

AAM 260. TIME AND ATTENDANCE

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AAM 260.010 Overview of Time and Attendance (04-11)

Pay for an employee is based on time and attendance data recorded on a timesheet, travel questionnaire and Leave Request/Report forms 02-035 (leave slip) completed by the employee. An employee's timesheet accounts for all hours in the pay period and must be verified and approved by the employee's supervisor or other designated authority. Payroll data is entered in AKPAY time and attendance batches based on information from employee's approved timesheet, travel questionnaire and leave slips. Fair Labor Standards Act (FLSA) overtime exempt employees are not required to keep time records unless mandatory for business reasons by their agency. However, employees who are not required to complete a timesheet or travel questionnaire must still report leave usage, or lack thereof, to a designated contact for time reporting purposes.

Time and attendance batches are reviewed and certified for accuracy by a duly appointed certifying officer of the agency. Individuals appointed to certify payroll time and attendance transactions must have a working knowledge of Alaska Statutes relevant to pay and leave for state employees, the Personnel Rules, the Alaska Family Leave Act, the federal Family and Medical Leave Act, the Fair Labor Standards Acts and applicable collective bargaining agreements. A certifying officer ensures accurate recording of time and attendance data when certifying a payroll transaction.

AAM 260.015 Timesheet Standard Elements (04-11)

All timesheets must contain the mandatory standard elements listed in the following chart showing the type (M-Mandatory or R-Recommended), the field element and a short description.

Standard Timesheet Elements		
Type	Field Element	Description
<i>Indicative data at top of timesheet</i>		
M	Name	Employee name (last, first, MI).
M	Employee ID	SOA Assigned Employee Identification Number.
M	Pay Period Ending	Pay Period End Date.
M	Department	Name of department.
M	Division	Name of division.
M	OT Eligibility	“Overtime eligible?” with check boxes for yes and no.
M	Bargaining Unit	Acronym for bargaining unit.
M	Status	Acronym for status.
R	CC/LC	Space to allow time to be charged to various CC/LC funding codes. If left blank, defaults to code of record in AKPAY (A41 screen).
R	Partial Week Hours Forward	Indicate hours from the last workweek in prior pay period that are part of the first workweek of the current pay period.
R	AKPAY Batch #	AKPAY batch number for the pay period.
R	Certified	Initials of person certifying batch in AKPAY.
R	Date	Date person certified batch in AKPAY.
M	Payroll RD Code	Payroll RD Code for employee T&A group.
<i>Columns of Data</i>		
M	Day	Day of week.
M	Date	Calendar month and day.
M	Start and Stop Times	The “start” and “stop” times are documented daily in military format, report lunch break. Time for each day is reported to the nearest quarter-hour (fifteen minute) increment.
M	Regular Hours	Preferably, calculated automatically by the spreadsheet based on start and stop times entered, but may be entered manually.
M	Holiday Hours	To report state holidays.
M	Leave Hours	To report leave usage. Personal leave must be identified as annual or sick for Family Leave (FMLA) and Workers Comp (WC) tracking.
M	Premium Pay	Columns for additional premium pay types – based on agency needs.
M	Totals	Sums regular hours, leave hours, and other columns for total scheduled hours.
R	Excess Hours	For overtime exempt employees that need to track actual number of hours worked for a business reason (track accrued flex time, federal grant requirement, etc.).
M	Comments	Additional Information
<i>Indicative data at bottom of timesheet</i>		
M	Words before signatures	Required phrase: “We certify that the time and hours of work recorded above are true and correct.”
M	Employee Signature & Date	Signature of employee and date signed.
M	Supervisor Signature or designated authority & Date	Signature of supervisor or designated authority and date signed.
M	Final Determination Statement	Required phrase: “Final determination of pay type and rate of compensation will be made by the Department of Administration.”

AAM 260.020 Time and Attendance Reporting Documents (04-11)

The timesheet, travel questionnaire and the leave slip are the source documents for time and attendance data entry in AKPAY. Agencies may use either the standardized timesheet developed by the Department of Administration or a departmental custom timesheet, provided it contains the required standard timesheet elements. The timesheet is used to record time worked and leave taken each pay period for each employee. The travel questionnaire is used to document time spent traveling for overtime eligible employees to determine if additional compensation is due. The leave slip is used to approve, record, and document leave usage.

Completed timesheets, travel questionnaires and leave slips require the full signatures of the employee and the supervisor. The employer is the time and attendance certifying authority. If the employee is not available to facilitate timely processing, the employee's immediate supervisor, higher level superior or other designated authority will sign and authorize for processing the time and attendance reporting documents. In these cases, the employee signature line should read "not available" so that it is clear that the supervisor is signing for both signatures that are normally required.

These signatures certify that, to the best of their knowledge, the information provided on the documents is true and correct. These documents may not be processed without the employer's authorization. Timesheets, travel questionnaires and leave slips should be retained in Division of Personnel and Labor Relations (DOPLR) payroll files for at least three years after the calendar year-end.

AAM 260.030 Time Collection Reporting Methods (04-05)

Division of Personnel and Labor Relations (DOPLR) staff determines the appropriate type of batch to use for time and attendance reporting for each employee. Regardless of the method selected or type of batch used, it is the DOPLR staff responsibility to establish pre- and post audit procedures for all time and attendance processing to ensure accuracy of employee pay.

Positive time reporting is the standard method of reporting time and attendance for employees that accounts for all scheduled hours in a pay period as time worked, paid leave used, or leave-without-pay. System-generated time and attendance batches used for positive time reporting may be pre-certified or require certification and may be summary or detail batches depending on the needs of the agency.

Autopay is a method of time and attendance processing that processes pay without a system-generated base batch. This method of pay is only used to pay elected officials of the State of Alaska, as these individuals do not accrue leave. Agencies must not use this method to pay any other employee and must ensure employees paid through autopay are not also paid by a system-generated or manually created batch.

AAM 260.040 Not Used (04-05)

AAM 260.050 Agency Responsibility for Time and Attendance Reporting (04-11)

The Division of Finance publishes a payroll calendar that sets dates for each phase of payroll processing. It is the agencies and DOPLR staff's responsibility to meet the deadlines established on the yearly payroll calendar. It is also the responsibility of the DOPLR staff to verify each payroll and ensure each employee is paid timely and accurately.

Agencies that create electronic timesheets for interface with AKPAY must establish standard procedures to verify each employee is paid correctly.

Employees should keep daily records of time worked, time spent traveling and leave taken. At the end of each pay period, employees are responsible for submitting completed timesheets, travel questionnaires and leave slips to the supervisor for approval.

Supervisors are responsible for verifying leave slips, travel questionnaires and timesheets prior to signing and forwarding them to the time and attendance entry designee for processing. Supervisors' approvals on timesheets certify timesheets are correct, travel questionnaires have been received for all time spent traveling, leave slips have been received for all leave taken and all hours are properly accounted for on timesheets. Approvals also authorize the State to pay the employee.

It is the DOPLR staff's responsibility to establish internal procedures for time and attendance entry and certification, including segregation of these duties, and provide training.

It is the time and attendance entry designee's responsibility to enter timesheet data in AKPAY for certification prior to calendar deadline dates.

A time and attendance designee is not permitted to make changes to timesheets without authorization from the employee and/or the employee's supervisor, with the exception of corrections for calculation errors.

Timesheet data must be certified by agency division or DOPLR staff before the calendar deadline date for the first simulation payroll to ensure sufficient time for batch error correction.

DOPLR staff is responsible for monitoring and immediately correcting errors identified in Timesheet Error Detection Reports distributed by the Division of Finance. DOPLR staff is also required to review simulation reports the same day they are received to correct errors and prevent potential pay problems.

It is the agencies and DOPLR staff responsibility to ensure payroll warrants are distributed according to [AAM 230.060](#) Pay Distribution.

AAM 260.060 Segregation of Time and Attendance Duties (04-11)
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Time and attendance duties must be segregated. Certification and processing of time and attendance batches have a financial effect on agency appropriations; therefore, each agency is required to maintain segregation of duties within the time and attendance function by one of the following methods:

Method 1

1. An employee completes and signs the timesheet, travel questionnaire and leave slips.
2. The supervisor or designated authority reviews the timesheet, travel questionnaire and leave slips for accuracy and approves them.
3. A designated agency division time and attendance person or DOPLR person A enters and certifies the batch.
4. DOPLR person B (must not be person A) reviews the transaction - audits the timesheet, compares it to the batch, initials, and dates the timesheet.

Method 2

1. An employee completes and signs the timesheet, travel questionnaire and leave slips.
2. The supervisor or designated authority reviews the timesheet, travel questionnaire and leave slips for correctness and approves them.

3. A designated agency division time and attendance person or DOPLR person A enters, but does not certify, the batch. To ensure segregation of entry and certification duties under this method, agency division time and attendance entry persons must not be authorized in AKPAY to perform the certification function.
4. A DOPLR person B (must not be person A) audits, initials, and dates the timesheet, compares the timesheet to the batch, and certifies the batch.

When payroll warrants are returned to the agency, they must not be delivered to agency division or DOPLR payroll time and attendance persons responsible for entering or certifying the time and attendance transactions.