



Republic of the Philippines  
**Department of Education**  
 REGION X- NORTHERN MINDANAO  
 DIVISION OF MALAYBALAY CITY

DM 2020-02-104  
 DEPED MALAYBALAY CITY DIVISION  
 RELEASED  
 DATE: FEB 24 2020 TIME: 4:53  
 [Signature]

**DIVISION MEMORANDUM**

No. 104 s. 2020

**TO: All School Heads**

**FROM: VICTORIA V. GAZO, Ph.D., CESO V**  
 Schools Division Superintendent [Signature]

**DATE: February 24, 2020**

**RE: PREPARATION OF THE PAYROLL FOR THE CONTRACT OF SERVICE – GENERAL SERVICE OF THE SCHOOLS CHARGED TO THE SPECIAL EDUCATION FUND (SEF) FOR FY 2020**

1. All school heads are hereby informed that the payroll for the Contract of Service –General Service (COS-GS) charged to the Special Education Fund (SEF) for FY 2020 shall be prepared by the Schools Division Office through the Personnel Unit of the Administrative Section effective February 2020.
2. To ensure efficiency in the payroll preparation, please observe the following:
  - 2.1. The COS-GS shall prepare the Daily Time Record (DTR) and Accomplishment Report (AR) every end of the 15<sup>th</sup> day and 30<sup>th</sup> or 31<sup>st</sup> day of the month. Payroll will be prepared on a bi-monthly basis effective March 2020 except only for February 2020 by which the payroll will be prepared once for the whole month.
    - 2.1.1. The School Head shall provide and require the COS-GS Daily Attendance Logbook, which will be used as basis in the preparation of the DTR. School heads are advised to orient and guide the COS-GS on the proper filling-up of the DTR consistent to the CSC rules and regulations. Submit three (3) copies of DTR original signed.
    - 2.1.2. The School Head shall issue a Memorandum indicating the official working time of the COS-GS in the school with at least forty (40) working hours a week. As such, the School Head is advised to furnish



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- a copy of the Memorandum to the office to be attached in their payroll. Submit one (1) copy of memo original signed.
- 2.1.3. The School Head shall also require the COS-GS "Daily Accomplishment Logbook", which will be used as basis in the preparation and submission of the Summary of the Accomplishment Report (SAR) duly signed by the COS-GS and school head. Submit at least two (2) copies of SAR original signed.
- 2.1.4. The School Head shall advise the COS-GS to submit a photocopy of his/her Landbank ATM (front only) with Account Number and affixed signature at the bottom of the page. The claim will be downloaded through their individual ATM Account.
- 2.1.5. The DTR and SAR shall be reviewed and duly signed by the School Head or his/her Officer-in-Charge (OIC) in case of official travel provided a Designation Order is attached.
- 2.1.6. The School Head shall submit the afore-stated payroll requirements on the next working day after the end of the 15<sup>th</sup> day or 30<sup>th</sup> or 31<sup>st</sup> day of the month. For instance,
- 15<sup>th</sup> day of the month – submit on the 16<sup>th</sup> working day or the succeeding official working day
  - 30<sup>th</sup> or 31<sup>st</sup> day of the month – submit on the 1<sup>st</sup> working day or the next official working day of the succeeding month.
- 2.1.7. As a matter of procedural policy, only complete payroll requirements will be processed. Hence, the COS-GS and School Head shall ensure the completeness of the payroll requirements and accuracy of entries prior to submission to this Office.
- 2.2. Payroll Preparation and Processing
- 2.2.1. The Administrative Officer IV (Personnel Unit) of the SDO shall assign staff to prepare the payroll of the COS-GS. The Payroll In-charge shall prepare the payroll for the COS-GS upon receipt of the payroll requirements on the next working day after the end of the 15<sup>th</sup> day or 30<sup>th</sup> or 31<sup>st</sup> day of the month.
- 2.2.2. The Payroll shall be duly signed by the Schools Division Superintendent or the authorized representative or OIC (in case of official travel) prior to forwarding it to the City Government of Malaybalay for further processing.
- 2.2.3. The Payroll In-charge shall process complete payroll requirements only. For incomplete payroll requirements, the concerned COS-GC



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through the School Head shall be notified immediately for the submission of lacking documents.

2.2.4. The Payroll In-Charge shall attach the duly signed Contract of Service as well as other requirements consistent to the existing accounting and auditing rules and regulations.

2.2.5. Further processing of the payroll shall be done by the concerned offices in the City Government of Malaybalay as the source of fund of their claim is charged to the Special Education Fund.

3. For information and guidance of all concerned.

Copy furnished:  
Records Unit

**TO BE POSTED IN THE DIVISION WEBSITE**



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