



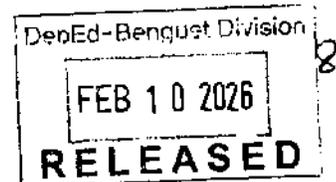
Republic of the Philippines  
**Department of Education**  
**Schools Division of Benguet**

January 19, 2026

Division Memo: 57s.2026

**SUBMISSION OF DAILY TIME RECORD (DTR)**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors, CID, SGOD  
Education Program Supervisors  
Public Schools District Supervisors  
All Public Elementary and Secondary School Heads  
All Others Concerned



1. In compliance with Civil Service Commission (CSC) Memorandum Circular No. 1, s. 1997, which mandates all government employees to maintain and submit Daily Time Records (DTRs) for attendance monitoring and personnel accountability, and Commission on Audit (COA) Circular No. 2012-001, which requires proper documentation, including DTRs, to support payroll and other financial transactions, this Office reiterates that the submission of DTRs shall be strictly observed **on or before the 5th day of the succeeding month.**
2. To ensure accurate recording of time in and time out, all employees are required to record their office attendance by signing the official log sheet upon arrival and departure, in addition to the generated Daily Time Record (DTR).
3. To promote efficiency and uniformity in processing, the following guidelines shall be observed:
  - a. **Division Personnel** – Daily Time Records (DTRs), along with complete attachments and a summary of tardiness and absences, shall be consolidated by each functional office and signed by the authorized signatory before submission to the Personnel Section.
  - b. **School-Based Personnel** – DTRs with complete attachments and summary of tardiness and absences, shall be consolidated per position group (teaching and non-teaching personnel) prior to submission to the Personnel Section
4. Individual submission of DTRs shall not be accepted, except in cases with valid justification duly approved by the concerned authority.
5. Immediate dissemination of and strict compliance with this Memorandum are hereby enjoined.

  
**ESTELA P. LEON-CARINO EdD, CESO III**  
Regional Director and  
Concurrent Officer-in-Charge  
Office of the Schools Division Superintendent



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