

LIST No. 76

USAFEE MOTOR POOL

CHILL CITY, CALIF. 1 App. 1952-20 App. 1950

24, 05

DECLASSIFIED  
Authority: NND 883078

Seenced No PAP



DECLASSIFIED  
Authority NND 883078

HEADQUARTERS USAFFE

CHECK SHEET

ELW/grb

Do Not Remove From Attached Sheets

Note No. 4

File No.

Subject: Cebu Motor Pool Payroll

FROM: Claims Service, USAFFE  
APO 718

TO: Recovered Personnel  
Section, HQ USAFFE APO  
501

9 June 1945

1. The inclosed payroll of the USAFFE Motor Pool Cebu City, Cebu, Philippines is forwarded herewith for your attention. According to Mariano Y. Alo, who was timekeeper for USAFFE Motor Pool in Cebu and maintained this record, this payroll has not been paid. This record was forwarded to Claims Service from Guerilla sources.

2. Since our arrival at Base "S" numerous inquiries had been made by former civilian employees of the army relative to their back pay.

*Emmett L. Whitsett, Jr.*  
EMMETT L. WHITSETT, JR.  
1st. Lt., J A G D  
Investigating Officer  
Claims Service, USAFFE



# PAY ROLL

DECLASSIFIED  
Authority NND 883078

PROVINCIAL FORM No. 38(A)  
(Revised November, 1939)

Sheet No. ....

....., the sums herein specified opposite our respective names, the same being in full below, to the correctness of which we hereby severally certify.

GOVERNMENT SERVICE	INSURANCE SYSTEM		Number	Amount Due	AMOUNT PAID		Signature of Payee	Witness to Mark or Illegible Signature	Unpaid Amount Due (Cr. C- )	REMARKS
	Extra Hazard Premium	Additional Insurance			In Cash (Cr. A-1)	In Check (Cr. A-2- )				
14	15	16	17	18	19	20	21	22	23	
<i>Motor Pool Employees</i>										
		1	MR. CHARLES A. BLUE	P300.00						
		2	MR. PEDRO DE OCAMPO	P200.00						
		3	MR. GABRIEL BUCKLATAN	P125.00						
		4	MR. MARIANO Y. ALO	P100.00						
		5	MR. ESTANESLAO BABANO	P100.00						
		6	MR. JUAN ALFORQUE	P 75.00						
		7	MR. TOMAS CAMPUED	P 75.00						
		8	MR. FRUCTUOSO OMAÑA	P 75.00						
		9	MR. SILVERIO ENCABO	P 75.00						
		10	MR. WILLIAM TREMPER	P 75.00						
		11	MR. FRANCISCO ALMADIN	P 75.00						
		12	MR. SIMEON LIWANAG	P 75.00						
		13	MR. JUAN CULANAY	P 75.00						
		14	MR. GAUDENCIO G. BARREYRO	P 60.00						
		15	MR. JUAN U. CASTAÑEDA	P 60.00						
		16	MR. BEENVENIDO ALO	P 60.00						
		17	MR. JESUS RODIS	P 60.00						
		18	MR. JULIAN CAÑETE	P 60.00						
		19	MR. EDILBERTO EMPASES	P 60.00						
		20	MR. AGUIDO BABANO	P 45.00						
		21	MR. CARMINIANO LAMITE	P 45.00						
		22	MR. LEOCADIO GENRAULE	P 45.00						
		23	MR. VICENTE CONCEPCION	P 45.00						
		24	MR. GEORGE DIOQUINO	P 45.00						
		25	MR. PLACIDO BACALSO	P 45.00						
		26	MR.							
		27								
		28								
		29								
		30								
		31								
		32								
		33								
		34								
		35								

(6) I HEREBY CERTIFY on my official oath that I have paid in cash to each official and employee whose name appears on the above roll the amount set opposite his name, under column 17, he having signed or marked his name under column 20 above, in my presence and at the time that payment was made to him, in acknowledgment of receipt of the money paid him.

Municipal Mayor

GOVERNMENT SERVICE INSURANCE FUNDS:  
 Column 13 (employee's share) P.....  
 Government share) .....  
 Hazard—Column 14 .....  
 Column 15 .....  
 P.....

(7) I HEREBY CERTIFY on my official oath that each employee whose name appears on the above roll has been paid in cash or in check, and in no other mode, the amount shown under column 18 or 19 above, opposite his name. The total of the payments made by me in this pay roll amounts to (P.....) pesos.

....., 194.....  
 (Signature)  
 Treasurer



12/15/50  
 12/15/50  
 12/15/50  
 12/15/50  
 12/15/50

**INSTRUCTIONS**

1. This form will be used in making pay rolls for provincial and municipal offices. It should be prepared for each office or dependency by the proper administrative officer. As a general rule but one copy (original) of the pay roll need be prepared.

2. All the force employed during the period covered by the pay roll, whether stationed at the capital or in the municipalities, should be included. It should be grouped in accordance with the schedule of funds and classifications prescribed by the Auditor General and each group listed according to rank or seniority.

3. The designation of each position as given in the law, plantilla, etc., should be shown correctly, and the name of the person filling same should be spelled exactly as that name is written on his appointment, or as he officially signs it.

4. The dates to be shown in "Period of Service" are always to be inclusive. Thus, if dates are shown from January 5 to 10, it means that the person worked from January 5 to 10, inclusive, or six days.

5. Yearly and monthly salaries and wages should be computed in accordance with Section 254 of the Administrative Code.

6. Commutation of allowances, computed by period-units, should be included in the pay roll if they are payable at the same time as the salaries. More than one kind of cash allowance may be thus included, each allowance being shown on a separate line on the pay roll, thus:

VICTOR GAMA—Jail Guard— December 1—December 31, salary per month.....	₱35.00	₱35.00
VICTOR GAMA—December 1— December 31, subsistence allowance per day.....	.50	15.50
VICTOR GAMA—July 1—Decem- ber 31, clothing allowance per year .....	40.00	20.00

7. After a pay roll is prepared the administrative officer will total columns 8, 9, 10, 12, and 17, for each separate functional and expense classification. He will then date and sign certificate No. 1 (on every sheet, if the pay roll consists of more than one sheet), and submit the pay roll immediately to the Provincial Treasurer.

8. Upon receipt of a pay roll the Provincial Treasurer will immediately review same administratively, and should he find it correct, he will approve it by accomplishing certificate No. 2 on every sheet, and then have the pay roll submitted to the Provincial Auditor for preaudit.

9. The Provincial Treasurer should always try to have the pay rolls closed within the month for which made in order that they can be taken up in the books, and his appropriations charged monthly with the entire amount of salaries and wages earned, paid and unpaid.

10. Payments in cash will be made only to the creditor and immediately upon his signing the pay roll. Absent creditors may be paid in check. Amounts paid will be written by the paying official under column 18 or 19, as the case may be. The number of check, in case payment is made by check, should be entered under column 20, instead of the signature of the creditor.

11. Payments by cash should be supported by the signature of the creditor. Such signature should be in the same manner the name of the creditor is written under column 2. No variation in spelling or orthography should be permitted. Thus if a name is written under column "Name" Juan Gonzales, it should be so signed in the "Signature" column and not Juan Gonzales y Cristobal, or J. Gonzales. Signatures made by mark or so written as to be illegible will be witnessed, except signatures of government officials which, although appearing illegible, are well known and properly identified on the Specimen Signature Card, General Form No. 78(A).

12. In closing the pay roll, certificate No. 6 on each sheet shall be accomplished by the paying official, whether the Provincial Treasurer himself or a deputy treasurer, and certificate No. 7 on the last sheet only will be accomplished by the Provincial Treasurer himself. All unpaid amounts will be extended to column 22.

13. The Provincial Treasurer will take up in his cashbook, Provincial Form No. 85(A), the total amount paid. Thereafter the pay rolls will be journalized in the ordinary manner.

**IN CASE THIS PAY ROLL IS USED FOR MUNICIPAL OFFICES**

1. All the instructions given in the foregoing paragraphs which are intended for provincial officials and accounts will, in so far as practicable, apply when this form is used by municipal treasurers for municipal accounts. However, one general pay roll may be made for all officials and employees of the municipality, except teachers who should have a separate pay roll.

2. Where the mayor will not have to sign certificate No. 1, he will approve the pay roll on its face as provided in certificate No. 4 thereon thus:

"APPROVED:

.....  
 Municipal Mayor"

Approval of municipal mayors on municipal disbursement will not however, be required when the funds involved are National funds which are not given as aids to local governments but merely invoiced to local treasurers for convenience of their disbursements.

3. Municipal pay rolls will be prepared in duplicate, the original to be submitted to the Provincial Auditor with the municipal treasurer's accounts, and the duplicate to be kept by this official.

4. When this pay roll is used for municipal purposes, certificate No. 2 should be signed by the municipal treasurer, cancelling the phrase "subject to preaudit" where the system has not been installed in the municipality concerned.

**IN CASE THIS PAY ROLL IS USED FOR EMPLOYEES INSURED IN THE GOVERNMENT SERVICE INSURANCE SYSTEM**

1. Three extra copies of the pay roll will be prepared on the thin sheet styled Provincial Form No. 38-1(A).

2. Columns 13, 14, and 15 will be duly filled for those employees who are insured in the system.

3. The grand total of these columns will be shown on the proper lines on certificate No. 5 on the last sheet of the pay roll.

4. An amount equal to that shown on item No. 1 of certificate No. 5 will be entered on line 2 of the same certificate.

5. All the amounts shown on this certificate will be journalized at the time the pay roll is journalized. The total of certificate No. 5 will be credited to E-23. The second item will be a charge to the proper "p" expense classification while the rest of the items are a part of the charge to the proper salary classification.

6. The three extra copies of the pay roll will take the place of the form prescribed in Provincial Division Circular No. 476.



# USAFFE MOTOR POOL

## DAILY TIME RECORDS

(Provincial or Municipal)

We hereby acknowledge to have received from By: J. P. W. - Timekeeper, Treasurer of \_\_\_\_\_ compensation for our services rendered during the period st

Number	NAME USAFFE-- MOTOR POOL DRIVERS	Designation	Item Number in Plantilla for Year 194....	PERIOD OF SERVICE (Inclusive Dates)		Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS				
				From—	To—			IN GENERAL				
								Loan Installments	Fines and Forfeitures	ABSENCES WITHOUT PAY		
1	2	3	4	5	6	7	8	9	10	Dates 11	Amount 12	
1	ALCORDO, JOSE											
2	ALBURO, PABLO											
3	ABALA, ARCADIO											
4	ABANILLA, ELESTO											
5	AGUILAR, PETRONIO											
6	ABELLANA, NEPUCIANO											
7	ARMODIA, FRANCISCO											
8	ASPERA, FELIPE											
9	ABELO, RUFINO											
10	AGUSFINA, CERILO											
11	AGUSTIN, ALEJANDRO											
12	ALCE, GERARDO											
13	ABELLA, LEONCIO											
14	ANINIPOC, MAGDALENO											
15	AMBUS, EUGENIO											
16	ARCHE, LUCAS											
17	AGUILAR, FRANCISCO											
18	ANTIG, AMIGUEL											
19	BREGONDO, JOAQUIN											
20	BURGOS, MARCELO											
21	BARING, RAUMUNDO											
22	BAYLON, ROQUE											
23	BALABA, PABLO											
24	BACUS, SULFICIO											
25	BACUS, DIONISIO											
26	BRIONES, MATEO											
27	BRIONES, VICENTE											
28	BARGAYO, MANUEL											
29	BAHAN, GABRIEL											
30	BUNTOG, ROBERTO											
31	BARILLANO, LUPE											
32	BAER, AGUSTIN											
33	BUENCONSEJO, FRANK											
34	CABREROS, PELAGIO											
35	CABALLES, MIGUEL											
	TOTAL OR CARRIED FORWARD											

*Diomigued - 8 days only P12.00*

(1) I HEREBY CERTIFY on my official oath that the above PAY ROLL is correct, and that services above stated have been duly rendered. Payment for such services is also hereby approved from the appropriations indicated.

(4) APPROVED:

\_\_\_\_\_, 194\_\_\_\_ (Signature)

(2) APPROVED for payment subject to preaudit:

\_\_\_\_\_, 194\_\_\_\_

(3) Preaudited and approved for payment in the amount of \_\_\_\_\_ (P \_\_\_\_\_) pesos only.

(5) SUMMARY OF AMOUNT CREDITABLE  
 Total of 3 per cent premium—  
 Total of 3 per cent premium—  
 Total of extra premium for  
 Total of additional insurance  
 GRAND TOTAL



# PAY ROLL

April 1-15 & April 16 - 30 = 15 days  
(P22.50)

Sheet No. 1

..., the sums herein specified opposite our respective names, the same being in full  
low, to the correctness of which we hereby severally certify.

EMPLOYMENT CATEGORY	INSURANCE SYSTEM	Num- ber	Amount Due	AMOUNT PAID		Signature of Payee	Witness to Mark or Illegible Signature	Unpaid Amount Due (Cr. C- )	REMARKS
				In Cash (Cr. A-1)	In Check (Cr. A-2- )				
14	15	16	17	18	19				
		1							
		2							
		3							
		4							
		5							
		6							
		7							
		8							
		9							
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		35							
		36							

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

- 1 CAMACHO, MARIANO
- 2 CANONIGO, DALMACIO
- 3 CASTRO, FRANCISCO
- 4 CABILUNA, DOMINGO
- 5 CABARUBIAS, ALEJ.
- 6 CASALS, ROSENDO
- 7 CASALS, GAUDENCIO
- 8 CODERA, GIL
- 9 CUYOS, CARNELIO
- 10 CINCO, RUPERTO
- 11 CABABAHAY, MENARDO
- 12 CABALLERO, BRIGIDO
- 13 CAÑEDO, ELPEDIO
- 14 CABRERA, MATEO
- 15 CABRERA, EMELIANO
- 16 CAVAN, LEON
- 17 CUIZON, PERFECTO
- 18 CALO, JOSE
- 19 CRUZ, CANDIDO STA.
- 20 CABAUG, VICTORINO
- 21 CHAVEZ, SALVADOR
- 22 DURAN, BALDOMERO
- 23 DIAZ, APOLINARIO
- 24 DABLO, JULIO
- 25 DELA VICTORIA M.
- 26 ESPINA, JOAQUIN
- 27 ENRIQUEZ, ELESIO
- 28 EMNACE, RAYMUNDO
- 29 EMPREO, FELIPE
- 30 FAVOR, CONRADO
- 31 FIGUERAS, PELAGIO
- 32 GALA, EUSTAQUIO
- 33 GENEROSO, PERFECTO
- 34 GACHO, ALFONSO
- 35 GONZALES, SOTERO
- 36-GOGO, TEODORICO

000

Dismissed - 4-6-42 (P9.00) 6 days

(6) I HEREBY CERTIFY on my official oath that I have paid in cash to each official name, under column 17, he having signed on the above roll the amount set opposite his above, in my presence and at the time that payment was made to him, in acknowledgment of receipt of the money paid him.

Municipal Mayor

VERNMENT SERVICE INSURANCE FUNDS:

13 (employee's share) P  
ment share)  
rd - Column 14  
n - Column 15

(7) I HEREBY CERTIFY on my official oath that each employee whose name appears on the above roll has been paid in cash or in check, and in no other mode, the amount shown under column 18 or 19 above, opposite his name. The total of the payments made by me in this pay roll amounts to \_\_\_\_\_ pesos.







**INSTRUCTIONS**

1. This form will be used in making pay rolls for provincial and municipal offices. It should be prepared for each office or dependency by the proper administrative officer. As a general rule but one copy (original) of the pay roll need be prepared.

2. All the force employed during the period covered by the pay roll, whether stationed at the capital or in the municipalities, should be included. It should be grouped in accordance with the schedule of funds and classifications prescribed by the Auditor General and each group listed according to rank or seniority.

3. The designation of each position as given in the law, plantilla, etc., should be shown correctly, and the name of the person filling same should be spelled exactly as that name is written on his appointment, or as he officially signs it.

4. The dates to be shown in "Period of Service" are always to be inclusive. Thus, if dates are shown from January 5 to 10, it means that the person worked from January 5 to 10, inclusive, or six days.

5. Yearly and monthly salaries and wages should be computed in accordance with Section 254 of the Administrative Code.

6. Commutation of allowances, computed by period-units, should be included in the pay roll if they are payable at the same time as the salaries. More than one kind of cash allowance may be thus included, each allowance being shown on a separate line on the pay roll, thus:

VICTOR GAMA—Jail Guard— December 1–December 31, salary per month.....	₱35.00	₱35.00
VICTOR GAMA—December 1– December 31, subsistence allowance per day.....	.50	15.50
VICTOR GAMA—July 1–Decem- ber 31, clothing allowance per year .....	40.00	20.00

7. After a pay roll is prepared the administrative officer will total columns 8, 9, 10, 12, and 17, for each separate functional and expense classification. He will then date and sign certificate No. 1 (on every sheet, if the pay roll consists of more than one sheet), and submit the pay roll immediately to the Provincial Treasurer.

8. Upon receipt of a pay roll the Provincial Treasurer will immediately review same administratively, and should he find it correct, he will approve it by accomplishing certificate No. 2 on every sheet, and then have the pay roll submitted to the Provincial Auditor for preaudit.

9. The Provincial Treasurer should always try to have the pay rolls closed within the month for which made in order that they can be taken up in the books, and his appropriations charged monthly with the entire amount of salaries and wages earned, paid and unpaid.

10. Payments in cash will be made only to the creditor and immediately upon his signing the pay roll. Absent creditors may be paid in check. Amounts paid will be written by the paying official under column 18 or 19, as the case may be. The number of check, in case payment is made by check, should be entered under column 20, instead of the signature of the creditor.

11. Payments by cash should be supported by the signature of the creditor. Such signature should be in the same manner the name of the creditor is written under column 2. No variation in spelling or orthography should be permitted. Thus if a name is written under column "Name" Juan Gonzales, it should be so signed in the "Signature" column and not Juan Gonzales y Cristobal, or J. Gonzales. Signatures made by mark or so written as to be illegible will be witnessed, except signatures of government officials which, although appearing illegible, are well known and properly identified on the Specimen Signature Card, General Form No. 78(A).

12. In closing the pay roll, certificate No. 6 on each sheet shall be accomplished by the paying official, whether the Provincial Treasurer himself or a deputy treasurer, and certificate No. 7 on the last sheet only will be accomplished by the Provincial Treasurer himself. All unpaid amounts will be extended to column 22.

13. The Provincial Treasurer will take up in his cashbook, Provincial Form No. 85(A), the total amount paid. Thereafter the pay rolls will be journalized in the ordinary manner.

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1. All the instructions given in the foregoing paragraphs which are intended for provincial officials and accounts will, in so far as practicable, apply when this form is used by municipal treasurers for municipal accounts. However, one general pay roll may be made for all officials and employees of the municipality, except teachers who should have a separate pay roll.

2. Where the mayor will not have to sign certificate No. 1, he will approve the pay roll on its face as provided in certificate No. 4 thereon thus:

"APPROVED:

Municipal Mayor"

Approval of municipal mayors on municipal disbursement will not however, be required when the funds involved are National funds which are not given as aids to local governments but merely invoiced to local treasurers for convenience of their disbursements.

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**IN CASE THIS PAY ROLL IS USED FOR EMPLOYEES INSURED IN THE GOVERNMENT SERVICE INSURANCE SYSTEM**

1. Three extra copies of the pay roll will be prepared on the thin sheet styled Provincial Form No. 38-1(A).

2. Columns 13, 14, and 15 will be duly filled for those employees who are insured in the system.

3. The grand total of these columns will be shown on the proper lines on certificate No. 5 on the last sheet of the pay roll.

4. An amount equal to that shown on item No. 1 of certificate No. 5 will be entered on line 2 of the same certificate.

5. All the amounts shown on this certificate will be journalized at the time the pay roll is journalized. The total of certificate No. 5 will be credited to E-23. The second item will be a charge to the proper "p" expense classification while the rest of the items are a part of the charge to the proper salary classification.

6. The three extra copies of the pay roll will take the place of the form prescribed in Provincial Division Circular No. 476.

0 0 000 0 0 0 0







# PAY ROLL

DECLASSIFIED  
Authority NND 883078

PROVINCIAL FORM No. 38(A)  
(Revised November, 1939)

Sheet No. 2

....., the sums herein specified opposite our respective names, the same being in full stated below, to the correctness of which we hereby severally certify.

FO	GOVERNMENT SERVICE		INSURANCE SYSTEM	Number	Amount Due	AMOUNT PAID		Signature of Payee	Witness to Mark or Illegible Signature	Unpaid Amount Due (Cr. C- )	REMARKS
	3 Percent Prem	Extra Hazard Premium				In Cash (Cr. A-1)	In Check (Cr. A-2- )				
1	14	15	16	17	18	19	20	21	22	23	
								USAFFE MOTOR POOL DRIVERS.			
				1	MADRID, GREGORIO						
				2	MARIQUIT, JACINTO						
				3	<del>MARICIA, MARCELO</del>						
				4	MIRAFLORES, GENEROSO						
				5	OBSIOMA, PABLO						
				6	OCAMPO, ROBERTO						
				7	PAUL, ISIDRO						
				8	PAUNEL, GUILLERMO						
				9	PASTOR, FELIPE						
				10	PORTON, TEODORO						
				11	POSA, LUCIANO						
				12	PETERSEN, TEODORO						
				13	PERTENSEN, CARLOS						
				14	PADIGOS, VICENTE						
				15	TALAMPAS, CONRADO						
				16	NABLE, MAGDALENO						
				17	NADIERA, BERINO						
				18	NIEVES, MARIANO						
				19	NAVAJA, FRANCISCO						
				20	NAVAJA, ANASTACIO						
				21	NACARIO, ANISPULO						
				22	MONCADA, FRANCISCO						
				23	ROMANO, ESTEBAN						
				24	QUIJANO, TEOFILO						
				25	QUINTANILLA, PASCUAL						
				26	JUNTILLA, ALEJANDRO						
				27	ROMEO, MACARIO						
				28	RACAZA, MARIANO						
				29	REBLEZA, DIOSDADO						
				30	REMOLISAN, ROBERTO						
				31	RAMOS, ANTONIO						
				32	RABE, MARCIANO						
				33	ROSALES, FABIAN						
				34	ROSAL, FRANCISCO						
				35	RAGANAS, TERESO						
				36	RIVERA, JOSE						

(6) I HEREBY CERTIFY on my official oath that I have paid in cash to each official and employee whose name appears on the above roll the amount set opposite his name, under column 17, he having signed or marked his name under column 20 above, in my presence and at the time that payment was made to him, in acknowledgment of receipt of the money paid him.

GOVERNMENT SERVICE INSURANCE FUNDS:  
 Column 13 (employee's share) P  
 (Government share)  
 Extra Hazard—Column 14  
 Premium—Column 15

(7) I HEREBY CERTIFY on my official oath that each employee whose name appears on the above roll has been paid in cash or in check, and in no other mode, the amount shown under column 18 or 19 above, opposite his name. The total of the payments made by me in this pay roll amounts to \_\_\_\_\_ pesos.

\_\_\_\_\_, 194\_\_\_\_\_  
 (Signature)  
 \_\_\_\_\_, 194\_\_\_\_\_  
 (Signature)  
 \_\_\_\_\_  
 Treasurer







**INSTRUCTIONS**

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9. The Provincial Treasurer should always try to have the pay rolls closed within the month for which made in order that they can be taken up in the books, and his appropriations charged monthly with the entire amount of salaries and wages earned, paid and unpaid.

10. Payments in cash will be made only to the creditor and immediately upon his signing the pay roll. Absent creditors may be paid in check. Amounts paid will be written by the paying official under column 18 or 19, as the case may be. The number of check, in case payment is made by check, should be entered under column 20, instead of the signature of the creditor.

11. Payments by cash should be supported by the signature of the creditor. Such signature should be in the same manner the name of the creditor is written under column 2. No variation in spelling or orthography should be permitted. Thus if a name is written under column "Name" Juan Gonzales, it should be so signed in the "Signature" column and not Juan Gonzales y Cristobal, or J. Gonzales. Signatures made by mark or so written as to be illegible will be witnessed, except signatures of government officials which, although appearing illegible, are well known and properly identified on the Specimen Signature Card, General Form No. 78(A).

12. In closing the pay roll, certificate No. 6 on each sheet shall be accomplished by the paying official, whether the Provincial Treasurer himself or a deputy treasurer, and certificate No. 7 on the last sheet only will be accomplished by the Provincial Treasurer himself. All unpaid amounts will be extended to column 22.

13. The Provincial Treasurer will take up in his cashbook, Provincial Form No. 85(A), the total amount paid. Thereafter the pay rolls will be journalized in the ordinary manner.

**IN CASE THIS PAY ROLL IS USED FOR  
 MUNICIPAL OFFICES**

1. All the instructions given in the foregoing paragraphs which are intended for provincial officials and accounts will, in so far as practicable, apply when this form is used by municipal treasurers for municipal accounts. However, one general pay roll may be made for all officials and employees of the municipality, except teachers who should have a separate pay roll.

2. Where the mayor will not have to sign certificate No. 1, he will approve the pay roll on its face as provided in certificate No. 4 thereon thus:

"APPROVED:

Municipal Mayor"

Approval of municipal mayors on municipal disbursement will not however, be required when the funds involved are National funds which are not given as aids to local governments but merely invoiced to local treasurers for convenience of their disbursements.

3. Municipal pay rolls will be prepared in duplicate, the original to be submitted to the Provincial Auditor with the municipal treasurer's accounts, and the duplicate to be kept by this official.

4. When this pay roll is used for municipal purposes, certificate No. 2 should be signed by the municipal treasurer, cancelling the phrase "subject to preaudit" where the system has not been installed in the municipality concerned.

**IN CASE THIS PAY ROLL IS USED FOR EM-  
 PLOYEES INSURED IN THE GOVERNMENT  
 SERVICE INSURANCE SYSTEM**

1. Three extra copies of the pay roll will be prepared on the thin sheet styled Provincial Form No. 38-1(A).

2. Columns 13, 14, and 15 will be duly filled for those employees who are insured in the system.

3. The grand total of these columns will be shown on the proper lines on certificate No. 5 on the last sheet of the pay roll.

4. An amount equal to that shown on item No. 1 of certificate No. 5 will be entered on line 2 of the same certificate.

5. All the amounts shown on this certificate will be journalized at the time the pay roll is journalized. The total of certificate No. 5 will be credited to E-23. The second item will be a charge to the proper "p" expense classification while the rest of the items are a part of the charge to the proper salary classification.

6. The three extra copies of the pay roll will take the place of the form prescribed in Provincial Division Circular No. 476.



(Provincial or Municipal)

We hereby acknowledge to have received from \_\_\_\_\_, Treasurer of \_\_\_\_\_ compensation for our services rendered during the period stated below, to the correct

Number	NAME	Designation	Item Number in Plantilla for Year	PERIOD OF SERVICE (Inclusive Dates)		Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS							
				From—	To—			IN GENERAL		GOVERNMENT SERVICE		INSURANCE SYSTEM			
								Loan Installments	Fines and Forfeitures	ABSENCES WITHOUT PAY		3 Per cent Prem	Extra Hazard Premium	Additional Insurance	
				Dates	Amount										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	RUEDAS, PAULINO														
2	RIVERA, JOAQUIN														
3	REGNER, RUMUALDO														
4	RAMONEDA, BERNARDO														
5	RAMA, ANICETO														
6	REROMA, FORTUNATO														
7	SOLLA, IGNACIO														
8	SOLLANO, EMELIANO														
9	SAPIO, BLAS														
10	SANCHEZ, ALBINO														
11	STRONG, SMITH														
12	SASIL, RESTITUTO														
13	SACEDA, CERIACO														
14	SONDO, FELIPE														
15	SABIO, AGUEDO														
16	SANCEJA, MELQUIADES														
17	SELERIO, PASTOR														
18	SONIDO, AMBROSIO														
19	SECRETARIO, FEDERICO														
20	TITO, GREGORIO														
21	TRAZONA, IGNACIO														
22	TEVES, MANUEL														
23	TIZON, TEODORO														
24	TURA, PRIMITIVIO														
25	VILLACORTA, AGAPITO														
26	TABORADA, SERGIO														
27	VILLOGA, CONRADO														
28	VELEZ, ERIBERTO														
29	VEGA, SERGIO														
30	VILVAR, CRISTUTO														
31	VIJAR, PERFECTUO														
32	SAGARAL, PEDRO														
33	SUICO, CEPRIANO														
34	YAP, TEOFILO FLORES														
35	YBARRETA, SIXTO														
TOTAL OR CARRIED FORWARD			BUSTAMANTE, AVELINO												

Dismissed - 4-8-42 - (8 days)

(P30.00)

(1) I HEREBY CERTIFY on my official oath that the above PAY ROLL is correct, and that services above stated have been duly rendered. Payment for such services is also hereby approved from the appropriations indicated.

(4) APPROVED:

\_\_\_\_\_, 194\_\_\_\_ (Signature)

(2) APPROVED for payment subject to preaudit:

(5) SUMMARY OF AMOUNT CREDITABLE TO GOVERNMENT SERVICE  
 Total of 3 per cent premium—Column 13 (employee's share)  
 Total of 3 per cent premium—(Government share)  
 Total of extra premium for extra hazard—Column 14  
 Total of additional insurance premium—Column 15  
 GRAND TOTAL

\_\_\_\_\_, 194\_\_\_\_ Treasurer

(3) Preaudited and approved for payment in the amount of \_\_\_\_\_ (P \_\_\_\_\_) pesos only.



# PAY ROLL

DECLASSIFIED  
Authority NND 883078

PROVINCIAL FORM No. 33(A)  
(Revised November, 1939)

Sheet No. 3

....., the sums herein specified opposite our respective names, the same being in full  
t below, to the correctness of which we hereby severally certify.

GOVERNMENT SERVICE	INSURANCE SYSTEM		Number	Amount Due	AMOUNT PAID		Signature of Payee	Witness to Mark or Illegible Signature	Unpaid Amount Due (Cr. C-)	REMARKS
	Extra Hazard Premium	Additional Insurance			In Cash (Cr. A-1)	In Check (Cr. A-2-)				
13	14	15	16	17	18	19	20			
			1	FERNANDEZ, MARCIANO						
			2	PANTURILLA, TORIBIO						
			3	DACUNAN, ESMAR						
			4	AMIGABLE, FELIPE						
			5	ALFERES, ARCADIO						
			6	VASNILLO, DEMOCRITO						
			7	CABALLERO, EULALIO (boy)						
			8	GABUTAN, VENANCIO						
			9	QUINONES, JOSE						
			10	PUNAN, SANTOS						
			11	CALZADA, BUSHAVENTURA						
			12	BOK, HONORATO						
			13	RUFILA, MOISES						
			14	CABRERA, GASPAR						
			15	BAYLOSIS, CONSORCIO						
			16	ERRADA, ALLAN						
			17	VALLE, JUAN						
			18	SANCHEZ, TEODORO						
			19	WERA, GREGORIO						
			20	CAMPO, FLORENTINO						
			21	NADONZA, CRESOGONO						
			22	SARCHES, VICENTE						
			23	NORMANDIA, ISIAS						
			24	DICHOS, REGINO						
			25	LEYSON, VICENTE						
			26	PEPITO, FLORENTINO						
			27	JOSE MORRAS						
			28	NACILLA, MAURICIO						
			29	ROXAS, BERNABE						
			30	ENCABO, ELENO						
			31	TUDTUD, SIMPLICIO						
			32	GOC-ONG, RUSTICO						
			33	CAMPO-ON, PERFECTO						
			34	LAROMBE, JESUS						
			35	MICHAEL, <del>MICHAEL</del> CATAL						
			36	SEVERINO BERMEJO						
			37	AGAPITO DOBLE						

(P30.00)

Dismissed - 4 days only - P6.00

9 days P13.50

(2 days P3.00)

(6) I HEREBY CERTIFY on my official oath that I have paid in cash to each official and employee whose name appears on the above roll the amount set opposite his name, under column 17, he having signed or marked his name under column 20 above, in my presence and at the time that payment was made to him, in acknowledgment of receipt of the money paid him.

Municipal Mayor

GOVERNMENT SERVICE INSURANCE FUNDS:  
Column 13 (employee's share) P .....  
Government share) .....  
Hazard - Column 14 .....  
Premium - Column 15 .....  
P .....

....., 194

(7) I HEREBY CERTIFY on my official oath that each employee whose name appears on the above roll has been paid in cash or in check, and in no other mode, the amount shown under column 18 or 19 above, opposite his name. The total of the payments made by me in this pay roll amounts to ..... (P ..... ) pesos.

(Signature)

(Signature)

Treasurer







## INSTRUCTIONS

1. This form will be used in making pay rolls for provincial and municipal offices. It should be prepared for each office or dependency by the proper administrative officer. As a general rule but one copy (original) of the pay roll need be prepared.

2. All the force employed during the period covered by the pay roll, whether stationed at the capital or in the municipalities, should be included. It should be grouped in accordance with the schedule of funds and classifications prescribed by the Auditor General and each group listed according to rank or seniority.

3. The designation of each position as given in the law, plantilla, etc., should be shown correctly, and the name of the person filling same should be spelled exactly as that name is written on his appointment, or as he officially signs it.

4. The dates to be shown in "Period of Service" are always to be inclusive. Thus, if dates are shown from January 5 to 10, it means that the person worked from January 5 to 10, inclusive, or six days.

5. Yearly and monthly salaries and wages should be computed in accordance with Section 254 of the Administrative Code.

6. Commutation of allowances, computed by period-units, should be included in the pay roll if they are payable at the same time as the salaries. More than one kind of cash allowance may be thus included, each allowance being shown on a separate line on the pay roll, thus:

VICTOR GAMA—Jail Guard— December 1—December 31, salary per month.....	₱35.00	₱35.00
VICTOR GAMA—December 1— December 31, subsistence allowance per day.....	.50	15.50
VICTOR GAMA—July 1—Decem- ber 31, clothing allowance per year .....	40.00	20.00

7. After a pay roll is prepared the administrative officer will total columns 8, 9, 10, 12, and 17, for each separate functional and expense classification. He will then date and sign certificate No. 1 (on every sheet, if the pay roll consists of more than one sheet), and submit the pay roll immediately to the Provincial Treasurer.

8. Upon receipt of a pay roll the Provincial Treasurer will immediately review same administratively, and should he find it correct, he will approve it by accomplishing certificate No. 2 on every sheet, and then have the pay roll submitted to the Provincial Auditor for preaudit.

9. The Provincial Treasurer should always try to have the pay rolls closed within the month for which made in order that they can be taken up in the books, and his appropriations charged monthly with the entire amount of salaries and wages earned, paid and unpaid.

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6. The three extra copies of the pay roll will take the place of the form prescribed in Provincial Division Circular No. 476.