

VOLUME 8, CHAPTER 2: “TIME AND ATTENDANCE (T&A)”**SUMMARY OF MAJOR CHANGES**

All changes are denoted by [blue font](#).

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [***bold, italic, blue, and underlined font***](#).

The previous version dated [August 2015](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated hyperlinks and formatting to comply with current administrative instruction.	Revision
All	Revised information for clarity.	Revision

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CHAPTER 2

TIME AND ATTENDANCE (T&A)

0201 GENERAL

020101. Overview

This chapter sets out T&A policy and requirements for the Department of Defense (DoD) agencies. It contains established policies, defines responsibilities, and prescribes internal controls in support of T&A recording and reporting requirements for the Defense Civilian Pay System (DCPS).

020102. Purpose

This chapter provides guidance on DoD civilian employee T&A policy and requirements.

020103. Authoritative Guidance

Statutes, regulations, and other guidance are referenced under each section of this chapter. For additional guidance, see “Maintaining Effective Control over Employee Time and Attendance Reporting” [Government Accountability Office 03-352G](#).

0202 RESPONSIBILITY OF EMPLOYING AGENCY, APPROVING OFFICIAL, AND TIMEKEEPER

020201. Employing Activity Responsibility

An employing activity must ensure compliance with the following T&A functions:

- A. Individuals recording and approving T&A are properly trained;
- B. The recording and approval of T&A are performed timely and accurately by the responsible individuals;
- C. All supporting documentation is available for review and audit;
- D. All procedural guidance is clear, adequate, and available to all individuals recording and approving T&A;
- E. Every effort is made to correct errors within the pay period to which the changes apply;
- F. A supervisor or other equivalent official approves all corrections or adjustments and promptly reports the approved corrections to the civilian payroll office (PRO); and

G. All individuals responsible for reporting, approving, reviewing, or processing T&A data, in any form, must be held accountable for the accuracy, integrity, and security of the information. The discovery of any violations of internal controls, improper input of T&A data, or security breaches must be immediately reported to an appropriate supervisory official.

020202. Approving Official's/Supervisor's Responsibility

An approving official, usually the employee's supervisor, maintains the primary responsibility for authorizing and approving T&A transactions. An approving official must perform the following T&A functions:

A. When approving T&A, all supervisors, other equivalent officials, or higher-level managers must certify, to the best of their knowledge, that work schedules are accurately recorded. An employee's supervisor should be aware of an employee's work schedule, leave taken, and any absence from duty and must review and approve the T&A to ensure its accuracy. Supervisors must ensure that exceptions to the employee's normal tour of duty are recorded in a timely and accurate manner.

B. The supervisor may assign responsibility for observing daily attendance or accurately recording T&A data to a timekeeper or, in limited circumstances, to the individual employee. However, the supervisor is still ultimately responsible for the timely and accurate reporting of the T&A in accordance with applicable policies, regulations, instructions, and bargaining agreements. The supervisor must inform the timekeeper when an employee is on leave or has worked any type of premium work. The supervisor may assign an alternate timekeeper to maintain T&A during the absence of the primary timekeeper.

020203. Timekeeper Responsibility

Timekeeping is a critical function that may be performed by the individual employee, a designated timekeeper (which can be a civilian employee, contractor, or military personnel), the employee's supervisor, or a combination of these individuals. A timekeeper must perform the following T&A functions:

A. A timekeeper must accurately and timely record T&A data and maintain all related documentation, and

B. A timekeeper must be aware of the employee's attendance and absence each day.

020204. Timekeeper Functions

Individuals performing the timekeeping function are specifically responsible for:

A. Recording all exceptions to the employee's normal tour of duty promptly and accurately;

B. Ensuring that employees have attested to the accuracy of both their current pay period's T&A (including any exceptions such as the use of leave) and to any adjustments or corrections to a previously approved T&A. If the employee is not available prior to the approval of the T&A, then attestation must be documented as soon as possible. An employee's attestations must be documented in writing or electronically and may be in the form of:

1. A manually completed hard copy document such as a sign-in, sign-out sheet;
2. A printout of an automated record such as a T&A report with the employee's signature written or electronic; or
3. T&A report with the employee's initials or an automated or electronic record showing that the employee has affirmed the correctness of the data; and

C. Ensuring that all entries for overtime, compensatory time earned, or holidays worked have been approved, and that total hours are correct, before submission for a supervisor's approval and certification.

0203 GENERAL T&A REQUIREMENTS

020301. Daily Record of Time

For each civilian employee, a daily record of time spent in pay and non-pay status must be maintained either by a designated timekeeper, who takes no part in preparing the payroll, or by automated or electronic devices, unless otherwise prohibited. When such devices are used, adequate supervisory surveillance must be maintained to ensure proper and accurate time recording.

020302. Time Period

The time period shown on the T&A must correspond to the length of a pay period. For example, if payment is made for a 2-week period, then the T&A must cover a 2-week period.

020303. Charge of Annual Leave

T&A must 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. The employee's regular leave account will be charged unless the annual leave taken is identified as being charged to the employee's restored leave account.

020304. Accounting for Time and Leave

The T&A must reflect a proper and accurate accounting of an employee's actual T&A and leave.

020305. Data Element Values

For each employee, the minimum data element values to be included on the T&A or supporting documentation are as follows:

- A. Employee name;
- B. Social Security number;
- C. Pay period number or pay period dates;
- D. Number of all hours worked by day, by type and totals;
- E. Number of hours of premium work by type, to which the employee is entitled;
- F. Dates and number of hours of leave by type;
- G. Any required supporting documentation for absences, such as Office of Personnel Management (OPM) leave forms, jury duty orders, or military orders;
- H. Handwritten signature or automated approval of the supervisor; and
- I. Any other information as may be required in support of the T&A.

020306. Work Schedules

The work schedule defines the basic work requirement as the number of hours, excluding overtime hours, an employee is required to work or to account for by charging leave. Generally, a full-time employee's basic work requirement is 80 hours in a pay period. Attendance and absence must be consistent with the employment status for the individual. An approved work schedule for each employee will be maintained showing the planned arrival and departure for each day. Alternate Work Schedules (AWS) may be used by agencies. For additional guidance on AWS, refer to the [OPM Handbook on Alternative Work Schedules](#). Refer also to DoD Instruction (DoDI) [1400.25, V610](#).

A. Flexible Work Schedule (FWS)

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, so long as their basic biweekly work requirements are met. See Title 5, United States Code (U.S.C.), [section 6121](#) and [DoDI 1400.25, V610](#). 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 non-workdays.

1. Material Variances or Deviations. Material variances or deviations, as determined by the FWS, must be approved by the supervisor before the change occurs, or

promptly after occurring, if not feasible prior to the change. Supervisors must verify that the dates and the material variances or deviations have been recorded in the T&A.

2. Types of FWS. Full-time employees with an 80-hour biweekly work requirement may determine their own schedule within the limits set by the employing activity. A part-time employee may determine his or her own schedule for a biweekly work requirement of less than 80 hours. According to the OPM Handbook of Alternative Work Schedules, the [FWSs](#) include the following:

a. Flexitour. Flexitour is a work schedule in which an employee is allowed to select starting and stopping times within the flexible hours. Once starting and stopping times are selected, the employee continues to adhere to these times until the employing activity provides further opportunities to select different starting and stopping times.

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

c. Maxiflex. Maxiflex is a [FWS](#) that contains core hours on fewer than 10 workdays in the biweekly pay period and in which an employee has a basic work requirement of 80 hours for the biweekly pay period. The employee may vary the number of hours worked on a given workday or the number of hours each week, within the limits established for the organization.

d. Variable Day Schedule. Variable day schedule is a [FWS](#) that contains core hours on each workday in the week. Under the variable day schedule, a full-time employee has a basic work requirement of 40 hours in each week of the biweekly pay period. The employee may vary the number of hours worked on a given workday within the week as long as the variation remains within the limits established for the organization.

e. Variable Week Schedule. Variable week schedule is a [FWS](#) that contains core hours on each workday in the biweekly pay period. Under the variable week schedule, a full-time employee has a basic work requirement of 80 hours for the biweekly pay period. The employee may vary the number of hours worked on a given workday or the number of hours each week, as long as the variation remains within the limits established for the organization. For more information regarding [FWS](#), see [OPM's FWS Fact Sheet](#). Refer also to DoDI 1400.25, V610.

B. Compressed Work Schedule. A compressed schedule is a fixed schedule that enables a 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. See 5 U.S.C. § 6121 and OPM's Fact Sheet on [Compressed Work Schedules](#).

1. Set Time and Days of Work. There is no flexibility in a compressed schedule. An employee's time of arrival and departure from work is set, as are the days on which the employee is to complete the basic work requirement.

2. Overtime. For employees working under compressed schedules, overtime pay will continue to be paid for work in excess of the compressed schedule. See [5 U.S.C. § 6128](#).

3. Absences. For employees working under compressed schedules, the recording of absences is treated in the same manner as for employees working a regular or alternative work schedule. Employees working a compressed work schedule must be charged leave in accordance with their basic work schedule.

4. Variations of the Compressed Work Schedule. Compressed work schedules are determined either by management or through negotiations with exclusive employee representatives. The following are variations of the compressed work schedule:

a. 4-10 Schedule. On the 4-10 schedule, employees work 10 hours a day for 4 days each workweek;

b. 5-4/9 Schedule. On the 5-4/9 schedule, employees work 9 hours a day for 8 days, 8 hours for 1 day, and record 1 non-working day each pay period; and

c. 3-day Workweek Schedule. On the 3-day workweek schedule, employees work 13 hours and 20 minutes a day for 3 days each workweek.

020307. Approval of Leave

Leave approval may be by handwritten or automated signature. Leave approvals must be granted in accordance with the requirements of Chapter 5.

020308. Overtime and Compensatory Time Earned Authorizations

The employee's supervisor must approve any overtime, compensatory time, or holiday work. The supervisor's approval must be documented in writing or electronically and must be retained for review and audit. Approval must be granted before the hours are worked, or if not feasible, as soon as possible after the work has been performed.

A. Regular vs. Irregular/Occasional Overtime. To properly determine an employee's overtime entitlement, the approving official should distinguish between regular overtime and irregular or occasional overtime.

B. Compensatory Time. Compensatory time earned may only be granted for irregular and occasional overtime work. Compensatory time is not authorized for regularly scheduled overtime work.

020309. Continuation of Pay (COP)

An employee who sustains a disabling job-related traumatic injury is entitled to the continuation of regular pay for up to 45 calendar days. See Chapter 6 for additional information regarding COP.

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

1. Calendar Days. Days are counted on a calendar basis. If an employee is charged COP on Friday and the disability continues through the weekend, then the employee is charged COP 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, the day is still counted as 1 full day of COP. The T&A must reflect the actual hours worked in order to accurately reflect the employee's work record.

2. Period Charged to COP. Unless the injury occurs before the beginning of the workday, time lost on the day of injury must be charged to administrative leave. The period charged to COP begins with the first day or shift of disability or medical treatment following the date of injury, provided the absence began within 45 days after the injury. COP must 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, then COP will be charged only through Saturday.

3. Full Days Charged to COP. If work stoppage occurs for only a portion of a day or shift other than the date of injury, then 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 uses 3 hours in order to receive physical therapy for the effects of the injury, then the employee is entitled only to 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 same remaining workday, then the time lost must be covered by leave, as appropriate, since absence beyond the time needed to obtain the physical therapy must not be charged to COP.

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

5. Disapproval of COP. Absences charged to COP and later disapproved by the Department of Labor will require conversion to sick or annual leave. If sick or annual leave is not available, then COP will be converted to leave without pay (LWOP) and reimbursements to the Government must be made for any gross earnings paid while in a COP status. Due process procedures apply to the collection of any such debt owed by an employee. The amount

collected must include payments made on behalf of the employee and any adjustments to the deposit fund accounts by the civilian PRO.

6. Return to Duty. The injury compensation program administrator may contact the attending physician in writing to inquire about the employee's estimated return to light duty and/or [contact](#) the servicing Office of Workers' Compensation Programs office for an expected date of return to duty.

B. Light Duty Status. When a determination has been made that an injured employee may return to duty in a light duty status within the first 45 days of disability following an injury, each day or portion of a day in light duty status may 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. See Chapter 6 for additional information on light duty status and when COP is payable.

1. Official Personnel Actions. An employee performing light duty because of an on-the-job injury normally is not charged COP. However, COP must be charged if an employee has been assigned light duty by a [Standard Form 50](#), Notification of Personnel Action, and pay loss results. The employee must be furnished with documentation of the personnel action before the effective date of the action.

2. Loss of Night Differential Pay. When an employee is detailed to a work schedule entailing loss of night differential pay earned before the injury, COP days will be charged, even though the employee is working. The cost of COP is calculated as the difference between the employee's normal pay and pay earned in the detail position.

020310. Temporary Duty (TDY)

A. Recording TDY on T&A. When an employee is on TDY, the hours worked and hours of leave must be recorded on the T&A. All time actually spent away from the permanent duty station during the basic workweek must be recorded at the employee's permanent duty station as time worked or leave taken. The travel order must support entries on the T&A for regular time.

B. Extended TDY. When an employee is on extended TDY (official Government-directed travel exceeding three weeks), the supervisor may require the employee to submit the T&A. Overnight mail, electronic mail, facsimile machine, or other acceptable means of communication may be used.

0204 T&A RECORDING

020401. Requirements

Scheduled starting and ending times of the day for each employee or for groups of employees must be established and recorded. The day that an employee's shift begins is designated as the day of work for night and shift differential purposes. These requirements must be modified for employees working a flexible or compressed work schedule under the AWS plans.

020402. Certification of Absences

Employees either must initial or sign for indicated absences, or submit an approved application for leave. 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 0208.

020403. Verification of Leave Charges

Employees must confirm each leave charge, except for administrative leave, absent without leave charges, suspension, or holiday absences.

020404. Leave Charges

All leave types are charged to the employee by days, hours, or fractions of hours.

020405. Daylight Savings Time

A. Hour Lost. 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 because of the change is charged to annual leave, compensatory time used, credit hours used, or LWOP, as requested by the employee. Employees may also be allowed to work 1 hour beyond the end of their shift.

B. Hour Gained. Civilian employees working on a tour of duty when standard time goes into effect are credited with the actual number of hours worked. Time worked in excess of 8 hours, or the regular tour of duty hours, must be paid as overtime, compensatory time earned, or recorded as credit hours.

020406. Recording Clock

A recording clock may not be used to record time of an employee of an executive department in the District of Columbia. See [5 U.S.C. § 6106](#).

0205 T&A CERTIFICATION

020501. Controls

A. The certification of T&A constitutes authorization for the expenditure of government funds. Each employee's T&A must be certified correct by the employee's supervisor, acting supervisor, other equivalent official, or a higher-level manager authorized to act as an alternate certifier at the end of the pay period.

B. Certification ordinarily must not 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 must be

demonstrated in the system design, must be in place and operating. These controls must ensure that any change in attendance or absence certified by a supervisor that occurs after the cutoff date is identified and reported before pay computation, or is reported for the next pay computation. The employee may initial the corrected entry(ies) or submit an [OPM Form 71](#), Request for Leave or Approved Absence, or locally approved electronic leave request, for such absence, as appropriate.

020502. Responsibility

All T&A and supporting documents must be reviewed and approved by the supervisor or designated alternate certifier. The supervisor or designated alternate certifier must be aware of his or her responsibilities for ensuring accuracy of the reports and must have knowledge of the time worked and absence of employees for whom approval is given.

A. Certification of T&A. The supervisor or designated alternate certifier must have a reasonable basis for relying on systems of internal control to ensure accuracy and legal compliance if he or she does not have personal knowledge of the presence and absence of, or other information concerning employees whose T&A are being approved. This basis must involve periodic testing of internal controls to ensure they are working as intended. Certification of T&A documents must be based on:

1. Knowledge from personal observation, work output, or timekeeper verification;
2. Checking data against other independent sources such as validating starting and ending times of work, using sign-in and sign-out sheets or time clock entries;
3. Reliance on other internal controls; or
4. A combination of controls.

B. Approval of T&A. Approvals must be made individually for each employee, and a handwritten or automated signature must be provided for each T&A.

C. Approval of Multiple T&As. A single supervisory or designated alternate certifier signature for a multiple employee T&A report may be made to approve the information recorded for all employees listed on the report. There are three prerequisites for a single signature:

1. The data elements itemized in paragraph 020305 must appear on the report for each employee listed on the report,
2. Supporting documents required for the information on the report must be reviewed by the supervisor or designated alternate certifier, and
3. The supervisor or designated alternate must initial or sign each page of the report and either sign the last page of the report or enter an approval code into an automated system.

D. Electronic Approval. When a computerized (“paperless”) T&A system is used and T&A 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. However, the data elements itemized in paragraph 020305 must be contained in the file. Prior to approving the T&A, the supervisor or designated alternate certifier must review supporting documents or computerized files. A record of changes made to a file, once approved by someone other than the original approving official, must be generated and sent to either the original approving official, or a designated person other than the one who made the changes.

020503. Delay

Certification of the T&A may not be delayed for obtaining the employee’s initials or signature for requested leave when the employee is not available. The employee must submit an OPM Form 71 upon return to duty to confirm the requested leave.

020504. Maintenance of T&A by Employee

A. When Maintenance of T&A by Employee is Appropriate. Situations in which employees may maintain their own official T&A are as follows:

1. The employee is the timekeeper,
2. Employees work flexible hours outside the hours of the timekeeper and supervisor,
3. An employee is working alone at a remote site,
4. Employees are based at the same location as their supervisors and timekeepers but are frequently away during working hours, or
5. The employing organization determines that individual timekeeping by all employees is warranted. The employing organization must maintain documentation demonstrating that the T&A reporting system has sufficient capacity and internal controls to ensure timely and accurate recording of T&A by these individual employees.

B. Controls. To provide reasonable assurance that employees are working when scheduled, supervisors must take reasonable measures, such as occasional telephone calls during the times they are scheduled to work, or an assessment of the reasonableness of output for the time spent, to determine the accuracy of T&As submitted by individuals who maintain their own T&A. The supervisor is responsible for the accuracy of the T&A data submitted by the individual.

020505. Prior Approval

When it is not practical for the supervisor to approve a T&A prior to the receipt of supporting documents, the employee may be paid and a subsequent review performed of the documents by the supervisor.

020506. Approval of T&A by Employee

Employees are generally prohibited from approving their own T&A. Exceptions to this general prohibition apply only when it is not feasible for employees to have their T&A approved by a supervisor. In such instances, the Component head, or his or her designee, must grant an official authorization in writing in order for the employee to approve his or her own T&A. An employee may be authorized to approve his or her own T&A under the following circumstances:

- A. The employee works alone at a remote site for long periods;
- B. The employee is based at, but frequently away from, the location of their supervisor and timekeeper during working hours; or
- C. The employee is the head of an organization within an agency that has no supervisor on site.

0206 T&A REPORTING

020601. Methods

T&A data must be transmitted to the payroll system, as required, by using positive (100 percent) reporting or exception reporting. Under positive reporting, all T&A data is reported to the payroll system for each employee. Under exception reporting, only exceptions to the employee's scheduled tour of duty are reported to the payroll system. When reporting to the payroll system by source data automation, positive reporting must be required for each employee.

020602. Controls

Regardless of the reporting method, controls must ensure that all required T&A data, including current period corrections and prior period adjustments, are properly reviewed and approved by the supervisor and reported in a timely and accurate manner.

020603. Generating a Charge to Annual Leave

If any required T&A data is missing for an employee, then the civilian PRO must 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, any remainder must be charged to another leave category in order to fulfill the employee's scheduled tour of duty. The employee's pay and leave record must be corrected upon submission of the certified T&A data. T&A data is considered missing if:

- A. Under positive reporting, time has not been reported for the employee's entire scheduled tour of duty; or
- B. Under exception reporting, the appropriate function key has not been pressed to denote that all exceptions have been reported.

0207 ADJUSTMENTS AND CORRECTIONS

020701. Current Period Corrections

Timekeepers must correct errors in data that are discovered when performing the steps discussed in [section 020204](#).

020702. Prior Period Adjustments

If the T&A for the current pay period has been processed and a change is required, then the supervisor must certify an adjusted T&A for input to the payroll system or transmittal to the PRO via the customer service representative. The adjustment must be processed in the employee's pay and/or leave record no later than the pay period following receipt for on-line adjustments.

020703. Electronic Corrections

Electronic corrections for current period corrections and prior period adjustments must be made in accordance with the DCPS user manual.

020704. Manual Corrections

T&A corrections for pay periods no longer held in DCPS (offline records) require a hard copy of the certified T&A signed by the supervisor and forwarded to [the PRO](#). [The PRO](#) will process the manual correction within DCPS in accordance with established procedural guidance.

020705. Corrected Time Cards for Back Pay Awards

If an appropriate authority corrects or directs the correction of an unjustified or unwarranted personnel action under the provisions of the Back Pay Act at [5 U.S.C. § 5596](#), time card corrections may be requested by the PRO for the period covered by the corrective action. Corrected time cards ensure the proper award of any pay, allowances, and differentials owed to the employee, including leave or other monetary employment benefits to which an employee is entitled by statute or regulation.

0208 RETENTION OF RECORDS

020801. Storage Location

Employing activities must establish a uniform practice to be followed as to the locations at which the T&A reports and related supporting documentation are to be maintained. T&A reports, together with approved applications for leave, overtime approvals, military orders, jury duty certification, or other supporting documents, may be retained by the timekeeper, supervisor, or sent to a designated storage location.

020802. Internal Controls

Sufficient internal controls must be established to prevent unauthorized changes to completed T&A, regardless of where they are retained.

020803. Retention Period

T&A records, to include leave application files, source records, input records, and leave records, must be retained by the employee's supervisor or activity in accordance with records retention requirements as set forth in the [National Archives, General Records Schedule 2](#). NOTE: There are different retention requirements for these four types of records.

0209 LABOR DISTRIBUTION

Civilian payroll systems must 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 must ensure that costs are reconciled to the labor distribution processes at least once per month. See the Federal Financial Management Improvement Act of 1996 (Pub. Law 104-208, Title VIII, § 801 et seq., Sept. 30, 1996, which is set out as a note under [31 U.S.C. § 3512](#)).