

Contingency Operations Cost Breakdown Structure (CBS) And Definitions



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CONTINGENCY OPERATIONS COST BREAKDOWN STRUCTURE AND DEFINITIONS¹

For budget estimation, budget execution, and reporting purposes (and in some cases for billing purposes) the costs associated with contingency operations are limited to the incremental costs of the operation. Incremental costs are those additional costs the Department incurs as a direct result of the contingency operation; they are costs which otherwise would not have been incurred if the operation had not been supported. Pricing for incremental material and services shall be at the DoD rate (refer to Chapter 1, Volume 11A of the “DoD Financial Management Regulation (FMR) (DoD 7000.14-R).” The following cost categories form the structure used for estimating and reporting costs of contingency operations. All costs are limited to that increment above and beyond baseline training, operational, and personnel costs.

1.0 PERSONNEL

Incremental pay and allowances of DoD military and civilians participating in or supporting a contingency operation. Does not include pay of contract personnel because it is included in paragraph 3.9 below.

1.1 Military Personnel (MILPERS) Pay and Allowances

Incremental MILPERS costs include pay, special pay, and entitlements above normal monthly payroll costs for active, reserve, and guard personnel.

1.1.1 Reserve Components Called To Active Duty (Voluntary or Non-voluntary) (new)²

Includes basic military pay for reserve and guard personnel called to active duty to support a contingency operation either as part of the operation or as backfill. Excludes allowances for reserve components (Basic Allowance for Subsistence (BAS), Basic Allowance for Quarters (BAQ), Family Separation Allowance (FSA), Station Allowance, etc.) which are included in

¹ CBS elements shown in **red** indicate proposed DFAS reporting level; CBS elements shown in **blue** indicate COST estimating level; CBS elements shown in **fuchsia** indicate both DFAS reporting and COST estimating level.

² Not previously part of the current cost reporting structure set forth in FMR Volume 12, Chapter 23.

the appropriate allowance categories below.

1.1.1.1 Reserve Pay

1.1.1.2 Reserve Drill Offset

1.1.1.3 National Guard Pay

1.1.1.4 National Guard Drill Offset

1.1.2 Imminent Danger or Hostile Fire Pay (Special Pay)

When authorized by the directing authority, a monthly special pay provided to active and reserve component military personnel participating in or supporting the contingency operation.

1.1.3 Family Separation Allowance (Allowance)

A monthly special allowance paid to all military and reserve component personnel who are separated from their families for 30 days or more.

1.1.4 Foreign Duty Pay (Special Pay)

A monthly special payment only to active enlisted and reserve component military personnel who are at a location outside of the Continental United States (OCONUS) which has been designated for foreign duty pay.

1.1.5 Subsistence

Includes the costs of water, food, and ice and other subsistence items (Army Class I) which are purchased expressly to support personnel engaged in or supporting the contingency operation.

1.1.5.1 Food, Ice, Subsistence Items Other Than Water

1.1.5.2 Water

1.1.6 Reserve Component Pre-deployment Training

1.1.7 Other MILPERS (Special Pay or Allowance)

Active and reserve component forces may be entitled to other allowances or special pay not included in one of the above items as a result of

their involvement in or support to the contingency operation. This may include, but is not limited to, additional BAS, BAQ, Clothing Monetary Allowance - Enlisted, etc.

1.2 Civilian Pay and Allowances

Incremental DoD civilian pay and benefits expenses directly associated with conduct of the contingency operation.

1.2.1 Civilian Premium Pay (new)¹

Includes certain types of pay such as overtime pay, night/shift differential pay, Sunday pay, holiday pay, hazard duty pay, environmental differential pay, danger pay allowance, and allowances and differentials in foreign areas that are incurred solely as a result of the employee's participation in or support to the contingency operation. Covers premium pay for both permanent and temporary DoD civilian employees.

1.2.2 Civilian Temporary Hires

Includes the basic salary and benefit costs of DoD civilian employees hired, on a temporary/nonpermanent basis, specifically to participate in or support a contingency operation. Includes personnel hired to directly support contingency operations or provide backfill support with duty station in CONUS or OCONUS.

2.0 PERSONNEL SUPPORT

Includes materials and services required to support active component (AC) and reserve component (RC) military personnel and DoD civilian personnel engaged in the contingency operation.

2.1 TDY (Temporary Duty)/TAD (Temporary Additional Duty)

Includes the cost of travel, per diem, and lodging for military and civilian personnel that results from the employee's participation in or support to the contingency operation. Also includes the cost of Invitational Travel Orders (ITOs) for personnel who are not government employees, but who travel at the request of DoD on an assignment directly related to the contingency operation. Excludes the TDY/TAD costs of reserve components called to active duty. These costs are to be reported as Reserve Component

Activation costs.

2.1.1 TDY for Operational Planning

2.1.1.1 Per Diem for Operational Planning

2.1.1.2 Travel for Operational Planning

2.1.2 TDY for Operational Support

2.1.3 TDY for Backfill

2.1.3.1 Per Diem for Backfill

2.1.3.2 Travel for Backfill

2.2 Clothing and Other Personnel Equipment and Supplies

Includes the cost of individual and organizational clothing and equipment not already issued to military, reserve and civilian personnel deploying to, participating in, or supporting a contingency operation. Includes, when appropriate, cold weather gear, desert camouflage, additional Nuclear, Biological and Chemical (NBC) suits, and body armor, etc. Includes issue and replacement of clothing, individual equipment, tools and administrative supplies (Army Class I) and personal demand items (Army Class VI) and other personnel care items.

2.2.1 Issue of Clothing and Special Equipment

2.2.1.1 Class II (Clothing and Textiles)

2.2.1.2 Special Equipment

2.2.1.3 Impact of Climate/Weather/Tactical Situation

2.2.1.3.1 Impact of Climate/Weather – Hot-Dry

2.2.1.3.2 Impact of Climate/Weather – Hot-Wet

2.2.1.3.3 Impact of Climate/Weather – Cold

2.2.1.3.4 Impact of Tactical Situation

2.2.2 Replacement of Clothing

2.2.3 Personal Care Items (US Army Class VI)

2.3 Medical Support/Health Services

Additive costs associated with provision of medical services to military (active or reserve) and civilians (DoD or contractor) in clinics, hospitals, hospital ships, or other medical treatment facilities. Includes pre-deployment medical examinations, immunizations, medical materials (Army Class VIII) supplies, e.g., blood, fluids, and medical repair parts), medical supplies, operation of Mobile Army Surgical Hospital (MASH) units, patient evacuation and other (non-pay and allowance expenses) associated with medical backfill. Includes required command, control and communications (C3) costs associated with provision of medical services via telemedicine which are reported as communications costs.

2.3.1 Pre-deployment Medical Activities

2.3.2 Medical Supplies

2.3.3 Operation of Medical Units

2.3.4 Patient Evacuation

2.3.5 Medical Backfill

2.3.5.1 Per Diem for Medical Backfill

2.3.5.2 Travel for Medical Backfill

2.3.6 Medical Command, Control and Communication (C3)

2.4 Reserve Component Activation and Deactivation

Includes costs to activate (mobilize) and deactivate (demobilize) reserve units or individual reservists. Includes transportation from home station to active duty station in CONUS. Training to bring reserve components up to active force readiness standards are considered activation costs. Excludes costs of pay, allowances, active duty TDY/TAD, transportation to and from the area of operation, training and other costs which are reported elsewhere.

2.5 Other Personnel Support

Personnel support costs not included in one of the above items. This category would include unusual costs such as permanent change of station (PCS), Effective Termination of Strength (ETS) or special actions associated with household goods or privately owned vehicle (POV) storage.

2.5.1 Effective Termination of Strength (ETS)

2.5.2 Permanent Change of Station (PCS)

2.5.3 Privately Owned Vehicle (POV)/Household Goods

2.5.4 Morale, Welfare, and Recreation (MWR)

2.5.4.1 Materials and Services for MWR

2.5.4.2 Rest and Relaxation (R&R) Related Costs

2.5.4.3 Preparation of Soldiers To Return To “Real Life”

2.5.4.4 Support Programs for Families of Deployed Soldiers

3.0 OPERATING SUPPORT

The incremental costs of material and services used to conduct or support an operation, including contract services. For cost reporting purposes only, includes the cost of unfunded orders sent to and accepted by Defense Working Capital Fund organizations for SecDef-designated contingency operations in accordance with authorities provided by Section 127a of Title 10, United States Code.

3.1 Training (new)

Includes the costs associated with pre-deployment training of units and personnel to participate in or support an operation as well as the costs associated with training troops/personnel during the contingency operation. Includes antiterrorism training if required. Includes ancillary costs associated with proficiency training.

3.1.1 Pre-deployment Training

3.1.2 Forward Deployment Training

3.2 Operation OPTEMPO (Fuel, Other POL, Parts)

Includes the incremental cost to operate units that conduct or support the contingency operation such as materials and services used during an operation to include:

petroleum, oils and lubricants (POL) (Army Class III items) and spare and consumable parts such as repair components, kits, assemblies, repairable and nonrepairable items for equipment maintenance support (Army Class IX items). Only those additional OPTEMPO costs that the Department incurs as a direct result of the contingency operation should be included. Includes all equipment maintenance required to prepare equipment for deployment and to maintain equipment during the contingency operation. Excludes charges for the use of DoD assets and also excludes cost of ammunition of all types (chemical, radiological, and special weapons), bombs, explosives, mine, fuse detonators, propellants, missiles, pyrotechnics and other associated items (Army Class V Items).

3.2.1 Army OPTEMPO

3.2.1.1 Army Active

3.2.1.1.1 Active Army Units

3.2.1.1.2 Active Army Equipment

3.2.1.2 Army Reserve

3.2.1.2.1 Reserve Army Units

3.2.1.2.2 Reserve Army Equipment

3.2.1.3 Army National Guard

3.2.1.3.1 Army National Guard Units

3.2.1.3.2 Army National Guard Equipment

3.2.2 Air Force OPTEMPO

3.2.2.1 Air Force Equipment

3.2.2.2 Air Force Units

3.2.3 Navy OPTEMPO

3.2.3.1 Navy Ships

3.2.3.2 Navy Aircraft

3.2.3.3 Navy Units

3.2.4 Marine Corps OPTEMPO

3.2.4.1 Marine Corps Ground

3.2.4.1.1 Marine Corps Ground Units

3.2.4.1.2 Marine Corps Ground Equipment

3.2.4.2 Marine Corps Aircraft

3.2.5 Special Forces OPTEMPO

3.2.5.1 Special Forces Units

3.2.5.2 Special Forces Equipment

3.2.6 War Reserve Equipment Preparation

3.2.7 Ready Reserve Force Activation/Deactivation

3.2.8 Other OPTEMPO Related Costs

3.3 Other Supplies and Equipment

Includes acquisition (via lease, rental or purchase) of supplies and equipment required to equip and sustain the forces during all phases of the contingency operation such as special protective gear for equipment or containers.

3.3.1 Supplies and Equipment for Materiel

3.3.2 Materiel

3.4 Facilities/Base Support (new)

Includes establishment, maintenance, and operation of billeting, camps, airfields, staging areas, relief centers, etc., similar to Base Operating Support (BOS, BASEOPS) and real property maintenance, but away from home station. Includes leases, rents, and utilities to operate bases, camps, relief centers, airfields and other operating/support facilities established to support the contingency operation. This category includes fortifications and barriers (Army Class IV) and other physical security costs as well as costs associated with services to protect forces at the facility (such as lease of land for required stand-off distance, special sewage removal, water hauling, etc.) and other base/center operating expenses such as food preparation/serving services, storage and distribution warehousing, local area shuttle services, etc. Includes materials and services provided by DoD or contract and all logistics civil augmentation program (LOGCAP) costs.

3.4.1 Build Troop Housing and Facilities

3.4.2 Operation of Facilities

3.4.2.1 Facility Transportation

3.4.2.2 Facility Equipment Maintenance

3.4.2.3 Facility Laundry

3.4.2.4 Facility Food Services

3.4.2.5 Facility Maintenance

3.4.2.6 Facility Management and Administration

3.4.2.7 Facility Overhead

3.4.3 Demilitarization of Camps/Facilities

3.4.4 Materials (US Army Class IV)

3.4.5 Other Engineering Support (e.g., NATO Common Engineering)

3.5 Reconstitution

Includes the cost to clean, inspect, maintain, replace and restore equipment to the required condition at the conclusion of the contingency operation. Covers equipment organic to the participating unit and war reserve stocks prior to replacement into storage. Excludes the cost to transport equipment being repaired/restored.

3.5.1 Bring Organic Equipment to 10/20 Standards

3.5.2 Replace Damaged/Destroyed Organic Equipment

3.5.3 Bring War Reserve Stocks to 10/20 Standards

3.5.4 Replace Damaged/Destroyed War Reserve Stocks

3.6 C4I, Other Services and Miscellaneous Contracts

Includes the cost of designing, engineering, installing and maintaining C4I systems required to support the contingency operations such as: purchase and lease of communications equipment, lease of commercial satellites, and long-haul lines; and collection, analysis, and dissemination of information/intelligence information (to include cartography and other mapping activities and joint surveillance attack radar system (JSTARS) and unmanned aerial vehicles (UAVs). Also includes costs of procuring, leasing, or renting miscellaneous supplies or services used during the contingency operation. Includes general support and administrative equipment not identified in another category. Includes contract services such as linguists not identified in another category.

3.6.1 Communications

3.6.1.1 Land Lines

3.6.1.2 Satellites

3.6.1.3 Other Communications

3.6.2 Command and Control

3.6.2.1 Facility Leases

3.6.2.2 Equipment Purchases and Leases

3.6.3 Intelligence**3.6.4 Procuring Miscellaneous Supplies (Other than C4I)****3.6.5 Contracts for Services (Other than C4I)****4.0 TRANSPORTATION**

Includes transportation costs associated with supporting the contingency operation, including contract services, for all phases of the operation -- deployment, sustainment and re-deployment. For *cost reporting* purposes only, includes the cost of un-funded orders sent to and accepted by Defense Working Capital Fund organizations for SecDef-designated contingency operations IAW authorities provided by Section 127a of Title 10, United States Code.

4.1 Airlift

Transportation of personnel, equipment, and material by air either by commercial or military assets.

4.1.1 Pre-deployment**4.1.1.1 Personnel Pre-deployed by Airlift (Further breakout TBD)****4.1.1.2 Equipment Pre-deployed by Airlift (Further breakout TBD)****4.1.1.3 Materiel Pre-deployed by Airlift (Further breakout TBD)****4.1.2 Deployment****4.1.2.1 Personnel Deployed by Airlift (Further breakout TBD)****4.1.2.2 Equipment Deployed by Airlift (Further breakout TBD)****4.1.2.3 Materiel Deployed by Airlift (Further breakout TBD)****4.1.3 Sustainment by Airlift (Further breakout TBD)****4.1.4 Rotation by Airlift****4.1.4.1 Personnel Rotated by Airlift (Further breakout TBD)**

4.1.4.2 Equipment Rotated by Airlift (Further breakout TBD)

4.1.4.3 Materiel Rotated by Airlift (Further breakout TBD)

4.1.5 Re-deployment by Airlift

4.1.5.1 Personnel Re-deployed by Airlift (Further breakout TBD)

4.1.5.2 Equipment Re-deployed by Airlift (Further breakout TBD)

4.1.5.3 Materiel Re-deployed by Airlift (Further breakout TBD)

4.1.6 Reconstitution of Equipment by Airlift (Further breakout TBD)

4.2 Sealift

Transportation of personnel, equipment, and material by sea using commercial or active duty naval ships.

4.2.1 Pre-deployment by Sealift

4.2.1.1 Personnel Pre-deployed by Sealift (Further breakout TBD)

4.2.1.2 Equipment Pre-deployed by Sealift (Further breakout TBD)

4.2.1.3 Materiel Pre-deployed by Sealift (Further breakout TBD)

4.2.2 Deployment by Sealift

4.2.2.1 Personnel Deployed by Sealift (Further breakout TBD)

4.2.2.2 Equipment Deployed by Sealift (Further breakout TBD)

4.2.2.3 Materiel Deployed by Sealift (Further breakout TBD)

4.2.3 Sustainment by Sealift (Further breakout TBD)

4.2.4 Rotation by Sealift

4.2.4.1 Personnel Rotated by Sealift (Further breakout TBD)

4.2.4.2 Equipment Rotated by Sealift (Further breakout TBD)

4.2.4.3 Materiel Rotated by Sealift (Further breakout TBD)

4.2.5 Re-deployment by Sealift

4.2.5.1 Personnel Re-deployed by Sealift (Further breakout TBD)

4.2.5.2 Equipment Re-deployed by Sealift (Further breakout TBD)

4.2.5.3 Materiel Re-deployed by Sealift (Further breakout TBD)

4.2.6 Reconstitution of Equipment by Sealift (Further breakout TBD)

4.3 Ready Reserve Force (RRF)

Transportation of personnel, equipment, and material by sea using Ready Reserve ships. Includes the cost to activate and make vessels ready for use in contingency operations.

4.3.1 Pre-deployment by RRF

4.3.1.1 Personnel Pre-deployed by RRF

4.3.1.2 Equipment Pre-deployed by RRF (Further breakout TBD)

4.3.1.3 Materiel Pre-deployed by RRF (Further breakout TBD)

4.3.2 Deployment by RRF

4.3.2.1 Personnel Deployed by RRF

4.3.2.2 Equipment Deployed by RRF (Further breakout TBD)

4.3.2.3 Materiel Deployed by RRF (Further breakout TBD)

4.3.3 Sustainment by RRF (Further breakout TBD)

4.3.4 Rotation by RRF

4.3.4.1 Personnel Rotated by RRF

4.3.4.2 Equipment Rotated by RRF (Further breakout TBD)

4.3.4.3 Materiel Rotated by RRF (Further breakout TBD)

4.3.5 Re-deployment by RRF

4.3.5.1 Personnel Re-deployed by RRF

4.3.5.2 Equipment Re-deployed by RRF (Further breakout TBD)

4.3.5.3 Materiel Re-deployed by RRF (Further breakout TBD)

4.3.6 Reconstitution of Equipment by RRF (Further breakout TBD)

4.4 Port Handling/Inland Transportation

Port handling costs and transportation of personnel, equipment, and material by land. Includes any contracted services to support port handling or inland transportation. Includes transportation between peacetime operating locations (home station) and ports and transportation between ports and the area of operation during deployment, sustainment, and Re-deployment.

4.4.1 Pre-deployment by Surface Transport

4.4.1.1 Pre-deployment of Personnel by Surface Transport (Further breakout TBD)

4.4.1.2 Equipment Pre-deployed by Surface Transport (Further breakout TBD)

4.4.1.3 Materiel Pre-deployed by Surface Transport (Further breakout TBD)

4.4.2 Deployment by Surface Transport

4.4.2.1 Deployment of Personnel by Surface Transport Further breakout TBD)

4.4.2.2 Equipment Deployed by Surface Transport (Further breakout TBD)

4.4.2.3 Materiel Deployed by Surface Transport (Further breakout TBD)

4.4.3 Sustainment By Surface Transport (Further breakout TBD)

4.4.4 Rotation By Surface Transport

4.4.4.1 Personnel Rotated by Surface Transport (Further breakout TBD)

4.4.4.2 Equipment Rotated by Surface Transport (Further breakout TBD)

4.4.4.3 Materiel Rotated by Surface Transport (Further breakout TBD)

4.4.5 Re-deployment By Surface Transport

4.4.5.1 Personnel Re-deployed by Surface Transport (Further breakout TBD)

4.4.5.2 Equipment Re-deployed by Surface Transport (Further breakout TBD)

4.4.5.3 Materiel Re-deployed by Surface Transport(Further breakout TBD)

4.4.6 Reconstitution of Equipment by Surface Transport (Further breakout TBD)

4.5 Other Transportation

Transportation not included as airlift, sealift, ready reserve forces, or port handling/inland transportation.

Proposed COST CBS Reporting Level		Current DFAS Reporting Structure
CBSID #	CBS Element	
<i>PERSONNEL COSTS</i>		
1.1.1	Reserve Components Called To Active Duty	Reserves on Active Duty
1.1.2	Imminent Danger or Hostile Fire Pay	Imminent Danger Pay + Other Guard/Reserve (part)
1.1.3	Family Separation Allowance	Family Separation Allowance + Other Guard/Reserve (part)
1.1.4	Foreign Duty Pay	Foreign Duty Pay + Other Guard/Reserve (part)
1.1.5	Subsistence	Subsistence
1.1.6	Other MILPERS	Other MILPERS
1.2.1	Civilian Premium Pay	Civilian Overtime + NEW
1.2.2	Civilian Temporary Hires	Civilian Temporary Hires
1.2.3	Other Civilian Personnel	Other Personnel
<i>PERSONNEL SUPPORT COSTS</i>		
2.1	TDY	TDY/TAD
2.2	Clothing and Other Personnel Equipment and Supplies	Consumables
2.3	Medical Support/Health Services	Medical Support + Hospital/Supply Ships
2.4	Reserve Component Activation and Deactivation	Reserve Call-Up + RC Activation
2.5	Other Personnel Support	Other Support
<i>OPERATING SUPPORT COSTS</i>		
3.1	Training	NEW
3.2	Operation OPTEMPO (Fuel, Other POL, Parts)	OPTEMPO (Fuel, Other POL, Parts)
3.3	Other Supplies and Equipment	Other Supplies and Equipment + Equipment Procurement
3.4	Facilities/Base Support	Services (Utilities) + NEW
3.5	Reconstitution	Reconstitution
3.6	Other Services and Miscellaneous Contracts	Equipment Maintenance + Services (Other) + Vehicle Cost Reimbursement
<i>TRANSPORTATION COSTS</i>		
4.1	Airlift	Airlift
4.2	Sealift	Sealift
4.3	Ready Reserve Force	Ready Reserve Force
4.4	Port Handling/Inland Transportation	Port Handling/Inland Transportation
4.5	Other Transportation	Other Transportation