



Republic of the Philippines
Department of Education
Region VIII
SCHOOLS DIVISION OF CALBAYOG CITY
P2 Brgy. Hamorawon, Calbayog City, Western Samar

June 02, 2025

OFFICE MEMORANDUM
NO. 021, s. 2025

**UPDATED PROCESS REQUIREMENTS ON THE GRANT OF CERTIFICATE OF
COMPENSATORY OVERTIME CREDIT (COC) AND AVAILING OF
COMPENSATORY TIME-OFF (CTO)**

To: **Division Office Employees**
All others concerned

1. In compliance with the Civil Service Commission (CSC) and Department of Budget and Management (DBM) Joint Circular No. 2 S. 2004, entitled "Non-Monetary Remuneration for Overtime Services Rendered" which prescribes guidelines on the availing of compensatory time-off in lieu of overtime pay, under the adoption of austerity measures in the government, this Office hereby informs the field on the updated process and requirements on the grant of COC and availing of CTO.
2. The grant of COC shall cover incumbent positions of chief of division and below under permanent or causal status, and contractual personnel whose employment is like a regular employee.
3. The following government officials and employees are not authorized to render overtime services with pay or compensation.
 - a. Civilian personnel holding positions higher than division chief or equivalent levels;
 - b. Those granted other forms of allowances or benefits for services rendered beyond the prescribed work hours under existing laws, rules, and regulations; and
 - c. Those who are on travel status.
4. Overtime services may be authorized for the following activities:
 - a. Completion of infrastructure and other projects with set deadlines when due to unforeseen events the deadline cannot be met without resorting to overtime work;
 - b. Relief, rehabilitation, reconstruction, and other related work or services during calamities and disasters;
 - c. Work-related to school graduation/registration where the additional work cannot be handled by existing personnel during regular working hours;
 - d. Work involving the preparation for and administration of government examinations, including the prompt correction and release of results thereof where existing personnel are not adequate to handle such work during regular working hours;

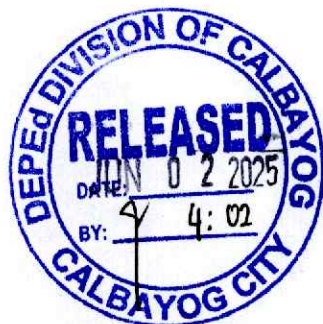
- e. Seasonal work such as budget preparation and rendition of annual reports to meet scheduled deadlines;
 - f. Preparation of special/financial/accountability reports required occasionally by central monitoring agencies like the Congress of the Philippines, Office of the President, Commission on Audit, Department of Budget and Management, and National Economic and Development Authority;
 - g. The provision of essential public services during emergencies, such as power and energy, water, distribution and control of basic staples, communication and transportation, medical and health services, peace and order, and security;
 - h. Implementation of special programs/projects embodied in Presidential directives and authorizations and with specific dates to complete, which are in addition to the regular duties of the employees;
 - i. Legal services to facilitate the dissolution of cases/resolutions/decisions;
 - j. Services rendered by drivers and other immediate staff of officials when required to keep the same working hours as their superiors; and
 - k. Such other activities as may be determined by the head of the agency.
5. Procedure in the rendition of overtime services and availment of compensatory time-off.


Procedure:

- The Head of Office/authorized official issues an Office Memorandum authorizing the rendition of overtime services and indicating the tasks to be completed and the expected time of completion or the concerned Chief of Division/Immediate Superior seeks approval using the template for authority to render overtime services.
- The concerned personnel submits the following requirements to the Personnel Section, Administrative Division:
 - Office Memorandum/Approved authority to render overtime services;
 - Duly accomplished and approved DTR and/or Attendance Sheet; and
 - Accomplishment Report.
- The Personnel Section in charge of COC:
 - Evaluate the completeness of the required documents;
 - Computes the number of hours based on the formula below:
 - For overtime services rendered on weekdays or scheduled days
(COV= number of hours of overtime services x 1.0)
 - For overtime services rendered on weekends, holidays, or scheduled days off
(COV= number of hours of overtime services x 1.5)
 - Prepares the Certificate Compensatory Overtime Credit;
 - Facilitates signature of the authorized signatories; and
 - Releases the COC to the relevant employee (s).

Availment of CTO

- The CTO shall be filed in advance or whenever possible five (5) before going on such leave by accomplishing Application for Leave (Form 6).
 - The CTO may be availed of in blocks of four (4) or eight (8) hours.
 - The employee may use the CTO continuously up to a maximum of five (5) consecutive days per single ailment, or on a staggered basis within the year.
 - The employee must first obtain approval from the head of the agency/authorized official regarding the schedule of availing of CTO. The management shall accommodate to the extent practicable all applications for availment of CTO at the time requested by the employee. In exigency of the service, however, the schedule may be recalled and subsequently rescheduled by the Head of Office/ authorized official within the year.
 - The employee requests approval from the Head of Office on the schedule of the CTO.
 - To avail of the Compensatory Time-off (CTO) the employee **must attach the approved COC application.**
 - The employee avails the CTO
6. The request for issuance of COC must be submitted to the Personnel Section (HRMO) **within one (1) month** from which overtime services were rendered.
7. Each employee may accrue not more than **forty (40) hours** of COCs in a month. In no instance, however, shall the unexpected balance exceed one hundred twenty (120) hours. The COC earned **is valid for one (1) year** from the date of approval up to the first anniversary of the rendition of overtime services.
8. The COC shall be used as time-off within the year these are earned until the immediately succeeding year. Thereafter, any unutilized COCs are deemed forfeited.
9. In case of detail secondment or transfer to another agency, the COC earned in one agency cannot be transferred to another agency, nor could the employee receive the monetary equivalent thereof. In cases of resignation, retirement, or separation from the service are deemed forfeited.
10. For information, guidance, and strict compliance.




MARGARITO A. CADAYONA, JR. PhD, CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent



Address: P2 Brgy. Hamorawon, Calbayog City, Samar
Website: <https://calbayogcity.deped.gov.ph>
Email Address: calbayogcity@deped.gov.ph