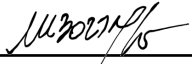
 <p>GUAM WATERWORKS AUTHORITY</p>	STANDARD OPERATING PROCEDURE	No.	SOP-2000-FIN-006
	Time & Attendance	Effective Date	3/19/2025
		Final Approver	 Miguel C. Bordaño, P.E. General Manager
		Revision Letter	A

1.0 Purpose

Timely and regular attendance is an expectation of performance for all Guam Waterworks Authority (GWA or Authority) employees. This Standard Operating Procedure (SOP) establishes clear guidelines for attendance, punctuality, dependability, and recording time worked or leave taken, to ensure adequate staffing, positive employee morale, and to meet the expected productivity standards of the Authority as summarized in the *flowchart (Attachment 1)*.

Supervisors and managers are accountable for ensuring adequate staffing to meet expected productivity standards throughout the organization, promoting positive employee morale, and that workplace schedules are administered fairly to all employees. Regular attendance and punctuality are important qualities of high-performing employees and promote teamwork and respect throughout the GWA.

All attendance records are subject to audit and public records requests. Care must be exercised by promptly and accurately recording hours worked, overtime hours, and absences. Employees are required to enter their time utilizing JD Edwards EnterpriseOne (E1).

2.0 Scope

This SOP applies to all covered employees who are required to submit time records. It covers procedures for maintaining accurate time and attendance records (i.e., leave request, overtime, compensatory time, holiday pay, etc.), reporting requirements, payroll due dates, and responsibilities of the employees, managers/supervisors, Administrative Support Staff (Admin Staff), Human Resources (HR), and the Payroll Section.

3.0 Policy

It is the policy of GWA to accurately record employees' time and attendance in accordance with Federal and Guam Laws and GWA Personnel Rules & Regulations (PR&R) for record keeping purposes.

Employees are expected to report to work as scheduled, on time, and be prepared to start working at their designated time and location except when excused, by approved leave, for any days not worked during a work week.

4.0 Definitions

- 4.1. **Absence:** An employee is deemed absent when he/she is unavailable for work as assigned/scheduled.
- 4.2. **Absenteeism:** The practice of regularly staying away from work without valid/acceptable reason.
- 4.3. **Application of Leave:** All employees requesting leave are required to enter leave requests on E-1 which must be approved by the immediate supervisor/manager before taking said leave.

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- 4.4. **Attendance:** Employees are responsible for reporting to work regularly by their approved work schedule. Supervisors and managers are responsible for managing employee attendance.
- 4.5. **Break Period:** A compensable rest period of short duration, maximum of 15 minutes.
- 4.5.1. A full-time employee may be allowed a 15-minute break period in the first half and second half of the workday, provided:
- 4.5.1.1. No single work break shall exceed 15 minutes of absence from the employee's workstation.
- 4.5.1.2. An employee may not accumulate unused work breaks.
- 4.5.1.3. Work break time shall not be authorized for covering an employee's late arrival on duty or early departure from duty.
- 4.6. **Employees Self-Service (ESS) in E1:** The E1 online application allows employees to complete their payroll time entry, and access their payroll information, forms, and other HR services. It reduces the handling of documents between employees and the human resources department by allowing employees to access information, forms, and services through desktop computers.
- 4.7. **Excused Absence:** An excused absence is when an employee is not present for work when the employee is scheduled and uses approved leave to cover such absences, such as calling out sick.
- 4.8. **Family Medical Leave Act (FMLA):** Federal law that grants eligible employees of covered employers to take unpaid, job-protected leave for specified family and medical reasons. During this leave, the employee maintains group health insurance coverage under the same terms and conditions as if the employee had not taken leave. The employee must maintain payment of their share of premiums during this time.
- 4.9. **Flextime:** Flextime is a discretionary benefit. Upon an employee's request, a supervisor or manager has the authority to authorize a daily work schedule that deviates from the standard schedule followed by the business unit. Approval can be granted temporarily or permanently but may be revoked if the altered work schedule negatively impacts the business unit's functioning or operations.
- 4.10. **Holidays:** Legal holidays are those identified under 1 GCA, Chapter 10, or declared by Executive Order.
- 4.11. **Hours Worked:** All time during which an employee is suffered, or permitted to work and required to be on GWA's premises on duty or at a prescribed workplace, except for meals or other periods when an employee is free from duty, or for any such time that an employee is performing personal business, hours worked include:
- 4.11.1. All time during which an employee is required to be on GWA premises or at a prescribed workplace.
- 4.11.2. All time during which an employee is suffered or permitted to work, whether or not required to do so. The determination of an employee's working hours will include,

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in the ordinary case, all hours from the beginning of the workday to the end of the workday, except periods when the employee is relieved of all duties to eat meals or sleep time in the case of affected employees.

- 4.11.3. All time during which an employee is authorized to perform their duties in accordance with GWA's established policy on remote or telework conditions.

Essentially, this means that once a supervisor or manager allows the employee to work, or "knows" that the employee is working, then the employee must be compensated. For guidance on compensation for work beyond a 40-hour work week, please refer to the SOP on *Premium Pay*.

- 4.12. **Irregular Work Schedules:** Employees may be required to work irregular schedules due to the nature of their jobs. Management at each work location has the authority to schedule arrival and departure times and specific workdays to ensure appropriate levels of customer service.
- 4.13. **JD Edwards EnterpriseOne System (E1):** A cloud-based Enterprise Resource Planning (ERP) solution that provides ERP applications and tools to GWA for easy management of its payroll system.
- 4.14. **Leave of Absence Application (Request):** All requests for approved absences from duty must adhere to the guidelines outlined in Chapters 7 (Hours of Work, Overtime, and Premium Pay) and 8 (Leave of Absence) of GWA's Personnel Rules & Regulations. Additionally, they must align with any policies, procedures, or practices sanctioned by the General Manager. Refer to **Attachment 2** for a detailed listing of pay codes and leave definitions.
- 4.15. **Meal/Lunch Break:** Meal/lunch breaks are not compensable; however, employees shall be allowed a minimum of 30 minutes up to a maximum of 1 hour. The employee must be completely relieved from duty to eat regular meals in full compliance with established US Department of Labor regulations. All employees shall be granted at least a 30-minute meal break when scheduled to work at least 6 hours. The meal period may be waived by mutual consent of employee and immediate supervisor/manager. Meal period shall not be considered "on duty" or counted as time worked unless the nature of his work prevents an employee from being relieved of duty¹.
- 4.16. **Mobile App:** A mobile software application for work orders, including time entry on small, wireless computing devices, such as smartphones and tablets, rather than desktop or laptop computers.
- 4.17. **Pay Period:** Pay periods are two continuous weeks (Sunday through Saturday). The pay date is the Tuesday following a pay period. Payroll shall publish the pay periods and corresponding pay dates before the beginning of a calendar year.
- 4.18. **Regular Work Schedules:** A typical workday is eight hours beginning at 8:00 a.m. and ending at 5:00 p.m., 40 hours a week. Employees shall be allowed minimum or maximum meal/lunch breaks as defined above.

¹ 22 GCA §3107, *Maximum Hours; Split Shifts*.

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Managers and supervisors have the discretion to allow flexible work schedules provided that adequate personnel are available to meet the requirements of the division or program and provide the best customer service as well as be fully in compliance with established US Department of Labor regulations and Government of Guam Personnel Rules and Regulations.

- 4.19. **Riding the Clock:** When an employee times in but is not working and/or is spending time on personal or non-GWA matters. It is a form of time theft.
- 4.20. **Time Theft:** A deliberate attempt to receive compensation for time not actually worked including, but not limited to, extended breaks or lunches, riding the clock and/or falsifying timecards (i.e., clocking in and out for another employee and/or using someone else's credentials to time in for someone else, whether electronic or manual).
- 4.21. **Unauthorized Work:** Hours worked by an employee without the appointing authority's permission or contrary to his instructions or not authorized by such applicable budget appropriations act shall not be considered as hours worked. Unrecorded hours worked during a workweek or work period by an employee at the job site, at his/her home or other duly authorized designated place, must be counted as hours worked if the appointing authority has reason to know of such practice. The appointing authority must enforce his/her no-work rule and may not unjustly benefit from work performed without his/her knowledge.
- 4.22. **Unexcused Absence:** When an employee fails to report for work without approval by his/her manager/supervisor.
- 4.23. **Workweek:** The standard workweek begins at 12:01 a.m. Sunday and runs one hundred and sixty-eight (168) continuous hours in the form of seven (7) consecutive twenty-four (24) hour periods.

5.0 Roles and Responsibilities

5.1.	General Manager (GM)	Approves this SOP and all its subsequent changes. Provides pre-approval for overtime requests.
5.2.	Chief Financial Officer (CFO)	Oversees the development, revision, and implementation of this SOP as the Policy Owner. Ensures all employees' salaries and wages are paid timely.
5.3.	Assistant General Managers (AGMs), CFO	Review and approve actual overtime worked, compensatory time worked, holiday worked (HW), night differential (ND) arising from overtime, and other leave requests requiring manual processes for their respective divisions ² .
5.4.	Controller	Works with the division managers and supervisors to ensure compliance with this SOP.

² See SOP on *Premium Pay*.

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		<p>Reviews this SOP annually and makes necessary changes to be presented to the CFO for consideration. Ensures that it is updated under the applicable prevailing laws, rules, and regulations.</p> <p>Ensures the timely and accurate processing of payroll transactions including salaries, benefits, taxes, and other deductions.</p>
5.5.	Payroll Section Personnel	<p>Review, process, and file GWA employees' time records by this SOP.</p> <p>Communicate with employees, supervisors, managers, and Administrative Support Staff about all issues relating to payroll processing when needed.</p> <p>Ensure training is provided every two years or as needed to existing employees to discuss the requirements and guidelines in this SOP. Collaborate with HR to ensure training materials are up to date.</p>
5.6.	Personnel Service Administrator (PSA)	<p>Provides recommendations to the Controller on any updates on Guam laws and regulations relating to leave, salaries, and benefits.</p> <p>Provides guidance and notice to the Payroll Section, managers, supervisors, and employees on any leave requests not covered in the E1 system (Leave Sharing, FMLA, etc.).</p> <p>Ensures training is provided to new employees to discuss the requirements and guidelines in this SOP in conjunction with the Controller/Payroll Section.</p>
5.7.	Managers, Administrators, and Supervisors	<p>Ensure that employees are informed of the requirements and guidelines stated in this SOP for proper compliance.</p> <p>Certify the accuracy of employee time and attendance information as stated in this SOP as Time Entry Approvers.</p>
5.8.	Administrative Support Staff (Admin Staff)	<p>Assist their respective division employees, supervisors, and managers to provide assistance and answer any questions and concerns related to time and attendance as stated in this SOP.</p>
5.9.	All Employees	<p>Strictly abide by the contents of this SOP and conduct activities accordingly. When confronted by a situation not covered by this SOP or requiring</p>

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		clarification, seek the manager’s, administrator’s, or supervisor’s assistance.
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6.0 Procedure Description

6.1. Employee Responsibilities:

- 6.1.1. All employees are required to enter time entries in E1 (either directly or via the Mobile App) daily using the appropriate pay code. Procedures and training videos for time and leave entry are located on the GWA intranet.
- 6.1.2. Field workers should consult their supervisors for additional instructions for completing work order time entry.
- 6.1.3. All employees are required to time in and out (manual entries) at the beginning and end of their shift and lunch break (refer to Payroll and the GWA intranet for the approved forms).
- 6.1.4. All employees must submit leave requests through E1, and may be required to provide justification, attach requisite documents, and comply with GWA PR&R. Types of leave that require submission of documentation are listed in **Attachment 2**. Please refer to the ESS Employee Time & Leave Entry training guides available on the GWA intranet on how to attach leave documents.
 - 6.1.4.1. All employees shall request annual leave at least 24 hours in advance for leave less than 40 consecutive hours, approved by the immediate supervisor or manager before taking the leave.
 - 6.1.4.2. All employees shall request Planned annual leave at least 48 hours in advance for leave over 40 consecutive hours, approved by the immediate supervisor or manager before taking the leave.
 - 6.1.4.3. All employees shall notify the immediate supervisor or manager of sick leave as soon as possible on the first day of absence; or if that is not practicable, as soon as circumstances permit.
- 6.1.5. Employees must ensure that leave has been approved before taking leave. In emergencies, employees are responsible for informing their supervisor or manager as soon as possible.
- 6.1.6. All employees are responsible for reviewing their work schedules.
- 6.1.7. All employees are responsible for communicating with their supervisors on all issues covered in this SOP.

6.2. Supervisor and/or Manager Responsibilities:

- 6.2.1. Supervisors or managers must set the work week and schedule and provide notice to employees of such schedules, or when significant changes to schedules are required.

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- 6.2.2. Supervisors or managers must review and approve all time and leave entries and records for accuracy and compliance in E1 and make any necessary adjustments to the same weekly to avoid errors and omissions that may occur if these adjustments are posted toward the end of the payroll period. All reviews, adjustments, and approvals must be made within the established Payroll deadline **by 9:00 a.m. on the Monday after the pay period ends.**
- 6.2.3. If Payroll finds errors, the supervisor or manager must resolve them immediately or before the close of business on Monday.
- 6.2.4. Only supervisors, managers, or designated employees are authorized to approve manual timesheets.
- 6.2.5. Supervisors or managers must review and approve each employee's timecard in E1 before the pay period deadline (weekly is encouraged). This approval indicates that the supervisor or manager has reviewed each employee's time and certifies its accuracy.
- 6.2.6. Supervisors or managers must ensure that employees have the resources to enter their time into E1.
- 6.2.7. Supervisors or managers can enter time and leave entries in E1 only if an employee is deemed unable to do so due to extenuating circumstances (i.e., hospitalization, emergencies, deployment (although deployment time could be entered and approved in advance)).
- 6.2.8. Supervisors or managers must ensure that manual timesheets are completed by employees, are approved, and that time entries match the hours entered in E1.
- 6.2.9. Supervisors or managers must work with their respective employees and administrative staff to ensure that overtime payment requests for non-exempt employees are submitted to the Payroll Section by the end of business on Wednesday for overtime incurred the previous week.

6.3. Admin Support Staff Responsibilities:

- 6.3.1. Access division reports at least weekly to monitor time and leave entries by employees and approvals by supervisors and follow up periodically to mitigate payroll processing delays.
- 6.3.2. Provide support to employees on ESS for time and leave entries.
- 6.3.3. Access division reports providing support to employees, following up on leave payments, and collaborating with managers/supervisors when needed.
- 6.3.4. Maintain manual timesheets³ for employees and systematically digitize them in GWA's enterprise cloud storage for access when called for inspection and audit.

6.4. Payroll Responsibilities:

³ Obtain copy of the applicable timesheet format from the Payroll Section.

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- 6.4.1. Payroll will rely on department supervisors or managers to resolve all timekeeping issues and to approve each employee's timecard in E1 within the scheduled deadlines.
- 6.4.2. On the Monday after the pay period ends, Payroll will run reports and review them for inaccuracies. Payroll will send notice to the Admin Support Staff, the employee, the approving supervisor, and the division manager regarding time entry issues or concerns. There is a very narrow window for processing payroll – and although Payroll will do everything to ensure employees are paid timely and in full, supervisors or employees must resolve issues within the timelines. Payroll will be run with the information that is available in E1 once the deadline in section 6.2.2. has passed.
- 6.4.3. Payroll will record all back-in adjustments, including overtime, adjustments to time entries, etc. based on approved documents (i.e., manual timesheets and leave requests). On occasion, there may exist a need to adjust time already entered, approved, and paid after the fact. Examples where certain conditions require changes may include, but are not limited to, emergencies, typhoon administrative leave while on annual or sick leave status, and incomplete documentation for a bona fide leave.
- 6.4.4. Payroll will record all leave-sharing entries based on approved documents (i.e., manual timesheets and leave-sharing documents).
- 6.4.5. Payroll will record time and leave entries upon receipt of approved documents.
- 6.4.6. Payroll will close the pay period according to a preset schedule to ensure that time adjustments and leave taken are properly recorded.
- 6.4.7. Payroll will seek to identify and review all irregularities and/or patterns with the supervisor, manager, and/or timekeeper. Problems that are not resolved will be reported and investigated, as appropriate.
- 6.4.8. Final payroll processing and direct deposit entries are done on Tuesday after the pay period ends before 2:00 p.m. Credits to the individual employees' bank accounts are dependent on the receiving bank's rules.

6.5. Human Resources Responsibilities:

- 6.5.1. HR is responsible for updating the Supervisor field in the Employee Master – Organizational (tab) when a detailed assignment of an employee is detailed to a vacant supervisor or manager position, supported by an approved memorandum by the General Manager.
- 6.5.2. HR is responsible for updating the Supervisor field in the Employee Master – Organizational (tab) requested by a Manager based on a rotation of employees within the division/section. Such requests shall be in writing and sent via email.
- 6.5.3. HR Staff shall provide initial training on payroll entry. It is the employee's responsibility to record time worked and time requested for leave (vacation, sick, jury duty, military leave, bereavement leave, etc.).

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6.6. Submission Deadlines:

- 6.6.1. By 9:00 a.m. on the Monday after the pay period ending, Supervisor approval of all timecards in E1.
- 6.6.2. By 5:00 p.m. on the Friday of week 2 of the pay period ending, Admin Support Staff will ensure the following are submitted:
 - 6.6.2.1. Military orders.
 - 6.6.2.2. Work injury documentation:
 - 6.6.2.2.1. Injury report from Safety Division.
 - 6.6.2.2.2. Doctors' certification.
 - 6.6.2.2.3. Certification of continuation of pay and duration from the Safety Division.
 - 6.6.2.2.4. Approved manual timesheet.
- 6.6.3. By 2:00 p.m. on the Tuesday after the pay period ending:
 - 6.6.3.1. Payroll submission of all direct deposits for net pay due to the employee.
 - 6.6.3.2. Deposits to employees' bank accounts are dependent on individual banking rules.
 - 6.6.3.3. If there is any discrepancy in the timing or the amount deposited, the employees should contact their bank.
- 6.6.4. Example:

PPE Week #	S	M	T	W	T	F	S
1	PP Start						
2							PP End
		#6.6.1 due at 9 a.m.	#6.6.3 due at 2 p.m.				

6.7. Time Rounding: As a default, time in and out times are rounded as follows:

- 6.7.1. **Time In/Out:** Both time in and out will be rounded to the nearest 15 minutes using the 7-minute rule to round up or down. If the time is below the 7-minute mark, choose the previous quarter-hour. If it is above 7 minutes, round up to the next quarter-hour. Refer to the chart below:

<u>Minutes after an exact hour</u>	<u>Rounding</u>

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<u>:00 –:07</u>	<u>:00</u>
<u>:08 –:22</u>	<u>:15</u>
<u>:23 –:37</u>	<u>:30</u>
<u>:38 –:52</u>	<u>:45</u>
<u>:53 –:59</u>	<u>:00 (of the next hour)</u>

- 6.7.2. Employees are expected to work their scheduled number of hours. If an employee does not work the full schedule and is not covered by paid leave (annual or sick leave, etc.) the employee will be paid for only the hours worked and recorded.

- 6.8. **Work Time:** Once an employee has timed in, the employee is responsible for starting work. Attending to personal matters or not working while timed-in is considered not working or “riding the clock” and may result in progressive or adverse disciplinary action, including but not limited to suspension, demotion, or termination of employment as provided by GWA PR&R.

- 6.9. **E1 Accessibility:** If an employee is unable to enter time and leave hours in E1 due to a network problem, the employee must notify his/her supervisor or Admin Support Staff immediately. If an employee alleges a malfunction with logging hours, failure to notify a supervisor or someone in authority is not a valid excuse for the inability to time in. In the absence of a supervisor or Admin Support Staff, the employee is required to call the IT Help Desk to report the issue. If E1 is not available for a prolonged period, Payroll will provide instructions for completion and submission of timecards.

- 6.10. **Unreported Hours:** Working off the clock, whether intentional or careless, is not allowed. Employees must clock in before starting work, and they should not clock out before they have stopped working. Forgetting to clock in or out is not an acceptable reason for working off the clock. Employees who underreport or fail to report hours worked may result in progressive or adverse disciplinary action, including but not limited to suspension, demotion, or termination of employment as authorized by GWA’s PR&R. Supervisors (at any level) that allow such action may also be subject to progressive or adverse disciplinary action, including but not limited to suspension, demotion, or termination of employment as authorized by GWA’s PR&Rs.

- 6.11. **Supporting Documents:** Documents supporting Jury Duty, FMLA, Medical Leave, etc. should be attached in ESS. During an audit, these documents will be reviewed to reconcile with the ESS timecard data.

- 6.12. **Delegation of Authority:**
 - 6.12.1. Supervisors may delegate their authority in MSS to any other supervisor/manager/employee within their own department/business unit during times of absence (i.e., vacation, sick, FMLA, etc.). The delegation feature within E-1 logs the ID in the audit records of both the supervisor of record and the delegate on each transaction during this period.

 - 6.12.2. The delegation is intended for temporary purposes only and can only be for a maximum period of 90 days, except in cases of approved extended leave.

 - 6.12.3. Supervisors/managers may not allow another employee to log in under their E-1 ID. (See section 6.17. Enforcement)

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6.13. Employee Tardiness and Early Departure: Employees are expected to report to work on time, return from their scheduled breaks on time, and leave work on time. An employee is deemed to be tardy when he/she arrives to work past their scheduled start time or takes an extended meal or break without prior supervisory approval. An early departure is when an employee leaves work before the end of their assigned/scheduled work time without prior supervisory approval. Employees are required to notify their supervisor by a means approved at the supervisor's discretion. Employees are not compensated for time lost due to tardiness. Repeated incidents or a persistent pattern of tardiness may result in progressive or adverse disciplinary action, including but not limited to suspension, demotion, or termination of employment as provided by GWA PR&R.

6.14. Excessive Absences and Patterns:

6.14.1. The supervisor/manager will use a rolling 12-month period, including the period immediately preceding the last absence, when evaluating an employee's attendance record for excessive absences.

6.14.2. Both excessive absences and patterns of occurrences may trigger progressive counseling, which will be documented and noted in any subsequent performance improvement plan.

6.15. Request for Annual Leave: Employees are encouraged to plan their leave and to notify their supervisors or managers of extended absences when practicable. Requests for annual leave shall be submitted to the appropriate supervisor by the employee, at least 48 hours (2 days) in advance for leave of more than 40 consecutive work hours; and at least 24 hours (1 day) in advance for leave of less than 40 work hours, to avoid unnecessary disruption of work. Reasonable consideration shall be afforded for emergencies. In such cases, an employee must contact his/her supervisor on the first day of absence.

6.16. Time/Leave Entry and Approval: Refer to applicable step-by-step procedures on Time and Leave Entry/Approval on the GWA intranet⁴.

6.17. Enforcement:

6.17.1. Falsification, tampering, unauthorized viewing, and other attempts to lie, cheat, or steal via E-1 are strictly prohibited.

6.17.2. Disciplinary action, up to and including criminal charges, will result from engaging in any of the following conduct:

6.17.2.1. Any attempt to tamper with timekeeping hardware or software.

6.17.2.2. Timing in for an absent or late employee.

6.17.2.3. Interfering with other employees' use of the E-1 system.

6.17.2.4. Unauthorized viewing of another employee's time in E-1.

⁴ <https://gwaocesep20-devteamgwa.cec.ocp.oraclecloud.com/site/authsite/GWAIntranetv1/training.html>

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- 6.17.2.5. Any other attempts to defraud, steal time, or otherwise lie, cheat for oneself or any other person or employee, regardless of whether that person is identified.
- 6.17.3. Managers and supervisors are responsible for reviewing the accuracy of employees' time entry and leave requests submitted in E1. The approval of an employee's timecard in E1 is an authorization for the expenditure of government funds like signing off on an invoice after goods and services are delivered.
 - 6.17.3.1. The appropriate department manager/supervisor shall review the specific details of timekeeping violations and impose appropriate actions. In addition, any employee who becomes aware of any of the above by another employee is required to report this to their supervisor or manager, the Human Resources Department, or the General Manager.
- 6.17.4. Employees are bound to submit leave requests for any days not worked during an administrative workweek. Failure to file a leave request that results in an employee being paid for time worked they are absent is fraud.
- 6.17.5. Any misrepresentation or falsification of time and attendance information by an employee, manager, administrator, or supervisor or failure to comply with any of the guidelines and procedures stated in this SOP may result in progressive or adverse disciplinary action, including but not limited to suspension, demotion, or termination of employment as provided by GWA PR&R.

7.0 Document Approvals

Role	Position	Name of Approver	Approval Signature	Date Approved
Authors	Controller Personnel Services Administrator	Sandra J. Santos & Zina Pangelinan-Charfauros	Approval on File	On File
Owner	Chief Financial Officer (CFO)	Taling M. Taitano, CPA, CGFM, CGMA	Approval on File	On File
Final Approver	General Manager	Miguel C. Bordallo, P.E.	Page 1	Page 1

By existing Guam and Federal laws, the contents of this SOP were reviewed thoroughly by its Policy Owner and were found to be:

- appropriate for publication on the GWA website without compromising the security of GWA's system or the public's health and safety.
- not appropriate for publication on the GWA website because it might jeopardize the security of GWA's system or the public's health and safety.

8.0 Records of Revisions

All suggestions for improvement shall be directed to the Policy Owner indicated below. The Policy Owner will consider the input received, develop recommendations on how to address the suggestions, and obtain authorization to make the recommended changes. Updates, revisions, corrections, and waivers to this SOP shall be made in writing and approved by the GM.

8.1. Policy Owner: Chief Financial Officer

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8.2. Authorization: General Manager

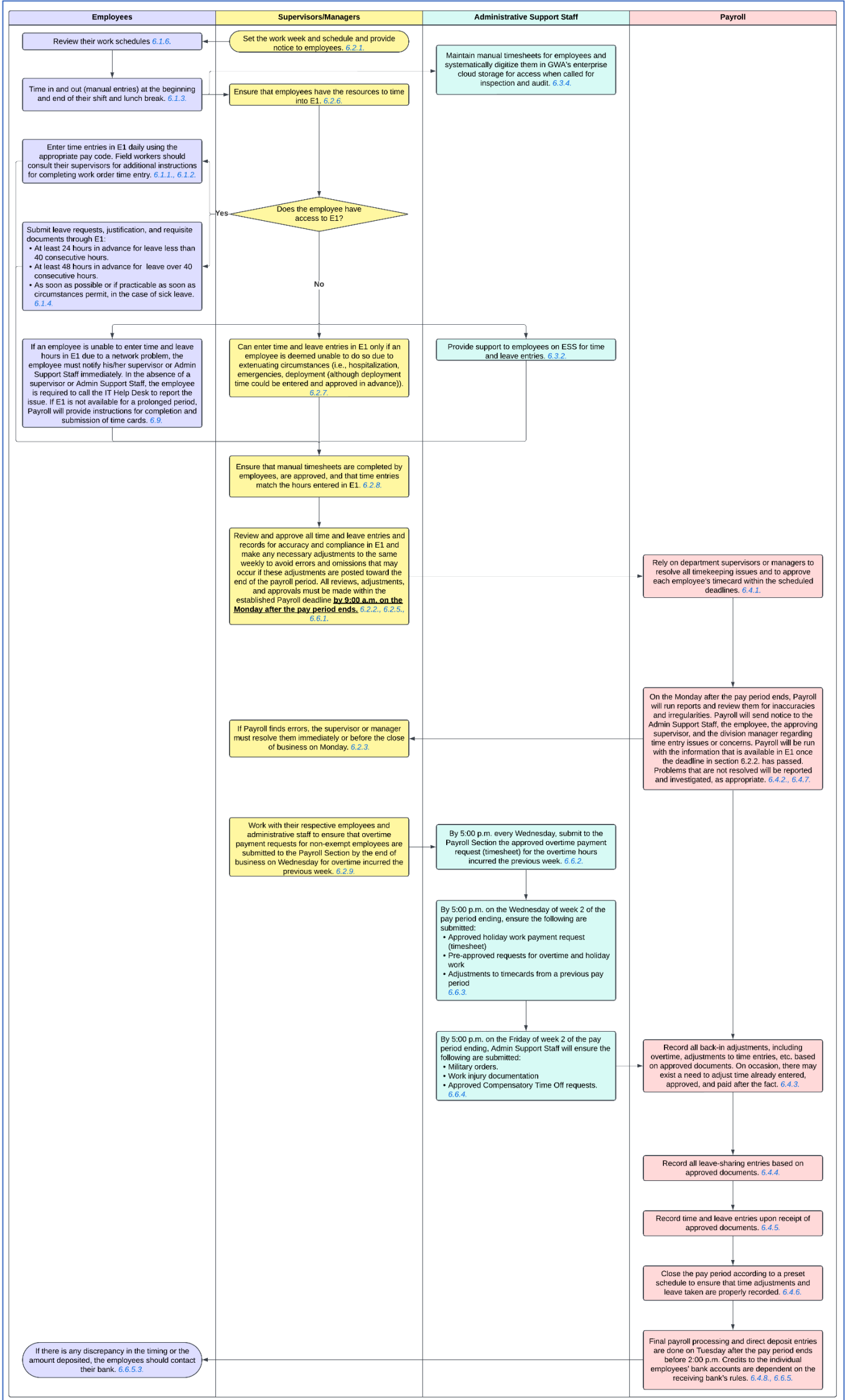
Effective Date	Revision Letter	Document Authors	Description of Change
Page 1	A	Sandra J. Santos & Zina Pangelinan-Charfauros	Initial Release of SOP

9.0 References

- 9.1. GWA Personnel Rules & Regulations
- 9.2. Memorandum from the CFO (concurring by the GM) Re: Deadline for Submittal of Overtime Timesheets, November 16, 2023
- 9.3. Memorandum from the GM Re: Admin Leave & Daily Time in and out, December 06, 2018
- 9.4. Memorandum from the GM Re: Time and Attendance SOP Update and Reminder, September 10, 2021
- 9.5. Time & Leave Entry E1 Training Materials/Scripts
- 9.6. CCU - GWA Resolution No. 27-FY2021, Relative to Amending the GWA Overtime Policy
- 9.7. Fair Labor Standards Act (FLSA)
- 9.8. Executive Order No. 95-11 – Relative to Establishing a Definition of Employees Employed in a Bonafide Executive, Administrative, or Professional Capacity, establishing a Policy Declaring those Employees Ineligible for Payment of Overtime or Compensatory Time, and Directing its Immediate Implementation.
- 9.9. Executive Order No. 2005-28 – Relative to Re-Defining the Positions Exempted by the Fair Labor Standards Act from Minimum Wage and Overtime Provisions and Re-Designating Bonafide Executive, Administrative, and Professional Categories Previously Designated by Executive Order 95-11. A Policy is Hereby Established to Declare Employees Occupying Exempt Positions Ineligible to be Compensated for Overtime Hours or Compensatory Time Worked and Directing Immediate Implementation.
- 9.10. U.S. Department of Labor, Wage and Hour Division, Fact Sheet#17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA)
- 9.11. U.S. Department of Labor, Wage, and Hour Division – Handy Reference Guide
- 9.12. SOP on *Premium Pay* (draft)
- 9.13. 22 GCA §3107, *Maximum Hours; Split Shifts*

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Attachment 1: Flowchart



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Attachment 2: Pay Codes, Pay Types, and Other Requirements

E1 Pay Code		To be Entered By	PC Description	Required Documentation
1	Regular Pay	E	Work performed during a regularly scheduled workweek; may be used in conjunction with a maintenance or non-capital asset management (CAM) work order.	
2	Telework	E	Work performed during a regularly scheduled workweek while on approved telework status.	
5	Holiday Pay	E	Legal holidays are those identified under 1 GCA, Chapter 10.	
10	Sick Pay	E	<ul style="list-style-type: none"> • Physical or mental illness • Injury • Mental health examination, counseling, or treatment • Pregnancy • Childbirth • Medical, dental, or optical examination or treatment • Quarantine due to his own or another's illness • To provide health care for a member of the employee's immediate family as a result of serious illness or injury 	Upon the Supervisor's request - Doctor's Certification/Other Medical documents
15	Vacation Pay aka Annual Leave	E	Paid time off from work is granted to employees upon approval by a supervisor.	
18	Compensatory Time Off (CTO) Taken	E	Time instead of overtime pay. An employee should have compensatory time balances in the E1 to take this leave.	Approved Compensatory Time Off Request
20	Jury Pay	E	<p>Administrative leave – Jury Pay</p> <p>An employee who is called for jury duty in any court in the Territory of Guam shall be excused from duty with full pay and without charge to leave for all hours required for such duty, not to exceed the number of hours in the employee's normal workday. However, if jury duty does not require absence for the entire workday, the employee shall return to duty immediately upon release by the court. For jury duty, employees get full pay without charge to leave. The</p>	Certificate of Juror Attendance

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			employee must sign over the jury payment received to GWA unless the employee is on leave status e.g., annual leave.	
33	Parental Leave	E	Administrative leave – Parental Leave (Mother and Father) Granted to an employee upon the birth or adoption of a child(ren) ≤ 5 years; a maximum of 20 days is allowed encompassing the date of birth or adoption.	Certificate of Live Birth/Adoption Documents
34	Adm-School Rel	E	Administrative Leave – School Related Activities, 22 GCA §3703(e) An employee of the Government of Guam who is a parent and gives reasonable notice to the supervisor of the planned absence shall be granted administrative leave: <ul style="list-style-type: none"> • To find, enroll, or re-enroll the employee’s child in a school or with a licensed childcare provider. • To meet with a teacher or other school official concerning the employee’s child’s performance. • To volunteer parental involvement time at the employee’s child’s school. • To participate in activities of the school or licensed childcare provider of his or her child, including attendance at a graduation, school play, school fair, and related events, which shall be considered as attendance at an official meeting or conference. Allowed: up to four (4) hours every two (2) pay periods of administrative leave which may be split into smaller segments over the two (2) pay period time frame but shall not carry over to the next two (2) pay periods or thereafter.	Leave form signed by the Teacher/School Official
36	Adm-EarlyChl	E	Administrative Leave – Early Childhood Intervention Leave Act of 2016 GCA § 4129 Parent with children with a developmental delay or disability, and who is not otherwise prohibited from such contact with his or her child by order of a court, shall be granted administrative leave for meeting, supporting, and participating in his or her child’s early childhood intervention learning activities at home, in the	

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			community, or a controlled setting under the guidance of the Guam Early Childhood Intervention System, a Division of Special Education of the Department of Education. Allowed: two (2) hours per pay period or more if needed and approved by the employee's supervisor.	
37	Adm-Frml Inv	S	Administrative Leave – Formal Investigation under PR&R § 8.408 Absence pending formal investigation. Allowed: Not to exceed 20 working days.	Refer to HR re: documentation
39	MFLAG	P	Military Family Medical Leave Act of Guam, 4 GCA Article 1A. Allowed: Up to 15 days of unpaid leave. Leave sharing can be applied for compensation purposes if annual leave is exhausted under 4 GCA chapter 4 §4109.2(a) without exhausting the employee's sick leave.	Written documentation certifying that the qualified member will be on leave from deployment during the time the leave provided is requested. All documentation should be submitted to HR for review and processing. Entered by Payroll.
45	Bereavement	E	Leave for the death of an immediate family member (spouse, common-law, mother, father, grandparent, guardian, children, in-loco parentis, sister, brother, mother-in-law, father-in-law, step, adoptive, and spouse of adoptive parents/children/grandchildren). Allowed: Up to 2 days.	Name of and relationship to the deceased Obituary, if available
50	Admin. Pay	E	An excused absence from duty without loss of pay and without charge to leave. For use with all administrative leave not specifically assigned a separate pay code.	Refer to PR&R Re: required justification and supporting documents.

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51	Training & Development (on-island)	E	Attendance at official training/conferences on-island.	Approved training request and schedule
52	Adm-Typh. Wk.	E	Administrative Leave – Typhoon Work Employees are released from work during a typhoon or tropical storm for the hours the employee would normally be on duty.	
53	Adm-PregRel	E	Administrative Leave – Pregnancy Related Granted to an eligible female employee (full-time classified or unclassified) as a result of pregnancy, childbirth, or medical conditions related to pregnancy or childbirth. Allowed: Maximum of 10 days encompassing the date of childbirth. It should be used immediately before parental leave. In that situation, the result may be that parental leave begins as late as ten (10) working days after the birth of the child and does not encompass the birth date.	Doctor's Certification
55	Military Leave	E	Military Leave – Under 4 GCA § 4129 (b) A member of a Reserve Component of the U.S. Armed Forces including the Air or Army National Guard shall be entitled to military training leave with pay and without charge to annual leave. Allowed: Maximum of 15 days per fiscal year.	Military Orders Submit the documentation through E1 but the copy of which must be submitted to HR for review for compliance.
61	Adm-Wellness	E	Administrative Leave – Wellness Related Must be a participant of the GWA Wellness Program. Allowed: Up to one hour a day not to exceed 3 times a week for participation in a fitness or wellness program.	Approved GWA Wellness Program filed with the HR.

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275	Night Differential Pay	E	Regular night differential work between the hours of 6 pm and 6 am.	
450	AWOL (no call)	S	Absent without Leave The employee did not show up to work and the supervisor was not informed of the employee's status.	
452	Leave W/O	E	Leave without Pay Approved leave without pay due to insufficient leave hours.	Indicate reason and need
454	Susp. W/O	S	Suspension without Pay The employee has been suspended without pay.	
455	Mil. LWOP	E	Military leave without Pay Leave above the 15 days for which an employee is not covered with annual leave.	Military Orders
456	Disappear. LWOP	S	Disapproved Leave without Pay Unauthorized leave without pay.	
701	Regular Pay	E	Work performed during a regularly scheduled workweek and must be used in conjunction with a job or project-related capital work order.	
706	Night Differential Pay	E	For jobs or capital work orders between the hours of 6 pm and 6 am.	

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35	Work injury	P	On-the-job-injury under PR&R 8.300 Allowed: Maximum of 45 days.	Supervisor must provide to Payroll: (1) Injury report from Safety Division (2) Doctor's certification (3) Certification for the continuation of pay and duration from the Safety Division (4) Approved manual timesheet
38	Adm-OTBMDonr	P	Administrative Leave - For Organ, Tissue, or Bone Marrow Donation, 4 GCA § 4130 Allowed: Maximum of 20 days.	Supervisor must provide to Payroll: (1) Doctor's certification (2) Approval from the GM (3) Approved manual timesheet
56	Sick-LSHARE	P	Sick Leave – Leave Sharing under PR&R Appendix G	Supervisor must provide to Payroll: (1) Sick/Annual Leave Donation Request for Medical Emergency Reasons or Personal Reasons – certified by Payroll and approved by GM (via HR) (2) Doctor's certification (for medical emergencies only) (3) Leave form (signed by employee and supervisor and approved by the GM) (4) Approved manual timesheet
57	Vac-LSHARE	P	For use with recipient leave share only. Vacation (aka Annual) Leave – Leave Sharing. Allowed: Minimum of 10 consecutive workdays for medical emergencies. Minimum of 5 consecutive workdays for personal reasons.	
200	Overtime (OT) Pay	AS/P	Overtime pay at 1.5x rate to be used by Non-Exempt employees only <ul style="list-style-type: none"> • For time worked beyond 40 hours. • Must be physically present for 40 hours during a work week to qualify. Pre-approvals are required. Exceptions may be made for emergencies.	(1) Pre-approval (2) Approved manual timesheet for actual time worked To be entered by Admin Support in Excel and submitted to Payroll for upload to STE.
201	OT (EXEMPT)	AS/P	Overtime pay at 1.0x rate to be used by Exempt employees	(1) Pre-approval

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			<p>(1) For time worked beyond 40 hours by select exempt employees whether those 40 hours are physically worked or not.</p> <p>(2) For time worked beyond 40 hours by any non-exempt employee who was not physically present for 40 hours during a workweek.</p> <p>Pre-approvals are required. Exceptions may be made for emergencies.</p>	<p>(2) Approved manual timesheet for actual time worked</p> <p>To be entered by Admin Support in Excel and submitted to Payroll for upload to STE.</p>
205	Holiday OT	AS/P	<p>Overtime pay at 1.5x rate to be used by Non-Exempt employees only</p> <p>To be used with Holiday Pay pay code #5 (admin pay).</p> <p>Must be physically present for 40 hours during a work week to qualify.</p> <p>Pre-approvals are required. Exceptions may be made for emergencies.</p>	<p>(1) Pre-approval</p> <p>(2) Approved manual timesheet for actual time worked</p> <p>To be entered by Admin Support in Excel and submitted to Payroll for upload to STE.</p>
220-265	Hazardous pay codes	P	<p>Hazardous pay under PR&R Appendix D</p>	<p>Supervisor must provide to Payroll:</p> <p>(1) Hazardous Environmental Pay Request form (signed by the supervisor and approved by the GM)</p> <p>(2) Approved manual timesheet</p>
300	Holiday Work	AS/P	<p>Holiday pay at 1.0x rate to be used with Holiday Pay pay code #5 (admin pay)</p> <p>Pre-approvals are required. Exceptions may be made for emergencies.</p>	<p>(1) Pre-approval</p> <p>(2) Approved manual timesheet for actual time worked.</p> <p>To be entered by Admin Support in Excel and submitted to Payroll for upload to STE.</p>
550	OT-Billable	AS/P	<p>Overtime paid at 1.0x rate for Exempt employees and 1.5x rate for Non-Exempt employees to be used:</p> <p>(1) Upon the request of a contractor.</p>	<p>(1) Pre-approval (for scheduled work known in advance and for exempt employees)</p>

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			<p>(2) Upon the request by an O&M manager for work due to damages by a contractor or other third-party individual/company.</p> <p>(3) For time worked beyond 40 hours by an exempt employee whether those 40 hours are physically worked or not.</p> <p>(4) For time worked beyond 40 hours by a non-exempt employee who was not physically present for 40 hours during a workweek.</p> <p>Pre-approvals are required for scheduled work known in advance.</p>	<p>(2) Approved manual timesheet for actual time worked</p> <p>(3) Once paid, Payroll forwards copies to the Accounts Receivable section of Finance for billing to the contractor</p> <p>To be entered by Admin Support in Excel and submitted to Payroll for upload to STE.</p>
551	ST-Billable	AS/P	<p>Overtime paid at 1.0x rate to be used:</p> <p>(1) Upon the request of a contractor.</p> <p>(2) Upon the request by an O&M manager for work due to damages by a contractor.</p> <p>(3) For time worked beyond 40 hours by an exempt employee whether those 40 hours are physically worked or not.</p> <p>(4) For time worked beyond 40 hours by a non-exempt employee who was not physically present for 40 hours during a workweek.</p> <p>Pre-approvals are required for scheduled work known in advance.</p>	<p>(1) Pre-approval (for scheduled work known in advance and for exempt employees)</p> <p>(2) Approved manual timesheet for actual time worked</p> <p>(3) Once paid, Payroll forwards copies to the Accounts Receivable section of Finance for billing to the contractor</p> <p>To be entered by Admin Support in Excel and submitted to Payroll for upload to STE.</p>
552	HW-Billable	AS/P	<p>Holiday work paid at 1.0x rate to be used:</p> <p>(1) Upon the request of a contractor.</p> <p>(2) Upon the request by an O&M manager for work due to damages by a contractor.</p> <p>(3) For time worked beyond 40 hours by an exempt employee whether those 40 hours are physically worked or not.</p> <p>(4) For time worked beyond 40 hours by a non-exempt employee who was not physically present for 40 hours during a workweek.</p> <p>Pre-approvals are required for scheduled work known in advance.</p>	<p>(1) Pre-approval (for scheduled work known in advance and for exempt employees)</p> <p>(2) Approved manual timesheet for actual time worked</p> <p>(3) Once paid, Payroll forwards copies to the Accounts Receivable section of Finance for billing to the contractor</p>

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				To be entered by Admin Support in Excel and submitted to Payroll for upload to STE.
553	ND-Billable	AS/P	<p>Night differential paid at 10% of base pay to be used:</p> <ul style="list-style-type: none"> (1) Upon the request of a contractor. (2) Upon the request by an O&M manager for work due to damages by a contractor. (3) For time worked beyond 40 hours by an exempt employee whether those 40 hours are physically worked or not. (4) For time worked beyond 40 hours by a non-exempt employee who was not physically present for 40 hours during a workweek. <p>Pre-approvals are required for scheduled work known in advance.</p>	<ul style="list-style-type: none"> (1) Pre-approval (for scheduled work known in advance and for exempt employees) (2) Approved manual timesheet for actual time worked (3) Once paid, Payroll forwards copies to the Accounts Receivable section of Finance for billing to the contractor <p>To be entered by Admin Support in Excel and submitted to Payroll for upload to STE.</p>
820	CTA 1.0	P	<p>Compensatory Time Accrual</p> <p>Used for tracking approved Compensatory Time Off (CTO) accrued hours instead of overtime pay by mutual agreement by the employee and the management before work is performed. A record of this agreement must be kept with the Payroll Office.</p>	<ul style="list-style-type: none"> (1) Approved CTO agreement (2) Approved manual timesheet for actual time worked

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