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From: FOIA Date: Feb 22, 2017 5:32:11 PM Subject: Your Freedom of Information Act Request to the Federal Election Commission (FOIA 2017-023)

VIA ELECTRONIC MAIL

Re: Freedom of Information Act Request No. 2017-023

This letter responds to your request for information from the Federal Election Commission (FEC) under the Freedom of Information Act (FOIA), which was dated December 26, 2016, and received in our office on December 27, 2016. You specifically requested copies of the following: (1) FEC accounting manual; (2) FEC travel manual; and (3) FEC time and attendance procedures manual.

We searched our records and found the requested documents. We are releasing the documents in their entirety; therefore, your request is granted in full.

You may contact our FOIA Public Liaison, Kate Higginbothom, at (202) 694-1650 for any further assistance and to discuss any aspect of your request. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, National Archives and Records Administration, 8601 Adelphi Road-OGIS, College Park, Maryland 20740-6001, e-mail at ogis@nara.gov; telephone at 202-741-5770; toll free at 1-877-684-6448; or facsimile at 202-741-5769.

If you are not satisfied with the response to this request, you may administratively appeal by writing to the Chief FOIA Officer, Federal Election Commission, 999 E Street, N.W., Washington, DC 20463, or sending an e-mail to <u>foia@fec.gov</u>. Any such appeal should follow the guidelines set forth in the Commission's FOIA regulations at 11 C.F.R. § 4.8. Thank you for contacting the FEC.

Sincerely,

Peter K. Han FOIA Requester Service Center

FEDERAL ELECTION COMMISSION FISCAL YEAR 2015 ACCOUNTING MANUAL - SECTION I

OCFO

Finance Division May 2015

The purpose of the Accounting Manual is to (1) provide a summary of accounting related procedures for reference purposes; (2) Support the understanding and utilization of the accounting systems; (3) Provide guidance over reporting requirements; and (4) Ensure consistency over the application of accounting principles, laws, and regulations. Changes to the procedures after this publication date may occur based on updated guidance provided by OMB, Treasury, or other Federal authoritative governing body. Updates to this manual are made once annually, as applicable.

FOIA 2017-023_001

OFFICE OF THE CFO ACCOUNTING MANUAL

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1.0 INTRODUCTION

1.1 PURPOSE

The purpose of the Accounting Manual is to:

- Provide a summary of accounting and related procedures for reference purposes,
- Support the understanding and utilization of the accounting systems,
- Provide guidance over reporting requirements, and
- Ensure consistency over the application of accounting principles, laws and regulations.

1.2 SCOPE

The scope of this manual includes overall policies used for the production of internal and external financial reports. The FEC has outsources its accounting services to the General Services Administration (GSA), an OMB certified line of business financial service provider. GSA's accounting system is known as Pegasys. Pegasys is a commercial-off-the-shelf (COTS) package on CGI American Management Systems' (AMS) Momentum Financials for the processing of accounting transactions. The Accounting Manual includes guidance from GSA. Detailed The OCFO maintains copies of the most updated versions of the Financial Management Information System (FMIS) Training Manual to External Clients and the Pegasys User Guides available to the FEC.

1.3 OVERVIEW

1.3.1 Summary of Significant Changes

The following table summarized significant changes reflected that have occurred since the last revision of the FEC Accounting Manual, May 20, 2013.

Section Number	Section Title	Change
1.3.3	Funding	Added a brief paragraph to describe the FEC's authority to utilize offsetting
		collections and reimbursable operations
1.3.5	FEC Organization	Updated the section to clarify the OCFO / Staff Director Position consistent with the FY 2014 Budget Justification
1.4	FEC Service Provider	For discussion purposes, wherever the word 'GSA' is mentioned throughout the rest of the document, it is referred to the new provider NFC with the same supporting structure from GSA.
1.4.2.2	Access	Deleted the emphasis that the FEC no longer relies on the PeopleSoft System. This statement is no longer relevant.
1.5.4	Chart of Accounts	Effective in FY 2014 Treasury implemented the Six-Digit U. S. Government Standard General Ledger (USSGL) Account Number Code Structure as authorized under Treasury Financial Manual (TFM) Volume I, Bulletin No. 2012-07. Effective in FY 2014 the FEC no longer utilizes the Federal Agencies' Centralized Trial-Balance System (FACTS I and II) The FEC utilizes the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) which replaces the functionality of FACTS I, FACTS II, IFCS, and reporting systems to report agency trial balance data.
1.5.4	Coding Structure	Effective in FY 2014 GSA initiated a new Agency Location Code (ALC) 47 00 0018 for client reports generated through the External Services Branch.

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1.3.2 FEDERAL ELECTION COMMISSION LEGISLATION

Congress authorizes the Federal Election Commission (FEC) in 1975 as an independent regulatory agency to strengthen the integrity of the electoral process under the Federal Election Campaign Act of 1971, 2 U.S.C. 431 *et seq.*, as amended (FECA or the *Act*). The Commission is also responsible for administering the public funding program for Presidential campaigns and conventions, as outlined in Title 26 Internal Revenue Code.

The *Act* provides the foundation of the FEC's mission to "protect the integrity of the federal campaign finance process by providing transparency and fairly enforcing and administering federal campaign finance laws." The primary objectives of the FEC are to: 1) Engage and Inform the Public about Campaign Finance Data, 2) Promote Compliance with the FECA and Related Statutes, 3) Interpret the FECA and Related Statutes, and 4) Foster a Culture of High Performance.

The President with the advice and consent of the U.S. Senate appoints the Commission, which consists of six members. The Commissioners serve six-year terms. By law, no more than three Commissioners may belong to the same political party. The Commissioners elect two members each year to act as Chair and Vice Chair. At least four affirmative votes are required for any official Commission action. Should an objection be raised on an item circulated for Commission vote, then that item is discussed in Executive Session where it is voted on again. Should there be at least four affirmative votes during the Executive Session, then the item up for consideration is passed.

1.3.3 FUNDING

The FEC is funded through an annual appropriation. Annual appropriations (also called fiscal year (FY) or 1-year appropriations) are made for a specified FY and are available for obligation only during the year for which they were appropriated. If the agency fails to obligate its annual funds by the end of the FY for which they were appropriated, they cease to be available for incurring and recording new obligations and are considered "expired." For purposes of this discussion, annual appropriations are referred to cumulatively as "fixed appropriations" 31 U.S.C. 1551 (a) (3).

According to OMB Circular A-11, as revised, the unexpended balance consists of the sum of the unobligated balance and obligated balance.

The obligated balance is defined as "cumulative amount of budget authority that has been obligated but not yet outlayed (... which consist of] paid obligations (which include accounts payable....) net of accounts receivable," according to OMB Circular A-11, as revised. Restated, obligated balance means the amount of undisbursed funds remaining in an appropriation against which definite obligations have been recorded.

The unobligated balance is "the cumulative amount of budget authority that is not obligated and that remains available for obligation under law." according to OMB Circular A-11, as revised. It represents that portion of the unexpended balance unencumbered by obligations recorded under 31 U.S.C. 1501.

The FEC is also authorized to utilize offsetting collections and receive funding through reimbursable operations where the FEC is the service provider; however these instances are infrequent in nature, and therefore are not outline within the Accounting Manual.

1.3.4 ANNUAL BUDGET

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The annual budget, apportionment and allotment are entered into Pegasys by GSA External Services personnel to ensure control over spending. The Budget Office ensures accuracy in accordance with the apportionment and maintains a spending plan for each FEC office by object class. Spending limits for the divisions are controlled at the personnel and non-personnel levels. These limits are provided to GSA by the Budget Director and are recorded within Pegasys by the GSA external services personnel.

If a division submits a request that exceeds the amount allocated, the transaction will be rejected, or held within Pegasys and representative from the GSA external services division will contact either the Budget or Finance Director at the FEC. The Budget Office is responsible for resolving the budget to actual variances that arise at the personnel and non-personnel level, and will authorize GSA to move funds as appropriate.

Actual reports on spending are generated periodically by the Finance Division and forwarded to the Budget Office so that spending may be monitored. A detailed description of reporting including sample reports is included in Section III.

1.3.5 ROLES AND RESPONSIBILITIES

1.3.5.1 FEC ORGANIZATION

The Commission appoints the Staff Director, General Counsel, Chief Financial Officer and the Inspector General. These positions hire staff, implement Commission policy, and monitor the administration of the agency. The Office of the Chief Financial Officer (OCFO), Finance Division is responsible for the overall management of the FEC accounting operations, including general ledger and payroll systems. The OCFO is primarily responsible for the execution of the policies and procedures provided in the Accounting Manual.

As described in this manual, the Director of Procurement and Budget Director also have certain responsibilities in the carrying out of the FEC accounting operations. Further, the Office of the Chief Information Officer (OCIO) provides support in the maintenance and enhancement of the financial management and payroll systems used to run the accounting operations. The Director of Finance is responsible for updating the Accounting Manual as needed.



Figure 1-1

The Director of Finance, Budget Director and Director of Procurement report to the Chief Financial Officer.

Note: For the most up-to-date Organizational Chart with positional titles go to <u>http://www.fec.gov/about/offices/offices.shtml</u>



Figure 1-2

Included in the Office of the Chief Financial Officer's (OCFO) responsibilities are the following:

- Maintain the Commission's accounting and fiscal records. Implement and maintain automated and manual record keeping systems to provide for timely and accurate accounting over all Commission financial activities.
- Process all Commission financial transactions in a timely and accurate manner.

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- Enforce applicable federal rules and regulations concerning financial transaction processing.
- Reconcile Commission financial records to ensure accuracy and reconciling items are resolved in a timely manner.
- Provide monthly reports and reports on demand to the Commission and various Divisions and Offices on the state of their financial position. Provide all other required financial reporting.
- Provide financial guidance and advice on the financial operations aspects of Commission programs.
- Coordinate the generation of the Commission's quarterly and annual financial statements.

The aforementioned functions are primarily performed collectively by the CFO and the Finance Division.

High-level flowcharts of the major financial processes are included as Exhibit 1-1. The Finance Division prepares monthly financial reports and distributes them to management and Commission offices for comparison against the budget. Monthly, quarterly and annual reports are discussed in detail in Section III of this Manual. Additional reports prepared by OCFO for external and internal use are listed in Exhibit 1-2. The Finance Division is responsible for the Chart of Accounts, and submits financial data, reports, and financial statements to the Treasury Department and OMB on a monthly, quarterly and annual basis.

1.4 ACCOUNTING SYSTEMS

The accounting systems provide for:

- Recording all financial transactions affecting: apportionments; reapportionments; FEC restrictions; financial and program operating plans; obligations and expenditures; as well as anticipated, earned, and collected reimbursements.
- Preparing and reconciling financial reports that display cumulative obligations, and unobligated balances by appropriation and allotment, and cumulative obligations by budget activity and object class

FEC's Service Provider

From FY 2008 to March 2015, the External Services Branch of General Services Administration (GSA) was the FEC's financial shared service provider. Effective March 22, 2015, the GSA's service merged with United States Department of Agriculture National Finance Center (USDA/NFC) and was officially renamed as 'Pegasys Financial Services, Financial Information & Operations Division' under USDA/NFC. However, the newly named service provider continues to employ the same accounting system and staff from GSA. And, the current FEC's Interagency Agreement with GSA remains unchanged until the end of FY 2015. For discussion purposes, wherever the term 'GSA' or 'GSA External Services Branch' is mentioned in the discussion below, it is referred to the newly named service being offered by USDA/NFC.

FEC Accounting System

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GSA an OMB certified line of business (LOB) financial services provider, has provided financial services to the FEC since FY 2008. GSA's accounting system, Pegasys is a commercial-off-the-shelf (COTS) package that is based on CGI Momentum Financials that is used to process of accounting transactions. CGI Momentum Financials is a client/server system developed using object-oriented design methodologies and development techniques. Pegasys was originally implemented at GSA in October 2002 and had a major upgrade in April 2009 to modernize and improve its capabilities as GSA's core accounting system. GSA utilizes the Financial Management Information System (FMIS) a reporting application that accesses financial information processed in Pegasys to create ad-hoc reports for management usage.

GSA services include the recording transactions for purchases, accounts payable, disbursements, travel, accounts receivable, and collections, budget execution, cost allocations, and external reporting functions. GSA utilizes the Pegasys/FMIS software to accomplish these operations. Detailed operational procedures over Pegasys/FMIS software are included in a separate volume Detailed Procedures Manual for the Finance Division." This guide includes the most updated versions of the FMIS Training Manual to External Clients and the Pegasys User Guide.

Effective, March 2010 the FEC moved to the GSA Fixed Asset (FA) Module the Fixed Asset Subsidiary Ledger within Pegasys. The Pegasys FA Module calculated daily depreciation amounts and updates depreciation amounts through a direct interface with Pegasys to the GL. The "CGI Federal Fixed Assets Phase 2 User Guide Pegasys Version 6.2.3 General Services Administration" is the instruction manual for the FA Module. Each month GSA will submit the Fixed Asset Report to the FEC which details all capitalized assets by asset number, BBFY, Pegasys Title Number and the applicable Useful Life, Acquisition Cost, Accumulated Depreciation or Amortization and Salvage Value.

For general accounting services GSA's External Services Branch maintains all central records of all funds available for FEC. These include records of receipts, obligations, and disbursements by cost element and standard object class incorporated by GSA including payroll data processed by the U.S. Department of Agriculture, National Finance Center (NFC) for all funds available to FEC.

FEC Payroll System

The FEC utilizes the Department of Agriculture's **National Finance Center (NFC) Payroll/Personnel System** to process personnel, compensation, benefits and other payroll-related financial reporting for federal employees. Effective March 2012 NFC processed personnel transactions are transmitted to the general ledger through a direct interface between the NFC Payroll/Personnel System and GSA's Pegasys system. Detailed internal payroll analysis reports are generated through the Crystal Bridge Reporting System. Data within the Crystal Bridge feeds from the NFC Payroll/Personnel system.

Initial salary, classification, grade, work schedule (full or part time) and benefits (retirement, health, life, etc) are entered by the FEC Office of Human Resources (OHR) into the NFC system at the time of hiring. The FEC Finance Staff responsible for payroll are provided access to the NFC payroll system. Time and attendance information is entered into WebTA, a web-based application that interfaces with the NFC Payroll / Personnel System in roles within WebTA and the NFC Payroll and Personnel system are consistent with specified duties. The Finance Division enters tax information, tax deduction information, and address information. The Finance Division is responsible for the processing of the bi-weekly payroll. NFC processing manuals and the U.S. Office of Personnel Management (OPM) guide to processing personnel actions are utilized to aid FEC staff in performing actions related to payroll. . Detailed procedures for operation of the payroll system are included in a separate manual entitled "Payroll."

SSAE 16 – Service Organization Reports

GSA obtains a SSAE 16 on an annual basis, which is an examination of its controls related to the Pegasys Financial Management Application. NFC obtains an annual SSAE 16 to examine controls related to the NFC Payroll/Personnel System. The FEC performs a SSAE 16 review on an annual basis in accordance with the FEC SSAE 16 Review Procedures. Support for SSAE 16 reviews are within FEC ECM / LiveLink.

Effective June 15th, 2011 the AICPA issued two new standards related to Service Organization Reports that will address <u>Audit Considerations Relating to an Entity Using a Service Organization (AU 324)</u>, and <u>SSAE No. 16, Reporting on Controls at a Service Organization (AT sec 801)</u>. The reports will be referred to as Service Organization Controls (SOC) reports that cover the following:

- SOC 1 Report Report on Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting (SSAE 16)
- SOC 2 Report— Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality or Privacy
- SOC 3 Report— Trust Services Report for Service Organizations

The review of SSAE 16 reports ensures the controls within NFC and GSA are designed and operating effectively to provide reasonable assurance that associated control objectives would be achieved if complied with satisfactorily. If any risk factors are identified that could have an effect on the FEC's financial statements the review group will identify, record, and implement the necessary mitigating controls and will perform a test to ensure that the controls are operating effectively and efficiently.

1.4.1 BACKUPS

GSA performs regular backup files of Pegasys which are located off-site often to avoid disruption should the current files get lost or damaged.

For all FEC data processed on the FEC Network the FEC OCIO performs backups daily, weekly and monthly.

- The nightly system backups to disk performed by OCIO are stored on-site for the most recent month. The daily backup is an incremental backup done each night to capture the changes made to data each day and protects the data in the event data are lost between full systems backups.
- At the end of each week a disk backup is made and sent off-site where it is kept for 3 months. The weekly full backup captures the changes to data over the one-week period and reflects the cumulative changes to a file over the past week, while the daily backup reflects the data that existed on each day of the week.
- The last weekly backup serves as the monthly backup and captures the data as of the end of the month.

The Finance Division also may request additional backups, if needed. Restoration of files is restricted to manager level or higher and requires the assistance of OCIO.

1.4.2 SYSTEM SECURITY & ACCESS

1.4.2.1 SECURITY

The accounting system includes procedures and controls that protect hardware, software, data, and documentation from physical damage and from unauthorized access. The integrity and confidentiality of the data and software must also be protected from accidental or malicious modification, destruction, or unauthorized disclosure.

The SSAE 16, performed over the Pegasys Financial Management System and NFC Payroll / Personnel System outlines the applicable control in place surrounding security and system access.

1.4.2.2 ACCESS

GSA Pegasys/FMIS Access

Access to the accounting system, Pegasys is password controlled and the granting of access is the joint responsibility of the Finance Division and OCIO and GSA. User access to Pegasys is "read" only for all FEC individuals. The FEC does not have direct input into Pegasys. GSA personnel process all transactions into the Pegasys accounting system on behalf of the FEC in accordance to the Memorandum of Understanding and internal GSA processing procedures.

NFC Payroll/Personnel Access

Access to the NFC payroll system, is also password controlled and the granting of access is the joint responsibility of the Finance Division/OHR and OCIO.

GSA / NFC Interface

GSA and NFC Interface Access controls are determined by each individual agency. GSA and NFC system access controls and can be reviewed in the applicable SSAE 16 reports provided by each agency annually. The FEC relies on the SSAE 16 reports provided by the agencies as it relates to the sufficiency of access controls by their respective service providers. According to AU 324 "The service auditor's report on a service organization's description of its controls that may be relevant to a user organization's internal control as it relates to an audit of financial statements, on whether such controls were suitably designed to achieve specified control objectives, and on whether they had been placed in operation as of a specific date"

1.5 FINANICAL MANAGEMENT POLICIES AND PRACTICES

1.5.1 APPLICABLE GOVENING BODIES

Several federal agencies provide overall guidance and direction to agencies on financial management policies and practices. The *Office of Management and Budget (OMB)* assists the President in the management of federal programs, preparation of the federal budget, and in the provision of overall direction and leadership in the development of a federal financial management structure.

The FEC submits quarterly unaudited financial statements and the annual audited Performance and Accountability Report (PAR) to OMB. Preparation of the quarterly and annual financial statements is

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governed by OMB Circular A-136, as revised. The FEC also submits budget requests to OMB and Congress. The *Department of Treasury (Treasury)* provides centralized fiscal services for the federal government and records and reports information on federal finances.

The FEC reports amounts related to all funds (receipts and disbursements) on a monthly, quarterly and annual basis. The *Government Accountability Office (GAO)* audits federal agencies, programs and issues guidance of appropriation law. The *General Services Administration (GSA)* acts as the government's landlord and procurement agency. GSA also prescribes all procurement and travel rules for the federal government. GSA also serves as FEC's accounting service provider.

The *Financial Accounting Standards Advisory Board (FASAB)* was established by the Director of OMB, the Secretary of the Treasury and the Comptroller General and is responsible for promulgating generally accepted accounting principles (GAAP) for the federal government.

1.5.2 ACCOUNTING PRINCIPLES & STANDARDS

The Accounting Manual establishes the accounting principles and standards that govern the policies and procedures of the FEC accounting operations. In addition to the Accounting Manual, the OCFO abides by the following policies and procedures to aid its operations:

- FEC Commission Approved Directives
- Budget Funds Control Policy
- The Financial Statement Preparation Guide
- Procurement Office Policy & Procedures
- SSAE No. 16 Review Procedures
- Accounts Payable Accrual Procedures
- Accounts Receivable Procedures

1.5.3 BASIS OF ACCOUNTING

On October 19, 1999, the Council of the American Institute of Certified Public Accountants (AICPA) recognizes FASAB as the body to establish generally accepted accounting principles (GAAP) for federal government entities under Rule 203, "Accounting Principles," of the AICPA's Code of Professional Conduct. The FEC's financial statements are prepared in accordance with GAAP for Federal government entities and OMB Circular A-136, as revised. OMB and the U.S. Treasury establish reporting and disclosure requirements for Federal entities.

Transactions are recorded on an accrual basis, as well as on a budgetary basis. Under the accrual method, revenues are recognized when earned and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds. The FEC financial statements are prepared using the accrual basis of accounting.

The FEC fiscal year is the federal government fiscal year: October 1 through September 30.

1.5.4 CHART OF ACCOUNTS

The Chart of Accounts, utilized by the FEC relies on the basic structure for the United States Standard General Ledger (USSGL). The USSGL incorporates both proprietary and budgetary accounts that are self-balancing (the total debts equal the total credits). The Department of Treasury Financial Manual

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(TFM) Volume 1 Supplement No. 2, details the components of the USSGL which is comprised of five major sections:

- Chart of Accounts
- Account Descriptions
- Accounting Transactions
- USSGL Attributes
- Crosswalks to Standard External Reports.

The USSGL provides a uniform Chart of Accounts to be used in standardizing federal agency accounting that supports the preparation of standard external reports required by the OMB and Treasury.

The Chart of Accounts provides the basic structure for the FEC SGL. It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (total debits = total credits). Effective in fiscal year 2014 Treasury implemented the Six-Digit U. S. Government Standard General Ledger (USSGL) Account Number Code Structure as authorized under Treasury Financial Manual (TFM) Volume I, Bulletin No. 2012-07. The new SGL accounts are classified as follows:

Assets
Liabilities
Net Position
Budgetary
Revenue
Expense
Gains/Losses/Miscellaneous Items
Memorandum

The FEC will use the USSGL to accomplish internal and external reporting needs. Effective in FY 2014 the FEC no longer utilizes the Federal Agencies' Centralized Trial-Balance System (FACTS I and II) and Intragovernmental Fiduciary Confirmation System (IFCS) to submit accounting data or confirm and reconcile fiduciary transactions. The FEC utilizes the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) which replaces the functionality of FACTS I, FACTS II, IFCS, and reporting systems to report agency trial balance data. For external reporting, all data must summarize to the six-digit USSGL accounts and standard attributes required by Treasury/FMS for GTAS, as applicable.

Note: The GSA Pegasys accounting system currently uses six digits; the first four digits represent the primary account and include two sub-digits for internal tracking purposes (i.e. 6100.01, 1832.02 or 1360.01).

The Chart of Accounts identifies and defines budgetary, proprietary and memorandum accounts to be used in the Commission's accounting system. Based upon the programming language within the GSA Pegasys accounting system individual transactions are mapped to the applicable from the sub-object class and object class to the general ledger account based on the transaction definition, standard voucher and journal voucher entry.

The FEC follows OMB guidelines for the Treasury Standard General Ledger Authority's Chart of Accounts, as provided in Exhibit 1-3 in this manual. Generally, the USSGL is updated

annually if not more often and is posted by the Treasury Financial Management Service (Treasury/FMS) <u>http://www.fms.treas.gov/ussgl/</u>

1.5.5 CODING STRUCTURE

The U.S. Treasury "*Federal Account Symbols and Titles Supplement To Volume I Treasury Financial Manual*" provides guidance concerning, "receipt, appropriation, and other fund account symbols and titles are assigned by the Department of the Treasury (the Treasury)." Apportionments and allotments are recorded in Pegasys to ensure control over spending. In accordance with Circular A-11 and Treasury's Standard General Ledger Chart of Accounts, all expenses are recorded in a series of object classes. Below is a listing of accounting symbols that are used in the accounting string of transactions processed at the FEC.

Treasury Accounting Codes

- Treasury Symbol –a provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority according to OMB A-11 section 20.4. The appropriation is reflected as a 7-digit code prescribed by Treasury to record spending transactions. The first two digits represent the type of agency (i.e., 95 is a miscellaneous independent agency). The third digit is the last digit of the fiscal year. For example, FY 2009 is represented by a "9." The last four digits also are prescribed by Treasury and represent the type of fund. Receipt accounts use a slightly different numbering sequence.
- Agency Location Code (ALC) is an eight-digit code used to identify each Federal agency, which is also referred to as a symbol. The first two digits of the symbol identify the department or agency, the third and fourth digits identify the particular bureau within the department, and the remaining four digits identify the particular agency accounting station within that bureau, according to the Treasury Financial Manual (TFM) Part 2 Chapter 3300 Statement of Transactions (FMS 224) Reporting by Agencies for which Treasury Disburses. The FEC utilizes the ALCs provided by the service providers and does not use a FEC specific ALC. Beginning February 1, 2008, ALC 47 00 0016 is used for regular reporting, since GSA processes receipts and disbursements on behalf of the FEC, however effective in FY 2014 GSA External Services Branch established their own ALC for client reports which is AL 07 00 0018. The FEC utilizes the NFC the payroll service provider ALC 12 40 0001 for payroll charges.

Pegasys Accounting Codes

When the FEC discontinued the use of the PeopleSoft application and implemented GSA's accounting systems Pegasys/FMIS, it adopted additional accounting data elements used to process accounting transactions. The following is a excerpt of the Basic Accounting Data Elements and definitions utilized in the GSA Pegasys/FMIS applications obtained from the *FMIS Version 6.1 Training Manual to External Clients Revised 0211 3108*.

- **Fund:** a four-character code used on all source documents to identify the receipt, appropriation, or other fund account assigned by the Department of the Treasury.
- **Region:** a two digit numeric code assigned by GSA to a geographical division of the US. Region subdivides the US into eleven distinct regions and Central Office.

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- **Budget Activity:** is a four-character code used to represent a major activity or sub activity to which funds are allotted. The Budget Activity is the basic level at which functions or types of work are accomplished under an account or program. It is the primary subdivision for presenting budget estimates and monitoring performance.
- **Organization:** an eight-character code used to identify a specific GSA organizational entity. The first position of the organization code identifies the GSA service/staff office or client. The second and third positions represent the region number, and the last five characters denote the organizational entities.
- **Function:** five-character code used to represent the purpose or objective for which funds have been obligated and costs charged. Function codes are fund specific.
- **Object Class:** a uniform, government-wide cost classification of expenditures meeting the requirements set forth in OMB Circular A-11. These categories are identified by a code consisting of two digits.
- **Cost Element:** directly relates to object classes and provide an additional breakdown for management and analysis. The cost element is represented by a three character numeric code

In accordance with OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, the federal budgetary object classification system, expenses are recorded in a series of object classes numbered 11 through 31. Salaries and benefits are included in the 11-13 series. Travel and relocation expenses are recorded in the 21 and 22 series. Utilities, rentals and phone charges use the 23 series while printing is recorded in the 24 series. Services are recorded in the 25 series and supplies use the 26 range. Equipment is split between capitalized and non-capitalized in the 31 series.

Common Government-wide Accounting Classification (CGAC)

The Financial Innovation and Transformation Office (OFIT) was established as a joint initiative by Treasury and OMB to assist in the development of the Financial Management applications to develop strategies to reduce cost and risk of implementing and maintaining various information systems. FSIO was tasked with the development of a Common Government-wide Accounting Classification. Effective, March 31, 2010 FSIO ceased operations however the CGAC project will continue and documentation concerning the CGAC initiative was moved to the Chief Financial Officer's Council website. According to the FSIO Federal Financial Management Standards Common Government-wide Accounting Classification Structure Version 1.0 issued July 2007, "The purpose of the CGAC structure is to define a standard way to capture information when classifying the financial effects of government business activities. The result is a uniform accounting classification structure that provides the name, definition, authoritative source, and field size of classification elements to be used by all agencies in their financial management systems."

According to the September 3, 2010 memorandum from GSA, 'Fiscal Year (FY) 2011 Cost Element (C/E) structure change,' "Effective, October 1, 2010 GSA will be implementing the first phase of [...the CGAC migration] project. During Phase 1, GSA's current C/E [cost element (CE)] structure will change. Current CEs [...will] be replaced by **Sub-Object Classes** (**SOCs**). The SOC is a three character alphanumeric value that aligns better with OMB A-11 Object Classes. Each SOC will begin with an alpha Character (e.g. A01, F4A)." This initiative was successfully implemented in FY 2011.

For the implementation of CGAC the FEC OCFO updated the Budget Activity code (BA) for the FEC. The BA UHA1, UH10 and UH00 were discontinued and UH01 – Payroll and UH02 Non-Payroll Budget Activity codes were added effective in FY2011.

The following is an illustration of accounting and appropriation data that would be utilized on a Purchase order to record transactions in the accounting system (Pegasys) prior to the CGAC conversion, with the breakdown shown in Figure 1-3 and 1-4.

Fund	BBFY	Org Code	Budget Activity	Object Class	Function Code	Cost Element
701	9	THUS3600	UH10	31	UH360	969

Figure 1-3

Fund	BBFY	Org Code	Budget Activity	Object Class	Function Code	Sub-object Class
701	1	THUS3600	UH02	31	UH360	M08

Figure 1-4

1.6 FISCAL YEAR

FEC's fiscal year is October 1 – September 30.

1.7 INTERNAL CONTROLS

1.7.1 INTERNAL CONTROL OBJECTIVES

This section contains FEC policy for internal controls relevant to accounting functions, activities, and information. Internal controls are designed to protect resources against waste, fraud, loss, and misuse while ensuring that timely and reliable data are obtained, recorded, maintained, and fairly disclosed in reports. Internal controls are procedures built into a process or work flow to provide reasonable assurance to management that the FEC accounting processes and system are working as intended and that resources are used in the most effective and efficient manner feasible.

In addition to the policy and concepts contained in this section, specific policies regarding internal controls are addressed throughout this manual.

FEC policy is to satisfy the following internal control objectives:

- Obligations and costs comply with applicable laws.
- Assets are safeguarded against waste, loss, unauthorized use, and misappropriation.
- Revenues and expenditures applicable to agency operations are recorded and accounted for properly so that accounts and financial reports may be prepared and accountability of the assets may be maintained in a reliable manner.

• Programs are efficiently and effectively carried out in accordance with applicable laws, regulations and management policy.

1.7.2 INTERNAL CONTROL STANDARDS

The FEC internal control standards relevant to accounting are listed and described in the two groups listed below.

- General standards applying to all accounting activities.
- Accounting standards applying to specific accounting activities.

Further, these standards are incorporated in the policies and procedures throughout this manual.

1.7.2.1 General Standards

The FEC's policy is to satisfy the following general internal control standards for all accounting activities. General internal controls include:

- **REASONABLE ASSURANCE** -Internal control systems are to provide reasonable assurance that the objectives of the systems will be accomplished. Reasonable assurance equates to a satisfactory level of confidence under given considerations of costs, benefits, and risks.
- **SUFFICENT DOCUMENTATION** -Internal control systems and all transactions and other significant events are to be clearly documented.
- **CONTROL OBJECTIVES** -Internal control objectives are to be identified or developed for each activity and are to be logical, applicable, and reasonably complete.
- **CONTROL TECHNIQUES** -Internal control techniques are to be effective and efficient in accomplishing their internal control objectives.
 - Proper Recording of Transactions and Events Transactions and other significant events are to be promptly recorded and properly classified. This standard applies to (1) the entire process or life cycle of a transaction or event and includes the initiation and authorization, (2) all aspects of the transaction while in process, and (3) its final classification in summary records.
 - Proper Execution of Transactions and Events -Transactions and other significant events are to be authorized and executed only by persons acting within the scope of their authority. This is the principal means of assuring that the FEC only enters into valid transactions.
 - Adequate Separation of Duties Key duties and responsibilities shall be separated among individuals. Duties and responsibilities shall be assigned systematically to a number of individuals to ensure that effective checks and balances exist. Key duties include authorizing, approving, and recording transactions; issuing and receiving assets; making payments; and reviewing transactions.

- Appropriate Supervision Appropriate supervision is to be provided to ensure that internal control objectives are achieved. This standard requires supervisors to review and approve the assigned work of their staff. It also requires that they provide their staff with the necessary guidance and training to help ensure that errors, waste, and wrongful acts are minimized and that specific management directives are followed.
- Controlled Access to and Accountability for Resources Access to resources and records is to be limited to authorized individuals, and accountability for the custody and use of resources is to be assigned and maintained. Periodic comparisons shall be made of the resources with the recorded accountability to determine whether the two agree. The frequency of the comparison shall be a function of the vulnerability of the asset. Restrictions of access to resources shall also depend upon the vulnerability of the resource as well as the perceived risk of loss, both of which shall be periodically assessed.
- Prompt Resolution of Audit Findings Managers are to (1) promptly evaluate findings and recommendations reported by the Inspector General's office or external auditors, (2) determine proper actions in response to audit findings and recommendations (e.g., develop corrective actions), and (3) complete, within established time frames, all actions that correct or otherwise resolve the matters brought to management's attention. The audit resolution process begins when the results of an audit are reported to management, and is completed only after actions have been taken that (1) correct identified deficiencies, (2) produce improvements, or (3) demonstrate the audit findings and recommendations are either invalid or do not warrant management actions.

1.7.2.2 Accounting Standards

The FEC policy is to satisfy the internal control standards related to specific accounting activities, as specified below.

- **TRANSACTION AUTHORIZATION** Accounting transactions are authorized pursuant to laws, regulations, and agency management policy.
 - Laws, regulations, and agency policy are readily available to staff.
 - Documented procedures exist for initiating, reviewing, approving, preparing, and recording transactions.
 - The accounting system requires transactions to be authorized and executed only by persons acting within the scope of their authority.
 - Modification or adjustments to previously recorded transactions require authorization.

TRANSACTION RECORDING - TIMING

- Transaction dates recorded in the accounting system accurately reflect the date the transaction occurred and the posting date reflects the accounting system date.
- Revenues are recognized when earned and expenses when incurred.

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Processing, cutoff and period-end closing schedules and procedures are documented.

TRANSACTION RECORDING - AMOUNT

- Prior or related transactions are checked for conformity with transaction being recorded (e.g., match invoice to purchase order).
- Amount of posted transactions are checked against source documents.
- Balances with third parties are verified when appropriate (such as debtors, or creditors).
- Transactions are recorded in conformity with documented valuation policies in this manual.
- TRANSACTION RECORDING ACCURACY Transactions are recorded in the accounting system accurately.
 - An approved set of general ledger and subsidiary accounts are maintained for assets, liabilities, net worth, revenues, costs, and budgetary accounts.
 - Transactions recorded in the accounting system are supported by documentation that becomes part of the accounting records.
 - The accounting system utilizes standard forms and provides control and accountability over these forms.
 - Supervisors review posted accounting system transactions with source documents and processing documents.
 - > The accounting system edits assure validity of data.
 - Suspense/error transactions are reviewed, resolved, and cleared in a timely fashion.
 - Manually determined control totals are reconciled with recorded results.
- **ASSIGNMENT OF RESPONSIBILITY** Responsibility for duties shall be specifically assigned and appropriately separated.
 - Position descriptions or their equivalents identify specific responsibilities in accordance with this manual.
 - Handling and listing cash receipts is segregated from responsibility for recording cash or check remittances to individual accounts in the accounting system.
 - Acceptance of goods and services that have been purchased is segregated from payment for these goods and services.
 - Physical inventory and property inspection is segregated from daily control and custodianship.

- The FEC keeps financial records related to the purchase of Property and Equipment (P&E) and the appropriate managers approve the transfer or other disposition of property.
- **ASSETS** Assets are safeguarded against fraud, waste and misuse.
 - FEC provides authorized personnel with access to assets.
 - Staff collecting revenues are not maintaining or in a position to adjust the related accounting records.
 - Accountability for the custody and use of assets is assigned and maintained.
 - Records of quantities and physical locations (e.g., inventory records) are maintained according to policy.
 - Periodic physical inventories of assets and controlled documents are performed, compared to records, and discrepancies resolved.
 - Physical security measures and devices are employed (e.g., safes, locked cabinets).
 - Authorization procedures are documented and followed for using or removing assets.
- **FUND CONTROL** Funds are controlled and limitations are established to prevent obligations in excess of authorized amounts.
 - Amounts approved by OMB are recorded in Pegasys.
 - > Obligations determined to be valid are recorded in Pegasys.
 - Data from the accounting system clearly show status of appropriations in terms of apportionments, allotments, obligations, disbursements and collections, accrued expenditures, and revenues.
 - > Open, unliquidated obligations are reviewed periodically, no less frequently than annually.
 - All violations of the Anti-deficiency Act shall be reported immediately upon discovery in conformance to the Act. In cases where Anti-deficiency Act violations occur, responsibility is assigned to an individual.
 - Reports provide comparison of actual performance to planned or budgeted performance and variances.
- **DISBURSEMENTS** Finance controls and accounts for disbursements, and ensures that amounts are proper in accordance with supporting documentation.
 - Accounts payable are established by individuals other than those purchasing or ordering services, supplies or equipment which results in a disbursement.
 - > Invoices are properly matched to receiving reports and obligating documents.

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- Invoices/Vouchers are approved by the requestor and a designated certifying officer. With respect to contracts, the invoice/voucher is also reviewed and approved by the Contracting Officer.
- Documented procedures address taking available discounts if economically advantageous to the government.
- The accounting system provides for procedures for the approval of vouchers before they are certified for payment.
- > The small purchase card program is managed by the Director of Procurement. Procurement policies determine who is eligible to be issued a purchase card and the purchase limit value by one-time amount and monthly amount. The small purchase card statement is reconciled and paid monthly.
- **REPORTING** Schedules and workload is planned to ensure reporting responsibilities to the Treasury, OMB and Congress are achieved.
 - Responsibility is assigned for keeping current on changing reporting requirements from external sources (e.g., Treasury).
 - External reports are prepared and issued by designated individuals knowledgeable of the reporting requirements.
 - The account structure and classification coding in the accounting system shall enable the accumulation and recording of all transactions in all categories in conformance to SGL standards.
 - Each line item on a report can be traced to SGL account balances, subsidiary ledger balances or other accounting system transactions.
- **RECONCILIATIONS** Accounting data are reconciled monthly to assure accuracy and consistency.
 - Reconciliations with Treasury data are performed in compliance with TFM 2-4100.
 - > The accounting system ensures consistency between the general ledger accounts, subsidiary ledger accounts, detail transactions, and between system modules through automated reconciliation features.
 - Data in accounting reports issued outside of FEC is consistent with data in the accounting system.
 - Transactions recorded in the accounting system are periodically reconciled with source documents by the Finance Division staff.
 - Accounting records are regularly brought into agreement with the results of audits and physical inventories.

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- Discrepancies identified as a result of reconciliations, audits, physical inventories or by other means are investigated and resolved in a timely fashion, and procedures are implemented to prevent recurrences and, if applicable, to effect recoveries.
- **CASH AND COLLECTIONS** The FEC controls and accounts for collections of cash and checks in a timely and accurate fashion.
 - All checks received are delivered from the mailroom to the Finance Division. The mailroom fills out a control slip for all checks received by mail. The control slip indicates the interested parties and the date received. The control slip is a two-way communication.
 - Collections are accounted for, including the identification of source, amount collected and accounts credited. Deposits are made through Treasury's Over the Counter Channel Application (OTCnet).
 - Adequate fireproof safekeeping facilities are maintained for collections.
- **AUDIT TRAILS** The accounting system provides audit trails for all recorded transactions.
 - Transactions can be traced from source documents, original input, system-generated transactions, and internal allocation transactions through the system to the trial balance.
 - Account balances are supported by transaction detail.
 - The accounting system provides the ability to trace source documents through successive levels of summarization to the financial statements and vice versa.
 - The accounting system provides a means to identify changes made to system tables and parameters.
 - A record of the individual(s) that record and modify each transaction is maintained.
- **SECURITY** The accounting system provides adequate security over access and changes to system and user data.
 - Proper authorization required for access to the system is defined by individual user and user class.
 - Request for access to the system is documented.
- **AUDIT FOLLOW-UP** Audit findings are evaluated and resolved in an effective and timely manner.
 - > Proper corrective actions are determined in response to audit findings and recommendations.
 - Corrective actions are implemented in a timely fashion.

- **FINES, PENALTIES, AND JUDGMENTS** FEC has established controls for fines, penalties, and judgments to ensure that they are accounted for in Pegasys.
 - Fines, penalties, and judgments are levied or sought from individuals and organizations based upon Commission final determinations and decisions.
- **COMPENSATION** FEC has established controls for payroll to ensure that it is recorded in the payroll system and in summary form in the FEC accounting system.
 - Appropriate authority exists for the appointment, assignment, and termination of personnel as needed.
 - Compensation and benefit payments are made in accordance with current statutory and regulatory limitations.
 - > Payments are made only in return for services rendered, or as otherwise specified.
 - Payroll charges, including fringe benefits, are recorded and distributed promptly.
 - Timely, accurate, and complete subsidiary records are maintained of vacation, sick leave, and other balances. Balances are reviewed every pay period between the amounts reflected in the NFC Payroll System and WebTA and reconciled as necessary.
- ACQUISITION Acquisition of goods and services is controlled and accounted for in the procurement system.
 - All purchases are authorized within budget limits and made in accordance with applicable laws, regulations, and agreements.
 - Lowest prices are paid commensurate with quality, service, delivery, and reliability.
 - > Goods and services are received and examined for acceptability before payment is made.
- **TRAVEL REIMBURSEMENTS** -Travel reimbursements are provided only for properly authorized travel.
 - Amounts are paid in accordance with applicable Federal travel regulations.
 - All travel vouchers must be signed by the traveler, his/her supervisor, and reviewed and approved by the FEC certifying officer.

1.8 JOURNAL ENTRIES

Manual and automated journal entries (or vouchers) are used to record transactions.

1.8.1 AUTOMATED JOURNAL ENTRIES

Automated Journal Process

Transactions post to the applicable General Ledger Accounts based upon the posting logic and defined workflow processes. The Transaction Definition determines the accounting event and general ledger posting model associated with a transaction. The Transaction Definition includes the following fields:

- Dtyp Document Type
- Tt Transaction Type
- Actg_evnt Accounting Event
- Gl_etry General Ledger Entry
- Post_seq Posting Sequence
- Sgl_debit Standard General Ledger Debit
- Sgl_credit Standard General Ledger Credit
- Trans_def Transaction Definition

Below is an example of the Transaction Definition used for a common automated disbursement process Payment Authorization Check//EFT – Nonreimbursable:

dtyp	tt	actg_evnt	gl_etry	post_seq	sgl_debit	sgl_credit	tran_def
P6	01	SP03	2030	2	6100.01	2110.02	PAYMENT AUTHORIZATION CHECK/EFT - NONREIMBURSABLE
P6	01	SP03	2030	1	4610	4901	PAYMENT AUTHORIZATION CHECK/EFT - NONREIMBURSABLE

Figure 1-5

As illustrated above the transaction definition is driven by the document type, transaction type and accounting event. Based upon those criteria the applicable standard general ledger entries and posting sequence is specifically defined, coded and routed within the GSA Pegasys posting logic.

GSA Posting Logic Summary

The GSA Pegasys automated journal processes includes five journal types:

- Transaction Journal
- Accounting Journal
- General Journal (General Ledger)
- Memo Journal
- Itemized Journal

Each transaction processed in the GSA Pegasys system will generate a single record in the Transaction Journal which represents the document line the accounting information is associated. The Transaction Journal is always linked to the corresponding Accounting Journal, which records the accounting impact of the transaction. The Accounting Journal includes the following fields defined by Pegasys:

- Document type
- Transaction type
- Accounting event
- Process activity
- Transfer information
- Full accounting strip, including system-inferred accounting dimension roll-ups and budget dimensions

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- Amount
- Business Event Type Code

Both the Accounting Journal and Transaction Journal record for the document line are linked to the General Journal which is also referred to as the General Ledger (GL). The GSA Pegasys GL module provides financial tracking for audit trail purposes. The General Ledger consists of two or more records that occur in pairs: a debit that is recorded as a positive number and a credit that is recorded as a negative number. The GL includes the following fields defined by Pegasys:

- General ledger accounting entry
- General ledger account and sub account
- System-inferred general ledger account roll-ups, summary account, and SGL account
- Indicator specifying type of posting (debit or credit)
- Amount

Note: The FEC utilizes the term General Ledger (GL).

The Memo Journal is used to track postings against memorandum accounts. The Memo Journal includes the following fields defined by Pegasys:

- General ledger accounting entry
- General ledger account and sub account
- System-inferred general ledger account roll-ups, summary account, and SGL account
- Indicator specifying type of posting (debit or credit)
- Amount

The Itemized Journal record is linked to a transaction journal record document line with commodities, with the exception of Standard Vouchers (SV), which have commodity information but do not create entries in the itemized journal. The FEC does not have commodities as such, they do not utilize the Itemized Journals however the FEC does utilize Standard Vouchers (SV) to process some transactions.

The Standard Voucher (SV) is used to record miscellaneous accounting transactions that are not defined in an existing module. The SV form is organized as a notebook and records several types of information and is driven by the transaction type.

The most commonly used Standard Vouchers at the FEC is the OM – Manual Payroll Accrual Standard Voucher and the NF- USCCR Payroll Standard Voucher. NFC and GSA have a direct interface for payroll processing. After the biweekly processing, NFC transmits the payroll summary file directly to GSA. NFC sends the payroll detail to OCIO. OCIO notifies the Finance Division that the file has been received. The Payroll - Financial Analyst or Financial Operations Specialist uses Crystal Bridge to import the detail payroll information of the internal reports. The Accounting Distribution Report is the source documents for OM documents.

Figure 1-6 illustrates the transaction definition for an NF Automated Payroll Transaction.

dtyp	tt	actg_evnt	gl_etry	post_seq	sgl_debit	sgl_credit	tran_def	flexpost_fl
NF	1	SPN3	3065	2	6100.10	1010.08	USCCR PAYROLL	Т
NF	1	SPN3	3065	1	4610	4902	USCCR PAYROLL	Т

Figure 1-6

Figure 1-7 illustrates the transaction definition for an OM Manual Payroll Accrual Transaction.

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dtyp	tt	actg_evnt	gl_etry	post_seq	sgl_debit	sgl_credit	tran_def
ОМ	12	SP10	2051	2	6100.10	2210.01	MANUAL PAYROLL ACCRUAL
ОМ	12	SP10	2051	1	4610	4901	MANUAL PAYROLL ACCRUAL

Figure 1-7

One limitation of OM Manual Payroll Accrual (SV) is that the Pegasys does not generate a Prior Year recovery for a reversal of a year-end accrual. The SV document type in Pegasys is a unique document type where the automated spending adjustment logic is purposefully turned off.

The payroll transactions submitted from the FEC for GSA External Services to process within Pegasys are never part of spending chains, with each transaction standing alone, from the initial accrual, its reversal, and then the actual cost posting. Each transaction is processed independently.

In an example of when the accrual activity crosses a fiscal year, there is no automated matching of the original accrual with subsequent disbursements. If spending adjustment logic were turned on, it would treat the accrual reversals as downward adjustments, and the actual payments as upward adjustments in the SGL, when only the difference between the accrual versus actual should have unique treatment.

This occurs whenever the subject transactions are not processed as a part of spending chains. Without linked spending chains, user does not provide enough data in the system to distinguish when upward or downward adjustments might apply. If the logic were turned on in these instances, each transaction would be treated as a separate event for its impact on obligations, and can lead to significant overstatement of upward and downward spending adjustment SGLs. To reduce the risk of significant overstatement of upward and downward spending adjustment to SGLs, GSA turns the posting logic off for the SV document type, creating mostly small immaterial net mounts of understated balances, requiring manual adjustment if needed.

The SV prior year document reversal is a known Pegasys system issue, therefore GSA's Central Finance Office monitors funds processed in Pegays for transactions that might need additional spending adjustments, and they process "Prior Year Recovery Adjustments" RV documents types, as needed. Additional details concerning the GSA processes and procedures over can be found by selecting 'Help' in the <u>GSA Pegasys website.</u> The user will be redirected to the Momentum Online Help center illustrated in Figure 1-8.

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Figure 1-8

1.8.2 MANUAL JOURNAL ENTRIES FOR NON-STANDARD ACCOUNTING TRANSACTIONS

Manual journal entries are prepared for any entries that cannot be produced automatically. Manual journal entries are made by utilizing a Journal Voucher (JV). A JV transaction is used to record non-standard accounting transactions that cannot be processed utilizing a Standard Voucher (SV). Examples of truncations that may require a JV as opposed to an SV are as follows:

- Miscellaneous events not handled by existing modules within the Pegasys system, such as imputed costs.
- Transactions that automatically reverse at a later date, such as a he accounts payable accrual amount (prepared on an Standard Journal Voucher OM document type)
- Transactions that reclassify accounts
- Period-end adjustments, such as year-end closing entries
- Accounts Receivable

Manual entries are needed on a bi-monthly basis for payroll under Pegasys, and a monthly basis for all receivables and allowances. Adjustments are also entered with manual journal entries

1.8.3 ANNUAL CALENDAR

A sample of the Finance Division's annual calendar and audit schedule is shown in Exhibit 1-5.

1.8.4 MONTHLY CLOSE

Monthly financial reports are prepared for the senior leaders (e.g., Commissioners, Staff Director, General Counsel, Inspector General, the Budget Officer, etc.) The reports summarize actual results against the budget. The monthly close takes a few days to enter all transactions, prepare reports, reconcile accounts and analyze activity. Reports are also distributed to each division head on a monthly basis. After close, the Director of Finance and Financial Systems Specialist ensures the completion of the monthly Reconciliations and Journal Vouchers.

A complete list of the monthly reports prepared by the Finance Division at month end for internal and external purposes is included in Section 3 – Reports and Reconciliations. Preparation is the responsibility of the Director of Finance.

1.9 SECTION I - EXHIBIT INDEX

Exhibit 1-1 - FINANCIAL PROCESS FLOW CHARTS Exhibit 1-2 - OCFO EXTERNAL AND INTERNAL REPORTS Exhibit 1-3 - CHART OF ACCOUNTS Exhibit 1-4 – ACCOUNTING CODES Exhibit 1-5 – ACCOUNTING DEPARTMENT CALENDAR SAMPLE

FEDERAL ELECTION COMMISSION FISCAL YEAR 2015 ACCOUNTING MANUAL - SECTION II

OCFO

Finance Division May 2015

The purpose of the Accounting Manual is to (1) provide a summary of accounting related procedures for reference purposes; (2) Support the understanding and utilization of the accounting systems; (3) Provide guidance over reporting requirements; and (4) Ensure consistency over the application of accounting principles, laws, and regulations. Changes to the procedures after this publication date may occur based on updated guidance provided by OMB, Treasury, or other Federal authoritative governing body. Updates to this manual are made once annually, as applicable.

FOIA 2017-023_028

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2.0 RECORDING OF TRANSACTIONS

2.1 SUMMARY OF SIGNIFICANT CHANGES

The following table summarized significant changes reflected that have occurred since the last revision of the FEC Accounting Manual, May 20, 2013.

Section Number	Section Title	Change
Various	Throughout the Document	Effective in FY 2014 Treasury implemented the Six-Digit U. S. Government Standard General Ledger (USSGL) Account Number Code Structure as authorized under Treasury Financial Manual (TFM) Volume I, Bulletin No. 2012-07.
2.2.1	Appropriations	Clarified the GL entries for readability
2.2.2	Apportionments	Clarified the GL entries for readability.
2.2.3	Allotments	Clarified the GL entries for readability.
2.2.5	Appropriations Under a Continuing Resolution	Clarified the GL entries for readability and updated scenario.
2.3	Obligations	Clarified the two different PR's- Purchase Requisition and Purchase Request.
2.6	Accountable Property and Property and Equipment Capitalization Policy	Updated to include references to new OCIO inventory system REMEDY
2.6.5	Accounting for Capitalized Property and Equipment	Updated references to the FASAB Accounting Standards and the rule to dispose of bulk purchase assets once 50% of the original order have been donated, disposed, or impaired.
2.6.9	Transfers	Updated to include reference to REMEDY
2.6.10	Disposals	Updated was missing a form utilized by the FEC http://www.gsa.gov/portal/forms/type/SF
2.7.4	Payment Application Modernization (PAM) Standard payment Request (SPR)	The Secure Payment System (SPS) is obsolete in FY 2014. SPS is replaced with the Payment Application Modernization (PAM) system as noted in the Memorandum to all CFO's and Deputy CFO is regarding the Upcoming FMS Systems Changes and Timelines signed by Bureau of the Fiscal Service (formerly referred to as Financial Management Service) Commissioner David Lebryk on January 14, 2011 and April 11, 2014. Additionally, OMB issued Memorandum M-13-15, Extension of Policy to Provide Accelerated Payment To Small Business Subcontracts, which extends the 15 day
		accelerated payment to small businesses until July 2014.
2.7.7	Government Credit Cards	Clarified the guidance for FEC Purchase Card Reconciliation and authorization.
2.7.10	Travel	Added guidance on travel advance per FEC Acting CFO request.
2.8.1	Accounts Payable	Updated the entire subsection to improve readability (updated again in May 2015)
2.8.11	Unemployment	Clarified the methodology for the adjustment requirement for the unemployment
	Compensation	liability and the entries to utilize when the unemployment liability is funded and unfunded.

2.2 APPROPRIATION AND APPORTIONMENTS

An appropriation is a provision of law authorizing the expenditure of funds for a given purpose. The FEC receives an annual appropriation to fund salaries and expenses. The amount of appropriations approved by Congress that can be obligated and disbursed is issued, pursuant to law by the Secretary of the Treasury, and is documented on a Treasury Warrant.

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An apportionment is a plan, approved by the Office of Management and Budget (OMB), "to spend resources provided by one of the annual appropriations acts, a supplemental appropriations act, a continuing resolution, or a permanent law (mandatory appropriations)" (OMB Circular A-11, as revised). The apportionment identifies the amounts available for obligation and expenditure for specific periods, programs, activities, projects, or objects. When the annual appropriation is received and recorded, OMB approves apportionment requests for Executive Branch agencies, usually on a quarterly basis, however the FEC receives its apportionment on an annual basis. The apportionment may not exceed the annual appropriation.

The Budget Division is responsible for requesting the apportionment (SF-132) from OMB after the annual appropriation enacted, or a rescission or other budgetary action such as a supplemental appropriation occurs. The General Services Administration's External Services Branch (GSA) is responsible for recording the enactment of an appropriation and the budgetary authority apportioned by OMB.

In order to obligate funds for the apportioned funds on the SF-132 the USSGL requires the processing of a journal entry to record the enactment of appropriations and to record budgetary authority as outlined in Section 2.1.1 and 2.1.2. The USSGL requires the recording of an allotment prior to the obligation of funds. As it relates to FEC Funds Control policy, the FEC does not manage funds at the allotment level however in compliance with the USSGL the FEC does record an allotment that is, "the current-period amount available for obligation or commitment."

The FEC does not record commitments within Pegasys; however, the Budget Division maintains a tracking spreadsheet to manage commitments. The Finance and Budget Divisions perform a monthly reconciliation of commitments and obligations. The Budget Division tracks the commitments, including the Purchase Requests from Comprizon. The Finance Division is responsible for tracking the Procurement Awards issued and the Transmittal of Procurement Awards to GSA. The Budget Division is responsible for reconciling the financial and procurement reports to ensure that the obligations for the awards are processed in Pegasys, the FEC's account of record.

Effective in FY 2013, the FEC began to accept reimbursable agreements on behalf of the OIG, under the authority of , "the Inspector General Act of 1978, as amended, 5 U.S.C. App. 3 (IG Act), and the Economy Act, 31 U.S.C. § 1535." Particularly, the IG Act does say that "(4) Each Inspector General shall (B) obtain the services of a counsel appointed by and directly reporting to another Inspector General on a reimbursable basis."

Note: The OMB Circular A-11, as revised definition of the term allotment is, "are subdivisions of apportionments that are made by the heads of agencies."

Note: Effective in fiscal year 2014 Treasury implemented the Six-Digit U. S. Government Standard General Ledger (USSGL) Account Number Code Structure as authorized under Treasury Financial Manual (TFM) Volume I, Bulletin No. 2012-07. The GSA Pegasys accounting system currently uses six digits; the first four digits represent the primary account and include two sub-digits for internal tracking purposes (i.e. 6100.01, 1832.02 or 1360.01). The 4 digit codes in the trial balance are converted to the new 6 digit USSGL codes for GTAS reporting purposes.

2.2.1 APPROPRIATIONS

FEC's appropriation is recorded in Pegasys upon receipt of an approved SF-132 from OMB in GL account 4119. However, the Fund Balance with Treasury is recorded upon receipt of the Warrant from

Treasury, which is received after the FEC apportionment is approved by OMB. Sample entries, assuming a \$10 million appropriation, are shown below.

• To record the enactment of appropriations:

Budgetary Entry

DR 4119 Other Appropriations Realized CR 4450 Unapportioned Authority – Available \$10,000,000

\$10,000,000

2.2.2 APPORTIONMENTS

Once the FEC apportionment is approved by OMB, a copy is provided to GSA for use in requesting a Treasury Warrant. Once the warrant is received it is recorded in Pegasys by GSA. In accordance with the USSGL apportioned funds must be recorded in GL 4450 – Unapportioned Authority- Available – which indicates that, "[t]he amounts apportioned by OMB as category A and B apportionments that are available for allotment." However, to obligate the funds the USSGL requires the agency to record an allotment. GSA is responsible for ensuring the entry of the apportionment is recorded into the accounting system. A sample entry, assuming a \$10M apportionment, is as follows:

• To record budgetary authority apportioned by the OMB and available for allotment.

DR 4450 Unapportioned Authority- Available CR 4510 Apportionment Available for Distribution

• To record the warrant:

Proprietary Entry

DR 1010 Fund Balance with Treasury CR 3101 Unexp Approp-Approp Rec'd

2.2.3 ALLOTMENTS

Once the apportionment is received and recorded, the Budget Division makes an allotment of funds. The FEC establishes Funds Controls at the allotment level on the SF-132, Application of Budgetary Resources therefore the allotment for the FEC equals its apportionment, and appropriation for the annual appropriation The GSA is responsible for the entry into the accounting system. A sample entry, assuming a \$10M allotment, is as follows:

Budgetary Entry

DR 4510 Apportionment Available for Distribution CR 4610 Allotments – Realized Resource \$10,000,000 \$10,000,000

EFFECTIVE 05/06/2014

\$10,000,000

\$10,000,000

\$10,000,000 \$10,000,000

2.2.4 RECISSIONS

According to OMB Circular A-11, as revised, a recission is, "any legislative action taken by the Congress to reduce budgetary resources, including reductions that were not proposed pursuant to the Impoundment Control Act. Rescissions can either be temporary or permanent."

• To record amount of new budget authority permanently rescinded by enacted legislation.

Budgetary Entry

DR 4450 Unapportioned Authority CR 4392 Permanent Reduction – New Budget Authority

Proprietary Entry

DR 3106 Unexpended Appropriations - Adjustments CR 1010 Fund Balance with Treasury

2.2.5 APPROPRIATIONS UNDER A CONTINUING RESOLUTION

According to OMB Circular A-11, "Continuing resolutions (also known as "CRs") are joint resolutions that provide continuing appropriations for a fiscal year. CRs are enacted when Congress has not yet passed new appropriations bills and a program's appropriations are about to or have expired, or when the President has vetoed congressionally passed appropriations bills." During a CR period, "Excluding a full-year CR, Treasury will not issue a warrant under a CR unless an agency explicitly requests one (see Treasury Financial Manual I TFM2–2000, section 2025.20)."

Provided in sections below are the entries the FEC would record when the Federal Government begins a new fiscal year under a CR. The sample entries below assume a \$5 million CR, where the annual appropriation would be \$60 million:

• To record the appropriation:

Budgetary Entry		
DR 4119 Other Appropriations Realized		\$60,000,000
CR 4450 Unapportioned Authority	– Available	\$60,000,000
 <u>Proprietary Entry</u> None To record authority temporarily unavailable 	ble pursuant to public law:	
<u>Budgetary Entry</u> DR 4450 Unapportioned Authority – Availa CR 4395 Authority Unavailable for	able Obligation Pursuant to Public Law	\$55,000,000 \$55,000,000
Proprietary Entry		
None		
SECTION II	7	EFFECTIVE 05/06/2014
	1	FOIA 2017-023 034
• To record Fund Balance with Treasury under a CR as determined by the OMB's automatic apportionment bulletin:

Budgetary Entry None

Proprietary Entry

DR 1090 Fund Balance with Treasury under a Continuing Resolution	\$5,000,000
CR 3101 Unexpended Appropriations - Appropriations Received	\$5,000,000

• To record budget authority automatically apportioned by OMB available for allotment:

Budgetary Entry

DR	4450 Unapportioned Authority – Available	\$5,000,000
	CR 4510 Apportionments	\$5,000,000

Proprietary Entry None

If Congress then enacts the full appropriation of \$65 million through Public Law, the following entries would be made:

• To record the reversal the authority temporarily unavailable pursuant to public law transaction when authority becomes available:

Budgetary Entry

DR 4395 Authority Unavailable for Obligation Pursuant to Public Law	\$55,000,000
CR 4450 Unapportioned Authority – Available	\$55,000,000

Proprietary Entry

None

• To record the appropriation:

<u>Budgetary Entry</u> DR 4119 Other Appropriations Realized CR 4450 Unapportioned Authority – Available

\$5,000,000 \$5,000,000

Note: Under the CR funding was expected to be \$60 million based on the prior year appropriation, however once the current year funding is received an additional entry must be made to record the additional, \$5 million in Appropriations Realized.

• To record Fund Balance with Treasury and adjust the Fund Balance With Treasury Under a CR to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant:

Budgetary Entry None

Proprietary Entry

DR 1010 Fund Balance with Treasury

CR 1090 Fund Balance with Treasury under a Continuing Resolution CR 3101 Unexpended Appropriations - Appropriations Received \$65,000,000 \$5,000,000 \$60,000,000

Note: The FBWT must equal the total of Appropriations Realized for the current fiscal year. Under the CR funding was expected to be \$60 million based on the prior year appropriation, however once the current year funding is received an additional entry must be made to record the additional, \$5 million in Appropriations Realized for a total of \$65 million in Appropriated funds per the Treasury Warrant.

2.2.6 MANAGEMENT PLAN

Once the apportionment for the FEC's annual appropriation is approved by OMB, the Budget Division prepares an annual Management Plan, for Commission approval, that allocates the agency's appropriated and apportioned funds, by division or office. More detailed, object class-level spending plans are then developed, at the division or office level, which are then submitted to GSA for entry into the accounting system. Budget reviews and approves all adjustments to these allocations in the accounting system.

To help alleviate budget errors, the Budget Division maintains a detailed system of tracking commitments, obligations, and the status of available funds. This also includes all budget changes, expenditures and open obligations. The Finance Division is responsible for the accuracy of all financial transactions processed by GSA and for the data on reports and in the system. Budget is responsible for the accuracy of all budget data entered and allocated within the accounting system.

2.3 **OBLIGATIONS**

The agency utilizes GSA as their line of business for financial processing; however, the FEC is ultimately responsible for maintaining procedures to ensure proper control over obligations. All obligations must be promptly recorded by GSA against the appropriation in order to maintain funds control, provide essential management information, support the preparation of financial statements as well as required reports in a timely and accurate manner. The accounting system is capable of preventing any overcharges by division, purchase order or appropriation (fund). An over-obligation of an apportionment or appropriation is a violation of the Anti-deficiency Act and carries severe penalties, including imprisonment. Extreme care must be taken to ensure funds are not overspent. As it relates to the FEC Funds Control policy the FEC, apportionment is equal to the appropriation.

The obligation of funds for services and supplies typically begins with a purchase requisition. A Purchase Requisition (PR) is routed through the Comprizon system and containing a detailed description of the need identified by the Requesting Office in accordance with FEC Procurement Policies and Federal Acquisition Regulations (FAR), as applicable. The Purchase Requisition (PR) is routed to the Budget Division through Comprizon for approval. The Budget Division reviews the purchase requisition and supporting document (such as quotes, etc.) and ensures that they are properly coded by fiscal year, division, and object class, etc. Once the purchase requisition is approved by Budget, it is converted to a Procurement Request (PR) and submitted to the Procurement Division.

Documents that fall within the following categories are further reviewed by the Budget Director:

- 1) All purchase requests during a CR, and
- 2) At all times, those over \$25,000.

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The Procurement Officer may request that the Budget Officer sign any PR deemed unusual or that will require a budget adjustment. After the Budget Officer signs such requests, ownership of the PR becomes that of the Procurement Division and the request becomes a Purchase Order (PO). The PO is then forwarded to the Finance Division for transmittal to GSA for processing in Pegasys, the system of record. A more detailed description of purchase request processing is maintained in the FEC Procurement Policies and Procedures (PROCUREMENT PROCEDURES).

All transactions entered into the accounting system must have proper documentation. Seven documents may be used to obligate funds:

- 1) Purchase orders (POs)
- 2) Contracts
- 3) Travel authorizations (TAs)
- 4) Reimbursable work authorizations (RWAs)
- 5) Approved claim/voucher forms
- 6) Training forms
- 7) Interagency agreements (IAs), and

Payroll journals generated from data provided by NFC also use funds but do not require obligating documents, since such data is generated from personnel actions, which support the routine costs.

The FEC enters into obligations through the procurement process, which is described in the FEC Procurement Policies and Procedures a. The Contracting Officer (CO) is responsible for ensuring that the FEC complies with Federal Acquisition Regulations and all other applicable laws and regulations.

Obligations incurred take two forms: *expenditures*, which are entered simultaneously with the obligations (e.g., payroll, local travel) and obligations for goods, and services, which are, recorded when the obligating document is received and recorded by GSA in the accounting system, and paid at a later date. The sum of expenditures and unliquidated (unpaid) obligations is referred to as "total obligations." The total appropriation less total obligations equals the "amount available to obligate" on accounting reports. The following accounting entry is processed when obligations are established:

DR 4610 Allotments – Realized Resource

CR 4801 Undelivered Orders – Obligations, Unpaid

The Director of Finance is responsible for providing a list of all obligations on a monthly, quarterly, or ad hoc basis. Under the current arrangement with GSA, the Finance Division prepares a transmittal letter including copies of the obligating documents for the processing and recording of transactions by GSA into Pegasys. The Finance Division then reviews Pegasys to ensure that the obligation made it into the accounting system accurately. As outlined in Section 2.2 above, a properly authorized obligating document is required before funds can be obligated in the accounting system. Invoices must also have proper approval before entry into the system. See Section 2.6 Disbursements.

A deobligation is the cancellation or reduction of a previously recorded obligation and must be promptly recorded in the financial system. Deobligations in the current fiscal year restore funds that are available for new obligations. Amounts deobligated after the close of a fiscal year increase the unobligated balance of the expired appropriation, but are not available for new obligations. However, they are available for upward adjustments to the initial obligation.

Throughout the year, open obligations are reviewed, with the goal of deobligating balances that are no longer needed for the original purpose, so that they may be used for other priorities in the current fiscal year. As the fiscal year draws towards its close, these reviews are conducted more frequently.

2.4 FUND BALANCE WITH TREASURY

The FEC does not maintain cash in commercial bank accounts. The U.S. Treasury processes FEC cash receipts and disbursements. Treasury relies on monthly data reported by agencies, primarily via the 224, *Statement of Transactions* for its records of agencies' collections and disbursements affecting its FBWT account balances.

FBWT transactions include disbursements/receipts from the Intra-governmental Payment and Collection System (IPAC), Treasury disbursements, and miscellaneous and custodial receipts. Significant transactions affecting FBWT are generated by the Finance Division include: (1) Appropriations (including rescissions), (2) payroll disbursements using payroll transaction data from NFC, and (3) other operating disbursements. These types of transactions directly relate to activities associated with the day to day operations of the FEC and are reflected in Fun 701.

Collections on penalties and fines on behalf of the Federal government are reflected in Fund 702 and miscellaneous receipts are reflected in Fund 703. Penalties and fines are custodial collections, which are not available to finance FEC activities. Miscellaneous receipts are not available to finance FEC activities.

The FEC does not maintain Imprest Funds for petty cash expenditures. The FEC does not maintain cash in its offices for purchases.

FBWT Payroll Adjustments

Fund 701 may contain transactions made by NFC for returned savings allotments pending reissue, and retuned payroll EFTs for closed employee saving or checking accounts, transactions that are not recorded as part of the regular payroll but are reflected as additional payroll schedules on the U.S. Department of Agriculture National Finance Center (NFC) SF-224 Abstract of Transactions. The additional schedules are recorded at Treasury but would not be reflected in Pegasys. As a result, GSA personnel have the authority to record the additional payroll schedule transactions to the trial balance if the individual transaction does not exceed \$5,000. GSA will record the payroll adjustments using the following accounting string: Department Code TUHF5100, Budget Activity Code UH01, Object Class 11, and Sub-object Class A01.

2.4.1 CASH RECEIPTS

The FEC receives funds from a variety of sources:

- Congress for initial and supplemental appropriations;
- Vendors and employees for refunds, overpayments;
- The public for photocopying of FEC documents, sale of publications or tapes and;
- Reporting entities because of fines and penalties.

All payments are made payable to the FEC or the U.S. Treasury. The cash receipts are processed by FEC personnel and entries are made to the accounting system by GSA via standard journal to record all amounts. Effective December 2012 Treasury - Financial Management Service (FMS) decommissioned the CA\$HLINK II application and all deposit functions are now processed through the Over the Counter Channel Application (OTCnet).

The FEC receives funds through Lockbox payments, FEC Cash Receipts by mail (checks and money orders), and the public records sales counter (cash and credit card transactions). Payments of cash, check or money order are maintained in the Finance Division safe until they are processed. After processing cash is delivered to the bank, checks, and money orders are shredded within 14 days.

LOCKBOX PAYMENT DEPOSITS

The Office of Administrative Review (OAR) has a Financial Management Service agreement for a General Lockbox Network, which was first executed in 2000 and later updated in 2005 due to the conversion to Electronic Check Processing. Since the agreement was not executed through the Finance Division, the OAR Director is the Point of Contact for any correspondence between the Lockbox agent and the FEC.

When OAR issues Reason to Believe (RTB) letters, they provide a remittance address for the Lockbox. Payments on fines assessed and RTBs issued by OAR are sent to the FEC's designated Depository and Financial Agent U.S. Bank who is authorized to perform lockbox services. Lockbox deposits are processed by the reserve bank and Treasury/FMS credits the FEC's Federal Reserve Bank of Cleveland account in OTCnet.

Each day U.S. Bank will e-mail copies of Lockbox System reports including Batch Summary and Detail Reports and Deposit tickets (SF-215) which are available through OTCnet to the designated agency official, the OAR Reviewing Officer. The OAR Reviewing Officer will e-mail the SF-215 and the applicable case number and amount to inform the Cash Receipts (CR) Financial Analyst (FA), that a deposit has been made. The CR FA will log the deposit and forward the information to GSA for posting.

Returned Checks

If a check is returned for insufficient funds, U.S. Bank will process it a second time. If U.S. Bank is unable to collect the funds, it, prepares a Treasury Debit Voucher (SF-5515) for the total amount of the previous day's return. U.S. Bank will provide a listing of returned checks to the FEC and will forward the checks and copies of the SF-5515 in the accounting package.

FEC CASH RECEIPTS BY MAIL

Collections are received by the FEC mailroom. All checks received are delivered from the mailroom to the Finance Division, in accordance with the FEC procedures outlined by the Deputy Staff Director for Management and Administration.

Upon receipt of a check or money order from the mailroom, the Finance Division prepares a two-way memo indicating the check number, amount and submitter to obtain instructions from the applicable division as to how to apply the payment. The memo, a copy of the check and any additional supporting documentation is then forwarded to the appropriate division to request instruction on how to apply the payment. Once the memo is returned from the applicable division indicating how to apply the payment the Finance Division processes the check through the FMS-OTCnet System for check imaging. All checks received are maintained in the safe, generally for 14 days. After the holding period is expired, the checks are copied and filed in the Finance Division and the original check is shredded.

Deposits are reconciled and then stored in batches that are transmitted to the Central Image and Research Archive (CIRA). Once the check data is transmitted, Treasury uses the information to electronically debit the check writer's account through the Automated Clearing House (FedACH) electronic funds transfer

(EFT). Treasury/FMS credits the FEC's Federal Reserve Bank of Cleveland account in OTCnet and emails a confirmed deposit ticket (SF 215) to the designated agency official the Cash Deposits (CD) FA. If Treasury is unable to collect the funds, it debits the agency's account in OTCnet and emails a debit voucher (SF 5515) to the FEC Finance Division.

If the payment is made with cash, the funds are maintained in the Finance Division safe until delivered to the bank.

FEC Cash Receipts by Public Records sales counter and credit card transactions

Public Records completes a "Register of Remittances Received and Credit Card Sales" form on a daily basis to record the amount of funds collected through cash, checks, money orders, and credit cards. These documents are then taken to the Finance Division to be deposited.

The Finance Division records check and money order information in the FMS-OTCnet system, which generates a deposit Batch List report, and electronic deposit ticket (SF-215). When cash is received, the Finance Division provides Public Records with a receipt for the amount received. Financial Operations Specialist or Financial Analyst will process the payment through OTCnet and will then manually take the cash and supporting documentation to the bank for deposit. The credit card slip is used in lieu of the SF-215 for all credit card transactions.

2.5 ACCOUNTS RECEIVABLE

2.5.1 CUSTODIAL ACCOUNTS

FEC receivables consist of administrative fines and civil penalties assessed through its enforcement processes or conciliation agreements reached with parties. Three FEC offices administer the penalties and fines: the Office of General Counsel (OGC), the Office of Administrative Review (OAR) and the Office of Alternate Dispute Resolution (ADR). Each has a distinct role in the enforcement and collection process. The offices also have significantly different volumes. Therefore, each has a different rate of collection. The Allowance for Uncollectible Accounts is based on the historical rate of collection for the office and an overall assessment of the debtor's willingness and ability to pay. OAR debts are referred to the U.S. Treasury for collection when delinquent.

The Finance Division is responsible for preparing the monthly Fine Summary Worksheet, the quarterly Summary of FY20XX Fines Assessed and Collected report for the program offices and quarterly Treasury Report on Receivables (TROR) for external reporting purposes. These requirements are assigned to the Accounts Receivable (AR) Financial Analyst. The Fine Summary Worksheets consist of several Excel spreadsheets that are use to manage fines assessed, collections, accounts receivable, aging of accounts receivable, allowance for doubtful accounts and net receivables.

Assessments consist of all new debt and receivables generated each month. The AR Financial Analysts records fines and penalties in the Fine Summary Excel spreadsheet in the month levied by the Commission. The Financial Analyst also logs the receipt of cash collected for a new assessment, existing receivable, or entered amounts paid based on a Reason to Believe (RTB) in the Fine Summary spreadsheet. Accounts Receivable Aging (delinquent debt) is categorized based on the length of time it takes for a debt to be fully paid. The FEC maintains seven aging categories based on TROR reporting requirements. FEC prepares the Allowance for Doubtful accounts in accordance with guidance regarding "Managing Federal Receivables" set forth by Treasury Debt Management Service as noted in the Accounts Receivable policy.

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The AR Financial Analyst records the following journal entries to record new assessments for the monthly, accounts receivable, the allowance for doubtful accounts and payment information, as applicable to entry, submit to GSA for posting.

GL	Description	DR	CR
1360	Penalties and Fines Receivable - Not Otherwise Classified	XXX	
5320	Penalties and Fines Revenue		XXX
5001	A correct Collections for Others Statement of Custodial Activity		
2080	Custodial Liability	ΧΧΧ	vvv
2980	Custodial Liability		ллл
	TO RECORD A NEW RECEIVABLE BALANCE		
GL	Description	DR	CR
5324	Contra Revenue for Penalties and Fines	XXX	
	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise		
1367	Classified		XXX
2980	Custodial Liability	XXX	
5991	Accrued Collections for Others - Statement of Custodial Activity		XXX
	TO RECORD AN INCREASE IN THE ALLOWANCE BALANCE		
1010	Fund Balance with Treasury	XXX	
1360	Penalties and Fines Receivable - Not Otherwise Classified		XXX
5990	Collections for Others – Statement of Custodial Activity	XXX	
5991	Accrued Collections for Others - Statement of Custodial Activity		XXX
	TO RECORD A PAYMENT		
	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise		
1367	Classified	XXX	
5324	Contra Revenue for Penalties and Fines		XXX
5991	Accrued Collections for Others - Statement of Custodial Activity	xxx	
2980	Custodial Liability		XXX
	TO RECORD A DECREASE IN THE ALLOWANCE BALANCE		

Payments Received for Debts currently referred to Treasury

Once a debt is referred to Treasury respondents are required to remit payment for the principal amount referred by the FEC and any applicable interest and fees applied by Treasury Debt Management Services (DMS) to Treasury for processing. Once the payment has been received and processed by Treasury the FEC will receive payment of the principal balance remaining once the applicable fees are deducted from the payment through IPAC.

The amount assessed by the FEC is not always the amount referred to Treasury, as sometimes committees pay a portion of the debt while it is still at the Commission. In those cases, only the unpaid portion of the assessed amount is referred to Treasury

Office of General Counsel (OGC) and Alternative Dispute Resolution (ADR) payments

If an OGC or ADR respondent submits a payment to the FEC, after the debt is referred to Treasury the Finance Division will contact the program office to inform them that a check or money order was received. The AR Financial Analyst will document the date received, case ID, respondent name and check number for the Finance Division's records. The AR Financial Analyst notifies the program office that payment is returned to Treasury for processing. The mailing address for referred debts is:

US Bank c/o Treasury P O Box 979101 St Louis, MO 63197-9000

When the payment is received by Treasury it will any applicable interest and fees applied by Treasury and principal amounts collected will be transferred to the FEC by IPAC.

Office of Administrative Review (OAR) payments

If an OAR respondent submits a payment to the FEC Lockbox after the debt has been referred to Treasury, the OAR Reviewing Officer (RO) will provide the AR Financial Analyst with the SF 215 Ticket on which the payment appears. The RO will include the date received; case ID, respondent name and check number, and note that the payment is for a debt previously referred debt to Treasury, therefore an IPAC for Treasury's applicable fee will follow.

Upon receipt of the payment to the FEC Lockbox, the RO will contact Treasury (feddebt.financial.team@fms.treas.gov) to inform them that a payment has been received at the FEC Lockbox for a debt previously referred to them. The email will include the FedDebt Debt ID, Agency Case ID, Payment Date, Payment Amount and Check#. Upon receipt, Treasury will respond with an email indicating that the payment is processed, triggering the IPAC to Finance for Treasury's applicable fees.

FECA Debt Close-out Procedures

FEC FECA Debts written-off for financial statement purposes (delinquent two years or more) are Currently Not Collectible (CNC), however they are not considered closed. Closed debts are CNC debts are terminated by suspending all collection activity and reporting the debt close out to the Internal Revenue Service (IRS).

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Once it has been determine that a debt is eligible to be closed the Finance Division is required to send the debtor a Department of Treasury (Treasury), IRS Form W-9 - Request for Taxpayer Identification Number and Certification, Form 1099-C Cancellation of Debt and Form 1096 Annual Summary and Transmittal of U.S. Information Returns. To obtain the forms the AR Financial Analyst will order forms from the IRS website www.irs.gov the tax year in which the debt is canceled.

The Finance Division performs a preliminary review in the 3rd quarter and a final review in the 4th quarter in coordination with program offices to determine if written-off delinquent debts should be closed out. A Form 1099-C, Cancellation of Debt is issued for each FECA debt that equals or exceeds \$600.00 in accordance with the Debt Collection Improvement Act (DCIA).

The AR Financial Analyst is responsible for issuing form W-9, 1099-C and 1096 to all applicable parties. To complete the form the AR Financial Analyst should submit the listing of written-off delinquent debts to the applicable program office to determine if any are eligible for close out. For debts identified by the program office for close out, the most recent address list must be obtained. The AR Financial Analyst prepares the Request for Taxpayer Identification Number (TIN) and Certification (Form W-9). The W-9 Request memorandum must include the case number, name, and outstanding debt amount. The AR Financial Analyst will submit to the Director of Finance for review and approval. When approved, the letter is signed by the Chief Finance Officer (CFO) or Director of Finance and the AR Financial Analyst mail W-9 forms by certified mail. The Finance Division will monitor in-coming mail to determine if the respondent has submitted a TIN for 1099-C processing or will log any issuance of non-response or returned letters.

When preparing the 1099–C the agency must also complete Form 1096 Annual Summary and Transmittal of U.S. Information Returns. The original Form 1096 is submitted to the IRS to account for the aggregate total of FECA debts for which a 1099-C is issued. Form 1099–C Part B must be sent to debtor and post marked by the January 31st of the subsequent year.

Prior to issuing a 1099-C the W-9 official notification of close out must be submitted to the respondent. In accordance with the DCIA, the agency must have exhausted all collection effects, the debt will be closeout, and recalled from Treasury.

Form 1099-C will be issued with or without response from the respondent. The Finance Division utilizes a template to issue the1099–C Form. The form can be located in the Finance ECM / LiveLink Reconciliations folder. Form 1099-C consists of three parts - part A is submitted to IRS, Part B is submitted to the debtor and Part C is submitted to the Creditor.

The AR Financial Analyst must mail Form 1099 - C Part A for each debtor to the IRS no later than February 28^{th} (postmark date) with the Form 1096. Form 1099 - C Part B must be sent to debtor and issued by January 31, of the subsequent tax year. The AR Financial Analyst must verify the case number, name, and dollar amount from the W-9 Request memorandum. Form 1099 - C Part C is maintained by the Creditor (file copy).

ACCOUNTS RECEIVABLE WRITE-OFF'S FOR FINANCIAL STATEMENT PURPOSES

It is the policy of the FEC's OCFO to take all available actions to collect outstanding accounts receivable. However, after all appropriate collection actions have been taken, including those taken on behalf of the FEC by the U.S. Department of the Treasury; it may be appropriate to write-off certain accounts. The criteria for write-off used in the policy are consistent with the Debt Collection Act of 1982, as amended and The Debt Collection Improvement Act of 1996". For financial statement purposes, the FEC will

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write-off all delinquent accounts receivable debts that are two years or older annually that do not have current collection activity. This complies with the OMB Circular A-129. Although the FEC may write-off, an AR debt from an accounting perspective that does not mean that the debt is closed, meaning that all collection efforts are suspended and the debt is discharged. According to the Treasury TROR guidance, a debt is closed by the issuance of an IRS Form 1099-C / Cancellation of Debt, "to report to the Internal Revenue Service a discharge of indebtedness." Until the debt is closed, the program offices may continue to pursue the debt.

LEVELS OF WRITE OFF AUTHORITY

After all standard collection procedures have been completed for a given account, it may be necessary to perform a write-off for financial statement purposes. The OCFO performs reviews in the third and fourth quarter to determine if any debts qualify for write-off.

Write-offs will only be approved by the designated approving official within the scope of their authority. The level of authority at which this decision is made will be based on the dollar amount of each individual receivable account being considered for write-off.

- 1. Accounts with a gross receivable amount less than \$25,000, approval by the Director of Finance is required.
- 2. Accounts with a gross receivable amount of \$25,000 or more, but less than \$50,000, approval by the Deputy Chief Financial Officer is required.
- 3. Accounts with a gross receivable amount of \$50,000 or more, but less than \$100,000, approval by the Chief Financial Officer is required.
- 4. Accounts with a gross receivable amount of \$100,000 or more, require approval by the Department of Justice though the Office of General Counsel. Notification of the Commissioners is required before a debt is forwarded to the Department of Justice.

Documentation of Write-off Authority

The AR Financial Analyst will prepare a memorandum with a schedule of accounts to be written-off, and submit it to the Director of Finance for review and approval. Once the Director Finance approves the memorandum, it will be forwarded to the Deputy Chief Financial Officer, or Chief Financial Officer, for final approval.

Once the write-off has been approved by the designated official, a financial management analyst will prepare the write-off JV, and will submit it to the Director of Finance for review and approval. The Director of Finance will route the JV to GSA for processing.

Treasury Report on Receivables (TROR)

At the end of the quarter, a financial analyst will prepare the TROR based on the information within the Fine Summary Worksheets utilizing the TROR Form Template from Treasury. Instructions provided are provided in the in the Instructional Workbook for Preparing the "Treasury Report on Receivables and Debt Collection Activities" a supplement to the Treasury Financial Manual Volume I Part 2 Chapter 4100.

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2.6 ACCOUNTABLE PROPERTY, CAPITALIZATION POLICY, PROPERTY AND EQUIPMENT, SOFTWARE IN PROGRESS AND LEASEHOLD IMPROVEMENTS

Purchases of property and equipment use appropriated funds. The appropriated fund category includes all property and equipment used by the FEC for general operations. Accounting for property is the shared responsibility of the OCFO, Administrative Services Division, Office of the Chief Information Officer (OCIO) and GSA.

The Finance Division is responsible for ensuring that the capitalized property items are identified and depreciated or amortized based upon the accounting standards. The Administrative Services Division and OCIO are responsible for maintaining inventory controls, retaining records of property assignments, performing annual property inventories, tracking, recording and reporting excess property, and ensuring the proper transfer or disposal of excess property.

FEC implemented a new Fixed Asset Subsidiary Ledger, the GSA Fixed Asset (FA) Module effective March 2010. Prior to this conversion, the FEC has used the CATS Module in the Property Tracking System Database to track capitalized property and equipment. GSA maintains the FA Module and is responsible for entering FEC's new capitalized equipment. Purchases that meet the FEC's capitalization requirements are entered into the FA Module.

Furniture and fixtures inventory records are maintained by the Administrative Services Division (ASD) and computer equipment and system inventory records are maintained by the OCIO. ASD discontinued the use of the PROBAR tracking system and now uses the FEC Property Tracking System under the Administrative Office's database. Effective in FY 2013, the Office of the Chief Information Officer (OCIO) discontinued the use of the FEC Property Tracking System and IT database, and converted to REMEDY an IT Helpdesk application and inventory-monitoring program.

2.6.1 CATEGORIES OF PROPERTY & EQUIPMENT

Property and Equipment consists of equipment, assets under capital lease, leasehold improvements, and internal use software. Equipment includes office equipment, fax machines, computer equipment, etc. Assets under capital lease (if applicable) include copiers and software.

Internal use software includes COTS (Commercial off-the-shelf) software; contractor developed software and internally developed software.

In addition to these capitalized assets, FEC maintains and manages an inventory of non-capitalized accountable property. Non-capitalized accountable property is any tangible personal property with an acquisition cost (or value) under the capitalization threshold. Non-capitalized accountable property includes computers, calculators, heaters, blackberries, etc.

FEC does not own any buildings however, the agency may record leasehold improvements if applicable. FEC's leased office space is managed by the GSA.

The building is leased through the GSA under an occupancy agreement, which manages the lease agreement between the Federal government and the commercial entity. The FEC is billed by GSA for the leased space; taxes and an administrative fee based upon annual lease payments made as included in a 10-year lease. The cost of the building is <u>not</u> capitalized.

2.6.2 CAPITALIZATION POLICY

General P&E consists of items that are used by the FEC to support its mission. The FEC capitalizes assets with a useful life of two years or greater and an acquisition cost of \$25,000 or more. For bulk purchases, items are capitalized when the individual useful lives are at least two years and have an aggregate value of \$250,000 or more.

Internal use software development and acquisition costs of \$25,000 are capitalized as Software in Development until the development stage is completed and the software is tested and accepted. At acceptance, the costs of Software in Development are reclassified as internal use software costs and amortized using the straight-line method over an estimated useful life of three years, effective FY 2009. The useful life of internal use software was shortened in FY 2009 because software becomes obsolete rapidly. Purchased commercial software that does not meet the capitalization criteria is expensed. Enhancements, which do not add significant new capability or functionality, are expensed. Effective, FY 2011 the capitalization threshold for Internal Use Software was increased to \$250,000.

The costs of any leasehold improvements, which are managed through GSA, are financed with FEC appropriated funds. Construction costs of \$25,000 or more are accumulated as Construction in Progress until completion and then are transferred and capitalized as a Leasehold Improvement over five years or the remainder of the lease, whichever is less, effective FY 2009.

Acquisitions of P&E that do not meet the capitalization criteria are recorded as operating expenses.

Maintenance, repairs and minor renovations are expensed as incurred. Expenditures that materially increase values, change capacities or extend useful lives are capitalized.

2.6.3 USEFUL LIVES

Effective FY 2009, the estimated useful life of assets such as office furniture, office equipment, telecommunications equipment and audio/visual equipment is five years and the estimated useful life of IT equipment is three years.

Class	Estimated Useful Life
Office Furniture	5 years
Office Equipment	5 years
IT Equipment (Hardware)	3 years
IT Software	3 years
Telecommunications equipment	5 years
Audio/visual equipment	5 years
Leasehold Improvements	Lesser of 5 years or the remaining life of the
	building lease

2.6.4 DEPRECIATION AND AMORTIZATION

Depreciation and amortization shall be recognized on all general PP&E, except internal use software in development, construction in process, and land and land rights of unlimited duration. The depreciation and amortization expense associated with the use of general PP&E is calculated through the systematic and rational allocation of the cost, less its estimated salvage/residual value, over the estimated useful life of the general PP&E.

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Depreciation or amortization is calculated using the straight-line method with no salvage value. With the implementation of the GSA FA module, depreciation and amortization begins the day the asset is placed in service. This methodology was retroactively applied at the point of conversion. The Pegasys system uses Julian Dates to capture the daily rate; therefore, whenever a leap year occurs, the system includes an additional day. The general calculation for the daily rate is (Acquisition Cost - Accumulated Depreciation) / (Remaining Useful Life).

For example, for an existing asset converted from the CATS subsidiary ledger to the Pegasys Fixed Asset Module the daily depreciation rate was calculated as follows:

On February 26th, 2010, when the asset was converted, the accumulated depreciation was 578,004.02 with an in-service date of 07/31/2007. The daily rate was calculated as of October 1st, 2009, the first day of the fiscal year. As of October 1, 2009, 792 days passed (365 days to 07/31/2008, 365 days to 07/31/2009, 1 day in July 31 days in August, and 30 days in September). The asset has a useful life of 5 year, or 1,826 days (365days/year + 1 day for a leap year). At the conversion date, the remaining useful life of the asset was 1,034 days.

Therefore, the calculation would be as follows: (\$1,284,453.38 - \$578,004.02) / (1,034 days) = \$683.2199/day. For additional details related to accumulated depreciation and amortization processing within Pegasys, see Section 2.5.6 RECORDING CAPITALIZED ASSETS IN THE FIXED ASSET MODULE of the Accounting Manual.

2.6.5 ACCOUNTING FOR CAPITALIZED PROPERTY AND EQUIPMENT

The Federal Accounting Standards Advisory Board (FASAB) issued Statement of Federal Financial Accounting Standards (SFFAS) in June 1996. SFFAS No. 6, 10 and 35 require that agencies capitalized and depreciate/amortize property, plant, and equipment (P&E). SFFAS 44 provides guidance to determine the methodology to determine loss related to asset impairment.

General PP&E has one or more of the following characteristics:

- It could be used for alternative purposes (e.g., by other Federal programs, State or local governments, or non-governmental entities) but is used to produce goods or services, or to support the mission of the entity, or
- It is used in a significantly self-sustaining activity that finances its continuing cycle of operations through the collection of revenue (business-type activities), or
- It is used by entities in activities whose costs can be compared to other entities performing similar activities.

Leases are capitalized if they meet the criteria as specified in SFFAS No. 6. To determine if a lease is a capitalized or operating lease the Finance Division reviews procurement orders related to new leases. Each lease is evaluated to determine if it meets the Capital Lease criteria as specified in SFFAS No. 6.

If, at its inception, a lease meets one or more of the following four criteria, the lease should be classified as a capital lease by the lessee. Otherwise, it should be classified as an operating lease.

The lease transfers ownership of the property to the lessee by the end of the lease term. The lease contains an option to purchase the leased property at a bargain price.

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The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.

The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value 24 of the leased property.

The last two criteria are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property.

Internal use software, whether commercial off-the-shelf (COTS) internally developed or contractor developed, shall be capitalized if it meets the following criteria:

- The internal use software has a useful life greater than two years.
- The COTS, internally or contractor developed, software must have projected cost equal to or greater than \$250,000 during the software development phase.
- The project/program must be new systems or major enhancements to existing systems.

Note: Cost associated with the preliminary design phase and post implementation/operational phase must be expensed.

Cost associated with Internal Use Software that are Capitalized:

Costs of the software development phase include:

- Design of chosen path, including software configuration and software interfaces*
- Coding
- Installation to hardware
- Testing, including the parallel processing phase

* See SFFAS #10, paragraph 11

In accordance with SFFAS, No. 10, paragraph 18,"contractor-developed software capitalized cost should include the amount paid to a contractor to design, program, install, and implement the software. Material internal cost incurred by the Federal entity to implement the COTS or contractor-developed software and otherwise make it ready for use should be capitalized."

Consistent with SFFAS, No. 10, paragraphs 25 and 26, "Enhancements - The acquisition cost of enhancements to existing internal use software (and modules thereof) should be capitalized when it is more likely than not that they will result in significant additional capabilities. For example, in an instance where the Federal entity adds a capability or function to existing software for making ad hoc queries, the cost would be capitalized. Enhancements normally require new software specifications and may require a change of all or part of the existing software specifications as well."

According to SFFAS, No. 10, paragraph 23, "Bundled Products and Services - Federal entities may purchase software as part of a package of products and services (e.g., training, maintenance, data conversion, reengineering, site licenses and rights to future upgrades and enhancements). Federal entities should allocate the capitalizable and non-capitalizable cost of the package among individual elements based on a reasonable estimate of their relative fair values. Costs that are not susceptible to allocation between maintenance and relatively minor enhancements should be expensed."

As it relates to Integrated Software, "The aggregate cost of the hardware and software should be used to determine whether to capitalize or expense the costs" according to SFFAS No. 10 paragraph 22.

Cost associated with Internal Use Software that are Expensed:

Cost associated with the Preliminary Design phase, which includes:

- Conceptual formulation of alternatives*
- Evaluation and testing of alternatives
- Determination of existence of needed technology
- Final selection of alternatives

* See SFFAS #10, paragraph 11

Cost Associated with the Post-Implementation Phase / Operational Phase, which includes:

- Data conversion All data conversion costs incurred for internally developed, contractordeveloped, or COTS software should be **expensed** as incurred, including the cost to develop or obtain software that allows for access or conversion of existing data to the new software. Such cost may include the purging or cleansing of existing data, reconciliation or balancing of data, and the creation of new/additional data.
- Application maintenance

Enhancements of existing internal use software when it is unlikely that they will result in significant additional capabilities or functionalities. Cost incurred solely to repair a design flaw or to perform minor upgrades that may extend the useful life of the software without adding capabilities should be expensed.

General Ledger Entries for P&E

Additions: DR 4801 Undelivered Orders – Obligations, Unpaid CR 4901 Delivered Orders – Obligations, Unpaid

DR 17XX Capital Asset DR 18XX Capital Asset CR 2110 Accounts Payable

DR 8802 Purchases of Property, Plant, and Equipment CR 8801 Offset for Purchases of Assets

Depreciation:

DR 6710 Depreciation, Amortization, and Depletion CR 17X9 Accumulated Depreciation – Capital Asset

CR 18X9 Accumulated Depreciation – Capital Asset

If the FEC disposes, retires, or sells an asset and incurs a loss the following journal entry would be required:

DR 17X9 Accumulated Depreciation – Capital Asset DR 18X9 Accumulated Amortization – Capital Asset

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DR 7210 Losses on Disposition of Assets – Other CR 17XX Capital Asset CR 18XX Capital Asset

Capitalized assets are generally kept through the course of their estimated useful lives, however some may require disposal before their estimated useful life expires. If disposed of prior to full deprecation or amortization a calculation to determine any gain or loss will be performed and the entry is booked. For example, assume capitalized computer hardware costing \$27,000 with a useful life of five years was purchased two years ago. The asset is traded in for a new one with a retail price of \$32,000. The vendor gives the FEC a \$14,000 credit towards the new computer. The calculation of the gain or loss and related entry would be as follows:

	\$27,000	
ated depreciation (2 x \$5,400/yr.)	10,800	
	16,200	
alue	-14,000	
rade-in	(\$2,200)	
	\$32,000	
	-14,000	
	18,000	
Capitalized Asset (new asset)	\$32,000	
Accumulated Depreciation	10,800	
Loss on Equipment	2,200	
1750 Fixed Assets (old asset)		27,000
2110 Accounts Payable (new asset)		18,000
	ated depreciation (2 x \$5,400/yr.) alue rade-in Capitalized Asset (new asset) Accumulated Depreciation Loss on Equipment 1750 Fixed Assets (old asset) 2110 Accounts Payable (new asset)	ated depreciation $(2 \times \$5,400/\text{yr.})$ $$27,000$ alue $10,800$ rade-in $(\$2,200)$ rade-in $(\$2,200)$ \$32,000 $-14,000$ $-14,000$ $18,000$ Capitalized Asset (new asset) $\$32,000$ Accumulated Depreciation $10,800$ Loss on Equipment $2,200$ 1750Fixed Assets (old asset)2110Accounts Payable (new asset)

If fifty percent or more of a bulk purchase item has been donated, transferred to GSA or is disposed due to damage the Finance Division will retire the asset due to impairment. For additional details related to disposal processing within Pegasys, see Section 2.6.6 RECORDING CAPITALIZED ASSETS IN THE FIXED ASSET MODULE of the Accounting Manual.

2.6.6 RECORDING CAPITALIZED ASSETS IN THE FIXED ASSET MODULE

When the FEC obligates a purchase order, items that reach the capitalization threshold require a Fixed Asset Number Request Form to be submitted to GSA. To ensure that all applicable PO's that meet the capitalization threshold are submitted, the Budget Analyst will forward POs over \$25,000 to the Finance Division for review. The Finance Division will review the PO to determine if the purchase meets the requirements under SFFAS No. 6 and 10, and the FEC capitalization threshold. If the accounting line of PO is misclassified as capitalized or expense a notification is submitted to the Procurement and Budget Offices to request an adjustment to the accounting string.

Once the accounting line has been determined to be accurate, the Finance Division will prepare the Fixed Asset Number Request form and submit it to GSA for processing. If the PO contains several accounting lines that are related to different assets that meet the capitalization threshold, then a separate Fixed Asset

Number Request form should be submitted to for each asset indicating the applicable accounting line on the PO.

If an accounting line on a PO is established to cover several software in development projects, the total estimated cost of each project should be determined; and a Fixed Asset Number Request form should be submitted for each project. The form should a note stating that the applicable cost for the project will have to be itemized on the Receiving Report from the COR or POC. Pegasys should reflect a separate funding string for each Fixed Asset Number reflected within the accounting system. A copy of the Receiving Report will be provided to GSA to ensure that the payments applicable to each project are updated in the Fixed Asset Module. The Finance Division will maintain a Project Tracking worksheet as a mitigating control to ensure that all applicable payments related to the projects are updated in the Fixed Asset Module.

The Finance Division will prepare the Fixed Asset Number Request Form and submit it to GSA for processing. Once the Fixed Asset Number is established in the Fixed Asset Module, posting to the Fixed Asset Module is triggered when the receiving report (Pegasys Document Type RK) is processed which copies asset information forward from the purchase order (PO).

Accumulated Depreciation is updated in the Fixed Asset Module and the General Ledger when the Inventory Status Report (ISR) is run and post automatically to the GL in a batch process. With the implementation of CGAC GSA created a Cancelled Year fund identified as 701-C to account for assets that belonged to cancelled/expired fund years. A separate ISR is generated for 701 and 701-C fixed assets.

If an asset is disposed, retired or impaired an Asset Disposal form must be completed and submitted for the asset to be removed from the general ledger and subsidiary ledger.

2.6.7 CUSTODY OF PROPERTY

FEC Property is marked with either a tag that indicates the item is the property of FEC, or a tag that indicates a barcode number and that the item is the property of FEC. The barcodes that are affixed to the asset are managed in the inventory management system 'FEC Property Tracking System' by the Administrative Services Division (ASD) and Office of the Chief Information Officer (OCIO).

The FEC requires a property pass from any individual who is taking property out of the building. Property passes can be issued only by OCIO or the ASD. If property is thought to be missing or stolen, the OCIO or the ASD will research the circumstances. If there is a suspicion that there was improper or illegal activities associated with the property, the Inspector General's Office may be informed and an investigation may be requested.

2.6.8 RECEIVING

When an order is placed for goods, the Procurement Division distributes a copy of the PO to the ASD to alert them that delivery is pending. The ASD receives procurement shipments at the loading dock. At the time of delivery, the vendor / driver will provide a packing slip with the delivered order. The ASD performs a quality control to ensure the packing slip/delivery receipt agrees to the PO. The supply clerk then distributes the goods to the requesting office and obtains a signature on the receiving log.

For large furniture purchases, items are bar-coded at the point of installation. All other goods are barcoded when received. The ASD will affix a barcode to the item and scan the property with a hand held scanner. Subsequently, the property data in the hand held scanner is uploaded to the 'FEC Property Tracking System.' The OCIO performs this function for computer related purchases and communication devices.

The ASD will enter the packing slip/delivery receipt information into Comprizon Suite to record receipt of goods. The ASD will maintain copies of the packing slips and delivery receipts.

2.6.9 TRANSFERS

Requests for property relocations are submitted to the ASD via email with a description of the furniture/equipment to be relocated, including barcode, (make/model and serial number for equipment), the purpose of the relocation, room number of where the furniture/equipment is being moved from and to. The ASD will forward the request to the Director for ASD review and assignment for action. Relocated items are recorded by the ASD in the "FEC Property Tracking System." Relocated property items under the responsibility of the OCIO are tracked within REMEDY.

2.6.10 DISPOSALS

Property that is excess, underutilized or no longer provide a service in the operation of the Commission are disposed. Disposed property is reported to GSA in accordance with appropriate regulations. Depending on the type of property (e.g., furniture, computer equipment) forms SF 120, *Report of Excess Personal Property*, SF 122, *Transfer Order Excess Personal Property* or SF 126, *Report of Personal Property for Sale*, are used. The completed form is sent to GSA. Upon approval by the requesting office, the property is either turned over to GSA, transferred to another agency or disposed in accordance with guidance from GSA and is then removed from the FEC Property Tracking System. The Director for ASD is responsible for coordinating disposal activities. The FEC generally does not perform sales.

2.7 **DISBURSEMENTS**

2.7.1 INVOICES AND RECEIVING REPORTS

All invoices and claims must be supported by proper receiving reports indicating the vendor, dates and time (if applicable), amounts and detail of the charges.

2.7.2 USE OF EFT VS. CHECKS

To the extent practicable, and in accordance with the Debt Collection Improvement Act of 1996, Federal agencies are to use electronic funds transfer (EFT) as a means of paying vendors rather than paper checks. EFT is safer, less expensive, more reliable and more convenient.

2.7.3 PAYMENT CERTIFICATION

The Finance Division is responsible for coordinating the receipt and verification of receiving reports and invoices. They will route the invoice and receiving reports to the Contracting Officer's Representative (COR), Point of Contact (POC), Contracting Officer (CO), and Certifying Official, as appropriate, to approve the receiving report and invoice payment in accordance with FEC Procurement Policy & Procedures.

Once the invoice and receiving reports have been approved and certified by the FEC Certifying Officer, they are authorized for payment and transmitted to GSA for processing. Once GSA enters the payments into Pegasys disbursements for all commercial payments for goods and services are made through the

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Department of Treasury's Payment Application Modernization (PAM), which replaces the Secure Payment System (SPS) effective in FY 2014.

The National Finance Center (NFC) processes all payroll payments after approval by the Finance Division. NFC serves as the Certifying Officer concerning payroll for Treasury to disburse the funds.

2.7.4 PAYMENT APPLICATION MODERNIAZATION (PAM) STANDARD PAYMENT REQUEST (SPR)

Effective October 1, 2014, all federal agencies using Treasury disbursing services are required to submit payment data in a newly developed standard input format within the Payment Application Modernization (PAM), which will replace the Secure Payment System (SPS). The new PAM standard format requires the agency provide Treasury Account Symbol/Business Event Type Code (TAS/BETC) information with their payment files, to satisfy new Governmentwide Accounting (GWA) reporting requirements through the PAM Standard Payment Request (SPR) format.

As the financial service provider, GSA is responsible for performing the payment function on behalf of the FEC. After vendor payments are certified by FEC's Certifying Officer, GSA inputs the payments in the Payment Selection Summary Report. The GSA Payment Certifying Officer will certify that the payments processed through Treasury's Payment Application Modernization (PAM) are valid and correct. Payments are made by electronic funds transfer. Treasury utilizes the Payment Application Modernization (PAM) for making disbursements.

In accordance with the Prompt Pay Act, Pegasys schedules all payments so the vendor receives payments for goods or services within 15 days for payments to Small Business for Goods and Series (effective February 2012 under OMB Memorandum M-11-32) or 30 days of receipt of the invoice or services, whichever is later for businesses not covered under OMB Memorandum M-11-32. The provision under M-11-32 allows payment for Small Businesses within 15 days through July 11, 2014 under OMB Memorandum M-13-15.

2.7.5 INTRA-GOVERNMENTAL PAYMENT AND COLLECTION SYSTEM (IPAC)

The FEC conducts business with other agencies with Interagency Agreements. The Intra-Governmental Payment and Collection (IPAC) System is used to transfer funds from one Federal agency to another.

The IPAC system is designed to process six transaction types, which include payment, collection, zerodollar, and adjustment, incomplete and SGL Information. The zero-dollar transaction is to add additional information to a new or existing transaction. The adjustment feature is used to reallocate an existing transaction not to exceed the original dollar amount of the transaction. The original transaction date must be within 90 days or less of the adjustment. If a transaction is initiated but not completed it is categorized as incomplete. Transactions that are in an incomplete status that are not completed within 7 days are automatically deleted within the IPAC system.

The FEC generally issues payment via IPAC when the charging agency (biller) processes the charge or credit to the paying agency (FEC) and claims the funds before the approvals are obtained. Thus, the paying agency must research the charges, obtain the internal approvals and record or dispute the payments after the fact. If an erroneous charge is processed, the incorrectly charged agency may reverse the charge.

Once the Finance Division is notified of an IPAC transaction by GSA, the FA will perform research to identify the requestor. When the requestor is identified, the FA will submit a receiving report to the COTR/POC of the requesting office for review and approval. Once the receiving report is approved, the IPAC is recorded in the tracking spreadsheet.

2.7.6 PREPAID ASSETS

According to the USSGL Prepayments are, "Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Advances are expenditures that are often not recurrent in nature. Prepayments are expenditures that are generally recurrent in nature. Prepayments are made to cover certain periodic expenses before those expenses are incurred." Generally, the FEC does not advocate prepayments; however, in certain instances a prepayment may be needed. FEC makes prepayments in compliance with Appropriations Law and Federal Acquisitions Regulations. As such, the Finance Division communicates with the Procurement Office to determine if the FEC will have any orders that are expected to be prepaid. During the Accounts Payable Review, an analysis is performed to identify any potential prepaid assets.

If deemed appropriate the following journal entry will be made for prepayments.

- DR 4801 Undelivered Orders Obligations, Unpaid CR 4802 Undelivered Orders – Obligations, Prepaid/Advanced
- DR 1410 Advances and Prepayments CR 1010 Fund Balance with Treasury

2.7.7 GOVERNMENT CREDIT CARDS

There are two types of Federal credit cards – the "Government Small Purchase Card" and the "Government Travel Card". The Purchase Card facilitates payments to vendors. Purchase Cards are restricted to payments for goods and services approved by the OCFO's Procurement Office. Government Travel Cards are available only for official travel costs and are issued to employees. The FEC Procurement Procedures (ProcPro's) contain the procedures and applicable authorization levels for Credit Card Purchases, Credit Card Reconciliation and the Purchase Card Program.

2.7.8 TRAINING

Effective February FY 2013 the OCFO revised the workflow process for training request. Each division prepares a Training Request (SF-182), as needed, to request funds for employee training. The form is completed by the employee and approved by the employee's supervisor. Once the form is approved by the supervisor, it is submitted to the Budget Division for approval. All training request that are equal to or less than \$3,000 are processed by the Financial Analyst in the Finance Division. Training request that are greater than \$3,000 are processed by the Procurement Division. Once the order is established, it is forwarded to the Finance Division to be transmitted to GSA for processing within Pegasys. Most of the training orders are processed on the purchase card. On occasion, the employee pays the vendor directly for the training and then FEC reimburses the employee. Additional details of this process are documented in the Training Request Desktop Procedure.

2.7.9 SMART BENEFITS PROGRAM (METROFARE MEDIA)

Under federal guidelines, agencies may subsidize the use of mass transportation by employees to and from work on a tax-free basis up to an established monthly limit set by the IRS, typically referred to as a "transit subsidy". The 'Smart Benefits' program, also referred to as Metro fare Media, is managed by the Washington Metropolitan Area Transit Authority (WMATA) and its partners.

The FEC Office of Human Resources (OHR) administers the 'Smart Benefits' program. OHR determines employee eligibility, assists employees with calculations and maintains a list of eligible employees, and maintains the FEC Transit Subsidy Eligible's List.

OHR determines and orders the applicable level of 'SmartBenefits' for employees who use the 'SmarTrip' cards and orders new 'SmarTrip' cards for employees entering the program. Those eligible for the 'SmarTrip' benefit receive one 'SmarTrip' card and the benefit (available funds) is loaded on each individual's card monthly.

WMATA bills the FEC monthly. OHR is responsible for reconciling and approving the Smart Benefits bill for 'SmarTrip' transactions, as well as adding or deleting new employees in the Metro system. OHR reconciles the WMATA Customer Order Packing Slip to the Order Detail Report for all 'SmarTrip' cards issued. The Finance Division certifies the invoice for payment and forwards to GSA for processing. The cost of the replenishment is charged to Object Class 12 Sub-Object Class B60.

2.7.10 TRAVEL

Some FEC employees need to travel on official business on behalf of the agency. A Travel Authorization is usually prepared for all travel over 12 hours in duration. Approval of the travel by the appropriate supervisor or another authorized employee is required. All claims are subject to audit and subject to Federal Travel Regulations prescribed by GSA. OGC authorizes invitational travel for witnesses in their legal proceedings.

FEC TRAVEL

Travel is authorized through a Travel Authorization (TA) form that is completed by the employee and approved by the appropriate supervisor. The TA form is forwarded to the Budget Division for approval and then routed to the Finance Division for review prior to submission to GSA for processing. The Finance Division will provide the TA number to the employee. When the employee receives the TA number, he/she is authorized to coordinate with the FEC designated Travel Agent who will prepare the travel arrangements (i.e. government-issued airline ticket). The Travel Agent can make flight, hotel and rental car reservations, if requested. The Travel Agent will bill the FEC's Travel Centrally Billed Account (CBA) for airfare.

Once the employee has returned from their travel, they will prepare a Travel Voucher (TV) form for reimbursement of authorized expenses. The TV is approved by the appropriate supervisor and forwarded to the Finance Division to compare the supporting documentation to the applicable government rates. Once approved by the Finance Division, the TV is routed to the Finance Division Certifying Officer for approval and transmitted to GSA for payment processing.

The Finance Division will receive the CBA statement monthly. The Finance Division will verify the fare and compare it to the TV form. Once the rates are verified, the CBA statement is submitted to the Finance

Division Certifying Officer for approval. Once the CBA statement has been approved, the Finance Division will submit the approved statements to GSA for payment processing.

Travel Advances

The FEC allows employees to utilize Travel Advances on a case-by-case basis. Employees who travel less than five times a year are not required to obtain a travel card. However, the agency does not require an employee to pay travel expenses using personal funds unless the employee has elected not to use alternative resources provided by the Government, such as the individually billed travel charge card. While infrequent travelers are not required to obtain a travel card, the FEC encourages them to obtain a card when they cannot use personal funds rather than receiving the cash advance.

LOCAL TRAVEL CLAIM

Local Travel Claims are completed by employees and approved by the appropriate supervisor. These claims are routed to the Budget Division for approval and submitted to the Finance Division for approval and submission to GSA for payment processing.

2.7.11 PAYROLL DISBURSEMENTS

The Department of Agriculture's National Finance Center (NFC) Payroll/Personnel System is used to process personnel, payroll, and payroll-related financial reporting for Federal employees. NFC provides centralized, automated, integrated systems and support services for payroll, personnel, administrative payments, and accounts receivable (employee debts) for their clients.

FEC actively contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, the Thrift Savings Plan, Voluntary Separation Incentive Payment (VSIP), Federal Employment Compensation Act (FECA), unemployment for federal employees, Social Security and Medicare, and Flexible Spending Accounts.

The NFC Payroll/Personnel System is an integrated system, linking personnel actions and payroll processing activities. Its various subsystems are menu driven, provide on-line entry and query functions, performs edits to ensure that data entry meets established specifications, and provide reports. These payments include withheld taxes, insurance premium, employer contributions for other benefits and other employee payments.

NFC processing manuals and the US Office of Personal Management (OPM) guides are used to process payroll and benefit actions. Supporting documentation for employee personnel records are maintained by the Office of Human Resources.

The FEC utilizes the WebTA application by Kronos, Inc for Time and Attendance (T&A) actions. The T&A information input in to WebTA interfaces with NFC for payroll processing.

To use the WebTA system, a timekeeper enters a default time schedule based upon the employees pay status and work schedule. For example, a full time employee's default time schedule would consist of 80 hours per pay period. Time worked is validated and affirmed by the employee and certified by the supervisor each pay period. When reporting is complete the data is transmitted automatically by the WebTA system to NFC via batch processing on Mondays, Tuesdays and Thursdays however, if necessary, transmission can also be processed manually.

There are generally two payroll runs each pay period. The first run is to post new payroll transactions, while the second run is for adjusting necessary payroll transactions and some routine payroll transactions that were in suspense beyond the cutoff of the first run.

Once the payroll has been processed by NFC the 'Central Accounting Database Inquiry' (CADI) and the 'Bi-Weekly Examination Analysis and Reporting' (BEAR) files are available to the FEC. The BEAR file is received by the Systems Programmer in the OCIO. The Systems Programmer will inform the Director of Finance when the file has been transmitted. The Finance Division is responsible for loading the CADI and Bear file into Crystal Bridge Reporting Center and simultaneously generating the Alert, Budget, Imputed Costs, Pay Period Detail, Retirement Gross Pay and Summary for OPM reports. The Finance Division will continue to run the Legacy System Process, which includes running the PR21 and PR38 reports, however this process is expected to discontinue in FY 2013.

Payroll disbursement transactions are transmitted to GSA and posted into Pegasys through a direct interface utilizing the NF document type and is posted to GSA utilizing GSA's flexible posting logic, which is driven by SOC code for payroll transactions.

NFC is located in New Orleans, LA and can be contacted at P.O. Box 60000, New Orleans, LA 70160 or by telephone (504)-255-5230.

RETURNED EFTs

Returned EFTs are initially returned to GSA and are routed to the FEC Finance Division for research and resolution. The Finance Division will follow up with the requesting office for updated banking information for the recipient. Once the updated information is received, the EFT disbursement will be reissued.

2.8 LIABILITIES

Liabilities represent amounts that are likely to be paid by the FEC as the result of transactions or events that have already occurred; however, no liabilities are paid by the FEC without an appropriation. Intragovernmental liabilities arise from transactions with other Federal entities. Liabilities classified as not covered by budgetary resources are liabilities for which appropriations have not been enacted (e.g., annual leave benefits and actuarial liability under the *Federal Employees Compensation Act*), and liabilities resulting from the agency's custodial activities.

The FEC has an intragovernmental liability to the U.S. Treasury for fines and miscellaneous receipts due from the public but have not transferred. These funds may not be used to fund FEC operations. For additional details on the FEC custodial and miscellaneous receipt fund, see section 2.4 Fund Balance with Treasury and 2.5. Accounts Receivable of the Accounting Manual.

Liabilities include accounts payable for payroll and benefits in addition to goods and services; accrued expenses, accrued leave, deferred revenues, contingent liabilities, and unfunded liabilities.

NON-PAYROLL LIABILITIES

2.8.1 ACCOUNTS PAYABLE

Accounts Payable (AP) liabilities reflect amounts due to others for goods and services received, but not paid. The accounts payable amount on the Balance Sheet consists of three components:

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- Receipt documents that generate within Pegasys when a GSA accountant inputs FEC invoice and receiving report payment transmittal data within Pegasys.
- A journal voucher for actual invoices pending payment processing, and
- An accounts payable accrual estimate for goods and services received but not recorded on receiving reports and invoices.

ACCOUNTS PAYABLE (AUTOMATED)

The normal payment receipt and disbursement process creates accounts payable accrual transactions automatically within the Pegasys system when invoices and payment vouchers are processed but not paid. The Requesting Office and Procurement Division initiate and process purchase orders (POs) and contracts to procure goods and services for the needs of the agency. Vendors submit invoices or payment vouchers to FEC for the goods or services provided. As the agency receives invoices or payment vouchers, the Finance Division logs the receipt date, invoice number, and amount and routes the invoice or payment voucher to the Contracting Officer Representative (COR). If the COR accepts the goods or services provided by approving the receiving report, the invoice or payment voucher and approved receiving report are routed to the Certifying Officer and, if applicable, the Contracting Officer, for payment approval. Once approved, the payments Financial Analyst will prepare a payment transmittal for GSA submission listing the accounting string and amount approved for payment. GSA's posts the payment within Pegasys, it creates a system generated a receipt document within Pegasys, with a document type such as RK, or XK that initiates the flexible posting logic and following journal entry posts:

Budgetary Entry

DR 4610 Allotments – Realized Resources CR 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

DR 3107 Unexpended Appropriations - Used CR 5700 Expended Appropriations

DR 6100 Expenses CR 2110 Accounts Payable

ACCOUNTS PAYABLE (Accrual Estimate)

For non-Federal vendors for transactions related to non-capitalized assets, a new AP accrual methodology is implemented. For details, please see the documents "New_FEC_AP_Accrual_Methodology" by Cotton and Company and "FY15_Financial_Statement_Preparation_Guidance-May" by OCFO.

2.8.2 CONTINGENCIES

Liabilities may arise because of legal claims against the FEC. A contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss. The uncertainty will ultimately be resolved when one or more future events occur or fail to occur. SFFAS No. 5 as amended by SFFAS No. 12, contains the criteria for recognition and disclosure of contingent liabilities. A contingency is disclosed where any of the conditions for liability recognition are not met and the chance of the future confirming event or events occurring is more than remote but less than probable.

According to SFFAS No. 5, paragraph 36 "When a loss contingency (i.e., contingent liability) exists, the likelihood that the future event or events will confirm the loss or the incurrence of a liability can range from probable to remote. The probability classifications are as follows:

- **Probable:** The future confirming event or events are more likely than not to occur, with the exception of pending or threatened litigation and unasserted claims. For pending or threatened litigation and unasserted claims, the future confirming event or events are likely to occur.
- **Reasonably possible:** The chance of the future confirming event or events occurring is more than remote but less than probable.
- **Remote**: The chance of the future event or events occurring is slight."

At year end, the Finance Division coordinates with the Office of General Counsel (OGC) to determine any amounts which may be payable by FEC to outside parties. The estimated amount must be documented in writing by OGC. The amounts are accrued and charged to current operations.

If a measurable contingent liability exists, the following journal entry is made:

DR 6800 Future Funded Expenses DR 7290 Other Losses CR 2920 Contingent Liabilities

This entry is reversed if realization indicates no contingent liability.

2.8.3 CUSTODIAL LIABILITY

The custodial liability is the amount of custodial revenue yet to be transferred to another entity according to FASAB SFFAS No. 7, paragraphs 45 and 49. FEC uses the accrual basis of accounting for the collections of fines, penalties and miscellaneous receipts. The FEC's ability to collect fines and penalties is based on the responsible parties' willingness and ability to pay.

At fiscal year-end the FEC will remit all FBWT received for the custodial and miscellaneous receipts in Funds 702 and 703 by processing the following journal entry:

DR 2980 Custodial Liability

CR 1010 Fund Balance with Treasury

2.8.4 DEFERRED RENT OTHER LIABILITEIS NOT REQUIRING BUDGETARY RESOUCRES

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The lease liability for FYXX for the FEC's leased office building is recorded as an "Other Liability without Related Budgetary Obligations" for rent credit in first year of lease as follows:

DR 6800.02 Future Funded Expenses CR 2990.01 Other Liabilities without Related Budgetary Obligations

To Establish Other Liability without Related Budgetary Obligations for rent credit in first year of lease.

The Director of Finance sends a request with an amortization schedule attached and GSA records the following entry to amortize deferred quarterly rent:

DR 2990.01 Other Liabilities without Related Budgetary Obligations CR 6800.02 Future Funded Expenses

To amortize deferred quarterly rent.

2.8.5 UNDEPOSITED COLLECTIONS

The FEC records an entry to recognize checks received in the current fiscal year, but not deposited until next fiscal year. This entry is entered in period 12 of current fiscal year, copied forward to period 00 of the next fiscal year, and reversed in period 01 of the next fiscal year since the transactions will be recorded at the document level in period 01 of the next fiscal year.

The entry will be recorded as follows:

DR 1110 Undeposited Collections

CR 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

PAYROLL LIABILITIES

2.8.6 PAYROLL ACCRUAL

The National Finance Center (NFC) currently performs payroll processing (disbursements) on behalf of FEC. Payroll is processed on a bi-weekly basis throughout the fiscal year according to the NFC payroll schedule which consists of 26 to 27 pay periods. The total payroll expense for the month is posted based on the actual payroll disbursement and the payroll accrual. The Finance Division triggers the payroll accrual process upon the creation of the Payroll Summary Excel for payroll processing in Pegasys, generally after the second payroll disbursement of the month is run.

The payroll accrual is the total amount actual payroll disbursement for the month of a normal payroll cycle, multiplied by the percentage of unpaid workdays remaining in the month. The percentage of unpaid workdays is determined by dividing the total number of unpaid workdays in a month by the number of days in a normal payroll cycle (10 days).

For example, if the payroll for Pay Period (PP) 20 were disbursed on Tuesday, October 19th in PP21, the remaining working days in the month would consist of 15 days (excluding weekends) which would be considered unpaid until the next payroll disbursement. To calculate the percentage of unpaid working

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days, the total unpaid payroll days is divided by the total amount of days in a normal pay cycle (15unpaid days/10 day pay cycle =1.5 or 150%).

If the payroll at the end of Pay Period (PP) 20 is \$1,671,023.36 and there are 15 unpaid workdays remaining in the month the payroll accrual is calculated as follows:

PP 20 Payroll Disbursement (Actual)	\$ 1,671,023.36
15 Day Accrual	150.00%
Accrual Based on PP 20	\$ 2,506,535.04

To calculate the accrual, the Finance Division submits an e-mail with the number of days to GSA to request them to process the accrual. GSA calculates the accrual percentage and applies it to each line of the payroll file submitted by the Finance Division. Once the accrual is calculated, it is input into Pegasys to create an OM Document Type.

Once the OM document type is created, GSA submits a confirmation e-mail to the Finance Division indicating the accrual for that particular period has been processed and provides the applicable OM document number. The Finance Division will review the payroll accrual OM document in Pegasys and the Director of Finance reviews the accrual amount to ensure the total dollar amount is accurate.

The journal entries to record the payroll accrual are as follows:

DR 6100 Operating Expenses DR 6400 Benefits Expense CR 2210 Accrued Funded Payroll and Leave CR 2213 Employer Contribution and Payroll Taxes Payable

DR 3107 Unexpended Appropriations – Used CR 5700 Expended Appropriations

DR 4610 Allotments – Realized Resources CR 4901 Delivered Order – Unpaid

In the following month, the above postings are reversed in the month that the payroll is paid to avoid duplicate recording of payroll expense.

2.8.7 AGENCY SHARE OF BENEFITS

The agency share of benefits includes Accrued Funded Payroll and Leave (GLAC 2210), Employer Contributions and Payroll Taxes payable (GLAC 2213), Operating Expenses and Program Costs (GLAC 6100) and Benefits Expense (GLAC 6400). The USSGL details what agency costs and benefits are included in these accounts as follows:

- Accrued Funded Payroll and Leave (GLAC 2210) the estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid.
- Employer Contributions and Payroll Taxes Payable (GLAC 2213) are the employer portion of payroll taxes and benefit contributions, such as retirement, including the agency's contribution to the Thrift Savings Plan (N attribute), and health and life insurance for covered employees.

- Operating Expenses and Program Costs (GLAC 6100) includes employee benefits expense not specifically defined in GLAC 6400, Benefits Expense.
- Benefits Expense (GLAC 6400) records the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), [...] Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A).

The amounts reflected in GL AC 2210, 2213, 6100 and 6400 are automatically routed to the appropriate account based upon the applicable Object Class and Sub-Object Class to ensure that they are properly classified.

2.8.8 ANNUAL LEAVE LIABILITY (UNFUNDED LEAVE)

Each FEC employee may carry forward a maximum of 240 hours of annual leave, with the exception of Senior Level employees who may carry forward a maximum of 720 hours. Annual leave is accrued as it is earned and adjusted at the end of each quarter based on annual leave earned and taken. Each quarter, the balance in the accrued annual leave account is adjusted to reflect current pay rates. Annual leave in excess of the maximum permitted carryover is forfeited at the end of the leave year. However, forfeiture of leave in excess of 240 hours (720 hours for Senior Level employees) may be restored depending on the basis for the leave forfeiture. Forfeited leave may be restored with the approval of the Staff Director and in accordance with 5 CFR 6304(d). The balance in the accrued annual leave account is adjusted at the end of the quarter to reflect current pay rates and the change in accumulated annual leave balances.

NFC calculates accrued leave liability for the FEC at the end of each quarter. The Financial Analyst runs the Annual Leave Balance report and Value of Annual Leave report, which contains the NFC details through the CrystalBridge reporting center. These Annual Leave Reports lists the names of individual employees, their base salary, and annual leave balance based on pay plans. The NFC report is broken down by pay plan, salary, and value of annual leave. Each pay plan has the total of all annual leave amounts. These amounts are based on the employee's salary times the number of annual leave accrued.

The Financial Analyst compares the total on the Annual Leave Balance report and Value of Annual Leave report to the amount reflected in GL Account 2220 – Unfunded Annual Leave as of the quarter end to determine the amount for the upward or downward adjustment. The Financial Analyst will submit the journal entry and support to the Director of Finance for review, approval and submission to GSA for processing.

The journal entry for accrued annual (unfunded) leave is as follows:

To increase unfunded leave:

DR 6800 Future Funded Expenses CR 2220 Unfunded Leave

To decrease unfunded leave:

DR 2220 Unfunded Leave CR 6800 Future Funded Expenses

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2.8.9 IMPUTED FINANCING

The excess of the recognized pension expense and post retirement health benefits and life insurance over the amount contributed by the FEC and employees represents the amount being financed directly by OPM. Agencies must recognize an "imputed" cost equal to the difference between the true cost of providing future benefits to their employees and the employee and employer contributions they remit to OPM.

Costs are imputed for the following programs: the Civil Service Retirement Systems (CSRS), the Federal Employees Retirement System (FERS), the Federal Employees Health Benefits Program (FEHB), and the Federal Employees Life Insurance Program (FEGLI). On a biweekly basis, NFC transmits regular employee contributions for FEC to OPM through the Federal Reserve Bank. The Finance Division is responsible for calculating imputed costs and related revenue and ensuring the amounts are properly reported in the quarterly financial statements.

These costs are measured using actuarial cost methods and assumptions, which are provided by the OPM, through the 'Benefits Administration Letter' and the 'Cost Factors for the CSRS and FERS.' The OPM instructions can be found at: <u>http://www.opm.gov/retire/pubs/bals/2003/03-302.pdf</u> and the cost factors can be found at <u>http://www.opm.gov/retire/pubs/bals/index.asp</u>

Each quarter the Finance Division receives detailed spreadsheets from FEC's OCIO listing all agency and employee contributions and withholdings for CSRS, FERS and Health and Life programs. The Director of Finance loads the information into an Excel spreadsheet developed by OPM to assist with the calculations. Using the OPM newsletters the factors in the spreadsheet must be checked and adjusted if necessary to ensure the calculations are correct. The Financial Analyst will search the Treasury Judgment Fund Database to identify applicable Judgment Fund payments issued during the fiscal year, which are also recorded on the Imputed Costs spreadsheet. The Treasury Database can be found at: https://jfund.fms.treas.gov/jfradSearchWeb/SearchJFAction.do.

The journal entry to record these costs is as follows:

DR 6730 Imputed Costs

CR 5780 Imputed Financing Sources

The Financial Analyst will submit the journal entry and support to the Director of Finance for review, approval and submission to GSA for processing.

2.8.10 WORKERS' COMPENSATION

Under the Federal Employees' Compensation Benefit Act (FECA), the Department of Labor (DOL) administers the FECA Special Benefits Fund. The fund pays in advance, on behalf of Federal agencies, for income lost and medical costs incurred for Federal civilian employees due to an on the job injury, work-related occupational disease, as well as payment to beneficiaries of employees whose death is attributable to a job-related injury or occupational disease.

DOL submits a quarterly billing (cumulative benefits incurred during the FY) or chargeback for benefits paid for FEC employees during the period of July 1 through June 30 in accordance with 5 U.S.C. 8147. This period differs from the FEC's budget fiscal year from October 1 to September 30. Funding for workers' compensation expense is appropriated to the FEC <u>two years</u> after the period in which the expense was incurred. The U.S. DOL/OWCP charges are due and payable when the IPAC is processed.

The actuarial estimate for the FECA unfunded liability is determined by the Department of Labor using a method that utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payments related to that period.

Actuarial FECA

Federal guidelines require agencies to estimate the unfunded amounts that will be paid in future years. The FEC utilizes the DOL 'Estimation of FECA Actuarial Liability for Non-CFO Act Entities' worksheet to assist in the computation of the actuarial FECA liability. The worksheet template applies liability to benefits paid ratios (LBP) to the average of the totals for the most recent DOL FEC Summary Chargeback statements for the last three fiscal years. To perform the computation, the FEC must obtain and maintain the 'Liability for Current Federal Employees' Compensation Act Benefits' chargeback statements for each quarter from DOL for a revolving three year period. The worksheet and 'Liability for Current Federal Employees' Compensation Act Benefits' can be found on the DOL website (http://www.dol.gov/ocfo/publications.html).

Historically, the FEC has had a low experience rate, therefore the middle group of the liability calculated based on the LBP is applied to the average, to be conservative. The resulting figure is compared to the GL balance in GL account 2650 - Actuarial FECA Liability and an entry is prepared by the Financial Analyst and posted to the general ledger. The liability may increase or decrease depending on whether the average increased or decreased in the current year. The journal entry is as follows:

To increase the Actuarial FECA Liability:

DR 7600 Changes in Actuarial Liability CR 2650 Actuarial FECA Liability

To decrease the Actuarial FECA Liability:

DR 2650 Actuarial FECA Liability CR 7600 Changes in Actuarial Liability

The funding for the liability will be made from a future appropriation.

The Financial Analyst prepares the Actuarial Imputed Cost calculation and submits the journal entry and support to the Director of Finance for review, approval and submission to GSA for processing. If the amount is considered immaterial, the FEC may pass on the adjustment.

Unfunded FECA

According to the USSGL Unfunded FECA is:

The amount of Federal Employees' Compensation Act (FECA) liability billed to agencies by the Department of Labor for FECA payments made on the agencies' behalves. This liability will be funded by future years' budgetary resources. This is not an actuarial liability.

Annually, usually in June or July, the DOL bills FEC for payments made on the agency's behalf for work related injuries. These FECA bills are paid through the IPAC process. The FEC reviews the statement and records an accrual for the period 6/30 - 9/30 if necessary.

The calculation of the Unfunded FECA expense involves two computations that serve as check figures to ensure that the calculation is accurate. The first is the calculation of the unfunded FECA Expense and the second is the calculation of the Accrued FECA Liability. These figures should result in the same amount. The following example can be used to calculate the unfunded FEC expense: For example if, the FEC received and maintain the following FECA bills:

June 30, 2008 – June 30, 2009\$8,580.80June 30, 2007 – June 30, 2008\$5,991.53June 30, 2006 – June 30, 2007\$7,761.61

The FEC has the following liability statements as of September 30:

Liability for Current Federal Employees' Compensation Act Benefits as of September 30, 2009 \$2,000.00 Liability for Current Federal Employees' Compensation Act Benefits as of September 30, 2008 \$1,500.00

Unfunded FEC Expense for FY 2009:

Chargeback bill for the period ending 6/30/09	\$ 8,580.80
Liability for the quarter ending 9/30/08	\$(1,500.00)
Liability for the quarter ending 9/30/09	\$ 2,000.00
FY 2009 Total FECA Expense	\$ 9,080.80
2007-2006 FECA bill paid in 2009	<u>\$(7,761.61)</u>
FY 2009 Unfunded FECA Expense	\$ 1,319.19
Accrued FEC Liability for FY 2009:	
Chargeback bill year ended 6/30/08	\$ 5,991.53
Chargeback bill year ended 6/30/09	\$ 8,580.80
Liability for the quarter ending 9/30/09	<u>\$ 2,000.00</u>
FY 2009 Accrued FECA Liability	\$ 16,572.33
FY 2008 Accrued FECA Liability	<u>\$ (15,253.14)</u>
FY 2009 Unfunded FECA Expense	\$ 1,319.19

Note: This is an example **not** based upon actual figures represented for FY 2008 and 2009.

The journal entry to record unfunded FECA is:

DR 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) CR 2225 Unfunded FECA Liability

Unfunded FECA liability should be reversed when the funding is received.

When funding is received for an unfunded liability, the following entry should be made to reverse the unfunded liability.

DR 2225 Unfunded FECA Liability CR 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)

When the FEC receives the FECA bill and the IPAC payment is processed the following entries should be made:

Budgetary

DR 4801 Undelivered Orders - Obligations, Unpaid CR 4901 Delivered Orders - Obligations, Unpaid

DR 4901 Delivered Orders - Obligations, Unpaid CR 4902 Delivered Orders - Obligations, Paid

Proprietary

- DR 6400 Benefits Expense CR 2215 Other Post-Employment Benefits Due & Payable
- DR 3107 Unexpended Appropriations Used CR 5700 Expended Appropriations
- DR 2215 Other Post-Employment Benefits Due & Payable CR 1010 Fund Balance with Treasury

2.8.11 UNEMPLOYMENT COMPENSATION

The Unemployment Compensation for Federal Employees (UCFE) program provides benefits for eligible unemployed former civilian Federal employees. The program is administered by States as agents of the Federal government. The federal-state unemployment compensation (UC) program was created by the Social Security Act of 1935. The costs of UCFE benefits are charged to the Federal agencies where the workers earned their base period wages. This program provides weekly income for a limited period to unemployed Federal civilian workers who qualify, to help them meet basic needs while searching for employment.

To be eligible for benefits, a person must be unemployed, or working less than full time, with earnings less than an amount specified by State Law. Benefits are provided to unemployed Federal civilian workers in the same amount, on the same terms, and subject to the same conditions as the compensation law of the State if their Federal service and Federal wages had been included as employment and wages under the State law. DOL has the responsibility for administering the UCFE program for FEC Employees.

The DOL/Unemployment Insurance Service (UIS) submits a quarterly Statement of Expenditures of Federal Funds for Reimbursable Unemployment Compensation Benefits Paid to UCFE claimants

(Chargeback) that is distributed to each agency no later than the 20th of the second month following the end of the reported quarter.

The liability at fiscal year-end may consists of a funded and unfunded portion. According to DOL, the FEC's funded portion should agree with DOL's Accounts Receivable (AR) providing budgetary resources and the unfunded portion should agree to DOL's AR not providing budgetary resources. This can be verified in the Intragovernmental Fiduciary Confirmation System (IFCS).

Recording the Unemployment Liability

To determine the unfunded UI liability the FEC must obtain the U.S. Department of Labor Liability for Federal Employees' Unemployment Benefits as of September 30, 20XX report from the DOL website (<u>http://www.dol.gov/ocfo/publications.html</u>). The report lists the agency, billed and due, estimated chargeback quarter ending, allocation of accrued benefits for existing claims, and allocation of accrued benefits as of September 30, 20XX.

If the FEC is current with all bills and payments, the funded liability for Unemployment Insurance (UI) is zero.

Although the FEC may not have a funded liability, they may have to reflect an unfunded liability at yearend. Effective October FY 2013 the OCFO revised the methodology to calculate the Unemployment Liability to improve the accuracy of the estimated liability. To determine the unfunded UI liability the FEC must obtain the actual Unemployment Benefit IPAC Statement from Department of Labor for the previous four quarters to determine the average Unemployment Liability. Generally speaking, if the difference between the average unemployment bill and the amount currently recorded in the trail balance is equal to or less than +/- \$1,000 no adjustment is made to the unemployment liability currently recorded. Generally speaking, if the difference between the average unemployment bill and the amount currently recorded in the trail balance is greater than +/- \$1,000 an adjustment will be made to reflect the current average unemployment liability. The actual IPAC amounts are compared to the DOL Liability for Federal Employees' Unemployment Benefits for reasonableness. The at the beginning of the fiscal year the December DOL Liability for Federal Employees' Unemployment Benefits Collections will equal the Chargeback (CB) Estimate. The average Unemployment Benefit liability worksheet calculation is illustrated below.

Oct-Nov-Dec 2012	current bill	\$ 3,018.30	
CB Collections December 31,2012	\$ 5,365.00		
DEC CB 12 "Estimate"	\$ 5,365.00	September Actual	
CB Collections September 20, 2012	\$ 17.546.00		
CB Collections June 30, 2012	\$ 16.808.00		
Sept CB 12"Estimate"	\$ 738.00	June Actual	
CB Collections June 30, 2012	\$ 16,808.00		
CB Collections March 31, 2012	\$ 15,308.00		
June CB 12"Estimate"	\$ 1,500.00	March Actual	
		10,621.30	Sum of FY2012 and FY2013 bills
		2,655.33	Average unemployment FY2013 2nd QTR

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The FEC will accrue for unfunded UI if the average unemployment amount exceeds +/- \$1,000 of the previously recorded balance. The journal entry to record the unfunded UI liability is as follows:

DR 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) CR 2290 Other Unfunded Employment Related Liability

Note: This entry to record unfunded unemployment for Federal employees should be reversed when the funding is received.

When funding is received for an unfunded liability, the following entry should be made to reverse the unfunded liability.

DR 2290 Other Unfunded Employment Related Liability CR 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)

When the FEC receives the UI bill and the IPAC payment is processed the following entries should be made:

Budgetary

DR 4801 Undelivered Orders - Obligations, Unpaid CR 4901 Delivered Orders - Obligations, Unpaid

DR 4901 Delivered Orders - Obligations, Unpaid CR 4902 Delivered Orders - Obligations, Paid

Proprietary

DR 6400 Benefits Expense CR 2215 Other Post-Employment Benefits Due & Payable

DR 3107 Unexpended Appropriations - Used CR 5700 Expended Appropriations

DR 2215 Other Post-Employment Benefits Due & Payable CR 1010 Fund Balance with Treasury

The Financial Analyst prepares the Unemployment Liability calculation and submits the journal entry and support to the Director of Finance for review, approval and submission to GSA for processing. If the amount is considered immaterial, the FEC may pass on the adjustment.

Cancelled Appropriations

Law requires that annual budget authority be retained on the books for five years after the appropriation expires to use in paying unliquidated obligations and liabilities on the books at expiration. At the end of that five-year period (Budget Fiscal Year = 20XX), prepare and post an entry in period 14/20XX to: (1)Cancel all budgetary resources, both obligated and unobligated; (2) Return the fund balance to the Department of Treasury; and (3) Cancel any receivables and payables.

Appropriations are cancelled in period 14. The related entries are as follows:

DR 3106 Unexpended Appropriations – Adjustments DR 4650 Allotments – Expired Authority CR 1010 Fund Balance with Treasury CR 4350 Canceled Authority

2.9 JOURNAL VOUCHERS

Journal entries, also called journal vouchers are automated and manual. Within Pegasys, automated journals feed into the accounting system through the individual system modules. Manual journals are used for recording payroll into Pegasys and any remaining activity, primarily to record the appropriation (and any adjustments), to enter cash receipts (for fines), and to make adjustments.

The Accountant, Financial Analysts or Financial Systems Analyst prepares journal entries. The Director of Finance must approve all manual entries.

2.10 OTHER ACCRUALS AND JOURNALS

Manual journals are prepared to record any adjustments needed because of reconciliations, coding errors, etc. Standard Vouchers are also used to record receipts from the public collected for fines and other activities such as photocopying and are reflected in Pegasys as a KQ document type. Receipts are either recorded as reimbursements to the appropriations (in the event that goods are defective, overpayment, or cancelled services), which mean the funds may be re-used by FEC or in receipt accounts, which may not be used by FEC. Receipt accounts are treated as separate funds in the accounting system, and fund numbers are prescribed by Treasury.

2.11 ELECTRONIC TRANSACTION ADJUSTMENTS

DOC Reorg and Cost Transfer

A DOC Reorg allows GSA to modify the coding in a chain of documents beginning with the obligation or direct pay if applicable and all subsequent actions applied against the obligating document. Subsequent actions would include receipts, payments, deposits, transfers, etc. However, a DOC Reorg cannot be processed if the action is to modify the Fiscal Year (FY), Budget Fiscal Year (BBFY), or Fund Code (701,702,703) or a partial amount of the obligation or direct pay line. Adjustments to the FY, BBFY, or partial amount of an obligation must be processed through a cost transfer.

To process a DOC Reorg, the initial transaction within the accounting chain is adjusted to ensure that all subsequent documents are modified. The accounting chain begins with obligating documents such as the

XX or XP document type, and flow to document types such as the receiving report RK / XK document type, and payment document types M6, X6 and P6, etc.

For example, if an original Purchase Order (PO) were processed with the incorrect coding for noncapitalized equipment the error would be corrected with a DOC Reorg. To correct the object class (OC) and sub-object class (SOC) the FEC will submit an e-mail to GSA referencing the PO number OC and SOC that needs to be changed. The request would reference the PO number XP - FE08D813, OC's (25 to 31) and SOC's (K50 to M52) that require adjustment. When the DOC Reorg is processed it will modify the entire amount on an accounting line and all subsequent transactions that are linked to the original PO.
FEDERAL ELECTION COMMISSION FISCAL YEAR 2015 ACCOUNTING MANUAL - SECTION III

OCFO

Finance Division May 2015

The purpose of the Accounting Manual is to (1) provide a summary of accounting related procedures for reference purposes; (2) Support the understanding and utilization of the accounting systems; (3) Provide guidance over reporting requirements; and (4) Ensure consistency over the application of accounting principles, laws, and regulations. Changes to the procedures after this publication date may occur based on updated guidance provided by OMB, Treasury, or other Federal authoritative governing body. Updates to this manual are made once annually, as applicable.

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3.0 REPORTS AND RECONCILIATIONS

3.1 OVERVIEW

3.1.1 Summary of Significant Changes

The following table summarized significant changes reflected that have occurred since the last revision of the FEC Accounting Manual, May 20, 2013.

Section		
Number	Section Title	Change
3.2.9	Obligation and Commitments	This section is new. In FY2013 the Budget Office tested a trial Commitment report
	Summary Report	for circulation in the monthly management reports. Effective in FY 2013 the Budget
		Office decided to include the Commitments Report as a standard report and also
		included an Obligation and Commitments Summary Report.
3.2.10	Corrective Action Plan	This section is new. The FEC Financial Statement Audit Corrective Action Plan is
		included regularly in the FEC management reports.
3.3.3	Fund Balance with Treasury	Effective in FY 2014 the FEC no longer utilizes the Federal Agencies' Centralized
	Reconciliation	Trial-Balance System (FACTS I and II) to submit accounting data. The FEC utilizes
		the Governmentwide Treasury Account Symbol Adjusted Trial Balance System
		(GTAS) which replaces the functionality of FACTS I, FACTS II to report the agency
		trial balance data. Also additional edits were made to improve readability.
3.3.8	Reconciliation of Property	Added the property certification of offsite FEC assets in addition to the wall-to-wall
	and Equipment (P&E)	inventory.
	Accounts 1700 and 1800	
3.3.9	Purchase Card and Travel	Added to reflect existing practices and compliance with OMB Circular A-123,
	Card Reconciliation	Appendix B.
3.3.10	Payroll – Pegasys to Crystal	Added to reflect existing practices
	Bridge Reconciliation	
3.3.11	List of Reconciliation and	Updated to reflect the Purchase and Travel Card Reconciliation
	Control Checks Performed,	
	Frequency and Approvals	
	Needed	
3.4	Quarterly and Monthly	FACTS and IFCS are obsolete in FY 2014. Effective in FY 2014 the FEC no longer
	Reports	utilizes the Federal Agencies' Centralized Trial-Balance System (FACTS I and II).
		The FEC utilizes the Governmentwide Treasury Account Symbol Adjusted Trial
		Balance System (GTAS) which replaces the functionality of FACTS I, FACTS II,
		IFCS, and reporting systems to report agency trial balance data
3.5.1	External Annual Reports	FACTS is obsolete in FY 2014, Effective in FY 2014 the FEC no longer utilizes the
		Federal Agencies' Centralized Trial-Balance System (FACTS I and II). The FEC
		utilizes the Governmentwide Treasury Account Symbol Adjusted Trial Balance
		System (GTAS) which replaces the functionality of FACTS I and FACTS II, to report
		agency trial balance data
3.5.2	Certifications due to External	Clarified and updated in accordance with new guidance from OMB Memorandum M-
	Agencies	13-21 and to reflect OMB's resending of OMB Circular A-127 and the replacement of
		FACTS with GTAS.
3.6.2	Goal	Clarified and updated in accordance with new guidance clarifying the definitions and
		authorities of Annual Financial Statements in OMB Bulletin, 14-02.

3.1.2 Purpose

This chapter addresses the procedures involved in the preparation of monthly, quarterly and annual reports. Preparation of these reports and reconciliations is an on-going process that involves monthly accruals, closings, reconciliations and analysis of balances in accounts and funds. *Cut-off for internal reports is the last day of the calendar month*.

It is essential that all applicable OCFO personnel strive to achieve accuracy when preparing and recording financial data. Responsibility for accurate financial reporting applies to all individuals who prepare financial documents. That is, all parties should check the account coding, amounts, etc., thoroughly before approving the document and passing it on. Inaccurate information may lead to incorrect financial statements and transactions that must be corrected.

Reconciliations of key accounts and reports are performed each month to ensure all transactions are processed timely and accurately. The purposes of preparing reports and reconciliations are:

- informational management needs
- legal compliance
- effective internal control

Management needs timely reports to monitor activity in various accounts and funds to make decisions on remaining resources. Regulatory authorities need reports to determine compliance with laws. One of the major precepts of effective internal control is the importance of reporting results back to users on a regular basis for informational reasons and as a check against errors.

3.2 MONTHLY REPORTS – INTERNAL

The Finance Division prepares monthly financial reports and distributes them to management and Commission offices for comparison and reconciliation against the budget. This is an invaluable control to help ensure: a) documents are not lost or miscoded and; b) divisions can adequately plan spending for the remainder of the year. The monthly reports are compiled and submitted electronically to each office. The following is a list of each report submitted:

3.2.1 Financial Highlights

This section provides financial highlights related to appropriations, budget, staffing, non-personnel costs, procurement as well as other noteworthy information. See Exhibit 3-1 for a sample of this report.

3.2.2 Procurement Awards – Total Contract Value

This report provides the total contract value during the current fiscal year on those contracts \$100,000 or greater. See Exhibit 3-1 for a sample of this report.

3.2.3 Status of Funds (SOF) Report

The Status of Funds (SOF) and Contract Activity Reports are included in the same section of the monthly financial reports in the "Status of Funds" section. The Budget Office monitors the status of funds, with monthly SOF Reports detailing all transactions by department and reviews obligations recorded in the AP

subsidiary system (Contract Activity Report) to comparable data in the general ledger (SOF Report). This summarizes activity for the year and compares budget to actual and calculates funds remaining.

The SOF Report provides detailed information related to budget, personnel obligations, non-personnel obligations, expenditures, un-liquidated obligations, total obligations and available for obligation amounts. The report summarizes year-to-date (YTD) spending by object class and shows how much has been paid ("Expended YTD") and incurred ("YTD Obligations"). YTD Obligations are compared to the annual budget and remaining funds ("Available to Obligate") are calculated. The report is divided into the following sections:

- SOF Budget Summary by Office and Other Sources of Funds;
- SOF All Departments;
- SOF Budget Summary by Office;
- SOF Budget Summary by Department Object Class 11, 12, & 13 (Personnel & Benefits);
- SOF Budget Summary by Department Non-Personnel and
- SOF by Organization Code (Org Code);

See Exhibit 3-1 for a sample of this report.

3.2.4 Contract Activity Report

The Contract Activity Report (CAR) shows the status of each purchase order (PO) by department and Budget Object Class (BOC) code. It provides a brief description of the goods or services ordered, displays PO number, vendor name, amount (obligation), amount paid (expenditure) and the remaining balance (un-liquidated obligation). See Exhibit 3-1 for a sample of this report.

3.2.5 Budget Changes Report

The Budget Changes report is arranged by department and provides a summary of budget changes in personnel and non-personnel related expenses that occurred between the current and previous months.

3.2.6 Summary of FTE Usage

The Summary of Full-time Equivalent (FTE) Usage report reflects by department for the month being reported. See Exhibit 3-1 for a sample of this report.

3.2.7 FEC Vacancy / Hire Report

The FEC Vacancy/Hire Report by department and provides information such as vacancies, status of positions to be filled and current action. See Exhibit 3-1 for a sample of this report.

3.2.8 Staffing Report

The Staffing Report is a restricted report generated each pay period by the OCIO for the Budget, Finance and Human Resources directors. The report reflects detailed employee data by division related to the employee's pay status at the FEC based on the latest payroll processed at NFC. The fields included in the report are consistent with the employee's personnel file and includes the employee's name, position and title, pay plan, occupational series (occ. Code), grade or level, step or rate, total salary award, basic pay, tenure, position occupied, FLSA category, etc. The definitions for the codes listed within the report are

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provided in the OPM at "<u>The Guide to Processing Personnel Actions</u>." See Exhibit 3-1 for a sample of this report.

3.2.9 Obligation and Commitments Summary Report and Commitments Report

Effective in FY 2013 the Budget Office introduced two new reports for inclusion in the monthly Management Report circulation; the Obligations and Commitments Summary Report and Commitments Report. While the FEC externally tracks commitments also referred to as pending obligations, the FEC does not record commitments within the standard general ledger. Commitments are tracked for management planning purposes and consistency with the FEC Management Plan.

The primary purpose the Obligations and Commitments Summary report is to reflect budget execution activity within the current month. The Obligation and Commitments Summary Report identifies by month the obligations and commitments at a summary level for each FEC Office or Division to reflect prior period activity. The report reflects a running total by month of obligations incurred as of the reporting month-end; the details of the current month obligation activity by object class; and the aggregate of commitments and obligations incurred within the current month. An illustration of the Obligation and Commitments Summary Report is included in Exhibit 3-1.

The Commitments Report also referred to as Pending Procurements, reflects the total amount of purchase request issued to date. The report identifies the FEC Office or Division, Date of Purchase Request Approval by Budget, Purchase Request Number, Vendor, Description, and Amount of Purchase Request Approval by Budget. An illustration of the Commitments Report is included in Exhibit 3-1.

3.2.10 Corrective Action Plan

The FEC includes a copy of the Corrective Action Plan (CAP) related to the results of the prior year's financial statement audit, if applicable, to ensure all interested parties are aware of the actions taken to resolve any deficiencies identified. The Corrective Action Plan details the Finding Number, Finding Description, Audit Recommendation, FEC Management Plan to address the finding, the FEC Project Lead, Estimated Completion Date, Management Status and Comments, and Office of Inspector General (OIG) Status and Comments. An illustration of the Corrective Action Plan is included in Exhibit 3-1.

3.3 RECONCILIATIONS AND CONTROL CHECKS

For proper internal control it is important that accounting perform a series of internal checks to ensure that all transactions are: a) recorded correctly; b) timely; c) completely and; d) that reports balance. Transactions may not, for various reasons, be recorded completely or correctly. Reconciliations and control checks help ensure that this does not occur.

The FEC relies on NFC for payroll processing and Treasury for receipts and disbursements, and it is conceivable that errors made by external agencies could seriously impact FEC's appropriated funds. FEC has devised a series of reconciliations and control checks to help prevent erroneous charges and ensure adequate control over assets and financial transactions. In February 2006 FEC developed minimum standards for reconciliations. This includes standardizing the format, centralizing file locations for the electronic versions, prescribes support needed and due dates. Reconciliation copies for this manual were updated and now include detailed instructions.

A more detailed description of FEC's internal control is covered in Section 1.3 – Internal Control. A description of the reconciliations performed on a monthly basis is provided below.

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3.3.1 NFC Reports to Status of Funds Report

NFC processes FEC payroll on a bi-weekly basis for regular payroll and bi-weekly for pay adjustments for regular payroll. NFC reports the totals to Treasury on its own SF-224 report using a unique agency location code. On a bi-weekly basis the NFC file is edited, budget checked and posted to Pegasys. Payroll represents over 70% of total spending, it is imperative the amount be reconciled monthly. Adjustments are usually small may be accumulated in batches until an entry is recorded.

Regular payroll and the pay for Commissioners are entered into Pegasys thorough the GSA/NFC Interface in addition to adjustments such as retroactive pay, cancelled payments, deductions, allotments, taxes, LWOP, leave adjustments, Workers' Compensation, special buy-back provisions and reserve duty, can be complex. NFC totals are compared to the Status of Funds Report on a monthly basis.

In some cases, FEC will need to take no action, as the adjustments will be internal to NFC. In other cases, manual journals will need to be prepared to adjust FEC's general ledger, which are processed by GSA.

3.3.2 Relationship Tests

To ensure quarterly and annual financial statements meet Federal specifications, the FEC performs relationships test, using the Financial Statement Crosswalk and Treasury Tie-Point Analysis.

The financial statement "Quarter Figure Calculation" prepared by GSA serves as the FEC crosswalk which is consistent with the USSGL Crosswalks to Standard External Reports in accordance with Part 1, Section V. of the *Treasury Financial Manual* (TFM). Additionally, the Finance Division prepares the Tie-Point analysis on the financial statements. The Tie-Point analysis is based on the formula prescribed by FMS.

Any relationships that produce a difference are researched and resolved by the Director of Finance or delegated personnel. An example of the Relationship Test Report is included as Exhibit 3-4.

3.3.3 Fund Balance with Treasury Reconciliation

For the Fund Balance with Treasury, GSA's External Services Branch performs the following services:

- Monthly Treasury reconciliation.
- Treasury Reports: Monthly SF224; GTAS Reporting

FEC utilizes GSA's agency location codes (ALC):

• 47-00-0016 – Is utilized for the Statement of Transactions "SF-224"

For Payroll the FEC uses the NFC Abstract of Transactions SF-224.

Note 1: ALC 95-35-0001 is FEC's agency location code; however it is not utilized because of the FEC's service agreement with GSA.

Fund Balance with Treasury (Cash)

FEC/GSA records its budget spending authority resulting from cash activity (e.g. receipts and disbursements), in Standard General Ledger Account (SGL) 1010 Fund Balance with Treasury. When

applicable, all transactions are recorded simultaneously in the proprietary and budgetary accounts of the SGL. Account 1010 is used to record activity in FEC's general funds.

Fund Balance with Treasury (FBWT) is considered an asset to FEC, because it represents a claim to the Federal government's resources. Receiving appropriations of funds through reimbursable operations, miscellaneous receipts and receipts from civil penalties and administrative fines increases the entity's Fund Balance with Treasury. While the funds received through the appropriation are available to the FEC for their use the FBTW that results from miscellaneous, civil penalty and administrative fine receipts are custodial in nature and therefore restricted. The FEC's Fund Balance with Treasury is reduced by disbursements made to pay liabilities or to purchase assets, goods, and services, cancellation of expired appropriations, and rescission of appropriations, transfers and reimbursements to other entities.

Reporting Requirements

On behalf of the FEC each month, GSA must submit a 'Statement of Transactions,' Form FMS 224 to Treasury, thereby reporting disbursements and receipts posted for the month. The FMS 224 is due to Treasury by the 3rd working day of each month. In turn, Treasury compares the FMS 224 to Treasury's records and reports back to GSA via the 'FMS 6652: Statement of Differences' (one for collections and another for disbursements). The FMS 6652 reports differences between what GSA submitted to Treasury through the FMS 224 and what Treasury has recorded. GSA maintains the "Statement of Transactions - Pegasys 224" document as its internal policy and procedure for the preparation, review and submission of the FMS 224 and FMS 6652 reconciliation.

Preparing 'Statement of Transactions' FMS 224

The FEC has an interagency agreement with GSA in which the GSA takes full responsibility for the preparation and submission of the SF-224 Statement of Transactions for FEC. GSA processes the FMS 224 for several different agencies (including GSA) that are transmitted on one consolidated multi-agency SF-224 Statement of Transactions Treasury report.

The receipt and disbursed amounts reported in Section I are by Fund while disbursed and collected amounts are reported in Section II by the accomplish month (period). A sample report is included as Exhibit 3-2.

Abstract of Transactions SF-224 NFC

The NFC Abstract of Transactions SF-224 is the Statement of Transactions for the FEC payroll actions that are processed at NFC. The NFC Abstract of Transactions list the Agency Name, Agency / Accounting station, Appropriation Fund or Receipt Symbol, Schedule Number, Date Paid, Receipts, and Net Disbursement.

The NFC Abstract of Transactions Report is generated from the NFC 'Reporting Center' in accordance with the NFC Procedures Title I Payroll/Personnel Manual Chapter 29 Reporting Center which is available online at: <u>http://i2i.nfc.usda.gov/Publications/REPT/rept.pdf</u>. A sample report is included as Exhibit 3-2.

Government-wide Accounting (GWA) Account Statement

Effective in April 2013 the GWA Account Statement is retrieved from the Central Accounting Reporting System (CARS) which replaced the Government-wide Accounting and Reporting system.

The GWA Account Statement *account summary* reports separately the expenditure activity for each fund and the unavailable receipt activity for each general/deposit fund. The unavailable receipts are receipts not available to be spent by FEC based on Congressional decision made during the appropriation process.

The GWA Account Statement *account summary* reflects the beginning balance, net activity, and ending balance in each fund. The GWA Account Statement *account summary* (expenditure and unavailable receipts) reports are used to extract the ending balances for all funds including the unavailable receipt activity for deposits in funds. The GWA Account Statement *expenditure report* is a summary report by appropriation that summarizes the net activity of authority, transfers, gross disbursements, and offsetting collections for each fund.

The GWA Account Statement detail *transaction listing*, reports each expenditure category separately for each fund. This statement reflects the increase in the balance or decrease in the balance for each expenditure activity. The GWA Account Statement *transaction listing* is used to verify payroll amounts as reported by NFC in performing the cash reconciliations. A sample report is included as Exhibit 3-2.

RECONCILING TREASURY'S REPORTS

Each month, the Accountant at GSA reconciles cash transactions posted in Pegasys for the FEC with the records reported by Treasury.

The GSA Accountant prepares the FEC FBWT reconciliation by comparing GL 1010 by fund to the GWA Statement from Treasury's GOALS II web-site, by fund and Treasury Symbol. To identify any differences, the GL 1010 Pegasys column is subtracted from the GWA balances. Variances are automatically calculated within the excel spreadsheet within the Difference column. The GSA Accountant will identify and note differences in the Comment section of the reconciliation. The reconciliation is submitted to the FEC Finance Director each month for review. GSA maintains its own policy for the Cash Reconciliation entitled "Client Cash Reconciliation Procedures."

The FEC performs its own independent review of the FBWT (Cash) Reconciliation. The Financial Analyst performs the FEC reconciliation by comparing the Pegasys TB amounts to the GWA Account Balances. Many of the differences can be attributed to payroll related transactions. The Abstract 224 from NFC is the first source document reviewed to identify payroll differences by schedule number and date. The FMS 224 is reviewed to determine if any timing differences related to the FMS 224 exist. Once completed the FEC FBWT Reconciliation is signed by the preparer and reviewed by the Director of Finance. See Exhibit 3-3 for the FBWT Reconciliation and supporting documents.

GSA Payroll Reconciliation

At the end of each accounting period the Accountant at GSA prepares Payroll reconciliation that compares the total of the Abstract 224 for the FEC to the total in GL 1010.08 to verify the payroll in the GL by Budget Fiscal year. Differences most frequently result from subsequent payroll schedules and payment adjustments that result in refunds to the agency. The GSA Payroll Reconciliation is e-mailed to the Director of Finance each accounting period for review. It is also used as a reference document for the FBWT reconciliation. See Exhibit 3-3 for the Payroll Reconciliation and supporting documents.

3.3.4 Status of Funds Report to Organization Budget and Contract Activity Reports

The Status of Funds is compared to the Contract Activity Report. This is an important control check for funds control. It is performed by the Financial Systems Analyst in conjunction with the production of the monthly reports. It helps ensure all transactions are posted to GL. Since this check is performed as

needed, it is not listed as reconciliation. The comparison is performed whenever the three reports are run together for management proposes or when an entry is posted and the result needs to be checked.

3.3.5 Advances to Others – Account 1410

Advances to Others – Account 1410 consists mainly of travel advances to FEC employees and others traveling on Commission business. In some cases an advance may be made for another purpose (e.g., prepayment of a training course, etc.). Travel advances are charged to Object Class 21.

If deemed appropriate the following journal entry will be made for prepayments.

- DR 4801 Undelivered Orders Obligations, Unpaid CR 4802 Undelivered Orders – Obligations, Prepaid/Advanced
- DR 1410 Advances and Prepayments CR 1010 Fund Balance with Treasury

Once the advance is delivered the following journal entries will be made:

- DR 4802 Undelivered Orders Obligations, Prepaid/Advanced CR 4902 Delivered Orders – Obligations, Paid
- DR 6100 Operating Expenses CR 1410 Advances and Prepayments

The FEC rarely processes travel advances due to the use of the Travel Card. The reconciliation is performed by the Financial Analyst and reviewed by the Director of Finance monthly. A sample of a completed reconciliation form is included as Exhibit 3-5.

3.3.6 Reconciliation of Accounts Payable and Accrued Payroll

Reconciliation of Accounts Payable Non-Payroll

Accounts Payable (Account 2110) consists of commercial trade payables which are scheduled in the accounting system until automated disbursements are processed based on the prompt pay due date. Payments to other government agencies are paid through the IPAC process and are considered completely paid when billed and simply need to be recorded by FEC. The detailed subsidiary Aging report is reconciled to general ledger totals.

To perform the reconciliation the Financial Analyst will obtain the Aging Report from GSA in Excel at the end of the accounting period. The Financial Analyst will input the Delivered Order (DO) amount by Budget Fiscal year into the reconciliation worksheet. The Financial Analyst will obtain the Trial Balance at the end of the accounting period. The aggregate totals of following GL Accounts compared to totals reflected on the Aging Report by Budget Fiscal Year (BBFY):

- GL2110 Accounts Payable
- GL2120 Disbursements in Transit

Significant amounts owed to vendors and other Federal agencies are accrued based on the manual AP Accrual methodology outlined in 2.7.1 Accounts Payable of Section II and are reflected in GL 2110.

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The reconciliation is performed by the Financial Analyst and reviewed by the Director of Finance monthly. The Financial Analyst will obtain the previous month's reconciliation and review reconciling items if any to determine that they have been cleared. See Exhibit 3-6 for the AP Reconciliation and supporting documents.

Accrued Payroll Reconciliation

Each month FEC accrues unpaid payroll and benefit costs using accounts 2210 and 2213. The accrual recorded is based on the methodology outlined in 2.7.7 Payroll Accrual of Section II.

To perform the reconciliation the Finance Division will obtain the OM Journal Voucher for the Payroll Accrual from the Financial Operations Specialist at the end of the accounting period and the NF actual payroll document that the accrual was based on. The Financial Analyst will recalculate the payroll accrual amount and compare the recalculated amount to the OM Journal Voucher. The Financial Analyst will input the OM Journal Voucher into the reconciliation worksheet and compare the total to the amounts reflected in the Trial Balance at the end of the accounting period. The aggregate totals of following GL Accounts compared to totals reflected on the OM Journal Voucher:

- GL2210 Accrued Funded Payroll and Leave
- GL2213 Employer Contributions and Payroll Taxes Payable

The Finance Division will obtain the previous month's reconciliation and review reconciling items to determine if any have been cleared. See Exhibit 3-7 for the Accrued Payroll Reconciliation and supporting documents.

3.3.7 Reconciliation of Undelivered Orders (UDO)

Reconciliation of Undelivered Orders (UDO) Upward / Downward Spending Adjustments, for Delivered and Undelivered Orders and Review of Open Obligations

One of the key relationships to ensure the integrity of financial statement figures is to ensure purchase orders and contracts are liquidated properly as vouchers are paid. The reconciliation of undelivered orders, upward/downward spending adjustments for delivered and undelivered orders and review of open obligations is performed to agree FEC's purchase orders and contracts to the general ledger. Reconciliation of these accounts is important to ensure:

- 1) FEC does not overspend its appropriation;
- 2) Balances are stated properly
- 3) Open amounts are promptly settled and;
- 4) Unused funds are returned to the appropriation or office for re-use.

To perform the UDO reconciliation the Financial Analyst will obtain the Ageing Report from GSA in Excel at the end of the accounting period. The Financial Analyst will input the amount by Budget Fiscal year into the reconciliation worksheet. The Financial Analyst will obtain the VAT TB SOF Report the end of the accounting period. The aggregate totals of following GL Accounts are compared to totals reflected on the Aging Report by Budget Fiscal Year (BBFY):

- GL4801 Undelivered Orders Obligations, Unpaid
- GL4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders Obligations, Recoveries
- GL4881 Upward Adjustments of Prior-Year Undelivered Orders Obligations, Unpaid

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The Finance Division will obtain the previous month's reconciliation and review reconciling items to determine if any have been cleared. The reconciliation is performed by the Financial Analyst and reviewed by the Director of Finance monthly. See Exhibit 3-8 for an illustration of the UDO Reconciliation.

3.3.8 Reconciliation of Property and Equipment (P&E) – Accounts 1700 and 1800

The FEC capitalizes assets with a useful life of two years or greater and an acquisition cost of \$25,000 or more. For bulk purchases, items are capitalized when the individual useful lives are at least two years and have an aggregate value of \$250,000 or more. Additionally, Internal Use Software, COTS and contractor developed projects are capitalized if the aggregate cost of the system purchase or development is \$250,000 or more. FEC records fixed assets in accordance with USSGL using the 1700 and 1800 series. Assets are tracked using the GSA Fixed Asset (FA) Module, effective March 2010.

Construction in Progress and Software in Progress are tracked and recorded in general ledger until the assets are placed in service. Depreciation and amortization is calculated quarterly on a straight line basis with no salvage value. All PP & E asset accounts are reconciled from GSA Fixed Asset (FA) Module to the general ledger.

The FEC prepares a roll-forward property analysis Lead Sheet and property reconciliation. The reconciliation is prepared by the Financial Analyst and reviewed by the Director of Finance. Samples of completed reconciliations and Lead schedules are included as Exhibits 3-9.

The Financial Analyst will submit the journal entry and support to the Director of Finance for review, approval and submission to GSA for processing.

Reconciliation of Inventory Reports

The FEC performs an annual inventory of all property items and an inventory certification for assets held in offsite locations Once all items have been inventoried the reports are submitted to the Finance Division for review and reconciliation to the capitalized asset reports maintained by the Finance Division. Any discrepancies between the Finance Division Report and the IT and Administrative Division will be researched and resolved.

If during the course of the inventory or during the fiscal year if an IT related item is reported lost or stolen the following actions will occur:

In the case of lost IT hardware (this includes blackberries) the following actions will occur:

- Any lost FEC IT property is to be reported to the OCIO Office of the Chief Information Officer (OCIO) HelpDesk immediately.
- The OCIO HelpDesk will notify the FEC Information System Security Officer (ISSO) and the OCIO Infrastructure Branch.
- The FEC ISSO will work with the Infrastructure Branch, the OCIO HelpDesk, and appropriate FEC staff to ensure that network and application accounts are disabled and/or changed and IT hardware is remotely wiped to minimize risk of unauthorized access.
- The FEC ISSO will make a determination whether there is any possibility of a compromise to sensitive information (including PII) and/or FEC Information resources, and if so file a report with the FEC CIO.

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• The FEC CIO will also make a determination whether to notify the FEC Executive Data Breach Response Team. If notified the FEC Executive Data Breach Response Team will evaluate the situation and respond accordingly.

In the case of stolen IT hardware (this includes blackberries) the following actions will occur:

- Any stolen FEC IT property is to be reported to the OCIO Office of the Chief Information Officer (OCIO)HelpDesk immediately,
- If the theft occurs off FEC premises, a police report is to be filed immediately by the person the equipment was assigned to, if the theft occurred on FEC property the FEC ISSO will report the theft to the appropriate authorities,
- The OCIO HelpDesk will notify the FEC Information System Security Officer (ISSO) and the OCIO Infrastructure Branch.
- The FEC ISSO will work with the Infrastructure Branch, the OCIO HelpDesk, and appropriate FEC staff to ensure that network and application accounts are disabled and/or changed and IT hardware is remotely wiped to minimize risk of unauthorized access.
- The FEC ISSO will make a determination whether there is any possibility of a compromise to sensitive information (including PII) and/or FEC Information resources, and if so file a report with the FEC CIO.
- The FEC CIO will also make a determination whether to notify the FEC Executive Data Breach Response Team. If notified the FEC Executive Data Breach Response Team will evaluate the situation and respond accordingly.

If furniture items are reported is to be reported to the Administrative Division, Office Services Branch, immediately. The Office of Inspector General may be notified of lost or stolen items on a case by case basis.

3.3.9 Purchase Card and Travel Card Reconciliation

The Procurement Office, Budget Office, Finance Division and Administrative Services Division perform monthly reconciliation's and subsequent reviews of purchase and travel card activity, as applicable, to identify any erroneous or improper purchases. The Finance Division is responsible for the monthly review and reconciliation of Purchase Cards and the Centrally Billed Travel Card Account.

3.3.10 List of Reconciliations and Control Checks Performed, Frequency and Approvals Needed

Most, but not all, reconciliations listed above are prepared monthly. Some are prepared quarterly. They are due 30 calendar days after the close of the prior month. The preparers and approvers are listed below.

- Control check: NFC reports to Status of Funds Report (SOF) Frequency: Monthly Preparer: Financial Systems Specialist Approved by: Director of Finance via the release of the monthly reports
- Control check: Relationship tests
 Frequency: Quarterly and/or as needed
 Preparer: Financial Systems Specialist
 Approved by: Director of Finance
- 3) Reconciliation: Fund Balance with Treasury (FBWT)

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Frequency: Monthly Preparer: Financial Analyst Approved by: Director of Finance

- 4) Control check: SOF to Organization Budget Status and Contract Activity Reports Frequency: Monthly and/or as needed Preparer: Financial Systems Specialist Approved by: Director of Finance via the release of the monthly reports
- 5) Reconciliation: **Travel Advances (Account 1410)** Frequency: Monthly Preparer: Financial Analyst Approved by: Director of Finance
- Reconciliation: Open Purchase Orders to GL Account 4801, 4871 and 4881
 Frequency: Monthly
 Preparer: Financial Analyst
 Approved by: Director of Finance
- Reconciliation: Accounts Payable (Accounts 2110, 2111) and Accrued Expenses (Accounts 2210, 2213)
 Frequency: Monthly
 Preparer: Financial Analyst
 Approved by: Director of Finance
- Reconciliation: Status of Funds Report to General Ledger (48xx and 49xx accounts) Frequency: Monthly Preparer: Financial Systems Specialist Approved by: Director of Finance
- 9) Reconciliation: Property Accounts (1700 and 1800 accounts) includes roll forward schedules for audit
 Frequency: Quarterly
 Preparer: Financial Analyst
 Approved by: Director of Finance
- 10) Reconciliation: Purchase Card Frequency: Monthly Preparer: Financial Analyst Approved by: Budget Director and CFO

3.4 QUARTERLY AND MONTHLY REPORTS

Effective in FY 2014 the FEC no longer utilizes the Federal Agencies' Centralized Trial-Balance System (FACTS I and II) and Intragovernmental Fiduciary Confirmation System (IFCS) to submit accounting data or confirm and reconcile fiduciary transactions. The FEC utilizes the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) which replaces the functionality of FACTS I, FACTS II, IFCS, and reporting systems to report agency trial balance data. External reports are transmitted through the use of the following Treasury FMS/DMS and OMB systems:

- OMB MAX Information System Reporting (MAX)
- Government-wide Financial Report System (GFRS)
- Management Information System (DMIS)

External reports are also submitted through the OMB MAX Information System.

3.4.1 Quarterly and Monthly Reports - External

Budget Reporting

GTAS budgetary data including the "Report on Budgetary Execution and Budgetary Resources" (SF-133) is reported in accordance with the Treasury GTAS reporting schedule on a monthly basis beginning the second fiscal month of the year. A sample report is included as Exhibit 3-2.

OMB MAX Information System Reporting

According to OMB, MAX is used: "to collect, validate, analyze, model, collaborate with agencies on, and publish information relating to its government-wide management and budgeting activities."

The FEC's financial statements are prepared in accordance with the required format of OMB Circular A-136, as revised, *Financial Reporting Requirements*, which constitutes generally accepted accounting principles in the United States of America (GAAP) as applicable to the Federal governmental entities. The FEC is required to follow generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB). Reporting and disclosure requirements are established for Federal entities by OMB and the Department of Treasury.

The FEC is required to submit the following financial statements (excluding footnotes) for the third fiscal quarter of the year:

- (A) Balance Sheet;
- (B) Statement of Net Cost;
- (C) Statements of Budgetary Resources;

Once all entries have been input into the accounting system and preliminary reports are run, an electronic trial balance by fund is created and downloaded into the financial statement template. The quarterly statements are input into the MAX system by GSA, once approved by the FEC, Director of Financing. Reports are due to OMB 21 business days after the close of the quarter. The fiscal year- end reporting requirements differ from the quarterly submissions are described in section.

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Debt Management Information System (DMIS) reporting

The Treasury Report on Receivables (TROR) is an electronic report on all debts owed to FEC submitted to Treasury and age of the debts submitted through the Debt Management Information System. The TROR report is due 30 calendar days after the end of the quarter. A sample report is included as Exhibit 3-2.

3.4.2 Compilation of the Quarterly Reports – External

To compile the financial statements the Director of Finance performs the following:

- Ensures all payroll, obligations, payments and regular journal entries have been processed for the month.
- > Enters the imputed cost journals into the GL.
- > Enters the unpaid accounts payable liability into GL.
- Ensures depreciation has been recorded for the quarter.
- Reviews the relationship tests and makes any necessary corrections.
- GSA inputs the trial balance by Fund Quarterly Figure Calculation Excel model to produce the quarterly statements. The spreadsheet model contains workbooks with analysis, journal support, related reports from the accounting system (e.g., Status of Funds Reports, allocation support, etc.). These reports are reviewed by the Director of Finance.
- Enters any "on top" adjustments into the model
- > Checks all statements for accuracy and corrects as needed
- Reviews the financial statement package.
- Reviews the financial statements for reasonableness based on his/her knowledge of FEC's budget, current spending and operations.
 - The Balance Sheet is reviewed to ensure:
 - Assets balance with liabilities and net position
 - Fund balance, property (net) and liabilities are complete and consistent with the accounting records and have been adjusted for accruals
 - The Statement of Net Cost is reviewed to ensure that total costs are in line with estimated costs for the year
 - The Statement of Budgetary Resources is reviewed to ensure the appropriation amount is correct, outlays, disbursements, obligations, and unobligated balances are reasonable on a year-to-date basis.
 - The trial balances used in the model are reviewed for consistency with accounting records
 - Financials are reviewed to ensure "on-top / worksheet adjustments" are minimized and explained, if needed.

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Once the statements are approved by the Director of Finance, GSA transmits the statements to OMB

3.4.3 Internal Quarterly Reports

3.4.4 Summary of Fines Assessed and Collected During the Fiscal Year

This report provides information such as the date and amount of fines/penalties assessed and collected by each division (OGC, OAR and ADR) throughout the current fiscal year. The report contains only new activity reported by each division during the current fiscal year and is included in the monthly financial reports on a quarterly basis only and is due 30 days after the Treasury Report on Receivables has been submitted to Treasury See Exhibit 3-1 for a sample of this report.

3.5 ANNUAL REPORTS

3.5.1 External Annual Reports

For details, please see the 'FY 2015 Financial Statements Preparation Guidance.'

3.5.2 Certifications Due To External Agencies

Effective in FY 2014 OMB rescinded OMB, Circular A-127, *Financial Management Systems* and implemented OMB Memorandum M-13-21 Implementation of the Government Charge Card Abuse *Prevention Act of 2012*, which calls for additional reporting requirements for compliance with OMB Circular A-123, Appendix B, *Improving the Management of Government Charge Card Programs*.

Under OMB Circular A-123, *Management's Responsibility for Internal Control* and in compliance with the *Federal Managers Financial Integrity Act (FMFIA)*, an annual certification must be made by the FEC Chairman to the President. In 1999 the FEC adopted Directive #53 with regard to A-123. The Directive formalized the review process of financial management controls at the Commission.

Before the certification is made by the Chairman, the Office of Inspector General (OIG), Office of the Chief Financial Officer (OCFO), Office of General Counsel (OGC) and Office of the Staff Director (OSD), provides a formal assessment of the Commission's compliance with A-123, the additional reporting requirements under OMB Memorandum M-13-21 and conformance with Treasury and GAO's accounting systems principles and standards, as applicable. A listing of policies and procedures and Vulnerability Assessment Checklist is provided with the assurance statement of each office. The assessment is designed to provide reasonable, but not absolute, assurance that the FEC's financial systems have adequate safeguards from fraud, waste, abuse and misuse. Sample Annual Certifications are included as Exhibit 3-10.

3.6 AGENCY FINANCIAL REPORT

Details concerning the preparation of the Finance Division sections of the Agency Financial Report are described in the FEC Financial Statement Preparation Guidance.

3.6.1 Background

Under the Accountability of Tax Dollars Act of 2002, each agency with an appropriation of \$25 million or more must produce audited financial statements beginning with FY 2002. Due to late enactment of the law however, OMB waived the requirement for all agencies for FY 2002. In addition, the FEC received a waiver for FY 2003. Thus, beginning in FY 2004 the FEC must produce audited financial statements and include them in an annual Performance and Accountability Report. From FY 2014 onwards, the FEC has opted to issue Agency Financial Report.

The law places the responsibility for conducting the audit on the FEC Office of Inspector General (IG). The IG has the option of performing the audit or contracting it out.

3.6.2 Goal

It shall be the goal of the Finance Division to receive an unmodified opinion on the financial statements with no management letter comments.

Changes in Audit Terminology Related to the Annual Financial Statements

Effective for FY 2014, in accordance with OMB Bulletin, 14-02, Audit Requirements for Federal Financial Statements, the Audit Opinion terminology was changed in accordance with auditing standards generally accepted in the United States of America, As a result OMB has rescinded OMB Bulletin 07-04, Audit Requirements for Federal Financial Statements, and OMB Technical Bulletin 08-24, Technical Amendments to OMB Bulletin 07-04, Audit Requirements for Federal Financial Statements.

If the results determine that the financial statements present fairly in all material respect an "unmodified" opinion instead of "unqualified" opinion is issued. An unmodified opinion indicates that the financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles.

In accordance with OMB Bulletin, 14-02, the FEC is required to submit Annual Financial Statements identified in Section 3515 of Title 31of the United States Code and OMB Circular No. A-136, *Financial Reporting Requirements*, as revised (A-136) to consist of:

- Management's Discussion and Analysis (part of Required Supplementary Information)
- Basic Statements including :
 - (A) Balance Sheet
 - (B) Statement of Net Cost
 - (C) Statement of Changes in Net Position
 - (D) Statement of Budgetary Resources
 - (E) Statement of Custodial Activity
 - (F) Related Note Disclosures
- Other Information, if applicable

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The audited Annual Financial Statements are due by November 15th each year unless otherwise directed by OMB.

3.6.3 Approval and Distribution of Reports

Annual audited financial statements are due to OMB by November 15th and distributed to the President, OMB, and Congress as stipulated in OMB Circular A-136 (revised). The quarterly and annual reports are prepared by the Director of Finance. They are then reviewed and approved by the Deputy CFO. After reviewing the AFR is issued to OMB and Congress.

3.7 SECTION III- EXHIBIT INDEX

Exhibit 3-1 – OCFO INTERNAL REPORT Exhibit 3-2 - OCFO EXTERNAL REPORTS Exhibit 3-3 – FUND BALANCE WITH TRASURY RECONCILIATION Exhibit 3-4 – FEC RELATIONSHIP TESTS (TIE POINTS) Exhibit 3-5 – GL 1410 ADVANCES RECONCILIAITON Exhibit 3-6 – ACCOUNTS PAYABLE RECONCILIATION Exhibit 3-7 – PAYROLL ACCRUAL RECONCILIATION Exhibit 3-8 – UNDELIVERED ORDERS (UDO) RECONCILIATION Exhibit 3-9 – PROPERTY AND EQUIPMENT RECONCILIATION AND ANALYSIS Exhibit 3-10 – ANNUAL CERTIFICATIONS (A-123)

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Financial Process Flow Charts

FEC Payroll and Procurement Data Flow



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Financial Process Flow Charts



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Financial Process Flow Charts



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SECTION I - EXHIBIT 1-1



Legend

ADR – Alternative Dispute Resolution AF – Administrative Fine CA – Conciliation Agreement NSA – Negotiated Settlement Agreement OAR – Office of Administrative Review OGC – Office of General Counsel RAD – Reports and Analysis Division



Check and Money Order Cash Receipts and Collections ADR and OGC



Check and Money Order Cash Receipts and Collections OAR



OAR - Office of Administrative Review



Credit Card Cash Receipts and Collections OGC



Legend

CELA - Office of Complaints Examination and Legal Administration ESB – External Services Branch FOS – Financial Operations Specialist FA – Financial Analyst GSA – General Services Administration

OAR Assessments Process



Legend

AF – Administrative Fine FD – Final Determination FEC – Federal Election Commission OAR - Office of Administrative Review RAD – Reports and Analysis Division RTB - Reason to Believe

SECTION I - EXHIBIT 1-1 EFFECTIVE 05/01/2015 FOIA 2017-023_102



ADR Assessments Process

Legend

ADR – Alternative Dispute Resolution CA – Conciliation Agreement NSA – Negotiated Settlement Agreement

OGC – Office of General Counsel

RAD – Reports and Analysis Division

SECTION I - EXHIBIT 1-1 EFFECTIVE 05/01/2015 FOIA 2017-023_103





OFFICE OF THE CFO ACCOUNTING MANUAL

OCFO EXTERNAL AND INTERNAL REPORTS

OCFO External Reports

List of external reports filed by OCFO's Finance Office:

Monthly

- 1. Statement of Transactions SF-224. Cash collected and disbursed by fund; reported by GSA on FEC's behalf. Due date is the third working day of the subsequent month.
- 2. Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) including SF-133 Report on Budget Execution. Allows accounting data to be updated into a centralized Federal government trial balance. Due date is set by Treasury.

Quarterly

- 1. Financial Statements for the third quarter per OMB A-136 uploaded electronically by GSA on behalf of FEC into OMB's MAX system. . This includes:
 - Balance Sheet
 - Statement of Net Cost
 - Statements of Budgetary Resources
 - Analysis of significant fluctuations
- 2. Treasury Report on Receivables (TROR) electronic report on all debts owed to FEC submitted to Treasury and age of the debts. Due date is set by Treasury each quarter

Annually

- 1. Agency Financial Report (AFR) sent to OMB and Congress; published on FEC website. All funds are combined in this report. Due date is 11/15 each year. This includes:
 - Balance Sheet
 - Statement of Net Cost
 - Statements of Budgetary Resources
 - Statement of Changes in Net Position
 - Statement of Custodial Activity
 - Report of Independent Auditors
 - Report on Internal Control
 - Other Accompanying Information (Management Challenges Report issued by the IG)
- 2. Governmentwide Financial Reporting System (GFRS) report applicable notes submitted by GSA on behalf of FEC. Due date is set by Treasury each year.
- 3. Final Treasury Report on Receivables (TROR) electronic report on all debts owed to FEC submitted to Treasury and age of the debts. Due date is set by Treasury annually.
- 4. Narrative and Statistical Reports to OMB in regard to Charge Card Purchase Data.

List of all external reports filed by OCFO's Budget Office:

Annually

1. Annual OMB and Congressional Budget Justifications are submitted in September and February.

SECTION I - EXHIBIT 1-2

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OCFO EXTERNAL AND INTERNAL REPORTS

- 2. In conjunction with the Congressional Affairs, a Reprogramming Baseline for Congress and OMB is submitted within 60 days of receiving the annual appropriation.
- 3. In conjunction with the Congressional Affairs, an annual Buy American Act response letter is submitted to Congress.

Note: Procurement External Reports submitted by the Procurement are documented in the Procurement Policy manual.

OCFO Internal Reports

List of all internal reports filed by the OCFO.

Monthly

- 1. Financial Highlights
- 2. Procurement Awards Total Contract Value over \$100,000
- 3. FEC Status of Funds Report (SFR) (in FY2008-2009 SFR was referred to as Budget Execution Report (BER))
- 4. FEC Contract Activity Report (CAR) (in FY2008-2009 the CAR was referred to as Procurement Activity Report (PAR))
- 5. Budget Changes Report
- 6. Summary of FTE Usage
- 7. FEC Vacancy / Hire Report
- 8. Procurement Request Report (Trial Report)
- 9. Staffing Report

SECTION I - EXHIBIT 1-2
OFFICE OF THE CFO ACCOUNTING MANUAL

CHART OF ACCOUNTS

The FEC uses the USSGL to accomplish internal and external reporting needs. Effective in fiscal year 2014 Treasury implemented the Six-Digit U. S. Government Standard General Ledger (USSGL) Account Number Code Structure as authorized under Treasury Financial Manual (TFM) Volume I, Bulletin No. 2012-07. The new SGL accounts are classified as follows:

- 100000 Assets
- 200000 Liabilities
- 300000 Net Position
- 400000 Budgetary
- 500000 Revenues and Financing Sources
- 600000 Expense
- 700000 Gains/Losses/Extraordinary Items, etc.
- 800000 Memorandum

The GSA Pegasys accounting system currently uses six digits; the first four digits represent the primary account and include two sub-digits for internal tracking purposes (i.e. 6100.01, 1832.02 or 1360.01). The 4 digit codes in the trial balance are converted to the new 6 digit USSGL codes for GTAS reporting purposes.

The USSGL is updated annually if not more often and is posted by the Treasury Financial Management Service (Treasury/FMS) <u>http://www.fms.treas.gov/ussgl/</u>. The following is a listing of accounts most frequently utilized by the Federal Election Commission for accounting purposes.

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CHART OF ACCOUNTS			
Account		<u>Normal</u>	
<u>Number</u>	<u>Title</u>	Balance	
100000	ASSETS		
101000	Fund Balance With Treasury	Debit	
109000	Fund Balance With Treasury Under a Continuing Resolution	Debit	
	RECEIVABLES		
136000	Penalties and Fines Receivable - Not Otherwise Classified	Debit	
136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Credit	
	GENERAL PROPERTY, PLANT, AND EQUIPMENT		
172000	Construction-in-Progress	Debit	
175000	Equipment	Debit	
175900	Accumulated Depreciation on Equipment	Credit	
182000	Leasehold Improvements	Debit	
182900	Accumulated Amortization on Leasehold Improvements	Credit	
183000	Internal-Use Software	Debit	
183200	Internal-Use Software in Development	Debit	
183900	Accumulated Amortization on Internal-Use Software	Credit	
	OTHER ASSETS		
192100	Receivable From Appropriations	Debit	
199000	Other Assets	Debit	
200000	LIABILITIES		
	ACCDUED LIADU ITIES OTHED		
211000	ACCRUED LIABILITIES - UTHER	Credit	
212000	Dichursements in Transit	Credit	
212000		Crean	
221000	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	Creatit	
221000	Employer Contributions and Dayroll Taxos Dayshla	Credit	
221500	Other Dest Employment Denefits Due and Develo	Credit	
221300	Unfunded Leave	Credit	
222000	Unfunded EECA Liebility	Credit	
222300	Other Unfunded Employment Delated Liebility	Credit	
229000	Other Omunded Employment Related Elability	Cledit	
265000	ACTUARIAL LIABILITIES	Cradit	
203000	Actualian FECA Liability	Cledit	
202000	OTHER LIABILITIES	Cradit	
292000	Contragont Liautinics	Credit	
290000	Custodial Lishility	Credit	
290000	Usioniai Liaulilly Liability for Non Entity Assate Not Deported on the Statement of Custodial Astivity	Credit	
290300	Other Lightlities Without Related Budgatery Obligations	Credit	
279000	Only Labinites without Related Budgetary Obligations	Creuit	

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Account

Number

300000

310000

310100

310600

310700

331000

400000

404700

404800

411900 Other Appropriations Realized

OFFICE OF THE CFO ACCOUNTING MANUAL

CHART OF ACCOUNTS <u>Title</u> NET POSITION Unexpended Appropriations - Cumulative Unexpended Appropriations - Appropriations Received Unexpended Appropriations - Adjustments Unexpended Appropriations - Used Cumulative Results of Operations BUDGETARY ANTICIPATED RESOURCES Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

APPROPRIATIONS REALIZED

Debit

Credit

Credit

Normal

Balance

Credit

Credit

Debit

Debit

Credit

OTHER BUDGETARY RESOURCES

415000	Reappropriations - Transfers-In	Debit
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit
419200	Balance Transfers - Unexpired to Expired	Debit
420100	Total Actual Resources - Collected	Debit

BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED

435000	Canceled Authority	Credit
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
442000	Unapportioned Authority - Pending Rescission	Credit
443000	Unapportioned Authority - OMB Deferral	Credit
445000	Unapportioned Authority	Credit
451000	Apportionments	Credit
461000	Allotments - Realized Resources	Credit
465000	Allotments - Expired Authority	Credit
469000	Anticipated Resources - Programs Exempt From Apportionment	Credit

BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED

OBLIGATIONS

480100	Undelivered Orders - Obligations, Unpaid	Credit
480200	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds	
487200	Collected	Debit
488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit

BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY

490100	Delivered Orders - Obligations, Unpaid	Credit
490200	Delivered Orders - Obligations, Paid	Credit

OFFICE OF THE CFO ACCOUNTING MANUAL

CHART OF ACCOUNTS

<u>Account</u> Number	Title	<u>Normal</u> Balance	
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit	
497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit	
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit	
498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit	
500000	REVENUE AND OTHER FINANCING SOURCES		
531900	Contra Revenue for Interest Revenue - Other	Debit	
532000	Penalties and Fines Revenue	Credit	
532400	Contra Revenue for Penalties and Fines	Debit	
570000	Expended Appropriations	Credit	
578000	Imputed Financing Sources	Credit	
599000	Collections for Others - Statement of Custodial Activity	Debit	
599100	Accrued Collections for Others - Statement of Custodial Activity	Debit	
600000	EXPENSES		
610000	Operating Expenses/Program Costs	Debit	
640000	Benefit Expense	Debit	
673000	Imputed Costs	Debit	
680000	Future Funded Expenses		
700000	00 GAINS/LOSSES/MISCELLANEOUS ITEMS		
	GAINS		
711000	Gains on Disposition of Assets - Other	Credit	
718000	Unrealized Gains	Credit	
719000	Other Gains	Credit	
	LOSSES		
721000	Losses on Disposition of Assets - Other	Debit	
729000	Other Losses	Debit	
760000	MISCELLANEOUS ITEMS Changes in Actuarial Liability	Debit	
800000	MEMORANDUM		
880100	Offset for Purchases of Assets	Credit	
880200	Purchases of Property, Plant, and Equipment	Debit	

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ACCOUNTING CODES

Appropriation Symbols

The U.S. Treasury "*Federal Account Symbols and Titles Supplement To Volume I Treasury Financial Manual*" provides guidance concerning, "*receipt, appropriation, and other fund account symbols and titles are assigned by the Department of the Treasury (the Treasury).*"

Treasury Account Number (Basic Symbol)

The US Treasury account number (basic symbol) is a four digit code indicating the type of funds or major purpose of the appropriation and are distinguished in two categories (1) receipt and (2) expenditure.

Receipt Accounts:

• <u>General Fund Receipt Account (0000-3800)</u>. The receipt account credited with all collections not earmarked by law for a specific purpose. These include: taxes, customs duties, and miscellaneous receipts. The major classes General Fund Receipt Accounts that are utilized by the FEC include Fines, penalties, and forfeitures class 1000 and Recoveries and Refunds class 3000.

Expenditure Accounts:

• <u>General Fund Expenditure Accounts (0000-3899)</u>. Appropriation accounts established to record amounts appropriated by law for the general support of Federal Government activities and the subsequent expenditure of these funds.

The US Treasury appropriation symbol (code) includes the department code, fiscal year(s) (FY), and treasury account number (basic symbol) prescribed by the US Treasury Department. The US Treasury account number (basic symbol) is a four digit code indicating the type of funds or major purpose of the appropriation.

Department Code	Fiscal Year(s) (FY)	Treasury Account Number (Basic Symbol)
95 / 360	10	1600

The first two or three digits represent the type of agency (i.e., 95 is a "miscellaneous agency" and 360 represents FEC). The third digit is the last digit of the fiscal year. For example, FY 2010 is represented by a "10." The last four digits are also prescribed by Treasury and represent the type of fund.

General Fund	Fiscal Year
Salaries and Expenses, Federal Election Commission	FY2010
Salaries and Expenses, Federal Election Commission	FY2009
Salaries and Expenses, Federal Election Commission	FY2008
Salaries and Expenses, Federal Election Commission	FY2007
Salaries and Expenses, Federal Election Commission	FY2006
	General Fund Salaries and Expenses, Federal Election Commission Salaries and Expenses, Federal Election Commission

ACCOUNTING CODES

Receipt accounts use a slightly different numbering sequence by excluding the fiscal year.

Department	Treasury Account Number	
Code	(Basic Symbol)	
95 / 360	1099.160	

Receipts:

- 3102.161 Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Federal Funds, Federal Election Commission
 - 3220 General Fund Proprietary Receipts, Not Otherwise Classified, All Other Classified, All Other

1099.160 Fines, Penalties, and Forfeitures, Not Otherwise Classified, Federal Election Commission

FEC Accounting Codes

The FEC adopted additional accounting data elements used to process accounting transactions. The following is an excerpt of the Basic Accounting Data Elements and definitions utilized in the GSA Pegasys/FMIS applications obtained from the *FMIS Version 6.1 Training Manual to External Clients Revised 0211 3108.*

- **Fund:** a four-character code used on all source documents to identify the receipt, appropriation, or other fund account assigned by the Department of the Treasury.
- **Region:** a two digit numeric code assigned by GSA to a geographical division of the US. Region subdivides the US into eleven distinct regions and Central Office.
- Budget Activity: Budget Activity is a four-character code used to represent a major activity or sub activity to which funds are allotted. The Budget Activity is the basic level at which functions or types of work are accomplished under an account or pro-gram. It is the primary subdivision for presenting budget estimates and monitoring performance.
- **Organization:** an eight-character code used to identify a specific GSA organizational entity. The first position of the organization code identifies the GSA service/staff office or client. The second and third positions represent the region number, and the last five characters denote the organizational entities.
- *Function:* five-character code used to represent the purpose or objective for which funds have been obligated and costs charged. Function codes are fund specific.
- **Object Class:** a uniform, government wide cost classification of expenditures meeting the requirements set forth in OMB Circular A-11. These categories are identified by a code consisting of two digits.
- **Cost Element:** directly relates to object classes and provide an additional breakdown for management and analysis. The cost element is represented by a three character numeric code

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ACCOUNTING CODES

FEC Department Codes

The FEC uses a crosswalk to map to the appropriate division for budget tracking purposes. The Division codes are as follows:

Old FEC Dept. code	GSA Org Code	GSA Function Code	Description
10	TUHS3302	UH332	Administration
20	TUHS3403	UH343	Audit
30	TUHS3505	UH355	Information-Approp
30	TUHS3505	UH355	Information-Reimb
36	TUHS3301	UH331	DSD - Management
37	TUHS3504	UH354	Congressional Affairs
38	TUHS3501	UH351	DSD Communications
40	TUHG2100	UH110	General Counsel
60	TUHS3600	UH360	Chief Information Officer
70	TUHS3502	UH352	Disclosure
72	TUHS3401	UH341	DSD Compliance
75	TUHS3402	UH342	Reports Analysis
80	TUHC1100	UH110	Commissioners' Offices
85	TUHI4100	UH110	Inspector General
88	TUHS3304	UH334	Commission Secretary
90	TUHS3100	UH310	Staff Director
91	TUHF5100	UH110	CFO
92	TUHS3303	UH333	Human Resources
93	TUHS3503	UH353	Press
94	TUHS3200	UH320	Equal Employment Opportunity & Programs
97	TUHS3405	UH345	Alternative Dispute
98	TUHS3404	UH344	Administrative Review

Budget Activity Codes

The FEC utilizes Budget Activity Codes (BAC) to distinguish between payroll transactions, non-payroll transactions, and activities related to reimbursable operations. The BAC UH01 – Payroll and UH02 – non-payroll was implemented in FY 2011 to better distinguish between payroll and non-payroll transactions. Prior to FY 2011 BAC UH10 was utilized for transactions that were payroll and non-payroll transactions interchangeably. The beginning balances from prior year's reflect BAC codes UH00 and

ACCOUNTING CODES

UH10 for non-payroll transactions. Effective FY 2013 UHA1 – Reimbursable was implemented to segregate transactions related to the FEC Reimbursable Operations.

Program Codes

The FEC appropriation bill stipulates that a small amount of funds, up to \$5,000 from within the FEC's appropriation, has been provided for the "Representational Fund." The Representation Fund is used for official reception and representation expenses connected with official agency business, that are typically characterized by ceremonial, social, and business purposes hosed by high level agency officials. **FEC Directive 67** provides guidance on the authorization of obligation of representation funds. Expenses associated with the Representation Fund are tracked by using the Function Code UH001 the designated accounting code for R&R funds. Charges to these funds are subject to the approval of the CFO and Finance Committee.

Fund Codes

Fund	Department Code	Treasury Account Number	Description
701	95/360	1600	Salaries and Expenses
702	95/360	1099.160	Fines, Penalties, and Forfeitures
703	95/360	3200	Miscellaneous

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GSA Object Class Summary effective FY 2011

Major Object Class	Major Object Class Name	OMB Object Class	GSA Sub-Object Class	Object Class Name
10	Personnel	11.0	Ахх	Personnel Compensation
	Compensation and Benefits	12.0	Вхх	Personnel Benefits
		13.0	Схх	Benefits for Former Personnel
20	Contractual Services	21.0	Dxx	Travel and Transportation of Persons
	and Supplies	22.0	Exx	Transportation of Things
		23.0	Fxx	Rent, Communications, and Utilities
		24.0	Gxx	Printing and Reproduction
		25.1	Hxx	Advisory and Assistance Services
		25.2	lw.	Other Services - Non-Federal
		25.3	JXX	Other Purchases from Gov't Accounts
		25.4		Operations & Maintenance of Facilities
		25.5		Research and Development Contracts
		25.6	Kxx	Medical Care
		25.7		Operations & Maintenance of Equipment
		25.8		Subsistence and Support of Persons
		26.0	Lxx	Supplies and Materials
30	Acquisition of Assets	31.0	Mxx	Equipment
		32.0	Nxx	Land and Structures
		33.0	Pxx	Investments and Loans
40	Grants and Fixed	41.0		Grants, Subsidies, and Contributions
	Charges	42.0	Rxx	Insurance Claims and Indemnities
		43.0		Interest and Dividends
		44.0		Refunds
90	Other	91.0	Sxx	Unvouchered
		94.0	Txx	Financial Transfers

Object Classification Summary

ACCOUNTING CODES

Sub-object Class to Cost Element Crosswalk effective January 2011 (illustration page 1 of 3):

SOC	CE	Sub-object Class (SOC) NAME	COST ELEMENT (CE) NAME
J26		Memberships in Professional Associations	
K52		Operation Maintenance and Storage of Other Equipment	
F71		Bental of Office Machines (includes Coniers)	
K06		Fire and I ife Safety Systems Routine Maintenance (Evnensed)	
125	-	Destaction of Buildings - Commercial Sources	
V02		Heating Ventilation and Air Conditioning Douting Maintenance	
EC2		Genier and Massenger Convices	
F05		Counter and Messenger Services	
107		rechnical Publications - Non-Federal	
E53	_	Government Transportation of Household Goods	
R43		Attorney's Fees	
L51	610	Office and General Supplies - Federal	
L01	609	Office and General Supplies - non-Federal	
D04	na	Local Travel	
L16	616	IT System Components - Non-Federal	ADP SUPPLIES AND MATERIALS
J21	na	Official Reception and Representation Expenses - Non-Federal	
J75	na	Protection of Buildings - Federal Sources	
M53	976	Expensed Operating Equipment	EXPENSED OPER EQUIPMENT
A01	001	Base Salary - Full-Time Permanent	BASE PAY - GS - FULL TIME PERMANENT
A01	002	Base Salary - Full-Time Permanent	BASE PAY - WS - FULL TIME PERMANENT
A30	003	Base Salary - Full-Time Temporary	BASE PAY - GS - FULL TIME TEMPORARY
A30	004	Base Salary - Full-Time Temporary	BASE PAY - WS - FULL TIME TEMPORARY
A31	005	Base Salary - Part-Time, Permanent	BASE PAY - GS & WS - PART TIME
A01	010	Base Salary - Full-Time Permanent	BASE PAY (FUND 192 ONLY)
A50	011	Overtime Premium	OVERTIME PREMIUM
A05	013	Terminal Leave - Full-Time Permanent	TERMINAL LEAVE
A36	013	Terminal Leave - Other Than Full-Time Permanent	TERMINAL LEAVE
A71	019	Incentive Awards	INCENTIVE AWARDS
B01	020	Civil Service Retirement Fund	CSC RETIREMENT FUND
B02	020	Health Benefits Insurance	HEALTH BENEFITS
B03	021	Group Life Insurance - Basic	GPOUD LIFE INSUDANCE
B10	022	Non-FEDS - OASDI	OASDL NON FEDS
P00	023	Accident Companyation (Workers' Companyation)	ACCIDENT COMDENSATION
D30	024	Non FEDS Medicare Incurence	MEDICADE NON ERSATION
D11	025	Non-TERS - Medicale listicale	INTENDI OVACENT COMP
0.20	0.01	Unemproviment Compensation	
B05	041	TERS - OASDI (Old-Age Sulvivors and Disaonity insurance)	FERS · UASUI
B07	042	FERS - Retirement Fund	FERS - BASIC BENEFITS
B09	043	FERS - Innit Savings Plan (ISP) - Govt Automatic	FERS THRIFT SAVINGS PLAN (TSP) - GOVT AUTOMATIC
B08	044	FERS - Thrift Savings Plan (TSP) - Govt Match	FERS TSP - GOVT MATCH
B06	046	FERS - Medicare Insurance	FERS - MEDICARE
B60	050	Public Transportation Subsidy	PUBLIC TRANSPORTATION SUBSIDY
B65	053	Retention Bonus	RETENTION ALLOWANCE
A01	064	Base Salary - Full-Time Permanent	LOCALITY PAY-FULL TIME PERMANENT
B91	071	Compensatory Damages / Employee Settlements	COMPENSATORY DAMAGES/EMPLOYEE SETTLEMENTS
D01	110	Operating Travel (Domestic)	APPROPRIATED FUND PROGRAM TRAVEL - NON-MOTOR POOL
D01	113	Operating Travel (Domestic)	APPROPRIATED FUND ADMIN TRAVEL - NON-MOTOR POOL
D03	117	Meetings and Conferences Travel (Domestic)	APPROPRIATED FUND MEETING & CONFERENCES - NON-MOTOR POOL
E01	210	Commercial Transportation of Goods Other Than Household Good	MATERIALS & EQUIPMENT
E54	212	Government Transportation of Goods Other Than Household Good	TRUCKAGE MOTOR POOL
E54	213	Government Transportation of Goods Other Than Household Good	CAPITALIZED TRUCKAGE MOTOR POOL
E01	214	Commercial Transportation of Goods Other Than Household Good	CAPITALIZED FREIGHT-OPER MATLS AND SUPPLIES HELD FOR USE
E01	215	Commercial Transportation of Goods Other Than Household Good	CAPITALIZED FREIGHT-INVENTORY PURCHASED FOR RESALE
E01	216	Commercial Transportation of Goods Other Than Household Good	CAPITALIZED FREIGHT - EQUIPMENT
E01	217	Commercial Transportation of Goods Other Than Household Good	CAPITALIZED FREIGHT-CONGRESSIONAL FURNITURE
E01	218	Commercial Transportation of Goods Other Than Household Good	CAPITALIZED FREIGHT-ASSETS UNDER CAPITAL LEASE
E01	219	Commercial Transportation of Goods Other Than Household Good	CAPITALIZED FREIGHT-LEASEHOLD IMPROVEMENTS
E01	220	Commercial Transportation of Goods Other Than Household Good	CAPITALIZED FREIGHT-INFORMATION TECHNOLOGY SERVICE
F01	221	Commercial Transportation of Goods Other Than Household Good	CAPITALIZED FREIGHT-OTHR GENERI, PROP. PLNT & FO-ARTWK
F62	311	Express Mail for Letters and Packages - Commercial	FED EXPRESS/EXPRESS MAIL
F62	312	Express Mail for Letters and Packages - Commercial	INTED PARCEL SERVICES (IPS)
F62	312	Express Mail for Letters and Dackages - Commercial	OTHED COMMED CIAL MAIL SERVICES
104		LANTON THEN IN LATERS UND I DENUESS COMMENDED	IN THEAT ON THE LEAVER HE THE HEL NEAVE IN LAS

Note the most recent crosswalk found at <u>http://fecas049/FECLiveprd/llisapi.dll?func=ll&objId=935775&objAction=browse</u>

SECTION I - EXHIBIT 1-4

EFFECTIVE 05/06/2014

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GSA Budget Line Item table effective January 2011:

Budget Line item Summary			
Budget Line Item	Budget Line Item Name	Description	
0	Telecommunications	Telecommunications Equipment and Services	
EQ	Equipment	Operating Equipment Other Than Information Technology, Communications, and Building Operating Equipment	
GR	Sustainability	Activities and Investments in Sustainabiltiy and Environemntal performance	
IT	Information Technology	IT Equipment and Services	
LA	Personnel Costs and Benefits	Total Costs of Federal Employment	
LS	Land and Structures	Purchase and Improvement of Land and Structures	
ME	Moving Expenses	Employee Relocations Associated With Permanent Change of Station	
PO	Postage	Postage, Freight, and Postal / Mailing Equipment and Contracts	
PR	Printing	Binding, Compilation, and Printing	
RS	Rent	Costs to the Agency of Occupying Workspace	
SH	Space and Housing	Costs to PBS of Providing Workspace to All Federal Agencies (COGS)	
SS	Supplies and Services	Consumable or Expendable Commodities, Minor Repairs, and Contracts not Included in Other BLIs	
TR	Training	Training, including Travel to Training	
тν	Travel	Travel, Excluding Training Travel and Travel Associated with Permanent Change of Station	

Budget Line Item Summary

Accounting String Example for Purchase Orders

The following is an illustration of accounting and appropriation data that would be utilized on a Purchase order to record transactions in the accounting system (Pegasys) in FY 2014:

Fund	BBFY	Org Code	Budget Activity	Object Class	Function Code	Sub-object Class
701	4	THUS3600	UH02	31	UH360	M08

FINANCE DIVISION CALENDAR SAMPLE

October

Fiscal Year begins Statement of Transactions (SF-224) due to Treasury Preliminary OGC inquiry response letter thru August due to auditors Prior FY Preliminary TB and statements due to auditors Prior FY Final draft of AFR due to auditors

November

Draft report on compliance with laws & regulations and internal control due to mgt. Final close and roll for FEC Prior FY Final TB and statements due to auditors for the Prior FY Final response to OGC inquiry letter response thru August due to auditors Last day of field work for audit SF-224 due

Draft audit opinion provided Management letter signed Prior FY GTAS, SF-133 and GFRS due to Treasury Audited FS (AFR) FMFIA report due Treasury Report on Receivables (Prior FY 4th qtr)

December

SF-224 due

January

SF-224 due 1st qtr GTAS due (including SF-133) Treasury Report on Receivables (1st qtr) Annual Charge Card Narrative and Statistical Reports

February

SF-224 due GTAS due (including SF-133) Work year & Personnel Costs for prior FY due to OPM

March

SF-224 due GTAS due (including SF-133)

April

SF-224 due GTAS due

SECTION I - EXHIBIT 1-5

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FINANCE DIVISION CALENDAR SAMPLE

May

SF-224 due GTAS due

Treasury Report on Receivables (2nd qtr.)

June

SF-224 due GTAS due (including SF-133) Internal control & compliance testing begins (target start date)

July

SF-224 due GTAS due (including SF-133)

Treasury Report on Receivables (3rd qtr) 3rd FS reports and TB due to auditors

August

SF-224 due GTAS due (including SF-133)

September

SF-224 due GTAS due (including SF-133) Fiscal Year ends

SECTION I - EXHIBIT 1-5

EFFECTIVE 5/01/2015

FEDERAL ELECTION COMMISISON TRAVEL MANUAL

Office of the Chief Financial Officer (OCFO)

5/14/2015

This document describes FEC travel procedures. The OCFO is responsible for the administration of the travel program; however, the CFO has delegated the Administrative Services Division (ASD) full responsibility over the Individually Billed Account (IBA) travel program. As such, ASD maintains and updates policies and procedures specific to IBAs. Changes to the procedures after this publication date may occur based on updated guidance provided by OMB, Treasury, or other Federal authoritative governing body.

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1. Introduction

This manual describes Federal Election Commission (FEC) travel procedures related to official government travel within and outside of the employees official duty station. The implementation of travel policies and procedures assists the agency in mitigating the potential for fraud, misuse, delinquency, and ensuring compliance with Federal Travel Regulations (FTR).

This document provides instructions to authorize, execute, and complete travel actions. This manual describes the roles and responsibilities of FEC officials and employees as it relates to government issued travel charge cards. Agencies are required to establish policies and procedures under, Office of Management and Budget (OMB) Circular A-123, *Appendix B – Improving the Management of Government Charge Card Programs;* to ensure a system of internal controls is in place for the use and management of Government Charge Card Programs, such as the government contractor issued travel charge card.

FEC travelers, including invitational travelers, should refer to the FTR for current travel guidelines and answers to the most commonly asked questions concerning official government travel outside of their official duty station. For travel within the employee's official duty station (local travel), FEC travelers should refer to this manual.

This manual addresses circumstances most applicable to the FEC and is not all-inclusive to address every potential travel related event. Appendix 14.1 includes a detailed hyperlink chart as a tool to aid in researching FTR guidance.

The Office of the Chief Financial Officer (OCFO) will review travel related policies annually to ensure policies are up-to-date and adequately reflect internal policy and standard practices. Additionally, supervisors responsible for the oversight of FEC personnel responsible for monitoring travel control parameters will perform periodic reviews to ensure the reviews are performed timely in accordance with FEC travel policies.

2. Authority

The FEC allows employee travel outside of their official duty station at the expense of the government under the authority of –Title 41—Public Contracts and Property Management, Subtitle F—FTR System- Chapters 300-304. Other policies that govern government travel include:

- 5 U.S.C. § 6101 (b)(2)
- 28 U.S.C. § 1821 Per diem and mileage generally; subsistence
- Travel and Transportation Reform Act of 1998 (PL 105-264);
- Government Charge Card Abuse Prevention Act of 2012 (PL 112-194);
- OMB Circular A-123, Appendix B;
- Treasury Financial Manual for Guidance of Departments and Agencies; and
- FEC Commission Directive 30 Circulation Authority; Invitation Policy

Local travel is authorized under <u>5 U.S.C. § 5707</u> and encompasses expenses incurred at an employee's official duty station not in combination with temporary duty (TDY) location and/or relocation, which is not under the authority of the FTR.

3. Program Objective

The objective of the FEC travel program is to:

• Allow employees to file for reimbursement of expenses for local, short-term, extended travel, frequent, infrequent and invitational travel, as applicable.

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- Achieve cost savings to the government through the use of government travel cards to reduce administrative overhead costs;
- Ensure accountability and transparency by implementing and enforcing policies and procedures; and
- Educate employees of travel regulations to deter fraud, misuse, waste and abuse.

4. Roles & Responsibilities

The FEC Travel Program allows for the reimbursement of qualified official government expenses when an employee travels outside of their official duty station and related expenses associated with local travel within their official duty station. Travel outside of an employee's official duty station may entitle an employee to reimbursement of transportation expenses, per diem expenses, miscellaneous expenses, and travel expenses of an employee with special needs in accordance with the FTR. In 1988, Congress mandated that federal employees use the government-issued travel charge card for payments of expenses related to official government travel. Travel managers should ensure all their travelers use their government-issued travel charge card for all appropriate purchases of travel-related services or products such as meals, rental cars, hotel rooms, telephone, and internet service.

4.1 Primary Personnel

The OCFO is responsible for oversight and management of the FEC Travel and Charge Card Programs, which includes fleet, purchase, and travel cards. As it relates specifically to travel, the OCFO is responsible for the Centrally Billed Account (CBA) travel charge card and Travel Management Contractor/Travel Agent (TMC) and delegates the management and oversight of the agency's Individually Billed Account (IBA) travel charge cards to the Administrative Services Division (ASD). The following table lists the primary officials for the FEC Travel program:

Travel Card Program				
FEC Position	Role in Travel Program	Responsibilities		
FEC Chief Financial Officer (CFO)	Overnight of Travel Program	Provides policy leadership in strategic planning, budgeting and financial management to ensure FEC staff are knowledgeable of FTR. Ensures proper segregation of duties and risk management as it relates to Travel Management and is responsible for compliance with OMB's Charge Card reporting requirements.		
Director of Finance Division	Oversight of Travel Examiner	Provides policy leadership in financial management and is responsible for oversight of the CBA and Travel Management Account. Responsible for the oversight of Finance Division personnel as it relates to processing Travel Authorizations (TA), Travel Vouchers (TV) and coordination with the TMC.		
Budget Office	Funds Approval Official	Provides policy leadership in strategic planning and budgeting; responsible for verifying availability of funds; reviewing TAs to ensure amounts authorized are appropriate and in accordance with the FTR before a trip begins.		
Financial Analyst, Finance Division	Travel Examiner	Processes Approving Official and Budget approved TAs and serves as the liaison between the Agency and the financial institution. Provides TA information to the employee, which allows the travel agent to schedule all applicable flights that are charged to the CBA. Responsible for reviewing the TV upon completion of travel and reviewing the employee's receipts to ensure they are correct and proper before authorizing the voucher for payment.		
Financial Analyst, Budget Office	Certifying Official	The Budget Office Financial Analyst is the Certifying Officer that approves transmittal for the travel CBA and TV transmittals.		

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Travel Card Program			
FEC Position	Role in Travel Program	Responsibilities	
Manager Administrative Services Division (Primary) Director of Procurement (Alternate)	Travel card Level 1 Agency/Organization Program Coordinator (A/OPC)	Oversees the agency's IBA travel card program.	
Management Analyst, Administrative Services Division	FEC Citibank Liaison	Establishes and maintains accounts, issues, and destroys cards. Reviews monthly accounts for proper use and timely payments. Requests credit rating for creditworthiness determination.	
Office of Human Resources (OHR)	Director of Human Resources	The Director of OHR will determine and execute the appropriate administrative and/or disciplinary action to be taken in the event of travel policy violations as it relates to vouchers or travel cards; and/or disciplinary action to be taken in event of card misuse, fraud, or abuse.	
Supervisor/Manager	Approving Official	Reviews and approves TAs and TVs to ensure the trip and expenses are for official business, and are considered reasonable to accomplish the mission of the trip and comply with Federal regulations.	
Employee	Traveler	Employees on official government travel must obtain travel approval prior to the trip and must maintain receipts for travel-related expenses. For any official temporary travel destination, the employee must provide a receipt to substantiate their claimed travel expenses for lodging and receipts for any authorized expenses incurred costing over \$75, per FTR § 301-11.25.	
Employee	Travel Cardholder	Travel cards are available only for legitimate expenses in connection with official government approved travel. Travel cards are not permitted for personal expenses. All cardholders are responsible for filing claims timely and paying their bills timely. Employees who fail to follow these requirements may be subject to administrative, disciplinary or adverse action including but not limited to: letters of counseling, reprimand, and suspension, termination of card privileges and/or, termination of employment.	

4.2 Agency/Organization Program Coordinator

The FEC Agency Organization Program Cardholder (A/OPC) oversees the agency's Travel Card Program. The A/OPC establishes program guidelines, serves as liaison between the cardholder and the purchase card contractor, provides on-going advice, oversees the establishment and maintenance of the accounts, and provides advice and guidance on the travel account audits. This individual coordinates activities associated with travel card applications, issuance and destruction of cards; establishment of reports; training of Cardholders; and serves as the liaison between the Agency and the financial institution for all matters related to the cards.

The CFO appoints the Travel Card A/OPC. The CFO is the Travel Card A/OPC for the CBA and the ASD Administrative Officer is the Travel Card A/OPC for IBAs. The Administrative Officer monitors and oversees the Travel Card Program as it relates to IBAs, establishes appropriate guidelines in concurrence with the Administrative Services Manager, and conducts reviews to ensure compliance with the FEC Travel Manual, the FEC Travel Card Policy, and the FEC Charge Card Management Plan, as the Organization Program Coordinator. The Administrative Officer may also assign an alternate administrator for additional assistance.

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Consistent with OMB Circular A-123, Appendix B, the FEC modeled procedures for A/OPCs with OMB guidelines to ensure employees use travel cards for authorized purchases or expenses only. A/OPCs are required to:

- Ensure program integrity;
- Identify common risk associated with Charge Card programs such as fraudulent, improper, and abusive purchases and apply internal controls to mitigate these risks though internal control procedures and enforcement of FEC policies and procedures;
- Ensure FEC AOs review charge card reports, as necessary;
- Require training for cardholders, AOs, and all applicable staff who use travel cards;
- Review charge card statements, account activity reports, and reconciliations timely to identify questionable or suspicious transactions;
- Review ATM cash withdrawals for reasonableness and association with official travel;
- Contact employees to inquire about questionable or suspicious transactions; and
- Initiate administrative and/or disciplinary actions for each occurrence of travel card misuse.¹

A/OPCs are responsible for ensuring appropriate communication channels between the card programs and OHR, to facilitate any needed changes to policies and procedures related to employee sanctions for card usage violations, and to facilitate violation reporting to the Office of Inspector General (OIG), and OHR, jointly.

4.3 FEC Citibank Liaison

The FEC Citibank Liaison establishes and maintains travel card accounts. This entails reviewing credit card applications to ensure the cardholder meets all requirements (including credit worthiness), reviewing Citibank delinquency reports and notifying cardholders of delinquent accounts, and reviewing charges to ensure they are in accordance with the FTR and the ASD Travel Card Policy.

4.4 FEC Management

FEC Management reviews policies and evaluates risk management controls and training programs to ensure the ongoing effectiveness of the travel program.

4.5 Approving Official (AOs)

The Approving Official is a supervisor or other delegated official authorized to: (1) review and authorize travel prior to the commencement of employee trips, verify that travel funds are available in the office's budget to cover the requested travel, and (2) review TAs to ensure amounts authorized are appropriate and in accordance with the FTR. AOs should approval TAs for their employees at least 14 days prior to the expected travel date. If notice of travel is less than 14 days, AOs must notify the Travel Examiner prior to submitting the TA request. Upon completion of the travel, the approving official reviews the employee's TV, receipts, and other supporting documentation to ensure they are correct and proper before authorizing the TV for payment.

Approving Officials are at a supervisory level and include:

- A. Commissioners approve TAs for their staff. The Chairman approves TAs for the Staff Director, General Counsel, and Chief Financial Officer.
- B. Ethics Office consults with Commissioners on their travel plans to address any potential areas of concern. After consultation the Staff Director, approves TAs for Commissioners.

¹ U.S. Office of Management and Budget, Circular A-123, Management's Responsibility for Internal Control, Appendix B, Improving the Management of Government Charge Cards. 13-14

http://www.whitehouse.gov/sites/default/files/omb/assets/agencyinformation_circulars_pdf/a123_appendix_b.pdf

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- C. Deputy Staff Directors/Chief Officers. Authorizing Official authority may be delegated to Assistant Staff Directors/Directors (i.e., one supervisory level below the senior level).
- D. General Counsel, Deputy General Counsel, and Associate General Counsels. Authorizing Official authority may be delegated to Assistant General Counsels (i.e., one supervisory level below the senior level).
- E. Inspector General (IG), Deputy IG and Counsel to the IG. The Counsel to the IG is the back-up official to the IG and Deputy IG.
- F. Chief Financial Officer. Authorizing Official authority may be delegated to Division and Office Heads (i.e., one supervisory level below the senior level).

4.6 OCFO Responsibilities

The Finance Division and Budget Office are responsible for reviewing the Travel Authorization for completeness, accuracy, and compliance with the FTR and FEC policies. The offices notify the authorizing or approving official within the respective program office if there are any issues with travel documentation submitted for processing. The Budget Office obligates funds approved on each TA and de-obligates funds for any cancellations.

- A. Travel Examiner in the Finance Division must:
 - 1. Provide the TA number to the traveling employee to ensure that the Travel Management Contractor has the appropriate authorization number to directly charge the CBA for travel arrangements.
 - 2. Review TVs to ensure that all claims are in accordance with the TA, expenses claimed are properly supported by original receipts, and the expenses are in accordance with the FTR.
 - 3. Contact the traveler for any additional information or documentation to facilitate processing the TV for payment.
 - 4. Verify that the TV is adequately supported by the TA, original receipts, and appropriate signatures for review and approval.
 - 5. Prepare transmittals for TAs and TVs for submission to the Financial Management External Service Provider (i.e. Federal Shared Service Provider) for processing.

Note: The back-up Travel Examiner is the Financial Analyst/Special Assistant.

- B. Authorized Certifying Official must:
 - 1. Verify that the TVs foot, crossfoot and contain appropriate signatures for review and approval.
 - 2. Review and approve TV transmittals prior to submission to the Financial Management Federal Shared Service Provider (FSSP) for processing.

Note: The Authorized Certifying Officials are either the Financial Analyst in the Budget Office or another Special Assistant to the CFO/Financial Analyst in the Finance Division.

To ensure proper segregation of duties a Financial Analyst acting as the Travel Examiner cannot certify TVs. A different Financial Analyst who is an approved Certifying Officer that has not acted in the role of the Travel Examiner may approve Travel Vouchers.

4.7 Employee Traveler

The employee traveler is required to:

- Submit Travel Authorization prior to commencement of travel.
- File Travel Voucher with required receipts, within five days of completion of the trip.

• Pay travel card balances timely and ensure prompt reporting of questionable charge disputes.²

4.7.1 Initiating Employee Travel

The employee is responsible for making all travel arrangements, preparing appropriate travel documentation, and submitting documentation for approval and reimbursement. The following steps are set out to assist the employee when preparing to travel. Employees will:

- 1. Make travel arrangements (transportation, hotel, and rental car reservations) with the TMC/Travel Agent.
- 2. Prepare the Travel Authorization (GSA Form 87) and submit it to the supervisor and/or Authorizing Official (AO) for their signature (block 25A). Note: The AO (generally the employee's immediate supervisor) is responsible for reviewing and approving TAs to ensure that the travel is consistent with the mission of the office and that the costs are in line with the office's travel budget. The AO may change/correct any portion of the TA that does not adhere to the FTR.
- 3. Submit the signed TA to the Finance Division before the date of travel. Note: The Finance Division will review the TA and approve funds associated with the scheduled trip. The Travel Examiner will notify the employee that they may confirm all travel arrangements with the TMC/Travel Agent.
- 4. Manage travel card charges and travel advance funds, if received, in accordance with the FTR.
- 5. Keep all original receipts for transportation, lodging, and any expense of \$75.00 or more.
- 6. Prepare a Travel Voucher (SF 1012) within five days after the travel has been completed and submit it to the Finance Division for approval with original receipts (e.g. airline, hotel, taxi, parking, or any other miscellaneous expenses) to receive reimbursement.
- 7. When canceling an approved trip, immediately notify the Travel Examiner via e-mail with a copy to his/her supervisor. The Finance Division will de-obligate the travel funds based on the e-mail.
- 8. When making changes that alter an approved TA (dates, hotel, common carrier, costs, etc...), submit an amended TA. If the costs on the original travel plan increase or decrease, only the difference in costs should be reflected on the revised TA (block 20).
- 9. If a travel advance is necessary, prepare a request and submit it with the TA. Travel advance funds are authorized at 80 percent of the total of the employee's meals and incidental expenses plus other estimated costs (e.g., taxi fares). Lodging costs should not be included in the travel advance calculations. Once approved, travel advance funds are electronically deposited into the traveler's bank account.

4.8 Pre-Employment Interview Travel

The FEC may cover the costs of pre-employment interviews if it is determined to be in the best interest of the government. The FEC authorizes the following pre-employment travel interview expenses:

- Transportation expenses as provided in FTR § 301-10;
- Per diem expenses as provided in FTR § 301-11;
- Miscellaneous expenses as provided in FTR § 301-12; and
- Travel expenses of an individual with a disability or special need as provided in FTR § 301-13.

² The Federal Election Commission and The National Treasury Employees Union, *Labor Management Agreement Between the Federal Election Commission and The National Treasury Employees Union*, 2013, 137. http://fecnet.fec.gov/hr/empresources/lma/2013LaborManagementAgreement.pdf.

The FEC will:

- Provide interviewees with a list of Federal Emergency Management Agency (FEMA) approved accommodations in the vicinity of the interview, and encourage them to stay in an approved accommodation;
- Inform the interviewee that they are responsible for excess cost and any additional expenses incurred for personal preference or convenience;
- Inform the interviewee that the government will not pay for excess costs resulting from circuitous routes, delays, or luxury accommodations or services unnecessary or unjustified in the performance of official business;
- Assist the interviewee in preparing the travel claim;
- Provide the interviewee with instructions on how to submit the claim; and
- Inform the interviewee that he/she may subject himself/herself to criminal penalties if they knowingly presents a false, fictitious, or fraudulent travel claim (*See* 18 U.S.C. § 287 and § 1001).

5. General Commission Travel Policies

- A. Employees, invitational, and non-employee travelers will be reimbursed within the limits prescribed by law, the FTR and FEC policies, for expenses incurred while carrying out official business of the agency outside of their official duty stations. All travelers requesting reimbursement of allowable travel expenses must submit a Travel Voucher within five working days of the return date on the Travel Authorization.
- B. An employee traveling on official business is expected to exercise the same care and reasonableness while incurring expenses that a prudent person would exercise if traveling on personal business. Unauthorized expenses and expenses incurred that exceed the maximum allowable rate authorized by regulation, cannot be reimbursed. Approving Officials have the authority and the responsibility to ensure that all claims are reasonable and accurate, even if the claim is lower than the maximum allowable rate.
- C. Authorizing Officials must approve all travel prior to the traveler's departure date, except in an emergency. In an emergency, the traveler must obtain verbal authorization from their Authorizing Official before departure and must ensure that a TA is submitted as soon as possible. A justification explaining the reasons why the TA could not have been prepared in advance must be included.
- D. Employees that expect to travel outside of their official duty station five or more times within a year are encouraged to obtain and use a government-issued travel card for all lodging costs, meals, and incidental expenses. Employees should contact the ASD for a Citibank travel card application as soon as possible but at least 15 business days before scheduled travel. Prior to receiving a travel card, an employee must:
 - Complete GSA's on-line travel card training and provide a copy of the certification of completion with the application for a travel card.
 - Read and adhere to the terms and conditions in the Cardholder agreement.
 - E. Infrequent travelers that do not have a government issued travel card must contact the Travel Examiner in the OCFO to arrange for payment of travel expenses.
 - F. Travel undertaken at the invitation of any outside party must follow both the approval procedures of Directive 30 (Invitation Policy) and this policy. If such travel is to be paid for by a non-Federal source, employees must contact the Ethics Official in the Office of the General Counsel (OGC) before traveling for the appropriate guidance.
 - G. The FEC attempts to schedule and arrange employee travel to take place within the affected employee's regular workweek in accordance with 5 U.S.C. § 6101(b)(2).

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- H. Travel during non-duty hours will not be required of an employee. When it is essential that an employee travel during non-duty hours and the employee is not eligible for overtime pay for those hours, upon request, the FEC will record, in writing, the reasons for requiring the employee to travel during non-duty hours and, upon request, furnish a copy of the recording document to the affected employee.³
- I. Premium class travel (first and business class) for all agency personnel, including senior-level executives, must be approved by the Budget Office or the CFO. The approval must be in accordance with FTR § 301-2.5 and § 301-10.123. The TMC will not process any premium class travel without confirmation from either the CFO or Travel Examiner's written approval. In addition, the Budget Analyst maintains records of all premium class travel on the commitment reconciliation worksheet and the Travel Examiner logs premium travel on the monthly travel log, if applicable.
- J. IBA travel cards should not incur direct charges for airfare unless an approved exception is requested and authorized by the OCFO.

6. Travel Card Appointment/Termination Process

6.1 Travel Cards

The FEC has two types of travel accounts under the Travel Card Program, the individually billed account (IBA) and centrally billed account (CBA).

- A. The IBA travel card is a contractor issued card used by travelers to pay for transportation services, subsistence expenses, and other travel expenses incurred in connection with official travel. The contractor bills incurred IBA charges directly to the employee. Employees who anticipate traveling more than five times a year are strongly encouraged to obtain an IBA travel card. Airfare should not be charged on IBA travel cards unless an approved exception is requested and authorized.
- B. The CBA is a contractor issued card used by the Travel Financial Analyst/Travel Examiner to pay for official travel charges relating to common carrier transportation tickets and the fees associated with the TMC. The TMC/Travel Agent charges the CBA once the travel authorization is approved.

Employees must have approval from their supervisor, and the Budget Office prior to incurring any charges on the CBA or IBA account, using an official Travel Authorization form (GSA Form 87). The FEC reimburses IBA incurred charges with the submission of an approved Travel Voucher form (SF 1012).

6.2 Process for Acquiring a Travel Card

- An employee requesting a travel card must receive his/her immediate supervisor's approval; have a need to travel on official government business; must meet the travel card training requirements; and receive a satisfactory credit worthiness score, and must complete a IBA travel card application with ASD. For additional details on the travel charge card application process, see the ASD Travel Policy.
- The Approving Official (AO), typically the employee's supervisor, may request a government-issued travel card for a subordinate employee. To serve as an AO, an employee must: supervise the individual nominated to be a cardholder; and must meet the travel card training requirements. The AO reviews and approves the TA prior to travel.

³ Id. at 132-135.

6.3 Procedures at Employment Termination or Separation.

This section outlines the procedures taken when an employee terminates employment. The FEC requires all terminating and separating employees to certify with the Finance Division with the FEC Employee Clearance form (checkout process) that they have satisfied all applicable charges related to TAs, moving expenses, allowances, and TVs. The FEC may deduct any unpaid obligations due to the FEC from the employee's final paycheck through salary offset.

Upon notice that a cardholder is separating from the agency or the Cardholder shall immediately notify their supervisor and coordinate the surrender of their IBA travel card to the AO who will notify the Travel A/OPC, as applicable to cancel the account through the checkout process. The cardholder is responsible for completing the review card activity and submitting applicable supporting documentation and prior to separation or transfer. The AO will notify Travel A/OPC, as applicable by providing a Card Cancellation notice, cutting up the card and returning both to the Agency/Organization Program Coordinator. The FEC will submit the Citibank® Account Closure Maintenance Form notifying them that a Cardholder has separated from the FEC.

If the employee does not pay the balance prior to separation, the employee's paycheck is offset.

	Split Payment Disbursements and Salary Offset for Travel
Step	Process
Split Disbursement	• Split disbursement is the process of dividing a TV reimbursement between the charge card vendor and traveler. The balance owed to each is sent directly to the applicable party. To achieve the split disbursement charges related to airfare are applied to the FEC Travel CBA upon receipt of an approved TA form. While the employee may include flight as an itemized expense on the TV, the employee is only reimbursed for other incurred travel expense such as lodging and per diem through the payroll system. Employees are expected to apply the reimbursed funds to their IBA Travel Card accounts.
Salary Offset	• Salary offset is the collection of an undisputed, delinquent charge card amount via direct deduction from an employee's payroll disbursement or retirement annuity on behalf of the charge card vendor. Salary offset applies to individually billed accounts only. While the FEC does not have a history of undisputed or delinquent card balance, FEC reserves the right to apply salary offset if the employee fails to timely and adequately resolve delinquent Travel Card balances.
Split Disbursement and Salary Offset Waiver Procedures	• Split disbursement and salary offset are mandatory; however, the FEC may waive or provide for an exemption when they determine that the cost of implementing split- disbursement and/or salary offset exceeds the benefits of implementation. The agency head must request such a waiver from the Director of OMB in writing, and provide the reasons therein. The Director of OMB, in consultation with the Administrator of GSA, will respond no later than 30 days after receiving the request for waiver or exemption.
Due Process Requirements Prior to Salary Offset	 Salary-offset due process granted is equivalent to 31 U.S.C. § 3716, Administrative offset. In accordance with 31 C.F.R. Parts 900-904 (The Federal Claims Collection Standards), the due process requirements prior to salary offset are to provide the employee: written notice of the type and amount of the claim, the intention to collect the claim by deduction from the employee's disposable pay, and an explanation of the employee's rights as a debtor; the opportunity to inspect and copy the records related to the claim; review the agency decision related to the claim; and make a written agreement with the charge card vendor to repay the delinquent amount.

7. Training Requirements

This section outlines agency training for Travel Card Program participants.

7.1 Cardholder/Approving Official

All travel cardholders and approving officials are required to complete travel card training prior to receiving an individually billed travel card. This training covers proper use of the travel card and is provided on-line by the GSA

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SmartPay Travel Card Training program (https://training.smartpay.gsa.gov/training/travel-card-cardholders). Cardholders are expected to complete this training at least once every three years. The Certificate of Training must accompany the credit card application package. The cardholder must submit a copy of the training certificate to ASD upon completion of the refresher training every three years.

7.2 A/OPC

A/OPC – FEC has one travel A/OPC for the agency and three back-up A/OPCs

The A/OPC receives the same training as the cardholder and is required to complete the GSA SmartPay Travel Card A/OPC Training (https://training.smartpay.gsa.gov/training/travel-card-aopc) at least once every three years. The training provides detailed instruction on the roles and responsibilities of the A/OPC and is required prior to appointment.

8. Management Controls

8.1 Creditworthiness Policies and Procedures

This section summarizes agency policies and procedures regarding creditworthiness and performing credit checks. All new applicants for a travel charge card must undergo a credit worthiness check prior to issuance of a travel card. The card issuer (Citibank) completes the creditworthiness assessment. For additional details, see the ASD Travel Card Policy.

8.2 Authorization Controls

FEC uses Merchant Category Code (MCC) to block specific categories of purchases. Only the A/OPC change block or unblock a specific MCC. An employee experiencing difficulties processing a payment with a valid vendor must contact the A/OPC immediately to resolve the issue. The FEC maintains dollar limits on ATM withdrawals for travel advances as noted the ASD Travel Card Policy. Additionally, the FEC maintains monthly dollar limits on travel charges.

8.2.1 Travel Authorization (TA) and Voucher (TV) Controls

To ensure adequate internal controls travel cardholders are subject to purchase limits and must submit a Travel Authorization form (GSA Form 87) to travel and a Travel Voucher form (Standard Form 1012) to receive reimbursement for incurred expensed related to official travel.

8.2.1.1 Travel Authorization

All travel over 12 hours in duration should require a TA. Employees should submit TAs as soon as travel needs are known. If an employee becomes aware of travel needs less than 14 days before departure they must notify the Finance Division prior to submitting a TA request form. If an employee anticipates needing cash during their official travel and plans to withdraw funds (i.e. cash advance) through the ATM from their government issued travel card, the total amount expected to be withdrawn must be included and approved on the employee's TA request form. The total cash advance amount must be approved by the Approving Official prior to travel or withdrawal. Exceptions to this rule may be made in the event of an emergency and a record of communication between the employee and their supervisor must be maintained and provided to the Finance Division.

Approval of official government travel must be made by the appropriate supervisor or another authorized employee using the GSA TA request form. Employees should submit the forms electronically to FEC-TravelAuthorizations@FEC.gov. All claims are subject to audit and subject to FTR prescribed by GSA. TOGC authorizes invitational travel for deponents in their legal proceedings.

Once the form is received, the Budget Office reviews and approves it and then routes the form to the Finance Division. The Finance Division will review prior to submission to the Financial Management FSSP for processing. The Finance Division will provide the TA number to the employee. The Travel Examiner tracks approved TAs in an Excel spreadsheet including: employee name, TA number, dates of travel, and approved amount. When the employee receives the TA number, the traveler is authorized to coordinate with the FEC designated Travel Agent to reserve their official mode of transportation. The Travel Agent will bill the FEC's Travel CBA for the traveler's official mode of transportation.

8.2.1.2 Travel Card Purchase Limits

The Finance Division and FEC staff use travel cards to cover travel expenses approved on the TA. The standard purchase limit for the travel card is \$5,000, however, an employee may request an increase if the expenses are expected to exceed the \$5,000 limit. All requests for an IBA credit increases are submitted to the ASD for review and approval. The Travel Card limits are as follows:

Card Type	Single Purchase Limit	Credit Limit
Centrally Billed Travel Card		\$100,000.00
Individually Billed Travel Card	\$1,250.00	\$5,000.00

Employees are subject to limits on ATM cash withdrawals for IBAs. IBA travel cardholders are allowed to withdraw up to 25 percent of their daily average limit during periods of official travel. The fee charged against ATM withdraws is 2.10 percent of the allowable amount of the daily limit. While employee's are allowed in limited circumstances to withdraw pre-approved ATM cash withdrawals (i.e. cash advances), employees should be mindful that cardholders should use the travel card whenever possible in accordance with Federal Travel Regulations. The Travel card should be the primary means of payment for all travel related expenses (whenever possible).

8.2.1.3 Travel Voucher

Once the employee has returned from their travel, they will prepare a Travel Voucher (TV) form to include all authorized travel related expenses charged on both the individually billed travel card as well as airfare charged to the CBA. In accordance with FTR, employees must complete their TV form within five working days after completing a trip. If an employee is in a continuous travel status, they must complete a TV every 30 days.

The TV is approved by the appropriate supervisor and routed to the Finance Division at <u>FEC-TravelVouchers@FEC.gov</u>. Once received the Travel Examiner will review the supporting documentation validate travel expenses (i.e. hotel rates, per diems/meals but excluding airfare charged to CBA). GSA defines per diem is the allowance for lodging (excluding taxes), meals and incidental expenses. GSA determines per diem rates for destinations within the Continental United States (CONUS) while the State Department determines foreign per diem rates. The Travel Examiner will review applicable government rates (e.g. per diem) listed on the voucher to ensure amounts comply with the FTR.

Once the Travel Examiner approves the TV and logs it in a transmittal form and routes to the Budget Office, Financial Analyst/Certifying Officer who will voucher transmittal and transmit the approved form to GSA for payment processing.

In accordance with the FTR, if the FEC disallows a travel claim for any reason, the FEC will notify the employee with an explanation of why the claim was disallowed within seven workdays of receipt of the claim.⁴

⁴ Id. at134.

Employees will be notified if they owe additional funds or are due a reimbursement within three workdays of being processed. Reimbursements to the Agency and reimbursements to the employee will be made within three workdays of the notification. Employees who receive a reimbursement will be notified of the electronic transfer.⁵

8.2.2 CBA Statement Review

When the traveler provides the TA number to the TMC applicable airfare and travel management fees are charged to the centrally billed account. The Finance Division will receive the CBA travel card statement monthly. The Travel Examiner will verify the fare and other applicable fees and compare it to the TV form and will complete the receiving report for the CBA statement. The AO for the OCFO CBA receiving report is the Financial Analyst/Travel Examiner. The alternate OCFO Certifying Officer will certify CBA charges to pay the CBA travel card statement. Once the CBA statement is approved, the Finance Division will submit the approved statements and applicable support to the Financial Management FSSP for payment processing.

8.2.3 Travel Advances/Infrequent Travel

Infrequent travelers (those traveling less than three or four times a year) typically use their personal funds (i.e. cash, or personal charge card) as outlined in § 301-51.5 of the FTR. On a case-by-case basis, there is the option of receiving a travel advance for estimated out of pocket expenses. Employees who travel less than five times a year are not required to obtain a travel card. However, the agency does not require an employee to pay travel expenses using personal funds unless the employee has elected not to use alternative resources provided by the government, such as the individually billed travel charge card. While infrequent travelers are not required to obtain a travel card, the FEC encourages them to obtain a card when they cannot use personal funds rather than receiving the cash advance.

8.3 Authorization for Non-refundable Tickets

Generally, the FEC follows GSA by using the City Pair Program (CPP), which offers fares considerably lower than comparable commercial fares, when making travel arrangements, which are fully refundable. However, FTR lists exceptions to the rule in § 301-10.107 and § 301-10.108.

- A non-contract carrier offers a lower fare to the general public that, if used, will result in a lower total trip cost to the government (the combined costs of transportation, lodging, meals, and related expenses considered); therefore, based on the exceptions listed below, the Commission approves the purchase of non refundable/non contract fares.
- Additionally, the traveler must know or reasonably anticipate that they will use the ticket.

All airfare purchases must be made through Travel Management Contractor/Travel Agent (TMC) for travel to/from desired destination. Individuals traveling shall obtain the lowest available non-refundable commercial fare offered to the public. Transportation must be practical and cost effective for the government. Requests are evaluated on a case-by-case basis and approval to travel with a non-reimbursable ticket is documented in a memorandum from the CFO, which is attached to the Travel Authorization.

8.4 Invitational Travel Controls

There are certain circumstances in which FEC may authorize invitational travel. Invitational travel matters fall under Commission Directive 30 – Circulation Authority; Invitation Policy. FEC employees shall not receive direct reimbursement for travel expenses incurred for invitational travel by the third party (entity inviting FEC personnel). If an FEC employee pays for invitational travel using their IBA/Travel Card for taxi fare, tolls, or mileage with

⁵ Id. at 133.

their personnel funds they will receive reimbursement directly from the FEC, after the FEC receives reimbursement from the third party.

8.5 Controls, Related to Centrally Billed Account (CBA) Delinquencies

FEC has one centrally billed travel account for purchasing common carrier tickets and for invitational travelers. The OCFO reconciles all charges monthly and records and pays the CBA statement via the Financial Management FSSP accounting system, Pegasys.

8.6 Controls, Related to Individually Billed Account (IBA) Delinquencies

- The ASD reviews monthly Citibank travel card pre-suspension/cancellation report to monitor delinquent travel card accounts. These reports list those employees who have not made payment on their travel card accounts when payment was due.
- As needed, the ASD sends an e-mail to the employees whose names appear on the report notifying the employee to make a payment immediately on his/her travel card account. If the bill is paid in full within 30 days of the Citibank suspension notice, no further action will be taken.
- If the bill is not paid in full within 30 days of the Citibank suspension notice, the ASD sends an e-mail to the employee's supervisor and the employee informing him/her of the delinquency and that Citibank account is suspended due to non-payment. Additional details' concerning this process is in the ASD Travel Card Policy.
- If the card balance is not paid immediately, following notification the ASD notifies the Director of OHR of the delinquency. The supervisor and the Director of OHR will determine the appropriate administrative and/or disciplinary action to be taken.
- FEC uses the split disbursement process when paying TVs (*see* Table 6.1).
- Expenses paid directly to the individual travel charge card by split disbursement are common carrier tickets; lodging; taxes; rental vehicles and TMC/Travel Agent fees. Travel Authorization and Voucher (TAV) fees are paid directly to the contractor. Other expense items that may be selected by the traveler for direct payment to the travel card contractor are: ATM fees; authorized calls home; business calls; internet connection fees; departure tax/conversion; excess baggage; hotel fees; meals; and rental cars without reservations. Additional details of this process are outlined in the ASD Travel Card Policy.

8.7 Controls, Practices, and Procedures Related to Charge Card Misuse and Abuse

To ensure travel card monitoring activity is adequately documented the Agency/Organization Program Coordinator (A/OPC), within Finance and ASD will maintain supporting documentation monthly for each control activity, and any actions taken to notify employees and their supervisors of infractions identified. If there is evidence of fraud, waste or abuse the matter will be submitted to the OCFO who will report the matter to the OHR and the OIG for investigation, if applicable. The OCFO will maintain a record of any notifications submitted to the OIG or OHR.

The ASD routinely reviews the monthly Citibank report of detailed travel card transactions and the declined authorization report to identify and detect possible misuse of the FEC Citibank Travel Card.

- If a credit card purchase appears to be inappropriate, the ASD sends an e-mail to the employee requesting an explanation and the back-up documentation justifying the purchase within ten business days.
- If the response is acceptable, no further action is taken.
- If the response does not validate the purchase, an e-mail is sent to the employee's supervisor and the Director of OHR requesting that appropriate administrative or disciplinary action be taken.
- Additional details of this process are outlined in the ASD Travel Card Policy.

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Effective CY 2014 the ASD, AO/A/OPC monitors travel cards for erroneous or improper purchases by accessing and performing a monthly review of the CitiDirect Card Reporting System report(s) from Citibank for IBAs. If erroneous or improper purchases are identified, the ASD A/OPC will notify the OHR Director, CFO, and the supervisor, and employee of the purchase. The CFO and the OHR Director will determine the appropriate administrative and/or disciplinary action to be taken. For additional details, see the ASD Travel Card Policy. Financial Analyst in the Finance Division, monitors travel transactions for erroneous or improper purchases by accessing and performing a monthly review for Citibank CBA statement. Additionally, the Financial Analyst reviews the travelers TA. The traveler's manager is contacted and disciplinary actions may be imposed; if erroneous or improper purchases are identified during the review. As needed, the Financial Analyst sends an e-mail to the traveler's supervisor to discuss that discrepancy and reach a resolution.

8.8 State Tax Controls

The FEC maintains a District of Columbia certificate of exemption from sales and use tax. The certificate is available on the Intranet, on the OCFO page.

Centrally Billed Accounts travel cards are exempt from state taxes in every state and requires a form in two states to receive the exemption.⁶ Individually Billed Accounts travel cards are exempt in Puerto Rico, the US Virgin Islands, and 11 states.⁷ IBA exemptions require a form to receive the exemption in six states and in Puerto Rico.⁸ Additional details related to specific state tax information are located on the GSA SmartPay® State Tax Information Website: <u>https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter</u>. More detailed information concerning various state exemption compliance rules are available on the Intranet, on the OCFO page. The OCFO provides copies of exemption certificates, additionally; the Travel Exemption Memorandum and District of Columbia exemption certificate are located on the OCFO Intranet Page: http://fecnet.fec.gov/ocfo/, under the Finance Menu Option.

While on official travel, it is strongly suggested that each traveler contact the hotel before making the reservation to determine, how to charge the IBA travel card with the appropriate amount of taxes if applicable. The United States government is not a party to the transaction when seeking exemption of taxes for hotel expense, because the federal employee becomes personally liable for the room rental including associated taxes, even when on official business. An employee may not assert the government's immunity from local taxes, unless the state and local law exempts federal employees from the tax.

8.9 Actions Prohibited and Penalties.

This section provides guidance on disciplinary actions for fraud and other egregious abuse of a government charge card in accordance with OMB Circular A-123, Appendix B, Section 4.9.

8.9.1 Delinquency Controls

Effective CY 2014 the ASD, AO/A/OPC monitors Citibank Delinquency Report. As needed, the ASD AO will send an e-mail to employee's whose names appear on the report notifying them to immediately make payment on his/her travel card account, as noted the ASD Travel Card policy.

⁶ General Services Administration, State Tax Information. https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter.

⁷ Id.

⁸ Id.

8.9.2 Improper, Fraudulent, Abusive, or Negligent Use

Improper, fraudulent, abusive, or negligent use of any government charge card is prohibited. The FEC may impose disciplinary action for charge card infractions, including removal for serious or repeated infractions. Appropriate agency personnel may impose, but are not limited to, the following administrative and/or disciplinary actions for negligence, misuse, abuse, or fraud:

- Verbally counsel and issue a letter of counseling/reprimand to the employee;
- Deactivate, suspend, or cancel employee accounts; and
- Impose additional disciplinary actions deemed appropriate by the agency, such as termination of employment and/or legal prosecution.

Circumstances surrounding each case should be considered when determining the proper type of corrective or disciplinary/adverse action, if any, which may be imposed. Generally, a progression of increasingly severe penalties is suitable. In some instances, the infraction may warrant the most severe penalty for a first offense.

Egregious purchases are most severe when they result in an intentional private gain for a cardholder/purchaser with little if any benefit to the agency. The FEC must comply with all applicable law and regulatory guidance in determining whether to impose disciplinary or adverse action in any specific case.

In cases of suspected fraud, travel card managers must refer these instances to independent investigatory agencies (e.g., the agency's OIG or the Department of Justice) for investigation.

9. Reports

The FEC uses travel card reports for monitoring delinquency, misuse, performance metrics, and other transactions and program management issues. Additional details concerning the monitoring process can be found in the ASD Travel Card Policy.

- <u>*Citibank monthly travel card pre-suspension/cancellation report*</u> Monitors delinquent accounts in a pre-suspension or pre-cancellation status.
- <u>Citibank Account Activity Report</u> Lists all account level detail for all transaction activity.
- <u>Active Account Listing</u> Displays all active accounts.
- <u>ATM Report</u> Lists number of ATM withdrawals for each account.
- <u>Card Delinquency Report</u> Shows account status and past due amount information for cardholders.
- <u>Declined Authorization Report</u> Shows information on attempted transactions that have been declined to monitor inappropriate usage attempts.
- <u>Detailed Account Listing Report</u> Lists all accounts to include information to identify and contact cardholders.
- Lost, Stolen, Invalid or Canceled Accounts Report Identifies lost, stolen, invalid or canceled cards.
- <u>*Pre-Suspension/Pre-Cancellation Report*</u> Provides account status and past due amount information on account in a pre-suspension or pre-cancellation status.

Effective in FY 2015, GSA requires agencies to report premium class travel by ticket. If any portion of the ticket purchased is traveled in "Other-Than-Coach" class, the entire cost of the ticket must be reported. To comply with this requirement, agencies should collect the Premium Class TICKET level and comparable coach class data throughout FY 2015. While the FEC generally does not incur premium travel, the TMC/Travel Agent can provide ad hoc reports to identify all premium class travel to provide for external reporting purposes or internal reviews as applicable. The reports provided by the TMC will aid in the reliability and accuracy of data reporting at the end of the fiscal year.

The agency is not required to report on the following types of premium-class accommodations:

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- Premium-class accommodations paid by the traveler;
- Premium-class acquired by the traveler through frequent flier points or benefits;
- Premium-class is considered a free upgrade;
- The federal government paid coach-class fare (or less) for premium-class accommodations; or
- Premium-class data protected from public disclosure by statute or Executive Order. However, agencies not reporting data are required to submit the following aggregate information (*see* FTR § 300—70.103).
- Aggregate number of authorized other than coach-class trips that are protected from disclosure;
- Total cost of actual other than coach-class fares paid that exceeded the coach-class fare; and
- Total cost of coach-class fares that would have been paid for the same travel.

10. Record Retention

The FEC complies with the records management requirements as defined by the National Archives and Records Administration (NARA).

10.1 Training Certificates

FEC employees who travel and maintain an Individually Billed Travel Card must complete travel training. An employee must retain his/her completed travel-training certificate for at least three years. At any point, the ASD, the supervisor or the Director of OHR may request a copy to ensure compliance with the FEC policies.

10.2 Travel Files

The Finance Division and ASD work together to maintain applicable copies of TVs, TAs, and supporting documents (e.g. receipts) for travel and transportation charges for which FEC pays. The support must be maintained for at least 6 years, 3 months, and comply with NARA and Appropriation Law standards.

11 Local Travel Claim

GSA allows agencies to establish their own policies over Local Travel. Local travel expenses can be claimed for travel related expenses incurred within the vicinity of the official duty station while on official government business. In accordance with 5 C.F.R. § 550.112(j) and § 551.422(d) the FEC may prescribe a mileage radius of not greater than 50 miles to determine whether an employee's travel is within or outside the limits of the employee's official duty station for determining entitlement to overtime pay for local travel.

Local travel will not include M&IE (meals and incidental expenses); employees with approval in limited circumstances may incur charges for lodging or rental of a vehicle to conduct authorized official business.

The FTR, under 41 C.F.R. Chapters 300-304, delegate's authority to agencies to define a local radius for official business travel either at or near the official duty station/official station. An employee's supervisor must approve local travel expenses that exceed the employee's normal commuting costs.

Employees pay local official travel expenses directly through the use of their own personal funds or a government issued Travel Card Individually Billed Account (IBA). The IBA may be used without an approved <u>TA</u>, however the employee must have support to indicate that they were on official government business (e.g. local training or a local business meeting). According to the GSA Smart Pay Helpful Hints for Travel Card Use guide, "*The GSA SmartPay 2 master contract permits non-DOD customer organizations to use the travel card for local travel in accordance with specific agency/organization policies and procedures.*" In addition, the GSA Smart Pay 2 Master Contract FCXC-G-060001-N, Section CT.1.1 States, "*Individually billed charge card accounts are used to pay for official*

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and local travel and other travel-related expenses. The Government reimburses employees only for authorized and allowable expenses. [...] The travel card is to be used for official government use only."

The FEC will reimburse employee expenses for toll fees, parking and mileage for travel to the extent that allowable costs exceed the employee's normal commuting expenses between the employee's residence and the official duty station for privately-owned vehicles (POV). If the employee does not have a vehicle or access to a government vehicle, government-provided shuttle, or mass transportation the employee may use and receive reimbursement for taxi services.

Rental vehicles may be used for local travel if approved by an approving official and the Budget Office. If an individual is approved to use a rental car, they must contract with a government contract rental agency, when available. All receipts associated with rental vehicles should be submitted with the local travel reimbursement form.

To receive reimbursement an employee must complete, a Claim for Reimbursement for Expenditures on Official Business (SF 1164) form. The form should be completed by the employee and approved by the employee's supervisor prior to reimbursement. The employee then submits the SF 1164 to the Budget Office for budget approval by e-mail at <u>FEC-TravelVouchers@FEC.gov</u>, which is then routed to the Finance Division for final approval by the Travel Examiner. Once approved the Travel Examiner submits the SF 1164 to GSA for payment processing.

Management routinely reviews employee Individually Billed Account - Travel Card Statements. Employees are strongly encouraged to maintain supporting documentation for local travel purchases made in case their Travel Card Statement in the event their statement is selected for audit and review. Employees who violate FEC Local Travel policies will be warned upon the first offence and may be subject to disciplinary actions as described in section **8.9 Actions Prohibited and Penalties** for misuse of a government Travel Card, if applicable.

12 Frequently Asked Questions

12.1 Invitational Travel

Are Travel Authorizations required for invitational travel? There are two types of invitational travel: 1) FEC employees invited by an outside entity, and 2) individuals requested to appear as witnesses by and for the FEC. Yes, TAs are required for all travel undertaken on official business on behalf of the FEC.

12.2 Can an Entity Other Than FEC Pay the Cost of Invitational Travel?

If the organization that invited the employee is paying the travel costs, will the employee need a Travel Authorization? Yes, the employee still needs a TA, because they will be traveling on official business on behalf of the FEC. Even if the organization is paying all expenses in-kind, the TA still demonstrates that the employee is traveling on official government business. It also helps the FEC provide backup for the Ethics Staff. For more specifics about invitational travel, no matter who is paying, please see the FEC Directive 30 on "Invitation Policy".

12.3 A Witness Is Coming To The FEC Who is Responsible for Paying Witness Travel?

Deponent/Respondent

When a witness is requested to appear for a deposition by the FEC, the agency will usually pay for initial expenses incurred for the related travel. OGC will determine on a case-by-case basis if other arrangements are to be made. Witness travel is regulated by <u>28 U.S. Code § 1821 - Per diem and mileage generally; subsistence</u>. A letter explaining our travel polices along with an OGC Deposition Witness Travel Information form, an ACH Vendor/Miscellaneous Payment Enrollment form (SF 3881), a Request for Taxpayer Identification, and Certification form (W-9), is sent to the witness to complete and return before travel begins. The witness must

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coordinate their travel transportation, lodging and related expenses with OGC and submit their claims directly to the attorney who requested their attendance. A TA along with the SF 3881 and W-9 are submitted to Finance. After a travel authorization number is provided, OGC will manage all travel plans for witness and deponents travel. All forms regarding the witness to Finance must include the TA number and indicate the traveler is a witness.

Once travel is completed, the witness must submit a request for Reimbursement Memorandum for allowed expenses with all applicable supporting documentation within five days after travel is completed. OGC prepares the TV and submits it to the witness for review and signature. OGC will submit the completed TV to the Finance Division. The Finance Division forwards the memorandum to the Budget Office for approval. Once approved the claim is routed back to the Finance Division for certification, and is submitted to Financial Management FSSP for processing.

EEO Witness

If a witness is coming forth as a current or former employee concerning an Equal Employment Opportunity (EEO) complaint, in accordance with the Federal Sector Complaints Processing Manual, Management Directive, MD-110 Chapter 7- the Equal Employment Opportunity Commission (EEOC) gives the federal government guidance on paying for employee travel related to EEO Complaints. Therefore, the FEC will defer to MD-110 Chapter 7 if such a claim arises.

Also, the Comptroller General Opinion, B-235845, Mar 12, 1990, 69 Comp. Gen. 310, which is cited in MD-110, indicates that for such witnesses their current employing agency must authorize and pay the employee's travel expenses to attend the hearing, but that agency is entitled to reimbursement from the defendant agency in the EEO matter.

12.4 Who places the Airline Reservation?

When an employee's supervisor has authorized government travel, can the employee call an airline of their choice for the employee's trip to make a reservation? No. All FEC travel reservations are made through the Travel Management Contractor/Travel Agent.

12.5 When Is A Personal Or Government Credit Card Used For Government Travel Reservations?

When an employee calls the Travel Management Contractor/Travel Agent (TMC) to make their official travel reservations, should the employee pay their ticket at that time with their personal credit card or their IBA card? No. The FEC has an account with the TMC and is billed (centrally billed) for all travel reservations made by travelers or their assistants.

12.6 What Happens If an Employee Does Not Have Authorization Prior To Travel?

What if circumstances do not allow the employee to receive an approved Travel Authorization before they leave? These situations should be rare, but if they do occur, then the employee should ensure they receive the approved Travel Authorization as soon as possible.

12.7 What Are the Rules on Tax Exemptions?

- All charges initiated on the centrally billed travel card should be tax exempt.
- Individually billed travel cardholders are responsible for ensuring that the FEC is not charged taxes when making purchases, where applicable.
- The travel cardholder should present documentation of the FEC's tax-exempt status when booking lodging and transportation services.

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- If during a subsequent review of invoices and receipts it is determined that tax was charged on a receipt or invoice in a state where the travel cardholders IBA should have been exempt the cardholder is responsible for contacting the vendor to request a credit back to the charge card.
- The cardholder shall not contact Citibank directly to request a credit for tax charges incurred, unless there is a dispute between the agency and the vendor.

GSA's website provides details relating to the tax exemption status of for various states applicable to the travel card: https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/travel-card.

12.8 How Do I Submit My Travel Authorizations and Travel Vouchers Electronically?

The OCFO has two e-mail addresses for travel related documents: (1) Travel Authorizations and (2) Travel Vouchers. TAs should be submitted electronically, (scanned and then e-mailed) to FEC-Travel Authorization inbox and Travel Voucher inbox, respectively. The Budget Office reviews the authorization for funding availability and routes the orders to the Administration Division for a compliance review with FTR. The Finance Division assigns the TA number, processes and certifies both the authorization and the voucher according to FTR and Agency Policy and returns a scanned copy of the signed order (authorization) to the traveler via e-mail.

12.9 What Are Allowable Privately Owned Vehicle Travel Expenses In Addition To Mileage?

What expenses are allowable in addition to the POV mileage rate allowances? According to FTR § 301.10.304, the following are reimbursable and non-reimbursable expenses:

<u>Reimbursable</u>	Non-Reimbursable
Parking fees	Charges for repair of POV (related to mileage allowances)
Ferry, Bridge fees	Replacement of oil, antifreeze, etc. (including gasoline)
Tunnel, Road fees	Towage of POV, state and federal taxes, insurance
Flight fees	-

12.10 Are Laundry Expenses Permissible?

Are Laundry expenses allowable for Reimbursement? According to FTR § 301-11.31, expenses incurred for laundry, cleaning and pressing of clothing at a temporary duty assignment (TDY), including training, location are reimbursable as a miscellaneous travel expense. However, you must incur a minimum of four consecutive nights lodging (FEC AGENCY POLICY IS A MINIMUM OF SEVEN DAYS CONSECUTIVE LODGING and *Agency Policy supersedes the FTR*) on official travel to qualify for this reimbursement.

12.11 Who Should Employees Contact If They Have Other Travel -Related Questions?

For specific travel questions, the employee can contact the Budget Office. For questions on payment of travel expenses, employees should contact Finance Division – Travel Examiner. For ethics questions, employees should contact the Ethics Officer in OGC; and for questions on the Invitation Policy, employees should contact the Budget Office.

12.12 How Should An Employee Account For Telephone Calls And E-mails?

Employees who, while on official travel status or temporary duty assignment (TDY), use a computer for official work are permitted unlimited use of electronic mail during non-working hours for official computer use at no expense to the employee. Those employees who are not required to use a computer for official work while on official travel status or TDY, but who bring a computer with them, will not be reimbursed for any associated fees that the hotel may charge for using e-mail (for example, a fee for using a data port). Employees are responsible for

any hotel connection charges or length-of-time use charges related to their personal use of the computer. Employees may be reimbursed for personal phone calls as resalable and approved by their supervisor.

13 Travel and Employee Pay

13.1 Traveler Compensation and Benefits

Employees, while in travel status, are entitled to overtime compensation, including compensatory time where applicable, in accordance with Federal overtime pay regulations.⁹ The applicable regulations are cited below:

A. Fair Labor Standards Act-Exempt Employees (5 C.F.R. § 550.112(g)). Time in travel status away from the official duty station of an employee is deemed to be hours of work only when:

- 1. the time is within the employee's regularly scheduled administrative work week, including regular overtime work; or
- 2. the travel:
 - a. involves the performance of actual work while traveling;
 - b. is incident to travel that involves the performance of work while traveling;
 - c. is carried out under such arduous and unusual conditions that the travel is inseparable from work; or
 - d. results from an event which could not be scheduled or controlled administratively, including travel by an employee to such an event and the return of the employee to his or her official duty station.

B. Employees Covered by the Fair Labor Standards Act (5 C.F.R. § 551.422). Time spent traveling will be considered hours of work if:

- 1. an employee is required to travel during regular working hours;
- 2. an employee is required to drive a vehicle or perform other work while traveling;
- 3. an employee is required to travel as a passenger on a one-day assignment away from his or her official duty station; or
- 4. an employee is required to travel as a passenger on an overnight assignment away from the official duty station during hours on non-workdays that correspond to the employee's regular working hours.¹⁰

13.1.1. Requirements for Traveler Compensatory (Comp) Time

The requirement for traveler Compensatory (Comp) Time eligibility is mandated by statue in <u>5 C.F.R.</u> § <u>550.1404</u> - <u>Creditable travel time</u>. An "employee" as defined in 5 U.S.C. § <u>5541(2)</u> employed in an "Executive Agency" under 5 U.S.C. § 105 for exempt and non-exempt employees subject to overtime pay provisions under the Fair Labor standards Act of 1938, as amended. The FEC must credit an employee with compensatory time off for time in a travel status if—

- 1. The employee is required to travel away from the official duty station; and
- 2. The travel time is not otherwise compensable hours of work under other legal authority.

13.1.2. Travel Status for Travel Compensatory (Comp) Time

Employees earn compensatory time off for travel in a travel status when time that is not "compensable." The Office of Personnel Management (OPM) provides the 'Fact Sheet: Hours of Work for Travel' to aid federal employees in

⁹ The Federal Election Commission and The National Treasury Employees Union, *Labor Management Agreement Between the Federal Election Commission and The National Treasury Employees Union*, 2013,

http://fecnet.fec.gov/hr/empresources/Ima/2013LaborManagementAgreement.pdf, p.137.

¹⁰ Id. at 133.
differentiating travel hours, regular work hours, overtime, and compensatory time. In accordance with <u>5 C.F.R. §</u> <u>550.1404 - Creditable travel time</u>, compensatory time off for travel, within a travel status includes:

- Time spent traveling between the official duty station.¹¹
- Time spent traveling between two temporary duty stations; and
- Time spent in an "usual waiting time" that precedes or interrupts travel (e.g., waiting at the airport)
- If an employee is required to travel directly between his or her home and a temporary duty station outside the limits of the employee's official duty station, the travel time is creditable as time in a travel status if otherwise qualifying under this subpart. However, the agency must deduct from such travel hours the time the employee would have spent in normal home-to-work or work-to-home commuting.¹²
- If the transportation terminal is outside the limits of the employee's official duty station, the travel time to or from the terminal outside regular working hours is creditable as time in a travel status, but is subject to an offset for the time the employee would have spent in normal home-to-work or work-to-home commuting. If the employee travels between a worksite and a transportation terminal, the travel time outside regular working hours is creditable as time in a travel status, and no commuting time offset applies.¹³

Time that is <u>not</u> creditable travel time, compensatory time for travel, within a travel status includes:

- Time spent at a temporary duty station between arrival and departure.
- Extended (i.e. not unusual) waiting time between actual periods of travel during which the employee is free to reset, sleep, or otherwise use the time for their own purposes. An example of extended time would be using the layover period between flights to visit friends and family that live in area.
- If an employee is required to travel between home and a transportation terminal (e.g., airport or train station) within the limits of his or her official duty station as part of travel away from that duty station, the travel time outside regular working hours to or from the terminal is considered to be equivalent to commuting time and is not creditable time in a travel status.¹⁴

Period of Availability for Travel Compensatory Time off:

If travel compensatory (comp) time off is not used by the end of pay period 26 after the pay period during which it was earned.

- Upon voluntary transfer to another agency;
- Upon movement to a noncovered position; or
- Upon separation from the Federal government¹⁵

Under no circumstances may an employee receive payment for unused compensatory time off for travel.

13.1.3. Traveler Entitled Reimbursements – Per Diem (Trips less than 30 days)

A. In accordance with the FTR, the FEC reimburses employees when in a travel status outside the Washington, D.C. metropolitan area for per diem (the cost of lodging, meals and related incidental expenses, including taxes), transportation and other expenses incurred by them in the discharge of their

¹¹U.S. Office of Personnel Management, *Fact Sheet: Hours Work for Travel*. http://www.opm.gov/policy-data-oversight/pay-leave/work-schedules/fact-sheets/hours-of-work-for-travel/

¹² Code of Federal Regulations, Title 5, Sec, 550.1404

¹³ Id.

¹⁴ Id.

¹⁵ U.S. Office of Personnel Management. Fact Sheet: Compensatory Time Off for Travel. http://www.fec.gov/pages/budget/fy2013/FEC_Final_PAR_2013_121613.pdf

official duties. The calculation of employee travel expenses, and the reimbursement of those expenses include the rates for GSA designated high-rate geographical areas.¹⁶

- B. On the first and last days of travel, the amount reimbursed for meals and related incidental expenses (M&IE) will be reimbursed based upon the number of hours the employee is in official travel status, as set forth in § 301-11.101 of the FTR. An employee in travel status for 12 hours or more receives 75 percent of the applicable M&IE rate for the day of departure and the last day of travel.¹⁷
- C. Consistent with the FTR employees receive reimbursement for all reasonable taxi tips and other tips as allowed by the FTR, not to exceed fifteen 15 percent, the employee gives in connection with official travel.18

13.2 Traveler Entitled Reimbursements – Per Diem (Trips more than 30 days)

An employee assigned to training or duty away from his or her regularly assigned post of duty, and who elects to return home during non-work days, will be reimbursed an amount not to exceed the per diem had he or she remained away from home.¹⁹

An employee assigned to training or duty away from his or her regularly assigned post of duty, the duration of which is expected to be 30 days or more is entitled to return home, on their own time, during weekends, at the Commission's expense under the following conditions:

- 1. The employee notifies the FEC in advance so that travel arrangements can be made.
- 2. The first trip home occurs on the third weekend after the commencement of the assignment and all subsequent trips home occur no more than every other weekend thereafter (for example, the fifth weekend, the seventh weekend, the ninth weekend, etc.).
- 3. The FEC retains the right to schedule work and travel assignments for Commission convenience. For example, if a work assignment, which has lasted for 30 days, can be completed by having the employee remain on-site for less than one (1) additional workweek, the Commission may refuse to pay for the employee's final weekend trip home. However, in such a situation, the employee retains the right to travel home on the final weekend of the assignment at his or her own expense.²⁰

13.3 Traveler Entitled Reimbursements – Transportation Costs

In accordance with FTR, each employee in temporary travel status in the Washington, D.C. metropolitan area will be reimbursed for transportation costs incurred by them in the discharge of their official duties, to the extent, those costs exceed the cost of travel to and from their residence to the official duty station.²¹

13.4 Traveler Illness or Injury – Per Diem and Expenses

When an employee in travel status becomes ill or injured, and is expected to remain so for a significant portion of the travel assignment, the FEC will pay normal travel and per diem expenses to return the employee, as promptly as possible, to his or her normal duty station.²²

¹⁶ The Federal Election Commission and The National Treasury Employees Union, Labor Management Agreement Between the Federal Election Commission and The National Treasury Employees Union, 2013,

http://fecnet.fec.gov/hr/empresources/lma/2013LaborManagementAgreement.pdf, p.134.

Id.

¹⁸ Id.

¹⁹ Id. at 135.

²⁰ Id. ²¹ Id. at 134.

²² Id.

13.5 Traveler Entitled Reimbursements – Subsistence Expenses

Actual subsistence expenses, up to the maximum permitted by law, will be provided to employees for lodging only when the requirements established by the Federal Travel Regulations are met. In unusual circumstances, when the "Actual Subsistence" or "high-rate geographic" expense reimbursement does not cover the allowable lodging costs incurred by an employee, the FEC will approve the additional expense for lodging, up to the statutory maximum, when reasonable justification is provided by the employee on their Travel Voucher. The justification should be in accordance with the criteria set forth in the FTR.²³

Actual Expense Reimbursement

In accordance with FTR § 301–11.300 the FEC may authorize actual expense reimbursement when:

- Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference or training session is held;
- Costs have escalated because of special events; lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;
- Because of mission requirements; or
- Any other reason approved within your agency.

The employee's supervisor can authorize/approve a request for actual expense with concurrence by the CFO. The request for authorization for reimbursement under actual expense should be made when the TA is submitted in advance of travel. The authorization must include a justification to support the request.

The maximum amount an employee may be reimbursed under actual expense is limited to 300 percent (rounded to the next higher dollar) of the applicable maximum per diem rate. Employees are not authorized to receive reimbursement in excess of the 300 percent ceiling. When authorized actual expense and the employee's expenses are less than the locality per diem rate or the authorized amount, reimbursement is limited to the expenses incurred.

13.6 What Type of Vehicle May I Rent?

In accordance with FTR § 301–10.450 travelers may only use the least expensive compact care available, unless the agency approves FTR acceptable exceptions such as:

- Medical disability or special need If an individual has a disability or special need it must be certified by a medical authority in writing annually stating special accommodation is necessary, unless it is a life-long condition and will therefore only require certification once. The Budget Office will follow-up with OHR when reviewing Travel Authorizations to confirm via-secure e-mail if a medical letter is on file for the traveler.
- The cost of a larger size car rental is lesser than or equal to the cost of the compact car. A cost estimate of the price difference should be provided with the TA request if available.
- Additional space is required to accommodate multiple employees traveling in the same vehicle. An e-mail from the employee's supervisory stating the employees will be traveling together in one vehicle should be submitted with the TA of the traveler renting the vehicle.
- Because of mission requirements; or
- Any other reason approved within your agency.

²³ Id. at 135.

13.7 Who is the FEC's External Service Provider for Financial Management?

In FY 2014, GSA decided to discontinue its External Services Branch, Financial Management Line of Business (FMLOB). Effective in FY 2015, GSA transitioned their FMLOB operations to the U.S. Department of Agriculture (USDA), National Finance Center (NFC).

14 Appendix

14.1 Chart of the Federal Travel Regulation with Weblinks

	TITLE 41—PUBLIC CONTRACTS AND PROPERTY MANAGEMENT								
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14.2 Acronyms

Act - Federal Election Campaign Act of 1971, 2 U.S.C. 431 et seq. A/OPCs - Agency/Organization Program Coordinators AOs - Approving Officials ASD - Administrative Services Division **CBA** - Centrally Billed Accounts CFO - Chief Financial Officer CFR – Code of Federal Regulations **CONUS - Continental United States** EEO – Equal Employment Opportunity EEOC – Equal Employment Opportunity Commission FAR - Federal Acquisition Regulation FEC – Federal Election Commission FECA - Federal Election Campaign Act of 1971, 2 U.S.C. 431 et seq. FEMA – Federal Emergency Management Agency FICO - Fair Isaac Corporation, a Beacon score FLSA - Fair Labor Standards Act FSSP - Federal Shared Service Provider FMLOB - Financial Management Line of Business FTR - Federal Travel Regulation GSA - General Service Administration HR – Human Resources IG – Inspector General IBA - Individually Billed Account MD – Management Directive MCC - Merchant Category Code M&IE - Meals and Incidental Expenses NARA - U.S. National Archives and Records Administration NFC – National Finance Center OGC - Office of General Counsel **OHR - Office of Human Resources** OIG - Office of Inspector General OMB - Office of Management and Budget OCFO - Office of the Chief Financial Officer PL – Public Law POV - privately owned vehicle SF - Standard Form TA – Travel Authorization TV – Travel Voucher TAV - Travel Authorization and Voucher Fees TDY – Temporary Duty TMC - Travel Management Contractor / Travel Agent TV – Travel Voucher U.S.C. - United States Code

14.3 Glossary

This section specifies definitions, terminology, and concepts comply with OMB Circular No. A–123, Appendix B.

To the extent that OMB Circular A–123, Appendix B, Federal Acquisition Regulations (FAR) or Federal Travel Regulations (FTR) do not provide a definition for a technical term, this section may include a definition for the term the FEC uses.

Definitions and Terminology

Abuse: Use of a government charge card to buy authorized items, but at terms (e.g., price, quantity) that are excessive, is for a questionable government need, or both. Examples of such transaction would include purchase of items such as a day planner costing \$300 rather than one costing \$45; allowable refreshments at an excessive cost; and, year-end or other bulk purchases of computer and electronic equipment for a questionable government need.

Account Deactivation: A method to temporarily block the cardholder's ability to make transactions on the account without canceling the account altogether. While the account is deactivated, any transaction that the cardholder attempts to make will be declined at the point of sale. The agency can deactivate and reactivate an account through the charge card vendor's Electronic Access System (EAS) or by calling the charge card vendor. The charge card vendor's A/OPC guide or EAS will provide guidance to the agency on the deactivation and reactivation process.

Agency/Organization Program Coordinator (A/OPC): This individual serves as the focal point for answering management, task order administration, establishing and maintaining accounts, and issuance and destruction of cards. The A/OPC oversees the card program(s) for his or her Agency/Organization and establishes guidelines. The A/OPC helps set up accounts; serves as liaison between the cardholder and the purchase card contractor; provides on-going advice; audits purchase card accounts as required; and keeps necessary account information current.

Approving Official (AO): In purchase card programs, this individual (typically a supervisor) ensures that the purchase card is used properly. The AO also authorizes cardholder purchases (for official use only), ensures that the statements are reconciled and submitted to the designated billing office in a timely manner. In travel charge card programs, this individual (also, typically a supervisor) signs the traveler's voucher, indicating approval for payment and for its content.

Authorization: The process of verifying, at the point of sale, that a purchase being made is allowable given the requirements, prohibitions, and controls established by the agency for that card.

Cardholder: The legal agent using the charge card to buy goods and services in support of official government business. The cardholder holds the primary responsibility for the card's proper use.

Cardholder Statement: A statement, listing all transactions during the billing period, which is sent to each cardholder.

Cardless Account: An established account without a physical card.

Centrally Billed Account: A card/account established by the charge card vendor at the request of the agency/organization. These may be card or cardless accounts. Payments are made directly to the charge card vendor by the agency. All fleet and purchase cards are centrally billed cards/accounts. Federal agencies will specify which travel and integrated solution cards must be centrally billed cards/accounts at the task order level.

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Charge Card Managers: Any Federal personnel responsible for implementing charge card programs, including, but not limited to, Agency/Organization Program Coordinator, Approving Officials, and accountable/billing officials.

Code of Federal Regulations (C.F.R.): The C.F.R. contains the text of public regulations issued by the agencies of the Federal government. The Code of Federal Regulations is the official, subject matter order, compilation of the Federal regulations of a general applicability and legal effect, that are currently in force. In accordance with section 1510(d) of title 44 of the U.S. Code, the Code of Federal Regulations is compiled and published by the Office of the Federal Register of the National Archives and Records Administration. The Code is divided into 50 titles by subject matter. Each title is divided into sections. Sections within a title may be grouped together as subtitles, chapters, subchapters, parts, subparts, or divisions. Titles may also have appendices, which may be divided into sections, rules and/or forms. The Code of Federal Regulations does not include statutes enacted by Congress, decisions of the Federal courts, or treaties

Delegation of Agency: The granting of authority, in writing, by the Purchase Card Program Administrator to the Cardholder, which specifies purchase Agency, limitations and restrictions. Delegation of authority is acknowledged in writing by each Cardholder who agrees to comply with the policy and procedures set forth herein and the requirements of Policy/Instruction 7.1- series, Standards of Conduct. Delegation of authority granted to Cardholders may not be re-delegated.

Delinquency/Delinquent Account: A charge card account balance that is unpaid for more than 61 days past the statement date.

Disposable Pay: That part of current basic pay, special pay, incentive pay, retired pay, retainer pay, and in the case of an employee not entitled to basic pay, other authorized pay remaining after the deduction of any amount required by law to be withheld (other than deductions to execute garnishment orders in accordance with 5 C.F.R. § 581 and § 582). Among legally required deductions that must be applied first to determine disposable pay are levies pursuant to the Internal Revenue Code (Title 26 U.S.C.) and deductions described in 5 C.F.R. § 581.105(b) through (f). (5 C.F.R. § 550.1103).

Due Process: The legal process to which an agency must adhere prior to the collection or salary offset on any undisputed delinquent amount on behalf of the charge card vendor.

Electronic Access System (EAS): The charge card vendor's Internet-based system, which provides a variety of reports, which assist in the effective management of the Purchase Charge Card program.

External Service Provider: Also, known as Shared Service Provider, a consulting services entity external to the agency that performs support functions (e.g. financial processing and system access).

Fair Labor Standards Act (FLSA): The Fair Labor Standards Act of 1938, as amended. OPM is required by law to administer the FLSA for Federal employees, while the Department of Labor administers the FLSA for private sector employers and for state and local governments. Among other provisions, it created the 40-hour workweek, prohibited child labor, and established uniform rules on the payment of overtime for certain types of employees in the private sector. It was applied to certain federal employees in 1974. Agencies must designate all positions as either "exempt" (not covered by the FLSA) or "nonexempt" (covered by the FLSA).

Federal Travel Regulation (FTR): The regulation which implements statutory requirements and Executive Branch policies for the authorization of Federal civilian employees and others authorized to travel for official purposes at government expense.

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Financial Institution: The card issuer that maintains all purchase card accounts, interacts with card providers (Visa, MasterCard), issues cards to Cardholders, sends monthly statements (USPS and e-mail) to Cardholders, and provides various online reports to the Purchase Card Program Administrator, Cardholder, Approving Official and other Agency employees involved in the process.

Fiscal Year: October 1 through September 30.

Fraud: Any felonious act of corruption or attempt to cheat the government or corrupt the government's agents. For the purposes of this Guidance, use of government charge cards to transact business that is not sanctioned, not authorized, not in one's official government capacity, not for the purpose for which the card was issued, not as a part of official government business, are instances of fraud. This list is not intended to be all-inclusive.

Government Charge Card: An account established by a commercial financial institution on behalf of agencies or individual agency employees to which the cost of purchasing goods and services may be charged. Use of the card is subject to the policies, as applicable, of the FAR and the Federal Property Administrative Services Act of 1949, as amended.

GSA SmartPay®: The Federal government's charge card program as of the issuance of this Guidance. This program provides Federal government cardholders a means to pay for commercial goods and services, travel and travel-related expenses, and vehicle fleet expenses. Charge cards are issued through contracts with those charge card vendors who are a part of the SmartPay® program. These contracts, collectively referred to as the "Master Contract," are administered by the General Services Administration.

Improper Purchase: An improper purchase is any purchase that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. Incorrect amounts include overcharges and undercharges.

Individually Billed Account (IBA): A government contractor-issued charge card used by authorized individuals to pay for official travel- and transportation-related expenses for which the contractor (bank) bills the employee, and for which the individual is liable to pay.

Interviewee: An individual who is being considered for employment by an agency. The individual may currently be a government employee.

Invitational Travel: Authorized travel of individuals either not employed or employed (under 5 U.S.C. 5703) intermittently in the government service as consultants or experts and paid on a daily when-actually-employed basis and for individuals serving without pay or at \$1 a year when they are acting in a capacity that is directly related to, or in connection with, official activities of the government. Travel allowances authorized for such persons are the same as those normally authorized for employees in connection with TDY.

Labor Agreement: A legally binding, enforceable document that specifies the terms and conditions of employment for bargaining unit employees for a specified period of time. Also called a collective bargaining agreement

Lodgings-Plus Per Diem System: The method of computing per diem allowances for official travel in which the per diem allowance for each travel day is established on the basis of the actual amount the traveler pays for lodging, plus an allowance for meals and incidental expenses (M&IE), the total of which does not exceed the applicable maximum per diem rate for the location concerned.

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Merchant: The source for the agencies' supplies or services. The merchant may be a required source inside or outside the government, another government agency, or a private sector merchant of supplies or services.

Merchant Category Code (MCC): A code that identifies the business category of each merchant and may be blocked to deny purchases from restricted suppliers.

Misuse: Use of a Federal charge card for other than the official government purpose(s) for which it is intended.

Misuse of Government Property: The inappropriate or unauthorized use or possession of government property. It often involves a suspicion of theft. It is generally best to avoid use of the term "theft" in preparing charges, since it involves intent to keep or to profit from the property, is precisely defined, and may be difficult to prove. "Unauthorized removal (or possession) of government property" is better.

Monthly Cardholder Purchase Limit: The Monthly spending amount allocated to a Cardholder. The Cardholder Purchase Limit restricts a Cardholder from spending more than a specified dollar limit during a single month. The Approving Official shall coordinate with the Purchase Card Program Administrator when determining a Cardholder's monthly limit and is further referenced on the Delegation of Contracting Agency letter. The Approving Official may request the Purchase Card Program Administrator to raise the monthly limit, if operationally necessary.

Official Duty Station: is defined in 5 C.F.R. 550.112(j) and 551.422(d). An agency may prescribe a mileage radius of not greater than 50 miles to determine whether an employee's travel is within or outside the limits of the employee's official duty station for determining entitlement to overtime pay for travel.

Official Station: An area defined by the agency that includes the location where the employee regularly performs his or her duties or an invitational traveler's home or regular place of business (*see* § 301-1.2). The area may be a mileage radius around a particular point, a geographic boundary, or any other definite domain, provided no part of the area is more than 50 miles from where the employee regularly performs his or her duties or from an invitational traveler's home or regular place of business. If the employee's work involves recurring travel or varies on a recurring basis, the location where the work activities of the employee's position of record are based is considered the regular place of work.

Official Travel: Travel under an official Travel Authorization from an employee's official station or other authorized point of departure to a temporary duty location and return from a temporary duty location, between two temporary duty locations, or relocation at the direction of a Federal agency.

Per Diem Allowance: The per diem allowance (also referred to as subsistence allowance) is a daily payment instead of reimbursement for actual expenses for lodging, meals, and related incidental expenses. The per diem allowance is separate from transportation expenses and other miscellaneous expenses. The per diem allowance covers all charges and services, including any service charges where applicable. Lodging taxes in the United States are excluded from the per diem allowance and are reimbursed as a miscellaneous expense. In foreign locations, lodging taxes are part of the per diem allowance and are not a miscellaneous expense. The per diem allowance covers the following:

(a) *Lodging*. Includes expenses, except lodging taxes in the United States, for overnight sleeping facilities, baths, personal use of the room during daytime, telephone access fee, and service charges for fans, air conditioners, heaters and fires furnished in the room when such charges are not included in the room rate.(b) *Meals*. Expenses for breakfast, lunch, dinner and related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons).

(c) Incidental expenses.

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(1) Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries;

(2) Transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the TDY site; and

(3) Mailing cost associated with filing Travel Vouchers and payment of government sponsored charge card billings.

Risk Management: The process of assessing or measuring risk and developing strategies to mitigate its effects.

Separation of Duties: A mandatory management control to prevent key functions from being done by the same person. Important duties, such as making purchases, authorizing payments, certifying funding and reviewing/auditing will be assigned to different individuals to minimize the risk of loss to the government to the greatest possible extent.

Subsistence Expenses: Expenses such as:

- (a) Lodging and service charges;
- (b) Meals, including taxes and tips; and

(c) Incidental expenses (see incidental expenses under the definition of per diem allowance).

Temporary Duty (TDY) Location: A place, away from an employee's official station, where the employee is authorized to travel.

Travel Advance: Prepayment of estimated travel expenses paid to an employee.

Travel Authorization (Orders): Written permission to travel on official business. There are three basic types of Travel Authorizations (orders):

(a) *Unlimited open*. An authorization allowing an employee to travel for any official purpose without further authorization.

(b) *Limited open*. An authorization allowing an employee to travel on official business without further authorization under certain specific conditions, i.e., travel to specific geographic area(s) for specific purpose(s), subject to trip cost ceilings, or for specific periods of time.

(c) *Trip-by-trip*. An authorization allowing an individual or group of individuals to take one or more specific official

Travel Charge Card: An individually or centrally billed, government contractor-issued charge card used by authorized individuals to pay for travel- and transportation-related expenses in compliance with the applicable regulations and in support of official government business.

Travel Time: Includes time spent by the employee both during the physical act of travel (such as time spent in a car, airplane, train, or bus) as well as reasonable periods to await transportation, such as time spent waiting in an airport for a flight or for a taxicab.

U.S.C.: The United States Code contains the text of current public laws enacted by Congress. The United States Code is the official, subject matter order, compilation of the Federal laws of a general and permanent nature that are currently in force. In accordance with 2 U.S.C. § 285(b), the Code is compiled and published by the Office of the Law Revision Counsel of the United States House of Representatives. The Code is divided into 50 titles by subject matter. Each title is divided into sections. Sections within a title may be grouped together as subtitles, chapters, subchapters, parts, subparts, or divisions. Titles may also have appendices, which may be divided into sections, rules and/or forms. The U.S. Code does not include regulations issued by executive branch agencies, decisions of the federal courts, or treaties. Regulations issued by executive branch agencies are available in the

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Code of Federal Regulations. Proposed regulations and regulations adopted so recently that they are not yet in the Code of Federal Regulations, may be found in the Federal Register. Some of the decisions of the Federal courts (particularly recent decisions) are available through the Federal Court Decisions and Rules page of the U.S. House of Representatives Internet Law Library. A collection of treaties is available through the Treaties and International Law page of the House of Representatives Internet Law Library. Laws enacted by state legislatures are not included in the U.S. Code. All of the states, however, do publish their statutes in collections similar to the U.S. Code.

Waste: Any activity taken with respect to a government charge card that fosters, or results in, unnecessary costs or other program inefficiencies.

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14.4 Sample Forms

14.4.1 GSA Form 87 - Travel Authorization

	OFFICIAL TRAVEL AN (Note: See Privacy Act St	UTHORIZATIOI atement on rev	N /erse)				
. TRAVELER (fi	first name, middle initial, last name)	3. TITLE			4. PEGASYS V	ENDOR CODE	
. CURRENT R	ESIDENCE ADDRESS	6A. OFFICE/SER	VICE AND DIVISI	ON	6B. CORRESP	ONDENCE SYN	IBOL
		7. OFFICIAL DU	TY STATION (City,	State)	8. CONTACT	TELEPHONE NU	JMBER
		9. TYPE	AMEND	10. PEGAS	YS DOCUMENT	NUMBER (If Ap	oplicable)
1. TRAVEL PUI	RPOSE (Check only one) Conference - Oth Employee Emerg	er than Training	Training Relocation	Mission (Op	erational) Travel	Special Age Tour Renev	ency Mission val
Air F	Rail Bus Rental Car GOV	Taxi Other (Sp	becify)	Milesee and no	r diam limited (e constructivo	8
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22. REMARKS/JUSTIFICATONS

BBFY"	EBFY	FUND	REGION	PROGRAM	ORGANIZATION CODE*	ACTIVITY	SUB-OBJECT CLASS'	PROJECT	BUILDING NUMBER	WORK	SYSTEM	AGREEMENT NUMBER	AGREEMENT LINE NUMBER	
24A. T	RAVELI	ER/ARR	ANGER S	IGNATURE		12	I						24B. DATE	
25A. A	UTHOR	IZING	OFFICIAL	SIGNATURE									25B. DATE	
GEN	ERAI	SEF	VICES		STRATION								GSA 87 (RI	EV. 8/2014

PRIVACY ACT STATEMENT

In compliance with the Privacy Act of 1974, the following information is provided: Basic authority for requiring the requested information is contained in 5 USC 5701-5733, particularly sections 5721-5733, 30 USC 905 and Executive Order 9397. Disclosure of the data by you is voluntary. The principal purpose for collecting the data is to determine the amount to reimburse an employee for expenses incurred in connection with temporary duty travel. Information may be transferred to appropriate Federal, State, local or foreign agencies when relevant to civil, criminal or regulatory investigations or prosecutions. There is no personal liability to you if you do not furnish the requested information; however, we shall not be able to reimburse you for your expenses.

INSTRUCTIONS FOR PREPARATION OF GSA FORM 87 OFFICIAL TRAVEL AUTHORIZATION

Block 1. Format: Region/YY/MM/DD/First three letters of traveler's last name and initial of first name. Example: Fred Smith, Region 2 begins travel on 02/18/2015. Authorization number = 02150218SMIF.

Block 2. Name must match traveler's ID that would be presented at the airport upon check-in.

Block 3. Enter traveler's job title. Example: Division Director

Block 4. Enter Pegasys vendor code. (Begins with "E" and is followed by 8 or 9 digits.) Click here for instructions on obtaining or verifying your vendor code.

Block 5. Enter mailing address where any reimbursement checks are to be mailed.

Block 6a. Enter name of traveler's office/service and division. If invitational travel enter "INVITATIONAL"

Block 6b. Enter traveler's correspondence symbol, if applicable.

Block 7. Enter city and state of traveler's official duty station location/residence.

Block 8. Enter contact number where traveler may be reached.

Block 9. Enter Pegasys document number, if applicable.

Block 10. Check whether this is the original authorization or an amendment to the original. Travel amendments are necessary when original travel plans change after the original GSA Form, 87 is signed. Pen and ink changes, erasures and alterations to the original and copies of the GSA Form 87 are not permitted. Amendments should be issued as soon as a change in the travel plans is known. An amendment may not be used to change an employee name when the employee originally scheduled to take the trip is replaced by another employee; instead, a new set of travel orders must be prepared. **Block 11.** Check one purpose for which travel is performed. If travel requires more than one purpose, select the one most important.

Block 12. Describe brief description for reason travel is required, e.g., "To attend the Association of Government Accountant's Professional Development Conference". Generalizations such as "Official Business" or similar phrases are not acceptable.

Block 13. Select all methods of transportation authorized. If selecting POV, select whether POV use is advantageous to the government or for personal convenience, along with authorized mileage rate.

Block 14. Enter authorized official itinerary in this block. The authorized itinerary starts at the traveler's official duty station (or residence), continues with all points where official business will be conducted and ends with the traveler's return to the official duty station/residence. DO NOT include personal/leisure itinerary locations. Annotate with the words "see attached itinerary" when space is insufficient and continue the itinerary on bond paper. Complete columns as follows: (a) Enter month, day and year (MM/DD/YYYY); (b) Enter city and state for each itinerary point where official business will be performed; (c) Enter daily lodging rate; (d) Enter daily meals and incidental expense (M&IE) rate; (e) Enter total per diem rate. (f) Enter actual expense rate. If a special rate (e.g., reduced per diem or actual expense subsistence) has been established for a particular travel assignment, explain in block 22.

Blocks 15 thru 19. Check "yes" or "no" and provide justification, as applicable.

Block 20. Enter estimated cost for air/rail, per diem (lodging and meals), other expenses and total trip.

Block 21. Select method on how travel advance will be obtained and enter amount authorized.

Block 22. Enter any remarks or required justifications.

Block 23. Enter the Pegasys accounting classification. Required fields are marked with "*"

Blocks 24a and b. The traveler or travel arranger (invitational travel only) will sign and date these blocks.

Blocks 25a and b. The travel authorizing official will sign and date these blocks.

Electronic signature should be used to the maximum extent possible. Paper copies may be signed and dated when it is not possible to electronically sign the form.

GENERAL SERVICES ADMINISTRATION

GSA 87 (REV. 8/2014) BACK

14.4.2 SF 1012 - Travel Voucher

TRAVEL VOUCHER	1. DEPARTME	NT OR ES		T, 2. '	TYPE OF TRAVEL	3. VOUCH	ER NO.
(Read the Privacy Act					TEMPORARY DUTY	4. SCHED	ULE NO.
Statement on the back)					OF STATION		
5. a. NAME (Last, first middl	e initial)			b. 3	SOCIAL SECURITY NO.	6. PERIOD	OF TRAVEL
T R						a. FROM	b. TO
C. MAILING ADDRESS (II	nclude ZIP Code)			d. (OFFICE TELEPHONE NO.	7. TRAVE	AUTHORIZATION
Ē						a. NUMBE	R(S) b. DATE(S)
-							
	10N			E (City and State		-	
Y E			I. REODERO		<i>y</i>		
Ē						10. CHECK	(NO,
8. TRAVEL ADVANCE			9. CASH PAY	MENT RECEIPT	2	11. PAID	BY
a. Outstanding		i i	a. DATE REC	EIVED b. A	MOUNT RECEIVED	1	
b. Amount to be applied				s			
c. Amount due Governm	ent	1	c. PAYEE'S	SIGNATURE		1	
(Attached) Chec	k Cash	<u> </u>]			I	
d. Balance outstanding							
12. GOVERNMENT TRANSPORTATION	hereby assign to	the Unite	d States any rig	ht I may have ag	painst any parties in connecti	on with reimb	oursabl∉raveler's Initials
REQUESTS, OR	transportation ch	arges desi		Irchased under d	ash payment procedures (Fr		
TICKETS, IF PUR-	AGENTS	ISSUING	CLASS OF	DATE	POI		VEL
(List by number below	OF TICKET	RIER	AND ACCOM-	ISSUED	FROM		TO
and attach passenger coupon, if cash is used		(Initials)	MODATIONS				
show claim on reverse	(8)	((b)	(c)	(d)	(θ)		(1)
side.)							
							· · · · · ·
 I certify that this voucher is received by me. When ap 	s true and correct plicable, per dier	to the bes	st of my knowled is based on the	ige and belief an average cost of	d that payment or credit has lodging incurred during the p	not been eriod covere	d
by this voucher.					IDATE AMO	UNT	
SIGN HERE					CLAI	MED	\$
NOTE: Falsification of an ite not more than \$30.0	m in an expense 00 or imprisonme	account w	vorks a forfeiture more than 5 yea	e of claim (28 U : ars or both (18 U	S.C. 2514) and may result in .S.C. 287; i.d. 1001).	a fine of	
14. This voucher is approved.	Long distance to	elephone	alls, if any, are	certified as	17. FOR FINANCE OFFIC	E USE ONL	Y
are included, the approvin	g official must ha	ve been a	uthorized in writ	ing by the	COMPUTAT	NON	
head of the department or	agency to so cer	tify (31 U.	S.C. 680a).		a. DIFFER- ENCES		\$
APPROVING				DATE	IF ANY (Explain		+
OFFICIAL					and show		
15. LAST PRECEDING VOUC	HER PAID UND	ER SAME	TRAVEL AUT	IORIZATION	b. TOTAL VERIFIED CO	RRECT FOR	
a. VOUCHER NO.	b. D.O. 5	SYMBOL		c. MONTH &	CHARGE TO APPRO	PRIATION	
				YEAR	Certifier's Initials		s
16. THIS VOUCHER IS CERT AUTHORIZED	IFIED CORREC	TAND PR	OPER FOR PA	YMENT	 APPLIED TO TRAVEI (Appropriation symbol) 	ADVANCE	1
CERTIFYING				DATE		-	s
SIGN HERE					d. NET TO TRAV	/ELER	\$
18. ACCOUNTING CLASSIFI	CATION						

1012-114

STANDARD FORM 1012 (REV. 10-77) Prescribed by GSA FPMR (41 CFR) 101-7

		INSTRUCTIONS TO TRAVE	ELER (U	R (Unlisted items are self-explanation) Complete th							plete this PAG	E		
SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED		Col. (c) If the voucher includes per dismallowances for members of employee's immediate family, show member's names, ages and relationship to em- ployee and marital status of children (unless information is shown on the travel authorization.)	C p o fo a tr	Com- plete (d) only (h) for (l) actual (m) travel (n)			amount incur otal meal cost expenses, su boys, porters, lete for per di total subsiste per diem amo se, show the expenses, su ash), local or l ass, car rental	red for each meas chas: laundry, c etc. (other than f em and actual ex unt, limited to ma esser of the amo chas: taxi/limous ong distance tele , relocation other	I tips, and ng clothes, tip ense travel, avel on actua maximum rate (If purchased vernment etc.	and if this is a of continuation sheet ravel. n actual um rate. chased ent				
DATE	TIME	DESCRIPTION			ITEMIZ	ED SUBSIS	TENCE EX	PENSES		MILEAGE RATE:		A	MOUNT CLAIMED	
	(Hour and am/pm)	(Departure/arrival city, per olem computation, or other explanations of explanations	BREAK- FAST	ME		TOTAL	MISCEL- LANEOUS SUBSIS- TENCE	LODGING	TOTAL SUBSISTENCE EXPENSE	NO. OF	MILEA	GE	SUBSISTENCE	OTHER
(a)	(D)	(c)	(a)	(e)	(7)	(9)	(h)	Ø	Ø	(<i>k</i>)	Ø		(m)	(n)
16 malel21 m	and an and in	required continue on prother CE 4047	ABACK	leaving th	a frant bla				SUBT	OTALS ►				
If additional space is required, continue on another SF 1012-A BACK, leaving the front blank. In complance with the Privacy Act of 1974, the following internation is provided: Boildation of the Internation on this In complance with the Privacy Act of 1974, the following internation is provided: Boildation of the Internation on this International Space is required by 50.02. Chap. 57 as implemented by the Pederal Travel Regulation (PPWR 101-7), E.O. an englowing, the busance of a security deamance, or investigations of the per-formance of official duty while in literation of 30.02. Chap. 57 as implemented by the 26.0387 of November 22, 1934, for use as a targuer and 50.02. Solid 1(b) and 50.03, and 1000 relations of the requested information is be determine payment or reinhoursement to eighte Revence Code (25.02.02. Chap. 57.02. November 22, 1934, for use as a targuer and engloye territorization number disclosure is MMADATORY on souches Code (25.02. Solid 1(b) and 50.03) and ELO. 9337, November 22, 1934, for use as targuer and individual of targuere to functional regression theorem to relate a security deamance, or investigations of the extended information is to determine payment or reinhoursement to eighte Revence Code (25.02.02. Solid 1(b) and 50.03) and ELO. 9337, November 22, 1934, for use as a targuere and individual of targuere to investigation number disclosure is MMADATORY on souches Cationing Tunest advices to isocord and matchin code of such chellowarements. The Information may be workshow the sector Information (other than 20%) required to support the distingences, investigation (other than 20%) required to support the distingences. Workshow the sector is disclosure of the information is the information may be workshow the sector information (other than 20%) required to support the claim disclosed to approvide Frederia, Date, Date, Date, Date Hondower Mark Charles, Theorement, Date Hondower Mark Charles, Theorement, Date Hondower Mark Charles, Theorement, Date Hondower Mark Charles, Date Hondower Man						Enter grand total of columns (1), (m) and (n), below and in item 13 on the front of this form. TOTAL AMOUNT CLAIMED								

STANDARD FORM 1012 BACK (10-77)

14.4.3 State Tax Exemption Travel Form (Example)

EXEMPTION CERTIFICATE TO BE USED BY FEDERAL EMPLOYEES

DATE

SELLING DEALER'S NAME

SELLING DEALER'S ADDRESS

I, the undersigned am an employee of the federal agency identified below. The purchase or lease of tangible personal property or services or the rental of living quarters or sleeping accommodations on or after ______ (DATE[S]) from the business identified above is in pursuit of my employer's affairs. The Government of the United States either will pay the seller directly or will provide reimbursement to the employee for the actual cost of the purchase or lease of tangible personal property, services, or living quarters or sleeping accommodations made on this date(s).

Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true.

SIGNATURE OF EMPLOYEE

NAME OF FEDERAL AGENCY

ADDRESS OF FEDERAL AGENCY

THIS CERTIFICATE MAY NOT BE USED TO MAKE EXEMPT PURCHASES OR LEASES OF TANGIBLE PERSONAL PROPERTY OR SERVICES OR RENTAL OF LIVING ACCOMMODATIONS FOR THE PERSONAL USE OF ANY INDIVIDUAL EMPLOYED BY A UNITED STATES GOVERNMENTAL AGENCY. PROPER IDENTIFICATION IS REQUIRED BEFORE THIS CERTIFICATE MAY BE ACCEPTED BY THE SELLER.

Florida Administrative Code Rule 12A-1.038(4)(c)

*Form look and formats may vary by state.

FOIA 2017-023_161

14.4.4 SF 1164 - Claim for Reimbursement for Expenditures on Official Business

CLAII I ON	n fo For e N off	R REIMBURSEMENT EXPENDITURES FICIAL BUSINESS	1. DEPARTMENT OR ESTAI	BLISHMEN	NT, BUREAU, DI∕ISION	OR OFFICE	3. SCHEDULE NUMBER				
		Read the Privacy Act S	tatement on the back	of this I	form.		5. PAID B	Y			
a. NAM	IE (Last,	first, middle initial)			b. SOCIAL SECURITY	'NO.					
4. CLAIN	ling adi	DRESS (Include ZIP Code)			d. OFFICE TELEPHON	ie number					
6. EXPEN	IDITUR	ES (If fare claimed in col. (g) the claimant.)	exceeds charge for on	ne perso	on, show in col. (I	h) the numb	per of additio	onal persons	which ac	companie	
DATE	DATE Show appropriate code in col. (b):					MILEAGE		AMOUNT (LAIMED		
	ODE	A - Local travel D - Funeral Honoi B - Telephone or telegraph, or C - Other expenses (<i>itemized</i>) E - Specialty Care		onors D Care	letail	RATE É	MILEAGE	FARE	ADD PER-	TIPS AND MISCEL-	
2.1		(Explain e)	xpenditures in specific de	otail.)		MILES		UNIOL	00110	SONS LANEOUS	
(a)	(b)	(c) FROM		(d) 10	,	(0)	(f)	(g)	(h)	(i)	
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lf additiona	l space	is required continue on the back.	SUBTOTALS CAR BACK	RIED FOR	WARD FROM THE			1		Ľ.	
7. AMOU		AIMED (Total of cols. (f), (g)	and (i).)		TOTALS	alaine in Ann	Li.			Li	
as nece are inclu the hea	ssary in uded, th d of the	the interest of the Government. he approving official must have be department or agency to so cert	(Note: If long distance of een authorized in writing, ify (31 U.S.C. 680a).)	calls by	belief and that p	ayment or cr	edit has not t ign Original	een received Only	by me.	ruge and	
		Sign Original Only		с					DATE		
			DATE	SI	IGN HERE		CASH PAYMEN	IT RECEIPT	1		
APPROVING OFFICIAL SIGN HERF				a.	PAYEE (Signature)		STATIC PLINE	b. [DATE RECEN	/ED	
9. This cla	im is ce	rtified correct and proper for pay Sign Original Only	nent.					c. / \$	MOUNT		
CERTIFYING OFFICER SIGN HERE			DATE	12	2. PAYMENT MADE BY CHECK NO.						

DoD Overprint 4/2002

Reset STANDARD FORM 1164 (Rev. 11-77) Prescribed by GSA, FPMR (CFR 41) 101-7

DATE	С	Show appropriate code in col. (b):	D - Euporal Hopore Dotail	MILEAGE	А	MOUNT CL	AIMED	
9	O D E	B - Telephone or telegraph, or C - Other expenses (<i>itemized</i>)	E - Specialty Care	RATE	MILEAGE	FARE	ADD PER-	TIPS AND MISCEL
		(Explain expendi	itures in specific detail.)	NO. OF MILES		OR TOLL	SONS	LANEOUS
(a)	<i>(b)</i>	(c) FROM	(d) TO	(0)	(6	(g)	(h)	(i)
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In compliance with the Privacy Act of 1974, the following information is provided: Solicitation of the information on this form is authorized by 5 U.S.C. Chapter 57 as implemented by the Federal Travel Regulations (FPMR 101-7), E.O. 11609 of July 22 1971, E.O. 11012 of March 27, 1962, E.O. 9397 of November 22, 1943, and 26 U.S.C. 6011(b) and 6109. The primary purpose of the requested information is to determine payment or reimbursement to teligible individuals for allowable travel and/or other expenses incurred under appropriate administrative authorization and to record and maintain costs of such reimbursements to the Governent. The information will be used by Federal agency officers and employees who have a need for the information in the performance of their official duties. The information may be disclosed to appropriate Federal, State, local, or foreign agencies, when relevant to civil, criminal, or regulatory investigations of the performance of foreign during of filiag duties. The information are top to the 1000 state federal, State, local, or foreign agencies, when relevant to civil, criminal, or regulatory investigations of the performance of official duty while in Government sorvice. Your Social Security Account Number (SSN) is solicited under the authority of the Internal Revenue Code (26 U.S.C. 6011(b) and 6109) and E.O. 9397, November 22, 1943, for use as a taxpayer and/or employee intification number, disclosure is MANDATORY or vouchers claiming payment or reimbursement which is, or may be, taxable income. Disclosure of your SSN and other requested information is voluntary in all other instances; however, failure to provide the information (other than SSN) required to support the claim may result in delay or loss of reimbursement.

DoD Overprint 4/2002

Reset STANDARD FORM 1164 Back (Rev. 11-77)

Page 44 of 52

14.4.5 Sample Letter to Deponent (Witness Invitational Traveler)

SAMPLE LETTER TO DEPONENT (Witness Invitational Traveler)

Date

Mr./Mrs. _____ Address Address City, State, Zip

Dear Mr./Mrs.:

Your deposition in CASE/MUR XXXX is scheduled to take place Month, Day, Year at XX:XX (AM/PM) at the Federal Election Commission. You will receive a witness fee of \$40.00. Lodging and meals are the responsibility of the traveler. We will, however, reimburse hotel room and taxes at the government current government rate, which is \$_____ per day. Travelers will also be reimbursed for meals and incidental expenses of up to \$_____, with the first and last day of your stay at 75% of the per diem, \$_____. You are free to spend as much as you like, however, we can only reimburse the allowed per diem amounts.

M&IE Breakdown \$

- Breakfast Lunch
- \$ Lunch\$ Dinner
- Dinner
- \$ Incidental expenses

For witness fee and reimbursement payment processing, we will need you to provide information before you arrive in Washington, DC. Please complete the attached Witness Travel Information Form, ACH Vendor/Miscellaneous Payment Enrollment Form (ACH) and Request for Taxpayer Identification Number and Certification (W-9).

Federal agencies are required to pay recipients by electronic funds transfer. Payments will be directly deposited into your preferred checking or savings account. Transferring funds electronically allows for faster processing times and eliminates lost, stolen or misplaced checks. Banking information with an account to which we may transfer funds should be submitted using the attached ACH Form. Both the ACH And W-9 should be sent directly to a secure fax line, 202-208-1909, in our Finance Office, Attn: Witness Travel. Please complete and return the Travel Information form to [Case Attorney c/o travel preparer (admin. assist./paralegal)] by fax at 202-219-3923 or by e-mail to [case attorney e-mail and admin assist./paralegal e-mail].

Rev. 09-30-2014

SAMPLE LETTER TO DEPONENT (Witness Invitational Traveler)

Please be assured that all information we receive will be in compliance with the Privacy Act of 1974 (P.L. 93-579). All information on the forms is required for disbursement of funds and will remain confidential.

If you have any questions do not hesitate to contact me at 202-694-XXXX or [admin assist./paralegal] at 202-694-XXXX.

Sincerely,

[Case Attorney]

Attachments/Enclosures:

- 1. Witness Travel Information
- 2. ACH Payment Enrollment Form
- 3. Request for Taxpayer Identification Number and Certification (W-9)

Rev. 09-30-2014

FOIA 2017-023_165

14.4.6 Sample FEC Deposition Witness Travel Information Form

ERAL ELECTION COMMISSION on Witness Travel Information Form
-
AIR TRAIN POV

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14.4.7 Sample ACH Vendor / Miscellaneous Payment Enrollment Form

Case # TA#	ACH VENDOR/MISCELL/ ENROLLMEN	ANEOUS PAYMENT T FORM	OMB No. 1510-0056
This form is used for Au payment-related inform payments should bring form for completion. So	utomated Clearing House (ACH lation processed through the this information to the attentio ee reverse for additional instruc) payments with an adder Vendor Express Program n of their financial institu tions.	dum record that contains m. Recipients of these tion when presenting this
	PRIVACY ACT S	STATEMENT	
The following inform information collected 210. This informat electronic means to delay or prevent the	ation is provided to comply w on this form is required under ion will be used by the Treas vendor's financial institution. F receipt of payments through th	ith the Privacy Act of 19 r the provisions of 31 U.S sury Department to trans Failure to provide the requ e Automated Clearing Hou	74 (P.L. 93-579). All S.C. 3322 and 31 CFR mit payment data, by ested information may use Payment System.
	AGENCY INFO	RMATION	
FEDERAL PROGRAM AGENCY			
FEDERAL ELECTION CO	MMISSION		
AGENCY IDENTIFIER:	AGENCY LOCATION CODE (ALC):	ACH FORMAT:	
ADDRESS:	9532001	CCD+ CT	X
999 E STREET, NW F	ROOM 820		
WASHINGTON, DC 2046	3	TELEDU	
CONTACT PERSON NAME:			DNE NOMBER:
ADDITIONAL INFORMATION:		(20.	2) 694-1315
FAX TO: 202-208-	-1909		
TIME NOT BOR BOO			
	PAYEE/COMPANY	INFORMATION	
NAME		SSN NO.	OR TAXPAYER ID NO.
ADDRESS			
CONTACT PERSON NAME:		TELEPHC	ONE NUMBER:
) (1991)		(}
	FINANCIAL INSTITUTI	ON INFORMATION	
NAME:			
ADDRESS:			
ACH COORDINATOR NAME:		TELEPHO	DNE NUMBER:
		()
NINE-DIGIT ROUTING TRANSIT NUM	iBER:		
DEPOSITOR ACCOUNT TITLE			
DEPOSITOR ACCOUNT MILL.			
DEPOSITOR ACCOUNT NUMBER:			LOCKBOX NUMBER:
			×
TYPE OF ACCOUNT:	-		
			INE NUMBER:
(Could be the same as ACH Coordina	itor)	. The second	
		le le)
AUTHORIZED FOR LOCAL REPRODU	CTION	S	F 3881 (Rev. 2/2003)
		3	1 U S C 3322; 31 CFR 210

14.4.8 Sample Request for Reimbursement Form

Date

Case Attorney c/o Kathryn Ross Federal Election Commission 999 E Street, NW Washington, DC 20463 Fax 202-219-3923

RE: [Case Number

Dear :

I am requesting reimbursement for expenses incurred while traveling to Washington, DC for a deposition at the request of the Federal Election Commission (FEC). I certify that the expenses are for valid costs associated with the travel authorized by the FEC.

My dates of travel were from [DATE to [DATE]. As you have requested, I have enclosed copies of all receipts for the expenses incurred that I am seeking reimbursement.

Should you need additional information, please do not hesitate to contact me.

Sincerely,

[Deponent]

14.5 Travel Tax Knowledge Checklist

Tax Knowledge Checklist

- Currently, the following 11 states exempt federal government travelers from lodging tax with their individually billed travel cards: Alaska, Florida, Delaware, Kansas, Massachusetts, Missouri, New York, Oregon, Pennsylvania, Texas and Wisconsin.
- The following 5 states require the traveler to fill out a form to receive tax exemption: Florida, New York, Pennsylvania, Texas and Wisconsin.
- ☑ The GSA SmartPay Purchase Card, GSA SmartPay Fleet Card, GSA SmartPay Integrated Card and Centrally Billed GSA SmartPay Travel Card are exempt from taxes in all 50 states & U.S. territories since they are centrally billed accounts, where the government is directly responsible for payment, and consequently may not be taxed without violating the Supremacy Clause of the Constitution and several court cases which have set precedent that states may not levy taxes directly on the Federal Government.
- When a state exempts federal government travelers from taxes with the individually billed travel card, the exemption applies to just the occupancy or lodging tax, and not to the city tax, county tax, or other hotel fees added to the bill, which will still have to be paid.
- Federal government employees should bring their GSA SmartPay Travel Card, their Government ID, and Necessary Tax Forms with them on official government travel.
- ☑ It is illegal for a merchant to photocopy your government ID, according to US Code Title 18, Part 1, Chapter 33, 701. The merchant is also not permitted to photocopy your GSA SmartPay card.
- When traveling to a tax-exempt state, contact the hotel before you travel to verify that taxes will not be charged to your GSA SmartPay Travel Card.
- Write down your card program manager's contact information, in the event there are any issues at the hotel check-in desk.
- Federal government employees are not required to pay the Bag Tax in Montgomery County, MD, or in Washington, DC, with the centrally billed purchase card, since the states may not levy taxes directly on the federal government.
- ☑ The states determine the exemption status for Individually Billed Accounts.
- If you are incorrectly assessed taxes in a state, you should contact your A/OPC as soon as possible so he/she can begin the reclamation process.
- ☑ If yoµ have any questions about tax exemption information, please contact us at gsa_smartpay@gsa.gov or 703-605-2808.

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Introduction

This guide explains how to perform functions that are available to webTA 4 users who are assigned the Employee role. These functions include adding work and leave time into timesheets, submitting leave or premium pay requests, viewing work schedules and running reports.

This guide does not cover common tasks such as logging in, changing your password, navigating the system, viewing messages or accessing online help. For procedures on these tasks, as well as an overview of the Timekeeping cycle, see *webTA 4.2 NFC Core Basics User Guide*.

The Employe main menu lists functions that are available to the Employee role. Depending on how webTA is implemented at your agency, some functions shown in the example below may not be available.

		Inbox [8] Settings Help Log Q
mployee Main Menu		
Time	Messages	
Timesheet	Send Message To Timekeeper	
Timesheet Summary	Send Message To Supervisor	
Leave Requests	Accounting	
Leave Balances	Accounts	
Default Schedule	Leave Transfer Program	
Reports	Leave Donations	
Reports	Case Tracking	
Continuation of Pay (COP)	Cases	
COP Recipients	Emergency Contacts	
	My Contacts	

NOTE: This user guide contains graphical representations (screen shots) of the generic webTA application. These illustrations are intended to provide guidance and may not exactly match the configuration that is implemented at your organization. All user names are fictional.

Timekeeping Cycle

webTA is configured to follow the standard Federal Government pay period schedule, which is based on a two-week pay period. As the next section explains, employees enter time in an hourly or time-in/time-out (TITO) format.

You should update and complete timesheets in a timely fashion so that they can be properly edited and submitted for payroll processing. For a description of the Timekeeping Cycle and tasks that are performed by employees, Timekeepers and Supervisors, see *webTA 4.2 NFC Core Basics User Guide*. For specific guidelines about your organization's timesheet editing and validation guidelines, see your HR Administrator.

Time Entry

You access your timesheet to perform tasks such as entering, editing, and validating time. Depending on your agency, you may associate transaction codes and accounts to time entries. In the case of accounts, time can be associated with such account items as projects, jobs, or variations in work-time such as telework.

Depending on the agency's requirements, you will use one of the following types of timesheets:

- Hourly Timesheet
- Time-In/Time-Out (TITO) Timesheet

Be sure to refer to the procedure that corresponds to the type of timesheet that you have access to. The following topics include sample screenshots so that you can easily distinguish between hourly and TITO timesheets. Each topic also includes procedures on working with each type of timesheet.

Hourly timesheets

Hourly timesheets let you record the number of hours worked each day based on one or more combinations of transaction codes and accounts. The timesheet contains a separate row for each combination of transaction codes and accounts in the pay period.

Depending on how your timesheet has been set up, you may see default work time entries or blank rows when you open a new timesheet. Here is an example of an hourly timesheet that contains default work time entries.

Employee: S	mith, Tina															т	imesh	eet Ty	pe: Re	egula
Pay Period:	27 - 2012	: Dec 30, 2	012-Jan 12, 20	13 * S		~ (90											St	atus: S	Save
	Transactio	on	Account	Sun 12/30	Mon 12/31	Tue 1/01	Wed 1/02	Thu 1/03	Fri 1/04	Sat 1/05	Wk1	Sun 1/06	Mon 1/07	Tue 1/08	Wed 1/09	Thu 1/10	Fri 1/11	Sat 1/12	Wk2	Tota
Vork Time	001 210																			
X Regular Ba	ase Pay - ()1	Select Accourt	t	8:00		8.00	8.00	8:00		32:00		8.00	8:00	8.00	8.00	8.00		40.00	72.0
+		W	ork Time Total		8:00		8:00	8:00	8:00		32:00		8:00	8:00	8:00	8:00	8:00		40.00	72.0
x Other Lear	tions	l Holiday - 66 Lea	Select Accourt Time Total Daily Total Daily Total	t	8:00	8:00 8:00 8:00	8:00	8:00	8:00		8:00 8:00 40:00		8:00	8:00	8:00	8:00	8:00		40:00	8:0 8:0 80:0
Schedule	Totals	Remarks	Leave Ba	ances	Lab	or Dis	tributio	on (Case T	rackin	g									
Su 12/30	M 12/31	T 01/01	W 01/02 0	Th 1/03	F 01/0	4	Sa 01/05		Su 01/06	. (M 01/07	01	T I/08	W 01/0	9	Th 01/10	0.	F 1/11	S 01/	a 12
12/00	8:00	8:00	8:00	3:00	8:00)					8:00	8	:00	8:0	0	8:00	8	:00		
.2.00					0.00	2					8.00	0	00	8.0	n	0.00				

NOTE: Depending on your agency's implementation of webTA, additional features such as the COP Event drop-down list, Dollar Transaction section, Labor Distribution tab, and Case Tracking tab may appear.

About the layout:

The hourly timesheet includes the following features:

- The pay period drop-down list near the top of the timesheet contains a list of past, previous, current and future pay periods. Select a pay period from the list and then click **Go** to view the timesheet for the selected pay period.
- The Timesheet Status bar in the upper right corner indicates whether the timesheet is unvalidated, validated, certified or has been sent for payroll processing.
- The timesheet contains two sections, a **work time** section and a **leave time** section. The work time section contains entries for work hours and the leave section contains entries for leave hours. Allocate work and leave hours to various transaction codes and accounts.
- The days that fall into the first week of the bi-weekly pay period display in columns within the left area of the workspace. The **WK1** column displays the total number of hours entered for the first week.
- The days that fall into the second week of the bi-weekly pay period display in columns within the right area of the workspace. The **WK2** column displays the total number of hours entered for the second week.
- The bi-weekly total displays in the **Total** column located at the end of the workspace.
- There are three rows with totals located beneath the dates. The total time worked displays in the **Work Time Total** row. Any leave and/or other time displays in the **Leave Time Total** row. The daily total displays in the **Daily Total** row.
- The **Schedules**, **Totals**, **Remarks**, and **Leave Balances** tabs appear near the bottom of the timesheet. Click each tab to view related information.
- Depending on your agency, these additional features may be available on the timesheet:
 - COP Event drop-down list. The employee is a recipient of Continuation of Pay (COP).
 - Leave (donation) Event drop-down list. The employee is a voluntary leave donor.
 - Dollar Transactions section. Record dollar amounts associated with transaction codes and accounts authorized by the agency for this purpose.
 - Labor Distribution tab. Add activities, charge time to activities, and view totals associated with activities.
 - Case Tracking tab. Add cases, charge time to cases, and view totals associated with cases.

Adding work and leave time in hourly timesheets

IMPORTANT: Depending on your agency, you may add, edit or delete leave time in timesheets only under special circumstances. Be aware that manually editing leave or premium pay in timesheets can produce validation errors if the changes do not match the corresponding leave or premium pay requests.

To add work or leave time in hourly timesheets, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

2. Click the **plus sign** (+) under Work Time or Leave Time.

A new row appears.

3. Accept the default transaction code or click the transaction code link to select a different one.

The Transaction Code pop-up opens. Select the transaction code from the drop-down list and then click **Select**. The pop-up is removed and the transaction code is filled in.

4. Accept the default account or click the **account link** to select a different one.
The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- Press the Tab key to move the cursor to the appropriate cell and type the duration using the format HH:mm (hours and minutes, separated by a colon.) For example, type 7.5 for seven hours and thirty minutes..
- 6. Optionally, to record dollar transactions, click the **plus sign** (+) under the Dollar Transactions section. A new row appears. Specify the transaction code and account, and type the dollar amount using the format dollars and cents, separated by a decimal. For example, type 62.73.
- 7. Optionally, to record activities on the Labor Distribution tab, see "Working with activities in timesheets."
- 8. Optionally, to record cases on the Case Tracking tab, see "Working with cases in timesheets."
- 9. Click **Save** and then click **Cancel** to go back to the main menu.

Editing work and leave time in timesheets

Make the following types of edits to work or leave time in an hourly timesheet:

- Change a specific duration. For example, you might change 8:00 to 6:00 in the cell for Monday. The transaction code and account remain the same. In this case, simply use the **Backspace** key to clear the current entry and type in the new entry.
- Change the transaction code or attributes associated with an entire row. For example, you might change the transaction code from Regular Time to On the Job Training for an entire row. In this case, select the transaction code, account or other attribute from the appropriate drop-down list.

To edit worked time in an hourly timesheet, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

- 2. To edit existing time entries, click the cursor in the field that you want to edit and press the **Backspace** key to delete the existing hours. Type the new hours and then click **Save**.
- To select a different transaction code, click the transaction code link. The Transaction Code popup opens. Select a transaction code from the drop-down list and then click Select. The pop-up is removed and the transaction code is filled in.
- 4. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 5. Optionally, to edit activities on the Labor Distribution tab, see "Working with activities in timesheets."
- 6. Optionally, to edit cases on the Case Tracking tab, see "Working with cases in timesheets."
- 7. Click **Save** and then click **Cancel** to go back to the main menu.

Deleting time entries in timesheets

Make the following types of deletions in timesheets:

- Delete a time entry. For example, you might delete a value from the cell for Monday. In this case, simply use the **Backspace** key to clear the current entry.
- Delete an entire row. For example, you might want to delete all entries for an entire row. In this case, click click the "X" at the beginning of the transaction row.
- *Delete all entries in the timesheet.* Click **Remove All Entries**. All entries are removed from the timesheet.
- Delete the timesheet and the timesheet profile. Click **Delete Timesheet**. All entries are removed from the timesheet and the current timesheet profile is replaced with data from the previous pay period.

To delete time entries in timesheets, take these steps:

1. Click **Timesheet** on the the Employee main menu..

The timesheet opens.

IMPORTANT! Deleted information cannot be restored; once deleted, data must be re-entered.

- 2. <u>To delete a time entry</u>, insert the cursor in the cell that contains the value and press the **Backspace** key. You can type a new entry. When you are done, click **Save**.
- 3. <u>To delete a row</u>, click the **"X**" at the beginning of the transaction row.

The row is removed.

4. <u>To delete all transactions on a timesheet</u> (including Remarks, Labor Distribution, and Case Tracking), click **Remove All Entries**. Click **Yes** to respond to the confirmation message.

webTA removes all rows from the timesheet and tabs.

- 5. <u>To delete the timesheet and the associated timesheet profile</u>, click **Delete Timesheet**. Click **Yes** to respond to the confirmation message. All entries are removed from the timesheet and the current timesheet profile is replaced with data from the previous pay period.
- 6. Click **Save** and then click **Cancel** to go back to the main menu.

TITO Timesheets

TITO timesheets allow you to enter a start time and a stop time for worked hours (for example, 9 a.m. to 5:00 p.m. Regular Time) or leave hours (for example, 9 a.m. to 5:00 p.m. Annual Leave.) The timesheet contains a separate row for each day in the pay period.

/ Peri	ee: Wilson, I iod: 01 - 20	/lia)13 : Jan 13, 201	3-Jan 26, 2013 S	v G	0					Timesheet Ty Si	ype: Regula tatus: Save
ick Ti	ime Entry										
	:	Select Days		Time In	Time Out	:	Meal	Transactio	on	Account	
	S M T W T	FSSMTW	F S					None	Select	Account	+ Clear
ек1	Date		Transaction		Account	Time	e In	Time Out	Meal	Shift Total	Daily Total
+	Sun 1/13										
÷	Mon 1/14	Regular Base Pa	ay - 01	Se	lect Account	8:30an	n	5:00pm	0:30	8:00	8:00
+	Tue 1/15	Regular Base Pa	ay - 01	Se	lect Account	8:30an	ı	5:00pm	0:30	8:00	8:00
+	Wed 1/16	Regular Base Pa	ay - 01	Se	lect Account	8:30an	ı	5:00pm	0:30	8:00	8:00
+	Thu 1/17	Regular Base Pa	ay - 01	Se	lect Account	8:30an	ı	5:00pm	0:30	8:00	8:00
+	Fri 1/18	Regular Base Pa	ay - 01	Se	lect Account	8:30an	n	5:00pm	0:30	8:00	8:00
+	Sat 1/19								1441- 4 T-4-		10.00
ek 2									Week 1 Tota		40:00
	Date		Transaction		Account	Time	e In	Time Out	Meal	Shift Total	Daily Total
+	Sun 1/20										
+	Mon 1/21	Other Leave-Fe	deral Holiday - 66	Se	lect Account	8:30an	ı	4:30pm		8:00	8:00
+	Tue 1/22	Regular Base Pa	ay - 01	Se	lect Account	8:30an	n	5:00pm	0:30	8:00	8:00
+	Wed 1/23	Regular Base Pa	ay - 01	Se	lect Account	8:30an	n	5:00pm	0:30	8:00	8:00
+	Thu 1/24	Regular Base Pa	ay - 01	Se	lect Account	8:30an	n	5:00pm	0:30	8:00	8:00
+	Fri 1/25	Regular Base Pa	ay - 01	Se	lect Account	8:30an	1 I	5:00pm	0:30	8:00	8:00
+	Sat 1/26								Week O Tete		40:00
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llar Ti	ransactions	;							iy i onou i olu		00.00
		Date		Transacti	on Code			Accou	nt	Amour	nt
	+								Total	0.00	
ched	ule Tota	ls Remarks	Leave Balance	s Labor D	Istribution	Case Trac	king				
Su I	M	T	W	Th	F	Sa	Su	M	T	W	Th
13	01/14	01/15	01/16	01/17	01/18	01/19	01/20	01/21	01/22	01/23	01/2
8	s:30am-5:00p	om 8:30am-5:00p	om 8:30am-5:00pm	8:30am-5:00	pm 8:30am-5:00	pm		8:30am-5:00pm	8:30am-5:00p	m 8:30am-5:00pm	8:30am-5

Adding work and leave time in TITO timesheets

IMPORTANT: Your agency may have specific policies and procedures that determine how you work with leave time in your timesheet. If your agency has implemented the webTA Leave Request functionality, you may add, edit or delete leave time in your timesheet only under special circumstances. Check with your HR Administrator or your agency's leave policy if you have questions about working with leave time in your timesheet.

To add work and leave time in TITO timesheets, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

2. If you want to enter the same data on multiple days, see "Using Quick Time Entry" below.

- OR -

If you want to enter unique data for a specific day, continue to the next step.

NOTE: To enter multiple entries on the same day, click the **plus sign** (+) under Week 1 or Week 2. A new row is added.

3. Click the **plus sign** (+) under Week 1 or Week 2 to add a time entry to that day.

The Transaction Code pop-up opens.

4. Select a **transaction code** from the Work Time or Leave Time drop-down list and then click **Select**.

The pop-up is removed and the transaction code is filled in.

5. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- Click the cursor in the **Time In** field. Type the start time using the format **HH:mm** (hour and minutes, separated by a colon). For example, enter 8:30. webTA auto-populates a.m. If work hours are not standard, it may be necessary to type p.m. to correct the entry.
- 7. Press the **Tab** key to move the cursor to the **Time Out** field, then type the stop time using the format **HH:mm** (hour and minutes, separated by a colon). For example, enter 5:15. webTA autopopulates p.m. If work hours are not standard, it may be necessary to type a.m. to correct the entry.
- Press the **Tab** key to move the cursor to the **Meal Time** field. Type the duration, such as 00:45 minutes. Use the format **HH:mm** (hours and minutes, separated by a colon.) For example, enter 00:30 for a thirty minute meal break.
- 9. Optionally, to record dollar transactions, click the **plus sign** (+) under the Dollar Transactions section. A new row appears. Specify the transaction code and account, and type the dollar amount using the format dollars and cents, separated by a decimal. For example, type 62.73.
- 10. Optionally, to record activities on the Labor Distribution tab, see "Working with activities in timesheets."
- 11. Optionally, to record cases on the Case Tracking tab, see "Working with cases in timesheets."
- 12. Click **Save** and then click **Cancel** to go back to the main menu.

Using Quick Time Entry

The Quick Time Entry feature lets you select several days and then copy and paste the same data for each day. To use Quick Time Entry, take these steps:

- 1. If you haven't already done so, open the timesheet.
- 2. Click the check box(es) under Select Days.
- 3. Type the **Time In**, the **Time Out**, and the **meal duration**.
- 4. Click the **transaction code link** to select a transaction code.

The Transaction Code pop-up opens. Select a **transaction code** from the Work Time or Leave Time drop-down list and then click **Select**. The pop-up is removed and the transaction code is filled in.

5. Click **Select Account** to select an account.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 6. Click the **plus sign** (+) at the end of the row to populate the tmesheet with the quick time entry data.
- 7. Click **Save** and then click **Cancel** to go back to the main menu.

Editing work and leave time in TITO timesheets

To edit work and leave time in TITO timesheets, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

- 2. To edit existing time entries, click the cursor in the field that you want to edit and press the **Backspace** key to delete the existing hours. Type the new hours and then click **Save**.
- To select a different transaction code, click the transaction code link. The Transaction Code popup opens. Select a transaction code from the Work Time or Leave Time drop-down list and then click Select. The pop-up is removed and the transaction code is filled in.
- 4. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 5. Optionally, to edit activities on the Labor Distribution tab, see "Working with activities in timesheets."
- 6. Optionally, to edit cases on the Case Tracking tab, see "Working with cases in timesheets."
- 7. Click **Save** and then click **Cancel** to go back to the main menu.

Deleting time entries in timesheets

Make the following types of deletions in timesheets:

- Delete a time entry. For example, you might delete a value from the cell for Monday. In this case, simply use the **Backspace** key to clear the current entry.
- Delete an entire row. For example, you might want to delete all entries for an entire row. In this case, click click the "X" at the beginning of the transaction row.
- Delete all entries in the timesheet. Click **Remove All Entries**. All entries are removed from the timesheet.

• Delete the timesheet and the timesheet profile. Click **Delete Timesheet**. All entries are removed from the timesheet and the current timesheet profile is replaced with data from the previous pay period.

To delete time entries in timesheets, take these steps:

1. Click **Timesheet** on the the Employee main menu..

The timesheet opens.

IMPORTANT! Deleted information cannot be restored; once deleted, data must be re-entered.

- 2. <u>To delete a time entry</u>, insert the cursor in the cell that contains the value and press the **Backspace** key. You can type a new entry. When you are done, click **Save**.
- 3. <u>To delete a row</u>, click the "X" at the beginning of the transaction row.

The row is removed.

4. <u>To delete all transactions on a timesheet</u> (including Remarks, Labor Distribution, and Case Tracking), click **Remove All Entries**. Click **Yes** to respond to the confirmation message.

webTA removes all rows from the timesheet and tabs.

- To delete the timesheet and the associated timesheet profile, click Delete Timesheet. Click Yes to
 respond to the confirmation message. All entries are removed from the timesheet and the current
 timesheet profile is replaced with data from the previous pay period.
- 6. Click **Save** and then click **Cancel** to go back to the main menu.

About labor distribution activities

Agencies may implement the Labor Distribution module to track time and attendance data against labor distribution activity categories, activity sets and activities. If your timesheet includes the Labor Distribution tab, then you may have the ability to add, edit or delete activities.

Schedule Totals Remarks Leave B	alance	s La	abor D	istribu	tion	Case	Track	ing									
Activity	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Wk1	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Wk2	Delete
Customer Satisfaction/ Customer Satisfaction Survey/ Develop customer satisfaction survey/ Test customer satisfaction survey		2:30						2:30									X
Customer Satisfaction/ Customer Satisfaction Survey/ Develop customer satisfaction survey/ Analyze customer sat survey results			4:00		4:00	3:00		11:00			1:00			1:00		2:00	X
Total		(2:30)	(4:00)	(0:00)	(4:00)	(3:00)		(13:30)		(0:00)	(1:00)	(0:00)	(0:00)	(1:00)		(2:00)	
Add Activity Save Validate Delete Timeshee		Remov	e All E	ntries		Cancel								Summa Times Labor	ary: sheet T r Dist. 1	'otal: 7 Fotal: (2:00 15:30)

Working with activities in timesheets

To add activities to a timesheet, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

2. Click the Labor Distribution tab near the bottom of the timesheet.

The Labor Distribution tab opens.

3. Click Add Activity.

The Add Activity page opens.

4. Click the **check box** next to the activity you want to add to your timesheet.

NOTE: In order for activities to appear on the Add Activity page, activities must be assigned to employees or organizations. If activities do not appear, contact your Supervisor for assistance.

5. Click Save.

The activity set is listed under the Activity column on the Labor Distribution tab.

- 6. Enter **activity hours** or **percentages** in the Labor Distribution cells.
- 7. Click **Save** to save the timesheet.

To edit activities in a timesheet, take these steps:

- 1. Click **Timesheet** on the Employee main menu.
 - The timesheet opens.
- Click the Labor Distribution tab near the bottom of the timesheet. The Labor Distribution tab opens.
- 3. Edit **activity hours** or **percentages** in the Labor Distribution cells.
- 4. Click **Save** to save the timesheet.

To delete activities from a timesheet, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

- Click the Labor Distribution tab near the bottom of the timesheet. The Labor Distribution tab opens.
- 3. Click the **"X**" under the Delete column on the row you want to remove.

The row is deleted, including the hours or percentages entered for the activity.

About Continuation of Pay (COP)

Employees who are injured while engaged in official work activities or on work premises may be eligible for Continuation of Pay (COP). If the employee meets eligibility criteria, the COP Administrator creates a COP recipient account in webTA. After an account has been established, the employee views his or her recipient data from the COP Recipients option on the Employee main menu.

Viewing COP leave balances

COP leave is entered on the employee's timesheet by the employee or their Timekeeper. Using any COP leave on a given day is tracked in day increments on the employee's timesheet Leave Balances tab, and on the Timesheet Summary. If the employee uses one hour of COP leave on a given day, the employee

(or Timekeeper) records the start and stop time in hour increments on the timesheet, but the Leave Balances tab tracks the leave as an entire day.

To view COP leave balances in timesheets, take these steps:

1. Click **Timesheet** on the Employee main menu. The timesheet opens. Click the **Leave Balances tab** to view COP leave balances.

-OR-

Click **Timesheet Summary** on the Employee main menu. The Timesheet Summary opens. Scroll down to the Leave Data section to view COP leave balances.

-OR-

Click **Leave Balances** on the Employee main menu. The Leave Balances page opens. View COP leave balances on the COP Occurrence row.

2. Click **Cancel** until you return to the main menu.

Adding COP leave time in hourly timesheets

To add COP leave time in hourly timesheets, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

2. Click the **plus sign** (+) under Leave Time.

A new row appears.

3. Click the **transaction code link** to select a COP leave time transaction code.

The Transaction Code pop-up opens.

4. Select the transaction code from the drop-down list and then click Select.

NOTE: COP leave transaction codes use the prefix "67", such as "67-OWCP Injury Leave" or "67 OWCP Injury Leave, Shift 1."

The pop-up is removed and the transaction code is filled in.

5. Select the event from the **COP Event drop-down list**. The same employee may have multiple events; select the event to which the leave transaction code will be charged..

NOTE: Any charge to a COP leave transaction code during a day constitutes the use of that day toward the 45-day limit.

6. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

 Press the **Tab** key to move the cursor to the appropriate cell and type the duration using the format HH:mm (hours and minutes, separated by a colon.) For example, type 7.5 for seven hours and thirty minutes. **NOTE**: Any charge to a COP leave transaction code during a day constitutes the use of that day toward the 45-day limit.

8. Click Save and then click Cancel to go back to the main menu.

Adding COP leave time in TITO timesheets

To add COP leave time in TITO timesheets, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

2. If you want to enter the same data on multiple days, see "Using Quick Time Entry."

- OR -

If you want to enter unique data for a specific day, continue to the next step.

- Click the plus sign (+) under Week 1 or Week 2 to add a COP leave time entry to that day. The Transaction Code pop-up opens.
- 4. Select the transaction code from the Leave Time drop-down list and then click Select.

NOTE: COP leave transaction codes use the prefix "67", such as "67-OWCP Injury Leave" or "67 OWCP Injury Leave, Shift 1."

The pop-up is removed and the transaction code is filled in. The COP Event drop-down list appears directly beneath the COP leave transaction code.

- 5. Select the **event** from the COP Event drop-down list. The same employee may have multiple events; select the event to which the leave transaction code will be charged.
- 6. Accept the default account or click the account link to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

 Click the cursor in the **Time In** field. Type the start time using the format **HH:mm** (hour and minutes, separated by a colon). For example, enter 8:30. webTA auto-populates a.m. If work hours are not standard, it may be necessary to type p.m. to correct the entry.

NOTE: Any charge to a COP leave transaction code during a day constitutes the use of that day toward the 45-day limit.

- Press the Tab key to move the cursor to the Time Out field, then type the stop time using the format HH:mm (hour and minutes, separated by a colon). For example, enter 5:15. webTA autopopulates p.m. If work hours are not standard, it may be necessary to type a.m. to correct the entry.
- 9. Click Save and then click Cancel to go back to the main menu.

Using Quick Time Entry

The Quick Time Entry feature lets you select several days and then copy and paste the same data for each day. To use Quick Time Entry, take these steps:

- 1. If you haven't already done so, open the timesheet.
- 2. Click the check box(es) under Select Days.
- 3. Type the **Time In**, the **Time Out**, and the **meal duration**.
- 4. Click the **transaction code link** to specify a COP leave transaction code.

The Transaction Code pop-up opens.

5. Select the transaction code from the Leave Time drop-down list and then click Select.

NOTE: COP leave transaction codes use the prefix "67", such as "67-OWCP Injury Leave" or "67 OWCP Injury Leave, Shift 1."

6. Select the **event** from the COP Event drop-down list. The same employee may have multiple events; select the event to which the leave transaction code will be charged.

NOTE: Any charge to a COP leave transaction code during a day constitutes the useof that day toward the 45-day limit.

7. Click **Select Account** to select an account.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 8. Click the **plus sign** (+) at the end of the row to populate the timesheet with the quick time entry data.
- 9. Click **Save** and then click **Cancel** to go back to the main menu.

About case tracking

Agencies may implement the Case Tracking module to track time and attendance data against specific cases. If your timesheet includes the Case Tracking tab, then you may have the ability to add, edit or delete cases.

Working with cases in timesheets

To add cases to a timesheet, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

2. Click the **Case Tracking tab** near the bottom of the timesheet.

The Case Tracking tab opens.

3. Click Add Case.

The Select Cases page opens.

NOTE: To view details about a case, click the case ID or case name link. The Edit Case page opens in read-only format. View details, and then click Cancel to return to the Select Cases page.

4. Click the check box next to the case you want to add to the timesheet.

NOTE: In order for cases to appear on the Select Cases page, cases must be assigned to employees or organizations. If the case does not appear, contact the Supervisor or Case Tracking Administrator for assistance.

5. Click Save.

The case is listed under the Case column on the Case Tracking tab.

To add case hours in a timesheet, take these steps:

- Click **Timesheet** on the Employee main menu. The timesheet opens.
- Click the Case Tracking tab near the bottom of the timesheet. The Case Tracking tab opens.
- 3. Enter case hours in the Case Tracking cells.
- 4. Click **Save** to save the timesheet.

To edit case hours in a timesheet, take these steps:

- Click **Timesheet** on the Employee main menu. The timesheet opens.
- Click the Case Tracking tab near the bottom of the timesheet. The Case Tracking tab opens.
- 3. Edit case hours in the Case Tracking cells.
- 4. Click **Save** to save the timesheet.

To delete case hours from a timesheet, take these steps:

- Click **Timesheet** on the Employee main menu. The timesheet opens.
- Click the Case Tracking tab near the bottom of the timesheet. The Case Tracking tab opens.
- Click the "X" under the Delete column on the row you want to remove.
 The row is deleted, including the hours entered for the case.

Timesheet Remarks

Employees may use two types of remarks in timesheets: general remarks and specific remarks. For example, a general remark might apply to several days such as "Car trouble." A specific remarks may be attached to particular time entries. For example, an employee might leave early to pick up a child.

Adding a general remark to a timesheet

To add a general remark to a timesheet, take these steps:

1. Click **Timesheet** on the Employee main menu.

The Timesheet page opens.

- Click the **Remarks** tab near the bottom of the timesheet. The tab opens.
- 3. Place the cursor in the **Pay Period Remarks** field and type the text.
- 4. Click Save.

Adding a specific remark to a timesheet

To add a specific remark to a timesheet, take these steps:

1. Click **Timesheet** on the Employee main menu.

The Timesheet page opens.

- 2. Click the cursor on the time entry to which you want to add the remark.
- 3. Double-click or press Shift-R.

The Edit Timesheet Entry Remarks page opens.

- 4. Type the text in the **Remarks** field.
- 5. Click **Save** to save the remark and go back to the timesheet. A red triangle appears in the upper right corner of the field to indicate that a remark has been added.
- 6. Optionally, click the **Remarks** tab near the bottom of the timesheet to view the remark. Doubleclick or press **Shift-R** on the time entry to change the remark.

About validating timesheets

Once the timesheet has been completed, you or your Timekeeper must initiate the validation process.

The validation feature checks the timesheet against a set of business rules which are derived from Title 5, Tile 38, and OPM regulations as well as logical and computational rules (for example, the total number of hours entered for a day cannot exceed 24, and start and stop times cannot be the same).

Validating timesheets

To validate your timesheet, take these steps:

1. Click **Timesheet** on the Employee main menu.

The timesheet opens.

2. Click Validate located at the bottom of the timesheet.

A message confirms that the validation was successful. Click **Cancel** to go back to the main menu.

- OR -

If webTA encounters validation problems, Validation Messages are displayed above the timesheet. Two types of messages may appear: Errors or Warnings.

Errors are displayed when webTA cannot validate timesheets because it violates one or more validation rules. Errors are indicated by the word "ERROR," followed by a brief description of the problem.

IMPORTANT! Errors must be corrected before successfully validating the timesheet.

Warnings are displayed when webTA identifies data that may be a problem. However, the problem will not be severe enough to delay routing the timesheet to the Supervisor for certification.

3. Correct the validation errors by updating the timesheet based on the validation message. If you need assistance, contact your Timekeeper. Repeat Step 2.

Schedules

Depending on your agency's implementation of webTA, you may be able to add and maintain a default schedule that displays the transaction code and account to which hours are charged, and a bi-weekly schedule of work hours. Entries from the default schedule are displayed on the Schedule tab near the bottom of your timesheet; entries may also be populated in the timesheet cells, depending on how timesheets are configured at your agency. If the Employee main menu lists "Default Schedules" as an option under the Time section, then you have a default schedule.

If your agency has implemented Advanced Schedules, additional features such as Regular Days Off, temporary schedules, additional pay period options, and a Supervisor approval process may be in place. Timekeepers maintain and submit advanced schedules on behalf of their employees; Supervisors approve or deny schedule requests. If the Employee main menu lists "Schedules" as an option under the Time section, then you have an advanced schedule.

About default schedules

Employees may have the ability to add and maintain their own default schedule, or Timekepers may perform these tasks on behalf of their employees. A sample default schedule for an employee with an hourly timesheet is shown below.

Default Schedule																		
Employee: Smith, Tina																		
Transaction COP Event	Account	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Wk1	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Wk2	Total
Work Time																		
X Regular Base Pay - 01	Select Account		8:00	8:00	8:00	8:00	8:00		40:00		8:00	8:00	8:00	8:00	8:00		40:00	80:00
• W	ork Time Total		8:00	8:00	8:00	8:00	8:00		40:00		8:00	8:00	8:00	8:00	8:00		40:00	80:00
Save Remove A	II Entries	Cance	el								,		•	,				

A sample default schedule for an employee with a TITO timesheet is shown below:

							dule	ılt Sche	Defau
							Alex	yee: Clark,	Emplo
							1	Time Entry	Quick
	Account	tion ent	Transa COP E	Meal	Time Out	Time In	t Days	Selec	
+ Clear	lect Account	Event 💌	None Select the COP				S M T W T F S		SM
								1	Week
Daily Total	Shift Total	Meal	Time Out	Time In	Account	A	Transaction COP Event	Date	
								Sun	+
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Mon 1/05	X +
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Tue 1/06	X +
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Wed 1/07	Χ +
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Thu 1/08	Χ +
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Fri 1/09	X +
								Sat	+
40:00		Veek 1 Total						_	
								2	Week
Daily Total	Shift Total	Meal	Time Out	Time In	Account	A	Transaction COP Event	Date	
								Sun	+
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Mon 1/12	X +
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Tue 1/13	Χ +
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Wed 1/14	Χ +
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Thu 1/15	X +
8:00	8:00	0:30	5:00pm	8:30am	t Account	- 01 Selec	Regular Base Pay -	Fri 1/16	X +
								Sat	+
40:00		Veek 2 Total							
80:00		Period Total	Pay						
	0.00	Veek 2 Total Period Total	Pay	6.30am		Cancel	nove All Entries	Sat	Save

Adding default schedules

To add your default schedule for an hourly timesheet, take these steps:

1. Click **Default Schedule** on the Employee main menu.

The Default Schedule page opens.

- 2. Click the **plus sign** (+) under Work Time.
 - A new row appears.
- 3. Accept the default transaction code or click the transaction code link to select a different one.

The Transaction Code popup opens. Select the transaction code from the drop-down list and then click **Select**.

The popup is removed and the transaction code is filled in.

- 4. Optionally, specify the account.
- 5. Press the **Tab** key to move the cursor to the appropriate cell and type the duration using the format HH:mm (hours and minutes, separated by a colon.) For example, type 7.5 for seven hours and thirty minutes. Complete the schedule by entering the duration for each day.
- 6. Click **Save** to save the default schedule.
- 7. Click **Cancel** to go back to the previous page.

NOTE: The default schedule populates new timesheets. If a timesheet has already been created for the pay period and you want it to be populated by the default schedule, delete the timesheet and then reopen it.

To add your default schedule for a TITO timesheet, take these steps:

1. Click **Default Schedule** on the Employee main menu.

The Default Schedule page opens.

2. If you want to enter the same data on multiple days, see "Using Quick Time Entry."

- OR -

If you want to enter unique data for a specific day, continue to the next step.

NOTE: To enter multiple entries on the same day, click the plus sign (+) under Week 1 or Week 2. A new row is added.

3. Click the **plus sign** (+) under Week 1 or Week 2 to add a time entry to that day.

The Transaction Code pop-up opens.

4. Select a **transaction code** from the Work Time or Leave Time drop-down list and then click **Select**.

The pop-up is removed and the transaction code is filled in.

- 5. Click Select next to Select Account and specify the account, if any.
- Click the cursor in the **Time In f**ield. Type the start time using the format HH:mm (hour and minutes, separated by a colon). For example, enter 8:30. webTA auto-populates a.m. If work hours are not standard, it may be necessary to type p.m. to correct the entry
- 7. Press the **Tab** key to move the cursor to the **Time Out** field, then type the stop time using the format HH:mm (hour and minutes, separated by a colon). For example, enter 5:15. webTA autopopulates p.m. If work hours are not standard, it may be necessary to type a.m. to correct the entry.
- Press the **Tab** key to move the cursor to the Meal Time field. Type the duration, such as 00:45 minutes. Use the format HH:mm (hours and minutes, separated by a colon.) For example, enter 00:30 for a thirty minute meal break.
- 9. Click **Save** to save the default schedule.
- 10. Click **Cancel** to go back to the previous page.

NOTE: The default schedule populates new timesheets. If a timesheet has already been created for the pay period and you want it to be populated by the default schedule, delete the timesheet and then reopen it.

Using Quick Time Entry

The Quick Time Entry feature lets you select several days and then copy and paste the same data for each day. Use this feature with TITO timesheets. To use Quick Time Entry, take these steps:

- 1. If you haven't already done so, open the timesheet.
- 2. Click the check box(es) under Select Days.
- 3. Type the **Time In**, the **Time Out**, and the **meal duration**.
- 4. Click the **transaction code link** to select a transaction code. The Transaction Code pop-up opens.
- Select a transaction code from the Work Time or Leave Time drop-down list and then click Select. The pop-up is cleared and the transaction code is filled in.
- 6. Click **Select** next to Select Account and specify the account, if any.
- 7. Click the **plus sign** (+) at the end of the row to populate the tmesheet with the quick time entry data.
- 8. Click **Save** to save the timesheet.
- 9. Click **Cancel** to go back to the main menu.

Editing default schedules

To edit your default schedule, take these steps:

1. Click **Default Schedule** on the Employee main menu.

The Default Schedule page opens.

- 2. To edit existing entries, click the cursor in the field that you want to edit and press the **Backspace** key to delete the existing hours. Type the new hours and then click **Save**.
- To select a different transaction code, click the transaction code link. The Transaction Code popup opens. Select a transaction code from the drop-down list and then click Select. The pop-up is removed and the transaction code is filled in.
- 4. To select a different account, specify the account.
- 5. Click Save to save the default schedule.
- 6. Click **Cancel** to go back to the previous page.

Deleting default schedules

To delete your default schedule, take these steps:

1. Click **Default Schedule** on the Employee main menu.

The Default Schedule page opens.

IMPORTANT! Deleted information cannot be restored; once deleted, data must be re-entered.

- 2. To delete a time entry, insert the cursor in the cell that contains the value and press the **Backspace** key. You can type a new entry. When you are done, click **Save**.
- 3. To delete a row, click the "X" at the beginning of the transaction row.

The row is removed.

- 4. To delete all entries, click **Remove All Entries**. Click **Yes** to respond to the confirmation message. webTA removes all rows from the default schedule.
- 5. Click **Save** to save changes.
- 6. Click **Cancel** to go back to the previous page.

About advanced schedules

Employees may view the advanced schedule added by their Timekeeper and approved by their Supervisor. A sample advanced schedule for an employee is shown below:

Sched	lule -	Evans, Edna				submitted approved denied
Pay F	Period:	27 - 2012 : Dec 30, 2	012-Ja	an 12, 2013 💌 Go	•	Schedule Type: Permanent
Week	One					
Date	Day	Shift	RDO	Transaction Code	Hours	
12/30	Sun					
12/31	Mon	8:30am-5:00pm		01 - Regular Base Pay	8	
01/01	Tue	8:30am-5:00pm		01 - Regular Base Pay	8	
01/02	Wed	8:30am-5:00pm		01 - Regular Base Pay	8	
01/03	Thu	8:30am-5:00pm		01 - Regular Base Pay	8	
01/04	Fri	8:30am-5:00pm		01 - Regular Base Pay	8	
01/05	Sat					
		Week One TOTAL			40:00	
Week	Two		1			
Date	Day	Shift	RDO	Transaction Code	Hours	
01/06	Sun					
01/07	Mon	8:30am-5:00pm		01 - Regular Base Pay	8	
01/08	Tue	8:30am-5:00pm		01 - Regular Base Pay	8	
01/09	Wed	8:30am-5:00pm		01 - Regular Base Pay	8	
01/10	Thu	8:30am-5:00pm		01 - Regular Base Pay	8	
01/11	Fri	8:30am-5:00pm		01 - Regular Base Pay	8	
01/12	Sat					
		Week Two TOTAL			40:00	
Appr Comn	over nents:					<u>~</u> v
Action Cano	Action D	Activity Log Oate Name Remarks				

Viewing your advanced schedule

To view your schedule, take these steps:

1. Click **Schedule** on the Employee main menu.

The Schedule page opens:

NOTE: If a schedule does not appear, contact your Timekeeper for assistance.

2. Click **Cancel** to go back to the main menu.

Leave Requests

Use the Leave Request function to create and submit leave requests to your Supervisor for review and approval. You can track the status of your leave requests and view historical leave requests.

The leave request form is based on the OPM-71 (formally SF-71) Request for Leave or Approved Absence form. You may request multiple days for a given leave type. The form also displays leave balances for the selected leave type. You can also project leave balances into the future..

Depending on how webTA is configured, leave hours can be automatically populated in your timesheet upon approval by your Supervisor. A sample leave request is shown below:

Leave Reque	est F	orm							Pendi	ng Approved	Denied
Leave Type and	d Date	s							C	eave Balance	Calculator
Loavo Tupo: 61	Appur										
Transportion Logue	- Annua		10	00			•				
Transaction Leave	Dalari	ce. Annual Lea	ve 40.								
Start Date		End Date	_	All Day	Start Time	Stop Time	Hours	Action			
12/31/2012		12/31/2012					0:00	Delete			
Add New Row											
Remarks											
Submitter Remarks:							*				
Approver Comments:							*				
Sick Leave Pur	pose										
If you are reque	sting s	ck leave, you m	ust ind	licate the	e reason.						
 None Illness/injury/ Medical/dent Care of fami Care of fami Other (Provide) 	/incapa al/optic ly mem ly mem de the i	citation of reque al examination o ber, including m ber with a seriou reason in Remar	sting e of requ ledical us hea rks)	employee esting ei /dental/o lith cond	e mployee ptical examina ition	tion of family m	lember,	or bereave	ment		
Contact your su serious health c indicate what it I hereby inv None Birth/Adoptio Family Milita Serious Hea	IICAI L Ipervise conditio will be roke m n/Foster ry Leav th Con th Con	eave Act or and/or your pe n may be require used for. y entitlement to er Care e dition of Spouse dition of Self	ersona ed by y o Fam i	I office to your age ily and I I, or Pare	o obtain additio ncy. If annual, : Vedical Leave ent	nal information sick, or leave w	about y ithout p	our entitlen ay will be u	ents and responsibilities under the FML ed under the Family and Medical Leave	A. Medical certif Act of 1993 (Fh	ication of a /ILA),
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Submit C.	ancel)									

Viewing your leave requests

To view your leave requests, take these steps:

1. Click Leave Requests on the Employee main menu.

The Leave Requests - Current page opens. The Leave Requests table displays current and future requests.

2. Click the leave request status link to open a request.

The Leave Request Form opens. Click **Cancel** to go back to the previous page.

- OR -

Click **History** to view historical leave requests. The Leave Requests - History page opens. The Leave Requests - History table displays historical requests. Click **Current** to return to the Leave Requests - Current page.

- OR -

Click View Calendar to see leave requests displayed in a calendar view.

The Leave Calendar page opens. Click the month drop-down list to view a different month. Click the request link to open a specific request.

3. Click **Cancel** until you return to the Employee main menu.

Adding your leave requests

Leave requests must be submitted as soon as the request form is completed. Submitted requests are automatically sent to the Supervisor for approval.

To add and submit a leave request for yourself, take these steps:

1. Click **Leave Requests** on the Employee main menu.

The Leave Requests - Current page opens.

2. Click Add Leave Request.

The Leave Request Form page opens.

3. Optionally, click **Leave Balance Calculator** in the upper right corner to view current or projected leave balances.

The Leave Balance Calculator dialog opens. Click the **Leave Type** drop-down list to select the leave type, and then click the calendar icon to select a date. Click **Calculate** to see the estimated balance. When you have finished using the calculator, click the "X" in the upper right corner to return to the leave request.

4. Select the **leave type** from the Leave Type drop-down list located at the top of the page.

The current leave balance appears below the drop-down list.

5. Click the **Start Date** calendar icon to select a start date or type the date in mm/dd/yy format; click the **End Date** calendar icon to select an end date or type the date in mm/dd/yy format.

Optionally, click the **All Day** check box to indicate that the leave spans the regularly scheduled shift.

Type the **Start Time** in hh:mm format, and type the Stop Time in hh:mm format.

- 6. To add another row for an additional entry that uses the same leave type, click **Add New Row** and repeat this step. To remove a row, click **Delete** on the row that you want to remove.
- 7. Type a remark in the Submitter Remarks text box, if necessary. (For example, if the Sick Leave Purpose is "Other," a submitter remark is required.)

- If the leave type involves sick leave, specify a reason. Click to select a reason listed under the Sick Leave Purpose section of the form. If you click Other, type the accompanying reason in the Submitter Remarks text box.
- 9. If invoking FMLA, click the check box next to "I hereby invoke my entitlement to Family and Medical Leave Act," and then select one of the options listed below the check box.
- 10. When the form is complete, click **Submit** located at the bottom of the form.

If the request is successful, a confirmation appears at the top of the form. The form is routed to the Supervisor for approval.

If the request cannot be processed, an explanation appears at the top of the form; for example, a request may not be processed if the request will result in a negative balance. Select a different leave type or contact your Supervisor for assistance.

11. Click **Cancel** to return to the previous page.

Employees may update or delete pending requests. Once requests have been approved, further changes cannot be made.

Editing your leave requests

Requests that have been approved or denied cannot be edited. If a change needs to be made to a request that has already been approved or denied, contact your Supervisor. To edit a pending request, take these steps:

1. Click Leave Requests on the Employee main menu.

The Leave Requests - Current page opens.

2. Click the leave request status link on the row that identifies the request you want to work with.

The Leave Request Form page opens.

- 3. Change the information for the request, as necessary.
- 4. When the form is complete, click **Submit** located at the bottom of the form.

If the request is successful, a confirmation message appears at the top of the form. The form is routed to the Supervisor.

If the request cannot be processed, an explanation appears at the top of the form; for example, a request may not be processed if the request will result in a negative balance. Select a different leave type or contact your Supervisor for assistance.

5. Click **Cancel** to return to the previous page.

Deleting your leave request

Requests that have been approved or denied cannot be deleted. To delete a pending request, take these steps:

1. Click Leave Requests on the Employee main menu.

The Leave Requests - Current page opens.

- 2. Click the **leave request status link** on the row that identifies the request you want to work with. The Leave Request Form page opens.
- 3. Click **Delete Request** at the bottom of the page.

A message asks you to confirm that you want to delete the request. Click **Yes** to proceed; the request is removed and you return to the previous page.

4. - OR -

Click Cancel to dismiss the action.

Premium Pay Requests

Use the Premium Pay Request function to create and submit premium pay requests to your Supervisor for review and approval. You can track the status of your requests and view historical requests.

Depending on how webTA is configured, premium pay hours may automatically populate your timesheet upon approval by the Supervisor. A sample premium pay request is shown below:

Premium Pay Re	equest		-	Pending Ap	oproved	Denied
Transaction and Da Employee: Smith, Tin	t es a					
* Transaction:						
31 - Holiday Worked			*	*		
Start Date	End Date	Start Time	Stop Time	Total Hours	Action	
Dec 25, 2012	Dec 25, 2012	9:00am	4:00pm	7:00	Delete)
Add New Row						
Remarks						
Approver Comments:				*		
Activity Log						
<u>Action Date</u> Submit 12/26/20 ⁻	12 11:52 AM Smith,	<u>Comm</u> Tina	<u>ients</u>			
Submit Delete	Request Cancel					

Viewing your premium pay requests

To view your premium pay requests, take these steps:

1. Click Premium Pay Requests on the Employee main menu.

The Premium Pay Request page opens.

2. Click the **premium pay request link** on the row that identifies the request you want to view.

The Premium Pay Request page opens. If the request has been approved or denied, a read-only copy of the request will be displayed. If the request is pending, an editable version of the request is displayed.

3. Click **Cancel** to go back to the previous page.

Adding your premium pay request

To add premium pay requests, take these steps:

1. Click **Premium Pay Request** on the Employee main menu.

The Premium Pay Requests page opens.

2. Click Add Premium Pay Request.

The Premium Pay Request page opens.

3. Select the premium pay type from the Transaction drop-down list.

Once a premium pay type is selected, the current premium pay balance for that premium pay type is displayed below the drop-down list.

4. Click the **Start Date** and **End Date** icons to select the date range. Type the **Start Time** and **Stop Time** for each entry.

NOTE: Click **Add New Rows** to enter additional hour entries for the premium pay transaction type.

5. Click **Submit**.

The form is routed to the appropriate Supervisor for approval.

6. Click **Cancel** to return to the previous page.

Editing your premium pay request

Employees may edit or delete pending premium pay requests. If a change needs to be made to a request that has already been approved or denied, contact your Supervisor. To edit a pending premium pay request, take these steps:

1. Click **Premium Pay Request** on the Employee main menu.

The Premium Pay Requests page opens.

2. Click the premium pay request link on the row that identifies the request you want to edit.

The Premium Pay Request page opens.

- 3. Make changes.
- 4. Click Submit.

The form is routed to the appropriate Supervisor for approval.

5. Click **Cancel** to return to the previous page.

Deleting your premium pay request

Pending requests may be deleted by employees. To delete a pending request, take these steps:

1. Click **Premium Pay Request** on the Employee main menu.

The Premium Pay Requests page opens.

2. Click the **premium pay request link** on the row that identifies the request you want to delete.

The Premium Pay Request page opens.

3. Click **Delete Request** at the bottom of the page.

webTA deletes the request and removes it from the list of premium pay requests. The request is also removed from the Supervisor request list.

4. Click **Cancel** to return to the previous page.

Leave Donations

If a voluntary leave transfer program has been implemented at your agency, the Leave Donations section may appear on the Employee main menu. Depending on agency policy, employees may donate leave at any time if there is sufficient leave available, and the agency's limitations on donations has not been exceeeded.

Leave donations must be approved by the HR Administrator before the donation can be used by the recipient. After an account is closed by the HR Administrator, webTA restores unused leave back to donors.

Adding your leave donations

To donate leave hours to a leave account, take these steps:

- Click Leave Donations from the Leave Transfer Program section on the Employee main menu. The LTP Donations page opens.
- 2. Click Add Donation.

The Add LTP Donation page opens.

3. Click **Search** next to the LTP Account field.

The LTP Account Selection page opens.

4. Click Select on the row that identifies the account to which you want to make a donation.

You return to the Add LTP Donation page and the LTP Account field is populated with the selection you made.

- 5. Enter your **Position**, **Grade** and **Step**.
- 6. Click **Search** next to the Leave Type field.

The Leave Balances page opens.

7. Click the leave type name link that identifies the type of leave you want to donate.

You return to the Add LTP Donation page and the Leave Type field is populated with the selection you made.

- 8. Enter the number of hours to donate in the **Amount** field.
- 9. Select the pay period from the **Pay Period** drop-down menu. This identifies the pay period from which the leave hours will be deducted. The pay period may be a current or future pay period (previous pay periods are not available to select from the drop-down list.)
- 10. Optionally, enter remarks.
- 11. Click **Save** and then click **Cancel** to go back to the previous page.

Editing your leave donations

Leave donations that have been submitted but not yet approved may be edited or deleted.

To edit a donation that you made to a leave account, take these steps:

- Click Leave Donations from the Leave Transfer Program section on the Employee main menu. The LTP Donations page opens.
- Click the LTP account name link that identifies the donation you want to edit. The Edit LTP Donation page opens.
- 3. Make changes.
- 4. Click **Save** and then click **Cancel** to go back to the previous page.

Deleting your leave donations

Leave donations that have been submitted but not yet approved may be edited or deleted.

To delete a donation that you made to a leave account, take these steps:

- Click Leave Donations from the Leave Transfer Program section on the Employee main menu. The LTP Donations page opens.
- 2. Click the "X" on the row that identifies the donation to delete.

A confirmation message appears.

3. Click **OK** to delete the donation.

-OR-

Click **Cancel** to dismiss the operation.

4. Click **Save** and then click **Cancel** to go back to the previous page.

Emergency Contacts

If the Emergency Contact Management module has been implemented, the Emergency Contacts section may appear on the Employee main menu. Depending on agency policy, employees may be required to add a minimum number of emergency contacts and regularly maintain and update contact information.

Adding your emergency contacts

To add your contact information, take these steps:

1. Click **My Contacts** from the Emergency Contacts section on the main menu.

The Emergency Contacts page opens. Your name is automatically populated by the system.

2. To complete your own information, click your **first name link** or **last name link**. The Emergency Contact Details page opens.

-OR-

To add new contacts, click Add New. The Emergency Contact Details page opens.

3. Complete the information and then click **Save**.

NOTE: An asterisk indicates required fields.

4. Click **Cancel** to go back to the previous page.

Editing your emergency contacts

To update your contact information, take these steps:

1. Click **My Contacts** from the Emergency Contacts section on the main menu.

The Emergency Contacts page opens.

2. Click the **first name link** or **last name link** on the row that identifies the contact you want to work with.

The Emergency Contact Details page opens.

- 3. Make changes and then click **Save**.
- 4. Click **Cancel** to go back to the previous page.

Deleting your emergency contacts

To delete contact information, take these steps:

- Click **My Contacts** from the Emergency Contacts section on the main menu. The Emergency Contacts page opens.
- Click the "X" under the Delete column on the row that identifies the contact you want to remove. The row is deleted.
- 3. Click **Cancel** to go back to the previous page.

Changing the call order

The Call Order determines the priority in which emergency contacts will be called.

To change the call order, take these steps:

1. Click **My Contacts f**rom the Emergency Contacts section on the main menu.

The Emergency Contacts page opens.

- Insert the cursor in the Call Order field on the row that you want to change and press the Backspace key to delete the number. Type in a different number.
 The list is adjusted.
- 3. Click **Save** and then click **Cancel** to go back to the previous page.

Viewing your emergency contacts

To view your contact information, take these steps:

1. Click **My Contacts** from the Emergency Contacts section on the main menu.

The Emergency Contacts page opens.

2. Click the **first name link** or **last name link** on the row that identifies the contact information you want to view.

The Emergency Contact Details page opens.

3. Click **Cancel** to go back to the previous page.

Reports

The following webTA reports are available to employees:

- Adhoc Report
- Leave Audit Report

NOTE: Depending on your agency, different reports may be available.

Running ad hoc reports

To run an ad hoc report, take these steps:

1. Click Reports from the Reports section on the main menu.

The Reports page opens.

2. Click the Adhoc Report name link.

The Adhoc Report page opens.

- 3. Select the report from the Adhoc Report drop-down list.
- 4. Select a role from the **Role** drop-down list. Only roles to which you have been assigned are available.
- 5. Click the **Include Delegates** check box to see all employee data for all roles delegated to you. Clear the check box to see employee data limited to your direct role assignments.
- 6. Depending on the report, you may be able to select additional parameters.
- 7. Click Run Report.

The report output is displayed. Click **Reset** to restore the page to default settings.

- OR -

Click Schedule Report to run the report at regularly scheduled intervals.

- OR -

Click Cancel to go back to the previous page.

Leave Audit Report

he Leave Audit report displays leave balances and adjustments for a specified type of leave within a designated range of pay periods. The report includes these columns:.

Initially, the Leave Audit Report contains annual leave data for the most recent leave year for which the selected Employee has certified records. If the Employee has records in the system for more than one leave year, they can include the other leave years in the report by changing the Start Date and the End Date parameters.

The Leave Audit Report is divided into one page for each leave type. The selector at the top of the page allows the Employee to change the type of leave.

The following columns are included in the Leave Audit Report:

- **Pay Period-** The pay period number followed by the leave year, for example, 22-2012. Pay period 01 is the first pay period that falls completely within the calendar year.
- Manual Adjust- Any adjustment that was made to the available leave in the pay period.
- Forward- The leave balance that was forwarded from the prior pay period.
- **Accrued** The amount of leave accrued during the pay period. The column is blank for leave types that do not accrue, such as AWOL.
- **Available** -The total amount of leave that is available for use in the pay period. The column is blank for leave types that do not accrue, such as AWOL.
- **Used** The amount of leave used by the employee in the pay period. This is usually the sum from the timesheet data submitted by the employee for the pay period. For annual and sick leave, it may also include LTP donations.
- **Balance** The ending balance for the leave type in the pay period. This is usually the available leave minus the leave used. For non-accruable leave, this is usually the forwarded amount minus the used amount.
- **Maximum Available** This column is included if the selected leave type is "Annual.". It shows the maximum annual leave amount currently available. Usually, this is the sum of the maximum accruable leave and the forwarded amount minus the used amount.

To generate a Leave Audit report, take these steps:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click Leave Audit.

The page opens.

- 3. Use the following parameters:
 - Select the pay period range from the **From PP** and **To PP** drop-down lists.
 - Click the Leave Type drop-down list to select the type of leave.
- 4. Click Run Report...
- To save the report in PDF, Excel, HTML, or CSV format, click the option at the top of the report. The File Download box opens. Click **Save**. The Save As dialog opens. Choose the location where you want to save the report, then click **Save**.
- 6. Click **Cancel** to go back to the Reports page.

Working with the Report Schedule tool

If your agency has implemented the Advanced Reporting module, you may be able to use the Report Schedule tool to set up reports to run at regularly scheduled intervals. The tool is available on the report parameters page of any report to which you have access, as shown in the example below.

Default Sche	dules	
Report Param	eters	
Employee:		Search
Users Active	*	
Run Report	Schedule Report	Cancel

Click **Schedule Report** to access the Report Schedule page, shown below:

Report Schedule									
Name:	Default Schedules								
Export Type:	PDF 💌								
Schedule Enabled:									
Email Report After Completion:									
Run In:	Production Databas	е	*						
Hour of Day:	Midnight 🛩								
		Sun	Mon	Tue	Wed	Thu	Fri	Sat	
Schedule:	Pay Period Week 1								
	Pay Period Week 2								
Report Parameters									
Employee:	Search Us	ers	Active	9		*			
Save Cancel									

NOTE: The report parameters listed under the schedule vary by report.

Report Schedule page contents

The following fields appear on the Report Schedule page:

- Name. The name of the report.
- Export Type. The type of file output. Options include PDF, XLS (Microsoft Excel), CSV (Comma Separated Values), and HTML (Hyper Text Markup Language).
- Schedule Enabled. Click the check box to enable the schedule.
- Email Report After Completion. Click the check box to email a copy of the report upon completion.
- Run In. Whether the report will be run from the production instance or the archive/reporting instance.
- Hour of Day. The hour of the day that the report will run.

• Schedule. The day(s) of the week during the pay period that the report will run.

To review the schedule or make changes, click **My Saved and Scheduled Reports** from the Reports section on the main menu. An example page is shown below:

My	Saved a	ind Schee	duled Repo	orts									
	Status: All 🗸	Search	Clear										
۵] 🍦 Name	Report Name	Submitted	Completed	Next Scheduled Date	Format	≑ Status	Pages	♦ Size (Bytes)	Message	Download	ReRun	Delete
	Default Schedules	Default Schedules	Jan 09, 2013 1:37:26 PM		Jan 14, 2013 12:00:00 AM	PDF	Complete	0				ReRun Now	X
1	1 of 1 Records					€ € <u>1</u>						View 25	50 100
	Delete	Email C	ancel										

Use this page to modify report schedules, delete report schedules, or e-mail a saved and scheduled report to yourself.

My Saved and Scheduled Reports page contents

Click the Status drop-down list and then click Search to see reports in one of the following statuses:

- All. See all reports in any status.
- **Pending**. The report has been scheduled to run but hasn't been picked up by the report creation job yet.
- **Queued**. The report has been picked up by the report creation job.
- **Generating**. The report is now being run by the report creation job.
- **Complete**. The report has been successfully generated.
- Error. The system encountered an error upon generating the report.
- **Invalid**. When an ad hoc report structure is changed, all of the associated report schedule instances are marked invalid. You must create a new report schedule.

The following columns appear on the My Saved and Scheduled Reports table:

- Name link. Click the link to open the report schedule.
- **Report Name**. The name of the report schedule.
- Submitted. The date and time that the schedule was created.
- **Completed**. The date and time that the report last completed its scheduled run.
- Next Scheduled Date. The date and time the report is next scheduled to run.
- Format. The type of report output file. Options include: PDF, Microsoft Excel (XLS), CSV or HTML.
- **Status**. The current status of the report.
- **Pages**. The number of pages of report file output.
- Size (Bytes). The size of the output file.
- Message. System messages produced when the report was generated.
- **Download**. Download the report file to a local computer.
- **Rerun**. Run the report now.

Adding and saving report schedules

To add and save a report schedule, take these steps:

- Click **Reports** from the Reports section on the main menu. The Reports page opens.
- Click the report that you want to schedule. The page opens.
- 3. Click Schedule Report.

The Report Schedule page opens.

- 4. Complete the fields.
- 5. Specify the report parameters.
- 6. Click **Save** and then click **Cancel** to go back to the previous page.

Viewing saved and scheduled reports

To view a report schedule, take these steps:

- Click My Saved and Scheduled Reports from the Reports section on the main menu. The My Saved and Scheduled Reports page opens.
- 2. Click **Cancel** to go back to the previous page.

E-mailing saved and scheduled reports to yourself

To e-mail a saved and scheduled report to yourself, take these steps:

1. Click **My Saved and Scheduled Reports** from the Reports section on the main menu.

The My Saved and Scheduled Reports page opens.

2. Click the check box on the row that identifies the report and then click **Email** near the bottom of the page.

A confirmation message appears.

3. Click **Yes** to e-mail the report.

- OR -

Click **No** to cancel the operation.

4. Click **Cancel** to go back to the previous page.

Modifying report schedules

To modify a report schedule, take these steps:

- Click My Saved and Scheduled Reports from the Reports section on the main menu. The My Saved and Scheduled Reports page opens.
- 2. Click the **report name link**.

The Report Schedule page opens.

- 3. Make changes.
- 4. Click **Save** and then click **Cancel** to go back to the previous page.

Deleting report schedules

To delete a report schedule, take these steps:

- Click My Saved and Scheduled Reports from the Reports section on the main menu. The My Saved and Scheduled Reports page opens.
- 2. Click the check box on the row that identifies the report and then click **Delete**. A confirmation message appears.
- 3. Click **Yes** to delete the report schedule.
 - OR -

Click **No** to cancel the operation.





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Introduction

This guide explains how to perform functions that are available to webTA 4 users who are assigned the Timekeeper role. These functions include validating employee timesheets, correcting timesheets, manually adding employees, maintaining employee profiles, and other tasks.

This guide does not cover basic tasks such as logging in, changing your password, navigating the system, viewing messages or accessing online help. For procedures on these tasks, as well as an overview of the Timekeeping cycle, see *webTA 4.2 NFC Core Basics User Guide*.

The Timekeeper main menu displays some of the functions available to the Timekeeper role. Depending on how webTA is implemented at your agency, some functions shown in the example below may not be available.

	e Timekeeper	Inbox [14] Settings Help Log Out
imekeeper Main Menu		
Employees	Accounting	
Select Employees	Accounts	
Add Employee		
Employee Leave Requests	Schedule	
Employee Premium Pay Requests	Employee Schedules List View	
Panata	Employee Schedules Grid View	
Reports	Shifts	
My Saved and Scheduled Reports		
Adhoc Report Management	Delegates/Reassignment	
Aunoc Report Management	My Delegates	
Continuation of Pay (COP)		
COP Recipients		

NOTE: This user guide contains graphical representations (screen shots) of the generic webTA application. These illustrations are intended to provide guidance and may not exactly match the configuration that is implemented at your agency. All user names are fictional.

Timekeeping Cycle

webTA is configured to follow the standard Federal Government pay period schedule, which is based on a two-week pay period.

For a description of the Timekeeping Cycle and tasks that are performed by employees, Timekeepers and Supervisors, see *webTA 4.2 NFC Core Basics User Guide*. For specific guidelines about your agency's timesheet editing and validation guidelines, see your HR Administrator.

Overview of the Select Employees page

The Select Employees page lists employees, provides search and filter capabilities, and provides access to the Select Action menus.

ay Period:		Timesheet Status:	User II	D: Last Name:	First Name: Orga	nization: Timekeeper	r:
6 - 2012 : C	ec 16, 2012-Dec 29, 2012	Saved + Emp Valid	ated 💌		Fi	nd {0}	
upervisor:	Delegates Fo	r:					Search Cl
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Use the Select Employees search function to filter employees by making selections from drop-down lists or typing search criteria in fields. Drop-down lists and search fields are described below:

To search for employees, use these drop-down lists or search criteria:

- **Pay Period**. Use this drop-down list to select a specific pay period or all pay periods.
- **Timesheet Status**. Use this drop-down list to display employee records with a specific timesheet status:
 - All. If you select All pay periods + All timesheet statuses, the system shows all timesheets that are not processed for every pay period. If you select a specific pay period + All timesheet statuses, the system shows all timesheets (including processed timesheets) for the specific pay period.
 - Saved. Displays records with the timesheet status Saved.
 - All Validated. Displays records that have been validated by employees and Timekeepers.
 - Validated by Employee. Displays records that have been validated by employees.
 - Validated by Timekeeper. Displays records that have been validated by Timekeepers.
 - Validation Overridden. Displays records that have had validation overridden.
 - Certified and Pre-Processed. Displays records that have been validated, certified, and are ready to be built.
 - Processed. Displays records that have been processed for payroll for a specific pay period.

NOTE: You must select a specific pay period from the Pay Period drop-down list. If you select All pay periods + Processed timesheet status, no results are shown and the following alert appears: "Must choose a pay period for processed timesheets."

• Saved + Emp Validated. Displays records that have been saved, as well as records that have been validated by employees.

- Saved + All Validated. Displays records that have been saved, as well as all records that have been validated.
- User ID. Type search criteria to search for employees by User ID.
- Last Name. Type search criteria to search for employees by last name.
- **First Name**. Type search criteria to search for employees by first name.
- **Organization**. Use this drop-down list to select employees assigned to a specific organization.
- **Timekeeper**. Type search criteria to search for employees assigned to a specific Timekeeper.
- Supervisor. Type search criteria to search for employees assigned to a specific Supervisor.
- **Delegates For**. Use this drop-down list to display employee records with the following delegate criteria.
 - NONE. Shows only your employees:
 - <Delegate Name.> Shows only the employees of the selected delegate.
- **SSN**. Type the exact SSN to search for a specific employee.
- Active. Use this drop-down list to display records with these employee statuses:
 - All. Displays employee records with Active and Inactive statuses.
 - Inactive. Displays employee records who are no longer active in the system.
 - Active. Displays employee records who are currently active in the system.

Searching for Employees

Using the Employees search function, you can search by:

- User ID
- Last name only
- First name only

Employee search field criteria are listed below.

Using search criteria in free-text fields

You can enter text or numbers, a wildcard, or both.

NOTE: Do not include quotation marks in the search criteria.

To enter text or numbers:

- By <u>full name</u>: type the last name and first name, separated by a comma and one space, and then click **Search**. For example, type "Berman, Bart" and click **Search**. If the system finds a match, the name is displayed.
- For <u>all Employees with the same last name</u>: type the name and then click **Search**. For example, type "White" and click **Search**. The system adds an implied asterisk wildcard at the end and matches employees with a last name of "White", "Whitehouse", "Whitey", etc.
- For <u>all Employees with the same first name</u>: type a comma, then a space, then the first name in the Employees search field, and then click **Search**. For example, type ", Robert" and click **Search**. The system finds employees with the first name "Robert."
- By user ID: type the user ID in the Employees search field, and then click Search.

To use wildcards, type an asterisk to match text or numbers, or type a question mark to match a single character:

- Use an asterisk at the end of a string. For example, to find employees whose last name or user ID starts with "C", type "C*" and then click **Search**. The system finds employees whose last name and/or user ID starts with "C" such as "Christianson", "CFRYMAN", "Corrigan", etc.
- Use an asterisk in the middle of a string. For example, to find a last name that starts with "R" and ends with "e", type "R*e" and then click **Search**. The system does not add the implied search at the end of the string; it finds employees with names and/or user IDs like "Ringle", "Raime", and "Rishnee."
- Use a question mark to match a single character. For example, type "Joha?son" and click Search to find the last name "Johanson" and/or the user ID "JOHANSON", or type "Joha??son" and click Search to find the last name "Johannson" and/or the user ID "JOHANNSON".

To search for employee names:

- 1. Type search criteria in the User ID, Last Name, and/or First Name field and then click Search.
- 2. The system matches the criteria against the user's first name, last name, or user ID.
- 3. To start over, click **Clear** and the page returns to its default state.

Using drop-down lists to filter information

To use a drop-down list to filter information on the Select Employees page, take these steps

- 1. Select the option from the filter drop-down menu. For example, select **Validated by Employee** from the Timesheet Status drop-down menu.
- 2. Click Search.
- 3. The results are displayed. For example, if you selected Validated by Employee from the Timesheet Status drop-down menu, timesheets with the current status *Validated by Employee* are displayed.
- 4. To start over, click **Clear** and the page returns to its default state.

Using links on the Select Employees page

Depending on your role, pay periods and user IDs may be available as hyperlinks on the Select Employees page.

Here is a brief description of each link

- **Pay period links**. Click a pay period link to open an employee's timesheet. The following correction codes may appear in parentheses after the pay period.
 - (LC) Local Correction.
 - (C) Regular Correction.
 - (P) Prior Correction.
- User ID links. Click a user ID link to open an employee's timesheet profile.

Overview of Select Actions menus

In addition to the Employees search field, filters and links, the Select Employees page provides access to the Select Actions menus. Each menu and its functions are described below.

NOTE: Depending on your role, some menus and functions may not be available.

- Timesheets
 - Timesheet. Access one or several timesheets.
 - Timesheet Summary. View one or several Timesheet Summaries.
 - · Certify Selected. Certify one or several timesheets.
 - Validate Selected. Validate one or several timesheets.
 - Create Correction. Correct a processed timesheet.
- Profiles
 - Timesheet Profile. View and edit one or several timesheet profiles.
 - Employee Profile. View and edit one or several employee profiles.
- Leave and Premium Pay
 - Leave Balances. View leave balances for an employee, including details that show the amount accrued by pay period.
 - Leave Calendar. View leave requests in a monthly calendar format.
 - Leave Requests. View current or archived requests. Depending on your role, you may be able to add, submit, delete, cancel, approve or deny leave requests.
 - Premium Pay Requests. View current or archived requests. Depending on your role, you may be able to add, submit, delete, cancel, approve or deny premium pay requests.
- Messages
 - Send Message. Send a message to one or more employees in your group.
- Default Schedule
 - Default Schedule. View and edit one or several default schedules.

Managing Delegates

Timekeepers may delegate their role to one or more alternate Timekeepers. Delegates validate timesheets, edit and submit leave requests and premium pay requests for employees, or perform other tasks. It's a good idea to delegate your role to at least one other Timekeeper in the event that you are unable to perform tasks due to vacation, training or other off-site events. Delegation authority remains in effect until the delegate's name is removed from the list of assigned delegates.

Adding delegates

To delegate your role, take these steps:

1. Click **My Delegates** on the Timekeeper main menu.

The My Delegates page opens. A table lists users who have already been delegated as a backup.

2. Click Add Delegate.

The Add Delegate page opens. A table lists users who are qualified to be selected as delegates..

3. Click the **check box**(es) next to **user**(s) you want to select as delegates and then click **Select Checked Users**.

A message confirms that the delegation was successful.

4. Add more delegates.

-OR-

Click **Cancel** to go back to the previous page.

Deleting delegates

To delegate your role, take these steps:

- 1. Click **My Delegates** on the Timekeeper main menu.
 - The My Delegates page opens. A table lists users who have already been delegated as a backup.
- 2. Click the "X" on the row that identifies the user you want to remove as a delegate.

A pop-up dialog opens.

3. Click **OK** to remove the delegate. A message confirms that the delegate was removed.

-OR-

Click **Cancel** to dismiss the operation.

Sending Messages

Timekeepers may send messages to their assigned employees. To send a message to one or more employees, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

- 2. Click the **check box(es)** next to the employee name(s).
- 3. Select **Send Message** from the Send Messages action menu.

The Send Message page opens and the names you selected are listed in the Recipients field.

- 4. Type a message subject, click the cursor in the Body field, and type the message.
- 5. Optionally, click the **High Importance link** to enable or disable the High Importance icon. (The icon darkens when enabled and dims when disabled.)
- 6. Click Send Message.

A confirmation appears.

7. Click **Cancel** to go back to the previous page.

Working with Employee Timesheets

Depending on your agency, you may be responsible for working with employee timesheets. Your responsibilities may include adding, editing and deleting work and leave time, and validating timesheets.

webTA supports two types of timesheets: hourly timesheets and Time-In/Time-Out (TITO) timesheets.

Hourly timesheets are for employees who enter durations of time, for example, 8 hours of Regular Time, or 4 hours of Annual Leave. Here is an example of an hourly timesheet

imeshee	et													Invalida	ated V	alidate	I Cert	tified	Sen	t
Employee: S Pay Period:	Smith, Tina 25 - 2012	: Dec 02, 2	012-Dec	c 15, 2	012 VT	•	•	Go								Statu	Timesh S: Valida	neet Ty ated by	r pe: R Timek	egular æeper
Tra CC	Insaction P Event	Accou	int	Sun 12/02	Mon 12/03	Tue 12/04	Wed 12/05	Thu 12/06	Fri 12/07	Sat 12/08	Wk1	Sun 12/09	Mon 12/10	Tue 12/11	Wed 12/12	Thu 12/13	Fri 12/14	Sat 12/15	Wk2	Total
Work Time X Regular E	Base Pay - 0	1 Select Ad	count Total		8:00 8:00	8:00 8:00	8:00 8:00	8:00 8:00	8:00 8:00		40:00 40:00		8:00 8:00	8:00 8:00	8:00 8:00	8:00 8:00	8:00 8:00		40:00 40:00	80:00 80:00
Leave Time	L	eave Time	Total																	
		Daily	Total		8:00	8:00	8:00	8:00	8:00		40:00		8:00	8:00	8:00	8:00	8:00		40:00	80:00
Dollar Transad +	ctions	Daily	Total																	
Schedule	Totals	Remarks	Lea	ive Ba	lances	i La	bor Dis	stributi	on (Case T	rackin	g								
Su 12/02	M 12/03	T 12/04	W 12/05	12	Th 2/06	F 12/0	7	Sa 12/08		Su 12/09	12	M /10	T 12/11	1	W 2/12	Th 12/1	3 .	F 12/14	5 12	a /15
	8:00 8:00	8:00 8:00	8:00 8:00	8	:00 :00	8:00 8:00)				8: 8:	00	8:00 8:00	8	3:00 3:00	8:00 8:00)	8:00 8:00		
Save	Remove	All Entries	C	ancel																

TITO timesheets are for employees who enter a start time and a stop time for worked hours (for example, 9 a.m. to 5:00 p.m. Regular Time) or leave hours (for example, 9 a.m. to 5:00 p.m. Annual Leave.) Here is an example of a TITO timesheet:

y Peri	iod: 01 - 2	013 : Jan 13, 2013	3-Jan 26, 2013 S	S 💌	Go							Mesneet 19 Si	/pe: Regul tatus: Save
lick Ti	ime Entry				-								
		Select Days		Time In		Fime Out	Mea	al	Transactio	n	Acco	unt	
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	Date	т	ransaction		Acco	ount	Time In		Time Out	Меа	l Sh	ift Total	Daily Total
+	Sun 1/13												
+	Mon 1/14	Regular Base Pay	/ - 01	5	Select Ac	count	8:30am	5	5:00pm	0:30		8:00	8:00
+	Tue 1/15	Regular Base Pay	/ - 01	9	Select Ac	count	8:30am	6	5:00pm	0:30		8:00	8:00
+	Wed 1/16	Regular Base Pay	/ - 01	5	Select Ac	count	8:30am	6	5:00pm	0:30		8:00	8:00
+	Thu 1/17	Regular Base Pay	/ - 01	9	Select Ac	count	8:30am	5	5:00pm	0:30		8:00	8:00
+	Fri 1/18	Regular Base Pay	/ - 01	9	Select Ac	count	8:30am	5	5:00pm	0:30		8:00	8:00
+	Sat 1/19												
ek 2										Week 1	Total		40:00
	Date	т	ransaction		Acco	ount	Time In		Time Out	Меа	l Sh	ift Total	Daily Total
+	Sun 1/20												
+	Mon 1/21	Other Leave-Fed	eral Holiday - 66	6 9	Select Ac	count	8:30am	4	1:30pm			8:00	8:00
+	Tue 1/22	Regular Base Pay	/ - 01	9	Select Ac	count	8:30am	6	5:00pm	0:30		8:00	8:00
+	Wed 1/23	Regular Base Pay	/ - 01	5	Select Ac	count	8:30am	5	5:00pm	0:30		8:00	8:00
+	Thu 1/24	Regular Base Pay	/ - 01	9	Select Ac	count	8:30am	6	5:00pm	0:30		8:00	8:00
+	Fri 1/25	Regular Base Pay	/ - 01	9	Select Ac	count	8:30am	6	5:00pm	0:30		8:00	8:00
+	Sat 1/26												
										Week 2	Total		40:00
llar T	ransaction	5							Pay	Period	lotal		80:00
		Date		Transac	tion Cod	е			Accoun	t		Amour	nt
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iched	• lule Tota	ls Remarks	Leave Balan	ces Labo	tion Cod	e pution C	ase Track	king	Accoun		Total	0.00	11
u	М	T	W	Th	-	F	Sa	Su	M		T	W	
/13	01/14	01/15	01/16	01/1	/	01/18	01/19	01/20	01/21		U1/22	01/23	0
8	s:30am-5:00	pm 8:30am-5:00pi	m 8:30am-5:00p	om 8:30am-5	:00pm 8:	30am-5:00	om		8:30am-5:00pi	n 8:30a	am-5:00pm	8:30am-5:0	upm 8:30a

Depending on how the user's Employee Profile has been set up, new timesheets may be blank, or prepopulated with data from the previous pay period or with standard data from a schedule.

Hourly Timesheets

Hourly timesheets let you record the number of hours worked each day based on one or more combinations of transaction codes and accounts. The timesheet contains a separate row for each combination of transaction code and account in the pay period.

Adding work and leave time in employee hourly timesheets

IMPORTANT: Depending on your agency, you may add, edit or delete leave time in timesheets only under special circumstances. Be aware that manually editing leave or premium pay in timesheets can produce validation errors if the changes do not match the corresponding leave or premium pay requests.

To add work or leave time in hourly timesheets, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

3. Click the **plus sign** (+) under Work Time or Leave Time.

A new row appears.

4. Accept the default transaction code or click the **transaction code link** to select a different one.

The Transaction Code pop-up opens. Select the transaction code from the drop-down list and then click **Select**. The pop-up is removed and the transaction code is filled in.

5. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- Press the Tab key to move the cursor to the appropriate cell and type the duration using the format HH:mm (hours and minutes, separated by a colon.) For example, type 7.5 for seven hours and thirty minutes..
- 7. Optionally, to record dollar transactions, click the **plus sign** (+) under the Dollar Transactions section. A new row appears. Specify the transaction code and account, and type the dollar amount using the format dollars and cents, separated by a decimal. For example, type 62.73.
- 8. Optionally, to record activities on the Labor Distribution tab, see "Working with activities in timesheets."
- 9. Optionally, to record cases on the Case Tracking tab, see "Working with cases in timesheets."
- 10. Click **Save** and then click **Cancel** to go back to the main menu.

Editing work and leave time in employee hourly timesheets

Make the following types of edits to work or leave time in an hourly timesheet:

- Change a specific duration. For example, you might change 8:00 to 6:00 in the cell for Monday. The transaction code and account remain the same. In this case, simply use the **Backspace** key to clear the current entry and type in the new entry.
- Change the transaction code or attributes associated with an entire row. For example, you might change the transaction code from Regular Time to On the Job Training for an entire row. In this case, select the transaction code, account or other attribute from the appropriate drop-down list.

To edit worked time in an hourly timesheet, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

- 3. To edit existing time entries, click the cursor in the field that you want to edit and press the **Backspace** key to delete the existing hours. Type the new hours and then click **Save**.
- 4. To select a different transaction code, click the transaction code link. The Transaction Code popup opens. Select a transaction code from the drop-down list and then click Select. The pop-up is removed and the transaction code is filled in.
- 5. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 6. Optionally, to edit activities on the Labor Distribution tab, see "Working with activities in timesheets."
- 7. Optionally, to edit cases on the Case Tracking tab, see "Working with cases in timesheets."
- 8. Click **Save** and then click **Cancel** to go back to the main menu.

Deleting work and leave time in employee hourly timesheets

Make the following types of deletions in timesheets:

- Delete a time entry. For example, you might delete a value from the cell for Monday. In this case, simply use the **Backspace** key to clear the current entry.
- Delete an entire row. For example, you might want to delete all entries for an entire row. In this case, click click the "X" at the beginning of the transaction row.
- *Delete all entries in the timesheet*. Click **Remove All Entries**. All entries are removed from the timesheet.
- Delete the timesheet and the timesheet profile. Click **Delete Timesheet**. All entries are removed from the timesheet and the current timesheet profile is replaced with data from the previous pay period.

To delete time entries in timesheets, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

IMPORTANT! Deleted information cannot be restored; once deleted, data must be re-entered.

- 3. <u>To delete a time entry</u>, insert the cursor in the cell that contains the value and press the **Backspace** key. You can type a new entry. When you are done, click **Save**.
- 4. <u>To delete a row</u>, click the "X" at the beginning of the transaction row.

The row is removed.

5. <u>To delete all transactions on a timesheet</u> (including Remarks, Labor Distribution, and Case Tracking), click **Remove All Entries**. Click **Yes** to respond to the confirmation message.

webTA removes all rows from the timesheet and tabs.

- To delete the timesheet and the associated timesheet profile, click **Delete Timesheet.** Click **Yes** to
 respond to the confirmation message. All entries are removed from the timesheet and the current
 timesheet profile is replaced with data from the previous pay period.
- 7. Click **Save** and then click **Cancel** to go back to the main menu.

TITO Timesheets

TITO timesheets allow you to enter a start time and a stop time for worked hours (for example, 9 a.m. to 5:00 p.m. Regular Time) or leave hours (for example, 9 a.m. to 5:00 p.m. Annual Leave.) The timesheet contains a separate row for each day in the pay period.

Adding work and leave time in employee TITO timesheets

IMPORTANT: Your agency may have specific policies and procedures that determine how you work with leave time in your timesheet. If your agency has implemented the webTA Leave Request functionality, you may add, edit or delete leave time in your timesheet only under special circumstances. Check with your HR Administrator or your agency's leave policy if you have questions about working with leave time in your timesheet.

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

3. If you want to enter the same data on multiple days, see "Using Quick Time Entry" below.

- OR -

If you want to enter unique data for a specific day, continue to the next step.

NOTE: To enter multiple entries on the same day, click the **plus sign** (+) under Week 1 or Week 2. A new row is added.

4. Click the plus sign (+) under Week 1 or Week 2 to add a time entry to that day.

The Transaction Code pop-up opens.

5. Select a **transaction code** from the Work Time or Leave Time drop-down list and then click **Select**.

The pop-up is removed and the transaction code is filled in.

6. Accept the default account or click the account link to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- Click the cursor in the **Time In** field. Type the start time using the format **HH:mm** (hour and minutes, separated by a colon). For example, enter 8:30. webTA auto-populates a.m. If work hours are not standard, it may be necessary to type p.m. to correct the entry.
- Press the Tab key to move the cursor to the Time Out field, then type the stop time using the format HH:mm (hour and minutes, separated by a colon). For example, enter 5:15. webTA autopopulates p.m. If work hours are not standard, it may be necessary to type a.m. to correct the entry.
- Press the **Tab** key to move the cursor to the **Meal Time** field. Type the duration, such as 00:45 minutes. Use the format **HH:mm** (hours and minutes, separated by a colon.) For example, enter 00:30 for a thirty minute meal break.
- 10. Optionally, to record dollar transactions, click the **plus sign** (+) under the Dollar Transactions section. A new row appears. Specify the transaction code and account, and type the dollar amount using the format dollars and cents, separated by a decimal. For example, type 62.73.
- 11. Optionally, to record activities on the Labor Distribution tab, see "Working with activities in timesheets."
- 12. Optionally, to record cases on the Case Tracking tab, see "Working with cases in timesheets."
- 13. Click Save and then click Cancel to go back to the main menu.

Using Quick Time Entry

The Quick Time Entry feature lets you select several days and then copy and paste the same data for each day. To use Quick Time Entry, take these steps:

- 1. If you haven't already done so, open the timesheet.
- 2. Click the check box(es) under Select Days.
- 3. Type the **Time In**, the **Time Out**, and the **meal duration**.
- 4. Click the transaction code link to select a transaction code.

The Transaction Code pop-up opens.

5. Select a **transaction code** from the Work Time or Leave Time drop-down list and then click **Select**.

The pop-up is cleared and the transaction code is filled in.

6. Click Select Account to select an account.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 7. Click the **plus sign** (+) at the end of the row to populate the tmesheet with the quick time entry data.
- 8. Click **Save** and then click **Cancel** to go back to the main menu.

Editing work and leave time in employee TITO timesheets

To edit work and leave time in TITO timesheets, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

- 3. To edit existing time entries, click the cursor in the field that you want to edit and press the **Backspace** key to delete the existing hours. Type the new hours and then click **Save**.
- 4. To select a different transaction code, click the transaction code link. The Transaction Code popup opens. Select a transaction code from the Work Time or Leave Time drop-down list and then click Select. The pop-up is removed and the transaction code is filled in.
- 5. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 6. Optionally, to edit activities on the Labor Distribution tab, see "Working with activities in timesheets."
- 7. Optionally, to edit cases on the Case Tracking tab, see "Working with cases in timesheets."
- 8. Click **Save** to save the timesheet.
- 9. Click **Cancel** to go back to the main menu.

Deleting time entries from employee timesheets

Make the following types of deletions in timesheets:

- Delete a time entry. For example, you might delete a value from the cell for Monday. In this case, simply use the **Backspace** key to clear the current entry.
- *Delete an entire row.* For example, you might want to delete all entries for an entire row. In this case, click click the **"X**" at the beginning of the transaction row.
- *Delete all entries in the timesheet.* Click **Remove All Entries**. All entries are removed from the timesheet.
- Delete the timesheet and the timesheet profile. Click **Delete Timesheet**. All entries are removed from the timesheet and the current timesheet profile is replaced with data from the previous pay period.

To delete time entries in timesheets, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

IMPORTANT! Deleted information cannot be restored; once deleted, data must be re-entered.

- 3. <u>To delete a time entry</u>, insert the cursor in the cell that contains the value and press the **Backspace** key. You can type a new entry. When you are done, click **Save**.
- 4. <u>To delete a row</u>, click the **"X"** at the beginning of the transaction row.

The row is removed.

5. <u>To delete all transactions on a timesheet</u> (including Remarks, Labor Distribution, and Case Tracking), click **Remove All Entries**. Click **Yes** to respond to the confirmation message.

webTA removes all rows from the timesheet and tabs.

- 6. <u>To delete the timesheet and the associated timesheet profile</u>, click **Delete Timesheet**. Click **Yes** to respond to the confirmation message. All entries are removed from the timesheet and the current timesheet profile is replaced with data from the previous pay period.
- 7. Click **Save** and then click **Cancel** to go back to the main menu.

About labor distribution activities

Agencies may implement the Labor Distribution module to track time and attendance data against labor distribution activity categories, activity sets and activities. If timesheets include the Labor Distribution tab, then you may have the ability to add, edit or delete activities for your assigned Employees.

Schedule Totals Remarks Leave B	alance	s La	abor D	istribu	tion	Case	Track	ing									
Activity	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Wk1	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Wk2	Delete
Customer Satisfaction/ Customer Satisfaction Survey/ Develop customer satisfaction survey/ Test customer satisfaction survey		2:30						2:30									X
Customer Satisfaction/ Customer Satisfaction Survey/ Develop customer satisfaction survey/ Analyze customer sat survey results			4:00		4:00	3:00		11:00			1:00			1:00		2:00	X
Total		(2:30)	(4:00)	(0:00)	(4:00)	(3:00)		(13:30)		(0:00)	(1:00)	(0:00)	(0:00)	(1:00)		(2:00)	
Add Activity Save Validate Delete Timesheet		Remov	e All E	ntries		Cancel								Summa Times Labor	a ry: sheet T Dist.	Total: 7 Total: (2:00 15:30)

Working with activities in timesheets

To add activities to a timesheet, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

3. Click the Labor Distribution tab near the bottom of the timesheet.

The Labor Distribution tab opens.

4. Click Add Activity.

The Add Activity page opens.

5. Click the check box next to the activity you want to add to your timesheet.

NOTE: In order for activities to appear on the Add Activity page, activities must be assigned to employees or organizations. If activities do not appear, contact the employee's Supervisor for assistance.

6. Click Save.

The activity set is listed under the Activity column on the Labor Distribution tab.

- 7. Enter activity hours or percentages in the Labor Distribution cells.
- 8. Click **Save** to save the timesheet.

To edit activities in a timesheet, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with. The timesheet opens.

3. Click the Labor Distribution tab near the bottom of the timesheet.

The Labor Distribution tab opens.

- 4. Edit **activity hours** or **percentages** in the Labor Distribution cells.
- 5. Click **Save** to save the timesheet.

To delete activities from a timesheet, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

3. Click the Labor Distribution tab near the bottom of the timesheet.

The Labor Distribution tab opens.

4. Click the "X" under the Delete column on the row you want to remove.

The row is deleted, including the hours or percentages entered for the activity.

About Continuation of Pay (COP)

Employees who are injured while engaged in official work activities or on work premises may be eligible for Continuation of Pay (COP). If the employee meets eligibility criteria, the COP Administrator creates a COP recipient account in webTA.

COP leave is entered on the employee's timesheet by the employee or their Timekeeper. Using any COP leave on a given day is tracked in day increments on the employee's timesheet Leave Balances tab, and on the Timesheet Summary. If the employee uses one hour of COP leave on a given day, the employee (or Timekeeper) records the start and stop time in hour increments on the timesheet, but the Leave Balances tab tracks the leave as an entire day.

Viewing employee COP leave balances

To view COP leave balances in timesheets, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

- 3. Click the Leave Balances tab to view COP leave balances.
- 4. Click **Cancel** until you return to the main menu.

Adding COP leave time in hourly timesheets

To add COP leave time in hourly timesheets, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

3. Click the **plus sign** (+) under Leave Time.

A new row appears.

4. Click the **transaction code link** to select a COP leave time transaction code.

The Transaction Code pop-up opens.

5. Select the transaction code from the drop-down list and then click Select.

NOTE: COP leave transaction codes use the prefix "67", such as "67-OWCP Injury Leave" or "67 OWCP Injury Leave, Shift 1."

The pop-up is removed and the transaction code is filled in.

6. Select the event from the **COP Event drop-down list**. The same employee may have multiple events; select the event to which the leave transaction code will be charged..

NOTE: Any charge to a COP leave transaction code during a day constitutes the use of that day toward the 45-day limit.

7. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

 Press the Tab key to move the cursor to the appropriate cell and type the duration using the format HH:mm (hours and minutes, separated by a colon.) For example, type 7.5 for seven hours and thirty minutes.

NOTE: Any charge to a COP leave transaction code during a day constitutes the use of that day toward the 45-day limit.

- 9. Click **Save** to save the timesheet.
- 10. Click **Cancel** to go back to the main menu.

Adding COP leave time in TITO timesheets

To add COP leave time in TITO timesheets, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

3. If you want to enter the same data on multiple days, see "Using Quick Time Entry."

- OR -

If you want to enter unique data for a specific day, continue to the next step.

- Click the plus sign (+) under Week 1 or Week 2 to add a COP leave time entry to that day. The Transaction Code pop-up opens.
- 5. Select the **transaction code** from the Leave Time drop-down list and then click **Select**.

NOTE: COP leave transaction codes use the prefix "67", such as "67-OWCP Injury Leave" or "67 OWCP Injury Leave, Shift 1."

The pop-up is removed and the transaction code is filled in. The COP Event drop-down list appears directly beneath the COP leave transaction code.

6. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 7. Click **Select Account** and specify the account, if any.
- 8. Click the cursor in the **Time In** field. Type the start time using the format **HH:mm** (hour and minutes, separated by a colon). For example, enter 8:30. webTA auto-populates a.m. If work hours are not standard, it may be necessary to type p.m. to correct the entry.

NOTE: Any charge to a COP leave transaction code during a day constitutes the use of that day toward the 45-day limit.

- Press the Tab key to move the cursor to the Time Out field, then type the stop time using the format HH:mm (hour and minutes, separated by a colon). For example, enter 5:15. webTA autopopulates p.m. If work hours are not standard, it may be necessary to type a.m. to correct the entry.
- 10. Click **Save** and then click **Cancel** to go back to the main menu.

Using Quick Time Entry

The Quick Time Entry feature lets you select several days and then copy and paste the same data for each day. To use Quick Time Entry, take these steps:

- 1. If you haven't already done so, open the timesheet.
- 2. Click the check box(es) under Select Days.
- 3. Type the **Time In**, the **Time Out**, and the **meal duration**.
- 4. Click the **transaction code link** to specify a COP leave transaction code.

The Transaction Code pop-up opens.

5. Select the transaction code from the Leave Time drop-down list and then click Select.

NOTE: COP leave transaction codes use the prefix "67", such as "67-OWCP Injury Leave" or "67 OWCP Injury Leave, Shift 1."

6. Select the **event** from the COP Event drop-down list. The same employee may have multiple events; select the event to which the leave transaction code will be charged.

NOTE: Any charge to a COP leave transaction code during a day constitutes the useof that day toward the 45-day limit.

7. Click **Select Account** to select an account.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 8. Click the **plus sign** (+) at the end of the row to populate the timesheet with the quick time entry data.
- 9. Click **Save** and then click **Cancel** to go back to the main menu.

About case tracking

Agencies may implement the Case Tracking module to track time and attendance data against specific cases. If timesheets include the Case Tracking tab, then you may have the ability to add, edit or delete cases for your assigned Employees.

Working with cases in timesheets

To add cases to a timesheet, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with. The timesheet opens.

3. Click the Case Tracking tab near the bottom of the timesheet.

The Case Tracking tab opens.

4. Click Add Case.

The Select Cases page opens.

NOTE: To view details about a case, click the case ID or case name link. The Edit Case page opens in read-only format. View details, and then click **Cancel** to return to the Select Cases page.

5. Click the check box next to the case you want to add to the timesheet.

NOTE: In order for cases to appear on the Select Cases page, cases must be assigned to employees or organizations. If the case does not appear, contact the employee's Supervisor or Case Tracking Administrator for assistance.

6. Click Save.

The case is listed under the Case column on the Case Tracking tab.

To add case hours in a timesheet, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the Pay Period link on the row that identifies the employee you want to work with.

The timesheet opens.

3. Click the Case Tracking tab near the bottom of the timesheet.

The Case Tracking tab opens.

- 4. Enter **case hours** in the Case Tracking cells.
- 5. Click **Save** to save the timesheet.

To edit case hours in a timesheet, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

- Click the Case Tracking tab near the bottom of the timesheet. The Case Tracking tab opens.
- 4. Edit case hours in the Case Tracking cells.
- 5. Click **Save** to save the timesheet.

To delete case hours from a timesheet, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

3. Click the **Case Tracking tab** near the bottom of the timesheet.

The Case Tracking tab opens.

4. Click the "X" under the Delete column on the row you want to remove.

The row is deleted, including the hours entered for the case.

Timesheet Remarks

Two types of remarks may be entered in timesheets: general remarks and specific remarks. For example, a general remark might apply to several days such as "Car trouble." Optionally, remarks can be added to specific time entries. For example, an employee might leave early to pick up a child. Specific remarks are listed in the Daily Remarks list box.

Adding a general remark to a timesheet

To add a general remark to a timesheet, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

3. Click the **Remarks** tab near the bottom of the timesheet.

The tab opens.

4. Place the cursor in the **Pay Period Remarks** field and type the text.

5. Click Save.

Adding a specific remark to a timesheet

To add a specific remark to a timesheet, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the check box next to the employee you want to work with and then select **Timesheet** from the Timesheets menu.

- OR -

Click the **Pay Period link** on the row that identifies the employee you want to work with.

The timesheet opens.

- 3. Click the cursor on the time entry to which you want to add the remark.
- 4. Double-click or press Shift-R.

The Edit Timesheet Entry Remarks page opens.

- 5. Type the text in the Remarks field.
- 6. Click **Save** to save the remark and go back to the timesheet. A red triangle appears in the upper right corner of the field to indicate that a remark has been added.
- 7. Optionally, click the **Remarks** tab near the bottom of the timesheet to view the remark. Doubleclick or press **Shift-R** on the time entry to change the remark.

About validating timesheets

Before timesheets can be certified and transmitted to payroll, Timekeepers must validate timesheet data. Before you validate a timesheet, confirm that data is accurate.

The validation feature checks the timesheet against a set of business rules which are derived from Title 5, Tile 38, and OPM regulations as well as logical and computational rules (for example, the total number of hours entered for a day cannot exceed 24, and start and stop times cannot be the same).

Validating employee timesheets

To validate one or several timesheets, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the **Pay Period link** on the row that identifies the timesheet.

-OR-

3. Click the check box next to the name of one or more employee(s) and then select **Validate Selected** from the Timesheets menu.

The timesheet(s) open.

4. Review the timesheet for accuracy and then click **Validate**.

One of the following results occurs:

- A confirmation message appears above the timesheet header, for example, "Timesheet validated successfully." The status changes to "Validated by Timekeeper." A message is automatically sent to the Supervisor to alert them of the change in the timesheet status.
- An error message appears above the timesheet header, for example, "An account is required." Errors must be resolved before validating the timesheet. Under special circumstances, Master Timekeepers may override validation errors so that the timesheet can be certified and processed.
- A warning message appears above the timesheet header, for example, "Total Regular Duty and Leave Requests hours of 79:00 must equal Biweekly Hours of 82." Work with the employee and/or Supervisor to resolve the warning and then validate the timesheet again. If no action is taken or if the corrective action is unsuccessful, work with the Supervisor to resolve the warning.
- 5. If you are validating multiple timesheets, click the **arrow** near the top or bottom of the page to continue; otherwise, click **Cancel** to return to the Select Employees page.

About correcting timesheets

Depending on the timesheet status, different types of timesheet corrections may be available. Each type is explained below:

- Local Correction. The correction is recorded locally but not transmitted to the payroll provider. Perform this type of correction on missing timesheets (that is, timesheets that have not been created), or historical timesheets. Timesheets are flagged with (LC) in the Pay Period column on the Select Employees page for example, 19-2012 (LC).
- **Prior Correction**. The correction creates a new timesheet that is recorded locally and transmitted to the payroll provider. Perform this type of correction on missing timesheets (that is, timesheets that have not been created.) Timesheets are flagged with (P) in the Pay Period column on the Select Employees page for example, 16-2012 (P).
- **Create Correction**. The correction is recorded locally and transmitted to the payroll provider. Perform this type of correction on an historical timesheet that has been processed within the previous 26 pay periods. Timesheets are flagged with (C) in the Pay Period column on the Select Employees page for example, 18-2012 (C).

NOTE: If a timesheet has never been corrected, the correction timesheet is a copy of the original timesheet. If a timesheet has already been corrected, the correction timesheet is the most recently corrected version of the timesheet.

Correcting employee timesheets

To correct a timesheet, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the **check box** on the row that identifies the employee(s), and then select **Create Correction** from the Timesheets menu.

The Create Correction page opens.

- 3. Optionally, select the year from the Select Year drop-down list and then click Go.
- 4. Depending on the type of correction, click **Create Local Correction**, **Create Prior Correction**, or **Create Correction**.

A pop-up alerts you that a timesheet profile has been created for the pay period.

- 5. Click **OK** to dismiss the alert and open the timesheet.
- 6. Make changes and click **Save**.
- 7. Click **Cancel** to go back to the Create Correction page.

Working with Schedules

Depending on your agency's implementation of webTA, two types of schedules may be available: default schedules or advanced schedules.

Default schedules display the transaction code and account to which hours are charged, and a bi-weekly schedule of work hours. Entries from the default schedule are displayed on the Schedule tab of the employee's timesheet; entries may also be populated in the timesheet cells, if the Retain Data Type in the employee's Timesheet Detail is specified as "Pay from Schedule." Employees may add and maintain their default schedule or the responsibility may belong to the Timekeeper. An example default schedule is shown below:

etau	lt Schedu	le							
nploy	ee: Clark, Ale	x							
uick T	ime Entry								
	S	elect Days	Time In	Time Out	Meal	Tra	nsaction	Account	
	SMTWT	FS SMTWTFS				None		Select Account	+ Clea
/eek 1									
	Date	Transaction	Account	Time In	Time	Out	Meal	Shift Total	Daily Tota
+	Sun								
(+	Mon 1/05	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
(+	Tue 1/06	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
(+	Wed 1/07	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
+	Thu 1/08	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
(+	Fri 1/09	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
+	Sat								
ook 0							Week 1	Total	40:00
eek 2	D - 1 -		• • • • • • •			0.1		01:11 7-1-1	D-1-7-1
	Date	Iransaction	Account	i ime in	Time	Out	Mear	Shift Total	Dally Tota
+	Sun								
+	Mon 1/12	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
+	Tue 1/13	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
+	Wed 1/14	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
(+	Thu 1/15	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
(+	Fri 1/16	Regular Base Pay - 01	Select Account	8:30am	5:00pn	n	0:30	8:00	8:00
+	Sat								
							Week 2	Total	40:00
							Pay Period	lotal	80:00

Advanced schedules are similar to default schedules but offer additional features such as Regular Days Off, temporary schedules, additional pay period options, and a Supervisor approval process. Timekeepers

maintain and submit advanced schedules on behalf of their employees; Supervisors approve or deny schedule requests.

An example advanced schedule is shown below. Notice that the schedule was submitted by the Timekeeper and approved by the Supervisor (see the status bar near the top of the schedule and the entries in the Activity Log near the bottom of the schedule.)

chedu				
	ie - Evans, Eo	ina		
N	ame: Regular 40			
Descrip	tion:			
Start D	Date: Dec 30, 2012			
End D	Date: Forever			
Week O	ne			
Day	Shift	RDO	Transaction Code	Hours
Sun				
Mon	8:30am-5:00pm		01 - Regular Base Pay	8
Tue	8:30am-5:00pm		01 - Regular Base Pay	8
Wed	8:30am-5:00pm		01 - Regular Base Pay	8
Thu	8:30am-5:00pm		01 - Regular Base Pay	8
Fri	8:30am-5:00pm		01 - Regular Base Pay	8
Sat			<u> </u>	
	Week One TOTAL			40:00
Week T	wo			
Day	Shift	RDO	Transaction Code	Hours
Sun				
Mon	8:30am-5:00pm		01 - Regular Base Pay	8
Tue	8:30am-5:00pm		01 - Regular Base Pay	8
Wed	8:30am-5:00pm		01 - Regular Base Pay	8
Thu	8:30am-5:00pm		01 - Regular Base Pay	8
Fri	8:30am-5:00pm		01 - Regular Base Pay	8
Sat				
	Week Two TOTAL			40:00

About default schedules

Employees may have the ability to add and maintain their own default schedule, or Timekepers may perform these tasks on behalf of their employees.

Adding default schedules

To add a default schedule for an employee with an hourly timesheet, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the **check box** on the row that identifies the employee(s), and then select **Default Schedule** from the Default Schedule action menu.

The Default Schedule page opens.

3. Click the **plus sign** (+) under Work Time.

A new row appears.

4. Accept the default transaction code or click the **transaction code link** to select a different one.

The Transaction Code pop-up opens. Select the transaction code from the drop-down list and then click **Select**.

The pop-up is removed and the transaction code is filled in.

5. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 6. Press the **Tab** key to move the cursor to the appropriate cell and type the duration using the format HH:mm (hours and minutes, separated by a colon.) For example, type 7.5 for seven hours and thirty minutes. Complete the schedule by entering the duration for each day.
- 7. Click **Save** and then click **Cancel** to go back to the previous page.

NOTE: If the Retain Data Type in the employee profile is specified as "Pay From Schedule," the default schedule populates new timesheets. If a timesheet has already been created for the pay period and you want it to be populated by the default schedule, delete the timesheet and then reopen it.

To add a default schedule for an employee with a TITO timesheet, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the **check box** on the row that identifies the employee(s), and then select **Default Schedule** from the Default Schedule action menu.

The Default Schedule page opens.

- 3. If you want to enter the same data on multiple days, see "Using Quick Time Entry."
 - OR -

If you want to enter unique data for a specific day, continue to the next step.

4. Click the **plus sign** (+) under Week 1 or Week 2 to add a time entry to that day.

The Transaction Code pop-up opens.

NOTE: To enter multiple entries on the same day, click the plus sign (+) under Week 1 or Week 2. A new row is added.

5. Select a **transaction code** from the drop-down list and then click **Select**.

The pop-up is removed and the transaction code is filled in.

6. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- Click the cursor in the **Time In f**ield. Type the start time using the format HH:mm (hour and minutes, separated by a colon). For example, enter 8:30. webTA auto-populates a.m. If work hours are not standard, it may be necessary to type p.m. to correct the entry
- 8. Press the **Tab** key to move the cursor to the **Time Out** field, then type the stop time using the format HH:mm (hour and minutes, separated by a colon). For example, enter 5:15. webTA autopopulates p.m. If work hours are not standard, it may be necessary to type a.m. to correct the entry.
- 9. Press the **Tab** key to move the cursor to the Meal Time field. Type the duration, such as 00:45 minutes. Use the format HH:mm (hours and minutes, separated by a colon.) For example, enter 00:30 for a thirty minute meal break.
- 10. Click **Save** and then click **Cancel** to go back to the previous page.

NOTE: If the Retain Data Type in the employee profile is specified as "Pay From Schedule," the default schedule populates new timesheets. If a timesheet has already been created for the pay period and you want it to be populated by the default schedule, delete the timesheet and then reopen it.

Using Quick Time Entry

The Quick Time Entry feature lets you select several days and then copy and paste the same data for each day. Use this feature with TITO timesheets. To use Quick Time Entry, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the **check box** on the row that identifies the employee(s), and then select **Default Schedule** from the Default Schedule action menu.

The Default Schedule page opens.

- 3. Click the check box(es) under Select Days.
- 4. Type the **Time In**, the **Time Out**, and the **meal duration**.
- 5. Click the **transaction code link** to select a transaction code.

The Transaction Code pop-up opens.

6. Select a transaction code from the drop-down list and then click **Select**.

The pop-up is cleared and the transaction code is filled in.

7. Click **Select Account** to select an account.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

- 8. Click the **plus sign** (+) at the end of the row to populate the tmesheet with the quick time entry data.
- 9. Click **Save** and then click **Cancel** to go back to the main menu.

Editing default schedules

To edit an employee's default schedule, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the **check box** on the row that identifies the employee(s), and then select **Default Schedule** from the Default Schedule action menu.

The Default Schedule page opens.

- 3. To edit existing entries, click the cursor in the field that you want to edit and press the **Backspace** key to delete the existing hours. Type the new hours and then click **Save**.
- 4. To select a different transaction code, click the transaction code link. The Transaction Code popup opens. Select a transaction code from the drop-down list and then click Select. The pop-up is removed and the transaction code is filled in.
- 5. Accept the default account or click the **account link** to select a different one.

The Accounting pop-up opens. Click **Select** on the row that identifies the account. The pop-up is removed and the account is filled in.

-OR-

Under the Create New Account section, select or enter values that make up a new account. Required fields are identified with an asterisk. Click **Create**. The pop-up is removed and the account is filled in.

6. Click **Save** and then click **Cancel** to go back to the previous page.

Deleting default schedules

To delete an employee's default schedule, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the **check box** on the row that identifies the employee(s), and then select **Default Schedule** from the Default Schedule action menu.

The Default Schedule page opens.

IMPORTANT! Deleted information cannot be restored; once deleted, data must be re-entered.

3. To delete a time entry, insert the cursor in the cell that contains the value and press the **Backspace** key. You can type a new entry. When you are done, click **Save**.

- To delete a row, click the "X" at the beginning of the transaction row. The row is removed.
- 5. To delete all entries, click **Remove All Entries**. Click **Yes** to respond to the confirmation message. webTA removes all rows from the default schedule.
- 6. Click **Save** and then click **Cancel** to go back to the previous page.

About advanced schedules

If the Advanced Scheduling module is implemented at your agency, Timekeepers may add and submit permanent or temporary schedules for their assigned Employees. A permanent schedule is an employee's regular day to day schedule. A temporary schedule may be assigned to an employee for a length of time with a specific pay period start and end date. For example, an employee may be assigned a temporary schedule if they are attending training. Temporary schedules may also be created for a historical pay period or pay period range to generate a corrected timesheet for those pay periods. Whether a schedule is permanent or temporary, the total hours must match the Duty Hours specified in the employee's timesheet profile; otherwise the system generates a validation error.

Timekeepers create and submit schedules for employees and Supervisors respond to submitted schedule requests. The system applies the permanent schedule every pay peroid unless a temporary schedule has been approved for the employee. When an approved temporary schedule ends, the system automatically reverts to the employee's permanent schedule. Until the schedule has been approved by the employee's Supervisor, the schedule cannot be applied to the employee's timesheet.

The Advanced Scheduling module includes the following tools:

- Shift. A shift is the smallest segment of a schedule.
- Schedule templates. Schedule templates contain values that may be used to automatically populate employee schedules.
- Employee Schedules List View. The Schedule List View displays a high level summary of schedules assigned to employees. Timekeepers may click user name links to view or work with schedules for their assigned Employees.
- Employee Schedules Grid View. displays employees and the daily shifts assigned to each employee for the specified pay period. Timekeepers may click user name links to view or work with schedules for their assigned Employees.

Each tool is described below in more detail.

About shifts

A shift is the smallest segment of time that the Timekeeper can select to create a schedule. The HR Administrator adds and maintains a list of shifts. Timekeepers may view the list of available shifts on the Shifts page, shown below.

Name:		Descriptio	n:	Start '	Time: St	op Time:			
Transacti	on Code:				[
All						V Sear	ch Clear		
Vame	Description	♦ Shift Type	♦ Start Time	♦ Stop Time	Meal	♦ Total Hours	\$ Status	♦ RDO	Transaction Code
Daily Reg 10	Daily regular 10 hours		8:00am	6:00pm		10:00	Active		01 - Regular Base Pay
Daily Reg 8	Daily regular 8 hours		8:30am	5:00pm	30	8:00	Active		01 - Regular Base Pay
I-2 of 2 Reco	rds				<u>1</u> > >				View 25 50

The page includes these columns

- Name link. The shift name. Depending on your role, you may be able to click the name link to view shift details.
- Description. A brief description of the shift.
- Start Time. The time that the shift begins (HH:MM), for example, 8:00 a.m. NOTE: If the shift is an RDO, enter the same start time and stop time, for example, 8 a.m. This bypasses the mandatory field validation check and results in zero hours.
- Stop Time. The time that the shift ends (HH:MM), for example, 4:00 p.m. NOTE: If the shift is an RDO, enter the same start time and stop time, for example, 8 a.m. This bypasses the mandatory field validation check and results in zero hours charged to the transaction code in the timesheet.
- Meal. The duration of the meal in minutes, for example, 0:30 minutes.
- Total Hours. The total number of hours for the day, for example, 7:30 hours.
- Status. Whether the shift is active or inactive. If the shift is inactive, it is not listed as available when assigning shifts to schedules.
- RDO. Whether the shift is a Regular Day Off (RDO). NOTE: If the shift is an RDO, you must still enter a Start Time, Stop Time and Transaction Code for the shift.
- Transaction Code. The transaction code associated with the shift hours.

Viewing shifts

To view a list of available shifts, take these steps:

1. Click **Shifts** from the Schedule section on the main menu.

The Shifts page opens.

- 2. View the list.
- 3. Click **Cancel** to return to the main menu.

About schedule templates

Schedule templates offer a quick, easy way to add permanent or temporary schedules. Schedule templates contain values that Timekeepers may use to populate schedules assigned to employees.

Schedule templates eliminate the need to manually create individual schedules for employees. Instead, when a Timekeeper adds a schedule for an employee, they can insert a schedule template to automatcailly populate the employee's schedule.

The HR Administrator adds and maintains schedule templates. A sample schedule template is shown below.

chedu	le Template			
Na Descript	me: Reg 40 hours ion: Regular shift 8:	30a to	5p	
Week O	ne			
Day	Shift	RDO	Transaction Code	Hours
Sun				
Mon	8:30am-5:00pm		01 - Regular Base Pay	8
Tue	8:30am-5:00pm		01 - Regular Base Pay	8
Wed	8:30am-5:00pm		01 - Regular Base Pay	8
Thu	8:30am-5:00pm		01 - Regular Base Pay	8
Fri	8:30am-5:00pm		01 - Regular Base Pay	8
Sat				
	Week One TOTAL			40:00
Week T	wo			
Day	Shift	RDO	Transaction Code	Hours
Sun				
Mon	8:30am-5:00pm		01 - Regular Base Pay	8
Tue	8:30am-5:00pm		01 - Regular Base Pay	8
Wed	8:30am-5:00pm		01 - Regular Base Pay	8
Thu	8:30am-5:00pm		01 - Regular Base Pay	8
Fri	8:30am-5:00pm		01 - Regular Base Pay	8
Sat				
	Week Two TOTAL			40:00
Save	Cancel			

Viewing schedule templates

To view available schedule templates, take these steps:

1. Click **Schedule Templates** from the Schedule section on the main menu.

The Schedule Templates page opens.

2. Click the schedule template name link that you want to view.

The Schedule Template page opens. The page is read-only for all roles except the HR Administrator.

3. Click **Cancel** to return to the previous page

About the Employee Schedules List View

The Employee Schedules List View page displays employees and their assigned schedules for the specified pay period. Timekeepers may click the employee name link to work with the employee's permanent or temporary schedule.

Opening the Employee Schedules List View

To open the Employee Schedules List View, take these steps:

1. Click Employee Schedules List View from the Schedule section on the main menu.

The Employee Schedules List View page opens.

2. Click the **employee name link** of the employee.

The Schedule Assignment page opens.

3. Depending on your role, click the **schedule name link** to view or respond to the assigned schedule.

-OR-

Depending on your role, add a permanent or temporary schedule.

4. Click Cancel to return to the previous page

About the Employee Schedules Grid View

The Employee Schedules - Grid View page displays employees and the daily shifts assigned to each employee for the specified pay period. The total scheduled hours for each day appear in the TOTALS row near the bottom of the page.

Opening the Employee Schedules Grid View

To open the Employee Schedules Grid View, take these steps:

1. Click Employee Schedules Grid View from the Schedule section on the main menu.

The Employee Schedules Grid View page opens.

2. Click the **employee name link** of the employee.

The Schedule Assignment page opens.

3. Depending on your role, click the **schedule name link** to view or respond to the assigned schedule.

-OR-

Depending on your role, add a permanent or temporary schedule.

4. Click Cancel to return to the previous page

About permanent and temporary schedules

Timekeepers are responsible for monitoring, adding and submitting schedules for their assigned Employees. An example schedule is shown below. Notice the status bar in the upper right corner. The activity log near the bottom of the page identifies who submitted and approved the schedule, and when.

chedu	ule - Evans, Ec	Ina			submitted approved denie
N	ame: Regular 40				Schedule Type: Permane
Start I	Date: Dec 20 2012				
End	Date: Dec 30, 2012				
Endi	Date. Forever				
Week O	ne				
Day	Shift	RDO	Transaction Code	Hours	
Sun					
Mon	8:30am-5:00pm		01 - Regular Base Pay	8	
Tue	8:30am-5:00pm		01 - Regular Base Pay	8	
Wed	8:30am-5:00pm		01 - Regular Base Pay	8	
Thu	8:30am-5:00pm		01 - Regular Base Pay	8	
Fri	8:30am-5:00pm		01 - Regular Base Pay	8	
Sat					
	Week One TOTAL			40:00	
Week T	wo		· · · ·		
Day	Shift	RDO	Transaction Code	Hours	
Sun					
Mon	8:30am-5:00pm		01 - Regular Base Pay	8	
Tue	8:30am-5:00pm		01 - Regular Base Pay	8	
Wed	8:30am-5:00pm		01 - Regular Base Pay	8	
Thu	8:30am-5:00pm		01 - Regular Base Pay	8	
Fri	8:30am-5:00pm		01 - Regular Base Pay	8	
Sat					
	Week Two TOTAL			40:00	
Annea	107				
Comme	ents:				~
			Activity Log		
Action	Action Date		Name Remarks		
Approve	12/27/2012 03:33 P	M Fry	man, Christy		
Submit	12/27/2012 03:31 P	M Wh	ite, Jay		

Viewing employee schedules

To view an employee's assigned schedule, take the following steps:

1. Click Employee Schedules - List View from the Schedule section on the main menu.

The Employee Schedules - List View page opens.

- OR -

Click Employee Schedules - Grid View from the Schedule section on the main menu.

The Employee Schedules - Grid View page opens.

2. Click the employee name link to open the employee's schedule assignment.

The Schedule Assignment page opens.

- Click the schedule name link of the permanent or temporary schedule that you want to view. The Schedule page opens.
- 4. View the schedule.
- 5. Click **Cancel** to return to the previous page.

Adding and assigning schedules

To add and assign a permanent or temporary schedule to an employee, take the following steps:

- Click Employee Schedules List View from the Schedule section on the Main Menu. The Employee Schedules - List View page opens.
- 2. Click the **employee name link** to open the employee's schedule assignment.

The Schedule Assignment page opens.

3. Click Add Permanent Schedule.

The (Add) Schedule page opens.

- OR -

Click Add Temporary Schedule.

The (Add) Temporary Schedule page opens.

4. Optionally, click **Insert Schedule Template** to select an existing schedule template.

The schedule is populated with values from the schedule template. Continue to the next step to modify the name, description, shift or other information or go to the last step to submit the schedule.

- 5. Type a schedule name in the **Name** field.
- 6. Type a brief description in the **Description** field.
- 7. Select the number of weeks from the **Weeks** drop down menu.
- 8. Accept the default **start date** or click the calendar icon to specify a different start date. The start date must coincide with the start date of a pay period.
- 9. Accept the default **end date** or click the calendar icon to specify a different end date. The end date must coincide with the end date of a pay period. An end date is required for temporary schedules and optional for permanent schedules.
- 10. Click check boxes next to the days of the week in which you want to insert a shift.
- 11. Click Insert Shift.

The Insert Shift pop-up box opens.

12. Click the row that identifies the shift you want to insert and then click **OK**.

You return to the (Add) Schedule page and the shift populates the days you identified.

13. Optionally, click the **plus sign** (+) under the Add Row column to insert another shift on a day that is populated with an existing tour. A second row appears.

Click the check box to the left of the row and then click **Insert Shift**. The Insert Shift pop-up box opens. Click the row that identifies the shift you want to insert and then click **OK**. You return to the (Add) Schedule page.

14. Optionally, click the "X" under the Delete column to delete a shift.

- OR -

Click the check box to the left of the row you want to remove and then click Delete Shift.

The shift is removed.

15. Click **Submit** to save the schedule and submit it to the Supervisor.

- OR -

Click **Cancel** to return to the Schedule Assignment page without saving changes.

Timesheet Summary

The Timesheet Summary provides a read-only snapshot of the following types of information associated with the pay period displayed at the top of the summary page:

- Validation messages
- · Timesheet daily totals and associated hours codes
- Dollar transactions
- Remarks
- Leave requests and status
- · Premium pay requests and status
- Leave data
- Continuation of pay data (if license is enabled)
- Timesheet profile data
- Labor distribution data (if license is enabled)
- Case tracking (if license is enabled)
- Activity log of actions taken by other roles

Opening and printing Timesheet Summaries

To open and print timesheet summaries, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

2. Click the **check box** on the row that identifies the employee(s), and then select **Timesheet Summary** from the Timesheets action menu.

The Timesheet Summary page opens.

3. Click **Printable Version** at the bottom of the page.

A window opens with the printable version of the timesheet summary.

4. Click **Print** and then click **Cancel** to go back to the previous page.
Timesheet Profiles

The information on the Timesheet Profile page identifies an Employee's basic payroll profile. Employees must be assigned a timesheet profile in order to access their timesheets. Timekeepers may add and update timesheet profiles for their assigned Employees.

An example timesheet profile is shown below.

Timesheet Profile	e » Clark, Alex		
Settings Licenses Holiday Calendar	Pay Period: 24 - 2012 : Nov 18	3, 2012-Dec 01, 2012	1 of 3
Locator Info Agency Settings	Status Change		
••••	Status Change Type:	None 👻	
Roles	Status Change Day:	None	
Timesheet Details Timesheet Profile »	Status		
Labor Distribution	Oath of Office:		
	On Hold:		
	Pav Details		
	* Paynlan	CC Caparal Sahadula	
	гауріан.	GS General Schedule	
	* Tour of duty:	Full Time 💌	
	* Duty Hours:	80	
	* Work Week:	40	
	* Alternative Work Schedule:	Regular 8-hour Days 💙	
	Overtime/Standby		
	RSO / Salary Cap:	None	
	Standby Hours Week 1:		
	Standby Hours Week 2:		
	Standby AUO Percent:		
	Leave		
	* Service Computation Date:	Jan 01, 2009	
	Leave Category Override:	ours par pay pariod)	
	Leave Ceiling Override:	0:00 (Override)	
	Home Leave Computation Date:	Month Day Year	
	Home Leave Category:	None V	
	Home Leave End Date:	Month Day Year	
	Accounting		
	Accounting Type:	Manual Account Entry 💌	
	Pay Provider - NFC		
	* Agency:	NFCEXAMPLE ¥	
	* State Code:	Massachusetts	
	* Town:	1111	
	* Unit:	11	
	* Timekeeper	11	
	New Contact Point:		
	Split Profile Save Ca	ancel	O 1 of 3

The Timesheet Profile includes the following sections: Status Change, Status, Pay Details, Overtime/ Standby, Leave, Accounting, and Pay Provider. Each section is described below in more detail.

Pay Period

• Pay Period. The pay period to which the timesheet profile corresponds.

Status Change

- **Status Change Type** Indicates the type of status change for split Timesheet Profiles. The field is required for dual timesheet assignments for changes made in the middle of the pay periods.
- Status Change Day Indicates the day in the two week pay period when the status starts or ends.

Status

- **Oath of Office** Identifies an Employee who is new to the agency. This also identifies the Employee's first timesheet reported.
- **Final Report** Indicates that this is the last timesheet report that is being sent for the Employee.
- **On Hold** Indicates that no timesheet data will be transmitted to NFC for payroll processing for the Employee.

Pay Plan

- **Pay Plan** Identifies the Employee's pay plan.
- **Tour of Duty** Indicates if an Employee is full time, part time, or intermittent.
- **Duty Hours** Displays the total number of biweekly hours that the Employee is expected to work.
- Work Week- Defines a typical work week for an Employee.
- Alternative Schedules Indicates if the Employee is assigned to an alternate work schedule (ex.5/4/9 Schedule, Variable Workday, etc.)

Overtime/Standby

- **RSO/Salary Cap** Identifies regularly scheduled overtime settings for the Employee.
- **Standby Hours Week 1** Indicates an Employee's entitlement to premium pay for standby duty in week 1.
- **Standby Hours Week 2** Indicates an Employee's entitlement to premium pay for standby duty in week 2.
- Standby AUO Percent Defines the applicable percentage for the number of hours of standby used in week 1 and week 2 or the Administratively Uncontrollable. Overtime (AUO) percentage for this Employee.

Leave

- Service Computation Date Used to calculate the leave accrual category.
- Leave Category Override Establishes the accrual category override that is not dependent on the SCD.
- Leave Ceiling Override Specifies the leave ceiling that overrides the default leave ceiling for the Employee.
- Home Leave Computation Date Indicates the start date for an Employee to participate in the home leave accrual program.
- Federal Home Leave Category Establishes the amount of home leave an Employee will accrue per pay period.

• Home Leave End Date - Indicates the end date for participation in the home leave accrual program.

Accounting

- Accounting Type If the agency has implemented accounting, time in pay and dollar transactions must have an accounting code associated with them. Each agency may specify the method of entry for account information in the employee's timesheet. The following options are available:
 - Manual entry. The employee selects an account for each line of time in pay and dollar transactions.
 - Local. The employee selects an account that is stored locally in webTA rather than at NFC. webTA then includes the accounting data in the transmission file to NFC. This option is useful for agencies that want to generate reports from webTA that are based on account codes, but have set accounts for employees.
 - Stored. The employee selects an account that is stored at NFC. This option is useful for agencies in which all time in pay and dollar transactions are charged to the same account.

Pay Provider NFC

- Agency Refers to the government agency (acronym) in which the Employee works.
- State Code Is the state abbreviation for the state of the Employee's duty station.
- **Town** Is a 4 digit code representing the city or town of the Employee's duty station.
- Unit Refers to a two-digit number for each contact point within a town.
- **Timekeeper** Is used to identify a Timekeeper within an organization.
- **New Contact Point** Should be checked when the contact point information changes for an Employee.

Editing timesheet profiles

Timekeepers may manually update timesheet profiles so that the system considers the profile valid and the timesheet can be used. To update a timesheet profile, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the User ID link of the employee whose timesheet profile you want to work with.

- OR -

Click the check box(es) on the row that identifies the employee(s) and then select **Timesheet Profile** from the Profiles and Settings action menu..

- 3. Update the information.
- 4. Click **Save** and then click **Cancel**.

Splitting timesheet profiles

If an Employee's profile changes on a non-pay period boundary, use the Split Profile option to update the profile with the change. To split a timesheet profile, take these steps

1. Click Select Employees on the main menu.

The Select Employees page opens.

2. Click the User ID link of the employee whose timesheet profile you want to work with.

- OR -

Click the check box(es) on the row that identifies the employee(s) and then select **Timesheet Profile** from the Profiles and Settings action menu..

3. Click Split Profile near the bottom of the page.

Two versions of the profile are displayed side-by-side. The original profile appears on the left. The new version appears on the right.

- 4. From the **Starting Date of New Status** drop-down list, select the date that the new status will begin.
- 5. Make additional changes to the new version of the profile.
- 6. Click Save.
- 7. Optionally, click **UnSplit**.

IMPORTANT! If **Unsplit** is clicked before **Save**, any changes made to the Split Timesheet Profile page, including status change information, will be lost.

Leave Balances and Requests

The leave request form is based on the OPM-71 (formally SF-71) Request for Leave or Approved Absence form. The form displays current leave balances for the selected leave type. The Leave Balance Calculator option lets you view projected balances for specific leave types.

The Leave Requests - Current page displays pending, approved, or denied leave requests for the current and future pay periods. The page also shows leave requests from past pay periods that are in pending status. The Leave Requests - History page displays approved or denied requests for past pay periods.

Timekeepers may view or adjust leave balances, and add, edit, or delete leave requests for their assigned Employees. Depending on how webTA is configured, leave hours may be automatically populated in an employee's timesheet upon leave request approval by the Supervisor.

Status	User	♦ Start Date	♦ End Date	♦ Leave Type	+ Hours	♦ Submission Date	Supervisor	Timekeeper
Pending	Allen, Jacob	01/08/2013	01/08/2013	62 - Sick Leave	2:00	01/08/2013 10:07 AM	Fryman, Christy	White, Jay
Approved	Smith, Tina	01/07/2013	01/07/2013	62 - Sick Leave	8:00	01/08/2013 09:58 AM	Fryman, Christy	White, Jay
1-2 of 2 Record	ls			I	<u>1</u> > >			View 25 50 100

A sample Leave Requests page is shown below:

NOTE: The Leave Requests page includes the **Add Leave Request** option if you select an individual employee from the Select Employees page, then click Leave Requests from the Leave and Premium Pay action menu. This allows Timekeepers to submit leave requests on behalf of employees, if needed.

Click **History** to see historical leave requests. Click **Current** to see current and future leave requests. Click **View Calendar** to see leave request information in the format of a monthly calendar.

About leave balances

The Leave Balances page lists leave balances for each leave type for which an employee is eligible. A partial sample Leave Balances page is shown below:

Leave Balances for Clark, Alex										
	Pelarece for new period. 25, 2012 ; Dec 02, 2012 ; Dec 15, 2012 ; M 20									
Balances for pay period: 25 - 2012 : Dec 02, 2012 - Dec 15, 2012 V Go Accrual Leave Balances										
Leave Type	Forward	Adj Forward	Accrued	Used	Expired	Adjustments	Capped	Balance	EOY Balance	EOY Use or Lose
Annual Leave	18:00	18:00	6:00	0:00	0:00	0:00	0:00	24:00	35:00	35:00
Unapplied Annual Leave Hours	0:00	0:00	2:00	0:00	0:00	0:00	0:00	2:00	9:00	0:00
Sick Leave	12:00	12:00	4:00	0:00	0:00	0:00	0:00	16:00	23:00	0:00

To view details about each leave type or to make a manual adjustment, click the **leave type name link**. The Details page opens, shown below.

Details of Annual Leave for Clark, Alex									
	Leave Balance Details								
Pay Period	Date	Adjustment Type	Amount	Balance	Expiration Date				
01-2013	01/26/2013	Timesheet Accrual	0:00	0:00					
01-2013	01/26/2013	Timesheet Accrual	0:00	0:00					
27-2012	01/12/2013	Ceiling Rule Cap	-35:00	0:00					
27-2012	01/12/2013	Timesheet Accrual	5:00	0:00					
26-2012	12/29/2012	Timesheet Accrual	6:00	30:00					
25-2012	12/15/2012	Timesheet Accrual	6:00	24:00					
24-2012	12/01/2012	Timesheet Accrual	6:00	18:00					
23-2012	11/17/2012	Timesheet Accrual	6:00	12:00					
21-2012	10/20/2012	Timesheet Accrual	6:00	6:00					
1-9 of 9 Reco	rds		+	Vi	iew 25 50 100				
Add Man	ual Forward	Adjustment	ancel						

Viewing employee leave balances

To view leave balances for employees, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

- 2. Click the check box next to the employee name(s) you want to work with.
- 3. Select **Timesheet Summary** from the Timesheet action menu. The Timesheet Summary page opens. Scroll down to the Leave Data section to view leave balances. Click **Cancel** to go back to the previous page.

- OR -

Select Leave Balances from the Leave and Premium Pay action menu.

The Leave Balances page opens.

- 4. To view the leave balances for a pay period other than the current one, select the pay period from the **Balances shown for pay period** drop-down menu and click **Go**.
- 5. To view details about a specific type of leave, click the **leave type name link** in the Leave Type column.

The Details of Leave page opens. Click **Cancel** to go back to the previous page.

Adjusting employee leave balances

To manually adjust an employee's leave balance, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

- 2. Click the check box next to the name of the employee(s) you want to work with.
- Select Leave Balances from the Leave and Premium Pay action menu. The Leave Balances page opens.
- 4. Click the leave type name link that you want to adjust.

The Details of Leave page opens.

5. Click Add Manual Forward Adjustment.

The Adjust Forward Balance page opens.

- 6. Click the **Pay Period** drop-down list and select the pay period in which the adjustment will take place.
- 7. Type the new balance in the Adjusted Forward Balance field.
- 8. Click **Save** and then click **Cancel** to go back to the previous page.

Managing employee leave requests

Timekeeper may view, add, edit or delete leave requests for their assigned Employees. A sample leave request is shown below:

Leave Request Form	Pending Approved Denied								
Leave Type and Dates Employee: Clark, Alex	Leave Balance Calculator								
Leave Type: 62 - Sick Leave	v								
Transaction Leave Balance: Sick Leave 23:00									
Start Date End Date All Day Sta	t Time Stop Time Hours Action								
Jan 08, 2013 🗊 Jan 08, 2013 🗊 🗹 9:00a	m 5:00pm 8:00 Delete								
Add New Row									
Remarks									
Submitter Remarks:	× v								
Approver Comments:									
If you are requesting sick leave, you must indicate the reason. If you are requesting sick leave, you must indicate the reason. None Interss/injury/incapacitation of requesting employee Care of family member, including medical/dental/optical examination of family member, or bereavement Care of family member, including medical/dental/optical examination of family member, or bereavement Other (Provide the reason in Remarks) Family and Medical Leave Act Contact your supervisor and/or your personal office to obtain additional information about your entitlements and responsibilities under the FMLA. Medical certification of a serious health condition may be required by your agency. If annual, sick, or leave without pay will be used under the Family and Medical Leave Act of 1993 (FMLA), indicate what it will be used for. I hereby invoke my entitlement to Family and Medical Leave for: None Binth/Adoption/Foster Care Family Military Leave Serious Health Condition of Spouse, Child, or Parent Serious Health Condition of Self									
Certification I certify that the leave/absence requested above is for the pemploying agency's procedures for requesting leave/appromedical certification, if required) and that falsification of infinicluding removal. Privacy Act Section 6311 of title 5, United States Code, authorizes coll management and your payroll office to approve and recore To the Dependment of Loberwise preservations of line for	urpose(s) indicated. I understand that I must comply with my red absence (and provide additional documentation, including rmation on this form may be grounds for disciplinary action, ection of this information. The primary use of this information is by your use of leave. Additional disclosures of the information may be:								
unemployment conversation office regarding a claim, to I unemployment compensation office regarding a claim, to I to a Federal, State, or local law enforcement agency when civil or criminal law; to a Federal agency when conducting Personnel Management or the General Accounting Office - administration, or the General Services Administration in c Public Law 104-134 (April 26, 1996) requires that any pers security number or tax identification number. This is an an number, as well as other data, is voluntary, but failure to du uses the information furnished on this form for purposes or additional statement reflecting those purposes. Activity Log Action Date Name Submit 01/08/2013 10:35 AM White, Jay	Adjentation regioning a porcentrected injury of interess, to a State aderal Life Insurance or Health Benefits carriers regarding a claim; your agency becomes aware of a violation or possible violation of in investigation for employment or security reasons; to the Office of hen the information is required for evaluation of leave nnection with its responsibilities for records management. In doing business with the Federal Government furnish a social andment to title 31, Section 7701. Furnishing the social security so may delay or prevent action on the application. If your agency her than those indicated above, it may provide you with an								

Viewing employee leave requests

To view an employee leave request, take these steps:

- 1. Click **Employee Leave Requests** on the main menu.
 - OR -

Click **Select Employees** on the main menu. Click the **check box(es)** next to the employee name(s) that you want to work with, then select **Leave Requests** from the Leave and Premium Pay action menu.

The Leave Requests - Current page opens.

2. Click the leave request status link on the row that identifies the request you want to view.

The Leave Request Form page opens.

3. Click **Cancel** to go back to the previous page.

Adding employee leave requests

To add and submit a leave request for an employee, take these steps:

1. Click **Select Employees** on the main menu.

The Select Employees page opens.

- 2. Click the check box next to the name of the employee you want to work with.
- 3. Select Leave Requests from the Leave and Premium Pay action menu.

The Leave Requests - Current page opens.

4. Click Add New Leave Request.

The Leave Request page opens.

5. Optionally, click **Leave Balance Calculator** in the upper right corner to view current or projected leave balances.

The Leave Balance Calculator dialog opens. Click the **Leave Type** drop-down list to select the leave type, and then click the calendar icon to select a date. Click **Calculate** to see the estimated balance. When you have finished using the calculator, click the "**X**" in the upper right corner to return to the leave request.

6. Select the leave type from the **Leave Type** drop-down list located at the top of the page.

The current leave balance is displayed below the drop-down list.

7. Click the **Start Date** calendar icon to select a start date or type the date in mm/dd/yy format; click the **End Date** calendar icon to select an end date or type the date in mm/dd/yy format.

Optionally, click the **All Day** check box to indicate that the leave spans the entire day.

Type the **Start Time** in hh:mm format, and type the **Stop Time** in hh:mm format.

- 8. To add another row for an additional entry, click **Add New Row** and repeat this step. To remove a row, click **Delete** on the row that you want to remove.
- 9. If the leave type involves sick leave, you must specify a reason. Click to select a reason listed under the Sick Leave Purpose section of the form. If you click Other, type the accompanying reason in the Submitter Remarks text box.

- 10. If invoking FMLA, click the check box next to "I hereby invoke my entitlement to Family and Medical Leave Act," and then select one of the options listed below the check box.
- 11. When the form is complete, click **Submit** located at the bottom of the form.

If the request is successful, a confirmation appears at the top of the form. The form is routed to the appropriate Supervisor for approval.

If the request cannot be processed, an explanation appears at the top of the form; for example, a request may not be processed if the request will result in a negative balance. Select a different leave type or contact the employee's Supervisor for assistance.

12. Click Cancel to return to the previous page.

Deleting employee leave requests

Requests that have been approved or denied cannot be deleted. To delete a pending request, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

- 2. Click the check box next to the name of the employee you want to work with.
- 3. Select Leave Requests from the Leave and Premium Pay action menu.

The Leave Requests - Current page opens.

4. Click the leave request status link on the row that identifies the request you want to work with.

The Leave Request Form page opens.

5. Click **Delete Request** at the bottom of the page.

A message asks you to confirm that you want to delete the request. Click **Yes** to proceed; the request is removed and you return to the previous page.

- OR -

Click Cancel to dismiss the action.

Premium Pay Requests

The Premium Pay Requests - Current page displays pending, approved, or denied premium pay requests for the current and future pay periods. The page also shows premium pay requests from past pay periods that are in pending status. The Premium Pay Requests - History page displays approved or denied requests for past pay periods.

Timekeepers may add and submit, or view premium pay requests for their assigned Employees. Depending on how webTA is configured, premium pay hours may be automatically populated in an employee's timesheet upon premium pay request approval by the Supervisor.

A sample Premium Pay Request page is shown below:

Status	User	♦ Start Date	€ End Date	Transaction	♦ Total Hours	Submit	Supervisor	
Approved	Anderson, Noah	01/06/2013	01/06/2013	32 - Compensatory Travel Earned	4:00	01/08/2013 03:19 PM	Fryman, Christy - cfryman	
Pending	Davis, Ben	01/07/2013	01/07/2013	19 - Overtime Over 8	3:30	01/08/2013 03:17 PM	Fryman, Christy - cfryman	
I-2 of 2 Records View 25 50 100								

NOTE: The Premium Pay Requests page includes the **Add Premium Pay Request** option if you select an individual employee from the Select Employees page, then click Premium Pay Requests from the Leave and Premium Pay action menu. This allows Timekeepers to submit premium pay requests on behalf of employees, if needed.

Click **History** to see historical premium pay requests. Click **Current** to see current and future requests. Click **View Calendar** to see premium pay request information in the format of a monthly calendar.

Adding and submitting employee premium pay requests

To add and submit a premium pay request for an employee, take these steps:

1. Click Select Employees on the main menu.

The Select Employees page opens.

- 2. Click the **check box** next to the name of the employee you want to work with.
- 3. Select **Premium Pay Requests** from the Leave and Premium Pay action menu.

The Premium Pay Requests page opens.

4. Click Add Premium Pay Request.

The Premium Pay Request page opens.

- 5. Select the transaction type from the **Transaction** drop-down list.
- 6. Click the **Start Date** calendar icon to select a start date or type the date in mm/dd/yy format; click the **End Date** calendar icon to select an end date or type the date in mm/dd/yy format.
- 7. Type the **Start Time** in hh:mm format, and type the **Stop Time** in hh:mm format.

To add another row for an additional entry, click **Add New Row** and repeat this step. To remove a row, click **Delete** on the row that you want to remove.

8. When the form is complete, click **Submit** located at the bottom of the form.

If the request is successful, a confirmation appears at the top of the form. The form is routed to the appropriate Supervisor for approval.

If the request cannot be processed, an explanation appears at the top of the form. Make the correction or contact the employee's Supervisor for assistance.

9. Click **Cancel** to return to the previous page.

Viewing employee premium pay requests

1. Click Employee Premium Pay Requests on the main menu.

-OR-

Click **Select Employees** on the main menu. Click the check box(es) next to the employee name(s) that you want to work with, then select **Premium Pay Requests** from the Leave and Premium Pay action menu.

The Premium Pay Requests page opens.

2. Click the **premium pay requests status link** on the row that identifies the request you want to view.

The Premium Pay Request page opens.

3. Click **Cancel** to go back to the previous page.

Working with Employee Profiles

Every user has a core employee record in webTA, referred to as the employee profile. It includes user settings, webTA licenses, the agency holiday calendar, locator information, and settings specific to the agency. A sample Employee Profile is shown below.

Employee Prof	ile » Wilson, Mi	a
Settings »	* User ID:	mwilson
Holiday Calendar	Password:	
Locator Info	Retype Password:	
Agency Settings	* First Name:	Mia
• • • • • • • • •	Middle Name:	
Roles Timesheet Details	* Last Name:	Wilson
Timesheet Profile	* SSN:	222110202
• • • • • • • • •	Employee ID:	
Labor Distribution	Active:	
Case Tracking	Essential:	
	Supervisor:	Fryman, Christy Search
	Organization:	NFCEXAMPLE V Find Organization
	* E-Mail Address:	mwilson@fed.gov
	* Timezone:	GMT -5:00 Eastern Time (US & Canada), Bogota, Lima 🔍
	Start Page:	Highest Role Menu 🔽
		Save Cancel

NOTE: Depending on which licenses are enabled for the user, the options that appear on the left side of the page may vary. For example, if the webTA license is enabled, the Roles, Timesheet Details and Timesheet Profile options appear. If the Case Tracking module license is enabled, the Case Tracking option appears. If the Labor Distribution module license is enabled, the Labor Distribution option appears.

Employee Profile page contents--Settings page

- User ID The login ID for the employee.
- **Password** The employee's password for logging on to the system.
- Name fields The employee's first, middle and last name.
- **SSN** -The employee's social security number. When entering an SSN number, the dashes between the 3 parts of the social security number are not required.
- Employee ID -A secondary ID that the agency may use for employees..
- Active Indicates whether the employee is active (that is, eligible to use webTA) or inactive. When employees are inactivated, none of their records are deleted from the system, but they will no longer be able to log into the system, and their records are ignored during verification, certification, and transmission file builds.
- **Essential** If the Emergency Contact Management license is enabled, use the Essential check box to identify whether the employee should be classified as "essential" under special work conditions.
- **Supervisor** The employee's Supervisor. (To use the Search option, type the Supervisor's last name in the Search field and then click Search.)
- **Organization** The employee's organization. (Click **Find Organization** to open a list of organizations and sub-organizations.)
- **E-mail Address** -This is the e-mail address that the employee has been assigned so they can send and receive webTA messages from the designated e-mail application.
- **Timezone** The time zone in which the employee is located.
- **Start Page** Specify the default role for the main menu, if the employee is assigned more than one role.

Licenses page

The Licenses page lists all webTA licenses to which the employee may be given access.

Holiday Calendar page contents

The Holiday Calendar page lists all holiday calendars to which the employee may be assigned.

Locator page contents

The Locator page contains the employee's work address, phone, cell, pager, and fax information.

Agency Settings page contents

The Agency Settings page contains information unique to the agency.

Adding employees

To manually add an employee to the system, take these steps:

- 1. Click Add Employee on the main menu.
 - The Employee Profile >> New User page opens.
- 2. Type a **User ID** for the new employee.

NOTE: The format of the user ID and password may vary by agency. As needed, see agency guidelines on creating user IDs and passwords.

- 3. Type a **Password** for the employee.
- 4. Type the password in the **Retype Password** field.

IMPORTANT! The employee profile will not be saved unless the contents of the Password and Retype Password fields are the same.

- 5. Complete the remaining fields. Required fields are marked with an asterisk. The Active check box must be enabled in order for the new user to be able to log in to the system.
- 6. Click **Save** when the information is complete.

A message confirms that the profile was successfully saved. Additional options such as Licenses, Holiday Calendar, Roles, Timesheet Details, and Timesheet Profile appear on the left side of the page.

7. Continue specifying additional information.

-OR-

Click **Cancel** to go back to the previous page.

Viewing employee profiles

To view an existing employee profile, take these steps:

1. Click Select Employees on the main menu.

The Employee Selection page opens.

2. Click the check box(es) next to the employee name(s) that you want to work with, then select **Employee Profile** from the Profiles and Settings action menu.

The Employee Profile page opens.

3. Click Cancel to go back to the previous page.

Accounts

Depending on how accounts are set up, Timekeepers may be able to select accounts from the HR Administrator's master list, create new accounts, and remove accounts from their own list. The Timekeeper's accounts are available to their assigned Employees. An example My Timekeeper Accounts page is shown below.

My Tim	ekeeper	Accounts		
My Acc	ounts			
Account		Description	Save Description	Remove
A1000	A1000		Save	X
A2000	A2000		Save	X
B1000	B1000		Save	X
B2000	B2000		Save	X
Get Ac Create	count(s) New Acco	unt		
* Accou	nt Structure:	Service Divisiion 💌		
	* Fund:	None 🗸		
	* Project:	None		
*	Description:			
Create				
Cance	I			

Creating accounts for employees

To add accounts and make the accounts available to your assigned Employees, take these steps:

1. Click Accounts from the Accounting section on the Timekeeper main menu.

The My Timekeeper Accounts page opens.

- 2. Under the Create New Account section on the page, select or enter values that make up the new account. Required fields are identified with an asterisk.
- 3. Click Create.

The account is added to the My Accounts table at the top of the page.

4. Add another account.

- OR -

Click Cancel to go back to the previous page.

Selecting accounts

To select an existing account, Timekeepers may take these steps:

1. Click **Accounts** from the Accounting section on the Timekeeper main menu.

The My Timekeeper Accounts page opens.

2. Click Get Account(s).

The Select Accounts page opens.

- 3. Click **Select** on the row that identifies the account you want to select.
- 4. Click **Cancel** to return to the previous page.

Removing accounts

To remove accounts from the My Accounts table, Timekeepers may take these steps:

1. Click **Accounts** from the Accounting section on the Timekeeper main menu.

The My Timekeeper Accounts page opens.

2. Click **"X**" on the row that identifies the account you want to remove. The account will no longer be available to your assigned Employees.

The account is removed from the table.

3. Click **Cancel** to go back to the previous page.

Reports

The following webTA reports are available to Timekeepers:

- Adhoc Report
- Default Schedules
- Final Timesheets
- New Employees
- Timesheet Status
- Timesheet Summary
- Uncertified Timesheets
- Unvalidated Timesheets

NOTE: Depending on your agency, different reports may be available.

Running ad hoc reports

To run an ad hoc report, take these steps:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click the Adhoc Report name link.

The Adhoc Report page opens.

- 3. Select the report from the Adhoc Report drop-down list.
- 4. Select a role from the **Role** drop-down list. Only roles to which you have been assigned are available.
- 5. Click the **Include Delegates** check box to see all employee data for all roles delegated to you. Clear the check box to see employee data limited to your direct role assignments.

- 6. Depending on the report, you may be able to select additional parameters.
- 7. Click Run Report.

The report output is displayed. Click **Reset** to restore the page to default settings.

- OR -

Click **Schedule Report** to run the report at regularly scheduled intervals.

- OR -

Click **Cancel** to go back to the previous page.

Default Schedules Report

The Default Schedules report lists employees who use default schedules with specific retain data type values.

To generate a Default Schedules report, take these steps:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click Default Schedules.

The page opens:

- 3. Use the following parameters:
 - Click **Search** next to the Employee field. The Select User page opens. Click **Select** on the row that identifies the employee. You return to the Report Parameters page and the Employee field is populated with the selected name.
 - Click the **Users** drop-down list to specify a user status:
 - Active. Employees are still eligible to use webTA.
 - **Inactive**. Employees' records are still in the system, but they no longer have access to webTA.
 - Active & Inactive. View both active and inactive employees.
- 4. Click Run Report.
- To save the report in PDF, Excel, HTML, or CSV format, click the option at the top of the report. The File Download box opens. Click Save. The Save As dialog opens. Choose the location where you want to save the report, then click Save.
- 6. Click Cancel to go back to the Reports page.

Final Timesheets Report

The Final Timesheets rreport lists, by pay period, the last timesheet submitted for employees who are no longer active.

NOTE: An employee's active status may be enabled or disabled on the Employee Profile Settings page. A check mark in the Active check box indicates that the employee's status is active.

To generate a Final Timesheets report:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click Final Timesheets.

The page opens:

- 3. Use the following parameters:
 - Specify the starting pay period range from the **From PP** drop-down list and the ending pay period range from the **To PP** drop-down list.
 - Click the **Users** drop-down list to specify a user status:
 - Active. Employees are still eligible to use webTA.
 - Inactive. Employees' records are still in the system, but they no longer have access to webTA.
 - Active & Inactive. View both active and inactive employees.
- 4. Click Run Report.
- 5. To save the report in PDF, Excel, HTML, or CSV format, click the option at the top of the report. The **File Download** box opens. Click **Save**. The Save As dialog opens. Choose the location where you want to save the report, then click **Save**.
- 6. Click **Cancel** to go back to the Reports page.

New Employees Report

The New Employees report lists, by pay period, new users who have been added to the system. Depending on your role, new users are limited to your employee group. The report lists the employee name, ID, SSN (if configured), Timekeeper ID and Supervisor ID. New employees are identified by the Oath of Office option selected in their timesheet profile. An employee is considered "new" until a timesheet is included in a build.

To generate a New Employees report:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click New Employees

The page opens:

- 3. Use the following parameters:
 - Specify the starting pay period range from the **From PP** drop-down list and the ending pay period range from the **To PP** drop-down list.
- 4. Click Run Report.
- To save the report in PDF, Excel, HTML, or CSV format, click the option at the top of the report. The File Download box opens. Click Save. The Save As dialog opens. Choose the location where you want to save the report, then click Save.
- 6. Click **Cancel** to go back to the Reports page.

Timesheet Status Report

The Timesheet Status report lists, by pay period and Timekeeper, the total number of timesheets, and the count of timesheets currently in each status: Pending, Validated, Certified, or Processed.

To generate a Timesheet Status report:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click Timesheet Status

The page opens:

- 3. Use the following parameters:
 - Click Search next to the Timekeeper field. The Select User page opens. Click Select on the row that identifies the Timekeeper. You return to the Report Parameters page and the Timekeeper field is populated with the selected name.
 - Select an organization.
 - Optionally, accept the default organization.
 -OR-
 - Click Clear to clear the organization that is currently displayed. The organization name is replaced with the None Selected link. Click the None Selected link. The Organization Management page opens. Click Select on the row that identifies the organization or suborganization. You return to the Report Parameters page and the Organization field is populated with the selected organization or sub-organization.
 - Accept or clear the Include Sub Orgs check box. (It is enabled by default.)
 - Specify the starting pay period range from the **From PP** drop-down list and the ending pay period range from the **To PP** drop-down list.
 - Click the **Users** drop-down list to specify a user status:
 - Active. Employees are still eligible to use webTA.
 - **Inactive**. Employees' records are still in the system, but they no longer have access to webTA.
 - Active & Inactive. View both active and inactive employees.
- 4. Click Run Report.
- 5. To save the report in PDF, Excel, HTML, or CSV format, click the option at the top of the report. The **File Download** box opens. Click **Save**. The Save As dialog opens. Choose the location where you want to save the report, then click **Save**.
- 6. Click **Cancel** to go back to the Reports page.

Timesheet Summary Report

The Timesheet Summary report produces a printable version of the T&A Summary for selected employees, by pay period.

To generate a Timesheet Summary report, take these steps:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click **Timesheet Summary**.

The page opens:

- 3. Use the following parameters:
 - Click the **Pay Period** drop-down list to specify a pay period.
 - The Employees field lets you search for and select up to ten employees using these options:
 - Click **Search** to select up to ten employees for the report. The Select User page opens. Click the **check box** next to the names you want to choose. Click **Select Checked Users**. You return to the previous page and the Employees field is populated with the names.
 - Click **Remove User** next to names that you don't want to include in the report.
- 4. Click Run Report.
- 5. To save the report in PDF, Excel, HTML, or CSV format, click the option at the top of the report. The **File Download** box opens. Click **Save**. The Save As dialog opens. Choose the location where you want to save the report, then click **Save**.
- 6. Click **Cancel** to go back to the Reports page.

Uncertified Timesheets Report

The Uncertified Timesheets report lists timesheets that have not been certified.

To generate an Uncertified Timesheets report, take these steps:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click Uncertified Timesheets.

The page opens:

- 3. Use the following parameters:
 - Specify the starting pay period range from the **From PP** drop-down list and the ending pay period range from the **To PP** drop-down list.
 - Click the **Include Missing** check box to specify timesheets that are uncertified and have not yet been created ((that is, timesheets that are missing). If the check box is disabled, the report will only list timesheets that have been created but not certified.
 - Select an organization.
 - Optionally, accept the default organization.
 -OR-

Click **Clear** to clear the organization that is currently displayed. The organization name is replaced with the None Selected link. Click the **None Selected link.** The Organization Management page opens. Click **Select** on the row that identifies the organization or sub-organization. You return to the Report Parameters page and the Organization field is populated with the selected organization or sub-organization.

- Accept or clear the Include Sub Orgs check box. (It is enabled by default.)
- Click the **Users** drop-down list to specify a user status:
 - Active. Employees are still eligible to use webTA.
 - **Inactive**. Employees' records are still in the system, but they no longer have access to webTA.
 - Active & Inactive. View both active and inactive employees.

- 4. Click Run Report.
- 5. To save the report in PDF, Excel, HTML, or CSV format, click the option at the top of the report. The **File Download** box opens. Click **Save**. The Save As dialog opens. Choose the location where you want to save the report, then click **Save**.
- 6. Click **Cancel** to go back to the Reports page.

Unvalidated Timesheets Report

The Unvalidated Timesheets report lists timesheets that have not been validated.

To generate an Unvalidated Timesheets report, take these steps:

1. Click **Reports** from the Reports section on the main menu.

The Reports page opens.

2. Click Unvalidated Timesheets.

The page opens:

- 3. Use the following parameters:
 - Specify the starting pay period range from the **From PP** drop-down list and the ending pay period range from the **To PP** drop-down list.
 - Click the **Include Missing** check box to specify timesheets that are unvalidated and have not yet been created ((that is, timesheets that are missing). If the check box is disabled, the report will only list timesheets that have been created but not validated.
 - Select an organization.
 - Optionally, accept the default organization.
 -OR-

Click **Clear** to clear the organization that is currently displayed. The organization name is replaced with the None Selected link. Click the **None Selected link.** The Organization Management page opens. Click **Select** on the row that identifies the organization or sub-organization. You return to the Report Parameters page and the Organization field is populated with the selected organization or sub-organization.

- Accept or clear the Include Sub Orgs check box. (It is enabled by default.)
- Click the **Users** drop-down list to specify a user status:
 - Active. Employees are still eligible to use webTA.
 - **Inactive**. Employees' records are still in the system, but they no longer have access to webTA.
 - Active & Inactive. View both active and inactive employees.
- 4. Click Run Report.
- 5. To save the report in PDF, Excel, HTML, or CSV format, click the option at the top of the report. The **File Download** box opens. Click **Save**. The Save As dialog opens. Choose the location where you want to save the report, then click **Save**.
- 6. Click **Cancel** to go back to the Reports page.

Working with the Report Schedule tool

If your agency has implemented the Advanced Reporting module, you may be able to use the Report Schedule tool to set up reports to run at regularly scheduled intervals. The tool is available on the report parameters page of any report to which you have access, as shown in the example below.

Default Sche	dules	
Report Param	eters	
Employee:		Search
Users Active	*	
Run Report	Schedule Report	Cancel

Click **Schedule Report** to access the Report Schedule page, shown below:

Report Schedule									
Name:	Default Schedules								
Export Type:	PDF 💌								
Schedule Enabled:									
Email Report After Completion:									
Run In:	Production Databas	е	*						
Hour of Day:	Midnight 🛩								
		Sun	Mon	Tue	Wed	Thu	Fri	Sat	
Schedule:	Pay Period Week 1								
	Pay Period Week 2								
Report Parameters									
Employee:	Search Us	ers	Active	9		*			
Save Cancel									

NOTE: The report parameters listed under the schedule vary by report.

Report Schedule page contents

The following fields appear on the Report Schedule page:

- Name. The name of the report.
- Export Type. The type of file output. Options include PDF, XLS (Microsoft Excel), CSV (Comma Separated Values), and HTML (Hyper Text Markup Language).
- Schedule Enabled. Click the check box to enable the schedule.
- Email Report After Completion. Click the check box to email a copy of the report upon completion.
- Run In. Whether the report will be run from the production instance or the archive/reporting instance.
- Hour of Day. The hour of the day that the report will run.

• Schedule. The day(s) of the week during the pay period that the report will run.

To review the schedule or make changes, click **My Saved and Scheduled Reports** from the Reports section on the main menu. An example page is shown below:

Μ	My Saved and Scheduled Reports													
	St: All	atus: ✓	Search	Clear										
		Name	Report Name	Submitted	Completed	Next Scheduled Date	Format	≑ Status	Pages	♦ Size (Bytes)	Message	Download	ReRun	Delete
		Default Schedules	Default Schedules	Jan 09, 2013 1:37:26 PM		Jan 14, 2013 12:00:00 AM	PDF	Complete	0				ReRun Now	X
	1-1 of 1 Records View 25 50 100													
	De	elete	Email C	ancel										

Use this page to modify report schedules, delete report schedules, or e-mail a saved and scheduled report to yourself.

My Saved and Scheduled Reports page contents

Click the Status drop-down list and then click Search to see reports in one of the following statuses:

- All. See all reports in any status.
- **Pending**. The report has been scheduled to run but hasn't been picked up by the report creation job yet.
- **Queued**. The report has been picked up by the report creation job.
- **Generating**. The report is now being run by the report creation job.
- **Complete**. The report has been successfully generated.
- Error. The system encountered an error upon generating the report.
- **Invalid**. When an ad hoc report structure is changed, all of the associated report schedule instances are marked invalid. You must create a new report schedule.

The following columns appear on the My Saved and Scheduled Reports table:

- Name link. Click the link to open the report schedule.
- **Report Name**. The name of the report schedule.
- Submitted. The date and time that the schedule was created.
- **Completed**. The date and time that the report last completed its scheduled run.
- Next Scheduled Date. The date and time the report is next scheduled to run.
- Format. The type of report output file. Options include: PDF, Microsoft Excel (XLS), CSV or HTML.
- **Status**. The current status of the report.
- **Pages**. The number of pages of report file output.
- Size (Bytes). The size of the output file.
- Message. System messages produced when the report was generated.
- **Download**. Download the report file to a local computer.
- **Rerun**. Run the report now.

Adding and saving report schedules

To add and save a report schedule, take these steps:

- Click **Reports** from the Reports section on the main menu. The Reports page opens.
- Click the report that you want to schedule. The page opens.
- 3. Click Schedule Report.

The Report Schedule page opens.

- 4. Complete the fields.
- 5. Specify the report parameters.
- 6. Click **Save** and then click **Cancel** to go back to the previous page.

Viewing saved and scheduled reports

To view a report schedule, take these steps:

- Click My Saved and Scheduled Reports from the Reports section on the main menu. The My Saved and Scheduled Reports page opens.
- 2. Click **Cancel** to go back to the previous page.

E-mailing saved and scheduled reports to yourself

To e-mail a saved and scheduled report to yourself, take these steps:

1. Click **My Saved and Scheduled Reports** from the Reports section on the main menu.

The My Saved and Scheduled Reports page opens.

2. Click the check box on the row that identifies the report and then click **Email** near the bottom of the page.

A confirmation message appears.

3. Click **Yes** to e-mail the report.

- OR -

Click **No** to cancel the operation.

4. Click **Cancel** to go back to the previous page.

Modifying report schedules

To modify a report schedule, take these steps:

- Click My Saved and Scheduled Reports from the Reports section on the main menu. The My Saved and Scheduled Reports page opens.
- 2. Click the **report name link**.

The Report Schedule page opens.

- 3. Make changes.
- 4. Click **Save** and then click **Cancel** to go back to the previous page.

Deleting report schedules

To delete a report schedule, take these steps:

- Click My Saved and Scheduled Reports from the Reports section on the main menu. The My Saved and Scheduled Reports page opens.
- Click the check box on the row that identifies the report and then click **Delete**.
 A confirmation message appears.
- 3. Click **Yes** to delete the report schedule.
 - OR -

Click $\ensuremath{\text{No}}$ to cancel the operation.

Working with the Ad Hoc reports tool

If your agency has implemented the Advanced Reporting module, you may be able to use the Ad Hoc reports tool. The Ad Hoc reports tool allows you to extract specific data from the system that is relevant to your job. For example, Supervisors who need to identify overtime worked within a specific account or organization on a pay period basis may create a custom report to quckly gather the data. Use the ad hoc report feature to create, save, modify, share and schedule custom reports.

NOTE: Work with ad hoc reports from an archive/reports instance.

This topic explains how to perform the following ad hoc report procedures:

- Adding ad hoc reports
- Testing ad hoc reports
- Troubleshooting common report errors
- Deleting ad hoc reports
- Managing report quota storage

Adhoc Report page content

The Adhoc Report page includes features for creating simple reports to more complex reports. Some of the features require skills outside the scope of this document (for example, SQL programming language.) This topic provides a general overview of each feature with an accompanying example from a default adhoc report called "Build Report."

A sample Adhoc Report page is shown below, followed by corresponding sample output:

* Name: Buik Description: Emg Published: ☑ Row Height: 22 Report Type: Tim SQL Override: Columns	d Report oloyee build data for a specified pay period. esheet Data Column Display Name with User ID T. Unit	×	Name		Width	Add	Delete
Description: Emg Published: ☑ Row Height: 22 Report Type: Tim SQL Override: Columns	Column Display Name with User ID T. Linit	×	Name		Width	Add	Delets
Published: Published: Row Height: 22 Report Type: Tim SQL Override: Columns Function	Column Display Name with User ID TI Unit	×	Name		Width	Add	Delets
Row Height: 22 Report Type: Tim SQL Override: Columns	esheet Data V Column Display Name with User ID	×	Name		Width	Add	Delete
Report Type: Tim SQL Override: Columns Function	Column Display Name with User ID	×	Name		Width	Add	Delete
SQL Override:	Column Display Name with User ID	•	Name		Width	Add	Delete
Columns Function	Column Display Name with User ID	~	Name		Width	Add	Delete
Function	Column Display Name with User ID TL Unit	*	Name		Width	Add	Delete
	Display Name with User ID	*			V VIGIT	Column	Delete
Vser -	TL Unit		Employee		75	+	Х
Vser -	TE OTIR	*	TL Unit		75	+	X
✓ Times	heet - Validator Display Name With User ID	*	Validator		75	+	Х
Times	heet - Date Validated	*	Date Validated		120	+	Х
V Times	heet - Certifier Display Name With User ID	*	Certifier		75	+	Х
✓ Times	heet - Date Certified	*	Date Certified		120	+	Х
✓ Times	heet - Type	Туре		75	+	Х	
SUM 💌 Times	heet TITO Entry - Total Hours w/o Meal	*	Total Hours		75	+	Х
Add Column D Conditionals Connector	elete All Columns		Operator	Value Type	Value Add Column Del	ete	
Timeshee	et - Pay Period FK	v e	qual to 🔽	Runtime Parameter	✓ + X	1	
Add Conditional Group Bys	Delete All Conditionals Column Add C	olumn E	Delete				
User - Display Name	with User ID	+	X				
User - TL Unit		+	X				
Timesheet - Validator	r Display Name With User ID 🔽	+	X				
Timesheet - Date Val	lidated 💌	+	X				
Timesheet - Certifier	Display Name With User ID	+	X				
Timesheet - Date Ce	ertified 💌	+	X				
Timesheet - Type	× .	+	X				
Add Column D	elete All Columns						
	Column Order	Add Co	lumn Delete				
User - Display Name	with User ID	+	X				
Add Column D	elete All Columns						

Here is corresponding sample output form the the ad hoc report:

Adho	oc Report								
	Build Report								
	Employee	TL Unit	Validator	Date Validated	Certifier	Date Certified	Туре	Total Hours	
	Aldrin, Buzz - buzz.aldrin	00101004	Administrator, The - admin	2012-05-03 15:07:55.0	Administrator, The - admin	2012-05-03 15:08:20.0	Regular	80:00	
	Ample, Xavier - xavier.ample	00100000	Administrator, The - admin	2012-05-03 15:10:30.0	Administrator, The - admin	2012-05-03 15:10:43.0	Regular	80:00	
	Anthony, Carmelo - carmelo.anthony	00100000	Administrator, The - admin	2012-05-04 09:03:32.0	Administrator, The - admin	2012-05-04 09:05:04.0	Regular	80:00	

General Information

This area of the adhoc report includes high level information such as the report name. Here is a brief description of each field:

- Name. The name of the report. This is a required field. The field supports up to 100 characters.
- Description. A short description. The field supports up to 255 characters. If the report will be available to other users, be clear about the purpose of the report.
- Published. Whether you want other users to be able to access the report. To allow access, click the check box; to disable access, clear the check box. Everyone who can view ad hoc reports will see published reports.
- Row Height. The row height for the report output, in pixels. If the value is too small for the content of a cell, it will expand vertically. You can specify the width of each column (see "Columns.")
- Report Type. The type of data that the report extracts from the deatabase.
 - User Data. This option provides access to timesheet data.
 - Audit Data. This option provides access to audit log data. This option is limited to System Administrators.

An example of the General Information area is shown below:

Adhoc Report							
* Name:	Build Report						
Description:	Employee build data for a specified pay period.						
Published:							
Row Height:	22						
Report Type:	Timesheet Data 💌						

SQL Override

This feature provides a text box for manual entry of Structured Query Language (SQL) commands and may be used independently or in conjunction with the Columns table so that you can give the manual SQL columns meaningful names on the report. The SQL Override feature is only available to VACO Administrators and System Administrators. Reports that include the use of this feature cannot be published for access by other users.

Columns

This feature lets you specify what data you want to be displayed in the report, for example, the employee's first and last name, their TL Unit, and the date their timesheet was last validated. You can label each column and adjust the width of the row that is displayed in the report output, or accept defaults. You can also specify aggregate functions. Here is a brief description of each field:

- Function. A list of aggregates that are used in conjunction with the Group Bys feature.
 - SUM. Adds values together. For example, use SUM to total hours in the timesheet pay period instead of listing separate daily totals.
 - AVG. Average of all the values.
 - MIN. Smallest of all the values.

- MAX. Largest of all the values.
- COUNT. Count of all the values.
- Column. A list of data that you can specify for display in the report.
- Name. The name for the data that you selected from the Column field. (This is a required field. The system displays an error if the Name is blank.)
- Width.The width of the column, in pixels. By default, the width is 75.

An example of the Columns area is shown below:

Columns							
Function	Column	Name	Width	Add Column	Delete		
*	User - Display Name with User ID	Employee	75	+	X		
*	User - TL Unit 💌	TL Unit	75	+	X		
*	Timesheet - Validator Display Name With User ID	Validator	75	+	X		
*	Timesheet - Date Validated	Date Validated	120	+	X		
*	Timesheet - Certifier Display Name With User ID	Certifier	75	+	X		
*	Timesheet - Date Certified	Date Certified	120	+	X		
*	Timesheet - Type	Туре	75	+	X		
SUM 💌	Timesheet TITO Entry - Total Hours w/o Meal	Total Hours	75	+	X		
Add Columr	Add Column Delete All Columns						

Conditionals

This feature lets you construct custom queries that include conditions.

- Connector. A list of logic connectors. Use connectors to construct conditionals. For example, you
 might construct a conditional that performs the following query: "Select data where ((first name is
 Bart and last name is Berman) OR (first name is Rashid and last name is Ahmed) AND (pay period
 is not 0000-01)). The query would select timesheet data for Bart Berman and Rashid Ahmed but
 not for pay periods with the year "0" and pay period number "1." Connectors are listed below:
 - ().
 - AND.
 - OR.
 - NOT.
- Column. A column that forms the first piece of the conditional.
- Operator. A list of logic operators. Use operators to construct conditionals. Operators are listed below:
 - Equal to. The value in the Column is exactly equal to the Value Type and Value.
 - Case insensitive equal to. The value in the Column is equal to the Value Type and Value, whether or not the value is upper or lower case.
 - Not equal to. The value in the Column is not equal to the Value Type and Value.
 - Less than. The value in the Column is less than the Value Type and Value.
 - Less than or equal to. The value in the Column is less than or equal to the Value Type and Value.
 - Greater than. The value in the Column is greater than the Value Type and Value.
 - Greater than or equal to. The value in the Column is greater than or equal to the Value Type and Value.
 - Like. The value in the Column is a case-sensitive wild card.

- Case insensitive like. The value in the Column is a case-insensitive wild card.
- In. Use the "in" operator in conjunction with the "query" Value Type to run a sub-query.
- Is null. The value in the Column is blank.
- Is not null. The value in the Column is anything that is not blank.
- Value Type.
 - Literal. The value in the Column matches whatever is specified in the Value field.
 - Runtime Parameter. The value in the Column matches whatever the user types in the Report Parameter field.
 - Query. Lists all of the ad hoc reports the user has created. This allows users to run an existing ad hoc report as a nested sub-query. Use this in conjunction with the "in" or the "equal to" operators.
 - Table Column. Links two table columns with each other. For example, compare the first and last name of an employee against the first and last name of their Timekeeper. If there is a match, the employee may be their own Timekeeper (unless there is another user in the system with the same first and last name as the employee in question.)

An example of the Conditionals area is shown below:

Conditionals								
Connector	Column	Operator	Value Type	Value	Add Column	Delete		
Timesheet - Pay Period FK		equal to 🗸	Runtime Parameter 💌		+	X		
Add Cone	litional Delete All Conditionals							

Group Bys

This feature works in conjunction with the aggregate function specified in the Columns feature. For example, if SUM is specified for total hours in the user's timesheet, specify how the data will be grouped. A sample Group Bys section is shown below:

Group Bys						
Column		Add Column	Delete			
User - Display Name with User ID	*	+	X			
User - TL Unit	*	+	X			
Timesheet - Validator Display Name With User ID	~	+	X			
Timesheet - Date Validated	*	+	X			
Timesheet - Certifier Display Name With User ID	~	+	Х			
Timesheet - Date Certified	~	+	X			
Timesheet - Type	*	+	X			
Add Column Delete All Columns						

Order Bys

This feature determines the sort order in which the data will be presented in the report. Enable the check box to list data in ascending order. A sample Order Bys section is shown below:

Order Bys			
Column	Order	Add Column	Delete
User - Display Name with User ID	V	+	X
Add Column Delete All Columns			

Adding ad hoc reports

To add an ad hoc report, take these steps:

1. Click **Adhoc Reports** from the Reports section on the main menu.

The Adhoc Report Management page opens.

2. Click Add New Adhoc Report.

The Adhoc Report page opens.

- 3. Type a report name in the **Name** field. This is a required field.
- 4. Type a short description in the **Description** field.
- 5. Click the **Published** check box to allow other users to access the report. To limit the report to personal use, clear the check box.
- 6. Accept the default row height or type in a different height.
- 7. Accept the default value from the **Report Type** drop-down list.
- 8. Optionally, enter SQL commands in the **SQL Override** text box. (This option may not be available to all users.)
- 9. To add columns, take these steps:
 - Click Add Column. A new row is added under the Columns area.
 - Select a value from the **Column** drop-down list.
 - Type a descriptive name in the **Name** field. (If the field is blank, the report displays the default column name.)
 - Accept the default row width or type in a different width
 - Optionally, select an operator from the **Function** drop-down list.
- 10. To add conditionals, take these steps:
 - Click Add Conditional. A new row is added under the Conditionals area.
 - Select a value from the Column drop-down list.
 - Select a logic phrase from the Operator drop-down list.
 - Select an end user display option from the Value Type drop-down list. SME: Is this the purpose of Value Type?
 - Select a logic connector from the Connector drop-down list.
- 11. To specify the order in which columns are displayed in the report, take these steps:
 - Click Add Column. A new row is added under the Group Bys area.
 - Select a value from the **Column** drop-down list.
- 12. To specify the order, take these steps:
 - Click Add Column. A new row is added under the Group Bys area.

- Select a value from the **Column** drop-down list.
- 13. Click **Save**. Click **Run Report** to test the output.

- OR -

Click **Cancel** to go back to the previous page.

Modifying ad hoc reports

To modify an ad hoc report, take these steps:

- Click Adhoc Reports from the Reports section on the main menu. The Adhoc Report Management page opens.
- 2. Click the ad hoc report name link.

The Adhoc Report page opens.

- 3. Make changes.
- 4. Click **Save**. A message confirms that the changes were saved.
- 5. Click **Cancel** to go back to the previous page.

- OR -

Click Save and Run Report to run the report with the changes you made.

Testing ad hoc reports

To test an ad hoc report, take these steps:

1. Click **Adhoc Reports** from the Reports section on the main menu.

The Adhoc Report Management page opens.

2. Click the **ad hoc report name link**.

The Adhoc Report page opens.

3. Click **Run Report** near the bottom of the page.

The Ad Hoc Report Parameters appear. Depending on the report, the parameters may vary.

- 4. Select the report that you want to test from the Adhoc Report drop-down list.
- 5. Select a role from the **Role** drop-down list. Only roles to which you have been assigned are available.
- 6. Click the **Include Delegates** check box to see all employee data for all roles delegated to you. Clear the check box to see employee data limited to your direct role assignments.
- 7. Depending on the report, you may be able to click **Pick Value** for pay period data, users, or AWS.
- 8. Click Run Report.

The report output is displayed. Click **Cancel** to go back to the previous page.

- OR -

Click Schedule Report to run the report at regularly scheduled intervals.

- OR -

Respond to errors, make changes, and test the report again.

Troubleshooting common report errors

Common report errors will be accompanied by a descriptive error message that identifies what the problem is.

Deleting ad hoc reports

You can only delete ad hoc reports that you created. To delete an ad hoc report, take these steps:

- Click Adhoc Reports from the Reports section on the main menu. The Adhoc Report Management page opens.
- Click the "X" under the Delete column on the row that identifies report.
 A message confirms that the report was deleted.