



Republic of the Philippines  
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS  
**OFFICE OF THE SECRETARY**  
Manila

097.13 DPWH  
10-10-2016

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**DEPARTMENT ORDER )**

**NO. 195 )**  
**Series of 2016 )**

**SUBJECT: Integrated Payroll System on the  
Payment of Salaries, Overtime, RATA  
and Other Benefits of Central Office  
Officials and Employees and Service Fee  
of Job Order Personnel**

With the continuing effort of the Department to streamline the processing time for the payment of salaries, overtime, commutable Representation and Transportation Allowance (RATA), and other benefits of the officials and employees and service fee of Job Order personnel in DPWH Central Office, the procedures implementing the Integrated Payroll System shall be observed.

The payroll shall be prepared in six (6) categories:

1. Salaries of Regular Employees
2. Salaries of Regular Employees with less than ten (10) days of accumulated VL/SL
3. Overtime Pay of Employees
4. Commutable RATA
5. Service Fee of Job Order Personnel
6. Other Benefits (Midyear and Year-end Bonus, PBB, CNA, Clothing, etc.)

**1. Monthly Payroll for Salaries of Regular Employees**

- 1.1 The preparation of the payroll for the following monthly pay period shall start on the 7<sup>th</sup> of the current month. The pay period shall be every 15<sup>th</sup> and 30<sup>th</sup> of each month.
- 1.2 All Offices concerned shall obtain from the Payroll Unit, Human Resources Management Division (HRMD) the Trial Payroll on the 1<sup>st</sup> day of the current month. The Head of Office shall see to it that data on absences, undertimes or tardiness are reflected in the Trial Payroll and submit to the Employees Welfare and Benefits Section (EWBS), HRMD on or before the 7<sup>th</sup> of the month together with the Report of Absences, Undertimes, and Tardiness (RAUT), and approved leave applications.
- 1.3 Offices that fail to submit the Trial Payroll and the required supporting documents on the 7<sup>th</sup> of the month shall be included in the next preparation period.
- 1.4 The HRMD shall evaluate within five (5) working days from receipt of the signed Trial Payroll, deduct absences without approved leave applications and cancel employees from the payroll whose accumulated leave balance is less than ten (10) days of Vacation Leave and Sick Leave. In the event that the employee received his/her salary on the days he/she was absent during a payroll period, he/she shall refund the collected amount equivalent to the number of days of absence.

- 1.5 Newly hired Regular Employees are given six (6) months leeway to accumulate the ten (10) days Vacation and Sick Leave and they will be included in the regular payroll even if leave credits is below ten (10) days. On the 7<sup>th</sup> month, if his/her accumulated leave credits is below ten (10) days, he/she shall be excluded from the payroll.
- 1.6 The HRMD shall generate the Payroll Summary, ATM CD and Summary of Deductions and Remittances within five (5) working days upon receipt of the requests of Trial Payroll. In compliance with Section 52 of the General Provisions of the General Appropriations Act (GAA) of FY 2016, the employee's monthly net take home pay will not be lower than ₱3,500.00 per month after effecting the authorized deductions with BIR, GSIS, Philhealth, and HDMF as the first priority and in the order of preference. Other deductions covered by Memorandum of Agreement entered into by the Department may be allowed for payment provided that the total net home pay is not lower than ₱3,500.00 per month.
- 1.7 The HRMD shall prepare the corresponding disbursement voucher and certify as to necessity and legality of the claim, and forward the documents to the HRAS Director for approval.
- 1.8 The HRAS Director shall within the same working day forward the payroll, ATM CD and the corresponding Summary of Deductions and Remittances to the Financial Service (FS).
- 1.9 The FS shall be given two (2) working days within which to process the payroll. The Accounting Division shall prepare the monthly remittances upon receipt of the Summary of Deductions and Remittances which shall be remitted on or before the 10<sup>th</sup> of the following month.
- 1.10 The FS shall send the ATM CD to the Servicing Bank for deposit to the DPWH ATM Payroll System with the instruction to effect the transfer to the bank accounts of the employees one (1) day before each payday.

**2. Monthly Payroll for Salaries of Regular Employees with less than ten (10) days accumulated VL/SL**

- 2.1 The payroll shall be prepared after the 30<sup>th</sup> of the month based on the actual services rendered by the employee concerned.
- 2.2 The Offices concerned shall submit the Request for Payroll Generation, supported with the Daily Time Records (DTRs) and approved leave applications to the HRMD on the 1<sup>st</sup> working day following the last day of the month. The time roll shall be evaluated within the day to deduct absences with approved leave applications, tardiness, and undertimes. Employees who failed to submit the complete documents within the prescribed date can claim their salaries through voucher.

- 2.3 The HRMD shall generate the Payroll Summary within one (1) working day upon receipt of the requests by the Payroll Unit following Section 52 of the General Provisions of the General Appropriations Act of FY 2016 under Item 1.6 of this D.O.
- 2.4 The HRMD shall prepare the corresponding disbursement voucher and certify the correctness of the claim, and forward the documents to the HRAS Director for approval.
- 2.5 The HRAS Director shall within the same working day forward the payroll to the Financial Service (FS).
- 2.6 The FS shall prepare the List of Due and Demandable Accounts Payable-Advice to Debit Account (LLDAP-ADA) of the voucher submitted within two (2) working days and forward the same to HRMD for preparation of ATM CD which, in turn, shall be prepared within one (1) working day. The Accounting Division shall prepare the monthly remittances upon receipt of the Summary of Deductions and Remittances which shall be remitted on or before the 10<sup>th</sup> of the following month.
- 2.7 The HRMD shall send the ATM CD with Payroll Register to the HRAS Director for signature and shall be forwarded to the FS.
- 2.8 The FS shall send the ATM CD to the Servicing Bank for deposit to the DPWH ATM Payroll System with the instruction to effect the transfer to the bank accounts of the employees within the next 24 hours.

### **3. Monthly Payroll for Overtime Pay of Employees**

- 3.1 All Offices concerned shall obtain the Trial Payroll from the Payroll Unit, HRMD, on the 1<sup>st</sup> day of the month and submit the same on or before the 7<sup>th</sup> of the preparation month. Trial payrolls not submitted to HRMD within the prescribed date shall be included in the next preparation period.
- 3.2 The HRMD shall evaluate the trial payroll within one (1) working day. It shall be based on the actual number of hours rendered for a given month. Overtime services rendered for less than two (2) hours per day shall not be paid.
- 3.3 The preparation, processing and payment of overtime shall follow the procedures under Items 2.3 to 2.8 of this D.O.
- 3.4 Vouchers/payrolls covering the payment of overtime pay shall be supported by the following documents:
  - 3.4.1 Daily Time Records (DTRs)
  - 3.4.2 Approved Request for Authority to Render Overtime Services; and
  - 3.4.3 Monthly Actual Output Reports

#### **4. Monthly Payroll for Commutable Representation and Transportation Allowance (RATA)**

- 4.1 All Offices concerned shall obtain the Trial Payroll for the RATA of the preceding month from the Payroll Unit, HRMD, on the 1<sup>st</sup> day of the preparation month and submit the same to the HRMD for processing at least two (2) working days after the end of the previous month, and shall certify the correctness of the claim within two (2) working days upon receipt thereof with complete attachments.
- 4.2 The preparation, processing and payment of RATA shall follow the procedures under Items 2.3 to 2.8 of this D.O.
- 4.3 Claims shall be duly supported with the following documents:
  - 4.3.1 RATA Certification
  - 4.3.2 Daily Time Record (DTRs) with approved leave applications
  - 4.3.3 Memorandum/Directive/Travel Order (if applicable)
  - 4.3.4 Special Order/UPMO Designation Order (if applicable)

#### **5. Monthly Payroll for Service Fee of Job Order Personnel**

- 5.1 The payroll clerk of the office concerned shall prepare/submit the Request for Payroll Voucher Generation, listing all Job Order personnel with complete documents, the working day immediately after the 15<sup>th</sup> and 30<sup>th</sup> day of the month to HRMD. Personnel who failed to submit their complete documents on time will be included in the next generation period.
- 5.2 The HRMD shall review all documents with complete attachments and funding certification upon receipt within one to two (1-2) working days. All requests with incomplete attachments, erroneous entries, etc. will not be received by HRMD and shall be returned immediately to the office concerned.
- 5.3 The Payroll Unit-IPPIS, HRMD, shall generate the Job Order Payroll and Summary Report by Office within one (1) working day and submits to the HRAS Director for signature.
- 5.4 The payroll clerk of the office concerned shall secure the payroll from the HRAS Director's Office within one (1) working day. Failure on the part of the concerned office to receive/get the payroll within the prescribed period will be subjected to administrative sanction pursuant to D. O. 104, s. 2013.
- 5.5 The payroll clerk shall prepare the Obligation Request Status (ORS) and Voucher within one (1) working day to be signed by the respective Heads of Office and submits the payroll to the Budget Division, FS.

- 5.6 The Budget Division, FS shall prepare and approve the Obligation Request Status (ORS) upon receipt within one (1) working day. The Accounting Division, FS shall process the DV and payroll upon receipt within one (1) working day.
- 5.7 The Cash Division, HRAS shall disburse service fees for those charged under Fund 102. The Accounting Division, FS shall prepare LLDAP/ADA and submits the same to the Payroll Unit, HRMD, for those charged under Fund 101. Both shall be prepared within one (1) working day.
- 5.8 The Payroll Unit, HRMD shall prepare the ATM CD/DVD and forward to the Accounting Division together with the signed Payroll Register within one (1) working day.
- 5.9 The Accounting Division, FS shall prepare the transmittal and submit the ATM CD/DVD to the Servicing Bank within one (1) working day.

## **6. Payroll for Other Benefits**

- 6.1 The HRMD shall prepare the payroll for other benefits upon written instruction from the Director for FS.
- 6.2 The procedures under Items 1.2 to 1.9 shall be observed but the processing time shall be adjusted depending on the nature of the benefit.

## **7. Payroll Generation**

- 7.1 The HRMD shall generate the payroll covering the six (6) categories stated above in four (4) copies for distribution to the following Offices:
  - 7.1.1 Original Copy – COA
  - 7.1.2 Duplicate Copy – Accounting File
  - 7.1.3 Triplicate Copy – Servicing Bank
  - 7.1.4 Quadruplicate Copy – File Copy of the Offices Concerned

This Order supersedes D.O. No. 69, s. 2016, and all other issuances inconsistent herewith and shall take effect upon its approval.

  
**MARK A. VILLAR**  
Acting Secretary

10.1.1 IMESP/MJHSP/ZFF

Department of Public Works and Highways  
Office of the Secretary



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