



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF PAMPANGA

January 17, 2023

DIVISION MEMORANDUM
NO. 025, s. 2023

SUBMISSION OF DAILY TIME RECORD (DTRs) AND OTHER PERTINENT DOCUMENTS FOR PAYMENT OF SALARIES AND WAGES

TO: SGOD and CID Chiefs
Public Elementary and Secondary School Heads
All Others Concerned

1. **Section 4 (6) of Presidential Decree (PD) No. 1445** or the Government Auditing Code of the Philippines provides that claims against government funds shall be approved with complete documentation. Items 1.1.1 and 4.1.2 of **Commission on Audit (COA) Circular No. 2012-001** dated June 14, 2012, provide the necessary documentary requirements that must be complied with as a support to the payment of salaries and wages, and **CSC Memorandum Circular No. 21, s. 1991** also known as Policy on Government Working Hours for Government Officials and Employees as the guiding principles in compliance with the submission of the Daily Time Record (DTR).
2. Moreover, some of the pertinent provisions of Rule XVII, Omnibus Rules Implementing Book V of Executive No. 292, to wit:

Section 1. It shall be the duty of each head of department or agency to require all officers and employees under him to strictly observe the prescribed office hours.

Section 2. Each head of department or agency shall require a daily record of attendance of all officers and employees under him including those serving in the field or on the water, to be kept on the proper form and, whenever possible, registered on the Bundy clock.

Section 4. Falsification or irregularities in the keeping of time records will render the guilty officer or employee administratively liable without prejudice to criminal prosecution as the circumstances warrant.

Section 5. Officers and employees of all departments and agencies except those covered by special laws shall render not less than eight hours of work a day for five days a week or a total of forty hours a week, exclusive of time for lunch. As a general rule, such hours shall be from eight o'clock to five o'clock in the afternoon on all days except Saturday, Sundays and holidays.



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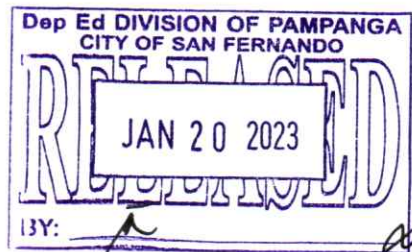


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3. In view of the above-mentioned provisions, All School Heads are hereby directed to submit one (1) copy of the following documents to Records Section. Attention: Personnel Section for the copy of Commission on Audit (COA):
 - a. Duly accomplished/signed/approved Daily Time Record (DTRs) (may refer to CSC Form 48, Biometrics, authenticated copies of log books)
 - b. Approved Form 6 (in case of leave of absence)
 - c. Approved Travel Order/Locator Slip (in case of official travel)
 - d. Certificate of Appearance (in case of field monitoring)
4. Deadline of submission for the copy of January – December 2022 DTRs is on January 27, 2023 duly stamped and “received” by the Records Section and fastened at the left side of a plain white folder per month and alphabetically arranged as listed in the transmittal per district for elementary and per school for secondary.
5. Lastly, School Heads and Administrative Officers II are reminded to observe prompt submission of the Daily Time Record (DTR), **every 1st Friday of the month**. Otherwise, it would entail a remark of "No MR" (monthly report) on E-Form 7, thus, will result to cancellation of salaries in the payroll.
6. For information, wide dissemination and 100% compliance of all concerned.

ENGR. EDGARD C. DOMINGO, PhD, CESO V
Schools Division Superintendent

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