

APPENDIX B

GUIDELINES FOR CLASSIFYING SUPPORT FOR OTHERS

1. Non-Department of Defense (DOD) Civil Support for Others. If the work to be performed by the Corps is strictly civil oriented (not related to national defense), the work will be accounted for as "civil support for others," using civil work years and personnel compensation. Civil support for others includes the following:
 - a. Work from a non-Federal agency such as a city, county or state.
 - b. Work from a Federal agency which is funded from a non-DOD appropriation and the physical work cannot be considered defense related. (An example is the EPA Superfund program.)
2. Non-DOD National Defense Related Support for Others. If work is funded by non-DOD appropriations and the work can be considered national defense related, the work should be accounted for as "military" unless other guidance is provided by HQUSACE. It may be necessary to determine this classification by using the appropriation account definition, legislation authorizing the program, Committee report language from appropriations acts, or internal agency documents. If Civil Works personnel work on a non-DOD national defense related project, the in-house labor costs are charged to a military account. If military full-time permanent or temporary personnel work on a non-DOD project, the in-house costs are charged to the military account and the effort is supported by military allocations.
3. Work Funded by DOD Appropriations. This work will be accounted for as "military" and will use applicable regulations for military accounting.