



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

19 Feb 2026

DIVISION MEMORANDUM

No. **022**, s. 2026

**REITERATION OF THE GUIDELINES ON THE RECORDING OF ATTENDANCE
AND OBSERVANCE/CONDUCT OF FLAG RAISING CEREMONY AND FLAG
LOWERING CEREMONIES**

To: Assistant Schools Division Superintendent
Functional Division Chiefs
Section and Unit Heads
Public Schools District Supervisors
Secondary and Elementary School Heads
All Others Concerned
This Division

1. In relation to Rule XVII of the Omnibus Rules Implementing Book V of Executive Order No. 292, Civil Service Laws and other applicable DepEd Orders which provides rules on government office hours, leave and recording of attendance, this Division issues the enclosed guidelines related thereto to be observed by all teaching and non-teaching personnel.
2. Moreover, in order to properly reinforce these guidelines and to strictly adhere to the Civil Service Commission regarding office hours, punctuality, and refraining from engaging in unproductive work hours, it is necessary to implement the use of biometrics in recording daily attendance.
3. Hence, all schools are required to use biometrics to record the attendance of all teaching and non-teaching personnel. Preferably, the biometric machine with 3-in-1 face recognition, fingerprint verification, password, or card checking will be used.
4. Moreover, all Teaching and Non-Teaching Personnel of the Division are required to participate in the Observance/Conduct of Flag Raising and Flag Lowering Ceremonies pursuant to Section 18 of Republic Act (RA) No. 8491, otherwise known as the *Flag and Heraldic Code of the Philippines*.
5. For inquiries, contact Mr. Roel D. Balbareno at 09773941073.
6. Immediate dissemination of this memorandum is desired.

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent





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Encl.: As stated

Reference: As stated

To be indicated in the Perpetual Index
under the following subjects:

PROCEDURES
RULES AND REGULATIONS

Roel D. Balbareno/OSDS/DM – reiteration of the guidelines on the recording of attendance
and observance/conduct of flag raising ceremony and flag lowering ceremonies
0166/February 19, 2026



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I. OFFICE WORKING HOURS

- A. As provided in CSC MC No. 21, s. 1993, all government officials and employees are required to render eight (8) working hours a day for five (5) working days or a total of forty (40) hours a week, exclusive of time for lunch.
- B. Personnel are required to record their office attendance four (4) times a day using the Biometrics Facial Scanner in the following prescribed periods:
1. Upon arrival in the morning
 2. Lunch Break Time Out
 3. Lunch Break Time In
 4. Upon departure from Office in the afternoon
- C. The Logbook of Daily Record of Attendance at the Information Desk shall still be used at the same time with the biometric machine.
- D. Failure to log four (4) times as mentioned above without acceptable justifications/supporting documents (leave form, travel authority, locator slip, pass slip or Time Correction Form) shall be considered as incomplete attendance which shall mean that the personnel incurred half day or whole day absence as the case may be.

Illustrative Examples for half day absence:

Time of Log	Case 1	Case 2	Case 3	Case 4
Arrival in the morning	no entry	7:51 AM	8:05 AM	7:50 AM
Lunch Break Time Out	12:05 PM	no entry	12:29 PM	12:12 PM
Lunch Break Time In	12:31 PM	12:51 PM	no entry	12:45 PM
Departure in the afternoon	5:02 PM	5:20 PM	5:25 PM	no entry

In the above cases 1 and 2, the employee is considered half day absent in the morning while cases 3 and 4, the employee is considered half day absent in the afternoon.

Illustrative Examples for whole day absence:

Time of Log	Case 1	Case 2	Case 3	Case 4
Arrival in the morning	7:20 AM	7:51 AM	no entry	no entry
Lunch Break Time Out	no entry	no entry	no entry	no entry
Lunch Break Time In	no entry	no entry	no entry	12:45 PM
Departure in the afternoon	5:02 PM	no entry	5:25 PM	no entry



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- E. DepEd Order No. 004, s. 2025 “Implementation of the Flexible Working Hours for the Non-Teaching Personnel” provides the guidelines on the flexible working hours to be observed by the Division personnel and Field Non-Teaching and Related Teaching Personnel. Despite adoption of flexible working hours, section/unit heads shall ensure continuous service delivery during the core working hours from 8:00 AM – 5:00 PM.
- F. Teachers are required to render **8 hours of work per day**. In completing the 8 hours:

Actual Classroom Teaching	Teacher Ancillary Tasks
6 hours (at most)	2 hours

II. DAILY TIME RECORD

- A. The approving authorities of DTR shall check on entries in the submitted DTRs and ensure that leave applications (CSC Form 6), authority to travel with a certificate of appearance, locator slips, pass slips, the Individual Daily Log and Accomplishment Report (if applicable), and other supporting documents are attached, if applicable, before signing the DTRs.
- B. The signatures of the employee and supervisor signify their assent or attestation as to the correctness of the time entries.
- C. In the case of division-based personnel, duly signed DTRs shall be submitted to the Personnel Unit on or before the 10th day of the month. The said office shall validate the entries in the DTR and its corresponding attachments. In the event that no duly signed supporting documents were submitted, even if in the DTR complete entries are reflected, such absences will be charged to the vacation leave of the concerned employee. If there are no vacation leave credits available, they shall be charged against the salary of the concerned personnel.
- D. In the case of field-based personnel, duly signed DTRs together with Form 7 shall be submitted to the district consolidators every 5th day of the month. District Consolidators shall validate the entries in the DTR and its corresponding attachments. In the event that no duly signed supporting documents were submitted, even if in the DTR complete entries are reflected, the following shall be made:
1. For non-teaching personnel - such absence will be charged in the vacation leave of the concerned employee. If no vacation leave credits available, it shall be charged against the salary of the concerned personnel.
 2. For teaching personnel – such absence shall be charged against the salary of the concerned personnel.



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- E. Employees who failed to submit DTR within the prescribed time will be omitted in Form 7 - Monthly Payroll Worksheet and Report of Service.

III. LEAVE OF ABSENCE

- A. The filing of Application for Leave (CSC Form 6) is mandatory to all types of leave even with or without pay.
- B. The following regulatory period for filing leaves shall be observed:
1. Sick Leave of Absence must be filed immediately upon return to work. More than five (5) days of sick leave must be supported by a medical certificate (CSC Form 41). If the employee has to undergo long-term treatment or operation or will have an anticipated medical check-up, sick leave may be filed earlier than the date of such leave.
 2. For non-teaching personnel, a vacation leave of absence shall be filed at least five (5) days before the scheduled leave. The employee who has not availed of the forced or mandatory leave but has taken five (5) days of vacation leave in a year shall be treated as having taken the mandatory or forced five (5) days of leave. Otherwise, the 5-day mandatory leave shall be deducted from the vacation leave credits.
 3. For non-teaching personnel, Special Leave Privilege is granted to personnel for a maximum of three (3) days of noncumulative and non-commutable leave every year. The personnel shall seek approval of the application for the said special privileges for at least one (1) week prior to the availment of the special privilege, except in emergency cases.
 4. A maximum of 5 days Wellness leave shall be granted to all DepEd Personnel. The Wellness Leave may be taken consecutively for up to three (3) days or on nonconsecutive days, and may be used for purposes including, but not limited to, mental health care, physical wellness activities, or general rest from work. WL shall be filed at least five (5) days before the intended date of leave, except in emergency cases.
 5. For non-teaching personnel, Compensatory time off leave may be filed within a day if four (4) hours are available, but if intended for the whole day, it must be filed at least 5 days prior to availability in the same manner as filing vacation leave.
 6. Half-day vacation leave or sick leave is not allowed. If the personnel reported for work in the morning but were absent in the afternoon or vice versa, he or she is considered to have incurred half-day absence. Except when medical certificate is provided.
 7. Other pertinent provisions on the type of leave, filing, instructions, and requirements of the application for leave are found on the back page of CSC Form 6, revised 2020. Vacation



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service credits of teachers are used to offset absences of a teacher due to illness. To offset absences on account of illness, one (1) work day service credit is used to offset one (1) day of absence (DepEd Order No. 53, s. 2003).

8. Teachers shall not be entitled to the usual vacation and sick leave credits but to proportional vacation pay (PVP). The total PVP earned by teachers shall be computed in proportion to the number of days which they have served during the school year and shall be the basis of their salary during vacation.
- C. CSC MC No. 41, s. 1998 provides that an official or employee who is absent without approved leave shall not be entitled to received his salary corresponding to the period of his unauthorized leave of absence. It is understood however that his absence shall no longer be deducted from his accumulated leave credits, if there are any.

IV. POLICY ON HALF DAY ABSENCE

1. Pursuant to the Civil Service Commission Memorandum Circular No. 17, s.2010, "Any Officer or employee who is absent in the morning is considered to be tardy and is subject to provisions on Habitual Tardiness and any officer or employee who is absent in the afternoon is considered to have incurred undertime, subject to the provision of Undertime."
2. Omnibus Rules on Leave of Civil Service Commission MC. No. 41, s. 1998 states the following:
 - a. Section No. 34; "**Tardiness and undertime** are deducted from vacation leave credits and shall not be charged against sick leave credits, unless the undertime is for health reasons supported by medical certificate and application for leave.
 - b. Section No. 51 "**Application for vacation leave of absence** for one full day or more shall be submitted on the prescribed form for action by the proper head of agency five (5) days in advance."
 - c. Section 53 "**Application for sick leave of absence** for one full day or more shall be submitted on the prescribed form and shall be filed immediately upon employee's return from such leave. "
3. In this connection, filing of form 6 for half day absence is not applicable since a leave of absence should be availed for one whole day except when medical certificate is provided. For teaching personnel, tardiness and undertime shall be deducted from the salary and not from service credits, while for non-teaching personnel, they shall be deducted from leave credits.



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V. TRANSACTIONS OUTSIDE OFFICIAL STATION

- A. Personnel who will transact official business outside Division Office shall first secure the following documents prior to departure:
1. Travel authority for official travel - It refers to a written authorization issued by the Approving Authority for a subordinate official or employee to proceed to a specific place or location outside of his/her permanent official station for a period of more than one day to perform an official task or assignment.
 2. Locator Slip - a written authority granted by the Head of Office or his/her authorized representative, allowing and official or employee of the DepEd to travel and attend official activities/events/errands or perform an assigned task that would require him/her to be outside of his/her permanent station or workplace during office hours within a day, for an entire day or for a period not exceeding one day.
 3. Certificate of Undertaking- Used by teachers when they perform ancillary tasks outside school premises before or after all assigned classes. The Certificate of Undertaking does not require the approval (or signature) of the School Head, as it only signifies the teacher's intent to perform ancillary tasks outside school premises. However, it should be attached to the teacher's DTR, which must be approved by the School Head. Locator Slip will be used by teachers when they perform ancillary tasks outside school premises during school hours to be signed by their School Head. (DM No. 53, s. 2024)
- B. For personal transaction, employee shall use the following documents prior to departure:
1. Travel authority for personal travel (abroad) - issued to personnel who will go on personal leave to travel outside the country to be accompanied by Application for Leave (CSC Form 6). Those who will go on personal leave to travel within the country need not file travel authority for personal travel but only Application for Leave.
 2. Pass slip - document authorizing personnel to transact outside official station for a maximum of two hours for personnel reason. For transactions in the social institution agencies such as GSIS, Pag-Ibig Fund and Philhealth, a personal pass slip shall be used unless the one transacting in the said offices are the official liaison officers of the Division.



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C. Below are the authorized signatories of the local travels:

Position	Recommending Authority	Approving Authority
Division Office		
Note: In case of Locators slip, the name of the approving authority must be countersigned by the Division Chief. Issuance of travel forms must be controlled by the Office of the Division Chief.		
Division Chief, Below Division Chief	ASDS	SDS
Schools		
School Head	ASDS	SDS
Teaching and Non-Teaching Personnel (for destinations outside the Division)	SH	SDS
(for destinations within the Division)	NONE	SH

VI. DISCIPLINARY ACTION/SANCTIONS

- A. Good employee attendance is one of the key factors of organization productivity. Hence, employees are reminded to refrain from committing habitual absenteeism, habitual tardiness, undertime and absences without approved leave.
- B. Frequent Unauthorized Absences (Habitual Absenteeism) – An employee is considered habitually absent if he/she incurred unauthorized absences exceeding the allowable 2.5 days monthly leave credits under the Leave Law for at least three (3) months in a semester or at least three (3) consecutive months during the year (EO 292, 1987).

Illustrative Examples for Habitual Absenteeism (2.5 days for at least 3 months in a semester)

January 3-4, 13	3.0 days
March 5-8	4.0 days
June 2, 5, 9-13	7.0 days



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Illustrative Examples for Habitual Absenteeism (2.5 days for at least 3 consecutive months during a year)

September 1-3, 8-10	6.0 days
October 7-9, 14, 16-18, 21	8.0 days
November 4-6, 14,16	5.0 days

- C. The following shall be considered Unauthorized Absences:
1. Those which were disapproved for justifiable reasons
 2. Those which were not filed
 3. Those which were not filed within the prescribed period
- D. Habitual Tardiness - any official or employee shall be considered habitually tardy if he/ she incurs tardiness regardless of minutes per day, ten times a month for Two (2) consecutive months or Two (2) months in a semester during the year (CSC MC 23, s. 1998). Take note that personnel may incur tardiness twice in a day such as when he/she comes late in the morning (time-in upon arrival in the morning) and another late in the afternoon (time-in after lunch break in the afternoon) of the same day.

Illustrative Examples for 10 times a month for 2 consecutive months

September 2002	11 times
October 2002	10 times

Illustrative Examples for 10 times a month for 2 months in a semester

July 2003	15 times
November 2003	11 times

- E. Any officer or employee who is absent in the morning is considered to be tardy and is subject to the provision on Habitual Tardiness and any officer or employee who is absent in the afternoon is considered to have incurred undertime, subject to the provision on Undertime (CSC MC No. 17, s. 2010).
- F. An official or employee who is continuously absent without official leave (AWOL) for at least thirty (30) working days may be dropped from the rolls without prior notice which shall take effect immediately (2017 RRACCS)
- G. Habitual absenteeism, Tardiness in Reporting for Duty and Loafing from Duty during Regular Office Hours are grave offenses punishable by suspension of six month and one (1) day to one (1)



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year for first offense and dismissal from the service for the second offense (2017 RRACCS)

- H. On the other hand, Habitual Tardiness and Violation to Reasonable Office Rules and Regulations, such as non-submission of DTR and other non-compliance to any official memorandum, is a light offense punishable by reprimand for the first offense, suspension of one to thirty days for the second offense and dismissal from the service for third offense (2017 RRACCS)
- I. The classification of Habitual Tardiness as either a grave offense or light offense would depend on the frequency or regularity of its commission and its effects on the government service (CSC MC 1, s. 2017).
- J. School Heads shall make necessary actions to teaching and non-teaching personnel under their supervision who violated rules on attendance. If no compliance is made by the concerned personnel despite constant reminders such is the time that the matter with corresponding evidences be brought to the attention of the Schools Division Superintendent for proper administrative sanctions.

VII. OBSERVANCE/CONDUCT OF FLAG RAISING CEREMONY AND LOWERING CEREMONIES

- A. Pursuant to Section 18 of Republic Act (RA) No. 8491, otherwise known as the *Flag and Heraldic Code of the Philippines*, all government offices and educational institutions are required to participate in the **Observance/Conduct of Flag Raising Ceremonies** every Monday morning and **Flag Lowering Ceremonies** every Friday afternoon.
- B. Section 21. During the flag raising ceremony, the assembly shall stand in formation facing the flag. At the moment the first note of the anthem is heard, everyone in the premises shall come to attention; moving vehicles shall stop. All persons present shall place their right palms over their chests, those with hats shall uncover, while those in military, scouting, security guard, and citizens military training uniforms shall give salute prescribed by their regulations, which salute shall be completed upon the last note of the anthem.
- C. Consistent with Section 18 of RA 8491, all central, regional, school's division offices and public and private schools nationwide shall henceforth observe the **Flag Lowering Ceremonies** every Friday afternoon. The Ceremony shall



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be simple and dignified and shall include the playing or singing of the Philippine National Anthem.

- D. Section 22. During the flag lowering, the flag shall be lowered solemnly and slowly so that the flag shall be down the mast at the sound of the last note of the anthem. Those in the assembly shall observe the same deportment or shall observe the same behavior as for the flag-raising ceremony.
- E. Failure or refusal to observe the provisions of R.A. No. 8491, and/or any violation of these Rules shall, after proper notice and hearing, be penalized as stipulated in R.A. No. 8491.