



DCAA

EMPLOYEE ORIENTATION

HANDBOOK

DCAA EMPLOYEE

ORIENTATION HANDBOOK

TABLE OF CONTENTS	PAGE
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Foreword (Message from the Director)

Section 1: The Defense Contract Audit Agency (DCAA)

Overview of DCAA	1
Headquarters Offices and Functions	2
External Support Organizations	4
Organizational Chart	5
Total Quality Management (TQM) at DCAA.....	6
About the Cover	7

Section 2: Work Environment

Equal Employment Opportunity	8
Sexual Harassment.....	9
Workplace Violence Policy Statement	10
Whistleblower Protection Act of 1989	11
Prohibited Personnel Practices.....	12
Drug Free Workplace	13
Ethics for Federal Employees and Independence for Government Auditors	14
Employee Assistance Program.....	18
Safety and Health	19
Time and Attendance	20

Section 3: Federal Civil Service System

Kinds of Appointments	21
Probationary Period for New Employees.....	23
Promotions	24
Official Personnel Folder	25
Changes in Personnel Records.....	26

Section 4: Pay

Pay Upon Initial Appointment to Federal Service	27
Pay Schedule	27
Pay Computation.....	27
Paycheck	28
Payroll Point of Contact (POC)	28
How to Update Payroll Information.....	28
Holidays	29
Leave and Earnings Statement	29

DCAA EMPLOYEE ORIENTATION HANDBOOK

TABLE OF CONTENTS	PAGE	
Within-Grade Increases (WGI).....	29	
Service Computation Date (SCD).....	30	
Section 5: Employee Benefits		
Leave: Brief Explanation of the Different Leave Categories.....	31	
Federal Employees Health Benefit Program (FEHB).....	36	
Federal Employees Group Life Insurance Program (FEGLI)	41	
Retirement System	43	
Thrift Savings Plan	44	
Section 6: Agency Programs		
Training, Education and Career Development.....	46	
Recognition Awards.....	47	
Suggestion Program	47	
Section 7: You and Your Supervisor		48
Appendix A:		
Glossary of Acronyms.....	49	
Headquarters Office Symbols	52	
Appendix B:		
Understanding Your New Leave and Earnings Statement.....	53	
Appendix C:		
Useful Web Sites.....	69	
Headquarters Documentation on CD ROM.....	69	
Appendix D:		
New Auditor Training Plan.....	70	

OVERVIEW OF DCAA

Mission

DCAA performs all necessary contract audits for the Department of Defense (DoD) and provides accounting and financial advisory services on contracts and subcontracts to all DoD components engaged in procurement and contract administration. In addition, DCAA provides contract audit services to other Government agencies. These services are provided in connection with the negotiation, administration, and settlement of contracts and subcontracts.

History of DCAA

Audits of military contracts can be traced back 60 years or more. Initially, the various branches of the military had their own contract audit function and associated instructions and accounting rulings. Uniformity was non-existent. Contractors and government personnel recognized the need for consistency in the areas of contract administration and audit.

In May 1962, Secretary of Defense, Robert S. McNamara instituted "Project 60" to examine the feasibility of centrally managing the field activities concerned with contract administration and audit. An outcome of this study was the decision to establish a single contract audit capability.

On January 8, 1965, the Defense Contract Audit Agency (DCAA) was formed. Mr. William B. Petty, formerly the Deputy Comptroller of the Air Force, was selected as the Director with Mr. Edward T. Cook, formerly Director of Contract Audit for the Navy, selected as the Deputy Director. Today, the Defense Contract Audit Agency consists of approximately 4,000 people located at more than 300 field audit offices throughout the United States, Europe, and in the Pacific.

DCAA Organization

DCAA consists of seven major organizational components: a Headquarters, five regions, and Field Detachment. The five regional offices and Field Detachment manage more than 300 Field Audit Offices (FAO) and suboffices located throughout the United States and overseas.

- ◆ Headquarters is located at the Andrew T. McNamara Headquarters Complex, Fort Belvoir, VA. Principal elements of Headquarters are the Director, Deputy Director, Executive Officer, Special Assistant for Quality, General Counsel (Defense Legal Services), and the Assistant Directors for Operations, Policy and Plans, and Resources.
- ◆ Regional offices are located in Irving, TX; Smyrna, GA; Philadelphia, PA; Lowell, MA; and La Mirada, CA. The regions direct and administer the accomplishment of the DCAA audit mission for assigned geographical areas, and manage personnel and resources assigned to the regions; manage the contract audit program; and direct the operation of FAOs within their region. Principal elements of regional offices are the Regional Director, Deputy Regional Director, Special Assistant to the Regional Director for Quality, Regional Audit Managers, Regional Special Programs Manager, and Regional Resources Manager.

HEADQUARTERS OFFICES AND FUNCTIONS

Director

The Director controls Agency operations world-wide to provide audit and financial advisory services to DoD, and other Government organizations upon request, and reports to the Under Secretary of Defense (Comptroller).

Deputy Director

The Deputy Director serves as principal assistant to the Director in all phases of DCAA management and operations. The Deputy Director acts for the Director in his absence and serves as chairman of the Career Development Board and the Headquarters Quality Management Board, and as a member of the Headquarters Executive Group and Agency Executive Steering Committee.

Executive Officer

The Executive Officer performs a variety of special projects and assignments for the Director, many of a highly confidential or sensitive nature, which affect multiple DCAA functions and activities and require substantial audit knowledge and knowledge of Agency policies, organizations, and personnel. He is also the Agency coordinator for the Internal Management Control (IMC) Program. Additionally, the Executive Officer acts as the focal point of contact with the general public, media representatives, and other Government representatives for the release of Agency information.

Special Assistant for Quality Management

The Special Assistant for Quality serves as the Agency focal point for the Total Quality Management (TQM) Program. The Special Assistant for Quality also monitors and coordinates the Agency's quality program and serves as the principal advisor to the Director and Deputy Director on Agency quality issues.

Agency EEO Officer

The Agency EEO Officer directs a full range of programs and administers the EEO compliance process. The EEO Officer ensures compliance with requirements of the EEOC and promotes national EEO objectives throughout Agency employment programs.

General Counsel

The General Counsel provides legal, litigative, and legislative advice and support to the Director, Headquarters staff and regional directors.

Section 1: The Defense Contract Audit Agency (DCAA)

Operations

The Assistant Director, Operations, exercises technical staff supervision over the contract audit operations carried out by regional offices and FAOs throughout the world. This position provides technical guidance and direction to the Agency for field contract audit operations, including reimbursable audit services provided to non-Defense agencies and foreign governments. The Assistant Director of Operations has also been designated as the Agency's focal point for overall administration of the DCAA Strategic Plan. The Assistant Director is the Agency's Chief Information Officer.

Policy and Plans

The Assistant Director, Policy and Plans, provides technical guidance and decisions to the five regional offices on audit policy, acquisition regulation cost principles, and accounting principles. The Assistant Director oversees formulation, development, and issuance of audit policy including procedures, standards, and guidelines for the audit of Defense contracts.

Resources

The Assistant Director, Resources, formulates, directs, and executes plans, programs, policies, and procedures related to the management of DCAA resources, including financial management, personnel management and administration, management analysis, security, and general administration activities.

Regional Offices

Regional Offices provide the link between Headquarters and the field audit offices. They are organized somewhat similarly to Headquarters in that they include operations (RSPM), resources (RC) and other staff elements. Regional Audit Managers maintain direct line authority from the Regional Director to the FAO Manager. The Human Resource Office (Personnel) reports to the Regional Resources Manager.

Official Guidance

For more information, see DCAAM 5110.1, DCAA Organization Manual.

EXTERNAL SUPPORT ORGANIZATIONS

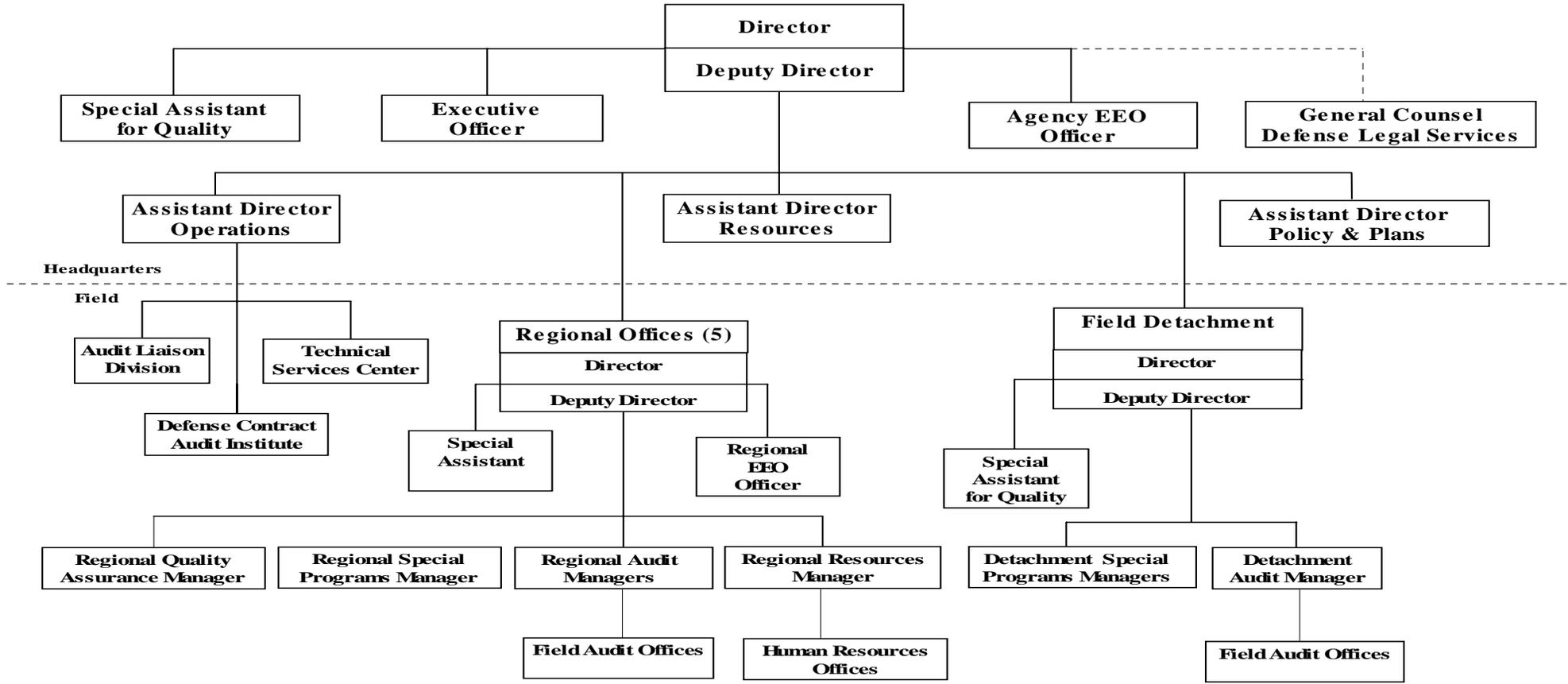
Defense Finance and Accounting Service

The Defense Finance and Accounting Service (DFAS) provides payroll services for all Department of Defense employees, civilian and military, both retired and active duty.

Regional Service Center

The Regional Services Center (RSC) is a component of the Defense Finance and Accounting Service located in Indianapolis, Indiana. As the result of a Department of the Defense directive to consolidate certain Human Resources services, the RSC processes personnel actions, provides staffing and recruitment services at the GS-12 level and below, and administers the employee benefits program for DCAA employees.

DEFENSE CONTRACT AUDIT AGENCY



*Regional Offices located in:
 Smyrna, GA; Lowell, MA; Irving, TX; La Mirada, CA; and Philadelphia, PA

Field Activities (---)

TOTAL QUALITY MANAGEMENT (TQM) AT DCAA

DCAA's **Vision** statement describes the culture that we are striving to achieve by way of TQM and other initiatives.

Our "Commitment to Excellence" Vision:

*In support of the National Interest, we are dedicated to providing timely and responsive audits, reports, and financial advisory services to the Department of Defense contracting officers and other customers. Our aim is to be **THE** audit organization with the foremost reputation for competence, integrity, and customer satisfaction by:*

- Creating an environment of teamwork, open communication, trust, and mutual respect, and*
- Developing highly qualified employees dedicated to the concept of continuous improvement.*

The DCAA Strategic Plan has become one of the vehicles which we are using to achieve that Vision and is now available on the DCAA web page at www.dcaa.mil. Its principal goals focus on Teamwork, Customer Satisfaction, Employee Competence, Providing Best Value Services, and Effective Use of Information Technology.

To lead these initiatives, an organizational infrastructure has been established which consists of the Executive Steering Committee (ESC) and a corresponding Management Team at each of the regions, as well as at the FD and Headquarters. The Special Assistant for Quality Management (DQ) serves as the Agency focal point for TQM, while at each region (and the FD) a Special Assistant to the Regional Director (RQ) administers the program. DCAA Quality Conferences are used to showcase the best of employee innovations and quality initiatives. Participative Work Teams are in place at every DCAA field office, while Ad Hoc Committees are periodically formed to conduct special process improvement studies. On a recurring basis, Employee Climate Surveys, Team Self-Assessments, and Customer Surveys are used to monitor progress towards the achievement of our Agency's Vision.

ABOUT THE COVER

Soon after the Defense Contract Audit Agency was established by Secretary of Defense Robert McNamara, Director William Petty and members of the Agency's planning committee sought a symbol to serve as a constant reminder of the Agency's purpose and mission.

Petty contacted the Institute of Heraldry, U. S. Army, on Cameron Station in June 1965 to design such a symbol and by April 25, 1966 the coat of arms had been drawn, the mold had been cast, and the Agency had a seal that symbolized its prestigious position in the Department of Defense.

The shield, quill and scroll, and lighted torch combination exemplifies the professionalism and integrity that is the hallmark of DCAA. But, it is the meaning behind each item that truly explains what the Agency is all about.

The shield signifies uniformity in the administration, operation, and performance of contract audits and the procurement of equipment, supplies, and services at the lowest sound cost.

The unrolled scroll and quill allude to the contract documents, their examination and subsequent written audit reports to contracting officers covering audit recommendations, adjustments, and questionable cost of items.

The lighted torch bowl is symbolic of guidance, instruction, and constant vigilance in the auditing of contracts.

Each color in the seal also has significant meaning. Blue is representative of the Department of Defense and is symbolic of loyalty, constancy, and truth. Black symbolizes wisdom and prudence, and, in conjunction with white, further symbolizes knowledge and light, typifies legality and authority, rectitude of conduct, and factual thoroughness such as "Putting things down in black and white." The gold used in the lettering of Defense Contract Audit Agency and as outline throughout the seal signifies successful accomplishment and achievement.

The DCAA seal, like the Agency's history, is a source of great pride and serves as a reminder of the progress we've made and the direction of the future.

EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the Defense Contract Audit Agency to provide equal opportunity in employment for all employees and applicants; to prohibit discrimination in employment because of race, color, religion, age, sex, national origin, and disability; and to attain diversity in the workforce through the appropriate use of Affirmative Employment Programs.

Each Region has an Equal Employment Opportunity (EEO) Office which develops, implements, and monitors EEO programs in support of this policy. In addition to regional EEO offices, DCAA has a headquarters EEO Office that develops Agency-wide policy and provides guidance, assistance, and oversight to the regional EEO offices.

These EEO offices have several different functions. They assist management in defining, developing, and implementing the Agency's Affirmative Employment Plans; manage Special Emphasis Programs; provide EEO-related training and information to management and employees; and process complaints of discrimination. The EEO Office can provide training, information, and assistance on a variety of subjects, including sexual harassment prevention, diversity, disability-related issues, and complaints processing.

Agencies are required to appoint Special Emphasis Program Managers for the Hispanic, Women's, and Person's With Disabilities Programs. In addition to these programs, Headquarters has appointed Agency Program Managers for the Asian-Pacific American, Black, and Native American programs. There are also local managers for most of these programs within each region.

EEO Offices process complaints of discrimination, both in the counseling and formal complaint stages. An employee who believes that he or she has been discriminated against based on race, sex, color, age, religion, national origin, disability, and/or reprisal for previous EEO-related activity must contact the cognizant EEO Manager within 45 calendar days of the incident of alleged discrimination to request assignment of an EEO counselor. The EEO Manager will provide the individual with an EEO counselor and provide information on the complaint process.

The names and numbers of the Headquarters and Regional EEO Managers, Special Emphasis Program Managers, and in-house EEO Counselors are posted on your local bulletin boards. This information is also posted on Regional electronic bulletin boards, the Agency-wide EEO electronic bulletin board, and in the Human Resources section of DCAA's intranet site.

Official Guidance

For more information, see DCAAM 1400.1, Personnel Management Manual, Chapter 46, "Equal Employment Opportunity" and Chapter 69, "Reasonable Accommodation of Disabilities." Policy statements and additional information can also be found on the Agency-wide EEO electronic bulletin board and in the Human Resources section of DCAA's intranet site.

SEXUAL HARASSMENT

The subject of sexual harassment in the workplace is a matter of the utmost concern to the Congress and all levels of the federal government, and DCAA is no exception. Sexual harassment is a form of sex discrimination which involves unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Sexual harassment may take the form of deliberate or repeated oral or written comments, jokes, anecdotes, gestures, or physical contact of a sexual nature, as well as the display of sexually-oriented books, magazines, calendars, or pictures in the workplace.

Any person in a supervisory or managerial position who uses or condones implicit or explicit sexual behavior to control, influence, or affect the career, pay, or job of an employee is engaging in sexual harassment. Likewise, any employee who makes deliberate or repeated unwelcome comments, gestures, or physical contact of a sexual nature that interferes with an individual's ability to perform his or her job is also engaging in sexual harassment.

It is the firm DCAA policy that sexually harassing behavior in any form is unacceptable conduct in the workplace and will not be tolerated. This prohibition applies to all managers, supervisors, coworkers, and other individuals having business with DCAA. All employees have the right to work in an environment that is free from sexually harassing behavior and the responsibility to contribute to a professional work environment. Sexually harassing behavior should be reported to your supervisor, EEO Manager, or someone in your management chain.

Complaints of sexual harassment are complaints of discrimination based on sex; therefore, they are handled through the discrimination complaint system. Individuals wishing to pursue complaints of sexual harassment must bring the matter to the attention of the your EEO Manager within 45 calendar days of the incident(s) of alleged sexual harassment. Your EEO Manager can provide more information on sexual harassment and the discrimination complaint processing system.

A copy of the Agency's policy statement on sexual harassment can be found in the Human Resources section of DCAA's intranet site and on the Agency-wide EEO electronic bulletin board.

WORKPLACE VIOLENCE POLICY STATEMENT

It is the Defense Contract Audit Agency's (DCAA) policy to promote a safe work environment for its employees and for all personnel engaged in official business with DCAA. Violence will not be tolerated in our workplaces.

Violence includes threats of violence, harassment, intimidation and other disruptive behavior. Violent behavior can include oral or written statements, gestures or expressions that communicate a direct or indirect threat of physical harm. While this kind of conduct is not pervasive at our Agency, no agency is immune. DCAA is committed to working with employees to maintain a work environment free from violence.

All employees have a responsibility to contribute to a professional workplace free from violence. Violent, threatening, harassing, intimidating, or other disruptive behavior will be reported immediately to a supervisor or manager or, if necessary, to local security or law enforcement personnel. All reports of incidents will be taken seriously and dealt with appropriately. The highest priority will be given to investigating these reports and appropriate corrective action will be taken. Individuals who commit such acts may be removed from the premises and may be subject to disciplinary action, criminal penalties, or both.

Procedures for the initial handling of all incidents of violence and current telephone numbers of emergency personnel will be posted at every DCAA workplace and placed on the Intranet.

DCAA is committed to maintaining a workplace free from violence and solicits your support and commitment in this effort.

WHISTLEBLOWER PROTECTION ACT OF 1989

The Whistleblower Protection Act of 1989 provides the right for every employee to make whistleblowing disclosures and ensures protection from reprisal. Whistleblowing is defined as the disclosure of information that an employee reasonably believes is evidence of a violation of any law, rule, or regulation, or gross mismanagement, gross waste of funds, abuse of authority, or a substantial danger to public health or safety.

It is my commitment that each DCAA employee's rights are safeguarded through the whistleblower process. Each of us has an important role to play in promoting an environment in which employees feel free to come forward with their legitimate concerns without fear of reprisal.

Any DCAA employee who has reason to believe that there has been misconduct, fraud, waste or abuse is encouraged to report these matters. Employees are encouraged to report such matters using their chain-of-command; however, there are other sources to receive such disclosures. Employees can confidentially report these matters to the Department of Defense Inspector General, the Office of Special Counsel (OSC), or other sources, depending on the circumstances.

The following website links to the pamphlet, "The Role of the U.S. Office of Special Counsel," which contains valuable information as well as telephone numbers for reporting purposes (<http://www.osc.gov/documents/pubs/oscrole.pdf>). I encourage each of you to carefully read this pamphlet and familiarize yourself with its contents. The OSC website is also accessible via the DCAA Intranet/Headquarters/Human Resources/Other Agency Links (<https://infoserv.dcaaintra.mil/hr/OtherFedAgenciesLinks.htm>).

PROHIBITED PERSONNEL PRACTICES

In accordance with 2302 (b) of the Title 5, United States Code any employee who has authority to take, direct others to take, recommend, or approve any personnel action, shall not, with respect to such authority—

- (1) Illegally discriminate for or against any employee/applicant.
- (2) Solicit or consider improper recommendation considerations.
- (3) Coerce an employee's political activity.
- (4) Obstruct a person's right to compete for employment.
- (5) Influence any person to withdraw from competition for a position.
- (6) Give unauthorized preference or improper advantage.
- (7) Employ or promote a relative.
- (8) Retaliate against a whistleblower, whether an employee or applicant.
- (9) Retaliate against employees or applicants for filing an appeal.
- (10) Unlawfully discriminate for off duty conduct.
- (11) Knowingly violate veterans' preference requirements.
- (12) Violate any law, rule, or regulation which implements or directly concerns the merit principles.

It is DCAA policy that employees refrain from engaging in the prohibited personnel practices (PPPs) outlined above. Additionally, any employee who has reason to believe that a PPP has occurred is encouraged to report the violation, without fear of reprisal, to the Office of Special Counsel (OSC). DCAA encourages each employee to access OSC's publication, "The Role of the U.S. Office of Special Counsel" at <http://www.osc.gov/documents/pubs/oscrole.pdf> and become familiar with its contents.

Additional information about PPPs can be found at the following websites: <http://www.opm.gov/ovrsight/proidx.htm>, and <http://www.osc.gov/ppp.htm>.

DRUG FREE WORKPLACE

On September 15, 1986, President Reagan signed Executive Order 12564, establishing the goal of a drug-free Federal workplace. The order made it a condition of employment for all Federal employees to refrain from using illegal drugs on or off duty.

New DCAA employees are asked to sign a notice acknowledging that they are aware that he/she occupies a testing-designated position, and that employees must maintain a workplace free from the illegal use, possession, or distribution of controlled substances in accordance with the DCAA Federal Drug-Free Workplace Program.

In an effort to improve the deterrent value of the Drug-Free Workplace Program, the Department of Defense mandated a 50% testing rate effective in FY 2000. Employees of the DCAA affected by this mandate are those holding active security clearances. Because it is a random process, some people may be selected for testing more than once in a fiscal year.

Random lists are computer generated from file of eligible employees holding current clearances. Employees receive approximately two hours notice that they are to report for testing (specimen collection).

The U.S. Department of Health and Human Services has very detailed, Government-wide regulations specifying specimen collection, evaluation, and results reporting procedures and requirements. The specimen collection, evaluation, and results reporting for DCAA's Drug-Free Workplace Plan/Program are performed under a subcontract of the Department of Interior (DoI) system.

It is Agency policy to require its employees to refrain from illegal drug use, since the illegal use of drugs by DCAA employees, whether on duty or off duty, impairs their performance, attendance, and conduct, and adversely affects the accomplishment of the Agency mission.

The penalty for failure to submit to drug testing is removal.

Official Guidance

For more information, see Defense Contract Audit Agency Drug-Free Workplace Plan (Revised: MARCH 1996).

ETHICS FOR FEDERAL EMPLOYEES
AND INDEPENDENCE FOR GOVERNMENT AUDITORS

DCAA employees need an understanding of both federal ethics rules and the closely related independence requirements applicable to employees performing government audit work. Since 1992 the fundamental ethics rules for federal employees have been contained in the *Standards of Ethical Conduct for the Executive Branch* (5 C.F.R. § 2635) issued by the Office of Government Ethics (OGE). That regulation and other ethics requirements may be found in a Department of Defense publication called the Joint Ethics Regulation (JER, DoD 5500.7-R). You will be provided an initial Agency ethics orientation within 90 days of your entry on duty that will include a summary of, and extracts from, the JER. New DCAA employees should familiarize themselves with the materials provided so they have an understanding of the conduct expected of a Federal employee.

The core principle of Federal employee ethics is in the first paragraph of the OGE's regulation:

Public service is a public trust. Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain.

In addition to the JER, all DCAA auditors and technical personnel who participate in contract audits are required to comply with the Auditor Independence standard appearing in the Comptroller General's "Government Auditing Standards" (the Yellow Book), available in your Field Audit Office (FAO) library or on the web at <http://www.gao.gov/govaud/ybk01.htm>. The Yellow Book requires that audit personnel maintain independence in matters related to audit work. The second general standard states:

In all matters relating to the audit work, the audit organization and the individual auditors, whether government or public, should be free from personal and external impairments to independence, should be organizationally independent, and should maintain an independent attitude and appearance.

The concept that public service is a public trust is the common thread that runs through all the various ethics rules for Federal employees. Additionally, the need for both independence and the appearance of independence is the cornerstone of conduct related to audit work. The following material summarizes the most important ethics rules and requirements, and prohibitions related to maintaining independence. The best way to stay out of trouble is to always consider, and re-consider, any relationship that could involve a potential conflict between your personal interests and the government's interests, or conduct that could impair, or appear to impair, your independence. Make sure that you are not violating an ethics rule or the independence requirements. You can do this by reviewing the JER and the Yellow Book, or by asking your supervisor. If FAO supervisors do not know the answer, they may ask for advice

Section 2: Work Environment

from the DCAA ethics experts in the General Counsel's office. The key to avoiding violations is disclosure. If you have any doubts, tell your supervisor or FAO manager what you plan to do.

Selected Major Ethics Rules

1. Don't work on a matter for the government if you, or your family, have a financial interest in the outcome of that matter. (Violation of this rule may result in a criminal conviction.)

2. Don't take any money or gifts that appear to supplement the pay you receive for performing your government job. Don't take anything of value from someone who may have an interest in the work you do for the government. (Violation of these rules may also result in a criminal conviction.)

3. Should you decide to leave government service, get advice before you seek or accept employment from a firm that does business with the government.

4. Protect sensitive information from unauthorized release.

5. Protect government property from private use or misuse. There are several common applications of this rule. You should be aware that:

- All DCAA employees are permitted the use of **local** phone and electronic mail systems for brief communications such as checking in with a spouse or minor children, scheduling appointments with doctors or home and auto repair personnel, brief internet searches, and brief e-mail messages to family members or friends. Such usage should be of a reasonable duration and frequency, should occur during your personal time, should not adversely affect the performance of your official duties, should not overburden the Agency communication system and should not adversely reflect on DCAA or DoD.
- A government travel card may be used by DoD personnel only to pay for costs incident to official business. The card is not to be used for personal expenses. Any unauthorized use will result in corrective or disciplinary action. The cardholder is the only person authorized to use the card.
- A government-furnished car may be used only for official business. The law requires that any employee who willfully misuses such vehicle be suspended for a minimum of thirty days.

6. Be impartial in your performance of government duties. Do not favor any individual, organization or firm in any matter.

7. Disclose fraud, waste, abuse, and corruption to appropriate authorities. (This requirement also appears in the Yellow Book.)

8. Put forth honest effort in the performance of your government duties. This means that during the hours of duty specified, all time should be devoted to the furtherance and

Section 2: Work Environment

accomplishment of government business. Personal affairs must not be conducted on government time and employees should always bear in mind that public office is a public trust.

9. Treat all co-workers, superiors, subordinates, and the public fairly and with respect.

Fundamental Requirements of Independence

To assure personal independence in matters related to audit work:

1. Prior to initiation of the audit at a contractor location, the DCAA auditor must disclose to the FAO manager any existing personal relationships, financial interests, or other potential conflicts of interest respecting that government contractor.

2. DCAA auditors must disclose to the FAO manager any contemplated personal relationships, financial interests, or other potential conflicts of interest respecting a government contractor prior to engaging in an activity that may create a conflict of interest.

3. The FAO manager will evaluate the disclosed potential conflict of interest and will determine whether it rises to the level of an actual or perceived impairment of impartiality.

4. As required by the JER, the employment and financial interests of the following affiliated persons will be considered to be equivalent to the employee's own interests:

- The employee's spouse, minor children, other dependents, and household members (whether or not members of the DCAA auditor's family);
- The employee's nondependent close relatives (includes nondependent children, grandchildren, stepchildren, brothers and sisters of covered employee, grandparents, parents, parents-in-law, and their respective spouses);
- The employee's general partner;
- An organization or entity which the employee serves as officer, director, trustee, general partner, or employee; and
- A person with whom the employee is negotiating for, or has an arrangement concerning, prospective employment.

Section 2: Work Environment

Summary

Adherence to ethics rules and independence requirements are seldom difficult for employees. All that is needed is a desire to preserve the public trust by taking no actions against the public interest and by avoiding even the appearance of partiality in performance of your official duties. Problems can easily be avoided by disclosing any concerns as soon as they arise and seeking guidance. Your supervisor or manager will always help you understand what is required of you.

Official Guidance

For more information, see:

DCAAM 1400.1, Personnel Management Manual, Chapter 37, “Auditor Rotation, Details and Reassignments.”

DCAAM 7640.1, DCAA Contract Audit Manual, Vol.1, Chapter 2, Section 2-203, “Independence.”

Memorandum for Regional Directors, 99-DL-005(R), dated 14 July 1999, “Initial Agency Ethics Orientation.”

GAO/OCG-94-4, "Government Auditing Standards"

EMPLOYEE ASSISTANCE PROGRAM

The Defense Contract Audit Agency's Counseling and Referral Service provides limited diagnostic counseling and referral of employees and dependent family members who are suffering from alcohol, drug, or other substance abuse; or experiencing emotional and behavioral problems which are adversely impacting on an employee's performance or productivity.

The telephone number of your local Employee Assistance Provider should be available on your office bulletin board. If it is not, contact your DCAA Human Resources Office to obtain it. The service is confidential and is provided at no cost to employees.

Official Guidance

For more information, see DCAAM 1400.1, Personnel Management Manual, Chapter 67, "Employee Assistance Program."

SAFETY AND HEALTH

You are a valuable person not only to yourself and your family, but to the Agency as well. We hope you have, or will acquire, a deep, abiding belief that safety is a practical and economic necessity. We encourage you to develop a knowledge of hazards and a desire to overcome them.

Accidents involving government employees and property represent a great annual loss, not only in money and efficiency but also in suffering related from injury or death occurring in many such accidents. A large percentage of this yearly accident total can be prevented if every employee of the agency accepts his or her responsibility for preventing accidents.

The promotion of safety is a major program throughout the Federal service and has received the personal attention and endorsement of the President. Safety is also a major concern to DCAA and we wholeheartedly support safety concepts and measures.

Safety on the job is everyone's business. You, regardless of your job or place of work, can help if you:

- report immediately to your supervisor all hazards in work areas.
- remind fellow workers and subordinates of safety rules.
- suggest ways to improve our accident prevention efforts.
- above all, use good judgment, common sense, and **work safely at all times!**

When accidents do happen you should do two things immediately:

1. Report the injury to your supervisor and obtain authorization for medical care.
2. Get first-aid treatment even if the injury is slight.

In order to be eligible for compensation benefits, an injured employee must follow the rules and regulations of the Federal Employees' Compensation Act and comply with the appropriate instructions. Additional information may be obtained by contacting the Regional Service Center, DFAS, Indianapolis.

TIME AND ATTENDANCE PROCEDURES

Time and Attendance (T&A) data for each DCAA employee is recorded in two week increments or pay periods. A pay period always begins on a Sunday and ends two weeks later on a Saturday. Prior to the end of each pay period, your T&A will be electronically recorded, certified, and transmitted to the Defense Civilian Pay System (DCPS) for pay processing.

Either you or the designated timekeeper for your office will enter your T&A (duty and leave hours) on-line into a software program called the DCAA Management Information System (DMIS). It is the responsibility of each employee to accurately report his/her time and to attest to the T&A information entered into DMIS, regardless of who actually keys the time in. Your supervisor will tell you whether or not you will be responsible for entering your own T&A into DMIS and you will be trained accordingly.

DCAA is currently under a pilot program to eliminate most hardcopy T&A documentation. Your supervisor will tell you what hardcopy T&A documentation needs to be prepared, signed, and submitted. At the end of the pay period, your supervisor will electronically certify to the accuracy of the time that was entered into DMIS. This certified record is then electronically transmitted to the DCPS and is the basis for computing and generating your pay.

Official Guidance

For more detailed information, see the DMIS User Guide, Time and Attendance Section, located on DCAA's intranet at https://mismannual.dcaaintra.mil/Time/Time_htm_frm.htm.

YOUR APPOINTMENT

Competitive Civil Service

Most civilian employees who work for the Federal government fall within the “competitive civil service”. This is the term used to define the Federal Government’s commitment to hiring based on fair and open competitive examinations so that all applicants may receive equal employment consideration. Some competitive appointments require a written test and others do not. Almost all of DCAA’s positions are in the “competitive civil service”. Competitive civil service employees are appointed either permanently or temporarily.

Permanent Appointments

Permanent appointments are identified as either career or career-conditional. A career-conditional appointment leads to a permanent career position with the completion of three years of creditable, continuous Federal service. A career-conditional employee must successfully pass a first year probationary period, an extension of the competitive process. (See the next section for more details on the probationary period.) Most of DCAA’s employees are permanent and career. You can determine if you are a career or career conditional employee by looking at your appointment Standard Form 50 (SF-50), Notification of Personnel Action, under Nature of Action. If you are new to the Federal Government, and this is your first appointment in the Federal civilian service, you are most likely on a career-conditional appointment. Career and career-conditional appointments include a generous benefit package, e.g., health and life insurance, retirement benefits, leave, retention benefits, promotional opportunities, and workers compensation in the event of injury or occupational illness.

Temporary Appointments

Temporary appointments allow the government to hire whenever there is a short-term need, generally less than one year. This type of appointment generally has minimal benefits. Term appointments are more popular because they may be renewed up to four years and have a better benefit package but less than that of an employee on a career or career conditional appointment. Term appointments are used when the Agency has project type work or work that will last longer than one year. DCAA hires temporary personnel on a limited basis but generally in only administrative/clerical positions. Temporary personnel do not serve a probationary period and may be terminated at any time. Like career or career-conditional employees, you can check your SF-50 to determine your appointment status.

Section 3: Federal Civil Service System

Excepted Service

A small number of DCAA employees are in the excepted service rather than the competitive service. Excepted service employees, typically attorneys, workers under student employment programs, and disabled workers under special hiring authorities, should contact their local Human Resources Office for additional information.

PROBATIONARY PERIOD FOR NEW EMPLOYEES

If you are new to the Federal Government or you were appointed from an OPM Certificate of Eligibles, you are required to serve a 1-year probationary period. The probationary period is an extension of the recruitment and selection process. It provides the final indispensable test, that of actual performance on the job, which no preliminary testing methods can approach in validity. If it is determined during the probationary period that the employee lacks the skills and character traits necessary for satisfactory performance as a career employee, his/her appointment may be terminated without undue formality.

During the probationary period, supervisors will observe the employee's performance, conduct, and general character traits and provide guidance and assistance as necessary to help the employee adjust to the new work situation and to make satisfactory progress toward full productivity. This guidance and assistance includes, among other actions, periodic discussions with the new employee regarding his/her work performance and conduct, progress to date, and work areas in which performance needs improvement. Discussions should also cover the training available to all employees and for auditors, the training required for their positions.

Separation during the probationary period may be based on, among other reasons, deficiencies in job performance, lack of aptitude or cooperative skills for the job, or undesirable suitability characteristics which are evidenced by the employee's activities either during or outside official working hours. In the event a decision is made to terminate your employment, you will be advised in writing of the reasons and provided with your rights to appeal that action. Advance notice of the termination is generally not required. Reasons for appeal of such separations of probationary employees are very limited.

A probationary period is completed when the employee is still on the rolls and has met the one-year service requirement. Check your SF-50 under Remarks to determine if you are subject to a probationary period. If so, you will complete the probationary period one-year from the date shown.

Official Guidance

For more information, see DCAAM 1400.1, Personnel Management Manual, Chapter 19, "Probationary Period for New Employees."

PROMOTIONS IN THE FEDERAL SERVICE

Promotions in DCAA are governed by Title 5 United States Code and Title 5 Code of Federal Regulations. DCAA's implementation of the law is detailed in Chapter 36 of the DCAAM 1400.1. Auditor and administrative personnel (including clerical employees) constitute the majority of DCAA staff. Auditors are generally hired at the GS-5 or GS-7 level and advance through the GS-9 and GS-11 levels to the journeyman-level, GS-12, without competing with their peers. Auditor promotions up to the GS-12 level are considered "career-ladder promotions." Auditor promotions to grades beyond the GS-12 are normally competitive, that is, the auditor must apply under a Job Opportunity Announcement (JOA) for consideration. A promotion through this process is called a "competitive promotion." The promotion process for administrative positions may be different. For that reason, it is best to consult with your local Human Resources Office (HRO) to determine if the position you occupy has non-competitive promotion potential. If it doesn't, the HRO may help identify potential advancement opportunities within DCAA, the corresponding JOAs, and the application procedures.

Career promotions are not automatic. A supervisor may promote an employee once the supervisor determines that the employee has demonstrated the ability to perform the higher graded work successfully. For auditors, the minimum timeframe for advancement to the next grade level is one year. For example, if an auditor were hired at the GS-7 level the earliest that he/she might normally be promoted would be one year later. The rules for promotion of administrative employees vary. Administrative employees should contact their local HRO to discuss specifics. Employees will be counseled throughout the year, at mid-year progress reviews, and at annual performance appraisal reviews. As a general rule, to be promoted a GS-11 auditor must demonstrate GS-12 proficiency in at least four out of seven audit areas and be able to successfully apply quantitative methods and electronic data processing techniques to audit assignments when required. To demonstrate proficiency an auditor must accomplish a sufficient variety and number of these complex audits with minimum supervision in a fully successful manner.

Official Guidance

For more information, see DCAAM 1400.1, Personnel Management Manual, Chapter 36, "Merit Promotion."

OFFICIAL PERSONNEL FOLDER

Your Official Personnel Folder (OPF) is maintained in the Regional Service Center (RSC), in Indianapolis, Indiana. Your OPF contains your Federal government employment records. All records are kept confidential in accordance with the Privacy Act.

You may request information from your OPF from your local Human Resources Office (HRO). Because most information in the OPF is subject to the Privacy Act, a written request directed to the Chief, Human Resources Management Division, from the employee is required. The HRO will determine if they can provide the requested information from local records. If not, the HRO will forward the request to the RSC for the employee.

If you wish to review the entire OPF, it will be forwarded to a designated official serving as the "Records Custodian" who will arrange an appointment for you to review your OPF at your present duty location. Employees who wish to review the entire OPF must also submit the request in writing to the Chief, Human Resources Management Division.

All permanent documents are kept in your OPF, including but not limited to, Notifications of Personnel Action, health insurance form, life insurance form, and application for federal employment. You are strongly encouraged to retain copies of all documents, such as those listed above, whenever you submit applications/forms to either the HRO or the RSC. By retaining copies of important documents you submit in a "personal" OPF, you will ensure that such documents are available at your ready disposal and reduce the possibility of losing an OPF in transit.

CHANGES IN PERSONNEL RECORDS

You should keep your supervisor informed of emergency contact information such as home telephone number, current home address, and the name and address of your next of kin.

You are also required to inform your Human Resources Office (HRO) of your current legal mailing address for payroll purposes. Legal address changes should be reported on appropriate change of address forms available from your local HRO.

Changes in name as a result of marriage, divorce, or court action must also be reported immediately to your HRO with a Request for Personnel Action, SF-52, available from the local administrative staff or your supervisor. Employees should report name changes directly to the Social Security Administration.

Any desired changes in designated beneficiary for retirement benefits, life insurance, and unpaid compensation should also be reported promptly to the Regional Service Center (RSC), Indianapolis, Indiana. Designated beneficiaries are valid during your employment with the Federal Government.

Questions should be directed to the DFAS Regional Service Center (RSC) in Indianapolis, IN. The RSC processes all health benefits enrollments, changes, etc. The Customer Service number is (317) 510-4454.

PAY

Pay Upon Initial Appointment to Federal Service

If this is your initial appointment to a position in the Federal service, your basic salary will normally be set at the minimum rate of the grade to which you are appointed. Many DCAA locations are covered by "locality-based comparability adjustments," which means your salary may be subject to an adjustment based on the difference between Federal and non-Federal salaries in the local area. Your immediate supervisor can advise you if your geographical area is covered by locality pay. Additionally, some DCAA positions are covered by special salary rates. New appointees to positions covered by special salary rates will have their pay set at the minimum rate of the appropriate special salary table. Employees with previous Federal employment may have their salary at a higher step. An initial appointment is defined as an individual's first appointment, regardless of tenure, as an employee of the Federal government.

Pay Schedule

You are paid every other Friday. Paychecks cover one full pay period (2 workweeks). Pay periods begin on a Sunday and end two weeks later on a Saturday. You will be paid on Friday of the week following the end of the pay period.

Pay Computation

Your pay is computed using the Defense Civilian Pay System (DCPS). DCPS is programmed in accordance with Department of Defense Financial Management Regulation, Volume 8, Civilian Pay Policy and Procedures (DoD 7000-14-R). The system is maintained by the DFAS Systems Engineering Organization (SEO), Pensacola, Florida. The SEO maintains the DCPS code and documentation. The operating system physically resides in Mechanicsburg, Pennsylvania.

DCPS is the pay system used by all DCAA employees. It computes the employee's gross pay, makes applicable payroll deductions, calculates the net amount due, and prepares the Direct Deposit/Electronic Funds Transfer (DD/EFT) file necessary to credit your net pay to your bank account. DCPS accumulates and tracks your year-to-date salary payments as well as your leave balances. It also prepares your Leave and Earnings Statement (LES).

You should verify pay and leave data on your LES each pay period. If there are T&A errors or discrepancies, you should notify your supervisor. If there are payroll deduction errors, discrepancies, or omissions, you should contact your CSR. (See Appendix B for a detailed explanation of your LES information.)

Section 4: Pay

Paycheck

Direct Deposit/Electronic Funds Transfer (DD/EFT) is the standard method of payment within DoD for pay of civilian personnel. You must designate where your paycheck is to be sent. The Defense Finance and Accounting Service (DFAS) ensures that your net pay is automatically credited to your bank account by electronic transfer on payday. DD/EFT is simple, safe, and efficient. To authorize direct deposit of your paycheck into your account, complete a Direct Deposit Sign-Up Form, Standard Form-1199A. This should be done as soon as possible. Student Workers and Summer Hires are exempt from participation in DD/EFT. This form is available electronically under Formflow. Consult your immediate supervisor if you have questions.

Payroll Point of Contact (POC)

Payroll liaison service for DCAA employees is handled by the Customer Service Representative (CSR) located in the DCAA HQ or Regional Personnel Offices. You should address all pay-related questions and submit all payroll-related forms to your CSR.

The Defense Finance and Accounting Service (DFAS) Pensacola, FL Operating Location (OPLOC) will be your new servicing payroll office.

How to Update Payroll Information

Employees who wish to update payroll information (change tax withholding status and exemptions, start/stop/change direct deposit allotments, change of address, savings bonds, etc.) should complete the appropriate forms and forward them to the Customer Service Representative (CSR) in the Human Resources Office.

In addition, DFAS has an automated system available for employees to view and access current pay information and make selected changes on line. This system is known as Employee/Member Self Service (E/MSS). You will need to be assigned a Personal Identification Number prior to being able to use this service. E/MSS may be accessed at 1-877-DoD-EMSS (1-877-363-3677) or <http://emss.dfas.mil>.

Section 4: Pay

Holidays

New Year's Day	January 1
Martin Luther King's Birthday	Third Monday in January
Washington's Birthday	Third Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	Second Monday in October
Veterans Day	November 11
Thanksgiving Day	Fourth Thursday in November
Christmas Day	December 25
Inauguration Day	January 20 of every fourth year (for employees in the Washington, D.C., metropolitan area only)

Leave and Earnings Statement

Your Leave and Earnings Statement (LES) is mailed to your home address. Examine your LES carefully to ensure that all proper deductions are being made. If you discover an error, contact your Customer Service Representative in your HRO. See Appendix B for a detailed explanation of the LES.

Within-Grade Increases

Under the General Schedule (GS), there are 10 pay rates called steps within each grade. A within-grade increase is a periodic increase in your rate of basic pay to the next step. If you are a permanent GS employee and are not already paid the maximum rate of the grade of your position, you may earn within-grade increases until you reach the top of your grade.

There are minimum waiting periods before a GS employee can advance to the next step, as follows:

- ❑ 52 weeks to advance to steps 2, 3, or 4;
- ❑ 104 weeks to advance to steps 5, 6, or 7; and
- ❑ 156 weeks to advance to steps 8, 9, or 10.
- ❑ Step 10 allows for no further rate increase

If you are performing at an acceptable level at the end of the waiting period and are rated fully successful or higher, you are granted a pay increase to the next step.

Section 4: Pay

Service Computation Date (SCD)

This is a date that includes all of your prior federal civilian and military service. It is used to determine benefits that are based on how long you have been employed in the Federal Service.

For an employee with no prior Federal civilian or military service, the service computation date is the actual date of the employee's first Federal civilian appointment.

For an employee with prior Federal civilian or military service, the date is constructed by totaling the days, months, and years of service and subtracting that total from the date of the most recent appointment. For example, if an employee is hired (appointed) on 06-01-2000 and has 4 years of prior creditable service, the service computation date will be computed as follows: The 4 years will be subtracted from 06-01-2000. The result is 06-01-1996. The service computation date will be 06-01-1996.

If you have prior Federal civilian or military service, please contact your HRO for additional information. Note: Not all Federal and military service is creditable. Your HRO may advise you regarding specific periods of claimed service.

LEAVE

General Information

Listed below are descriptions of the most common types of leave available to you. Whenever possible, you should request to use leave in advance. Your supervisor will review your leave request and notify you as to its approval/disapproval. Your supervisor will consider both your needs and the need to accomplish the work of the office when deciding whether or not to approve your request.

Annual Leave

Annual leave is generally used for vacations and personal business. The amount you earn is based on your number of years of service, including both military and civilian service.

Years Of Federal Service	Annual Leave Accumulated	
	Biweekly	Per Year
Less than 3	4 hours	13 days
3 to 15	6 hours	20 days
15 or more	8 hours	26 days

If you work a part-time schedule, your annual leave accrued is prorated based on the actual number of hours you work and your years of Federal service.

Years Of Federal Service	Accrual Rate
Less than 3	1 hour for each 20 hours in pay status
3 to 15	1 hour for each 13 hours in pay status
15 or more	1 hour for each 10 hours in pay status

Normally, the maximum amount of annual leave you may carry forward at the end of a leave year is 240 hours (30 days). Generally, you must forfeit any amount in excess of the 240 hours that you do not use by the end of the leave year. If you are transferring to DCAA with a carryover annual leave ceiling in excess of 240 hours, that higher amount will remain your ceiling until you reduce it by using more leave than you earn in a leave year. At that time, the reduced balance at the end of that leave year will become your new carryover ceiling.

If you are transferring from another Federal Agency, please provide your last Leave and Earnings Statement (LES) to a Customer Service Representative located in your Human Resources Office (HRO) to have your leave credited.

Annual leave is paid out when an employee leaves the Federal service.

Sick Leave

You may use your sick leave when you are physically ill, for optical, dental or medical examination, or treatment or exposure to a contagious disease. Requests for sick leave due to illness should be made as soon as possible. When you are unable to report for duty, you should contact your immediate supervisor as soon as possible to request sick leave. Applications for sick leave for medical treatment or examination should be made in advance. Full-time employees, regardless of length of service, accrue sick leave at the same rate: 4 hours per pay period, or 13 days per year. Part-time employees on an established tour of duty earn sick leave at the rate of one hour for each 20 hours in a pay status. Unused sick leave accumulates without limit.

Additionally, you may use a portion of your sick leave for general family care and bereavement, to care for a family member with a serious health condition, and for specific purposes related to the adoption of a child. As use of sick leave for these purposes includes specific requirements and restrictions, you should consult the DCAA Human Resources Intranet site or your HRO for additional information and guidance.

The Federal government does not provide disability insurance for injuries or illnesses that are not work-related. Your sick leave is provided for that purpose. Therefore, it is important for you to use your sick leave judiciously to ensure its availability should you suffer a long-term illness or injury.

Sick Leave Recredit

When you leave the Federal government, you are not paid for accumulated sick leave. If you were reemployed by the Federal government on or after December 2, 1994, regardless of the date of separation, you may have your unused sick leave balances recredited to your sick leave account unless the sick leave was forfeited upon reemployment in the Federal government before December 2, 1994.

Annual and Sick Leave Accruals During Fractional Pay Periods:

You will not accrue annual or sick leave if you reported for duty after the initial workday of the pay period. You must be on the rolls (i.e., in a pay status) for a full biweekly pay period to earn leave. No leave accrues for a fractional pay period upon initial employment or separation. Credit is given for fractional pay periods only upon transfer between Federal agencies.

Section 5: Employee Benefits

Family and Medical Leave Act (FMLA)

Under the provisions of the FMLA, once you have completed 12 months of creditable service you are entitled to a total of 12 administrative workweeks of leave without pay (LWOP) for one or more of the following reasons:

- a. Birth of a child of an employee and in order to care for the child during the first 12 months following birth.
- b. Placement of a child with the employee for adoption or foster care during the first 12 months following placement.
- c. To care for a spouse, son or daughter, or parent of the employee if the spouse, son or daughter, or parent has a serious health condition.
- d. Serious health condition that makes the employee unable to perform the functions of the employee's position.

If you are a part-time employee, your entitlement is prorated. You may only take the amount of FMLA leave as is necessary to manage the circumstances that caused the need for the FMLA. You must provide notification of intent to take FMLA not less than 30 days before the leave is to begin or in the event of a medical emergency as soon as is practical. As appropriate, you may substitute sick/annual leave for the unpaid leave.

You must invoke use of FMLA entitlement. Because FMLA rules are complex, you should consult the DCAA Human Resources Intranet site or your HRO if you feel your circumstances justify requesting FMLA.

Advance Leave

Under certain circumstances, a supervisor may grant annual or sick leave before you have earned it. Advance annual leave may be granted only to the extent that you will accrue annual leave during the current leave year. A maximum of 30 days sick leave may be advanced except that if you are on a time limited appointment you may be advanced sick leave only in the amount which you will earn during the remaining period of your employment. Sick leave will not be advanced if it is known that you will be separated or retire before you can earn the amount advanced.

Voluntary Leave Transfer Program

The DCAA Voluntary Leave Transfer Program permits DCAA employees to transfer unused annual leave to another DCAA or Federal employee experiencing a medical emergency (including medical conditions of family members) who has insufficient leave available to cover their absence. Consult the DCAA Human Resources Intranet site or your HRO for additional information and guidance.

Section 5: Employee Benefits

Leave Without Pay (LWOP)

LWOP is approved time off without pay. You must request LWOP. Supervisory approval depends on the particular circumstances. You do not have to exhaust your annual and sick leave balances to be granted LWOP. LWOP may impact certain aspects of your employment such as the waiting period for your within-grade-increase, completion of your probationary period, calculation of your service computation date, and your accrual of additional leave.

Other Types of Leave

Court Leave: You may be authorized court leave in the following situations:

1. Juror in a United States, District of Columbia, State, or local court;
2. Witness in an unofficial capacity on behalf of a State or local government; and;
3. Witness in an unofficial capacity on behalf of a private party when another party is the United States, District of Columbia, State or local government.

Contact your HRO for information regarding the documentation you must submit to justify court leave.

Military Leave is granted if you are serving on a permanent, temporary indefinite, or temporary appointment of more than one year and must participate in National Guard or military reserve active duty, inactive duty for training, or for emergency duty in the National Guard. Copies of official orders are required in advance and proof of completion of duty is necessary.

Excused Absences are absences that are not covered under a specific leave category and for which there is no charge to leave. Excused absences which must be approved in advance and are at the discretion of the supervisor include: blood donations, permanent change in duty status, CPA examination, emergency conditions declared by a federal authority, work-related injuries, attendance at meetings or conferences at the request of the government.

Credit Hours/Compensatory Time

Credit hours (regions and Field Detachment only) and compensatory time may be used in lieu of annual and/or sick leave as approved by the supervisor.

Section 5: Employee Benefits

Absence Without Leave (AWOL)

If you are absent from work without authorized leave (i.e., leave not approved by the supervisor), you are absent without leave (AWOL). AWOL results in loss of pay during the absence and may result in disciplinary action.

Official Guidance

For more information, see DCAAM 1400.1, Personnel Management Manual, Chapter 77, “Leave Administration” and Chapter 76, “Hours of Duty”.

HEALTH BENEFITS

The Federal Employees Health Benefits Program (FEHB) is available to all permanent employees and temporary employees whose appointments are longer than one year. If you elect to participate in the Federal Employees Health Benefits Program, you may choose from among many health insurance plans, e.g. well-known national plans; prepaid group medical plans or “health maintenance organizations” that provide or arrange for health care by designated plan physicians, hospitals, and other providers in particular locations.

You and the government each pay a portion of the cost of premiums. The government’s contribution for part-time employees is prorated based on the number of scheduled work hours per pay period. Your cost will be automatically deducted from your pay.

You have 60 days from your first workday to enroll; enrollment becomes effective on the first day of the pay period after you enter a pay status. All health benefit registration forms are to be sent to the Regional Service Center, DFAS, Indianapolis. The phone number is (317) 510-4454.

General information on the Federal Employees Health Benefits Program as well as brochures on each plan can be obtained through the OPM Web site at www.opm.gov or your local Human Resources Office. In selecting a plan, carefully consider your health care needs. Generally, you may switch plans during the annual “open season,” which usually occurs in November. However, changes may be made at other times if there has been a change in your family or marital status. Only immediate family members may be covered. You may cancel or change from “self and family” to “self-only” coverage at any time. After the initial 60-day period, you may not enroll again until the annual open season or you have a status change such as marriage.

Pub. L. 106-394 requires mandatory self and family coverage for Federal Health Benefits eligible employees who do not comply with a court or administrative order to provide health benefits for their children. Additional information can be obtained by calling your DFAS benefits contact or by reading MRD-00-CPP-073® dtd December 7, 2000.

FREQUENTLY ASKED QUESTIONS

I am a new employee, how do I enroll in a Federal Employee Health Benefits Plan?

After you have selected a health plan, you must complete a Standard Form 2809, Employee Health Benefits Election Form, within 60 days of your entrance on duty. Complete Parts A & B* then Sign and Date Part G. (Part H will be completed by the Defense Finance Accounting Service Regional Service Center.)

Section 5: Employee Benefits

*If you are a transfer from another Federal agency and are currently enrolled in an HMO which you may no longer be eligible to participate (i.e. because of a move), you must also complete Part C.

- **YOU ARE CAUTIONED NOT TO CANCEL ANY EXISTING HEALTH INSURANCE YOU MAY HAVE BEFORE YOUR NEW COVERAGE BECOMES EFFECTIVE.**

How do I choose a health plan?

Employees are responsible for researching the plans available and making a selection. The OPM Web Site includes “Help Me Choose A Plan (Plan Smart Choice)” which may assist you in making your decision. The Human Resources Office and DFAS Regional Service Center are prohibited from making that choice for you or recommending a plan to you.

When will my coverage be effective?

When your Standard Form 2809 has been received at the DFAS Regional Service Center in Indianapolis, your coverage will be effective the beginning of the **following pay period**. (A pay period is two weeks long, beginning on a Sunday and ending on a Saturday.)

Where do I send my Election Form?

DFAS Regional Service Center
ATTN: DFAS/PSO-HRSE
8899 East 56th Street
Indianapolis, IN 46249-6490

Do I send all copies of the Standard Form 2809?

Yes, send the ENTIRE set - the original and 4 copies. Keep in mind that you are preparing 5 forms - be sure that all copies are legible. It is best to type this form to ensure that the copies will be legible. When your form has been processed, the last copy will be returned to you with the Part H completed by the DFAS Regional Service Center.

What if I do not want to elect Federal Employee Health Benefits?

You must still complete the Standard Form 2809, Employee Health Benefits Election Form, Part E - Employees Only, then Sign & Date Part G. This must also be done within 31 days from your entrance on duty. The last copy of this form will also be returned to you after it's been processed.

In the future, what are some of the events that would allow me to enroll or change my enrollment?

Section 5: Employee Benefits

In general, you can only make changes to your enrollment type or health plan during the annual open season. You can change from Self & Family to Self Only or cancel your enrollment at any time. Some common “Life Events” that allow for a change of enrollment type or plans, other than during open season, are marriage, births, adoptions, relocations out of the area serviced by the chosen Health Maintenance Organization (HMO), or relocations to an overseas post of duty. The information pages attached to the Standard Form 2809, Employee Health Benefits Election Form, list a “Table of Permissible Changes in Enrollment for SF 2809.” You can also change during the Federal Employee Health Benefits (FEHB) Program *Open Season*.

What is Open Season?

FEHB Open Season is an annual event during which eligible employees may elect to enroll or change their current enrollment. Open Season is held from the second Monday in November through the second Monday in December. During the Open Season, you can change from Self Only to Self & Family, change from one plan to another.

Who is an “eligible employee?”

All permanent employees with regularly scheduled tours of duty. Temporary employees that have completed one year of current continuous employment, excluding any break in service, are also eligible to enroll during this Open Season. Temporary employees, however, do not receive any Government contribution to the premium and must pay the entire premium.

How will I know what my premiums are?

The Federal Employees Health Benefits Program Guide has a complete listing of available Health Program plans and their premiums. *Don't forget to use the OPM Web Site that also has premium information.*

What is a Point of Service product (POS)?

A plan offering a Point of Service product (POS) has features of both a Health Maintenance Organization (HMO) and a managed Fee-For-Service (FFS) plan. In an HMO, the POS product lets you choose to use providers that are not part of the network of providers affiliated with the plan. There is a cost associated with choosing non-plan providers, usually in the form of substantial deductibles and co-insurances that are higher than the co-payment you would normally incur for using a plan provider. You'll also need to file a claim for reimbursement, like an FFS plan. The plan wants you to use its network of providers but it recognizes the desire of some enrollees to see providers of their choosing on some occasions.

Section 5: Employee Benefits

In the case of a POS product of a managed Fee-For-Service (FFS), the opposite is true. The plan's normal benefits include deductibles co-insurance. In some locations, the plan has set up a network of providers similar to the type of network you would find in an HMO. The plan encourages you to use these providers, usually by waiving the deductibles and applying a co-payment that is smaller than the normal co-insurance. Normally, there would not be any paperwork when you use a network provider. Refer to the Federal Employees Health Benefits Guide to see which plans offer a POS product. (Phone numbers for each of the plans are also listed in the Guide if you have plan specific questions.)

Another plan has some extra services not available in my own plan. When is the next time I can change?

You can change during open season or whenever there are certain "Life Events" (refer to the information pages attached to the Standard Form 2809, Employee Health Benefits Election Form), such as marriage.

If I join a plan because my doctor is a participating doctor or specialist who later drops out of my plan's network in the middle of the year, can I change plans or do I have to wait until open season?

You would have to wait until open season.

I have a pre-existing medical condition. When I change plans, do I have to worry about a waiting period before I can get coverage?

No, there are no exclusions or waiting periods for pre-existing conditions in any plan in the Federal Employees Health Benefits (FEHB) Program.

Although my retirement is a long way off, when I do retire, can I continue my Federal Employee Health Benefits into retirement?

In order to continue health benefits into retirement, you must:

- (1) Retire on an immediate annuity (that is, an annuity that begins no later than one month after the date of your final separation);
- (2) Have been continuously enrolled (or covered as a family member) in any FEHB plan (not necessarily the same plan) for the FIVE YEARS OF SERVICE IMMEDIATELY PRECEDING RETIREMENT, OR IF LESS THAN FIVE YEARS, FOR ALL SERVICE SINCE YOUR FIRST OPPORTUNITY TO ENROLL.

Section 5: Employee Benefits

If I have any questions regarding health benefits coverage, who should I call?

Questions should be referred to the DFAS Regional Service Center in Indianapolis, IN. They process DCAA health benefits enrollments, changes, etc. The Customer Service Number is (317) 510-4454.

LIFE INSURANCE

Permanent employees and employees on temporary appointments of more than 1 year are eligible to enroll in the Federal Employees' Group Life Insurance (FEGLI) Program. FEGLI is a term insurance policy. It builds no cash, loan, paid-up, or extended insurance values. Your basic annual salary determines basic FEGLI coverage. You may also elect, at additional cost, optional standard coverage of \$10,000, optional additional coverage of up to five times your annual basic pay, and family coverage to include your spouse and dependent children. FEGLI costs are deducted directly from your paycheck.

You have the basic insurance automatically as soon as you go to work for the government unless you waive coverage by signing an SF-2817, Life Insurance Election form. This waiver can also be signed at any time if it is determined at a later date that you wish to discontinue your coverage. An employee who has waived his/her opportunity for coverage may cancel the waiver and become insured only if he/she meets the following conditions:

- ❑ at least one year has elapsed since the effective date of the waiver;
- ❑ employee furnishes satisfactory evidence of insurability (normally including a satisfactory medical examination); and
- ❑ employee must be under fifty (50) years of age.

Due to the above restrictions, your ability to obtain/increase a future coverage might be limited; therefore, your initial election should be carefully considered.

Unlike health insurance which has regular open season, no one knows when, or if, the government will offer an open season on life insurance--so choose wisely!

As a permanent employee, the following life insurance coverage is available to you under the Federal Employees' Group Life Insurance Program:

- ❑ **Basic** Coverage is your Annual Salary, rounded up to the next \$1,000 plus an additional \$2,000. (Minimum amount of Basic is \$10,000.)

(IN ORDER TO ELECT THE FOLLOWING OPTIONS, YOU MUST ELECT THE "BASIC" COVERAGE.)

- ❑ **Option A /Standard** provides an additional \$10,000 coverage.
- ❑ **Option B/Multiples** allows you to elect up to 5 multiples of your annual salary. In other words, you can elect 1, 2, 3, 4 or 5 times your annual pay.

Section 5: Employee Benefits

- **Option C/Family** lets you elect up to 5 multiples of coverage for your spouse and eligible children. *Eligible children include natural children, adopted children, stepchildren [if they live with you in a regular parent-child relationship] and foster children [if they live with you in a regular parent-child relationship].* Each multiple is equal to \$5,000 for the death of your spouse and \$2,500 for the death of each eligible child.

Announcements, booklets, forms, rates, etc. are available on the OPM Web Site. Also on the Web Site is a FEGLI Calculator that will let you determine the face value of your insurance, how choosing different options can change the amount of your life insurance and the premiums withheld.

<http://www.opm.gov/insure/life>

RETIREMENT

Civil Service Retirement System (CSRS)

Employees hired on a permanent basis (and on certain long-term temporary appointments) before January 1, 1984, are covered by the Civil Service Retirement System (CSRS) unless they elected to convert to the Federal Employees Retirement System (FERS, see below) during the period in which they had an opportunity to do so.

Federal Employees Retirement System (FERS)

The new Federal Employees Retirement System became effective January 1, 1987. Almost all new employees hired after December 31, 1983, are automatically covered by FERS. Certain other Federal employees not covered by FERS have the option to transfer into FERS.

FERS is a three-tiered retirement plan. The three components are: (1) social security benefits, (2) basic benefit plan, and (3) Thrift Savings Plan. You pay full Social Security taxes and a small contribution to the Basic Benefit Plan. In addition, your Agency puts an amount equal to 1% of your basic pay each pay period into your Thrift Savings Plan account. You are able to make tax-deferred contributions to the Plan and the Government matches a portion. The three components work together to give you a strong financial foundation for your retirement years. More information may be found at www.opm.gov or contact your Human Resources Office.

Health and Life Insurance Benefits During Retirement

You may elect to continue health and life insurance benefits during retirement under certain conditions.

Eligibility for Retirement (CSRS and FERS)

You must satisfy minimum age and service requirements to receive a government pension. Both retirement systems provide disability benefits after 5 years of CSRS employment or after 18 months of FERS employment, regardless of age. If you leave the government prior to retirement, both plans provide an option for refund of your non-social security retirement contributions. For additional information go to www.opm.gov or contact the Regional Service Center, DFAS, Indianapolis.

Section 5: Employee Benefits

THRIFT SAVINGS PLAN (TSP)

The Thrift Savings Plan is an important benefit designed to help you save for your future. It's the government's version of a 401(k) plan. The TSP is a payroll withholding based plan. Investments are from pretax dollars and investment earnings are tax deferred until withdrawn.

If you are a FERS employee, beginning with the May 15, 2001 open season, you may elect to contribute up to 11% of your salary. (Prior to May 15, 2001, the cap was set at 10%.) Your contributions will be matched by DCAA up to 5%. If you make no contributions to the TSP, the agency will still automatically contribute an amount equal to 1 percent of your basic pay each pay period. If you are a CSRS employee, beginning with the May 15, 2001 open season, you may elect to contribute up to 6% of your salary. (Prior to May 15, 2001, the cap was set at 5%.) There is no agency matching contribution.

Each following year, the contribution limits for both FERS and CSRS employees will increase by one percent until January 2006, at which time the limit will be eliminated completely. The IRS annual deferral limit (\$10,500) for 2001 remains in effect. There is no impact on either the Agency Automatic (1%) Contributions or the Agency Matching Contributions.

The TSP holds twice-yearly open seasons during which you can begin investments, change the amount of investment or change the allocation of how much money you have going into each of the TSP' investment funds. Currently the TSP has the following funds available:

- G Fund – Government Securities Investment Fund
- C Fund – Common Stock Index Fund
- F Fund – Fixed Income Index Investment Fund

Two new funds will be available for investment beginning May 1, 2001:

- S Fund – Small Capitalization Stock Index Investment Fund
- I Fund - International Stock Index Investment Fund

New employees must wait a specified period before they can participate in the TSP. A newly hired employee must wait until the second open season after his/her hiring. (See chart at end of this section.) However, beginning with the May 15, 2001 open season, Public Law 106-361 allows Federal employees to begin contributing their own money (through payroll contributions) when they are hired. This applies only to employee contributions; agency contributions remain on the current open season waiting period schedule. Participants currently in their waiting periods will be eligible to make a contribution election during the May open season.

You may gain access to your money during your working career through loans and in-service withdrawals. When you take a TSP loan, you are borrowing from yourself. Loans are repaid through payroll allotments of the payment period specified in the loan agreement. You can repay the loan in full plus any unpaid interest before the end of your loan repayment schedule without penalty.

Section 5: Employee Benefits

If you were hired:	You can sign up to contribute:	Your Agency Automatic Contributions will begin:
January 1 - June 30	The next November 15 - January 31 open season	First full pay period in January of that open season
July 1 - December 31	The next May 15 - July 31 open season	First full pay period in July of that open season

For more detailed information, contact your Human Resources Office or www.tsp.gov.

AGENCY PROGRAMS

Training, Education, and Career Development

Training to enable you to be more effective in your new position begins as soon as you enter on duty. Early training will usually be on-the-job developmental assignments to familiarize you with the different duties of your position, the work of the agency, and to acquaint you with the relationship and importance of your job to our total activity.

DCAA will provide all of the training necessary to develop and maintain your skills and proficiency as a contract auditor. This will include on-the-job and self-study computer training at your local office, as well as off-site training at the Defense Contract Audit Institute in Memphis, TN. Much of your first few months with the Agency will be devoted to training. DCAA encourages continuing personal and self-development and provides financial support for pursuit of CPA certification and advanced academic degrees.

You and your supervisor are jointly responsible for ensuring you receive the training and development you need. To facilitate this process, you and your supervisor will discuss your training and development requirements, usually twice a year. One discussion will occur during your performance evaluation where you will complete your Individual Training and Development Plan (IDP), DCAA Form 1421-1. The second discussion will occur during the development of the Agency Training Plan. This usually occurs in June for the following fiscal year, which begins October 1. During this discussion, you may need to revise your original IDP for changing work requirements. You can adjust your scheduled training during the year, as necessary.

DCAA may pay all or part of your training expenses incurred outside the government (i.e., educational institutions or private vendors) if the training is job-related and meets certain other criteria. Discuss this with your supervisor and initiate the required DD Form 1556-1, "Request, Authorization, Agreement, Certification of Training and Reimbursement" in accordance with your regional policy. You can also obtain information on training by accessing the DCAA Catalog of Training Courses (DCAAP 1421.3), which is available on the DCAA web site.

Remember, your advancement depends primarily upon you. If you want to find out about training opportunities, ask your supervisor or the training officer for details. The training officer can give you information on a variety of methods at your disposal for training to improve your job performance and prepare you for future development.

New Auditors will be subject to a training plan as described in Appendix D.

Official Guidance

For more information, see DCAAM 1400.1, Personnel Management Manual, Chapter 21, "Training and Development."

RECOGNITION AWARDS

Incentive Awards

The Incentive Awards Program is designed to encourage employee participation in improving Government operations and services. The purpose is to recognize and reward employees individually, or in groups, for (1): contributions to the efficiency, economy, or other improvements in Government operations, including disclosure of fraud, waste, and mismanagement which results in savings, and (2) special or exemplary performance contributions in connection with or related to assigned duties and responsibilities. For more information on the types of incentive awards available and their criteria, refer to the guidance listed below.

Suggestion Program

The DCAA Suggestion Program provides an easy and mutually beneficial communication link between employees and management. The Program is designed to encourage DCAA employees to contribute practical ideas for improving the effectiveness and the economy of Agency operations and processes. Credit for an adopted suggestion is granted to the employee where the suggestion “triggered the action” effecting the improvement, an increase in efficiency or other benefits. Appropriate recognition, which may include a cash award, is granted to an eligible employee whose suggestion is adopted, provided clear evidence exists that the suggestion resulted in an improvement to a service, an increase in effectiveness, or other substantial benefits.

Official Guidance

For more information, see DCAAM 1400.1, Personnel Management Manual, Chapter 41, “Incentive Awards Program.”

YOU AND YOUR SUPERVISOR

Your supervisor is the link in the direct line of authority connecting you to the rest of the organization. He or she is your first source of information and guidance. The supervisor is responsible to direct your training and career development in a manner that is mutually beneficial; therefore, it is important that you develop a close working relationship.

Your supervisor will orient you to the local operation, what you can expect from the job, and what will be expected of you. Other staff members might also be enlisted to assist in this process. Your supervisor will provide you guidance with respect to your official duties and regular feedback on how well you are doing.

The supervisor organizes, controls, and assigns the work performed in your organizational unit. This is a very demanding job requiring a comprehensive understanding of the technical aspects of the work, as well as the frequently changing administrative requirements. Problems and questions should be taken to the supervisor; he or she will provide the answers, get them for you, or direct you to the right sources.

You will be furnished with a copy of your position description and your performance standards. The supervisor will review these with you to ensure that they accurately reflect your situation and that you understand the requirements of the various performance ratings (unacceptable, minimally successful, fully successful, exceeds fully successful, and outstanding). Together, you will establish an individual development plan outlining planned training for the coming year.

Formal performance feedback will be provided at least twice a year—at the mid-point and the end of the performance cycle. Informal feedback will be a continuing two-way communication process.

Appendix A

GLOSSARY OF ACRONYMS

ADP.....	Automated Data Processing
AICPA.....	American Institute of Certified Public Accountants
AIS	Automated Information System
APPS.....	Audit Planning and Performance System
ASBCA	Armed Services Board of Contract Appeals
BBS	Bulletin Board System
CAAS.....	Contracted Assistance and Advisory Services
CAAT.....	Computer Assisted Audit Techniques
CAC	Contract Audit Coordinator
CAM	DCAA Contract Audit Manual
CAS.....	Cost Accounting Standards
CASB	Cost Accounting Standards Board
CDB	DCAA Career Development Board
COMSEC	Communications Security
CPA.....	Certified Public Accountant
CSRS.....	Civil Service Retirement System
DAR	Defense Acquisition Regulation
DAR Council	Defense Acquisition Regulatory Council
DBA	Data Base Administration
DCAA	Defense Contract Audit Agency
DCAAM.....	Defense Contract Audit Agency Manual
DCAI.....	Defense Contract Audit Institute
DCPDS.....	Defense Civilian Personnel Data System
DCPS.....	Defense Civilian Payroll System
DD/EFT.....	Direct Deposit/Electronic Fund Transfer
DFARS.....	DoD FAR Supplement
DFAS	Defense Finance & Accounting Service
DIIS	DCAA Integrated Information System
DLA	Defense Logistics Agency
DMIS.....	DCAA Management Information System
DOD	Department of Defense
DOJ	Department of Justice
DPPO	Defense Productivity Program Office
EDP	Electronic Data Processing
EEO.....	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
ESC	Executive Steering Committee
FAOs.....	Field Audit Offices
FAR.....	Federal Acquisition Regulation

Appendix A

GLOSSARY OF ACRONYMS
(CONT'D)

FD	Field Detachment
FERS.....	Federal Employees Retirement System
FMFIA	Federal Managers Financial Integrity Act
FOIA	Freedom of Information Act
GAO.....	General Accounting Office
GS	General Schedule
GSA.....	General Services Administration
HPSE.....	Heads of Principal Staff Elements
HRO.....	Human Resources Office
IAW.....	Integrated Audit Workstation
ICAPS	Internal Control Audit Planning System
IG	Inspector General
IMC.....	Internal Management Control
IOM.....	Interoffice Memorandum
IRM.....	Information Resources Management
LAN	Local Area Network
LES.....	Leave and Earning Statement
MMAS	Material Management and Accounting Systems
MODs.....	Miscellaneous Obligating Documents
MRD.....	Memorandum for Regional Directors
MSPB.....	Merit Systems Protection Board
OASD.....	Office of the Assistant Secretary of Defense
ODP.....	Office of Defense Procurement
OMB	Officer of Management and Budget
OPM.....	Office of Personnel Management
OSD.....	Office of the Secretary of Defense
PA	Privacy Act
PATs	Process Action Teams
PCS	Permanent Change of Station
PLA.....	Procurement Liaison Auditors
POM.....	Program Objective Memorandum
PWT	Participative Work Teams
QM	Quantitative Methods
QMBs.....	Quality Management Boards
R/ORG	Regional Organization
SAP	Special Access Programs
SD&D	Systems Design and Development
SES.....	Senior Executive Service

Appendix A

GLOSSARY OF ACRONYMS
(CONT'D)

STU-III.....Secure Telephone Units
TQM.....Total Quality Management

For addition acronyms see the Contract Audit Manual or www.acronyms.gov.

Appendix A

HEADQUARTERS OFFICE SYMBOLS

D.....	Director
DD.....	Deputy Director
DX.....	Executive Officer
DQS.....	Special Assistant For Quality Management
DEO	Equal Employment Opportunity Officer
DL	General Counsel
O.....	Assistant Director, Operations
OO.....	Assistant Deputy Director, Operations
OAL	Audit Liaison Division
OWD.....	Workload Analysis Division
OTS.....	Technical Audit Services Division
OIT	Information Technology Division
OAI.....	Defense Contract Audit Institute
P	Assistant Director, Policy and Plans
PP	Assistant Deputy Director, Policy and Plans
PIC	Incurred Cost Division
PFC	Pricing, Finance, and Claims Division
PAS	Auditing Standards Division
PAC.....	Accounting and Cost Principles Division
PSP.....	Special Projects Division
PQA.....	Quality Assurance Division
C.....	Assistant Director, Resources
CC	Assistant Deputy Director, Resources
CF.....	Financial Management Division
CFA.....	Accounting Branch
CFB.....	Budget and Manpower Branch
CFO.....	Financial Operating Branch
CM	Administrative Management Division
CMO	Operating Administrative Office Branch
CP.....	Human Resources Management Division
CPP	Human Resources Management Branch
CPO.....	Human Resources Management Office
CPS	Security Branch

**DEPARTMENT OF DEFENSE
CIVILIAN LEAVE AND EARNING STATEMENT**

1. PAY PERIOD

2. PAY DATE

3. NAME	4. PAY PLAN/GRADE/STEP	5. HOURLY/DAILY RATE	6. BASIC OT RATE	7. BASIC PAY - LOC ADJ -ADJ BASIC PAY				
8. SOCIAL SEC NO	9. LOCALITY %	10. FLSA CATEGORY	11. SCD LEAVE	12. MAX LEAVE CARRY OVER	13. LEAVE YEAR END			
14. FINANCIAL INSTITUTION = NET PAY		15. FINANCIAL INSTITUTION - ALLOT #1		16. FINANCIAL INSTITUTION - ALLOT #2				
17 TAX	MARITAL STATUS	EXEMPTIONS	ADD'L	18. TAX ADD'L	MARTIAL STATUS TAXING AUTHORITY	EXEMPTIONS	19. CUMULATIVE RETIREMENT	20. MIL DEPO SIT

21.	CURRENT	YEAR TO DATE	22.
GROSS PAY TAXABLE WAGES NONTAXABLE WAGES TAX DEFERRED WAGES DEDUCTIONS AEIC NET PAY			

CURRENT EARNINGS					
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT
AMOUNT					

RETROACTIVE EARNINGS					
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT
AMOUNT					

DEDUCTIONS							
TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO
DATE							

LEAVE								
TYPE	PRIOR YR	ACCRUED	ACCRUED	USED	USED	DONATED /	CURRENT	USE-
LOSE/	BALANCE	PAY PD	YTD	PAY PD	YTD	RETURNED	BALANCE	TERM
DATE								

REMARKS

Appendix B

DCPS LEAVE AND EARNING STATEMENT (LES) EXPLANATION OF FIELDS

This section explains the contents of the Department of Defense (DoD) Civilian Leave and Earning Statement (LES), DFAS Form 1, Block numbers 1 through 22.

- Block 1 **PAY PERIOD END**
This is the last day of the pay period for which pay is due. The date is entered in six numerals in month-day-year order.
- Block 2 **PAY DATE**
The date pay is due the employee. The date is entered in six numerals in month-day-year order.
- Block 3 **NAME**
This is the employee's name. It lists the last name first, followed by the first name or initial, and middle name or initials.
- Block 4 **PAY PLAN/GRADE/STEP**
This block lists the employee's current pay plan, pay grade, and step or rate as shown on the SF 50 (Notification of Personnel Action), Blocks 16, 18, and 19.
- Block 5 **HOURLY/DAILY RATE**
This is the hourly rate of an employee's current salary or the daily rate of pay for Teachers, Educators, and Consultants.
- Block 6 **BASIC OT RATE**
For each GS/GM employee whose rate of pay does not exceed the minimum rate for a GS-10, the basic overtime hourly rate is one and one-half times the employee's hourly rate of pay. This field may not always display the actual overtime rate paid an employee. Basic pay for Federal Wage System (FWS) employees is the scheduled rate of pay plus any night shift, or environmental differential. If not entitled to perform overtime, the field will be blank.
- Block 7 **BASIC PAY + LOC ADJ = ADJUSTED BASIC PAY**
This is the employee's salary, excluding allowances, adjustments, and differentials plus the annual total dollar amount of any locality or interim geographic adjustment and equals the sum of the two. These rates are the same as shown on the SF 50 in Blocks 20A, 20B, and 20C.

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

- Block 8 **SOC SEC NO**
This is the employee's Social Security Number as shown on the SF 50, Block 2.
- Block 9 **LOCALITY PAY %**
This is the percentage of any locality or interim geographic adjustment to which the employee is entitled.
- Block 10 **FLSA CATEGORY**
This is the employee's FLSA status. Code "E" means the employee is exempt from the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA). Code "N" means the employee is subject to the minimum wage and overtime provisions of the FLSA. The code is listed on the SF 50, Block 35.
- Block 11 **SCD LEAVE**
This is the employee's Service Computation Date for Leave as shown on the SF 50, Block 31. The date is entered as month-day-year in six numerals.
- Block 12 **MAX LEAVE CARRY OVER**
This is the maximum number of annual leave hours an employee may carry over from one leave year to the next.
- Block 13 **LEAVE YEAR END**
This is the last day of the current leave year.
- Block 14 **FINANCIAL INSTITUTION - NET PAY**
This is the name of the financial institution which receives the employee's net pay direct deposit.
- Block 15 **FINANCIAL INSTITUTION - ALLOTMENT #1**
This is the name of the financial institution which receives an employee's Direct Deposit for Savings Allotment number one.
- Block 16 **FINANCIAL INSTITUTION - ALLOTMENT #2**
This is the name of the financial institution which receives an employee's Direct Deposit for Savings Allotment number two.

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

Block 17 **TAX, MARITAL STATUS, EXEMPTIONS, ADD'L**
This block contains Federal and State tax information. The current tax authority will be identified under the heading "TAX", for example, "FED" for Federal, and "VA" for Virginia State tax. The current filing status "M" for married or "S" for single, will print under the heading "MS" for Marital Status. The number of exemptions claimed will print under the heading "Exemptions". Any additional amount the employee voluntarily wants deducted is listed under the heading "ADD'L".

The first line will print "FED" for Federal Taxes.

The second line will print the authorized State abbreviation for any State taxes being withheld. The abbreviation will also print under "DEDUCTIONS".

Block 18 **TAX, MARITAL STATUS, EXEMPTIONS, ADD'L TAX AUTHORITY**
This block lists City, County or other Local tax information. The code assigned to the taxing authority will print under "TAX". The filing status, "M" for married or "S" for single, will print under "Marital Status". The number of exemptions claimed will print under "Exemptions". Additional amounts requested to be withheld will print under "ADD'L". The name of the taxing authority will print under "Taxing Authority". The assigned code also prints under the "DEDUCTIONS" block for easy identification of the tax deduction amount to the taxing authority.

Block 19 **CUMULATIVE RETIREMENT**
This block contains the cumulative retirement deductions made since transfer to the current payroll office for the Civil Service Retirement System (CSRS) or Federal Employees Retirement System (FERS). The amount is identified by "CSRS" or "FERS".

Block 20 **MILITARY DEPOSIT**
This block reflects the amount of military deposits paid by payroll deduction and cash payments. It also contains the remaining amount owed as shown on the employee's current OPM Form 1514, Military Deposit Worksheet. An employee may have copies of other OPM Forms 1514. When those amounts are combined with the current amounts paid on the LES, it reflects the total amount of Military Deposits made since deposits began.

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

Block 21

GROSS PAY, TAXABLE WAGES, NONTAXABLE WAGES, TAX DEFERRED WAGES, DEDUCTIONS, NET PAY

This block contains amounts for the current pay period under the heading "Current" and cumulative amounts for the current pay year under the heading "Year to Date" for the following:

GROSS PAY

This is the sum of all types of earnings.

TAXABLE WAGES

This field contains all earnings subject to Federal taxes.

NONTAXABLE WAGES

This field contains all earnings exempt from Federal taxes which are:

- Interest paid on Back Pay Awards
- Cost-of-Living Allowances (COLA)
- Living Quarters Allowance
- Post Allowance
- Separate Maintenance Allowance
- Supplemental Post Allowance
- Temporary Quarters Subsistence Allowance
- Remote Site/Offshore Allowance (Subject to California Tax)
- Lump Sum Cola (Subject to Hawaii or Puerto Rico Tax)
- Transfer Allowance
- Education Allowance/Education Travel

TAX DEFERRED WAGES

This field contains the Thrift Savings Plan (TSP) or 401(k) deduction amounts which are not subject to Federal taxes.

DEDUCTIONS

The sum of all payroll deduction amounts.

NET PAY

The amount which remains after Deductions are subtracted from Gross Pay. This is the amount of the employee's biweekly check or direct deposit.

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

Block 22 **TSP DATA**

This block contains Thrift Savings Plan (TSP) or 401(k) Savings Plan information. The block contains the employee selected deduction percentage or the fixed dollar deduction amount. It also contains the percentage amount designated for each of the TSP Investment Funds: The Government Securities Investment (G), The Common Stock Index Investment (C), and the Fixed Income Index Investment (F) Fund.

The Block also contains the amount of wages which are included in the calculation of the deduction for TSP or the 401(k) Savings Plan when a percentage of pay is designated by the employee.

FROM THIS POINT, THE LES WILL BE TOTALLY "FREE FORM". THE REMAINDER OF THE BLOCKS LISTED WILL NOT BE NUMBERED AND WILL HAVE NO PRE-DETERMINED SIZE. DATA WILL ONLY PRINT IF IT APPLIES TO THE EMPLOYEE LISTED IN BLOCKS 3 AND 8.

CURRENT EARNINGS

The type of earning will print under the column heading "TYPE". The number of hours or days used to determine the amount will print under the column heading "HOURS/DAYS". The dollar amount of earnings will print under the heading "AMOUNT". If an entitlement is not based on hours or days worked, the "HOURS/DAYS" column will be blank. For employee's paid a daily rate, all figures under the column heading "HOURS/DAYS" will be in days versus hours. The following are the different types of earnings which could print (when applicable) on the LES:

<u>TYPE</u>	<u>HOURS/DAYS</u>	
REGULAR	Hours	
AEIC	Blank	Advanced Earned Income Credit
OVERTIME	Hours	
NIGHT DIFF	Hours	
SECOND SHIFT	Hours	
THIRD SHIFT	Hours	
SUNDAY PREM	Hours	
HOLIDAY PREM	Hours	

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

<u>TYPE</u>	<u>HOURS/DAYS</u>	
ENVIRONMENTAL	Hours	(Wage Grade Employees) Only the hours of exposure reported on the Time and Attendance will print. Payment could be made for more hours than are reported.
HAZARD DUTY	Hours	(Other than Wage Grade Employees) Only hours of exposure reported on the Time and Attendance will print. Payment could be made for more hours than are reported.
STANDBY PREM	Hours	Annual Premium Pay for Standby Duty
AUO PREM	Hours	Administratively Uncontrollable Overtime
GTMO BEN ALW	Hours	Guantanamo Benefit Allowance
PHYSICIAN AL	Hours	Physicians Allowance
COLA	Hours	Cost-Of-Living-Allowance
POST DIFF-NF	Hours	Non-Foreign Post Differential
POST DIFF	Hours	Foreign Post Differential
DANGER PAY	Hours	
TROP DIFF	Hours	Tropical Differential
STAFFING DIFF	Hours	Staffing Differential
RETENTION AL	Hours	Retention Allowance
SUPVSRY DIFF	Hours	Supervisory Differential
LUMP SUM PD	Hours	Lump Sum Leave Payment
CRED HR PD	Hours	Payment for Unused Credit Hours
COMPTIME PD	Hours	Payment for Compensatory Time or Religious Compensatory Time at the Overtime Rate in Effect When Earned
ADV ANNUAL	Hours	Collection for Advanced Annual Leave Used
ADV SICK	Hours	Collection of Advanced Sick Leave Used
ADV RELIG	Hours	Collection for Advanced Religious Compensatory Time Used
ADV TIMEOFF	Hours	Collection for Advance Time Off Award Used
LQA	Days	Living Quarters Allowance
POST ALLOW	Days	Post Allowance
SMA	Days	Separate Maintenance Allowance
TQSA	Days	Temporary Quarters Subsistence Allowance
SUB EXP ALW	Days	Subsistence Expense Allowance
REMOT/OFFSHR	Days	Remote Site or Offshore Allowance
SEVERANCE	Days	Severance Pay for Separated Employees
INJURY COP	Days	Injury Continuation of Pay

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

<u>TYPE</u>	<u>HOURS/DAYS</u>	
INTEREST PAID	Blank	Interest Paid For Back Pay Award
RECRUIT INC	Blank	Recruitment Incentive
TRANSFER ALW	Blank	Transfer Allowance
EDUC ALW/TVL	Blank	Education Allowance/Education Travel
RECRUT BONUS	Blank	Recruitment Bonus
RELOCA BONUS	Blank	Relocation Bonus
SUGGESTN AWD	Blank	Suggestion Award
INCENTVE AWD	Blank	Incentive Award
SES AWARDS	Blank	Senior Executive Service Awards
XTRACURR PAY	Blank	Extra Curricular Pay for DODDS Teachers/Educators
XTRADUTY PAY	Blank	Extra Duty Pay for DODDS
FGN LANG AWD	Blank	Foreign Language Award
PRODUCT AWD	Blank	Productivity Gainsharing Award
SEPARATN INC	Blank	Voluntary Separation Incentive

RETROACTIVE EARNINGS

The earnings "TYPES", "HOURS", and "AMOUNT" headings in this section will be the same as is in the "CURRENT EARNINGS" block. This section separates current pay period earnings from prior pay period earnings due to corrections of previously submitted Time and Attendance data and late processing of personnel actions. The "Retroactive Earnings" amounts in this section could be negative when it lists a collection for a prior pay period overpayment.

All awards are processed with a current pay period effective date, therefore awards will never be shown as Retroactive Earnings.

DEDUCTIONS

Under the column heading "TYPE", the name of the deduction is printed. Under "CODE", a code may be printed to further identify certain deductions. Under "CURRENT", the current pay period deduction amount is printed. Under the heading "YEAR-TO-DATE", the total amount of the deduction for the pay year is printed. The following "TYPES" of deductions are defined:

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

<u>TYPE</u>	<u>DEFINITION</u>
ADVANCED PAY	Advancement of Pay
ALIMONY, ARR	Court Ordered Garnishment for Arrearage of Alimony
ALIMONY, GRN	Court Ordered Garnishment for Alimony
ALIMONY, VOL	Voluntary Alimony
ALLOTMENT, OS	Allotment for Overseas Employees
ALLOTMENT, SV	Savings Allotment, Identifies as Allotment #1 and Allotment #2
CHAP 13 PMT	Court Ordered Garnishment for Chapter 13, Bankruptcy
CHARITY	Each Payroll Office Assigns a Unique Code to each Charity Within a Geographical Area
CHLD SUP, ARR	Court Ordered Garnishment for an Arrearage of Child Support
CHLD SUP, GRN	Court Ordered Garnishment for Child Support
CHLD SUP, VOL	Voluntary Child Support
COMM GRN	Court Ordered Commercial Garnishment
COMM GRN FEE	Processing Fee for a Court Ordered Commercial Garnishment
DEBT, DOD INV	Involuntary Payment of a DoD Debt
DEBT, JDGMNT	Judgment Ordered by a U.S. Court
DEBT, DOD VOL	Voluntary Repayment of a DoD Debt
DEBT, FEHB	Collection of a Debt for Health Benefits; the Code Contains the FEHB Enrollment Code for Which the Debt Was Created
DEBT, GOV INV	Involuntary Payment of a Non-DoD Government Debt

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

DEBT, GOV VOL	Voluntary Payment of a Non-DoD Government Debt
DEBT, TRAVEL	Collection of a Travel Overpayment
DEFRD COMPEN	Deferred Compensation
FEGLI	Federal Employees Group Life Insurance; the Code Contains the Coverage Code (A-N, P-Z, or 0) as Shown on the SF 50, Block 27
FEGLI OPTNL	Optional FEGLI; the Code contains the Options Selected by the Employee, A, B, or C
FEHB	Federal Employees Health Benefits; the Code Contains the Enrollment Code Selected by the Employee
MEDICARE	
MIL DEPOSIT	Military Deposit
NGAUS	National Guard Insurance. Contains the Code and option selected by the Technician, A,B,C,D,E
OASDI	Old Age, Survivors and Disability Insurance, usually referred to as Social Security
ORG/UNION	Union or Professional Organization Dues; Contains the Identification Number Assigned the Union or Professional Organization, which is usually on the Form that Requests the Deduction
QUARTERS	Payment for use of Government Housing
RETIRE, CSRS	CSRS Retirement; the Code is the Employee's Retirement Code as shown on the SF 50, Block 30
RETIRE, FERS	FERS Retirement; the Code is the Employee's Retirement Code as shown on the SF 50, Block 30
RETIRE, NAF	Non-Appropriated Fund Retirement

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

RETIRE, SERS	State Employee Retirement System for some National Guard Employees
SAVINGS BOND	The total amount deducted for U.S. Savings Bonds
SPECIAL PAY	
ST/PRV INS	State or Private Insurance Plans for Certain National Guard Employees
TAX LEVY FED	Federal Tax Levy
TAX LEVY S/L	State or Local Tax Levy
TAX PMT, VOL	Voluntary Tax Payment to IRS
TAX, FEDERAL	Federal Income Tax
TAX, LOCAL	City, County or other Local Tax; the code contains the Taxing Authority Code Assigned which is found on the LES, in Block 18 for "CURRENT DEDUCTIONS". When only a "YEAR-TO-DATE" amount appears, the Taxing Authority would have appeared on a previous LES for the Year
TAX, STATE	State Income Tax; the code contains the two character State abbreviation that is in Block 17 of the LES under "CURRENT DEDUCTIONS". When only a "YEAR-TO-DATE" amount is listed, the State abbreviation has appeared on a previous LES for the year. It indicates State taxes were withheld in a prior pay period for a different State than the State listed in the current pay period
TSP LOANS	A loan repayment to the Thrift Investment Board
TSP SAVINGS	Thrift Savings Plan; the code contains the percentage of basic salary being deducted in ranges from one to ten percent. It is also shown in Block 22 of the LES
401 (k) LOANS	A loan repayment to a 401(k) Savings Plan

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

401 (k) SAVINGS	401 (k) Savings Plan; the code contains the total percentage of basic salary being deducted in ranges of one to ten percent. It is shown in Block 22 of the LES
CONV YTD AMT	Conversion Year-to-Date Amounts. These are other types of deductions brought in at time of conversion for the National Security Agency

LEAVE

Only those types of Leave which apply to an individual employee will print on the new LES. The leave type will print under the heading "TYPE". Any balances carried over from the previous leave year will print under the heading "PRIOR YR BAL". Leave Accruals for the current Pay Period will print under the heading "ACRD PP". Total Leave Accrued Year-to-Date will print under "ACRD YTD". Leave used during the current pay period will print under "USED PP". Leave Used Year-to-Date will print under "USED YTD".

Leave donated to another employee will print under "DNTD/RTND". Any unused donated leave returned within the same leave year will be subtracted from this amount and added to the leave balance. Any balance of leave available for use will print under the heading "CURR BAL". Under the heading "USE/LOSE/TERM", an amount or a date will print and will depend on the type of leave. These will be further defined below:

<u>TYPE</u>	<u>DEFINITION</u>
ANNUAL	The "USE/LOSE/TERM" column contains the amount of annual leave projected to exceed the maximum carry-over at the end of the current leave year
SICK	Sick Leave
EDUCATOR	This is leave used by Department of Defense Dependent School (DODDS) teachers only; currently reported as sick leave

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

<u>TYPE</u>	<u>DEFINITION</u>
BASE CLOSURE	This is leave transferred in when an installation is closed. It will print under the heading "ACRD YTD".
The "USE/LOSE/TERM"	column contains the date of expiration, or forfeiture date when applicable
1ST RESTORED	The amount of annual leave restored is shown in the "ACRD YTD" column in the pay period leave is restored. The "LOSE/USE/TERM" column contains the expiration or forfeiture date. Employees can have three different restored leaves and expiration dates
2ND RESTORED	Same as above
3RD RESTORED	Same as 1st Restored
COMPENSATORY	The "USE/LOSE/TERM" column contains the amount projected to exceed the maximum carry-over at the end of the current leave year
COMP-RELIG	Religious Compensatory Time
CREDIT HRS	Credit Hours
DONATED	This is for leave recipients only. Donated Leave received prints in the "ACRD YTD" column in the pay period leave is received. Donated Leave returned to a donor prints under the heading "DNTD/RTND"
TIME OFF AWD	Time off Award
MILITARY	Military leave is granted on a fiscal year basis only. Military leave accrued will print under the heading "ACRD YTD" column in the pay period October 1 occurs. The "USE/LOSE/TERM" column contains the amount to be forfeited on September 30 of each fiscal year if not used.
SHORE	This is Shore Leave and contains the expiration date under the heading "USE/LOSE/TERM" column

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

<u>TYPE</u>	<u>DEFINITION</u>
HOME	Home Leave
INJURY (COP)	The "USE/LOSE/TERM" column contains the Injury Date and injury number for Continuation-of-Pay
LAW ENFORCE	Leave for Law Enforcement purposes is based on a calendar year rather than leave year. A maximum of 22 days is authorized.
HOLIDAY	Holiday Leave
FAMILY	This is a sum of all types of Family Leave used. The "USE/LOSE/TERM" column contains a date one year from the first reported use of Family Leave
ADMIN	Administrative Leave granted by an employer

NOTE: The following paid Administrative leave types will show only Current Pay Period Usage on the LES. YEAR-TO-DATE usage is added to the ADMIN YEAR-TO-DATE used.

ADMIN LEAVE TYPES

COURT	Jury duty or Witness Service
DC GUARD	Leave with pay for the DC National Guard
INJ ADMIN	The date of injury to the end of the scheduled shift
EXCUSED	Authorized absences from duty with pay without leave charged
NONWORK PD	Authorized time-off
LWOP	Authorized leave without pay

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

ADMIN LEAVE TYPES (cont'd.)

NOTE: The following unpaid leave types will show only current pay period usage on the LES, with YEAR-TO-DATE usage added to the LWOP YEAR-TO-DATE used.

SUSPENSION	Placement in a temporary nonpay and nonduty status
AWOL	Absent Without Leave
FURLOUGH	Absence for Non-Disciplinary Reasons
N/DTY IN SCH	For DODDS Teachers/Educators. Nonduty in School within predetermined work schedules
MIL LWOP	Military Leave Without Pay
WORKERS COMP	Workers Compensation

NOTES:

The following leave types may have a prior year balance for HOURS/DAYS reported on the LES: Annual, Sick, 1st Restored, 2nd Restored, 3rd Restored, Compensatory, Compensatory Religious, Credit Hours, Time-off Award, Military, Shore and Home.

The following leave types may have accrued YEAR-TO-DATE HOURS/DAYS reported on the LES: Annual, Sick, Educator, Base Closure, 3rd Restored, Compensatory, Compensatory Religious, Credit Hours, Donated, Time-Off Award, Military, Shore, and Home.

All types of leave may have USED PERIOD HOURS/DAYS reported on the LES.

The following leave types may have DONATED HOURS/DAYS reported on the LES: Annual, Base Closure, 1st Restored, 2nd Restored, and 3rd Restored.

The following types of leave may have a CURRENT BALANCE HOURS/DAYS reported on the LES: Annual, Sick, Educator, Base Closure, 1st Restored, 2nd Restored, 3rd Restored, Compensatory, Compensatory-Religious, Credit Hours, Donated, Time-off Award, Military, Shore and Home.

DCPS LEAVE AND EARNING STATEMENT (LES)
EXPLANATION OF FIELDS (cont'd.)

The following leave types cannot have USED-TO-DATE HOURS/DAYS reported on the LES: Court, DC Guard, Inj Admin, Excused, Nonwork Paid, (all are included in ADMIN YEAR-TO-DATE), Suspension, AWOL, Furlough, N/DTY IN SCH (these are all included in LWOP YEAR-TO-DATE).

REMARKS SECTION

All that apply to the employee will print on the LES unless there is insufficient room on the form.

APPENDIX C

USEFUL WEB SITES

www.dcaa.mil	DCAA Home Page
infoserv.dcaaintra.mil	DCAA Intranet Page
www.opm.gov	Office of Personnel Management Home Page
www.tsp.gov	Thrift Savings Plan Home Page
www.deskbook.osd.mil	Defense Acquisition Deskbook

HEADQUARTERS DOCUMENTATION ON CD-ROM

DCAA Headquarters electronic publications are currently available on the Defense Acquisition Deskbook (DAD). The DAD can be accessed online at www.deskbook.osd.mil.

- Audit Programs
- DCAA Compilation of Privacy Act System Notices
- DCAA Contract Audit Manual
- DCAA Correspondence Manual
- DCAA Directory
- DCAA FOIA Program
- DCAA FOIA Processing Guide
- DCAA Forms Index
- DCAA Information Management Program
- DCAA Privacy Act Program
- DCAA Privacy Act of 1974 Processing Guide
- Defense FAR Supplements
- FAR Cost Principle Guide
- Federal Acquisition Regulations
- FOIA: A Manager's Guide to a Complex Law
- Index of Approved DCAA Info and Reporting Requirements
- Index of DCAA Numbered Publications
- Privacy Act of 1974, An Employee Guide to Privacy

** The Web Edition of the Defense Acquisition Deskbook is updated Monthly and the CD-ROM is issued Quarterly so please watch for other electronic publications to be added to the Defense Acquisition Deskbook in the near future.

APPENDIX D

DCAA Auditor Training Curriculum ¹

Course No.	Course Name	Source	CPE
Year One			
1111	Orientation to Contract Auditing	CMTL	24
1124	Cost Principles – FAR Part 31	CMTL	24
1265	APPS Performance Support Module	CMTL	2
<i>Recommendation: Complete the above courses within the first month and/or before attending 1130, Technical Indoctrination.</i>			
	Microsoft Windows 95/98	Non-DCAA	8
	Microsoft Word 97	Non-DCAA	8
	Microsoft Excel 97	Non-DCAA	8
<i>Recommendation: Proficiency should be achieved before attending 1130, Technical Indoctrination. Assessment required.</i>			
1130	Technical Indoctrination	DCAI	72
1320	Intermediate Contract Auditing	DCAI	34
<i>Recommendation: Take 1130 within two months after reporting. Take 1320 six months after 1130.</i>			
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Year Two			
4120	Statistical Sampling	DCAI	34
6115	Effective Report Writing	DCAI	34
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Year Three			
4230	Graphic, Computational, & Improvement Curve Analysis Techniques	DCAI	34
	Cost Accounting Standards 2	DCAI	34

¹ The Training Advisory Committee is evaluating the Auditor Training Curriculum. The Auditor Training Curriculum consists of core courses which should be taken by all auditors regardless of whether the auditor is in a resident or mobile environment and regardless of the type of audits being performed.

² The current Cost Accounting Standards course (Course No. 1541) is being assessed as to whether it should be modified to become a core course.