



July 10, 2018

DIVISION MEMORANDUM

No. 463, s. 2018

ACCOMPLISHMENT AND SUBMISSION OF DAILY TIME RECORD (DTR) AND FORM 7

TO: Assistant Schools Division Superintendents
Chiefs, Functional Divisions
Education Program Supervisors/Coordinators/ SEPS/ EPS2
Public Schools Division Supervisors (PSDSs)/District Caretakers/OICs
Heads/Teachers of Elementary and Secondary Schools
Implementing Units and Operating Units of Schools (Elementary and Secondary)
All Others Concerned

1. In view of the reports of inconsistencies in DTR and Form 7 filing and to avoid dishonesty in the accomplishment of DTR and Form 7 filing, all elementary and secondary schools including Implementing and Operating Units shall submit DTR together with Form 7 every 1st week of the following month. Schedule of submission of DTR and Form 7 with complete attachment to the Region Office is every 10th of the month.
2. Necessary attachment are Biometrics printout, Travel Order, Appearances, Accomplishment Reports, etc. to support DTR and Form 7 and submit **NOT LATER THAN every 5TH DAY OF THE MONTH**, to give enough time for the Division Office to verify and check submitted DTR's and Form 7.
3. Failure to submit on the said date may cause **HOLDING OF SALARY** pursuant to CSC MC No. 01, s. 2017 expanded in #1. On Government Office Hours, Section 1 to 5, Rule XVII, Omnibus Rules Implementing Book V of Executive Order No. 292. This provision only means that without an evidence or proof of attendance which for our case a DTR, NO salary will be released to an employee. This is further supported in COA Circular No. 2012-001, dated June 14, 2012 under item number 1.1.1 Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar expenses wherein the Daily Time Record (DTR) is one of the Additional Documentary Requirements.
4. District Bookkeepers/Disbursing are required to check and countersign DTR's and Form 7 of all employees (School Heads, Teachers, and Non-Teaching Personnel) of the school/district prior to submission at the Division Office.
5. TIC's and HT's DTRs must be checked and signed by the District PSDS. A report of the summary of their DTR should be submitted to the assigned area ASDS's for monitoring.
6. All principals of Implementing Schools and Operating Units **shall NOT SUBMIT DIRECTLY** the DTR's and Form 7 at the Regional Office. It must be submitted per CLUSTER ASDS AREA ASSIGNMENT as follows: Cluster A (Dr. Futalan) - MR. JEREMY C. DENAMPO; Cluster B (Dr. Cartesa) – SGOD Chief, Dr. NOVIE O. MANGUBAT and for Cluster C (Dr. Apao) – CID Chief, Dr. MARY ANN FLORES for checking and verification prior to its submission at the Regional Office.
7. The Administrative Officer, the SGOD Chief and CID Chief are expected to inform this office (thru the Cluster ASDS concerned) of the **SUMMARY of FINDINGS** of DTR's, inconsistencies observed, summary of absences, and tardiness for possible disciplinary actions to be taken.
8. Immediate dissemination of this memorandum is desired.


RHEA MARA. ANGTUD, Ed.D., CESO VI
Schools Division Superintendent



MC No. 01, s. 2017

MEMORANDUM CIRCULAR

TO : ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS, BUREAUS AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS; GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS WITH ORIGINAL CHARTER; AND STATE UNIVERSITIES AND COLLEGES

SUBJECT : Reiteration of the Policy on Government Office Hours; and the Administrative Offenses of Frequent Unauthorized Absences (Habitual Absenteeism); Tardiness in Reporting for Duty; and Loafing from Duty during Regular Office Hours

The Constitution mandates that public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and lead modest lives¹. Part of this accountability is the observance of the prescribed office hours in a given working day.

It has come to the attention of the Commission that there are government officials and employees who are not observing the prescribed office hours and are not recording their daily attendance in the proper form. Likewise, unauthorized absences, tardiness and loafing from duty during regular office hours are detrimental to public service.

The Commission hereby reiterates the following policy on government office hours, including the aforementioned administrative offenses and their corresponding penalties.

- 1) On Government Office Hours, Sections 1 to 5, Rule XVII, Omnibus Rules Implementing Book V of Executive Order No. 292 provide:

"SECTION 1. It shall be the duty of each head of department or agency to require all officers and employees under him to strictly observe the prescribed office hours.

¹Section 1, Article XI, 1987 Constitution.

Bawat Kawani, Lingkod Bayani

"SEC. 2. Each head of department or agency shall require a daily record of attendance of all the officers and employees under him including those serving in the field or on the water, to be kept on the proper form and, whenever possible, registered on the bundy clock.

"Service 'in the field' shall refer to service rendered outside the office proper and service 'on the water' shall refer to service rendered on board a vessel which is the usual place of work.

"SEC. 3. Chiefs and Assistant Chiefs of agencies who are appointed by the President, officers who rank higher than these chiefs in the three branches of the government, and other presidential appointees need not punch in the bundy clock, but attendance and all absences of such officers must be recorded.

"SEC. 4. Falsification or irregularities in the keeping of time records will render the guilty officer or employee administratively liable without prejudice to criminal prosecution as the circumstances warrant.

"SEC. 5. Officers and employees of all departments and agencies except those covered by special laws shall render not less than eight hours of work a day for five days a week or a total of forty hours a week, exclusive of time for lunch. As a general rule, such hours shall be from eight o'clock in the morning to twelve o'clock noon and from one o'clock to five o'clock in the afternoon on all days except Saturdays, Sundays and Holidays.

- 2) On Frequent Unauthorized Absences (Habitual Absenteeism), Tardiness in Reporting for Duty and Loafing from Duty during Regular Office Hours. **Section 22, Rule XIV, Omnibus Rules Implementing Book V of Executive Order No. 292** provides:

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"An officer or employee in the civil service shall be considered habitually absent if he incurs unauthorized absences exceeding the allowable 2.5 days monthly leave credit under the Leave Law for at least three (3) months in a semester or at least three (3) consecutive months during the year.

"In case of claim of ill-health, heads of departments or agencies are encouraged to verify the validity of such claim, if not satisfied with the reason given, should disapprove the application for sick leave. On the other hand, in cases where an employee absents himself from work before approval of the application, said application should be disapproved.

"In the discretion of the Head of any department, agency, or office, any government physician may be authorized to do a spot check on employees who are supposed to be on sick leave.

Further, **Section 46 (B) (5), Revised Rules on Administrative Cases in the Civil Service (RRACCS)** provides that Frequent Unauthorized Absences (Habitual Absenteeism), Tardiness in Reporting for Duty, and Loafing from Duty during Regular Office Hours are grave offenses punishable by suspension of six (6) months and one (1) day to one (1) year for the first offense and dismissal from the service for the second offense.

On the other hand, under **Section 46 (F) (4), RRACCS**, Frequent Unauthorized Tardiness (Habitual Tardiness) is a light offense punishable by reprimand for the first offense, suspension of one (1) to thirty (30) days for the second offense, and dismissal from the service for the third offense. It is committed when an official or employee incurs tardiness, regardless of the number of minutes, ten (10) times a month for at least two (2) months in a semester or at least two (2) consecutive months during the year.

The classification of Habitual Tardiness as either a grave offense or a light offense would depend on the frequency or regularity of its commission and its effects on the government service.

For strict compliance.


ALICIA dela ROSA-BALA
Chairperson

31 JAN 2017



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines

No.: 2012-001

Date: JUN 14 2012

CIRCULAR

TO : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Local Government Units, Managing Heads of Government-Owned and/or Controlled Corporations, COA Assistant Commissioners, COA Directors, COA Auditors and All Others Concerned

SUBJECT : Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions

This Circular is issued to prescribe the revised guidelines and documentary requirements for common government transactions which incorporated the requirements under existing issuances of this Commission. It supersedes all other COA Circulars, Resolutions, Memoranda and issuances inconsistent herewith.

The Circular shall take effect after fifteen (15) days from publication in newspaper of general circulation.

Quezon City, Philippines.


MA. GRACIA M. PULIDO TAN
Chairperson


JUANITO G. ESPINO, JR.
Commissioner


HEIDI L. MENDOZA
Commissioner

DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT TRANSACTIONS

Fundamental Principles governing the financial transactions and operations of any government agency as provided under Section 4 of Presidential Decree (PD) No. 1445:

1. No money shall be paid out of any public treasury or depository except in pursuance of an appropriation law or other specific statutory authority.
2. Government funds or property shall be spent or used solely for public purposes.
3. Trust funds shall be available and may be spent only for the specific purpose for which the trust was created or the funds received.
4. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.
5. Disbursements or disposition of government funds or property shall invariably bear the approval of the proper officials.
6. Claims against government funds shall be supported with complete documentation.
7. All laws and regulations applicable to financial transactions shall be faithfully adhered to.
8. Generally accepted accounting principles and practices as well as of sound management and fiscal administration shall be observed, provided that they do not contravene existing laws and regulations.

General Requirements for All Types of Disbursement

1. Certificate of Availability of Funds issued by the Chief Accountant
2. Existence of lawful and sufficient allotment duly obligated as certified by authorized officials [except for government-owned and controlled corporations/government financing institutions (GOCCs/GFIs)]
3. Legality of transaction and conformity with laws, rules or regulations
4. Approval of expenditure by Head of Office or his authorized representative
5. Sufficient and relevant documents to establish validity of claim

Specific Requirements for Each Type of Disbursement

1.0 Cash Advances

1.1 Granting of Cash Advances

General Guidelines

The rules and regulations on the grant and liquidation of cash advances are prescribed under COA Circular No. 97-002 dated February 10, 1997 and reiterated in COA Circular No. 2009-002 dated May 18, 2009 and Section 89 of PD No. 1445. These guidelines provide, among others:

- No cash advance shall be given unless for a legally authorized specific purpose.
- No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first liquidated and accounted for in the books.
- No cash advance shall be granted for payments on account of infrastructure projects or other undertaking on a project basis.
- A cash advance shall be reported as soon as the purpose for which it was given has been served.

- Only permanently appointed officials shall be designated as disbursing officers. Elected officials may be granted a cash advance only for their official traveling expenses.
- Transfer of cash advances from one Accountable Officer to another shall not be allowed.

Documentary Requirements common to all cash advances except for travels

- Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)
- Certification from the Accountant that previous cash advances have been liquidated and accounted for in the books
- Approved application for bond and/or Fidelity Bond for the year for cash accountability of ₱2,000 or more

1.1.1 Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other Similar Expenses

The cash advance for payroll fund shall be equal to the net amount of the payroll for the pay period.

Additional Documentary Requirements

- Approved contracts (for initial payment)
- Approved Payroll or list of payees indicating their net payments
- Approval/authority (presidential directive or legislative enactment) or legal basis to pay any allowance/salaries/ wages/fringe benefits
- Daily time record (DTR) approved by the supervisor

1.1.2 Petty Cash Fund (PCF)

The PCF to be set up shall be sufficient for the recurring petty operating expenses of the agency for one month. The cash advance shall not be used for payment of regular expenses, such as rentals, subscriptions, light and water bills and the like. Payments out of PCF, which shall be made through a Petty Cash Voucher, shall be allowed only for amounts not exceeding ₱15,000 for each transaction, except when a higher amount is allowed by law and/or specific authority by the Commission on Audit. Splitting of transactions to avoid exceeding the ceiling shall not be allowed.

Additional Documentary Requirements for initial cash advances

- Approved estimates of petty expenses for one month
- Copy of policy for maintaining PCF under the imprest system for GOCCs

1.1.3 Field/Activity Current Operating Expenses (COE)

The amount of the cash advance shall be limited to the requirements for two months. Additional cash advances shall be granted on the basis of the activity budget or the requirements for two months, whichever is lower.

Additional Documentary Requirement

- Approved Budget for COE of the agency field office or agency activity in the field

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Programs

CSC reminds gov't employees to observe working hours

- [Print \(/new-updates/1206-csc-reminds-gov't-employees-to-observe-working-hours.html?tmpl=component&print=1&layout=default&page=\)](#)
- [Email \(/component/mailto/?tmpl=component&template=gtw-jmla-221&link=ae6f9a33b5bc92f3b494228496d6c1b40fc9c06b\)](#)

September 14, 2016

The Civil Service Commission (CSC) seconded Malacañang's reminder to government employees to follow regulations on work hours. ([https://](#))

Under Section 5, Rule XVII of the Omnibus Rules Implementing Book V of Executive Order No. 292, all government officials and employees are required to render eight working hours a day for five days a week, or a total of 40 hours a week excluding time for lunch. The normal working hours shall be from 8 AM to 12 NN, and 1 PM to 5 PM.

Moreover, Section 6 of the same Rule allows the adoption of flexible working hours or 'flexi-time'. CSC Memorandum Circular No. 14, s. 1989 prescribed that the flexi-time should not start earlier than 7 AM and not end later than 7 PM. In no case shall the flexi-time arrangement be occasionally changed by the employee at his or her convenience.

Those who fail to observe the eight-hour workday through consistent tardiness, undertime, and loafing from duty during office hours may be administratively charged and penalized with suspension or dismissal from service pursuant to civil service law, rules, and regulations.

The CSC urged all government agencies to adopt appropriate mechanisms to strictly monitor and record attendance of employees such as the use of biometric time clocks and other forms of attendance systems.

The Commission also reiterated the provisions under Republic Act No. 9485, or the Anti-Red Tape Act, stating that frontline service offices should ensure that clients who arrive at their premises within official working hours, including noon break, should be attended to and served. Appropriate working schedules for employees such as rotation system or sliding flexi-time shall be implemented to ensure that these offices are adequately manned during lunch and snack

Beyond 8 hours

The CSC stressed that government workers may also be asked to render services beyond the eight-hour requirement from time to time as part of one's commitment, as public service essentially entails upholding public interest over personal interest.

"Giving oneself to public service more than what is required or expected is a virtue that all public officials and employees must uphold," CSC Chairperson Alicia dela Rosa-Bala said.

However, in cases when it is fair and proper to compensate overtime service, guidelines contained in CSC-Department of Budget and Management Joint Circular No. 1, s. 2015 should be observed.

The said Joint Circular prescribes that employees may be authorized to render overtime service only when extremely necessary, such as when a particular work or activity cannot be completed within the regular work hours and its non-completion will cause financial loss to the government, embarrass the government due to its inability to meet its commitments, or negate the purposes for which the work or activity was conceived.

Generally, overtime services shall be remunerated through compensatory time off (CTO). Overtime pay shall only be authorized when the application of CTO for all overtime hours would adversely affect the operations of the agency.

CTO refers to the number of hours or days an employee is excused from reporting for work with full pay and benefits. This arrangement is availed of in blocks of four or eight hours, equivalent to a half or full day leave from work, and may be used continuously up to a maximum of five consecutive days per single availment or on staggered basis within the year.

The Joint Circular also provides a list of priority activities that may warrant rendition of necessary overtime services <https://> which include essential public services during emergency or critical situations, seasonal work such as preparation of budgets and annual reports in order to meet the deadlines, and services rendered by drivers and other immediate staff of officials when they are required to keep the same working hours as these officials.

The CSC stressed that overtime services cannot be used to offset non-completion of the eight-hour workday.

Efficiency is key

Chairperson Bala reminded state workers to practice efficiency and time management in the performance of their functions.

"We must learn to work diligently and to use our time and resources wisely. This would show that we are professional, committed, and sincere in attending to the needs of the public," she said.