



IA G Memo No. 02-2023

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BOC-03-13232

MEMORANDUM

TO : ALL DEPUTY COMMISSIONER
ALL DIVISION CHIEFS
ALL HEADS OF OFFICES

FROM : BIENVENIDO R. DATUIN JR.
Director III, Financial Management Office

DATE : JANUARY 19, 2023

SUBJECT : REITERATION OF POLICIES AND GUIDELINES ON
OVERTIME SERVICES AND OVERTIME PAY FOR
GOVERNMENT EMPLOYEES

1. This is in relation to CMO 14-2014 dated June 23, 2014, and CSC and DBM Joint Circular No. 1 s. 2015 both prescribing the guidelines in rendering overtime services with pay for rank-and-file employees.
2. It must be given emphasis that only employees who rendered beyond the normal 8 work hours on scheduled workdays or 40 hours a week, and those rendered on rest days or scheduled days off, holidays, and special non-working days, both exclusive of time for lunch and rest shall be entitled to overtime pay.
3. As a general rule, regular or recurring functions shall be done and accomplished during regular work hours. However, overtime services shall be rendered only when it is extremely necessary in the performance of functions and delivery of services, such shall be limited to the following:
 - a) urgent work that cannot be reasonably completed within the regular work hours;
 - b) work rendered to meet deadlines set by management or oversight agencies, or to comply with important commitments; and
 - c) necessary services to clients and stakeholders beyond the regular work hours.
4. The rendition of overtime service shall be called upon or determined by the Commissioner, Deputy Commissioners, Service Directors, or District Collectors. A daily authority for personnel to render overtime service shall be issued by the officials concerned. Payment for overtime services shall be charged against savings of the BOC.
5. Further, the Daily Time Record of each employee shall be faithfully and honestly accomplished, each employee shall prepare a summary statement of overtime services rendered.
6. Any employee who will be found rendering unauthorized overtime services may be held administratively, civilly, and/or criminally liable without prejudice to the refund by the employees concerned who already received the remunerations for the said overtime services.
7. For your information.