



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY

03 June 2026

DIVISION MEMORANDUM
No. 222, s. 2026

**SUBMISSION OF CERTIFICATION ON THE AVAILABILITY AND CUSTODY OF
DAILY TIME RECORDS (DTRS) FOR PAYROLL PROCESSING**

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

1. Pursuant to Division Memorandum No. 153, s. 2024, titled "**Submission of CSC Form 48 (Daily Time Record) and Other Pertinent Documents for Payment of Salaries and Wages,**" and to facilitate the timely processing of payroll while ensuring compliance with records management and audit requirements, all School Heads are hereby directed to submit a Certification on the Availability and Custody of Daily Time Records (DTRs) as an attachment to payroll documents whenever the actual DTRs cannot yet be submitted within the prescribed payroll schedule.

2. Effective Payroll for June 2026 and succeeding months, schools that are unable to submit the actual DTRs within the prescribed period shall submit a duly accomplished and signed Certification on the Availability and Custody of Daily Time Records (**Annex A**) as an attachment to payroll documents:

2.1 The original DTRs of all teaching and non-teaching personnel under their supervision are available and kept in the school;

2.2. The DTRs have been reviewed and verified by the School Head and serve as the basis for attendance, leave, and payroll-related transactions;

2.3 The DTRs shall be made readily available and produced upon request by authorized personnel of the Schools Division Office, the Commission on Audit (COA), Civil Service Commission (CSC), or other authorized oversight and auditing bodies; and


2.4 The School Head assumes responsibility for the safekeeping, maintenance, and availability of the original DTRs and supporting attendance records;

2.5 The School Head shall ensure that **copies** of the accomplished DTRs for the covered payroll period are still submitted to the Division Office immediately upon completion and verification for records validation purposes.



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3. The Certification shall include the complete list of teaching and non-teaching personnel covered by the payroll for the month concerned.
4. Notwithstanding the submission of the Certification, schools shall continue to submit the Monthly Summary of Lates, Undertime, Absences, and Leave of Personnel, together with other payroll requirements, within the prescribed schedule.
5. The submission of the Certification shall not relieve the personnel from the responsibility of preparing, maintaining, and presenting the actual DTRs whenever required for verification, audit, post-audit examination, or other lawful purposes.
6. Failure to maintain and produce the DTRs upon request may subject the concerned personnel and School Head to administrative and other appropriate actions in accordance with existing laws, rules, and regulations.
7. Immediate and wide dissemination of and strict compliance to this Memorandum are directed.


ENGR. EDGARDO C. DOMINGO PhD CESO V
Schools Division Superintendent

Encl.: As stated

Reference: As stated

DAILY TIME RECORD SUBMISSION AUDITING
SUMMARY OF LATES ABSENCES

MCS/AOV/June 3, 2026



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ANNEX A

CERTIFICATION ON THE AVAILABILITY AND CUSTODY OF DAILY TIME RECORDS (DTRs)

I, _____, School Head/Principal of _____, hereby certify that:

1. The Daily Time Records (DTRs) of the teaching and non-teaching personnel listed below for the month of _____ are available, complete, and maintained in the custody of this school.
2. The DTRs have been reviewed and verified and serve as the basis for attendance monitoring, leave administration, and payroll processing.
3. The original DTRs and supporting attendance documents are properly filed and shall be made available for verification, inspection, and audit by authorized personnel of the Schools Division Office, Commission on Audit (COA), Civil Service Commission (CSC), and other authorized oversight agencies upon request.
4. I assume full responsibility for the safekeeping, maintenance, accuracy, and availability of the said DTRs.
5. The Monthly Summary of Lates, Undertime, Absences, and Leave of Personnel is attached to this Certification.

LIST OF PERSONNEL COVERED

No.	Name of Personnel	Position

(Additional sheets may be attached, if necessary.)

This Certification is being issued in lieu of the submission of the actual DTRs to facilitate payroll processing, without prejudice to the requirement to produce the DTRs whenever required for verification or audit purposes.

Issued this ____ day of _____, **20** at _____.

Name of School Head/Principal
 Position





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