

CHAPTER 02

TIME AND ATTENDANCE0201 INTRODUCTION

020101. Objective. The payroll functional objective for time and attendance is to ensure that the presence and absence of employees are accurately recorded and reported for computing pay, leave, and allowances.

020102. ResponsibilitiesA. Employing Activity's Responsibilities

1. Timekeepers and time and attendance certifiers have been properly trained.
2. Timekeeping and time and attendance certification processing are performed as required by the designated individuals.
3. All required supporting documentation is available for audit purposes.
4. Procedural guidance is clear and adequate to ensure that timekeeping and time and attendance certification are performed correctly.
5. Every effort is made by the timekeepers and time and attendance certifiers to correct errors prior to electronic certification.
6. All errors that were not detected and corrected prior to electronic certification are reported promptly to the civilian payroll office. These errors would include the failure to enter the correct separation date as well as other time and attendance entries.

B. Supervisor's Responsibilities

1. Supervisors are responsible for the timely and accurate preparation, certification, and submission of time and attendance. The supervisor may assign checking of daily attendance and posting of time and attendance to a timekeeper. Assignment of these duties to

a timekeeper does not relieve the supervisor of the responsibility for the accuracy of the time and attendance to which he or she certifies including that leave is approved and administered in accordance with applicable policies, regulations, instructions, and bargaining agreements. The supervisor spot-checks attendance by personal observation and reviews and initials corrections on source documents. The supervisor should inform the timekeeper when an employee is on any type of leave, or has worked any type of premium work.

2. Normally, timekeeping responsibilities should be assigned to individuals who can observe employees' attendance and absence each day.

3. Supervisors should ensure by personal observation that exceptions to the employee's normal tour of duty are posted daily.

4. An alternate timekeeper should be appointed to maintain time and attendance daily during the absence of the primary timekeeper.

C. Timekeeper's Responsibilities

1. Timekeeping is a critical function. Personnel chosen as timekeepers must be competent and responsible. They are responsible for keeping complete and accurate time and attendance reports. If possible, timekeeper should be collocated with the employees whose records they keep.

2. Organizations may designate supervisors or other employees (secretaries, clerk typists, or others) to serve as timekeepers. Timekeepers may be civilian or military personnel.

3. All employees appointed as timekeepers for time and attendance are responsible for:

a. Recording all exceptions to the employee's attendance and leave on a daily basis. If daily recording is impractical for some employees, exceptions are allowed if authorized in writing by the Component head or designee.

b. Ensuring that employees either initial the time and attendance input document or sign an SF 71, "Application for Leave."

c. Ensuring that all postings for overtime and compensatory time earned have been approved, corrections on the time and attendance document initialed, and totals are correct before certification.

d. Recording the employee's attendance, absence, and all other applicable data daily in blue or black indelible ink unless an optical mark reader document requiring a lead pencil is used. Do not use felt-tip pens or erasable ink pens. Errors in posting will be corrected by drawing a single line through the incorrect entry and posting the correct data; erasures and covering fluids are not allowed. All corrections will be initialed by the supervisor, acting supervisor or other designated representative authorized to act as an alternate certifier at the end of the pay period.

020103. Audits

A. Certified time and attendance source documents are subject to audit by the General Accounting Office (GAO), local audit agencies, and other inspection teams. Certifying officials are responsible for furnishing justification or clarification of certified time and attendance.

B. Before releasing any source documents for audit

1. Check for proper identification of the agent requesting time and attendance information.

2. Establish a need for the information.

3. Make a photocopy of all released time and attendance source documents.

4. Obtain a certification form from the agent acknowledging custody of the time and attendance documents.

0202 REQUIREMENTS

020201. For each civilian employee, a daily record of time in pay and nonpay status or piecework completed shall be maintained by a designated timekeeper who takes no part in preparing the payroll or by electromechanical devices, if permitted by local law. When such devices are used, adequate supervisory surveillance shall be maintained to ensure proper and accurate time recording. Timekeepers responsible for time and attendance reports shall have positive knowledge as to the employee's presence and absence before marking the report. When serial sign-in and sign-out sheets are used, employees shall sign their name and time of arrival. When they depart, employees shall sign their name again and enter their time of departure. Preprinted serial sign-in and sign-out sheets are not authorized.

020202. The time period shown on time and attendance reports shall correspond to the length of a pay period; i.e., if payment is made for a 2-week period, the time and attendance report shall cover a 2-week period.

020203. Time and attendance data shall clearly indicate whether annual leave taken is to be charged against the employee's current leave account or to a separate leave account established for restored leave. If an employee has one or more supplemental leave accounts, the time and attendance report must clearly identify the one to be charged for leave taken. Unless annual leave taken is identified to an employee's restored account, regular leave will be charged.

020204. The time and attendance data shall reflect a proper and accurate accounting of an employee's actual time and attendance and leave. The initial time and pay period for a new employee and the final time and pay period for a separated employee may be less than a 2-week pay period.

020205. Minimum data element values to be included on time and attendance reports or supporting documentation for each employee are as follows:

- A. Employee's name and SSN.
- B. Pay period number or dates.
- C. Number of hours worked by day and week and in total.
- D. Number of hours of premium work, by type of premium, to which the employee is entitled.
- E. Number of credit hours and compensatory time worked.
- F. Number of hours of leave, by type; credit hours and compensatory time used.
- G. Dates and times leave is taken.
- H. Any required supporting documentation for absences, e.g., court orders, SFs 71, military orders.
- I. Handwritten signature or automated approval code of an authorizing official.
- J. Such other information as may be required in support of operations.

If the above minimum requirements cannot be met, a request for a waiver with supporting rationale shall be forwarded from the employing activity to the Director, DFAS.

020206. Work Schedules

A. Basic work requirement. The basic work requirement is defined as the number of hours, excluding overtime hours, an employee is required to work or to account for by charging leave. A full-time employee's basic work requirement is 80 hours in a pay period. Department of Defense Dependents Schools (DoDDS) employees in pay plan "TP" (which includes educators, principals and assistant principals) are scheduled to work either full or half days. This includes educators employed in part-time and

substitute positions. Attendance and absence must be recorded accordingly. If it is necessary to convert time for teacher personnel to hours, 8 hours will be used for a full day and 4 hours for a half day.

B. Alternative Work Schedules (AWS). Public Law 99-196 (reference (e)) made the AWS program permanent in 1985. The program permits a variety of flexible and compressed work schedules.

1. Flexible Work Schedule. Under certain flexible schedules, DoD civilian employees may work longer or shorter hours including credit hours on any given workday without taking leave or being paid overtime, as long as their basic biweekly work requirements are met (5 U.S.C. 6123) (reference (b)). By electing to work hours in excess of their tour of duty, employees may also complete the biweekly basic work requirements in fewer than 10 workdays without being paid overtime or being charged leave for the nonworkdays. This provision does not apply to TP pay plan employees.

a. The extended hours of operation may require designation of additional timekeepers, whose duty hours overlap, to either manually record time and attendance or provide surveillance over recording devices or sign-in and sign-out sheets used for that purpose.

(1) When designating additional timekeepers, certain conditions shall be considered. If possible, a timekeeper shall arrive at the beginning of the workday, and one shall leave at the end of the workday. Their scheduled days off may not be the same.

(2) Additional supervisory personnel may be needed both to supervise the work force and to certify time and attendance. Supervisors shall provide reasonable assurance that employees are on duty by such techniques as occasional supervisory telephone calls to the employee during times the supervisor is not present, but the employee is scheduled to be; occasional supervisory observation by the supervisor coming to work earlier or later than normal; arrangements with other timekeeping or supervisory personnel to provide observation;

and a determination of reasonableness of work output for time spent.

b. An approved work schedule shall be maintained showing the times of arrival and departure, proposed and actual, for each day to support the time and attendance report. The nature and length of absences also apply to employees working under an AWS. For example, under this work schedule, full-time employees must account for 80 hours, as a minimum, for a 2-week pay period. However, employees will be charged leave according to their work schedule.

c. DoD employing activities that significantly extend the hours of the day during which employees may work shall adequately provide for both preparing and certifying time and attendance reports. Electromechanical recording devices shall be considered as a means of keeping time and attendance reports that shall provide the evidence required as to cumulative time in a work status.

d. In the case of a full-time employee, an 80-hour biweekly work requirement allows an employee to determine his or her own schedule within the limits set by the employing activity. A part-time employee determines his or her own schedule for a biweekly work requirement of less than 80 hours. The following are variations of the flexible work schedule:

(1) Flexitime is a flexible work schedule that splits the tour of duty into 2 distinct kinds of time--core hours and flexible hours. Under any flexitime schedule, an employee must be at work or on approved absence during core hours and must account for the total number of hours he or she is scheduled to work.

(2) Flexitour is a work schedule in which an employee, having once selected starting and stopping times within the flexible hours, continues to adhere to these times. Further opportunities to select different starting and stopping times may be provided subsequently by the employing activity.

(3) Gliding schedule is a flexible work schedule in which an employee has a basic work requirement of 8 hours in each day and 40 hours in each week. They may select an arrival time each day and may change that arrival time daily as long as it is within the established flexible hours.

(4) Maxiflex is a flexible work schedule that contains core hours on fewer than 10 work days in the biweekly pay period and in which an employee has a basic work requirement of 80 hours for the biweekly pay period (or multiple thereof). The employee may vary the number of hours worked on a given workday or the number of bouts each week within the limits established for the organization.

2. Compressed Work Schedule

a. A compressed schedule is a fixed schedule which enables the full-time employee to complete the basic work requirements of 80 hours in fewer than 10 full workdays in each biweekly pay period by increasing the number of hours in the workday. There are no flexible times in a compressed schedule. Employees' times of arrival and departure from work are set, as are the days on which they are to complete the basic work requirement. For employees working under compressed schedules, overtime pay will continue to be paid for work outside the compressed schedule (5 U.S.C. 6121 and 6128) (reference (b)). The two most common compressed schedules are the 4-10 and the 5-4/9 schedules. On the 4-10 schedule, employees work 10 hours a day for 4 days each work week. On the 5-4/9 schedule, employees work 9 hours a day for 8 days, 8 hours for 1 day, and get 1 day off each pay period. Compressed work schedules are determined either by management or through negotiations with exclusive employee representatives.

b. The recording of absences is treated in the same manner as for employees working a regular or alternative work schedule. However, employees working a compressed work schedule will be charged leave in accordance with their basic work schedule.

020207. Approval of Leave. Leave approval may be by handwritten or automated signature. Leave approvals must be in accordance with paragraph 050105.

020208. Overtime and Compensatory Time Authorizations

A. Approved written authority for overtime, compensatory time, or holiday work performed must be on an authorization form used specifically for this purpose. The approved original copy of the authorization form must be retained in accordance with section 0207.

B. Approval must be granted in writing before the hours are worked whenever feasible and, when not feasible, as soon as possible after the work has been performed. If an employee works overtime without prior written approval, the authorization form should state that its purpose is to document that fact.

C. In granting such approval, care must be taken to distinguish between regular overtime and irregular or occasional overtime in order to properly determine an employee's overtime entitlement.

D. After the time has been worked, the supervisor must indicate on the overtime approval form the amount and kind (regular or irregular) of overtime and compensatory time actually worked. If the supervisor who approves the employee's time and attendance does not have knowledge that the overtime or compensatory time was actually worked, the supervisor who has such knowledge must sign the overtime form to attest to the time actually worked.

1. Methods of Approval of Overtime. The following methods for overtime approval may be used, keeping in mind that overtime should be limited to cases of real necessity:

a. Daily Basis. The overtime authorization will indicate each employee's name, SSN, date, justification, and number of hours to be worked for a specific day.

b. Pay Period Basis. The overtime authorization for a biweekly pay period will indicate each employee's name, SSN, date, justification and number of hours to be worked for a period not in excess of one biweekly pay period.

c. Approval for a Specific Job. The overtime authorization, including justification, will specify the number of hours/dollars of overtime to be worked/expended during a specific period (not in excess of a fiscal quarter) for a specific organizational component of the activity, for a specific task.

2. While a timekeeper may actually record time and attendance entries, the supervisor's time and attendance certification attests to the performance of approved work and serves as the basis for payment.

3. Written authorization is required for work to be performed on a holiday except for tours of duty regularly scheduled on a holiday, such as for firefighters, law enforcement, and hospital employees.

020209. Continuation of Pay (COP)

A. An employee who sustains a disabling job-related traumatic injury is entitled to the continuation of regular pay for up to 45 calendar days when totally incapacitated. See section 0312 for additional information regarding COP.

B. Controls will be established to ensure that employees do not exceed the 45-day limit. COP time will be accounted for as follows:

1. Days are counted on a calendar basis. If an employee is charged for COP on Friday, he or she will be charged for Saturday and Sunday. Holidays, weekends, and regular days off following a COP day are counted as COP days. If 1 hour is used to see a physician and 7 hours are worked, it is still counted as 1 COP day. The time and attendance source document will show the actual hours worked in

order to give an accurate picture of the employee's work record.

2. Unless the injury occurs before the beginning of the workday, time lost on the day of injury should be charged to administrative leave. The period to be charged to COP begins with the first day or shift of disability or medical treatment following the date of injury, provided that the absence began within 90 days after the injury. COP should be charged for weekends and holidays if the medical evidence shows the employee was disabled on the days in question; for example, if the physician indicates that disability will continue only through Saturday for an individual who has Saturday and Sunday off, COP will be charged only through Saturday.

3. If work stoppage occurs for only a portion of a day or shift other than the date of injury, a full day of COP will be counted against the 45-calendar day entitlement, even though the employee is not entitled to COP for the entire day or shift. For example, if an employee who has returned to work must use 3 hours in order to receive physical therapy for the effects of the injury, he or she is entitled to only 3 hours of COP even though 1 full calendar day will be charged against the 45-day limit. If an employee is absent for all or part of the remaining workday, the time loss should be covered by leave, leave without pay (LWOP), absence without leave (AWOL), etc., as appropriate, since absence beyond the time needed to obtain the physical therapy cannot be charged to COP.

4. If the employee is only partially disabled following the injury, and continues to work several hours each workday, each day or partial day of absence from work is chargeable as a full day of COP against the 45-day period.

5. Absences charged to COP and disapproved later by the Department of Labor require conversion to sick or annual leave. If sick or annual leave is not available, COP will be converted to LWOP and reimbursements to the Government must be for gross earnings paid while in a COP status. Refer to section 0803 for due process procedures. This collection includes

payments made on behalf of the employee and adjustments to the deposit fund accounts by the civilian payroll office.

6. The time the employee takes off must be certified by a physician as necessary due to the injury.

C. Injured employees are permitted to return to duty with lighter jobs or a modification of their own job. When an injured employee returns to duty in an official light-duty status within the first 45 days of disability following an injury, each day or portion of a day in light-duty status will be counted as 1 day of COP. This also includes any day or portion of a day worked while under injury-related work restrictions imposed by a physician.

020210. Temporary Duty (TDY)

A. When an employee is on TDY, the hours worked and hours of leave will be recorded on the time and attendance document. All time actually spent away from the permanent duty station during the basic workweek will be recorded as time worked or leave taken by the employee's permanent duty station. The travel order will support entries on the time and attendance document for regular time.

B. When an employee is on extended TDY (official government-directed travel of 3 weeks or more in duration), the supervisor may require the employee to submit time and attendance data. This may be done by telephone, overnight mail, facsimile machine, or other acceptable means of communications.

0203 TIME AND ATTENDANCE RECORDING

020301. Scheduled starting and ending times of the day for each employee or for groups of employees shall be established and recorded. The exact starting and ending times of the day for all absences from duty, except for authorized lunch periods and absences of full workdays, shall be recorded each day. The day an employee's shift begins is designated as the day of work for night and shift differential purposes. These requirements shall be modified for AWS

(see subparagraph 020206 .B.). The daily starting and ending times for hours worked other than as scheduled and for absences of less than a full day shall be recorded on time and attendance reports. These reports shall be supplemented by such related records in support of pay entitlement as DFAS deems appropriate. The requirement to record starting and ending times is based on:

A. The need for such information in determining pay entitlement under certain conditions--for example, leave without pay before and after a holiday, or leave when night differential pay is involved.

B. Each employing activity's responsibility to keep adequate records for effective and efficient supervision of employees.

020302. Indicated absences shall be initialed or signed by the employee or supported by an approved application for leave or a flexitime attendance record that has been initialed by the employee. A supervisor may require a medical certificate or other evidence of illness from an employee when granting sick leave. Such certification will be retained by the employing activity in accordance with section 0207.

020303. Because most Federal employees are paid on an hourly basis (or fraction of an hour) and charged leave on that basis, an accurate record of the times an employee works and is absent must be recorded daily. Employees must officially confirm each leave charge, except for administrative leave, AWOL charges, suspension or holiday absences.

020304. All leave types are charged to the employee either by whole days, whole hours or fractional hours.

020305. Absences of DoDDS educators in the TP pay plan shall be recorded in full or half days. When an educator is required to work during any portion of a half-day increment, the educator's time shall be recorded in a duty status for the entire half-day increment. However, an educator who fails to work part of a scheduled increment for unacceptable reasons

shall be charged leave or AWOL, for the entire increment.

020306. Daylight Saving Time

A. Civilian employees working on a tour of duty when daylight saving time goes into effect are credited with the actual number of hours worked on the tour of duty. The hour lost as a result of the change is charged to annual leave, compensatory time used, credit hour used, or leave without pay, whichever is applicable with the employee's request. Employees may be allowed to work 1 hour beyond the end of their shift.

B. Civilian employees working on a tour of duty when standard time goes into effect are credited with the actual number of hours worked. Any time worked in excess of 8 hours will be paid as overtime and/or compensatory time or recorded as credit hours.

0204 TIME AND ATTENDANCE CERTIFICATION

020401. The certification of time and attendance is an authorization for the expenditure of Government funds. Each employee's time and attendance report shall be certified correct by the employee's supervisor, acting supervisor, or other designated representative authorized to act as an alternate certifier at the end of the pay period. Certification shall not ordinarily be made earlier than the last workday of a pay period. In some circumstances (such as when a legal holiday falls on a Friday or Monday), it is not practical to operate without an early cutoff. In such cases, additional controls, which shall be demonstrated in the system design, shall be in place and operating. These controls shall ensure that any change in attendance or absence certified by a supervisor that occurs after the cutoff date either is identified and reported before pay computation or is reported for the next pay computation. For example, a corrected time and attendance report shall be completed for any absence after the time and attendance report has been closed out for the pay period. The employee may initial the corrected entry(ies) or submit an SF 71 for such absence, as appropriate.

020402. All time and attendance reports and other supporting documents shall be reviewed and approved by an authorized official. This official shall be aware of his or her responsibilities for ensuring accuracy of the reports and shall have knowledge of the time worked and absence of employees for whom approval is given.

A. Certification of time and attendance documents must be based on knowledge from personal observation, from the timekeeper, from checking data against other independent sources (such as matching starting and ending times of work against sign-in and sign-out sheets or time clock entries), from reliance on other internal controls, or a combination of these. Approving officials must have a reasonable basis for relying on systems of internal control to ensure accuracy and legal compliance when they do not have positive, personal knowledge of the presence and absence of, or other information concerning, employees whose time and attendance documents are being approved. This basis must involve periodic testing of internal controls to ensure that they are working as intended.

B. Approvals shall be made individually for each employee, and a handwritten or automated signature shall be provided for each time and attendance report.

C. A single supervisory signature for a multiple employee report may be made to approve the information recorded for all employees listed on the report. There are three prerequisites for a single signature: the data elements itemized in paragraph 020205. shall appear on the report for each employee listed on the report; supporting documents required for the information on the report shall be reviewed by the supervisor; and the supervisor shall initial or sign each page of the report and also shall either sign the last page of the report or enter an approval code into an automated system.

D. For computerized (“paperless”) time and attendance systems in which time and attendance data is contained in a computer file and displayed on a terminal, a single automated code may be entered by the supervisor to approve the information contained in the file

provided that the data elements itemized in paragraph 020205. are contained in the file. Any related approved supporting documentation or the data elements that would be contained in the supporting documentation, including approvals, are maintained in computer files. Supporting documents or computerized files are reviewed by the supervisor prior to approving time and attendance data. A record of changes made to a file, once approved by someone other than the original approving official, is generated and sent to either the original approving official or a designated person other than the one who made the changes.

020403. Certification of the time and attendance report may not be delayed for the purpose of obtaining the employee’s initials or signature for leave when the employee is not available. The employee shall submit a confirming SF 71 upon return to duty.

020404. Employees may not maintain, certify, or approve their own time and attendance reports, except when it is not practicable to do otherwise. In such instances, the Component head or designee shall grant an official authorization in writing. The situations in which employees may maintain their own time and attendance recordings, when impractical to do otherwise, are as follows:

A. The employee is the timekeeper;

B. Employees work flexible hours outside the hours of the timekeeper and supervisor;

C. An employee is working alone at a remote site; and

D. Employees are based at, but are frequently away from, the location of their supervisors and timekeepers during working hours.

To provide reasonable assurance that employees are working when scheduled, supervisor can make occasional telephone calls to employees during the times they are scheduled to work and can determine the reasonableness of work output for the time spent.

020405. When it is not practical for the supervisor to approve a time and attendance record prior to the receipt of supporting documents, the employee may be paid and a subsequent review performed of the documents by the supervisor. Exceptions to the general prohibition of employees approving their own time and attendance recordings are intended to apply only when it is not feasible for employees described to have their time and attendance report approved by a supervisor. These exceptions are:

A. Employees who work flexible hours outside the hours of the timekeeper and supervisor;

B. An employee is working alone at a remote site;

C. Employees are based at, but frequently away from, the location of their supervisors and timekeepers during working hours; and

D. The employee is head of an organization within an agency who has no supervisor on site.

020406. Employees will sign or initial their time and attendance reports to verify accuracy of the entries whenever it is practical to have them do so. (This verification does not constitute supervisory approval of the reports, which must still be made). When not practical:

A. A copy of the time and attendance report for each employee or an LES must be provided to the employee promptly; and

B. Employees must review the report and disclose any discrepancies to supervisor, and the supervisor must resolve such discrepancies promptly.

0205 TIME AND ATTENDANCE REPORTING

020501. Time and attendance data may be transmitted by using positive reporting, exception reporting, or a combination of both. Under positive reporting, time and attendance data are input to the payroll system for each employee. Under exception reporting, only changes to

normal time and attendance are input to the payroll system. If an employee works a scheduled tour of duty, no input is necessary. However, a time and attendance record shall be maintained for each employee regardless of which method of reporting is used.

020502. When an exception report is appropriate, transmission may be by messenger, mail, teletype, telephone, or electronic means, so long as adequate controls and audit trails are in place and operating. For example, a listing of leave and other absences taken by employees during the pay period could be prepared and forwarded to the appropriate supervisor for review and comparison to time and attendance reports. These controls and audit trails shall ensure that all exception reports are received and processed and that every employee of the employing activity covered by the exception-reporting techniques is accounted for.

020503. In the absence of time and attendance data for an employee, the civilian payroll system will generate a charge against the employee's annual leave balance. If the annual leave balance is not sufficient to support the employee's regularly scheduled tour of duty, the remainder will be charged as shown in Table 5-2. The employee's pay and leave record will be corrected upon submission of a corrected time and attendance report.

0206 ADJUSTMENTS AND CORRECTIONS

020601. Current Period Corrections. Timekeepers will correct errors in data as discussed in subparagraph 020102. C.3.d.

020602. Prior Period Adjustments. If the time and attendance for the current pay period has been processed and a change is required, certified adjusted time and attendance data will be input to the payroll system or forwarded to the civilian payroll office via the liaison office. The adjustment will be included in the employee's pay for the pay period following receipt.

020603. Electronic corrections for current period corrections and prior period adjustments will be made in accordance with the payroll system's users manual.

0207 RETENTION OF RECORDS

020701. Employing activities shall establish a uniform practice to be followed as to the locations at which the time and attendance reports and related supporting documentation are to be maintained. Time and attendance reports, together with approved applications for leave, overtime approvals, military orders, jury duty certification, etc., may be retained at the time-keepers' offices, or sent to a designated storage location.

020702. Sufficient internal controls shall be established to prevent unauthorized changes to completed time and attendance reports, regardless of where they are retained.

020703. Time and attendance reports and all other payroll records shall be kept in accordance with records retention requirements as explained in the General Records Schedule 2 (reference (g)). This schedule requires time and attendance reports and other supporting documents to be kept available for audit or for 6 years, whichever occurs first.

0208 LABOR DISTRIBUTION

020801. Interface with Cost Accounting Systems. Civilian payroll systems shall interface with cost accounting systems, if established, to ensure payroll labor costs are distributed and charged to appropriate cost centers. Organizations that operate a formal cost accounting system shall ensure that costs are reconciled to the labor distribution processes no less frequently than monthly.