



NASA Procedural Requirements

NPR 9620.1Effective Date: September 30,
2008Expiration Date: September
30, 2013**COMPLIANCE IS MANDATORY**[Printable Format \(PDF\)](#)

Request Notification of Change

 (NASA Only)**Subject: Payroll****Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [Chapter6](#) | [Chapter7](#) | [Chapter8](#) | [AppendixA](#) | [ALL](#) |

Chapter 4. Leave

4.1 Agency Requirements

4.1.1 Leave is intended to be used for all non-work absences to accurately account for and properly charge the appropriate leave category or excused leave for the particular situation. All hours of leave are governed by National Aeronautics and Space Administration (NASA) policy and administration as specified by the Office of Personnel Management (OPM) through the Code of Federal Regulations and as interpreted in the decisions of the Comptroller General.

4.2 Requirement for Recording Leave

4.2.1 Leave records must be properly maintained for each employee to reflect:

- a. The rate of accrual for each type of leave which may be accrued;
- b. The hours accrued and used by leave type;
- c. The total hours and type of advance leave authorized;
- d. Any leave received or given under an authorized voluntary leave transfer program; and
- e. The numbers of hours for any leave ceilings, by type of leave.

4.2.2 Leave must be accurately accrued:

- a. Leave must be based on the type of appointment for each employee and the leave hours to which the employee is entitled;
- b. The number of hours of each type of leave must be accurately accrued during the leave year; and,
- c. Controls must be implemented to ensure that leave ceilings are not exceeded at the end of a leave year and that any leave in excess of ceilings is either restored or dropped, as appropriate.

4.2.3 Leave taken must be properly authorized and documented:

- a. Leave used must be documented and approved in writing or electronically by a supervisor designated to make such approvals.
- b. Documentation for leave used must show the dates, amounts, and types of leave taken. Documentation must be maintained to support entitlement to certain types of leave, where applicable, such as subpoenas for court attendance as a witness; certificates of attendance in support of court leave granted for jury duty; military orders and certifications of attendance supporting military leave granted; and memorandums of approval to restore unused leave which would otherwise be lost.

4.2.4 Information on leave use and accrual must be accurately determined and promptly provided to ensure certain leave-related collections from employees and for preparation of financial reports.

4.2.5 The payroll system must provide information to the general ledger, accounts receivable, or collections system to ensure prompt and accurate collection, through establishment of accounts receivable, appropriate reports, and follow-up actions, of:

- a. Health and life insurance premiums when gross pay is insufficient to fund the deductions (such as when an employee is on leave without pay and must pay NASA for health insurance premiums in order to keep the insurance in force);
- b. Collectible court juror or witness reimbursements to employees while not in a leave status; and,
- c. Leave taken in excess of leave earned at separation.

4.3 Reporting Leave Data, Transfers, and Separations

4.3.1 Standard Form (SF) 1150, Record of Leave Data, will be prepared in duplicate by the Department of Interior (DOI) at the time of transfer (outside of NASA) or separation. The original of the SF 1150 will be forwarded to the receiving activity, the NASA Shared Services Payroll Office (NPO), or, in cases of separation, to the personnel office for inclusion in the employee's official personnel file. If the SF 1150 is delayed, and the employee must take leave, NASA, as the gaining activity, is responsible for determining the amount of leave an employee has to his or her credit. This can be accomplished by using the leave balance shown on the employee's last leave and earnings Statement, subject to verification upon receipt of the SF 1150.

4.3.2 Leave donations will be handled through NASA Shared Services Center Human Resources Office (HR) and Payroll Office

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