



Republic of the Philippines
Department of Education
Region VIII
SCHOOLS DIVISION OF CALBAYOG CITY

August 14, 2025


DIVISION MEMORANDUM
No. 389, s. 2025

**ADDENDUM TO DIVISION MEMORANDUM NO. 167 S. 2025:
REITERATION ON SUBMISSION OF DAILY TIME RECORD
(DTR) AND REPORT OF SERVICE (FORM 7)**

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
SDO Unit Heads
District Heads
School Heads (Elementary & Secondary)
All Others Concerned

1. This Addendum is issued in reference to Division Memorandum No. 167, s. 2025 entitled *"Reiteration on the Submission of Form 48 (Daily Time Records) With Complete Attachments."* This is to provide additional information and clarification on certain details of the activity to ensure smooth implementation.
2. The deadline of submission shall be **on the 5th day of the following month** instead of 10th day. This serves as an amendment to the prescribed date of submission.
3. Failure to submit the said documents with complete attachments together with the Report of Service (Form 7) within the prescribed period shall result in non-processing of salary for the corresponding payroll period and inactivation of the employee's regular payroll account.
4. For **compliance, salary claim and reactivation**, the employee concerned must submit a **written request for claim and reactivation** addressed to the Schools Division Superintendent (SDS). Such request shall be **subject to the approval of the Schools Division Superintendent** and shall only be processed upon submission of the required documents.
5. All other provisions stated in the original memorandum remain in force and effect
6. Strict compliance with this directive is enjoined.




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

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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).




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

- 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. CADAYONA, JR. PhD, CESO VI
 Assistant Schools Division Superintendent
 Officer-in-Charge
 Office of the Schools Division Superintendent



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OBJECTIVE RECORD SHEET

March 2025

OBJECTIVES:

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

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