



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
SCHOOLS DIVISION OF NEGROS ORIENTAL

**Office of the Schools Division  
Superintendent**

22 JUN 2023

DIVISION MEMORANDUM  
NO. 437 s. 2023

**GUIDELINES IN THE GRANT OF COMPENSATORY OVERTIME CREDITS (COC)**

TO: Assistant Schools Division Superintendents  
Chief, CID and SGOD  
Education Program Supervisors/Coordinators  
Public School District Supervisors/ District In-Charge  
Public Elementary/Secondary School Heads  
All Others Concerned

1. This Office reminds all concerned of the guidelines in the grant of COC in lieu of overtime pay in accordance with CSC-DBM Circular No. 2, s. 2015, CSC-DBM Circular No. 2, s. 2004, CSC-DBM Circular No. 2-A, s. 2005.
2. In view of this, all concerned employees are hereby advised to strictly comply the process and requirements on the grant of certificate of compensatory overtime credits as follows:

**Requirements for issuance of Certificate of Compensatory Overtime Credit:**

- a. Endorsement from the PSDS (for field personnel);
- b. Memorandum or approved request to render overtime service;
- c. Duly accomplished and approved Daily Time Record (DTR) and;
- d. Accomplishment Report

**Authorized activities for overtime services:**

- 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



**Address:** Kagawasan Avenue, Capitol Area, Daro, Dumaguete City  
**Telephone Nos.:** (035)225-2838 / 225-2376 / 422-7644  
**Email Address:** negros.oriental@deped.gov.ph



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- the President, Commission on Audit, Department of Budget and Management, and National Economic and Development Authority;
- g. The provision of essential public service 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. Such other activities may be determined by the head of agency.

**Steps in the Issuance of Compensatory Overtime Credit:**

Schools/District/Division personnel

- Submit to the Human Resource Management Unit (HRMU) the approved Authority to Render Overtime Service together with the other requirements mentioned above.

HRMU In-Charge

- Evaluate the completeness of documents;
  - Compute the number of hours based on the formula below:
    - $COC = \text{number of hours of overtime services} \times 1.0$   
(For overtime services rendered on weekdays or scheduled workdays)
    - $COC = \text{number of hours of overtime services} \times 1.5$   
(For overtime services rendered on weekends, holidays, or scheduled days off)
  - Prepare the Certificate of Compensatory Overtime Credit;
  - Facilitate signature of the Authorized signatories; and
  - Release the COC to the concerned employee/s.
3. The request for issuance of COC must be submitted to the HRMU **within 45 days after the overtime services were rendered.**
  4. Submission of request beyond the prescribed grace period stated above (Item No.3), **THE COC REQUEST COULD NO LONGER BE CONSIDERED.**
  5. Each employee may accrue not more than forty hours (40) of COCs in a month. In no instance, however, shall the unexpended balance exceed one hundred twenty hours (120). The COC earned should be used as a Time-Off (CTO) from the date of approval up to the first anniversary of rendition of overtime services. Unutilized COC within the validity period and in cases of resignation, retirement, or separation from the service are deemed forfeited.



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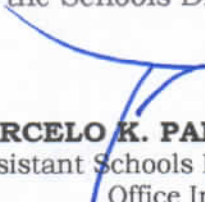


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6. For inquiries and clarifications concerning this matter, you may contact the HRMU at (035) 422-0267.
7. For information, guidance, and strict compliance.

By the Authority of the Schools Division Superintendent:

  
**MARCELO K. PALISPIS, Ed.D, JD**  
OIC - Assistant Schools Division Superintendent  
Office In-Charge

SPP/NLR/AdsP/LBY/jad  
June 21, 2023



**Address:**Kagawasan Avenue, Capitol Area, Daro, Dumaguete City  
**Telephone Nos.:**(035)225-2838 / 225-2376 / 422-7644  
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