



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF PANABO CITY

DIVISION MEMORANDUM

OSDS-2025-0202

To : **MARY JOY C. SAGOT**, Accountant III
ROSALIE D. ESTIMADA, Administrative Officer V
KATHRYN GAE D. JAYOMA, Administrative Officer IV
ACCOUNTING, BUDGET, AND CASH UNIT PERSONNEL
All concerned

Subject : **RENDER OF OVERTIME SERVICES**

Date : December 11, 2025

In the exigency of service, you are hereby mandated to render overtime services from December 15-31, 2025 and January 1-15, 2026, including weekends and holidays, as may be deemed necessary, to finish the processing of all financial documents relative to all payables due this CY 2025 and the preparation/submission of financial reports.

Such services shall be granted with Compensatory Overtime Credits (COC), pursuant to the relevant provisions of CSC-DBM Joint Circular No. 02, s. 2004 and 2-A, s. 2005.

For your information and strict compliance.


JINKY B. FIRMAN, PhD, CESO VI
Schools Division Superintendent

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RECORDS SECTION SDO PANABO CITY
BY 



Republic of the Philippines
Department of Education
Region XI
SCHOOLS DIVISION OF PANABO CITY

December 11, 2025

JINKY B. FIRMAN, PhD, CESO VI
Schools Division Superintendent
DepEd – Division of Panabo City

Ma'am:

This is to request authority from your good office to allow the Accounting, Budget, and Cash Unit to render overtime service from **December 15, 2025 – January 15, 2026**, during weekdays Monday-Friday after rendering 8 hours of work and during Saturdays and Sundays, including holidays.

This request is in line with the processing of all financial documents relative to all payables due this CY 2025, and preparation for the 4th Quarter Submission of Financial Accountability Reports (FARs) and FY 2025 Year End Financial Reports for General Fund, Trust Fund and Provident Fund (Division and Consolidated Reports) and the submission of the same to oversight agencies (Deped CO, Deped ROXI, DBM ROXI and COA) on January 2026.

This request shall be in accordance with the Non-Monetary Remuneration of Services Rendered or Compensatory Overtime Credits (COC) pursuant to CSC-DBM Joint Circular No. 02, s. 2004 and 2-A, s. 2005.

Hoping for your understanding and favorable response to this request.

Sincerely, .


MARY JOY C. SAGOT, CPA
Accountant III