



OFFICE OF THE UNDER SECRETARY OF DEFENSE
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ACQUISITION
TECHNOLOGY
AND LOGISTICS

MEMORANDUM FOR SERVICE ACQUISITION EXECUTIVES

SUBJECT: New Work Breakdown Structure (WBS) Handbook

Military Handbook 881A (MIL-HDBK-881A), *Work Breakdown Structures for Defense Materiel Items*, has been updated to reflect advances in technology, changes to the acquisition process, and new development concepts and approaches. It provides improved definitions of work breakdown structures for space, ship, and aircraft systems. Your support in implementing these changes immediately within your Department is requested.

The new WBS Handbook is the result of cooperative efforts among the OSD staff, the military services, and industry. It integrates the program management, systems engineering, and cost estimating disciplines to provide a solid basis for the effective use of Earned Value Management (EVM).

The new WBS Handbook contains mandatory procedures for programs subject to DoD acquisition policy. DoD policy requires that a common WBS that follows MIL-HDBK-881A be used for the Contract Performance Report, the Integrated Master Schedule, and the Contractor Cost Data Report. The WBS Handbook also provides guidance to industry on extending contract work breakdown structures.

The new WBS Handbook is available on the OSD EVM web site (www.acq.osd.mil/pm/). Comments or questions may be directed to Ms. Debbie Tomsic, deborah.tomsic@osd.mil, (703) 695-0707.

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