

FOR POSTING



Republic of the Philippines
Department of Education
REGION VIII – EASTERN VISAYAS
SCHOOLS DIVISION OF TACLOBAN CITY

January 21, 2025

DIVISION MEMORANDUM

No. 002, s. 2025

REMINDER ON THE SUBMISSION OF THE CSC FORM 48 (DAILY TIME RECORD) AND OTHER PERTINENT DOCUMENTS FOR PAYMENT OF SALARIES AND WAGES

To : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Public School District Supervisors
Elementary and Secondary School Heads
Division Unit Heads
This Division
All Other Concerned

1. Rule XVII of the Omnibus Rules Implementing Book V of Executive Order (EO) No. 292 states that each head of the department or agency shall require a daily record of attendance of all officers and employees under him, to be kept in the proper form, and whenever possible, registered in the bundy clock.

Further, falsification of time records will render the offending officer or employee liable to summary removal from the service and criminal prosecution;


2. Memorandum Circular No. 03, s. 2016 also states that, "All government officials and employees shall strictly observe and comply with all pertinent laws, issuances, and policies concerning work hours. They are prohibited from taking extended lunch breaks, and spending outside the office doing unauthorized and non-work, related activities during office hours";
3. Under Section 4 (6) of Presidential Decree No. 1445 otherwise known as the "Government Auditing Code of the Philippines", **claims against government funds shall be approved with complete documentation**. In addition, items 1.1.1 and 4.1.2 of COA Circular No. 2012-001, dated June 01, 2022, provide the necessary documentary requirements that must be submitted and/or complied with as support to the payment of salaries and wages.
4. In view hereof, this Office shall strictly impose the submission of the following documents in two (2) copies for the HR and COA as follows:

a. Duly approved CSC Form 48 Daily Time Record



- b. **Approved CSC Form 6** (in case of leave of absence)
- c. **Medical Certificate** (in case of sick leave exceeding five (5) days or if filed in advance)
- d. **Approved Locator/Pass Slip** (if applicable)
- e. **Approved Travel Order** (in case of official travel) with **Certificate of Appearance**

5. The deadline for submission of the above-stated documents to the Records Office shall be **every fifth (5th) day of the following month**. If the 5th day falls on a weekend or holiday, the deadline of submission would be the last working day prior to the 7th day of the succeeding month to ensure submission of the Summary Report and Consolidated DTRs to the Commission on Audit (COA) every 10th day of the month.
6. Please be reminded that failure to submit the duly accomplished and approved DTR and its attachments within the above-prescribed period would cause **deactivation or non-inclusion** of the name of the concerned employee in the payroll for the following month.
7. Inquiries and clarifications concerning this matter shall be referred to the Office of the Administrative Officer V.
8. For widest dissemination and strict compliance.


SHERLITA A. PALMA EdD, CESO VI
OIC-Schools Division Superintendent

