



Responsible Office: Office of the Chief Financial Officer (OCFO)

SUBJECT: NASA Langley Research Center (LaRC) Workforce Charging Policy

P.1. POLICY

- a. Policy Objective: This directive provides policy for appropriate workforce charging by civil service employees at NASA LaRC. The objective of this policy is to ensure that labor and associated costs are appropriately planned, charged, reported, and managed in accordance with NASA guidance (See NPR 9200.1, Accounting General Overview; NPR 9310.1, External Reports – Accounting; NPR 9060.1, Cost Accruals; and NPR 9620.1, Payroll).
- b. Work Breakdown Structures (WBSs) for Charging: Supervisors/other cognizant organizational personnel shall provide employees with the proper WBS accounts as received from either the issuing Langley Mission Directorates or OCFO to be charged for work performed. (The Langley Management System (LMS) may be used to locate Langley Mission Directorate information by selecting Key Personnel or Organizational Charts on the LMS homepage.) The attached guidance (Attachment A) should be used by NASA LaRC organizations for recording labor. Updates to Attachment A will be made by the OCFO as required and submitted to the Center Directives Manager for changing without further routing upon receipt of this approved LAPD.
- c. Overtime, Compensatory Time, Credit Hours, and Telecommuting:
- (1) Earning Overtime and Compensatory Time (See NPR 3530.1C, NASA Pay and Compensation Policy)
- (a) Overtime and compensatory time must be requested and approved in advance of work being performed. An employee shall work only overtime that is requested and officially ordered and approved by a supervisor in advance. Employees shall request overtime and compensatory time by using WebTADS (the official Agency time & attendance system). (Occasionally, there will be cases where unexpected overtime is required and an advance WebTADS approval is not practical. In such cases, the supervisor shall be notified as soon as possible. The employee shall request overtime or compensatory time in WebTADS as soon as practicable). Upon completion of the request, WebTADS generates an e-mail for the supervisor to approve/ disapprove the employee request. Supervisors (where applicable) shall forward a copy of such emails to the relevant project/activity manager and ensure confirmation of additional time to be worked (this ensures a project requires the additional work and can pay for the additional costs). All employees are reminded that employees must record all hours worked. Likewise, employees cannot be directed to volunteer time or not post time worked.

(b) Employees may use compensatory time off up to 26 pay periods after it is earned. At the end of the 26th pay period, unused compensatory time off will be paid (in the form of overtime) to non-exempt Fair Labor Standards Act (FLSA) employees. Exempt employees will not be paid overtime for unused compensatory time, unless the Center Director determines they could not use the compensatory time due to an exigency of service beyond their control that lasted during the entire 26 pay periods. In addition, there must be evidence that the employee officially requested and was denied the use of earned compensatory time during the 26 pay periods.

Note: Because the payment of compensatory time for exempt FLSA employees is subject to the determination of exigency by the Center Director, it is highly recommended that employees request overtime pay in lieu of compensatory time (as work is performed) when use of compensatory time is not likely prior to expiration.

(2) Earning Credit Hours – Employees under an approved Flexible Work Schedule (FWS) may elect to work hours outside of their basic work requirement as credit hours. Credit hours essentially represent additional leave hours (non-overtime work with no additional pay). Full-time employees may accumulate and carry forward 24 credit hours from pay period to pay period.

Part-time employees (under variable work schedule) may accumulate credit hours up to one quarter of their biweekly scheduled work hours. (See LPR 3610.1 “Hours of Duty and Work Schedules.”) **Please Note: Employees may not carry forward more than 24 credit hours to a subsequent pay period (even though WebTADS may allow posting of such time).** WebTADS data are processed into the Federal Personnel/Payroll System, which will automatically drop any credit hours posted in excess of the 24-hour maximum.

(3) Using Compensatory and Credit Hours - Compensatory and credit hours are entered in WebTADS and reflected bi-weekly in employee Leave and Earnings Statements. When compensatory or credit hours are used, the hours shall be charged (whenever possible), to the project WBS where the time was earned. If the originating WBS is no longer available (closed/no funds available), the employee shall charge to a current WBS and coordinate with the responsible project/activity manager as required.

(4) Reimbursable Project Compensatory Time, Credit Hours and Overtime - Due to the nature of reimbursable agreements, all work shall be recorded in WebTADS as paid work (i.e., “regular hours” or “overtime hours”) in the pay period it is performed. The reimbursable project manager shall ensure that all work performed (including overtime) is necessary and reasonable. No credit hours or compensatory time should be earned or used on reimbursable funding.

(5) SES employees are exempt from premium hour compensation (earning compensatory hours and overtime pay) and earning credit hours as noted above.

(6) Teleworking - also known as telecommute, flexiplace or work-at-home, is a work arrangement in which an employee performs official government business away from the traditional duty station. Employees shall establish routine or situational telework agreements through WebTADS. Telework

agreements must comply with NASA and Center policy and programs governing telework. Employees working under a Teleworking Agreement shall enter telework hours in WebTADS against the project WBS for the work performed. To properly record all telework hours, after selecting the appropriate project WBS, the employee should also check the telework “box” in WebTADS. (NPR 3600.2, NASA Telework Program.)

P.2. APPLICABILITY

This LAPD is applicable to NASA LaRC civil service employees.

P.3. AUTHORITY

- a. Federal Managers Financial Integrity Act (FMFIA) of 1982, Public Law 97-255
- b. Chief Financial Officers Act of 1990, Public Law 101-576
- c. Government Performance Results Act (GPRA) of 1993, Public Law 103-62
- d. Federal Financial Management Improvement Act (FFMIA) of 1996, Public Law 104-208
- e. OMB Circular A-127, Financial Management Systems (01/09/2009)

P.4. APPLICABLE DOCUMENTS AND FORMS

- a. NPR 3530.1, “NASA Pay and Compensation Policy”
- b. NPR 3600.2, “NASA Telework Program”
- c. NPR 9060.1, “Cost Accruals”
- d. NPR 9200.1, “Accounting General Overview”
- e. NPR 9310.1, “External Reports – Accounting”
- f. NPR 9620.1, “Payroll”
- g. LPR 3610.1, “Hours of Duty and Work Schedules”

P.5. RESPONSIBILITY

- a. Civil Service Employee – **Employees are individually responsible** for the appropriate input and recording of time and attendance (T&A) information to the appropriate labor WBS code(s) based on work performed or activity supported.
- b. Supervisors/other cognizant organizational personnel, Project Leads, and Activity Managers:
 - (1) Must provide valid and appropriate WBSs to employees for work performed and explain work to be performed (if required). Ideally, supervisors should assign one or two projects per employee to provide more efficient operations, minimize disruptions, and avoid conflicts in priorities.
 - (2) **Supervisors must verify labor charges from employees** and certify the accuracy of employee T&A records.
 - (3) If charging discrepancies are found, the supervisor/other cognizant organizational personnel, project lead, and/or activity manager responsible for the labor WBS shall:

- (a) Contact the employee and determine if the charges are correct. If the charges are not correct, the employee should submit corrections in WebTADS within three (3) pay periods (timesheet changes correcting WBS charging are allowed only during the current fiscal year).
- (b) Contact the employee's supervisor (if required) and other managers (if required) and communicate the charging discrepancies and required changes.
- (c) If the above process fails, contact the Office of Chief Financial Officer (OCFO), Financial Management Organization (FMO), for resolution.

P.6. DELEGATION OF AUTHORITY

None

P.7. MEASUREMENT/VERIFICATION

Labor charging is reviewed each month against the budget plan and periodically reported to Center management.

P.8. CANCELLATION

LAPD 9270.1, "NASA Langley Research Center (LaRC) Workforce Charging Policy," dated March 7, 2008.

Original signed on file _____

Lesia B. Roe,
Center Director

Attachment A: WBS Code Guidance

Distribution:

Approved for public release via the Langley Management System; distribution is unlimited.

ATTACHMENT A: WBS CODE GUIDANCE

1. NASA Workforce Flexibility

The NASA Administrator issued a message dated April 26, 2013, "Preparing Our Workforce for the Future," in which the Administrator stated the following:

*... I want line management and project management to share in developing and preparing our workforce for the future. Line managers will look for development opportunities for their teams, and **project managers will allow the flexibility within their existing charge codes for these opportunities**, as long as mission work is successfully being accomplished. Consistent with this approach, project managers will support and fund innovative efforts related directly to projects or to the overall mission and future programs.*

I believe providing this greater workforce flexibility will make the workforce stronger and more prepared for the future missions while still accomplishing the great work we do today. I encourage each of you to be open to non-traditional assignments as a way to expand on your skill sets. Managers should be versatile and open to innovative and different ways of doing business, even if it challenges your own norms. We don't do change for the sake of change. We do what makes us stronger and smarter and accomplishes the mission.

Following the Administrator's message, additional supporting Agency guidance was provided via the NASA Planning, Programming, Budgeting, and Execution (PPBE) 2015 Strategic Planning Guidance (SPG). This guidance highlighted workforce flexibility as a shared responsibility between line managers/project managers and stated that projects need to allow and plan for labor charges associated with various innovative and development activities, including:

- Innovation efforts that support future mission/project work
- Formal/Informal development activities and training including new skills in emerging/cutting areas
- On-the-job training of early career hires and interns
- Employee mentoring of other employees

2. Mission

Employees should charge to Mission WBSs for time worked on programs/projects. These costs include any innovative activities and developmental opportunities (defined in paragraph 3) and incidental administrative functions (defined in paragraph 5) engaged in by employees working directly on the program/project.

3. **Innovative Activities and Developmental Opportunities**

In accordance with the Administrator's message regarding workforce flexibility described in paragraph 1, labor associated with Bid and Proposal (B&P), Independent Research and Development (IRAD), and developmental opportunities (e.g. MLLP, details out, graduate study, and training) should be charged to the employee's normal project(s).

4. **NASA Pathways Intern Employment Program (IEP)**

Employees participating in the Pathways IEP should record their time based on the following criteria:

- Interns supporting non-project-specific work should charge 100 percent of their time to the LaRC Pathways Intern WBS (e.g., Interns supporting mission support organizations).
- Interns supporting a specific project or projects should charge 50 percent of their time to the LaRC Pathways Intern WBS and the other 50 percent to the specific project(s) WBS they are supporting.

NOTE: Organizations are granted flexibility and are encouraged to simplify charging execution when possible; deviation is permissible from the general Pathways charging guidance listed above. However, the end result in Pathways IEP charging for a given organization should result in the approximate percentages identified above.

5. **Incidental Administrative Functions**

The NASA LaRC workforce charging policy is to record time for most administrative functions to an employee's normal project(s). Incidental administrative activities, such as training, colloquia, town meetings, Combined Federal Campaign (CFC), and other administrative events are considered part of an employee's normal job. Such administrative activities tend to be routine in nature and typically improve employee performance for existing job activities by ensuring employees are trained, educated, and understand operations.

6. **Center Management & Operations (CMO)**

Center Management & Operations (CMO) represents activities that provide broad service and support to the entire Center. These activities include Business Management Functions, Science and Engineering Support, Test Services Support, Center Operations, Safety & Mission Assurance, Facility Services, Information Technology, Technical Authority, and other general support/services. CMO does not generally include incidental administrative functions engaged in by employees otherwise working directly on programs/projects or working within service activities.