REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

August 12, 2005

REVENUE MEMORANDUM CIRCULAR NO. 39-2005

SUBJECT : Publishing the full text of CSC-DBM JOINT CIRCULAR NO. 2-A, s. 2005 by the Chairperson of Civil Service Commission and Secretary of Department of Budget and Management dated July 1, 2005 entitled Amendments to CSC-DBM Joint Circular (JC) No. 2, s. 2004 re: Non-Monetary Remuneration for Overtime Services Rendered

TO : All Internal Revenue Officers, Employees and Others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the full text of CSC-DBM JOINT CIRCULAR NO. 2-A, s. 2005 by the Chairperson of Civil Service Commission and Secretary of Department of Budget and Management dated July 1, 2005:

"**CIVIL SERVICE COMMISSION**
DEPARTMENT OF BUDGET AND MANAGEMENT
JOINT CIRCULAR NO. 2-A, s. 2005
July 1, 2005

TO : All Heads of Departments, Bureaus and Agencies of the National Government, State Universities and Colleges, Government-Owned-or-Controlled Corporations, Government Financial Institutions, and other Government Corporate Entities

SUBJECT : Amendments to CSC-DBM Joint Circular (JC) No. 2, s. 2004 re: Non-Monetary Remuneration for Overtime Services Rendered

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1.0 This Circular is being issued to amend Section 5.5.2 of CSC-DBM Joint Circular No. 2, s. 2004 dated October 4, 2004, on the accrual and use of Compensatory Overtime Credits (COCs), and Section 8 (Saving Clause) thereof to delineate the roles of the CSC and DBM in the resolution of issues or conflicts arising from the implementation of said Circular.

2.0 Section 5.5.2 is hereby amended to read as follows:

"5.5.2 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."

3.0 Section 8.0 is hereby amended to read as follows:

"8.0 Saving Clause

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."

4.0 This Circular shall take effect immediately.

(SGD) KARINA CONSTANTINO-DAVID
Chairperson
Civil Service Commission

(SGD) EMILIA T. BONCODIN
Secretary
Department of Budget and Management"

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
NORMA L. LIPANA
OIC – Deputy Commissioner
Resource Management Group