

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 **June 2017** is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated hyperlinks and formatting to comply with current administrative instruction.	Revision
All	Revised numbering to accommodate restructuring of sections.	Revision
All	Removed procedural information to comply with current administrative modernization efforts.	Deletion
All	Updated information to reflect guidance found in the General Accounting Office (GAO)-03-352G, Maintaining Effective Control over Employee Time and Attendance Reporting.	Revision
020309	Removed information for Continuation of Pay, this information has been moved to Chapter 6.	Deletion
0209	Updated information for consistency with the GAO guidance.	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 [throughout](#) each section of this chapter. For additional guidance, see General Accounting Office [\(GAO\)-03-352G](#), Maintaining Effective Control over Employee Time and Attendance Reporting.

***0202 RESPONSIBILITIES OF EMPLOYING AGENCY, APPROVING OFFICIALS, AND TIMEKEEPERS**020201. Employing [Agency Responsibilities](#)

A. [Administration of Absence and Leave](#). The head of an agency is responsible for the proper administration of absence and leave as it pertains to employees under his or her jurisdiction, and for maintaining an account of leave for each employee in accordance with methods prescribed by the GAO. See Title 5, Code of Federal Regulations, [section 630.101](#). An employing activity must ensure compliance with T&A functions as prescribed by the agency policies.

B. [Internal Controls](#). It is important that agencies implement and maintain well-defined internal control activities that provide management with the confidence that the system is working as designed. Consistent with the internal control standards set forth within [GAO-03-352G](#), agency development of control activities over T&A information should:

1. Have a well-defined organizational structure and flow of T&A information with clearly written and communicated policies and procedures,

2. Apply available technology and concepts to achieve efficient and effective T&A system processes and controls in accordance with applicable legal and other requirements, and

3. Review and test all aspects of the T&A systems' processing procedures and controls.

020202. Approving Official's Responsibilities

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

A. Certifying. 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. Recording and Reporting T&A. The supervisor may assign responsibility for observing daily attendance or accurately recording T&A data to a timekeeper (if applicable) 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 Responsibilities

The traditional T&A system normally involved a timekeeper who is/was responsible for assisting supervisors in recording and verifying employees' work time and absences. However, new T&A systems have reduced or even eliminated timekeepers' duties and shifted the responsibilities to the employees or supervisors. Regardless of the changes made, the internal control objectives in the GAO guidance remain the same.

*0203 GENERAL T&A REQUIREMENTS

020301. Recording Time

A proper record of the time an employee works should be retained as an official agency record available for review or inspection. Traditionally, daily arrival and departure times were required to be recorded. Although it is not required that daily records be maintained, agency management may choose to do so by using sign-in/sign-out sheets or other means.

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. T&A Information

Controls over T&A information should provide reasonable assurance that such information:

- A. Is recorded completely, accurately, and as promptly as practicable;
- B. Relates to authorized individuals; and
- C. Reflects actual work performed and leave taken or other absences during authorized work-hours and periods.

020304. Accounting for Time and Leave

Where T&A information supports amounts appearing in financial reports, an audit trail should exist between the T&A information and the accounting records underlying the financial reports to allow for verification of reported amounts.

020305. Work Schedules and Alternate Work Schedules (AWS)

A. 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. When an employee's work schedule differs from the agency-wide schedule established by management or reflects an AWS, the supervisor, or the official most knowledgeable of the employee's schedule in advance of the period when the plan takes effect should approve the employee's work schedule. If the schedule is not approved in advance, the plan should be approved as soon after the start of the pay period as possible.

B. AWS. An AWS includes both flexible work schedules (FWS) and compressed work schedules. Although the decision to establish an AWS program is at the discretion of the agency head, this discretion is subject to the obligation to negotiate with the exclusive representative(s) of bargaining unit employees. For additional guidance on AWS, refer to the Office of Personnel Management (OPM) Handbook on Alternative Work Schedules. Refer also to DoD Instruction (DoDI) 1400.25-V610.

C. Flexible Work Schedule (FWS)

Under certain FWS, 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, DoDI 1400.25-V610 and OPM's FWS Fact Sheet. 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.

D. 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.

*020306. Approval of Leave

Approval of leave should be made by the employee's supervisor, or other designated approving official, before the leave is taken. If leave is not approved in advance, because of an unusual or emergency situation, it should be reviewed for approval or disapproval as soon as reasonably possible after the leave is taken.

020307. Overtime, Compensatory Time Earned, and Credit Hours Authorizations

A. Overtime or Compensatory Time Earned. Approval should be obtained from the employee's supervisor for overtime before the work has been performed when feasible and, when not feasible, then as soon as possible after the work has been performed. T&A codes should distinguish between regular overtime and irregular overtime or occasional overtime (or compensatory time in lieu of overtime, where allowed) in order for the agency to properly document and calculate an employee's overtime pay entitlements.

B. Credit Hours. When agency work schedule programs allow for credit hours to be earned, employee requests to work such hours should be reviewed by the supervisor to determine if work demands warrant the employee working the additional hours and, if so, approved before the work has been performed when feasible.

020308. Temporary [Assignment \(TDY\)](#)

A. [Recording 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.

*020309. Data [Integrity](#)

Agencies using an electronic signature system to input T&A data should identify and document the criteria used in the selection of the signature system and how the criteria and the selected system comply with the Government Paper Elimination Act definition of an electronic signature. See GAO-03-352G, footnote 9.

*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 are modified for employees working a flexible or compressed work schedule under the AWS plans. See [paragraph 020305](#).

A. [Control Objectives](#). Information in T&A records should be promptly and properly recorded to meet control objectives. It should be complete, accurate, valid, and comply with legal requirements.

B. [Accountability](#). Agency policy should establish accountability for recording T&A information and for the maintenance of and access to T&A and supplementary records.

C. [Audit Ready](#). T&A information that supports financial reporting or cost reporting should be auditable.

020402. [Certification and Approval of Absences](#)

T&A approvals should be such that management has assurance that supervisors or other authorized officials know they are accountable for the approval of an employee's work time and 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. [Attestation and/or Verification](#)

A. [Attestation](#). Attestation refers to an employee affirming T&A information to be proper. Employees should affirm each leave charge, except for administrative leave, absent without leave charges, suspension, or holiday absences.

B. [Verification](#). Verification is a confirmation, usually by the timekeeper or supervisor that, to the best of his or her knowledge recorded information is proper.

NOTE: GAO guidance does not require such attestations and/or verifications. However, if management requires such attestations and/or verifications, they should be performed as close to the end of the pay period as possible.

020404. [Leave Charges](#)

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

NOTE: Timecards 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.

020405. [Recording Daylight Savings Time](#)

A. [Hour Lost](#). Civilian employees working on a tour of duty when [Daylight Savings 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 [leave without pay](#), 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 [Title 5, United States Code \(U.S.C.\), section 6106](#).

0205 T&A CERTIFICATION

020501. [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.

020502. Certification, Controls and Approval of T&A

A. Certification. 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. 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. 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. Controls. In some circumstances the additional 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.

020503. Approval

A. 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.

B. 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 required by the agency 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.

C. 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. 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.

020504. Delay of Certification

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 a request for leave (OPM Form 71 [when required](#)) upon return to duty to confirm the requested leave.

020505. Maintenance [and Approval](#) 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. When Approval of T&A by Employee is Appropriate. 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:

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

C. Controls. To provide reasonable assurance that employees are working when scheduled, supervisors must take reasonable measures, such as occasional telephone calls during [employees](#) scheduled work times, or an assessment of the reasonableness of output for the time spent, to determine the accuracy of T&A [data](#) 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.

020506. 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.

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 [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, 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.

0207 ADJUSTMENTS OR CORRECTIONS

020701. Adjustments After T&A Approval

Adjustments or corrections required because of changes after T&A information was approved should be processed promptly and be traceable to the pay period for which the correction applies. Electronic corrections for current period corrections and prior period adjustments must be made in accordance with the DCPS user manual. 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. An authorizing official should approve all changes.

020702. Corrected Time Cards [When Awarding](#) Back Pay

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 [servicing payroll office](#) 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

Management may require employees and timekeepers, if any, to attest or verify T&A information. T&A information that supports financial reporting or cost reporting should be auditable. 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 for Records

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 COST REPORTING

020901. Controls Over T&A. Information that is used to support cost reporting should ensure the information is captured in sufficient detail, such as by appropriation, organizational code, work activity, or other unit as necessary to meet the cost reporting objectives and be auditable.

020902. Accounting and Internal Controls. The head of each executive agency should establish and maintain systems of accounting and internal controls that provide:

- A. Complete disclosure of the financial results of the activities of the agency;
- B. Adequate financial information the agency needs for management purposes;
- C. Effective control over, and accountability for, assets for which the agency is responsible, including internal audit;
- D. Reliable accounting results that will be the basis for:
 - 1. Preparing and supporting the budget requests of the agency;
 - 2. Controlling the carrying out of the agency budget; and
 - 3. Providing financial information the President requires under 31 U.S.C. § 1104(e) of this title; and
- E. Suitable integration of the accounting of the agency with the central accounting and reporting responsibilities of the Secretary of the Treasury under 31 U.S.C. § 3513. See the Federal Financial Management Improvement Act of 1996, Public Law 104-208, which is set out as a note under 31 U.S.C. § 3512.