



Republic of the Philippines
Department of Education
National Capital Region
Schools Division Office – Muntinlupa City

Office of the Schools Division
Superintendent

JUN 16 2026

MEMORANDUM

No. 260, s. 2026

STRICT COMPLIANCE ON PROPER RECORDING AND TIMELY SUBMISSION OF DAILY ATTENDANCE OF OFFICIALS, TEACHING AND NON-TEACHING EMPLOYEES

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Elementary and Secondary School Principals
Administrative Officer V
All Others Concerned

1. It has been observed that the Daily Time Records (DTR) of attendance of our teachers and employees have not been properly recorded and submitted on time.

2. Pursuant to existing CSC rules and regulations and to ensure complete, accurate and valid recording of attendance of teaching and non-teaching employees as well as its timely submission, this Office hereby reiterates compliance of the following:

2.1 The Daily Time Record (DTR) must be regularly filled out thru the use of the biometric machine using the prescribed CSC Form 48 (sample in A4 size is enclosed) for uniformity;

2.2 Only third level officials are exempted from DTR submission, hence, first and second level employees must record their attendance thru biometric machine. In case of services rendered outside the proper station, non-biometric entries shall be supported with valid and official documents like:

2.2.1 Travel Authority with Certificate of Appearance

2.2.2 Locator Slip with Certificate of Appearance

2.2.3 Certificate of Attendance/Participation/Travel Order

2.2.4 Photocopy of Logbook (in case of power outage) certified by the Head

2.2.5 Approved Form 6 / Signed Updated Leave Card

2.2.6 Signed Accomplishment Report for Work From Home

2.2.7 Other valid supporting document/s

2.3 In any instance where the Biometric Machine is out of order, the School Head must attach a certificate indicating the date when the machine was malfunctioned and provide timeline for immediate repair/replacement.

3. On the timely submission, School Heads and/or Administrative Officer II or other non-teaching staff in charge of the DTR must comply with the following timetable, to wit:

3.1 The first week of every ensuing month shall be the schedule for the concerned employees to prepare and submit their DTRs for signature of School Head, consolidation and submission to the Division Office;



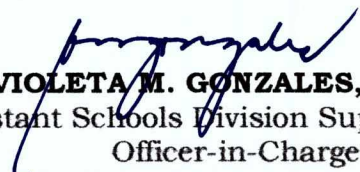
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3.2 During the second week, the Disbursing Officer (ADAS II) of the division shall comply with the following:

- 3.2.1 Consolidate the DTR of the schools (2 copies);
- 3.2.2 Prepare a consolidated Form 7 (to separate teaching from non-teaching and reflecting all records of attendance, absences and tardiness);
- 3.2.3 Submit to the Division Office both consolidated reports; and
- 3.2.4 Only authorized liaison officer shall be allowed to claim and hand carry the payroll and payslips of their respective schools.

4. Failure to comply with the above-cited instructions shall be dealt with accordingly, including the withholding of salaries of concerned employees for non-compliance on submission by causing an "inactive" status in the payroll.

5. Widest dissemination of this Memorandum is enjoined.


VIOLETA M. GONZALES, CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Enclosure: as stated

References: as stated

To be indicated in the Perpetual Index under the following subjects:

EMPLOYEES ATTENDANCE RECORDS RULES AND REGULATIONS

JBY-HR / Strict Compliance on Proper Recording and Timely Submission of Daily Attendance of Officials, Teaching and Non-Teaching Employees

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Civil Service Form No. 48

DAILY TIME RECORD

(Name)

For the month of

JUNE 1 - 30 2026

Official Hours for Regular Days:

08:00 - 17:00

Arrival and Departure Saturday:

Day	A.M.		P.M.		Late/Undertime	
	Arrival	Departure	Arrival	Departure	Hours	Mins
1						
2						
3						
4						
5						
6	SATURDAY					
7	SUNDAY					
8						
9						
10						
11						
12						
13	SATURDAY					
14	SUNDAY					
15						
16						
17						
18						
19						
20	SATURDAY					
21	SUNDAY					
22						
23						
24						
25						
26						
27	SATURDAY					
28	SUNDAY					
29						
30						
TOTAL						

I hereby certify that the above is a true and correct report of the hours of work performed record of which was made daily at the time of arrival and departure from office.

Employee's Signature

School Head

Verified as to prescribed office hours

INSTRUCTIONS

Civil Service Form 48, after completion, should be filed in the records of the Bureau or Office which submits the monthly report on Civil Service Form No. 3 to the Bureau of Civil Service.

In lieu of the above, court interpreters and stenographers who accompany the judges of the Court of First Instance will fill out the daily time reports on this form in triplicate, after which they should be approved by the judge with whom service has been rendered, or by an officer of the Department of Justice authorized to do so. The original should be forwarded promptly after the end of the month to the Bureau of Civil Service, thru the Department of Justice; the duplicate to be kept in the Department of Justice; and the triplicate, in the office of the Clerk of Court where service was rendered.

In the space provided for the purpose on the other side will be indicated the office hours the employee is required to observe, as far example, "Regular days, 8:00 - 12:00 and 1-4; Saturdays, 8:00 - 1:00."

Attention is invited to paragraph 3, Civil Service Rule XV, Executive Order No. 5, series of 1909, which reads as follows:

Each chief of a Bureau or Office shall require a daily record of attendance of all the officers and employees under him entitled to leave of absence or vacation (including teachers) to be kept on the proper form and also a systematic office record showing for each day all absences from duty from any cause whatever. At the beginning of each month he shall report to the Commissioner on the proper form of all absence from any cause whatever, including the exact amount of undertime of each person for each day. Officers or employees serving in the field or on the water need not be required to keep a daily record, but all absences of such employees must be included in the monthly report of changes and absences. Falsification of time records will render the offending officer or employee liable to summary removal from the service and criminal prosecution."

(Note A record made from memory or sometime subsequent to the occurrence of an event is not reliable. Non-observance of office hours deprives the employee of the leave privileges although he may have rendered overtime service. Where service rendered outside of the Office for the whole morning or afternoon notation to that office should be

210 mm

85 mm



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MEMORANDUM

TO: [Name of Employee]
[Position]
[Office/School]

FROM: [Name of School Head / Immediate Supervisor]
[Position]

SUBJECT: Written Warning for Non-Submission of Daily Time Record (DTR)

DATE: [Date]

This pertains to your failure to submit your Daily Time Record (DTR) for the month/s of _____ to _____ despite prior reminders and pursuant to Division Memorandum No. ____, s. 2026 re: Reiterating Strict Compliance on Proper Recording and Timely Submission of Daily Attendance of Officials, Teaching and Non-Teaching Employees.

Please be reminded that the timely submission of DTR is an official duty and mandatory office requirement necessary for attendance monitoring, payroll processing, and proper maintenance of personnel records.

Your failure to comply with the said requirement constitutes a violation of reasonable office rules and regulations under CSC Memorandum Circular No. 19, s. 1999 (Uniform Rules on Administrative Cases in the Civil Service), Rule IV, Section 52(C)(4).

In this regard, this Memorandum shall serve as your WRITTEN WARNING for your first offense.

Further, you are hereby informed that repetition of the same offense may warrant a more severe administrative penalty pursuant to CSC Rule 10, Section 50(F)(3), where the second offense is punishable by suspension of one (1) to thirty (30) days, while the third offense may be punishable by dismissal from the service.

You are hereby directed to submit your pending DTRs immediately and ensure strict compliance with office policies and future directives.

For your information and strict compliance.

[Name of School Head / Immediate Supervisor]
[Position]

cc: 201 File



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MEMORANDUM

TO: [Name of Employee]
[Position]
[Office/School]

FROM: [Name of School Head / Immediate Supervisor]
[Position]

SUBJECT: Written Warning for Habitual Tardiness

DATE: [Date]

Please be informed that based on the attendance records of this Office, you have incurred habitual tardiness for the months of [Month] and [Month] 202_.

Pursuant to CSC Memorandum Circular No. 04, s. 1991, an officer or employee shall be considered habitually tardy if he/she incurs tardiness, regardless of the number of minutes, ten (10) times a month for at least two (2) consecutive months during the year.

In this regard, this Memorandum serves as your WRITTEN WARNING. You are reminded to observe punctuality and strictly comply with official office hours.

Please be advised that repetition of the same offense may warrant appropriate administrative action pursuant to existing Civil Service Commission rules and regulations. Under CSC rules, Habitual Tardiness is classified as a grave offense punishable by:

First Offense – Suspension of six (6) months and one (1) day to one (1) year
Second Offense – Dismissal from the service

For your information and guidance.

[Name of School Head / Immediate Supervisor]
[Position]

cc: 201 File