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| Company Name |
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# Memorandum

To: Recipient Name

From: Your Name

CC: CC Name

Being punctual and disciplined are the key attributes of an efficient employee. The success of a company is based on these two factors. Recently, it has been observed that the employees are not following the timings. The number of latecomers has increased suddenly.

It has become very important for the company to take some necessary actions. It has been decided by the management of the company that if an employee comes late for more than 5 minutes, he will be considered a latecomer.

Three continuous late coming should be considered as one day absent from work and salary of one day will also be deducted from the employee’ pay.

The management always accepts a genuine reason for coming late but will never allow any employee to take it for granted.