

## DAILY ATTENDANCE

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### Chapter 1 Daily Attendance

#### Daily Payroll Attendance Sheet (FM-0657)

The Daily Payroll Attendance Sheet is one of the most important documents in the payroll process. Its accuracy is critical, and in most cases, is the only tool available to the administrator when certifying that the payroll information is correct.

It is also the document most requested by attorneys (plaintiffs and defendants), unions, government agencies (Workers' Compensation, Department of Labor, etc.), internal and external auditors.

This document should be placed in a central location, accessible to all employees, and one individual should be directly responsible for its accuracy. The Payroll Department recommends that the following steps be taken as soon as the Daily Payroll Attendance Sheet is received:

- a) Mark through weekends and holidays (a highlighter is excellent for this purpose).
- b) Add any employees that are missing.

The Daily Payroll Attendance Sheet is distributed to the work locations prior to the beginning of a pay period. The attendance sheet should be completed daily to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period. **Full-time** employees (including principals/worksite administrators) must indicate their attendance by personally noting their presence on the Daily Payroll Attendance Sheet upon arrival. For control purposes, the following procedure should be used:

- a) Employee initials, or actual time, should be used instead of a check mark or any other symbol, to indicate the employee's presence.
- b) If the employee is absent, indicate the type of leave on the Daily Payroll Attendance Sheet, utilizing the leave codes (S for sick, V for vacation, etc.). The type of leave must agree with the leave card.

**Part-time (hourly)** employees must sign in by indicating the actual time they start and end their work day. Record daily time in, time out and total number of hours for each day. The following applies to breaks/lunch:

- a) 15- minute break: For every four (4) hours worked, the employee is entitled to a **paid** 15- minute break.

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- b) 30- or 60- minute lunch break: If the employee works **more than five (5) hours**, he/she is entitled to a **non-paid** 30- or 60-minute lunch break, **in addition to** the paid 15- minute break. If the employee does not want to take the lunch break, they are not required to do so, with the approval of the responsible administrator. If a lunch break is taken, the condition must be clearly indicated on the Daily Payroll Attendance Sheet.

**Permanent Part-time (hourly)** employees are entitled to holiday pay, as specified in the individual Union contracts. These employees are automatically paid by the computer, without any action required by the work location.

**Overtime** worked must be pre-approved and must be recorded on the pay code "V" attendance sheet. Employees working overtime must indicate the actual time the overtime started and ended. Full-time employees cannot be reported as vacation, personal or sick and also for regular or overtime pay for the same time period of the day.

**Travelers** - To document attendance of employees whose assignments consist of visiting schools or other locations, the authorizing administrator must establish detailed procedures requiring employees to "call-in" from the assigned location, upon arrival, at each new location throughout the work day. These calls to report attendance must be logged. The Travelers Location Log (FM-5543) should be used for this purpose, and should be summarized daily on the Daily Payroll Attendance Sheet, to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period.

**Newly-hired** employees that are not included on the Daily Payroll Attendance Sheet should be **manually** added at the bottom of the sheet, **under the proper pay code**, and the time worked reported as explained above.

The Daily Payroll Attendance Sheet **must** be totaled at the end of the pay period and used to prepare the working roster. After the payroll is completed, retain as explained under the Payroll Document Retention section of this manual.

**Absences for full-time employees will be recorded using the following codes:**

S/S - ILLNESS OF SELF  
S/R - ILLNESS/DEATH OF RELATIVE  
P - PERSONAL LEAVE (CHARGEABLE TO SICK LEAVE)  
I -INJURY AT WORK  
C - CONTAGIOUS DISEASE (CONTRACTED AT WORK)  
V -VACATION  
T -TEMPORARY DUTY  
A - LEAVE WITHOUT PAY (LWOP), AUTHORIZED  
U - LEAVE WITHOUT PAY (LWOP), UNAUTHORIZED  
E – ELECTED OFFICIAL FUNCTION  
O -OTHER

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### SPECIAL INSTRUCTIONS:

**ILLNESS OF SELF** - This code is reserved to report an absence when the employee is sick. Administrators should exercise care when reporting sick leave, vacation, personal; each of these codes serves a purpose and are not interchangeable.

**ILLNESS/DEATH OF RELATIVE** - Sick leave shall be approved for illness and/or death of the following:

Mother	Husband	Foster Parents
Father	Wife	Foster Children
Sister	Child	Step Children
Brother	Grandchild	Step Parents
Mother-in-Law	Son-in-Law	Uncle
Father-in-Law	Daughter-in-Law	Aunt
Brother-in-Law	Grandmother	Niece
Sister-in-Law	Grandfather	Nephew

**Additionally**, it may be used for illness and/or death of persons residing at the same residence as the person who is requesting sick leave.

**PERSONAL LEAVE** - Employees eligible for sick leave may also be granted personal leave to be used for personal reasons. The absence must be reported by the employee prior to the beginning of the workday. No reason needs to be specified.

**INJURY AT WORK** - All injuries occurring on-the-job must be reported to the Office of Risk and Benefits Management, immediately. Refer to the Workers' Compensation Program Manual for detailed information.

**CONTAGIOUS DISEASE** - Contagious or infectious diseases contracted at work must be fully substantiated for payment to be received. It is necessary to complete and forward form FM-5547 to the Payroll Department, explaining how the disease was contracted, i.e., which student(s), by name and student ID #, or employee, by name and employee number, had the disease and when it was contracted by the student/employee.

**VACATION (Annual Leave)** - Twelve-month full-time employees are entitled to accumulate annual leave. Accrual rates and limits are specified in Board Rules and labor contracts. Earned vacation shall be used only with the approval of the responsible administrator. No special or advance issuance of checks is permitted, per state law.

**TEMPORARY DUTY** - If the employee is out on a work-related assignment, i.e., seminar, convention, school survey, professional meeting, training, student courses, workshops, etc., they should be reported as Temporary Duty.

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**ELECTED OFFICIAL** – Authorized elected official absent from work to perform official functions or duties of the elected office.

**OTHER** - If the employee is absent from the normally assigned location **for which payment is due**, on a non-work-related duty, i.e., jury duty, subpoenaed as witness, military leave, compensatory time, opt days, etc., they should be reported as Other.

**LEAVE WITHOUT PAY (LWOP)** - Authorized or unauthorized leave without pay should be reported when an employee is absent from the normally assigned location, for which payment is **not** due.

**LWOP (Authorized)** - Any absence without pay which has been requested and approved in advance by the worksite administrator, but is not covered by the employee's accrued sick, personal or vacation leave. Explanation is required.

**LWOP (Unauthorized)** - Any absence which has not been properly reported by the employee prior to the beginning of the workday or does not have the prior approval of the worksite administrator.

**NOTE:** Authorized Leave Without Pay should be used to report days not worked (new employees, terminations, transfers, etc.) when full-time employees are automatically stripped on the roster for ten (10) days.

It is recommended that all personal and/or vacation days be used prior to reporting any authorized leave without pay.

The use of leave without pay in combination with available sick/vacation days for the sole purpose of extending the time out and continuing to accrue leave time is **definitely prohibited**.

A sick employee who has exhausted all sick leave to which he/she is entitled shall be considered automatically on leave without pay (not to exceed thirty (30) consecutive days).

**NOTE:** Employees should be encouraged to participate in the direct deposit program in order to assure receipt of pay while on any type of leave.

### **Application For Leave (FM-5949)**

Application For Leave cards are used by full-time employees to document absences for scheduled work days. As a general rule, if the activity is with M-DCPS personnel, on M-DCPS property, no leave card is needed (except when a substitute is required). Enter all the necessary information on the Application For Leave card, including explanation for Injury At Work, Contagious Disease, Elected Official, Temporary Duty, Leave Without Pay or Other.

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A reasonable effort should be made to obtain the employee's signature, however, in cases where the employee is on leave, extended sick leave, etc., indicate on the form why the signature is not obtainable, and proceed with the process.

Employee and supervisor should sign the leave card, and after the payroll is completed, retain as explained under the Payroll Document Retention section of this manual.

### **Emergency and Pool Substitute Time Report (FM-4697 and FM-4696)**

The Emergency Substitute Time Report sheet should be used by work locations to document time worked by substitutes.

Record their attendance by noting their presence in the proper column (F = full day and H = half day). It is imperative that the substitute's attendance be recorded on the Emergency/Pool Substitute Time Report on a daily basis to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period. The absent employee's number and name should also be indicated on the same form.

Document time worked by using a separate sheet for each type of substitute (emergency, paraprofessional, etc.) and for each pay period.

Only authorized substitutes (Instructional/Non-Instructional) may be hired by work location supervisors. The hiring of unauthorized substitutes results in the time being rejected by the computer. A list of authorized substitutes is furnished by Labor Relations and Personnel Management and is also available through the on-line system (application SUBS).

All checks will be mailed to the work location where the Pool Substitutes worked, and to the home address of Emergency substitutes.

All substitute teachers charges, including federal and special programs, are recorded at each school location under the program number of the absent teacher, as reflected on the Table of Authorized Positions, except as follows:

**Substitute is filling an open full-time position.** If a school cannot fill an open budgeted position after working with Labor Relations and Personnel Management, and it becomes necessary to fill the open position with a substitute, the appropriate program number to be charged is 9764- Substitutes - Open Position.

**Substitutes funded from discretionary funds (02).** The appropriate program number to be charged is 7050 - Office of the Principal.

**Alternate assignment of regular teacher.** Substitute teachers for all alternate assignment of regular teachers by ACCESS Centers or the Division of

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Professional Standards are to be charged to Program 9765 - Substitutes - Alternate Assignments.

**Substitutes for UTD representatives** are to be charged to Program 9758 - Substitutes - Union Assignments.

**Substitutes funded from General Fund.** The appropriate programs are:

- 6010 - Elementary Schools
- 6020 - Middle Schools
- 6030 - Senior High Schools

Examples of activities for which reimbursement for substitutes may be authorized to be paid from the general fund substitute account are:

- (1) Accreditation Teams
- (2) Union Pool Days
- (3) Task Force Committees established by collective bargaining agreements
- (4) Teacher of the Year Activities
- (5) Curriculum Council Activities
- (6) School Calendar Committees
- (7) Textbook Evaluation Committees
- (8) CLOSEUP and similar approved activities
- (9) Programs/Workshops/Conferences specifically authorized by the Superintendent of Schools and/or the School Board (i.e., FEA Convention and similar activities)
- (10) Military Duty, Jury Duty, COTE, Educational Practices Commission
- (11) Governor's Conference

### **Payment for substitutes by Professional Organizations, Public Agencies and other sources:**

1. When payment for a substitute is to be paid by a college or university, a professional organization, a yearbook company or a similar source, the program coordinator or responsible individual will prepare and submit to the Office of Accounting, Accounts Receivable Section:
  - a. The name(s) of the teacher(s) for whom substitute(s) is/are required
  - b. The name(s) of the substitute(s) for each individual teacher
  - c. The work location of the teacher
  - d. The date the substitute is required
  - e. The name, address, account and contact person of the paying organization
2. Upon receipt of the above information, the Office of Accounting will bill the paying organization for the substitute time and effect reimbursement of the

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appropriate school account.

### Lunchroom Substitutes and Special Function Time Report (FM-0659)

Lunchroom Substitutes and Special Function Time Report sheets should be used by work locations to document time worked by this type of employee. Hours worked should be recorded **on a daily basis** to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period. **Actual time**, in and out, must be personally reported by the employee on this sheet.

Lunchroom substitutes will be listed as payroll code "B" and special function employees as payroll code "V".

If an employee works as both a lunchroom substitute and on a special function during the same pay period, he/she must be listed on two different rosters:

1. One showing payroll code "B" for lunchroom substitute with appropriate hours.
2. One for payroll code "V" for special function with appropriate hours.

Due to the fact that actual time is to be reported, please see the table at the back of this manual for converting minutes to tenths of an hour.

The work location to be charged will normally be the same as the work location of the employee, except in those rare instances where an employee works at a location other than where he/she is normally assigned; this would involve Special Function employees.

### Payroll Reporting Policies

Holiday/recess pay entitlement are to be determined using the following guidelines:

1. **ACTIVE STATUS** – An employee must be in pay status (present, sick, personal, vacation, etc.) for at least one (1) day in the ten (10) day period preceding and following the holiday/recess.
2. **ON-LEAVE STATUS** – If the Board-approved leave effective date is **prior** to the holiday/recess, the employee is **not entitled** to holiday/recess pay. If the leave effective date is the first day **after** the holiday/recess, then the employee **is entitled** to holiday/recess pay.
3. **TERMINATED STATUS** – If the employee is not returning after the holiday/recess, he/she must be terminated effective the last work day prior to the holiday/recess, and is **not entitled** to holiday/recess pay.

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4. In the event an employee has been reported for pay for a holiday/recess period and it is determined, prior to distributing the check/advice to subject employee, that he/she is terminating and is not returning to work immediately following the holiday/recess, the paycheck/advice is to be returned to the Office of Treasury Management with a memorandum stating the circumstances involved. The check will then be voided and a new check issued for the correct amount.

Instructional employees who are employed as half-time teachers and/or psychologists (job position codes 1998, 1999, 0721) are to be reported as working half days. Additionally, personal leave or sick leave taken is to be reported in half day increments if the employee is absent during the period he/she normally works during the day.

### **Compensatory Time (FM-2378)**

Those locations who choose not to pay overtime, but grant compensatory time instead, must account for the overtime hours using the Compensatory Time Report. A separate sheet should be used for each individual. The principal or supervising administrator is responsible for the up-to-date maintenance of this form, and should initial each entry. **This responsibility is not to be delegated to the individual employee.** Compensatory time is credited at time and one-half (refer to M-DCPS Work Week for exceptions to the time and one-half rule). Compensatory time may be granted up to a maximum balance of thirty (30) hours (i.e., twenty (20) hours of employment at time and one-half) at any given time. Upon termination or reassignment to a different position or at the conclusion of the fiscal year, employees must be paid for authorized accrued compensatory time. Accrued compensatory time shall not be carried over into the next fiscal year. Authorized, accrued compensatory time must be reported for payment no later than the last pay period of the fiscal year (refer to the Payroll Processing Schedule).

When compensatory time is used, it should be reported as "OTHER" on the Daily Payroll Attendance Sheet and on the roster. An Application for Leave form should be filled out for the days used indicating "Compensatory Time" on the "Comments" line and a copy of the Compensatory Time form attached to it.

### **Opt Days (FM-2832)**

Ten-Month teachers, paraprofessionals, secretarial and clerical employees may opt to work one (1) or two (2) days, before or after the school year, or during winter/spring recess, with the consent of the principal, in lieu of one (1) or two (2) days specified on the School Calendar. The following procedure is to be used for recording and reporting the use of opt days:

**Days worked:** Each school is responsible for manually keeping track of opt days worked by employees. The Opt Days/Work Year form must be used for this purpose. The principal or supervising administrator is responsible for the up-to-

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date maintenance of this form, and this responsibility is not to be delegated to the employee.

**Days absent:** Employees must be reported as “OTHER” and an Application For Leave card must be prepared, indicating “OPT DAY” under “Comments”.

### M-DCPS Work Week

For the School Board of Miami-Dade County, Florida, the work week commences on a Friday (the start of a pay period) and terminates the following Thursday, at close of business.

All employees entitled to overtime that work more than their regularly scheduled number of hours in a work week must be paid “time and one-half” (overtime pay) for those hours over and above regular.

Since compensatory time is a form of overtime, the above definition also applies to compensatory time.

### On-Line Inquiry

All work locations have access to screen “026-Leave Information and Substitute Work History” under the Personnel Inquiry Menu. This on-line inquiry enhancement is explained as follows:

**Leave Information:** The screen contains miscellaneous leave information; leave balance carried forward from the previous fiscal year, leave days taken during the current fiscal year, and leave days available. Most importantly, it indicates the date a leave is taken, the day of the week, the type (vacation, sick, personal, injury, leave without pay, etc.) and the source of the transaction.

**Substitute Work History:** The screen contains the date an emergency substitute worked, the day of the week, the number of days for pay code I (or hours, as the case of pay code Z), the charge location, the location that reported the time and the source of the transaction.

**How To Use The System:** After you “sign-on” to the CICS operating system and you have been cleared through security access:

- a) Select the “PERS” application.
- b) Select Application 09 (Employee Inquiry)
- c) Select Option 026 (Leave Inquiry)
- d) Select Option 1 (Leave) or Option 3 (Substitute)

NOTE: The system provides the ability to enter your printer ID if a hard copy report is desired.