

## Chapter 8

### PAY AND ALLOWANCES OF MILITARY PERSONNEL

8-1. General. This chapter prescribes the accounting policy and procedures required for pay and allowances of military personnel assigned to the Corps of Engineers. This includes civil and military funded military personnel. The pay and allowances of military personnel of the Corps of Engineers will be processed in the manner prescribed by DoD Financial Management Regulation Vol. 7A, except as provided herein.

8-2. Policy.

a. Electronic Funds Transfer (EFT.) P.L. 104-134 requires all federal payments to be made via electronic funds transfer. Therefore, payments to military personnel will be processed via electronic funds transfer (EFT).

b. Military funded personnel are paid directly from the Military Personnel Army Appropriation.

c. Civil funded military personnel of the Corps of Engineers employed primarily on duty connected with non-military public works prosecuted under the direction of the Chief of Engineers, will, while so employed, be reimbursed their pay and allowances from the appropriation for the work or works upon which they are employed (33 U.S.C. 583a).

(1) If, during the period of an assignment to a civil works project, the soldier is detailed for duty on a military project, which is estimated to consume less than a significant portion of his time, the soldier will be considered as employed primarily on the civil works project. His full pay and allowances (including subsistence) for such time will be paid from civil funds. Significant is considered 25% or more. In situations where the work is greater than 25%, the costs will be distributed to the military supported project.

(2) Military personnel transferring from one duty station to another are paid by the losing activity up through the end of the month of the effective transfer date, as stated on their orders. Likewise, when a soldier transfers to a Civil function, payments will not be made from civil funds until after the end of the month of the effective transfer date on their orders.

(3) The pay and allowance cost of military reserve

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personnel assigned to the Army Corps of Engineers for a Civil Works activity will be paid directly by the applicable military reserve appropriation and reimbursed by the Civil Works appropriation. (The funding action creates an appropriation refund for the Reserve Personnel Army appropriation). The authority to use a civil works appropriation to fund a military Reserve Officer is in accordance with 33 U.S.C. Section 583a. The Corps of Engineers is not authorized to fund military Reserve Officers for military activities from USACE military appropriations.

8-3. Pay and Allowances of Military Personnel Procedures.  
Accounting procedures for pay and allowances of military personnel assigned to the Corps of Engineers can be found at:  
<http://www.usace.army.mil/inet/functions/rm/finance/finance.htm>