CHAPTER 9

CIVILIAN PAYROLL AND LEAVE ACCOUNTING

9-1. General.

a. Purpose. This chapter prescribes policy for payroll and leave accounting for Corps of Engineers civilian employees.

b. Responsibilities. The Director, Defense Finance and Accounting Service (DFAS) is responsible for the payroll system, and overall planning and general direction of the pay, leave, and allowance functions for payroll administration. The Corps of Engineers civilian employees are paid by DFAS through the Defense Civilian Pay System (DCPS). The Corps utilizes a network of timekeepers and customer service representatives (CSR) for processing bi-weekly pay. Timekeepers are responsible for data entry and accuracy of time and attendance. Supervisors are responsible for certification of the accuracy of the time and attendance. The CSR serves as the liaison with DFAS, ensuring the receipt and processing of all transactions, and corrections of DCPS error reports.

9-2. Policy. The basic policies governing the processing and accounting for payments to civilian personnel contained in Department of Defense Financial Management Regulation, DODFMR, DOD 7000.14-R, Volume 8 will be followed. For actions required to be submitted to higher authority, normal Corps of Engineers command channels of communication will apply.

a. Electronic Funds Transfer. Public Law 104-134, the Debt Collection Improvement Act of 1996, requires all Federal payments to be made by electronic funds transfer (EFT). Any request for waiver of this requirement must be formally submitted to DFAS. Department of the Treasury Financial Management Service issued final rule 31 CFR, Part 208, which implements the EFT requirements of the Act.

b. Regardless of the timing of recording T&A data, management must have in place a system of control techniques that gives reasonable assurance that the recorded information reflects time worked, leave taken, or other absences. Supervisors will certify the accuracy of time and attendance at the end of the pay period.

c. Alternate Work Schedules. Title 5, United States Code, Chapter 61, subchapter II permits a variety of flexible and Alternate Work Schedule, ENG Form 4704 (Auto), Alternate Work Schedule Time Record, is authorized to record time and attendance

for those employees working on an alternate work schedule. The form may be revised and reproduced locally using a local form number to meet district needs.

(1) ENG Form 4704 (Auto) must be signed by the employee, timekeeper and supervisor. The employee signs to affirm that the data is true, correct, and accurate. The timekeeper signs to verify that recorded information is true, correct and accurate to the best of their knowledge. The supervisor or other equivalent official, or higher-level manager signs to confirm to the best of their knowledge that the recorded information is true, correct and accurate, and in accordance with applicable laws and regulations and is approved for payment.

(2) Signatures on Eng Form 4704 (Auto) are in addition to the signatures required on the Time and Attendance Report.

d. Withholding from the Pay of Civilian Employees.

(1) The Act of 3 Aug 1950 (64 Stat 393) provides authority to withhold from the pay of employees without their consent to satisfy indebtedness arising from any erroneous payment made during previous employment by an agency of the Executive Branch of the Government where GAO has raised a charge for such erroneous payment against a disbursing or certifying officer.

(2) The Act of 15 July 1954 (68 Stat 482, 5 USC 5514) provides authority for making deductions from the pay of civilian employees without their consent to satisfy indebtedness resulting from any erroneous payment made by an establishment of the Department of Defense to or on behalf of such employees. Collection for salary overpayments will be made in accordance with DODFMR Volume 8, Chapter 4.

(3) Waivers of Erroneous Payments of Pay and Allowances. Authority is provided by 5 U.S.C. 5584 and 4 C.F.R. Parts 91 and 92 for the waiver of claims of the United States against a Corps civilian employee arising out of an erroneous payment of pay or allowances.

(4) Judgment Offsets. When a court of the United States, in an action or suit brought against Corps employees by the United States, determines that the employee is indebted to the United States and enters a judgement against the employee, section 124 of P.L. 97-276 allows collection of the debt by deduction from employee’s current pay account.

(5) Garnishments. 42 U.S.C. 659 provides consent by the United States to garnishment and similar proceedings for enforcement of child support and alimony obligations against

Corps civilian employees. P.L. 103-94 authorizes the garnishment of Corps civilian employee’s pay for commercial debts.

(6) Travel Charge Card Delinquent Debts. All travel charge card accounts that are in the 90 plus days delinquent category are subject to salary offset unless the person is specifically exempted. Exemptions may apply to members of collective bargaining units, those within 30 days of retirement, and potentially other unique circumstances.

(7) The Debt Collection Improvement Act of 1996 provides that:

(a) Civilian payroll debts that are $50 or less may be immediately deducted from an employee's next biweekly paycheck in full. A simultaneous notice will be sent to the employee to advise the employee of this offset.

(b) The payroll office may begin a 15% offset of the employee's future biweekly paychecks when a debt greater than $50 is discovered and corrected within 4 pay periods of the original transaction. A simultaneous notice will be sent to the employee to advise the employee of this 15% offset.

(c) All other civilian payroll debts require a full due-process notification letter sent to the employee prior to any collection actions being initiated by DFAS.

(8) Transfers of Annual and Shore Leave, Credit Hours and Compensatory Time.

(a) Annual Leave Transfers. When an employee transfers between two USACE Commands the value of accrued annual and shore leave due the employee will be transferred. The value will be computed by multiplying the hours of annual and shore leave transferred by the hourly salary rate in effect for the employee at the time of transfer. The Finance and Accounting (F&A) Officer of the losing USACE Command will obtain notices of such employee transfers from the Customer Service Representative.

(b) Credit Hour Transfers. When an employee transfers between two USACE Commands that are in the same Defense Civilian Pay System (DCPS) the value of credit hours due the employee will be transferred. The value will be computed by multiplying the credit hours transferred by the hourly salary rate in effect for the employee at the time of transfer. The F&A Officer of the losing USACE Command will obtain notices of such employee transfers from the Customer Service Representative. DCPS will automatically pay Credit hours if the Agency, Major Claimant/Command changes, the employee does not remain on a FWS,

or is moved to a different database.

(c) Compensatory Time Transfers. When an employee transfers between two USACE Commands that are in the same Defense Civilian Pay System (DCPS) the value of compensatory time due the employee will be transferred. The value will be computed by multiplying the compensatory hours transferred by the hourly salary rate in effect for the employee at the time of transfer. The F&A Officer of the losing USACE Command will obtain notices of such employee transfers from the Customer Service representative. DCPS will automatically pay Compensatory time to the employee if the Agency changes i.e. the employee leaves Army or retires. If the agency does not change, the F&AO is responsible for paying the value of the Compensatory time to the gaining organization.

9. PCS House Hunting Trips. The regular duty time of an employee while on an advance house hunting trip will be reported as duty time to the extent authorized by PCS orders. Since the maximum period that may be authorized for a house-hunting trip, including travel time, is ten consecutive calendar days, charge to duty time will never exceed eight days. Regular duty time in excess of that authorized will be charged to annual leave or leave without pay as appropriate.

9-3. Civilian Payroll and Leave Accounting Procedures. Accounting procedures for payroll and leave of civilian personnel can be found at:
http://www.usace.army.mil/inet/functions/rm/finance/finance.htm