



INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
400 ARMY NAVY DRIVE  
ARLINGTON, VIRGINIA 22202-4704

May 2, 2011

## **INSPECTOR GENERAL INSTRUCTION 1422.1**

### **TOURS OF DUTY, OVERTIME, TIME AND ATTENDANCE REPORTING**

#### **FOREWORD**

This Instruction updates the policies, procedures, and responsibilities of employees, managers and supervisors, timekeepers, and the customer service representative in the Department of Defense Office of Inspector General in the areas of tours of duty, overtime, and time and attendance reporting.

The office of primary responsibility for this Instruction is the Human Capital Advisory Services Directorate. This Instruction is effective immediately.

FOR THE INSPECTOR GENERAL:

A handwritten signature in black ink, appearing to read "SD Wilson".

Stephen D. Wilson  
Assistant Inspector General  
for Administration and Management

3 Appendices

**TOURS OF DUTY, OVERTIME, TIME AND ATTENDANCE REPORTING**

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## CHAPTER 1 GENERAL

**A. Purpose.** This Instruction updates the policies, procedures, and responsibilities of employees, managers and supervisors, timekeepers, and the customer service representative in the Department of Defense Office of Inspector General (DoD OIG) in the areas of tours of duty, overtime, and time and attendance (T&A) reporting in accordance with (IAW) references (a) through (n).

**B. References.** See Appendix A.

**C. Acronyms.** See Appendix B.

**D. Definitions.** See Appendix C.

**E. Cancellation.** This Instruction supersedes IGDINST 1422.1, *Time and Attendance Reporting - Civilian Pay System*, August 18, 2000, and cancels OIG Manual General and Administrative Part I, Chapter 4, *Use and Control of Overtime*, Transmittal No. 7, May 9, 1984, and IG Form 1422.1-2, *OIG Employee Time Log*, February 2005.

**F. Applicability.** This Instruction applies to the Office of Inspector General. Specifically, it applies to OIG civilian employees in the Senior Executive Service (SES), competitive, and excepted services paid from appropriated funds. This Instruction does not apply to the SES for accumulation of credit hours IAW reference (b). It does not apply to military service personnel or contractors assigned to OIG Components or locations.

**G. Policy.**

1. In accordance with reference (c), the OIG policy is to provide civilian personnel policies and procedures that are consistent with and support merit system principles. These principles include equal compensation and employment opportunities, workforce diversity goals and objectives, and flexible work arrangements that allow employees to better balance their work and other (e.g., family) responsibilities in a manner that meets mission objectives.

2. Implementation of the policy shall include consideration of employee requests for a tour of duty and approval of appropriate tours of duty IAW mission requirements, and timely projections for the need for overtime work (to be approved in advance, and within budgeted limits).

3. All employees responsible for reporting, approving, reviewing, or processing T&A information, whether in electronic or paper form, shall be held accountable for its accuracy, integrity, and security IAW references (f), (h), (i), (j), (k) and (n).

4. The Director, Human Capital Advisory Services (HCAS) shall, in cooperation with the Comptroller, ensure the periodic monitoring of effectiveness of the internal controls by reviewing records of the implementation of these policies.

5. The HCAS point of contact for T&A reporting questions is the Customer Service Representative (CSR). The CSR shall provide liaison for Component employees in resolving timekeeping and payroll questions and problems in the Defense Civilian Payroll System (DCPS) operated by the Defense Finance and Accounting Service.

## **H. Responsibilities.**

1. The **Inspector General (IG)** shall establish the basic workweek for the OIG IAW references (a) and (b). The OIG current basic workweek is established according to references (d) and (e).

2. The **Assistant Inspector General for Administration and Management** shall establish policies and procedures for tours of duty, overtime, and recording T&A through the Director, HCAS.

3. The **Director, HCAS** shall:

a. Direct the implementation of these policies and procedures and shall periodically monitor internal control effectiveness.

b. Provide advice and guidance for employees regarding the basic administrative work week, official hours of duty, alternative work schedules (AWS), overtime, compensatory time, and credit hours through the Workforce Relations Division staff.

c. Implement an AWS program as approved by the IG IAW references (d) and (e).

d. Review statutory and regulatory changes in Federal compensation policies that may impact the OIG and implement changes if necessary.

e. Ensure positions are properly designated as exempt or non-exempt based on the Fair Labor Standards Act (FLSA) guidance for Federal employees, according to part 551 of reference (b) in conjunction with the position classification process.

f. Provide timekeeper training, advice, assistance, and error resolution liaison through the CSR function to employees and timekeepers.

4. The **Component Heads or Designees** shall:

a. Implement the provisions contained in this Instruction, including delegating relevant authorities, as appropriate.

b. Manage the use of an AWS program and establish controls to ensure accountability for hours worked and adequate coverage to provide mission essential services during designated core hours.

c. Ensure fiscal responsibility by verifying availability of funds to cover overtime costs and limiting the amount of overtime to what is necessary to perform the work.

d. Approve or disapprove requests for overtime work, ensuring the amount of overtime or compensatory time in lieu of overtime payment does not exceed the biweekly and/or annual premium pay limitations before approval.

5. **Managers and Supervisors** shall:

a. Plan, assign, and schedule the work of employees under their supervision within each employee's basic workweek and consider alternatives to the assignment of overtime work whenever practicable.

b. Determine if employees wish to be compensated by overtime pay or compensatory time before overtime work is performed.

c. Establish a tour of duty for each employee on IG Form 1422.1-1, *Request to Establish a Tour of Duty*.

d. Plan and approve travel for their employees. To the maximum extent practicable, schedule the time to be spent by an employee in travel status within the employee's tour of duty.

e. Approve or disapprove reasonable accommodation requests related to travel IAW reference (l).

f. Approve or disapprove requests for crediting compensatory time for travel.

g. Determine whether the approval of compensatory time for religious observances shall significantly interfere with the accomplishment of office functions on a case-by-case basis IAW reference (b).

h. Approve and certify accurate employee T&A records within scheduled time periods.

i. Review and reconcile any modifications to employees' T&A records within two pay periods of time reporting, IAW established procedures.

6. The **CSR** shall:

a. Ensure all employees' T&A is submitted to DCPS within the scheduled time periods. Notifies the responsible Component representative of any missing employee T&A for resolution prior to pay date.

b. Enter, update, and correct employee tours of duty, status changes, labor hours worked, and T&A in DCPS or the approved electronic interface timekeeping system on an exception basis, or in the absence of an approved timekeeper as requested by the responsible Component representative.

c. Process/input new employee data (e.g., address, bonds, allotments, charity, taxes, and insurance, accounting classification) utilize DCPS on-line inquiries, and perform limited reference tables maintenance to request updates to organizational tables for the OIG when approved changes occur IAW reference (h).

d. Report to DCPS any reported discrepancy in employee pay resulting from timekeeping errors or omissions, including retroactive corrections that occurred more than 26 pay periods in the past.

e. Provide guidance to timekeepers on training required prior to engaging in timekeeping duties, certification, and security required for timekeeping responsibilities.

f. Monitor timekeepers' successful training completion and security requirements prior to providing access to the DCPS.

g. Provide annual update refresher training to timekeepers to ensure current procedures are disseminated.

h. Provide information on organizational changes in the Components to the DCPS (tables maintenance).

i. Maintain the timekeeper master listing.

j. Participate in internal control reviews as requested by the Comptroller and HCAS representatives.

**7. Timekeepers shall:**

a. When necessary, enter, update, and correct in DCPS employee work schedules, status changes, labor hours worked, and T&A for the current pay period and retroactive corrections for the past 25 pay periods. The timekeeper may enter supervisor approved T&A reports for absent employees when requested to do so by the manager or supervisor.

b. Maintain current files to include the approved employee IG Form 1422.1-1, for all assigned employees, approved overtime requests, and approved leave requests (if these records are not maintained in an electronic database) for the required time period IAW references (f), (j) and (k).

c. Ensure passwords used to access the DCPS are protected from unauthorized use, as defined by references (f) and (i) and adhere to any internal Component requirements that may be established to ensure password protection. Under no circumstance shall passwords be shared among timekeepers or supervisors, or with anyone else.

8. **Employees** shall:

a. Request a tour of duty by completing IG Form 1422.1-1, IAW the procedures described in Chapter 2.

b. Accurately record, on a daily basis, their labor hours worked, leave, approved and worked credit hours, overtime, compensatory time, excused absence for physical fitness as described in reference (m), other excused absences, and telework hours on the electronic or other authorized time recording device/system provided by their Component. These records shall be documented in one of the following:

(1) a manually completed hard copy (e.g., sign-in/sign-out sheet),

(2) a printout of an automated record (e.g., T&A report) with the employee's signature (written or electronic), or initials affirming the correctness of the data, or

(3) an automated or electronic record retained on magnetic medium (e.g., Automated Time And Attendance Production System (ATAAPS)).

c. Document by input, review, and/or certification the accuracy of the time report that was submitted during their absence (e.g., extended illness) as soon as possible upon return to work. This is referred to as a presumptive T&A record.

d. Adhere to timely completion of manual and/or electronic recording of T&A (including the timely request for and recording of approved overtime and absences or leave).



## CHAPTER 2 ESTABLISHING A TOUR OF DUTY

**A. General.** This chapter provides general guidance on requesting a tour of duty IAW references (a) and (b) within the OIG basic workweek, IAW references (d) and (e).

**B. Timing and Selection of Tour.** Employees shall prepare and submit a IG Form 1422.1-1 at the time they enter on duty with the OIG, and at any time the need for a new tour of duty becomes apparent (e.g., new position, change in employee circumstances, change in supervisor, or change in mission requirements). Approved tours of duty are described in references (d) and (e).

**C. Review and Approval.** Supervisors shall review and approve requests for new or changed tours of duty in a timely fashion, generally during the pay period of receipt of the completed IG Form 1422.1-1.

1. Employees requesting a compressed work schedule (CWS) or flexible work schedule (FWS) shall submit a request that states the number of hours, excluding overtime hours, which an employee is required to work or account for by leave or otherwise.

2. Work schedules shall include a 30 minute unpaid lunch break.

3. A supervisor may change the schedule of an employee to meet temporary work circumstances. The supervisor should inform the employee of the change and the reasons for it in advance, whenever possible. For example, an employee on a tour of duty of four 10 hour days is scheduled to attend a two week training class that is conducted on five days a week. In that situation the supervisor would change the employee's tour of duty to five 8 hour workdays for the training period. A similar situation may occur when the employee is scheduled for temporary duty away from the normal work site.

4. Approved changes in tours of duty (other than a temporary situation as described in paragraph C. 3. above) shall become effective at the beginning of the pay period following the approval date by the employee's supervisor. Tours of duty normally shall remain in effect for at least a 3 month period before a new tour of duty is approved and implemented.

5. Employees shall provide timekeepers a copy of the new approved tour of duty.

**D. Effect of Accumulated Credit Hours on Tour of Duty Changes.** Employees who have approval to work a FWS and who have accumulated credit hours may request to change to CWS. However, the CWS shall not be approved or implemented until after all accumulated credit hours have been used by the employee.

## CHAPTER 3 OVERTIME

**A. General.** This chapter discusses procedures for requesting and approving overtime. It also discusses procedures for requesting and approving compensatory time in lieu of paid overtime. Overtime is used to meet critical mission requirements and to get caught up on normal work assignments. Additional information on overtime provisions applicable to law enforcement availability pay (LEAP) recipients is found at <http://www.opm.gov/oca/pay/HTML/AP.asp>. Employees should also refer to any Component specific requirements on approval of overtime.

### **B. Requesting and Approving Overtime.**

1. Employees who anticipate the need for overtime to complete work assignments should estimate the number of hours needed for the next pay period and request overtime from their supervisor IAW the approval schedule established within the Component.

2. Supervisors shall compile overtime requests for employees within their organizational responsibility and submit them to the authorized management official (usually the Component Head or Designee) for approval prior to the beginning of the pay period covered by the request.

3. Written or electronic requests for overtime authorization shall be submitted to and approved prior to an employee's working overtime. When circumstances preclude written advance request, the request may initially be oral. If approved, the authorized overtime shall be documented in writing or electronically and signed by the authorized management official.

4. A separate request shall be prepared for each work situation requiring overtime authorization.

5. Requests shall not extend beyond the close of a single pay period. When a particular work situation extends beyond the close of a single pay period, separate requests shall be prepared for each pay period involved.

6. Each request shall:

a. Describe the work to be performed during overtime hours.

b. Explain why such work could not be performed during regular working hours.

c. List the employees required to work overtime.

d. Include an estimate or statement of the total number of overtime hours required and the dates which the overtime is to be performed.

e. Indicate if compensatory time is requested instead of paid overtime.

7. The authorized management official approving the overtime request shall ensure sufficient budgeted funds are available prior to authorizing overtime. Once approved, managers shall promptly notify supervisors and employees of the approval.

**C. Crediting Compensatory Time.**

1. Compensatory time off is an alternative form of payment for overtime work and the value of an hour of compensatory time off is equal to the overtime hourly rate payable in dollars IAW reference (f). The sum of an employee's basic pay and premium pay (including the dollar value of compensatory time, overtime pay, LEAP, night pay, and holiday pay) is limited to the biweekly maximum pay limitation according to part 550 of reference (b).

2. Employees may request compensatory time instead of overtime pay for an equal amount of overtime work.

3. Employees who are approved to work overtime for compensatory time record the amount of compensatory time earned on their T&A records for the appropriate pay period in 15 minute increments.

**D. Crediting Compensatory Time for Travel.**

1. Employees shall request credit for compensatory time for travel by providing documentation of the time spent in official travel status, away from the official duty station or official work site, including any meal periods and/or waiting times.

a. Creditable travel time IAW references (a), (b), and (f) is time in a travel status that is not otherwise compensable hours of work under other legal authority. This includes only the time an employee actually spends traveling between the official duty station and a temporary duty station, or between two temporary duty stations, and the usual waiting time that precedes or interrupts such travel (this excludes any extended or unusual waiting time between actual period of travel during which the employee is free to rest, sleep, or otherwise use the time for his/her own purposes.) However, the OIG shall deduct from such travel hours the time the employee would have spent in normal home-to-work or work-to-home commuting.

b. Time spent in traveling from the worksite after regular working hours (i.e., after the end of the employee's workday) to the transportation terminal is creditable as time in a travel status, and no commuting time offset applies. Once the employee arrives at a temporary duty station, he/she is not considered to be in a travel status just because he/she is away from the official duty station. In other words, the time spent at a temporary duty station between arrival and departure cannot be credited as time in a travel status.

2. Employees shall file requests for credit of compensatory time for travel within 5 workdays after returning to the official duty station, by submitting a travel itinerary, or any other supporting documentation to the manager or supervisor. If not submitted within the prescribed time limits, the employee forfeits his/her claim to the compensatory time for travel.

3. Upon receipt of a timely and complete request from the employee, the manager or supervisor considers and acts promptly (usually within the pay period of receipt) on the request to credit the employee with compensatory time for creditable time in travel status.

4. Managers or supervisors may authorize such credit in increments of 15 minutes. There is no limit on the amount of compensatory time off for travel an employee may earn.

5. There is no biweekly or aggregate pay limitation that applies to compensatory time earned for travel.

6. Once the manager or supervisor has considered and approved the employee's request, the appropriate timekeeper shall record the credit for earned compensatory time for travel in DCPS.

7. Employees shall use accrued compensatory time off by the end of the 26th pay period after the pay period during which it was credited. If an employee fails to use the compensatory time off for travel within 26 pay periods after it was credited, then the compensatory time off is forfeited. When an employee voluntarily transfers to another agency or separates from Federal service, any unused compensatory time off earned for travel is forfeited.

8. If an employee with unused compensatory time for travel separates from Federal service or is placed in a leave without pay status for military service or due to a compensable injury and later returns to service with the OIG, then the employee shall use all of the compensatory time off by the end of the 26th pay period following the pay period in which the employee returns to duty; otherwise the compensatory time off is forfeited. An employee may not receive payment under any circumstances for any unused compensatory time off earned for travel IAW reference (a).

**E. Using Compensatory Time.**

1. An employee shall request permission from his/her supervisor to schedule the use of accrued compensatory time. Compensatory time may be used when the employee is granted time from his/her scheduled tour of duty for leave purposes IAW reference (g). The employee may submit the request on OPM Form 71, *Request for Leave or Approved Absence* or IAW electronic requests and approval processes in use in the Component.

2. Once the supervisor has approved the employee's request for use of the compensatory time, the appropriate timekeeper shall charge the employee for its use through normal T&A procedures, or the employee records the use of the time through the electronic T&A reporting process.

3. As distinct from the provisions of paragraph D.8. above, if compensatory time earned is not used within 26 pay periods, the employee shall receive payment for the unused compensatory time at the rate of overtime pay in effect when the compensatory time was earned for overtime worked according to parts 550 and 551 of reference (b).

**F. Guidance on Overtime Covered by the Fair Labor Standards Act.**

1. The FLSA, according to part 551 of reference (b), grants overtime whenever a covered full-time, part-time, or intermittent Federal employee performs hours of work in excess of 8 hours in a daily tour of duty or in excess of 40 hours in a weekly tour of duty. Employees shall not be paid overtime for periods of duty in excess of 8 hours in a day when the employee receives night, standby, irregular, or hazardous duty pay differential for that duty.

2. Non-exempt Employee Coverage. Any employee who is not specifically excluded by part 551 of reference (b) is covered by the FLSA. This includes any employee who is:

- a. defined as an employee according to section 2105 of reference (a);
- b. an employee appointed under other appropriate authority; or
- c. suffered or permitted to work by an agency whether or not formally appointed.

3. A criminal investigator receiving LEAP IAW reference (b) is exempt from the FLSA hours of work and overtime pay provisions.

4. Overtime Compensation. All overtime work that is ordered or approved or “suffered or permitted” shall be compensated IAW reference (b) for non-exempt employees.

5. Regular Overtime. Non-exempt employees shall be compensated for each minute of regular overtime work.

6. Irregular or Occasional Overtime. Irregular or occasional overtime work is paid in 15 minute increments, with odd minutes being rounded up or down to the nearest quarter hour used to credit overtime work. Therefore, an employee shall work at least 8 minutes of irregular overtime before the employee may be compensated for that overtime.

7. Overtime Pay Calculations. According to part 551 of reference (b), overtime pay is determined by multiplying the employee’s straight time rate of pay by all overtime hours worked plus one half of the employee’s hourly regular rate of pay times all overtime hours worked.

8. Pay Limitations. The maximum biweekly and aggregate limitations for premium pay, according to part 550 of reference (b) do not apply to overtime pay earned by employees who are non-exempt from (i.e., covered by) the FLSA.

**G. Guidance on Overtime Covered by Title 5.**

1. Description.

a. Overtime work according to section 5542 of reference (a) is time worked in excess of 8 hours in a day or 40 hours in an administrative workweek. This work shall be officially ordered or approved by the manager or supervisor, in writing, and performed by the employee.

b. FLSA exempt employees, according to section 5541 of reference (a), who work full-time, part-time, or intermittent tours of duty, are eligible for overtime.

c. Employees in senior level positions who are paid according to section 5376 of reference (a) are also covered by the premium pay provisions.

d. Exempt Federal employees typically occupy executive, administrative, or professional positions in the General Schedule (GS).

e. The employee's position is determined to be exempt or non-exempt from the provisions of FLSA in conjunction with the position classification process.

f. Law enforcement officers (LEO's) are criminal investigators classified in the 1811 occupational series. LEO's receiving LEAP may be compensated only for approved overtime hours that are in excess of the first 2 hours of overtime work on any day containing a part of the LEO's basic 40 hour workweek or for scheduled overtime hours on non-workdays IAW with references (a) and (f).

2. First 40 Hour Workweek. For employees engaged in professional or technical engineering or scientific activities for whom the first 40 hours of work in an administrative workweek is the basic workweek according to part 610 of reference (b), all work performed within the first 40 hours is paid at the basic rate of pay. Any additional hours of officially ordered or approved work beyond the first 40 hours worked within the administrative workweek are overtime.

3. CWS. For full-time employees on CWS, hours worked in excess of the established work schedule are overtime.

4. FWS. For employees on FWS, credit hours used count toward the 40 hour per week threshold for overtime payment, but overtime is not paid for credit hours worked or used.

5. Regular Overtime. Exempt employees shall be compensated for each minute of regular overtime work. Any employee covered under an FWS program may request compensatory time in lieu of overtime pay for regular overtime work according to part 550 of reference (b). However, employees not covered by an FWS shall receive overtime pay for regular overtime work and cannot receive compensatory time.

6. Irregular or Occasional Overtime. Irregular or occasional overtime work is paid in 15 minute increments, with odd minutes being rounded up or down to the nearest quarter hour.

a. At the employee's option, the employee may receive compensatory time in lieu of overtime pay according to section 5543 of reference (a).

b. The IG or Designee, may provide an employee whose rate of basic pay is in excess of the GS-10, step 10 be granted compensatory time for irregular or occasional overtime work, instead of being paid for that work.

7. Overtime Pay Calculations.

a. For GS employees whose basic pay rate (including any applicable locality payment or special rate supplement) does not exceed a minimum applicable rate for a GS-10 (i.e., GS-10, step 1), the overtime hourly rate is 1.5 times the employee's hourly rate of pay according to part 550 of reference (b).

b. According to section 5542 of reference (a), the overtime hourly rate of GS employees whose rate of basic pay (including any applicable locality payment or special rate supplement) exceeds the GS-10, step 1, is the greater of:

- (1) 1.5 times the hourly rate of basic pay for GS-10, step 1; or
- (2) the employee's hourly basic pay rate.

8. Pay Limitations.

a. General. The amount of overtime pay that can be paid during a biweekly pay period is limited. According to section 5547 of reference (a) and part 550 of reference (b), premium pay (including overtime pay and LEAP) cannot be paid to employees (including LEO's and other covered employees) to the extent that doing so would cause an employee's basic pay, overtime pay, dollar value of compensatory time, night pay, annual premium pay, Sunday premium pay, and holiday premium pay to exceed the greater of the biweekly rate for GS-15, step 10 (including any applicable special salary rate or locality rate of pay), or level 5 of the Executive Schedule.

b. Biweekly Pay Limitation Exception. The biweekly pay limitation does not apply to employees performing emergency work or mission critical work (as determined by the Secretary of Defense or the IG). However, employees who are paid premium pay for work in connection with that emergency are subject to the aggregate earnings limitation IAW reference (a). In such situations, the total basic pay and premium pay for most GS employees are limited to the annual rate for GS-15, step 10 or a level V of the Executive Schedule for the calendar year. This limit may include locality based comparability or special salary rates. The aggregate premium pay cap limitation does not apply to overtime earned by FLSA nonexempt employees.

## CHAPTER 4 TIME AND ATTENDANCE REPORTING

**A. General.** This chapter covers the procedures for recording, approving, and reporting T&A. T&A reporting is a critical function which may be performed by the individual employee, timekeeper, supervisor, or a combination of these individuals. The timekeeping function requires the accurate and timely recording of T&A data and the maintenance of related documentation, whether electronically (e.g., ATAAPS), or by a manual system of records (e.g., sign in/sign out log), or a combination of recording devices (e.g., printed copy of an electronic record).

**B. Use of Defense Civilian Payroll System.** The OIG uses the DCPS T&A module for reporting T&A. The DCPS also contains selected personnel data such as tax withholding and tours of duty, and adheres to requirements of that system to establish organizational codes, time reporting schedules, and reporting codes. Electronic systems (e.g., ATAAPS) that interface with DCPS simplify employee reporting and recordkeeping requirements and are compatible with DCPS requirements.

**C. Regulatory Requirements for Timekeepers.** Each Component has one or more employees whose official duties include those of timekeeper. Timekeepers are assigned responsibility for one or more Time and Attendance Group of employees in that Component. Components shall also appoint an alternate timekeeper, who has equivalent training and certification, to maintain T&A during the absence of the primary timekeeper. References (f) and (k) require any employee involved in the civilian payroll functions shall:

1. Be adequately trained and kept informed about the requirements of laws, regulations, and legal decisions affecting this area of responsibility. The HCAS is responsible for ensuring assigned timekeepers are trained in these requirements.

2. Be adequately supervised to help prevent any unauthorized, fraudulent, or other irregular act.

3. Perform operations effectively, efficiently, and economically IAW laws, regulations, and legal decisions.

**D. Additional Requirements.** The HCAS, in conjunction with the Comptroller's Office, shall review the T&A operations, including internal controls, on an ongoing basis to ensure such accurate performance of timekeeping requirements; and to identify and resolve inconsistencies in information submitted, processed, and reported during the various pay periods, IAW reference (f).

**E. Employee Time and Attendance Reports.** Individual employees prepare T&A records using electronic input or paper copy records of time worked, approved overtime worked, approved leave taken, excused absences (e.g., approved for physical fitness activities IAW reference (m)), telework hours, and other absences. Employees shall submit these T&A records



on a biweekly basis to first level supervisors (second level supervisors when the first level supervisor is unavailable) for approval or certification in order to meet payroll deadlines. If the first and second level supervisor are unavailable to certify the T&A records, another authorized representative may be designated to act as an alternate approver or certifier at the end of the pay period. However, assignment of these duties does not relieve the supervisor of the responsibility for timely and accurate reporting of the T&A to which he/she approves, including reviewing time approved and timely correction where necessary.

1. Employees should use the recording method prescribed by their Component. This method shall be electronic (e.g., ATAAPS) or direct input to DCPS IAW reference (f).
2. When an employee is absent, a presumptive T&A record may be reported, approved by the supervisor, and electronically transmitted to meet scheduled payroll deadlines, as long as the data are subsequently verified by post transmission reconciliation.
3. Employees and their supervisors should submit T&A records by the second Thursday of the biweekly pay period, or in time to meet the system time requirements for accelerated processing, when that occurs. Exceptions to normal time schedules shall be announced by an HCAS representative when appropriate to account for holidays and other events.
4. Certified time records are electronically interfaced with DCPS for ATAAPS users. Timekeepers for non-ATAAPS users shall input approved T&A records for assigned employee groups, no later than the second Friday of the pay period.
5. Employees shall submit corrections to labor hours worked and leave taken for supervisory certification on the Monday following the end of the pay period.
6. Timekeepers shall input corrections to transmitted T&A records for employees who were precluded from timely transmission of these records, on the Monday and Tuesday immediately following the end of the pay period.
7. T&A records shall not be self approved by an employee, or by an employee at a lower grade level than the reporting employee.

**F. Supervisory Review and Certification.**

1. Supervisors shall review and certify the accuracy of T&A electronic input by reconciling each employee's approved and signed T&A records. For ATAAPS users, supervisors review and certify employee T&A records electronically based on the labor hours, charges to leave, and overtime the employee has entered and concurred for accuracy.
2. Certification of T&A records shall be based on controls such as:
  - a. Knowledge from personal observation, work output, or timekeeper verification.

b. Checking data against other independent sources (e.g., validating starting and ending times of work using sign-in/sign-out sheets).

c. Reliance on other internal controls.

d. A combination of controls. Supervisors shall 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 T&A records are being approved. This basis shall involve periodic testing of internal controls to ensure they are working as intended.

e. When approving T&A records, managers and supervisors are representing, to the best of their knowledge, the actual work schedules recorded are true and accurate.

f. Review and approval shall be made by the manager or supervisor most knowledgeable of the time worked and absence of the employees involved. The manager or supervisor may assign responsibility for observing daily attendance or accurately recording T&A data to a timekeeper or, in limited circumstances, the individual employee.

(1) Situations in which employees may maintain their own official T&A are:

(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.

(d) Employees are based at the same location as their managers or supervisors and timekeepers, but are frequently away during working hours.

(e) The Component determines that individual timekeeping by all employees is warranted. The Component shall maintain documentation demonstrating the T&A reporting system has sufficient capacity and internal controls to ensure timely and accurate recording of T&A by these individual employees.

(2) To provide reasonable assurance employees are working when scheduled, supervisors shall 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&A records submitted by employees who maintain their own T&A. The manager or supervisor is responsible for the accuracy of the T&A records submitted by the employee.

**G. Reviewing Pay Period Input Accuracy.** Each Component Head or Designee shall ensure that:

1. Supervisors review the accuracy of T&A pay period electronic input by reconciling each employee's approved and signed T&A record.
2. Supervisors ensure employees recording and approving T&A make every effort to correct errors in the pay period to which the changes apply.
3. All corrections or adjustments are approved by the manager or supervisor and promptly reported to the DCPS. An employee shall not reconcile his/her own T&A records.
4. If the T&A for the current pay period has been processed and a change is required, the supervisor shall certify adjusted T&A data for input to the DCPS via the timekeeper or the CSR. The adjustment in the employee's pay and/or leave record shall be processed within two pay periods.
5. Employees who use ATAAPS to record T&A, or timekeepers who adjust T&A directly in DCPS shall complete needed adjustments to T&A records no later than the pay period following notification of needed adjustment.

**H. Records Retention.**

1. T&A records shall be kept IAW records retention requirements as set forth in the National Archives and Records Administration, General Records Schedule 2 according to reference (f). Timekeepers shall maintain these T&A records IAW references (f) and (j).
2. Documents to be retained include:
  - a. Paper T&A input forms completed by the employee of labor hours worked, leave taken, and other absences (such as DAMIS input forms)
  - b. OPM Form 71
  - c. Jury duty summons
  - d. Military orders

**I. Internal Control Reviews.** Annual audit of T&A records is completed by Comptroller staff in collaboration with HCAS staff as part of the OIG annual financial audit. Additionally, to comply with internal controls requirements, quarterly reviews shall be conducted by the Comptroller staff to ensure compliance with this policy and financial management regulations. Components may implement additional T&A controls to meet Component unique vulnerabilities and levels of internal control assurance.

**APPENDIX A  
REFERENCES**

- a. Title 5, United States Code
- b. Parts 353, 532, 550, 551, 610, and 9901 of title 5, Code of Federal Regulations
- c. DoD Instruction 1400.25, *DoD Civilian Personnel Management*, December 1996
- d. IGDR 1400.610, *Alternative Work Schedules Program*, January 1, 1998
- e. IGDPM 2010-4, *Core Hours and Alternative Work Schedules Program Changes*, April 15, 2010
- f. DoD 7000.14-R, DoD Financial Management Regulation, February 4, 2011, Volume 8, *Civilian Pay Policy and Procedures*, December 2010
- g. IGDINST 1424.630, *Leave Administration Policy and Procedures*, November 18, 2010
- h. DCPS-UM-02, *DCPS Users Manual for Customer Service Representative*, November 21, 2010
- i. IGDINST 7920.5, *Small Computer Use*, May 3, 2007
- j. IGDINST 5015.2, *Records Management Program*, November 7, 2007
- k. DCPS-UM-04, *DCPS Users Manual for Time and Attendance*, November 21, 2010
- l. IGDINST 1440.2, *Procedures for Providing Reasonable Accommodations for Individuals with Disabilities*, March 20, 2006
- m. IGDINST 6100.2, *Physical Fitness Program*, December 3, 2009
- n. IGDINST 1400.620, *Telework Program*, September 30, 2009

**APPENDIX B  
ACRONYMS**

ATAAPS	Automated Time And Attendance Production System
AWS	Alternative Work Schedule
CSR	Customer Service Representative
CWS	Compressed Work Schedule
DCPS	Defense Civilian Payroll System
DoD	Department of Defense
FLSA	Fair Labor Standards Act
FWS	Flexible Work Schedule
HCAS	Human Capital Advisory Services
IAW	In Accordance With
IG	Inspector General
LEAP	Law Enforcement Availability Pay
LEO	Law Enforcement Officer
OIG	Office of Inspector General
SES	Senior Executive Service
T&A	Time and Attendance

## APPENDIX C DEFINITIONS

1. **Administrative Workweek.** According to part 610 of reference (b).
2. **Alternative Work Schedule.** An arranged tour of duty that varies from the administrative workweek. AWS includes both flexible and compressed work schedules.
3. **Basic Workweek.** The 40 hour workweek for full-time employees that includes the officially prescribed days and hours during which full-time employees are entitled to basic pay. Unless otherwise designated, the basic workweek for full-time employees consists of five 8 hour days, Monday through Friday.
4. **Compressed Work Schedule.** A work schedule in which a full-time employee elects to work an 80 hour biweekly basic work requirement in less than 10 workdays. In the case of a part-time employee, a biweekly basic work requirement of less than 80 hours that is scheduled for less than 10 workdays and that may require the employee to work more than 8 hours in a day.
5. **Compensatory Time.** Time off granted in lieu of payment for an equal amount of time spent in irregular or occasional overtime work.
6. **Core Hours.** The designated hours and days during which an employee covered by an FWS is required by the OIG to be present for work. Core hours are established by the IG.
7. **Credit Hours.** Hours that an employee elects to work with supervisory approval, in excess of the employee's basic work requirements under an FWS. A maximum limit of 24 credit hours may be carried over to the next pay period.
8. **Exempt Employee.** An employee who is not covered by the minimum wage and overtime provisions of the FLSA. The exempt status is determined by the nature of the officially assigned duties performed by the employee.
9. **Flexible Hours.** The times during the workday, workweek, or pay period within the tour of duty during which an employee covered by an FWS may choose to vary his/her times of arrival to and departure from the work site consistent with the duties and requirements of the position.
10. **Fair Labor Standards Act.** Establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting full-time and part-time workers in the private sector and in Federal, State, and local Governments.
11. **Flexible Work Schedule.** A work schedule in which a full-time employee has an 80 hour biweekly basic work requirement that allows an employee to determine his/her own schedule within the limits set by the OIG. In the case of a part-time employee, a biweekly basic work requirement of less than 80 hours that allows an employee to determine his/her own schedule within the limits set by the OIG.

## APPENDIX C (cont'd)

12. **Hours of Work.** All time spent by an employee performing an activity for the benefit of the OIG and under the control or direction of the OIG.
13. **Hourly Rate of Basic Pay.** According to part 550 of reference (b).
14. **Irregular or Occasional Overtime Work.** According to reference (a) and (b).
15. **Non-exempt Employee.** An employee who is covered by the minimum wage and overtime provisions of the FLSA. The non-exempt status is determined by the nature of the assigned duties performed by the employee.
16. **Official Duty Station.** The geographic area surrounding an employee's regular work site that is the same as the area designated by the OIG as the "official work site" for the purpose of determining an employee's entitlement to compensatory time or overtime pay, according to parts 550 and 551 of reference (b).
17. **Official Work Site.** The location of an employee's position of record where the employee regularly performs his/her duties or, if the employee's work involves regular travel or the employee's work location varies on a daily basis, where his/her work activities are based, as determined by the OIG.
18. **Overtime Work.** Work performed by an employee in excess of 8 hours in a day or 40 hours in an administrative workweek that is officially ordered or approved in advance by management. It is work that is not part of an employee's regularly scheduled administrative workweek and for which an employee may be compensated.
19. **Physical Fitness Program.** The OIG program for employee participation in physical fitness activities according to reference (m).
20. **Premium Pay.** The dollar value of earned hours of compensatory time and additional pay authorized according to reference (a) and according to parts 550 and 532 of reference (b) for overtime, night, Sunday, or holiday work; or for standby duty, or law enforcement availability duty. This excludes overtime pay paid to employees under the FLSA and compensatory time earned in lieu of such overtime pay.
21. **Rate of Basic Pay or Basic Pay Rate.** The rate of pay fixed by law or administrative action for the position held by an employee for overtime pay purposes, including any applicable locality payment or special rate supplement.
22. **Regular Overtime Work.** According to part 550 of reference (b).
23. **Regularly Scheduled Work.** According to part 610 of reference (b).

## APPENDIX C (cont'd)

24. **Straight Time Rate of Pay.** Employee's pay rate (exclusive of any premiums, differentials, or cash awards or bonuses) except for an employee who is authorized annual premium pay according to part 550 of reference (b). For an employee who is authorized annual premium pay, straight time rate of pay is equal to basic pay plus annual premium pay divided by the hours for which the basic pay plus annual premium pay are intended.
25. **Suffered or Permitted to Work.** Any work performed by an employee for the benefit of the OIG, whether requested or not, provide the employee's supervisor knows or has reason to believe the work is being performed and has an opportunity to prevent the work from being performed.
26. **Telework.** Work performed away from the traditional worksite at an alternative site IAW an approved telework arrangement according to reference (n).
27. **Tour of Duty.** According to part 610 of reference (b).
28. **Travel.** Officially authorized travel for work purposes that is approved by an authorized OIG official or otherwise authorized under established OIG policies.
29. **Travel Status.** Travel time that is creditable in accruing compensatory time for travel, excluding travel time that is otherwise compensable under other legal authority.