



**MEMORANDUM**

TO : **ALL CONCERNED BOC OFFICIALS AND EMPLOYEES**

FROM : **YOGI FILEMON L RUIZ**  
Acting Commissioner *Y*



SUBJECT : **PAYMENT OF OVERTIME, TRANSPORTATION, TRAVEL EXPENSES, AND MOBILE ALLOWANCE OF PERSONNEL DETAILED TO THE VARIOUS PORTS**

DATE : 28 July 2022

1. This is to clarify and harmonize the Accounting Policy on payments of Overtime Pay (OT), Transportation and Daily Travel Expenses (DTE), and Mobile Allowance to personnel assigned in the Central Office but detailed to the various Ports/Sub-Ports.
2. This memorandum shall only apply to personnel from the Enforcement Group (EG), Intelligence Group (IG), Management Information System and Technology Group (MISTG), and the X-Ray Inspection Project (XIP).
3. In addition to COA Circular 2012-001 (Common Government Transactions) and CMO 30-2021 (Funding Request of Collection Districts) the following regulations shall be followed:
  - a. Overtime Pay - CSC and DBM Joint Circular No. 1 (s. 2015);
  - b. Transportation and Travel Expenses - E.O. 77 (s. 2019);
  - c. Mobile Allowance - OCOM Memorandum No. 61-2022 (05 May 2022).
4. The disbursement of the above shall be processed by the respective Ports/Sub-ports where the personnel are currently detailed.
5. No OT shall be paid when an employee is on official travel or under a Mission Order. The Recommending Approval for the Daily Authority to Render Overtime Services (ATROS) shall be signed by the Team Leader/Deputy District Commander and Approved by the District Commander or his/her equivalent, respectively. The OT received from the Port/Sub-port by said employees shall be reflected in BIR Form 2316 and shall be forwarded to the Accounting Division no later than the 15<sup>th</sup> day of November of each year.
6. Thus, the above expenses will now be processed by the ports as part of their regular monthly/quarterly funding requests.

For strict compliance.

*2022*