



Republic of the Philippines  
**Department of Education**  
Region VIII  
**SCHOOLS DIVISION OF CALBAYOG CITY**  
*P2 Brgy. Hamorawon, Calbayog City, Western Samar*

March 18, 2025

DIVISION MEMORANDUM  
NO. 107, s. 2025

**REITERATION ON THE SUBMISSION OF FORM 48  
(DAILY TIME RECORD) WITH COMPLETE ATTACHMENTS**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Education Program Supervisors  
SDO Unit Heads  
District Heads  
School Heads (Elementary and Secondary)  
All others concerned

1. According to Section 4 (6) of Presidential Decree No. 1445, also known as the **Government Auditing Code of the Philippines**, claims against government funds must be approved with complete documentation. Further, items 1.1.1 and 4.1.2 of **COA Circular No. 2012-001, dated June 1, 2022**, outline the necessary documentary requirements that must be submitted in support of the payment of salaries and wages, and **CSC Memorandum Circular No. 21, series of 1991**, which outlines the **Policy on Government Working Hours for Government Officials and Employees**, serves as a guiding principle for the submission of Daily Time Records (DTR).
2. To facilitate the uniformity and consistent interpretation regarding the submission of DTR and its required attachments, this Office requires all employees to comply with the following procedures, to wit:
  - a. Duly accomplished DTR shall be submitted on or before the 10th day of the following month at the Division Office through the Records Section. In case the deadline falls on a weekend or holiday, the submission shall be adjusted to the last working day before the weekend or holiday.
  - b. Manual time entries on DTR shall require attaching a printed copy of the Biometrics and must not have any erasures/corrections. The following pertinent documents, whichever applies, shall be required to be attached to support the absence of entries during workdays including the Monthly Accomplishment Report (MAR).




Address: P2 Brgy. Hamorawon, Calbayog City, Samar  
Website: <https://calbayogcity.deped.gov.ph>  
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On Official Business/Travel	<ul style="list-style-type: none"> <li>▪ Approved Travel Orders (Outside Calbayog City)</li> <li>▪ Approved Locator Slip/s with complete details. No time in and out means "undertime" (within the Calbayog City)</li> <li>▪ Memorandum (if applicable)</li> </ul>
On Personal Business/Travel	<ul style="list-style-type: none"> <li>▪ Approved Application for Leave (CSC Form 6)</li> </ul>
Leave of Absence	<ul style="list-style-type: none"> <li>▪ Approved Application for Leave (CSC Form 6)</li> </ul>
Monthly Accomplishment	<ul style="list-style-type: none"> <li>▪ Submission of Monthly Accomplishment Report and Objective Records Sheet (Attached MAR Template in Annex A and ORS Annex B)</li> </ul>

c. The DTR and its attachments must be verified, completed, and corrected by the personnel officer or person in charge stationed in the school before being submitted to the Division Office.

3. Immediate dissemination of this Memorandum is desired.

  
**MARGARITO A. GADAYONA, JR. PhD, CESO VI**  
 Assistant Schools Division Superintendent  
 Officer-in-Charge  
 Office of the Schools Division Superintendent



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# MONTHLY ACCOMPLISHMENT REPORT

## MARCH 2025

Name: \_\_\_\_\_  
Station/Office: \_\_\_\_\_

KRA	ACCOMPLISHMENTS	PROBLEM MET	RECOMMENDATIONS
KRA 1			-
KRA 2			-
KRA 3			
KRA 4			
KRA 5			
KRA 6			

Prepared by: \_\_\_\_\_  
Employee

Approved by: \_\_\_\_\_  
Section Head



## OBJECTIVE RECORD SHEET

### March 2025

OBJECTIVES:

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DATE	PLACES TO BE VISITED	ACTIVITIES	REMARKS
1		SATURDAY	
2		SUNDAY	
3			
4			
5			
6			
7			
8		SATURDAY	
9		SUNDAY	
10			
11			
12			
13			
14			
15		SATURDAY	
16		SUNDAY	
17			
18			
19			
20			
21			
22		SATURDAY	
23		SUNDAY	
24			
25			
26			
27			
28			
29		SATURDAY	
30		SUNDAY	
31			

Prepared by:

\_\_\_\_\_

Employee

Approved by:

\_\_\_\_\_

Section Head