



Republic of the Philippines
Department of Education
Region V
SCHOOLS DIVISION OF SORSOGON PROVINCE
Sorsogon

April 20, 2026

Division Memorandum

No. **149**s. 2026

Updated Process and Requirements on the Grant of Certificate of Compensatory Overtime Credit (COC) and Availment of Compensatory Time-Off (CTO)

TO: Assistant Schools Division Superintendent
Chief Education Supervisors, CID, SGOD
Education Program Supervisors/ Division Coordinators
Unit and Section Heads
Teaching and Non-Teaching Personnel
All Other Concerned

1. Pursuant to existing **Civil Service Commission (CSC) and Department of Budget and Management (DBM) issuances** governing the rendition of overtime services and the grant of Compensatory Overtime Credits (COC), this Memorandum is hereby issued to prescribe the **updated division-level process and requirements on the grant of Certificate of Compensatory Overtime Credit (COC) and the availment of Compensatory Time-Off (CTO)** in the Schools Division Office of Sorsogon Province.

2. The grant of COC shall cover **incumbents of positions of Chief of Division and below**, under permanent, casual, or contractual status whose employment is in the nature of a regular employee, and who are duly authorized to render overtime services.

3. The following officials and employees **are not authorized to render overtime services with pay or compensation:**

- a. Personnel holding positions higher than Chief of Division or equivalent levels;
- b. Those granted other forms of allowances or benefits for services rendered beyond prescribed work hours under existing laws, rules, and regulations;



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and

c. Those who are on travel status.

4. In accordance with **Section 5.3 of CSC-DBM JC No. 2, s. 2004** and **Section 4.0 of CSC-DBM JC No. 2, s. 2015**, overtime services may be authorized only for the following activities:

- a. Completion of infrastructure and other projects with set deadlines which, due to unforeseen events, 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, enrollment, or registration where additional work cannot be handled during regular working hours;
- d. Work involving the preparation for and administration of government examinations, including prompt correction and release of results;
- e. Seasonal work such as budget preparation and submission of annual reports to meet scheduled deadlines;
- f. Preparation of special, financial, and accountability reports required by oversight agencies;
- g. Provision of essential public services during emergency or critical situations;
- h. Implementation of special programs or projects with specific timelines in addition to regular duties;
- i. Legal services to facilitate the resolution of cases, resolutions, or decisions;
- j. Services rendered by drivers and immediate staff of officials required to keep the same working hours as their superiors; and
- k. Other activities as may be determined by the Schools Division Superintendent.

5. Procedure in the Rendition of Overtime Services and Issuance of COC

Employee Concerned:

- Pursuant to **Section 5.2 of CSC-DBM JC No. 2, s. 2004**, the Schools Division Superintendent shall issue an **approved Authority to Render Overtime Service** indicating the purpose, personnel involved, and the period of overtime service;



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• The concerned employee shall submit the following requirements to the **Personnel Section, within one (1) month** from the date overtime service was rendered:

- Approved Authority to Render Overtime Service / Office Memorandum;
- Duly accomplished and approved **Daily Time Record (DTR) and/or Attendance Sheet**;
- **Accomplishment Report**; and
- **Certification from the Finance Section** that **no travel allowance or per diem was claimed** on the day/s applied for COC, for those on official travel, **excluding travel time to and from the venue**.

The Personnel Section in charge of COC shall:

- Evaluate the completeness of the required documents;
- Compute the number of COC hours using the following formula:
 - For overtime services rendered on weekdays or scheduled workdays
COC = Number of hours of overtime rendered × 1.0
 - For overtime services rendered on weekends, holidays, or scheduled days off
COC = Number of hours of overtime rendered × 1.5
- Prepare the **Certificate of Compensatory Overtime Credit (COC)**;
- Facilitate the signature of authorized signatories; and
- Release the approved COC to the concerned employee/s.

Availment of CTO

- CTO shall be filed in advance, or whenever possible **at least five (5) days prior to availment**, using the prescribed **Application for Leave (CSC Form No. 6)**;
- CTO may be availed of in blocks of **four (4) or eight (8) hours**;
- CTO may be used continuously up to a maximum of **five (5) consecutive days per availment**, or on a staggered basis within the validity period.

6. In accordance with **Section 5.5.1 of CSC-DBM JC No. 2, s. 2004**, each employee may earn a maximum of **forty (40) hours of COC in a month**. In no



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instance shall the accumulated unexpended balance exceed **one hundred twenty (120) hours**. Earned COCs shall be valid for **one (1) year** from the date of approval and must be utilized within the prescribed period; otherwise, they shall be forfeited.

8. Pursuant to **Section 5.5.2 of CSC-DBM JC No. 2, s. 2004**, as amended by **Section 2.0 of CSC-DBM JC No. 2-A, s. 2005**, earned COCs shall be used as time-off within the year earned until the immediately succeeding year. Thereafter, any **unutilized COCs shall be forfeited**.

9. Consistent with **Section 5.7 of CSC-DBM JC No. 2, s. 2004**, in cases of detail, secondment, transfer to another agency, resignation, retirement, or separation from the service, **unused COCs shall be forfeited and shall not be converted to cash**.

10. The provisions of **CSC-DBM Joint Circular No. 2, s. 2004** and **Joint Circular No. 2-A, s. 2005** shall apply suppletory.

11. This Memorandum is issued for **information, guidance, and strict compliance**.


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