other personnel. 2. Inspection and acceptance: FAR 42.302 allows for the delegation of inspection and acceptance functions to a COR or other personnel. 3. Contract administration functions: FAR 42.202 allows for the delegation of contract administration functions, such as monitoring contractor performance, to a COR or other personnel. |
| CECOM, TACOM, AMCOM | Demands | Actual dollar amounts of incoming customer requisitions of LCMC/MSE secondary items |
| AMCOM, ACC | Deobligations | Measure of efficiency in financial accounting & execution |
| TACOM (ANAD) | Direct Labor Execution and Productive Yield | The categorization of time for direct labor, indirect labor, and leave to calculate productivity. |
| TACOM | Direct Labor Hours | Total of all direct labor time expensed on all programs being executed at an installation |
| USASAC | DSCA Case Writing Division (CWD) Returns | Measures the numbers of documents returned by DSCA CWD, the number of reasons for the returns, and the number of days a case has been sitting in returned status. |
| TACOM (RIA-JMTC, WVA) | Estimate at Completion (EAC) | Related to Program/Project Management, the Estimate at Completion (EAC) is the current estimated total cost for program's authorized work. It equals Actual Cost of Work Performed (ACWP) to date plus the estimated cost to complete (Estimate To Complete (ETC)) the remaining work. |
| TACOM (RRAD, RIA-JMTC, WVA) | Excess Inventory | Value and quantity of parts and supplies in stock exceeding current shelf life; parts/supplies with no consumption in previous 365 days and no future requirements in the next 365 days. |
| AMCOM, ACC, SDDC, USAFMCOM) | Execution Rate | Obligations vs. Spend Plan and Program Budget Guidance. Obligation to Spend Plan and Obligations to PBG (annual dollars). Monitored throughout each month; evaluated at end of month - under-execution with no plan causes internal realignment of funds or turn in if funds not appropriate for any other APF program |
| SDDC | Fill rate | # of on-board vs authorizations. Drives manpower discussions, use of incentives and bonuses. |



| Command Name | KPI Name | Description & Characteristics |
|--------------|---|---|
| ACC | Forecasting Compliance | Sources: VCE-PCF and FPDS - metric consists of comparing a CAR from FPDS to the VCE-PCF based on a match between the contract, order, and modification numbers to determine if a milestone schedule was completed with completion indicating that an award date was populated, closing the milestone schedule in PCF. Negative values are verified to correct false negatives from reporting limitations. |
| TACOM | Frozen Performance to Promise (FP2P) | The ability to deliver on customer commitments. Compares the frozen command schedule at the beginning of the month to actual completions. |
| ACC | Government Procurement Card (GPC) Metrics | GPC metrics include Count of Agency /Organization Program Coordinators, Count of billing officials, count of cardholders, count of transactions, Spend Amount, and Rebate Amounts in dollars and percentage by quarter. Percent of Delinquent Accounts (over 60 days old) by month. |
| ACC | Hiring Metrics | e.g. Total vacancies by location, pay range and position location, recruit action timelines |
| USASAC | Historical Review (DSCA Metric) | Measures attainment across the four case types (A, B, C, and D) against the DSCA set metrics of reaching the 85th percentile in each case type. |
| IMCOM | Installation Status Report (ISR) | Provide command and oversight of the garrison, as a whole. Provide vision and guidance for the Garrison planning process and oversight of support to military operations & business operations. Establish and maintain the strategic direction for the Garrison and sustain a positive climate of command. AWCF Indicator: 3. For example, service 909 details installations conduct for Deployment Planning activities to prepare installation's staff and deploying units for deployment operations. |
| USASAC | IT Requirements | IT requirements range from individual employee computers and peripherals, software licenses for Microsoft and other software, systems to run local Share Point, DATAAPS, and other programs supporting the USASAC workforce to servers and systems supporting the Army's FMS and BPC Case processes. These requirements are reviewed and staffed annually with the DASA DE&C IT department and part of the Command's annual obligation plan. |
| AMCOM | KPI 3/JRP/GFEBS | (Obligation & Disbursements) Joint Reconciliation Program |
| ACC | MIL Readiness Metrics | In order to integrate and synchronize contract planning and execution with all customers, ACC regularly conducts Military Exercises in support of real-world matters. ACC does this to achieve its objective of an adaptable-engaged-ready workforce, with leaders at every level exercising the principles of mission command IOT focus Soldiers on improving and mastering the essentials of contracting proficiency to support individual, collective and unit readiness. These exercises include key tasks to measure multiple lines of effort including Readiness, Future Force, Soldiers & People and Learning Organization. The end state is to ensure the organization(s) participating in the exercise receive a fair and impartial external evaluation of its level of readiness to execute its wartime mission and ACC continues to develop a professional, responsive, trained, experienced, motivated, and resilient Civilian and Military workforce, capable of providing the absolute best possible contracting support. |



| Command Name | KPI Name | Description & Characteristics |
|--------------------------------------|---|--|
| ACC | Missing Contract Action Reports (CARs) | Number of awarded contract actions that do not have a matching finalized CAR in FPDS. |
| ACC | Missing CORs for Contracts | Percentage of service contracts meeting requirements and over \$250K that do not have an active, primary COR appointed. |
| TACOM HQ (RRAD, RIA-JMTC, ANAD, WVA) | Net Operating Result | Revenue minus expenses. Used to define efficiency of the business operations. Obtained from LMP or DFAS financial reports. |
| USASAC | New Business/Sales (FMS and BPC Cases) | New Sales/Business helps measure the demand for Army FMS/BPC security cooperation/assistance activities across the Army Security Assistance Enterprise (ASAE). |
| HQ AMC, AMCOM, TACOM, CECOM | Obligations to monthly plan | Report reason if variance is +/- 5% |
| AMCOM, ACC | On-boarding Statistics | Impacts fill rate, hire lag, etc. |
| USASAC | Open 9000 Series (Major Items) Requisitions | Measures major end item requisitions, percentage requisitions on-time, and reason codes for performance. |
| USASAC | Open Pipeline (USASAC Metric) | Measures the number and types (A, B, C, and D) of FMS/BPC cases in development (new cases, amendments, & modifications) across the 6 major phases of the case development process (LOR Evaluation, LOAD, IA Review, CWD Review, IA Approve, DSCA Approve (includes Congressional Notification)). This KPI measures the health of cases that are in development, choke points, and potential focus areas. It identifies cases that will be late, are close to the DSCA time allocation metric, and which are moving smoothly through the process and USASAC defined segment time allocations. |
| AMCOM | Operational Sustainment Reviews (OSR) | Sustainment cost of weapon system platforms |
| TACOM (RRAD, RIA-JMTC, WVA) | Parts Availability | The availability of parts and materials to support statement of work 30 days before items scheduled for induction. |
| TACOM HQ (RIA-JMTC, WVA, ANAD) | Perform to Promise (P2P) | The commitment to meet customer-required delivery dates |



| Command Name | KPI Name | Description & Characteristics |
|--------------------------------|--|--|
| ACC | PMR/Audit Results | The Procurement Management Review (PMR) Process is a structured approach to evaluating and improving the procurement function within an organization. It is a comprehensive review of the procurement process, from planning and sourcing to contract management and supplier performance. ACC Uses the results of Audits and the PMR process to identify areas for improvement, optimize procurement processes, and ensure that procurement activities are aligned with organizational objectives. |
| ACC | Procurement Acquisition Lead Time (PALT) | VCE Dashboard: Procurement Acquisition Lead Time (PALT) is the total time it takes for an organization to acquire goods or services from the moment a procurement request is initiated to the point of delivery or receipt of the goods or services. It encompasses the entire procurement process, from initial planning and requisitioning to contract award, order fulfillment, and final delivery. VCE dashboard measures PALT in four groupings called PALT categories: 1) multiple award delivery/task orders; 2) Other Transactions; 3) Purchase Orders, Contracts, Indefinite Delivery Contracts, & Blanket Purchase Agreements; and 4) Single Award Delivery/Task Orders. PALT is also measured according to the dollar threshold: below \$250K, \$250K to \$10M, \$10M to \$100M, \$100M to \$250M and Above \$250M. |
| TACOM HQ (RRAD, RIA-JMTC, WVA) | Productive Yield | The categorization of time for direct labor, indirect labor, and leave to calculate productivity. |
| AMCOM, ACC, SDDC, USAFMCOM | Programmed funding versus obligated funding | Requirements overstated or understated in budget years vs how funded in year of execution |
| ACC | Requirement Package Assistant (RPA) Tool Usage | The RPA tool: Provides functionality within VCE-PCF that allows Contracting to define a virtual checklist and allow both Contracting and the Customer to collaborate/manage the documents needed to establish a Complete/Actionable Contract Requirements Package. |
| ACC | Resource Management Metrics | Command specific financial goals and measures to manage fiscal performance |
| ACC | Retention Metrics | Measures civilian personnel and how long they stay in their position |
| CECOM, TACOM, AMCOM | Sales | Actual dollar amounts of sales filling incoming customer requisitions of LCMC/MSE secondary items |
| ACC | Small Business Goals and Actuals | Measures performance against small business goals: Small Business (SB), Small Disadvantaged Business (SDB), Service-Disabled Veteran-Owned Small Business (SDVOSB), Women-Owned Small Business (WOSB), Historically Underutilized Business Zone (HUBZone) |
| CECOM, TACOM, AMCOM | Supply Availability | Measures the ability to of LCMC/MSE to fill a customer requisition (Demand) of a secondary item by the dates needed by in requisition (1 st or 2 nd pass) |



| Command Name | KPI Name | Description & Characteristics |
|--------------------------------------|--|--|
| USAFMCOM | Timeliness of trial balance submission to DFAS | Trial balance submitted by DFAS due date to meet financial statement timeline |
| CECOM, TACOM, AMCOM | Unit Cost Goal | (Contract Authority Obligations +Credits + Depreciation)/ Sales |
| TACOM HQ (RRAD, RIA-JMTC, ANAD, WVA) | Unit Funded Cost | Repair cost per major or secondary asset; calculated through LMP by using program funds divided by total assets completed. |
| ACC, AMCOM | Unliquidated Obligations (ULO) Deobligated | A ULO refers to contract obligations (commitments) that have not yet been settled or paid, and the amount of the obligation is not yet certain or fixed. Once it has been determined that the funds are no longer needed for the originally intended purpose, the Government may deobligated those funds and return them for use in support of another need. |
| ACC | Virtual Contracting Enterprise - Paperless Contract File (VCE-PCF) Utilization | VCE Dashboard: measures the total count of Contract Action Reports (CAR) and compares each CAR to VCE-PCF and reports on: 1) count and percent of CARs where No matching VCE-PCF cabinet found, 2) count and percent of CARs where there are No VCE-PCF milestones found, 3) count and percent of CARs where the VCE-PCF cabinet is in the Pre-award status, 4) count and percent of CARs where the VCE-PCF cabinet is in the Post-award status, and 5) count and percent of CARs where the VCE-PCF cabinet has been closed. |



9.1 Future Cost Objectives

Table 9—2: Future Cost Objectives

| Future Objective ID | Command Name | Cost Information | Description |
|---------------------|-------------------------------|--|---|
| AMC_FO_001 | HQ AMC | AC50 balance information | A better way to know if all funding in AC50 is available or if earmarked already. |
| AMC_FO_002 | AMCOM | DLA Cost-Receipt/issues/storage | DLA Cost. |
| AMC_FO_003 | TACOM (RRAD, RIA-JMTC, WVA) | Dynamic Cost Center Rates | Use direct and overhead cost data to dynamically calculate and apply billing rates for customer projects. Depot is mainly constrained to one labor rate per activity type per cost center. Having rates calculated and applied dynamically may allow depots to better respond to cost challenges ensuring the appropriate rate is charged for full cost recovery. Ad hoc reporting capability and quarterly system update to rates. |
| AMC_FO_004 | TACOM (RRAD, WVA, & RIA-JMTC) | Capital Investment Project Supporting Data | Using LMP (or system data), collect historical acquisition costs, maintenance costs, and equipment use and downtime to define return on investment for the acquisition cost. Data can also be used to develop an economic analysis to support new acquisitions. |
| AMC_FO_005 | TACOM (RIA-JMTC & WVA) | Machine Costing | Use machine costing from actual or pre-determined rates of cost apportionment or overhead absorption; calculated by dividing the cost to be apportioned or absorbed by the number of hours for which a machine or machines are operated or expected to be operated. By calculating the cost of operating machinery on an hourly basis, sites can ensure efficient resource allocation, accurate pricing, and effective budgeting. |
| AMC_FO_006 | TACOM (WVA) | AMC TMS/TMT Requests From the Past Two Years | Refer to taskers from AMC/TACOM over the prior two years. |
| AMC_FO_007 | CECOM | May not be applicable | All Costs are currently being based on what is being asked of them have never been asked to drill down to a specific commodity within a Weapon System Directorate or a specific Material Category or NIIN. |
| AMC_FO_008 | CECOM | Financial Reporting | LMP is set up to do this via GLACs but is tedious to analyze. |



| Future Objective ID | Command Name | Cost Information | Description |
|---------------------|--------------|---|--|
| AMC_FO_009 | TACOM | Budget Module & Budget Estimate Submission (BES) | Create a Budget Module within the system to capture planning for future years. The annual BES process is completely manual and not currently built utilizing LMP. In addition, since LMP does not capture budget data, all execution tracking is done manually outside of the LMP system. The annual BES process is completely manual and not currently built utilizing LMP. In addition, since LMP does not capture budget data, all execution tracking is done manually outside of the LMP system. |
| AMC_FO_010 | TACOM | Processing Accrual expenses, Cost Management - Manual Accruals | LMP is unable to automatically accrue purchase orders, MIPRs, etc. Sites are currently required to manually accrue according to auditor/audit readiness requirements (AMC SOP). Service accruals need to be created and managed manually. |
| AMC_FO_011 | TACOM | Audit Readiness | Unable to manage daily tasks during peak audit readiness sample requirements as system does not present data in an acceptable manner for auditors. |
| AMC_FO_012 | TACOM, AMC | Cost Forecasting - Efficiency/Effectiveness. Forecasting and Sales Data | The inability to forecast using effectiveness and efficiency measurements for labor and services. There is not a single source for forecasting demand, sales information, and supplies on hand. This requires organizations to dive into multiple sources, spreadsheets to reconcile back and forth to ensure the amount needed on hand is accurate for the anticipated future need. |
| AMC_FO_013 | TACOM | Internal Operating Budget - Granularity | Primary cost elements are too generic for overhead cost planning and reporting. |
| AMC_FO_014 | TACOM | Cost Management - Custom Reports | Custom reporting tool (like EDW) at the End User level to account for emerging requirements. i.e. running a variant report to capture productive yield by cost center or employee. |
| AMC_FO_015 | TACOM | Cost Management - Custom SIOs & Expired Master Data Elements showing SIOs | Ability for sites to create custom Statistical Internal Order names, like we do for Cost Centers. There is nothing to prevent cross-installation posting of costs to SIOs. No known means of reporting on existing/open SIOs by site. |



| Future Objective ID | Command Name | Cost Information | Description |
|---------------------|--------------|---|--|
| AMC_FO_016 | TACOM | Funds Management - Funding Availability Warnings | No notification of cost overrun, or potential overrun, at time of PR creation/certification or labor charged against a reimbursable type of project. No controls within LMP to warn user about funding availability (Time) issues when extending or establishing a POP or delivery schedule for a new or existing reimbursable type WBS or obligation citing a reimbursable WBS. There is no hard stop to prevent additional costs from being posted on projects that have cancelled or expired funds. |
| AMC_FO_017 | TACOM | Project Cost Performance - EVM | Earned Value Management in LMP doesn't work or is too complex for the general user to benefit the organization. |
| AMC_FO_018 | TACOM | Property, Plant, and Equipment | GE Property Book and PPE depreciation managed outside of LMP. |
| AMC_FO_019 | TACOM | Cost Management - Activity Expense | O/H expense reporting for business activities each period is a manual process outside of LMP. Need a systemically driven reporting system for activity by SIO for each cost center. |
| AMC_FO_020 | TACOM | Cost Management - Granularity of Data | LMP's cost system overall is poor in delivering a level of detail necessary to manage expense. Cost Center level reporting is not granular enough. SIO level is unorganized with limited parameters not conducive to production. |
| AMC_FO_021 | TACOM | Inventory Cost Management - Material Buys, On-hand Inventory Against a Funded Order | Not aware of a check/stop that would prevent a material buyer from purchasing above existing demand and scrap factor. Doesn't easily account for costs associated with material purchased against O/H in inventory (1525.0000) that's not yet issued to the customer's project. The same project that provides the obligation authority to buy the material. |
| AMC_FO_022 | TACOM | Cost Management - Miscellaneous obligations (FMZ) | No certification/HLR for creation of miscellaneous obligations, which is currently an audit requirement. |
| AMC_FO_023 | TACOM | Cost Reporting - Plan vs. Execution | Ability to track budget execution (Plan vs. Actuals) within the system. |
| AMC_FO_024 | TACOM | Cost Reporting - 50/50 | Ability to generate the 50/50 report from system-generated data vs. manual collection and entry. |
| AMC_FO_025 | TACOM | Cost Reporting - Planned vs Unplanned | Ability to track workload identified as planned as part of budget submission vs unplanned and not part of the budget submission in the system. |



| Future Objective ID | Command Name | Cost Information | Description |
|---------------------|--------------|---|--|
| AMC_FO_026 | TACOM | Cost Reporting - Headquarters Costs | Ability to track execution of headquarters costs that are allocated at the installation level and reconciliation of accrued headquarters costs with actual costs incurred. |
| AMC_FO_027 | CECOM | Within Financial System Planned/Targets/released CA vs Actuals | Ability to track budget execution (Plan vs. Actuals) within the system. |
| AMC_FO_028 | CECOM | Replicate budgeting application in within Financial System | Potentially being able to link budgeted numbers against actuals within financial system. |
| AMC_FO_029 | AMC | Project schedule management | Project schedules in the system do not take into account the crossing of fiscal years and the implications it has on government funds. Some funds will expire/cancel while work is still being completed leaving the activity to manually track execution against the timeline. Additionally, some work requires the activity to backwards plan from date of delivery and it could push the project to begin before the funds are available. |
| AMC_FO_030 | JMC | Cost overruns | Occasionally cost overruns will occur. The system is setup on a 1to1 relationship from WBS element to provider LOA. Should there be additional costs incurred (either above the amount or after the period of availability) the provider will give a new LOA requiring the activity to transfer costs manually from the original source to the new WBS element. |
| AMC_FO_031 | AMC | Contractual Cost Allocation | Taking costs incurred for services provided on contract and allocating them to the various lines of effort at the organization is manually intensive and requires great care in the creation of the contract. Otherwise, units have to manually review each billing cycle and manually split the costs line by line to the various efforts for proper cost capturing. |
| AMC_FO_032 | AMC | DFAS to LMP Reporting | Departmental level reporting differs from field level reporting. |
| AMC_FO_033 | AMC | Budgeting and FM | Tracking and overseeing provided funds is challenging. Requires multiple spreadsheets to know how much funding was provided, how much has been spent to date and how much is available. |
| AMC_FO_034 | DASA-CE | Reporting Mismatches | Data in the ECC and EDW environments can be mismatched due to the logic used in the creation of the various fields. |
| AMC_FO_035 | AMC | WBS Tags | Need WBS tagging capabilities in the future. |



| Future Objective ID | Command Name | Cost Information | Description |
|---------------------|--------------|---|--|
| AMC_FO_036 | TACOM | Weapon system costing | Measure Field Level repairs to forecast accurate estimates on 10/20 requirements for depot level maintenance. As the Army shifts towards varying levels of maintenance, it is essential we have a mechanism to measure and forecast maintenance costs at all levels. |
| AMC_FO_037 | USASAC | Automatic processing of Unfunded Civilian Retirement | FMS must be at no cost to the USG. Civilian Retirement payments are not automatically calculated for Case Funded individuals. Automate process to calculate and process the proper amount of Civilian Retirement for labor hours charged. |
| AMC_FO_038 | USASAC | Command cumulative FMS Case detailed SOF - all years | As discussed in questions 4 and 9, financial systems must be able to run a cumulative for 8242** status of funds at the detail level to aide in identifying total available funding and manage funds at a level sufficient to pass an audit. This capability does not currently exist in FMS Case funds at a HQ level. |
| AMC_FO_039 | CECOM | Connection of data throughout PPBE process | Connection of information by account in a consistent manner throughout the PPBE process (cost categories vs EORs; MDEP to MDEP; SAG to SAG). |
| AMC_FO_040 | CMA | GFEBs spend plan tracking | AMC utilizing GFEBs To track spend plans down to the commitment level or commitment group level. |
| AMC_FO_041 | CECOM | Integrated Personnel and Financial Data dashboard | We have multiple offline dashboards and work around analytical tools used to plan and manage labor/payroll. This requires downloads of data from multiple systems (DCPDS, GFEBs, LMP, Auto NOA) to track movement and personnel actions allowing us to forecast cost and ensure affordability. |
| AMC_FO_042 | AMCOM | Integrated Personnel and Financial Data in One System | We have multiple offline dashboards and work around analytical tools used to plan and manage labor/pay roll. This requires daily downloads of data from multiple systems (DCPDS, GFEBs, LMP, Auto NOA) to track movement and transactions allowing us to forecast cost and maintenance alignment with funding lines. |
| AMC_FO_043 | USASAC | Cost across the Army Security Assistance Enterprise (Army SAE), and AMC SAE, to produce an FMS Case or BPC Case | Opening the scope of the Command's cost model to be more functionally centered on FMS Security Cooperation. |
| AMC_FO_044 | TACOM | Cost by CType | Cost projections and labor tracking for all personnel (direct and reimbursable). |
| AMC_FO_045 | JMC | Cost of goods and services | Inflation drives prices and increases requirements. |
| AMC_FO_046 | IMCOM | Costs associated to natural disasters | Identify damage caused to installation facilities. |



| Future Objective ID | Command Name | Cost Information | Description |
|---------------------|--------------|---|---|
| AMC_FO_047 | JMC | Demil | Increased use of closed disposal technologies to meet EPA requirements that drive costs higher. |
| AMC_FO_048 | FMCOM | More timely and accurate ADVANA data | Unpredictable and/or delayed ADVANA timing requires manual reconciliation and using other versions of data. |
| AMC_FO_049 | USASAC | Earned Revenue and Direct Procurement Funding process for Stock Sales | Approved GFEBs FGB that was not developed due to sunset. Modify the GFEBs Sales Order (SO) to provide a process to establish earned revenue allotment to fund miscellaneous (foreign military sales) FMS costs or direct Army procurement allotment to fund the replacement of Army procurement items sold from Army Inventory. |
| AMC_FO_050 | AMC - HQ | Expenditure by civilian job series | Require replacement of DATAAPS to better track costs across job series and personnel; also, ability to track civilian costs against Command LOEs and other metrics that show how the civilians are providing value to the organization. |

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

With GFEBs being live, it is possible to take immediate action to resolve some of the current Pain Points (PP) and even future objectives.

Table 9—3: TRADOC Pain Points & Mitigation lists the documented Pain Points, including a Description, Type, Rating, Command, and potential mitigation strategies, some of which can be implemented immediately, while others must wait for the completion of the EBS-C initiative. The following provides the available options for Pain Point Ratings and the Type of PP:

- **Pain Point Rating:**
 - Must-Have (Mo): 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 (Co): 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—4: AMC’s Pain Points & Mitigation

| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---------------------------|--|-----------------|---------------------|---------|------------------|---|
| AMC_PP_001 | DLA unpredictable cost | DLA billings are untimely and unpredictable in nature. Typically, bills are sent weeks/months after goods/services provided and their actual costs can vary greatly from plan. This becomes a bigger concern when we cross fiscal years. | Should-Have (S) | System | AMCOM | AMC_FO_002 | CURRENT: Budget for the anticipated cost and then reconcile as the bills come in. NEAR FUTURE: Partner at Enterprise level to improve billing and transparency. EBS-C: TBD |
| AMC_PP_002 | Annual Budget Preparation | Unable to prepare annual budget submission using data across multiple systems (e.g., LMP/GFEBS). We obtain extracts from data, work multiple spreadsheets, modify inputs, and then prepare separate "out of system" products for submission. No distinct way to capture, process, and forecast multiple variables for out-year planning. | Must-Have (Mo) | System | TACOM | AMC_FO_009 | CURRENT: Use Vantage as well as other offline systems to have visibility but lack the ability to validate within the system. NEAR FUTURE: RMW Online being created to provide budget planning for outyears of appropriated funds. Can it meet the need for this point? EBS-C: Having this contained within EBS-C would be imperative to allow historical analysis as well as integration among other business areas. |
| AMC_PP_003 | Parts Availability | The availability of parts and materials to support statement of work 30 days before items scheduled for induction. | Could-Have (Co) | Data - Availability | TACOM | AMC_FO_005 | CURRENT: Various queries in LMP NEAR FUTURE: N/A EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|----------------------------------|--|----------------|-----------------|---------|------------------|---|
| AMC_PP_004 | Processing Accrual expenses | LMP is unable to automatically accrue purchase orders, MIPRs, etc. Sites are currently required to manually accrue according to auditor/audit readiness requirements (AMC SOP). | Must-Have (Mo) | System | TACOM | AMC_FO_010 | CURRENT: Manual process to process the accruals. NEAR FUTURE: N/A EBS-C: Integrating multiple systems (GFEBs allows this) could it be in future? * KDD * |
| AMC_PP_005 | Audit Readiness | Unable to manage daily tasks during peak audit readiness sample requirements as system does not present data in an acceptable manner for auditors. | Must-Have (Mo) | Data - Accuracy | TACOM | AMC_FO_011 | CURRENT: Manage workload according to leadership priorities. NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_006 | Budget Estimate Submission (BES) | The annual BES process is completely manual and not currently built utilizing LMP. In addition, since LMP does not capture budget data, all execution tracking is done manually outside of the LMP system. | Must-Have (Mo) | System | TACOM | AMC_FO_009 | CURRENT: Use Vantage as well as other offline systems to have visibility but lack the ability to validate within the system. NEAR FUTURE: RMW Online being created to provide budget planning for outyears of appropriated funds. Can it meet the need for this point? EBS-C: Having this contained within EBS-C would be imperative to allow historical analysis as well as integration among other business areas. |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---|---|-----------------|---------------------------|---------|------------------|---|
| AMC_PP_007 | Cost Forecasting - Efficiency/Effectiveness | The inability to forecast using effectiveness and efficiency measurements for labor and services. | Must-Have (Mo) | System | TACOM | AMC_FO_012 | CURRENT: Manual process at present to calculate labor costs and future expected demand. NEAR FUTURE: N/A EBS-C: Integrating a cost forecasting opportunity would provide value from a cost management/cost planning perspective. |
| AMC_PP_008 | Internal Operating Budget - Granularity | Primary cost elements are too generic for overhead cost planning and reporting. | Should-Have (S) | System | TACOM | AMC_FO_013 | CURRENT: Manual process NEAR FUTURE: N/A EBS-C: Integrating multiple systems (GFEBs allows this) could it be in future? * KDD * |
| AMC_PP_009 | Cost Management - Custom Reports | Custom reporting tool (like EDW) at the End User level to account for emerging requirements. i.e. running a variant report to capture productive yield by cost center or employee. | Could-Have (Co) | System, Data-Availability | TACOM | AMC_FO_014 | CURRENT: Lack the ability to create custom reports at present. NEAR FUTURE: N/A EBS-C: Ability to create and run large scale/minute detail reports to repeatedly run. |
| AMC_PP_010 | Cost Management - Custom SIOs | Ability for sites to create custom Statistical Internal Order names, like we do for Cost Centers. There is nothing to prevent cross-installation posting of costs to SIOs. No known means of reporting on existing/open SIOs by site. | Should-Have (S) | System | TACOM | AMC_FO_015 | CURRENT: Number is system generated and not custom. NEAR FUTURE: N/A EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--|---|-----------------|-----------------------------|---------|------------------|--|
| AMC_PP_011 | Cost Management - Expired Master Data Elements | No report available to show Statistical IOs citing expired AMSCOs and Functional Areas. DFAS submits an update and the end/beginning of the FY for any retired AMSCOs/FAs, and the site has to rely on manually searching for SIOs that may be affected by this update. | Should-Have (S) | System | TACOM | AMC_FO_015 | CURRENT: Manual to capture the AMSCO being retired. No system checks. NEAR FUTURE: N/A EBS-C: Will EBS-C become the source system or have a data check point? |
| AMC_PP_012 | Funds Management - Funding Availability Warnings | No notification of cost overrun, or potential overrun, at time of PR creation/certification or labor charged against a reimbursable type project. | Must-Have (Mo) | system | TACOM | AMC_FO_016 | CURRENT: Requires multiple manual checks to ensure costs are in line with projections. NEAR FUTURE: Status Quo EBS-C: Integrate system hard stop to notify users of pending overrun and potential budget exceed errors. |
| AMC_PP_013 | Project Cost Performance - EVM | Earned Value Management in LMP doesn't work, or, is too complex for the general user to benefit the organization. | Should-Have (S) | UI - User Interface, System | TACOM | AMC_FO_017 | CURRENT: Using tools offline to capture the plan, schedule and execute. NEAR FUTURE: N/A EBS-C: TBD |
| AMC_PP_014 | Cost Management - Manual Accruals | Service accruals need to be created and managed manually. | Must-Have (Mo) | System | TACOM | AMC_FO_010 | CURRENT: Manual process to process the accruals. NEAR FUTURE: N/A EBS-C: Integrating multiple systems (GFEBs allows this) could it be in future? * KDD * |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--|--|-----------------|-----------------|---------|------------------|---|
| AMC_PP_015 | Property, Plant, and Equipment | GE Property Book and PPE depreciation managed outside of LMP. | Should-Have (S) | System | TACOM | AMC_FO_018 | CURRENT: Depreciation managed outside of LMP and interfaced. Real Property handled w/in GFEBS. NEAR FUTURE: N/A EBS-C: Integrating multiple systems (GFEBS allows this) could it be in future? * KDD * |
| AMC_PP_016 | Cost Management - Activity Expense | O/H expense reporting for business activities each period is a manual process outside of LMP. Need a systemically driven reporting system for activity by SIO for each cost center. | Should-Have (S) | System | TACOM | AMC_FO_019 | CURRENT: Manual process to be able to capture these. NEAR FUTURE: N/A EBS-C: Reporting capability and cost capture for Statistical IOs |
| AMC_PP_017 | Cost Management - Granularity of Data | LMP's cost system overall is poor in delivering a level of detail necessary to manage expense. Cost Center level reporting is not granular enough. SIO level is unorganized with limited parameters not conducive to production. | Must-Have (Mo) | Data - Accuracy | TACOM | AMC_FO_020 | CURRENT: Manual workarounds to reconcile and analysis data. NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_019 | Cost Management - Material Buys | Not aware of a check/stop that would prevent a material buyer from purchasing above existing demand and scrap factor. | Must-Have (Mo) | system | TACOM | AMC_FO_021 | CURRENT: Manual process to be able to prevent these. NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_020 | On-hand Inventory Against a Funded Order | Doesn't easily account for costs associated with material purchased against O/H in inventory (1525.0000) that's not yet issued to the customer's project. The same project that provides the obligation authority to buy the material. | Must-Have (Mo) | System | TACOM | AMC_FO_021 | CURRENT: Manually tracking every project, and various supplies. NEAR FUTURE: EBS-C: Integrating multiple systems (GFEBS allows this) could it be in future? * KDD * |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---------------------------------------|---|-----------------|---------------------|---------|--|--|
| AMC_PP_021 | LMP -Misc obligations (FMZ) | No certification/HLR for creation of miscellaneous obligations, which is currently an audit requirement. | Must-Have (Mo) | System | TACOM | AMC_FO_022 | CURRENT: Review and approval done offline NEAR FUTURE: Status Quo EBS-C: Certification when an FMZ is created |
| AMC_PP_022 | Cost Reporting - Plan vs. Execution | Ability to track budget execution (Plan vs. Actuals) within the system. | Should-Have (S) | System | TACOM | AMC_FO_014, AMC_FO_020, AMC_FO_023, AMC_FO_024, AMC_FO_025, AMC_FO_026, AMC_FO_034 | CURRENT: Manually maintained in Excel and using offline systems like Vantage. NEAR FUTURE: Status Quo EBS-C: Ideal state, conduct all of this within EBS-C. |
| AMC_PP_023 | Cost Reporting - 50/50 | Ability to generate the 50/50 report from system-generated data vs. manual collection and entry. | Must-Have (Mo) | Data - Availability | TACOM | AMC_FO_001 | CURRENT: Manual calculation and reporting NEAR FUTURE: Status Quo EBS-C: Field for organic vs contractual. |
| AMC_PP_024 | Cost Reporting - Planned vs Unplanned | Ability to track workload identified as planned as part of budget submission vs unplanned and not part of the budget submission in the system. | Should-Have (S) | System | TACOM | AMC_FO_014, AMC_FO_020, AMC_FO_023, AMC_FO_024, AMC_FO_025, AMC_FO_026, AMC_FO_034 | CURRENT: Manual workaround with Excel spreadsheets. NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_025 | Cost Reporting - Headquarters Costs | Ability to track execution of headquarters costs that are allocated at the installation level and reconciliation of accrued headquarters costs with actual costs incurred | Should-Have (S) | System | TACOM | AMC_FO_014, AMC_FO_020, AMC_FO_023, AMC_FO_024, AMC_FO_025, AMC_FO_026, AMC_FO_034 | CURRENT: No mitigation at this time NEAR FUTURE: Improve CIF to capture costs and allocate accordingly EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--|--|-----------------|--------|---------|--|--|
| AMC_PP_026 | Within Financial System Planned/Targets/released CA vs Actuals | Ability to track various planned, expected, and actual results within the financial system for various projects | Should-Have (S) | System | CECOM | AMC_FO_014, AMC_FO_020, AMC_FO_023, AMC_FO_024, AMC_FO_025, AMC_FO_026 | CURRENT: Various reporting tools utilized and then reconciled to produce reports to provide visibility NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_027 | Replicate budgeting application in within Financial System | Potentially being able to link budgeted numbers against actuals within financial system | Should-Have (S) | System | CECOM | AMC_FO_009 | CURRENT: Manual workaround with Excel spreadsheets. NEAR FUTURE: EBS-C: |
| AMC_PP_028 | Project schedule management | Project schedules in the system do not take into account the crossing of fiscal years and the implications it has on government funds. Some funds will expire/cancel while work is still being completed leaving the activity to manually track execution against the timeline. Additionally, some work requires the activity to backwards plan from date of delivery and it could push the project to begin before the funds are available. | Should-Have (S) | System | AMC | AMC_FO_029 | CURRENT: Manually managed NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_029 | Cost overruns | Occasionally cost overruns will occur. The system is setup on a 1to1 relationship from WBS element to provider LOA. Should there be additional costs incurred (either above the amount or after the period of availability) the | Must-Have (Mo) | System | JMC | AMC_FO_030 | CURRENT: Requires creation of new WBS Element NEAR FUTURE: Status Quo EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|-----------------------------|---|-----------------|-------|---------|------------------|--|
| | | provider will give a new LOA requiring the activity to transfer costs manually from the original source to the new WBS element. | | | | | |
| AMC_PP_030 | Contractual Cost Allocation | Taking costs incurred for services provided on contract and allocating them to the various lines of effort at the organization is manually intensive and requires great care in the creation of the contract. Otherwise, units have to manually review each billing cycle and manually split the costs line by line to the various efforts for proper cost capturing. | Should-Have (S) | Other | AMC | AMC_FO_031 | CURRENT: Manually managed. Contracts originally consolidated and centralized to provide simplification to contracting offices. NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_031 | DFAS to LMP Reporting | Departmental level reporting differs from field level reporting. | Must-Have (Mo) | Other | AMC | AMC_FO_032 | CURRENT: None NEAR FUTURE: Status Quo EBS-C: Deliver departmental level reports and eliminate DFAS manual edits. |
| AMC_PP_032 | Budgeting and FM | Tracking and overseeing provided funds is challenging. Requires multiple spreadsheets to know how much funding was provided, how much has been spent to date and how much is available. | Must-Have (Mo) | Data | AMC | AMC_FO_009 | CURRENT: No current process in place which makes it a manual and time-consuming process. NEAR FUTURE: No anticipated future resolution is currently in place. A future GFEBs path forward which links the requirements to budget to execution. EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|----------------------------|--|-----------------|---------------------------|---------|--|--|
| AMC_PP_033 | Reporting Mismatches | Data in the LMP ECC and EDW environments can be mismatched due to the logic used in the creation of the various fields. | Must-Have (Mo) | Data | AMC | AMC_FO_014, AMC_FO_020, AMC_FO_023, AMC_FO_024, AMC_FO_025, AMC_FO_026, AMC_FO_034 | CURRENT: Balances are run in both systems to validate then differences are analyzed and resolved NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_034 | Forecasting and Sales Data | There is not a single source for forecasting demand, sales information, and supplies on hand. This requires organizations to dive into multiple sources, spreadsheets to reconcile back and forth to ensure the amount needed on hand is accurate for the anticipated future need. | Should-Have (S) | System, Data-Availability | AMC | AMC_FO_012 | CURRENT: Pull 3+ reports from various locations to consolidate information. NEAR FUTURE: EBS-C: |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--------------------------|---|-----------------|---------------------------------|----------|------------------|--|
| AMC_PP_035 | ROI of analytics systems | Ability to determine how much ROI a new piece of software provides because if it cuts down on workload, difficult to gauge the improvement in time and efficiency of existing civilians. Unlike a private company, we cannot just reduce headcount when efficiencies are realized | Could-Have (Co) | Data Availability/System Design | AMC - HQ | AMC_FO_004 | <p>CURRENT: There is no overarching effort to determine when certain types of software reduce workload</p> <p>NEAR FUTURE: No future state planned to my knowledge</p> <p>EBS-C: Implementing this would require a system that tracks outputs of personnel and associated hardware/software by capability area. We would have to understand total spend by the capability area at a command level. It would require integrating in time tracking to that capability area and hold people accountable for tracking time to those capabilities.</p> |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---------------------|--|-----------------|-------------------------------------|---------|------------------|---|
| AMC_PP_036 | Execution to budget | Often, we receive funding outside of mission SAGs/MDEPs for ammunition (AACS/AANS). JMC is unable to execute one without the other and funding is not properly aligned between the two. We require balancing between the two to align properly with execution. Additionally, to fund contingencies operations, we often receive funding outside of the desired ammunition management program which challenges the ability to track historical requirements / budget to execution to respond to RFIs. No current system exists to track when AMC provides a new SAG/MDEP combination to cover 424 (AACS & AANS) shortfalls. This makes it challenging to track historical execution to budget across the years. | Should-Have (S) | Other: Data availability. | JMC | AMC_FO_029 | <p>CURRENT: No current process in place which makes it a manual and time-consuming process.</p> <p>NEAR FUTURE: No anticipated future resolution is currently in place. A future GFEBs path forward which links the funding received to supplement AACS/AANS missions' budget to execution.</p> <p>EBS-C: NA</p> |
| AMC_PP_037 | DEMIL | Inconsistent budgets and funding levels that did not keep pace with demi requirements. The growth of the stockpile impacts the OMA mission (storage etc.). | Must-Have (Mo) | Other: No effective tools or method | JMC | AMC_FO_047 | <p>CURRENT: Current process of defending budget is subjective, qualitative (not quantitative) and doesn't resonate with ASLs making funding trade-off decisions</p> <p>NEAR FUTURE: No future enhanced process in place</p> <p>EBS-C:</p> |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--------------------------------------|---|-----------------|---|---------|------------------|---|
| AMC_PP_038 | Consistent and predictable funding | Driven by large funding shortfalls, there is over management of funding strategies. These shortfalls are covered by numerous funding source that are not consistent or predictable from year to year. This makes historical analysis very challenging for those that work with the information, but almost impossible for Senior Leaders to follow who are not regularly involved. If we are going to fund ammunition distribution and storage, we should make that commitment in the POM process and protect that funding. | Must-Have (Mo) | Other: Requires DA's commitment to fund ammunition readiness at the appropriate levels to support training and contingency operations. | JMC | N/A | CURRENT: Current process of defending budget is subjective, qualitative (not quantitative) and doesn't resonate with ASLs making funding trade-off decisions NEAR FUTURE: No future enhanced process in place EBS-C: TBD |
| AMC_PP_039 | Disconnect between DATAAPS and GFEBs | GFEBs does not have real-time payroll data and relies on standard rates and reconciliation of pay accrual to actual payroll disbursed. | Could-Have (Co) | Data Availability: | CMA | AMC_FO_050 | CURRENT: Manual reconciliations done on civilian pay and pay accruals in GFEBs. NEAR FUTURE: Status Quo EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|------------------------------------|---|-----------------|---|---------|--|---|
| AMC_PP_040 | GFEBs BI spend plan functionality | GFEBs spend plan and execution tracking is not fully developed. A second system, vantage has to be used. It would be ideal to track spend plans to the commitment item level in GFEBs | Should-Have (S) | Other: No implementation for using GFEBs's spend plan module at the commitment level army wide. | CMA | AMC_FO_040 | CURRENT: Spend plan and execution data is tracked outside of GFEBs. Spend plans are manually entered into Vantage and execution data dumped from GFEBs to Vantage. This limits reporting capability throughout the Army. NEAR FUTURE: Spend plans are entered and tracked in GFEBs. EBS-C: TBD |
| AMC_PP_041 | Last date updated in GFEBs reports | Currently for many GFEBs BI reports, when a Date characteristic is added, it causes one line (say, one person's travel for example) to go from a single line of information to multiple lines. So, to review our aged DTS and GPC ULOs, we export a list from GFEBs BI (with no dates), then the Budget Team Lead research the date on each document manually. If there's a way to have a Last Date Updated field to add to ULO listings that keep each line on ONE line, that would save the team lead about an hour every month | Should-Have (S) | Data Availability | SDDC | AMC_FO_014, AMC_FO_023, AMC_FO_024, AMC_FO_025, AMC_FO_034 | CURRENT: No known mitigation strategy NEAR FUTURE: Status Quo EBS-C: TBD |
| AMC_PP_043 | POM Process | Most fund requirements are left unfunded in the POM forcing internal realignments, | Must-Have (Mo) | System | TACOM | AMC_FO_029, AMC_FO_034 | CURRENT: Required Realignments, Reprogramming, and sub-optimal utilization of funds. |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|-------------------|---|----------------|--|---------|------------------------------------|--|
| | | reprogramming, and sub-optimal utilization of funds | | | | | NEAR FUTURE: Required Realignments, Reprogramming, and sub-optimal utilization of funds. EBS-C: Programming decisions in the POM are based in reality ensuring must fund bills are covered before discretionary spending. |
| AMC_PP_044 | Execution process | No integrated tool available to track costs from POM requirements, into Budget Year / Resource Summit, into execution, and finally closeout. | Must-Have (Mo) | System and User Interface | TACOM | AMC_FO_024, AMC_FO_029, AMC_FO_034 | CURRENT: Use of multiple systems - cProbe, Vantage, GFEBs, RMOL, LMP, Offline Tools, etc. NEAR FUTURE: EBS-C: Ideally, an integrated tool connecting all systems or a complete source record for the entire PPBES process |
| AMC_PP_045 | FRA | Reimbursable process for FMS Case funded employees. Case funds are non-year, yet unlike FMS Admin Civilians charging time directly to FMSA, FMS Case employees must charge time to a one year funded reimbursable authority OMA account such as 202010F25. This causes a lot of additional workloads to manage as a reimbursable OMA fund. DOD should create a funded reimbursable process, which keeps the funding within 8242* as no-year funds. Currently, at the end of | Must-Have (Mo) | Other - DOD Decision needed to allow FMS Case employees to charge labor to FMS Cases directly vs an OMA Reimbursable process | USASAC | AMC_FO_037, AMC_FO_038 | CURRENT: None NEAR FUTURE: None EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|-------|------------------|--|--------|------|---------|------------------|--|
| | | <p>the year, OMA FRA accounts must be drawn down to match obligations, and then unexecuted funds returned to the FMS Case. Then, a new Sales Orders must be created in GFEBS for the next FY's OMA FRA for the remaining available allotment from the prior year. ABO currently rolls the available OMA FRA funds over for any reimbursable sales order not drawn down at year end, into the next FY automatically. This causes a large labor requirement to review individual WBS elements and Sales Orders to drawn down, followed by a returning of Case dollars to the Case, and then reissue of a new Reimbursable MIPR in the next year.</p> | | | | | |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--|--|----------------|---------------|---------|---------------------------|---|
| AMC_PP_046 | FMS Case Cumulative SOF | As reported in Question 4 under "Challenges with the Data": FMS Cases use no-year funding and last for seven years on average or even longer. To pull a cumulative status of funds, for all funds and years, at the object classification and Cost Object (Cost Center, WBS, or Internal Order) exceeds the data limit on retrieved data in GFEBS causing the attempted report to fail. While an individual Case manager, pulling a cumulative report for a single line of accounting may do so, a HQ analyst wishing to obtain a true execution report for all Case funds cannot do this in GFEBS. The impact of this is that GFEBS has never been able to run a cumulative status of funds report for the largest funding USASAC executes. | Must-Have (Mo) | System | USASAC | AMC_FO_037, AMC_FO_038 | CURRENT: None NEAR FUTURE: None EBS-C: TBD |
| AMC_PP_047 | BPC Personnel Assigned with no POM Process | DoD does not have an official Programming process for BPC personnel. Full time BPC personnel are currently carried as OMA Reimbursable (FRA) Employees aligned to FMS Case and not BPC accounts. | Must-Have (Mo) | Data Accuracy | USASAC | AMC_FO_029 | CURRENT: None NEAR FUTURE: None EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---|---|-----------------|--|---------|--|--|
| AMC_PP_062 | Weapon System Condition | Variations in the condition of weapon systems upon receipt at the depot drives discrepancies in cost estimates vs. actuals. The weapon system could be in worse condition than expected resulting in cost overruns and/or schedule delays. | Should-Have (S) | Other | AMCOM | AMC_FO_007 | Current: Prior Year Funds Control Requests Near Future: Status Quo EBS-C: TBD |
| AMC_PP_063 | Platform Sustainment Cost | Assessment of the program's performance, supportability, costs, and execution of the Life Cycle Sustainment Plan. This is an entire Army-wide effort to address any gaps in the program's sustainability and maintainability. Performing historical spending analysis for platforms. | Must-Have (Mo) | Data Availability | AMCOM | N/A | Current: Internal Weapon System Database Near Future: Status Quo EBS-C: TBD |
| AMC_PP_064 | OGA Support Levels | We have no visibility of our OGA providers (historic costs vice obligations) as to how much direct allocable effort is required to provide the services needed. Specifically we can't track labor hours and cost to services provided at a level to do good cost analysis. Focus should be on OGA's not including in DA Rate Control Board. | Should-Have (S) | Data Availability | AMCOM | AMC_FO_014, AMC_FO_023, AMC_FO_024, AMC_FO_025, AMC_FO_026, AMC_FO_034, AMC_FO_041 | Current: OGA Cost Estimates Near Future: Status Quo EBS-C: TBD |
| AMC_PP_065 | Slow system changes in GFEBs, slow rollout of EBS-C | Requires more manual work and corrections until system fixes are implemented | Must-Have (Mo) | System design issue, data availability | FMCOM | N/A | Current: Slow systems changes in GFEBs: Continue use of legacy business systems; Slow roll-out of EBS-C: Continue manual work and corrections for miscellaneous debt collections and FBWT |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|------------------|---|-----------------|---------------------------------|-----------------|------------------|--|
| | | | | | | | <p>general ledger account posting issues</p> <p>Near Future: Implement GFEBS system changes</p> <p>EBS-C: Implement EBS-C to automate miscellaneous debt collection process and proper posting to general ledger accounts</p> |
| AMC_PP_066 | Contractor costs | Tracking expenses by number of contractors on staff. As the Army cuts down on authorizations, tracking contractors to requirements is becoming increasing important | Should-Have (S) | Data availability/System Design | AMC - HQ (SMA?) | AMC_FO_020 | <p>Current: There is nothing in any of the financial systems that pulls in contractor data except at an aggregate level.</p> <p>Near Future:</p> <p>EBS-C: An integrated system should link contractor data from the Army's personnel systems (e.g. CAC issuance) to contract numbers and costs in the finance system, which is already available currently in GFEBS. Fully synching EDA/WAWF with GFEBS in the future system would help with even more granular data</p> |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---|---|----------------|------------------------------|---------|------------------------|--|
| AMC_PP_067 | Army Civilian Pay Rates | Army Civilian Pay Rates can differ drastically from actuals; different rates based on system used / analysis performed | Must-Have (Mo) | System design; Data Accuracy | CECOM | AMC_FO_041, AMC_FO_042 | <p>CURRENT: Rates are run multiple ways to get closest to actual execution and forecast where there will be shortfalls / excess in order to make adjustments. No mitigation in place to link methodology between planning (CEAC), Year of Execution (GFEB Standard) and actual rates. In Year of Execution, individual rates would be more helpful than GFEB Standard Rates, which are based on productive hours only.</p> <p>Near Future: Status Quo</p> <p>EBS-C: TBD</p> |
| AMC_PP_068 | Army resourcing at FTE level does not allow command to hire at authorized strength; Link of Manpower OBS to Future Year AUTH is misleading and creates "death spiral" | Army guidance to resource at FTE level is based on a calculation that looks back at hiring lag. Hiring lag could be the result of not being able to hire timely but oftentimes is a result of Commands having to live within their means / funding level in the Year of Execution and temporarily balance civilian pay with other must fund bills to keep the mission operational. FTEs are balanced / held at the ACOM level, which does not account for different on-board strength between the MSCs. | Must-Have (Mo) | Data Accuracy; Other | CECOM | N/A | <p>CURRENT: Oftentimes Commands are forced to utilize hire lag in order to maintain affordability and ensure the highest operational requirements are funded in the Year of Execution. This does create strain on the existing workforce (which can sometimes be seen through attrition rates).</p> <p>Near Future: Status Quo</p> <p>EBS-C: TBD</p> |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---|---|-----------------|-------------------------------------|---------|------------------------------------|--|
| AMC_PP_069 | Audit trail for decisions during PPBE or in Year of execution is poor | POM resourcing decisions made by ASLs are documented in audits with one sentence or less of detail. The level of risk accompanying those decisions is not formally documented/communicated, so ensuring execution aligns with those decisions is almost impossible | Must-Have (Mo) | Other | CECOM | AMC_FO_039 | CURRENT: No mitigation. Information received as a result of POM decisions is not at a sufficient level for execution. Near Future: Status Quo EBS-C: TBD |
| AMC_PP_070 | CEAC vs actual rates | Utilize actual structure and standardize forecasting; Additionally, CEAC rates are a historical look with inflation applied and does not reflect actual payroll requirements; Use of average rates to forecast costs for future years is fine as long as Commands have the ability to adjust those rates based on known expenditures (actual cost of all Auth, not FTE). Use of CEAC rates for Year of Execution planning significantly underrepresents the true cost of authorizations | Must-Have (Mo) | Data Accuracy | CECOM | AMC_FO_012 | CURRENT: CEAC Rates do not reflect actual execution. They are a look back in time + inflation. As we move toward YoE, we use projected actuals based on personnel on-board Near Future: Status Quo EBS-C: TBD |
| AMC_PP_071 | DA-level reimbursable planning | There is no DA-level planning module for tracking reimbursable workload. Reporting of reimbursable execution is dependent on provider. Use of direct charge for labor was considered but proved problematic due to the ability for a customer to pull funding without coordination and create a potential ADA. Reimbursable program | Should-Have (S) | System design; Data Accuracy, Other | CECOM | AMC_FO_024, AMC_FO_029, AMC_FO_034 | CURRENT: Each command maintains their own standard and application/methodology for tracking reimbursable workload to the customer and at the individual/organizational level Near Future: Status Quo EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--|--|-----------------|-------------------------|---------|------------------|--|
| | | management directly impacts the Command's direct mission \$\$ (risk) | | | | | |
| AMC_PP_072 | Disconnect between T2S decisions and PPBE process | Decisions made in the EE-PEG with regards to sustainment, T2S etc., are not always formally captured and communicated. Reliance on informal communications between orgs to capture changes of this nature | Must-Have (Mo) | Data Accuracy; Other | CECOM | AMC_FO_039 | CURRENT: Reliance on informal communication between organizations to capture changes of this nature and ensure plans accurately reflect latest information. Near Future: Status Quo EBS-C: TBD |
| AMC_PP_073 | Ensure sustainment cost is factored into acquisition decisions | Sustainment costs are not appropriately reflected in acquisition Program Office Estimates and Lifecycle Cost Estimates and Lifecycle Sustainment Plans; Provides skewed picture for actual full cost of a system | Should-Have (S) | Other; Data Accuracy | CECOM | AMC_FO_004 | CURRENT: No mitigation. Sustainment community tries to negotiate with PM as they are developing their programs and LCMCs weigh in on development of Program office Estimates IAW the Army's Cost Analysis Manuals and Army regulation. Sustainment considerations are not sufficiently weighted factors in evaluating a program go/no go decisions Near Future: Status Quo EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---|---|----------------|---------------|---------|------------------------------------|--|
| AMC_PP_074 | Impact of HQDA requirement validation | Impacts of HQDA requirement validation or risks Army is willing to take based on funding levels is unclear which leads to potential disconnects between POM planning and execution. When decision makers are pulling reports from Army ERPs to try to connect these data points, there are disconnects that can easily be misinterpreted without additional context/explanation from multiple stakeholders. Because data is not in one system throughout PPBE at the same levels, reporting becomes very challenging and relies on external tables to connect data. | Must-Have (Mo) | Data Accuracy | CECOM | AMC_FO_024, AMC_FO_029, AMC_FO_034 | Current State: Future State: EBS-C: |
| AMC_PP_075 | Interface between LMP and GFEBs WRT Payroll | 1081 process takes too long and is cumbersome. Any shifts between systems requires months to execute and does not enable commands to remain agile with its workforce to ensure the highest priority mission is covered | Must-Have (Mo) | Data Accuracy | CECOM | AMC_FO_024 | CURRENT: This process is dependent on timely adherence to a process. Currently there is no mitigation. Near Future: Status Quo EBS-C: TBD |
| AMC_PP_076 | Link of manpower OBS to future AUTH | Oftentimes Commands are forced to utilize hire lag in order to maintain affordability and ensure the highest operational requirements are funded in the Year of Execution. This does create strain on the existing workforce (which can sometimes be seen through attrition rates). Using hire | Won't-Have (W) | Other | CECOM | N/A | CURRENT: No mitigation. Near Future: Status Quo EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--|--|-----------------|------------------------------|---------|------------------|---|
| | | lag information to identify authorizations to be repurposed in the Army further constrains the Command's ability to execute its mission and results in a "death spiral." | | | | | |
| AMC_PP_077 | MDEP for POM planning/ SAG for Year of Execution | Decision process for POM focuses mainly on the MDEP; Year of Execution reporting focuses on the SAG. Guidance unclear regarding actual formal subdivision of funds. Commands are not provided adequate resources for payroll/benefits and are expected to fix themselves, which sometimes can be accomplished within the SAG but other times requires a reprogramming (that cannot occur until after an appropriation is signed). MDEP reclassifications are super simple. Army decisions at the MDEP level using Year of Execution actuals but Year of Execution decisions are not controlled or briefed to anyone at the MDEP level to maintain consistency. | Should-Have (S) | System, Data Accuracy, Other | CECOM | AMC_FO_023 | <p>CURRENT: No mitigation. Command G8's track but are held to SAG in YoE. MDEP Functional Managers use actual execution information to decide future funding posture without accounting for this disconnect</p> <p>Near Future: Status Quo</p> <p>EBS-C: TBD</p> |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--|--|-----------------|------------------|---------|------------------|--|
| AMC_PP_078 | No clear link throughout PPBE process | There is no DA level system for tying the connections from SPAR to POM to BES to Year of Execution at EOR level. | Should-Have (S) | System; Other | CECOM | AMC_FO_039 | CURRENT: Reliance on informal communication between organizations to capture changes of this nature and ensure plans accurately reflect latest information. Near Future: Status Quo EBS-C: TBD |
| AMC_PP_079 | PBG that we plan to in the Command POM is not the same value used in Execution | Multiple PBG updated values throughout the POM and Budgeting Cycle result in multiple changes in can/cannot do and risk levels and continuous rework | Must-Have (Mo) | Other | CECOM | AMC_FO_029 | CURRENT: No mitigation. Commands have to revisit can/can't do based on new distribution of resources from ABO/AMC. Impacts to consistency of message and transparency on risk based on funding levels. Near Future: Status Quo EBS-C: TBD |
| AMC_PP_080 | POM Strategic resourcing decisions not adequately documented | Senior leader decisions and risks assumed in POM are not adequately documented to the Commands. Specific operational outcomes are not identified as acceptable risk space. | Must-Have (Mo) | Data | CECOM | N/A | Current State: Future State: EBS-C: |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|--|---|-----------------|-----------------------------|---------|------------------|---|
| AMC_PP_081 | System Sustainability assessments not linked with resourcing | Assessment of the program's performance, supportability, costs, and execution of the Life Cycle Sustainment Plan. This is an entire Army-wide effort to address any gaps in the program's sustainability and maintainability. | Should-Have (S) | Data Availability; Other | CECOM | AMC_FO_024 | CURRENT: Reliance on informal communication between organizations to capture changes of this nature and ensure plans accurately reflect latest information and make linkages between operational and resourcing information. Establishment of forums to discuss areas of imbalance. Near Future: Status Quo EBS-C: TBD |
| AMC_PP_082 | T2S decisions not linked with POM | T2S decisions are made by a 3-star GOSC, with input from LCMCs, PEOs and HQDA G4. This forum is not currently aligned with the POM process and the decisions risk being out of balance | Should-Have (S) | System; Other | CECOM | N/A | CURRENT: Reliance on informal communication between organizations to capture changes of this nature and ensure plans accurately reflect latest information. Establishment of forums to discuss areas of disconnect/connect that are not part of the POM process. Near Future: Status Quo EBS-C: TBD |



| PP ID | Pain Point Title | Pain Point Description | Rating | Type | Command | Future Objective | Is there mitigation? (If Yes, describe) |
|------------|---|---|-----------------|-------|---------|--|--|
| AMC_PP_083 | Tracking execution at system level | The need for a system or capability shifts from one FY to another based on DA decisions and guidance. As these shifts occur, it makes it very difficult to track plans to execution at the system level. | Should-Have (S) | Other | CECOM | AMC_FO_009, AMC_FO_023, AMC_FO_026 | CURRENT: Command manage to highest operational priorities in the year of execution. Commanders should have flexibility to assess risk in the Year of Execution and ensure funding is available to meet the Army's operational priorities. Either DA decisions are prescriptive regarding exactly what will be supported or the Commander has flexibility to adjust in the Year of Execution. Near Future: Status Quo EBS-C: TBD |
| AMC_PP_084 | TTSO planning - AMCOS cost model vs. separately programmed requirements in mission accounts | Ability to program for the full total people cost relative to operational cost. Mission specific TTSO requirements are not adequately reflected in AMCOS model and are not appropriately recognized or consistently resourced by HQDA MDEP Managers/PEGs in POM process, creating Year of Execution bills | Must-Have (Mo) | Other | CECOM | AMC_FO_024, AMC_FO_029, AMC_FO_034 | CURRENT: Commands look at total people cost when performing affordability assessments. Result is inability to hire to authorized level in order to ensure full cost associated with employees are covered. Look at historical execution to revalidate requirements for TTSO. Near Future: Status Quo EBS-C: TBD |



10 Appendix A – References

10.1 Cost Management Supplemental Materials

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