



Command Cost Model Document

U.S. Army Medical Command (MEDCOM)

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Table of Contents

| | |
|--|----|
| Statement of Purpose | 1 |
| Command Overview | 2 |
| Cost Management Objectives..... | 3 |
| Command Master Data..... | 4 |
| Cost Centers | 4 |
| Activity Types | 5 |
| Internal Orders | 7 |
| WBS Elements | 7 |
| Statistical Key Figures (Non-Financial Measures) | 8 |
| Cost Elements..... | 8 |
| Business Processes | 9 |
| Real Property..... | 9 |
| Attributes (Custom Fields) | 9 |
| Planning..... | 10 |
| Capture Actuals..... | 10 |
| Payroll..... | 10 |
| Labor..... | 11 |
| Non-Pay/Labor | 11 |
| Depreciation | 11 |
| Perform Allocations/Cost Assignments | 12 |
| CM Data Load..... | 12 |
| Reporting..... | 13 |
| Considerations for Cost Model Updates..... | 14 |

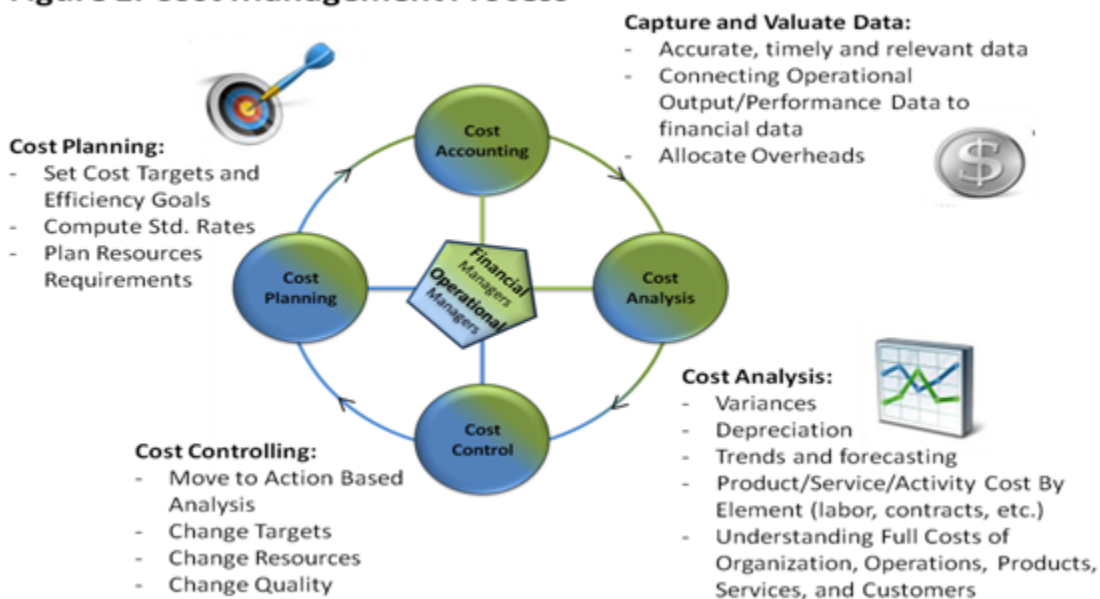


Statement of Purpose

The purpose of the *ERP Command Cost Model (CCM)* document (hereinafter the “Cost Model”) is to provide a living document, which contains the necessary information to be utilized as a reference guide to aid in the understanding of how the command’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 (GCSS), and Logistics Modernization Program (LMP) ERPs. Each command’s Cost Model and corresponding utilization of supporting capabilities within the ERP’s has been adapted to meet the requirements of each command and the Army-Wide cost objectives. The Cost Model consists of the defined system master data and supporting transactions necessary to support the Cost Management Process (see Figure 1). Therefore, the Cost Model consists of:

- identification of the cost objectives
- definition for the master data elements
- execution of various kinds of planning
- capturing of ‘actuals’
- allocations/cost assignments and corresponding data loads necessary for driver data
- various reporting requirements

Figure 1: Cost Management Process



The intended audience of this document consists of readers already familiar with the ERP applications and the cost management concepts within the Cost Management Handbook.



Command Overview

The Army Medical Command (MEDCOM) provides expansive health-related services spanning medical treatment facilities on installations, dental and veterinary services, life cycle management for material acquisitions solutions, schoolhouse training, and transitioning services.

These services are provided to soldiers, veterans, family members, caregivers, and Army civilian employees. MEDCOM is structured as follows to provide these varied services:

- Medical Treatment Facilities (MTFs) cover different types of treatment facilities from Army Health Clinics (AHCs), Army Medical Centers (AMCs), Ambulatory Care Center (ACC), etc. grouped into five regions (i.e. Europe, Northern, Pacific, Southern and Western) called Regional Medical Commands (RMCs.) MTFs provide medical services based on the type of facilities.
- Dental Command (DENCOM) provides oral healthcare to the warriors organized into five regions (i.e. Europe, Northern, Pacific, Southern and Western) called Regional Dental Commands (RDCs.)
- Public Health Command (PHC) has responsibility for promoting healthcare and prevention of injury, disability, and disease. The PHC activities are performed for military, military retirees, family members, and Army civilian employees. PHC's also provides Veterinary health and prevention services for military units and installations.
- Medical Research and Materiel Command (MRMC) comprises research laboratories and organizations that focus on the life cycle of medical material acquisition solutions (e.g. research, development, acquisition, and logistics). MRMC medical solutions focus on a variety of areas, such as medical chemical and biological defense, infectious diseases, and rehabilitative medicine working in collaboration with leading academics, private industry, and other government organizations.
- The Army Medical Department Center and School (AMEDDC&S). The Center determines medical doctrine, structure, and equipment for tactical medical units. The School educates and trains all of the Army's medical personnel.
- The Warrior Transition Command (WTC) manages the care and recovery for those preparing to deploy, evacuated from theater, or returned from combat to address the effects of war.



Cost Management Objectives

Current Objectives

MEDCOM's varied activities result in multiple cost management objectives. The main cost objective is to capture the costs by organizations, and then to the products/services of the work performed. In addition to this overall cost objective, certain areas have additional considerations.

For the treatment facilities, the main costing objective is to feed the Expense Assignment System Version Four (EAS-IV) data repository which utilizes cross services to support the Medical Expense & Performance Reporting System (MEPRS) for costing Medical Services. In order to support feeding information to support MEPRS, the treatment facilities cost model has a specific approach to structuring the organizational information and utilization of attributes on cost objects listed throughout the various sections below. In addition to meeting the external requirements for costing, the treatment facilities, perform base operations management activities to maintain the treatment facilities and therefore are required to track installation management costs using Service Based Costing methodology. For this purpose, they utilize codes prescribed by the Office of the Assistant Chief of Staff for Installation Management (OACSIM) to capture costs for Installation Service Reporting (ISR).

Portfolio costing is captured within the MEDCOM Cost Model for MRMC and PHC to support reporting out by groupings of projects (see Attributes section below for more details). PHC further captures the cost by Justification, to readily report out costs by reasons such as Site Visit versus Guidance Compliance.

Future Objectives

There are multiple areas for expansion for future costing objectives. Several areas that have been discussed, at various times over the past years have related to items such as:

- The Schoolhouse within AMEDDC&S should track costs to its main product/service which is the Courses. The original Cost Model had the reflection of each Course; however, that portion of the Cost Model is not utilized or maintained.
- Perform the MRMC Activity-Based Costing models allocations for the research labs to allow for the association of indirect costs to the projects being performed and tracking of non-financial measures (e.g. # of tests performed).
- Currently, the treatment facilities utilize the Defense Medical Human Resource System (DMHRSi) for tracking time to be sent to MEPRS. There have been several discussions for the treatment facilities utilizing Automated Time Attendance & Production System (ATAAPS). Should MEDCOM shift over to utilizing ATAAPS, then the overall Cost Model would need to be reevaluated for the impact for feeding MERPS.



As activities and support requirements change, objectives should continually be reviewed to ensure the Cost Model is providing the level of information required to make resource informed decisions and/or provide transparency for external reporting, requirements justifications, and customer billing.

Command Master Data

Cost Centers

Overview

Cost Centers (CCs) represent the organizations (e.g. 30TH MED LOGISTICS SUPP) for the Modification Table of Organization and Equipment (MTOE) UICs or other supporting Table of Distribution and Allowances (TDAs) entities (e.g. SAFETY OFFICE). 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 (e.g. Company A).

The MEDCOM MTF Cost Center structure is defined to support the Medical Expense & Performance Reporting System (MEPRS) as the Cost Model. For this one portion of the MEDCOM command, GFEBs is not the Cost Model. As such, the Cost Centers for the MTFs do not adhere to the TDA structure found within the authorized Force Structure document, but are further broken out to accommodate the required lower levels of tracking needed to feed the off-line system.

Coding Logic

When GFEBs was first established there was a quasi-smart coded numbering logic to the Cost Centers reflecting the Fund Center that pays for those entities and then no logic afterwards, just a number to reflect the different branches, directorates etc. (e.g. 74BB0001 – 74BB0237). As GFEBs matured, multiple issues were identified with this approach requiring a shift to a non-smart coded nomenclature; thereby, removing the Fund Center identification within the Cost Center numbering for other commands. MEDCOM as a command already being partially deployed onto GFEBs, and not identified as needing to utilize GCSS-Army in the future, was transitioned to GFEBs with the quasi-smart coded common numbering logic to maintain consistency in how to perform reporting across the command.

MEDCOM now functions within the GCSS-A ERP, which replaces many legacy logistical systems, such as the Property Book and Unit Supply Enhanced (PBUSE) system. GCSS-A technically requires Federated 4* series Cost Centers. Therefore, portions of the MEDCOM Cost Centers



are being federated in alignment with the GCSS-A Fielding schedule to support property management and supply requisitioning activities. All non-MTF MEDCOM Cost Centers will be Federated to 4* series Cost Centers within FY15/16. To maintain consistency between GFEBs and GCSS-A, Federated 4* series Cost Center changes are allowed under specific conditions. 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 (e.g. WXXXA0 for Company A).

The MTFs have been prevented from utilizing GCSS-A as a property book and/or supply requisitioning system due to conflicting requirements for the Cost Center structures. The MTFs need the Cost Center structure to diverge from the authorized Force Structure document in order to pass information to the off-line costing system. GCSS-A requires a Federated 4* series Cost Center to establish the DoDAAC for the organization. Federated 4* series Cost Centers are generated from the authorized Force Structure document. Currently, the MTFs have remained outside of GCSS-A (functioning as a walk up customer providing a GFEBs Line of Accounting (LOA) should a supply need to be requisitioned via GCSS-A). However, should it be identified that there is a requirement to establish the MEDCOM MTFs within GCSS-A, there will be a major impact to the Cost Center structures and therefore outbound interfaces.

Informational Fields

In addition to the Cost Center code, there are many other data elements defined on the Cost Center master data record that are utilized for reporting or interfacing with other systems, such as (but not limited to), Standard Hierarchy, Area of Responsibility, Name 4 and Interface Indicator (utilized if using ATAAPS for time tracking). For the MEDCOM MTFs, the Cost center Category is also set to be a specific code of '9' indicating those Cost Centers do not follow the standard structure process and to support the outbound interface to EAS-IV.

Activity Types

Overview

Activity Types (i.e. Resource Pools), describes the kind of capacity of a specified resource within a Cost Center, typically measured in units of time, hours (HRS) or volume (BTUs), etc. Therefore, Activity Types (AcTypes) are used to assign capacity-related costs to consuming cost objects. Activity Types are used to plan, allocate and control costs. Activity Types are categorized as Labor Related versus Non-Labor Related. The most prevalent category is Labor Related which is structured to reflect the different types of Labor Related Resource Pools, such as Civilians, Military, etc. Additionally, Non-Labor Related Activity Types are created as needed to reflect the capacity costs of Machines (e.g. Bulldozer \$/Hour) or Facilities (e.g. \$/Sqft).



Usage & Calculations

MEDCOM's main capacity is work force, and therefore Labor Related. The transactions for associating the capacity consumed require a *quantity* and *rate* to exist for the Cost Center and Activity Type. Table 1 below lists a summary of Activity Type utilized by MEDCOM.

- Labor Related Activity Types – the Labor Related Activity Types have been defined for the ARMY as a whole, based on various Pay Plans and Series and encompasses all of the kinds of skills provided by labor resources utilized by MEDCOM.
 - Civilian – For all Civilian related labor charges, the payroll costs remain on the Cost Center where the Primary expense posting occurs. For entities tracking Civilian Labor to products/services, then Civilian Labor Activity Types are utilized to perform time tracking. Some entities within MEDCOM currently perform Time Tracking for Civilian labor hours, and as such Labor Activity Types are needed for both the payroll and labor processes.
 - Military – Currently, one sub-entity within MEDCOM is tracking time related to Military labor hours and output worked within GFEBS.
 - Local National – MEDCOM does have LN Payroll associated to organizational cost centers; therefore, LN Activity Types are utilized. See Payroll section for further information on LN Payroll.
 - Contractor – MEDCOM currently does not track Contractor labor hours to outputs using Activity Types.
- Non-Labor Activity Types – Currently, MEDCOM does not utilize Non-Labor Activity Types to assign out cost of capacity.

Table 1: Summary Utilization of Activity Types

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



Internal Orders

Overview

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

Command Usage

MEDCOM utilizes Internal Orders (Order Types ZMC1-ZMC3) within its Cost Model to track the cost of various events, such as:

- Miscellaneous collections for Meals and Recycle programs
- Default Line of Accounting for Germany and Italian Payroll interfaces
- Track costs within MRMC labs for support services, such as PROVIDE VISUAL INFORMATION, PROVIDE COPIER MANAGEMENT, PROVIDE TRAVEL/TDY REQUESTS, etc.

WBS Elements

Overview

Work Breakdown Structure (WBS) Elements are utilized to identify the sub-activities required to perform 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.

Command Usage

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

- Collect any reimbursable costs for services provided (e.g. FMS training support provided by AMEDDC&S)
- Provide funding to other entities via the Direct Charge process
- Track costs of Functional Cost Accounts (FCA) supported by MEDCOM such as F4618 - TRAUMATIC BRAIN INJURY-QUALITY OF CARE



- Cost by purpose of travel, such as MEETINGS/CONFERENCES, WARRIOR GAMES, LEADERSHIP SUMMIT, etc.

Statistical Key Figures (Non-Financial Measures)

Statistical Key Figures (SKFs) represent the non-financial measures a command might want to track to support performance reporting and/or to be utilized to support Allocations. Currently, MEDCOM does not utilize SKFs to track non-financial measures.

Cost Elements

Primary Cost Elements

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

Secondary Cost Elements

Secondary Cost Elements are utilized to track cost flows from initial expenditure to final cost objects. Secondary Cost Elements generated specifically to address MEDCOM requirements are listed in Table 2 below. The objective for these additional secondary cost elements is to track facilities maintenance costs tracked within Defense Medical Logistics Standard Support (DMLSS) to the Building.

Table 2: Secondary Cost Elements Specific to Command Needs

| Cost Element Code | Cost Element Description | Purpose |
|-------------------|------------------------------------|--|
| 9200.D001 | DMLSS FACILITIES INHOUSE LABOR | Provides visibility into DMLSS tracked costs specific for facilities management. |
| 9200.D002 | DMLSS FACILITIES INHOUSE MATERIALS | Provides visibility into DMLSS tracked costs specific for facilities management. |
| 9200.D003 | DMLSS FACILITIES CONTRACT LABOR | Provides visibility into DMLSS tracked costs specific for facilities management. |
| 9200.D004 | DMLSS FACILITIES CNTR MATERIALS | Provides visibility into DMLSS tracked costs specific for facilities management. |
| 9200.D005 | DMLSS FACILITIES CNTR SERVICES | Provides visibility into DMLSS tracked costs specific for facilities management. |



Business Processes

Currently, the MEDCOM Cost Model does not use Business Processes to track cross-functional business activities or Activity-based Costing. MEDCOM MRMC does utilize the concepts of Activity-Based Costing for determining a methodology for associating indirect costs to work efforts. However, the Business Process cost object was not utilized and MRMC Activities were modeling into Internal Orders to reduce the number of cost objects for training and management that MRMC would need to maintain.

Real Property

MEDCOM does not have Real Property management within GFEBS. However the Real Property cost object is present in the MEDCOM Cost Model for tracking the costs of maintenance for the treatment facilities. Maintenance of the treatment facilities is the responsibility of MEDCOM and is tracked within DMLSS. MEDCOM then reflects those costs in GFEBS to the Real Property Building codes (see Perform Allocations/Cost Assignments section below).

Attributes (Custom Fields)

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

- Attribute 1 (ATTR1) field – contains the replacement of the legacy base operations defined point accounts.
- Attribute 2 (ATTR2) field – contains the ISR codes.
- Attribute 3 (ATTR3) field – contains the Medical Expense & Performance Reporting System (MEPRS) code which is a 4 digit code used to feed types of costs and workloads to the EAS-IV Data Repository.
- Functional Cost Account tracking FCA codes issued for tracking of Hurricanes and deployment related events.
- The Defense Medical Information System (DMIS) field was added to GFEBS to support tracking the required DMIS id (provides location information) for EAS-IV supporting tri-care Medical reporting.
- The Justification field was added to the WBS Element to indicate the reason why the work effort is being performed such as GUIDANCE AND COMPLIANCE versus SITE VISIT



- The Portfolio field was added to WBS Elements to support tracking grouping of like-kind projects into a portfolio of services provided. Examples provide in Table 3 below:

Table 3: Sample Portfolio Codes with Descriptions

| Portfolio Code | Portfolio Description |
|----------------|----------------------------|
| PHCSIO | PHC STRATEGY & INNOVATION |
| PHCTOX | PHC TOXICOLOGY |
| PHCVS | PHC VETERINARY SERVICES |
| CRMNRM | CRM RP-NEUROMUSC INJURY |
| CRMREG | CRM RP-REGEN MEDICINE |
| CRMVRR | CRM RP-SSTI VISION RESTORE |

Planning

MEDCOM currently does not utilize any Cost Planning capabilities.

Capture Actuals

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 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 actually determined by the Funds Management business logic (i.e. FM DERIVE – a custom table inside the ERP platforms that associate Cost Management master data with Funds Management master data).

MEDCOM is responsible to maintain both the Faces-to-Spaces document identifying the association of Activity types to Cost Centers and the calculations of the Rates. Additionally, MEDCOM maintains the HR LOA within ERPs and requests updates to the FM DERIVE related business rules necessary for payroll to post against the correct funding. For more information on Faces-to-Spaces see <http://www.opm.gov/oca/10tables/indexGS.asp>.



Military Payroll currently comprises a portion of MEDCOM's overall cost of operations. Currently the MILPAY appropriation is not being recorded in GFEBS but is scheduled for FY15.

MEDCOM has Local National Payroll via the German, Italian, Korean and Manual payroll processes. The German payroll is always consider Indirect and therefore utilizes the 6100.2800 – 6100.28ZZ accounts with LN Activity Types. The Italian payroll is always treated as Direct and therefore posts against the Standard payroll accounts of 6100.1100 - 6100.12ZZ (similar to DCPS). MEDCOM's Korean payroll is Direct only. MEDCOM also utilizes the Manual Pay process for Indirect payroll related to work forces located in Belgium/Netherlands. Local Nationals do not reside in the GFEBS HR PERNO master record but within the source Pay system. There is a Local National Faces-to-Space document utilized for identification of the employee to their Cost Center and Activity Type located on the same website listed above.

Labor

MEDCOM currently does not track labor to products/services command wide; however, some entities do perform time tracking and therefore Secondary Cost Elements, such as 9300.0100 Labor Charge, are seen assigning the cost of labor from MEDCOM-related Cost Centers to Orders and/or WBS Elements.

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

Non-Pay/Labor

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.

Depreciation

MEDCOM receives depreciation postings for capital equipment tracked within the Property Book Unit Supply Enhanced (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, 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).

Perform Allocations/Cost Assignments

Various kinds of Allocations/Cost Assignments can be supported within the Cost Model. MEDCOM currently utilizes the Manual Cost Transfer functionality to support the process of reflecting the Maintenance costs captured within DMLSS to the corresponding GFEBS Real Property cost object to support Cost of Building reporting within GFEBS. This Manual Cost Transfer process utilizes the non-Budget relevant Secondary Cost Elements for the kinds of costs to be tracked by building.

CM Data Load

There are several Army-wide systems interfacing cost management data such as GCSS-A for tactical equipment utilization or the Worldwide Ammunition Reporting System (WARS) interface to provide the cost of training ammo for a Unit. Currently, MEDCOM does not have any external systems that need to be imported as cost drivers for Allocations.



Reporting

No specific reports are associated for the MEDCOM command only. Table 4 below provides a sample list of common Cost Management related reports used for all commands:

Table 4: Sample List of Common Cost Management Reports

| GFEBs ECC Reports | | | |
|---------------------|---|--|--|
| Area | Report Name | T-Code/ROLE | Benefit |
| Master Data – CCs | Display Cost Centers (CCs) | KS03 and KS13/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000 | Display individual or all Cost Centers Master Data within a Group (e.g. use the last 4 digits of the Fund Center to get all Cost Centers associated with the Cost Center Hierarchy of that Fund Center). |
| Master Data – IOs | Display Internal Orders (IOs) | KO03 and KOK3 / EPS_EC_CM_ECC_DISPLAY_RPTR_0000 | Display individual or all Internal Order Master Data. |
| Master Data – WBSs | Project Info System: WBS Elements | CN43n | Displays all Projects and WBS Element Master Data. |
| Plan – AcType Rates | Activity Type (AcType) Price Report | KSBT/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000 | Displays AcType Rates associated to a Cost Center. |
| Actuals – CCs | Cost Centers: Actual/Plan/Variance | S-ALR_87013611/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000 | Actual \$s for Cost Centers and AcType, SKF Quantities. |
| Actuals – IOs | Orders: Actual/Plan/Variance | S-ALR_87012993/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000 | Actual \$s for Internal Orders and SKF Quantities. |
| Actuals – WBS | Display Project Actual Costs Line Items | CJ13 | Cost Line Item Postings to WBS Elements. |
| Actuals – Costs | Display Actual Cost Document | KSB5/ EPS_EC_CM_ECC_DISPLAY_RPTR_0000 | CO Document Actual Costs for Transactions that have posted. |
| GFEBs BI Reports | | | |
| Area | Report Name | T-Code/ROLE | Benefit |
| Actuals – Costs | Cost by Reports | Cost by Cum Report / Cost Management Reporter | BI Report displaying costs with various Attributes. |



Considerations for Cost Model Updates

Table 5 below lists items for consideration for updating/improving the MEDCOM Cost Model:

*****Notional example only – to be built with Command based on priorities*****

Table 5: Improvements to Command Cost Model

| Code | Category | Description | Benefit | Timeline |
|------|-----------------------------------|--|---|----------|
| 1 | Master Data | Transition from legacy Program Area to Attribute 1 and Attribute 2 | Aligns to reporting automatically by Attribute 1 and Attribute 2 for ASCIM base operations reporting | QX FY15 |
| 2 | Master Data | Evaluate RESP CC on WBS Elements to support Settlements. | All WBS Elements have to be net zero eventually. Costs are assigned back to a Cost Center for the organization responsible or to follow-on products/services. Allows for deactivation of master data. | QX FY15 |
| 3 | Master Data | Review Real Property associated to Cost Centers. | Ensure Real Property Depreciation reporting is correct for Army. | QX FY15 |
| 4 | Master Data | Review Activity Type assignments in HR Mini Master Files for Local National employees | Ensures the correct Activity Types is available for reporting Payroll and Labor costs. | QX FY15 |
| 5 | Master Data | Review non-MTF related Cost Centers for Federation and GFMDI. | Aligns structures to future automated approach for maintenance of Cost Centers. | QX FY15 |
| 6 | Allocations & Assignments – GFEBs | Generate Overhead Allocations. | Associate centralized and Indirect costs to the work performed. | QX FY15 |
| 7 | Allocations & Assignments – GFEBs | Review process for reflecting Facilities Maintenance Costs from DMLSS to GFEBs | Ensures Real Property and Cost Center reporting is accurately reflected. | QX FY15 |
| 8 | Non-Financial Measures | Determine what Metrics MEDCOM utilizes for performance and identify if they can be associated within the Cost Model. | Alignment of Output/Measures with costs for efficiency/effectiveness reporting. | QX FY15 |