



Republic of the Philippines  
**Department of Education**  
SOCCSKSARGEN REGION

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October 26, 2023

REGION MEMORANDUM  
AD-2023-051

**INTERIM GUIDELINES ON THE GRANT OF VACATION SERVICE CREDITS FOR  
TEACHERS AND COMPENSATORY OVERTIME CREDIT (COCs)  
COMPENSATORY TIME-OFF (CTOs) AVAILMENT  
FOR NON-TEACHING PERSONNEL**

To: Schools Division Superintendents  
All Other Personnel Concerned

1. To establish a standard procedure on the grant of vacation service credits to the teachers for ancillary tasks and work beyond working hours/days in lieu of honorarium or overtime and in adherence to **Department Order Nos. 53 and 84, s. 2003**, titled "**Updated Guidelines on Grant of Vacation Service Credits to Teachers**," this Office hereby directs the implementation of the interim guidelines on the grant of vacation service credits for teachers and compensatory time-off for non-teaching personnel at the schools and field offices.

2. This order shall cover the following personnel:

a) **public school teachers** whose employment is in nature of a regular employee putting premium on **teacher's vacation service credits** for services rendered on activities during summer or Christmas vacation or during the regular school year as authorized by the proper authority. These vacation service credits are used to offset their absences due to illness or to offset from the proportional deduction in vacation salary due to absences for personal reasons or late appointment; and

b) **related and non-teaching personnel** shall be entitled of "**Non-monetary Renumeration for Overtime Services Rendered**," pursuant to Civil Service Commission (CSC) and Department of Budget and Management (DBM) Joint Circular No. 2, prescribing guidelines to provide a uniform policy on the availment of compensatory time-off for every employee as to the number of hours or days excused from reporting for work with full pay and benefits in lieu of overtime pay. Likewise, the **Compensatory Overtime Credit (COC)** are accrued number of hours an employee earns as a result of services rendered beyond regular working hours and services rendered on Saturdays, Sundays, Holidays, or scheduled days off without the benefit of overtime pay.

3. These guidelines shall cover incumbents of positions of chief of division and below under permanent, temporary, casual status and contractual personnel whose employment is in nature of a regular employee. Exempted are government personnel occupying positions whose ranks are higher than the chiefs of division: those appointed



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in the Career Executive Service (CES); Elective Officials; and military and uniformed personnel.

4. See the following **enclosures** for reference and guidance:  
Enclosure 1: Guidelines on the Grant of Vacation Service Credits  
Enclosure 2: Guidelines on the Grant of COCs and CTOs  
**Forms and Templates**  
Enclosure 3: Recommendation/Request for Vacation Service Credits  
Enclosure 4: Special Order  
Enclosure 5: Authority to Render Overtime  
Enclosure 6: Certificate of COC Earned (Annex A)  
Enclosure 7: Application Form for Certificate of Compensatory Time-Off
5. Requests for Vacation Service Credits, Compensatory Overtime Credit (COCs) and Compensatory Time-Off availment shall be facilitated by the **AO-II** at the **school level** and **AO IV-Personnel** of the **Office of the Schools Division Superintendent**.
6. Failure to comply with any of the directives of this Order may result in the filing of administrative actions for misconduct, insubordination and other related offenses under the 2017 Rules on Administrative Cases in the Civil Service, Revised Rules of Procedure of The Department of Education in Administrative Cases (DepEd Order No. 49, s. 2006), and/or relevant laws, rules and regulations against the official or employee, the Recommending Authority, and the Approving Authority.
7. For the guidance, wide dissemination and strict compliance of all concerned.

  
**CARLITO D. ROCAFORT**  
Director IV

Enc.: As stated

Reference: DepEd Order Nos. 53 & 84, s. 2003/DepEd Order No. 05, s. 2004/DM Nos. 065 & 067, s. 2021

Allotment: None

To be indicated in the Perpetual Index under the subject:

HUMAN RESOURCE                      AD-PERSONNEL

EBA/AD-P/RM/INTERIM GUIDELINES ON THE GRANT OF VACATION SERVICE CREDITS FOR TEACHERS,  
COMPENSATORY OVERTIME CREDIT (COCs) AND COMPENSATORY TIME-OFF (CTOs) AVAILMENT  
FOR NON-TEACHING PERSONNEL/038/October 26, 2023



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*Enclosure 1 to Region Memorandum AD-2023-051*

**GUIDELINES ON THE GRANT OF VACATION SERVICE CREDITS**

1. Vacation service credits can be applicable to all **teaching positions** who do not have to report for classes during Christmas and long summer vacation and still entitled to a regular compensation.
2. These can be used to **offset absences** of the teacher due to illness. To **offset absences on account of illness**, one (1) workday service credit is used to offset one (1) day of absence.
3. **Activities Eligible for the Grant of Service Credits:**
  - 3.1 Under DO 53, s. 2003, as supplemented by DO 84, s. 2003, service credits maybe granted for the following activities:
    - a. services rendered during registration and election days as long as these are mandated duties under existing laws;
    - b. services rendered during calamity and rehabilitation when schools are used as evacuation centers;
    - c. services rendered in connection with the conduct of remedial classes during the summer or Christmas vacation or outside of regular school days (**the conduct of remedial instruction to assist students who perform poorly in periodical and other written tests, in excess of the maximum actual teaching time, shall similarly qualify – DepEd No. 05, s. 2004**);
    - d. services rendered in connection with early opening of the school year;
    - e. services rendered during school sports competitions held outside of regular school days;
    - f. services rendered by those who train teachers in addition to their normal teaching loads;
    - g. teaching overload not compensated by honoraria;
    - h. teaching in non-formal education classes in addition to teaching in formal education classes carrying a normal teaching load;
    - i. work done during regular school days if these are in addition to the normal teaching load;
    - j. conduct of testing activities held outside of school days; and
    - k. attendance/participation in special DepEd projects and activities which are short-term in duration such as English Science and Math Mentors' Training, curriculum writing workshop, planning workshop, etc., if such are held during the summer vacation or during weekends or **during holidays**.



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- 3.2 A **premium of 20%** may be granted for educational activities (as opposed to non-educational activities such as election duties, calamity assistance) which require **specialized expertise**.
4. **Whereas, DO 53, s. 2003, as amended,** is hereby expanded to recognize the following additional activities for the grant of service credits:
- 4.1 orientation and training activities related to the implementation of distance learning delivery modalities, including writeshops;
  - 4.2 enrollment activities, including the encoding of the accomplished enrollment form in the Learner Information System (LIS) enrollment module;
  - 4.3 activities related to *Brigada Eskwela* and *Oplan Balik Eskwela*;
  - 4.4 activities related to *Oplan Kalusugan sa DepEd*;
  - 4.5 Mental Health and Psychosocial Support activities;
  - 4.6 pre-school opening assignments exploring foundational topics for deepening during the year, orientation of learners on the implementation of the learning delivery modalities and utilization of learners' materials; and
  - 4.7 development, quality assurance, production, and delivery of learning materials.
5. **Activities Not Eligible for the Grant of Service Credits:** Service Credits shall not be granted for the following activities:
- 5.1 in-service training programs fully funded by the government;
  - 5.2 assignment to clerical work, such as checking forms and finishing reports commonly required in connection with the opening and closing of classes;
  - 5.3 reassignment of teachers to duty in another bureau or office; (detailed in another government office)
  - 5.4 assignment in connection with exhibits at a fair;
  - 5.5 postponement of a regular teacher's vacation; and
  - 5.6 time spent in travelling to and from station to the place where services are rendered.
6. **Procedure in the Grant of Service Credits:**
- 6.1 The following steps shall be followed in the grant of service credits:
    - 6.1.1 Head of office/school recommends approval of request to render beyond office hours ancillary tasks for the grant of service credits



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- 6.1.2 Schools Division Superintendent approves/disapproves request
  - 6.1.3 If reason for request is not among those listed above, request should be forwarded to the Regional Director for action if activity is region-wide and to the Central Office through the Regional Director if activity is DepEd-wide. For attendance/participation in DepEd-wide programs and projects, the Central Office shall make the necessary issuances on the grant of vacation service credits.
- 6.2 The following documents/requirements shall be accomplished/submitted after completion of beyond office hour service:
- 6.2.1 approved authority to render overtime
  - 6.2.2 accomplishment report
  - 6.2.3 duly signed DTR/CS Form 48
7. The claim for service credits shall be supported by a memorandum or letter of authority from the Schools Division Superintendent and/or the Regional Director, as the case may be; duly signed and approved recommendation/request by the office/school head (Enclosure No. 1); and Individual Daily Log and Accomplishment Report (IDLAR), or other official attendance monitoring mechanisms that are recorded and verifiable. **Vacation service credits shall not be granted for services rendered without previous authority.**
8. **Other Rules:**
- 8.1 The following rules shall also apply in the grant or use of service credits:
    - 8.1.1 **One hour of service rendered during weekends and holidays shall be equivalent to 1.5 hours for purposes of computing the service credit (DM 067, s. 2021);**
    - 8.1.2 **Under DO 53, s. 2003 the 15-day limitation is suspended to allow the teachers to claim service credits exceeding 15 days (DM 065, s. 2021);**
    - 8.1.3 Vacation service credits shall not be granted for services rendered without previous authority;
    - 8.1.4 Teachers on detail in offices or assigned to non-teaching jobs are on the vacation-sick leave basis and should not therefore be granted vacation service credits;
    - 8.1.5 In the monetization of teachers leave credits, unused vacation service credits shall be converted into vacation-sick leave



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credits. After monetization, the remaining vacation-sick leave credits shall be converted back to vacation service credits.

- 8.2 The **formula** in the conversion of **vacation service credits** to the **vacation sick leave credits** is as follows:

$$\text{Vacation and Sick Leave} = 30y/69$$

**Where 30** = Number of days in a month  
**Y** = Total number of teacher's service credits  
**69** = 58 days of summer vacation plus  
11 days of Christmas vacation

**No. of days** derived shall be divided **equally into vacation and sick leave credits**

The formula in the **conversion of vacation and sick leave credits to vacation service credits** is as follows:

$$Y = \frac{VL + SL}{30} \times 69$$

- 8.3 The vacation service credits of a teacher who transfers to a non-teaching position may be converted into vacation-sick leave credits and vice-versa; and
- 8.4 Unused vacation service credits of teachers who resigned, retired, or are separated from the service through no fault of their own on or after January 16, 1986 shall be paid the money value of their unused vacation service credits converted to vacation and sick leave credits.



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*Enclosure 2 to Region Memorandum AD-2023-051*

**GUIDELINES ON THE GRANT OF COCS AND CTOS**

1. Employees are required to render forty (40) hours of work in a week, subject to the work schedule adopted by the agency. In the exigency of the service, employees may be required to render services beyond regular working hours.
2. The Head of Office shall determine the need for overtime services. In this regard, the Office concerned shall issue an office order/memorandum specifying the date and time for rendition of overtime and its purpose.
3. **Overtime services may be authorized for the following activities:**
  - 3.1 Completion of infrastructure and other projects with set deadlines when due to unforeseen events the deadline cannot be met without resorting to overtime work;
  - 3.2 Relief, rehabilitation, reconstruction and other related work or services during calamities and disasters;
  - 3.3 Work related to school graduation/registration where the additional work cannot be handled by existing personnel during regular working hours;
  - 3.4 Work involving the preparation for and administration of government examinations, including the prompt correction and release of results thereof where existing personnel are not adequate to handle such work during regular working hours;
  - 3.5 Seasonal work such as budget preparation and rendition of annual reports to meet scheduled deadlines;
  - 3.6 Preparation of special/financial/accountability reports required occasionally by central monitoring agencies like the Congress of the Philippines, Office of the President, Commission on Audit, Department of Budget and Management, and the National Economic and Development Authority;
  - 3.7 The provision of essential public services during emergency situations, such as power and energy, water, distribution and control of basic staples, communication and transportation, medical and health services, peace and order, and security;
  - 3.8 Implementation of special programs/projects embodied in Presidential directives and authorizations and with specific dates to complete, which are in addition to the regular duties of the employees;
  - 3.9 Legal services to facilitate the dissolution of cases/resolutions/decisions;



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- 3.10 Services rendered by drivers and other immediate staff of officials when required to keep the same working hours as their superiors; and
- 3.11 Such other activities as may be determined by the head of the agency.

4. **The computation of COCs is expressed in number of hours, computed as follows:**

- 4.1 For overtime services rendered on weekdays or scheduled work days:

$$\text{COC} = \text{number of hours of overtime services} \times 1.0$$

- 4.2 For overtime services rendered on weekends, holidays or scheduled days off:

$$\text{COC} = \text{number of hours of overtime services} \times 1.5$$

4.3 **Accrual and use of COCs:**

- 4.3.1 Each employee may accrue not more than forty (40) hours of COCs in a month. In no instance, however, shall the unexpended balance exceed one hundred twenty hours (120) hours.
- 4.3.2 The COCs should be used as time-off within the year these are earned. The unutilized COC should not be carried over in the ensuing year, hence, are non-cumulative.
- 4.3.3 The COCs shall be considered as official time for the purposes:

- 4.3.3.1 compliance with compensation rules relative to the entitlement to PERA, Additional Compensation, year-end benefits, and other benefits received on a regular basis; and
- 4.3.3.2 computation of service hours for entitlement to sick and vacation leave credits, and step increment due to length of service

4.4 **Limitation on the use of COCs:**

- 4.4.1 The COCs cannot be used to offset undertime/s or tardiness incurred by the employee during regular working days.
- 4.4.2 The COCs earned cannot be converted to cash, hence, are noncommutative.





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- 4.4.3 The COCs will not be added to the regular leave credits of the employee. Hence, it is not part of the accumulated leave credits that is paid out to the employee.
- 4.5 **In cases of personnel movement:**
- 4.5.1 Resignation, retirement, or separation from the service, the unutilized COCs are deemed forfeited.
- 4.5.2 Detail, secondment or transfer to another agency, the COCs earned in one agency cannot be transferred to another agency, nor could the employee receive the monetary equivalent thereof.
- 4.5.3 Promotion, except when promoted to a position not qualified to receive overtime pay under previous issuances, the employee will retain his or her accrued COC.
- 4.6 **Issuance of Certificate of COC Earned** (Annex A) shall be granted to an employee who has earned COC duly approved and signed by the Head of Office. The certificate indicates the number of hours earned COC by the employee in a month. The certificate would be issued at the end of each month.
- 4.7 **Availment of CTO:**
- 4.7.1 The CTO may be availed in blocks of four (4) or eight (8) hours. Agencies adopting the alternative work schedules should make parallel adjustments in the availment blocks, tantamount to either a half or full day leave from work.
- 4.7.2 The employee may use the CTO continuously up to a maximum of five (5) consecutive days per single availment, or on staggered basis within the year.
- 4.7.3 The employee must first obtain approval from the head of the agency/authorized official regarding the schedule of availment of CTO. The management shall accommodate, to the extent practicable, all applications for availment of CTO at the time requested by the employee. In the exigency of the service, however, the schedule may be recalled and subsequently rescheduled by the Head of the Office/authorized official within the year.
- 4.8 **The following procedures shall be observed in the rendition of overtime services and availment of compensatory time off:**
- 4.8.1 The Head of Office/authorized official issues an Office Order authorizing the rendition of overtime services and indicating



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the tasks to be completed and the expected time of completion.

- 4.8.2 All request for Authority to Render Overtime Services (AROT) shall be signed and recommended by the Assistant Regional Director, submit only the request to render overtime services particularly the necessary and urgent services to be complied using the template Authority to Render Overtime Services for the approval of the Director IV in lieu of an office order or memorandum.
  - 4.8.3 The employee renders overtime services as stipulated in the Office Order or AROT.
  - 4.8.4 The Human Resource Management Office receives the following documents every 1st week of the succeeding month:
    - 4.8.4.1 Original copy of approved Office Memorandum or Authority to Render Overtime
    - 4.8.4.2 One copy of approved Daily Time Record applicable for the rendition of overtime services
  - 4.8.5 HRMO prepares a summary of overtime services rendered in the month covered, and computes the equivalent COCs, for the purpose of the issuance of the COC Certificate.
  - 4.8.6 The Head of Office issues the Certificate of COCs, specifying the number of COCs earned within 5 working days.
  - 4.8.7 The employee requests approval from the Head of Office on the schedule of CTO.
  - 4.8.8 The employee avails of the CTO.
- 4.9 **The Head of Office shall comply by:**
- 4.9.1 Authorizing employees to render services beyond regular working hours in accordance with these guidelines following the rules and regulations on overtime service;
  - 4.9.2 Granting Certificate of COC Earned, concurrently setting safeguard measures to prevent any form of fraud and/or duplicity;
  - 4.9.3 Approving/disapproving schedule of CTO as requested by the employee without compromising the delivery of services to clientele; and
  - 4.9.4 Ensure proper implementation of these guidelines and act accordingly should violations or irregularities be committed.



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4.10 **The Human Resource Management Unit (HRMO)/Officer Concerned shall facilitate the proper recording of this process by:**

4.10.1 Reflecting on the employee record card the application for CTO filed;

4.10.2 Submit to the Head of Office a monthly report on summary of overtime services rendered and the equivalent COCs



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Enclosure 3 to Region Memorandum AD-2023-051

**RECOMMENDATION/REQUEST TO RENDER OVERTIME SERVICE**

**Date**

**(Name of Schools Division Superintendent)**  
**(Designation)**  
**(Name of Office)**  
**(Address)**

**Dear (Name of SDS):**

This is to certify that the following teaching personnel have rendered services during weekends and/or holidays from **(Date)** to **(Date)**, on the following eligible activities as enumerated under DO No. 53, s. 2003, as amended by DO No. 84, s. 2003:

<b>Name</b>	<b>Position</b>	<b>No. of Hours of Service Rendered</b>

Attached are the relevant memoranda or letters of authority, Individual Daily Log and Accomplishment Report (IDLAR), duly signed Daily Time Record (DTR)/CS Form 48, or other official attendance monitoring mechanisms that are recorded and verifiable for your perusal.

We hope this request merits your favorable action.

Very truly yours,

**(Name of School Head/Proponent)**  
**(Position)**

VERIFIED BY:

APPROVED BY:

**(Name of Division HRMO)**  
 Designation

**(Name of Schools Division Superintendent)**  
 Position



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*Enclosure 4 to Region Memorandum AD-2023-051*

*Office of the Schools Division Superintendent*

\_\_\_\_\_  
Date

**SPECIAL ORDER**

No. \_\_\_\_\_ s. 20

The service rendered by the following teaching personnel of Libacao National High School, Schools Division of Himamaylan City during the Brigada Eskwela from August 1 -12, 2022 are hereby given vacation service credits.

No.	Name	No. of Hours Served	No. of Vacation Service Credits Approved
1			
2			
3			
4			
5			

This is pursuant to DepEd Order No. 53 s. 2003 titled **“Updated Guidelines on Grant of Vacation Service Credits to Teachers”** dated June 24, 2003, particularly on Item No. 1-d sub items d and k and Item No. 1-f, which contain relevant provisions on the grant of service credits.

**(Name of Schools Division Superintendent)**  
Position



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Enclosure 5 to Region Memorandum AD-2023-051

**AUTHORITY TO RENDER OVERTIME SERVICES**

In exigency of service and to ensure the efficiency of office compliance to all statutory and regulatory issuances, the following identified employee/s is/are allowed to render overtime services with corresponding timeline, tasks to do and expected outputs for submission as follows:

<b>Name of Employee/s</b>	<b>Objective/s to Render Overtime Service</b>	<b>Tasks to Do</b>	<b>Expected Outputs</b>	<b>Duration (Specify the date &amp; time)</b>

For the information and compliance of all concerned.

RECOMMENDED BY:

**(Name of Division HRMO)**  
(Designation)

APPROVED:

**(Name of Schools Division Superintendent)**  
(Position)



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Enclosure 6 to Region Memorandum AD-2023-051

**Annex A**

**CERTIFICATE OF COMPENSATORY  
 OVERTIME CREDITS**

This certificate entitles **Mr./Ms.** \_\_\_\_\_  
 to \_\_\_\_\_ of **Compensatory Overtime Credits.**  
 (No. of hours)

\_\_\_\_\_  
 (Head of Agency)

Date Issued: \_\_\_\_\_  
 Valid Until: \_\_\_\_\_

No. of Hours earned COCs	Date CTO	Used COCs	Remaining COCs	Remarks
0.000				

Posted by:

Certified Correct:

Date: \_\_\_\_\_



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Enclosure 7 to Region Memorandum AD-2023-051

<b>APPLICATION FOR COMPENSATORY TIME-OFF (CTO)</b>		
<b>Name of Employee:</b>	<b>Position:</b>	
<b>Office:</b>	<b>Bureau:</b>	<b>Date of Filing:</b>
<b>DETAILS OF APPLICATION</b>		
<b>Number of Hours Applied for</b>	<b>Inclusive Date/s</b>	
Requested by:  _____ Signature of Applicant	Recommending Approval by:  _____ Division Chief	
<b>DETAILS OF ACTION OF APPLICATION</b>		
<b>CERTIFICATION OF COMPENSATORY OVERTIME CREDITS (COC)</b> as of _____  Number of Hours Earned: _____  _____ (HRMO III)  Date: _____	<b>APPROVAL</b>  <input type="checkbox"/> Approval <input type="checkbox"/> Disapproval due to _____  _____  _____  Date: _____	
<ol style="list-style-type: none"> <li>1. The CTO may be availed of in blocks of four (4) or eight (8) hours.</li> <li>2. The employee may use the CTO continuously up to a maximum five (5) consecutive days per single availment or on staggered basis within the year.</li> <li>3. The employee must first obtain approval from the head of office regarding the schedule of availment of CTO.</li> <li>4. Attach approved Certificate of COC Earned (prescribed form under Joint CSC-DBM Circular No. 2, series of 2004) for validation purposes.</li> </ol>		



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