REVENUE MEMORANDUM CIRCULAR NO. 39-2005 issued on August 22, 2005 publishes the full text of CSC-DBM Joint Circular No. 2-A, s. 2005 issued by the Chairperson of Civil Service Commission (CSC) and Secretary of Department of Budget and Management (DBM) dated July 1, 2005 entitled “Amendments to CSC-DBM Joint Circular (JC) No. 2, s. 2004 re: Non-Monetary Remuneration for Overtime Services Rendered.”

The Circular is issued to amend Section 5.5.2 of CSC-DBM Joint Circular No. 2, s. 2004 regarding the accrual and use of Compensatory Overtime Credits (COCs), and Section 8 thereof to delineate the roles of the CSC and DBM in the resolution of issues or conflicts arising from the implementation of said Circular.

The COCs should be used as time-off within the year these are earned until the immediately succeeding year. Thereafter, any unutilized COCs are deemed forfeited.

Issues or conflicts on the procedure for accrual of COCs and availment of CTOs shall be referred to the CSC for resolution. All other issues on the implementation of this Circular shall be resolved by the DBM.