

Chapter 8 Time coding

Sections

1. Introduction

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1.1 Reason for completion and importance

1.1.1 Reasons for use

Time codes are used by the FSA so we can:

- make payment to the employee or contractor
- correctly charge the FBO and Government customers for the work we have, and
- allow our managers to monitor resources and forecast budgets.

1.1.2 Accuracy

Using the correct activity code, rate and accurately reflecting the work done is essential for the business of the FSA.

Incorrect timesheet completion can lead to incorrect charges levied against FBOs, incorrect amounts recovered from other Government Departments and incorrect monthly payments to employees and contractors.

If anybody that is required to complete a timesheet is unsure how to complete a particular section, or how to record a particular activity, guidance must be sought before submission by contacting your line manager in the first instance.

1.2 Types of codes used

1.2.1 Site codes

Site codes are used by FSA employees and contract staff. These codes describe the type of establishment in which work duties have been carried out by the individual. Site codes also determine the type of charge that should be levied and the customer that should receive the charge.

Note: Site codes are specified by the Finance Department.

Sift Code	Premises description
RSL	Red meat slaughterhouse
PSL	Poultry and rabbit slaughterhouse
RCP	Red meat cutting plant
PCP	Poultry cutting plant
GHE	Game handling establishment
OFS	On farm slaughter
GCP	Cutting of wild game meat
RCS	Co-located cold store premises specifically identified on the approval as red meat cold store
PCS	Co-located cold store premises specifically identified on the approval as a poultry meat cold store

1.2.2 Rate codes

The table below shows the rate codes that are to be applied by FSA Operations Group employees only, depending on the time of day and how many hours have been worked.

Note: Rate codes are specified by the Finance Department.

Rate code	Used for	Details
00	Normal time	Normal working hours included in monthly salary. No additional payments made.
01	Single time overtime	Overtime worked outside normal hours paid at single time. Example: After normal/contractual hours for an employed OV.
	Time and a half	Overtime paid at time and a half. Examples: <ul style="list-style-type: none"> • After normal / contractual hours for a MHI. • Saturdays.
03	Double time	Overtime paid at double time, worked outside normal working hours. Example: Sundays.
04	Double time Bank Holidays and time off in lieu	Used where double time is paid. Example: Bank Holiday work. Basic pay plus single time is paid in the month's salary, and the time off in lieu is taken.
05	Triple time Bank Holidays No time off in lieu	Used where triple time is paid. Example: Bank Holiday work. Salary plus double time is paid. NO time off in lieu.

1.2.3 Contractual overtime

Contractual overtime counts as superannuable pay; it is therefore important to differentiate between ordinary and contractual overtime. Superannuable overtime forms part of an employee's salary for pension purposes.

Rate Code	Overtime paid at
06	Single time
07	Time and a half
08	Double time

1.2.4 Contractors

Contractors should use rate code 00 unless otherwise advised.

1.2.5 Activity codes

Activity codes are used by FSA employees and contract staff in completing their timesheets. These codes describe the type of work that has been carried out by the individual, the type of charge that should be levied and the customer that should receive the charge.

Activity codes are also used to provide information to FSA management and are a data source on which many high level decisions are based. It is essential that activity codes are used accurately. Activity codes are specified by:

- Finance department
- The SLA and Contracts Team

1.2.6 Time code charts

Charts detailing industry, Government and non-chargeable activity codes, and who should use them, are in the e- Timesheet User Guides produced by FSA Finance. The user guides are available on the FSA Operations Group Core and can be accessed when you log into the time recording system to update your e-Timesheet. You can also access through Yammer.

1.2.7 Additional codes

In addition to those codes listed others are available to cover unusual eventualities. Where additional codes are to be used for a short period of time, specific instructions will be issued as appropriate by:

- Operations and Performance Team
- Finance Department
- Operations Business Assurance

1.3 Activity code prefixes and how codes are charged

1.3.1 Activity code prefixes

Activity codes are prefixed to indicate who the work is charged to.

Prefix	Charged to	Purpose
G	Government customers, Example: Defra Note: Charges are based on the full cost of the work carried out	Records time spent on activities for Government customers covered by SLAs. Note: G Codes are specified by SLA and Contracts Team

Prefix	Charged to	Purpose
H	The FBO Note: Charges are based on the full time cost of the work carried out	Records time spent on activities not covered by the charges regulations (Example: activities which are not official controls). Note: H Codes are specified by Operations Data and Performance.
I	The FBO Note: Charges are calculated on the full time cost of the work carried out, then discounted on a plant / site specific basis	Records time spent on activities that are covered by the charges Reference: (Example: official controls). Note: I Codes are specified by Operations Data and Performance.
N	Non-chargeable Note: Charges are not passed on but may be included in the overhead calculation	Records time spent on FSA business or management purposes that cannot be charged on to anyone else.

1.3.2 How to determine which code to use

Rate code	Overtime paid at
1	Choose the appropriate Establishment Site in which the work is being undertaken. Examples: RSL, PSL Reference: See site codes in section 1.
2	Choose the appropriate Rate code to use. Examples: 00, 02. Reference: See rate code in section 1.
3	Choose the activity code that best describes the work being undertaken. Reference: See the e-Timesheet User Guides , held on the front page of the e-Timesheet system.
4	Log in and complete all boxes on the electronic time sheet.

1.3.3 Who to contact for code enquiries

If you are uncertain of which code to use, in the first instance contact your line manager. Line managers are able to obtain further assistance as specified in the table below if required:

Code	Contact
G	SLA and Contracts Team
N	Finance
I, H	Operations Data and Performance

1.3.4 Short term or project codes

Some activity codes will be activated for a limited period to carry out specific surveys or projects (for example GFMD). These codes will not always be listed in the user guides due to the limited time they may be in use. Where these codes are to be used, a specific instruction will be issued to participating establishments.

1.3.5 Seeking approval to use a locked code

Certain government activity codes are not available for general use, for example GMLS, GFSA or GDIS. In order to prevent accidental use, these types of codes are locked down by the Finance Department.

If you believe that you need to use a locked code, your line manager should contact the SLA and Contracts Team.

1.4 Auditing time recording

1.4.1 Reasons for audit

The FSA Chief Executive is the Accounting Officer and is responsible to Parliament for the proper use of public funds. The Chief Executive must assure themselves that adequate internal controls exist in order to manage, at a reasonable level, the risks to the achievement of FSA aims and objectives.

Internal controls are designed to ensure that risks such as fraud, and the inaccurate billing of customers, for example, are minimised.

1.4.2 Who undertakes the audits?

Audits on time recording are carried out by the Verification and Audit Unit (VAU), the National Audit Office (NAO) and some Government customers to ensure that work is recorded accurately and has been correctly charged to our customers.

1.4.3 What will be audited?

The VAU audit team will undertake visits to establishments to gather relevant information, including checking that:

- The Statement of Resource is appropriate
- The daybook entries and other operational documents tally with the times and codes recorded on timesheets
- Finance procedures and policy is being followed

All audit teams (VAU, NAO and Government departments) will undertake visits to FSA at York to inspect timesheet records and associated transactions.

1.4.4 What happens after audit?

The findings will provide assurance that funds are being used properly. Any corrective action will be initiated where necessary.