



**Missouri Department of
Natural Resources
Administrative Policies and Procedures**

Chapter 3 Work Environment

Time Accounting Policy	Effective date	Revised
Number: 3.05	February 2, 2004	December 23, 2008

Department employees deserve a fair, consistent, equitable and efficient system for accounting and reporting their hours worked to accomplish the objectives of the department, the leave benefits they are allowed to accrue and use, and allowable and approved overtime hours they work on behalf of the department;

REFERENCES

Fair Labor and Standards Act (FLSA)

Family and Medical Leave Act (FMLA) of 1993
29 CFR 825

SAM II HR Policies and Procedures <http://samii.mo.gov/hr/>

Hours of Work and Holidays: 1-CSR-20-5.010

Related DNR policies

- Overtime and Overtime Compensation 3.06
- Leave with Pay 5.01
- Leave without Pay 5.02
- Family and Medical Leave Act 5.03

DEFINITIONS

Pay status: The time an employee works that is monetarily compensated. This includes time taken off as: a holiday, sick leave, annual leave, or any other type of paid leave.

FLSA: Fair Labor Standards Act establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments.

Category 0: Employees who fill top level supervisory, managerial and administrative positions and persons employed in very responsible professional, technical or consultative capacities or designated classes who do not normally receive state overtime compensation.

Category 1: Employees who fill other supervisory, professional, technical and related positions compensated for overtime at a straight time rate.

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Category 2: Employees who are compensated for overtime at time and one-half rate.

Work week: Any fixed and regularly recurring period of seven (7) consecutive days used to define the number of hours considered to be normal work hours. For most department employees the work week is defined as 40 hours of work in a consecutive seven (7) day period. The work week will either begin on Sunday, Friday or Saturday.

Time Reporting System (TRS): The departments approved system which employees and supervisors use to create and maintain timesheets and leave requests. This system is separate from SAM II but will interface with SAM II for payroll processing.

Positive Reporting: Reporting and accounting for all hours worked.

Exception Reporting: Only reporting exceptions to employee's default accounting or default work schedule.

GENERAL PROVISIONS

The department's processes and procedures for time accounting are governed by federal laws, State Merit system rules, regulations, procedures and department requirements.

The State of Missouri establishes laws, policies, rules and procedures regarding employee's benefits as they relate to the time employees spend on the job, as well as time granted in the form of benefits, i.e., annual and sick leave.

The department must also be accountable to the federal government or any other source providing funding for the department's efforts. In addition federal law provides for the administration of certain benefits under the Fair Labor Standards Act for employees as they relate to overtime compensation and the Family Medical Leave Act (FMLA) which allows employees to be absent from work for family or medical reasons without fear of termination.

Federal requirements

The department receives many federal grants. All time charged to a grant must be allowable under provisions of that grant and must be recorded.

All hours for employees who accrue federal compensatory time (Category 2 employees) must be positively reported in order to comply with the Fair Labor Standards Act (FLSA) procedural requirements.

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Family and Medical Leave Act (FMLA) qualifying events will be recorded in TRS and uploaded into SAM II to account for and monitor employee usage.

State requirements

SAM II is the official time accounting system for the department. All employee leave information, dates absent, and balances will be processed and maintained in SAM II via an interface with the departments TRS.

SAM II will calculate all employee pay, compensatory time and leave (accruals and usages) based on statewide standards.

The recording of hours worked and leave accrual will be on a pay period basis.

There are numerous state policy, procedural and system requirements the department must comply with. All of these requirements can be found in the department's SAM II procedures manual located on the Department of Natural Resources Intranet site.

Department requirements

Category 1 and Category 2 employees and supervisors will account for and document all time in pay status or any time that is leave without pay using TRS. A timesheet document will be completed by the employee and reviewed and approved by their supervisor within the established timeframes. In the event an employee is unavailable to complete a timesheet, the employee's supervisor is responsible for its completion. The Human Resources Program can provide assistance if the supervisor is unsure how to proceed.

Only Category 0 employees who need to track and account for their time for grant cost recovery or for other accounting purposes need to report all their time. All other category 0 employees need only to report exceptions. Examples of exceptions are leave taken or approved overtime worked.

Division Directors are responsible for approving their own time.

All divisions require some level of detailed time accounting which varies based on the number of grants or projects they are involved with.

If an employee is in travel status, that must be noted in the "Comments" section of the timesheet. This is to provide documentation of travel status on timesheets to support reimbursement of travel expenditures on an employee's expense account.



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It is the responsibility of the employee to report their time appropriately. When an employee submits their timesheet to their supervisor for approval, they are stating that the leave taken and hours worked is an actual account of the employee's work week.

The supervisor is responsible for ensuring their employees are reporting the hours worked and leave taken correctly. When a supervisor approves a timesheet, they are verifying that the hours worked and leave taken is an actual account of the employee's work week.