



**LANGLEY
POLICY
DIRECTIVE**

**Directive: LAPD 9270.1
Effective Date: March 7, 2008
Minor Revision: October 6, 2011
Expiration Date: March 7, 2013**

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 accurate workforce charging by civil service employees at NASA LaRC. The objective of this policy is to ensure that labor and associated costs are accurately 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 (WBS's) for Charging: Supervisors shall provide employees with the proper WBS accounts to be charged for work performed. The attached guidance (Attachment A) should be used in FY2012 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 that overtime that is requested and officially ordered and approved by their supervisor in advance. Employees shall request overtime and compensatory time by using WebTADS (the official Agency time & attendance system). Upon completion of the request, WebTADS generates an e-mail for the supervisor to approve/disapprove the employee request. Supervisors shall forward a copy of such e-mails to the related 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). Supervisors 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 Agency Head 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 FSLA employees is subject to the determination of exigency by the Agency Head, 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 that are 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 may accumulate credit hours up to one quarter of their biweekly scheduled work hours. (See LAPD 3630.3, “Attendance and Leave.”) **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 that will automatically drop any credit hours posted in excess of the 24 hour maximum.

(3) Using Comp and Credit time -- Comp and credit hours are entered in WebTADS and reflected bi-weekly in employee Leave and Earnings Statements. When Comp and Credit time is used, it shall be charged (whenever possible), to the project WBS where it 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 Comp, Credit 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 worked. The reimbursable project manager shall ensure that all work performed (including overtime) is necessary and reasonable. No credit or comp time should be earned or used on reimbursable funding.

(5) SES employees are exempt from premium pay (comp, credit and overtime) provisions noted above.

(6) Telecommuting -- also known as telework, flexiplace or work-at-home, is a work arrangement where an employee performs official government business away from the traditional duty station. Employees shall establish core or episodic telework agreements by using WebTADS. Telework agreements must comply with NASA and Center policy and programs governing telework. Upon completion and approval of the agreement, WebTADS generates an e-mail providing status (e.g., submitted, accepted, approved, withdrawn). Employees working under a Telecommuting 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 telework “box” in WebTADS should also be checked. (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

- 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. LAPD 3630.3, "Attendance and Leave"

P.5. RESPONSIBILITY

a. Civil Service Employee -- **Employees are individually responsible** for the accurate 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, Project Leads, and Activity Managers --

(1) Must provide valid and accurate WBS's 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, 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 3 pay periods (timesheet changes correcting WBS charging are only allowed during the current fiscal year).

(b) Contact employee 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. MEASUREMENTS

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

P.8. CANCELLATION

CID 9270.1, NASA Langley Research Center (LaRC) Workforce Charging Policy, dated October 1, 2007.

Original signed on file March 7, 2008

Lesia B. Roe
Center Director

Attachment A: WBS Code Guidance

Distribution:

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

WBS CODE GUIDANCE

1. Direct

a. Direct costs are expenses that can be obviously, physically, and/or directly related to a program/project at the time the costs are incurred. These costs include any incidental administrative functions (defined below in paragraph 2.2) engaged in by employees working directly on the program/project.

b. Direct WBS's begin as follows:

FY07 and Forward - XXXXXX.XX.XX.XX (NASA Structure Management (NSM)), in which X is any combination

FY07 and Forward – Reimbursables - XXXXXX.XX.XX.XXXX.XX (NASA Structure Management (NSM)), in which X is any combination

2. Center Management & Operations (CM&O)

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

2.1 CM&O WBS's

Technical Excellence	432938.08.xx.xx
Safety & Mission Assurance Technical Authority	432938.10.xx.xx
Science & Engineering Support	432938.11.xx.xx
Test Services Support	432938.11.xx.xx
Fabrication Support	432938.11.xx.xx
Business Management Offices	736466.01.xx.xx
Environmental Management	736466.03.xx.xx
Security & Program Protection	736466.04.xx.xx
Safety & Mission Assurance	736466.05.xx.xx
Facility Services	736466.06.xx.xx
Information Technology Services	736466.07.xx.xx

2.2 Select Administrative Functions

a. The NASA LaRC workforce charging policy is to **record time for most administrative functions to an employee’s normal project or organization**. Incidental administrative activities such as training, colloquia, town meetings, 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. Employees shall only charge CM&O for assignments noted as CM&O (Business Organizations, etc.) or for Select Administrative Functions when specifically directed by the Center.

b. The following CM&O WBS accounts have been specifically developed to capture charges for unique activities. Workforce labor recorded against these accounts should represent only the specific time worked on the special activities. Please contact the relevant Point of Contact (POC) for further information.

Brief Description	POC
Agency Review Teams ¹	Ramona White (OCFO)
Bid & Proposal ²	Carmen Torres-Nisbet (OCFO)/Kim Cannon (SMO)
Co-Op Students ³	Linwood Smith (OHCM)
Independent Research & Development ^{2,6}	Garnett Hutchinson (SRO)/Donna Turner (SRO)
Non-programmatic detailees to Other Centers	Ramona White (OCFO)
Full Time Graduate Study ³	Dan Cherry(OHCM)
Inter-Agency Personnel Agreement (IPA) ⁴	Garnett Hutchinson (SRO), J. Johnson (SRO), S. Carraway (OHCM)
Labor Relations-Mgt/Committee/Formal Discussion ³	Rhonda Kendle (OHCM), Nicole Smith (back-up) OHCM
Mid-Level Leader Program ³	Rebecca Howlett (OHCM)
Select/Special Safety Events ⁵	Alesia Miller (SMAO)
Senior Executive Service Career Development Program (SESCDP) ³	Rebecca Howlett (OHCM)
Thompson Fellowship ³	Dan Cherry (OHCM)

Blood Drives shall be charged to Excused Leave in WebTADS.

¹ Work for Agency Review Teams that can be associated with a direct WBS shall be charged to that WBS. If the work cannot be associated with a direct WBS, then the OCFO will provide the specific WBS to charge.

² B&P participants shall only charge as directed by the Systems Management Office (SMO)

³Participants shall only charge these WBS accounts **when directed** by the Office of Human Capital Management (OHCM).

⁴ The Strategic Relationships Office (SRO) will provide the specific WBS to charge.

⁵ Many activities for safety and training are elements of normal day-to-day activities. Such day-to-day activities shall be included in the employee's normal project, function or other labor charges. Only unusual and special safety and training activities/events shall be separately reported in the Select Administrative Functions WBS's. These may include Executive Safety Council (ESC) chairmanship, mishap investigation assignments, and the role of ombudsman. Such events will normally be indicated by Center management as such when they are announced or otherwise assigned.

⁶IRAD participants shall only charge these WBS accounts when directed by the Strategic Relationship Office (SRO).