INSTALLATION MANAGEMENT COMMAND

General Fund Enterprise Business System (GFEBS)

FY2015 Technical Cost Handbook

End-User Desk Guide

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Introduction:

IMCOM Headquarters has compiled the below information and guidelines to assist IMCOM Fund Holders to correctly identify the use of GFEBS cost collectors (Work Breakdown Structures, Internal Orders, and Cost Centers) to capture cost. As IMCOM strives to assign, analyze, interpret, and apply costing information against Installation Status Report (ISR) Services and Point Accounts, it is increasingly important for all Fund Holders to use the requisite cost objects to accurately record costs to ensure validity of financial data reflected on GFEBS reports.

IMCOM guidance is aligned to HQDA Army Budget Office (ABO) and Office of the Assistance Chief of Staff Installation Management (OACSIM) requirements to properly record obligations against correct cost objects in GFEBS including Army directed elements. These include, but are not limited to, the assignment of Functional Cost Accounts (FCA), Point Accounts (7th and 8th positions of AMSCO IAW DFAS 37-100-XX), and ISR Services. The guidance contained in this document provides a reference tool to establish GFEBS Cost Objects to capture execution costs.

The following information is a detailed compilation of technical guidance and instructions that must be strictly followed and applied by IMCOM Fund Holders. Deviation from the prescribed rules and instructions contained in this document may result in additional work/rework/corrective action to ensure costing information is captured at the mandated level for analysis. As IMCOM works towards the re-implementation of Common Levels of Support (CLS), Service Support Programs (SSP), it will be critical that Fund Holders work diligently to adjust practices (for example; discontinue executing at Cost Centers) in Fiscal Year 2015 to posture the IMCOM Cost Model for adaptation to the CLS/SSP platform.

As IMCOM continues its partnership and collaboration efforts in FY2014 with the team at the office of the Deputy Assistant Secretary of the Army, Cost & Economics (DASA-CE) and the subject matter experts at ACSIM, the push towards preparing GFEBS for the CLS-Service Support Programs module integration will become the central focus within this living guidance document. The fundamental building block for a successful Command CLS implementation is ensuring the organization has a solid master data configuration which is accurate, consistent, and adaptive in the ever changing systems and operational environment. IMCOM will be using FY15 to perform vital analysis across the installation service costing process within GFEBS, work to address weaknesses and inaccuracies across the cost model within the Command, develop key and relevant solutions to the core issues surrounding the CLS integration, as well as prepare the field for business process and day-to-day changes that will occur upon the full implementation of CLS.

Questions or concerns regarding the above information can be addressed to the IMCOM Headquarters, Financial Operations G8, GFEBS Operations Team POC, at Terri Cass (terri.l.cass.civ@mail.mil) or 210-466-0779.

IMCOM – Major Guidelines:

1). Cost Centers, as a general rule, will not be used as primary cost collectors for execution with the exception of required DPW activities noted later in this handbook.

Main Points –

A. Costs will be allocated to secondary cost objects - Internal Orders (IO) and Work Breakdown Structure (WBS) elements by [ISR/CLS] Services and Point Accounts IAW 37-100-XX requirements for expenditures being costed.

B. Labor (productive time) must be allocated and assigned to the correct secondary cost object in ATAAPS in order to ensure proper and accurate labor distribution across the respective ISR Services. Although required as a default by ATAAPS, Cost Centers should not be used in ATAAPS for productive labor assignment with exception for DPW as noted below. ATAAPS assigns labor costs using the secondary cost element indicator 9300.0100/01OT or 9300L – Civilian Labor Charge.

   a. Note: an exception exists for DPW activities as later described in the DPW and Environmental G4 section of this document. DPW personnel should follow all prescribed guidelines instructions provided from the IMCOM G4.

   b. Non-productive time will remain at cost center level unless hours are being allocated for purposes of capturing fully reimbursable labor. ATAAPS does not consistently support the distribution of non-productive hours via the automated file process and cannot be used to support this capability Command-wide.

   c. DCPS – Human Resource Module (HR Mini Master) will retain Cost Centers as the default cost object for the payroll default line of accounting by employee. (The DCPS Gross Pay File post actuals for payroll against Cost Centers using document type ZG). You see these postings each pay period/cycle using ECC t-code KSB1 – Display Actual Cost by Line Items.

   d. It is critical for sites to maintain their Faces to Spaces (F2S) file at all times throughout the fiscal year which contains the Activity Type/Rates for all employees within the organization.

      i. Updates (Personnel departures, new hires, promotions, details, etc) should be maintained on the F2S file at all times and impacted Activity Rates adjusted in advance of first pay for affected change via transaction code KP26 in GFEBS. (Please reference instructions tab within the Faces to Spaces worksheet).

      ii. Inaccurate/untimely maintenance of the F2S file and input of KP26 rate adjustments will result in inaccurate allocations from ATAAPS across the 9300 cost elements/commitment items. Distribution is based on input standard rates, not actuals.+

   e. DCPS Payroll Errors must be cleared immediately when payroll processes. Please use T-Code ZSCM_DCPS_ERR_DTLRPT to identify any errors your garrison may have and take the appropriate action to resolve.

f. Fully Reimbursable labor (both productive and non-productive) will be allocated to the REIM WBS in ATAAPS each pay period.

C. Contracts and other obligating documents must be executed against an Internal Order or WBS identified to the appropriate ISR and Point Account. (e.g., FMZ, FMY, PR, PO, DTS LOA, AXOL-GPC, etc). Cost Centers must not be the primary level of execution, line of accounting, for GFEBS obligating documents/transactions (**unless in such cases deemed appropriate for DPW cost redistribution activities**).

D. Cost Centers will be used in the execution environment for the purpose of creating an organizational relationship with the primary account assignment object (Internal Order or Work Breakdown Structure). This relationship will be used for the Cost by Cum Partners Report in Business Intelligence and is commonly referred to as “dual posting”. One object (order/WBS) becomes the non-statistical or real object and the cost center will behave as a statistical or informational posting for reporting purpose.

E. IAW Para C - All interfacing “feeder” systems line of accounting must point to an internal order or WBS (e.g., Defense Travel System (DTS), Access Online (AXOL), Funds Control Module (FCM), Power-Track (FMZ), etc). For feeder systems that allow a secondary account assignment, one can be identified to the responsible cost center.

a. For feeder systems using an FMY document to establish the line of accounting, the primary account assignment will be an internal order or work breakdown structure.

b. Defense Travel System (DTS) uses its internal line of accounting as opposed to referencing an established feeder document (FMY/FMZ) in GFEBS to create the line of accounting (users input the line of accounting directly in to DTS).

c. Power-Track references an FMZ document to create the line of accounting.

d. Global Combat Support System-Army (GCSS-A) requires the use of a WBS element with the G-Army indicator radio button activated prior to Funding and Releasing the WBS in Project Builder/CJ20N. The funded program will push allocation ($$) to the G-Army system for execution of supply requisitions. Cost Centers/Internal Orders cannot be used for execution purposes in G-Army.

Cost Centers:

Cost Centers represent **organizational entities** such as a Division, Section, Unit, etc., within the Army structure.

IMCOM Cost Centers currently have a default ISR Service # assigned for the purpose of capturing residual costs remaining from allocations (e.g., ATAAPS Civilian labor).

A. Cost Centers were initially built as deployment master data structures and are tied to the TDA in the Army's Force Management System (FMSWeb). All future generated Cost Centers must align to the latest approved TDA document in FMSWeb and must be supported at the time the record is requested to be created or changed. New Cost Center records cannot reference a previously assigned and active TDA Para-Line No combination that is residing on an existing record. **Only one cost center per PARANO/UIC combination is allowed (except for DPW FM Derive Req't). All future Cost Center descriptions will be aligned with the descriptions in FMSWeb.**

B. Cost Centers are static and will not change except for rare circumstances such as reorganizations, transformation, or other personnel impacted actions.

C. Every Cost Center should have at least 2 employees assigned as a minimum requirement.

D. Cost Centers are not aligned by color of money and have no permanent funding data attached (fund/functional area).

E. Must represent a physical location.

F. Cost Centers are not created to capture ISR cost/expenditures.

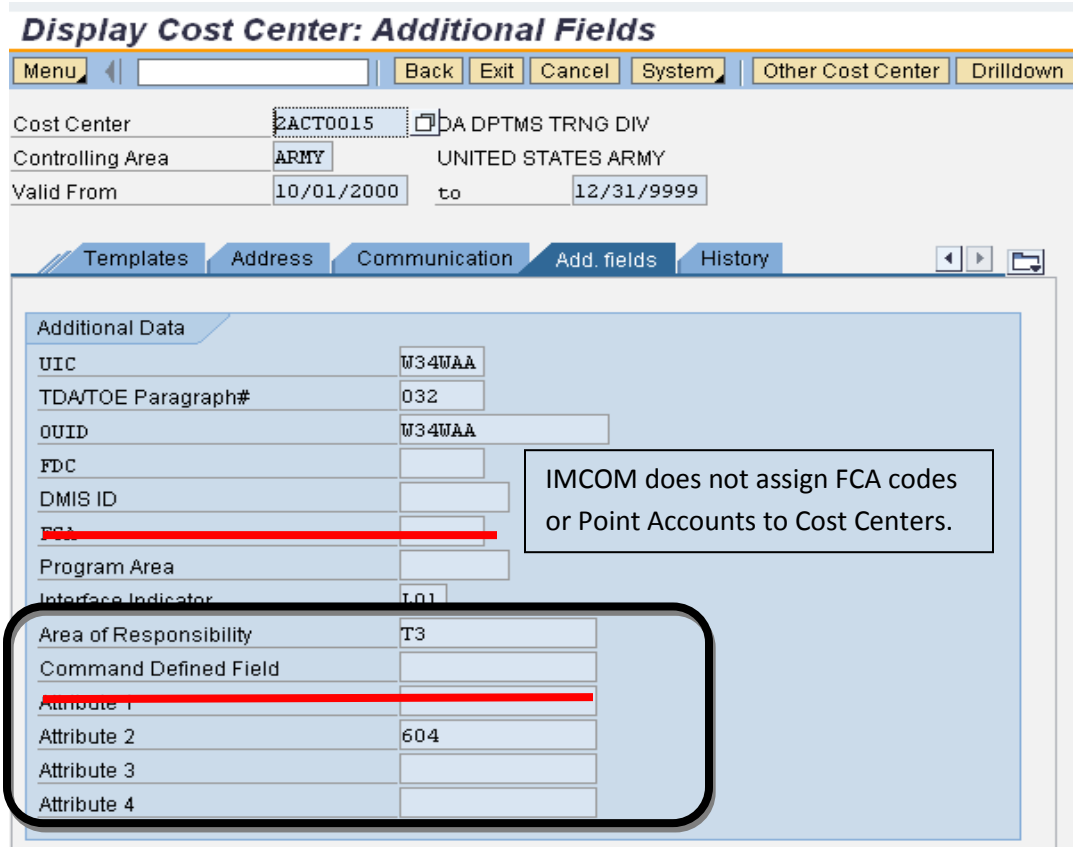
G. Under the new GCSS-A Federated (FE) requirements, the rule used to determine if a cost center can be generated in the system is "one cost center record per unique Unit Identification Code (UIC/DUIC) aligned by TDA Para/Line No."

H. Point Accounts and Functional Cost Accounts (FCAs) will not be aligned to Cost Centers within IMCOM's cost model.

- Executing at Cost Center level will negatively impact your site's ISR tracking and reports as many ISR Services will be under/overstated.

- Cost Centers may have multiple MDEP/ISRs applicable and are not one for one in most cases.

Example of a Cost Center Master Record – (Use T-Code KS03 to view)


Display Cost Center: Additional Fields
Menu
Back
Exit
Cancel
System
Other Cost Center
Drilldown
Cost Center
2ACT0015
DA DPTMS TRNG DIV
Controlling Area
ARMY
UNITED STATES ARMY
Valid From
10/01/2000
to
12/31/9999
Templates
Address
Communication
Add. fields
History
Additional Data
UIC
W34WAA
TDA/TOE Paragraph#
032
OUID
W34WAA
FDC
DMIS ID
Program Area
Area of Responsibility
T3
Command Defined Field
Attribute 2
604
Attribute 3
Attribute 4
IMCOM does not assign FCA codes or Point Accounts to Cost Centers.

Projects / Work Breakdown Structures (WBS):

Projects/WBS should only be used in the following conditions:

A. Reimbursable Activity (Sales Orders) – Public/Federal
B. AEC SAG 493 DERA/ IMCOM BOS 131 VENQ Environmental Projects
C. DPW – SAG 131 BOS/SAG 132 SRM Activities
D. Direct Charge Reimbursable (GFEBS to GFEBS Activities)
E. Special Funded Programs (e.g., Misc Collections Procedures)
F. *Other - as approved by IMCOM Headquarters G8 Budget/Financial Operations on a case by case basis**

Effective 1 OCT 2012, IAW GFEBS guidance, all IMCOM Fund Holders are required to use Project Systems (PS) configuration (profiles).

- All Non-DPW Projects/WBSs should use the Mission Support SOO (Standard Operating Orders) profile selection designated by an 'S' in the numbering sequence (S.XXXXXX).

- New profiles will be annotated by "new" and old profiles will be annotated as "zOld".

- Custom numbering (smart-coding) is no longer permissible within new configuration (post April 2012 enhancement). (Ex: 307328.403.3.613 BFCU REFUSE)

  Key Points -

  - Work Breakdown Structures have a system defined numbering scheme by level (Level 0 – .XX).

  - Fund Holders will need to define project by the "Description Field".

  - Attributes will further define purpose and assignment by ISR, Point Account, Area of Responsibility (AOR), and Functional Cost Account, as applicable.

  - The Reimbursable Identification Code (RIC) will be populated on all Reimbursable WBS elements as well the Direct Charge WBS elements when IMCOM is the "performing" organization.

Chart 1-A: Profile Type Selections Available

Capital Investment: **C**
Maintenance and Repair: **M**
Mission Support Projects: **S**
Acquisition: **A**
Research: **R**
Foreign Military Sales: **F**
Deployment: **D**
Long haul: **L**

Chart 1-B: WBS Levels and Numbering

Level 1 - S.0000026
Level 2 - S.0000026.1
Level 3 - S.0000026.1.1
Level 4 - S.0000026.1.1.1
Level 3 - S.0000026.1.2
Level 4 - S.0000026.1.2.1
Level 4 - S.0000026.1.2.2

- **Point Account, ISR Service, FCA, and AOR code are required fields unless data element is not applicable based upon DFAS-37-100-XX and the AMSCO to ISR Service Crosswalk.**

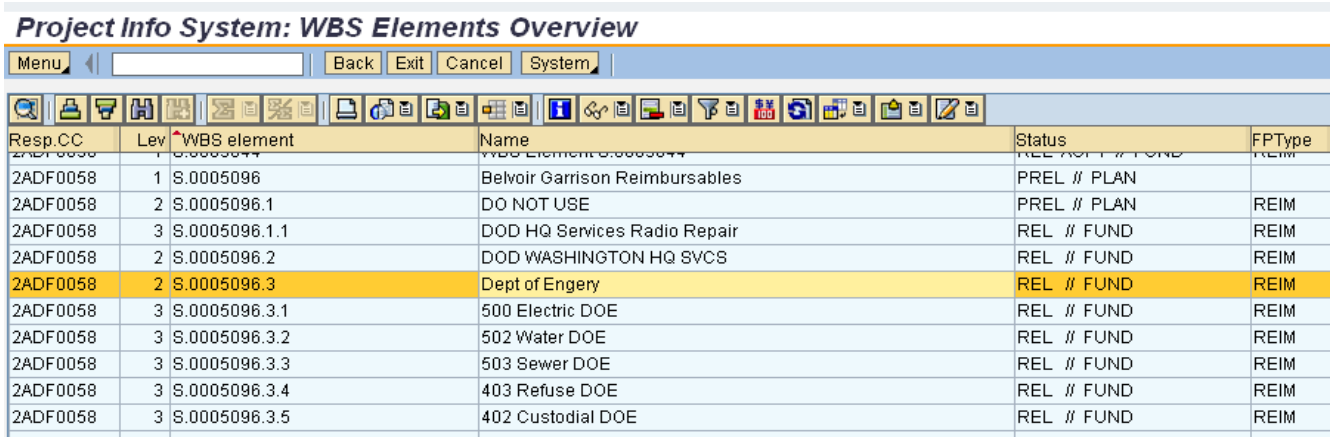
- Reference Crosswalk Tables (**Annex B-D**) to determine if any of the above codes apply prior to saving WBS/Project.

- FCA must be used in conjunction with Overseas Contingency Operations (OCO) funding requirements as well as expenditures capturing costs for storm damages or natural disasters.

- Funded and Released "actions" on any WBS **should be performed by two separate users** (Basic Data Tab).

  - Users who perform the FUND/RELEASE actions on a WBS (one of which can be the creator of the Project/WBS) need to validate and verify the project has been established to the correct hierarchy level (e.g., Level 1-4) Chart 1-B, confirm all required Funding Data elements (Customer Enhancement) are populated based on upon Funded Program Type and Line of Accounting (funding source), as well as verify the Additional Data tab has been completed in its entirety (based on the Funding Data tab).

Sites can use CN43N to review established Projects (WBS) for their respective Fund Center.



Resp.CC	Lev	WBS element	Name	Status	FPType
2ADF0058	1	S.0005096	Belvoir Garrison Reimbursables	PREL // PLAN	
2ADF0058	2	S.0005096.1	DO NOT USE	PREL // PLAN	REIM
2ADF0058	3	S.0005096.1.1	DOD HQ Services Radio Repair	REL // FUND	REIM
2ADF0058	2	S.0005096.2	DOD WASHINGTON HQ SVCS	REL // FUND	REIM
2ADF0058	2	S.0005096.3	Dept of Engery	REL // FUND	REIM
2ADF0058	3	S.0005096.3.1	500 Electric DOE	REL // FUND	REIM
2ADF0058	3	S.0005096.3.2	502 Water DOE	REL // FUND	REIM
2ADF0058	3	S.0005096.3.3	503 Sewer DOE	REL // FUND	REIM
2ADF0058	3	S.0005096.3.4	403 Refuse DOE	REL // FUND	REIM
2ADF0058	3	S.0005096.3.5	402 Custodial DOE	REL // FUND	REIM

- Job Aids can be located on the Performance Support Website (https://prodep.gfebs-erp.army.mil/rwdhelp/nav/index.htm).

- Job Aids can be located on the MilWiki Suite for GFEBS (https://www.milsuite.mil/wiki/Portal:GFEBS)

Reimbursable Projects/WBSs

Specific Guidelines

A. All WBSs will include the correct Reimbursement Identification Code (RIC) assignment (reference Annex E for proper assignment).

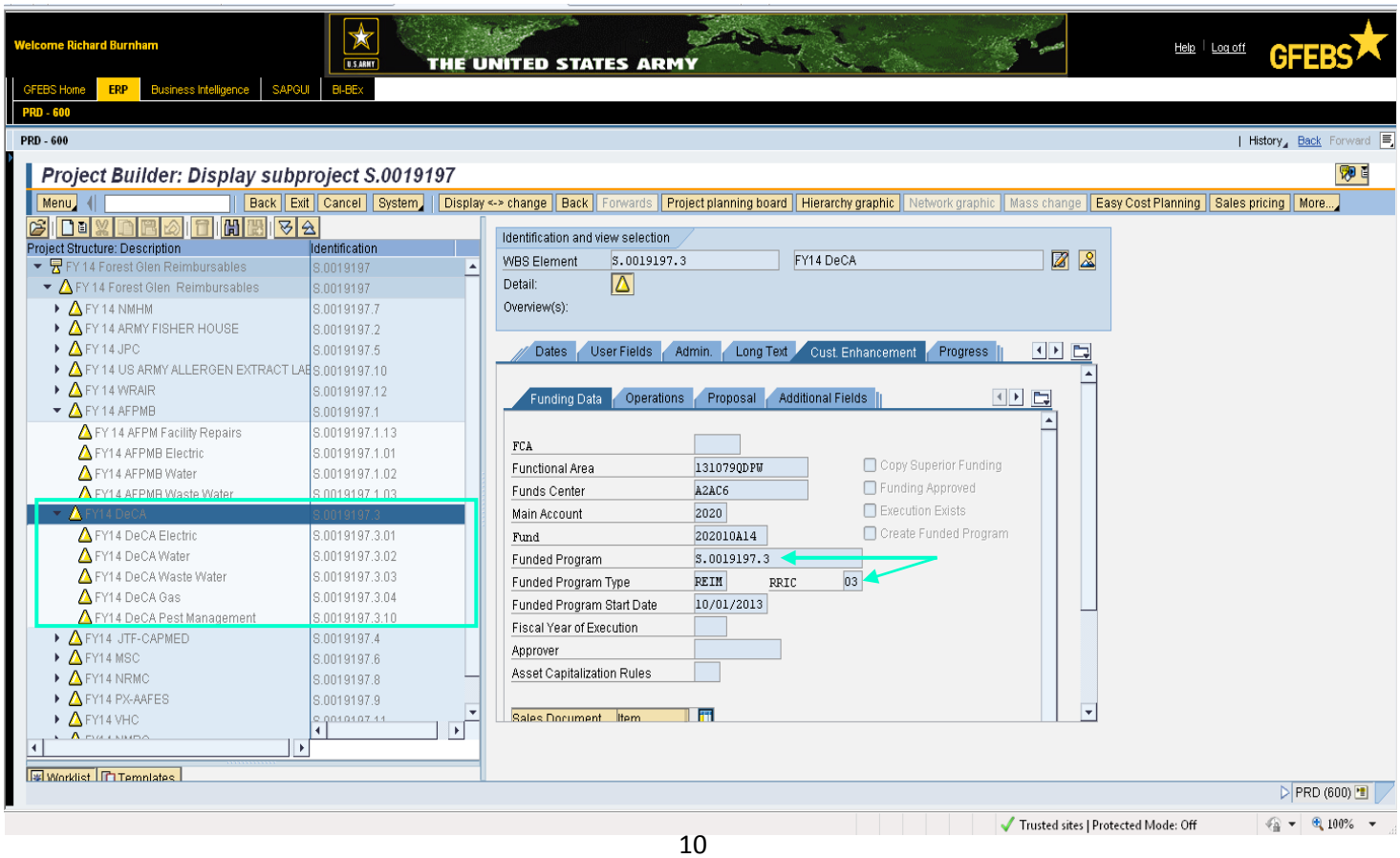
B. WBS will always have funded program type: REIM selected and use the A "Automatic" fund assignment on CJ20N screen tab Customer Enhancement - Funding Data tab.

   a. Funded Program must be the same as the WBS for assignment to Sales Order.

   b. The general rule to use when creating Reimbursable projects is "one WBS element per Sales Order" [1 MIPR – 1 WBS – 1 Sales Order]. You can assign a unique WBS element to each line item to a Sales Order but note this often causes billing errors downstream in the DFAS process against the customer.

   c. If a Parent/Child relationship is established in a WBS Project when one MIPR is received, the children of the same Parent WBS must reference the same funded program. Manual cost distributions/transfers "earnings" can be assigned at lower level children WBS elements by ISR Service while the actual reimbursable authority resides at the higher parent level. (This example applies to establishing a Sales Order for one MIPR).

Example of a Project shell (planning) for a REIM used to illustrate concept of the Sales Order with Cost Allocation method for a single MIPR but with multiple levels. Note once released – all funded program assignments on lower level children must point to parent where the sales order document will be aligned. Earnings will occur against the child level WBSs but the reimbursable billing process will reference the parent level WBS and

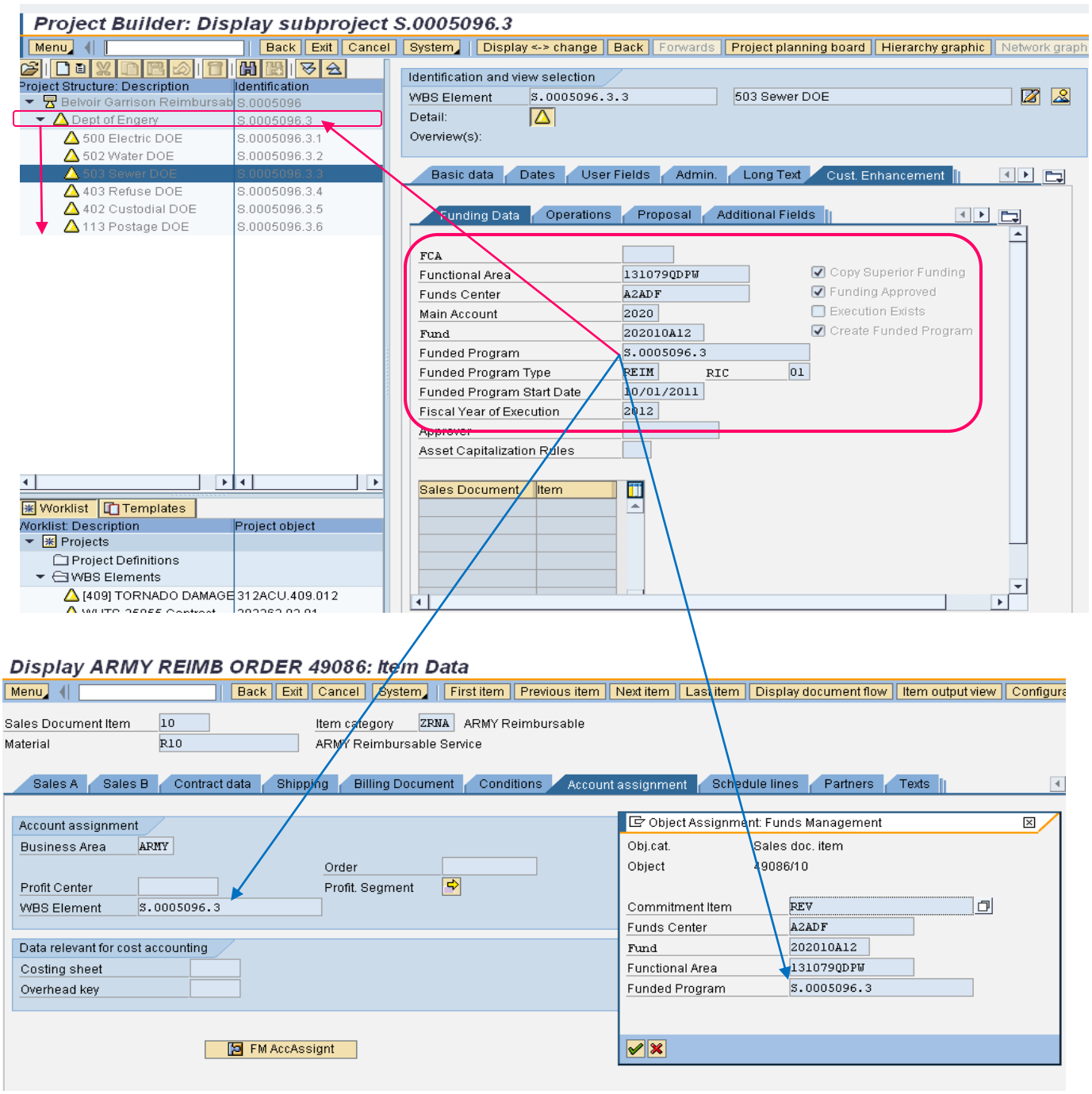


line item from the sales order.

d. If multiple MIPRs are received from an activity (i.e., three MIPRs are received from a single customer for utilities, facility maintenance, and custodial services), a single project structure can be created for the customer similar to the above example, but each MIPR must be captured against one WBS/Sales Order with each referencing a unique funded program (must be same as WBS element).

C. Project/WBS must be Funded and Released (at appropriate level) before assignment to Sales Order. The negative effects are:

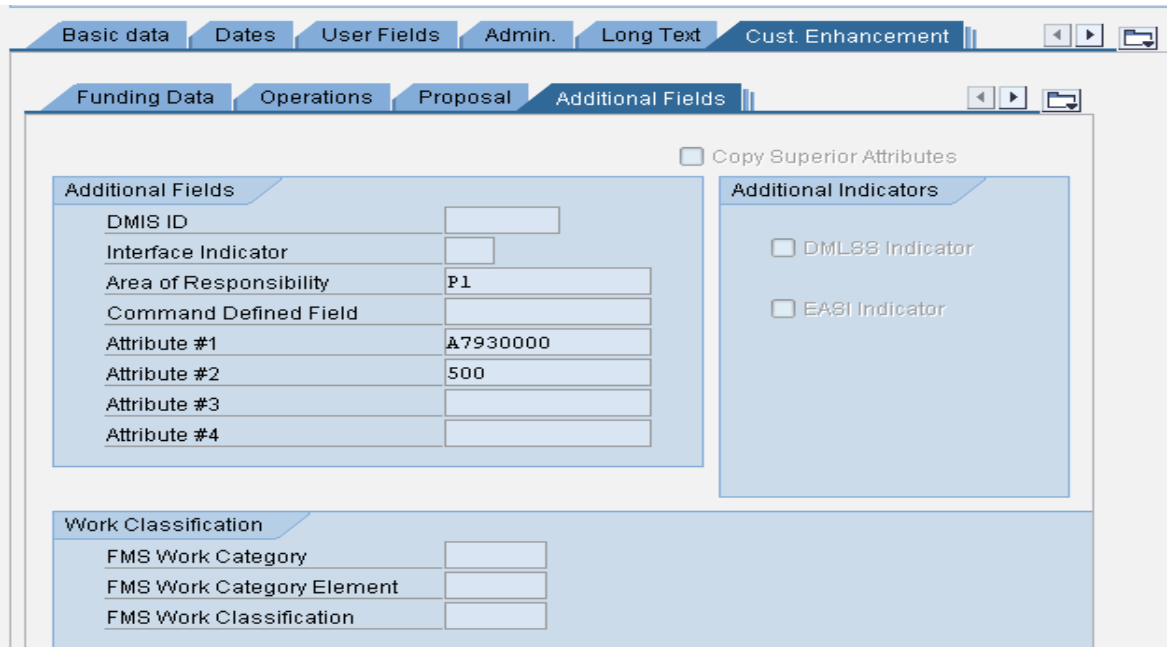
a. Assignment to Sales Order before Funded/Released will cause errors on follow-on accounting/billing activities from order.



b. For Advance Sales Orders (ZRWA) – failure to Release and Fund WBS prior to assignment to Sales Order will prevent CIT# from generating (reference Sales Order w/ Advance job aid and associated Appendix for further information).

c. A GFEBS helpdesk action will be required to correct.

D. All view fields – FCA (as applicable), Point Account, ISR Service, Area of Responsibility (AOR), Interface Indicator if required (ATAAPS Labor) and RIC should be completed on WBS before it is Funded and Released.



E. Reimbursable document(s) will be attached to the **Sales Order** for supporting information – this includes a copy of the MIPR (Federal Customer), MOA, MOU, other supporting document, or memorandum/check for public/cash customer.

a. Note Sales Order (S.O.) acts like the old legacy customer number and the Work Breakdown Structure (WBS element) replaces what was the legacy Accounting Process Code (APC).

b. Supporting documentation needs to be attached to the Sales Order for Reimbursable(s) as this is where Defense Finance Accounting Service (DFAS) looks and where the billing occurs.

c. Attachments can be added to a WBS by clicking on the “Services for Objects” icon at the upper right hand corner of the WBS view window while in CJ20N.

d. You can also choose to upload support documentation to the Sales Order by using the “Services for Objects” functionality.

e. Note there is a 5MB limit for each attachment.

F. IAW with existing GFEBS instructions, Fund Holders are encouraged to build a summary Reimbursable Project hierarchy for the fiscal year and build appropriate Parent level WBS elements to capture reimbursable tenants/customers instead of having numerous project profiles to manage.

Direct Charge Project/WBS:

Specific Guidelines

"Performer" – responsibilities include creating project structure and performing the release function on WBS.

RIC code is required in this instance for IMCOM performing activities.

"Customer" – responsibilities include building **Funding Data/Line of Accounting** information for WBS, performing funding action on WBS/Project, and completing FMBB funds assignment to funded program (WBS).

A. Memorandum of Agreement (MOA), Memorandum of Understanding (MOU), or other supporting documentation will be attached to **WBS** for audit purposes in accordance with DASA-FO guidance.

B. Direct Charge WBS should always have funded program type: DRCH.

C. Note when using a Direct Charge WBS/Funded Program, funds will remain available at summary Allotment level when reviewing the Status of Funds report (at the corresponding SAG) even though funds are "fenced" on specified funded program. Funds will not be recorded as committed or obligated until performing activity charges WBS (e.g., on a PR-Contract, GPC LOA, DTS travel LOA, labor, etc.). A full Functional Area is required on every WBS element for execution (system will provide a red hard stop error if only a SAG or incomplete FA is inputted).

D. Users are encouraged to run the ECC ZFSC3 Status of Funds Cumulative by Funded Program report in conjunction with the FMAVCR02 Control Objects report to reconcile consumption and availability of funds by funded program.

Generic Funded Program Type/WBS:

Specific Guidelines

A. GENR type WBS funded programs should only be used for internal WBS execution when not executing a reimbursable or direct charge requirement.

B. Funded Program type can be specific to execution level WBS to control funding at WBS level or be set at ARMY in which case funding availability control and validation roles to the SAG (note Funded Program is not required for GENR WBS elements).

C. When a site needs to "fence" funds off for a special internal project, the GENR type funded program should be used with the execution level WBS assigned as the funded program. An FMBB transaction must be performed to align budget (Allotment) to WBS funded program prior to executing a document.

    a. Controlling funds at WBS level requires intense funds management (using FMBB transactions to manage funds). Segregating funds at WBS could lead to an internal control weakness with loss of fund visibility. Therefore, Fund Holders should only resort to a WBS level control of funds when absolutely required by the need to monitor funds on a specific project.

    b. Fund Holders will not create fenced funded programs to reserve or capture undistributed funds within the Garrison/Fund Center. IMCOM Headquarters will routinely scrub established funded programs across Command to ensure compliance.
        i. This is a critical element at month end reviews, ABO Mid-Year reviews, and FYE closeout.

        ii. Sites should run the **FMAVCR02** report routinely to ensure funds are not being parked unnecessarily within funded programs.

* If problems are detected, HQ IMCOM will direct corrective action.

Fund Holders are not permitted to create Projects/WBSs outside of the scope of requirements listed above without prior approval from IMCOM Headquarters, G8 Financial Operations ICW with HQ Budget.

Internal Orders:

Internal Orders will be used to capture all other requirements (Non-DPW/ENVR) which do not meet the criterion for establishing a WBS/Project.

The correct internal order should be selected by identifying Purpose, Program Element (PE)/Management Decision Package (MDEP), Area of Responsibility (AOR), Functional Cost Account (FCA - as applicable), Point Account (if applicable), and ISR Service.

A. Internal Orders represent the Product/Services level of detail and are used for short-term (fiscal year), non-project level oriented activities.

B. All IMCOM Internal Orders are assigned under type "**ZSSP**" with exception of unique processes such as installation recycling or fish and wildlife which use **ZFIN** [Financial Postings].

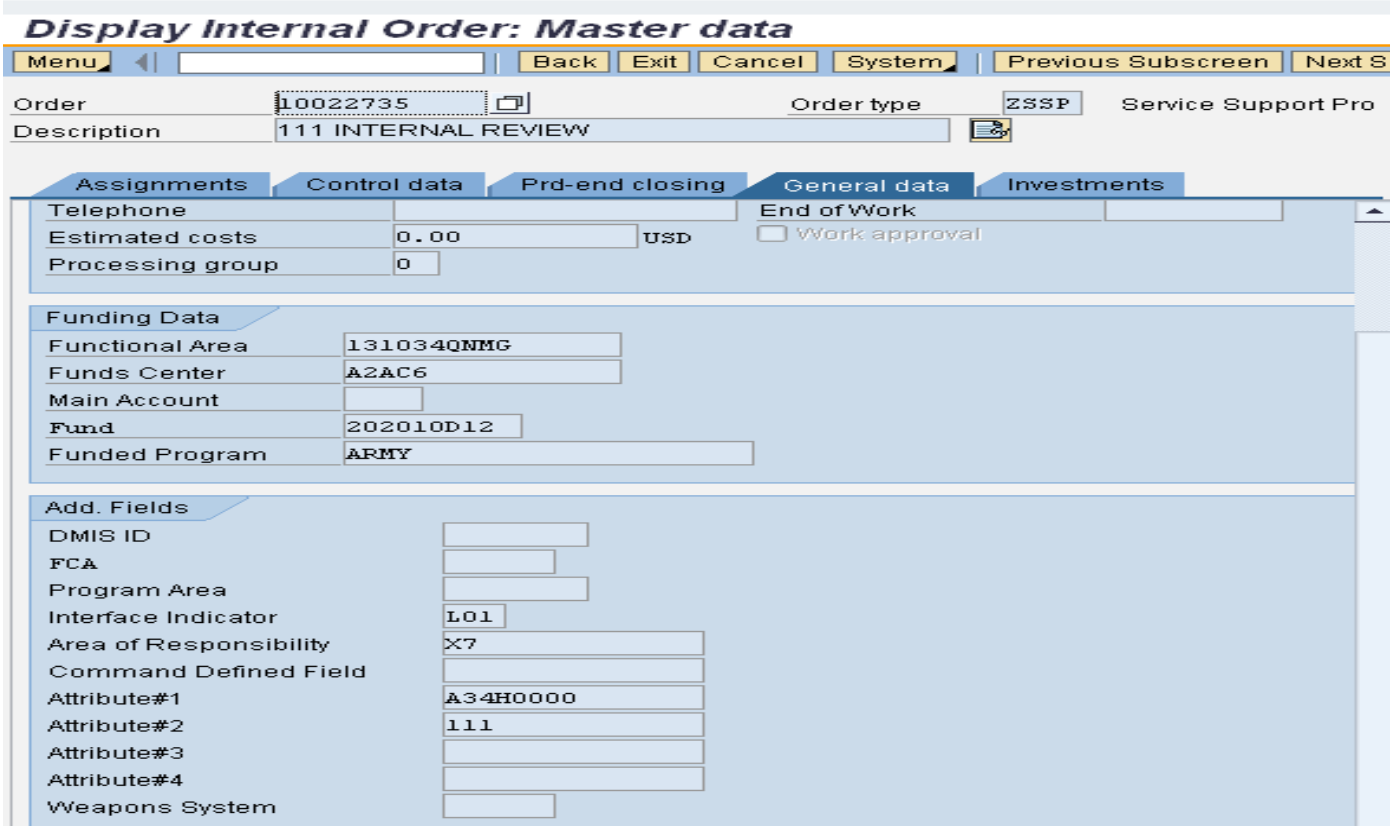
C. Establish unique Internal Orders based on the Purpose of the expenditure with corresponding ISR Service and, Point Account. Additionally, unique Internal Orders are required for funded programs for limitations or if an FCA is applicable IAW DFAS 37-100-XX.

D. Internal Orders should not be used to capture DPW requirements/activities/work – (PD MAJ/MIN – P__). These requirements should be captured in the DPW SOO environment.

E. **Fund and Functional Area are not required fields for the master record of internal orders**. If included in the master record, they can be overwritten in an execution document once derived. Therefore, unique Internal Orders based on unique FA's are not authorized. Whether included in the master record or overridden once derived, Fund Holders must ensure Functional Area assignment is consistent with purpose, point account, and ISR Service assigned.

F. Special internal orders (Recycling, Fish & Wildlife, etc) – are assigned as type "ZFIN".

Example of a complete Master Internal Order record for IMCOM – Type ZSSP:



When identifying Internal Order Requirements:

1. Separate internal orders are not required for each Functional Area as the FA is not a required data element on internal orders.

    a. Multiple Functional Areas/Funds can be executed on a single internal order when the FAs are applicable to the same established attribute fields, such as Attribute 1 – Point Account and Attribute 2 – ISR Service.

    b. IMCOM does not break out Internal Orders specifically by MDEP with the exception of Overseas Contingency Operations requirements.

    c. Please see reference to [OCO CHART]in Annex D to determine if multiple Internal Orders are appropriate when capturing OCO funded requirements (OPORD number citation may change for FY13).

2. Regarding feeder-based transactions (interfaces), the Fund and Functional Area will typically originate from the source system (e.g., DCPS-HRM and DTS) and not the Functional Area assigned on the internal order.

    a. FCM and **AXOL-GPC** transactions will originate the line of accounting from an FMY document created in GFEBS.

        i. Note AXOL/GPC FMY process has been phased out and replaced with the Single Charge Card Solution process (SCCS).

ii. SCCS uses a Purchase Requisition and Purchase Order to establish the source document, line of accounting elements, and linkage between GFEBS-AXOL.

b. ATAAPS will use the line of accounting information provided from its internal records unless the designated cost object has a default Fund and Functional Area established.

c. The FA **must be cited** on the Internal Order when used with ATAAPS labor allocations and the correct functional area is different than the functional area the employee is paid from - such as in OCO labor charges.

d. For **Global Combat Support System-Army** transactions, the originating funding and cost object will derive from the GFEBS Project Systems (WBS-CJ20N) environment using the G-Army indicator radio button on the additional data tab – Customer Enhancement. Transactions will be input, recorded, and stored in the G-Army web portal instance similar to GFEBS transaction entry. (G-Army data reports back to GFEBS Business Intelligence SOF reports using the Source System data element/field).

e. Purchase Requisitions and FMZ documents derive the information recorded on the cost object if an Internal Order or Work Breakdown Structure is used in the Account Assignment. Internal Orders may/may not have a default Fund and/or Functional Area – the information will auto populate the document if available (but can be overridden).
Work Breakdown Structures must have a complete line of accounting before they can be Funded and Released.

3. Changes on the Description, FCA code, Point Account, ISR, Functional Area, Fund, and Area of Responsibility can be made but must be consistent with the internal order's purpose and will affect prior postings [note the functional area and fund are permanent on record and require a cost transfer FB50/FV50 (based on document type to General Ledger Account Code) or KB15N (manual cost allocation) to change or correct if wrong FA/Fund was executed on document].

   a. The type of cost transfer depends upon the source transaction posting – i.e., what type of transaction needs to be corrected. (e.g., payroll, labor, non-pay, etc.)

4. Historical transactions will stay displayed in the reports against the Fund and FA that existed on the IO at the time the transactions were executed.

5. Point Account, ISR, AOR, FCA will be changed for the entire history of the record.

6. All future transactions will reflect the "new" changed data.

Sites should run the Business Intelligence Cost by Cumulative or Business Intelligence Status of Funds report with the Cost Collector field activated in order to determine if prior postings exist before generating and validating a change request to IMCOM Headquarters.

Considerations to determine course of action:

a. If the Internal Order is changed, does it make sense to change the identity of the historical obligations already present on record (e.g., all transactions on Internal Order were aligned against incorrect data elements)?

b. Should financial data be aligned to another Internal Order or WBS through transactions instead of changes to the master data record?

c. For most cases, a new internal order will only be created if a valid requirement exists and we cannot repurpose (change description) or update (change other information that can be changed) an existing order.

Bottom Line Rule

If the Purpose (description of requirement captured), the FCA code, and the Point Account/ISR Service or any combination thereof are unique, then a new Internal Order is probably required.

New Internal Orders may be required for Funded Programs– e.g., Counter Narcotics CNP0, Official Representation Funds (ORF) 0012, or other HQ IMCOM recognized Funded Programs.

Basic Rules & Information for Cost Objects:

A. Attributes are "view/descriptor" fields that further define/describe the cost object's purpose and are aligned and consistent with the AMSCO/MDEP/ISR/Point Account and if required FCA. They are used for reporting purpose only and are clarified as follows:

   a. ISR Service and Point Account should further define the nature of expense within AMSCO/MDEP.

   b. After an Internal Order is derived, Fund and Functional Area can be updated or changed to accurately define expenditures.

   c. Attribute fields are not permanent on transactional records in Business Intelligence reports and will change for the entire history of the individual obligation record if modified (see change file).

   d. Once a Cost Object is attached to an obligation record, funding data is permanent on the record (Fund and Functional Area).

   e. All cost objects required for use in ATAAPS labor should have the IMCOM interface indicator code recorded – L01. This is especially important for Reimbursable labor as the WBS must have the L01 populated under the Customer Enhancement > Additional Data tab.

   f. Fund and Functional Area can be overwritten when executing a GFEBS document (e.g., FMZ, PR, and FMY) where the internal order is derived before posting the document

B. All WBS elements and Internal Orders should have appropriate data elements populated where applicable, including the Area of Responsibility code, Functional Cost Account code, the Interface Indicator field (ATAAPS Labor), Point Account code, and the ISR Service number.

   a. WBS Elements cannot be changed via a GFEBS mass change other than at yearend for rollover purposes and must be maintained and corrected by the fund center. Please note, once a WBS is Funded and Released, you should not attempt to make changes (specifically on the Funding Data – LOA information).

      i. You can update the FCA field on the Customer Enhancement – Funding Data tab as well as the Additional Data tabs but the transactional records may not reflect changes made on WBS master data from inception.

      ii. Never make changes on a Reimbursable WBS after it has been Funded and Released as this may create errors in the system against the assigned Sales Order.

   b. WBS changes must only be made by the creator (CJ20N) under the Customer Enhancement - Additional Data Tab, for the following fields: AOR, Point Account, ISR, Interface Indicator; and in the Customer Enhancement - Funding Data tab, FCA (note there is not an audit trail of changes on the WBS record).

   c. Verify all data elements for attribute fields are populated correctly before funding and releasing a WBS.

d. All WBS elements being pre-positioned for use in FY__ must utilize the new Project Systems structure and profiles appropriate for requirement being captured.

e. Internal Orders will automatically roll to next FY's fund assignment on 1 Oct of the following Fiscal Year (unless identified as an exception).

f. Cost Centers do not have specific funding identity; therefore, will not require any Fund Holder action to make available for next fiscal year.

g. WBS/Projects may or may not roll from fiscal year to year depending upon GFEBS O&S and ARMY Fiscal Year End guidance. IMCOM recommends not rolling over WBS elements to the next fiscal year as this can create unforeseen issues downstream in the process for prior year corrective actions and adjustments. Careful consideration should be made before requesting/permitting a WBS to roll to the next fiscal year funding information.

Internal Order / Cost Center Change / Create Requests

All changes/updates/create new record actions must be sent to the GFEBS Helpdesk via an email to Army.GFEBS.Helpdesk@mail.mil or create by using the Remedy self service portal at (https://remedyweb.gfebs-erp.army.mil). All tickets must include the updated change or create template (IO/Cost Center) as noted in Annex A (https://www.us.army.mil/suite/files/41534791). Subject of ticket should read ATTN: IMCOM HQ, your Fund Center, Cost Center or Internal Order Create/Change request (as applicable).

Please note that changes to the Master Data affect all prior postings including prior year posts. Please ensure your change request is aligned with prior execution against the cost object.

If you mark an order as Technically Complete (TECO), and that order is tied to a PR/PO, FMZ, FMY, etc… changes will not be able to be made to the document line item referencing the TECO order. Therefore, if a contract MOD decreases a PO Line that has the TECO Order as part of the LOA, a change request will need to be submitted to Change System Status & Release the IO prior to making an adjustment. The system will not allow you to adjust lines associated to TECO orders.

Garrison Procedures – New Financial System Data Elements:

When you submit the remedy ticket, the following occurs:

- The remedy ticket will be assigned to the IMCOM SD-Service Desk Tier II queue for assignment and processing.
- Fund Holders requiring use of a new FCA code should send a new internal order request to IMCOM Headquarters via the GFEBS Helpdesk procedures, including all requisite data elements.
- If an existing Internal Order is already available or in use, the FCA code can be updated in an existing Internal Order.

Requests for new Functional Areas should be provided on the template file in Annex A and attached to the remedy ticket submission/incident.

Special Configuration and Reporting Requirements –

1. Sub Activity Group 434, Counter Narcotics Program (CNP0)

    a. All SAG 434 CNP0 must have the funded program on the WBS or Internal Order designated as CNP0 and not ARMY. This is a special pot of money (limitation) and is captured at the funded program level in GFEBS.

    b. All SAG 434 CNPO funding (Internal Orders or WBSs) should be aligned to the correct Functional Cost Account code (FCA) as described below:

        1. FCA Y8260 (Collection/Shipping)
        2. FCA Y8264 (Prevention/Treatment and Outreach)

If your site has Internal Order(s) missing either the Funded Program designation CNP0 or the FCA code, please submit a change request via Helpdesk procedures to IMCOM Headquarters.

    c. All Limitation funding (e.g. CNP0 or 0012) must be executed as a Funded Program.

GFEBS Cost Management (Cost Performance Portal) Error Exceptions Report

https://cpp.army.mil/

IMCOM Headquarters, in partnership with DASA-CE, launched the new GFEBS Cost Management Execution and Error Report on the Cost Performance Portal in the 3rd Quarter of FY 2014. The new CPP Cost Management (CM) Error & Exception report is a summarized master data and execution analysis tool for each Garrison, the Region Offices, and HQs staff elements across the G4, G5, G8, and G9. The tool uses a Business Intelligence Status of Funds report and template (developed by IMCOM and DASA-CE) that will get automatically pulled at the beginning of each new fiscal period/month referencing the month-end close position of the prior month.

The CM Execution & Error report will scrub all execution entries at the Fund Center, Fund, Functional Area, Funded Program, and Commitment Item level against each assigned cost collector (Cost Center, Order, or WBS). The error report tool will be looking for incorrect execution entries against a cost collector, fund/functional area, and attributes combination specifically identifying invalid AMSCO/MDEP to Point Account/Service combinations in the report. This will also include cost collectors that were used in execution that have the incorrect fund code usage (e.g., OCO 202011D__), missing Functional Cost Account Codes (FCAs) where one should be cited, as well as missing Point Account and Service entries in Attributes 1 and 2 respectively (where one is applicable and required). The CPP tool is a web-based application that will be intuitive and friendly to use for the end-user, including helpful quick dropdown selections, filters by error category, service, MDEP, SAG, and other data elements, as well as a fully exportable flat file to Excel to assist in further analysis.

As a result of the new CPP CM Error Exception tool being launched in FY2014 across IMCOM, a change is also being implemented in how IMCOM HQs processes, validated, and submits master data changes to GFEBS. Presently, all IMCOM Fund Centers are sending their master data requests for new objects, corrections, changes, or minor updates as required throughout the fiscal year using the GFEBS Helpdesk email (GFEBS.Helpdesk@accenture.com). IMCOM HQs receives those submissions via the remedy system at the IMCOM Tier II Direct Support Desk at which point they get routed to the correct POC. Submissions are typically processed on a first in – first out basis within a 3-5 business day window.

This process is changing as follows beginning 2nd Quarter FY2015 (a specific date will be provided):

1. Garrisons will access and download the GFEBS CPP CM Error Report at the beginning of each month (after the first week of each month) or view the file digitally on the website.

    a. An update to the CPP GFEBS Master Data Validation User Guide will be forthcoming and provided to the garrisons. This will give a walkthrough of submitting changes to Master Data on Internal Orders & Cost Centers digitally through the CPP Portal. Several DCOs will occur in conjunction with the updated guide.

2. Review errors in the report and verify where corrections are required (items may be flagged based on report logic but no action needs to be taken – please communicate this up to the IMCOM GFEBS Operations, Cost Management Lead/POC).

a. Determine if errors are due to the master data configuration or improper use of line of accounting elements against a particular cost object - (e.g., the wrong Functional Area was used against the cost object when executed on a document or attributes are missing/incorrectly assigned against the master record). Purpose dictates proper usage and data elements of a cost object = Description.

    i. If wrong fund and/or functional area combination were used in the execution report – two scenarios can apply:

        1. Incorrect default fund and/or functional area are populated on master record as compared to the purpose, point account, and service assigned (as applicable) which would require a master data change request to the helpdesk (or starting in the second Quarter of FY15, through the CPP Portal) as well as the appropriate cost transfer/cost allocation transaction to correct prior postings. *Fund and Functional Area are permanent entries on transaction.

        2. Incorrect fund and/or functional area were used when deriving the object in a document (FMZ, PR, PO, DTS LOA, etc) but the master data record is correct – a cost transfer/allocation will be required to correct LOA alignment to the commitment, obligation, expense, and disbursement (reference Cost Transfer Section above for details on performing correct movement). *No master data change action would be required in this example.

            a. Could be the result of the wrong object being selected in the account assignment of a document.

            b. Default Fund and/or Functional Area were inputted on document's account assignment fields either by overwriting the derivation off the master record or that the derivation was blank (only on internal orders/cost centers). A WBS must always have a complete account assignment LOA when released.

            c. Use of a cost object must correspond to the requirement being executed – i.e., Fund, Functional Area, Purpose, Attribute 1, and Attribute 2 must always be in alignment with usage.

    ii. If attribute values (i.e., the point account/service) are missing off the master data record (Internal Order or WBS) which would be flagged in the CM CPP Error report (#'s in BI SOF), a master data correction/change request is required. Report logic uses AMSCO-ISR crosswalk to determine if a Functional Area has an applicable attribute option. Functional Area is the anchor field.

        1. When changing an internal order master record – the entire history of the object gets updated from its inception to present date (all years/transactional history) within BI reports.

        2. Work Breakdown Structures are managed locally by the activity and can be changed in CJ20N by going to the WBS Customer Data Tab – Additional Data. This can be done regardless of

whether WBS is FUND/REL. (changes may or may not retroactively update the BI history for that object across all years).

3. NEVER change a REIM WBS after it has been RELEASED and Assigned to a sales order.

iii. If attribute values are incorrectly assigned to a cost object's master record (i.e., the point account/service) based on the Functional Area assigned as the default value and Purpose of the object (description), a master data change request is required to update the object (Internal Orders only).

1. When changing an internal order master record – the entire history of the object gets updated from its inception to present date (all years/transactional history) within BI reports.

2. Work Breakdown Structures are managed locally by the activity and can be changed in CJ20N by going to the WBS Customer Data Tab – Additional Data. This can be done regardless of whether WBS is FUND/REL. (changes may or may not retroactively update the BI history for that object across all years).

iv. If errors are the result of high dollar values being executed (Commitments/Obligations) against a Cost Center, non-pay Elements of Resource (EOR)/Commitment Items being executed against a Cost Center, or Fund/Functional Area mismatches to the default Service in Attribute 2 – users should determine where costs (documents) belong (that is against an Internal Order or Work Breakdown Structure).

1. A Cost Center may have more than one funding source (MDEP/SAG) but only has a single default (predominant) service aligned in attribute 2.
2. ISR/CLS Service costs should never be executed against a cost center for requirements other than payroll (CIV/LN).

3. All non-pay requirements should be aligned to the proper and corresponding Internal Order or Work Breakdown Structure in accordance with the DFAS 37-100-15 ACSIM ISR AMSCO Crosswalk (see Annex B).

4. Labor should be further allocated off the Cost Center by using ATAAPS (DAC Civilians) or GFEBS Time Confirmation Process (DPW) to the correct and corresponding Internal Order or Work Breakdown Structure (based on Service/Point Account).

a. **Local National Labor** still resides at Cost Center level creating inherent ISR/CLS Service mismatches in execution report. *Issue is being worked with DASA-CE and GFEBS. Further guidance to follow.

b. Specific guidelines exist for what process (mechanism) an employee will use to allocate labor in the system – RM, Environmental, DPW – White Collar / Blue Collar, Special Projects, Reimbursable labor, Direct Charge Funded Labor Reimbursement, or Local National*. See other guidance in this document for further details.

v. If errors are due to improper alignment of Overseas Contingency Operations (OCO) data requirements (see Annex D), including the Supplemental Fund code, Functional Area (MDEP) to FCA to Project Target Line (PTL) combination, or missing values in the FCA and/or attribute 2 field – users should submit the proper master data change request to the GFEBS Helpdesk or perform the other appropriate actions.

1. If error is the result of the default Fund or Functional Area being overwritten when derived in a document, a cost transfer/allocation correction will be required to properly align OCO costs to its Project Target Line.

2. Missing values on the master record can be corrected by following the proper procedures for submitting an Internal Order change request. WBS elements can be changed at the local level using CJ20N as previously referenced.

3. If OCO costs were aligned to a Cost Center instead of the proper secondary cost object, a cost transfer/manual cost allocation correction will be required.

4. If the wrong cost object was used in the line of accounting in a document, and the costs have posted, a cost transfer will be required to correctly align the costs.

b. Master data templates that are submitted for corrections/updates to any of the critical data elements (Description, Default Fund/Functional Area, FCA, Attribute fields 1 & 2) which are the result of identified errors within the CPP CM Error Exception report should be sent to the GFEBS.Helpdesk@accenture.com email.

i. All master data corrections and/or updates will be validated and processed by the IMCOM HQs G8, Financial Operations, GFEBS Operations Support Team - Tier II Cost Management Lead.

ii. Master data templates (remedy tickets) will be submitted to DASA-CE/GFEBS by NLT 3 business days following the 20th cutoff of each month using a consolidated Command submission template.

iii. DASA-CE will process template prior to the end of the month and the next data collection cycle for the CPP CM Error Exception report.

iv. Garrisons must have their required templates submitted NLT COB on the 19th of each month to ensure IMCOM HQs can capture actions in the Command submission.

v. IMCOM HQs and DASA-CE will continue to support and process other changes/requests for new objects that are not directly tied to the correction of an error found in the CPP CM Error Exception report using current processing times (First In – First Out). 3-5 business day turnaround target goal.

1. These actions would not include support of processing missing attribute values, missing default Fund or Functional Area

assignments, incorrect attribute values, or missing/incorrect FCA codes.

2. Updates to a master records release status will be supported (RELEASE/TECHNICALLY COMPLETE/CLOSE).

vi. Incomplete templates will not be processed nor templates that do not arrive in the form of a remedy ticket to the IMCOM queue (i.e., email submissions).

vii. Your individual remedy ticket will be set as resolved once the IMCOM HQs POC has determined that your submission is complete, valid, and contains all the required information (meaning they have included your entries in the Command's monthly template file).

1. You will receive an email confirmation once the IMCOM HQs POC determines your submission is ready at the time your ticket is resolved. This will be your only notification.

2. The IMCOM HQ POC will reach out directly if additional discussion is required before he/she can process your request to the Command submission file.

3. A separate confirmation email will no longer be disseminated from the IMCOM HQ POC.

a. Users who submitted the request should validate the required updates/changes were made for their records using KS03/KS13 for Cost Centers or KO03/KOK5 for Internal Orders at the beginning of each new month/period following the processing of the 20th file.

b. Work Breakdown Structures are not supported through this process. Issues will be addressed on a case by case basis via a remedy ticket.

4. If a requested change was not processed as expected and you received a prior notification email that your template was complete, please send a follow-on email back to the IMCOM HQ Tier II POC to address the discrepancy. Your change/correction will be processed at the next available convenience but not longer than 5 business days from notification to the IMCOM POC.

a. Change/update requests that did not make the prior submission cutoff will be processed on the next review cycle. Out of cycle changes will not be accepted unless (c) applies.

b. Non error related submissions will be processed using the FIFO 3-5 business day guidelines as they are not applicable to these new processing schedules.

The above business process is being implemented to provide a predictable processing schedule and routine for planning workload, controlling volume (peaks), as well as increasing efficiency in the HQ's validation process as well as the DASA-CE/GFEBS processing in the system. By

using the prescribed cutoff dates, Garrisons can ensure their templates get processed prior to the following reporting cycle - improving the number of errors captured in the next report.

Helpful Links / Information:

Smart Book/Cost Management:
https://www.milsuite.mil/wiki/Portal:GFEBS/Digital_Smart_Book

Quick Transaction Code Reference – Validating Actual Postings (Object Usage History)

Cost Center Actuals – KSB1
Internal Order Actuals – KOB1
Work Breakdown Structures/Projects/DPW Orders – CJI3

Internal Order Creation Process and Validation: (must use template)

INTERNAL ORDER DATA FIELDS (Required):

IMCOM INTERNAL ORDERS - TYPE ZSSP only

DESCRIPTION: Describe the purpose/requirement for this ISR service (detailed)
NON STATISTICAL - X
STATUS – REL/TECO
FUNDED PROGRAM -
FUND -
FA –
FCA -
Attribute 1 =
Attribute 2 =
Attribute 3 = Blank
Attribute 4 = Blank
Area of Responsibility =
Interface Indicator =

IMCOM RELEVANT DATA FIELDS:

AOR - Standard Garrison Organization (SGO) PD MAJ/MIN
ATTR 1 - Point Account (for Sub-Activity Groups 131/132) - Check Table
ATTR 2 - ISR/PTL (Project Target Line), FY XX OCO PTL Annex D and applicable Base exception.
ATTR 3 - Not assigned
ATTR 4 - Not assigned
FCA - Required if OCO/Storm Damage or other DA identified FCA
INTERFACE INDICATOR FIELD: L01 - required for all orders used in ATAAPS for labor allocations
All IMCOM internal orders are Non-Statistical (X)

You can use T-Code KOK5 or KO03 to review internal orders.
You can use T-Code KS13 or KS03 to review Cost Centers.

Creating Organization Relationships: (Dual postings)

You can link internal orders to cost centers by doing “dual cost postings” (one statistical and one non-statistical object).

This is achieved by assigning two cost objects within an execution document or interfacing line of accounting, where the Cost Center becomes the “statistical” object (Account Assignment).

We do not breakout internal orders by PD MAJ/MIN, specifically meaning, we will not create three identical orders for the same requirement broken out by Area of Responsibility (AOR). This capability allows you to say Organization Y is responsible for the service/function provided by Internal Order 100X____.
Work Breakdown Structures are already assigned to a responsible Cost Center, and this can be viewed in Business Intelligence reports by bringing in the WBS element and adding the Responsible and Requesting Cost Center from the Attributes tab within Properties/Characteristics menu path.

ATAAPS Labor - Cost Objects File

The Interface Indicator field was established for the DISA Cost Objects file for ATAAPS processing. Internal Order1 or WBS elements will close out in ATAAPS if this field is not inputted.

ATAAPS moves cost from the Cost Center via the 9300 Commitment Item/Cost Element/Secondary Ledger account. It is distributed based on the KP26 Activity Rates maintained from the Faces to Spaces file (external document).

1. Distribution is made on a standard rate basis/calculation and will leave a residual balance of actual cost (+/-) at the Cost Center designated.

2. Users must check their ZSCM_TT_ERRORS report routinely after each pay period to ensure all ATAAPS Time Tracking Errors are cleared before the following Pay Period.

3. Even though the function will be available, Fund Holders must not setup the dual posting capability in ATAAPS. There should be one cost object per Job Order.

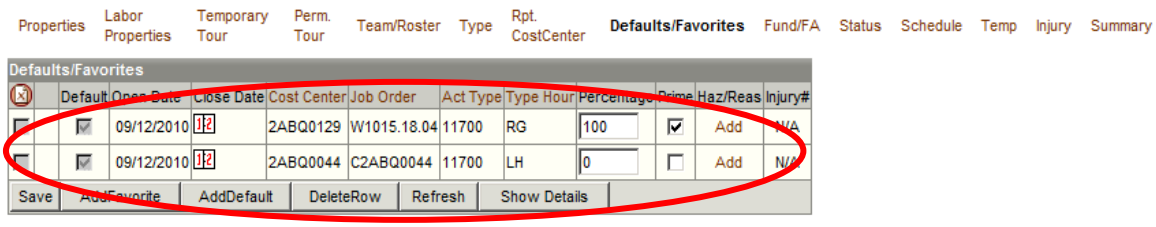
<u>WBS or Internal Orders – Defaults/Favorites Setup Example</u>

Sample Defaults/Favorites for an employee when assigning them a WBS Element or Internal Order -

- RG hours (Productive Hours) charge to the WBS Element, Internal Order.

- LH hours (Non-productive Hours) are charged to the cost center. In this example, “C2ABQ0044”.

- If you have already created a Default/Favorite for the LH hours charging to a WBS Element or Internal Order, simply delete that line and build a new default for LH hours charging to the cost center.



Business Intelligence Reports – Viewing the Cost Collector and Attribute Fields

To review execution and cost distribution (as well as payroll/labor) to ISR Services and Point Accounts, the following reports are recommended and available (subject to appropriate GRC Role Provisioning):

a. <u>BI – Budget Reporter (Role), Status of Funds by Funding Year Report</u>

   i. Input required (*) fields at minimum.

   ii. Variant supports looking at a specific input or range for Internal Orders, Cost Centers, and/or Work Breakdown Structures (WBSs).

   iii. Report offers a larger range of Free Characteristics or variables available including the posting date and reference document number (FM Document).

   iv. Users must drag the "Cost Collector" or individual item – Order, WBS, Cost Center into the report body in order to capture the "attribute" fields.

   v. Once the correct data field from free characteristics has been activated in report, right click on column heading, select Properties and Characteristics, change to Display Text and Key, Click on Attributes tab, select AOR, Attributes 1 and 2, FCA, etc., to have these data elements shown in main report body.

b. <u>BI – Command Budget Reporter Report (Cumulative/Non-cumulative)</u>

   i. This report offers same functionality but has fewer free characteristics.

   ii. Designed for larger report queries/variants.

c. <u>BI – Cost Management Reporter – Cost by Cumulative Report</u>

   i. Report focuses on Actuals (expenses) rather than true Commitments/Obligations/Expenditures/Disbursements (COED) data points.

   ii. Can drive report by cost object and line of accounting (fund, functional area, funded program, commitment item).

   iii. Visibility by Commitment Item (11B1) or Cost Element (6100.11B1).

   iv. Attribute (descriptor) fields are readily available in free characteristics column.

d. <u>BI – Cost Management Reporter – Cost by Partners Cumulative Report</u>

   i. Report provides ability to see dual posting relationships between Cost Centers and Internal Orders or Work Breakdown Structures and Cost Centers.

   ii. Partner movements – allocations are also visible (e.g., ATAAPS).

   iii. Shows organizations that incurred costs by ISR Service.

e. <u>BI – Labor Reporter (Cost Management): Detailed Labor Cost Report</u>

   i. Report provides visibility of DCPS and ATAAPS postings/movements by Cost Center and Partner Objects (Fund, Functional Area, and Cost Object).
   ii. Can see cost element (GL) account posted.

   iii. Line of accounting information available within standard report.

Cost Transfers – Guidelines:

When a cost transfer is required, consideration should be made for what type of cost transfer or allocation is appropriate based on the commitment item/cost element as well as nature of transaction. There are specific requirements for the primary types of cost transfers/manual allocations that can be performed by end users (based on roles) – FB50 non-workflow journal voucher [e.g., Doc Types XZ, Payroll GLACs], FV50 journal voucher workflow (Oct 19 2013 implementation), or KB15N Manual secondary cost corrections or allocation (manual cost movement that does not touch primary expense General Ledger – variance accounts 9300.01VR, 9300.02VR, 9300.03VR, 9300.016V, or 9300.017V).

1. All Cost Transfers must have documentation on file to support reasoning and justification for performing the FB50 JV (audit requirements) transaction which does not process via the workflow (common excepted business processes are Labor Cost Transfers, Local National Payroll Transfer, Local National Travel, and FMS).

If document type is not visible on main screen of FB50, click EDITING OPTIONS at top of screen, look for drop down selection box at lower right corner, and select “Ready for Input” option – Click BACK.

   a. For FB50, take screen shots of the before and after process and have Senior Analyst, Accountant, or Budget Officer/Resource Management Officer validate both before and after, as well as sign off on hard copy document with justification.

   b. When moving cost for payroll – you can use the FB50 transaction, document type XZ-Labor Cost Transfer, as long as it is the primary expense - commitment item/cost element (e.g., 11B1 or 6100.11B1).

   c. Never perform the FB50 transaction type on 9300, 9300L, 9300F, 9300C, or 9300N as this will create improper postings within the FM module, FI module, and Business Intelligence reports (system should now prevent this from posting).
      i. 9300 ATAAPS or other movements are reallocated using KB15N-Secondary Cost Corrections (reference job aid).

      ii. When moving 9300L or 9300.0100/9300.010T – cite 9300.01VR in the KB15N document (manual cost allocation).

      iii. Also reference the Cost Transfer Decision Matrix materials and job aids before completing a cost transfer. Job Aids can be found at the PSW or MilWiki sites.

      iv. Reference the DASA-CE Cost Allocation and Transfer Matrix (.

   d. Standard FB50 Journal Voucher document types (such as SB G/L Account Posting) will now be routed through the new **JV FV50 workflow process** – effective 19 OCT 13.

      i. Cost Transfers < $125K in total line item value will be approved by the Fund Center’s first line approver/supervisor (as determined in the JV Workflow Maintainer Table).

      ii. Cost Transfers > $125K but less than $10M requires both the Fund Center’s first line supervisor and MACOM/ACOM approver (IMCOM HQ).

iii. Cost Transfers > $10M will require the first line supervisor at Fund Center, the MACOM/ACOM (IMCOM) approver, and a designated approver at DASA-FO or other appointee.

iv. FB50/FV50 Cost Transfers will be restricted based on document type and GLAC association to prevent incorrect document types and/or transactions being used to transfer primary expense/cost.

v. Reference Annex K for the new FV50/FB50 GLAC to Doc Type Matrix.

2. Please follow GFEBS job aid and reference material instructions regarding cost transfers and manual allocations.
Summary

1. Primary costs are posted in the 6000 series accounts and are moved via FB50/FV50 using G/L account and correct document types. There are specific document types when using FB50/FV50 based on type of cost being moved (e.g., labor XZ or non-labor, SB).

2. Secondary costs are posted in 9000 series accounts (e.g., 9100, 9300) and are allocated between Army organizations within GFEBS for labor, overhead, or other cost allocations. These are moved only by using KB15N – Manual Cost Allocation.

Examples –

9100.0100 ARMY 42 LABOR ALLOC - BR EN
9100.0110 ARMY 42 LABOR PRICE VAR - BR EN
9100.C001 ARMY 42 INVENTORY PART COST EN
9100.C002 ARMY 42 INDIRECT SPT COST EN
9100.C003 ARMY 42 BENEFIT COSTS EN
9100.C004 ARMY 42 COPIER COSTS EN
9100.C005 ARMY 42 CELL PHONE COSTS EN
9100.S001 ARMY 42 NMP BILLED MAT & SUP EN
9100.S003 ARMY 42 NMP BILLED LABOR EN
9300.0100 ARMY 43 LABOR CHARGE - REG EN
9300.01OT ARMY 43 LABOR CHARGE - OT EN
9300.01VR ARMY 42 LABOR VARIANCE EN
9300.0300 ARMY 43 GSA VEHICLES EN
9300.0200 ARMY 43 EQUIPMENT USAGE EN

Major Steps (reference Cost Transfer Decision Matrix Job Aid – copied here for quick reference)**:** Link to GFEBS job aid https://www.milsuite.mil/wiki/Cost_Transfer_Decision_Matrix.

1. Determine if your cost transfer falls under one of the 3 categories:

a. Primary Cost Correction

- Primary Cost Corrections are done when a primary cost element (6000 series) has posted incorrectly.

- Example: Your DCPS Payroll posted to an incorrect fund and needs to be corrected.

a. Cost Allocation

- Cost Allocations are periodic settlements of costs based on drivers such as activity rates and hours worked. Cost allocations are always posted using a secondary cost element (9000 series) which are accounts established by DASA-CE.

- A cost allocation is not used if a posting was made to an incorrect cost object and/ or Line of Accounting (LOA).

    - It is not a correction tool; cost allocations imply that the data was initially posted correctly.

Example: Your DCPS Payroll posts into your home cost center correctly and you need to transfer some of those hourly charges (hours x rate) to another cost object (i.e. a Cost Center, Internal Order, or WBS Element).

b. Secondary Cost Correction

- Secondary Cost Corrections are done when a secondary cost element has posted incorrectly. This scenario would not apply when you want to move Payroll costs to a WBS Element or Internal Order. That example would fall under a cost allocation scenario.

Example:

Your ATAAPS posted an employee's hourly charges to the wrong WBS element and needs to be corrected.

T-Code	Description	Examples	Method	Who
FB50 – Financial Journal Entry	• Utilized to support Financial statements • Covers all Financial, Funding, and most Cost fields • No detailed Payroll correction postings	Original posting of Civilian Base Payroll and Benefits, e.g. 6100.11B1	$'s Based, with Quantity of Hours (Qty info only)	Interfaces & Field POC's
BI FB50 – Detailed Payroll Correction	• Once built, will be utilized to make payroll correction by Employee, by PP, etc…	FUTURE: Perform detailed Payroll corrections, e.g. 6100.11B1	$'s Based with Quantity of Hours	Payroll Processor POC's
KB21N – CO Activity Allocation	• Utilized to charge Quantity with a corresponding Rate	ATTAPS, MTT, Work Order Confirmation, e.g. 9300.0100	Quantity Based, Hours X Rate = $'s	Interfaces & Field POC's
KB15N – CO Manual Cost Allocation	• Utilized to move Costs from a Sender, to a Receiver, on a single Cost Element	Liquidate Labor variance, e.g. 9300.01VR	$'s Based, with Quantity of Hours (Qty info only)	Field POC's
CO Cost Allocations	• Covers many T-Codes used to build automated logic to transfer cost	Moving Payroll to support self MIPR'ing process, e.g. 9100.0100	Quantity Based, Calculates $'s	DASA-CE

T-Code	Description	Examples	Method	Who
CO Costing Sheets	• Utilized to apply Overhead using Static Business Rules	Applying Mgmt OH fee for every HR of Labor to a WBS, e.g. 9300.0100	Quantity Based, Calculates $'s	DASA-CE

*DASA-CE Cost Transfer Matrix Chart (DFAS YE CONFR 2013)

Global Combat Support System-Army (GCSS-A)

KEY POINTS (FY15 Update)

Your Garrison is not to share their DODAACS with other personnel/commands.

Non-tactical fuel purchases DO NOT go into GCSS-A. They must go through FCM-GFEBS. You will still need to build FAS table records in FCM for any non-tactical fuel purchases. If bulk fuel accidentally goes into GCSS-A, it will require DFAS intervention via 1081 to move these costs over to GFEBS. Please do not allow Bulk Fuel / Non-tactical fuel purchases to go to GCSS-A.

Hazardous Waste will remain within GFEBS and should NOT go over to GCSS-A. If the DODAAC for HAZMAT is pointing to GCSS-A, it will go over to GCSS-A and create a UMD. This will require DFAS intervention via 1081 to move these costs over to GFEBS. Please do not allow HAZMAT to go to GCSS-A.

Please adhere to all objectives listed within OPORD 13-165 Implementing GCSS-A Replacing the SARRS at IMCOM and subsequent Annexes (Annex K).

Please attend all GCSS-A meetings and perform all tasks requested of the sites by the GCSS-A Implementation Team.

Implementation across IMCOM (Master Data Conversion Process Outline)

Background

As a result of the HQDA G3 terminating the existing SARSS boxes for all supply related (other than Non-Tactical fuel) requisitions not being procured through the Government Purchase Card (i.e., routing through Funds Control Module (FCM)), IMCOM is required to fully comply with all deployment related activities and milestones. In addition to preparing for the data conversion process required from FCM to GCSS-A (including training, document/data cleansing, DODAAC scrub/validation, WBS creation, etc), IMCOM has a separate unique requirement to “federate” or convert our existing alpha-numeric cost centers to full numerical strings (e.g., 2AAB0001 to 40001001). As a result of GCSS-A’s platform not being compatible w/ the smart-coded logic IMCOM deployed, we have to rebuild all approved organizations to new FE cost centers prior to G-Army go live.

The federation or conversion process from the existing alpha-numeric smart coded cost center records requires a multi-step process which has been outlined below in summary form:

The initial conversion process will take place over a period of 90-120 days out from your site’s scheduled go-live deployment to GCSS-A (which is managed and controlled by the G-Army PMO). This first initial period of preparation is referred to as Phase I [within IMCOM].

Phase I Steps -

1. IMCOM HQ GFEBS Operations Team POC (may vary based on availability) and the appointed DASA-CE Conversion liaison will make direct contact w/ Garrison RMO and DPW to establish date/time for initial conversion conference call and walk-through.

2. DASA-CE will extract latest approved TDA from the Force Management Structure WEB system (FMSWEB) for the UIC/Garrison being federated to G-Army. The TDA used will

be the latest available at the time of the UIC review (see Fielding Group Schedule in Annex J).

3. Initial conference call will include background as to why this process must take place for your site, an overview of the requirements and timelines/steps involved for phase I, as well as a demo of what to expect in validating old to new cost centers.

4. Garrisons will be expected (with hands-on assistance from DASA-CE) to scrub the provided worksheet following the initial conference call (step 3) in order to identify valid cost centers per TDA PARANO - UIC that will be rebuilt under the FE process from GCSS-A. As there may be significant variances or discrepancies from when the original cost center structure was built (during your GFEBS deployment wave) to the latest Garrison organizational structure (i.e., TDA) – the process will require a thorough review of where resources (dollars and manpower) are currently mapped. This process is expected to be completed in no longer than 10-14 business days.

    a. *New Rule* - under the GCSS-A FE requirements and platform, only one cost center record/organization can be generated per UIC-TDA PARANO. This means that a site cannot create additional breakouts (Cost Centers) within the same PARANO under the same UIC to differentiate costs.

    b. In cases where the current Cost Center structure has multiple records for one PARANO, those extraneous records will be rolled and consolidated into one CC record (regardless of funding stream/MDEP breakout).

    c. Only exception to the one PARANO rule is where FMDERIVE requirements are applicable on an organization that has employees paid from both SAG 131 and SAG 132 funding sources and where time confirmations (IW44) will be processed against the organization. For these occurrences, two separate Cost Center records must be generated to support the FMDERIVE – only one FA can be linked to a single FM Derive rule.

    d. If organizations were not captured under the initial GFEBS Cost Center build during deployment or have not been since captured in a request to DASA-CE, and there are valid resources aligned (i.e., $$ and Personnel), we will capture those entities in the new FE process so that they are encapsulated in the new mass CC load file from G-Army. The TDA PARANO requirements are still in effect and must be met for validation of a new record.

5. Upon completion of the Cost Center scrub and validation draft file – the site will submit via email to the IMCOM HQ POC and DASA-CE conversion liaison for review. Note this process may require several follow-on subsequent reviews and edits before a final worksheet can be prepared to go to G-Army for generation.

    a. Final G-Army FE Cost Centers will be approved and uploaded to GFEBS for synchronization b/t the two financial systems.

    b. Users will leverage **KS13** using the Standard Hierarchy option to identify and extract their new cost centers and old (e.g., 2AAB).

6. Any prior use of internal orders for capturing supply related transactions that posted and occurred through the Funds Control Module (FCM), will be identified by the G-Army Cost Team (supported by DASA-CE) for conversion over to G-Army WBS Funded Programs in GFEBS.

a. Internal Orders will not be changed or moved into the Technically Completed (TECO) stage.
b. All other financial postings and cost assignments can occur that are not supply related (G-Army).
c. Fuel (FAS) and Hazardous Waste removal transactions will continue to reside in FCM.
d. Open documents will have to be scrubbed, cleared/closed, or moved to GCSS-A at time of Go-live fielding.
e. WBS will be marked w/ the G-ARMY indicator found on the Customer Data – Additional Data tab within Project Systems CJ2ON/CJ13.

7. Final G-Army Phase I conversion step will be to ensure all DODAAC records are clearly identified and that there is no multi-purpose usage aligned to any DODAAC prior to the synchronization to GCSS-A.

    a. All DODAACs must be single purposed/clean.
    b. Old DODAACs should be recycled where possible if further separation is required. Coordination w/ the IMCOM G4 and LOGSA community required.
    c. G-Army and DASA-CE will determine which new FE 4-range Cost Centers get used for alignment purposes in GCSS-A based on the RIC-DODAAC-UIC/DUIC relationship.
    d. FAS and Supply related transactions cannot be on the same DODAAC record and should be separated prior to implementation. New Fuel cards may be required.

<u>Phase II Steps</u> –

Upon notification from the IMCOM Headquarters, GFEBS Operations Team POC (Mr. John Fetherston), the second phase of the master data conversion process will get underway. This process includes updating the following:

- Human Resource Mini Master (module) employee personnel records (PA30) – default home cost center assignments will be required to be updated.

    - Old Cost Centers will be cross walked to their new FE 4-range records.
    - A mass upload conversion Excel file prepared by IMCOM HQ/Garrison will be used to update all employee personnel records – cost center.
    - This action requires coordination w/ the Defense Civilian Personnel System (DCPS) and the Defense Civilian Personnel Data System (DCPDS).

- Automated Time and Attendance Personnel System (ATAAPS) will have to be reconfigured for all new FE Cost Center assignments to each employee.

    - The ATAAPS conversion process will be supported by IMCOM HQ SMEs.
    - Garrisons will be responsible for overseeing and ensuring their ATAAPS records are correctly aligned during the conversion process.

- Faces to Spaces and Activity Type Rates (KP26) will be required to be updated to reflect changes that have occurred as a result of the FE Cost Center conversion and implementation process.

    - Note many individuals may be assigned to a new FE cost center that does not crosswalk to an old pre-existing record in cases where the old record was collapsed and consolidated due to TDA PARANO alignments.

  - Rates may have to be re-established/recalculated.

- Responsible Cost Center assignments on Internal Orders and Work Breakdown Structures will be required to be updated using a mass upload file.

  - Based on cross-walk from alpha-numeric record to new 4-range FE object.
  - Mass-changed on both WBS elements and Internal Orders upon completion of the HRMM and ATAAPS conversion process.
  - Responsible Cost Center assignments that differ from the Cost Center in ATAAPS will result in failed labor allocations as well as records closing out in ATAAPS each pay cycle.
  - Requesting Cost Center assignments on Direct Charge WBS Projects will have to be updated to reflect new cost center assignments.

- Once the G-Army Cost Center conversion Phase I/II processes are completed successfully and all errors are cleared that might have occurred following the change in HRMM/ATAAPS – IMCOM HQs will notify the site that all use and assignment of costs to the old cost center structure will be discontinued.

  - Pre-existing documents, financial postings, and transactional activity that occurred prior to the Phase II conversion, will continue to be processed until the document is completed (i.e., all stages of transactions are posted through expense and disbursement).
  - Open transactions/balances <u>will not be</u> migrated from the old record to the new record.
  - Sites (depending upon G-Army FG Go-Live date) may have to manage and support two Cost Center structures concurrently during the fiscal year in which they deploy unless the deployment is in the fourth fiscal quarter (at which point a later date will be determined for Phase II conversion).
  - Old Cost Centers will be locked for any new financial postings at time of Phase II conversion completion (this is referred to as the “brown-out” stage).

Reporting will be minimally impacted by the G-Army conversion process.

Garrisons should build a separate Project Structure in GFEBS to capture requirements specific to GCSS-A as to not collocate with any other non-related project/funded program types.

(FY15 Update)

As of publication of this document, IMCOM has one garrison fully converted to the FE Cost Centers and an additional garrison who started with FE cost centers. There have been issues identified within ATAAPS that are preventing Phase II conversions from progressing. The ATAAPS program is hard coded to 2A as the Responsible Cost Center for Internal Orders. Therefore, it will not allow the internal orders to link up to the new FE Cost Centers unless they are on a one for one request. This prevents the one internal order to many cost centers relationship that currently exists in our structure. We will notify you when further guidance/direction is given. Please be patient as we work towards resolving these issues.

Common Levels of Support/Service Support Programs Implementation to GFEBS – Command Status Update

IMCOM will not be capturing costs to the Service Support Program (SSP) level in FY15 within GFEBS as the system is not yet configured or staged for the necessary processes that must occur to ensure allocations, execution documents, and cost assignments are properly recorded. The Command will be working the its ACSIM, DASA-CE, and GFEBS partners to develop a CLS GFEBS Command Implementation Plan (CIP). Implementation will occur at a future date to be determined. As a result, Fund Holders should strive to posture their own master data inventories and execution processes to be ready when the CLS integration begins; activities that will be necessary to accomplish this task are as follows:

Scrub master data inventories to ensure cost is being captured at the correct level of detail specified within this guidance document, the IMCOM Funding Letter Narrative Guidance, and the DFAS 37-100-15 manual.

(FY15 Update) All Internal Order Master Data and Cost Center/WBS data that was executed against in prior periods can be reviewed using the Cost & Performance Portal (https://cpp.army.mil). Please refer to that section for further information.

All **Internal Orders** should be reviewed (using KOK3/KOK5 using IMCOM HQ SYS layout variant) to assess whether or not descriptions, account assignment elements (Fund/Functional Area/Funded Program), and other view fields (Attributes – Point Account and Service) are accurately recorded on the source record. Additionally, Fund Holders should evaluate whether they have adequate record differentiation to properly capture and record installation service cost, OCO related program cost, as well as other special program expenditures (e.g., Counter-Narcotics CNPO, Official Representation Funds (ORF), and other applicable projects as determined by the Army Budget Office).

All **Cost Centers** should be reviewed to determine if the current organization structure as reflected in the GFEBS KS13 file (Master List of Cost Centers) is in consistent alignment with the latest approved TDA document in the Force Management Structure Web System. The GCSS-A Cost Center conversion process will ensure all GFEBS Cost Centers are properly aligned to their respective TDA assignments. Recall the default ISR Service assignment residing on the Cost Center record is there for capturing residual unassigned service costs that are the result of ATAAPS labor allocations, manual cost movements, and other cost redistribution activities within the system. Cost Centers do not capture ISR service cost and cannot be broken out within a single TDA PARA Line No for purposes of differentiating MDEP, APE, or ISR information for reporting purposes. Cost Centers represent the physical organizations on the installation (Garrison) that manage the resources (funding/manpower) and deliver the services to its soldiers, their families, civilians, and community partners.

All **Work Breakdown Structures** (WBS) should be reviewed using CN43N to determine if projects are established at the correct level of detail, verify all funding data and account assignment information is accurately populated, as well as validate the additional data fields (attributes) are correctly captured in the WBS element. Projects should only be created based on the guidance put forth within this document (see earlier sections).

Maintaining the consistent usage and execution assignment within documents of your master data (cost object/collector) inventories throughout the fiscal year is also a key and vital component to ensuring the Command properly reports ISR and CLS costing information to senior leadership – both within IMCOM and across the Army leaders. ACSIM heavily depends upon the information being reported out of GFEBS to the ISR database to be accurate, up-to-date, and consistent in order to allow for proper analysis and evaluation processes within their

own internal business operations. The new internal CLS IMCOM Performance Assessment strategic planning and management tool/model that will be deployed from the IMCOM G5 later this fiscal year will be equally dependent upon the financial and cost information originating out of GFEBS to be accurately reported across the installation services (and ultimately, at the SSP level of detail). End-users should always validate that the selected cost object within their document/line of accounting is the proper record for capturing the financial activity that is associated with the particular requirement and that the record is configured properly to report the specificity needed in future analysis (i.e., ISR-CLS Service, OACSIM Point Account, OCO Project Target Line, or FCA).

Fund Centers should not submit master data actions to the IMCOM/GFEBS validation and processing teams that are capturing costs related information down to the SSP level of specificity until such time an official communication is disseminated from this office. There are significant gaps in the level of service detail being captured across the Command, both in how we execute documents within the financial system as well as how our master data structures are configured. Many Fund Centers were deployed during the final stages of the earlier version of CLS that IMCOM was operating under prior to FY2011 (Wave 1 thru Wave 4). Other Fund Centers were deployed under the ISR Service and MDEP model (Wave 5 and Wave 7) or at the ISR Service – MDEP – Point Account level of detail (Wave 8 forward). Although all Fund Centers should now be capturing costs at the ISR Service and Point Account level of detail (as applicable), we still have significant room for improvement to better capture how we record and report operational costs. The goal for FY15 is to bridge those gaps in reporting, so that at the time of the CLS integration, the Command will be best postured to overlay the CLS model on top of a solid ISR foundation.

G4 Department of Public Works (DPW)

Funding Guidance for FY15

General Guidelines

The DPW uses WBS elements, Plant Maintenance Orders, and Cost Centers as cost collectors.

All Plant Maintenance Orders must be assigned to WBS elements. All Plant Maintenance Orders except Project Work Orders will be assigned to a WBS element in the below standard project structures. Project Work Orders are assigned to project WBS elements created at the garrison level to support individual non recurring sustainment, restoration, or modernization projects.

Maintenance Funding Execution Structure **(MFES)** project structure is used to capture the cost of recurring (preventative) and non-recurring (demand) maintenance and repair activities on real property assets. This structure identifies a WBS element for each of the sustainment ISR service and point account combinations. This project was specifically created to support the execution of plant maintenance Demand Maintenance Orders (DMOs) and Preventative Maintenance Orders (PMOs). The funded program for these WBS elements must remain "ARMY" to facilitate cost allocation of labor to the order. This project will have its funding data rolled over each fiscal year to facilitate its use for labor allocation in multiple years.

Standing Operating Order **(SOO)** project structure is used to capture the cost to perform DPW engineering and municipal services. This structure identifies at least one WBS element for each of the DPW ISR service and point account combinations. This structure is used to support plant maintenance Operations Work Orders (OWOs), ATAAPS labor allocations, municipal services contracts such as custodial and payment of utility commodities. The funded program for these WBS elements must remain "ARMY" to facilitate cost allocation of labor to the order or to the WBS element. This project will have its funding data rolled over each fiscal year to facilitate its use for labor allocation in multiple years.

A **Project Stock** project structure, used to facilitate the cost allocation of material costs was created for all garrisons at the time of deployment. The original project stock WBS was created using the functional area of 132078QRPA. If stocked materials expected to be issued to plant maintenance orders are purchased with other than 132078QRPA then the garrison must create additional project stock WBS elements for each functional area used to purchase stocked materials. This project will have its funding data rolled over each fiscal year to facilitate its use for material allocation in multiple years.

G4 DPW – Labor Allocations

Government Employees

Allocation of government employee labor to ISR services can be accomplished in two ways. The first method is to perform time confirmations on plant maintenance orders and charge all time in ATAAPS to the employee's home cost center. The second method is to have the employee charge all their time in ATAAPS using the appropriate SOO or individual project WBS for their productive time and using their home cost center for their non productive time.

Method one must be used by all maintenance technicians performing sustainment services and is strongly recommended for engineering staff that should charge their time to individual SRM project WBS elements.

Method two is recommended for all white collar personnel not charging to individual SRM project WBS elements and may also be used by technicians providing municipal services such as heating plant or water treatment plant operators.

Garrisons may choose to have everyone in the DPW use Method one, but we recommend that the garrison utilize a combination of Method one and Method Two.

Each employee must utilize only one of these methods.

Contractor Employees

Allocation of contractor labor to sustainment work orders must be accomplished via time confirmation to plant maintenance orders.

Local National Employees

Since there is no ATAAPS equivalent for local national employees the allocation of local national labor must be accomplished via time confirmations to plant maintenance orders. All DPW cost centers, to include Environmental and Housing, with local national personnel must have at least one work center to facilitate creation of plant maintenance orders that are aligned to the appropriate SOO, MFES, or individual SRM Project WBS elements.

Time Confirmation – How it works

Every plant maintenance order is assigned to a specific work center. Work centers are a grouping of personnel within a cost center. A work center can only be assigned to one cost center. Generally they are aligned by skill set of the technicians, but they can be any group of workers within a cost center.

All workers are assigned a specific activity type which has a corresponding rate in that cost center. All government employee's activity type and rates are determined by the faces to spaces document. Contractor personnel's and Korean local national's activity types and rates should be calculated and managed by someone in the DPW.

When time is confirmed on an order you will identify the work center, the number of hours and the activity type that performed the work. The system will calculate the cost of the hours and post a credit to the cost center to which the work center is assigned and a corresponding debit will be posted to the order.

The funding LOA for the credit is determined by the FM Derive rules for that cost center. The FM Derive rules must be set up to credit the same funding LOA from which the employee is paid. For contractor employees the system applies what is known as the A76 rule which will derive the funding LOA of the credit to match the funding LOA of the WBS identified on the order.

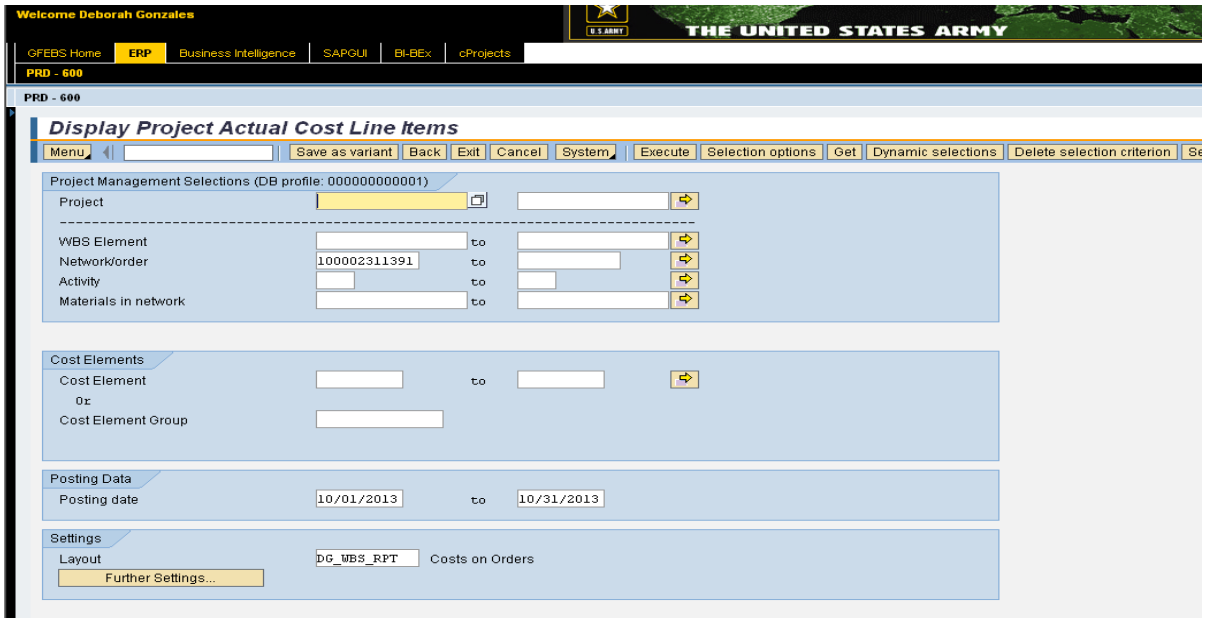
The funding LOA of the debit is determined by the WBS element that is identified on the additional data tab of the order. In the case of Demand Maintenance or Preventative Maintenance orders the WBS will be defaulted to the MFES WBS that is associated to the functional location (building, structure, or linear structure) where the work was performed. In the case of Operations Work Orders it must be chosen at order creation and must correspond to the appropriate WBS element in the SOO project structure. In the case of Project Work Orders it must correspond to the WBS of the specific project.

If the funded program, fund, and functional area of the debit are different than the funded program, fund, and functional area of the credit a cost transfer will occur.

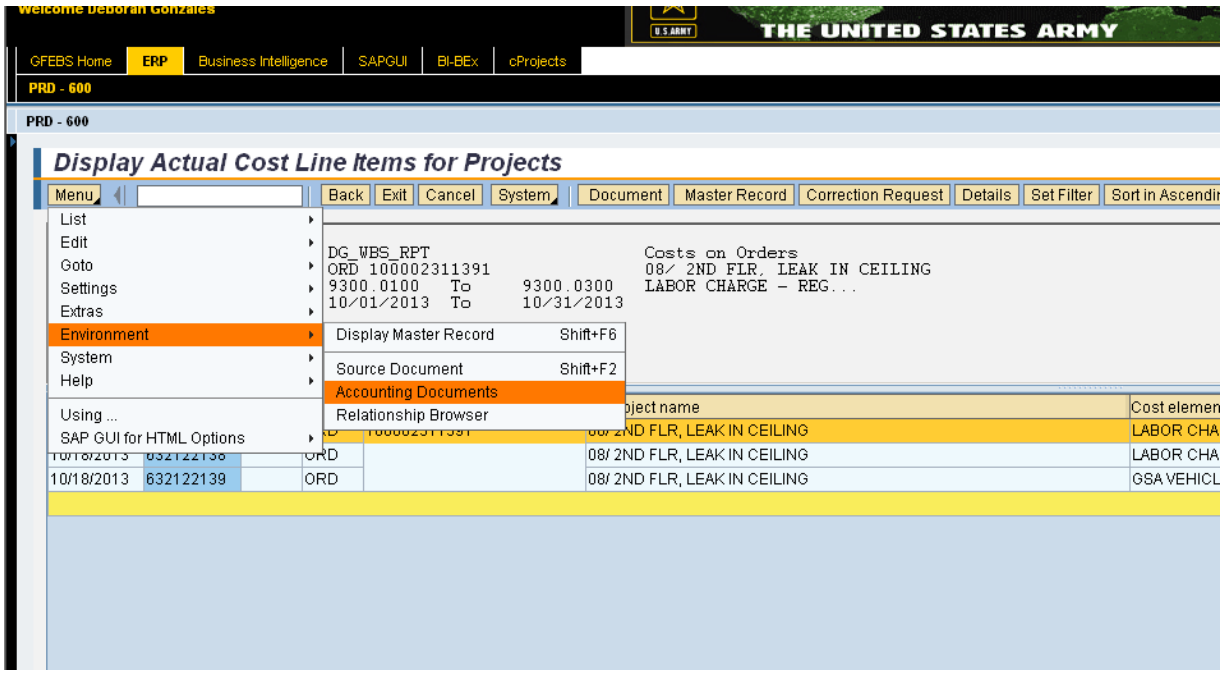
Contractor time confirmations, if identified appropriately in the A76 table, never result in cost transfers. Therefore work orders performed by contractors must never be associated to reimbursable or direct charge WBS elements. Manual cost transfers or specific CLIN items on the contract for this work will have to be performed to receive reimbursement.

Cost centers with government or local national employees that get paid from different functional areas will need to be split into two cost centers if both sets of employees will be charging time to plant maintenance orders.

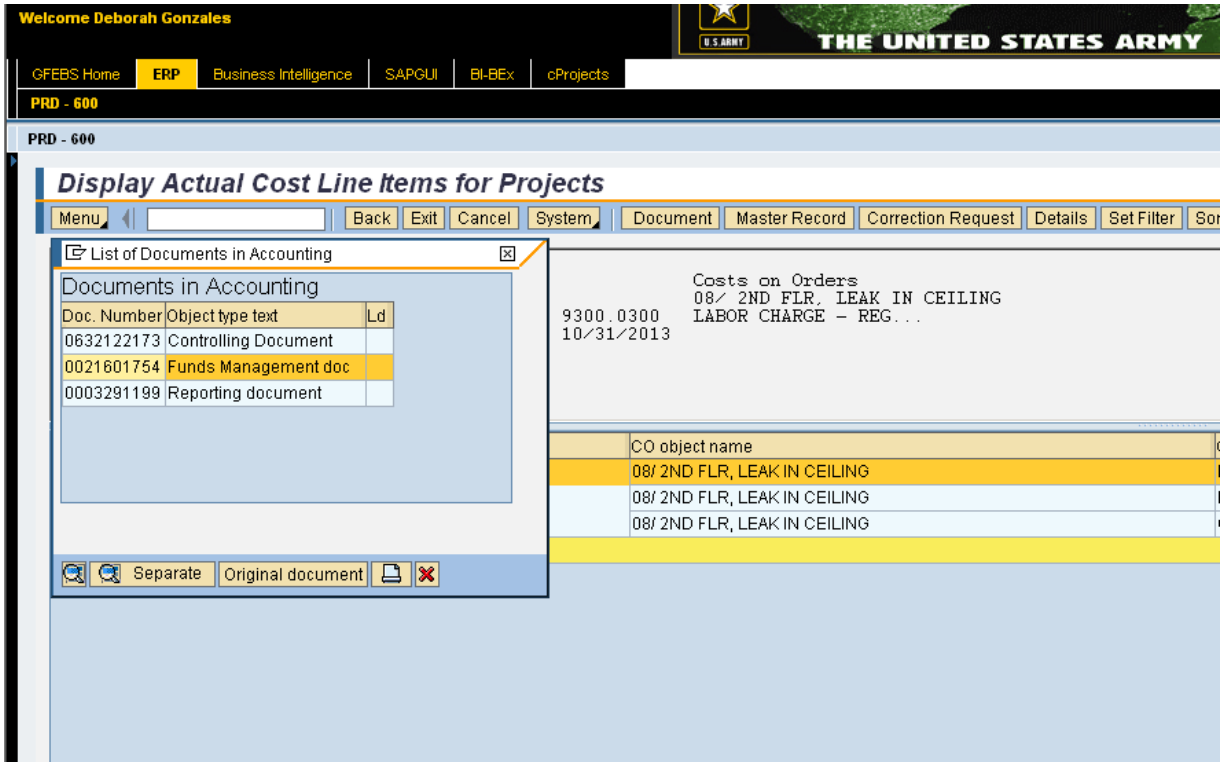
How to validate credits and debits posted by time confirmations
Identify an order with time confirmations and run a CJI3 report for that order



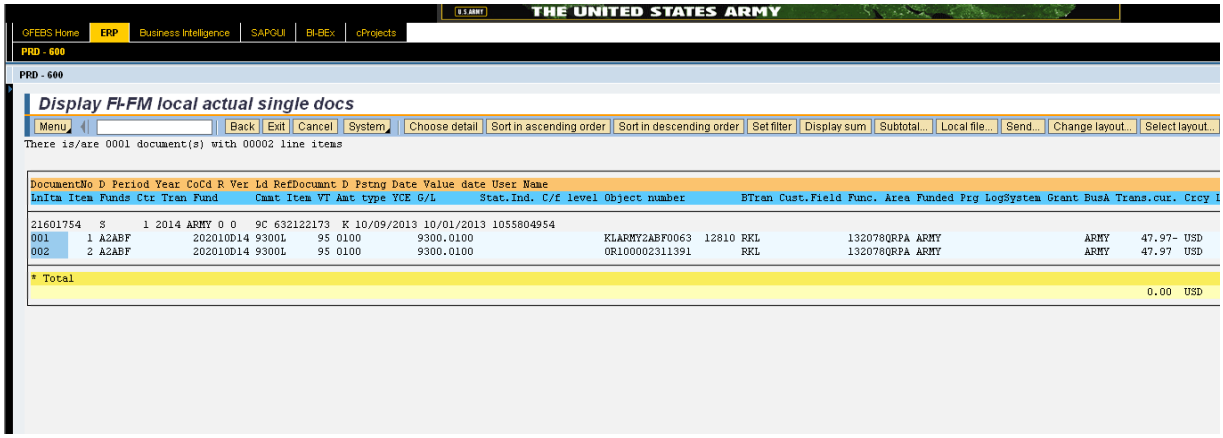
Click on Execute to run the report



Highlight the line you want to investigate and go to Menu and select Environment/Accounting Documents



Choose Fund Management doc



You will now see the debit and credit sides of the order's time confirmations. If the credit is not hitting the correct account you need to submit a help ticket to have the FM Derive rules updated. Below is the spreadsheet format for submitting changes to the FM Derive rules.

Cost Center	Cctr Name	Cost Element(legacy EOR)	Cost Element Text (derives)	maps to...	Fund	Functional Area	Funded Program
2AEP0028	DPG DPW OFC	9300.0100	Regular Labor		202010D13	131079QDPW	ARMY
		9300.01OT	Regular OT Labor		202010D13	131079QDPW	ARMY
		9300.0160	Contractor Labor (Reg & OT)		202010D13	132078QRPA	ARMY
		9300.0200	Equipment		202010D13	132078QRPA	ARMY
		9300.0300	GSA Vehicles		202010D13	132078QRPA	ARMY

If you wish to see the FM Derive rules in place for all of your garrison's cost centers you must submit a help ticket to the GFEBS helpdesk.

The above process can also be used to catch where another garrison may have charged time to your work order. If you discover that another garrison has charged time to your work order you should notify the other garrison and have them reverse the time confirmation. If the time confirmation occurred within the same month as you discovered the error they can use the transaction IW45 to reverse the time. If the error is found on a date outside of the month in which it was confirmed they will have to perform a KB21N transaction to reverse the time. The same is true for corrections that you wish to make to your time confirmations as well. You cannot do partial time reversals. You must reverse the entire confirmation and then reconfirm using the correct number of hours.

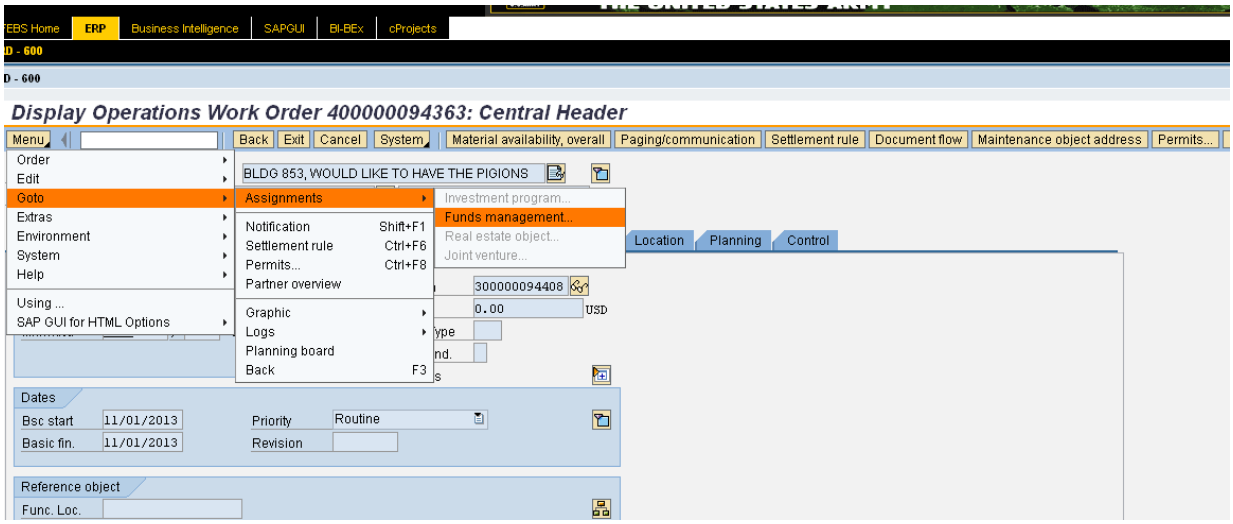
G4 DPW – Material Cost Allocations

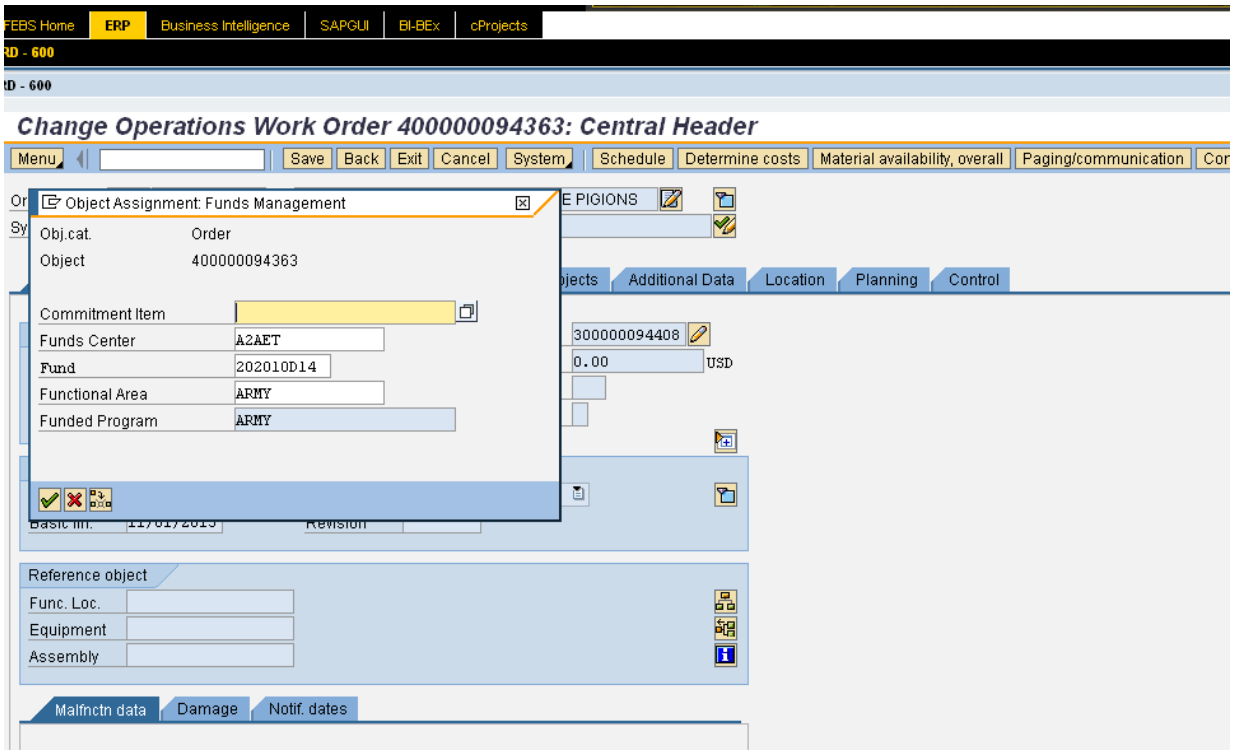
Government Stocked Materials (Inventory)

Allocation of stocked material costs to an order is accomplished using MIGO transaction type 261Q. This is a budget relevant transaction. Using this transaction results in the following postings:

Dr Order WBS LOA 6100.2641 cost element
Cr Project Stock WBS LOA 6100.2642 cost element

To verify the order's LOA you must open the Funds Management Data on the order. To do this you will open the order, go to the Menu function and open Go To/Assignments/Funds Management (see screen shot below). If the data is incorrect you may update it to the correct funding data if you have not already created obligations on the order via having placed non stock components on the order which generated a DPW Purchase Card PR. A mismatch is only likely to occur with OWOs or PWOs but can also be created if you change the WBS on the order.





In the case of OWOs or PWOs it will most likely display the incorrect Functional Area of "ARMY". You should validate this data for all orders before applying components on the order.

If the order's WBS has a different line of accounting than is on the project stock WBS a cost transfer will occur. If DPW Stocked materials are purchased using multiple lines of accounting you must create additional project stock WBS elements for each type of funding. To ensure that an unwanted cost transfer doesn't occur remember to use the correct project stock WBS element for the type of work being performed. If the work order is for sustainment activities use the project stock WBS for 132078QRPA funds and if the work order is for base operations activities use the project stock WBS for 131079QDPW funds.

Materials are received into project stock (inventory) using either MIGO transaction type 501Q or MIGO transaction type 101.

Using transaction type 501Q (Goods Receipt w/o PO) results in the following postings:

Dr Project Stock WBS LOA 6100.2642 cost element
Cr Project Stock WBS LOA 6100.2641 cost element

Using transaction type101 (Goods receipt of PO) for a DPW Purchase Card PO results in the following postings:

Dr Project Stock WBS LOA 6100.2642 cost element
Cr Project Stock WBS LOA 6100.2643 cost element

Using transaction type101(Goods Receipt of PO) for an AXOL 3-Way Single PO results in the following postings:

Dr Project Stock WBS LOA 6100.2642 cost element
Cr Project Stock WBS LOA 2110.0500 cost element

If using the MIGO 501Q we expect that there will be a corresponding MIGO 261Q goods issue. This ensures that we don't have an imbalance between the 6100.2641 and the 6100.2642 accounts.

To reverse a MIGO 501Q transaction type you will perform a MIGO 502Q transaction type. To reverse a MIGO 261Q transaction type you will perform a MIGO 262Q transaction type. To reverse a MIGO 101 transaction type you will perform a MIGO 102 transaction type.

Contractor Stocked Materials (Inventory)

The accounting postings that occur for allocation of stocked material costs for the contractor are exactly the same as occurs for the government. However, they may only utilize the 501 Q or the 101 receipt of the DPW Purchase Card PO. They will never use the budget relevant AXOL 3-Way Single PR/PO process. If the stocked materials are not billed to the government until issued to the order the use of more generic material masters, where the unit of measure is a dollar and the value is a dollar, is acceptable. They will typically use the MIGO 501Q to receive the goods and in that case we expect that a 501Q goods receipt will match the 261Q issue of the materials to the order. This ensures that we don't have an imbalance between the 6100.2641 and the 6100.2642 accounts.

The issuance of contractor material costs to an order should never create a cost movement. Therefore, contractors must always issue from a project stock WBS whose line of accounting matches the line of accounting on the work order.

Government Non Stock Materials (Just in time)

Allocation of non stock materials to a maintenance order is accomplished using a MIGO 101 transaction type. Most often we will be receiving from a DPW Purchase Card PO with an Account Assignment Category of "W" which is not budget relevant. However, with the release of the new Single Charge Card Solution you could also be performing a MIGO 101 for an AXOL PO with the account assignment of "F".

Using MIGO 101 for a DPW Purchase Card PO results in the following postings:

Dr Order LOA 6100.2644 cost element
Cr Order LOA 6100.2643 cost element

Using MIGO 101 for an AXOL 2-Way Single PO results in the following postings:

Dr Order LOA 6100.26RB cost element
Cr Order LOA 2110.0500 cost element

Using MIGO 101 for an AXOL 3-Way Single PO results in the following postings:

Dr Order LOA 6100.260B cost element
Cr Order LOA 2110.0500 cost element

Contractor Non Stock Materials (Just in time)

Contractors can elect to utilize the DPW Purchase Card PR/PO process or may elect to treat their non stock materials the same as their stock materials and utilize the 501Q receipt and 261Q issue process. If utilizing the DPW Purchase Card PR/PO process they should be aware that at this time a government PO processor must be available to adopt their DPW Purchase Card PRs into POs as there is no A76 Purchase Order Processor role. The advantage of using the DPW Purchase Card PR/PO process is the ability to manage when materials are due to be delivered thus supporting efficient scheduling of work orders.

G4 DPW – Capturing Municipal Service Costs

Garrisons must utilize the standard SOO project created for them to capture the expenditure of direct funds for all DPW municipal services. See Annex H for the official list of SOO project numbers by Garrison and see Annex I for the standard SOO structure with the correct combination of Attribute 1 and Attribute 2.

If the service is contracted the Purchase Order for the contract must identify the appropriate SOO WBS element as its account assignment element. Remember if you choose to create a subordinate WBS element for each year's contract that the check box for Copy Superior Funding must **not** be checked and the WBS must correctly identify Attribute 1 and 2 for the service being provided.

Utility payment obligating documents must be aligned to the appropriate SOO project WBS element. Ensure that the obligating document reflects the correct commitment item for the type of utility being purchased. See Annex I for the correct commitment item (CI) for utility purchases.

The only municipal service costs captured by Other Utilities WBS, S.000XXX.30, should be portable latrines.

G4 DPW – Capturing Utility Privatization Projects

All capital improvement projects (CIP) by the privatization contractor should be initiated in cProjects to facilitate work management and review by Headquarters. When funded they will be flagged for transfer to ERP. The WBS created must identify the correct ISR service and point account per Annex I. The purchase requisition for the project should be aligned to that WBS and use commitment item 2334. Commitment item 2334 shall be used exclusively for privatization projects.

G4 DPW – Capturing the O&M costs of Utility Privatization

A level 3 WBS element was created by Headquarters beneath all of the standard SOO project level two WBS elements capturing specific utility services. For example, the WBS for the capture of Privatized Electrical Services O&M would be S.000XXXX.19.1. If the garrison had already created level three WBS elements, and had consequently utilized that number, the next

available level three number was created. The purchase requisition created to execute the O&M work will use the level three WBS as its account assignment element and will use the commitment item 2540.

G4 DPW – Capturing ESPC Projects

A Level 3 WBS element was created by Headquarters beneath all of the standard SOO project level two WBS elements capturing specific utility services. For example, the WBS for the capture of Electrical ESPC projects would be S.000XXXX.19.2. If the Garrison had already created level three WBS elements, and had consequently utilized that number, the next available level three number was created. The Garrison will create level four WBS elements beneath these level three WBS elements to capture individual ESPC projects. The purchase requisition created to execute the project will use the level four WBS as its account assignment element and will use commitment item 233L.

G4 DPW – Capturing Specific Sustainment Service Contract Costs

Contracts for specific sustainment services such as elevator maintenance, overhead door maintenance, range hood cleaning, etc must be captured in a separate GFEBS ERP project structure using the Maintenance and Repair Project Profile. The level 2 WBS elements should identify the type of service contract. Recommend creating level 3 WBS elements for each building and aligning line items on the PR to those WBS elements. If the contracting office is opposed to this approach due to the number of facilities affected the garrison should ensure that the vendor provide a breakdown of their invoiced costs by building. The settlement rule on the WBS can then be set up to settle the appropriate cost to each building.

This project structure may be used for multiple years by creating new level 2 and 3 WBS elements every year in the future.

If the MFES project was used to capture specific service contract costs in the past, set those WBS elements to TECO once the current contract period of performance has been completed and create the separate project structure described above.

G4 DPW – Capturing reimbursements via Reimbursable and Direct Charge WBS

The garrison must create a separate direct charge project structure in GFEBS ERP with level 2 WBS elements for each customer and level 3 WBS elements for each service provided. In the case of contracted services you may be able to utilize the direct charge WBS on the purchasing document if a separate CLIN item is identified on the Purchasing Documents. They may also be identified on plant maintenance orders performed by government personnel. Remember that you never apply a direct charge WBS to a plant maintenance order being performed by contractor personnel.

The garrison must create a separate reimbursable project structure in GFEBS ERP with level 2 WBS elements for each customer and level 3 WBS elements for each service provided. In the case of contracted services you may be able to utilize the reimbursable charge WBS on the purchasing document. They may also be identified on plant maintenance orders performed by government personnel.

The direct charge project's WBS elements may be rolled over at the beginning of the next FY if acceptable to the customer. The reimbursable project's WBS elements will be rolled if the sales order attached to the WBS has an end of contract date that is later than September 30, 20XX.

G4 DPW – Capturing non-recurring SRM projects

All non-recurring SRM projects whose method of execution is not in house personnel or government credit card purchase must be captured as a project in cProjects and flagged for transfer to GFEBS ERP at the time they are determined to be a valid work requirement for accomplishment in the current or following fiscal year. A copy of the 4283 document must be attached to the cProjects project.

All non-recurring SRM projects with an estimated cost less than $25,000 and whose method of execution will be in-house personnel or government credit card purchase may be captured in a single project structure created in GFEBS ERP. Level 2 WBS elements may be reflective of the actual work requirement or you may create a hierarchy by customer or type of building. The in-house execution will be captured via time confirmation and material issues to Project Work Orders assigned to the specific WBS element. Execution with the government credit card should be via an AXOL Two-way Single PR/PO utilizing the Project Work Order as its account assignment element. A copy of the 4283 document will be attached to the WBS element in GFEBS ERP.

All WBS elements created must have the correct funding data to include Attribute 1 (Point Account) and Attribute 2 (ISR Service). See annex J for the crosswalk of 132076xxxx functional area to Point Account to ISR service crosswalk. See your garrison's category code to WBS crosswalk to see the correct point account to ISR service relationship for 132078QRPA projects. The link to the crosswalk tables is https://www.us.army.mil/suite/files/34030494 .

G4 DPW – Master Data Upkeep/Creation

Functional Locations

DMOs and PMOs rely on the functional location having a MFES WBS assigned to it. When new facilities are created in the real property module a functional location is created and assigned to the building record. The functional location created does not have a WBS assigned to it. It is the responsibility of the garrison to ensure that the correct MFES WBS is assigned to the functional location. See your garrison's category code to WBS crosswalk to determine the correct MFES WBS based on the design use category code of the facility. The link to the crosswalk tables is https://www.us.army.mil/suite/files/34030494.

Additional functional locations can be created to identify the floors, roof, individual rooms, or sections of the building. This can be a useful way to identify an area of a building that is reimbursable. Functional locations can also be utilized to create segments of linear structures such as roads or utility lines. The role required to create new functional location records is the Plant Maintenance Master Data Maintainer. Recommend the use of the Functional Location Upload spreadsheet when creating multiple functional locations.

Installed Equipment

As the Army places more emphasis on the execution of preventative maintenance to save on demand maintenance requirements the identification of installed equipment becomes more critical. Part of a construction project closeout checklist should require the creation of equipment records in GFEBS for all installed equipment within the new facility. The role required to create new equipment records is the Plant Maintenance Master Data Maintainer role. Real Property Roles do not include this function.
Recommend use of the Standard Equipment Upload spreadsheet when creating multiple equipment records. The link to the equipment upload spreadsheet is https://www.us.army.mil/suite/files/34030494.

Activity Type Rates

Every year the activity type rates for contractor personnel and moving equipment should be analyzed and updated as appropriate. Activity type rates are maintained using transaction KP26.

Activity type rates for government personnel and local nationals (except Korea) are maintained by the Resource Management Office.

Annex A – Cost Center / Internal Order Change and/or Create Template and New Functional Area Request Template

Please find the appropriate files located on AKO folder below.

https://www.us.army.mil/suite/files/41534791

Annex B – AMSCO to ISR Service Crosswalk

Fiscal Year 2015

https://www.us.army.mil/suite/files/41534791

ISR –Services Web Link

https://isrtrain.hqda.pentagon.mil/isr/isrmainako/services/services.html

Annex C – Standard Garrison Organization (SGO) – Area of Responsibility Codes

PD Major	PD Minor	Description
9	9	HQ/ASN Level Funding
C	1	Command and Staff
C	2	HHC/HHD
C	3	Resource Management Office (RMO)
C	4	Plans, Analysis & Integration (PAIO)
C	5	Administrative Staff
H	1	Directorate of Human Resources
H	2	Admin Services
H	3	Military Personnel Services
H	4	ACES
H	5	ASAP
R	1	Directorate of Morale Welfare and Recreation (DMWR)
R	2	NAF Support Management
R	3	Child & Youth
R	4	Recreation
R	5	Business
R	6	ACS
T	1	Directorate of Plans, Training, Mobilization and Security (DPTMS)
T	2	Plans and Operations
T	3	Training
T	4	Range
T	5	Security & Intelligence
T	6	Airfield
E	1	Directorate of Emergency Services (DES)
E	2	Police/Provost Marshal
E	3	Fire Protection & Prevention
L	1	Directorate of Logistics
L	2	Logistics Plans & Operations
L	3	Supply & Services
L	4	Maintenance
L	5	Transportation

PD Major	PD Minor	Description
P	1	Directorate of Public Works (DPW)
P	2	Operations & Maintenance
P	3	Environmental
P	4	Housing
P	5	Engineering
P	6	Master Planning
P	7	Business Operations/Integration
X	1	Installation Support Offices
X	2	Public Affairs (PAO)
X	3	Religious Support (RSO)
X	4	Contracting (ICO)
X	5	Legal (ILO)
X	6	EEO
X	7	Internal Review (IRACO)
X	8	Safety (ISO)

Annex D – Overseas Contingency Operations Program (OCO)

Program Target Lines

Fiscal Year 2015 Program Overview:

FY15 OCO PROGRAM TARGET LINES							OEF	
Ln #	**Target Line**	**SAG**	**IOL APE**	**GFEBS FA**	**GFEBS ATTR #2**	**GFEBS Command Defined Field**	**MDEP**	**FCA**
1	TCS for Deploying Soldiers (OEF/OND)	121	12101220F1M	121012VFRE	F1M		VFRE	F4209
2	Soldier Medical Evacuation (MEDEVAC) at US Army Training Ranges	121	12101200F1H	121012VFRE	F1H		VFRE	F1804
3	Army Career and Alumni Program (ACAP)	121	12101220F2C	121012VFRE	F2C		VFRE	F4845
4	Mob/Demob Base Operating Support, Supplies & Equipment	131	131034A3F1C	131034VFRE	F1C		VFRE	F1211
5	Mob/Demob Service Base Support Contract	131	131034A3F1B	131034VFRE	F1B		VFRE	F1211
6	Incremental Facilities Sustainment for Mobilization Stations	131	131079S4F1K	131079VFRE	F1K		VFRE	F4822
7	Mobilization Training (Ft Polk only)	131	131034A3F1Q	131034VFRE	F1Q		VFRE	F1211
8	Incremental CIV Pay ISO OND/OEF	135	13519700F1A	135197VFRE	F1A		VFRE	F1211
9	Installation Law Enforcement	135	13519700F1J	135197VFRE	F1J		VFRE	F4806
10	Entertainment and Support for Deployed/Returning Soldiers (SFAP) **(IMCOM G9 only)**	135	13519700F1L	135197VFRE	F1L		VFRE	F4821

FY15 END-STRENGTH >490K (ES490) TARGET LINES							OEF	
Ln #	**Target Line**	**SAG**	**IOL APE**	**GFEBS FA**	**GFEBS ATTR #2**	**GFEBS Command Defined Field**	**MDEP**	**FCA**
	TBD	TBD	Base APE + "BP"/"BN"	Base APE + VFRE	Base ISR	Base MDEP	VFRE	F4807

Annex E – Reimbursement Identification Codes (RIC)

GFEBS Established RIC Codes and Description (CJ20N)

01 – RECURRING – MISSING UNIQUE
02 – NON-RECURRING – MISSING UNIQUE
03 – RECURRING – ABOVE STANDARD SERVICE LEVEL
04 – NON-RECURRING – ABOVE STANDARD SERVICE LEVEL
05 – RECURRING – BOS OR SRM UNFUNDED REQUIREMENT
06 – NON-RECURRING – BOS OR SRM UNFUNDED REQUIREMENT
07 – RECURRING – TRANSIENT TRAINING
08 – NON-RECURRING – TRANSIENT TRAINING

Table below is from Department of the Army Memorandum (OACSIM) – dated 24 AUG 2009, Subject: Implementation of Reimbursement Tracking Procedures

DAIM-RD
SUBJECT: Reimbursement Tracking Procedures

Reimbursement Identification Codes

Instructions: ***When creating a Customer Number for a reimbursable order, Budget Analysts will input one of the below numeric codes (1-6) in the "Billed Office Program Year" field in the STANFINS FXW report. The Billed Office Program Year is a currently unused field in STANFINS. Coordinate with the installation support agreement manager for assistance with determining type of reimbursement, referring to the support agreements on file and using best management judgment.***

Code	Reimbursable Identification	Definition	Examples
1	Recurring – Mission Unique	A reimbursement provided on an annual basis, normally documented in a support agreement, for an atypical good or service not commonly provided by an Army installation, or determined by regulation to be reimbursable. Include reimbursement from non-Army customers, and Army customers reimbursable by regulation or policy exception. Include goods/services that are directly related to mission performance and recorded on organizational property records and would normally be deployed with using units.	-Special maintenance and repair requirement. -Support of exceptional security systems for a particular tenant -Postage / fees -Copier lease / maintenance / supplies -Army Family Housing support costs - Army Working Capital Fund support costs -Army Research Development Test & Evaluation (RDT&E) peculiar support costs, such as surge electricity costs for mission testing -Air Force, Navy, Marines & other non-Army tenant support costs -Credit Union, Burger King, etc., support costs
2	Non-recurring – Mission Unique	A reimbursement provided on a short-term or one-time basis for a mission unique good or service as defined for Code #1 above.	-Purchase specialized intelligence equipment for an Army Military Intelligence unit customer -Purchase laboratory equipment for Army medical facilities -Relocate a wall to reconfigure space for a new Army customer mission -Project order to install a server room in an Army tenant facility
3	Recurring – Above Standard Service Level	A reimbursement provided on an annual basis, normally documented in a support agreement, that purchases commonly provided installation services at an enhanced level. Management controls are needed to ensure this type of reimbursement is for an approved	-Increased days of custodial service for a 24-hour, 7-days per week tenant operation -Dedicated security guards for a tenant facility -Reimbursable positions within an

3

		mission requirement that warrants expenditure of mission funding.	installation directorate to provide dedicated support to a certain customer -Lease an additional dedicated non-tactical vehicle for a single customer
4	**Non-recurring – Above Standard Service level**	A reimbursement provided on a short-term or one-time basis that purchases commonly provided installation services at an enhanced level. Management controls needed to ensure this type of reimbursement is for an approved mission requirement that warrants expenditure of mission funding.	-Increased days of custodial services (contract mod) for a temporary period to accommodate a special one-time mission -Enhanced grounds maintenance in preparation for a tenant ceremony
5	**Recurring – BOS or SRM Unfunded Requirement**	A reimbursement provided on an annual basis, normally documented in a support agreement, which helps cover a funding shortfall that is preventing the attainment of the planned and expected service level. Management controls are needed at installation level to prevent this type of reimbursement. When this type of reimbursement slips through the controls, or when an existing precedent cannot be fixed without detriment to the customer, it is important to report it accurately in STANFINS/GFEBS to allow HQDA analysis and determination of potential adjustments to requirements and funding.	-The grass-cutting standard service level might be once a week, but a BOS UFR leads to once every 2-weeks cutting; tenant reimburses to achieve the once per week standard and sets a precedent -Standard service level is the funding of required facility maintenance and repair, but a fact-of-life UFR leads to delayed service for a tenant facility; tenant reimburses to get immediate M&R service and sets a precedent -Facility sustainment is never reimbursed by a tenant unless the facility is coded in IFS/PRIDE for the tenant to receive the requirement and funding, either by regulation (for non-Army tenants) or by exception (for Army tenants)
6	**Non-recurring – BOS or SRM Unfunded Requirement**	A reimbursement provided on a short-term or one-time basis that helps cover a funding shortfall that is preventing the attainment of the planned and expected service level. Management controls are needed at installation level to help prevent this type of reimbursement. UFRs should be resolved within the installation supplier's chain of command, not through tenant reimbursement and mission funding.	-An unexpected funding shortfall prevents payment of a utility bill due; tenant reimburses in the 4th quarter to assist, but does not set a precedent -Tenant requested an upgrade of drafty windows in tenant-occupied facilities; request has not made the priority cut-line for R&M funding for several years; tenant funds the upgrade -Facility sustainment is never reimbursed by a tenant unless the facility is coded in IFS/PRIDE for the tenant to receive the requirement and funding
7	**Recurring – Transient Training**	A reimbursement provided on an annual basis, normally documented in a written agreement, that covers direct incremental support costs for scheduled training by individuals or units from another DoD component. Also includes reimbursement from Army units who are in the	-Portable latrine rentals for a Marine Corps unit training at Fort Pickett, VA every summer -An Army unit routinely trains at Fort Drum and is included in the ASIP

Annex F - 9300 Accounts – Secondary Cost Allocations

Quick Reference:

9300.0100 ARMY 43 LABOR CHARGE - REG EN
9300.0150 ARMY 43 BR MIL LBR CHARGE EN
9300.0160 ARMY 43 CONTRACTED LABOR EN
9300.0161 ARMY 43 CONTRACTED LABOR OT EN
9300.0170 ARMY 43 LN LABOR CHRG - REG EN
9300.0171 ARMY 43 LN LABOR CHRG - OT EN
9300.0190 ARMY 43 OGA CONTRACT SERVICE EN
9300.01BN ARMY 43 BENEFITS COSTS EN
9300.01CT ARMY 43 CONTRACTED SERVICES EN
9300.01OT ARMY 43 LABOR CHARGE - OT EN
9300.01VR ARMY 42 LABOR VARIANCE EN
9300.0200 ARMY 43 EQUIPMENT USAGE EN
9300.02VR ARMY 42 EQUIP VARIANCE EN
9300.0300 ARMY 43 GSA VEHICLES EN
9300.1100 ARMY 43 DE LBR CHARGE - REG EN
9300.1110 ARMY 43 OTHER PLANNED COSTS EN
9300.2600 ARMY 43 SUPPLIES FOR ECP EN
9300.JLAB ARMY 43 JAPAN LABOR REG EN
9300.JLABT ARMY 43 JAPAN LABOR OT EN
9300.UBTU ARMY 43 UTILITIES - MBTU EN
9300.UDTH ARMY 43 UTILITIES - DTHERM EN
9300.UKGL ARMY 43 UTILITIES - KGAL EN
9300.UKWH ARMY 43 UTILITIES - KWH EN
9300.USWG ARMY 43 UTILITIES - KGAL SEW

9300L	9300.0100 / 01OT 9300.01VR	Activity Type Labor VARIANCE
9300C	9300.0160 9300.016V	CNTR Labor Charged VARIANCE
9300F	9300.0170 9300.017V	LN Labor Charged VARIANCE
9300N	9300.0200 / 0300 9300.02VR / 03VR	Activity Type Non-Labor VARIANCE

Annex G – Standard Operating Order (SOO) Project Numbers Reference for IMCOM Garrisons/Fund Centers

SOO Number	Plant	Plant Description
S.0028134	ABER	Aberdeen
S.0005702	ADEL	Adelphi
S.0005463	ANSB	Ansbach
S.0019280	APHL	AP Hill
S.0005464	BAMB	Bamberg
S.0005476	BAUM	Baumholder
S.0005701	BEL1	Belvoir
S.0005426	BENN	Benning
S.0005422	BLIS	Bliss
S.0005474	BNLX	Benelux
S.0005429	BRAG	Bragg
S.0005475	BRUS	Brussels
S.0011129	BUCH	Buchanan
S.0005435	CARL	Carlisle
S.0005487	CARS	Carson
S.0005434	CMBL	Campbell
S.0005470	HEID	Heidelberg
S.0005704	DET1	Detrick
S.0005436	DRUM	Drum
S.0005703	DTRT	Detroit
S.0005705	DUG1	Dugway
S.0005427	FSHA	Stewart
S.0005428	FSHA	Hunter Army Airfield
S.0005468	GRAF	Grafenwoehr
S.0005430	GORD	Gordon
S.0005467	STUT	Stuttgart
S.0005496	GRLY	Greely
S.0005440	HAM1	Hamilton
S.0005469	GARM	Garmisch
S.0006083	HOHE	Hohenfels
S.0005497	HONS	Zama
S.0005481	HOOD	Hood
S.0005486	HUAC	Huachuca
S.0005545	HUNT	Hunter Liggett
S.0005482	IRWI	Irwin
S.0005499	JBLM	Joint Base Lewis-McChord
S.0005425	JCK1	Jackson
S.0005471	KAIS	Kaiserslautern
S.0005431	KNOX	Knox
S.0005490	KOR1	Korea Area 1
S.0005491	KOR2	Korea Area 2
S.0005492	KOR3	Korea Area 3
S.0005493	KOR4	Korea Area 4

SOO Number	Plant	Plant Description
S.0005489	LEAV	Leavenworth
S.0005437	LEE1	Lee
S.0005441	LEO1	Leonard Wood
S.0005473	LIVO	Livorno
S.0001701	LTKY	Letterkenny
S.0005544	MCCO	McCoy
S.0005700	MEAD	Meade
S.0028137	MYER	Myer
S.0001923	NAT1	Natick
S.0005498	OKIN	Okinawa
S.0005546	PARKS	Cp Parks
S.0001922	PICY	Picatinny
S.0005433	POLK	Polk
S.0005483	PREM	Presidio of Monterey
S.0005706	REDS	Redstone
S.0005488	RLY1	Riley
S.0005709	ROCK	Rock Island
S.0005432	RUCK	Rucker
S.0006384	SCHI	Schinnen
S.0005465	SCHW	Schweinfurt
S.0019281	SHAF	HI - Oahu
S.0019282	SHAF	PTA
S.0005484	SILL	Sill
S.0000475	SOTO	Soto Cano
S.0002959	TOBY	Tobyhanna
S.0005536	UMIA	Miami
S.0005472	VICE	Vicenza
S.0005495	WAIN	Wainwright
S.0002961	WATV	Watervaliet
S.0005485	WHTS	White Sands
S.0005466	WIES	Wiesbaden
S.0005438	WPT1	West Point
S.0005707	YUMA	Yuma

Annex H – IMCOM GFEBS Sample SOO Project Structure

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******	(Garrison Name) SOO-CLS								
S.*******.1	[200] OPERATE UPH/SEBQ/UOQ	A2***	2020	202010D15	131052QHFM	ARMY	A5210000	200	
S.*******.2	[200] FURNISHINGS/EQUIP MGMT	A2***	2020	202010D15	131052QHFM	ARMY	A5220000	200	
S.*******.3	[200] Leased UPH	A2***	2020	202010D15	131052QHFM	ARMY	A5230000	200	
S.*******.4	[201] ARMY FAMILY HOUSING	A2***	0725	072510D15	195000E35H	ARMY		201	
S.*******.5	[400] FACILITY ENGR SVCS MGMT (SUMMARY)	A2***	2020	202010D15	131079QDPW	ARMY	A79A0000	400	
S.*******.6	[400] RP MGMT AND ENGR SERVICES	A2***	2020	202010D15	131079QDPW	ARMY	A79A1000	400	
S.*******.7	[400] MISC ENGINEERING ACTIVITIES	A2***	2020	202010D15	131079QDPW	ARMY	A79A2000	400	
S.*******.8	[400] PLANNING AND DESIGN	A2***	2020	202010D15	131079QDPW	ARMY	A79A3000	400	
S.*******.9	[400] SUPERVISION, INSP, AND ADMIN	A2***	2020	202010D15	131079QDPW	ARMY	A79A4000	400	
S.*******.10	[400] SPECIALIZED INSP AND SURVEYS	A2***	2020	202010D15	131079QDPW	ARMY	A79A5000	400	
S.*******.11	[402] CUSTODIAL SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A79E0000	402	
S.*******.12	[403] REFUSE REMOVAL	A2***	2020	202010D15	131079QDPW	ARMY	A79G0000	403	
S.*******.13	[404] IMPROVED GROUNDS	A2***	2020	202010D15	131079QDPW	ARMY	A79D1000	404	
S.*******.14	[404] UNIMPROVED GROUNDS	A2***	2020	202010D15	131079QDPW	ARMY	A79D2000	404	
S.*******.15	[405] MASTER PLANNING	A2***	2020	202010D15	131079QDPW	ARMY	A79B0000	405	
S.*******.16	[406] REAL ESTATE/REAL PROPERTY ADMIN	A2***	2020	202010D15	131079QDPW	ARMY	A79C0000	406	
S.*******.17	[407] NON RECRUITING/NON UPH LEASES	A2***	2020	202010D15	131079QDPW	ARMY	A79T0000	407	
S.*******.18	[408] SNOW, ICE, AND SAND REMOVAL	A2***	2020	202010D15	131079QDPW	ARMY	A79V0000	408	
S.*******.19	[500] ELECTRICAL SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7930000	500	233D
S.*******.19.1	PRIVATIZATION PROJS ELECT SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7930000	500	2334
S.*******.19.2	ESPC PROJS ELECT SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7930000	500	233L
S.*******.19.3	PRIVATIZED ELECT SVCS O&M	A2***	2020	202010D15	131079QDPW	ARMY	A7930000	500	2540
S.*******.20	[501] HTG/COOLING & GAS SVCS (SUMMARY)	A2***	2020	202010D15	131079QDPW	ARMY	A7940000	501	
S.*******.21	[501] CENTRAL PLANT OPERATIONS	A2***	2020	202010D15	131079QDPW	ARMY	A7941000	501	
S.*******.22	[501] GAS PURCHASES	A2***	2020	202010D15	131079QDPW	ARMY	A7942000	501	233F
S.*******.22.1	PRIVATIZATION PROJS GAS SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7942000	501	2334
S.*******.22.2	ESPC PROJS GAS SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7942000	501	233L
S.*******.22.3	PRIVATIZED GAS SVCS O&M	A2***	2020	202010D15	131079QDPW	ARMY	A7942000	501	2540
S.*******.23	[501] FUEL OIL PURCHASES	A2***	2020	202010D15	131079QDPW	ARMY	A7943000	501	233J
S.*******.24	[501] PROPANE PURCHASES	A2***	2020	202010D15	131079QDPW	ARMY	A7944000	501	233F
S.*******.25	[501] COAL PURCHASES	A2***	2020	202010D15	131079QDPW	ARMY	A7945000	501	233L
S.*******.26	[501] STEAM AND HOT WATER PURCHASES	A2***	2020	202010D15	131079QDPW	ARMY	A7946000	501	233L

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******.27	[501] CHILLED WATER PURCHASES	A2***	2020	202010D15	131079QDPW	ARMY	A7947000	501	233L
S.*******.28	[502] WATER SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7910000	502	233H
S.*******.28.1	PRIVATIZATION PROJS WATER SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7910000	502	2334
S.*******.28.2	ESPC PROJS WATER SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7910000	502	233L
S.*******.28.3	PRIVATIZED WATER SVCS O&M	A2***	2020	202010D15	131079QDPW	ARMY	A7910000	502	2540
S.*******.29	[503] WASTE WATER SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7920000	503	233H
S.*******.29.1	PRIVATIZATION PROJS WASTE WATER SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7920000	503	2334
S.*******.29.2	ESPC PROJS WASTE WATER SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7920000	503	233L
S.*******.29.3	PRIVATIZED WASTE WATER SVCS O&M	A2***	2020	202010D15	131079QDPW	ARMY	A7920000	503	2540
S.*******.30	[504] OTHER UTILITY SVCS	A2***	2020	202010D15	131079QDPW	ARMY	A7950000	504	233L
S.*******.31	[504] UTILITY PRIVATIZATION	A2***	2020	202010D15	131079QDPW	ARMY	A7960000	504	
S.*******.32	[505] SUMMARY COMPLIANCE PROGRAMS	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.1	[505] PGMT TRAVEL/TRNG COMPLIANCE	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.1.1	[505] PGMT R EDUCATION AND TRNG	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.2	[505] CAA CLEAN AIR ACT	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.2.1	[505] CAA R EDUCATION AND TRNG	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.2.2	[505] CAA R PERMIT FEES	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.2.3	[505] CAA R PERMIT APPLICATIONS/MODS	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.2.4	[505] CAA R SAMPLING & MONITORING	A2***	2020	202010D15	131056VENQ	ARMY	A5614000	505	
S.*******.32.2.5	[505] CAA R SUPPLIES & EQUIP	A2***	2020	202010D15	131056VENQ	ARMY	A5631000	505	
S.*******.32.2.6	[505] CAA R PLANS, STUDIES,SURVEYS,ETC	A2***	2020	202010D15	131056VENQ	ARMY	A5631000	505	
S.*******.32.2.7	[505] CAA R PT SOURCE CNTRL POLLUTANTS	A2***	2020	202010D15	131056VENQ	ARMY	A5631000	505	
S.*******.32.2.8	[505[CAA R STUDIES	A2***	2020	202010D15	131056VENQ	ARMY	A5631000	505	
S.*******.32.2.9	[505] CAA R NAAQS Dust Control Projects	A2***	2020	202010D15	131056VENQ	ARMY	A5631000	505	
S.*******.32.2.10	[505] CAA R NESHAP Recurring	A2***	2020	202010D15	131056VENQ	ARMY	A5631000	505	
S.*******.32.2.11	[505] CAA NR PLANS, STUDIES, SURVEYS	A2***	2020	202010D15	131056VENQ	ARMY	A5632000	505	
S.*******.32.2.12	[505] CAA NR PT SOURCE CNTRL POLLUTANTS	A2***	2020	202010D15	131056VENQ	ARMY	A5632000	505	
S.*******.32.2.13	[505] CAA NR CONFORMITY DETERMINATION	A2***	2020	202010D15	131056VENQ	ARMY	A5632000	505	
S.*******.32.2.14	[505] CAA NR MOBILE SOURCES	A2***	2020	202010D15	131056VENQ	ARMY	A5632000	505	

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******.32.2.15	[505] CAA NR OZONE DEPLETING SUBSTANCES	A2***	2020	202010D15	131056VENQ	ARMY	A5632000	505	
S.*******.32.2.16	[505] CAA NR NESHAP Non Recurring	A2***	2020	202010D15	131056VENQ	ARMY	A5631000	505	
S.*******.32.3	[505] CWA CLEAN WATER ACT (CWA)	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.3.1	[505] CWA R EDUCATION AND TRNG	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.3.2	[505] CWA R PERMIT FEES	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.3.3	[505] CWA R PERMIT APPLICATIONS/MODS	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.3.4	[505] CWA R SAMPLING & MONITORING	A2***	2020	202010D15	131056VENQ	ARMY	A5614000	505	
S.*******.32.3.5	[505] CWA R NOT IDENT BELOW	A2***	2020	202010D15	131056VENQ	ARMY	A5621000	505	
S.*******.32.3.6	[505] CWA R SUPPLIES & EQUIP	A2***	2020	202010D15	131056VENQ	ARMY	A5621000	505	
S.*******.32.3.7	[505] CWA R PLANS, STUDIES,SURVEYS,ETC	A2***	2020	202010D15	131056VENQ	ARMY	A5621000	505	
S.*******.32.3.8	[505] CWA R STORM WATER - NON PT SOURCE	A2***	2020	202010D15	131056VENQ	ARMY	A5621000	505	
S.*******.32.3.9	[505] CWA R STORM WATER - POINT SOURCE	A2***	2020	202010D15	131056VENQ	ARMY	A5621000	505	
S.*******.32.3.10	[505] CWA R WASTEWATER PRE-TREATMENT	A2***	2020	202010D15	131056VENQ	ARMY	A5621000	505	
S.*******.32.3.11	[505] CWA R WASTEWATER SLUDGE MGMT	A2***	2020	202010D15	131056VENQ	ARMY	A5621000	505	
S.*******.32.3.12	[505] CWA R SPILL PRVNTN CNTRL/CNTRMEAS	A2***	2020	202010D15	131056VENQ	ARMY	A5621000	505	
S.*******.32.3.13	[505] CWA NR PLANS, STUDIES,SURVEYS,ETC	A2***	2020	202010D15	131056VENQ	ARMY	A5623000	505	
S.*******.32.3.14	[505] CWA NR STORM WATER - NON PT SOURCE	A2***	2020	202010D15	131056VENQ	ARMY	A5623000	505	
S.*******.32.3.15	[505] CWA NR STORM WATER - POINT SOURCE	A2***	2020	202010D15	131056VENQ	ARMY	A5623000	505	
S.*******.32.3.16	[505] CWA NR WASTEWATER TREATMENT	A2***	2020	202010D15	131056VENQ	ARMY	A5623000	505	
S.*******.32.3.17	[505] CWA NR WASTEWATER PRE-TREATMENT	A2***	2020	202010D15	131056VENQ	ARMY	A5623000	505	
S.*******.32.3.18	[505] CWA NR WASTEWATER SLUDGE MGMT	A2***	2020	202010D15	131056VENQ	ARMY	A5623000	505	
S.*******.32.3.19	[505] CWA NR SPILL PRVNTN CNTRL/CNTRMEAS	A2***	2020	202010D15	131056VENQ	ARMY	A5623000	505	
S.*******.32.3.20	[505] CWA NR REGNAL WTRSHED INITIATIVES	A2***	2020	202010D15	131056VENQ	ARMY	A5619000	505	
S.*******.32.4	[505] SDWA SAFE DRINKING WTR ACT (SDWA)	A2***		202010D15		ARMY			
S.*******.32.4.1	[505] SDWA R PERMIT FEES	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.4.2	[505] SDWA R PERMIT APPLICATIONS/MODS	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******.32.4.3	[505] SDWA R SAMPLING & MONITORING	A2***	2020	202010D15	131056VENQ	ARMY	A5614000	505	
S.*******.32.4.4	[505] SDWA R PLANS,STUDIES,SURVEYS,ETC	A2***	2020	202010D15	131056VENQ	ARMY	A5622000	505	
S.*******.32.4.5	[505] SDWA R CONSUMER CONFIDENCE RPRTING	A2***	2020	202010D15	131056VENQ	ARMY	A5622000	505	
S.*******.32.4.6	[505] SWDA NR PLANS,STUDIES,SURVEYS,ETC	A2***	2020	202010D15	131056VENQ	ARMY	A5624000	505	
S.*******.32.4.7	[505] SWDA NR WTR VULNERABILITY ASSESMTS	A2***	2020	202010D15	131056VENQ	ARMY	A5624000	505	
S.*******.32.5	[505] OPNO OPERATIONAL NOICE MGMT SUMRY	A2***		202010D15		ARMY			
S.*******.32.5.1	[505] OPNO NR OPERATIONAL NOICE MGMT	A2***	2020	202010D15	131056VENQ	ARMY	A5618000	505	
S.*******.32.6	[505] RCRA SUBTITILE 'C'	A2***		202010D15		ARMY			
S.*******.32.6.1	[505] RCRA R EDUCATION AND TRNG	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.6.2	[505] RCRA R 'C' PERMIT FEES	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.6.3	[505] RCRA R 'C' PERMIT APPLICATNS/MODS	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.6.4	[505] RCRA R 'C' SAMPLING & MONITORING	A2***	2020	202010D15	131056VENQ	ARMY	A5614000	505	
S.*******.32.6.5	[505] RCRA R HAZARDOUS WASTE DISPOSAL	A2***	2020	202010D15	131056VENQ	ARMY	A5615000	505	
S.*******.32.6.6	[505] RCRA R 'C' SUPPLIES & EQUIP	A2***	2020	202010D15	131056VENQ	ARMY	A5641000	505	
S.*******.32.6.7	[505] RCRA R 'C' PLNS,STUDIES,SURVEYS	A2***	2020	202010D15	131056VENQ	ARMY	A5641000	505	
S.*******.32.6.8	[505] RCRC R HAZRD WASTE MGMT RECUR GENR	A2***	2020	202010D15	131056VENQ	ARMY	A5641000	505	
S.*******.32.6.9	[505] RCRC R CONTAMINATED SOIL FARMING	A2***	2020	202010D15	131056VENQ	ARMY	A5641000	505	
S.*******.32.6.10	[505] RCRC R HW PICKUP SERVICES	A2***	2020	202010D15	131056VENQ	ARMY	A5641000	505	
S.*******.32.6.11	[505] RCRC NR 'C' NON REC PLANS,STUDIES	A2***	2020	202010D15	131056VENQ	ARMY	A5642000	505	
S.*******.32.6.12	[505] RCRC NR 'C' FACILITY UPGRADE	A2***	2020	202010D15	131056VENQ	ARMY	A5642000	505	
S.*******.32.7	[505] RCRA SUBTITILE 'D' SOLID WASTE	A2***		202010D15		ARMY			
S.*******.32.7.1	[505] RCRA R 'D' PERMIT FEES	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.7.2	[505] RCRA R 'D' PERMT APPLICATIONS/MODS	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.7.3	[505] RCRA R 'D' SAMPLING & MONITORING	A2***	2020	202010D15	131056VENQ	ARMY	A5614000	505	
S.*******.32.7.4	[505] RCRA NR 'D' PLNS,STUDIES,SURVEYS	A2***	2020	202010D15	131056VENQ	ARMY	A5618000	505	

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******.32.8	[505] TSCA TOXIC SUBSTANCE CNTRL ACT	A2***		202010D15		ARMY			
S.*******.32.8.1	[505] TSCA R ASBESTOS TRAINING	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.8.2	[505] TSCA R LEAD BASED PAINT TRAINING	A2***	2020	202010D15	131056VENQ	ARMY	A5612000	505	
S.*******.32.8.3	[505] TSCA R ASBESTOS NESHAP FEES	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.8.4	[505] TSCA NR PCB SAMPLING	A2***	2020	202010D15	131056VENQ	ARMY	A5614000	505	
S.*******.32.8.5	[505] TSCA NR ASBESTOS DISPOSAL	A2***	2020	202010D15	131056VENQ	ARMY	A5615000	505	
S.*******.32.8.6	[505] TSCA NR LEAD BASED PAINT DISPOSAL	A2***	2020	202010D15	131056VENQ	ARMY	A5615000	505	
S.*******.32.8.7	[505] TSCA NR PCB DISPOSAL	A2***	2020	202010D15	131056VENQ	ARMY	A5615000	505	
S.*******.32.8.8	[505] TSCA NR PCB LBP, ASBESTOS STUDIES	A2***	2020	202010D15	131056VENQ	ARMY	A5686000	505	
S.*******.32.9	[505] RCRI SUBTITLE 'I' USTs	A2***		202010D15		ARMY			
S.*******.32.9.1	[505] RCRI R 'I' PERMIT FEES	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.9.2	[505] RCRI R 'I' PERMIT APPLICATNS/MODS	A2***	2020	202010D15	131056VENQ	ARMY	A5613000	505	
S.*******.32.9.3	[505] RCRI R 'I' SAMPLING & MONITORING	A2***	2020	202010D15	131056VENQ	ARMY	A5614000	505	
S.*******.32.9.4	[505] RCRI R 'I' EQUIPMENT	A2***	2020	202010D15	131056VENQ	ARMY	A5652000	505	
S.*******.32.10	[505] NEPA NATL ENVIRONMENTAL POLICY ACT	A2***	2020	202010D15	131056VENQ	ARMY	A5670000	505	
S.*******.32.10.1	[505] NEPA MILCON PROJECT REVIEW	A2***	2020	202010D15	131056VENQ	ARMY	A5670000	505	
S.*******.32.10.2	[505] NEPA OVERSEAS ENV BASELN SURVEYS	A2***	2020	202010D15	131056VENQ	ARMY	A5670000	505	
S.*******.32.11	[505] CULT/NAT MIT FOR BRAC OR RANGES	A2***		202010D15		ARMY			
S.*******.32.11.1	[505] NAT RESRC MIT FOR BRAC OR RANGES	A2***	2020	202010D15	131056VENQ	ARMY	A56B0000	505	
S.*******.32.11.2	[505] CULT RSCR MIT FOR BRAC OR RANGES	A2***	2020	202010D15	131056VENQ	ARMY	A56B0000	505	
S.*******.32.12	[505] PROGRAM MANAGEMENT	A2***		202010D15		ARMY			
S.*******.32.12.1	[505] PGMT ADVISORY SERVICES	A2***	2020	202010D15	131056VENQ	ARMY	A5617000	505	
S.*******.32.12.2	[505] PGMT EMS COORDINATOR	A2***	2020	202010D15	131056VENQ	ARMY	A5617000	505	
S.*******.32.12.3	[505] PGMT ENV REVIEWS (NEPA COORDNTR)	A2***	2020	202010D15	131056VENQ	ARMY	A5617000	505	
S.*******.32.12.4	[505] PGMT ENVIRONMENTAL QUALITY RPT	A2***	2020	202010D15	131056VENQ	ARMY	A5617000	505	
S.*******.32.12.5	[505] PGMT SUSTAINABILITY	A2***	2020	202010D15	131056VENQ	ARMY	A5617000	505	
S.*******.32.12.6	[505] PGMT REQUIREMENTS-FUNDS MGMT	A2***	2020	202010D15	131056VENQ	ARMY	A5617000	505	

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******.32.12.7	[505] PGMT GIS SERVICES	A2***	2020	202010D15	131056VENQ	ARMY	A5617000	505	
S.*******.32.12.8	[505] PGMT EPAS EXTERNAL	A2***	2020	202010D15	131056VENQ	ARMY	A5617000	505	
S.*******.33	[507] SUMMARY POLUTION PREV MGMT	A2***		202010D15		ARMY			
S.*******.33.1	[507] PGMT R POLLUTION MGMT	A2***		202010D15		ARMY			
S.*******.33.1.1	[507] PGMT R TRAVEL/TRNG POLUTION MGMT	A2***	2020	202010D15	131054VENQ	ARMY		507	
S.*******.33.2	[507] EPCRA RREPORTING	A2***		202010D15		ARMY			
S.*******.33.2.1	[507] EPCRA RREPORTING OTHER	A2***	2020	202010D15	131054VENQ	ARMY	A5417000	507	
S.*******.33.2.2	[507] EPCRA COORD WITH LEPC/SERC	A2***	2020	202010D15	131054VENQ	ARMY	A5417000	507	
S.*******.33.2.3	[507] EPCRA PLNS,STUDIES,SURVEYS,ETC	A2***	2020	202010D15	131054VENQ	ARMY	A5418000	507	
S.*******.33.3	[507] PRVN NR POLLUTION PREVENTION PROJS	A2***		202010D15		ARMY			
S.*******.33.3.1	[507] PRVN NR HAZ WASTE REDUCTION PROJS	A2***	2020	202010D15	131054VENQ	ARMY	A5420000	507	
S.*******.33.3.2	[507] PRVN NR SOLID WASTE REDUCTN PROJS	A2***	2020	202010D15	131054VENQ	ARMY	A5430000	507	
S.*******.33.3.3	[507] PRVN NR AIR POLLUTION REDUCTN PROJ	A2***	2020	202010D15	131054VENQ	ARMY	A5440000	507	
S.*******.33.3.4	[507] PRVN NR WTR POLUT REDUCTION PROJS	A2***	2020	202010D15	131054VENQ	ARMY	A5450000	507	
S.*******.33.3.5	[507] PRVN NR HAZARDOUS MAT'L REDUCTION	A2***	2020	202010D15	131054VENQ	ARMY	A5470000	507	
S.*******.34	[506] SUMMARY CONSERVATION PROGRAM	A2***	2020	202010D15	131053VENQ	ARMY	A5312000	507	
S.*******.34.1	[506] PGMT CONSERVATION	A2***		202010D15		ARMY			
S.*******.34.1.1	[506] PGMT R TRAVEL/TRNG CONSERVATION	A2***	2020	202010D15	131053VENQ	ARMY	A5312000	506	
S.*******.34.1.2	[506] PGMT R ADVISORY SRVCS CONSERVATION	A2***	2020	202010D15	131053VENQ	ARMY	A5317000	506	
S.*******.34.1.3	[506] PGMT R PROJECT REVIEWS	A2***	2020	202010D15	131053VENQ	ARMY	A5317000	506	
S.*******.34.1.4	[506] PGMT R CONSERVATION GIS	A2***	2020	202010D15	131053VENQ	ARMY	A5325000	506	
S.*******.34.2	[506] SIKE SIKES ACT	A2***		202010D15		ARMY			
S.*******.34.2.1	[506] SIKE R INRMP Development	A2***	2020	202010D15	131053VENQ	ARMY	A5318000	506	
S.*******.34.2.2	[506] SIKE R MONITORING	A2***	2020	202010D15	131053VENQ	ARMY	A5323000	506	
S.*******.34.2.3	[506] SIKE R IMRMP IMPLEMENTATION	A2***	2020	202010D15	131053VENQ	ARMY	A5323000	506	
S.*******.34.2.4	[506] SIKE R ARMY PLNG LEVEL SRVYS (PLS)	A2***	2020	202010D15	131053VENQ	ARMY	A5323000	506	
S.*******.34.2.5	[506] SIKE NR IMRMP IMPLEMENTATION	A2***	2020	202010D15	131053VENQ	ARMY	A5324000	506	

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******.34.3	[506] EAGL BALD AND GLDN EAGLE PROT ACT	A2***		202010D15		ARMY			
S.*******.34.3.1	[506] EAGL R BGEPA RECURRING	A2***	2020	202010D15	131053VENQ	ARMY	A5323000	506	
S.*******.34.3.2	[506] EAGL R BGEPA NON-RECURRING	A2***	2020	202010D15	131053VENQ	ARMY	A5324000	506	
S.*******.34.4	[506] MBTA MIGRATORY BIRD TREATY ACT	A2***		202010D15		ARMY			
S.*******.34.4.1	[506] MBTA R RECURRING	A2***	2020	202010D15	131053VENQ	ARMY	A5323000	506	
S.*******.34.4.2	[506] MBTA NR NON-RECURRING	A2***	2020	202010D15	131053VENQ	ARMY	A5324000	506	
S.*******.34.5	[506] ESA ENDANGERED SPECIES ACT	A2***		202010D15		ARMY			
S.*******.34.5.1	[506] ESA R CONSULTATION	A2***	2020	202010D15	131053VENQ	ARMY	A5334000	506	
S.*******.34.5.2	[506] ESA R MONITORING	A2***	2020	202010D15	131053VENQ	ARMY	A5334000	506	
S.*******.34.5.3	[506] ESA R T&E SPECIES MANAGEMENT	A2***	2020	202010D15	131053VENQ	ARMY	A5334000	506	
S.*******.34.5.4	[506] ESA R T&E SPECIES PLS	A2***	2020	202010D15	131053VENQ	ARMY	A5334000	506	
S.*******.34.5.5	[506] ESA R T&E SPECIES NON-RECURRING	A2***	2020	202010D15	131053VENQ	ARMY	A5336000	506	
S.*******.34.6	[506] WETL WETLANDS	A2***		202010D15		ARMY			
S.*******.34.6.1	[506] WETL R WETLANDS DELINIATION	A2***	2020	202010D15	131053VENQ	ARMY	A5323000	506	
S.*******.34.6.2	[506] WETL R WETLANDS MONITORING	A2***	2020	202010D15	131053VENQ	ARMY	A5323000	506	
S.*******.34.6.3	[506] WETL NR WETLANDS MITIGATION	A2***	2020	202010D15	131053VENQ	ARMY	A5340000	506	
S.*******.34.7	[506] EROC EROSION & SEDIMENT CONTROL	A2***		202010D15		ARMY			
S.*******.34.7.1	[506] EROC R RECUR EROSION AND SEDIMENT	A2***	2020	202010D15	131053VENQ	ARMY	A5323000	506	
S.*******.34.7.2	[506] EROC NR EROSION AND SEDIMENT	A2***	2020	202010D15	131053VENQ	ARMY	A5324000	506	
S.*******.34.7.3	[506] EROC NR E & S CONTROL T&E SPECIES	A2***	2020	202010D15	131053VENQ	ARMY	A5336000	506	
S.*******.34.7.4	[506] EROC NR E & S CONTROL CULT RESCRS	A2***	2020	202010D15	131053VENQ	ARMY	A5353000	506	
S.*******.34.8	[506] RCON REGIONAL CONSERV INIATIVES	A2***		202010D15		ARMY			
S.*******.34.8.1	[506] RCON R CHSP'K BAY CONSRV INIATIVES	A2***	2020	202010D15	131053VENQ	ARMY	A5319000	506	
S.*******.34.9	[506] FIRE WILDLAND FIRE MANAGEMENT	A2***		202010D15		ARMY			
S.*******.34.9.1	[506] FIRE R WILDLAND FIRE MGMT FOR ESA	A2***	2020	202010D15	131053VENQ	ARMY	A5334000	506	
S.*******.34.9.2	[506] Fire NR WILDLAND FIRE MGMT ECOSYS	A2***	2020	202010D15	131053VENQ	ARMY	A5324000	506	

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******.34.10	[506] ACUB SUMMARY ACUB	A2***		202010D15		ARMY			
S.*******.34.10.1	[506] ACUB NR INITIATIVE FOR T&E SPECIES	A2***	2020	202010D15	131053VENQ	ARMY	A5336000	506	
S.*******.34.10.2	[506] ACUB NR INITIATIVE FOR CULT RESCRS	A2***	2020	202010D15	131053VENQ	ARMY	A5353000	506	
S.*******.34.11	[506] ICRM INTEGRATED CULTURAL RESOURCES	A2***		202010D15		ARMY			
S.*******.34.11.1	[506] ICRM R INTEGRATED CR MGMT PLAN	A2***	2020	202010D15	131053VENQ	ARMY	A5318000	506	
S.*******.34.11.2	[506] ICRM NR CULTURAL RESOURCES	A2***	2020	202010D15	131053VENQ	ARMY	A5353000	506	
S.*******.34.12	[506] CURA CURATION, 36 CFR 79 (3679)	A2***		202010D15		ARMY			
S.*******.34.12.1	[506] CURA R PLANS	A2***	2020	202010D15	131053VENQ	ARMY	A5318000	506	
S.*******.34.13	[506] NHPA NATIONAL HIST PRES ACT	A2***		202010D15		ARMY			
S.*******.34.13.1	[506] NHPA R MAINT & TREATMENT PLANS	A2***	2020	202010D15	131053VENQ	ARMY	A5318000	506	
S.*******.34.13.2	[506] NHPA R CONSULTATION	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.13.3	[506] NHPA R PROGRAM AGREEMENT/MOA	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.13.4	[506] NHPA R SURVEY	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.13.5	[506] NHPA R INVENTORY	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.13.6	[506] NHPA R EVALUATION	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.13.7	[506] NHPA R MITIGATION	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.13.8	[506] NHPA R MONITORING	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.13.9	[506] NHPA NR NON-RECUR INVENTORY	A2***	2020	202010D15	131053VENQ	ARMY	A5353000	506	
S.*******.34.13.10	[506] NHPA NR NON-RECUR EVALUATION	A2***	2020	202010D15	131053VENQ	ARMY	A5353000	506	
S.*******.34.13.11	[506] NHPA NR NON-RECUR MITIGATION	A2***	2020	202010D15	131053VENQ	ARMY	A5353000	506	
S.*******.34.13.12	[506] NHPANR NON-RECUR NOMINATION	A2***	2020	202010D15	131053VENQ	ARMY	A5353000	506	
S.*******.34.14	[506] ARPA Arch Resources Prot Act	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.14.1	[506] ARPA R Arch Resources Prot Act	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.15	[506] NAGP NATIVE AMER GRAVES PROT-REPAT	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.15.1	[506] NAGP R CONSULTATION	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.15.2	[506] NAGP R COMP AGREE/POA	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.15.3	[506] NAGP R SUM OF HLDGS & COLLS	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.15.4	[506] NAGP R INVENTORIES	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.15.5	[506] NAGP R REPATRIATION	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	

WBS element	Name	Funds Center	Main Account Code	Fund	Functional Area	Funded Program	Attr 1	Attr 2	CI
S.*******.34.16	[506] AIRFA AMER INDIAN REL FREEDOM ACT	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.16.1	[506] AIRF R AIRFA RECURRING PROJECTS	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.17	[506] CRFC REIMBURSABLE FORESTRY-GRAZING	A2***	2020	202010D15	131053VENQ	ARMY	A5351000	506	
S.*******.34.17.1	[506] CRFC R FOREST PRODS PRODCTN AREA	A2***	2020	202010D15	131053VENQ	ARMY	A5361000	506	
S.*******.34.17.2	[506] CRFC R AGRICULTR/GRAZING OUTLEASE	A2***	2020	202010D15	131053VENQ	ARMY	A5363000	506	
S.*******.34.17.3	[506] CRFC R HUNTING AND FISHING	A2***	2020	202010D15	131053VENQ	ARMY	A5363000	506	
S.*******.34.18	[506] FRRA PEST MANAGEMENT	A2***	2020	202010D15	131053VENQ	ARMY	A5370000	506	
S.*******.34.18.1	[506] FRRA R PEST INTEGRTD PEST MGMT PLN	A2***	2020	202010D15	131053VENQ	ARMY	A5370000	506	
S.*******.35	[510] INDOOR PEST MANAGEMENT	A2***	2020	202010D15	131079QDPW	ARMY	A79F1000	510	
S.*******.36	[510] OUTDOOR PEST	A2***	2020	202010D15	131079QDPW	ARMY	A79F2000	510	
S.*******.37	Summary Cemetery Operations	A2***	2020	202010D15		ARMY	A79D1000	424	
S.*******.37.1	Contracted Cemetery Operations	A2***	2020	202010D15	131079VANC	ARMY	A79D1000	424	
S.*******.37.2	In House Cemetery Operations	A2***	2020	202010D15	131079QDPW	ARMY	A79D1000	424	
S.*******.37.3	Repair National Cemetery Facilities	A2***	2020	202010D15	132078QRPA	ARMY	A79D1000	424	

Annex I – Crosswalk for Functional Area to Point Account to ISR Service for Restoration and Modernization Efforts (132076**)

Category Codes 72111,72170, and 72410			
Point Account	Description of Work	Functional Area	ISR Service
A76F1000	Restoration	132076E3H7	409
A76F2000	Modernization	132076E3H7	409
A76F3000	Minor Construction	132076E3H7	409

Category Codes 72121 and 72181			
Point Account	Description of Work	Functional Area	ISR Service
A76G1000	Restoration	132076E3H6	409
A76G2000	Modernization	132076E3H6	409
A76G3000	Minor Construction	132076E3H6	409

Category Codes 72112, 72114, 72115, and 72122			
Point Account	Description of Work	Functional Area	ISR Service
A76G1000	Restoration	132076ERVT	409
A76G2000	Modernization	132076ERVT	409
A76G3000	Minor Construction	132076ERVT	409

All other Category Codes where building has Operational Status of Active and is not associated to ORTCs, Training Academy Complexes, or Central Heating Plants			
Point Account	Description of Work	Functional Area	ISR Service
A76L1000	Restoration	132076ERVT	409
A76L5000	Modernization	132076ERVT	409
A76L6000	Modernization In house execution	132076ERVT	409
A76L7000	Minor Construction	132076ERVT	409

All other Category Codes where building has Operational Status not Active			
Point Account	Description of Work	Functional Area	ISR Service
A76L2000	Restoration	132076ERVT	409

Operational Readiness Training Centers (ORTC)			
Point Account	Description of Work	Functional Area	ISR Service
A76L1000	Restoration	132076E3H9	409
A76L5000	Modernization	132076E3H9	409
A76L7000	Minor Construction	132076E3H9	409

Training Academy Complex facilities			
Point Account	Description of Work	Functional Area	ISR Service
A76L1000	Restoration	132076EITS	409
A76L5000	Modernization	132076EITS	409
A76L7000	Minor Construction	132076EITS	409

Central Heating Plants			
Point Account	Description of Work	Functional Area	ISR Service
A76L1000	Restoration	132076QUTM	409
Point Account	Description of Work	Functional Area	ISR Service

A76L5000	Modernization	132076QUTM	409

Storm Damage to Any Category Code			
Point Account	Description of Work	Functional Area	ISR Service
A76L1000	Restoration	132076VHUR	409
A76L7000	Minor Construction	132076VHUR	409

Facilities to reduce an RPLANS Deficit			
Point Account	Description of Work	Functional Area	ISR Service
A76L5000	Modernization	132076EAFS	409
A76L7000	Minor Construction	132076EAFS	409

Annex J – Global Combat Support System Army (GCSS-A)

Location	IMCOM Region	FC	UIC	FG - 5/3 Analysis	Go-Live Date
NE Ft AP Hill	ATLANTIC	2ACR	W2LQAA	3	Deployed
NE Ft Myer	ATLANTIC	2ADG	W0UCAA	3	Deployed
NE Ft Lee	ATLANTIC	2ACJ	W6CPAA	1	Deployed
NE Ft Meade	ATLANTIC	2ADH	W0USAA	7	Deployed
HDQ Adelphi	ATLANTIC	2ACQ	W6KKAA	7	Deployed
SE Ft Bragg	ATLANTIC	2ABF	W0U3AA	8	Deployed
WEST Ft Hood	CENTRAL	2AEH	W0VCAA	10	Deployed
EU Region HQ OFC	EUROPE	2AFG	W6BJAA	13	Deployed
EU Stuttgart	EUROPE	2AFK	W6E1AA	13	Deployed
EU Baumholder (I)	EUROPE	2AFH	W6FAAA	13	Deployed
EU Kaiserslautern (I)	EUROPE		W6E6AA	13	Deployed
EU Grafenwoehr	EUROPE	2AFL	W6FMAA	13	Deployed
Hohenfels (I)	EUROPE		W6FNAA	13	Deployed
Garmisch (I)	EUROPE		W6LGAA	13	Deployed
EU Baumholder (I)	EUROPE	2AFM	W6FAAA	13	Deployed
EU Wiesbaden	EUROPE		W6E9AA	13	Deployed
EU Ansbach	EUROPE	2AFN	W6FHAA	13	Deployed
EU Benelux	EUROPE	2AFJ	W6EZAA	14	Deployed
EU Schinnen (I)	EUROPE		W6E0AA	14	Deployed
EU Vicenza	EUROPE	2AFI	W6E7AA	14	Deployed
EU Livorno (I)	EUROPE		W6LFAA	14	Deployed
USAG Fort Stewart	ATLANTIC	2ABN	W0VAAA	15	Deployed
PA Hawaii	PACIFIC	2AGJ	W3RBAA	15	Deployed
SE Ft Campbell	ATLANTIC	2ABQ	W0U4AA	16	Deployed
PA Japan	PACIFIC	2AGN	W6CYAA	17	Deployed
KO Area III - Humphreys	PACIFIC	2AHL	W3BHAA	17	Deployed
KO Area IV - Daegu	PACIFIC	2AHM	W6B1AA	17	Deployed
WEST Ft Bliss	CENTRAL	2AEG	W6CLAA	18	Deployed
WEST White Sands MR	CENTRAL	2AEM	W6CJAA	18	Deployed
WEST Dugway PG	CENTRAL	2AEP	W6B6AA	19	Deployed
WEST Ft Carson	CENTRAL	2AEQ	W0VNAA	19	Deployed
KO Area I - Red Cloud	PACIFIC	2AHJ	W1FDAA	19	Deployed
KO Area II - Yongsan	PACIFIC	2AHK	W6B0AA	19	Deployed
PA Ft Richardson	PACIFIC	2AGK	W4UJAA	20	Deployed
PA Ft Wainwright	PACIFIC	2AGL	W6L7AA	20	Deployed
PA Ft Greely	PACIFIC	2AGM	W6JSAA	20	Deployed
NE Detroit Arsenal	CENTRAL	2ACT	W34WAA	20	Deployed
NE Rock Island	CENTRAL	2ACV	W6B9AA	20	Deployed

Location	IMCOM Region	FC	UIC	FG - 5/3 Analysis	Go-Live Date
NE Ft Leonard Wood	CENTRAL	2ACU	W6B8AA	20	Deployed
IMCOM HQ	HQ	2AAB	W6BDAA	21	Deployed
SE Miami	ATLANTIC	2ABJ	W1EWAA	21	Deployed
WEST Ft Sam Houston	CENTRAL	2AEK	W6CHAA	21	Deployed
AT Soto Cano AFB	CENTRAL	2ABZ	W6EBAA	21	Deployed
WEST Ft Lewis	CENTRAL	2AES	W12KAA	22	11/11/14
AR USAG Ft Buch	Reserves	2AIU	W1H1AA	22	11/11/14
USAG Fort Benning	ATLANTIC	2ABD	W6CRAA	23	12/2/14
NE Picatinny Arsenal	ATLANTIC	2ACM	W6B3AA	23	12/2/14
SE Ft Gordon	ATLANTIC	2ABG	W6CBAA	23	12/2/14
AT Ft Dix	ATLANTIC	2ACN	W1DCAA	23	12/2/14
NE Ft Hamilton	ATLANTIC	2ACS	W4LKAA	23	12/2/14
AR USAG Ft Dix	Reserves	2AIK	W1DCAA	23	12/2/14
AT Natick	ATLANTIC	2ACL	W038AA	24	1/20/15
NE Ft Detrick	ATLANTIC	2AC6	W3HVAA	24	1/20/15
NE Carlisle Barracks	ATLANTIC	2ACE	W6CMAA	24	1/20/15
HDQ Belvoir	ATLANTIC	2ADF	W4VNAA	24	1/20/15
WEST Yuma PG	CENTRAL	2AEN	W6CKAA	24	1/20/15
AT Redstone	ATLANTIC	2ABK	W0WFAA	24	1/20/15
Kwajalein Atoll	PACIFIC	2AGI	W6ZAAA	24	1/20/15
NE Ft McCoy	CENTRAL	2ACO	W0XYAA	25	2/17/15
WEST Ft Riley	CENTRAL	2AET	W0VMAA	25	2/17/15
West CSTC & Camp Parks	CENTRAL	2AEV	W6GSAA	25	2/17/15
AR Ft McCoy	Reserves	2AIL	W0XYAA	25	2/17/15
AR USAG CSTC-CP	Reserves	2AIV	W6GSAA	25	2/17/15
SERO Jackson	ATLANTIC	2ABM	W6CCAA	26	3/17/15
AT Aberdeen Prov Grd	ATLANTIC	2ACF	W4QVAA	26	3/17/15
NE West Point	ATLANTIC	2ACP	W6BMAA	26	3/17/15
WEST Presidio	CENTRAL	2AEJ	W6CGAA	26	3/17/15
WEST Ft Huachuca	CENTRAL	2AEO	W6CFAA	26	3/17/15
WEST Ft Leavenworth	CENTRAL	2AER	W6B7AA	26	3/17/15
SE Ft Knox	ATLANTIC	2ABH	W6CDAA	27	4/15/15
WEST Ft Sill	CENTRAL	2AEL	W6CSAA	27	4/15/15
AT Ft Eustis	ATLANTIC	2ACH	W6CNAA	28	5/13/15
SE Ft Rucker	ATLANTIC	2ABL	W6CEAA	29	6/9/15
NE Ft Drum	ATLANTIC	2ACG	W0XQAA	29	6/9/15
SE Ft Polk	CENTRAL	2ABP	W0VFAA	30	7/14/15
WEST Ft Irwin & NTC	CENTRAL	2AEI	W4E6AA	32	10/6/15
USAEC Command Staff	HQ	2AAC	W3V8AA	TBD	TBD
FMWRC (IMCOM)	HQ	2AAD		TBD	TBD
SE Region Office	CENTRAL	2ABC		TBD	TBD

Location	IMCOM Region	FC	UIC	FG - 5/3 Analysis	Go-Live Date
NE Region Office	ATLANTIC	2ACD	W6BEAA	TBD	TBD
HDQ JPPSOWA		2ADI			
WEST Region Office	CENTRAL	2AEF	W6BHAA	TBD	TBD
PA Region Office	PACIFIC	2AGH	W6BLAA	TBD	TBD
KO Region Office	PACIFIC	2AHI		TBD	TBD

IMCOM Fielding Schedule (as of Oct 2014)

Annex K – Additional AKO Materials

Please use the AKO Link to find the most updated materials and additional pertinent information for your convenience.

https://www.us.army.mil/suite/files/41534791

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