

TIME REPORTING POLICY

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Policy Owner: Regulatory Compliance

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This document sets forth Booz Allen's policy regarding employees' reporting of time spent on work-related activities and absences from work. Specifically, the purpose of this policy is to provide instructions so that each employee will report all such time accurately and completely and each time approver understands his/her responsibilities in that critical role. Contents include:

General Policy Statement

Section 1: Personal Completion of Time Reports and Responsibility for Entries addresses each employee's obligation to personally complete his/her own time report including those limited exceptions where a time approver may complete a report for an employee.

Section 2: Daily Time Recording covers each employee's obligation to record time daily, including estimating time at the end of a time reporting period, situations where TimeOnline (TOL) is inaccessible due to travel or other reasons, special instructions for new employees, responding to "Invalid" or "Warning" messages when saving a time report, and how to record time pending receipt of requested guidance.

Section 3: Twice-Monthly Report Submission details the timing and process for submitting time reports and the status classifications (e.g., "Submitted and Approved") for time reports following each reporting period.

Section 4: Access to Time Reporting Records and Policy & Responding to Floor Checks and Audits specifies the requirement to maintain access to current time reporting information and this policy at all times and provides information on what to do during a floor check or similar review.

Section 5: Total Time Reporting covers distinguishing between "work activities" and "non-work activities," reporting time in quarter-hour increments (unless otherwise required by task authorization, contract, or state or local law), and when employees may record time to "unassigned time" charge numbers.

Section 6: Accurate Reporting of Work Location describes how to correctly apply TOL tax location codes and the "telework" designation.

Section 7: Task Authorizations & Charge Numbers sets forth the process for authorizing employees to charge time to a particular activity and a description of the firm's charge number structure.

Section 8: Correcting Errors & Estimates addresses the process for making corrections to previously recorded time including estimated time recorded at the end of a time reporting period.

Section 9: Flexible Scheduling & Overtime contains the firm's rules regarding time reporting when employees are unable to work their normal hours and how overtime-eligible employees should report overtime.

Section 10: Holidays, Unworked Days, Leave and Other Absences sets forth the time reporting rules applicable to firm holidays and workdays where an employee is taking leave or will be absent from work.

Section 11: Flexible Work Arrangements covers time reporting rules for employees who have entered into formal alternate work arrangements with the firm.

Section 12: Time Approver Responsibilities specifies the duties of individuals responsible for approving the time reported by other employees.

Section 13: Seeking Guidance and Reporting Violations sets forth each employee's obligation to seek guidance where he/she is uncertain as to how to proceed and to report any situation that the employee reasonably suspects is a violation of this policy or any applicable statute or regulation.

Section 14: Terminology defines key terms that are used throughout this policy.

Appendix 1: [TOL Tax Location Codes](#)

Appendix 2: [Temporary Time Report](#)

Appendix 3: [Training Charge Number Guide](#)

Appendix 4: [Charge Number Structure Guide](#)

While this policy endeavors to comprehensively address the firm's requirements on time reporting, there will always be situations where the application of a rule may be ambiguous. As further detailed in *Section 13: Seeking Guidance and Reporting Violations*, in any such situation, the employee must seek appropriate guidance before taking action. This guidance may come from his/her time approver or manager, the Regulatory Compliance staff, the Law Department, the Ethics and Business Integrity Office, the Ethics and Compliance Committee, the EthicsFirst Line (800-501-8755) or any Officer of the firm. Employees may contact the EthicsFirst Line anonymously if they would like. Regardless of who is contacted or whether the employee chooses to remain anonymous, Booz Allen does not tolerate retaliation against any employee who, in good faith, raises a question or concern or reports suspected misconduct.

This policy is effective July 1, 2013, and supersedes all prior time reporting policies as of such date and may be revised from time to time as necessary.

General Policy Statement

Each Booz Allen Hamilton employee must accurately report all time devoted to work activities and absences from work in a timely manner as detailed in this policy. Each time approver must appropriately instruct the employees whose time he/she approves on the requirements of this policy and reasonably verify that those employees are fully and accurately reporting all work time and absences from work in accordance with this policy.

Section 1: Personal Completion of Time Reports and Responsibility for Entries

Time recording and reporting must be done electronically via the TimeOnline (TOL) system. If the TOL system is unavailable or the employee does not have access to the system, the employee must use a temporary paper time report available in [Appendix 2: Temporary Time Report](#) of this policy. (*Section 2: Daily Time Reporting* contains instructions on completing a temporary time report.)

Within the Booz Allen firewall, TOL may be accessed via tol.bah.com. Outside the firewall, access is available at tolconnected.bah.com. TOL is also available via iPhone or other smart phone device at tolmobile.bah.com. Technical instructions and assistance on using TOL are available by clicking the “Help” button in TOL or by calling the Help Desk at 877-927-8278.

Each employee is personally responsible for the completeness and accuracy of information submitted in his/her time report. For each time entry, the employee must complete all relevant fields in TOL (e.g., charge number, TOL tax location code, telework status, and reported time).

Each employee must personally complete his/her own time report except for the following two circumstances where a time approver may report time on behalf of an employee:

- If an employee cannot access TOL on the date that a time report is due for submission, the time approver may complete the time report using information provided by the employee.

When entering the time, the time approver must provide an explanation as to why he/she is completing the report as prompted by TOL. Promptly upon gaining access to TOL, the employee must review and certify the time entries completed by the time approver. (*Section 2: Daily Time Recording* provides additional instructions on recording time if TOL will not be accessible during business travel.)

- If an employee is on short-term disability, military, or Family Medical Leave Act leave, the time approver must complete and certify the time report for the employee using the appropriate leave category.

Submitting inaccurate information in a time report may result in disciplinary action up to and including termination of employment.

Inaccurate time reporting may result in criminal and civil penalties and loss of privileges such as a security clearance. Additionally, the firm will report inaccurate time charging related to a government contract to the appropriate authorities as required by applicable law.

All employees are required to be knowledgeable about the contents of this policy and to complete Booz Allen’s Time Reporting Certification when directed by firm management. Newly hired employees must complete training on this policy as part of their orientation to the firm.

Section 2: Daily Time Recording

Each employee must personally record all time spent on work activities daily at the end of the workday, and after the work has been done. *Section 5: Total Time Reporting* explains what constitutes a “work activity.” An employee’s time entry is considered to be late at 2:00 pm the following day, or in the case of shift workers, at 2:00 pm following the close of their work day.

Exceptions to Daily Time Reporting:

- Estimated time to be worked on or after the last regular business day of a time reporting period (as detailed in *Section 3: Twice-Monthly Report Submission*); and,
- Absences/leave

For each work activity, the employee must enter the correct charge number, the TOL tax location code for the work performed, and the correct telework designation. (*Section 6: Accurate Reporting of Work Location*, and *Section 7: Task Authorization & Charge Numbers*, explain how to complete these items.)

An entry—either to a charge number or absence code—must be entered for each weekday during the time reporting period and any weekend days or holiday where work activities are performed. The “New Employee” section addresses coding pre-start date days in TOL; *Section 10: Holidays, Unworked Days, Leave and Other Absences* covers entries for weekdays when an employee does not perform a work activity.

Estimated Work Time on the Final Business Day of a Time Reporting Period

In order to complete the time report approval process by the required deadline as detailed in *Section 3: Twice-Monthly Report Submission*, **an employee may be required to estimate time to be performed on work activities and/or leave on and after the last business day of the reporting period.** Any estimates must reflect the employee’s good faith, reasonable approximation of the time to be devoted to reportable work activities and absences between the submission time and the end of the reporting period.

If the employee’s actual time devoted to a work activity or leave deviates from the submitted estimates, the employee must promptly submit a Time Input Adjustment (TIA) in accordance with *Section 8: Correcting Errors & Estimates* of this policy to correct the reported time to accurately reflect the actual time devoted by the employee to the work activity or absence.

TOL Inaccessible or Unavailable

If an employee does not have access to the TOL system or the TOL system is unavailable, the employee must accurately record time in ink on a hard-copy temporary time report at the end of each workday until TOL access is regained. A temporary time report template is available in [Appendix 2: Temporary Time Report](#) (separate file).

The employee must transfer the information from the temporary time report into TOL as soon as possible. Following the transfer, the employee may discard the temporary time report.

Business Travel

It is expected that during almost all business travel an employee will have access to TOL via the Internet or via iPhone or other smart phone devices via TOL Mobile at tolmobile.bah.com and will enter time accordingly. **If an employee will not have access to TOL during travel, the employee must, prior to leaving, use the “travel planning” feature in TOL to indicate that he/she will be on “travel” status for the specified period.**

New Employees

New employees will have their TOL account activated upon their first day of work. If the employee's start date is on the last day of the last business day of the time period, then the employee will be given paper timesheets at new hire orientation.

If an employee's start date is not on the first day of the time reporting period (i.e., the 1st or 16th of the month), then the employee must designate each workday preceding the start date as an “unworked day” absence on his/her initial time report.

“Invalid” and “Warning” Messages

If an “Invalid” message appears when an employee attempts to save a time entry, there is a problem with the charge number being used. If a “Warning” message appears, the period of performance for the entered charge number has expired. Regardless of the message that appears, the time entered will still be saved but the employee must record the specific message that appears and take the following steps to resolve the problem:

1. Verify that the charge number and associated information was entered correctly.
2. If the information was entered correctly, verify with the manager who provided the task authorization that the correct number was provided.
3. If the manager verifies that the provided charge number was correct, the task authorization manager must notify the project or job manager and/or the contract briefer of the problem and follow his/her instructions to resolve it.

Unresolved invalid entries will be recorded in a suspense account and, therefore, will not be billed to the client until the matter is resolved. The Labor Accounting team will follow up on all unresolved invalid entries with the affected employee and time approver.

Overtime and Minimum Hours Validation Messages

If a Salaried Overtime-Eligible and Hourly Overtime-Eligible employee fails to record overtime as a separate entry as required by this policy or does not record the minimum required for a workweek, he/she will receive a validation failure message in TOL. An employee receiving such a message must follow the applicable guidance by clicking “Help” in TOL and the Time Reporting and Pay Practices Policy.

Entering Time Pending Guidance

If an employee has a question about the proper recording of time, he/she must seek guidance from his/her time approver or one of the contacts in *Section 13: Seeking Guidance and Reporting Violations*. **If the employee has not received guidance by the point at which time must be recorded, the employee should send an email to the time approver (or, if such email is not feasible due to the nature of the**

guidance sought, to Regulatory Compliance at regulatory_compliance@bah.com) to document the question and must record the accurate amount of time to an “N” charge number (N plus project name/description – up to 20 characters) as a temporary placeholder. Once guidance has been provided, the time must be transferred to the correct charge number. If the guidance is provided after submission of the time report, the employee will receive a suspense memo from Labor Accounting and must accomplish the transfer by responding to that memo.

Section 3: Twice-Monthly Report Submission

There are two time reporting periods each month. The first period covers the 1st through the 15th of the month and the second covers the 16th through the final day of the month.

Unless the employee's time approver directs the employee to submit his/her time report at a different time, **the deadline for time report submission is 2:00 pm local time on the last business day of the time reporting period.** Employees who do not submit their time report prior to 6:00 am local time may receive automated reminder emails to help ensure they submit by 2:00 pm; a time approver's instruction to submit the time report at a later time during such day supersedes any instructions in these emails.

When required to meet the submission deadline, an employee may include estimated time to be devoted to work activities and/or leave on and after the last business day of the reporting period in conformance with *Section 2: Daily Time Recording*.

Each employee must personally submit and certify a completed time report by the required deadline, except for situations set forth in this Time Reporting Policy where a time approver can submit a time report on behalf of an employee.

A report may not be submitted prior to the last business day of the reporting period, except where a planned absence coincides with the end of the reporting period.

Salaried Overtime-Eligible and Hourly Overtime-Eligible employees must submit time reports with work activities or absences that meet the minimum hours requirement for their established work week (40 hours for full time staff) or TOL will reject the time report. Salaried employees who submit a time report containing fewer hours than their standard schedule will receive a warning notice that they are about to make such a submission and must confirm their intent to submit the report prior to proceeding.

In submitting a time report, **each employee must certify that all time is reported accurately (or, in the case of estimated time to be worked on or after the last business day of the reporting period, represents the employee's good faith, reasonable estimate of the time to be devoted to reportable work activities and absences) and conforms to this Time Reporting Policy.** When an employee submits a time report, TOL will ask the employee to certify that the report is accurate and conforms to the firm's policy; **responding "yes" to the query constitutes an employee's signature on the time report and certification as to its conformance to this policy.** If an employee cannot make this certification, he/she must seek immediate guidance in accordance with *Section 13: Seeking Guidance and Reporting Violations*.

The TOL system will not accept a report that does not have an entry for each weekday during the reporting period. *Section 2: Daily Time Recording* explains how new employees should code days before their first day of employment at the firm and *Section 10: Holidays, Unworked Days, Leave and Other Absences* covers entries for regular workdays on which no work was performed.

Time reports must be either approved or disapproved by the time approver by 11:00 pm Eastern Time on the last business day of the time reporting period. Employees and time approvers must endeavor to resolve any errors, incomplete entries, questions, or concerns regarding a submitted time report so that the time approver can approve the time report by such time. Any changes to a submitted time report must be made in accordance with *Section 8: Correcting Errors & Estimates*.

The following status classifications and obligations apply to a time report after it is due:

- “Submitted and Approved” means the employee has submitted the time report, and both the employee and time approver have certified it. A time report in this status requires no further action unless a correction to estimated hours in the report is required or an error or inaccuracy in the report is later discovered, in which case the report must be corrected in accordance with *Section 8: Correcting Errors & Estimates*.
- “Unsubmitted and Approved” means the time approver certified the time report, but the employee did not submit and certify it (e.g., the time approver submitted the report because the employee was on travel without access to TOL). Except in circumstances where this status is permitted by this policy, this status indicates a possible violation of the time reporting policy by the employee (for not submitting his/her timesheet on time) and/or the time approver (for approving a timesheet that was not certified by the individual working the hours). An employee whose report status is “Unsubmitted and Approved” must review and certify his/her report as soon as possible.
- “Submitted and Unapproved” means the employee submitted and certified the time report, but the time approver did not certify it. In such circumstance, the time approver must review and certify the report as soon as possible. If a time approver has unresolved questions or concerns about entries in a time report at the report approval due time, the time approver must disapprove the report (see last bullet). Leaving it “Submitted and Unapproved” is not an acceptable alternative. This status indicates a possible violation of this policy by the time approver.
- “Unsubmitted and Unapproved” means that neither the employee nor the time approver certified the time report. An “Unsubmitted and Unapproved” time report is considered a missing time report. This status indicates a possible violation of the time reporting policy by the employee and/or the time approver. Where this status is present, Labor Accounting will notify the employee that he/she must print a copy of the affected TOL time report, complete any missing entries and correct any erroneous ones, manually sign it, then submit it to the time approver for review and approval, and forward it to Labor Accounting as soon as possible.
- “Disapproved” means that the time approver reviewed the time report and either has unresolved questions or concerns regarding one or more entries or is rejecting it for being incomplete or containing one or more errors. In such circumstance, the time approver must review the basis for disapproval of the time report with the employee and provide the employee with instructions for correcting the report. Following the review, the employee must promptly correct and resubmit the time report unless the employee disagrees with the basis for the disapproval and cannot resolve the matter with the time approver. In such case, the matter must be referred to Regulatory Compliance or the Ethics and Business Integrity Office for resolution. If a time report remains “Disapproved” at the due time for approval of the time report (i.e., 11:00 pm Eastern Time on the last business day of the time reporting period), the same process for resolving “Unsubmitted and Unapproved” time reports must be followed to submit and approve the final, correct time report.

All time reports missing at the 11:00 pm Eastern Time report approval/disapproval deadline will be subject to follow-up by Labor Accounting, and will result in unprocessed and missing hours for which the client cannot be invoiced.

Section 4: Access to Time Reporting Records and Policy & Responding to Floor Checks and Audits

Each employee must have immediate access (either hard copy or electronic) in his/her work area to the following documents at all times: (1) All task authorizations under which he/she is currently working or has worked under during the current time reporting period, (2) His/Her time report for the current reporting period and (3) This Time Reporting Policy.

Booz Allen, the Defense Contract Audit Agency (DCAA), and other client agency auditors may conduct unannounced floor checks to verify adherence to the Time Reporting Policy and compliance with applicable regulations.

If an employee is selected for an on-site floor check by a government official, the employee should invite the auditor into his/her office and verify the auditor's credentials. The auditor should be escorted by a Booz Allen representative from Regulatory Compliance or the Ethics and Business Integrity Office. **The employee must answer all questions from the auditor truthfully based on the employee's personal knowledge.** If requested, the employee must provide the auditor with copies of his/her current time report, current task authorizations, and this Time Reporting Policy. The auditor may also request a copy of the employee's Booz Allen badge, which the employee should provide if requested. If the auditor requests other documents, the employee must refer the auditor to his/her task manager—work-related documents are Booz Allen property, not the property of its employees, and may not be provided to third parties (including, but not limited to, government officials or investigators) without the authorization of the Law Department.

If an employee is selected for a DCAA floor check by phone, he/she should take the following steps:

1. Confirm the auditor's name and who they represent (e.g., DCAA)
2. Determine whether a Booz Allen representative from Regulatory Compliance or the Ethics and Business Integrity Office is present with the auditor. Verify this representative is from Booz Allen (e.g., by checking the Global Address List). If so, the Booz Allen representative can verify the auditor's credentials and you may commence the telephone floor check. If not, inform the auditor that a member of Regulatory Compliance or the Ethics and Business Integrity Office must be present on the call before the telephone floor check can begin. Politely explain that without verification of credentials, no information can be provided. You can put the auditor on hold and conference in the Booz Allen representative.

***Note:** It is imperative that you inform the DCAA auditor that you are willing to cooperate with the DCAA floor check, but that you need to follow Booz Allen-established procedures in order to do so. See the contact list for Regulatory Compliance on our Hello site

<https://hello.bah.com/firm/Finance/RegComp>. If you cannot reach a member of Regulatory Compliance, please contact the Ethics and Business Integrity Office at ethics@bah.com.

3. At the conclusion of the telephone floor check, the auditor may request that the employee provide a photocopy of his/her badge via email (PDF) or mail (hardcopy). The employee should comply with this request.

4. If the DCAA auditor leaves a voicemail with instructions to call back, immediately contact a member of Regulatory Compliance or the Ethics and Business Integrity Office to confirm the request and verify credentials. Do not call the auditor back until a Booz Allen representative has joined the call.

Additional guidance on responding to audits, floor checks, and other investigations can be found in the Policy Library on hello.bah.com under “Government Contracting Compliance.”

Section 5: Total Time Reporting

Booz Allen uses the “total time” accounting method. **This method requires that each employee record and report all time devoted to work activities and leave to the appropriate charge numbers.** This obligation applies regardless of (1) whether the activity was billable, (2) the location where the activity was performed, (3) whether the total time worked during a day was more or less than 8 hours, (4) whether the work was performed for a public or private sector client, or (5) the impact on business metrics such as billable hours targets.

Under-reporting of time devoted to work activities is as problematic and incorrect as over-reporting it. Booz Allen’s total time accounting methodology is founded on each employee reporting all time spent on work activities (both direct and indirect) and leave. Failure to report all such time may result in the misallocation of costs on client invoices. **Time spent on a work activity cannot be unreported because it constitutes “professional development” or because the employee is “donating” his/her time on it to the firm.** See Training Charge Number Guidance in [Appendix 3](#) of this policy for more information (via separate file) on time charging for career enhancement training, in particular.

Unless otherwise specified in a task authorization or contract, or as required by state or local time reporting laws (e.g., District of Columbia), **time must be tracked in quarter-hour increments with precision** (i.e., rounded to the closest .25 hours increment). As is further described in *Section 7: Task Authorizations & Charge Numbers*, if a contract requires that time be tracked other than in quarter-hour increments, the task authorization must specify the increments in which time is to be recorded. The employee would then charge to the smallest increment of the hour required (.25 or smaller). Where an employee works on activities with different charge numbers during a single day, the time associated with each activity must be tracked and accurately reported.

Work Activities

Work activities are activities performed in furtherance of Booz Allen business objectives or otherwise mandated by the firm. Time charged to work activities is recorded using a charge number and, other than time charged to the employee’s Responsibility Center’s administrative charge numbers, requires a written task authorization from the manager authorizing the activity. Examples of work activities include:

- Work performed on, or in support of, client engagements;
- Bid and proposal activities;
- Independent research and development as designated by the firm;
- General and administrative activities that support or contribute to the firm’s operations; and
- Marketing activities and service offering development.

Section 7: Task Authorization & Charge Numbers contains further descriptions of these activities and how they relate to the firm’s charge numbering system.

Training and Travel Time

Whether training or work-related travel time is a work activity depends upon whether the employee is classified as “Hourly Overtime-Eligible,” “Salaried Overtime-Eligible” or “Salaried.” An employee should consult with his/her time approver if he/she is uncertain which classification applies to him/her.

For “Hourly Overtime-Eligible” or “Salaried Overtime-Eligible” employees, the following constitute work activities and should be reported on the employee’s time report:

- All training approved by the employee’s manager and sponsored by the firm.
- All time spent traveling on firm business other than normal commuting time.
- Any time spent on other activities where participation/attendance by the employee is mandated by the firm.

For “Salaried” employees, the following constitute work activities and should be reported on the employee’s time report:

- Training that is required or mandated by the firm or the employee’s management. (Career enhancement training is an absence as further described in *Section 10: Holidays, Unworked Days, Leave and Other Absences*.)
- Business-related travel performed during the employee’s regularly scheduled workday other than normal commuting; note that this may include local travel such as extra time to travel to an office different from an employee’s assigned office or commuting time between offices for meetings. Business travel outside the employee’s regularly scheduled workday (e.g., on weekends or after hours) does not constitute a work activity unless specifically authorized as an allowed practice per the contract terms and/or Contracting Officer’s written direction. However, where a work activity (e.g., client engagement work or proposal development) is performed during off-hour travel, the time devoted to the work activity must be recorded against the appropriate charge number.

Note that the determination of whether an activity is a “work activity” (and, hence, must be included in a time report) is different from whether an activity is “billable” versus “non- billable,” or “allowable” versus “unallowable.” Regardless of billability or allowability, employees must report all work activity time.

Training Charge Numbers

For more information on how to charge training time, employees and time approvers should consult the Training Charge Number Guide in [Appendix 3](#) of this policy (via separate file).

Assessments and Self-Assessments

Completing a self-assessment in connection with the firm’s annual performance appraisal process is voluntary and at the employee’s sole discretion. As a result, it is not a work activity and time devoted to completing a self-assessment must not be reported on the employee’s time report.

Other time devoted by an employee to his/her own assessment such as attending debriefing sessions with his/her manager or reviewers constitutes work activities and must be reported.

Time devoted by employees to completing assessments of other employees or participating in the assessment of others constitutes a work activity.

Non-Work Activities

Time spent on non-work activities (other than leave, T# Career Enhancement Training, and I# Innovation Time) should not be recorded in a time report. If an activity does not meet the definition of a “work

activity,” it is considered a non-work activity even if it (1) is sponsored by the firm, (2) may accrue some indirect benefit to the firm, or (3) takes place during normal working hours.

The general distinction between work and non-work activities is whether the activity constitutes part of the employee’s job function or is otherwise mandated by the firm. Non-work activities are typically self-initiated activities. An employee must seek guidance in accordance with *Section 13: Seeking Guidance and Reporting Violations* before recording time where the employee has questions about whether an activity is a work activity.

Booz Allen expects that salaried employees will commit time to their general professional enhancement although all such time may not constitute work activities.

Some examples of non-work activities include:

- Courses offered under the firm’s Academic Assistance or Technical/Professional Certification Programs
- Activities to improve skills such as reading professional or technical materials when not specifically required to complete a work task
- Writing a self-assessment for the annual assessment process
- Community involvement activities such as community service, diversity forums, professional functions, or internal newsletters that are not part of an employee’s job responsibilities—even if sponsored by the firm
- Normal work commuting
- Social activities even if conducted during the workday or at the workplace, including discussing non-work matters with clients, colleagues or others, or attending a birthday or retirement celebration
- Non-mandatory firm-sponsored events such as voluntary meetings about firm benefits or mentoring activities.

Unassigned Time

If an employee does not have enough work to do or is between assignments, it is the employee’s responsibility to contact his/her manager. If the employee’s manager is unable to identify appropriate work, the employee must raise the issue to the next level of management.

Employees who are seeking work activities and who have not found an assignment should report to their assigned Booz Allen work location daily and request authorization from their time approver to charge the appropriate unassigned time charge number as provided by the time approver. Time approvers should authorize an employee to charge to the charge number provided for unassigned time if the employee has not been assigned sufficient direct or indirect work activities.

Section 6: Accurate Reporting of Work Location

Each employee must accurately report the location—both geographically and in terms of telework time—where he/she performed the work activity.

TOL Tax Location Codes

In reporting time other than absences or leave, **an employee must use the correct four-letter TOL tax location code for the location where the work was performed.** A list of TOL tax location codes can be found in [Appendix 1](#) of this policy. The employee must use the correct city/county code if one is provided. If there is no city/county code, the employee must use the state or country code as appropriate. Please note that TOL tax locations used for time reporting are different from HRIS tax locations used in PeopleSoft. The firm uses HRIS tax locations when calculating payroll taxes. TOL tax locations are used when charging hours worked to a time report.

Employees may be required to use more than one TOL tax location code on a particular day or during the same reporting period for the same charge number (e.g., a preparatory meeting at a firm office in one county followed by a meeting at the client site in a neighboring county).

For reportable time spent traveling, the employee should use the TOL tax location code of the final work destination.

Telework Time

Time devoted to work activities at a location other than a Booz Allen office, client facility, firm or client-designated meeting facility or location, or during business travel must be designated as telework time. This designation must be used regardless of whether the employee has entered into a formal telework arrangement with the firm for the performance of work from a home office or other location. Examples of telework include work performed at an employee's home, at a hotel room or coffee shop, or while in a waiting room on a personal appointment. Examples of items that are not telework time include meetings at a teaming partner's offices, a business lunch at a local restaurant, or work at a client's conference at a hotel or meeting facility.

In TOL, telework time must be reported separately from non-telework time, which may result in two entries against the same charge number in the same TOL tax location (e.g., where an employee lives in the same tax location as the client site).

Some client contracts require that all project work be performed at certain designated locations. **Employees must only perform work at designated locations where required by a client engagement contract.** This may mean that telework is not permitted for work on certain engagements.

Section 7: Task Authorizations & Charge Numbers

Task Authorizations

Except for time recorded to the General Administration charge number for the responsibility center (RC) to which an employee is assigned, an employee must have a written task authorization to record time against an activity's charge number.

Each task authorization must include the name of the person who is authorizing the work, the charge number(s), and a brief description of the work to be performed. Where more than one charge number is included (e.g., billable and non-billable charge numbers for a client project), the task authorization must include instructions on how each charge number is to be used. If a contract requires that time be tracked other than in quarter hour increments, the task authorization must specify the increments in which time is to be recorded. The employee would then charge to the smallest increment of the hour required (.25 or smaller). Starting on December 1, 2015, where a task authorization is required, the task authorization must be on a firm-specified template. Task authorizations must be provided to the employee in either hard copy or electronic format before the employee starts a work activity; where the employee's time approver is not the person providing the authorization, the time approver must receive a copy of the task authorization prior to submission of the first time report containing charges under the authorization.

The employee must retain each task authorization through at least the last day of the time reporting period during which the employee worked on the activity.

The task authorization may establish a maximum amount of time or period of performance in which the work should be completed. For client billable work, the period of time covered by the task authorization may not extend beyond the currently authorized period of performance in the client contract. If the employee anticipates that he/she cannot complete the assigned work within the established timeframe, he/she must consult with the individual who issued the task authorization about further authorization.

Performing a work activity but not recording all time devoted to it is strictly prohibited. Every employee must record all actual time worked on a work activity to the appropriate charge number even if those hours exceed the maximum amount of time in the task authorization.

Note that recording to a charge number after the designated period of performance in the client contract has expired will result in a "Warning" message from the TOL system which must be resolved pursuant to *Section 2: Daily Time Reporting*.

Charge Numbers

Charge numbers are used to record time devoted to work activities and leave. The charge number structure guide in [Appendix 4](#) of this policy provides additional explanation regarding the components in a charge number.

The first character of a charge number identifies the type of work performed:

- **B – Client Engagement Hours.** This category includes all time performing services described in the contract/statement of work and planning and directing contract performance. It may also include work on proposals where specifically required for contract performance, training activities where required by the contract, and creation of expense reports for charges directly related to the contract. Pro bono or Phase Zero work would also be charged to a B number

(likely an unbillable B). Pending establishment of a contract number in JAMIS, the charge number for a project may start with an “N.”

- P – Bid and Proposals (B&P). This category includes time spent on activities related to preparing and submitting a bid or proposal regardless of whether it is in response to a request for bid/proposal.
- R – Independent Research & Development (IR&D). This category includes time spent on basic research, applied research, development, and other concept formulation studies related to the firm’s client-related services.
- G – Administration and Training. This category includes activities that directly support the operation of the firm’s business and any training that is reportable as a work activity as further described in *Section 5: Total Time Reporting*. Career enhancement training (which is not reportable as a work activity) is recorded as a non-work activity to an absence charge number starting with “T” as described in the Training Charge Number Guide in [Appendix 3](#) (via separate file).
- M – Marketing. This category includes activities intended to induce particular customers to do business with the firm. It includes activities related to familiarizing a potential customer with the firm’s capabilities and services; preparing white papers, qualification statements, and marketing plans; and conducting demonstrations that are intended to apply or adapt the firm’s products and services to a customer’s particular use.
- N – Suspense. This category is only to be used (1) when authorized under a management work authorization (MWA) for billable work authorized pending contract set-up and (2) when authorized under *Section 2: Daily Time Recording* and *Section 13: Seeking Guidance and Reporting Violations* for recordable time for which guidance has been sought but not yet received by the deadline for recording time. Time recorded to this category must be adjusted to the correct charge number under another category upon, respectively, the establishment of the B-category charge number for work performed under a MWA or guidance being provided for work recorded to the N-category pending receipt of guidance.

Before recording to a charge number, each employee is responsible for ensuring that work described in a task authorization generally conforms to the charge number type in the authorization—that the work to be performed generally matches the work description in the task authorization and the nature of the charge code aligns with such work (for example, a task authorization for client work does not require charging to a marketing charge code). Where the work is not consistent with the charge number type, the employee must seek guidance in accordance with *Section 13: Seeking Guidance and Reporting Violations*.

Section 8: Correcting Errors & Estimates

Employees must correct any error or inaccuracy in a time report as soon as it is detected. This rule for correcting errors applies to all components of time entries including hours, charge numbers, TOL tax location codes, telework status, and absence codes.

The following rules apply to how an error or estimate must be corrected:

- If the error is detected before submission to the time approver and before the deadline for approval/disapproval of the time report (11:00 pm Eastern Time of the last business day of the time reporting period), the employee must make the correction in TOL and enter the reason for the correction when prompted.
- If the error is detected after submission to the time approver but before the time approver approves it, the employee can make the necessary corrections and resubmit it for approval.
- If the error is detected after the time approver has approved the time report or after the deadline for approval/disapproval of the time report, the correction must be made by way of a Time Input Adjustment (TIA).

If an employee's estimate of time to be devoted to work activities and/or leave on or after the last business day of the time reporting period differs from the time actually devoted to such activities or leave, the employee must correct the estimates by way of a TIA on his/her next work day.

TIAs must be submitted electronically via TIA Online. The only exceptions to this requirement are that paper TIAs must be used for terminated employees or employees on leave. Employees must enter all information required by TIA Online and otherwise comply with the requirements of the TIA Online system.

TIAs must include the following information for each time report being adjusted:

- Details of labor entries being adjusted (adjusted "from")
 - Time reporting period
 - Charge number or absence code
 - Number of hours being adjusted
 - TOL tax location code
- Details of corrected labor entries (adjusted "to")
 - Time reporting period
 - Valid charge number or absence code
 - Number of hours being adjusted
 - Correct TOL tax location code
- A detailed explanation of the entry in the explanation field
 - Why the original time entry was incorrect
 - How the requested change corrects the problem

TIAs are subject to the same requirements as those set forth in this policy for time reports including, but not limited to, rules regarding personal completion and accuracy. Each electronic TIA must be approved by the time approver using the same criteria as are applicable to time reports under this policy.

By submitting a TIA, an employee is certifying that the revised entries and, as adjusted, the time report(s) to which they apply, are accurate and conform to this policy.

In approving a TIA, a time approver is certifying **that to the best of the time approver's knowledge and belief, based on reasonable inquiry under the circumstances, the revised entries and, as adjusted, the time report(s) to which they apply, are accurate and comply with this policy.** (Time approvers should review *Section 12: Time Approver Responsibilities* for further explanation of this standard.) If a time approver has any questions or concerns regarding a TIA, he/she must resolve them with the employee prior to approving the TIA. Where those questions or concerns cannot be resolved, the time approver must disapprove the TIA and refer the matter to Regulatory Compliance.

In limited circumstances, Labor Accounting may internally process certain TIAs in accordance with its practices and procedures.

Section 9: Flexible Scheduling & Overtime

Employees should consult Booz Allen's policies (located on the Policy Library) for information regarding expected work hours for full- and part-time employees, the firm's standard workweek, overtime, leave scheduling, definition of Paid Time Off and other benefits, and related matters. This time reporting policy only details the rules for recording time related to flexible scheduling (i.e., when an employee works outside of the employee's usual work day regardless of whether he/she works the same or fewer hours than usual) and overtime (for overtime-eligible employees).

The time reporting rules regarding flexible scheduling and overtime depend on whether the employee is classified as Salaried, Salaried-Overtime Eligible, or Hourly-Overtime Eligible.

Salaried Employees

The firm's expectations for work time by salaried employees are set forth in the firm's policies available on the Policy Library. Flexible scheduling is a benefit that may be provided to salaried employees to help balance personal and work needs by helping the employee manage situations requiring attention during the normal workday. It is not intended as a compensatory time off program. **Employees who regularly need time out of the office during regularly scheduled working hours or who routinely need to work non-standard hours must establish a Flexible Work Arrangement that is acceptable to the firm** (see *Section 11: Flexible Work Arrangements*).

Where a salaried employee needs to modify his/her regularly scheduled working time on a given day, the employee must obtain manager approval in advance and also communicate the change in schedule to all appropriate parties (e.g., team members and clients, as necessary). In any event, **the employee must record only the actual hours devoted to work activities or leave during the day on which flexible scheduling was applied**. For example, extra hours worked on another day may not be "transferred" to a day involving flexible scheduling.

Flexible scheduling only applies when an employee will work at least a portion of the workday. When an employee will not work at all during a given workday, he/she must charge the day to the appropriate absence charge number(s). Use of flexible scheduling to work a minimal amount of time during a day to avoid using Paid Time Off or another form of leave is not an acceptable practice. Further instructions on entering an absence in TOL can be accessed via the "Help" button in TOL and further descriptions of, and policies regarding, Leave and Paid Time Off are located on the Policy Library.

Salaried Overtime-Eligible and Hourly Overtime-Eligible Employees

Unless alternate arrangements have been made between the employee and the firm (e.g., a part-time employment arrangement), Salaried-Overtime Eligible and Hourly-Overtime Eligible employees are expected to work a minimum of 40 hours per workweek as defined in the firm's policies. Please see the firm's policies regarding obtaining approval to work overtime on the Policy Library.

If approved in advance by the employee's manager in accordance with the firm's policies, the employee may use flexible scheduling to perform his/her hours within a given workweek. Managers must consider the impact of local wage and hour laws and overtime costs before approving flexible scheduling for an overtime-eligible employee. Flexible scheduling may not be used to accommodate an employee who will be absent for an entire work day; in such circumstance, the employee must record time to the appropriate absence category.

Employees who regularly need time out of the office during regularly scheduled working hours or who routinely need to work non-standard hours must establish a Flexible Work Arrangement that is acceptable to the firm (as detailed in *Section 11: Flexible Work Arrangements*). Managers of overtime-eligible employees who request Flexible Work Arrangements must carefully consider such arrangements due to potential overtime costs.

Overtime

When an overtime-eligible employee anticipates needing to work overtime hours in a given day or week, **the employee must notify his/her manager and obtain direction as to the appropriate action to take before performing overtime work.** In any event, the employee must report all time spent on work activities regardless of whether such time results in reporting overtime hours.

Overtime must be recorded in TOL separately from regular time. If overtime is not properly recorded, an employee will receive a validation failure message and must correct the time report before it can be submitted. Overtime must be recorded after the 40-hour threshold has been reached for the work week (even if it crosses time reporting periods), and is not to be recorded in advance. Additional overtime requirements may apply, as mandated by state, local, or international labor laws. All overtime work must be approved in advance by the employee's TOL and administrative managers.

Section 10: Holidays, Unworked Days, Leave and Other Absences

Booz Allen offers various types of paid and unpaid leave to employees. Detailed information about the types of available leave and the rules applicable to each one can be found at the Policy Library.

Employees must record leave to the appropriate leave/absence category in the TOL System by selecting the “Add Absence” button in TOL.

This policy only relates to the recording of leave—not the definition of leave or the circumstances under which type of leave applies. Employees must consult with the applicable leave policies on the Policy Library or the Help Desk. Non-worked hours outside of an employee’s normal work schedule should not be charged to absences.

Holidays

The TOL system automatically populates 8 holiday hours for each holiday for full-time employees and a proportionate number of hours for part-time employees (e.g., 4.8 hours for 60% part-time employees).

If an employee performs work activities on a holiday, the actual time spent performing such activities must be recorded in addition to the holiday hours.

For employees working outside the United States, local managers will provide instructions regarding recording observed local holidays.

Unworked Days/Time

Employees may record unworked days/time only in the following circumstances:

- For days in a time reporting period preceding a new employee’s start date
- For days in a time reporting period following a departing employee’s last work day
- For business days not worked pursuant to a flexible work arrangement (see *Section 11: Flexible Work Arrangements*) or due to part-time status—note that this is different from the flexible scheduling described in *Section 9: Flexible Scheduling & Overtime*
- When specifically authorized by a manager at the Senior Associate level or above as described below.

For Salaried (Non-Overtime Eligible) employees, in very limited circumstances (generally following a sustained period of exceptionally demanding work requiring significantly more than 40 hours per workweek), an employee’s manager (with the approval of a Senior Associate or above if the manager is not a Senior Associate) may award the employee an “unworked day.”

Unallowable Level 1 Time Shortfalls

In exceptional circumstances, if a Salaried Overtime-Eligible employee does not work 40 hours during a week and has no accrued Paid Time Off remaining, a manager at the Senior Associate level or above may authorize the employee to record time to the “Unworked Hours to Level 1 Unallowable” charge number such that the total time recorded equals 40 hours.

Career Enhancement Training

Career enhancement training is taken for the employee's general professional enhancement and is not required by the employee's manager. It may be included in the employee's Personal Development Plan (PDP). For more information on training absences, please see the Training Charge Number Guide in [Appendix 3](#) (separate file) of this policy.

Office Closure Leave

Office Closure Leave (OCL) applies only when authorized because a client location or Booz Allen office is closed for substantial time due to emergencies, inclement weather, or hazardous situations and for employees who cannot work at an alternative location (e.g., due to lack of options or contractual requirements). Staff will receive additional guidance from their managers if OCL has been authorized, including information on possibly clearing it at a later date.

Other Leave

Other types of absences, such as Paid Time Off, Short-Term Disability or Leave Without Pay, should be recorded as appropriate under the firm's policies on the Policy Library.

Section 11: Flexible Work Arrangements

A Flexible Work Arrangement (FWA) is a formal, approved agreement between an employee and the firm that allows the employee to work either non-standard hours or a non-standard workweek. (Note that this is different from Flexible Scheduling, discussed in *Section 9: Flexible Scheduling, Overtime, Leave, Paid Time Off & Unworked Days*.)

Employees working under an FWA are subject to all time reporting policies applicable to all other employees. Because such employees may have irregular schedules or work from alternate work locations, they must take extra care to ensure that all recordable time and other information (e.g., TOL tax location and telework status) is accurately reported and entered at the end of the employee's workday. Employees will be considered delinquent if they enter their time after 2 pm following the end of their work day.

In some circumstances, employees with an FWA may not work on each weekday. If that is the case, **the employee must enter an "unworked day" for any weekday he/she is not scheduled to, and does not perform, work as outlined in the Flexible Work Arrangement.** The rules in *Section 9: Flexible Scheduling, Overtime, Leave, Paid Time Off & Unworked Days* apply to employees who do not work on a weekday normally scheduled as a work day under the FWA.

Section 12: Time Approver Responsibilities

Time approvers are one of the most critical education and review points in the time reporting process. Time approvers must reinforce Booz Allen's time reporting principles and ensure that employees understand how to apply this Time Reporting Policy—and, importantly, know when to raise questions and feel comfortable doing so.

Time approvers must reasonably verify as appropriate under the circumstances that each employee whose time they approve is reporting all time spent on work activities and records all absences accurately. **By approving a time report, the time approver is certifying to the firm that to the best of the time approver's knowledge and belief, based on reasonable inquiry under the circumstances, the entries are accurate and in compliance with this Time Reporting Policy.**

Time approvers have the following specific time-reporting duties:

Time Reporting Instruction and Guidance

Time approvers must ensure that the employees whose time reports they approve understand this policy and lead by example in following it.

When a newly-hired employee joins a time approver's team, the time approver should assist the employee with completing his/her first few time reports. Further, when an employee is encountering a new time charging situation, the time approver should review the appropriate rules with the employee.

In connection with the firm's annual time reporting policy certification, it is recommended that the time approver contact all employees whose time he/she approves to make sure that they have completed the certification and understand the policy or answer any questions.

A time approver who encounters or suspects errors in a time report must review those errors with the employee and make sure that the employee understands the appropriate time reporting rules; if the time approver suspects that there has been a violation of this policy, the time approver must report it to one of the points of contact specified in *Section 13: Seeking Guidance and Reporting Violations*.

Similarly, when a time approver receives multiple notifications about late time recording from Labor Accounting regarding an employee's late time recording, the time approver must counsel the employee about appropriate time reporting practices and/or work with the Ethics and Business Integrity Office or the Law Department Investigations Unit to determine other appropriate disciplinary actions.

Finally, but most critically, **the time approver must have an "open door" policy regarding any time reporting questions and communicate this to each employee whose time he/she approves.** If an employee raises a question, the time approver must respond promptly and personally assist the employee in getting the right answer from the right person. Unless the time approver is certain of the correct answer to an employee's question, the time approver must seek appropriate guidance from his/her management, Regulatory Compliance, the Ethics and Business Integrity Office, or the Law Department.

Task Authorizations

A time approver is responsible for reasonably ensuring that the employees he/she supervises have current and active written task authorizations for all work activities charged to a charge number other than the General Administration charge number for the RC to which the employee is assigned.

Approving Time Reports & Correcting Errors

Each time approver must independently review all time reports subject to his/her approval by the approval/disapproval deadline and act reasonably under the circumstances to verify that the information on the time report is complete and accurate.

Acting “reasonably under the circumstances” means that the time approver is mindful of the employee’s work schedule and habits, task authorizations, flexible scheduling requests, events affecting the employee that could result in erroneous information being included in a time report, and other indicators that a report may contain incorrect information and, applies the correct amount of scrutiny to the time report based on the presence of those factors. Understanding when additional scrutiny is warranted requires the time approver to stay informed about the employees whose time he/she approves and exercise good judgment. **Time approvers must be mindful that under-reporting of time is equally problematic as over-reporting.**

Time approvers must approve or disapprove time reports by 11:00 pm Eastern Time on the last business day of the time reporting period. Time approvers must coordinate with the employees whose time they approve to ensure that the employees are submitting time reports with estimated hours (if required) for the last business day and any subsequent calendar days in the time reporting period by 2:00 pm local time on the day that submission is due or such other time during normal business hours on that day as required by the time approver.

If a time approver has questions or concerns about a time report or suspects that any entry on the time report is incorrect, the time approver must contact the employee and attempt to resolve the matter before the deadline for approving or disapproving the report. Any changes to a submitted time report resulting from such resolution must be processed in accordance with *Section 8: Correcting Errors & Estimates*. **If any errors, questions or concerns regarding a time report are not resolved by 11:00 pm Eastern Time, the time approver must “disapprove” the time report.** Afterward, the time approver must work with the employee to resolve the matter as quickly as possible so that the disapproved time report can be corrected and approved. **Leaving a time report in the “unapproved” status violates this policy.**

If a time report is disapproved, the time approver must promptly review the reasons for the disapproval with the employee and request that the employee make the appropriate corrections and resubmit the report. If an employee will not make the requested corrections or, based upon the review with the employee, questions arise as to the proper application of this policy, the matter should be referred to the Ethics and Business Integrity Office, Regulatory Compliance or the Law Department Investigations Unit.

If an error in a time report is detected after approval or adjustments to a time report are required due to the inclusion of estimated hours for the business day and subsequent days at the end of a time reporting period, the time approver must ensure that a TIA is promptly submitted and approved.

Each time approver must appoint a designated alternate who can approve time reports when the time approver is unavailable to approve time reports by the required deadline. The time approver must inform the employees whose reports he/she approves who the designated alternate will be. Designated alternates must be familiar with the time approver’s responsibilities under this policy.

Reporting Violations

A time approver must promptly report (1) any suspected violations of this Time Reporting Policy and (2) any suspected violation reported to the time approver to one of the points of contact specified in Section 13: Seeking Guidance and Reporting Violations. This obligation includes, but is not limited to, suspected violations by employees whose time reports the time approver approves. While a time approver should review any detected or suspected errors on a time report with the employee, if such review indicates a violation of this policy, the time approver must report the violation even if the employee corrects the time report. A time approver is not authorized to investigate or resolve a suspected policy violation by an employee except as explicitly authorized to do so by the Ethics and Business Integrity Office or the Law Department.

Each time approver is reminded that Booz Allen does not tolerate retaliation against any employee who, in good faith, raises a question or concern or reports suspected misconduct, including when employees seek advice or report suspected violations to their time approvers.

Completing Time Reports for Employees

See *Section 1: Personal Completion of Time Reports and Responsibility for Entries* regarding the two circumstances where a time approver can complete and certify a time report on behalf of an employee.

Section 13: Seeking Guidance and Reporting Violations

Any employee who is uncertain about how to apply this policy to a particular situation or has any questions about a rule set forth in this policy must seek guidance from his/her time approver or one of the contact points listed below.

Accuracy is more important than timeliness. Where the guidance sought impacts a pending time reporting entry, the employee must refrain from making the entry until receiving appropriate guidance. **If the employee has not received guidance by the point at which time must be recorded, the employee should send an email to the time approver (or, if such email is not feasible due to the nature of the guidance sought, to Regulatory Compliance at regulatory_compliance@bah.com) to document the question and must record the accurate amount of time to an “N” charge number (N plus project name/description – up to 20 characters) as a temporary placeholder.** Once guidance has been provided, the time must be transferred to the correct charge number; if the guidance is provided after submission of the time report, the correction must be accomplished via a TIA pursuant to *Section 8: Correcting Errors & Estimates*. **No employee will be subject to discipline for late time entry or reporting while awaiting a final response to a good faith inquiry.**

Employees must report any and all known or reasonably suspected violations of this policy to one of the contact points listed below. Not making such a report is itself a violation of this policy. An employee may anonymously seek guidance or report a violation or suspected violation via the EthicsFirst Line; when doing so, the employee should document that he/she in fact made the report required by this policy by noting the time and date when he/she called the EthicsFirst Line.

The contact points for seeking guidance or reporting violations are:

- Employee’s time approver or manager
- Regulatory Compliance team at Regulatory_Compliance@bah.com
- Law Department’s Investigations Unit at Law_Department_Investigations_Unit@bah.com
- Ethics and Business Integrity Office at Ethics@bah.com
- EthicsFirst Line at 800-501-8755 (international, country code +1-888-475-0009)
- Secure web portal at <https://boozallen.alertline.com>

In seeking guidance or reporting a violation or suspected violation, employees are reminded that Booz Allen does not tolerate retaliation against any employee who, in good faith, raises a question or concern or reports suspected misconduct.

Section 14: Terminology

The following are some key terms used throughout this policy:

- **Absence or Leave.** In this policy, the terms “absence” and “leave” are used interchangeably. An absence or leave refers to any reportable time not devoted to work activities as further described in this policy. Absences and leave include any time claimed under any of the firm’s leave policies (available at the Policy Library) including, but not limited to, the firm’s paid time off, parental leave, military leave, and leave without pay policies.
- **Manager.** A “manager” is the individual responsible for directing and supervising an employee’s work performance on a project or guiding his/her professional development. If an employee is working on multiple projects, he/she may have a different manager for each project. An employee’s manager may or may not be the employee’s “time approver.”
- **Time Approver.** The term “time approver” means the individual designated to review and approve or disapprove an employee’s time reports. In prior versions of this policy, this individual may have alternatively been referred to as an employee’s “manager.” However, in this version, the terms manager and time approver are distinct (although for some employees, the same individual may occupy both roles).
- **Work Activities.** “Work activities” are performed by employees in furtherance of Booz Allen business objectives or otherwise mandated by the firm. *Section 5: Total Time Reporting* provides detailed explanations of what activities constitute work activities under this policy.

Additional terms that apply to specific portions of this policy are defined in the applicable sections.

DISCLAIMER

Please note that this policy and any other firm policies are not a contract and do not create any contractual relationship of any kind between the firm and any of its employees, including without limitation any right to continued employment for any period of time with the firm. Rather, this policy and other firm policies provide general guidance as to the firm's policies and procedures.

All employees are employed at all times "at-will," which means that either the employee or the firm has the right to terminate the employee's employment at any time for any or no reason with or without notice.

The policy applies to all directors, officers, and employees of the firm; the failure of any of these individuals to comply with the policy may result in disciplinary action up to and including termination of employment. In accordance with the Code of Business Ethics and Conduct (Green Book), all such individuals also are obligated to report any observed or reasonably suspected violations of this policy. The firm's non-retaliation policy applies to anyone making a report and is strictly enforced.

This policy is proprietary and confidential. The firm reserves the right to change, amend, or discontinue any or all of its policies and procedures, at any time in its discretion with or without notice. This policy supersedes any and all previous such firm policies that may at any time have been applicable to the employee.