

4 FAM 500 PAYROLL, TIME AND ATTENDANCE, AND LEAVE ACCOUNTING

4 FAM 510 GENERAL POLICIES

(CT:FIN-365; 10-4-2004)
(Office of Origin:RM/FPRA/FPMC)

4 FAM 511 POLICIES

(CT:FIN-365; 10-4-2004)

- a. It is *Department* policy to pay *all* employees, *including FSNs and PSCs*, on a biweekly basis 12 days after the end of the pay period, after making all deductions, *allotments*, and adjustments, *required or elected, in accordance with applicable law and regulations and generally accepted accounting principles*.
- b. *All personnel involved in payroll operations* strictly adhere to *the Department's* management control standards *contained in the 4 FAH-3 H-519*. Key *operational* duties and responsibilities in authorizing, processing, recording, and reviewing transactions must be *assigned to different individuals to provide separation of duties*. Authority to transact or access data is limited to authorized *payroll personnel*. The *Department's* automated *pay* systems have adequate management and accounting controls *in place* to produce an accurate and timely payroll.
- c. The *supervisor* of each office in the Department or the management officer at *each* post must ensure that leave and attendance records for all employees of the office are *accurately* maintained *for computation, review, and audit purposes*. The roles of supervisors and timekeepers are critical to the payroll process and to the accuracy of pay and leave computations.
- d. Detailed authorities, definitions, and procedures are contained in 4 FAH-3 H-510 through 4 FAH-3 H-550.

4 FAM 512 THROUGH 519 UNASSIGNED