
GAO

Personnel

July 1991

Guide to Time and Attendance Reporting

Instructions for completing GAO Form 484, Time and
Attendance Report

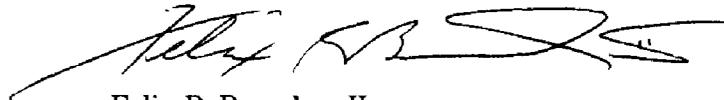
To be filed with any other material related to time and attendance (2610.1).

Foreword

The GAO Time and Attendance Report (T&A) is the official document that records an employee's time and leave. Without the T&A, an employee will not be paid.

Personnel is providing this guide as a reference to aid employees, supervisors, and timekeepers in completing the T&A. It has been developed to provide GAO-unique instructions and should be used as a companion document to GAO orders and National Finance Center issuances.

We encourage our employees, supervisors, and T&A personnel to be thoroughly familiar with the relevant requirements of the T&A system. We welcome any comments or suggestions you may have.



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Director of Personnel

Contents

Foreword		1
<hr/>		
Part 1		4
Introduction	Purpose, Scope, and Applicability	4
	Responsibilities	4
	Using This Guide	7
<hr/>		
Part 2		9
General Instructions for Completing the T&A	GAO Form 484, Time and Attendance Report	9
	Overall Instructions	9
	Proposed Schedule	9
	Actual Schedule	10
	GAO Form 484-1, Biweekly Schedule	11
	Approval of the T&A	13
	Keying in the T&A Data	13
	T&A Files	13
	Security and Privacy Requirements	14
<hr/>		
Part 3		15
Instructions for Completing Each Block of the T&A	Overview	15
	Employee Information	15
	Proposed Schedule	18
	Actual Schedule	20
	Time in Pay Status	22
	Leave Record	27
	Remarks and Certification	33
<hr/>		
Appendixes		
	Appendix I: Examples of How to Complete Block 25a— Planned/Approved Schedule	35
	Appendix II: Examples of How to Complete Block 25b, Standard Schedule	38
	Appendix III: Examples of How to Complete the Actual Schedule Section	39
	Appendix IV: Examples of How to Complete Item 29, Time in Pay Status	43
	Appendix V: Example of How to Complete Item 42, Leave Record	45

GAO Form 484 24

Figures

Figure 2.1: GAO Form 484, Time and Attendance Report	10
Figure 2.2: GAO Form 484-1, Biweekly Schedule	12
Figure 3.1: Employee Information	15
Figure 3.2: Proposed Schedule	19
Figure 3.3: Actual Schedule	21
Figure 3.4: Time in Pay Status	23
Figure 3.5: Leave Record	27
Figure 3.6: Remarks and Certification	34
Figure I.1: Example 1	36
Figure I.2: Example 2	37
Figure II.1: Example 1	38
Figure II.2: Example 2	38
Figure III.1: Example 1	40
Figure III.2: Example 2	42
Figure IV.1: Example 1	43
Figure IV.2: Example 2	44
Figure V.1: Example 1	45

Abbreviations

AWOL	absent without leave
CFR	Code of Federal Regulations
COSF	Computer Operations Support Facility
HIS	House Information System
JCL	Job Control Language
LWOP	leave without pay
NFC	National Finance Center
PC-TARE	Personal Computer Time and Attendance Remote Entry
T&A	Time and Attendance Report

Introduction

Purpose, Scope, and Applicability

GAO Form 484, Time and Attendance Report (T&A), is the official form for recording and reporting time and attendance. A T&A must be completed each pay period for every GAO employee, except for those in an extended leave without pay (LWOP) status that has been documented by an SF-50, Notification of Personnel Action, for the entire pay period and intermittent employees who did not work during the pay period.

The T&As are processed through the U.S. Department of Agriculture's National Finance Center (NFC) in New Orleans, Louisiana. T&A data is electronically transmitted to NFC from GAO through the House Information System (HIS), a computer support facility maintained by the House of Representatives, using the Personal Computer Time and Attendance Remote Entry (PC-TARE) System. NFC computes the pay for each employee and furnishes the information required to prepare salary checks to the U.S. Treasury Disbursing Offices. T&A information must be accurate and complete, and documents must be processed promptly to ensure that salary payments are correct and are not delayed. The T&A serves the following purposes:

- providing a record of work schedules that are approved and actually worked for use by employees, supervisors, and timekeepers;
- charging salary and leave costs to organizations and activities;
- maintaining leave balances and controlling unauthorized use of leave in excess of balances available;
- providing a record of the employee's hours for payment of salaries; and
- providing a basis for the designated certifying officer to certify the payroll to Treasury as correct and proper for payment.

Responsibilities

Director of Personnel

The Director of Personnel will

- establish policies and procedures for time and attendance reporting and
- ensure compliance with the instructions in this guide.

**Division and Office
Heads**

Division and office heads will ensure that GAO's time and attendance reporting system is properly implemented. This includes

- designating individuals to serve as T&A contact points and timekeepers and individuals to key data into PC-TARE;
- ensuring that enough people are designated and trained to provide backup in the absence of primary designees;
- ensuring that all individuals involved in the completion and keying of T&As are aware of their responsibilities and are well-trained in how to carry them out;
- ensuring timely and accurate completion and keying in of T&A data;
- ensuring that no individual approves or keys in his or her own T&A data, unless authorized to do so; and
- ensuring that T&A files are maintained in accordance with instructions in this guide.

Supervisors

Supervisors should

- thoroughly understand pay and leave regulations to ensure accurate time and attendance reporting;
- approve employees' schedules before the pay period begins;
- communicate to employees the reasons for any disapproval of requested leave;
- maintain knowledge of the attendance or absence of their employees;
- ensure that employees are aware of, and submit, all documents required to support absences, overtime, and compensatory time;
- review and certify as to the accuracy of the T&A and supporting documentation; and
- ensure that T&As are prepared and submitted each pay period, as required, for each of their employees.

Timekeepers

Timekeepers will

- ensure that employees submit all documentation required to support absences, overtime, and compensatory time during the pay period;
- record and document the time worked and leave taken each pay period;

Part 1
Introduction

- at the end of the pay period, complete the remainder of each employee's T&A, certify to its accuracy, obtain the employee's signature, and then forward the T&A to the approving official for signature;
- resolve discrepancies in T&As;
- key data into PC-TARE or forward T&As to the individual assigned to key in the data; and
- maintain each employee's T&A file (yellow copy) and forward the other copies to the appropriate individuals.

Employees

Each employee will

- furnish the supervisor, in a timely manner, a proposed work schedule, along with required documentation for proposed absences;
- promptly notify the supervisor and timekeeper of deviations from the proposed schedule and furnish supporting documentation, when required;
- report hours charged to assignment codes at the end of the pay period to the timekeeper;
- verify the data and certify to the accuracy of the T&A; and
- promptly notify the timekeeper of any error or discrepancy on the AD-334, Earnings and Leave Statement.

**T&A Coordinator,
Personnel**

The T&A Coordinator will

- serve as the primary point of contact in GAO on T&A matters,
- serve as the liaison between NFC and GAO on T&A matters,
- ensure that T&A errors are researched and resolved promptly,
- identify systemic problems and recommend improvements to the T&A system,
- assign new designated agent/T&A contact point codes, and
- provide and/or coordinate T&A and PC-TARE training.

T&A Contact Point

Each T&A contact point will

- serve as the point of contact for questions from the T&A Coordinator and/or NFC on T&A submissions,
- identify recurring errors made by timekeepers and take appropriate action to correct them, and

- coordinate the submission of late or corrected T&As.
-

PC-TARE Security Officers

PC-TARE Security Officers maintain internal security controls and ensure that no breach of security occurs. They are responsible for

- installing the PC-TARE program on the hard disk drive of the personal computers at each division or office location and removing it;
 - creating, maintaining, and controlling the Contact Point/Password Record for each timekeeper authorized to use the PC-TARE program at the unit location;
 - updating the Job Control Language (JCL) requirements for transmitting the T&As;
 - updating job codes on the PC-TARE Accounting Code Table; and
 - transmitting T&A files to HIS.
-

Computer Operations Support Facility (COSF) Staff

The COSF staff will

- transmit T&As to NFC,
 - resolve PC-TARE data entry problems,
 - distribute updated versions of PC-TARE that are published by NFC, and
 - upload job codes from the NFC system into the PC-TARE system.
-

Using This Guide

This guide is a reference for supervisors, timekeepers, and employees to enable them to accurately complete the various sections of the T&A. It should be used in conjunction with GAO policies, regulations, and procedures relating to leave, the Maxiflex Program, and pay and NFC instructions. The following documents contain additional information:

- GAO Order 0413.1, "Supplement, Comprehensive Records Schedule";
- GAO Order 2550.1, "Compensation for Overtime Work";
- GAO Order 2620.1, "GAO Maxiflex Alternative Work Schedules Program";
- GAO Order 2630.1, "Leave Policies and Procedures";
- GAO Order 2810.1, "Line-of-Duty Injury Benefits for General Accounting Office Employees Under the Federal Employees' Compensation Act";

Part 1
Introduction

- GAO Policy and Procedures Manual for Guidance of Federal Agencies, title 6, “Pay, Leave, and Allowances”;
- National Finance Center Procedures, title I, “Payroll/Personnel Processing Manual,” chapter 21, “Time and Attendance Report-Form AD-321”;
- National Finance Center Procedures, title VI, “NFC Systems Access Procedures Manual,” chapter 10, “Time and Attendance Remote Entry,” section 1, “PC-TARE Security Officers,” and section 2, “PC-TARE (for Timekeepers)”;
- 4 CFR part 83, “Privacy Procedures for Personnel Records.”

Part 2 introduces the T&A form (GAO Form 484) and GAO Form 484-1, Biweekly Schedule, and discusses

- general instructions relating to recording information on the T&A,
- T&A approval and maintenance and distribution of the original T&A and copies,
- overall policies and procedures relating to the requirements for employees to submit and supervisors to approve the proposed work and leave schedules, and
- completion of the section of the T&A where the actual work and leave schedule is recorded.

Part 3, which should be used in conjunction with NFC manuals, contains completion instructions for each block of the T&A. It contains an illustration of each section of the T&A and specific information about each section.

General Instructions for Completing the T&A

GAO Form 484, Time and Attendance Report

The Time and Attendance Report consists of an original and three copies. Figure 2.1 is a reduced version of the form, and a full-size version appears on pages 24 and 25. For information on the maintenance and distribution of the original and copies, see pages 13 and 14.

Overall Instructions

Use a blue or black ballpoint pen to make all entries on the T&A, and print clearly. Do not use a pencil or a felt tip pen. Make each entry within the designated block, and complete all applicable blocks. Corrections must be initialed by the timekeeper on the original T&A. Cross out any incorrect entries with a single line, and make the correct entry by the incorrect one. Do not use correction fluid. If corrections are so numerous as to make the T&A difficult to read, complete a new T&A.

Proposed Schedule

Before each pay period begins, each full-time and part-time employee must submit a proposed work schedule, including any planned leave use and credit-hour accumulation, to his or her supervisor for approval. Use block 25a, Planned/Approved Schedule, or block 25b, Standard Schedule, on the T&A for this purpose.

Block 25a, Planned/Approved Schedule

Employees may use block 25a to request annual and/or sick leave without submitting an SF-71, Application for Leave, or other additional documentation unless required by the supervisor. Other types of leave, which may or may not require submission of an SF-71 and/or supporting documentation, should be recorded in block 25a as well. (See GAO Order 2630.1.) When the planned schedule is approved, the original T&A is kept by the timekeeper and a copy (green) returned to the employee. Employees desiring to make changes in the planned/approved schedule during the pay period must obtain supervisory approval.

Block 25b, Standard Schedule

As an alternative, an employee who plans to begin and end each workday during the pay period at the same times each day may choose to complete block 25b instead of block 25a. Use of this block simplifies recordkeeping while giving supervisors the information they need to monitor employee presence and ensure adequate office coverage. No entry should be made in this block if the employee is

authorize in writing an employee to maintain his or her own record of work time and absences. This record must be recorded daily in block 28 on the copy of the T&A that has been returned to the employee. At the end of the pay period, the employee submits the copy of the T&A with the actual schedule completed to the timekeeper, who then transfers the information to the original T&A.

To ensure that employees who maintain their own time and attendance are working when scheduled, supervisors must use techniques that differ from supervisors' or the timekeepers' observation and recording of the employees' hours worked. Such techniques are

- arrangements with other timekeepers or supervisors to provide observation,
- occasional telephone calls to the employees when they are scheduled to be on duty,
- occasional observation by the supervisors through coming to work earlier or staying later than normal,
- occasional visits by supervisors to employees' work sites,
- serial sign-in/sign-out sheets on which employees sign their names and record their times of arrival in the order they arrive and again when they leave in order of departure, and
- determination of reasonableness of work output for time spent.

If the supervisor does not authorize an employee to maintain his or her own record of work time and absences, then the timekeeper will maintain the record daily. The employee will use the copy of the T&A to record assignment codes only; the timekeeper will then transfer these to the original T&A and appropriate copies.

GAO Form 484-1, Biweekly Schedule

When it is more practical, because of an employee's geographical separation from the timekeeper, such as when the employee is at a temporary audit site, GAO Form 484-1, Biweekly Schedule (see fig. 2.2), may be used to request approval of the proposed schedule and, after the proposed schedule is approved by the supervisor, to document the actual work and leave schedule. The instructions for completing the proposed and actual schedules on GAO Form 484 should be followed in completing GAO Form 484-1. Organizations using GAO Form 484-1 have leeway in how the copies are to be used. The completed GAO Form 484-1 with the employee's original signature must be attached to the original GAO Form 484, however. The

Approval of the T&A

All T&As and supporting documents must be reviewed and approved by the employee's supervisor. A supervisor's signature on the T&A attests that the document is accurate and is in accordance with applicable laws, regulations, and legal decisions. If the supervisor is not available, the T&A may be certified by an official who has been designated to serve in the absence of the supervisor.

The following individuals have been authorized to approve their own T&As:

- the Comptroller General;
- the Deputy Comptroller General;
- the Special Assistant to the Comptroller General;
- the Assistant Comptrollers General;
- division and office heads; and
- any other individual authorized in writing by the Comptroller General.

Keying in the T&A Data

After the T&A has been completed by the timekeeper and approved by the supervisor, the data is keyed into the PC-TARE system by the timekeeper or another individual assigned to key in the data. Instructions for keying in the data are provided in NFC Procedures, title VI, "NFC Systems Access Procedures," chapter 10, "Time and Attendance Remote Entry," section 2, "PC-TARE (for Timekeepers)."

T&A Files

Maintenance and Distribution

The official T&A files are maintained by the divisions and offices. The official record consists of the original (white) copy of the T&A, any amended T&As, and all supporting documents required by GAO Order 2630.1. If GAO Form 484-1 is used, then a completed copy of the form signed by the employee at the end of the pay period must be attached to the original copy of the T&A (GAO Form 484).

Part 2
General Instructions for Completing
the T&A

Other copies of the T&A are to be maintained and distributed as follows:

- The second (yellow) copy is maintained by the timekeeper. For file integrity purposes, it should be kept in a location separate from the original (white) copy.
- The third (blue) copy should be returned to the employee for his or her records after the data has been completed and keyed in.
- The fourth (green) copy is generally returned to the employee after the supervisor has approved the proposed schedule so that the employee can maintain a record of the actual schedule and/or assignment codes.

Retention and Disposal

All copies and supporting documents must be retained and disposed of in accordance with GAO Order 0413.1. Documents in the T&A files must be destroyed in a manner to protect the privacy of employees and the confidentiality of the records.

Security and Privacy Requirements

Leave documents are subject to applicable security and privacy requirements. (See 4 CFR part 83, "Privacy Procedures for Personnel Records.") Leave documents and any other documents related to timekeeping containing an employee's name and social security number or other sensitive data should be secured in a locked area or a locked metal filing cabinet.

Instructions for Completing Each Block of the T&A

Overview

Timekeepers and data entry staff should use the information in this part in conjunction with the detailed information in the National Finance Center Procedures, title I, "Payroll/Personnel Processing Manual," chapter 21, "Time and Attendance Report-Form AD-321," and PC-TARE manuals. Specifications, including type of entry and character limitations, are found in the NFC guidance.

Employee Information

This section of the T&A (see fig. 3.1) contains basic information about the employee that is required for the system to calculate leave and pay entitlements. The data entry staff/timekeeper(s) in each division or office will establish a Master T&A Record for each employee new to their division or office. This information in the Master T&A Record must agree with the information that has been put into the payroll/personnel system. T&As will be automatically generated with items 1-11, 14, and 24 preprinted.

Figure 3.1: Employee Information

1. Name Last First Mid Init.			2. Pay Period a. No. b. End Date		3. Agency	4. State	5. Town	6. Unit	7. TKP	8. FT	9. PT	10. Hours	11. Int.	12. 1st 40	13. Status Change a. Start b. End	
14. Social Security No.				15. Adv. Lv Code	16. Oath of Office	17. Final	18. New Contact Point	19. Cont.	20. Standby/AJO a. 1st Wk Hours b. 2nd Wk Hours c. Percent			21. Accounting Data Code	22. Days in Pay Status	23. Corrected T&A	24. Compressed Schedule	

Item 1—Name. Enter the employee's name as it appears in the official personnel records with the last name first (e.g., Smith, Jr., John M.). Do not include nicknames and titles (e.g., Dr., Professor, etc.) as part of the name.

Item 2—Pay Period.

- Item 2a—No. (Number). Pay periods are numbered consecutively on a leave-year basis beginning with "01."
- Item 2b—End Date. This is the ending date (always a Saturday) of the pay period.

Items 3-6. These items constitute the contact point. The numbers identify the location to which NFC will direct inquiries concerning T&As. The codes are contained in NFC guidance.

- Item 3—Agency. This number identifies the agency. GAO is number 97.

Part 3
Instructions for Completing Each Block of
the T&A

- Item 4—State. This number identifies the state.
- Item 5—Town. This number identifies the city location.
- Item 6—Unit. This is a GAO-assigned number that identifies each contact point by organizational unit.

Item 7—TKP (Timekeeper). This number is used to identify each timekeeper within a unit. The T&A contact point in each organization maintains an active list of the timekeepers in the unit and acts as a liaison between them and Personnel.

Item 8—FT (Full-time). Enter the number “1” in this block if the employee is assigned as full-time. A full-time employee must account for at least 80 hours a pay period. If the employee does not work full-time, leave this block blank.

Item 9—PT (Part-time). Enter the number “1” in this block if the employee is assigned to a part-time schedule. If the employee does not work part-time, leave this block blank.

Item 10—Hours. This is the number of hours that a part-time employee is scheduled to work in the pay period. An employee may work more hours in a pay period but must account for this number as a minimum. If the employee works full-time or is an intermittent, leave this block blank.

Item 11—Int (Intermittent). Enter the number “1” in this block if the employee does not have a regularly scheduled tour of duty. Such an employee is generally an expert or a consultant.

Item 12—1st 40. Enter the number “1” if the employee is assigned to a schedule in which the first 40 hours worked each week are considered the regularly scheduled tour of duty. Otherwise, leave this block blank. This schedule would be very rare at GAO.

Item 13—Status Change. An entry in the Status Change Start or Status Change End block indicates to the payroll system that an event affecting employment or pay status has occurred within the pay period. The blocks are most commonly completed to indicate the initial accession to GAO and the final T&A for a separating employee.

- 13a—Start. Enter the pay period day (“01” through “14” beginning with the first Sunday of the pay period) when an action affecting

Part 3
Instructions for Completing Each Block of
the T&A

the employee's employment or pay status is effective on a day other than the first day of the pay period. Always complete this block for a new employee.

- 13b—End. Enter the pay period day (“01” through “14”) that reflects the end of the employee's current employment or pay status in this block. Always complete this block for a separation.

Item 14—Social Security No. Enter the employee's social security number in this block. Take care to record the number correctly to ensure that the system does not reject the T&A.

Item 15—Adv Lv Code (Advanced Leave Code). Enter the appropriate code to indicate authorization for advanced leave, as follows:

- blank = no advanced leave,
- “1” = advanced annual leave,
- “2” = advanced sick leave, and
- “3” = advanced annual and sick leave.

Item 16—Oath of Office. Enter the number “1” to indicate an initial T&A for an employee new to GAO. If you code this block, make sure you have completed the Status Change Start block (13a).

Item 17—Final. Enter the number “1” to indicate that this is a final T&A for an employee who is leaving GAO. This includes such separations as resignation, termination, and retirement. If you code this block, make sure you have completed the Status Change End block (13b). Do not code for reassignments.

Item 18—New Contact Point. Enter the number “1” if this is the first time you are preparing the T&A for the employee or if you need to indicate that there is a change in the employee's contact point or timekeeper since submission of the last T&A.

Item 19—Cont (Continued). An entry is required in this block when an employee needs additional T&A forms for a single pay period because there are more than 11 lines of transaction codes.

Item 20—Standby/AUO (Standby/Authorized Unscheduled Overtime). Entries in the Standby/AUO blocks indicate the number of hours and the pay differential entitlement the employee is to

receive if the employee is on a standby status to perform authorized unscheduled overtime. Entries are required only for the pay period during which the Standby/AUO begins, ends, or changes.

- Item 20a—1st Wk Hrs. (First-Week Hours). Enter the number of standby hours (not to exceed 40) authorized for the first week of the pay period.
- Item 20b—2nd Wk Hrs. (Second-Week Hours). Enter the number of standby hours (not to exceed 40) authorized for the second week of the pay period.
- Item 20c—Percent. Enter the appropriate percentage rate for standby or AUO.

Item 21—Accounting Data Code. Leave this block blank.

Item 22—Days in Pay Status. There must be an entry in this block to record the number of days in pay status during the pay period for an intermittent employee and/or an employee on a day-limited appointment. Count as 1 day in pay status any day for which pay is received regardless of the number of hours worked. Count leave and holiday time as well.

Item 23—Corrected T&A. Enter the number “1” in this block to indicate that the T&A is a corrected report. To correct erroneous or omitted information, you must enter all the T&A data, not just the change.

Item 24—Compressed Schedule. Enter the number “8” to indicate that GAO operates under a variable workday schedule.

Proposed Schedule

Each full-time and part-time employee is to complete this section (see fig.3.2) before each pay period begins. An employee must complete either item 25a, Planned/Approved Schedule, or 25b, Standard Schedule. Completing one of these items enables the supervisor to know when the employee expects to be present for work and when he or she expects to be absent.

General instructions for completing this section are found in part 2, “General Instructions for Completing the T&A,” “Proposed Schedule.” Those instructions, as well as the ones pertaining to this section, also apply to GAO Form 484-1 when that form is used instead of the T&A.

Part 3
Instructions for Completing Each Block of
the T&A

Figure 3.2: Proposed Schedule

25a. Planned/Approved Schedule (Complete 25a or 25b.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total Hours
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
Time In															
Time Out															
Time In															
Time Out															
A/L Hours															
S/L Hours															
Other Hrs															
Total Hours															

25b. Standard Schedule (workdays / hours) _____

26. Employee's Signature _____ 27. Supervisor's Signature _____

Block 25a—Planned/Approved Schedule. The first Time In and Time Out lines are used to document the beginning and ending times, respectively, when the employee plans to be present for work. If a lunch break is to be taken, it should be incorporated into these hours. If the employee is planning to be away from work longer than the lunch period, then the work scheduled before the break is recorded in the first Time In and Time Out lines and the work scheduled after the break is recorded in the second set of Time In and Time Out lines. This also applies if the employee plans to be away from work at some other time during the day. For convenience, enter times on quarter-hour intervals beginning on the hour. Planned times should be recorded in a manner so that the supervisor and the timekeeper can clearly determine the intent of the employee.

Planned annual and sick leave usage may be indicated in the appropriate blocks without completing an SF-71 unless the SF-71 is required by the supervisor. The use of credit hours and compensatory time may also be requested by filling in the Other Hours block without completing an SF-71 unless required by the supervisor. Other types of leave, such as court and military leave, generally require submission of an SF-71 and supporting documentation. (See GAO Order 2630.1.) When recording leave in the Other Hours block, write the number of hours in the block with a notation by the block

Part 3
Instructions for Completing Each Block of
the T&A

or in the space below the Total Hours block as to the type of leave being used.

Designate other recorded absences, such as absences for flex time and holidays, by writing the word “Flex” or “Holiday” in the appropriate column. Write the number of hours (8 being the maximum for a full-time employee) for which the employee is to be paid for the holiday in the appropriate Total Hours block. Complete all other blocks on the Total Hours line and in the Total Hours column. Total hours for a full-time employee must equal or exceed 80 and for a part-time employee must equal or exceed the number of hours designated as the employee’s basic work requirement. (See app. I for examples of how to complete this section.)

An employee’s plans may change after the work schedule has been approved and the pay period has begun. If this happens, the supervisor may verbally approve annual or sick leave or the use of credit hours or compensatory time that was not previously approved. Any other type of leave must be approved on an SF-71, along with any required documentation. The supervisor may, however, require the employee to submit an SF-71 or other schedule changes in writing.

Block 25b—Standard Schedule. If the employee is planning to begin and end each workday during the pay period at the same time each day and is not planning to use any leave, credit hours, or compensatory time, the employee may elect to check block 25b and write in the days and times on the line that follows. When this block is used, block 25a should be left blank. (See app. II for examples.) Handle any changes occurring during the pay period in the same manner as stated in the instructions for block 25a.

Item 26—Employee’s Signature. The employee signs here and submits the proposed schedule to the supervisor for approval.

Item 27—Supervisor’s Signature. The supervisor signs here to indicate approval of the employee’s schedule and then returns the T&A to the timekeeper, who then provides the appropriate copy to the employee.

Actual Schedule

This section of the T&A (see fig. 3.3) is to be completed for all employees, including intermittent employees, and is used for

Part 3
Instructions for Completing Each Block of
the T&A

an abbreviation for the type of absence (e.g., annual, or A/L, and compensatory, or comp) on the line.

For the first week, total each code line and place the total in the Wk 1 Total column, and for the second week, place the total in the Wk 2 Total column. Add these two figures and record them on each line in the Total Hours column.

Line 28b—Total Hours.

Record the total number of hours (including hours worked and nonpay hours, such as hours recorded as absent without leave, or AWOL, and LWOP) in each appropriate day column, and add them together to obtain a Wk 1 Total, a Wk 2 Total, and an amount for the Total Hours (last) column. This number in the Total Hours column must equal or exceed 80 for a full-time employee and must equal or exceed the work schedule minimum for a part-time employee.

Time in Pay Status

Item 29—Time in Pay Status. This section (see fig. 3.4) is where the timekeeper records the number of hours during the pay period that the employee was in a pay status, the number of hours in nonpay status, and the compensatory time or credit hours earned. Up to a total of 11 entries are permitted on one T&A form. If more lines are needed, up to two additional T&A forms may be attached. (See “Item 19.”) Only the timekeeper is to record in this section using the information recorded in the Actual Schedule section. It is important that all time be coded correctly since these codes determine the rate of pay at which the employee will be compensated and also affect the computation of leave balances. Descriptions and codes are preprinted on the back of the T&A for use in completing this section. NEC guidance should be referred to as well. (See app. IV for examples of how to complete this section.)

GAO Form 484

United States General Accounting Office

GAO Time and Attendance Report

1. Name Last		First		Mid Init.	
14. Social Security No.				15. Adv Lv Code	16. Oath of Office

25a. Planned/Approved Schedule (Complete 25a or 25b.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total Hours
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
Time In															
Time Out															
Time In															
Time Out															
A/L Hours															
S/L Hours															
Other Hrs															
Total Hours															

25b. Standard Schedule (workdays / hours) _____

26. Employee's Signature _____ 27. Supervisor's Signature _____

28. Actual Schedule

	1	2	3	4	5	6	7	Wk 1	8	9	10	11	12	13	14	Wk 2	Total Hours
	S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	
Time In																	
Time Out																	
Time In																	
Time Out																	
28a. Codes																	
28b. Total Hours																	

52. I certify that this time and attendance form has been correctly completed to the best of my knowledge.

a. Timekeeper's Signature _____ b. Date _____

53. I certify that the time and leave are correctly stated and approved in accordance with law and regulations. I understand that falsification may lead to disciplinary action under GAO Order 2752.2, Table of Disciplinary Offenses and Penalties, or criminal sanctions under 18 U.S.C. § 1001.

a. Employee's Signature _____ b. Date _____

c. Supervisor's Signature _____ d. Date _____

(GAO Order 2619.1)

Part 3
Instructions for Completing Each
Block of the T&A

Column 31—1st Wk (First-Week) Hours. This column is used to record the sum of the daily hours for each line in this section for the first 7 days of the pay period.

Column 32—2nd Wk (Second-Week) Hours. This column is used to record the sum of the daily hours for each line in this section for the second 7 days of the pay period.

Column 33—App (Appropriation). Enter the fiscal year in this column. Place the letter “G” after the fiscal year to indicate GAO. It has to be entered only once. You may enter the letter “x” on any subsequent line below to indicate to the system that the information is to be repeated for each line that follows. If you do enter “x” in a block, do not enter another “x” in a subsequent block.

Column 34—Assignment/Leave Code. Enter the assignment (job) and leave codes to be charged on each line in this section. Leave codes are preprinted on the back of the T&A. Assignment codes are provided by the organization.

Column 35—Org Code (Organization Code). Leave this column blank unless the organization to be charged differs from the one to which the employee is assigned.

Block 36—Total Regular Hrs (Total Regular Hours). Enter the sum of the hours recorded in the 1st Wk and 2nd Wk columns.

Line 37—Hol Worked (Holiday Worked). Enter the number of hours worked on a holiday in the appropriate column. The number of hours worked on each holiday may not be less than 2 or more than 8. Complete the other columns using the above instructions.

Line 38—O/T Worked (Overtime Worked). Enter the number of overtime hours worked in the appropriate column. Overtime hours worked must be supported by a GAO Form 535.

Block 39—Total Time With Pay. Enter the sum of the hours recorded in block 36 and lines 37 and 38.

Block 40—Nonpay Time. Record hours for which the employee is not being paid in the appropriate column. This includes LWOP, time

Part 3
Instructions for Completing Each
Block of the T&A

Block 44—Previous PT Carryover Hours. Use this block to record the number of unapplied hours in pay status that have been brought forward from the previous pay period and will be used, along with the hours in pay status in the current pay period, to calculate the leave earned by the part-time employee. Enter hours used to calculate annual leave in block 44a and hours used to calculate sick leave in block 44b. (See “Item 51” for instructions on computing the accrual for part-time employees.)

Column 45—Type of Leave. Various types of leave or other types of absences from work are listed in this column.

Line 45a—Annual. Annual leave is accrued at the rate of 4, 6, or 8 hours a pay period for a full-time employee. A part-time employee earns leave on the basis of his or her leave category and the number of hours worked in the pay period. (See “Item 51” for instructions on calculating the leave a part-time employee earns.) Sometimes the preprinted amount for the accrual of annual leave is incorrect because of time in nonpay status (employees do not earn leave in any pay period when the cumulative amount of LWOP, AWOL, or suspension hours reaches 80 or multiples of 80 during the leave year). Sometimes the rate of accrual has changed due to a change in the service computation date or status since T&As are preprinted approximately 4 weeks ahead of time. In these cases, cross out the preprinted amount and write in the correct amount. Most employees may carry over only 240 hours of annual leave from one leave year to the next (except for members of the Senior Executive Service and those employees who are or have been stationed overseas and may carry up to 360 hours). Therefore, at the beginning of the new leave year, drop any amount over 240 and enter 240 in the Balance Forward column. Enter the amount exceeding the 240 hours in the Remarks section with this notation: “Annual leave forfeited - (number) hours.” Annual leave that has been lost may be restored under certain conditions. If the division or office head approves the restoration, record the hours on lines 45n 1 or 2.

Line 45b—Sick. Sick leave is always accrued at the rate of 4 hours a pay period for a full-time employee. A part-time employee's accrual is prorated on the basis of the hours in pay status in the pay period. (See “Item 51.”) If the sick leave accrual rate is incorrect, cross it out and write in the correct amount.

Part 3
Instructions for Completing Each
Block of the T&A

Line 45c—Credit. When credit hours are earned and/or used, make entries in the appropriate columns. The end balance may not exceed the maximum amount allowable.

Line 45d—LWOP (Leave Without Pay). Make no entry on this line until an employee first uses LWOP. Add the amount in the Used column to the amount in the Bal Fwd column, and enter the total in the End Bal column. Then complete this line for the remainder of the leave year. If the LWOP has been documented by an SF-50, a T&A need not be entered into the system until the employee returns to duty. But a T&A documenting the accumulated LWOP should be prepared for recordkeeping purposes.

Line 45e—AWOL (Absent Without Leave). Time spent in an AWOL status is unapproved time away from work without pay. Make no entry on this line until an employee is first charged with AWOL. Add the amount in the Used column to the amount in the Bal Fwd column, and enter the total in the End Bal column. Then complete this line for the remainder of the leave year.

Line 45f—Suspension. Suspension is a disciplinary action whereby the employee is suspended from duty without pay. Leave this line blank unless the employee is suspended; the suspension will be documented with an SF-50. Add the hours recorded in the Used column to the hours in the Bal Fwd column, and enter the total in the End Bal column. Then complete the Bal Fwd and End Bal columns for the remainder of the leave year.

Line 45g—Comp Time (Compensatory Time). Compensatory time is time off in lieu of payment for overtime worked. One hour of comp time is earned for each hour of overtime worked. Generally, approval to work overtime must be obtained in advance. Enter hours accrued, available, and used in the appropriate columns, and complete the Bal Fwd and End Bal columns. An employee may not exceed the maximum allowable carryover without approval. (See GAO Order 2550.1 for more information.)

Line 45h—Comp Religious (Compensatory Time for Religious Observance). An employee may request to work overtime for the express purpose of earning comp time to cover absences from work to observe religious occasions. Complete the Bal Fwd, Accrued, Used, and End Bal columns as appropriate.

Part 3
Instructions for Completing Each
Block of the T&A

Line 45i—Home. Home leave is earned by service at an overseas duty station for use in the United States, the Commonwealth of Puerto Rico, or U.S. territories or possessions. Home leave is earned on a monthly basis while overseas. It is earned and used in full days even though the entries are in hours. Therefore, make all entries in multiples of 8.

Line 45j—Military Trng (days) (Military Training (days)). Permanent and some temporary employees are entitled to military leave for active duty and field or coast defense training. A full-time employee is entitled to 15 days leave each fiscal year and a part-time employee to a prorated amount based on his or her tour of duty. A full-time employee may carry over up to 15 days of leave that was accumulated but not used in one fiscal year to the next fiscal year. Leave is earned and used in full days. So make all entries on this line in days. Make no entry until the employee first uses military leave. Thereafter, add any usage to the balance forward and enter this total in the End Bal column for the remainder of the fiscal year. At the beginning of a new fiscal year, again leave this line blank until the employee uses military leave. You may carry the number of unused days (up to 15 for a full-time employee) in the Remarks section. Remember, days are calendar days, and charge nonworkdays as well as workdays falling within a period of military duty to military leave.

Line 45k—Military Law Enforce (Military Law Enforcement). Permanent and some temporary employees are entitled to military leave for law enforcement activities performed as members of the Reserves or the National Guard. A full-time employee is entitled to 22 days of leave each calendar year. No carryover of unused leave is permitted. Make entries in hours but in multiples of 8. Make no entry until the employee first uses leave. When leave is used, add any usage to the balance forward and enter the total in the End Bal column. Carry the figures through the remainder of the leave year, but drop them at the beginning of the new leave year.

Line 45l—OWCP (Office of Workers' Compensation Programs). An employee who has a job-related, disabling traumatic injury is entitled to a continuation of pay for a period not to exceed 45 calendar days. Record all such absences in days not hours. During this period, prepare a T&A as if the employee had worked the regular tour of duty. The 45-day period begins the day after the accident.

Part 3
Instructions for Completing Each
Block of the T&A

Annotate the date and the hour of the accident in the Remarks section. To account for time on the day of the accident, use a work-related job code. (See GAO Order 2810.1 for more information.)

Line 45m—Other. Record other types of paid absences on this line. Only the Used column need be completed. No balance need be carried over to the next pay period. Document the reason for the absence in the Remarks section.

Line 45n—A/L Restored (Annual Leave Restored). Enter annual leave that has been restored on line 1 in the Bal Fwd column. Enter the year that the leave must be used by in the space in the Type of Leave column. The employee has until the end of the second leave year following the leave year for which the leave was restored to use the leave. If leave is restored the next year and not all of the restored leave entered on line 1 has been used, enter the second-year restoration on line 2. Restored leave from the first year must be used before leave restored in the subsequent year. Complete the other columns as appropriate.

Column 46—Bal Fwd (Balance Forward). At the beginning of each pay period, record the End Bal (column 51) figures from the previous pay period for annual, sick, credit, compensatory, compensatory religious, and home leave on the appropriate lines in this column. For other types of leave, follow the instructions for each individual type.

Column 47—Accrued. Enter the amount of leave earned for each appropriate category. The accrual rate for annual and sick leave should be preprinted for full-time employees. Follow the instructions for each individual type of leave.

Column 48—Avail (Available). Add the entries in the Bal Fwd and Accrued columns, and enter their sums in the Avail column. If you have brought a minus balance forward from the previous pay period, subtract the current pay period accrual and enter the difference in the Avail column.

Column 49—Used. At the end of the pay period, enter the total hours for each type of absence listed on the appropriate line in the Used column. Record military training (line 45j) time in days.

Part 3
Instructions for Completing Each
Block of the T&A

Column 50—End Bal (End Balance). For annual, sick, credit, compensatory, compensatory religious, and home leave, subtract the amount in the Used column from the amount in the Avail column and enter the difference in the End Bal column. If the annual or sick leave balance is a minus, make an appropriate entry in block 43. For LWOP, AWOL, suspension, military training, military law enforcement, and OWCP, add the figures in the Bal Fwd and Used columns and enter the sum in the End Bal column. For restored annual leave, subtract the usage from the balance forward and enter the difference in the End Bal column. At the end of the leave year, drop time spent in a nonpay status (LWOP, AWOL, and suspension). The employee starts the new leave year with a zero balance.

Item 51—Current P/T Carryover Bal (Current Part-Time Carryover Balance). Part-time employees earn annual and sick leave on a prorated basis depending on the number of hours in pay status in the pay period. After calculating how many hours of annual and sick leave the employee has earned, enter any unapplied hours to be carried over to the next pay period in the appropriate space here.

Item 51a—A/L (Annual Leave). The rate at which annual leave is earned depends on the employee's leave category. Employees in the 4-hour category earn 1 hour for every 20 hours in pay status, those in the 6-hour category earn 1 hour for every 13 hours in pay status, and those in the 8-hour category earn 1 hour for every 10 hours in pay status. To calculate the amount of leave earned in the pay period, add the carryover hours from the previous pay period (block 44a) to the hours in pay status in the current pay period and divide this number by the number of hours listed above for the appropriate leave category. Enter the figure obtained in the Accrued column on line 47a. Enter any unapplied hours in item 51a and record them in block 44a on the next T&A. For example, if a part-time employee in the 6-hour category (those who have more than 3 but less than 15 years of creditable service) has 7 hours carried over from last pay period (block 44a) and had 48 hours in pay status in the current pay period, the employee would accrue 4 hours of annual leave. (7 hours + 48 hours = 55 hours divided by 13 = 4 hours accrued with 3 hours remaining. These 3 hours would be entered in item 51a.)

Item 51b—S/L (Sick Leave). All part-time employees earn sick leave at a rate of 1 hour for every 20 hours in pay status. This rate

Part 3
Instructions for Completing Each
Block of the T&A

does not change. To calculate the sick leave accrual, add the carry-over hours from the previous pay period (block 44b) to the hours in pay status in the current pay period and divide by 20. Enter this figure in the Accrued column on line 47b. Enter unapplied hours in item 51b. For example, using the figures in the above example, the employee would accrue 2 hours of sick leave. (55 hours divided by 20 = 2 with 15 hours remaining. These 15 hours would be entered in item 51b on the current T&A and in block 44b on the next T&A.)

Remarks and Certification

This section of the T&A (See fig. 3.6) provides a space for appropriate remarks and certifications. The Remarks portion is used to record required entries, reminders, and calculations. The information should be clear and as brief as possible.

When the T&A is completed, the timekeeper signs and dates the T&A in items 52a and 52b. The employee certifies as to the accuracy of the T&A in items 53a and 53b. The supervisor is the last to certify that the document is accurate and is in accordance with law and regulations. This signature must be obtained before the T&A data may be entered into the system. If the supervisor is not available, the T&A may be certified by another official who has been designated to serve in the absence of the supervisor. If the employee is not available to sign the T&A, the supervisor, on the basis of input from the timekeeper and his or her personal knowledge of the employee's work schedule, should still sign the T&A so that it can be entered into the system. The employee's signature may be obtained later and any necessary corrections made.

Part 3
Instructions for Completing Each
Block of the T&A

Figure 3.6: Remarks and Certification

<p>52. I certify that this time and attendance form has been correctly completed to the best of my knowledge.</p> <p>a. Timekeeper's Signature _____ b. Date _____</p> <p>53. I certify that the time and leave are correctly stated and approved in accordance with law and regulations. I understand that falsification may lead to disciplinary action under GAO Order 2752.2, Table of Disciplinary Offenses and Penalties, or criminal sanctions under 18 U.S.C. § 1001.</p> <p>a. Employee's Signature _____ b. Date _____</p> <p>c. Supervisor's Signature _____ d. Date _____</p>	<p>Remarks</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Note: See reverse for leave descriptions and codes and abbreviations.</p>
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Examples of How to Complete Block 25a— Planned/Approved Schedule

Example 1

The employee's proposed schedule is as follows:

First Week

Monday—The employee plans to work from 8 a.m. to 4:45 p.m. with a 45-minute lunch break for a total of 8 hours. The lunch break is incorporated in the time period.

Tuesday—The employee plans to work the same time as on Monday.

Wednesday—The employee plans to work the same time as on Monday and Tuesday. This may be indicated in various ways, such as drawing an arrow through the columns, entering a check mark, or writing in the same times each day. The point is to ensure that the employee's intention is clear to the supervisor and the timekeeper.

Thursday—The employee is requesting to use 8 hours of compensatory time. Because the figure is entered in the Other Hrs line, a notation is needed to indicate the type of leave being used. (See the instructions for block 25a, pp. 19-20.)

Friday—The employee is requesting to use 2 hours of compensatory time and 6 hours of annual leave. (See reference above.)

Second Week

Monday—The employee is requesting to use 8 hours of annual leave.

Tuesday—The employee plans to work the same time as on Monday of the first week.

Wednesday—The employee plans to work the same time as on the previous day.

Thursday—The employee plans to work the same time as on the previous day.

Friday—The employee plans to work from 8 a.m. to 12:00 noon and request 4 hours of sick leave for a doctor's appointment for a total of 8 hours.

Appendix I
Examples of How to Complete Block
25a—Planned/Approved Schedule

Figure I.1: Example 1

25a. Planned/Approved Schedule (Complete 25a or 25b.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total Hours
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
Time In		8:00	→	→						8:00	8:00	✓	8:00		
Time Out		4:45	→	→						4:45	4:45		12:00		
Time In															
Time Out															
A/I. Hours						6			8						
S/I. Hours													4		
Other Hrs					* 8	* 2									
Total Hours		8	8	8	8	8			8	8	8	8	8		80

*Comp *Emp

25b. Standard Schedule (workdays / hours) _____

26. Employee's Signature _____ 27. Supervisor's Signature _____

Example 2

The employee's proposed schedule is as follows:

First Week

Monday—The employee plans to work from 8 a.m. to 5:45 p.m., incorporating a 45-minute lunch break, for a total of 9 hours.

Tuesday—The employee plans to work from 8 a.m. to 1 p.m. and to request 4 hours of annual leave for a total of 9 hours.

Wednesday—The employee plans to work the same schedule as on Monday.

Thursday—The employee plans to work the same schedule as on the previous day.

Friday—The employee plans to work from 8 a.m. to 3:45 p.m., incorporating a 45-minute lunch break, and to request the use of 2 credit hours for a total of 9 hours.

Second Week

Monday—Monday is a holiday so the employee may schedule 8 hours with a full-time work schedule. (A part-time employee receives holiday credit based on the work schedule.)

Appendix I
Examples of How to Complete Block
25a—Planned/Approved Schedule

Tuesday—The employee plans to work the same schedule as on the first Monday.

Wednesday—The employee plans to work from 8 a.m. to 10 a.m., request 2 hours of sick leave for a dental appointment, and return to work from 12:45 p.m. to 5:45 p.m. for a total of 9 hours.

Thursday—The employee plans to work the same schedule as on the first Monday.

Friday—The employee plans to flex.

Figure I.2: Example 2

25a. Planned/Approved Schedule (Complete 25a or 25b.)															Total Hours
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
S	M	T	W	T	F	S	S	M	T	W	T	F	S		
Time In	8:00	8:00	8:00	→ 8:00	8:00			H	8:00	8:00	8:00	E			
Time Out	5:45	1:00	5:45	→ 3:45				L	5:45	10:00	5:45	L			
Time In								P		12:45		e			
Time Out								A		5:45		X			
A/L Hours			4					Y							
S/L Hours										2					
Other Hrs					*2										
Total Hours		9	9	9	9	9			8	9	9	9		80	

*Credit

25b. Standard Schedule (workdays / hours) _____

26. Employee's Signature _____ 27. Supervisor's Signature _____

Examples of How to Complete Block 25b, Standard Schedule

Example 1

The employee plans to work Monday through Friday from 8 a.m. to 4:45 p.m., incorporating a 45-minute lunch break each day. No leave is planned in the pay period.

Figure II.1: Example 1

25a. Planned/Approved Schedule (Complete 25a or 25b.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total Hours
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
Time In															
Time Out															
Time In															
Time Out															
A/L Hours															
S/L Hours															
Other Hrs															
Total Hours															

25b. Standard Schedule (workdays / hours) M - F 8:00 - 4:45

26. Employee's Signature _____ 27. Supervisor's Signature _____

Example 2

The employee plans to work Monday, Tuesday, Wednesday, and Friday from 8 a.m. to 1 p.m. No leave is planned in the pay period. (Example of a part-time schedule.)

Figure II.2: Example 2

25a. Planned/Approved Schedule (Complete 25a or 25b.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total Hours
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
Time In															
Time Out															
Time In															
Time Out															
A/L Hours															
S/L Hours															
Other Hrs															
Total Hours															

25b. Standard Schedule (workdays / hours) M, T, W, F 8⁰⁰ - 1⁰⁰

26. Employee's Signature _____ 27. Supervisor's Signature _____

Examples of How to Complete the Actual Schedule Section

Example 1

The employee actually worked the following schedule (see example 1 in app. I for the proposed schedule):

First Week

Monday—The employee worked as scheduled. The hours worked are charged to the appropriate assignment codes.

Tuesday—The employee worked as scheduled.

Wednesday—The employee reported for duty at 8 a.m. and requested to use 4 hours of annual leave beginning at noon. The request was approved.

Thursday—The employee used compensatory time as scheduled.

Friday—The employee used annual leave and compensatory time as scheduled.

Second Week

Monday—The employee used annual leave as scheduled.

Tuesday—GAO did not open due to inclement weather. The employee received 8 hours of excused absence.

Wednesday—The employee worked as scheduled.

Thursday—The employee called in sick, and the sick leave was approved by the supervisor.

Friday—The employee worked as scheduled and took 4 hours of sick leave as scheduled.

**Appendix III
Examples of How to Complete the
Actual Schedule Section**

Figure III.1: Example 1

28. Actual Schedule																	
	1	2	3	4	5	6	7	Wk 1	8	9	10	11	12	13	14	Wk 2	Total
	S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	Hours
Time In		8:00	8:00	8:00	Comp	A/L				A/L	ADW	8:00	5/L	8:00			
Time Out		4:45	4:45	12:00								4:45		12:00			
Time In						Comp											
Time Out																	
28a. Codes																	
000000		4	8					12						2		2	14
999999		4		4				8				8		2		10	18
990303				4		6		10		8						8	18
990301					8	2		10									10
990301											8					8	8
990304													8	4		12	12
28b. Total Hours		8	8	8	8	8		40		8	8	8	8	8		40	80

Example 2

The employee planned to work a standard schedule (see example 1 in app. II) but actually worked the following schedule:

First Week

Monday—The employee worked as scheduled. (When the actual schedule is identical to the proposed schedule, the timekeeper may either record the time or initial the column.)

Tuesday—The employee called and requested annual leave for the day, and the leave was approved by the supervisor.

Wednesday—The employee did not report to work as scheduled and did not call in to request leave. Therefore, the employee was placed on AWOL for the day.

Thursday—The employee reported to work as scheduled. No explanation was provided for Wednesday's absence, so the AWOL was not changed to an approved leave status.

Appendix III
Examples of How to Complete the
Actual Schedule Section

Friday—The employee worked as scheduled.

Second Week

Monday—The employee reported to work at 8:15 a.m. and worked until 5 p.m. Unless an employee is on leave restrictions, usually infrequent minor deviations (15 minutes or less) from the approved proposed schedule are acceptable. Any time, however, must be made up unless specific approval is received from the supervisor.

Tuesday—The employee worked as scheduled and requested to use LWOP on Wednesday. The request was approved.

Wednesday—The employee used LWOP.

Thursday—The employee reported to work as scheduled. The employee requested to work 9-hour days today and Friday so that the employee would be charged only 6 hours of LWOP on Wednesday. The supervisor approved the request.

Friday—The employee worked from 8 a.m. to 5:45 p.m. for a total of 9 hours.

**Appendix III
Examples of How to Complete the
Actual Schedule Section**

Figure III.2: Example 2

28. Actual Schedule																	
	1	2	3	4	5	6	7	Wk 1	8	9	10	11	12	13	14	Wk 2	Total
	S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	Hours
Time In		8:00			8:00	8:00				8:15	8:00	LLP	8:00	8:00			
Time Out		4:45	A/L	AWL	4:45	4:45				5:00	4:45		5:45	5:45			
Time In																	
Time Out																	
28a. Codes																	
000000		4			8	8		12		8			5	4		17	29
999999		4				8		12			8		4	5		17	29
990303			8					8									8
990302				8				8									8
990302											6					6	6
28b. Total Hours		8	8	8	8	8		40		8	8	6	9	9		40	80

Example of How to Complete Item 42, Leave Record

In this pay period, the employee

- carried over 128 hours of annual leave, 540 hours of sick leave, and 10 credit hours;
- accrued 6 hours of annual leave and 4 hours of sick leave;
- used 8 hours of annual leave, 8 hours of sick leave, and 4 credit hours; and
- was on court leave for 16 hours.

Figure V.1: Example 1

42. Leave Record						
43. Adv Lv Authorized Thru (date):		a. A/L	Hours	44. Previous PT Carryover Hours	a. A/L	Hours
		b. S/L	Hours		b. S/L	Hours
45. Type of Leave	46. Bal Fwd	47. Accrued	48. Avail	49. Used	50. End Bal	
a. Annual	128	6	134	8	126	
b. Sick	540	4	544	8	536	
c. Credit	10		10	4	6	
d. LWOP						
e. AWOL						
f. Suspension						
g. Comp Time						
h. Comp Religious						
i. Home						
j. Military Trng (days)						
k. Military Law Enforce						
l. OWCP						
m. Other (Court)				16		
n. A/L Restored	1					
	2					

51. Current P/T Carryover Bal. a. A/L _____ b. S/L _____