



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

March 27, 2026

REGIONAL MEMORANDUM

No. **410** s. 2026

**GUIDELINES ON THE GRANT OF CERTIFICATE OF COMPENSATORY
OVERTIME CREDIT (COC) AND AVAILMENT OF
COMPENSATORY TIME-OFF (CTO)**

To: Schools Division Superintendents
Regional Office Employees
All Others Concerned

1. In reference to issuances of the Civil Service Commission (CSC) and Department of Budget and Management (DBM) particularly Joint Circulars No. 2-A, s. 2005, JC No. 2, s. 2004, and JC No. 02, s. 2015 as well as DepEd Order 30, s. of 2016, this Office hereby reiterates the following guidelines for proper and uniform processing and availment of COC and CTO in the RO, SDO and schools.
2. The grant of COC shall cover incumbent positions of Chief of Division and below under permanent or casual status, and contractual personnel whose employment is in the nature of 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. Employees on travel status, whether within or beyond the 50-kilometer radius are not eligible for overtime services with pay or compensation pursuant to Section 7.3 of DBM Joint Circular No. 2 s. 2015.
5. Further, Section 1.4 of DepEd Order 30 s. 2016 provides that employees involved in training programs, workshops, seminars, who are on travel status are not entitled to overtime pay even when they render services in excess of the regular eight-hour schedule.

6. As provided in section 5.6.1 of the CSC and DBM JC No. 2, s. 2004, COCs cannot be used to offset undertime or tardiness incurred during regular working days. Section 10.1 of CSC-DBM JC No. 02, s. 2015 likewise provides that only employees who arrive on or before the start of the workday shall be allowed to render overtime work with pay or compensation, provided that at least 2 hours of overtime services are rendered.
7. Overtime services rendered during Saturdays, Sundays and holidays or non-working days shall be from 8:00a.m. to 5:00p.m.
8. 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) Provision of essential public services during emergency situations, 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 immediate staff of officials when required to keep the same working hours as their superiors; and
 - k) Other activities as may be determined by the head of agency.
9. Procedures for overtime and grant of COC:
 - The Head of Office/authorized official shall issue an Office Memorandum authorizing overtime work, indicating tasks and expected completion or duly approved Request for Authority to Render Overtime using the attached template.

- The concerned personnel shall submit the following to the RO/SDO Personnel Section/Unit for RO and SDO Personnel or through the Administrative Officer (AO) for school personnel (whichever is applicable):
 - Office Memorandum/Approved Authority to Render Overtime services;
 - Duly approved Daily Time Record (DTR) and/or Attendance Sheet; and
 - Accomplishment Report.
- The RO/SDO Personnel Section/Unit shall:
 - Evaluate completeness of the required documents.
 - Compute the number of hours based on the formula below:
 - Weekdays or scheduled work days
 - $COC = \text{number of overtime hours} \times 1.0$
 - Weekends, holidays or scheduled days off
 - $COC = \text{number of hours of overtime services} \times 1.5$
 - Prepare the Certificate Compensatory Overtime Credit;
 - Facilitate the approval/ signatures of the authorized signatories; and
 - Release the COC to the concerned employee/s.

Availment of CTO

- CTO shall be filed in advance or whenever possible, at least five (5) days prior using Application for Leave (Form 6).
- CTO may be availed of in blocks of four (4) or eight (8) hours.
- CTO may be used continuously up to five (5) consecutive days per availment, or on a staggered basis within the year.

10. The request for issuance of COC must be submitted to the RO/SDO Personnel Section/Unit-Administrative Division or through the Administrative Officers of the school (for school personnel) within one (1) month from the date overtime services were rendered.

11. Each employee may accrue not more than forty (40) hours of COCs per month. In no instance, however, shall the unexpended balance exceed one hundred twenty hours (120) hours. The COC is valid for one (1) year from the date earned.

12. Unutilized COCs beyond the validity period shall be forfeited.

13. In case of detail, secondment or transfer to another agency, the COCs 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, unused COCs are deemed forfeited.

14. The grant of Vacation Service Credits (VSC) to teachers shall follow DepEd Order No. 13, s. 2024 titled "Revised Guidelines on the Grant of Vacation Service Credits for Teachers."

15. Immediate dissemination of and strict compliance with this Memorandum are desired.


SALUSTIANO T. JIMENEZ JD, EdD, CESO III
Regional Director 

Enclosure: Template of Request for Authority to Render Overtime
References: As stated
To be indicated in the Perpetual Index under the following subjects:

COMPENSATORY OVERTIME CREDIT
COMPENSATORY TIME-OFF
GUIDELINES



AD-PS-EDR

DEPED REGION VIII	AUTHORITY TO RENDER OVERTIME SERVICES Pursuant to CSC-DBM Joint Circular No. 02, s. 2004 and 02, s. 2015 COMPENSATORY OVERTIME-CREDIT (COC)	Date Prepared
TO		
THRU		
SECTION		
NAME/S OF EMPLOYEE/S AUTHORIZED TO RENDER OVERTIME SERVICES		
Purpose:		
CONDITIONS		
Requested by: _____ Requesting Officer	1. That overtime work shall be rendered only after authority to render overtime services has been issued. 2. That overtime services shall be personally supervised by the requesting officer. 3. That this overtime services will be converted to COMPENSATORY TIME-OFF in lieu of overtime pay pursuant to Section 1, paragraph (d) of the Administrative Order No. 103 and in accordance with CSC-DBM Joint Circular No. 2, s. 2004 and JC No. 02, s. 2015.	
Recommending Approval: _____ Immediate Head/Authorized Official	4. After rendering overtime services, the concerned employee/s shall furnished a copy of the duly accomplished DTR, Accomplishment Report, and a copy of the approved authority to Render Overtime Services to the Personnel Section for computation of the Certificate of Credit (COC).	
APPROVED: _____ Head of Office/Authorized Official	DATE	TIME