DEPARTMENT OF THE ARMY
OFFICE OF THE
DEPUTY CHIEF OF STAFF FOR OPERATION AND PLANS

WASHINGTON DC 20310-0400

DAMO-TRI

13 JUL 2001

MEMORANDUM FOR U. S. Army Cost and Economic Analysis Center,
(SFFM-CA-FI), Arlington, VA 2202-3259

SUBJECT: Institutional Training Cost Management/Activity Based Costing Implementation Plan

1. Reference memorandum, Secretary of Army, dated 10 November 1999, Subject: Strategic Plan for Implementing Cost Management/Activity Based Costing (ABC).

2. Per referenced memorandum, enclosed is the Institutional Training Cost Management/Activity Based Costing Implementation Plan for approval. The plan excludes the AMEDD Center and School and the John F. Kennedy Special Warfare Center and School since the Office of the Secretary of Defense funds these schools.

3. Point of contact for this action is (703) 614-4992.

FOR THE DEPUTY CHIEF OF STAFF FOR OPERATIONS AND PLANS:

Encl

WILLIAM G. WEBSTER, JR.
Brigadier General, GS
Director of Training

Printed on Recycled Paper

Institutional Training

Cost Management / ABC Implementation Plan

15 May 2001

Office of the Deputy Chief of Staff for Operations and Plans

Headquarters, Department of the Army

Table of Contents

SECTION **Page**

Table of Contents i

I. Purpose 1

II. Philosophy and Intent 1

III. Institutional Training Business Area Definition and Applicability of Plan 2

IV. Institutional Training CM/ABC End-State Vision 3

V. Army Institutional Training Cost Management Strategic Goals and Objectives 4

VI. Institutional Training CM/ABC Implementation Plan Goals and Objectives 4

VII. Concept of Operations 5

- A. General 5
- B. Phase 1: Plan and Train 6
  - (1) Develop Implementation Plans 6
  - (2) Conduct Training 7
  - (3) Evaluate Progress 8
- C. Phase 2: Initial Deployment 8
  - (1) Develop/Identify Prototype ABC Models 8
  - (2) Develop Electronic Data Links 8
  - (3) Prototype Projects 9
- D. Phase 3: Fully Deploy ABC 9
- E. Phase 4: Sustain ABC 9

VIII. Roles and Responsibilities 9

- A. ASA(FM&C) 9
- B. USACEAC 10
- C. ODCSOPS 10
- D. TRADOC, OCAR, and NGB 10
- E. School Commandants 11
- F. Institutional Training Activity Managers 11

VIIII. Institutional Training CM/ABC Baseline for Implementation 11

- A. Quarterly Reporting Requirement 11
- B. Number of Employees in the Institutional Training Business Area 12
- C. Institutional Training Business Area Operating Costs 12

X: Special Considerations 12

- Business Area Unique Requirements 12

Appendices 13

- APPENDIX 1: The Institutional Training Business Area 1-1
  - POC Information 1-1
  - Management Structure/Chain of Command 1-1
- APPENDIX 2: The Strategic Content

Key CM/ABC Directives 2-1
The Under Secretary of Defense's 9 July 1999 Memorandum 2-1
The Secretary of the Army's Memorandum Endorsing the Army's Strategic Plan for CM/ABC 2-5
The Army's CM/ABC Strategic Plan 2-5
The Army's CM/ABC Strategic Plan 2-6
APPENDIX 3: 3-1
APPENDIX 4: Essential Elements of Information for MACOM Implementation Plans 4-1
APPENDIX 5: Lessons Learned from Previous Deployments of ABC 5-1
Army Audit Agency 5-1
TRADOC 5-4
FORSCOM 5-5
APPENDIX 6: Allocating Overhead Costs in ABC Modeling 6-1
APPENDIX 7: Acronyms 7-1

I. Purpose

The purpose of this plan is to establish direction for the implementation of cost management (CM)/activity based costing (ABC) in the Army's Institutional Training business area.

The Army's purpose for Cost Management is to:

Institutionalize Cost Management in business areas throughout the Army, using ABC where appropriate, to drive continuous cost reduction and productivity improvement.

This Institutional Training CM/ABC plan will:

- Establish the framework for TRADOC, OCAR, NGB, and Army schools to develop their detailed CM implementation plans.
- Develop a CM approach to supplement and refocus current Institutional Training business area management efforts.
- Identify roles and responsibilities for CM/ABC implementation.
- Establish the baseline required for submitting quarterly CM progress reports to HQDA.

II. Philosophy and Intent

CM is managing costs on a continuous improvement basis. It focuses on processes, products, and outcomes rather than on the inputs. CM takes on a different emphasis at different organizational levels. In the Institutional Training business area, from the Headquarters, Department of the Army (HQDA) to the School Commandant, managers and leaders are interested in the quality and impact of the training services and products provided by the Army's schools. For managers within the schools, this interest extends to the processes employed in conducting and supporting training. At HQDA and other headquarters levels, cost management focuses on relating total costs to the quality and quantity of the training services and products to provide Army decision makers with the information they require to make sound resourcing decisions in the Planning, Programming, Budgeting, and Execution System (PPBES) process. At the school level, CM requires managers to focus on relating total costs to the quality and quantity of the training services and products in order to identify, control, and execute training funds.

Institutional Training CM will operate on the "full cost" principle to capture all resources consumed to conduct training. "All" resources include military and civilian labor (instructors, staff support to include contractors). At the local level, ABC models containing all sources of funds and all resources consumed will be the most useful models for true cost development and management. Schools will capture all Operation and Maintenance (OMA), Operation and Maintenance, Army Reserve (OMAR), Reserve Personnel, Army (RPA), and National Guard

Personnel, Army (NGPA), and Operation and Maintenance, Army National Guard (OMARNG) resources for the organizations/business areas activities being modeled.

At the school level, managing costs on a continuous basis requires updating cost information at least quarterly with a goal of attaining monthly data updates after models and their local use mature. At ODCSOPS, HQDA, it means updating CM information for the POM and budget cycles.

The intent of this plan is to employ ABC as the CM methodology across the Institutional Training Base to manage the Institutional Training business area resources. Exception to ABC management of Institutional Training resources must be approved by ODCSOPS, HQDA (DAMO-TRI). This plan directs the application of ABC to cost manage the following significant functional areas in the Institutional Training business area:

- **Individual Institutional Training**
- **Training Development**
- **Training Support**

The Office of the Deputy Chief of Staff for Operations and Plans (ODCSOPS), HQDA will incorporate CM/ABC methodology in the Institutional Training (IT) resource model. The goal is to electronically link school IT ABC models with the HQDA IT resource model. Over time, the data used at HQDA will be based on the same data generated and/or used by school managers. Employing ABC at schools that conduct or are responsible for training will require a shift in focus for many managers and analysts from emphasizing activities concerned with managing budget inputs to emphasizing cost management, CM methodologies, and productivity improvement. While school managers' primary consideration is accomplishing the training mission in an ever-changing environment, managing costs to improve productivity is a basic responsibility of every leader. Cost management must join with quality and mission response in the forefront of all organization processes, and quality analyses. Cost management methodologies can provide School Commandants with the tools needed to stretch their allocated resources in support of Army training.

Many schools have Institutional Training products and/or services that are provided in whole or in part via contract. This plan requires commanders to implement ABC in the specified functional areas even if some or all of the products and/or services are provided via contract. Such contracts may require including provisions for contractors to furnish the minimum essential information required to maintain a school's CM/ABC model.

IV. Institutional Training Business Area Definition and Applicability of Plan

The Institutional Training business area includes Individual Training, Training Development, Training Support, and Institutional Training Simulations. Individual Institutional Training includes: Initial Entry Training (IET), DMOS and officer Branch qualification, pre-commissioning (OCS), enlisted, warrant and officer career development, senior leader career development, and other special programs (i.e., Flight, Language, and Skill Qualification Courses).

This plan is applicable to all MACOMs and Major Subordinate Commands (MSC) responsible for conducting Army institutional training that are resourced by the ODCSOPS, HQDA. This plan does not include Institutional Training responsibilities/activities that are funded by OSD: USASOC (JFK Special Warfare Center and School) and MEDCOM (AMEDD Center and School).

This plan, consistent with OSD directives, mandates the application of ABC for cost management and continuous process improvement. ABC is to be applied locally, tailored to local requirements, and is intended to improve cost management.

V. Institutional Training CM/ABC End-State Vision

Institutional Training CM/ABC End-State Vision is:

ABC fully deployed, maintained and used for continuous process improvement at all levels of command in the performance of Institutional Training.

The end-state vision for CM/ABC in the Institutional Training business area is to have ABC fully deployed, maintained and used for continuous process improvement at all levels of command (HQDA, MACOM, and schools) that perform/support Institutional Training. Commandants and training managers will be able to clearly identify the expected impacts of resource requirements and allocations (reductions or increases) and to compare funding alternatives and make informed trade-off decisions between specific training services and available resources. In this end-state:

- The school information used at higher headquarters is derived from the same data used by local managers for decision-making.
- School Commandants will be able to benchmark their services against other schools.
- Local managers will be provided the necessary tools and information to support their efforts to make continuous process improvements to gain efficiencies. CM/ABC will be used at the school level for making resourcing and process improvement decisions.
- School personnel will collect and enter data once into a system or application with automatic upload capability for use in MACOM and HQDA resource management data bases/applications.

TRADOC, OCAR and NGB, and schools will use ABC to collect cost, workload, and performance/execution data and to attribute costs to a level of detail sufficient to give managers at all levels required visibility. As far as possible, data for ABC models will be electronically collected and entered.

VI. Army Institutional Training Cost Management Strategic Goals and Objectives

The Army's Institutional Training Cost Management strategic goal is to:

Continuously improve the efficiency and effectiveness of Institutional Training

Institutional Training's CM/ABC strategic goal parallels the Army's overall CM strategic goal to continuously improve the efficiency and effectiveness of training. The Institutional Training's CM/ABC strategic objectives are:

- Create a Cost Management culture within the Institutional Training business area that supports excellence in training.
- Fully integrate Cost Management into Institutional Training resource management activities using ABC. At the local level, implement ABC in the designated key functional areas and in other Institutional Training functional areas as indicated in the implementation plan by December 2005.
- Provide school commandants with the cost and operational facts they need to benchmark against other schools.

VII. Institutional Training CM/ABC Implementation Plan Goals and Objectives

The specific goals and objectives addressed by this plan are intended to achieve the strategic goal and objectives for the Institutional Training CM/ABC. The following are the implementation goals for the Institutional Training business area:

Implementation Goal

Refocus the Army's Institutional Training budget-based management to a CM/ABC-based management perspective and deploy ABC at all command levels in designated Institutional Training functional areas with managers actively using and updating ABC to evaluate and make resourcing and business process improvement decisions by December 2005.

Program objectives for this implementation plan include:

- Commander, TRADOC will identify or initiate development of prototype ABC models in Individual Training in The Army School System (TASS) by 2001.

- Commander, TRADOC, in coordination with NGB and OCAR and schools, will develop, and/or refine prototype ABC models in Training Development and Training Support and deploy to and have operational at TASS pilot schools by 2003.
- Commander, TRADOC, in coordination with NGB and OCAR will extend ABC deployment beyond TASS pilot sites and models and actively maintain and update all existing ABC models by 2004.
- Commander, TRADOC, in coordination with OCAR and NGB, will complete ABC deployment to all schools in applicable functional areas by December 2005.

VIII. Concept of Operations

The Office of the Deputy Chief of Staff for Operations and Plans (ODCSOPS), Training Directorate (DAMO-TR), HQDA is the proponent for CM/ABC for Institutional Training. The Office of the Deputy Chief of Staff for Training (ODCST), TRADOC will serve as the executive agent in developing and implementing CM/ABC methodologies for application in the Institutional Training business area.

The Institutional Training Resource Model (ITRM) is the primary enterprise-level costing tool in the Institutional Training business area. The CM/ABC efforts in the Institutional Training business area will provide feedback to assist ODCSOPS, DA in the development of Institutional Training resource requirements.

Implementation of CM/ABC in the Institutional Training business area will occur through the use of OROS ABCPlus from ABC Technologies, Inc. Implementation will be conducted in four phases. In Phase 1, TRADOC will develop implementation plans and conduct training on CM/ABC and the OROS ABCPlus software. In Phase 2, CM/ABC will be deployed to schools and prototype models beginning with the Individual Training area through a series of pilots. In Phase 3, CM/ABC will be fully deployed to all TRADOC schools through a series of operational tests. During this phase, prototype models for the TASS Battalions will be developed through a series of pilots. Cost Management/ABC will then be fully deployed to all remaining TASS schools. Finally, CM/ABC will be sustained on a continuous basis across the Institutional Training business area.

A. General

USACEAC will purchase and sustain OROS ABCPlus software. USACEAC will provide initial training in CM/ABC and the use of OROS ABCPlus for all activities required to employ ABC. They have negotiated with ABC Technologies, Inc. to provide the core OROS ABCPlus software, including an enhancement package, for operation on an installation's local area network (LAN) with an appropriate number of seats and, if required, a remote package to support installation sites located greater than three miles from the parent location. The core software provides all of the capability an installation requires to build their models, electronically input data provided from legacy systems, and electronically generate reports for use by other systems or by local management. The enhancement package extends the Activity Based Management

(ABM) capability of the core software to support current commercial management initiatives such as the Balanced Scorecard. See Appendix 3 for the software technical requirements.

USACEAC has negotiated for dedicated support to the Army for ABC Technologies, Inc. help desk support and for software sustainment as the software is upgraded. In addition, USACEAC will also provide Army customers with the ability to order, at their own expense, supplemental training and on-site technical support.

Schools will need relatively few "seats" for the software. These should be limited to the number of people requiring consistent recurring access to the model. Reports will be designed to provide most analysts and managers with the reports they need to accomplish their work. For schools that have already purchased the software, USACEAC will fund software sustainment costs at the same level provided other Army activities.

B. Phase 1: Plan and Train

The first year of CM/ABC implementation will focus on developing implementation plans and preparing Institutional Training business area staff and managers to employ CM/ABC methods.

MACOMs and installations are at different stages of ABC implementation. Therefore, the training and implementation plans will vary across MACOMs.

(1) Develop Implementation Plans

ODCSOPS, DA, in coordination with TRADOC, OCAR and NGB, is responsible for the strategic implementation plan for the Institutional Training business area. This plan will form the baseline from which the TRADOC, OCAR and NGB plans will be developed. The plans will be used by USACEAC to develop software fielding and sustainment requirements for the Institutional Training business area. Consequently, TRADOC, in coordination with OCAR and NGB, will need to identify:

- The priority schools for developing and fielding prototype models, if applicable.
- The schedule for deploying ABC by schools and by functional area.
- The projected training requirements for each school by calendar year. (See training discussion below).

Appendix 5 provides the essential elements of information for MACOM implementation plans. NGB and OCAR plans are due to Commander, TRADOC for review and comment not later than 30 September 2001. Commander, TRADOC will forward all CM/ABC implementation plans to ODCSOPS for approval.

To prevent double counting of resources required to deploy ABC, TRADOC will annotate in their plans any Institutional Training functional areas already employing ABC or scheduled for ABC by another Army business area designated to employ ABC.

(2) Conduct of CM/ABC Training

Each Army command level will be responsible for identifying their CM/ABC training requirements. This training will include ABC software capabilities and applications for activity costing and management and the software's potential relationship to STANFINS, ITRM, and other systems. USACEAC will provide or obtain training to support implementation of CM/ABC in the Institutional Training business area. Training will begin in 2001. USACEAC will not cover temporary duty (TDY) costs. USACEAC will sponsor the following:

- Institutional Training business area implementation plan development training to HQDA functional staff and business area managers to explain the Army's strategic concept for CM/ABC.

- Initial CM/ABC training tailored to the Institutional Training business area to provide for conceptual understanding of CM/ABC, software capabilities, model development and utilization, and embedding the CM process in the Institutional Training business area. This training will consist of three courses:

  - Cost & Performance Management/Implementation Team CM and ABC/M Training (5 days) to provide Cost and Performance Management teams implementing Cost Management (CM) and Activity Based Costing (ABC) and Activity Based Management (ABM) with an understanding of CM principles and the roles CM will fulfill in the Army and in their specific business area. As one approach, discuss how ABC/M can be used to implement CM at the local level to improve the delivery of goods and services and how to identify useful performance measures for application in ABC/M. Provide initial hands-on instruction in building ABC models using OROS ABCPlus software.

  - Organization/Staff Level Cost Management and ABC/M Orientation (2 days) designed to provide headquarters and key staff personnel with the basis for planning and monitoring implementation of a CM program to embed CM in developing performance measures to support leadership and management decisions throughout their organization. The course will approach ABC/M from an enterprise-wide perspective and will focus on performance measures and score carding to link cost, performance, and organization strategy.

  - Executive Briefing on CM and ABC/M Orientation (1-4 hours) to provide General Officers/Colonels and Senior Executive Service/GS-15 civilians with an overview of how CM and ABC/M works. Presentations will discuss CM and ABC/M concepts, model building, ABC software, and prototyping.

- Prototype training is available for MACOMs with very little or no experience in ABC. This will be provided only on a case-by-case basis upon demonstrated need.

CONUS implementation team training will normally be held in the Washington, DC area and will be conducted by USACEAC, U.S. Army Audit Agency (AAA), ABC Technologies, Inc., and/or other support contractors.

USACEAC will resource the course presentations in the Washington, DC area. TDY and travel costs for all students will be borne by their parent organization.

For FY 2004 and beyond, whatever CM/ABC training the Army deems appropriate for recurring presentation will be incorporated into the appropriate existing Army schools and curricula.

As far as possible, MACOMs should plan to have personnel attend courses on a "just-in-time" basis, especially for action officer training. This training is most effective if students can begin working with their models using the OROS ABCPlus software within two weeks of the completion of their training. Personnel responsible for building and maintaining the ABC models should attend action officer training.

(3) Evaluate Progress

OSD requires the Army to provide quarterly progress reports in implementing CM/ABC. The items to be reported are discussed in detail in Section X. Cdr, TRADOC (ATTG-R) will report through ODCSOPS (DAMO-TRI), required information at the end of each fiscal quarter NLT the 15th of the month following the end of the quarter. The report will be cumulative for each quarter and will display ABC program status by quarter. Progress report will include the TASS Battalions.

C. Phase 2: Initial Deployment

As noted earlier, MACOMs/MSCs have varying degrees of experience in ABC and are at significantly different stages of deployment. The milestones discussed below reflect a TRADOC, OCAR, and NGB start at the beginning of ABC deployment. TRADOC, OCAR, and NGB are urged to build upon the lessons learned presented in Appendix 6 and to use the models already developed by other installations. USACEAC will ensure access to developed ABC models is provided via their website.

(1) Develop/Identify Prototype ABC Models

By 2001, TRADOC will have identified or initiated development of prototype ABC models in Individual Training. By 2002, these prototype models will be deployed at pilot schools. This period should be used at the prototype schools to identify and/or validate what works for their schools and what does not work. The end result should be a set of validated ABC models prepared for deployment to the remaining schools.

(2) Develop Electronic Data Links

One of the envisioned capabilities from CM/ABC is that school personnel will collect and enter data once into a system or an application with automatic data reuse in other systems and applications.

During prototype development, USACEAC will assist any school encountering problems pulling electronic data from legacy systems for use in the OROS ABCPlus software. However, if a legacy system is incapable of generating a desired electronic report, USACEAC will not support system redesign.

USACEAC will also provide assistance in designing electronic reports in OROS ABCPlus for configuring data for use in the ODCSOPS, DA Institutional Training Resource Model (ITRM).

(3) Prototype Projects

USACEAC has resourced MACOM start-ups on their initial ABC prototype projects. MACOMs with no ABC experience may contact USACEAC to obtain information on the availability and their eligibility for a prototype project.

D. Phase 3: Fully Deploy ABC

Upon completion and fielding of their initial ABC models, TRADOC in coordination with OCAR and NGB will extend their deployment to all schools and will complete all deployments by the end of December 2005. By 31 December 2005, all ABC deployments in the designated functional areas will be completed, and ABC will be regularly be used and maintained to manage costs and continually improve management processes in those functional areas.

E. Phase 4: Sustain ABC

While this is an implementation plan, the operational goal is to have ABC actively used and updated by local school commandants and training managers to evaluate and make resourcing and process improvement decisions. The ABC models developed and built by schools should leverage current and future automated information systems and must be readily maintainable by school staffs within current resources. If the level of detail is too great relative to the value of the information gained by local managers, the ABC models will not be properly maintained. Sustaining ABC data should become as routine and managerially important as preparing and submitting civilian timecards and evaluations. Managing costs to improve productivity is a basic responsibility for every Institutional Training manager and must be performed on a continuing basis.

USACEAC will fund the costs for sustaining the OROS ABCPlus software licenses and upgrades. Organizations that already own OROS ABCPlus software licenses may transfer these licenses to USACEAC who will then maintain them by paying the associated renewal fees.

IX. Roles and Responsibilities

Staff and managers at all levels in the Army will encourage the use of CM/ABC and, as far as possible, derive the information they require from Institutional Training activities from the CM/ABC data used by local commandants and training managers.

A. OASA(FM&C)

Champion cost management and embed it as the principal resource management approach in the Army.

Reassess education and training requirements to update resource management to ensure incorporation of cost management into curricula.

B. USACEAC

Provide CM/ABC implementation policy and develop CM/ABC implementation guidance.

Chair and conduct the Army's Managerial Costing Steering Committee.

Coordinate training, software provision, after action review, and oversight at all levels.

Centrally fund common software, training, and tools.

Provide ABC model development guidance for ensuring locally developed ABC models can be attributed to electronically provide data to other systems or applications.

Assist in developing electronic reports from other systems to electronically provide data to OROS ABCPlus and to electronically extract data from OROS ABCPlus for use in other systems or applications.

Develop cost functions.

Evaluate CM/ABC implementation progress and compliance with CM/ABC guidance.

C. ODCSOPS, DA (Training Directorate)

Develop and maintain the CM/ABC strategic implementation plan for the Institutional Training business area.

Serve on the Army's Managerial Costing Steering Committee and prepare Institutional Training updates for this committee.

Provide staff coordination at HQDA to ensure the Institutional Training business area's CM/ABC efforts accommodate other business areas' CM/ABC efforts that intersect with Institutional Training efforts.

D. TRADOC, OCAR and NGB

Incorporate CM/ABC awareness training into Army curriculum in the Senior and Middle Training Managers' Courses.

Develop and execute an implementation plan for executing CM/ABC at their schools.

Advise and assist schools in developing and attributing CM/ABC models and ensuring compatibility with other system or application inputs.

Monitor and report on achievement of CM/ABC milestones.

Program and budget for CM/ABC training travel.

Assist schools and provide CM/ABC training for Institutional Training managers and staff.

E. School Commandants

Resource and use ABC as a management and decision making tool to establish, benchmark, and sustain continuous process improvement in the designated functional areas and extend to other functional areas where appropriate.

Use cost management and establish cost management goals.

Hold Institutional Training activity managers accountable for progress in identifying and implementing process improvements that drive their activity towards assigned cost management objectives.

Ensure CM/ABC training is provided for Institutional Training managers and staff.

F. Institutional Training Activity Managers

Create a work environment conducive to cost management and continuous process improvement.

Use available CM/ABC systems and information to benchmark, identify, and implement process improvements.

Ensure data and information provided to and used in CM/ABC systems are accurate.

X. Institutional Training CM/ABC Baseline for Implementation

As noted in the 9 July 1999 Under Secretary of Defense's memorandum, the Army is required to prepare written status updates quarterly and present them to the Office of the Secretary of Defense (OSD). In response, the Army Strategic Plan for Implementation of CM/ABC identifies the metrics to be used to fulfill the quarterly status update requirement. These documents are provided in Appendix 2.

The purpose of this section is to establish and document the baseline for the Institutional Training business area for preparing the required quarterly reports.

A. Quarterly Reporting Requirement

On a quarterly basis, the Army requires a report from each business area to measure progress in implementing CM/ABC. All TASS schools will report the following:

- Number of schools managed
- Number of Schools at Which ABC Implementation Is Planned
- Number of Schools Where ABC Models Are in Development
- Number of Schools Where ABC Is Implemented and Actively Used for Cost Management
- Number of ABC Models Planned

- Number of ABC Models in Development
- Number of ABC Models Implemented and Actively Used for Cost Management

B. Number of Employees in the Institutional Training Business Area

The table below provides the anticipated workforce for FY2001 for the Institutional Training business area covered by this implementation plan.

Number of Employees (FY 2001)				
	Civilians	**CME**	**Military**	**Total O/H**
Total				

C. Institutional Training Business Area Operating Costs

The approximate costs obligated to provide the ABC training covered in this plan.

XI: Special Considerations

Business Area Unique Requirements

The Institutional Training business area is not mutually exclusive of the other CM/ABC business areas. Institutional Training services are cost components in almost all business areas. Commander, TRADOC (ATTG-R) will coordinate and monitor CM/ABC actions with ODCSOPS, DA (DAMO-TR) and USACEAC when other business area managers may be impacted by actions in the Institutional Training business area. Commander, TRADOC will also monitor CM/ABC actions taken by other business areas to ensure compatibility with Institutional Training actions.

Appendices

1. The Institutional Training Business Area
2. Key CM/ABC Directives
3. Technical Requirements for OROS ABCPlus Software
4. Essential Elements of Information for MACOM Implementation Plans
5. Lessons Learned from Previous Deployments of ABC
6. Allocating Overhead Costs in ABC Modeling
7. Acronyms