



UC San Diego

Policy & Procedure Manual

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PAYROLL

Section: 395-4.1

Effective: 07/01/1997

Supersedes: 04/15/1992

Review Date: TBD

Issuance Date: 07/01/1997

Issuing Office: [General Accounting Division](#)

TIMEKEEPING: ATTENDANCE RECORDS

I. REFERENCES AND RELATED POLICIES

- A. Systemwide Business and Finance Bulletin (BFB)
[IA-101](#) Internal Control Standards Departmental Payrolls
- B. University of California Accounting Manual
[P-196-13](#) Payroll: Attendance, Time Reporting, and Leave Accrual Records
- C. Academic Personnel Manual (APM)
[710](#) Sick Leave
[730](#) Vacation
- D. UCSD Payroll/Personnel System User's Guide
- E. UCSD Policy and Procedure Manual (PPM)
150-46 Substantiation of Salary and Wage Charges to Federal Contracts and Grants
[150-66](#) Personnel Activity Report System
[350-7](#) Signature Authorization
[395-4.2](#) Timekeeping: Time Reporting to Payroll
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- G. Hospital Instruction Manual
 - HU-109.5 Administrative Overtime Control Policies
 - HU-783.1A Overtime Timekeeping Procedures
 - HU-786.1A Time Clock: Time Card Procedures
 - HU-786.2A Employee Departmental Attendance Record (EDAR)

- H. On-Line Timekeeping Training Manual - <http://www-bfs.ucsd.edu/pay/pdf/twrkshp.pdf>

II. BACKGROUND

The University of California policy regarding attendance records is found in Accounting Manual [P-196-13](#) for staff employees and in Academic Personnel Manual (APM) [710](#) and [730](#) for academic appointees. Related policy statements covering specific areas, such as hours of work, overtime, and absence of various kinds, are covered by staff personnel policies. Therefore, the following is confined to outlining procedures and/or instructions for preparing attendance records.

III. PROCEDURES

A. General Requirements

- 1. Attendance Records
 - Departments must maintain accurate attendance records for **all** staff employees and all eleven month academic appointees eligible to accrue vacation and/or sick leave benefits. Regular time, on-call time, compensatory time, overtime (straight and premium), shift differential, sea pay differential, sick leave, and vacation must be earned and recorded following established University policies in order to be paid.

Keep attendance records on a timely basis; for example, maintain Payroll Time Records on a daily basis for positive time reported employees or report only exceptions to the normal work schedule as they occur for exception time reported employees. The type of reporting varies according to the funding source as follows:

- a. Exception time reported
 - 1. Staff salary roll employees
 - 2. Eleven month Academic appointees (see Section b.)

 - b. Positive time reported
 - 1. Staff general assistance employees:
 - a. employees whose entire salary or the portion of their salary which is funded either by a contract or grant
 - b. employees on general funds whose time is variable
 - c. students
 - 2. Eleven month Academic Researchers whose percentage of time is variable.
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- 2. Timekeepers
 - a. Each department assigns a departmental timekeeper(s) who is familiar with University rules concerning hours of work, absences, and overtime.

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The timekeeper reviews the attendance records with the employees periodically and obtains the employee's signature certifying that the records are correct. As a general rule, departmental timekeepers do not keep their own time and are to have their own attendance records approved by their supervisors.

- b. A consolidated attendance record must be maintained for each employee when the employee works:
 - 1. for two or more supervisors; or
 - 2. in two or more departments; or
 - 3. under dual employment.

When several timekeepers are involved, one department will be designated as the home department and that timekeeper will be designated to maintain a consolidated record (usually the area or department utilizing the greatest percentage of the employee's time). If the employee is eligible for premium overtime, the timekeepers report absences and overtime daily to the home department timekeeper. The home department timekeeper notifies the other timekeepers when the premium overtime will be accrued.

3. Approval Authorizations

In order to provide adequate internal controls, department chairs/heads should authorize separate employees to: a) approve payroll forms, b) distribute payroll checks, and c) review the *Distribution of Payroll Expense* reports.

a. Payroll Forms

Only University employees with formally delegated authority may approve payroll forms. An employee will not approve forms which affect his or her own pay; therefore, formal approval at a higher administrative level will be required.

Signature Authorization forms delegating authority for approval of Payroll Time Records (PTR's) will be signed by department chairs or heads and forwarded to the payroll office. A copy must also be filed in the department. (Refer to [PPM 395-6](#), *Exhibit D*)

b. Check Custodians

The department head will formally assign a Payroll Check Custodian and an Alternate Custodian by memo to the file.

c. Review of Distribution of Payroll Expense Records

Refer to [PPM 395-4.3](#).

4. Time and Absence Recording and Reporting

- a. Timekeepers record and report time as productive, nonproductive and/or absence without pay. Productive time is time actually worked, which includes overtime and compensatory time earned. Non-productive time is approved leave with pay, holidays, earned vacation or sick leave taken, compensatory time used or paid, and on-call time earned. Time is recorded by hours. Reporting is a summary of the hours recorded. (Refer to PPM 395-4.2)
- b. Departments are required to estimate time worked and project any paid absences to the end of a pay period when payroll deadline dates occur prior to the end of the current month, and maintain adequate control to

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ensure that appropriate adjustments are made for differences between estimated and actual time worked.

- c. Timekeepers will report sick leave or vacation absences and all other absences, whether with or without pay, as well as overtime worked according to the employee's classification **with respect to the Fair Labor Standard Act (FLSA):**

Exempt.....full day increments

Non Exempt.....quarter hour increments

- d. Non Exempt Employees with approval of their supervisor have the option of either making up excused absences with pay of less than 4 hours (i.e., extended lunch hour, or tardiness) or having their pay docked in quarter hour increments.

For example: an employee coming in 8 minutes late on Monday is docked 15 minutes; by working 15 minutes extra that night it would still be reported as 8 hours worked Monday, but the "absence" and "makeup time" must be broken out on the attendance reporting forms (see *Exhibit B-1*). For nonexempt employees, makeup time occurring in any week other than the week in which the absence occurred will fall into the overtime category and must be reported as either straight overtime, premium overtime or as straight or premium compensatory time accrued if the actual hours worked including makeup time in that week exceeded 40 hours.

5. Departmental Check Distribution

- a. Payroll checks will be distributed in accordance with *Payroll Check Disposition Request* forms signed by the employees (see [PPM 395-7](#)).
- b. Checks distributed to departments awaiting distribution to employees will be kept in locked storage accessible only to the payroll check custodian or the alternate.
- c. Custodians who release checks to employees not known to them will require presentation of proper identification before checks are released.
- d. When a check is released to someone other than the payee, the custodian will: 1) require an authorization signed by the payee to release the check, 2) require proper identification, and 3) obtain a signed receipt which will be retained by the custodian.

6. Records

- a. Departmental records of absences and overtime shall be retained for a **minimum** of five years unless Federal contracts and grants are involved. (See [PPM 480-20](#), Records Disposition Handbook, and Federal Contract Requirements).
- b. Department administration must verify payments received by employees within their departments with the *Distribution of Payroll Expense*.

B. Attendance Records

1. *Payroll Time Record (PTR), Exhibit A*

- a. General

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The Payroll Time Record (PTR) is printed and distributed by the departmental timekeepers to the employees. The PTR is distributed and used as follows:

1. Nine-month academic professorial appointments
No PTR is distributed.
 2. Eleven-month academic appointees (exception time reported, Subaccount 0)(Account 60000)
Departmental timekeepers record leave usage when necessary.
 3. Eleven-month academic researchers (exception time reported, Subaccount 0)(Account 60000)
Departmental timekeepers record leave usage when necessary.
 4. Staff salary roll employees (exception time reported, Subaccount 1)(Account 61000)
The PTR is used by departmental timekeepers to report vacation and sick leave usage, overtime, leave without pay, compensatory time earned, used or paid, and Hospital nonproductive time to the Payroll Division.
Do not report regular time on the PTR except as an offset to an adjustment of a prior month vacation and/or sick leave usage. Regular time is automatically generated into the system by the Payroll Personnel System (PPS) updates. (PAF).
 5. Staff general assistance employees (positive time reported, Subaccount 2)(Account 62000)
It is mandatory that all hourly and monthly-rated **staff** employees, in this classification, record on a daily basis the number of hours worked. The PTR must be submitted to the Payroll Division by departmental timekeepers to initiate the employee's payroll check, as well as to report absences and/or overtime.
 6. Academic researchers (variable time) (positive time reported, Subaccount 2)(Account 62000).
Do not maintain time on a daily basis since their time is certified on a Personnel Activity Report (PAR) form. However the PTR must be submitted to the Payroll Division by departmental timekeepers to initiate the employee's payroll check, as well as to report leave usage.
 7. Postdoctoral Fellows
No PTR is distributed.
- b. Procedure
1. At the beginning of each pay period, payroll timerecords are made available to the departmental timekeeper via the On-Line Timekeeping System.
 2. The departmental timekeeper prints and distributes the PTR'S to the employees. The employee records time worked and/or exceptions as appropriate on the PTR until a predetermined date designated by the timekeeper. At that time the employee submits the PTR to the appropriate supervisor, department chair, director, or principal investigator for review and approving signature.

3. After approval, the PTR's are forwarded to the departmental timekeeper. On the original the departmental timekeeper projects any time necessary to pay an employee and/or to record anticipated leave usage.
 4. The departmental timekeeper maintains the PTR'S for exception time reporting (subaccounts 0 and subaccounts 1) employees, records exceptions, projects any anticipated leave usage, and submits the PTR for review and approving signatures.
 5. The departmental timekeeper then key enters the data into the On-Line Timekeeping System by the deadline date (see [PPM 395-4.2](#)). The departmental timekeeper retains the PTR as the audit copy. A copy of this PTR must be made and sent to agencies or departments that require this information.
 6. Departments transmitting, tracking and/or auditing time using an alternate media, such as departmental timecards and forms, must have their internal procedures documented in their department.
2. *Departmental Approval of Absence or Overtime (FO 2104), Exhibit B*
- a. General
The *Departmental Approval of Absence or Overtime* form is used to transmit information from staff employees to the timekeeper, and to certify to the timekeeper that the employee's supervisor is aware of and approves of the overtime or absences to be recorded on the PTR. This is optional for employees who maintain daily time or exceptions on payroll Time Records signed monthly or biweekly by the department chair, alternate or designate.
Departments transmitting, tracking and/or auditing time using this form or an alternate media, such as departmental timecards, must have their internal procedures documented in their department.
 - b. Procedure
 1. The form is filled in at each occurrence by the employee or whenever possible prior to either an absence or overtime. Normally advance approval is required. If this is not feasible, then the form must be completed and submitted to the supervisor **immediately after the absence or overtime worked** and forwarded to the department timekeeper weekly.
 2. The employee records an absence and/or overtime worked in the appropriate area indicating the date(s), exact time(s), and the reason for either the absence and/or overtime worked. Also, the employee indicates if the absence is to be recorded against vacation, sick leave, compensatory time off accruals, or if the absence is without salary. If the absence is "excused" and "madeup", see *Exhibit B-1*. Similarly, the employee indicates if overtime hours are to be paid or, if applicable, accumulated for compensatory time off.
 3. The department timekeeper records the information on the PTR.

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3. *Leave Activity Summary Report (LASR), Exhibit C*

a. General

Vacation, sick leave and compensatory time accrual balances and usage are shown on the *Leave Activity Summary Report (LASR)*. The LASR provides a concise single page format detailing leave information and allows the timekeeper to review employees' past leave usage. The LASR contains a maximum of twelve months of balances. On the thirteenth month the oldest month's balances will be dropped and the latest month's balance is added. Since each LASR contains twelve months of activity, it is necessary only to retain as the permanent department record either the June LASR for each fiscal year or the final LASR produced for a terminated employee. The following is a description of the LASR elements:

1. The employee's name and University identification number will be preprinted on the LASR.
2. The month ending date associated with the individual LASR produced.
3. Timekeeper assigned to employee and campus mail code.
4. Timekeeper code number.
5. Month in which accruals were earned. (Maximum of twelve months of activity to be listed.)
6. Base percentage of employment to be used in calculating accruals.
7. Rate of accrual to be used with Item 5 to calculate hours accrued. Vacation: 10 hrs., 12 hrs., 14 hrs., or 16 hrs.; Sick leave: 8 hrs.
Note: Refer to the appropriate personnel manual to determine an employee's eligibility to accrue at one of the above rates.
8. Actual hours accrued. (Item 6 X Item 7 = Item 8.)
9. The hours of vacation, sick leave or compensatory time used during the current month of the LASR as reported on the PTR submitted to the Payroll Division.
10. The hours of vacation lost as a result of accruing more hours than the allowable maximum. (240 hrs., 288 hrs., 312 hrs., 336 hrs., or 384 hrs., as appropriate.)
11. The hours submitted during the current pay period affecting a prior month's balance.
12. The balance (in hours) of vacation, sick leave, straight and premium compensatory time for each applicable month.

b. Procedure

1. The Payroll Division produces and distributes three copies of the LASR to departments after the Payroll/Personnel System Employee Data Base (EDB) has been updated for the monthly

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payroll. This is generally the fifth or sixth working day of the succeeding month.

2. Departmental timekeepers review the LASR for accuracy against the PTR that was submitted to Payroll. The balances indicated are only as accurate as the last PTR submitted to Payroll. Adjustments to projected time can be made on next month's PTR.
3. Departmental timekeepers should retain the top copy of the LASR for departmental records which are subject to audit by University and/or agency auditors.
4. Departmental timekeepers should distribute the second copy to the employee.
5. The third copy is for departmental use as needed.

4. *Timekeeper Data Form (TDF), Exhibit D*

a. General

The *Timekeeper Data Form (TDF)* serves two purposes. For new employees it should be attached to the Initial Hire Personnel Action Form, PAF, at the time it is submitted to the appropriate personnel office. The TDF provides the Payroll Division with data to establish necessary distribution codes for the *Payroll Time Record (PTR)*, the *Cost Distribution Report*, the *Leave Activity Summary Report (LASR)*, and the *Vacation Leave Liability Account Activity Report*. The TDF is also used to correct information for existing employees when accrual balances need to be changed or when the employee has transferred to another department or timekeeper.

The TDF is a three part form (FO-2122). The top copy (white) is for the Payroll Division. The second copy (yellow) is for departmental records. The third copy (pink) is for the employee.

b. Procedure

The following is a description of the TDF elements (see *Exhibit D*):

1. The full name of the employee, last name first, is indicated on the TDF by the department; e.g. Smith, John Q. not Smith, J. Q.
2. The Social Security Number for new employees or the seven digit employee number for existing employees is inserted by the department.
3. The timekeeper code, a six digit number indicating the timekeeper responsible for maintaining the employee's time record is inserted by the department.
Note: The first four digits denote the department's administrative unit number and the last two identify the timekeeper.
4. The date, entered in MMDDYY format, is the date when the TDF is prepared by the department.
5. LASR month ending date. For existing employees, the date of the most current LASR on which the correction is to be made. For new employees, the date of hire is inserted by the department.

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Note: If an incorrect LASR balance appears as the result of a reporting error on a PTR, the error must be corrected on a PTR. The Payroll Division can only adjust the year to date totals. This adjustment will appear on the LASR with an asterisk and the message: ``Indicates where balance has been adjusted at request of department." In order to affect a prior month's accrual and totals the adjustments must be reported on a PTR. Do not submit both the TDF and a prior month adjustment on a PTR or the LASR balances will be doubly corrected.

6. Previous Employment Balance of LASR (Vacation). Enter the vacation balance appearing on the most current LASR which needs to be adjusted.
7. Previous Employment Balance on LASR (Sick Leave). Enter the sick leave balance appearing on the most current LASR which needs to be adjusted.
8. Previous Employment Balance on LASR (Comp Time). Enter the compensatory time balance appearing on the most current LASR which needs to be adjusted.
9. Current Employment Corrected Balance (Vacation). If the number of accrued vacation hours reported on the most current LASR is in error, the departmental timekeeper should insert the correct total hours and submit the form to the Payroll Division for correction.
10. Current Employment Corrected Balance. Same as (9) but pertaining to sick leave hours.
11. Current Employment Corrected Balance. Same as (9) but pertaining to compensatory time hours.
12. The reason for processing the TDF is indicated by checking the appropriate box.
Note: If ``other" is checked the explanation must follow. An additional line is provided for comments.

IV. RESPONSIBILITIES

A. Employee

1. Obtain advance approval for overtime or absence whenever possible, if not immediately thereafter.
2. Record and maintain accurate attendance records; after approval promptly submit to the departmental timekeeper.

B. Departmental Timekeeper

1. Maintain accurate and timely attendance records in accordance with established University policies.
2. Review attendance records with employees on a regular basis.
3. Report and key enter time by the deadline date.

4. Retain records in compliance with [PPM 480-20](#), Record Disposition Schedules.

C. Departmental Administration

1. Assign timekeeping functions to department personnel as appropriate and in accordance with established University policies.
2. Approve or delegate approval of payroll forms and documents.
3. Verify payment of employees within the department using the *Distribution of Payroll Expense Report*.
4. Retain records in compliance with [PPM 480-20](#), Records Disposition Schedules.