

MS 742 Maintenance of Employee's Time and Leave Records

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Attachments

- Attachment A PC Form 1548, "Individual Time Certification Sheet"
- Attachment B PC Form 1548, "Individual Time Certification Sheet"
- Attachment C PC Form 1547, "Peace Corps Flexitime Attendance Form"
- Attachment D PC Form 57, "Annual Attendance Record"
- Attachment E PC Form 57, "Annual Attendance Record"

Attachment F	<u>G.P.O. SF 71, "Application for Leave"</u>
Attachment G	<u>T&A Worksheet (Facsimile)</u>
Attachment H	<u>Code for Leave Categories</u>
Attachment I	<u>Peace Corps Memorandum to Staff Payroll Supervisor</u>
Attachment J	<u>Peace Corps Memorandum to Chief, Staff Payroll Branch</u>
Attachment K	<u>PC Form 1573, "Request and Authorization for Overtime"</u>
Attachment L	<u>PC Form 1574, "Report of Overtime Worked"</u>

1.0 Purpose

This Manual Section establishes a system for reporting Direct Hire employee time and attendance. It is to be used as a daily reference and guide for the preparation and maintenance of time and attendance records.

2.0 Scope

This Manual Section applies to all Peace Corps domestic Direct Hire employees, supervisors, and timekeepers who maintain and/or certify time and attendance records.

Overseas Direct Hire staff will use embassy procedures as furnished by the Department of State in 3 FAM 230, Premium Compensation, and 3 FAM 410, Hours of Duty, along with the Peace Corps Manual Section 601, "Administration of the PC Personnel System".

3.0 Background

The following documents used to record time, attendance, and leave are referred to throughout this Manual Section:

- Individual Time Certification Sheet (ITCS), PC-1548 The ITCS (Attachment A) is the official time and attendance record. The ITCS is used to record all types of paid and unpaid hours as well as leave charges for all employees (see paragraph 6.3. for specific details in filling out the ITCS).
- Flexitime Attendance Form (FAF) (PC 1547) The FAF, "Flexitime Attendance Form" (Attachment C) is a new form to be used as the official daily attendance record. The FAF shows times of arrival and departure for employees as they sign in and out daily.

- Annual Attendance Record (PC FORM PC-57) The PC-57, Annual Attendance Record (Attachment D) is the official leave record for all employees covered under this Manual Section.

Both the ITCS and Annual Attendance Record include data required to compute earnings and maintain leave balances and, therefore, are for official use only. Access must be restricted to appropriate timekeepers, supervisors, and individuals whose leave is recorded on any of the above documents (see Privacy Act (5 USC, 552a) for applicability).

4.0 References

Time and attendance policy affecting bargaining unit employees is established through collective bargaining with American Federation State, County, and Municipal Employees AFSCME 2027, and is consistent with the following laws and regulations:

- GAO Manual, Title 6, "Payroll, Leave and Allowances".
- Public Law 95-390, "Federal Employees Flexible and Compressed Work Schedule Act of 1978".
- Negotiated Agreement between the Peace Corps and Peace Corps Employees Union and supplements thereto.
- Public Law 93-579, "Privacy Act of 1974" (5 USC, 552a).
- Comptroller General Decision B190912, "Statute of Limitations for Filing Claims under the Fair Labors Standards Act", dated April 27, 1978.
- FPM Letter 711, "Recordkeeping and Recording the Use of Official Time by Union and Other Employee Representatives for Representational Time".
- "Federal Employees Flexible and Compressed Work Schedules Act of 1982."

4.1 Manual Sections

Each supervisor and timekeeper should have access to the following Manual Sections:

- Peace Corps Manual Section 625, "Premium Pay."
- Peace Corps Manual Section 630, "Hours of Duty."
- Peace Corps Manual Section 635, "Absence and Leave Policy."
- Peace Corps Handbook 714.1 (formerly 714.1. and 714.2), "Fiscal Coding and Control Procedures."
- Peace Corps Manual Section 754, "Payroll and Check Distribution."

5.0 Duties and Responsibilities

The specific duties and responsibilities assigned in this Manual Section may be performed by persons designated to fill these positions in an "acting" capacity.

5.1 Directors of Peace Corps Offices

and Service Centers Directors of Peace Corps Offices and Service Centers are responsible for ensuring overall accuracy and promptness of time and attendance recording and reporting as outlined in this Manual Section. In addition, they are responsible for the following:

- Designating supervisory personnel with responsibility for the proper performance of time, attendance, and leave recording.
- Approving requests for overtime (Attachment K).
- Establishing procedures for maintenance and retention of the Flexitime Attendance Form (FAF) and the Individual Time Certification Sheet (ITCS) within their organizational areas to ensure safe custody for the required six-year retention period.

5.2 Supervisors

Supervisors are responsible for the following:

- Approving leave, overtime, and use of credit hours for staff personnel.
- Furnishing timekeepers with all necessary documents and information relating to attendance, including:
 - Leave, overtime, and credit hours taken; Medical certificates for sick leave absences, when applicable;
 - SF-71, Application for Leave (Attachment F);
 - and Personnel actions for new and terminating personnel.
- Determining in advance the approximate number of overtime hours required by the office during a specific pay period and submitting a request to the Office Head (see Attachment K).
- Designating the prime timekeeper and alternate timekeeper with responsibility for reporting time and attendance and retaining and filing the FAF and the ITCS for employees. Designation is accomplished by sending a memorandum to the Volunteer and Staff Payroll Services Branch identifying each timekeeper by name, title, organization, location and telephone number. The alternate timekeeper will perform the primary timekeeper's duties in the latter's absence.

- Submitting the completed FAF and the approved and signed ITCS to the timekeeper or alternate to ensure prompt and accurate payment of employees and recording of leave.
- Ensuring the accuracy of the sign-in and sign-out times on the FAFs by spot checking them against the times recorded on the ITCS forms.
- Reviewing, signing (certifying), and dating ITCS forms (in ink) after the employee signs and dates the forms at the end of each pay period.

NOTE: Supervisors may not certify their own ITCS unless granted advance written approval by the Director of their office. A copy of this approval must be furnished to M/FM/A/VSPS in advance of the date the authority is implemented.

- Reporting the time and attendance data on the Time and Attendance Worksheets (Turn-around Document) which are sent to the payroll office.

5.3 Employees

All employees are responsible for the following activities:

- Signing in and out daily on their FAF except for absences of full days and authorized lunch periods.
- Recording appropriate entries daily on their ITCS and certifying it for submission to their supervisors and timekeepers at the end of each pay period as described in this Manual Section.

5.4 Timekeepers

Timekeepers are responsible for the following:

- Ensuring that employees under their purview accurately complete a FAF each day and an ITCS each pay period, and when appropriate, a report of overtime worked.
- Maintaining FAF and ITCS files on all personnel under their purview for a period of six years or until microfiche.
- Maintaining employee's Annual Attendance Records (PC-57).
- Performing leave audits each year on employees under their purview (see paragraph 8).

6.0 Procedures for Recording Time and Attendance

6.1 General Guidelines

(Detailed requirements for recording time and attendance are described in later paragraphs.) Some of the key requirements pertaining to time and attendance are described below:

- Each employee shall record time in pay or non-pay status on a daily basis.
- Each employee shall record the exact time of day of all absences from duty which are to be charged to leave unless the absence is for the whole day.
- Supervisors should be informed of the attendance or absence of employees for whom they are responsible so that their certification of the time and attendance reports is meaningful.
- Employees shall not be permitted to certify or approve their own time and attendance report, except in those circumstances where it is not practical to do otherwise and where authority has been given in writing by an appropriate official authorized by the head of the Agency to grant such authority.
- Leave taken shall be recorded daily except where an individual is authorized to be absent for a continuous period in excess of one (1) day.
- Leave taken shall be approved or certified as correct by persons having direct supervision of the individuals. whose leave they approve or certify.
- Each leave record (PC-57) shall be routinely reviewed for accuracy by the supervisor as of June 15th and December 15th of each leave year and audited by the timekeeper at the end of each leave year or upon an employee's termination or transfer.
- The correction of errors in any manual records by using ink eradicator, erasing, scratching out, or writing over the incorrect item shall not be permitted. An erroneous entry should be corrected by drawing a line through the item so as not to obliterate it, writing in the correct time in its proper place, and explaining the alteration in the remarks space of the record. Each alteration or correction in the official records must be approved by the appropriate responsible person and such approval must be clearly indicated on the altered record.

6.2 Preparation of Flexitime Attendance Form (FAF) (PC 1547)

The "Flexitime Attendance Form" (FAF) (Attachment C), is an official daily attendance record. The FAF will be kept in a designated central location within each work unit and, maintained by employees on a daily basis. A separate form will be used for each day. Employees must sign their names in order, sequentially, both upon arrival and departure of each workday. Names must be signed, not printed. Full last names must be used but initials may be written for first and middle names, e.g., J.B. Smith. FAFs are not acceptable with pre-typed or pre-printed names.

An employee who does not sign the FAF in sequential order must request his or her supervisor to initial the entry. An employee who continues to sign out of order may be

subject to disciplinary action.

Each FAF should have the proper Paycheck Distribution Code (PCDC) identified in the block at the top of the FAF.

6.3 Preparation of ITCS

(Form PC-I 548) (Attachment A) All employees must fill in appropriate spaces and, at the end of each bi-weekly pay period sign their ITCS for certification by their supervisor and submission to their time-keeper.

Time and attendance reports require appropriate entries in the following areas to support issuance of pay checks and updating of leave records.

6.3.1 Time-In/Time-Out

Record exact time of arrival and departure for each day worked.

6.3.2 Credit Hours Brought Forward (see Manual Section 630 "Hours of Duty")

This section is to be completed by employees on Maxiflex schedules only. Employees on "Compressed" or "Fixed" schedules are not entitled to earn or use credit hours. Employee should record number of credit hours brought forward from previous pay period.

6.3.3 Paid Holidays and Hours Worked (see Manual Section 630 "Hours of Duty")

Employees should record exact number of hours actually worked in increments of 1/4 hour. (This figure should not be confused with hours in pay status and can be either more or less than eight hours.)

In the case of paid holidays, this column reflects the number of hours to which an employee is entitled to be paid even though he or she is not required to work. To be eligible for paid holidays, an employee must be in pay status (i.e., either actual hours worked or on approved annual or sick leave) for at least one (1) hour of the work day before or after the holiday. This entry is followed by an "H" designating the holiday, e.g., 8H. If the employee elects to earn credit hours on a holiday and has approval to do so, such hours are added to the hours which he or she is already entitled to be paid for the holiday; e.g., 11H would indicate the employee worked three credit hours in addition to an eight hours pay entitlement for the holiday.

NOTE: Employees on "Maxiflex" schedules and full-time, permanent employees not participating in the Alternative Work Schedules experiment always enter 8H unless they have earned credit hours on the holiday. Employees on "Compressed" schedules enter the number of hours they would have worked had the day not been a holiday.

The following limitations apply to paid holidays and hours worked:

- Part-time employees with regular scheduled tours of duty cannot work or enter hours in excess of their scheduled tours of duty on any given day unless premium pay is authorized (see paragraph 6.3.42. below).
- Student aides cannot work more than 20 hours in any calendar week except when that week falls within a school vacation period. In such instances, they are permitted to work up to 40 hours.
- Experts and consultants need not complete this section (see paragraph 6.3.10. below).

6.3.4 Premium Pay Worked

(See Manual Section 625, "Premium Pay Policy").

6.3.4.1 Overtime

Enter the hours worked in excess of basic work requirement, as identified in Manual Section 630, "Hours of Duty", paragraph 4.8.1.2. and Manual Section 625, "Premium Pay", paragraph 4.8. Such work must be officially ordered in advance and is compensated on an overtime basis (see "Request and Authorization for Overtime", Attachment K, for form and instructions).

Supervisors must prepare a "Report of Overtime Worked", PC Form 1574, for each pay period (see Attachment L for form and instructions).

Under the Fair Labor Standards Act (FLSA) time in non-duty status (annual leave, sick leave, holiday leave, AWOL and LWOP) must be offset before overtime can be paid for that workday or workweek.

NOTE: Under Title V, USC, an employee's absence from duty on authorized leave with pay during a basic workweek does not reduce the amount of overtime pay or compensatory time to which the employee is entitled during an administrative workweek.

Part-time employees record overtime only when such time is in excess of eight hours per day. Time worked in excess of a part-time employee's regularly scheduled workday but less than eight hours total for that day is recorded in Paid Holidays and

Hours Worked column.

Intermittent employees are entitled to overtime in accordance with the Federal Personnel Manual, Chapter 550.

Experts and consultants are not entitled to overtime pay.

6.3.4.1.1 Recording Overtime

Fractional overtime hours earned (but not reported and paid) may be accumulated by employees and carried forward to subsequent pay periods, much the same as credit hours. Individual Time Certification Sheets (ITCS), Form PC-I 548, maintained by employees, should reflect these fractional hours accumulated until such time as whole hours have been reached and are, therefore, reportable for pay purposes. These fractional hours (converted to decimals) should be carried forward on the Form PC-I 548.

Supervisors should ensure that such overtime was approved in advance on Form PC-1573.

6.3.4.2 Holiday

Enter the number of hours actually worked on an officially designated or an "in lieu of" holiday. See MS 630, "Hours of Duty" and MS 625, "Premium Pay" for more details.

The following rules apply to Holiday Pay:

- An employee required and authorized to work on a holiday is entitled to "Holiday Pay" for the number of hours worked within his or her normal duty hours, not to exceed eight hours.
- Part-time employees are entitled to "Holiday Pay" under the same conditions as regular full-time employees, except that they cannot be paid for more than eight hours at the "Holiday Pay" rate. Hours worked in excess of eight hours are entered under "Paid Holidays and Hours Worked".
- Experts and consultants are not entitled to "Holiday Pay" but are compensated at the regular per diem rate for work performed on a holiday.

6.3.4.3 Compensatory Time

(See MS 630, "Hours of Duty" and MS 625, "Premium Pay" for more information.)

Enter the number of hours worked in excess of your basic work requirement when such work has been officially ordered in advance in lieu of payment.

The basic work requirement for employees on "Maxiflex" schedules is an 80-hour bi-weekly pay period; compensatory time is hours authorized and worked in excess of an 8-hour day, 40-hour week or 80-hour pay period.

The basic work requirement for employees on "Compressed" schedules is predetermined, and compensatory time is recorded as hours, in excess of the scheduled requirement, which is in lieu of payment.

Part-time employees record compensatory time only when such time is in excess of eight hours per day. Time worked in excess of a part-time employee's regularly scheduled workday, but less than eight hours total for that day, is recorded under the Paid Holidays and Hours Worked column.

Experts and consultants are not entitled to compensatory time.

NOTE: If payment of compensatory time is authorized in accordance with MS 625, "Premium Pay", the number of hours should be entered in the "Overtime" column and the employee's "comp time" earned balance reduced accordingly. Explanatory notations should appear on both the ITCS and the Annual Attendance Record. On the Annual Attendance Record, (Attachment D), the number of hours authorized for payment must be indicated in the "Compensatory Hours to be Paid" block.

6.3.4.4 Night Differential

(See MS 625, "Premium Pay"). Due to the small number of employees entitled to night differential pay, the Chief of Volunteer and Staff Payroll Services Branch will provide instructions for ITCS entry. For pay purposes the Time and Attendance Worksheet does provide for the input of such an entry.

6.3.5 Leave Used

(See MS 635, "Absence and Leave Policy").

6.3.5.1 Annual (A)

Enter the number of hours absent from duty for vacation, personal reason, or an emergency which is charged against annual leave credits as outlined in MS 635, "Absence and Leave Policy". When the absence is less than the full work requirement for the day, the exact time of absence must be entered in the "Time Absent" columns. The following rules apply:

- Restored annual leave must be credited to a separate leave account (see paragraph 8.) and used by the end of the leave year in which the two- year anniversary date of the restoration occurs. Restored annual leave is recorded under the "Other" column (see paragraph 6.3.5.3.).
- Employees are generally not required to submit written requests for annual leave of less than three days or in cases of emergency. An approved SF-71 "Application for Leave", (Attachment F), must be submitted with the ITCS for all charges to annual leave of three (3) or more consecutive days.

Leave categories and leave hours earned are listed in Attachment H.

6.3.5.2 Sick (S)

Enter the number of hours absent from duty due to illness or other reasons for which sick leave may be taken as outlined in MS 635, "Absence and Leave Policy". When the absence is less than the full work requirement for the day, the exact time of absence must be entered in the "Time Absent" column. The following rules apply:

- Employees on Maxiflex schedules can be charged no more than a maximum of eight hours sick leave on any given day.
- Employees on "Compressed" schedules can be charged sick leave not to exceed the number of hours in their basic work requirement.
- An approved SF-71, "Application for Leave", (Attachment F), may be required for requested absences for sick leave. The approved SF-71 will be filed in the timekeeper's folders with the ITCS at the end of the pay period. See MS 635 for requirements.
- Employees may elect to charge annual leave for approved sick leave in which case the number of hours being charged is entered under Annual (A). This change must be effected within two days after return to duty and cannot be done retroactively for the purpose of liquidating "unused" annual leave at the end of the leave year.
- In the event that a request for sick leave is not approved, the employee will be charged annual leave or, at his or her request, leave without pay. Absent a specific request, the supervisor may charge absences as AWOL.

Leave categories for annual and sick leave hours earned are listed in Attachment H.

Annual and sick leave may be taken only in increments of full hours.

6.3.5.3 Other

This column reflects all absences other than annual or sick leave. (Including paid holidays not actually worked by employees, see paragraph 6.3.3. above.)

6.3.5.3.1 Leave Without Pay (LWOP)

(see MS 635, "Absence and Leave Policy") This column reflects the number of hours in a temporary, non-pay status, requested by the employee on an SF-71, "Application for Leave", Attachment F, and approved by the supervisor. Leave Without Pay will be recorded as LWOP, e.g., 8LWOP. Hours in LWOP status must be recorded in the Other column.

6.3.5.3.2 Absence Without Leave (AWOL)

This is a non-pay status resulting from an employee being absent without having applied for leave in advance or without having such leave approved as required by regulation (see MS 635). Such an absence is recorded with the exact time, to the minute, in the "Time Absent" column and entered with a "W", e.g., 17 mins.W. The provisions for LWOP,above, also apply to the Absent Without Leave category. Hours in AWOL must not be recorded in the "Paid Holidays and Hours Worked" column.

6.3.5.3.3 Use of Compensatory Time

Compensatory time authorized and taken shall be recorded in this column, e.g., 8COMP. Such leave must be approved, in advance, by the supervisor.

6.3.5.3.4 Excused Absence (E)

This is an administratively authorized absence resulting in neither a charge against leave nor a loss of pay and as such all hours charged to excused absences are included in the "Paid Holidays and Hours Worked" column. Such an absence is recorded with an "E", e.g., 8E. If the length of the absence is less than a full day, the exact time of absence must be noted in the "Time Absent" column. Also, the type of excused absence should be noted, e.g., "Voting". (See MS 635, "Absence and Leave Policy" for more information regarding excused absences.)

6.3.5.3.5 Restored Annual Leave (R)

Record authorized restored annual leave taken in Other column and the Paid Holidays and Hours Worked column, e.g., 8R. Such leave must be requested and approved in accordance with the provisions of PCMS 635, "Absence and Leave Policy".

6.3.5.3.6 Other Types of Leave

Note all other types of leave under Other, e.g., Military Leave (M), Court Leave (J), and hours of absence. If such leave is for less than a full day, it should also be recorded under the "Time Absent" column.

6.3.5.3.7 Travel Status

If an employee is in travel status, "TS" should be entered under the "Other" column. The remainder of the ITCS should be completed by the timekeeper.

6.3.6 Time Absent

Record all absences during the course of a given day when such absence is neither at the beginning nor at the end of that day.

For absences of the entire workday, this column need not be completed. Lunch periods are not considered absences for the purposes of this column.

6.3.7 Sub-Totals

Enter sub-totals for "Paid Holidays and Hours Worked" (to include "Credit Hours Brought Forward"), "Premium Pay Worked", and "Leave Used" columns. Timekeepers use "sub-totals" taken from the ITCS for posting on the Time and Attendance Worksheet, and for issuing a pay check and updating leave balances.

6.3.8 Total Hours in Regular Pay Status

Enter the exact number of hours in increments of 1/4 hours. To be paid in regular pay status. The amount shown in this block must not exceed 80 hours for any employee. Do not include LWOP or AWOL in the the amount recorded in this block.

If the figure in "Sub-totals for Paid Holidays and Hours Worked" is not equal to an employee's regular pay entitlement, e.g., regular full-time employees are entitled to pay for 80 hours in regular pay status, then the following condition must be met:

- There must be sufficient amount of paid leave used to bring the total to the regular pay entitlement. For example, if a regular full-time employee is entitled to pay for 80 hours, then the total hours in regular pay MS 742 status -- "Paid Holidays and Hours Worked" plus "Paid Leave"-- must total 80 hours. For purposes of completing the ITCS, "Paid Leave" is annual leave, restored annual leave, sick leave, compensatory leave or any combination thereof.
- There must be a sufficient amount of hours recorded in non-pay status (LWOP or AWOL) to bring the total number of hours in and out of pay status to the required amount, that is, in the case of a regular full-time employee, 80 hours.

6.3.9 Credit Hours Balance Forward

Enter the exact number of increments of 1/4 hours in excess of 80 hours recorded in "Paid Holidays and Hours Worked" and "Annual and Sick Leave" columns; e.g., if the total of the two columns is 85 hours, then 80 hours is shown as "Total Hours in Regular Pay Status" and 5 hours is entered in the "Credit Hours Balance Forward" section and carried into the next pay period under "Credit Hours Brought Forward". The maximum number of credit hours which can be carried from one (1) pay period to the next can generally equal but not exceed ten (10) hours.

An employee is entitled to payment for accumulated credit hours once he or she has terminated from the Maxiflex schedule, i.e., transferred to a Compressed or Fixed schedule, or left the Agency. Such monies will be paid in a subsequent check or, in the case of employees having left the government, with the lump-sum leave payment.

6.3.10 Days Worked

This section must be completed only for experts, consultants, or both, working on intermittent appointments and being compensated on a per diem (daily) basis. The entry should reflect the total number of days or parts of days worked, not to exceed 14 days, during the pay period.

Experts and consultants employed on an intermittent basis are usually compensated on a per diem basis and are ineligible for credit hours, premium pay or leave benefits. This means that these employees can work any number of hours in any number of days during any given pay period, providing they do not exceed the limits of their appointments. Regardless of the number of hours or days worked, they are compensated at the per diem rate specified in their contract, i.e., their pay will be the same whether they work a single hour or the full 24 hours in any given day (see Comptroller General Decision B-187389, dated July 19, 1978).

6.3.11 Signatures

The ITCS must be signed by both the employee and his or her supervisor. Intentional false entries on either of these documents may result in severe disciplinary action as well as possible criminal prosecution.

7.0 Reporting

Time and attendance information is usually reported on the Monday following the end of the pay period. If a Holiday occurs during the payroll processing period, the Accounting Division will notify timekeepers if earlier submission is required.

Computer terminals are used for handling the reporting for both Headquarters and Service Center activities. A Time and Attendance Worksheet (Attachment G) including essentially the same information as the ITCS, will be furnished for each paycheck distribution code location in both Headquarters and the Service Centers. The worksheet format is used to report the time and attendance data via the terminals. In Headquarters, the terminal data entry shall be entered by the Volunteer and Staff Payroll Services Branch, as described in paragraph 7.2. In the Service Centers, terminal data entry shall be entered as explained in paragraph 7.4.

7.1 Time and Attendance Worksheet

This worksheet lists all employees within the Paycheck Distribution Code and provides the following data:

- Pay Period Ending Date: Ending date of the current pay-period for which time and attendance will be recorded.
- Paycheck Distribution Code (PCDC): Three-digit code which identifies where the employee is assigned. These codes are assigned by M/FM/A/VSPS.
- Employee Number: Five-digit code assigned to Peace Corps employees for numerical identification of each employee in the personnel and payroll systems.
- Employee Name: Last, first and middle initial.
- Employee Type: One-digit code indicating employee's status, i.e., full-time, part-time, temporary, etc.
- Leave Category: One-digit code indicating amount of annual and sick leave an employee earns per pay period.
- Service Computation Date (SCD): Date from which employee leave category is determined along with certain other employee benefits.

Blank spaces are provided on the Time and Attendance Worksheet for timekeepers to make appropriate entries in the following categories: Hours in Regular Pay Status; Hours in Premium Pay Status (overtime, holiday hours, compensatory time, and night differential); Hours in Leave Status (annual, sick, compensatory, LWOP and other); and Days Worked (for experts and consultants only).

NOTE: Credit hours are recorded on the ITCS but must not be reported on the Time and Attendance Worksheet.

7.2 Procedures

In order to ensure that employees are paid correctly and on time, the following procedures must be followed by employees, supervisors, and timekeepers:

- Employees shall complete their ITCS and submit the original to the supervisor for signature and transmittal to their timekeeper on each Monday morning following the end of a pay period. Timekeepers will also obtain FAFs comparing data to ITCS.
- Timekeepers shall transcribe "exception information" (i.e., premium pay and leave used for full-time permanent employees, and hours in regular pay status, premium pay and leave used for all other employees) in ink onto the Time and Attendance Worksheet (see Attachment G). Having entered all pertinent information, the timekeeper shall total each column and certify that the information is correct. Dashes will be used when a column totals to zero.
- Each appropriate supervisor shall certify the Time and Attendance Worksheet.
- Both the supervisor and the timekeeper shall initial each change or correction to the Time and Attendance Worksheet.
- Timekeepers shall hand-carry the completed Time and Attendance Worksheet, signed by both the timekeeper and the supervisor, to M/FM/A/VSPS in accordance with the schedule established by Volunteer and Staff Payroll Services.
- Timekeepers shall maintain the ITCS alphabetically and the FAF's in daily sequence by pay period on all personnel for purposes of retaining the ITCS and FAF for a period of six years.
- Volunteer and Staff Payroll Services Branch (M/FM/A/VSPS) is responsible for entering all headquarters attendance and leave data via the terminal and for maintaining a paycheck distribution code file for purposes of retaining certified Time and Attendance Worksheets.

7.2.1 Adjustments to Time and Attendance Worksheet

Any Time and Attendance Worksheet which requires correction or adjustment to any number after having been certified by a supervisor, but before entry of Time and Attendance data into the payroll system, must be approved by the supervisor before Volunteer and Staff Payroll Services process that document.

Approval may be given by telephone, directly to the Staff Payroll Technician processing that organization and annotated by him or her on the Time and Attendance Worksheet, or initialed by that supervisor in the Volunteer and Staff Payroll Office.

7.3 Pay and Leave Adjustments

In the event an employee receives an incorrect salary payment or the need to correct leave balances exists, a "Pay roll and Leave Balance Adjustments", FL-56, (Attachment J), must be completed by the time-keeper. It shall include the following information:

- The employee's name, employee number, and PCDC;
- The pay period in which the error occurred;
- The incorrect entry as well as the correct entry; and
- The signature of the appropriate supervisor.

The original and one copy must then be forwarded to M/FM/A/VSPS , and a copy retained by the originating office.

Upon receipt of the completed FL-56, M/FM/A/VSPS will make the necessary adjustment no later than the end of the second pay period following that in which the request was made.

A separate FL-56, "Payroll and Leave Balance Adjustment", (Attachment J), must be used for each employee for whom adjustments are made.

7.4 Service Centers

Service Centers follow the same procedures for reporting time and attendance as outlined in paragraph 7.2. and 7.3., with the following exceptions:

- The Time and Attendance Worksheet is transmitted via terminals to the field on the last Friday of the pay period to be reported. A "skeleton" time and attendance file is transmitted for use in updating time and attendance information.
- Area Office Timekeepers shall report "exception" information (i.e, premium pay and leave used for full-time permanent employees and hours in regular pay status, premium pay and leave used for all other employees), telephone to the appropriate Service Center M/FM/A/VSP in accordance with schedules established by the two offices.
- A designated employee shall key and transmit the time and attendance data via terminal to M/FM/A/VSPS, in accordance with the schedule established by Volunteer and Staff Payroll Services. In addition, the payroll control totals will be sent via document transmitter. Mail the original of the certified FL-57, (Attachment I), to Volunteer and Staff Payroll Services at the time of terminal transmission. Timekeepers should retain a copy for reference purposes.

8.0 Leave Audits

Certified ITCSs and Annual Attendance Records are subject to internal audits by timekeepers, supervisors, and the Office of Inspector General (IG) and to external audits by the General Accounting Office.

The following procedures outline the rules involved in leave audits of employees:

- A leave audit will be performed on each employee on an annual basis. The audit will use the "Annual Attendance Record", Form PC-57 and be performed within each organizational activity by individual timekeepers, and certified by the respective supervisors. In addition, timekeepers shall perform audits on employees who transfer within the Agency or terminate from the Agency.
- The PC-57, "Annual Attendance Record", is the official document for recording leave. The form shall be updated on a biweekly basis using information entered on the ITCS. Leave balances shall be compared to those balances provided in the biweekly leave status report and discrepancies reported, in writing, to M/FM/A/VSPS for correction. Errors in leave balances will be corrected by M/FM/A/VSPS no later than the end of the second pay period following the date of such request.
- Supervisors shall review the PC-57(s) as of June 15th and December 15th of each year. The review will ensure that leave is currently and accurately posted, thus making supervisors aware of employees' annual leave status at key points in the leave year.
- If an employee transfers to another Peace Corps organizational unit within Peace Corps, his or her former office is responsible for forwarding the original audited and certified PC-57 to the new office. A copy of the certified PC-57 should be retained in the former office. with an additional copy being sent to M/FM/A/VSPS for control purposes.
- The certified copy of the Annual Attendance Record, PC-57, shall be forwarded to M/FM/A/VSPS for each calendar year., and no later than the end of the pay period, following an employee's termination from the Agency. This will facilitate processing any lump-sum leave payment or transfer of leave balances to another Agency.

Negative leave balances should be recorded in red in order to highlight current employee's status for supervisors and timekeepers.

Negative annual or sick leave balances must be supported by an approved Application for Leave, SF-71, Attachment F, advancing leave to an employee by an authorized official (see MS 635 "Absence and Leave Policy", for advancing of leave).

- A separate PC-57 (see Attachment E, Sample PC Form 57, Restored Annual Leave) must be maintained to reflect restored annual leave balances. The PC-57(s) shall cover a period not to exceed the end of the leave year in which the

two-year anniversary date of restoration occurs. If restored leave is not used within the required time limit, it is forfeited with no further right to restoration. Restored annual leave should be used before the current leave year accrual is used. All supporting documentation should be forwarded to M/FM/A/VSPS with copies being retained in the employee's office. The PC-57 for restored annual leave must undergo the review and audit process outlined in this section. The PC-57 for restored annual leave must be clearly identified and indicate the number of hours of leave restored, date of restoration and the time limitation on use of such leave (see Attachment E).

8.1 Leave Audit Procedures

The necessary procedures for conducting leave audits are outlined below:

- Timekeepers shall complete annual leave audits for all employees under their purview. All audits shall cover the period from the previous audit through the last pay period of the leave year being audited or the termination date of the employee.
- The audit shall include the leave earned and used during the audit period. These balances shall be compared to those provided in the bi-weekly Leave Status report.
- The audited Annual Attendance Record, PC-57, shall be certified by each supervisor and forwarded to M/FM/A/VSPS no later than February 15th of each year. The certificate shall state the following: "I certify that this record reflects an accurate accounting of leave for this leave year". Timekeepers should retain a copy of audited PC-57(s) until evidence is received that all corrections have been made.
- Discrepancies discovered as a result of audits shall be noted and corrected, in writing, through M/FM/A/VSPS. If the correction is disputed, the employee may request a re-audit which the timekeeper must complete within 30 days of the request.
- In the event an employee terminates from the Agency, an audit must be performed and the certified PC-57 submitted no later than the end of the pay period following the termination.

9.0 Recordkeeping

Each timekeeper is responsible for establishing pay period files on all employees for whom he or she records and reports time and attendance information. Files should be kept for the following forms:

- The Individual Time Certification Sheet (ITCS), (Attachment A), and the Annual Attendance Record, PC-57, (Attachment D). The ITCS and Annual Attendance Record are the official documents for reporting time and attendance and recording leave used. The certified information on these documents is covered under the Privacy Act and appropriate steps must be taken to safeguard this information from unauthorized persons. These documents shall be placed in subject matter files and access restricted to the employee, time-keeper, and appropriate supervisor.
- The Annual Attendance Record, PC 57, must be retained within the Agency for a period of six (6) years. If an employee transfers to another office or leaves the Agency, the former office is responsible for retaining the ITCS information until the retention period has ended unless microfiche occurred. For transfers to other offices within the Agency, the original PC-57 must be certified and forwarded to the gaining office. The losing office should maintain a copy of the PC-57 in its files until the retention period expires.
- Form PC 1573, "Request and Authorization for "Overtime" (Attachment K) and Form PC 1574, "Report of Overtime Worked" (Attachment L). Signed copies of each form must be attached to applicable ITCS. Forms must be retained for a period of six (6) years.
- Flexitime Attendance Form (FAF) (Attachment C). The FAF is the daily attendance record from each pay period. The FAF is maintained in a designated central location; however, it is not certified information covered under the Privacy Act. These documents shall be filed at the end of each pay period with the ITCS forms, in pay period order, by organization. All FAF's and ITCS's must be retained within the Agency for six (6) years after the end of the respective pay period due to the statute of limitations for filing claims under the Fair Labor Standards Act.

Internal and external auditors may review these documents and files during the course of routine audits.

10.0 Use of Official Time by Union Representatives

In accordance with the negotiated agreement between the Peace Corps and the Peace Corps Employees Union, (Article VI, "Official Time"), union representatives will be granted a reasonable amount of official time for carrying out representational functions under the law and this agreement.

Article VI, Section H of the agreement stipulates that union representatives shall report time spent on representational activities each pay period to their timekeepers.

10.1 Recording Of Official Time

Official time of union representatives will be recorded daily on the Individual Time Certification Sheet (ITCS) by those employees in the Leave Used-Other column with the number of whole hours and fractions, if applicable, and an "R", e.g., 3 1/2 R). These hours will be totaled at the end of each pay period, but should not be added to the "Total Hours in Regular Pay Status" or "Credit Hours Balance Forward" blocks since they are already included in "Hours Worked".

Copies of each biweekly ITCS for such employees will be submitted to: The Office of Personnel Management, Attention: Labor Management Relations Officer, by the timekeeper, subsequent to the supervisor's approval of the Time and Attendance Worksheet.

11.0 Effective Date

This Manual Section takes effect on the date of issuance.