



# Procedure

## Hours of work, accrued time off, time off in lieu and timesheet arrangements for non-school based public servants procedure

**Version:** 6.2 | **Version effective:** 14/05/2021

### Audience

This procedure applies to all non-school based public servants.

### Purpose

This procedure sets out the steps employees, managers and supervisors must follow in effectively managing hours of work, accrued time off (ATO) and record keeping.

### Overview

ATO and Time off in Lieu (TOIL) arrangements enable the workforce to respond to operational and client needs while providing benefits to employees through more flexible working arrangements.

The organisational (flexible) hours of work arrangements for day workers is a system that provides for employees, in consultation with their supervisor, to accrue hours for work performed within the spread of hours which are in excess of ordinary hours.

Employees are able to access this ATO, subject to the approval of their supervisor, at a time that is mutually convenient to the employee and the work unit. This is to provide all eligible employees with access to an accrued full day off within a four-week work cycle; however, nothing will limit the ability of a director-general or delegate and an employee to agree to access accrued time in part-days off.

The entitlements covered in this procedure are outlined in the [Summary of entitlements: hours of work, ATO, TOIL and timesheet arrangements fact sheet](#).

### Responsibilities

#### Employee

- Accurately record time and attendance

- Maintain a timesheet for each work cycle (28 days) to record attendance using either the [Alloc8](#) (DoE employees only) timesheet system or the department's [Excel timesheet](#) (DoE employees only)
- Ensure that there is no more than five days (36.25 hours) ATO accrual carried over from one work cycle to the next, noting that any ATO accrual in excess of five days (36.25 hours) will be forfeited without payment, unless approved by your manager/supervisor
- Submit completed timesheets to the manager/supervisor for approval at the end of each pay fortnight
- Ensure approval has been given before accessing any ATO
- Take reasonable steps to utilise Time off in lieu (TOIL) within 12 months of accrual.

### Manager or supervisor

- Manage employees' hours of work to meet work unit requirements
- Authorise the use of electronic timesheets such as [Alloc8](#) (DoE employees only) or the department's [Excel timesheet](#) (DoE employees only)
- Manage employees' workloads to ensure that employees are provided with the opportunity to access ATO in order to avoid the forfeiting of ATO in excess of the maximum five days' (36.25 hours)
- Consider requests to carryover ATO in excess of five days' when required
- Manage ATO requests (including approvals and rejections), ensuring operational and client service needs are met
- Consider human rights when making a decision regarding an employee's request to access ATO/TOIL
- Monitor ATO accrual on employee timesheets, taking into account maximum annual leave balances
- Set the times (through consultation with the affected employees) that ordinary hours are to be worked by employees within the spread of hours to meet operational and client service needs
- Ensure an employee presence at all times within agreed office hours
- Approve any work undertaken outside ordinary hours and where appropriate endorse overtime payment claims
- Verify and sign or electronically authorise timesheets submitted by employees, ensuring hours worked are approved and an ATO balance of no more than five days (36.25 hours) is carried over from one work cycle (28 days) to the next, except in circumstances where business needs have prevented the taking of ATO
- Ensure complete and accurate attendance records are kept on file for seven (7) years (either electronic or hard copy) for audit purposes
- Ensure that an employee who resigns, retires or otherwise ceases duty has had an opportunity to utilise all accrued time prior to cessation of duty
- Ensure employees have been provided with a reasonable opportunity to utilise TOIL within 12 months of accrual.

## Process

### Applying to work outside spread of hours

- Employees who wish to work outside their normal spread of hours:

**Uncontrolled copy.** Refer to the Department of Education Policy and Procedure Register at <https://ppr.qed.qld.gov.au/pp/hours-of-work-accrued-time-off-time-off-in-lieu-and-timesheet-arrangements-for-non-school-based-public-servants-procedure> to ensure you have the most current version of this document.

- must obtain written agreement with their manager/supervisor;
- ensure the agreement is signed and dated by both parties;
- a copy of the agreement must be retained with the employee's attendance records
- The agreement may be for a specified or indefinite period of time.
- A written agreement can be withdrawn at any time by either party, provided the request is in writing and signed by the withdrawing party. The withdrawing party is encouraged to provide at least one week's notice of their intention to withdraw from the agreement. In this circumstance, the employee would revert back to the standard spread of hours in which ordinary time is worked.

## Taking breaks and pauses

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Employees are to negotiate with their manager/supervisor the appropriate timing of breaks and pauses.

### Meal breaks

- Employees who work in excess of five hours on any day must take an unpaid meal break of not less than 30 minutes between the third and sixth hour of duty, or as prescribed in the relevant Award or Agreement.
- Employees are not permitted to work through their lunch breaks and leave early.

### Rest pauses

- Employees who work in excess of six hours on any day are entitled to a paid rest pause of 10 minutes in both the first and second half of their working day.
- Employees who work between three and six hours on any day are entitled to a single paid rest pause of 10 minutes during their working day.

## Completing timesheets

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Applying for an exemption from completing timesheets

- AO7 and AO8 (or equivalent) roles are able to seek exemption from completing timesheets through their authorised Human Resources (HR) delegate, as specified in the [HR Delegations Manual](#) (DoE employees only)
- The authorised HR Delegate must provide written exemption if approved.
- The authorised HR Delegate must retain the exemption on file for audit purposes.

Completion of timesheets for all employees (except those with an exemption as per above).

- All employees must record starting and finishing times on the hour or at 15 minute intervals recorded for each work cycle (28 days) utilising either:
  - [Alloc8](#) (DoE employees only); or
  - The department's [Attendance sheet](#) (DoE employees only).
- At the end of each fortnight the completed timesheet must be:
  - submitted electronically, with approvals regarding taking of ATO retained by the work unit, or

- o printed and signed by the employee to verify the hours entered are true and correct, before being submitted to the manager/supervisor for approval. Any approval regarding taking of ATO should be attached to the timesheet.

## Managing ATO

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### Accruing ATO

ATO can only be accrued if the following requirements are met:

- hours of work must reflect the needs of the work unit / department.
- work is allocated for the employee to perform and is performed during such period.
- accrual of additional time must focus on and respond to operational and client service needs.
- if a carryover balance in excess of five days (36.25 hours) is required to be carried over to the next work cycle, an employee must seek written approval from their supervisor. Any unapproved ATO carryover balance in excess of five days (36.25 hours) carried over to the next work cycle will be forfeited without payment. Approval can be sought to retain an ATO accrual in excess of five days only in circumstances where business needs have necessitated such an excess, and have prevented the taking of ATO.

### Accessing ATO

- An employee must request from their manager/supervisor in writing, and in a timely manner, that they would like to access their ATO.
- ATO is only available at a time that is mutually convenient to the employee and work unit, subject to the approval of the employee's supervisor.
- A supervisor must consider the application, taking into account the mutual convenience of the employee and the work unit. The supervisor must approve in writing an employee taking ATO prior to it being taken. Supervisors are to recognise employees' family and other commitments in negotiating the accrual of additional hours and the taking of accrued time.
- A supervisor must ensure that an employee has taken their ATO prior to their separation from the department as accrued time will not be paid out either upon separation from the department or at any other stage during employment.
- ATO can be taken as full days or part days, subject to the approval of your manager/supervisor.

### Recording ATO

- Employees must record ATO accrued and taken on their timesheets.
- Managers/supervisors must approve all accrued and taken ATO. A record of this approval should be filed with the corresponding timesheet.

### ATO for employees who have been exempted from completing timesheets

- Employees who have been exempted from completing timesheets are not able to access ATO. However, they are able to access TOIL. Please refer to section below regarding TOIL.

## Managing ATO balances

Managers/supervisors must manage their employees' ATO balances to accommodate peaks and troughs in work demand. A manager/supervisor should:

- consider operational and client service requirements in managing ATO accruals and acquittals.
- ensure employees have access to accrue the equivalent of no less than one days' time off in a work cycle.
- ensure that where a carryover balance from one workcycle to the next occurs due to operational and client service needs, the maximum ATO that an employee can carry over is five days accrual, except by approval.
- advise employees that any ATO in excess of the maximum accrual of five days will be forfeited without payment unless prior approval has been sought to retain ATO accrual in excess of 5 days. Approval can be sought only in circumstances where business needs have necessitated such an excess, and have prevented the taking of ATO.
- when monitoring accrual of ATO, the manager/supervisor must take into consideration whether or not staff are approaching their maximum annual leave balance. If so, it may be necessary for the employee to cease accruing ATO until such a time as their annual leave balance returns to a manageable level.

Employees exceeding the maximum accumulation may be directed to take leave in accordance with the provisions of the [Industrial Relations Act 2016 \(Qld\)](#).

## Debit time

- An employee who has no ATO balance may, with the written consent of their supervisor, accrue debit time in exceptional circumstances.
- Debit ATO cannot exceed 7.25 hours.
- Employees must record debit ATO time on their timesheet.
- Employees who have been permitted to accrue debit time must restore their accrued time balance to a zero or positive balance as soon as possible or within a timeframe negotiated with their manager/supervisor.
- Employees subject to a managing unsatisfactory performance process or absenteeism management plan are not permitted to accrue a negative ATO balance.

## Leaving the department with accrued debit time

- It is the responsibility of the manager/supervisor to notify the payroll services unit of the number of debit hours where an employee has accrued debit time and the time has not been made up by the time of cessation of duty with the department. The debit hours can then be deducted from any remuneration or entitlements owing to the employee at the time of separation.

## Time off in lieu

- All employees must record their TOIL on their timesheets.
- If an employee who is exempted from completing timesheets is approved to work overtime or is directed to work overtime by their supervisor, the employee is entitled to accrue TOIL in accordance with the relevant [Hours, Overtime and Excess Travel \(Directive 02/18\)](#). Written evidence of performing such time must be kept by the work unit for audit purposes.

- Managers/supervisors must approve all TOIL in writing prior to being accrued/worked and prior to TOIL being taken.
- TOIL is to be taken within 12 months of the date overtime was worked and at a time convenient to the department and the employee. Where agreement cannot be reached, the department may direct the employee when the TOIL is to be taken.

## Definitions

Term	Definition
<b>Accrued time off (ATO)</b>	An approved absence during which an employee is able to access previously accrued time.
<b>Accrued time</b>	Ordinary hours performed in excess of the ordinary working hours of the employee, within the spread of hours.
<b>Debit time</b>	A negative accrued time balance.
<b>Ordinary hours</b>	For a full-time employee: Ordinary hours of duty, exclusive of meal breaks, shall be an average of 36.25 hours per week and 7.25 hours per day, with a maximum of 9.5 hours per day; or the agreed pro-rata hours for part-time employees.
<b>Spread of ordinary hours of duty</b>	The hours 6:00am to 6:00pm Monday to Friday or other spread of hours applicable to particular classifications as specified in the relevant Award or Agreement.  The hours between 6.00am to 7.00pm Monday to Friday for employees whose place of work is within the inner Brisbane CBD where there is a mutual written signed agreement between the employee and their manager/supervisor.
<b>Overtime</b>	Additional work in excess of ordinary hours.  On a public holiday (or substituted day) under the <a href="#">Holidays Act 1983 (Qld)</a> – the term includes work in excess of ordinary hours, but excludes ordinary hours on a public holiday.
<b>Maximum accumulation of annual leave</b>	The maximum accumulation of annual leave balances will be the equivalent of an employee's annual leave entitlement for a two year period.
<b>Time off in lieu (TOIL)</b>	TOIL means time off in lieu of paid overtime on a time for time basis. TOIL is authorised overtime performed which is not compensated by remuneration. Employees receiving a salary level above that prescribed for an employee in classification level AO5 paypoint 4 (or equivalent), are not entitled to remuneration for overtime (unless discretionary approval has been given by the delegated officer). These employees shall instead be compensated by TOIL, equivalent to the amount of additional time worked, on a time for time basis, in accordance with clause 18.1 and 18.4 of the <a href="#">Queensland Public Service Officers and Other Employees Award - State 2015</a> , and the <a href="#">Hours, Overtime and Excess Travel (Directive 02/18)</a> or any directive

Term	Definition
	relating to Hours and Overtime as issued or amended from time to time.
<b>Work cycle</b>	A period of time specifying a number of consecutive days during which accrued time and approved leave will be accounted. Currently defined as a period of 28 calendar days.

## Legislation

- [Public Service Act 2008 \(Qld\)](#)
- [Industrial Relations Act 2016 \(Qld\)](#) Chapter 1 to Chapter 19
- [Human Rights Act 2019 \(Qld\)](#)
- [Public Service Regulation 2018 \(Qld\)](#)
- [Queensland Public Service Officers and Other Employees Award - State 2015](#), Part 5; Schedule 3 – section 1
- [Department of Education Certified Agreement 2019](#)
- [Hours, Overtime and Excess Travel \(Directive 02/18\)](#)
- [Attendance Recording and Reporting Requirements \(Directive 07/18\)](#)

## Delegations/Authorisations

- [HR Delegations Manual](#) (DoE employees only)

## Policies and procedures in this group

- Nil

## Supporting information for this procedure

- [Summary of entitlements: hours of work, ATO, TOIL and timesheet arrangements fact sheet](#)

## Other resources

- [Alloc8 timesheet](#) (DoE employees only)
- [Attendance sheet](#) (DoE employees only)
- [Central business district \(CBD\) area description](#)

## Contact

For further information, please contact:

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## Review date

22/01/2023

## Superseded versions

*Previous seven years shown. Minor version updates not included.*

6.0 Hours of work, accrued time off, time off in lieu and timesheet arrangements for non-school based public servants

5.0 Hours of work, accrued time off, time off in lieu and timesheet arrangements for non-school based public servants

4.0 Hours of Work, Accrued Time Off and Timesheet Arrangements for Non School Based Public Servants

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