

**CHAPTER 2****TIME AND ATTENDANCE**0201 **INTRODUCTION**

020101. **Objective.** The payroll functional objective for time and attendance is to ensure that the attendance (i.e., presence and absence) of employees is accurately recorded and reported in order to compute pay, leave, and allowances.

020102. **Responsibilities**A. **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 is correctly performed.

5. The timekeepers and time and attendance certifiers make every effort to correct errors prior to electronic certification.

★ 6. All errors that were not detected and corrected prior to electronic certification are promptly reported electronically 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 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 are aware of employees' attendance and absence each day.

3. Supervisors should ensure that exceptions to the employee's normal tour of duty are recorded timely and accurately.

4. An alternate timekeeper should be appointed to maintain time and attendance 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, timekeepers 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. Timely and accurate recording of all exceptions to the employee's normal tour of duty.

★ b. Ensuring, when required, that employees have requested exceptions (e.g., leave usage) to their established work schedules or have attested to their actual work schedules. These requests or attestations should be documented in writing or electronically including: a manually completed hard copy (e.g., a signed SF 71 (Application for Leave)); or a sign-in, sign-out sheet), a printout of an automated record (e.g., a time and attendance report) with the employee's signature (written or electronic) or initials affirming the correctness of the data, or an automated or electronic record retained on magnetic medium.

★ c. Ensuring that all entries for overtime and compensatory time earned have been approved, and totals are correct before certification.

0202 REQUIREMENTS

020201. Daily Record of Time. 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.

020202. Time Period. 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. Charge of Annual Leave. Time and attendance data shall indicate clearly 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. Unless annual leave taken is identified to an employee's restored account, regular leave will be charged.

020204. Accounting for Time and Leave. The time and attendance data shall reflect a proper and accurate accounting of an employee's actual time and attendance and leave.

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

- A. Employee name and SSN.
- B. Pay period number or dates.
- ★ C. Number of hours worked by day and in total.
- D. Number of hours of premium work, by type, to which employee is entitled.
- E. Number of credit hours and compensatory time earned.
- F. Number of leave hours (by type), credit hours and compensatory time used.
- ★ G. Dates leave is taken.
- H. Any required supporting documentation for absences, e.g., court orders, SFs 71 or 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.

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. Generally, a full-time employee's basic work requirement is 80 hours in a pay

period. The Department of Defense Education Activity (DoDEA) 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, eight hours will be used for a full day and four hours for a half-day. An approved work schedule shall be maintained showing the planned arrival and departure for each day to support the time and attendance report.

★ B. Alternative Work Schedules (AWS). Title 5, United States Code, Chapter 61, subchapter II (reference (b)) 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. Material variances or deviations as determined by the FWS plan must be approved by the supervisor before the change occurs, if feasible, or promptly after occurring, if not feasible. As part of their approval of the change, supervisors or designees must verify that the dates and amounts of material changes have been recorded in the appropriate time and attendance record.

★ b. 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 hours 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 workweek. 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.

★ C. For additional guidance, refer to the OPM Handbook on Alternative Work Schedules (reference (j)).

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 Earned Authorizations

★ A. An authorized official (preferably the official most knowledgeable of the time worked) will approve any overtime, compensatory time, or holiday work. The approval, which could be documented in writing or electronically, must be retained in accordance with section 0207.

★ B. Approval should be granted before the hours are worked whenever feasible and, when not feasible, as soon as possible after the work has been performed.

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

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. 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 COP on Friday and the disability continues through the weekend, he or she 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, 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 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 45 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 uses 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. A physician, as necessary, must certify the time the employee takes off 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 one 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. Telephone, overnight mail, facsimile machine, or other acceptable means of communication may be used.

0203 TIME AND ATTENDANCE RECORDING

★ 020301. Requirements. Scheduled starting and ending times of the day for each employee or for groups of employees shall be established and recorded. 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.).

★ 020302. Certification of Absences. Indicated absences shall be initialed or signed by the employee or supported by 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 0207.

★ 020303. Verification of Leave Charges. Employees must officially confirm each leave charge, except for administrative leave, AWOL charges, suspension or holiday absences.

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

★ 020305. DoDEA Educator Absences. Absences of DoDEA 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 earned or recorded as credit hours.

★ 020307. 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 (reference (b)).



0204 TIME AND ATTENDANCE CERTIFICATION

020401. Controls. 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. The employee may initial the corrected entry(ies) or submit an SF 71 for such absence, as appropriate.

020402. Responsibility. 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, work output, timekeeper verification, 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:

1. The data elements itemized in paragraph 020205. shall appear on the report for each employee listed on the report;

2. Supporting documents required for the information on the report shall be reviewed by the supervisor; and

3. 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. The supervisor prior to approving time and attendance data reviews supporting documents or computerized files. 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. Delay. 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. Maintenance by Employee. Normally, employees may not maintain their own time and attendance reports. The situations in which employees may maintain their own time and attendance recordings 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, supervisors 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. Prior Approval. 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.

★ 020406. Exceptions. 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. In such instances, the Component head or designee shall grant an official authorization in writing. These exceptions are:

- A. An employee working alone at a remote site for long periods;

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

C. The employee is head of an organization within an agency that has no supervisor on site.

#### 0205 TIME AND ATTENDANCE REPORTING

★ 020501. Methods. Time and attendance (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 are 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. (NOTE: The appropriate function key must be pressed to denote that all exceptions have been reported) When reporting to the payroll system by source data automation (SDA), positive reporting will be required for each employee.

★ 020502. Controls. Regardless of the reporting method, the controls shall ensure that all required T&A information, including current period corrections and prior period adjustments, are properly reviewed and approved by an authorized official and reported timely and accurately.

★ 020503. Generation of a Charge to Annual Leave. If any required T&A data are missing for an employee, the civilian payroll system will generate a charge against the employee's annual leave balance. (NOTE: T&A data are 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.) 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 the certified time and attendance data.

★ 020504. Source Data Automation (SDA). Refer to section 0209 for information on SDA systems.

#### 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 CSR. The adjustment will be promptly processed in the employee's pay and/or leave record no later than the pay period following receipt for on-line adjustments.

020603. Electronic Corrections. 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. Storage Location. 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 timekeepers' offices, or sent to a designated storage location.

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

020703. Retention Period. 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, and 3 months, 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.

#### ★0209 SOURCE DATA AUTOMATION SYSTEMS

020901. Requirements. The requirements for obtaining approval to use an SDA were established by DFAS memorandum of November 10, 1992 (reference (k)). The requirements are:

A. The SDA will not cause the need for, or lead to the development of, a new interface to an existing legacy accounting system.

B. The SDA must provide time and attendance data to DCPS in a timely manner each pay period.

C. The SDA must have the capability to receive data from or transmit data to more than one DCPS civilian payroll office.

D. Only one SDA process will be approved per major claimant/major command/Defense activity. Employees not using the SDA must use either the DCPS on-line time

and attendance input system or the DCPS PC-based input system. Effective October 1, 1999, the DCPS PC-based input system will no longer be available.

E. The SDA must have the capability to support supervisory electronic certification of time and attendance, even if the major claimant/major command/Defense activity does not use this capability.

F. The SDA must provide positive acknowledgment of accurate time and attendance prior to payroll processing.

G. Standard DCPS time and attendance codes must be used with the SDA software application.

H. The SDA should support at least 1,000 employees.

I. Use of the SDA must eliminate any need for dual reporting of time and attendance and labor cost data.

020902. SDA Owner Responsibilities. The owner of the SDA is responsible for:

A. Maintaining the SDA software in accordance with DCPS interface specifications.

B. Any Federal Managers' Financial Integrity Act requirement pertaining to the SDA system.

020903. Approval. A request for SDA approval must be routed through the Component's chain of command to Service or Agency Headquarters. If the Service or Agency approves, the request is forwarded to DFAS-HQ for final approval. After approval, contact the Systems Engineering Organization in Pensacola, Florida, to obtain a test schedule and procedures.