



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

SEP 12 1999

MEMORANDUM FOR SECRETARY OF ARMY
CHIEF OF STAFF, ARMY

SUBJECT: Strategic Plan for Implementing Cost Management/Activity
Based Costing (ABC)

I am forwarding a copy of the Army's Strategic Plan for Implementing Cost Management/Activity Based Costing which I fully support. This plan has been developed at the request of the USD (A&T). The USD (A&T) has directed all military services to aggressively pursue ABC where it can be expected to improve cost management.

The Army Cost and Economic Analysis Center has staffed the plan with HQDA and MACOMs for comment. The plan was briefed to the USA and the VCSA on September 30, 1999. Both fully support and approve the plan.

Enclosed is a memorandum for signature to the HQDA Principals and MACOM Commanders, establishing the Army's Strategic Plan.


Helen T. McCoy
Assistant Secretary of the Army
(Financial Management and Comptroller)

Enclosures