



Cyber & Specialist
Operations Command

LEC HR
Germany Enabling Office
Bldg. 139
Normandy Barracks
Sennelager
BFPO 16

[GSO-GEO-LECHR-Sen-
GpMailbox@mod.gov.uk](mailto:GSO-GEO-LECHR-Sen-GpMailbox@mod.gov.uk)

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All Units and Schools in Germany with LEC employees.

Locally Employed Civilians

Year 2026

Dependant (DEP) and Directly Employed Labour (DEL)

Pay Reporting Responsibilities

Units and Schools

*Please Read and Retain for
Reference Purposes*

This instruction contains important information regarding pay reporting procedures, which apply to DEP and DEL employees.

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LEC HR Contacts

1. The Officer Commanding (OC) Germany Enabling Office (GEO) is the legal employer for all Dependant (DEP) and Directly Employed Labour (DEL) staff in Germany. The GEO LEC HR Department acts on delegated authority from OC GEO and is to be the first point of contact for pay related matters and other enquiries concerning conditions of service.

- a. GEO LEC HR Customer Service contact details are:
 - (1) GEO LEC HR Sennelager 05254 982 2389
 - (2) GEO LEC HR Ayrshire Bks 02161 597415 or 02161 597306

Forwarding Documents – GEO LEC HR

2. All documents should be sent directly to the respective GEO LEC HR department in either Sennelager or Mönchengladbach unless otherwise directed.

3. The Head of Agency (HoA) function for both DEP and DEL employees sits with GEO LEC HR and is therefore the first point of contact and will offer advice on all matters relating to pay and conditions of service. The following documents are to be forwarded to the GEO LEC HR Team, once signed by Line Managers (where applicable):

- a. Form 24 (issued PDF format) including supplementary time sheets where needed.
- b. On-Call sheets.
- c. Sick Notes (in the case the employee has been issued one by a doctor).
- d. Shift Rosters.
- e. Travel Claims.

HR System

4. The current HR and DEP pay system is called ResourceLink. All employment related data is recorded with unique personnel numbers on ResourceLink.

Attendance Record (Form 24)

5. Once completed by the individual or Civil Labour Administrator the attendance record (Form 24) needs to be certified by the line manager who must be a Military Officer; UKBC or LEC C7 (or above). Unless otherwise authorised by SO2 LEC HR.

6. It is important that both the employee and their line manager sign the attendance record as being an accurate record of attendance. The line manager must sign the Form 24 **after** the employee has completed and signed the form. If it is not possible for the employee to sign the attendance record (i.e. he/she is on holiday or is on sick or maternity leave), then the line manager is to annotate the record with the reason for non-signature of the employee. Please remember that unsigned or incomplete attendance records will inevitably cause additional workload and make normal processes more difficult and in consequence may lead to delays in payment.

7. The employee on completing the attendance record should check that their personal information in the top right-hand corner is correct. Incorrect information must be brought to the attention of the relevant LEC HR department in the first instance, incorrect information could affect individuals pay calculations.

Reporting Periods and Timescales

8. Reporting periods and the dates by which attendance records are to be despatched to the relevant GEO LEC HR department are shown below:

Month	Pay Reporting Period (last entry date on attendance record)	Latest Date for Despatch to GEO LEC HR department
Jan 26	31/01/2026	No later than the third working day of the month, following the last calendar day of the previous month.
Feb 26	28/02/2026	
Mar 26	31/03/2026	
Apr 26	30/04/2026	
May 26	31/05/2026	
Jun 26	30/06/2026	
Jul 26	31/07/2026	
Aug 26	31/08/2026	
Sep 26	30/09/2026	
Oct 26	31/10/2026	
Nov 26	30/11/2026	
Dec 26	31/12/2026	

9. The Attendance Record is to be despatched to the respective GEO LEC HR department no later than the third working day of the month, following the last calendar day of the previous month. Please refer to above table. **Unit and school admin staff, line managers and individuals should be aware that Attendance Records received late could lead to delayed payments.**

Completion of Attendance Records

10. Entering Working Hours:

a. Where an employee works regular fixed working hours each week (with same starting and finishing times) it is not necessary to enter the starting and finishing times each day. Only the weekends, public holidays, sick, authorised special leave or annual leave days need to be annotated/entered in this case.

b. If an employee has weekly hours that vary, then the daily starting and finishing times must be entered for each day worked. Line Managers must ensure that the actual weekly contractual hours are not exceeded.

c. In the case of employees with Bank contracts (also known as Zero Hour or As and When contracts) the daily starting and finishing times must be entered. Only then can payment be made.

11. **Lunch Breaks.** Lunch Breaks apply to those working **more than six hours per day**. In this case a 30 minute **Unpaid** break is to be adhered to. Should staff wish to increase the length of the lunch break then the working day will need to be extended accordingly.

12. **Entering Sickness.** If an individual leaves their place of work other than their normal finishing time they are to record hours actually worked on the attendance record e.g. if an individual reported for duty at 0830 hrs but felt unwell and was sent home at 0930 hrs the entry on the attendance record should show morning - begin 0830; end 0930; sick for remainder of the day. Such instances are considered to be days worked and no sick note is required.

13. **Termination of Employment.** The exception to the above is employees who are terminating. Information for these individuals should be shown **up to and including their last day at work**. For example, if an individual terminates their employment on the 16th of the month, the attendance record is to show actual attendance information up to and including that day, this is also to include any outstanding leave. The attendance record is to be dispatched to the respective GEO LEC HR department **on the next working day**. This will ensure that the individual receives their final pay and documentation without delay.

Overtime

14. Units and Line Managers are to ensure that all overtime reported on attendance sheets has been properly authorised by the appropriate Budget Holder. Budget authority must be authorised prior to granting overtime.

Time off in Lieu

15. Where overtime is worked and Time off In lieu (TOIL) is to be taken, the attendance record is to be annotated to this effect against the appropriate entry, in the far right column. When the TOIL is eventually taken, the attendance record is to be annotated 'TOIL taken for(show the date when the additional time was worked)'.

16. Where 'Rest Days' are taken on a weekday, rather than a Saturday or Sunday, please ensure that these days are shown on the attendance record with the letters 'RD'.

17. If work is undertaken on a Public Holiday, the attendance record should be annotated TOIL or NO TOIL as appropriate. When the TOIL is eventually taken the attendance record should show 'TOIL taken for (quoting the date of the PH).

Shift Plans

18. Units are to send copies of the original monthly shift plan to the respective GEO LEC HR department in advance. The actual worked shift plan is to be submitted with the month's attendance records (Form 24s). The shift plan should contain the following information:

- a. Address and title of the unit.
- b. The surname and forenames of the employees working the shift.

Termination of Employment

19. It is essential to check that termination letters have been forwarded by employees to the respective GEO LEC HR department. Besides creating extra work, this can result in a waste of public funds if not forwarded.

20. Where an employee terminates their employment at short notice, i.e. notice is only given within the current month, the unit or school must inform GEO LEC HR **immediately** by phone or email. Prompt action may help in avoiding an overpayment.

21. DEP employees must submit a letter of termination to GEO LEC HR and must also provide a forwarding address as well as UK bank account details (where the local bank account is to be closed prior to any final payment being made).

Absence Reporting

22. The attached Annexes shows the methods for reporting absences when an employee is not at work. Line managers with pay reporting responsibilities are asked to ensure that all correspondence and documentation (including medical certificates/sick notes) are clearly marked

with the employee's name and employee number.

a. DEP's

(1) Units and Schools are to inform their DEP workforce that self-certified sick notes are to show the last day of illness and not the first day back to work. To avoid over or under payments, reporting staff should ensure that self-certificates and sick notes are forwarded to the respective GEO LEC HR department immediately upon receipt. Where illness is protracted, the employee should be hastened to submit the medical certificate to ensure that current sickness is certified.

(2) Units and Schools are to ensure that their DEP workforce do not use self-certified sick forms for the caring of a sick child. The employee should either take annual leave, unpaid leave or, where regulations permit, special paid leave (in the case of Special Paid Leave the employee has to complete a Special Paid Leave due to Illness of Child' form which has to be forwarded to GEO LEC HR – FSI(G) 8002 Section 2 Para 2.051g refers).

(3) Units and schools are to advise GEO LEC HR on the first day of return to duty following a period of maternity/adoption leave or long-term sickness for members of staff. Failure to do so may result in non-payment of monies due.

b. DEL's

(1) The recently introduced electronic data transfer of medical certificates (Arbeitsunfähigkeitsbescheinigungen) is in place across Germany but there are some medical practices that are still issuing their patients paper copies. Units and Schools are to ensure that their DEL workforce are advised that if they do receive paper copies of their medical certificates that they forward the paper copy labelled 'Zur Vorlage bei der Krankenkasse' immediately to their sick insurance provider (Krankenkasse) and the other copy of the certificate labelled 'Zur Vorlage beim Arbeitgeber' (employer copy) to their employing unit for onward transmission to the respective GEO LEC HR department.

23. Please forward documentation to the respective GEO LEC HR department as soon as it is received; it should not be held over and sent with the attendance record towards the end of the month.

24. Following abbreviations are to be used on the attendance record for absences from work:

Full Description	Abbreviation	Comment
Annual Leave	L	
Cure Leave	CL	DEL Only
Child Rearing Leave	CR	DEL Only
Dismissed	D	
Educational Leave	EL	
Keeping in Touch (Maternity/adoption leave only)	KIT	DEP Only
LSA2 TO LSA 3 Cover Supervision	COV3	DEP School staff only
Maternity Leave	ML	
No Time off In Lieu	No TOIL	
Pflegezeit	PZG	DEL Only
Paternity Leave	PL	DEP Only
Public Holiday	PH	
Rest day	RD	
Sick Self Certified	SSC	DEP Only

Full Description	Abbreviation	Comment
Sick Doctors Certificate	SDC	
Sick certificate not provided by individual	SUC	
Special Leave (including illness of child)	SL	
Unpaid Leave (child)	ULC	DEL Only
Training Course	TC	
Time off In Lieu	TOIL	
Unauthorised Absence – unpaid	UA	
Unpaid Leave	UL	

Note: Employees returning to work from sickness please report back via GSO-GEO-LECHR-Sen-GpMailbox@mod.gov.uk.

Severity Allowance

25. A monthly report is to be submitted by units who have staff regularly in receipt of a severity allowance. The report is to show surname, forenames, pay/personnel number, Post ID, WPN/EKZ and the number of hours performing the tasks which attract the payment of a severity allowance.

Overpayments/Underpayments

26. It is the responsibility of the individual to advise the GEO LEC HR department immediately if they receive a payment to which they know (or suspect that) they are not entitled to receive.

DEP - General Accounting Rate (GAR)

27. DEP employees should be aware that the fluctuation in the General Accounting Rate (GAR) may influence their pay. The GAR is the rate that is issued by UK HM treasury to all UK government departments to be used in all government financial conversions. The setting of this rate is out of the control of the MoD and must be complied with ([GAR - Exchange Rates and Foreign Currencies](#)).

28. Although salary payments for DEPs are in Euro, the background software calculations need to be carried out in sterling to take UK statutory entitlements such as maternity and sick pay as well as UK National Insurance contributions into account. Changes in the GAR rate will affect the payments and deductions that we make.

Travel and Advances for Travel Expenses

29. Current travel rates together with submission forms can be found under [BFGNet.de/Employment/Pay Advice/DEL/DEP Pay Information/DEL/DEP Travel Claim \(link\)](#).

30. **Travelling Time.** It must be remembered that traveling time is **not** working time.

31. Advances for travel expenses can be arranged through GEO LEC HR upon request with advance notice where possible.

32. Any concerns or questions regarding DEP and DEL employees pay reporting responsibilities should be directed to GEO LEC HR in the first instance.

Mr Tim Whiteway MBE
LEC HR IT / DEP Pay

Copied to: All Units with LEC employees.

Anexes:

- A. Notification of Absences for DEP Employees
- B. Notification of Absences for DEL Employees

Notification of Absences for DEP Employees

Absence Type	Method of Notification
Certified Sick Absence <i>On new 'fit notes' – "you are not fit for work" box ticked.</i>	Send medical certificates direct to the respective GEO LEC HR department, as soon as they are received. Doctors certificates backdated by more than two days will only be accepted in exceptional circumstances FSI(G) 8002 Para 2.066 (c) refers.
Statement of Fitness for Work <i>"you may be fit for work" box ticked.</i>	Line Manager and GEO LEC HR to be contacted immediately. Fit note to be sent to respective GEO LEC HR department.
Self Certified Sick Absence	Send self-certified certificates direct to the respective GEO LEC HR department as soon as they are received. Self-certified certificates backdated by more than two days will only be accepted in exceptional circumstances. FSI(G) 8002 Para 2.066 (c) refers.
Maternity Leave	Send original Mat B.1 and notification of pregnancy form (appendices 1 and 2 to Annex K FSI(G) 8002 section 2) to respective GEO LEC HR department.
Adoption Leave	Send original matching certificate and notification of adoption proforma (Appendix 3 to Annex K FSI(G) 8002 Section 2) to GEO LEC HR department, who must also be notified within 7 days of confirmation by the adoption agency.
Parental Leave	A total of up to 18, unpaid, weeks can be taken, but no more than 4 in each year and not beyond the child's 18 th birthday.
Paternity Leave	Ordinary Paternity Leave, one or two consecutive weeks. 28 days' notice before the start of the OPL, is to be given to GEO LEC HR via Line Manager. Details can be found in FSI(G) 8002 Para 2.102.
Shared Parental Leave	SPL is designed to provide an opportunity for parents to take advantage of additional flexibility in the way they choose to care for a new-born or adopted child. SPL is calculated using the mother's primary maternity or adopter's entitlement to maternity or adoption leave, allowing them to take up to 52 weeks leave. If the mother/primary adopter reduces the maternity/adoption leave entitlement, then they or their partner may opt into the SPL system and take any remaining leave as SPL. Contact GEO LEC HR for further details.
Special Leave - Look after a Sick Child up to Age 18	Completed 'Special Paid Leave due to Illness of Child' form at FSI(G) 8002 Appendix 2 to Annex I (FSI(G) 8002 Para 2.051 g refers) is to be sent, via the Line Manager, to GEO LEC HR. Any overtaken days will be deducted automatically.
Unpaid Leave	Unpaid leave can only be granted in exceptional circumstances. Application, via Line Manager, to GEO LEC HR.

Notification of Absences for DEL Employees

Absence Type	Method of Notification
Certified Sick Absence Including child sickness	The recently introduced electronic data transfer of medical certificates (Arbeitsunfähigkeitsbescheinigungen) is in place across Germany but there are some medical practices that are still issuing their patients paper copies. Units and Schools are to ensure that their DEL workforce are advised that if they do receive paper copies of their medical certificates that they forward the paper copy labelled 'Zur Vorlage bei der Krankenkasse' immediately to their sick insurance provider (Krankenkasse) and the other copy of the certificate labelled 'Zur Vorlage beim Arbeitgeber' (employer copy) to their employing unit for onward transmission to the respective GEO LEC HR department. If medical certificates are still available, direct to the respective GEO LEC HR department as soon as they are received.
Uncertified Sick Absence	To be recorded on the appropriate attendance record and GEO LEC HR department informed immediately.
Cure Leave	A letter of authority from the Social Insurance Agency (LVA or BFA), the war victims administration or social security agency (Krankenkasse) and a letter from the Clinic showing the dates of Cure leave are to be sent direct to GEO LEC HR department.
Maternity and Parental Leave	Maternity and Parental Leave cases will be dealt with directly by the GEO LEC HR department. Should line managers receive documentation relating to maternity and parental leave they are to forward it to the GEO LEC HR department as soon as it is received.
Unpaid Leave	Application, via line manager, to GEO LEC HR department. This should be done in advance, wherever possible.