Command Cost Model Document

U. S. Army Civilian Human Resources Agency (CHRA)

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—OA96

Version History

Version	Release date	Summary of Change	Revised By
Rev0	April 2025	Initial Release.	N/A

Table of Contents

1 Statement of Purpose

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

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

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

Figure 1-1: Cost Management Process

1.1 Intended Audience

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

2 Command Overview

The United States Army Civilian Resources Agency (CHRA) is a direct reporting unit (DRU) headquartered at Aberdeen Proving Grounds, Maryland. CHRA is the organization in the Department of the Army responsible for providing civilian human resources services. CHRA provides the full range of human resources services to support a highly skilled and ready professional civilian workforce that supports national defense. CHRA is the Defense leader in providing effective, timely, innovative and results-oriented human resources services and systems in support of the Army's Civilian Corps and a broader professional civilian workforce engaged in support to national defense.

CHRA Organizational Structure:

- W1J4AA – USA Civilian Human RES Agency HQS
- W6D201 – Army Futures Command
- W6D2AA – HQs Dept. of Army CIV SVS Human RES Dir.
- W6D3AA – USA Soldier & DOD CIV SVS Human RES Dir.
- W6D4AA – USA Corp ENGR CIV SVS Human RES Dir.
- W6D5AA – USA CHRA Consolidated SVS Dir.
- W6D6AA – US Army Mat CMD CIV SVS Human RES Dir.
- W6D7AA – USA European CIV SVS Human RES Dir.
- W6D8AA – USA Indo-Pacific CIV SVS Human RES Dir.
- W0JLAA – USA Health SVCS Human RES Dir.
- W4CMAA – Army Civilian Career Mgmt Activity (ACCMA)

3 Cost Management Objectives

3.1 Current Cost Objectives

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

4 ERP & Non-ERP Systems

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

Table 4—1: ERP & Non-ERP Systems

System Name	Purpose
Defense Automated Time Attendance and Production System (DATAAPS)	DATAAPS is used at CHRA to account for civilian labor. It interfaces with Defense Civilian Payroll System (DCPS) to create accounting, cost and budgetary postings in GFEBS.
cProbe/ Planning, Programming and Budgeting Business Operating (PPB BOS)	Serves as the Army's authoritative resources database, including dollar, manpower and force structure information, and is designed to support the development of the Program Objective Memorandum (POM) and the President's Budget, Future Years Defense Program, which are submitted to the U.S. Congress and the President each year for signature. cProbe is primarily responsible for programming future Army resource requirements directed by the Headquarters, Department of Army Staff and includes modules for Command Programming, PEG Programming, and Data Warehouse/Business Intelligence tools. cProbe also maintains systems interfaces with the Army execution system, General Fund Business System, to both supply Army master data and to facilitate analytical analysis of resource projections and actual execution of Army programs, and OSD Comptroller and Cost Assessment and Program Evaluation for data submission requirements.
Defense Civilian Payroll System (DCPS)	The Defense Civilian Pay System (DCPS) is a pay processing system used to pay DoD civilian employees and employees at several other Federal entities.
Defense Travel System (DTS)	DTS allows the traveler, if authorized, to select the Line of Accounting (LOA) to which his or her travel expenses will be charged. DTS can check travel targets loaded in the budget module and simplify the process of making cost estimates, but it is not designed to substitute for official accounting procedures.
G-Army/SAP	Tracks consumption of supplies and equipment.
GFEBS/SAP	Houses all cost master data, execution of financial transactions, and extracting FI and CO data via exports or Business Intelligence (BI) reporting.
Integrated Personnel and Pay System - Army (IPPS-A)/Oracle	The IPPS-A Enterprise Resource Planning (ERP) is an Oracle PeopleSoft Suite that integrates military personnel and pay functions for over 1.1 million Soldiers into a multi-component personnel and pay system to deliver Total Force visibility for Active Army, Army National Guard, U.S. Army Reserve, West Point Cadets, Reserve Officer Training Corps and Health Professional Scholarship Students in a single system.
MS Excel Spreadsheets	CHRA manually extracts data from GFEBS into MS excel spreadsheets for offline reporting and analysis purposes.
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 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.

5 Command Cost Master Data

5.1 Cost Centers

5.1.1 Overview

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

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

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

5.2 Activity Types

5.2.1 Overview

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

1. **Labor-related Activity Types** are defined for the Army as a whole, based on various Pay Plans and Job Series (i.e., Human Resources Management and Education). Labor-related Activity Types provide a way of structuring and aligning the various kinds of skills provided by all the Army's labor-related resources utilized by the Commands. The major Labor Related Activity Types are categorized by:
    - Civilian
    - Local National
    - Contractor
    - State and Local Workers
2. **Non-Labor Activity Types** are used to track and assign the costs of resources other than labor, such as equipment or building costs; however, currently very few Commands utilize this functionality. Non-Labor Activity Types are applicable to the Project and Production-related areas, such as Integrated Facilities System (IFS) Maintenance. The major Non-Labor Activity Types examples are:
    - Equipment Activity Types (based on groupings of equipment, such as Dump Truck 6T)
    - Equipment: Dept. of Public Works (DPW) Maintenance

- Vehicle Activity Types (based on GSA classification groupings, such as Tractor Loader)
- Others (Supplies, Printing, Ammunition, etc.)

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

5.2.2 Usage & Calculations

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

- Civilian – CHRA does have Civilian Activity Types, and CHRA utilizes ATAAPS for its Time Tracking; however, Civilian Labor Hours are not assigned out to specific projects or work efforts, instead captured 100% on the Cost Center.
- Local National – CHRA does have Local Nationals (LN) on Payroll; however, LN Activity Types are not currently utilized for Time Tracking. See Payroll section 7.1 for further information.
- Contractor – CHRA does use Contractor Activity Types; but they do not currently track Contractor Labor Hours and their subsequent outputs.
- Non-Labor Activity Types – CHRA does not utilize Non-Labor Activity Types (e.g. equipment, vehicles, etc.) to assign out the cost of capacity.

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

Table 5—1: Summary Utilization of Activity Types

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

5.3 Internal Orders

5.3.1 Overview

Orders are a type of cost object utilized to capture the cost of an event (e.g., maintenance request, reason for travel, etc.) or a repetitive service (i.e., Military Card Processing). There are various kinds of Orders such as Internal Orders (IOs) used in the CO (Cost Controlling Module), Plant Maintenance Orders (PMOs), and

Production Orders (PPOs). Within each kind of Order there are various Order Types which support segregation of like kind events.

5.3.2 Command Usage – Internal Orders

CHRA utilizes Internal Orders within its Cost Model. Internal Order types such as ZFC1 are used to track the costs of various events such as:

- Purpose of travel (e.g. Emergency Leave, National Visits, School TDY and Return, etc.)
- Full cost of a specific event (e.g. Official Representation Funds (ORF), etc.)
- FCA reporting (e.g. F1201 ENDURING FREEDOM)

If Internal Orders are marked as Statistical (STAT) then STAT IOs can support both the Spend Plan to a lower-level view and reporting by event (e.g., FCA, RM Conference), which is necessary for organizations who utilize the GFEBS Spend Plan capabilities to have the ability to push their Spend Plans below Fund Centers to Cost Center groups.

Many of CHRA Internal Orders are Statistical (STAT) and STAT IOs can only be utilized in conjunction with another cost object such as a Cost Center and/or WBS Element.

5.4 WBS Elements

5.4.1 Overview

Work Break-down Structure (WBS) Elements are utilized to identify the sub-activities required to execute a Project. Additionally, WBS Elements are utilized to support the reimbursable processes (via the Sales Orders or the Direct Charge processes) for services provided within and external to the Army.

5.4.2 Command Usage

CHRA utilizes the WBS Element in order to track the transparency, visibility and activity of the project efforts being supported.

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

- Track costs of reimbursable activity and properly bill and accept payment from requestors.
- Track costs of FCAs – when providing a Direct Charge for support. Almost all FCA reporting for CHRA is handled via IOs.
- Provide funding to other entities via the Direct Charge process such as Overtime needed for extra range activities.

5.5 Statistical Key Figures (Non-Financial Measures)

Statistical Key figures (SKF) represent the non-financial measures a command might want to track to support performance reporting and/or to be utilized to support Allocations. SKF's enable the capturing of non-budget relevant metrics such as the quantity of classes, or quantity of students, etc.

5.5.1 Command Usage

CHRA does not utilize SKF's for reporting and/or allocation purposes outside of the Army-wide SKF's defined in Table 5—2 below to support interfaces such as GCSS-Army. Examples of AMMO-related SKF's as listed:

Table 5—2: Sample of SKF's utilized

Statistical Key Figure	Unit	Description
WSKV	EA	FA AMMO SPT VEH (FAASV), G801, XM922
WSP4	EA	HVY EXP MOBIL AMMO TLR (HEMAT) M989, M98
WSY1	EA	OTHER ARTILL AMMO NOT SPECIFIC LISTED AB
WSY6	EA	COMPO FOR CONVENTION AMMO MAINT & RENOVA
WSYV	EA	OTHER TANK & ARMORED VEHGUN AMMO

SKF's represent an area of interest to EBS-C as this functionality has the potential to improve the level of detail available for reporting the full cost of projects.

5.6 Cost Elements

5.6.1 Overview

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

5.6.2 Primary Cost Elements

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

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

5.6.3 Secondary Cost Elements

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

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

5.6.4 Command Usage

CHRA's Secondary Cost Elements were generated specifically to be used for internal billing (cost recuperation) related to its reimbursable mission (e.g. 9300.0100 for LABOR CHARGE - REG.) See Perform Allocations/Cost Assignments section below for more details.

Table 5—3: Secondary Cost Element Specific to Command Needs

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

5.7 Business Processes

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

5.8 Real Property

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

5.9 Attributes (Custom Fields)

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

- FCA – tracking FCA codes issued for tracking of Hurricanes and other events.
- Area of Responsibility (AoR) – to support Budget Analysts with the ability to run Status of Funds and Cost By reports for their areas.

6 Planning Execution

6.1 Programming/Planning/Budgeting/Execution

CHRA is currently managing their programming and planning within cProbe and PPBOS with intent to

integrate with the ERP systems for static funding data as possible.

7 Capturing Actuals

7.1 Payroll

Civilian Payroll will be disbursed out of the Defense Civilian Payroll System (DCPS) with financial transactions being recorded on a bi-weekly basis. The Budget line of accounting (LOA) is defined within the Human Resources (HR) master data record for each employee. One item to note is the Funds Center for the paying Budget LOA is determined by the Funds Management business logic (i.e., FMDERIVE – A custom table inside the ERP platforms that associate Cost Management master data with Funds Management master data).

CHRA is responsible for maintaining both the Faces-to-Spaces document identifying the association of Activity Types to Cost Centers and the calculations of the Rates. Additionally, CHRA maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding. CHRA maintains the HR LOA within ERPs and requests updates to the FMDERIVE related business rules necessary for payroll to post against the correct funding.

7.2 Labor Tracking

CHRA does track Civilian labor hours using the Defense Automated Time Attendance and Production System (DATAAPS); however, the follow-on of Civilian labor hours are not further assigned out to specific projects or work efforts, and instead are captured 100% on the Cost Center only.

CHRA receives the benefit of Labor charges associated to an activity performed against Direct Charge related WBS Elements. Therefore, CHRA entities should understand the Secondary Cost Elements related to Labor Activity Types to understand the charges they receive from other supporting organizations (e.g. PEO C3T Project Manager Mission Command providing Defense Readiness Reporting System (DRRS-A) Training.)

CHRA is tracking Local Nationals and does assign out to products/services through this process.

7.3 Non-labor Resource

CHRA's non-labor resources refer to items such as equipment, 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.

For Non-Pay/Labor costs, the individual initiating the budget execution action needs to indicate the organization and/or event (e.g., Internal Order or WBS Element) receiving the benefit of the non-payroll expense. To ensure the multiple cost objectives, Non-Pay/Labor costs are tracked to multiple cost collectors as well based for Organizations, Facilities, and work effort.

7.4 Depreciation

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

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

8 Perform Allocations/Cost Assignments

Various kinds of Allocations and Cost Assignments are supported within the cost model. CHRA is allocating time earned on various projects manually to be able to create the invoices and reports necessary to support billing on a reimbursable basis.

8.1.1 Costing Sheets

DASA-CE creates and maintains various Costing Sheets for CHRA. A Costing Sheet is an allocation tool that is used for the application of indirect costs (e.g. management oversight, network support, etc.) to receiver object (WBS Elements) 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 Elements is utilized to calculate the amount to collect for unfunded civilian retirement, postretirement health benefit and postretirement life insurance costs from specific customer types (e.g., DoD Components, Federal Agencies, and private parties).

2) Dollar per Hour ($/Hr.) – 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).

9 CM Data Load via an Interface

Currently, CHRA does not have any external systems that need to be imported as cost drivers for allocations.

10 Reporting (Metrics & Performance)

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

Table 10—1: CHRA's Key Performance Indicators

Command Name	KPI Name	Description & Characteristics
CHRA	Civilian Pay	The cost to operate CHRA with the Authorizations on hand. 97% of CHRA's budget is CIV Pay and the primary driver for staying within our budget relies on keeping the right number of people on hand.
CHRA	PCS	The cost of PCS is hard to predict each year due to

Command Name	KPI Name	Description & Characteristics
		curtailments, return rights, RAT Travel, but we evaluate the amount obligated each year and how much we allotted for it to try to be better estimating each PCS.
CHRA	Overtime	We put a limit and a process for tracking OT costs by Directorate to ensure we don't go over our Budget
CHRA	AWARDS	We budget 2.5% of all salaries as of 1 OCT and create target spreadsheets for Directors to utilize throughout the year to ensure they remain within their allotted budgets.
CHRA	TDY	All travel goes through the HQ G8 Travel team to approve. We ensure all JTR and Local policies are followed to ensure cost controls are in place.
CHRA	Training	Training requirements are centrally funded by our G7 in order to better track/manage all requirements.
CHRA	Reimbursable expenses	The recovery of Costs associated with Customer costs that are returned
CHRA	Time to Hire	Timeline to ensure hiring actions are completed
ACCMA	Talent Analysis and Planning	1. Metrics on effectiveness of completed training (gap closure) 2. Fill rate of Command UICs/TDA
ACCMA	Talent Acquisition	Intern/Fellow KPI is FTE actual costs; FTE chart and bud vs act analysis
ACCMA	Talent Development	1. Spend Plan 2.Budget vs Actual Analysis 3. Results of Talent Development Analytics
ACCMA	Career Field/Career Program Execution	Analysis of progress towards established goals. Assessment of results of engagement with Public Affairs

10.1 Future Cost Objectives

DASA-CE in conjunction with CHRA's review of the benefit of understanding the future cost opportunities are outlined below. The table below highlights the future objectives extracted from CHRA's SIPOC workshops:

Table 10—2: CHRA's Future Objectives

Future Objective ID	Command Name	Cost Information	Description
CHRA_FO_001	CHRA	Spend Plan in GFEBS	Currently the Spend Plan is offline. It would be excellent to have it in GFEBS to run our reports easier.

Future Objective ID	Command Name	Cost Information	Description
CHRA_FO_002	CHRA	Increase in Licensing costs	currently we are not capturing usage; we buy licenses in bulk, there may be some cost efficiencies if we could maintain/analyze licensing usage data
CHRA_FO_003	CHRA	Life Cycle replacement	currently we are not capturing laptop usage by each employee; if we could capture wear & tear/usage, then efficiencies could be realized by not replacing functioning laptops
CHRA_FO_004	ACCMA	Talent Analysis and Planning	Greater clarity on the gap closure metric. Chart civilian's career growth post specific trainings.
CHRA_FO_005	ACCMA	Talent Acquisition	Capture return on investment in AEMO contract; incentives; job fairs
CHRA_FO_006	ACCMA	Career Field/Career Program Execution	Clearly identify how many of the civilians in a given Career Field have not been trained. Has the funded civilian training closed the training gap.

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

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

Pain Point Rating:

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

Types:

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

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

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

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Mitigation
CHRA_PP_001	CHRA	Expenditure Report for Reimbursable	Currently the team needs to access GFEBS from both BI (Cost Reporter, Command Budget Reporter, Labor Reporter) and ECC/ERP to pull multiple reports in order to see the full scale of the expenses being processed. This takes the team two attempts; 1) to have a reconciliation for the Reimbursable customers to support their allocations, and 2)	Must Have	System, User Interface, Data Availability, Data	Current State: Manually reconciliation that takes approx. 6 hours+ to complete in Excel to publish and

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Mitigation
			the team also has to pull these same reports for internal reporting purposes. This manual effort to pull all WBS/Programs and DRCH data out of GFEBS and to align it correctly with Cost Centers from the Manpower Execution Report (manning document). Additionally, ensuring consistent reporting parameters is manually validated to ensure accuracy among the information. Also, timestamp of data reports impacts the accuracy. Some reports are batched, others are live. Frequency: These labor reports are pulled bi-weekly. Customer reports monthly and others are being run daily/ad-hoc. Additional Factors: Customers will run their own reports viewing into CHRA's data and then interpret the data. Consistency among the reporting would alleviate the time taken to reconcile those potential differences.		Accuracy	disburse to the customers and internal recipients. Future State: Potential create an auto-feed to a dashboard for the customers and internal reporting using Power BI. EBS-C: Look to develop within EBS-C or at least update the linkage to Power BI.
CHRA_PP_002	CHRA	Cost Transfers for REIM employees	Every pay period budget analysts have to execute cost transfers for actual payroll that posted to transfer those costs directly to the REIM customers. Very time consuming as it requires the data from the pain point above, validation of the HR Mini-Master, and then manually input the cost transfers moving the costs captured onto the GFEBS Cost Center to the WBS Element using KB15N (or BI reclass if GFEBS to GFEBS). Much better if cost transfers were not required as the manual input requires a review to ensure correctness.	Must Have	System, Data Accuracy	Current State: Manually run the reports above to capture the labor payroll information to then manually input the cost transfers. Future State: Reviewing ATAAPS capabilities to potentially allow employees to capture

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Mitigation
						time directly to the WBS element CR eliminating the need for manual transfers. EBS-C: Dependent upon Labor Time Tracking process chosen.
CHRA_PP_003	CHRA	Advance Pay	The Command agrees to give an advance on payroll to the employee and the employees pay the advance back over time. The pain is that the funds are being given to the employee in OMA (1 year available funds). The employee works with DFAS to repay the advance and can take up to 12 months. This creates a timing difference in which the repayment can take longer than the fund is available and the command loses the buying power.	Should Have	Other - DOTMLPF	Current State: Work with DFAS and the employee to potentially recoup in time available. Future State: Status Quo EBS-C: Unknown
CHRA_PP_004	CHRA	LQA Pay	Korea AOR - LQA for Far East and the command pays for a full year of lease expenses while the employee moves into Korea. Can potentially be part of the agreement with the country and the laws associated with working there. Similar to above, the command is putting current year funds at risk should the full amount not be expended.	Should Have	Other - DOTMLPF	Current State: Work with DFAS and the employee to potentially recoup in time available. Future State: Status Quo EBS-C: Unknown
CHRA_PP_005	CHRA	PCS Claims (RITA especially)	Some PCS claims take 2 years to hit. Lots of PCS claims aren't ever filed. The system doesn't remind them and it causes large de-obligations in prior years. From a cost planning perspective, the costs are difficult to estimate.	Should Have	System, User Interface	Current State: Utilize in house estimation tools to give historical examples and make

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Mitigation
			There is no standard to how we estimate those costs. TQSA - TQSE will be updating effective 1/1/25. Service Now currently is being piloted for order writing but not for vouchers. Smart Voucher is available for Military PCS but not for Civilian.			informed estimates. Future State: Status Quo - potentially expand Service Now & Smart Voucher EBS-C: Unknown
CHRA_PP_006	CHRA	Audit & RMIC costs realization	In the effort to achieve and sustain a qualified audit opinion, CHRA has dedicated position towards this. However, the costs associated with the audit comes out of funds originally allocated to perform the mission. This is a cost of doing business, but tracking it to see what it costs to achieve this requirement grows. The command is coordinating with USAMAA to have a manpower study done to account for the workload but individual tracking and unique funding is not available.	Should Have	System, Other - Data Accessibility	Current State: Implement a ticketing system for the G8 to track the time taken to support a sample request. Future State: CHRA wide implementation of a tracking system. Potential WBS for Audit Support to track through ATAAPS for labor costs. EBS-C: Can this be developed for all commands?

11 Appendix A – References

11.1 Cost Management Supplemental Materials

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

END OF DOCUMENT