| **Section 1.7** | **Time and Effort** |
| Version/Date: | Version 1.0, March 2019 |

The Department of Elementary and Secondary Education uses the Enterprise Timekeeping Application (ETA) system to document the work of employees and allocate their work to various funding sources. Department employees use the ETA system to submit timesheets and leave slips. Internal control processes are in place based on the organizational structure of the Department. Employees initiate timesheets and any leave slips, which are then approved by the employee's direct supervisor.

Department employees utilize the ETA system for tracking their individual time and effort. Employees who are paid in full or in part with Federal funds must enter their work hours to demonstrate the amount of time they spent on grant activities each pay period. In addition, employees who are paid from State funds, but whose salaries are used for cost sharing or matching, must also enter their work hours in the system.

The Chief Operations Officer and Human Resources Section in conjunction with appropriate DESE fiscal liaison staff determine the cost objective(s) for each employee and set up this information in the ETA system. The cost objectives are reviewed periodically throughout the fiscal year by the Chief Operations Officer.

Each cost objective is tied to a specific labor distribution profile record (LDPR). LDPRs are set up in the Statewide Advantage for Missouri Human Resources System (SAMII HR) at the beginning of each fiscal year denoting specific funding tied to the LDPR. When payroll processes, a journal voucher-payroll is created for each employee detailing work hours and funding used for the payroll cycle. The journal voucher-payroll posts to the SAMII Financial System according to the LDPR funding.

A. **Single Cost Objective Employees**

   Employees working on a single cost objective must enter their Regular Hours in the ETA system. The employee's direct supervisor approves the hours reported in the system each pay period. Salary and benefits are then posted against the Statewide Advantage for Missouri Financial System (SAMII Financial) based on the LDPR assigned to the employee in the SAMII HR System.

B. **Multiple Cost Objective Employees**

   Employees working on multiple cost objectives have projects created in the ETA system for them representing the different cost objectives. These employees are considered "project coders" and enter their Regular Hours in the ETA system split between the different projects. The employee's direct supervisor approves the hours reported in the system each pay period. Salary and benefits are then posted against SAMII Financial System based on the project LDPRs assigned to the employee in the SAMII HR System.

   Multiple cost objective employees have a default LDPR of which leave and general duties are charged and specific project codes based on work assigned to them. Each project code is set up in SAMII Financial at the beginning of each fiscal year and is tied in SAMII HR with a specific LDPR.

   The Chief Operations Officer at least quarterly reviews SAMII payroll reports to ensure time is being recorded correctly to project codes by multiple cost objective employees.