



**DEPARTMENT OF DEFENSE**  
**Defense Contract Management Agency**

# **INSTRUCTION**

## **Performance Labor Accounting System (PLAS) Administration**

**Financial and Business Operations Directorate**  
**OPR: DCMA-FB**

**DCMA-INST 706**  
**June 23, 2014**

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**1. PURPOSE.** This Instruction:

- a. Rewrites DCMA Instruction (DCMA-INST) 706, “Performance Labor Accounting System (PLAS)” (Reference (a)).
- b. Establishes policy, assigns roles and responsibilities, and provides administrative procedures to document the expenditure of civilian (U.S. Civil Servant and Local National) and military labor hours against performance of applicable Agency processes, programs, and other collected data fields in support of cost tracking, decision making, and time and attendance administration.
- c. Is established in accordance with the authority in DoD Directive 5105.64, “Defense Contract Management Agency (DCMA)” (Reference (b)).

**2. APPLICABILITY.** This Instruction applies to all DCMA activities and employees.

**3. MANAGERS’ INTERNAL CONTROL PROGRAM.** In accordance with DCMA-INST 710, “Managers’ Internal Control Program” (Reference (c)), this Instruction is subject to evaluation and testing. The process flows are located at the policy resource page.

**4. RELEASABILITY – UNLIMITED.** This Instruction is approved for public release.

**5. PLAS CODE.**

- a. Process: 223A – Payroll Administration.
- b. Programs: ACAT/Other Customers (when applicable).
- c. Other National; Training and Travel; Local Programs (when applicable).

**6. POLICY RESOURCE WEB PAGE.** <https://home.dcma.mil/policy/706r>

**7. EFFECTIVE DATE.** By order of the Director, DCMA, this Instruction is effective June 23, 2014, and all applicable activities shall be fully compliant within 60 days from this date.

A handwritten signature in black ink, appearing to read "Pamela F. Conklin", with a long horizontal flourish extending to the right.

Pamela F. Conklin  
Executive Director  
Financial and Business Operations/Comptroller

## SUMMARY OF CHANGES

This Instruction has been rewritten and should be read in its entirety. The following identifies the most notable changes.

- The focus of PLAS administration is local, with supervisors and local administrators providing the first line of support to employees.
- **KEY CONTROL** - All employees must be trained to the PLAS 101 standard, new employees within 60 days of onboarding.
- Employees must record time in 15 minute increments.
- Each employee will charge to process code 223A, Payroll Administration, to enter time and attendance data into PLAS.
- Supervisors must issue detailed instructions to employees concerning PLAS processes, programs and other collected data fields that employees are expected to utilize while recording their time.
- **KEY CONTROL** - Supervisors must review employee PLAS entries each pay period to ensure employees accurately document their work performance.
- Managers must ensure employees charge labor hours against Agency approved PLAS processes, programs and other collected data fields.
- Managers as proponents of PLAS processes, programs and other collected data fields, must periodically ensure these codes are accurately documented in metadata sheets and Agency Instructions.
- Managers must designate primary and alternate PLAS administrators to assist in the administration of the PLAS program, training of employees, analysis of data, and management of records.
- PLAS Administrators, to include primary and alternate, manage the PLAS program and serve as the PLAS subject matter expert at their organizational level.
- National Administrator rights are established using the DD Form 2875 System Authorization Access Request.

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## **REFERENCES**

- (a) DCMA-INST 706 “Performance Labor Accounting System (PLAS),” April 2010 (hereby canceled)
- (b) DoD Directive 5105.64, “Defense Contract Management Agency (DCMA),” January 10, 2013
- (c) DCMA-INST 710, “Managers’ Internal Control Program,” April 21, 2014
- (d) DCMA “Internal Web Access Management (IWAM) User Manual,” August 6, 2012

## CHAPTER 1

### POLICY

**1.1. USE OF eTOOLS APPLICATION.** Civilian and military DCMA employees will use the Performance Labor Accounting System (PLAS) eTools application automated tool to record labor hours performed against approved Agency processes, programs, and other collected data fields and to generate civilian employee timecards for use in Agency time and attendance (T&A) administration.

**1.2. TIERS OF ADMINISTRATION.** PLAS administration will be executed through three tiers: local, regional (referred to as district in Internal Web Access Management (IWAM)), and national, with formally designated personnel executing the functions described in this Instruction.

**1.3. LOCAL FOCUS.** The focus of PLAS administration is local, with supervisors and local administrators providing the first line of support to employees. Issues which cannot be resolved locally will be escalated through the PLAS administration structure, as necessary, to resolve employee issues as quickly and efficiently as possible.

1.3.1. Issues related to the availability and performance of the eTools application and the Agency's integrated database will be directed to the Information Technology Service Center (ITSC).

1.3.2. Issues related to employee hours of duty, work schedules, absence and leave, compensatory time off for travel, telework, and weather related events will be directed to the Human Capital Directorate, Labor and Employee Relations Division (HCL).

1.3.3. Issues related to Automated Time Attendance and Production System (ATAAPS) will be directed to the Financial and Business Operations Directorate, Financial Liaison Center (FBLB) for system issues, corrections, etc. Questions regarding employee timekeeping adjustments should be directed to the local timekeeper.

**1.4. TRAINING.** All employees must be trained to the PLAS 101 standard. The PLAS 101 standard encompasses basic knowledge of PLAS process and program code entry, adding codes to palette, and producing a PLAS/ATAAPS view.

## CHAPTER 2

### ROLES AND RESPONSIBILITIES

#### **2.1. EMPLOYEES.** Employees must:

2.1.1. Enter process, program, and other collected data fields into the Timecard Work and/or Timecard Leave tabs in the PLAS – Timecard Editor Screen. Entries should be made with sufficient timeliness to ensure an accurate depiction of the employee’s execution of time during each pay period. Daily entry is strongly recommended to achieve the desired level of timekeeping accuracy.

2.1.2. Record time in 15-minute increments. If a performed task takes more than 7.5 minutes per day, then round-up to 15 minutes; and if a performed task takes less than 7.5 minutes per day, then the time is not charged. Each employee will charge to process code 223A, Payroll Administration, to enter T&A data into PLAS.

2.1.3. Submit a signed and completed timecard to the supervisor every pay period. If required, make appropriate timecard corrections.

2.1.4. Attain individual training to the PLAS 101 level. **NOTE:** New employees must complete the PLAS 101 computer based training (CBT) module within the first 60 days of employment or their account will be deactivated until such training is completed.

2.1.5. Employ the tiered PLAS administration structure, starting with the supervisor, to secure help, if required.

#### **2.2. SUPERVISORS.** Supervisors must:

2.2.1. Establish, change, transfer, and deactivate employee PLAS user rights using the eTools IWAM (Reference (d)) application for all rights except National administrator, which are established using the DD Form 2875 System Authorization Access Request (SAAR). See IWAM guidance for more information on IWAM procedures.

2.2.2. Ensure all employees are trained to the PLAS 101 level. All new employees must complete the mandatory PLAS 101 CBT module within the first 60 days of employment.

2.2.3. Issue detailed instructions to employees concerning PLAS processes, programs, and other collected data fields that employees are expected to utilize while recording their time.

2.2.4. Review employee PLAS entries each pay period to ensure employees accurately document their work performance. Provide additional guidance to employees to ensure accurate data is recorded, if required.

2.2.5. Serve as first level help by assisting employees with any issues related to PLAS, and seek additional assistance from local, regional, or national level administrators, if required.

**2.3. MANAGERS.** Managers, to include Component Heads and Commanders and Directors of Regions, and Contract Management Offices, must:

2.3.1. Ensure employees charge labor hours against Agency approved PLAS processes, programs, and other collected data fields.

2.3.2. As a proponent of PLAS processes, programs, and other collected data fields, periodically ensure these codes are accurately documented in metadata sheets and Agency Instructions, evaluate use of these codes across the Agency, use these evaluations in decision making processes, and report code usage in performance reviews at all levels.

2.3.3. Designate primary and alternate PLAS administrators to assist in the administration of the PLAS program, training of employees, analysis of data, and management of records.

2.3.4. In coordination with local PLAS administrators, establish appropriate local codes to support management of local operations.

2.3.5. In coordination with local PLAS administrators and supervisors, ensure employees are trained to the PLAS 101 level.

**2.4. LOCAL PLAS ADMINISTRATORS.** Local PLAS administrators, to include primary and alternate, manage the PLAS program and serve as the PLAS subject matter expert (SME) at the local/organizational level, must:

2.4.1. With management input, tailor PLAS to local organizational needs. Advise management about PLAS features and strategies for collection and analysis of data.

2.4.2. Provide PLAS reports and perform analysis of PLAS trends and problem areas in support of managerial decision-making.

2.4.3. Manage employee records, to include activating employee accounts, enabling collected data fields and reimbursable charging. Make employee process, program, or timecard corrections for previous pay periods if the supervisor is unavailable.

2.4.4. Provide assistance for employee, supervisor, and manager PLAS inquiries.

2.4.5. Notify local employees of PLAS changes; i.e., PLAS-O-GRAM (POG).

2.4.6. Submit a ready-to-publish POG to DCMA-FBP for publication.

2.4.7. Assist in making mass changes per Agency guidance.

2.4.8. Contact Regional/National PLAS Administrator, as appropriate, of issues beyond local control, and seek assistance in resolving complex issues.



**2.5. OPERATIONAL DIRECTORATE (DCMAO/I/S) AND REGIONAL (DCMAE/C/W) PLAS ADMINISTRATORS.** Operational Directorate and Regional PLAS administrators perform the same roles and responsibilities as local PLAS administrators but are executed at the operational and regional level. In addition to these duties, Operational and Regional PLAS administrators must:

2.5.1. Assist local PLAS administrators with managing employee records, to include activating employee accounts, enabling collected data fields, and reimbursable charging. Make employee process, program, or timecard corrections for previous pay periods if the supervisor or local administrator is unavailable.

2.5.2. Contact national PLAS administrator, as appropriate, of issues beyond control, and seek assistance in resolving complex issues.

2.5.3. Provide guidance and resolve questions over and above the responsibility of the local PLAS administrator. Provide activity-wide PLAS reports on an as needed basis and help local PLAS administrators with more complex reports. Redirect non-PLAS issues to the official proponent; i.e., non-responsive network or eTools fatal errors to ITSC.

**2.6. NATIONAL PLAS ADMINISTRATOR.** The national PLAS administrator manages the PLAS program and serves as the SME at the national level. The national PLAS administrator must:

2.6.1. Serve as the focal point for PLAS administration, program management, and training.

2.6.2. Serve as the functional advocate for PLAS collected data requirements and reporting policy.

2.6.3. Provide assistance to employee, supervisor, manager, and PLAS administrators with program and process inquiries.

2.6.4. Provide PLAS help (PLASHELP) desk assistance. Assist in managing employee records, to include activating employee accounts, enabling collected data fields, and reimbursable charging. Make employee process, program, or timecard corrections for previous pay periods if the supervisor or timekeeper is unavailable.

2.6.5. Redirect PLAS inquiries to the appropriate Agency proponent, as needed.

2.6.6. Approve national PLAS administrator rights and maintain list of PLAS Administrators with National Rights.

2.6.7. Perform the full maintenance of PLAS codes, to include establishing and deactivating PLAS codes.

2.6.8. Maintain and post the list of all DCMA PLAS administrators, as required.

2.6.9. Publish POG's.

2.6.10. Maintain the PLAS Process Code Metadata Sheet Library.

2.6.11. Validate and monitor individuals with national PLAS administrator rights.

**2.7. INFORMATION TECHNOLOGY (IT) ADMINISTRATORS WITH NATIONAL PLAS RIGHTS.** IT administrators must:

2.7.1. Operate and maintain the PLAS eTools application.

2.7.2. Enable, change, transfer, and deactivate PLAS user accounts as directed by IWAM.

2.7.3. Provide national administrators user access as established through DD Form 2875, SAAR.

2.7.4. Troubleshoot PLAS application errors and assist with application inquiries.

2.7.5. Produce and deliver data cubes per production schedule.

2.7.6. Operate and maintain the Agency Integrated Database (IDB).

## CHAPTER 3

### PROCEDURES

#### 3.1. EMPLOYEE PLAS PROFILE AND RIGHTS.

3.1.1. Establishment. During onboarding, the employee's supervisor or the designated IWAM representative must establish an employee PLAS profile and rights using the IWAM eTools application. In IWAM, assign the employee a PLAS user role by checking the PLAS box and the appropriate PLAS user rights: User Type and User Access; for instance, an employee that does not have any role other than to enter time select Normal for User Type and Default for User Access. Supervisors must accomplish this early during the employee onboarding to ensure the local administrator has time to activate the employee's record early enough to allow the employee to record time for the initial pay period. See additional guidance in this policy for assigning PLAS administrator rights, paragraph 3.3.

3.1.2. Transfer. Upon transfer to a different PLAS reporting element, the employee's losing supervisor or the designated IWAM representative must transfer the employee PLAS profile and rights using the IWAM eTools application. Upon arrival, the employee's gaining supervisor or the activity representative must confirm or change the transferring employee's PLAS user role in IWAM.

3.1.3. Deactivation. Upon departure from the Agency, the employee's losing supervisor or the designated IWAM representative must deactivate an employee PLAS profile and rights using the IWAM eTools application. In IWAM, remove the check mark from the PLAS box. The employee PLAS record will no longer be visible, but their entered data will remain present in the application.

#### 3.2. ACTIVATION AND MAINTENANCE OF EMPLOYEE PLAS RECORD.

3.2.1. After supervisor establishment of employee PLAS profile and user rights in IWAM, the PLAS administrator activates and maintains the employee PLAS record.

3.2.2. New employees requiring record activation are identified on the pending user list. PLAS administrators activate new users in PLAS by selecting Maintenance, Employees, and then Pending Users tab. In the Pending Users tab, the administrator will search and access the employee PLAS record. In the employee PLAS record, the administrator will select PLAS Employee Type; for instance, Civilian (Non-Keystone/Contractor/Locally Engaged Staff). Additionally, the PLAS administrator may assign the new employee access to applicable PLAS fields; i.e., Commercial and Government Entity (CAGE) by checking the box before the record is saved. The PLAS administrator notifies the supervisor and employee that the employee is now activated in PLAS, and their 60-day suspense for completing PLAS 101 training begins.

3.2.3. Employee records may require maintenance by local administrators due to changes in CAGE and reimbursable assignments. This is accomplished by selecting Maintenance and then Employees. Search and select the employee to gain access to the employee PLAS record. In the

employee PLAS record, select the edit employee button to enable applicable PLAS fields; i.e., check the CAGE, Max. Charge Ahead, Reason Code, and/or Reimbursable box.

### **3.3. ADMINISTRATOR RIGHTS.**

3.3.1. The eTools PLAS application provides for an administrator hierarchy of local, district, and national.

3.3.1.1. Local Rights. Local rights provide the administrator with sufficient permissions to administer the local program. The administrator is able to view and edit PLAS records and tour screens for employees assigned to the organization; i.e., DCMA Twin Cities or Human Capital Executive Directorate. Local administrator rights are assigned by the employee's supervisor in IWAM.

3.3.1.2. Regional Rights. Regional rights provide the administrator with sufficient permissions to administer across all local programs in their assigned organization. The administrator is able to view and edit PLAS records and tour screens for employees assigned to the organization; i.e., Eastern Region, International Directorate, or Agency Headquarters. District administrator rights are assigned by the employee's supervisor in IWAM.

3.3.1.3. National Rights. National rights provide the administrator with sufficient permissions to administer across the entire Agency. The administrator is able to view and edit PLAS records and tour screens for all employees, establish and edit process and task codes, program codes and categories, and other codes maintained in PLAS Maintenance. National administrator rights are assigned by the employee's supervisor using a DD Form 2875, SAAR. The national administrator SAAR template and process flow is located at the PLAS resource web page.

3.3.2. Managers, or their representatives, will designate primary and alternate PLAS local and regional administrators to execute PLAS functions identified in Chapter 2, and will inform PLASHELP of these designees. National administrators will be designated as required by DCMA-FB and DCMA-IT. All administrator designations will be displayed at the PLAS resource page.

### **3.4. TRAINING.**

3.4.1. The DCMAIT Training Academy maintains an extensive library of materials related to the IWAM and PLAS eTools applications, and the IBM Cognos Family of analytical tools, which can be accessed from the IT Web pages.

3.4.2. New employee PLAS user training is provided using the PLAS 101 CBT eTools application. This training is mandatory for new employees, and is available to all Agency employees as refresher training. This CBT may be accessed from the PLAS resource web page.

3.4.3. No formal Agency supervisor training is currently available. Supervisors will be trained by their supervisor and local administrator.

3.4.4. Administrator training will be requested and provided using the administrator hierarchical structure.

**3.5. PLAS CODES.** The processes, programs, and other collected data fields that are captured by the PLAS eTools application for analysis are critical in the evaluation of Agency performance and resourcing. As part of the Agency preparation for migration to the Defense Agency Initiative (DAI) system, all current codes are undergoing extensive review to determine if they will be retained, rescoped, or discarded. Pending completion of this effort, all guidance concerning PLAS codes will be provided on the PLAS resource Web page.

## GLOSSARY

### ACRONYMS

ATAAPS	Automated Time Attendance and Production System
CAGE	Commercial and Government Entity
CBT	computer based training
DAI	Defense Agency Initiative
DCMA-INST	DCMA instruction
FB	Financial and Business Operations Directorate
FBLB	Financial Liaison Center
HCL	Labor and Employee Relations Division
IDB	Integrated Data Base
IT	information technology
ITSC	Information Technology Service Center
IWAM	Internal Web Access Management
PLAS	Performance Labor Accounting System
PLASHELP	Performance Labor Accounting System Help Desk
POG	PLAS-O-GRAM
SAAR	System Authorization Access Request
SME	subject matter expert
T&A	time and attendance