

4 FAH-3 H-520 ATTENDANCE AND LEAVE

*(TL:FMP-23; 07-01-2004)
(Office of Origin: RM/GFS/FPRA/FPMC)*

4 FAH-3 H-521 DESCRIPTION AND AUTHORITIES

4 FAH-3 H-521.1 Description

(TL:FMP-18; 05-14-2003)

Attendance and leave provides information on timekeeping functions, including the maintenance of time and attendance and leave records, and responsibilities associated with such maintenance and reporting requirements of the time and attendance and leave records.

4 FAH-3 H-521.2 Authority and Applicability

(TL:FMP-18; 05-14-2003)

- a. Chapters 61 and 63 of 5 U.S.C. provide authority for attendance and leave. GAO-03-352G, *Maintaining Effective Control over Employee Time and Attendance Reporting* (2003), and SR-9905, *Human Resources and Payroll Systems Requirements* (1999), issued by the Joint Financial Management Improvement Program (JFMIP), prescribe requirements for maintaining and reporting time and attendance (T&A) and leave.
- b. This subchapter applies to U.S. citizen employees. The leave benefits of FSN employees, non-U.S. citizen personal services contractors, and American citizens are determined by the local leave plan. Any leave benefits of U.S. citizen personal services contractors are those contained in contracts, but to be serviced by the Consolidated American Payroll Processing System (CAPPS) must be compatible with the parameters of leave benefits of employees. All require biweekly reporting to a payroll system of time worked and leave taken.

4 FAH-3 H-522 DEFINITIONS

(TL:FMP-18; 05-14-2003)

Calendar year is a period of 12 consecutive calendar months beginning the first day of January and ending the last day of December.

Fiscal year is a period of 12 consecutive calendar months beginning the first day of October and ending on the last day of September of the next calendar year.

Leave year is the period beginning with the first day of the first complete pay period in a calendar year and ending with the day immediately before the first day of the first complete pay period in the following calendar year.

4 FAH-3 H-523 MANAGEMENT CONTROLS

4 FAH-3 H-523.1 Separation of Duties

(TL:FMP-4; 06-15-1995)

In accordance with prudent management control practices, the following functions should be separated from one another:

- (1) Recording T&A data;
- (2) Approving T&A reports;
- (3) Payroll computations and certification of payroll vouchers; and
- (4) Recording of payroll data in the accounts.

4 FAH-3 H-523.2 Authorization

(TL:FMP-4; 06-15-1995)

Premium pay, such as overtime, night, holiday, and Sunday work, must be authorized in advance by an authorizing official. In emergencies, a supervisor who is not an authorizing official may order an employee to perform up to eight hours per pay period of premium compensation work. As soon as possible, that order must be reviewed and signed by the authorizing official. All authorizations must be in writing.

4 FAH-3 H-523.3 Proper Documentation

(TL:FMP-4; 06-15-1995)

There should be complete, accurate, and proper documentation of time and attendance data, leave, and premium pay for all employees. Any adjustment or change in records must be documented and certified by the appropriate official.

4 FAH-3 H-524 MAINTAINING TIME AND ATTENDANCE (T&A) AND LEAVE RECORDS

4 FAH-3 H-524.1 Time and Attendance Requirements

(TL:FMP-18; 05-14-2003)

An accurate record of the time an employee works and/or is absent must be recorded daily. T&A data may be recorded on T&A forms or entered directly into an automated system. T&A and leave records should be retained for six years after the end of the leave year or destroyed after a U.S. General Accounting Office audit, whichever occurs first.

4 FAH-3 H-524.2 Basis for Recording Time and Attendance Data

(TL:FMP-4; 06-15-1995)

Recorded T&A data must be based on one of the following methods:

- (1) Supervisor or timekeeper observation and recording of employee's hours worked;
- (2) Time clock or other automated timekeeping devices, where not prohibited by law; or
- (3) Serial sign-in/sign-out sheets on which employees sign their names and record their times of arrival in the order they arrive. When employees leave, they must sign their names again, in the order of departure and record their departure time.

4 FAH-3 H-524.3 Maintaining Time and Attendance Records

(TL:FMP-18; 05-14-2003)

T&A forms, supporting documents, or computer files of time and attendance data must document daily starting and ending times for:

- (1) Regular time worked;
- (2) Time worked for which premium pay is applicable, by type of premium pay;
- (3) Credit hours and compensatory time earned and used; and
- (4) Hours of leave used by type of leave.

4 FAH-3 H-524.4 Leave Accrual and Maintenance of Leave Records

4 FAH-3 H-524.4-1 Leave Accrual

(TL:FMP-18; 05-14-2003)

- a. The payroll system must contain accurate information on each employee's type of appointment and the leave hours to which the employee is entitled. The number of hours of each type of leave must be accurately computed per pay period using correct accrual rates. For accrual rates for U.S. citizen employees, see 3 FAH-1 H-3412 and H-3413, *Full-Time Employees* and *Part-Time Employees*, respectively, for annual leave and 3 FAH-1 H-3422, *Accrual*, for sick leave. Leave benefits in contracts with U.S. citizen personal services contractors must be compatible with employee accrual rules. Foreign Service Nationals and AMCITS accrue leave according to the approved local leave plan.
- b. Reduction is made at the beginning of each leave year for accumulated annual leave exceeding applicable leave ceilings. Controls must be implemented to ensure that accumulated leave in excess of the applicable leave ceiling is dropped.

4 FAH-3 H-524.4-2 Maintaining Leave Records

(TL:FMP-18; 05-14-2003)

Leave records shall be maintained in automated systems or appropriate

manual files and must contain the following information for each employee:

- (1) The rate of accrual for each type of leave that may be accrued;
- (2) The hours or days accrued and used by leave type (i.e., annual, sick, compensatory, or home);
- (3) Any advance leave authorized, including the date through which the leave is authorized, the type of leave advanced, and the total hours or days advanced;
- (4) Any leave received under the voluntary leave transfer program (5 CFR 630.900) or restored annual leave; and
- (5) Applicable leave ceilings by type of leave.

4 FAH-3 H-525 ATTENDANCE AND LEAVE FUNCTION RESPONSIBILITY

4 FAH-3 H-525.1 Head of Each Office

4 FAH-3 H-525.1-1 Maintaining Attendance and Leave Records

(TL:FMP-18; 05-14-2003)

The head of each office in the Department or management officer at post must ensure that leave and attendance records of all employees of the office are maintained in accordance with provisions of this subchapter.

4 FAH-3 H-525.1-2 Establish Controls

(TL:FMP-18; 05-14-2003)

The head of each office or the management officer at post must also establish controls for accurate and timely recording and reporting of time and attendance.

4 FAH-3 H-525.1-3 Training

(TL:FMP-18; 05-14-2003)

In order to ensure efficient and accurate procedures for the T&A function,

the head of each office should ensure that timekeeping refresher training, which may include seminars and lectures, is conducted periodically for the responsible personnel of the office. This training may be conducted in coordination with other offices in the Department.

4 FAH-3 H-525.2 Supervisors' Responsibilities

4 FAH-3 H-525.2-1 Designating Timekeepers

(TL:FMP-18; 05-14-2003)

Supervisors are responsible for designating timekeepers. Supervisors are also responsible for assuring that timekeepers are adequately trained and are observing the prescribed procedures for recording and reporting attendance, leave, overtime, and duty for which premium or differential rates are applicable.

4 FAH-3 H-525.2-2 Ensuring Accuracy of Time and Attendance Reports

(TL:FMP-18; 05-14-2003)

Supervisors are accountable for the accuracy of T&A reports. Since approval of T&A reports is based on the reliance of management controls, the supervisors must have a reasonable basis for verifying accuracy and compliance with those controls.

4 FAH-3 H-525.2-3 Reviewing and Approving Time and Attendance Reports

(TL:FMP-4; 06-15-1995)

Supervisors must review and approve T&A reports of employees for whom they are responsible. Supervisors must also ensure that the approved T&A reports are submitted to the servicing payroll office by the due date. In case of any adjustment to leave records of an employee, the supervisor must review and certify such changes on the leave statement.

4 FAH-3 H-525.2-4 Approving Leave

(TL:FMP-18; 05-14-2003)

Leave should be approved by the supervisor prior to being taken. The approved Form OPM-71, Request for Leave or Approved Absence, is then

submitted to the timekeeper to make an entry on the T&A report.

4 FAH-3 H-525.3 Timekeepers' Responsibilities

4 FAH-3 H-525.3-1 Observing Actual Daily Attendance

(TL:FMP-4; 06-15-1995)

The normal basis for recording T&A is the observation by the supervisor or timekeeper of employees' hours worked. Instances where this is not possible require reasonable assurance of correctness of T&A reporting.

4 FAH-3 H-525.3-2 Recording Attendance, Leave, and Premium Time

(TL:FMP-18; 05-14-2003)

Timekeepers are responsible for making attendance entries on T&A records daily unless sign-in and sign-out sheets are maintained in the office. Leave entries must be made based on the approved leave application form. Before recording premium time worked, timekeepers must determine that the premium time is authorized.

4 FAH-3 H-525.3-3 Completing Time and Attendance Reports

(TL:FMP-18; 05-14-2003)

Designated timekeepers are responsible for completing the T&A reports and for ensuring correctness of all recorded information therein before submitting these reports to the supervisor.

4 FAH-3 H-525.3-4 Restrictions on Duties Performed by Timekeepers

(TL:FMP-23; 07-01-2004)

- a. *Timekeepers shall not post their own T&A data. Arrangements should be made for a backup or alternate timekeeper within the office to maintain the timekeepers T&A data on the T&A system.*
- b. T&A reports shall not be approved by employees performing timekeeping functions.

- c In those situations where salary is paid by check, such checks are not to be distributed or handled by employees who perform timekeeping functions.

4 FAH-3 H-525.3-5 Employee Under Suspension, AWOL, or LWOP Status

(TL:FMP-4; 06-15-1995)

When a timekeeper has been notified that an employee has been placed on AWOL, LWOP, or suspended, the timekeeper must indicate on the T&A reports the number of hours that the employee has been in that status.

4 FAH-3 H-525.4 Employees' Responsibilities

4 FAH-3 H-525.4-1 Affirming Accuracy and Completeness

(TL:FMP-4; 06-15-1995)

- a. Employees share responsibility with the timekeeper and the supervisor in affirming the accuracy and completeness of leave taken and that overtime, holiday, and compensatory time reported was authorized and worked.
- b. Employees must submit a leave application form to the supervisor for approval before taking leave. For other than regularly scheduled work, employees must sign or initial against their name in the T&A report to verify the accuracy of the entries on the report. This verification does not constitute supervisory approval of the reports that must still be made. Each employee must review his or her Earnings and Leave Statement and disclose any discrepancies to supervisors promptly.

4 FAH-3 H-525.4-2 Employees in Travel Status

(TL:FMP-4; 06-15-1995)

Employees in travel status are responsible, once they have completed travel, for advising the appropriate office at post or in Washington, D.C., of any leave taken. Such leave usage must be consistent with the filed travel voucher.

4 FAH-3 H-526 TIME AND ATTENDANCE AND

LEAVE REPORTING

4 FAH-3 H-526.1 Requirements

4 FAH-3 H-526.1-1 Reporting Mode

(TL:FMP-18; 05-14-2003)

T&A data can be reported either on an approved hard copy document or transmitted by approved electronic media. In the event of an electronic transmittal, the timekeeper must retain the hard copy supporting documents.

4 FAH-3 H-526.1-2 Reporting Requirements

(TL:FMP-4; 06-15-1995)

T&A reports may cover no more than one pay period. At a minimum, the following data must be included on the T&A report for each employee for each pay period:

- (1) Employee name and identifying number (social security number or employee number);
- (2) Pay period number or dates;
- (3) Number of hours worked by day and in total;
- (4) Number of hours of premium pay, by type of premium pay, to which the employee is entitled;
- (5) Number of credit hours and compensatory time earned;
- (6) Number of hours of leave (by type), credit hours, and compensatory time used;
- (7) Dates and times leave was taken; and
- (8) Handwritten signature or initials for any leave, premium, or any other special hours.

4 FAH-3 H-526.1-3 Adjustments

(TL:FMP-4; 06-15-1995)

Any adjustments required because of changes after the T&A report was

approved must be made in the payroll system and reflected in the pay period to which the changes apply. Changes should be made as soon as possible after discovery and must be approved by an authorizing supervisor prior to being transmitted to the servicing payroll office.

4 FAH-3 H-526.1-4 Approval of Time and Attendance Reports

(TL:FMP-4; 06-15-1995)

All T&A reports and other supporting documents must be reviewed and approved by an authorized supervisor in accordance with the requirements listed below:

- (1) Approval of T&A documents must be based on knowledge from personal observation, from timekeeper attestation, from reliance on other management controls, or a combination of these;
- (2) T&A documents must be approved as close to the end of the pay period as possible to allow for processing of the payroll by pay day; and
- (3) Approval must be indicated either by a handwritten signature or an approved system that provides for an automated signature. Automated approval must be made by entering designated codes into an automated system with appropriate safeguards to prevent unauthorized entry.

4 FAH-3 H-526.2 Submission of Time and Attendance Reports

(TL:FMP-18; 05-14-2003)

- a. The timekeeper must submit T&A reports to the servicing payroll office for all employees and PSCs after being approved in accordance with 4 FAH-3 H-526.1-4, Approval of Time and Attendance Reports.
- b. Employees engaged in transmitting approved T&A reports shall not change T&A information during transmission without a record of the change being generated and approved by the supervisor.
- c. The deadline for the submitting of T&A reports to the servicing payroll office is to be established by the servicing payroll office.

4 FAH-3 H-527 CERTAIN OFFICERS EXEMPT FROM LEAVE LAWS

(TL:FMP-18; 05-14-2003)

Chiefs of mission, career ambassadors, and other presidential appointees to executive schedule positions, AID mission directors of classes 3 and 4, and other AID officers compensated under Section 401 of the Foreign Service Act of 1980, as amended, are exempted from the leave laws by 5 U.S.C. 6301 and do not accrue or use leave. However, members of the Senior Foreign Service (SFS) who elect to continue to receive their SFS pay in lieu of presidential pay remain covered by the leave laws pursuant to 22 U.S.C. 3942(b).

4 FAH-3 H-528 RESTORATION OF FORFEITED ANNUAL LEAVE

4 FAH-3 H-528.1 Authority

(TL:FMP-18; 05-14-2003)

5 U.S.C. 6304 (d) and (e) authorizes restoration of annual leave. Rules for restoring annual leave are provided in 3 FAM 3414, *Restoration of Forfeited Annual Leave*. The provisions described in this section apply only to U.S. citizen employees. See 3 FAM 7400, *FSN Employee Attendance and Leave*, for discussion of restoration of forfeited annual leave for Foreign Service Nationals.

4 FAH-3 H-528.2 Authorization of Restoration

(TL:FMP-18; 05-14-2003)

The designated decision officer (See 3 FAM 3414, *Restoration of Forfeited Annual Leave*) must forward the memorandum of approval to the claimant and a signed copy with documentation to the appropriate payroll office (CAPPS/Charleston for State employees and the servicing payroll office for serviced-agency employees). The memorandum of approval should provide the following information:

- (1) Total hours of annual leave restored and authority for approval;
- (2) Date by which the restored annual leave must be used;

- (3) A statement that the payroll office has been informed that the annual leave has been restored and that a separate account will be established to record the balance of the restored annual leave; and
- (4) A notification that the claimant must inform the timekeeper whether the annual leave approved for use is to be charged against the restored annual leave balance.

4 FAH-3 H-528.3 Establishment of Record of Restored Annual Leave

(TL:FMP-4; 06-15-1995)

When the memorandum of approval, along with supporting documentation from the decision officer, has been received the payroll office will take the following actions:

- (1) Establish for the claimant a record of the amount of restored annual leave and the date of forfeiture; and
- (2) Reflect the restored annual leave on the claimant's Earnings and Leave Statement in the pay period following restoration.

4 FAH-3 H-529 VOLUNTARY LEAVE TRANSFER

(TL:FMP-18; 05-14-2003)

The provisions described in this section apply only to employees under 5 U.S.C. 6301(2).

4 FAH-3 H-529.1 Authority

(TL:FMP-18; 05-14-2003)

Public Law 103-103 and 5 CFR 630.900 authorize voluntary transfer of unused accrued annual leave between a leave donor and an approved leave recipient. (See 3 FAM 3340, *Voluntary Leave Transfer Program.*)

4 FAH-3 H-529.2 Leave Recipient Requirements

4 FAH-3 H-529.2-1 Leave Recipient Application

(TL:FMP-18; 05-14-2003)

An employee who has been affected by a medical emergency may apply in writing to the executive director or the management officer, or an officer authorized by the executive director or the management officer, requesting approval to become a leave recipient. The application must be on Form OF-630, Leave Recipient Application Under The Voluntary Leave Transfer Program, or Form DS-1861, Leave Recipient Application.

4 FAH-3 H-529.2-2 Application Approval

(TL:FMP-18; 05-14-2003)

The approving officer must notify the applicant of approval or disapproval of the application within 30 calendar days after the date the application was received. The approving officer must also send a copy of the approved application to the servicing payroll office.

4 FAH-3 H-529.2-3 Transferred Annual Leave Use

(TL:FMP-18; 05-14-2003)

Any available accrued annual leave (and sick leave, if applicable) shall be used before using transferred annual leave. Transferred annual leave may be substituted retroactively for periods of leave without pay or used to liquidate an indebtedness for advanced annual or sick leave granted on or after the beginning of the period of the medical emergency. The leave earned by a full-time employee while in a transferred leave status shall not exceed 40 hours of annual or 40 hours of sick leave.

4 FAH-3 H-529.2-4 Leave Transfer Between Agencies

(TL:FMP-18; 05-14-2003)

When a current leave recipient transfers to another employing agency without a break in service, any unused donated annual leave transfers with the employee to the new agency via OPM Form SF-1150-A, Transfer of Leave Records for Leave Recipient Covered by the Voluntary Leave Transfer Program, which is attached to Form SF-1150, Record of Leave Data.

4 FAH-3 H-529.2-5 Limitations

(TL:FMP-18; 05-14-2003)

Transferred annual leave may not be:

- (1) Transferred to another leave recipient; or
- (2) Included in a lump-sum payment under 4 FAH-3 H-537, Lump Sum Leave Payment.

4 FAH-3 H-529.3 Annual Leave Donation

4 FAH-3 H-529.3-1 Request to Donate Annual Leave

(TL:FMP-18; 05-14-2003)

The employee submits a voluntary written request to the management officer requesting that a specified number of hours of accrued annual leave be transferred from the employee's annual leave account to the annual leave account of a specified leave recipient. To donate leave within the same employing agency, the employee should submit Form OF-630-A, Request to Donate Annual Leave to a Leave Recipient (Within Agency) Under the Leave Transfer Program, or Form DS-1862, Designation of Leave Recipient. To donate leave outside of the agency of the leave donor, the employee should submit Form OF-630-B, Request to Donate Annual Leave to Leave Recipient (Outside Agency) Under the Leave Transfer Program, or other appropriate form of the agency to which leave is to be transferred. The management officer forwards the transfer form to the servicing payroll office.

4 FAH-3 H-529.3-2 Recording Annual Leave Donation

(TL:FMP-18; 05-14-2003)

The servicing payroll office records the donation of annual leave in the donor employee's leave records based on Form OF-630-A, Form DS-1862, or Form OF-630-B. The number of leave hours donated by the employee is deducted from the employee's annual leave account and credited to the recipient's leave account.

4 FAH-3 H-529.3-3 Limitations on Annual Leave Donation

(TL:FMP-18; 05-14-2003)

- a. In any one leave year, a leave donor normally may donate no more than a total of one-half of the amount of annual leave he or she would be entitled to accrue during the leave year in which the donation is made.
- b. A leave donor who is projected to have annual leave that otherwise would be subject to forfeiture at the end of the leave year may normally donate no more than the number of hours remaining in the leave year (as of the

day of the transfer) for which the leave donor is scheduled to work and receive pay.

- c. A leave donor shall not donate his or her annual leave to his or her immediate supervisor.

4 FAH-3 H-529.3-4 Unused Transferred Leave

(TL:FMP-18; 05-14-2003)

If the hours of transferred annual leave remaining when the medical emergency terminates is equal to or exceeds the number of donors, restore the hours to the donors using the following formula: Unused hours divided by total hours transferred times hours each donor contributed. If the unused hours are less than the number of donors, the authorizing or approving officer should just cancel them.