



Command Cost Model Document

U. S. Military Postal Service Agency (MPSA)

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

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

Reference No. » CCM– OA2D



Version History

Version	Release date	Summary of Change	Revised By
1.0	July 2025	Initial Release.	DASA-CE Cost Management Team

Table of Contents

1	Command Overview	1
2	Cost Management Objectives	1
3	ERP & Non-ERP Systems	1
4	Command Cost Master Data	2
4.1	Cost Centers: Command Usage	2
4.2	Activity Types: Command Usage	2
4.3	Internal Orders: Command Usage	3
4.4	WBS Elements: Command Usage	3
4.5	Statistical Key Figures (Non-Financial Measures): Command Usage	3
4.6	Cost Elements: Command Usage	3
4.7	Business Processes: Command Usage	4
4.8	Real Property: Command Usage	4
4.9	Attributes (Custom Fields): Command Usage	4
5	Planning Execution	4
6	Capturing Actuals	4
6.1	Payroll	4
6.2	Labor Tracking	4
6.3	Non-labor Resource	4
6.4	Depreciation	4
7	Perform Allocations/Cost Assignments	5
7.1	Costing Sheets	5
8	CM Data Load via an Interface	5
9	Reporting (Metrics & Performance)	5
9.1	Future Cost Objectives	6
9.1.1	Current/Near-Term (Current Environment) vs. Long-Term (EBS-C)	6
10	Appendix A – References	8



1 Command Overview

The U.S. Military Postal Service Agency (MPSA) is designated as a Direct Reporting Unit (DRU) and is a jointly staffed organization, headquartered in the National Capital Region, which serves as the single point of contact with the United States Postal Service and oversees the Military Postal Service as a DRU to the Department of the Army G-1. MPSA is responsible for achieving efficient and responsive processing, transportation, and distribution of personal and official mail throughout DoD with a mission to provide the best value postal services to authorized DoD patrons in peace and war, around the clock and around the world.

The MPSA operates as an extension of the USPS in over 55 countries and provides similar postal service to authorized DoD patrons for personal and official mail around the world in contingency and non-contingency operations. Differences in postal service are based on restrictions for the assigned country and type of military operation. Movement of DoD mail by air, ground, or surface transportation is accomplished through multiple partnerships between United States (US) and foreign governments and the commercial sector with entities such as: USPS, US Transportation Command, Defense Logistics Agency, Military Sealift Command, Air Mobility Command, and US and foreign flag commercial airlines.

2 Cost Management Objectives

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

3 ERP & Non-ERP Systems

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

Table 3—1: ERP & Non-ERP Systems

System Name	Purpose
Automated Military Postal System (AMPS)	A web-enabled management system that integrates and optimizes military postal business processes across the USPS and the DoD.
Automated Time Attendance and Production System (ATAAPS)	ATAAPS Labor results in one of two different types of backend accounting postings within GFEBs. Each ATAAPS transaction is processed using one of the two possible accounting posting methods. The ATAAPS transactions will vary slightly depending on the type of accounting posting that occurred in GFEBs.



System Name	Purpose
cProbe/ Planning, Programming and Budgeting Business Operating (PPB BOS)	<p>Serves as the Army’s authoritative resources database, including dollar, manpower and force structure information, and is designed to support the development of the Program Objective Memorandum (POM) and the President’s Budget, Future Years Defense Program, which are submitted to the U.S. Congress and the President each year for signature.</p> <p>cProbe is primarily responsible for programming future Army resource requirements directed by the Headquarters, Department of Army Staff and includes modules for Command Programming, PEG Programming, and Data Warehouse/Business Intelligence tools.</p> <p>cProbe also maintains systems interfaces with the Army execution system, General Fund Business System, to both supply Army master data and to facilitate analytical analysis of resource projections and actual execution of Army programs, and OSD Comptroller and Cost Assessment and Program Evaluation for data submission requirements.</p>
Defense Civilian Payroll System (DCPS)	The Defense Civilian Pay System (DCPS) is a pay processing system used to pay DoD civilian employees and employees at several other Federal entities.
Defense Travel System (DTS)	DTS allows the traveler, if authorized, to select the Line of Accounting (LOA) to which his or her travel expenses will be charged. However, DTS is not an official accounting system. DTS can check travel targets loaded in the budget module and simplify the process of making cost estimates, but it is not designed to substitute for official accounting procedures.
G-Army/SAP	Tracks consumption of supplies and equipment.
GFEBs/SAP	Houses all cost master data, execution of financial transactions, and extracting FI and CO data via exports or Business Intelligence (BI) reporting.
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	MPSA 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 (within the TRADOC 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.

4 Command Cost Master Data

4.1 Cost Centers: Command Usage

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

4.2 Activity Types: Command Usage

MPSA’s main capacity is workforce; therefore, Labor-related Activity Types are utilized (i.e., Labor Hours). The transaction for associating the capacity consumed requires a quantity and a standard rate to exist for the



Activity Type and Activity Type Rate. The coding logic is a hyphenated combination of both the Cost Center and Activity Type (e.g., 4xxxxxxx-14xxx).

- Civilian – MPSA does not currently perform Time Tracking for Civilian Labor Hours, however Labor Activity Types are needed to support the payroll processes.
- Military – MPSA does not track time related to Military Labor Hours and outputs worked within GFEBs.
- Local National – MPSA does not have Local National (LN) Payroll and therefore LN Activity Types are not utilized.
- Contractor – MPSA does not currently track Contractor Labor Hours to outputs.
- Non-Labor Activity Types – MPSA does not utilize Non-Labor Activity Types.

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

Table 4— 1: Summary Utilization of Activity Types

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

4.3 Internal Orders: Command Usage

MPSA does not utilize Internal Orders within its Cost Model.

4.4 WBS Elements: Command Usage

MPSA uses the WBS Element in order to track the transparency, visibility and activity of the project efforts that are being supported. MPSA uses WBS Elements for many reasons, some of which are:

- Collect any reimbursable costs for services provided
- Provide funding to other entities via the Direct Charge process
- Track the costs of IT equipment

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

MPSA does not utilize SKF's for reporting and/or allocation purposes. SKF's represent an area of interest to EBS-C as this functionality has the potential to improve the level of detail available for reporting the full cost of projects.

4.6 Cost Elements: Command Usage

MPSA does not use Secondary Cost Elements to facilitate the movement of labor-related costs and materials &



supplies detailing the movement from one cost object to another cost object.

4.7 Business Processes: Command Usage

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

4.8 Real Property: Command Usage

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

4.9 Attributes (Custom Fields): Command Usage

Currently, MPSA is not using the Attribute Fields added to the base SAP master data elements of Cost Centers, Internal Orders and WBS Elements.

5 Planning Execution

MPSA currently does not utilize Cost Planning capabilities.

6 Capturing Actuals

6.1 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).

As a TDA entity, MPSA does not have any Military Payroll.

6.2 Labor Tracking

MPSA does not track Civilian labor hours daily to products/services.

6.3 Non-labor Resource

MPSA's non-labor resources 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., 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.

6.4 Depreciation

MPSA does not record depreciation or other consumption of assets.



7 Perform Allocations/Cost Assignments

Various kinds of Allocations and Cost Assignments are supported within the cost model.

7.1 Costing Sheets

DASA-CE does not create or maintain Costing Sheets for MPSA.

8 CM Data Load via an Interface

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

9 Reporting (Metrics & Performance)

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

Table 9— 1: Key Performance Indicators

KPI Name	KPI Description	Associated Reports
Civilian Pay	Monitoring type of hours (HRs) and pay increases	BI Payroll roles
Monthly Execution Reports	Monitoring execution of MPSA funds to ensure monthly targets are achieved	SOF reports cum and non-cum for EOM



9.1 Future Cost Objectives

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

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

Future Objective ID	Command Name	Cost Information	Description
MPSA_FO_001	MPSA	USPS Invoices	Detailed financial reports are located outside of GFEBS for SDT (Second Destination Transportation)
MPSA_FO_002	MPSA	AMPS	Captures Invoices to the Services/Financial POCs/ Funding breakdown; System Development Team (SDT) transaction; Does not interface with GFEBS; located outside of GFEBS for SDT

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

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

Pain Point Rating:

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

Type:

- System
- User Interface

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



- Data-Availability
- Data-Accuracy
- Other

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

Table 9—3: MPSA’s Pain Points & Mitigation

Pain Point Control #	Command	Costing Pain Point	Explanation	Pain Point Rating	Type	Future Objective	Mitigation
MPSA_PP_001	MPSA	Financial Modules in GFEBs	GFEBs is currently restricted to current and past year execution for future planning purposes. MPSA must utilize other systems (cProbe/cWork, DTS, ATAAPS, PICEE) for planning	Must-Have (M)	System & Data-Availability	MPSA_FO_002	Current: Use all the systems that apply to FM and reconcile each to ensure they are all in balance. Future: Status Quo EBS-C: This is the intent of EBS-C to consolidate as many systems as possible to provide single source information and reduce the manual work to ensure correctness.
MPSA_PP_002	MPSA	Contracts in GFEBs	Currently the process for researching individual contract mods actual cost item is unavailable in GFEBs. MPSA must utilize Excel to track actual purchase/cost breakdown. This list provides information on unfunded requirements, those that are pre-award and those that have been awarded.	Could-Have (C)	Data Availability	N/A	Current: Track each requirement on a spreadsheet and maintain its current status, execution and other details manually. Future: Status Quo EBS-C: TBD



10 Appendix A - References

Table 10—1: Cost Management Supplemental Materials

File	Description	Link
Cost Management Handbook Glossary	Cost Management glossary of terms, definitions, and acronyms.	CM Handbook (CAC Required)

END OF DOCUMENT