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(DEPARTMENT OF EDUCATION)
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JUN 26 2004

DepED MEMORANDUM

No. **277**, s. 2004

**BALANCES OF FUNDS EARLIER RELEASED FOR PAYMENT OF
PER DIEMS OF DEPED PERSONNEL ASSIGNED POLL DUTIES
IN THE MAY 10, 2004 NATIONAL AND LOCAL ELECTIONS**

To : Regional Directors
Schools Division/City Superintendents
Heads, Public Elementary and Secondary Schools

1. The funds to cover payment of per diems of Board of Election Inspectors (BEIs) and their support staff, and election supervisors were allocated based on the number of personnel assigned poll duties as submitted by the DepED field offices.
2. The funding requirement for the number being reported is much higher than the funds released by the Department of Budget and Management (DBM), hence, the DepED Central Office distributed the funds among the respective schools division offices within the level of what is available pending the approval of DBM of the request for release of the additional funding requirement.
3. Per information gathered, there are schools division offices that included non-DepED personnel in their submissions which is not in accordance with the DepED issuances providing that submissions should be limited to DepED personnel serving in the polls. The reason why there are excess funds in many schools division offices and insufficient funds in some.
4. To settle the claims of some SDOs for additional funding to fully pay the services rendered by the BEIs and their support staff, and election supervisors, any excess in the releases made for the purpose shall be recalled/withdrawn by the DepED-CO and to be reallocated to the SDOs with deficiencies.
5. The excess funds to be recalled shall be net of the requirement for the payment of overtime services of the Board of Canvassers (BOCs) and their support staff. In this connection, payment of overtime services to DepED personnel who served as BOCs including their support staff is hereby authorized chargeable from the balances of funds released for payment of per diems of BEIs and their support staff, and


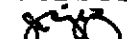
election supervisors. The overtime payment shall be computed based on the formula as specified under item 5.0 of DBM Budget Circular No. 10 dated March 29, 1996, copy attached.

6. Hereunder is the procedure in the retrieval of the excess funds herein referred to:

- a. The DepED-CO shall issue the necessary negative Sub-Allotment Release Order (Sub-ARO) to the DepED-ROs concerned to effect the withdrawal of the amount equivalent to the excess allotment;
- b. Accordingly, the DepED-ROs shall issue negative Sub-AROs to the SDOs concerned to effect the withdrawal of the allotment in excess of the actual requirement of the SDOs;
- c. The SDOs shall remit to the current account of the DepED-Regional Office Proper the amount equivalent to the allotment withdrawn by DepED-RO;
- d. The DepED-RO, in return, shall remit to DepED-CO the cash requirement of the allotment withdrawn by the DepED-CO in the following manner:
 - If funds are still with the MDS Sub-Account maintained by the RO with LBP branch, the RO concerned shall issue a Notice of Transfer of Allocation (NTA) crediting the amount to the account of DepED-CO under MDS Sub-Account No. 2067-90002-5, LBP, Pasig, Capitol Branch;
 - If the issuance of NTA is not feasible, the RO concerned shall issue funding check for deposit to OSEC Trust-Deployed under Account No. 0672-1017-78, LBP-Pasig, Capitol Branch.
- e. For Regional Offices where there are cases of excesses and deficiencies within the Region, the RO may reallocate/redistribute the amount being returned by SDOs with excess funding to the SDOs with deficient allocations.

7. Relative thereto, each DepED - Regional Office is required to submit to the Budget Division, Financial and Management Service, this Department on or before June 30, 2004 a certification on the amount of savings generated out of the funds released for the payment of per diems of DepED personnel assigned poll duties in the May 10, 2004 national and local elections, net of the requirement for payment of overtime services of BOCs and their support staff. Such will be the basis in the issuance of the negative Sub-AROs.

8. For immediate dissemination and strict compliance.


EDILBERTO C. DE JESUS
Secretary 

Encl.:

As stated

References:

DepED Memoranda: Nos. 182 and 184, s. 2004

Allotment: 1—(D.O. 50-97)

To be indicated in the Perpetual Index under the following subjects.

ALLOWANCE
OFFICIALS

ELECTION
TEACHERS

5.0 Computation of Overtime Services With Pay

5.1 Overtime Services shall include:

- 5.1.1 those rendered beyond eight (8) work hours of a regular work day;
- 5.1.2 those rendered on rest days, such as Saturdays and Sundays; and
- 5.1.3 those rendered on Holidays or non-working days.

5.2 Personnel rendering overtime services shall be entitled to overtime pay by the hour which shall be based on his/her actual hourly rate, computed as follows:

$$\text{Actual Hourly Rate (H.R.)} = \frac{\text{Actual Salary Per Month}}{22 \times 8}$$

5.3 Overtime pay shall be computed as follows:

- A. For ordinary working days: Plus 25% of the hourly rate (0.25 x H.R.).

$$\text{Overtime Pay} = 1.25 \times \text{H.R.} \times \text{No. of Hours Rendered}$$

- B. For rest days and holidays: Plus 50% of the hourly rate (0.50 x H.R.).

$$\text{Overtime Pay} = 1.50 \times \text{H.R.} \times \text{No. of Hours Rendered}$$

5.4 The total overtime pay of the employee for the year shall not exceed fifty percent (50%) of his annual basic salary.

5.5 Overtime Pay for contractual personnel shall be based on the rate exclusive of the 20% premium.