

August 6, 2009

CUSTOMS MEMORANDUM ORDER
 NO. 36 2009

TO: All Bureau Officials and Employees

SUBJECT: Policies, Rules, Regulations and Procedures in the Disbursement of Employee Payrolls

A. General Policies

1. Disbursement of employee payroll shall now be done via the Land Bank of the Philippines (LBP) issued RFID-enabled ATM Card.
2. This will cover all BOC regular employees whose basis of compensation is on a monthly basis. BOC casuals and those on job-contracts, on the other hand, shall continue to be paid through individual Disbursement Vouchers.
3. Accordingly, disbursement of employee payroll shall now be on a bi-monthly basis, that is, every 15th and end of the month only.

B. Opening/Closing of Accounts:

1. The Administration Office shall cause the opening of a single BOC Payroll Fund Account, a regular non-interest bearing account with Land Bank of the Philippines, the authorized government depository bank.
2. All BOC employees shall be required to open a Savings Account with ATM Access with the Land Bank of the Philippines.
3. The opening and/or closing of such accounts shall be continuously coordinated by HRMD in the case of OCOM and the Administrative Division/Unit in the case of port/support. Once an employee is separated from the service, such account shall be automatically closed.

C. Preparation and Submission of Daily Time Records:

Pending the implementation of the automated timekeeping system which is part of the Enterprise Resource Planning (ERP) of the BOC E-Customs Project, the following procedural steps and guidelines in the manual preparation and submission of Daily Time Records shall be observed:

1. Each employee shall be required to manually prepare and submit his/her monthly Daily Time Record (DTR) using CSC Form No. 49.
2. The duly accomplished and signed monthly DTR shall be submitted to HRMD (for Ocom) or Administrative Division/Unit (for ports & supports) not later than the 5th working day of the following month as required under CMO 27-2002.

R. (09-0561)

3. It shall then be the responsibility of HRMD/Administrative Division to forward any information contained in the said DTR that will affect the payment of the salaries to the concerned Disbursing Officer, e.g. leave without pay, with such information forwarded not later than the 15th day of the month.
4. Such information shall then be reflected in the processing of the next month's payroll. For example, the DTR for January 1-31 shall be submitted to HRMD/Administrative Division not later than February 5, the information report of which shall be submitted to the Disbursing Officer not later than February 15, and such information shall be reflected in the March payroll. Non-submission of DTR for January shall also mean non-payment of salaries for March in accordance with the "No Daily Time Record (DTR), No Payment of Salary Policy".

D. Preparation and Processing of Payrolls:

1. The respective Disbursing Officer of each office/port/sub-port shall prepare the monthly payroll in accordance with the prescribed format hereto attached, indicating among others, the net take home pay for the first and second half of the month, the individual authorized deductions and the total authorized salary.
2. The monthly payroll shall be submitted to the Accounting Division in soft (diskette or email) and hard copies with the Request for Funding not later than the 5th of the month. For example: The payroll for the month of January shall be submitted not later than January 5.
3. Upon receipt of the payroll, the Accounting Division shall prepare the following Disbursement Vouchers: a) Payroll fund transfer of net take home pay for the 1st half and the second half of the month with corresponding Debit Advice; and b) Cash Advance of remittances and government share.
4. The DVs shall be processed and approved in accordance with existing accounting and auditing rules and regulations by the concerned offices.
5. It shall then be the responsibility of the Accounting Division to submit the Debit Advice to Land Bank of the Philippines, South Harbor Branch attaching the generated individual list of employees by office/port/subport with their respective take home pay not later than the 13th of the month for the first half payroll and not later than the 28th of the month for the second half payroll. On the other hand, the Budget Division shall be responsible for preparing and submitting the Notice of Cash Allocation covering Cash Advance of Remittances and Government Share for disbursement in the concerned office/port/subport.
6. The concerned Disbursing Officer shall also coordinate with the Land Bank Branch nearest their respective port/subport where he/she will also submit the same individual list of employees with their respective take home pay not later than the 13th of the month for the first half payroll and not later than the 28th of the month for the second half payroll.
7. Land Bank of the Philippines shall cause the transfer of the indicated net take home pay in each of the employee ATM account which shall be made available for withdrawals on the 15th and on the last day of each month.

8. A copy of the monthly payroll duly signed by the designated official and employees to certify the services rendered of the personnel listed in the payroll shall be submitted to the Accounting Division for record and other purposes not later than the 5th of the following month. For example: The duly signed payroll for the month of January shall be submitted not later than February 5.

E. Effectivity

The rules, regulations and procedures herein prescribed shall apply on the payroll for September 2009 and henceforth.

NAPOLEON MORALES
Commissioner



PAYROLL MILESTONES:

Activity	Responsible person/office	Deadline
1. Opening of a Single BOC Payroll Fund Account with LBP	Administration Office	Done
2. Opening of Savings Account with ATM with LBB Branches	All current personnel to be coordinated by HRMD/respective Administrative Division/Unit	August 31, 2009
3. Opening of Savings Account with ATM with LBP branches	All newly appointed personnel to be coordinated by HRMD/respective Administrative Division/Unit	Within 5 days from assumption
4. Closing of Savings Account	All separated employees to be communicated by HRMD/Administrative Division/Unit with the concerned Disbursing Officer and LBP branches	Last day of service of the separated employee
5. Preparation and submission of monthly DTR	All personnel to HRMD/Administrative Division/Unit	5 th of the following month
6. Submission of DTR report that may affect payment of salaries	HRMD/Administrative Division/Unit to concerned Disbursing Officer	15 th of the following month
7. Preparation and submission of monthly payroll in accordance with format prescribed	Concerned Disbursing Officer to Accounting Division, Ocom	5 th of the month
8. Preparation and processing of DVs	Accounting Division and Budget Division	Within 5 th - 13 th of the month
9. Submission of Debit Advice with generated list of employees with net take home pay	Accounting Division to LBP South Harbor	13 th of the month for the 1 st half payroll; 28 th of the month for the 2 nd half payroll
10. Submission of Notice of Cash Allocation covering Cash Advances of Remittances and Government Share	Budget Division to concerned Disbursing Officers	13 th of the month
11. Preparation and submission of individual list of employees with net take home pay	Concerned Disbursing Officer to LBP Branch	13 th of the month for the first half payroll; 28 th of the month for the second half payroll
12. Submission of duly signed monthly payroll certifying to the services rendered	Concerned Disbursing Officer to Accounting Division	5 th of the following month

We acknowledge receipt of cash shown opposite our name as full compensation for services rendered for the period covered.

GENERAL INVESTIGATIVE DIVISION
BUREAU OF CUSTOMS
AUGUST 1930

Payroll Format
attached to card

No.	Name	Position	Monthly Salary	Amount Cont. ACCRA	Net Amount Due 7-15	OTHER		Gross Amount	F.R. WTR	F.R. BOARD	Meal	Salary	L.P.	P.R.	S.M.	S.M.	S.M.	S.M.	Total Deductor	Amount	Net Amount Due 7-15	Sheet No.
						F.R.A.	Comm															
1	RADIO COMM DIV																					
2	GALDONES, E. WEIN	Comm Egr II	11,494.00	260.00	1,260.00			1,030.00	100.00	447.28	200.00	100.00							1,411.11	1,260.00	1,780.41	2
3	TALLOD, EDWIN	Comm Egr	11,898.00	3,851.00	1,500.00			3,851.00	1,040.21	600.00	200.00	1,174.28							620.00	3,981.00	1,780.41	3
4	MARIANO, FELICIANO	Comm Egr	8,113.00	1,260.00	1,260.00			1,260.00	800.17	100.00	200.00	1,360.00							600.00	1,792.82	4,491.00	4
5	CABRERO, LUIS	Comm Egr	10,548.00	1,030.00	2,537.00			2,037.00	946.32	100.00	200.00	1,136.00							2,260.00	2,639.68	2,639.68	5
6	BALONZO, ENRIQUE	Exc & Comm Egr I	10,339.00	1,160.00	4,899.00			5,169.00	830.42	100.00	200.00	1,126.00							1,411.11	3,658.87	3,658.87	6
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						
21																						

SPAS ANGELICO SANTIAGO
CHIEF PERSONNEL

Head of Approval/Authorized Representative

Signature

Date

ALCIDE V...

29,462.90 74,307.07 14,307.07

20