



DON Mandatory Annual Time and Attendance Training

2021

Rev July 30 2021



Course Objectives

- Why do I need this training?
- Agency Objectives
- Understand how employees are paid
- Roles and Responsibilities of:
 - ◆ Civilian Employee
 - ◆ Supervisor/Departmental Accountable Official (DAO)
 - ◆ Time and Attendance Administrator
 - ◆ Timekeeper
 - ◆ Certifier
- Useful References



Why Me?

Question: Why do I need to take mandatory annual time and attendance (T&A) training?



Answer:

1. ASN(M&RA), as the civilian pay (CIVPAY) process owner, wants to ensure that all DON personnel understand their fiscal responsibilities when entering, validating, certifying and retaining T&A data into the Defense Civilian Payroll System (DCPS) for payment of salaries and benefits.
2. Accurate and timely recording is mandated by the DOD Financial Management Regulation among other policies (see slide 25 for additional references)
3. Accurate and timely recording of employee attendance is required for computation of pay, leave, and allowances. All time and attendance information that supports financial reporting is auditable.



What about already existing Command training?

- ❑ This online training is supplemental to any specific T&A systems or certifier training that individual Commands or Activities currently have in place.
- ❑ This course ensures that **all** Major Commands have some form of T&A training among their management internal controls.
- ❑ This training course is part of the DON's continuing efforts to ensure its stakeholders are audit ready in the civilian pay (CIVPAY) segment.
- ❑ This training is to reinforce the basics of T&A to all parties that submit and certify time and attendance need to know.
- ❑ This training applies to all headquarters, departmental, and field level facilities of the Navy and U.S. Marine Corps employing civilian personnel, except civilian personnel in non-appropriated fund personnel systems.





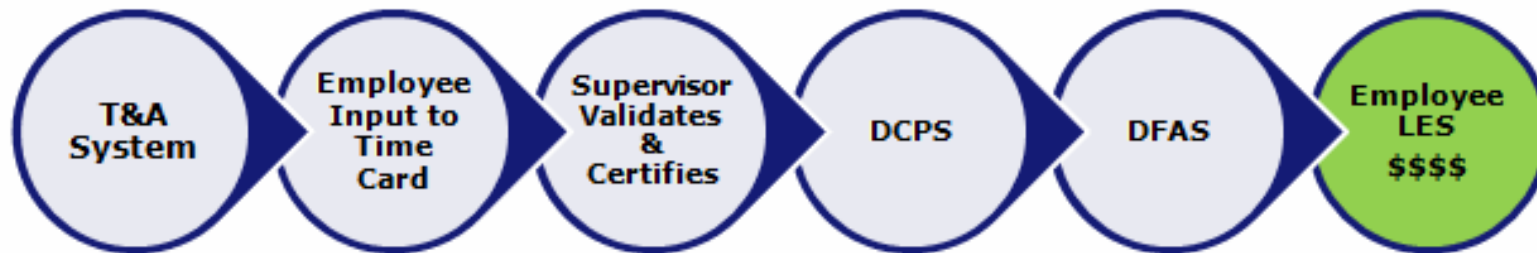
Agency Objectives

- ❑ The primary objective of T&A systems is to ensure that the hours worked, hours in pay status, and hours absent of employees are properly reported.
- ❑ Reliable data is important to accurately compute and account for computed pay, leave, and allowances.
- ❑ To achieve this objective, management should have in place internal control systems that provide reasonable assurance that:
 - (1) T&A transactions are properly authorized and approved, and
 - (2) T&A data is completely and accurately recorded.





How Employees Are Paid



Follow the Time and Attendance (T&A) data trail:

Step 1. Employee inputs biweekly data into T&A system used by their Command, e.g. SLDCADA, SUPDESK, ERP, CRIMM, TAAS, etc.

Note: Input of T&A data leads to the obligation of government funds. This means the US Treasury is required to make a payment.

Step 2. Employee's Supervisor/DAO validates employee input and certifies time card.

Step 3. Data flows from the specific T&A System to the Defense Civilian Pay System (DCPS).

Step 4. Defense Finance and Accounting Service (DFAS) processes payroll via DCPS.

Step 5. Leave and Earning Statements are generated.

Step 6. Employees receive their pay.



Time and Attendance Stakeholders





Key Stakeholders in Time and Attendance



You could have more than one role!

Not all organizations have the same stakeholders!

Always follow your organization's T&A instructions and policies!



Roles and Responsibilities





Employee Responsibilities

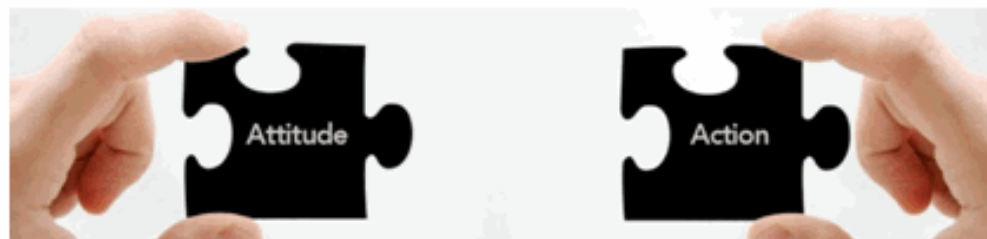
- ❑ Attend work, on time, for every scheduled day of work.
- ❑ Be aware and comply with your organization's specific internal T&A policies.
- ❑ Provide your supervisor, in a timely manner, a proposed work schedule, along with required documentation for proposed absences.
- ❑ Promptly notify your supervisor of deviations from the proposed schedule and furnish supporting documentation, when required.
- ❑ Enter time daily is strongly encouraged to increase the accuracy of time entries especially for those personnel charging time to multiple lines of accounting or Job Order Numbers (JONs).
- ❑ Record T&A data promptly, completely, and accurately. Data should:
 - ◆ Reflect actual work performed and leave taken,
 - ◆ Be sufficiently detailed to allow certification,
 - ◆ Complies with legal requirements, and
 - ◆ Be supported by recorded evidence of supervisor review and approval.





Employee Responsibilities

- ❑ Request and obtain approval from supervisors prior to using leave and report unscheduled absences.
- ❑ All overtime and compensatory time should be approved in advance of the work being performed.
- ❑ Perform Attestation.
 - ◆ Attestation refers to an employee affirming T&A information to be proper. Employees should affirm each entry is correct and complete, e.g. Employee Verified Time (EVT) in SLDCADA or the equivalent in other T&A systems.
- ❑ Employees are responsible for recording their hours accurately. The employee may be subject to disciplinary and potential criminal charges for fraudulent claims.





Employee Responsibilities

- ❑ Validate Leave and Earning Statements (LES) to ensure accuracy including leave balances and accruals.
- ❑ Immediately notify your supervisor/DAO, timekeeper, or certifier of errors on LES.
- ❑ Contact your in-house Time Keeper or Customer Service Representative (CSR) for T&A assistance.





Supervisor/DAO Responsibilities

☐ Authority to Certify Time and Attendance

- ◆ Supervisor/DAO may be dual hatted as a Certifier.
- ◆ Supervisor/DAO can be either civilian or military.
- ◆ The certification of T&A constitutes authorization for the expenditure of government funds.
- ◆ Each employee's T&A must be certified correctly by the employee's supervisor, acting supervisor, other equivalent official, or a higher-level manager authorized to act as an alternate certifier.
- ◆ T&A certification approval is delegated to you by your Command.
- ◆ Ensure you are properly trained on the T&A system used.
- ◆ Ensure you are properly trained on all internal T&A policies.
- ◆ T&A certification must be made individually for each employee, and a handwritten or automated signature must be provided for each time card.

AUTHORITY





Supervisor/DAO Responsibilities

- ❑ Authority to Certify Time and Attendance (cont.)
 - ◆ Recording and certifying T&A is made by the individual most knowledgeable of the time worked by the employee either by personal observation or work output and the absence of the employee involved. This is usually the immediate supervisor or another delegated official.
 - ◆ Ensure T&A is submitted in a timely manner according to the submission schedules established by your Major Command or Activity.
 - ◆ Follow all internal T&A policies established by your Major Command or Activity.
 - ◆ Are pecuniary liable for illegal, improper or incorrect payments that result from information, data, or services they negligently provide to a certifying officer and upon which the certifying official directly relies.
 - ◆ Make sure to keep your T&A certification credentials or any training requirements up to date, i.e. letters of delegation, signature cards, DD Form 577 and annual training to refresh on responsibilities, etc.



Supervisor/DAO Responsibilities

□ Employee Support

- ◆ Ensure employees are properly trained on the T&A system used.
- ◆ Ensure employees are properly trained on all internal T&A policies.
- ◆ Ensure that employees are aware of, and submit, all documents required to support absences, overtime, and compensatory time.
- ◆ Approve employee schedules before the pay period begins.
- ◆ Compensate for other than regular hours, i.e. overtime or compensatory time earned should be approved by the employee's supervisor before the work has been performed, when feasible. When not feasible, then as soon as possible after the work has been performed. Document any delays in approval.





Supervisor/DAO Responsibilities

☐ Employee Support (cont.)

- ◆ When Agency work schedule programs allow for credit hours to be earned, employee requests to work such hours should be reviewed by the supervisor to determine if work demands/warrants working the additional hours and, if so, approved before the work has been performed when feasible. *Document any delays in approval.*
- ◆ Approval of an employee's leave should be made before the leave is taken. If leave is not approved in advance, because of an unusual or emergency situation, it should be reviewed for approval or disapproval as soon as reasonably possible after the leave is taken. *Document any delays in approval.*



Supervisor/DAO Responsibilities

☐ Validation and Certification

- ◆ Thoroughly understand pay and leave regulations to ensure accurate time and attendance reporting.
- ◆ Ensure that T&As are prepared and submitted each pay period, as required, for each of your employees.
- ◆ Correct any deficiencies or inaccuracies on employees' timecards when necessary and counsel or train employees as required to ensure full compliance with Command instruction.
- ◆ Do not certify a time card that is inaccurate or incomplete.
- ◆ As a certifying supervisor you should be aware of an employee's work schedule, leave taken, and any absence from duty and must review and approve the T&A to ensure its accuracy.





Supervisor/DAO Responsibilities

☐ Validation and Certification (cont.)

- ◆ Validate all time card entries made by employees. This confirms that to the best your knowledge recorded information is complete and accurate.
- ◆ Ensure T&A codes distinguish between the type of hours worked in order for the agency to properly document and calculate an employee's pay entitlements including leave, overtime, environmental differential and job order numbers (JON) according to regulations, instructions and bargaining agreements.
- ◆ Contact your in-house Timekeeper or Customer Service Representatives (CSR) for T&A assistance.



Supervisor/DAO Responsibilities

❑ Retention of Documentation

- ◆ Ensure documents retained show evidence of the relationship between the employee/supervisor.
- ◆ Employing activities must establish a uniform practice to be followed as to the locations at which the T&A reports and related supporting documentation are to be maintained.
- ◆ Ensure all required documentation including corrections or adjustments that support all T&A entries are retained for the required period of time IAW with Federal and Command polices.
- ◆ Ensure that anyone that certifies time in your absence is aware of any supporting documentation retention polices
- ◆ T&A reports, together with approved applications for leave, overtime approvals, military orders, jury duty certification, or other supporting documents, may be retained by the timekeeper, supervisor, or sent to a designated storage location.
- ◆ T&A information that supports financial reporting is auditable.





Time and Attendance Administrator

- This new function is mandated by ASN (FM&C) within organizations as of 2017.
- Authority is delegated in writing by the commanding officer, or equivalent authority; for Echelon 2 commands and above, the Comptroller may delegate the authority.
- Responsible for identifying and assigning in timekeeping systems the appropriate supervisor (and alternates) for approving T&A of assigned employees.
- Performs quarterly validation of T&A supervisor assignments in timekeeping system.
- Ensures prompt validation and update of supervisor assignments in T&A systems in response to changes in personnel assignments.
- Responsible for ensuring that all employees under their purview, including timekeepers and their designated backups, have the necessary access to DCPS in order to execute duties, as necessary.
- Provides key supporting documents when requested by auditors.



Timekeeper Responsibilities

- ❑ Not all organizations have a time keeper.
- ❑ For those that do, timekeepers:
 - ◆ Should be thoroughly knowledgeable about current procedures, regulations, and instructions in order to properly perform timekeeping duties,
 - ◆ Record work schedule, shift, and predetermined job order number (JON) changes,
 - ◆ Enter prior pay adjustments,
 - ◆ Notify Certifier when prior pay is available for certification,
 - ◆ Ensure all entries for overtime and compensatory time earned have been approved, and
 - ◆ Ensure supporting documentation for all types of leave, overtime and compensatory time have been filed.





Timekeeper Responsibilities

☐ Timekeeper (cont.)

- ◆ Assist supervisors in recording and verifying employees' work time and absences,
- ◆ Assist employee, supervisors/DAO, and certifiers with T&A entries and questions,
- ◆ Remind employees and supervisors/DAO of T&A deadlines, and
- ◆ Review automated time and attendance reports weekly or biweekly including DCPS exception reports.





Certifier Responsibilities

- ❑ Supervisors/DAOs may be dual hatted as a Certifier.
- ❑ Certifying officers have pecuniary liability for payments resulting from improper certification.
- ❑ Certification of T&A constitutes authorization for the expenditure of government funds.
- ❑ Ensure an alternate certifier is available to certify when you as the primary certifier are absent.
- ❑ Review time for assigned employees to ensure accuracy.
- ❑ Correct incorrect time or refer to employee/supervisor/DAO/timekeeper for correction.
- ❑ Certify time by the deadlines established by your employing organization.
- ❑ Periodically test internal T&A controls to ensure they are working efficiently and effectively.





Summary

- ❑ All stakeholders in the T&A process have a **significant role** in ensuring time data is correctly entered, approved, and ultimately certified prior to submission to DCPS.
- ❑ All T&A data and supporting documentation are auditable.
- ❑ Improper action by any T&A stakeholder can have serious consequences, e.g. liability or discipline.
- ❑ Always refer to the your organization's time and attendance policies and procedures. It provides more detailed information on how the local T&A program is administered and have:
 - ◆ Additional information on other personnel that may be involved in T&A based on how your organization is structured,
 - ◆ Any required training,
 - ◆ Work schedules,
 - ◆ Leave,
 - ◆ Exclusions to work,
 - ◆ Overtime/compensatory time/credit hours, and
 - ◆ Other significant T&A information that stakeholders need to be familiar with on a daily basis.





References You Need to Know

- Employing Command Time and Attendance policies, procedures, or instructions
- DoD Financial Management Regulation 7000.14-R, Volume 8, Chapter 2, Time and Attendance
- DoD 7000.14-R FMR, Volume 1, Chapter 9, Financial Records Retention
- CFR 550-551, 610, and 630
- OPM Handbook on Alternative Work Schedules
- DoD 1400.25, Volumes 610, 630-631
- ASN (FM&C) Policy Memo 3-17 of 23 June 17, Supervisory Time and Attendance Approval
- NAVADMIN 066/16 March 2016 Navy Audit Document Retention Guidance
- MARADMIN 417/15 dated Aug 2015 USMC Document Retention Requirements





Congratulations, you have completed this course. You must continue to the next page to record your training as complete and to view or print your certificate.

