



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

April 23, 2026

DIVISION MEMORANDUM

No. 155, s. 2026

**STRICT IMPLEMENTATION OF COMPENSATORY TIME-OFF (CTO) AS PRIMARY
MODE OF COMPENSATION FOR OVERTIME SERVICES**

(Pursuant to DepEd Order No. 30, s. 2016 and CSC-DBM Joint Circular No. 2, s. 2015)

To: Assistant Schools Division Superintendent
CID and SGOD Chief
Education Program Supervisors/Division Coordinators
Unit and Section Heads
Non-Teaching Personnel
All others concerned

In line with existing Civil Service Commission and Department of Education policies, this Office hereby reiterates and directs the **strict implementation of Compensatory Time-Off (CTO) as the primary mode of compensation for authorized overtime services** rendered by non-teaching personnel in this Division.

Pursuant to DepEd Order No. 30, s. 2016, which adopts and aligns with the provisions of the CSC-DBM Joint Circular No. 2, s. 2015, the following policies are emphasized:

1. **Overtime services shall be authorized only when extremely necessary.** Such necessity arises only when the required work cannot be completed within regular working hours and when non-completion would result in prejudice to government operations, including financial loss, failure to meet commitments, or defeat of the purpose of the activity.

Furthermore, in view of the recent directive from the Office of the President to conserve energy, and the corresponding guidance received by this Office, it is hereby emphasized that, no overtime services shall be rendered during weekdays and weekends. Further, Work-from-Home (WFH) arrangements shall be adopted every Friday, subject to other existing policies and office guidelines.

2. **Compensatory Time-Off (CTO) shall be primary mode of compensation for authorized overtime services.** As clearly provided under the Joint Circular, remuneration for overtime work shall, as a general rule, be granted through CTO in accordance with existing guidelines.



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3. **Payment of overtime services in cash (Overtime Pay) shall be allowed only in exceptional cases.** Overtime Pay may be authorized strictly upon a showing that the grant of CTO for all overtime hours would adversely affect the operations of the office, and subject to the availability of funds and compliance with budgeting, accounting, and auditing rules.
4. **Prior written authority is mandatory.** All overtime services must be covered by prior written approval from the undersigned, indicating the necessity, specific tasks, personnel involved, duration, and mode of compensation. Unauthorized overtime services shall not be compensable.
5. **Governing Division Policy on CTO Process.** The procedures, requirements, and documentation for the grant, approval, and utilization of CTO shall be governed by the provisions of **Division Memorandum No. 149, s. 2026**, which shall serve as the controlling guideline for the updated process within this Division.
6. **Responsibility and accountability.** Heads of offices and immediate supervisors shall ensure strict compliance with these policies. Any deviation, including unauthorized approval or payment of overtime services, may result in administrative, civil, or other liabilities under applicable laws and rules.

In view thereof, all concerned are hereby directed to prioritize the grant and utilization of CTO in managing overtime services. Requests for Overtime Pay shall be strictly evaluated, must be fully justified in writing, and shall be subject to approval by the Schools Division Superintendent or duly authorized official.

Immediate dissemination of and strict compliance with this Memorandum is hereby enjoined.


JOSE L. DONCILLO, CESO V
Schools Division Superintendent



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