

AACE
INTERNATIONAL
**RECOMMENDED
PRACTICE**

33R-15

**DEVELOPING THE PROJECT
WORK BREAKDOWN STRUCTURE**

SAMPLE

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AACE® International Recommended Practice No. 33R-15

DEVELOPING THE PROJECT WORK BREAKDOWN STRUCTURE

TCM Framework: 7.1 – Project Scope and Execution Strategy Development

8.1 – Project Control Plan Implementation

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Note: As AACE International Recommended Practices evolve over time, please refer to www.aacei.org for the latest revisions.

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Disclaimer: The opinions expressed by the authors and contributors to this recommended practice are their own and do not necessarily reflect those of their employers, unless otherwise stated.

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March 1, 2016

INTRODUCTION

This recommended practice (RP) describes the purpose, development, and management of a work breakdown structure (WBS). This RP provides guidance regarding the use of a WBS on projects and demonstrates typical examples for a WBS. Additional project coding structures (e.g. organizational breakdown structures, risk breakdown structures) are covered in other recommended practices.

This recommended practice is intended to provide guidelines (i.e., not a standard) for development of a work breakdown structure based on the decomposition of the scope of the project statement of work (SOW). The intent of the RP is to document what most practitioners would consider to be good practices that can be relied upon and considered for use. The intended audience is project team members including project managers, project controls professionals, and earned value practitioners who develop and use the work breakdown structure as a part of the project planning process. This RP applies to owner/operator firms as well as to contractor firms.

At times, a program or portfolio WBS may contain additional hierarchical levels to indicate the relationship of projects within the program or portfolio.

This RP is aligned with the *Total Cost Management Framework* as well as the *Electronics Industries Alliance (EIA) - 748 Earned Value Management Systems (EVMS)* guidelines (Guidelines 1 and 3).

RECOMMENDED PRACTICE

What is a Work Breakdown Structure?

The work breakdown structure is a hierarchical framework for organizing and ordering the activities that make up the entire project scope. It should cover the project scope and be broken down into “unique and manageable parts that correspond to key deliverables, phases of work, or milestones.”^[4] They are product (deliverable-based) or process oriented structures that provide a common frame of reference for managing and reporting project elements (e.g. estimating, scheduling, etc.) to stakeholders. A general description of the qualities of a WBS can be summarized in Table 1, below.

The WBS <u>Should</u> :	The WBS <u>Should Not</u> :
<ul style="list-style-type: none"> • Be unique - there can only be one WBS for each project. • Contain all of the project work scope and be updated to include revisions for authorized changes and modifications throughout the project's life cycle. • Establish the project baseline for performance measurement and control. • Be the common reference for both internal and/or external project reporting. 	<ul style="list-style-type: none"> • Be a comprehensive list of all work activities. • Contain a chronological listing - it specifies what will be done, not when. • Contain planned activities- it specifies what will be done, not how. • Be used to describe an organizational hierarchy.

Table 1 – Qualities of a WBS