

**Summary Report for Individual Task
805A-36A-8004
Develop a Cost Structure
Status: Approved**

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

DESTRUCTION NOTICE: None

Condition: You are a member of a Division G8 that has been assigned to track the costs of an upcoming mission and you have access to: 1. General office supplies. 2. Internet connected computer, personal/desktop (only cpu w/std mouse, keyboard, sound card, cd-rom, & win os), computer, printer laser (black w/printer cable). 3. The Cost Benefit Analysis Guide. 4. Historical cost data. 5. Major Command Cost Drivers. 6. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation. 6. A calculator. This task should not be trained in MOPP.

Standard: Develop a cost structure by performing all steps in order that results in a brief to the Division G8 for action.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: None

DANGER
None

WARNING
None

CAUTION
None

Remarks: None

Notes: All required references and technical manuals will be provided by the local Command.

Performance Steps

1. Create a cost capturing structure that can be implemented to capture costs.
 - a. Determine dates at which cost capturing will begin based on mission timeline.
 - (1) Ensure start date incorporates all costs associated to preparation for the mission.
 - (2) Ensure final date incorporates all costs associated to reconstitution for the mission.
 - b. Develop a tracking tool that identifies to the lowest echelon (i.e., Company) associated with the mission that aligns with the Element of Resources(EOR)/Commitment Items that maybe used for this mission.
 - (1) Ensure all lowest echelons (i.e., Company) on the mission order are being tracked.
 - (2) Ensure listing of EOR/Commitment Items that may be used throughout this mission are placed on the tracking tool.
2. Determine indirect shared costs that may not affect your office's budget.
 - a. Identify support contracts (i.e., latrine services, food, lodging) being utilized by all lowest echelons (i.e., Company) that your office may or may not be funding and estimate the costs applied to this mission.
 - b. Identify base defenses and other base considerations (i.e., utilities) being utilized by all lowest echelons (i.e., Company) that your office may or may not be funding and estimate the costs applied to this mission.
3. Estimate cost of manpower and major end items.
 - a. Receive manning structure of all personnel to the lowest echelons (i.e., Company) involved in the mission.
 - (1) Utilize current pay tables and the personnel rosters to develop cost per Soldier.
 - (2) Estimate number of man hours associated with this mission.
 - (3) Formulate manpower cost for this mission.
 - b. Receive all MTOE equipment structure for all units to the lowest echelons (i.e. Company) involved in the mission.
 - (1) Utilize current MTOE's of each units to the lowest echelons (i.e. Company) to develop cost per equipment item.
 - (2) Receive cost drivers for Major end Items (i.e., flying hours, tank hours, etc.).
 - (3) Estimate number of equipment hours associated with the mission.
 - (4) Formulate equipment cost for this mission.
4. Receive and record direct costs.
 - a. Receive requisitions (i.e., supply, purchase requests, fuel, travel, etc.).
 - b. Annotate amount of each requisition against each units to the lowest echelons (i.e., Company).

5. Report final costs of mission by adding all direct and indirect costs associated with the mission.

a. Report the final cost for the entire mission.

b. Report the cost of the mission by units to the lowest echelons (i.e., Company).

c. Report the cost of the mission by EOR/Commitment Item.

Note: In General Fund Enterprise Business System (GFEBS) and Global Combat Support System - Army (GCSS-A) these tasks will be conducted utilizing Work Breakdown Structures and Cost Centers and reported utilizing Business Intelligence reports.

(Asterisks indicates a leader performance step.)

Evaluation Guidance: Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measure is failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

Evaluation Preparation: This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until the Soldier feels qualified and prepared for the evaluation. Then have the Soldier perform the task, using the materials listed in the CONDITIONS statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Created cost capturing structure.			
2. Determined indirect shared costs that may not affect your office's budget.			
3. Estimated cost of manpower and major end items.			
4. Received and recorded direct costs.			
5. Reported final costs of mission by adding all direct and indirect costs associated with the mission.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
	CBAG-V3.10	U.S. Army Cost Benefit Analysis Guide 3rd Edition	No	No
	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	No	No

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT.

Safety: In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination.

Prerequisite Individual Tasks : None

Supporting Individual Tasks : None

Supported Individual Tasks :

Task Number	Title	Proponent	Status
805A-36A-8008	Facilitate FM Roles within the Acquisition Review Board Process	805A - Financial Management (Individual)	Reviewed

Supported Collective Tasks : None