



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

August 18, 2000

INSPECTOR GENERAL INSTRUCTION 1422.1¹

SUBJECT: Time and Attendance Reporting - Civilian Pay System

References: See Appendix A.

A. Purpose. This Instruction implements the time and attendance (T&A) reporting requirements of the Office of the Inspector General of the Department of Defense (OIG DoD). It establishes policies, assigns responsibilities, defines terms, and prescribes procedures and internal controls in support of the T&A recording and reporting requirements of the Defense Civilian Pay System (DCPS).

B. Cancellation. This Instruction supersedes IGDINST 1422.1, *Time and Attendance Reporting-Civilian Pay System*, dated March 23, 1998.

C. Applicability and Scope. This Instruction applies to the Offices of the Inspector General, the Deputy Inspectors General, the Assistant Inspectors General who report to the Inspector General, the Deputy Chief Human Capital Officer, the Dean of Instruction, the Chief of Staff, and the Equal Employment Opportunity Director, hereafter referred to collectively as the OIG Components.

D. Policy

1. **Single Point of Contact.** The OIG DoD will maintain a single point of contact, the OIG DCPS Customer Service Representative (CSR), located in the Human Capital Management Directorate, Office of the Chief of Staff (OCoS), to answer and resolve timekeeping and payroll questions and problems and to act as liaison between OIG DoD employees and the DCPS operation.

2. **Training.** All OIG DoD personnel assigned T&A duties will be trained fully before performing their T&A assignments.

3. **Management Controls.** The OCoS will exercise T&A program oversight. Management controls for T&A will meet the standards contained in references a and b and will be evaluated annually according to the requirements of reference c.

4. **T&A Record Documentation.** The official OIG DoD employee T&A record shall consist of (1) the OIG DoD *Employee Time Log*, IG Form 1422.1-2 (Appendix C) or the *Biweekly Activity Report*, DCIS Form 54; and (2) T&A backup documentation, such as Standard Form (SF) 71, *Application for Leave*, required by reference d.

5. **T&A Accountability.** All persons responsible for reporting, approving, reviewing, or processing T&A information, whether in electronic or paper form, will be held accountable for its accuracy, integrity, and security.

This instruction has been updated administratively to reflect the current organizational structure of the OIG DoD. No policy changes have been made. December 2004

6. **Violations.** Employees, regardless of grade, will report immediately T&A violations or internal control weaknesses, including security violations, to supervisors in their chain of command.

E. Responsibilities. The following personnel will be responsible for T&A reporting:

1. The **OIG DoD DCPS CSR** will:
 - a. Answer and coordinate resolution to timekeeping and payroll problems.
 - b. Ensure that OIG DoD timekeepers and T&A responsible supervisors are trained before performing their T&A duties.
 - c. Maintain the OIG DoD official list of timekeeping groups and personnel authorized access to the DCPS and perform the duties required under reference e.
 - d. Protect his or her DCPS passwords according to references f and g and internal OIG component requirements.
 - e. Distribute DCPS-generated Leave Balance and Hours Conversion Reports to designated OIG component supervisors.
2. The **OIG Component Heads** will:
 - a. Ensure that T&A information is reported accurately by each employee regardless of grade, including detailees, approved by a supervisor, and transmitted to payroll by a timekeeper in accordance with this Instruction.
 - b. Ensure that T&A accuracy, integrity, and security are monitored and evaluated under reference c and hold employees accountable for accurately and completely reporting T&A; supervisors for approving, reviewing, and controlling T&A; and timekeepers for inputting and documenting T&A records.
 - c. Ensure that supervisors and timekeepers are cognizant of exceptions to an employee's normal tour of duty and that such exceptions are posted to the individual's T&A record.
 - d. Designate an overall responsible T&A trained employee(s) who will serve as the OIG component liaison to the OIG DoD DCPS CSR.
3. **Supervisors.** Supervisors are responsible for approving and signing T&A documents of employees in OIG DoD Time and Attendance Groups (TAG) and for reviewing the accuracy of electronic T&A input by the assigned timekeepers. Supervisors shall perform their T&A duties according to established OIG DoD T&A policies and procedures and manage the performance of their assigned timekeepers. Supervisors may delegate parts of their T&A authority, but under no circumstance will they delegate any part of their T&A responsibilities. Supervisors shall be ultimately responsible for protecting T&A accuracy, integrity, and security, including DCPS passwords according to references f, g, k, and l and internal OIG component requirements.
4. **Timekeepers.** Each OIG DoD TAG will have one timekeeper and alternate(s) responsible for electronically transmitting T&A data for employees in the TAG. Timekeepers and alternates shall be responsible for protecting T&A accuracy, integrity, and security, including DCPS passwords according to references f, g, k, and l and internal component requirements.

5. **OIG DoD DCPS Component Liaison** shall be authorized to input and transmit T&A data on the last day of payroll transmission for any timekeeping group within the OIG component in the event the TAG timekeeper or alternate is not able to perform his or her T&A duties; assist employees experiencing T&A and payroll problems and consult with the OIG DCPS CSR if needed; and assist supervisors in monitoring implementation in accordance with this Instruction.

6. **OIG Employees** shall report T&A information in a timely and accurate manner in accordance with established OIG T&A policies, mandated procedures, and external requirements. Employees are responsible for knowing their leave balances when requesting leave and for identifying the correct leave codes.

F. Procedures

1. **Request for Established Tour of Duty.** Subject to supervisory approval, employees may elect to work an alternative work schedule, as defined in reference k. Employees will request approval to establish or change a tour of duty by completing all applicable parts of the form at Appendix B.

2. **T&A Reporting.** The OIG DoD uses the T&A component of the DCPS for reporting T&A and selected personnel data. The OIG DoD uses organizational codes as T&A reporting groups, as required by the DFAS DCPS. Regardless of whether an employee is working an alternative work schedule, he or she must use IG Form 1422.1-2, *OIG Employee Time Log* (Appendix C), to record and certify his or her daily arrival and departure times, leave, overtime pay hours worked, overtime worked as compensatory time, compensatory time taken, etc. (Criminal Investigators will use IG DCIS Form 54, *Biweekly Activity Report*, instead of IG Form 1422.1-2). Employees who have been approved to participate in the OIG Flexiplace Program, as defined in reference m, will complete IG Form 1400.620-1, *Flexiplace Time Log*, (Appendix D).

3. **T&A Recording and Approving.** Each employee's pay period T&A record, including T&A backup documentation, shall be approved and signed by the employee's officially designated supervisor or the second-level supervisor. Presumptive T&A may be reported, approved, and electronically transmitted, as appropriate, as long as the data are subsequently verified by post-transmission T&A reconciliation (see paragraph F.4.). Employees and their supervisors should sign and submit T&A documents no earlier than the second Thursday before DCPS processes payroll. Timekeepers shall input T&A no later than the second Friday before payroll is processed. Timekeepers shall input corrections and missing T&A on the Monday and Tuesday immediately preceding payroll. Exceptions to these time frames will be announced by the OIG CSR to account for holidays and other events. Under no circumstance will T&A documents be self-approved by an employee, regardless of grade, or by an OIG DoD employee who is lower in grade than the reporting employee. Detailed procedures for keeping and approving T&A documents are contained under references d, e, h, i, j, k, and l.

4. **Reviewing Pay Period Input Accuracy.** Supervisors shall review the accuracy of T&A pay period electronic input by reconciling each employee's approved and signed T&A documentation with the DCPS Master Time History Sequential Report (MTHSR) within 30 working days after the end of each pay period. Supervisors shall initial the MTHSR to document the reconciliation. The "Display Reversals" field shall be set to "yes" to display pay period input changes. (The MTHSR is located in the DCPS T&A Menu and is available no earlier than the first Thursday after the end of a pay period.) Under no circumstance will an employee reconcile his or her own T&A input or records.

5. **Approving and Recording OIG DoD Retroactive T&A Changes.** OIG DoD retroactive T&A changes are adjustments made to an employee's T&A DCPS on-line records by OIG DoD DCPS users after DCPS has processed the employee's payroll. Before inputting retroactive changes,

timekeepers must have in their possession an employee's amended time log and associated T&A backup documentation showing the approved retroactive changes. Employees and supervisors must initial and date the retroactive changes. After inputting retroactive changes, the timekeeper must print a MTHSR showing the retroactive changes and obtain the initials of the supervisor on the MTHSR.

6. **Electronic T&A Transmission.** Detailed procedures for electronically transmitting approved T&A data are contained in references e and 1.

G. Internal Controls

1. An OIG DoD approved T&A record is required for each OIG DoD employee, regardless of grade, for each pay period. The record will be maintained and completed by the individual employee. The times and time allocation reported on the record will be actuals, not estimates. The record accounts for all of an employee's time during the pay period, to include annual, sick, military, administrative leave, etc. No employee will be paid without a properly completed and authorized OIG DoD employee T&A record.

2. A timekeeper will not transmit his or her own T&A data to DFAS DCPS, including any T&A updates or corrections. Primary and alternate timekeepers will transmit each other's T&A data.

3. Under no circumstance will timekeepers transmit T&A data without first verifying that all employee T&A records and associated backup documentation are complete and signed by both the employee and his or her supervisor. Time and attendance documents completed in pencil or containing white-out will not be accepted for input. Inked corrections are acceptable if they contain employee and supervisor initials.

4. Supervisors shall report discrepancies found when approving or reconciling T&A documents to their cognizant second-level supervisors for resolution if the discrepancy is not resolved satisfactorily within 5 working days of the detection. A copy of the report will be sent to the OIG DoD DCPS CSR.

5. Components shall establish, maintain, and document a management control system under reference c to ensure T&A accuracy, integrity, and security.

6. Components shall ensure that passwords used to access the DCPS are protected from unauthorized use, as defined by references f and g and 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.

7. The T&A documents will be kept in a lockable container for the period of time required by references h and i. Under no circumstance will employees be given unsupervised access to their own T&A documents after they have signed and submitted the documents for approval.

8. The OCoS will conduct random internal reviews of OIG DoD-wide retroactive T&A changes and of OIG component compliance with OIG DoD T&A policy and the effectiveness of T&A internal controls.

9. Components may implement additional T&A controls to meet component-unique vulnerabilities and levels of internal control assurance.

H. Effective Date. This Instruction is effective immediately.

FOR THE INSPECTOR GENERAL:



Gregg E. Bauer
Chief of Staff

4 Attachments

- A. References
- B. Request to Establish a Tour of Duty
- C. Employee Time Log
- D. Flexiplace Time Log

APPENDIX A
REFERENCES

- a. General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, "Standards for Internal Controls in the Federal Government," November 1999
- b. General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, "Revisions to Title 6 on Pay, Leave, and Allowances," Transmittal Sheet No. 6-33, March 22, 1996
- c. IGDINST 5010.38, *Internal Management Control*, July 2, 1997
- d. IGDINST 1424.630, *Leave Administration Policy and Procedures*, December 16, 1991
- e. Defense Civilian Pay System (DCPS) Customer Service Representative Users Manual, Release 99-4, October 10, 1999
- f. IGDINST 7920.5, *Inspector General Small Computer Use*, August 21, 1997
- g. IGDINST 7950.4, *Microcomputer Antivirus Initiative*, November 17, 1997
- h. IGDM 5015.2, *Records Management Program*, June 2000
- i. 32 CFR, Part 312, "Office of the Inspector General (OIG) Privacy Program"
- j. OIG Manual Part 1, Chapter 4, "Use and Control of Overtime," May 9, 1984
- k. IGDR 1400.610, *Alternative Work Schedules Program*, January 1, 1998
- l. DCPS Time and Attendance Users Manual Release 99-4, October 10, 1999
- m. IGDR 1400.620, *Flexiplace Program*, January 15, 1998

APPENDIX B
IGFL 1422.1-1, REQUEST TO ESTABLISH A TOUR OF DUTY

MEMORANDUM FOR _____ (Supervisor)

SUBJECT: Request to Establish a Tour of Duty

Under the provisions of the OIG DoD Alternative Work Schedules Program, I hereby request approval to work the following schedule:

_____ **Standard Schedule:** 8:00 a.m. to 4:30 p.m. daily, Monday through Friday, with a daily unpaid lunch period. I understand that I will not be permitted to earn or use credit hours.

_____ **Flexitour:** 8 hours/day, 40 hours/week, Monday through Friday; a daily unpaid lunch period; fixed start time of not earlier than 6:30 a.m. and a fixed stop time of not later than 6:00 p.m.; and covering the mandatory core hours of 9:00 a.m. through 3:00 p.m.

Daily Starting Time: _____ Daily Quitting Time: _____

_____ **Gliding Schedule:** 8 hours/day, 40 hours/week, Monday through Friday; a daily unpaid lunch period; gliding start time of not earlier than 6:30 a.m. and a gliding stop time of not later than 6:00 p.m.; and covering the mandatory core hours of 9:00 a.m. through 3:00 p.m.

Daily Gliding Starting Time:

Between the hours of _____ a.m. and _____

Daily Gliding Quitting Time:

Between the hours of _____ p.m. and _____

_____ **5/4-9 Compressed Work Schedule:** In a biweekly pay period with nine workdays and one scheduled day off falling on Mondays through Fridays, will work eight 9-hour workdays and one 8-hour workday with a daily unpaid lunch period; fixed start time of not earlier than 6:30 a.m. and a fixed stop time of not later than 6:00 p.m.; and covering the mandatory core hours of 9:00 a.m. through 3:00 p.m. I understand that I will not be permitted to earn or use credit hours.

For eight 9-hour days: Starting Time: _____ Quitting Time: _____

For one 8-hour workday: Starting Time: _____ Quitting Time: _____

8-hour workday will be _____ of the first or second (circle one) week of a biweekly pay period.
(Day of the Week)

Biweekly day off will be _____ of the first or second (circle one) week of a biweekly pay period.
(Day of the Week)

I have read IG Regulation 1400.610, *Alternative Work Schedules Program*, and understand my obligations and responsibilities under the Program. I understand that the Program is a privilege, not an entitlement, and that my privileges under the Program may be modified, denied, or restricted to ensure efficient and effective accomplishment of mission requirements or if I do not comply with my obligations and responsibilities under the Program.

_____ (Employee Signature) _____ (Date)

Management's certification of employee's Alternative Work Schedule request:

Approved / Disapproved (Circle one). Approved plan will be effective with the pay period beginning on _____.

_____ (Approving Authority) _____ (Date)

**APPENDIX C
IG FORM 1422.1-2, OIG EMPLOYEE TIME LOG**

IGDINST 1422.1

OIG EMPLOYEE TIME LOG																	
This form is subject to the Privacy Act of 1974.		SOCIAL SECURITY NUMBER		EMPLOYEE NAME		OIG COMPONENT		PAY PERIOD ENDING									
BASIC WORK REQUIREMENT (BWR) (TOUR OF DUTY) (Enter time in appropriate block below.)				Compressed 5/4-9													
Standard Schedule		Cliding Schedule		Flexitour		WEEK 1						WEEK 2					
DAY OF WEEK	1	2	3	4	5	6	7	1	2	3	4	5	6	7			
DATE																	
TYPE OF CHARGE	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT			
TIME IN																	
TIME OUT																	
TIME IN																	
TIME OUT																	
BWR HRS WORKED																	
CREDIT HOURS TAKEN																	
COMP HOURS TAKEN																	
ANNUAL LEAVE TAKEN																	
SICK LEAVE TAKEN																	
OTHER LEAVE TAKEN (CODE)																	
BWR TOTAL																	
CREDIT HRS WORKED																	
OVERTIME COMP HRS WORKED																	
PAID OVERTIME WORKED																	
TOTAL ALL HOURS																	
<p>EMPLOYEE CERTIFICATION: This is to certify that the above accurately reflects the hours I have worked to include additional hours worked with prior supervisory approval. Leave charges accurately reflect my use of leave during this period.</p>																	
EMPLOYEE CERTIFICATION		DATE		DATE		DATE		DATE		DATE		DATE		DATE			
<p>OTHER LEAVE CODE: LA - Annual LH - Holiday LY - Time Off Award LM - Military KA - LWOP LN - Administrative LS - Sick CD - Compressed Day Off LC - Jury KB - Suspension</p>																	
<p align="center">SUPERVISORY APPROVAL</p>																	

(Previous editions may be used)

IG FORM 1422.1-2 April 2000

**APPENDIX D
IG FORM 1400.620-1, FLEXIPLACE TIMELOG**

FLEXIPLACE TIME LOG

This form is subject to the Privacy Act of 1974.			SOCIAL SECURITY NUMBER		PAY PERIOD ENDING												
<p>EMPLOYEE NAME</p>																	
<p>BASIC WORK REQUIREMENTS (OVER/UNDER OF DUTY)</p>																	
<p>PRIVACY ACT STATEMENT: Section 6311 of Title 5 of the U.S. Code authorizes the use of this information in by management and your payroll office to appropriate and record your use of leave. Additional disclosures of the information may be: To the Department of Labor when processing a claim for compensation regarding a job connected injury or illness; to a State unemployment compensation office regarding a claim; to Federal Life Insurance of Health Benefits carriers regarding a claim; to a Federal, State, or local law enforcement agency when your agency becomes aware of a violation of civil or criminal law; to a Federal agency when conducting an investigation on you for employment or security reasons; to the Office of Personnel Management or General Accounting Office when the information is required for evaluation of leave administration; and to the General Services Administration in connection with information for records management. Where the employee identification is your Social Security Number, collection of this information is authorized by Executive Order 9357. Furnishing the information on this form, including your Social Security Number, is voluntary, but failure to do so may result in disapproval of this request.</p>																	
TYPE OF CHARGE	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL	OTHER LEAVE CODE	
TIME IN																	A - Administration
TIME OUT																	H - Holiday
TIME IN																	L - LWOP
TIME OUT																	J - Jury Duty
TIME IN																	M - Military
TIME OUT																	W - AWOL
TIME IN																	S - Suspension
TIME OUT																	O - Other (Explain)
REMARKS																	REMARKS
ANNUAL LEAVE TAKEN																	
SICK LEAVE TAKEN																	
OTHER LEAVE TAKEN (CODE)																	
TOTAL HOURS																	
<p>EMPLOYEE CERTIFICATION</p> <p>The above accurately reflects the hours I have worked and the distribution I wish to make of them. Leave charges accurately reflect my use of the leave during this period.</p>																	
<p>Supervisory Approval _____ Employee Signature _____</p>																	