



NUMBER 7720.22

DATE June 13, 1979

ASD(C)

Department of Defense Instruction

SUBJECT

Report of Work-Years and Personnel Costs for DoD Civilian Employment

- References:
- (a) DoD Instruction 7720.22, "Report of Man-year and Personnel Costs for DoD Employment," December 16, 1969 (hereby canceled)
 - (b) DoD Manual 7110.1M, "Budget Guidance," July 1, 1971, authorized by DoD Instruction 7110.1, August 23, 1968
 - (c) OMB Circular No. A-11, "Preparation and Submission of Budget Estimates," May 25, 1978
 - (d) through (f), see enclosure 6

A. REISSUANCE AND PURPOSE

This Instruction:

1. Reissues reference (a) to (a) update report formats and related reporting instructions as prescribed by the Office of Personnel Management; and (b) change the reports submission and consolidation responsibilities for DoD Components.

2. Prescribes uniform procedures for DoD-wide use in preparing an annual report on civilian personnel work-year and cost information for the Office of Personnel Management and the Office of the Secretary of Defense.

B. APPLICABILITY AND SCOPE

1. The provisions of this Instruction apply to the Office of the Secretary of Defense, the Military Departments, the Organization of the Joint Chiefs of Staff, and the Defense Agencies (hereafter referred to as "DoD Components").

2. Its provisions cover civilian employment in the military functions and in those civil functions (Cemeterial Expenses, Army; Corps of Engineers, Civil; and Wildlife Conservation, Air Force) reflected in the annual budget estimates of reference (b). The National Security Agency has been exempted by separate communication.

C. RESPONSIBILITIES

In carrying out reporting responsibilities for civilian personnel work-years and cost information:

1. Heads of DoD Components shall:

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a. Record civilian personnel cost and leave data in a manner which will permit its aggregation to the categories specified herein.

b. Record all cost data on an accrual basis.

c. Establish internal controls which will assure that data recorded are accurate and that reporting reflects cost and leave accounting records.

d. Assure that cost data for personnel compensation and benefits reported under this Instruction are reconcilable to related amounts reported (pursuant to DoD Manual 7110.1-M, reference (b)) under appropriate object classifications in the Object Classification and Personnel Summary Schedules of the annual budget estimates (OMB Circular No. A-11, reference (c)).

2. The Secretaries of the Military Departments shall submit annual reports on November 15 of each year to the Office of Personnel Management, following the close of the fiscal year (and calendar year in the case of Form 1351-D) to which the report relates.

3. The Directors of Defense Agencies and the Washington Headquarters Services (for those administratively supported activities identified in enclosure 1) will submit feeder reports by November 8 of each year to the Assistant Secretary of Defense (Comptroller), or designee, the Director for Plans and Systems, Program/Budget, for consolidation prior to submission to the Office of Personnel Management.

D. REPORTING

1. Formats. Enclosures 2 through 5 provide specific formats and related instructions for preparing the individual reports. Each form heading will identify the DoD Components concerned. The consolidated Defense Agencies/Washington Headquarters Services report prepared by the ASD(C), or designee, will be entitled "Defense Agencies." Use the following Organizational Codes on all forms:

	Code
Army	AR00
Navy	NV00
Air Force	AF00
Defense Agencies	DV00

2. Routing

a. Each Military Department will send an original and one copy of each report (Forms 1351-A, 1351-B, 1351-C, and 1351-D) to: Agency Compliance and Evaluation, Workforce Analysis and

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Statistics Division, Workforce Surveys and Information Section,
Office of Personnel Management, Room 6441, 1900 E. Street, N.W.,
Washington, D. C. 20415, with one information copy to the Director
for Plans and Systems, Room 3A862, The Pentagon.

b. Each Defense Agency and the Washington Headquarters
Services will send an original and one copy of each report to the
ASD(C), or designee, address as in a. above.

3. Reports Control Symbol. The reporting requirements of this
Instruction have been assigned interagency report control symbol
0197-CSC-AN. Printing and availability of Forms 1351-A, 1351-B,
1351-C, and 1351-D will be as directed by the using DoD Component.

E. EFFECTIVE DATE AND IMPLEMENTATION

1. This Instruction is effective Fiscal Year 1979 which
commenced on October 1, 1978.

2. Forward two copies of implementing instructions to the
Assistant Secretary of Defense (Comptroller) within 120 days.

Fred P. Wacker

Fred P. Wacker
Assistant Secretary of Defense

Enclosures - 6

1. Reporting Agencies
2. Form 1351-A, Basic and Premium Work-years and Pay
3. Form 1351-B, Cost of Employee Benefits
4. Form 1351-C, Basic Pay by Pay System Category
5. Form 1351-D, Leave Earned and Used
6. References, continued

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Reporting Agencies

Direct to Office of Personnel Management

Department of the Army (including Corps of Engineers and
Cemeterial Expenses, Army)

Department of the Navy (including Marine Corps civilian
employees)

Department of the Air Force (including Wildlife Conservation,
Air Force)

To the ASD(C), or Designee

Defense Advanced Research Projects Agency

Defense Communications Agency

Defense Contract Audit Agency

Defense Intelligence Agency

Defense Logistics Agency

Defense Mapping Agency

Defense Investigative Service

Defense Nuclear Agency

Uniformed Services University of the Health Sciences

Defense Audit Service

Washington Headquarters Services (including: Office of the
Secretary of Defense, Organization of the Joint Chiefs of
Staff, American Forces Information Service, Department of
Defense Office of Dependent Schools, Office of Civilian
Health and Medical Program of the Uniformed Services, Medical
Information Systems Program Office, U.S. Court of Military
Appeals, Defense Security Assistance Agency, and any new or
successor activities)

Instructions for Preparation of Form 1351-A,
Basic and Premium Work-Years and Pay

A. PURPOSE

Form 1351-A is designed to obtain work-years and cost data for each component of object classes 11.1, personnel compensation for permanent positions; 11.3, personnel compensation for positions other than permanent; and 11.5, other personnel compensation.

1. Personnel compensation will equal the gross compensation for personnel services rendered to the Government, including amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions, income taxes, and other purposes.

2. Personnel responsible for payroll and personnel records will collaborate with the budget office to assure that the personnel compensation reported reconciles with related amounts reported in the budget for the past year.

B. GENERAL INSTRUCTIONS

1. A separate Form 1351-A will be prepared for (a) the total component (pay system code 800), and (b) each major pay system category shown below, if it covers 100 or more employees:

<u>Code</u>	<u>Pay System Category</u>
610	General Schedule
710	Grades similar to General Schedule (GG)
740	Wage Employees -- trades and crafts (U.S. citizens)
742	Wage Employees -- vessel employees (U.S. citizens)
746	Wage Employees -- aliens employed in foreign areas
748	Aliens employed in foreign areas (nonwage employees)

2. The Defense Agencies and Washington Headquarters Services will prepare a separate Form 1351-A for each major pay system category shown above without regard to the 100-employee minimum.

3. Codes and descriptions of items shown on Form 1351-A are as follows:

a. Code 100. Basic Work-Years and Payroll--The totals will represent the aggregate of basic work-years and payroll for codes 101, 102, and 103.

b. Code 101. Full-Time Permanent Employment--Work-years will equal the difference between the "total compensable work years" and the "full-time equivalent of other positions" as required for the Personnel Summary Schedules of the annual budget estimates (OMB Circular No. A-11, reference (c)).

(1) Permanent positions are defined for purposes of these schedules as those occupied or to be occupied by full-time employees, including (a) positions established without time limit or for a limited period of 1 year or more; plus (b) positions which have been occupied for a year or more (even though originally they may have been established as temporary positions).

(2) The nature of the position is controlling, not the nature of the employee's appointment; hence a permanent or a temporary position in fact may be occupied by either a permanent or a temporary employee. Costs will be based on object class 11.1 entries for the Object Classification Schedules, to include terminal leave payments.

c. Code 102. Full-Time Temporary Employment--Entries will represent the work-years and related costs for temporary employment.

d. Code 103. Part-Time and Intermittent Employment--Entries will represent the work-years and related costs for part-time and intermittent employees.

e. Codes 102 and 103--The sum of the work-years for codes 102 and 103 will equal the "full-time equivalent of other positions" as required for the Personnel Summary Schedules. The sum of the personnel compensation for codes 102 and 103 will reconcile to the figure for object class 11.3 (OMB Circular No. A-11, reference (c)).

f. Code 200. Premium Work-Years and Pay--The totals will represent the aggregate work-years for codes 201 and 202 and the aggregate costs for codes 201, 202, 203, 204, 205, 206, and 207.

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The sum of the personnel compensation for codes 201 through 207 will reconcile to the figure for object class 11.5 (OMB Circular A-11, reference (c)).

g. Code 201. Overtime--Report overtime work-years and costs for services in excess of the established work period for basic compensation purposes, usually a 40-hour week or an 8-hour day (5 U.S.C. 5542 and 5544, reference (e)).

h. Code 202. Holiday Pay--Report work-years and costs above the basic rate for services of 8 hours or less on holidays (5 U.S.C. 5545(b)).

i. Code 203. Sunday Pay--Report costs above the basic rate for 8 hours or less of regularly scheduled work on Sundays for which this premium pay is earned (5 U.S.C. 5545(a), reference (e)).

j. Code 204. Nightwork Differential--Report costs above the basic rate for nightwork which is not subject to overtime or Sunday pay (5 U.S.C. 5545).

k. Code 205. Hazardous Duty Pay--Report costs above the basic rate because of assignments involving hazardous duty (5 U.S.C. 5545(d)).

l. Code 206. Post Differential--Report costs above the basic rate because of differential granted as defined in 5 U.S.C. 5925. The cost figure includes tax adjustment and overseas tropical differential for Panama Canal Zone (Canal Zone Code sections 101 and 146).

m. Code 207. Other

(1) Report any other premium pay cost included in object class 11.5 which is above the basic rate or in addition to regular pay. Report here premium pay (as a percentage of basic pay up to 25 percent) to employees (a) who are required to remain in standby status, or (b) whose hours of duty cannot be controlled administratively (5 U.S.C. 5545).

(2) Identify separately each form of premium pay reported under Code 207. (Military Departments will identify separately each form of premium pay amounting to \$10,000 or more for the fiscal year.)

4. Edit checks for Form 1351-A

a. The cost for codes 100, 101, 102, and 103 divided by the representative work-years should approximate the average basic salary of each category of employees.

b. The average basic salaries computed by a., above, divided by 260 days should approximate the average daily rate.

c. For code 201, overtime costs divided by work-years should approximate the annual average overtime rate. This amount should not exceed 1 1/2 times the annual salary rate for GS-10 (step 1) of the General Schedule. Normally it will be considerably less.

Attachment - 1
Form 1351-A

WORK-YEARS AND PERSONNEL COST REPORT **BASIC AND PREMIUM WORK-YEARS AND PAY** **FISCAL YEAR _____**

Interagency Control No 0197-CSC AN

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 (Att 1 to Encl 2)

1. Agency Name		2. Agency Code
3. Pay System Category		
4. Pay System Category Code		
CODE	ITEM	PERSONNEL COMPENSATION (Thousands)
100	Total - Basic Work Years and Payrolls	
101	Full-Time in Permanent Positions	
102	Full-Time in Temporary Positions	
103	Part-Time and Intermittent	
200	Total—Selected Premium Work Years and Pay	
201	Overtime	
202	Holiday Pay	
203	Sunday Pay	X X
204	Nightwork Differential	X X
205	Hazardous Duty Pay	X X
206	Post Differential	X X
207	Other*	X X

* See Form 1351-C for list of pay system categories and codes.
 Identify separately any forms of premium pay included in code 207 that are equal to ten thousand dollars or more

CSC Form 1351-A (10-78)

Instructions for Preparation of Form 1351-B
Cost of Employee Benefits

A. PURPOSE

Form 1351-B is designed to identify the amount of employee benefits included in the total cost of Federal employee compensation and to show the percentage relationship of these benefits to personnel compensation (basic payroll). Personnel responsible for payroll and personnel records will collaborate with the budget office to assure that the employee benefits reported reconcile to the related amounts reported in the budget for the past year.

B. GENERAL INSTRUCTIONS

1. In the column labeled "Cost," show the aggregate cost during the fiscal year for the given benefit. In the next column, show the percentage that the cost of the given benefit is of basic payroll. Carry the division to five places, multiply by 100 and round to two decimal places.

2. The following code numbers and entries will be shown:

a. Code 400. Total Cost of Benefits--The total cost will represent the component aggregate costs for benefit codes 401 through 409. This amount will reconcile to the total amount reported under object class 12.1, Personnel Benefits for Civilian Employees, as defined in OMB Circular No. A-12 (reference (d)). Portions of reference (d) which relate to overall object class 12 (Personnel Benefits), and to the 12.1 subcategory (Civilian Personnel), are reprinted below:

(1) 12. Personnel Benefits--Cash allowances for personnel benefits and payments to other funds for the benefit of currently employed Federal civilian and military personnel. Also includes special benefits authorized for certain non-Federal personnel. (Payment of benefits to certain former Federal civilian and military personnel are classified under object class 13.)

(2) 12.1 Civilian Personnel--Cash allowances paid directly to Federal civilian employees and special benefits authorized by statute to be paid to certain non-Federal civilian employees. Also includes payments to other funds for the benefit of these employees. Excludes perquisites provided in kind and payments to former employees resulting from their employment. Examples:

(a) Allowances--Includes quarters allowances, uniform allowances (when paid in cash), reimbursements for notary public expenses, cash incentive awards, and allowances above basic rates of pay for service outside the contiguous 48 States and the District of Columbia to compensate for a substantially higher cost of living at the post of assignment than the cost of living in the District of Columbia (as authorized under 5 U.S.C. 5924 and 5941 (reference (e))).

(b) Also includes allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position.

(c) Relocation expenses related to permanent change of Station (PCS)--Includes authorized allowances for expenses incurred in connection with the sale of a residence, or settlement of an unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses, as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under object class 21, 22, or 25 as appropriate.

(d) Payments to other funds--Includes employer's share of employee's life insurance, health insurance and benefits, retirement, accident compensation (e.g., payments to the Office of Worker's Compensation), Federal Insurance Contribution Act taxes and other such payments.

(e) NOTE: Object class 12.1 consists of all Federal personnel benefit payments for Federal civilian employees and special benefits authorized by statute for certain non-Federal civilian employees whether or not their personnel compensation is classified under object class 11. (Benefit payments for non-Federal civilian employees under this object class include persons not reportable to the Civil Service Commission as Federal employees, e.g., Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service agents.)

b. Code 401. Health Insurance--Report (1) total costs charged to the DoD Component concerned for health insurance plans under the Federal Employees Health Benefits Act, and (2) costs charged to the DoD Component concerned under any other plans not administered by the Office of Personnel Management.

c. Code 402. Life Insurance--Report total costs charged to the DoD Component for Federal Employees Group Life Insurance.

d. Code 403. Retirement--Report total costs charged to the DoD Component for (1) civil service retirement, and (2) any other retirement plans established by the Federal Government (e.g., Foreign Service retirement).

e. Code 404. Federal Insurance Contributions Act Taxes--
Report total costs charged to the DoD Component for social security).

f. Code 405. Federal Employees Compensation Act--Report
total costs charged to the DoD Component by the Department of Labor.

g. Code 406. Suggestion and Superior Performance Awards--
Report total DoD Component costs under incentive awards programs.

h. Code 407. Uniform Allowances--Report total DoD
Component costs for uniform allowances (cash) to civilian employees.

i. Code 408. Overseas Allowances--Report total costs for
quarters allowances (5 U.S.C. 5923, reference (e)); cost of living
allowances, including post allowances, transfer allowances, separate
maintenance allowances, and educational allowances (5 U.S.C. 5924(1),
(2), (3), and (4)); and allowances based on living costs and con-
ditions of environment--employees stationed outside the continental
United States or Alaska (5 U.S.C. 5941).

j. Code 409. Other Benefits Included in Object Class
12.1--Report all other costs included in object class 12.1. This
includes costs for employees' retirement, health and life insurance,
or other welfare benefits under special plans for non-U.S. citizens
in foreign areas (e.g., social security system of host country
government).

k. Code 500. Severance Pay--Report costs for severance
payments to involuntarily separated employees (a component of object
class 13, Benefits for Former Personnel).

3. Edit checks for Form 1351-B

a. Do not include the costs for severance pay (Code 500)
in the line labeled total cost of benefits (Code 400).

b. Shown below are Government-wide figures for benefit
costs as a percentage of basic payroll.

Benefit Code and Title	Cost as Percent of Basic Payroll, FY 77
400 Total cost of Benefit	14.34
401 Health Insurance	2.77
402 Life Insurance - FEGLI	.70
403 Retirement	6.72
404 Federal Insurance Contributions Act (FICA)	.28
405 Federal Employees Compensation Act (Payments to Department of Labor	1.78
406 Suggestion - Superior Performance Awards	.06
407 Uniform Allowances	.10

408 Overseas Allowances	.31
409 Other Benefits Included in O.C. 12.1	1.61
500 Severance Pay	.16
Total Benefits, plus Severance Pay	14.49

The percentages for an individual DoD Component can be expected to vary from the Government-wide averages shown depending upon the composition of its labor force (e.g., proportion of temporaries), and the geographic location of its duty station (e.g., proportion of employees stationed outside the United States). Indicate in the transmittal letter the reasons for significant variations from the percentages shown above.

Attachment - 1
Form 1351-B

Interagency Control No 0197 CSC-AN

**WORK-YEARS AND PERSONNEL COST REPORT
COST OF EMPLOYEES' BENEFITS—FISCAL YEAR**

1 Agency Name		2 Agency Code	
CODE	ITEM	COST (Thousands)	COST AS PERCENT OF BASIC PAYROLL
400	Total - Cost of Benefits		
401	Health Insurance		
	— Federal Employees Health Benefits Act		
	— Other		
402	Life Insurance - FEGLI		
403	Retirement		
	— Civil Service Retirement		
	— Other (specify)		
404	Federal Insurance Contributions Act Taxes		
405	Federal Employees Compensation Act (Payments to Department of Labor)		
406	Suggestion and Superior Performance Awards		
407	Uniform Allowances		
408	Overseas Allowances		
409	Other Benefits Included in Object Class 12 1		
500	Severance Pay		
	Total Benefits Plus Severance Pay (Sum of Codes 400 and 500)		

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Instructions for Preparation of Form 1351-C
Basic Pay by Pay System Category

A. PURPOSE

Form 1351-C is designed to (1) identify all pay system categories used and (2) obtain a distribution of basic pay by pay system category.

B. GENERAL INSTRUCTIONS

1. The pay system categories and codes are listed on Form 1351-C. The various DoD pay systems will be identified to the appropriate pay system category codes.

2. The sum of the basic pay costs for all pay system categories (Code 800) must be identical with the amount shown for Code 100 on Form 1351-A for the total DoD Component.

Attachment - 1
Form 1351-C

WORK-YEARS AND PERSONNEL COST REPORT **BASIC PAY BY PAY SYSTEM CATEGORY—FISCAL YEAR _____**

1. Agency Name _____		2. Agency Code _____
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CODE	PAY SYSTEM CATEGORY	BASIC PAY (Thousands)
600	Total - Statutory	
610	• General Schedule	
620	• Postal field service and rural carrier schedules	
630	• Veterans Administration physicians and dentists schedules	
631	• Veterans Administration nurses schedules	
640	• Foreign Service officers schedules	
641	• Foreign Service staff schedules	
650	Public Health Service commissioned corps	
660	Environmental Science Services Administration commissioned corps	
670	Executive Schedule	
680	Individual positions—rates for which a specific rate is established by statute, which may not be adjusted by administrative action (specify)	
690	Other statutory pay systems (specify)	
700	Total - Administrative	
	Related to General Schedule:	
710	• Grades similar to General Schedule (GG) ¹	
712	Scientific and professional (P.L. 313-type) (ST) ¹	
714	Selective Service local board employees (SS) ¹	
716	Foreign Agency for International Development (FC) ¹	
718	Canal Zone General Schedule-type positions (CZ) ¹	
720	Other administrative—related to General Schedule (specify)	
	Not Related to General Schedule:	
730	Canal Zone Special Category positions (SZ) ¹	
732	Tennessee Valley Authority (salary policy employees)	
733	• TVA (trade and labor employees)	
740	• Wage boards—trades and crafts (U.S. citizens)	
742	• Wage boards—vessel employees (U.S. citizens)	
746	• Wage boards (aliens employed in foreign areas)	
748	• Aliens employed in foreign areas (non-wage board)	
750	Veterans Administration canteen service	
752	U.S. attorneys, assistants	
756	Lighthouse keepers and employees on lightships	
758	Faculty—Naval War College, Academy and post-graduate school	
760	Faculty—Maritime Academy	
762	Faculty—Coast Guard Academy	
764	• Employees whose pay is fixed under cooperative agreement with States	
766	Student nurses, interns, residents	
768	Experts and consultants	
770	Employees on a fee, contract, or piecework basis	
772	Teachers in dependent schools: abroad	
773	Teachers in dependent schools in U.S. (P.L. 81-874)	
774	Polio—White House, Park, Secret Service	
775	Alaska Railroad trainmen and clerical	
776	NASA "Excepted"	
777	Census enumerators	
780	Schedule A—section 213.3102(v), (w) (youth paid at a minimum wage rate)	
790	Other administrative—not related to General Schedule (specify)	
800	Agency Total ² - Sum of All Pay Systems	

¹ Alphabetic codes refer to Pay Plan codes listed on Pages V-20—V-26 of Federal Personnel Manual Supplement 265-31

² Must be identical with the basic payroll cost reported for Code 100 on CSC Form 1351-A for the entire agency

* A separate CSC Form 1351-A must be submitted for each of these pay system categories if it covers 100 or more employees

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Instructions for Preparation of Form 1351-D,
Leave Earned and Used

A. PURPOSE

A significant part of the cost of Federal employee compensation is for time paid for but not worked. This report is designed to obtain information based on leave records maintained in payroll systems which provide the amount or value of annual, sick or administrative leave and official holidays actually used.

B. GENERAL INSTRUCTIONS

1. A summary report in the format of Form 1351-D will be prepared for each DoD Component. Items 1 through 4 under "Type of Leave" apply to employees covered by 5 U.S.C. 6301 (reference (e)). Item 5 applies to employees not covered by 5 U.S.C. 6301.

2. Items are defined as follows:

a. 1. Annual leave--Include (a) the number of days paid for but not worked and charged to annual leave, home leave; and (b) days for which lump-sum payments were made at time of separation.

b. 2. Sick leave--Include the number of days charged to sick leave by (a) active employees, and (b) those scheduled to be retired for disability.

c. 3. Holidays--Include the aggregate number of Federal holidays paid for but not worked.

d. 4. Administrative leave--Include the aggregate number of days charged to administrative leave as defined by Federal Personnel Manual Chapters 610 and 630 (reference (f)). Types include: shore leave (vessel employee); military leave (National Guard and Reserve duty); court leave (jury and witness); administrative dismissals, such as hazardous weather, hot weather dismissals, and when a field office is closed on a local holiday because Federal work may not be properly performed; and other excused absences, such as for registration and voting, civil defense activities, participation in military funerals, blood donations, taking examinations, attending conferences and conventions, and representing employee organizations.

e. 5. Other leave--(Applies to employees not covered by 5 U.S.C. 6301 (reference (e))). Report all leave used regardless of type. Included are certain part-time and temporary employees (construction), Panama Canal Zone employees, Veterans Administration

physicians, dentists, and nurses, non-U.S. citizen employees in foreign areas, certain teachers, and executive branch officials appointed or designated by the President.

3. Columnar Listing

a. The number of days reported as leave used, earned, and forfeited should be based on the amounts accumulated in the leave records (and reports) during the leave year ending during the fiscal year covered by the report. The number of days of leave reported as carried over should relate to employees on board at the end of the leave year.

b. Accumulated sick leave converted to service credit for retirement annuities should be reported for all employees who retired during the leave year.

c. The value of leave used will be computed by relating and accumulating the daily pay rates of the using employees.

4. Edit check for Form 1351-D. The value of leave used divided by the number of days equals value per day. This amount should approximate the average daily rate computed for the edit check on Form 1351-A.

Attachment - 1
Form 1351-D

WORK-YEARS AND PERSONNEL COST REPORT **LEAVE EARNED AND USED** **LEAVE YEAR _____**

Interagency Control No 0197-CSC-AN

1. Agency Name		2. Agency Code				
Type of Leave	Leave Used			Number of Leave Days		Credited for Retirement
	Number of Days	Value (Thousands)	Earned	Carried Over End of Year	Forfeited End of Year	
1. Annual	(1)	(1)				XX
2. Sick					XX	
3. Holidays			XX	XX	XX	XX
4. Administrative			XX	XX	XX	XX
5. Other ²						

¹ Includes lump-sum payments of terminal leave to separating employees and related accumulated days of annual leave
² Leave granted to employees not covered by chapter 63 of title 5, U.S. Code, regardless of type of leave. Specify categories of employees for whom this type of leave is reported

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References, continued

- (d) OMB Circular No. A-12, "Object Classification," July 21, 1977
- (e) Title 5, United States Code, Sections 5542, 5544, 5545, 5545(b),
(d), 5546(a), 5724(a), 5923, 5924, 5924(1) through (4), 5925,
5941, and 6301
- (f) Federal Personnel Manual, Chapters 610 and 630