



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY
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Tel. No.: 446-6138 Fax: (074) 442-7819




DIVISION MEMORANDUM
No. 401 S. 2019

**ADDENDUM TO DIVISION MEMORANDUM NO. 246, s. 2019
SUBMISSION OF DAILY TIME RECORD (DTR) FOR PAYROLL**

**TO: ALL PUBLIC ELEMENTARY & SECONDARY SCHOOL HEADS
ALL SUBSTITUTE TEACHERS**

1. As suggested by the COA – External Auditors, all **Division- Paid Substitute Teachers** are hereby required **to attach a copy of their Daily Lesson Plan (DLP) to their Daily Time Record (DTR) effective AUGUST 2019.**
2. Further, the office reiterates the compliance on the submission of DTR for payroll. The said document/s will be submitted to Mr. Don Jose C. Tolentino at the Administrative Unit - Personnel.
3. Failure to comply means **NON-INCLUSION** in the payroll for the month.
4. Immediate dissemination and strict compliance to this memorandum is directed.


FEDERICO P. MARTIN, EdD, CEdd, CESO V
Schools Division Superintendent