

AUDITOR SEC. PALAWAN
SPL BN

1245.5 - *Palawan Sp. Post.*
Post Office August '44

DECLASSIFIED
Authority: *ND 883078*

Camp Keithley, Lanao
October 28, 1937.

His Excellency
The President of the Philippines, Manila.
Through the Provincial Commander, PA,
Camp Keithley, Lanao.

Sir:

In connection with the promotions of officers I am among those unfortunates who was excluded from the eligibility list for 1937, and that several others below me were already promoted. It is for this reason that I am appealing to His Excellency, requesting a review of my case by the Board of Appeal. The elimination and Eligibility Board for 1937 recommended my retention in my present rank for the reason of "Very poor efficiency record".

It is true that I have some shortcomings but I believe that I had already been sufficiently punished for them. My services here in the province of Lanao in connection with the Dimakaling campaign speak of how I dedicated myself to the interest of the service. It is here where I had been subjected to the most dangerous life of a soldier, and nearly lost my life when in one of a cotta attack I was shot down by a rifle bullet from the enemy. My present immediate superiors here know my devotion to duty and my willingness at anytime to sacrifice all that is within me and in my power for the common good. It is this sincere feeling of a subordinate that he has been faithfully complying with his duty that prompts him now to ask for a reconsideration of his case.

Very respectfully,

SGD. T. APIL
1st Lieutenant, PA.

32-10890-10 DISTRICT
PHILIPPINE ISLANDS (USA/AFS)
P. M. A. S. S. S.

24 Voucher No. 235
Rec'd 4/1

to which is to be received from Lt. Juan Guadiano, BFO
partial salaries for services rendered during the period from July 1 to
31 August, 1941, and the amount set forth in the respective items.

NAME	RANK	GRADE	PERIOD	AMOUNT	REMARKS
Officers					
A. Elizalde	1st Lt.		Aug. 1 to Aug. 31 1941	P. 80.00	Went to Manila
Private Galarza					
Private Salazar					Private Salazar
Oil & Lard	CDL			225.00	225.00
Lumber				225.00	225.00
Coal				200.00	200.00
Food				200.00	200.00
Medical				200.00	200.00

M. C. Lopez

APPROVED FOR PAYMENT
FOR
Major INF.
Teo Blev

[Red scribbles and illegible text]

I hereby certify that the amount of P800.00 as indicated above.

(a)
9-1-1
for
520
520

DECLASSIFIED
Authority AWD883078

CERTIFICATE OF CORRECTNESS OF PAYROLL

I hereby certify on my official oath that the above payroll is correct and that the services on the above stated have been rendered. Payment of such services is also hereby approved from the approved appropriation.

Paul S. ...
5-
For: ...
...
COMMISSARY

I hereby certify on my official oath that I have inspected payment of the whole amount appearing on this payroll and amount due opposite thereof and have found no items claimed on this payroll which were not paid or that of money paid shown.

Manuel R. Doce
Sergeant (ES) PA
Assistant CFO

CERTIFICATE OF CORRECTNESS OF PAYROLL

I hereby certify on my official oath that each employee whose name appears on this payroll has been paid the amount due him.

APPROVED FOR PAYMENT SUBJECT TO PRE-AUDIT.

For the CFO:

MANUEL R. DOCE
Sergeant (ES) PA
Assistant CFO

1st Lieut.
...

Pre-Audited and same may be paid in the amount of FIVE HUNDRED TWENTY (P520.00) Pesos in cash or in check, provided there is sufficient fund to cover the payment.

A. ELIZALDE
1st Lieut. QNS, Auditor

DECLASSIFIED
Authority *MDR83078*

247.5

SEVEN SEVENTH DISTRICT
PHILIPPINE ARMY (USAFFE)
PARAN, P. I.

Voucher No. 235
12 Rec'd

PAYROLL

We hereby acknowledge to have received from Lt. Juan Guardiano, BFO
partial salaries for services rendered during the period from July 1
to August 31, 1944, the amount set opposite our respective names.

Handwritten signature

No.	NAME	Rank	Period	Monthly Pay	Amount	Deductions	Designation
Officers							
1.	A. Mialde	1st Lt.	July 1 to Aug. 31, '44	P60.00	P160.00		Mialde
2.	Vicente Gutierrez		Aug. 1 to Aug. 31, '44	P60.00	P180.00		Mialde
Enlisted Men							
1.	Benigno Estares	Sgt.	July 1 to 31 Aug. '44	P30.00	P60.00		Mialde
2.	Gil A. Layson	Cpl.		P25.00	P50.00		Comando
3.	Lamberto Asate			P25.00	P50.00		Comando
4.	Cornelio Navila	Pl.		P20.00	P40.00		Comando
5.	Gregorio Abadon			P30.00	P40.00		Comando
Boat Pool							
1.	Amadio Estapan	Pvt.	July 1 to 31 Aug. '44	P20.00	P20.00		Comando

Handwritten signature
VICENTE GUTIERREZ
1st Lieut. I. O. Col. P. I.

APPROVED FOR PAYMENT

FOR: PABLO F. NUYCO
Major Inf.
Commanding

Handwritten signature
5-1

has been credited and passed for payment
the amount of six hundred pesos (P600.00)

I hereby certify to have had
this pay of October, 1944
the amount of P600.00 as indicated above.

A. MIALDE
1st Lieut. P. I.
In. Auditor

A. MIALDE
1st Lieut. P. I.
In. Auditor

Handwritten signature

(2)
9-1-1

520

520

DECLASSIFIED
Authority AWP 883078

CERTIFICATION OF COMMANDING OFFICER

I hereby certify on my official oath that the above payroll is correct and that the services on the above stated have been rendered. Payment of such services is also hereby approved from the appropriation indicated.

Paul E. Muro
8-1

For: PABLO E. MURO
Major Inf,
Commanding

CERTIFICATION OF WITNESSING OFFICER

I hereby certify on my official oath that I have witnessed payment of the whole amount appearing on this payroll the amount set opposite their respective names having signed on the same in my presence at the time payment was made to them of money paid them.

Victor G. Duran

VICTOR G. DURAN
1st Lieut. I C
Sp. Bu. Palawan

CERTIFICATION OF FINANCE OFFICER

I hereby certify on my official oath that each employee whose names appear on this payroll has been paid in each and no other made the amount of

APPROVED FOR PAYMENT SUBJECT TO RE-AUDIT.

For the CFO:

ROBERT B. DOCE
Sergeant (YS) PA
Assistant CFO

JUAN P. GUARDIANO
3rd Lieut. P.O.
Sp. Bu. Palawan

Pre-Approved and same may be paid in the amount of FIVE HUNDRED TWENTY (520.00) pesos in cash or in check, provided there is sufficient funds to cover the payment.

A. ELIZALDE
1st Lieut., QMS, Auditor

DECLASSIFIED
Authority AMDR83078

AUDITOR SEC. PALAWAN
SPL. BN

242.5 - Bn. Audit Service (Pafaya)
Palawan Is. Bn. NOV & December '44

DECLASSIFIED

Authority: ND 883078

Extracted *M.V.S* *Bn Audit Service*
 (Provisional or Municipal)
 We hereby acknowledge to have received from H. Juan Guardiano, BFO, Treasurer of Pa
 compensation for our services rendered during the period stated below

Number	NAME	Designation	Item Number in Payroll for Year	PERIOD OF SERVICE (Inclusive Dates)		Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS				FOR DIST. PREMIUM	
				From	To			IN GENERAL		5 Per Cent Premium			
								Loan Installments	Fines and Forfeitures		ABSENCES WITHOUT PAY		
9	10	11	12	13									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	<i>Officer</i>	<i>1st Lt. BNS</i>											
2	<i>Elizalde, P. J. Pado</i>	<i>Bn Auditor</i>		<i>Nov. 1/44</i>	<i>Dec. 31/44</i>	<i>80.00</i>	<i>16.00</i>						
3	<i>F.M.</i>												
4	<i>Dace, Manuel B.</i>	<i>F. Sgt. FS</i>		<i>Nov. 1/44</i>	<i>Dec. 31/44</i>	<i>30.00</i>	<i>6.00</i>						
5	<i>Loyaca, Gil M.</i>	<i>Cpl. BNS</i>		<i>Nov. 1/44</i>	<i>Dec. 31/44</i>	<i>25.00</i>	<i>5.00</i>						
6	<i>Abades, Gregorio</i>	<i>Relief. Pp. BN</i>		<i>Nov. 1/44</i>	<i>Dec. 31/44</i>	<i>20.00</i>	<i>4.00</i>						
7	<i>Favila, Cornelio</i>	<i>Relief. Res.</i>		<i>Nov. 1/44</i>	<i>Dec. 31/44</i>	<i>20.00</i>	<i>4.00</i>						
8	<i>Navales, Anselmo</i>	<i>Relief. Vol.</i>		<i>Nov. 1/44</i>	<i>Dec. 31/44</i>	<i>20.00</i>	<i>4.00</i>						
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
TOTAL OR CARRIED FORWARD													

370.00

(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: *For the DC*

24 January, 1945 *1st Lieut. BNS, 60386 Bn Auditor*

(5) SUMMARY OF AMOUNT CREDITABLE TO C

(2) APPROVED for payment subject to preaudit:

- Total of 3 per cent premium—Column
- Total of 3 per cent premium—Column
- Total of extra premium for extra hours
- Total of additional insurance premium

24 January, 1945 *1st Lieut. BNS, 60386 Bn Auditor*

(3) Preaudited and approved for payment in the amount of *Three* *Hundred and Ninety and 00/100* (\$ *370.00*)

25 Jan. 1945 *Batista* *Provisional Auditor*

GRAND TOTAL

PAY ROLL

Vou. No. 130

PROVINCIAL FORM No. 20 (A)
(Revised November, 1958)

Sheet No. 1

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

EMPLOYMENT CLASSIFICATION	INSURANCE SYSTEM	Name	AMOUNT PAID			Signature of Payee	Witness to Mark or Eligible Signature	Unpaid Amount Due (Cr. C.)	REMARKS
			Amount Due	In Cash (Dr. A-1)	In Check (Dr. A-2)				
14	15	16	17	18	19	20	21	22	23
		1	100.00	100.00		<i>[Signature]</i>			ASN 69086
		2	6000.00	6000.00		<i>[Signature]</i>			
		3	5000.00	5000.00		<i>[Signature]</i>			
		4	4000.00	4000.00		<i>[Signature]</i>			
		5	4000.00	4000.00		<i>[Signature]</i>			
		6	4000.00	4000.00		<i>[Signature]</i>			
		7	4000.00	4000.00		<i>[Signature]</i>			
		8	4000.00	4000.00		<i>[Signature]</i>			
		9							
		10	0	0					
		11	0	0					
		12	29	29					
		13	5	5					
		14							
		15							
		16							
		17							
		18							
		19							
		20							
		21							
		22							
		23							
		24							
		25							
		26							
		27							
		28							
		29							
		30							
		31							
		32							
		33							
		34							
		35							

390.00 ✓

For Major MUYCO:
[Signature]
[Signature]
 One duty 5-1

(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.

1 February, 1945 *[Signature]*
 Juan Guadalupe
 32nd ST. #5 60414
 870, Tel. 54.166.

(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. 390.00) pesos.

1 February, 1945 *[Signature]*
 Juan Guadalupe
 32nd ST. #5 60414

EMPLOYMENT SERVICE INSURANCE FUNDS:
 13 (employee's share) P _____
 14 (employer's share) _____
 15 (total) _____
 P _____

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, planilla, 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. Computation 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	P35.00	P35.00
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 signing certificate No. 2 on every sheet, and then have the pay roll submitted to the Provincial Auditor for audit.

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 Gonzalez y Cristobal, or J. Gonzalez. 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 invested 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 audit" 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.

DECLASSIFIED
Authority IND 883078

We hereby acknowledge to have received from St. Juan Guardians, BFO, Treasurer of St. Juan, compensation for our services rendered during the period stated

Number	NAME	Designation	Item Number in Schedule for Year 1942	PERIOD OF SERVICE (Exclusive Dates)		Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS			3 Per Cent Premium		
				From	To			IN GENERAL		3 Per Cent Premium			
								ABSENCES WITHOUT PAY					
								Loans Installments	Fines and Forfeitures	Days	Amount		
1	<u>Officer</u>	<u>1st Lt. BNS</u>											
2	<u>Elizalde Alfredo</u>	<u>Pro Auditor</u>		<u>Nov. 1 '44</u>	<u>Dec. 31 '44</u>		<u>50.00</u>						
3	<u>Dece Manuel B.</u>	<u>1st Lt. E.S.</u>		<u>Nov. 1 '44</u>	<u>Dec. 31 '44</u>		<u>30.00</u>						
4	<u>Layacan Gil M.</u>	<u>Cpl. BNS</u>		<u>Nov. 1 '44</u>	<u>Dec. 31 '44</u>		<u>25.00</u>						
5	<u>Rhodes Gregorio</u>	<u>1st Lt. BNS</u>		<u>Nov. 1 '44</u>	<u>Dec. 31 '44</u>		<u>30.00</u>						
6	<u>Fajardo Carmelo</u>	<u>1st Lt. BNS</u>		<u>Nov. 1 '44</u>	<u>Dec. 31 '44</u>		<u>30.00</u>						
7	<u>Navales Antonio</u>	<u>1st Lt. BNS</u>		<u>Nov. 1 '44</u>	<u>Dec. 31 '44</u>		<u>30.00</u>						

Handwritten notes and scribbles in the center of the page.

TOTAL OR CARRIED FORWARD

590.00

(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: For the

24 January 1945 1st Lieut. BNS Pro Auditor

(5) SUMMARY OF AMOUNT CREDITABLE TO

(2) APPROVED for payment subject to preaudit:

Total of 3 per cent premium—Column
Total of 3 per cent premium—(Governor)
Total of extra premium for extra hours
Total of additional insurance premium

24 January 1945 3rd Lieut. E.S. Finance Officer

(3) Preaudited and approved for payment in the amount of Five Hundred Ninety and No/100 (P 590.00) plus only.

GRAND TOTAL

25 Jan 1945

Provincial Auditor
1st Lt. BNS Pro Auditor

590.00

272.5 - Fin. Audit Service Gal. Jr. Fin.
JAN 4 Feb. 75

DECLASSIFIED

Authority: NND 983307B

242

We hereby acknowledge to have received from Lt. Juan Guardiano, BFO, Treasurer of Pal. compensation for our services rendered during the period stated

Copy made by [unclear]

Number	NAME	Designation	Item Number in Payroll for Year 1945	PERIOD OF SERVICE (Inclusive Dates)		Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS							
				From	To			IN GENERAL			3 Per Cent Premium				
								Loan Installments	Fines and Forfeitures	ABSENCES WITHOUT PAY					
9	10	Dates	Amount	11	12	13									
1	Officer														
2	<u>Enilda A</u>	<u>1st H.R.M.S Auditor</u>		<u>January 1st</u>	<u>28 Feb. 45</u>	<u>80.00</u>	<u>160.00</u>								
3	<u>Enilda Mae</u>														
4	<u>Jace Manuel B.</u>	<u>T. Sgt. Chief Clerk</u>		<u>January 1st</u>	<u>28 Feb. 45</u>	<u>30.00</u>	<u>60.00</u>								
5	<u>Loyce Gil M.</u>	<u>Clk. Clerk</u>		<u>January 1st</u>	<u>28 Feb. 45</u>	<u>25.00</u>	<u>50.00</u>								
6	<u>Rhodes Gregorio</u>	<u>Ret. Mr. Major</u>		<u>January 1st</u>	<u>28 Feb. 45</u>	<u>20.00</u>	<u>40.00</u>								
7	<u>Cajiao Celestina</u>	<u>Ret. Mr. Major</u>		<u>January 1st</u>	<u>28 Feb. 45</u>	<u>20.00</u>	<u>40.00</u>								
8	<u>Forcia Conzelina</u>	<u>Ret. Mr. Major</u>		<u>January 1st</u>	<u>28 Feb. 45</u>	<u>20.00</u>	<u>40.00</u>								
9	<u>Foxilo Patrocinio</u>	<u>Ret. Mr. Major</u>		<u>January 1st</u>	<u>28 Feb. 45</u>	<u>20.00</u>	<u>40.00</u>								
10	<u>Navales Arancia</u>	<u>Ret. Major</u>		<u>January 1st</u>	<u>28 Feb. 45</u>	<u>20.00</u>	<u>40.00</u>								
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															
35															

TOTAL OR CARRIED FORWARD

450.00

(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.

28 February 1945 1st Lt. B.F.B. (60086)
(Signature)

(4) APPROVED: *For the District For Major M. M. For the Bn S-1*

(2) APPROVED for payment subject to preaudit:
28 February 1945 3rd Lt. F.S. (60444) BFO
(Signature)

(5) SUMMARY OF AMOUNT CREDITABLE TO GO
 Total of 3 per cent premium—Column
 Total of 3 per cent premium—(Govern
 Total of extra premium for extra haz
 Total of additional insurance premi
 GRAND TOTAL

(3) Preaudited and approved for payment in the amount of Four Hundred Fifty (P. 450.00) pesos only.
28 February 1945 1st Lt. B.F.B. (60086) BFO
(Signature)
 Provincial Auditor

PAY ROLL

Voa. No. 319

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

Sheet No. 1

Sp. Br. 6 M.D., 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		Num. ber	Amount Due	AMOUNT PAID		Signature of Payee	Witness to Mark or Illegible Signature	Unpaid Amount Due (Ct. C.)	REMARKS
	Extra Hazard Premiums	Additional Insurance			In Cash (Ct. A-1)	In Check (Ct. A-2)				
14	15	16	17	18	19	20	21	22	23	
			1							
			2	160.00	160.00		<i>[Signature]</i>			AS/ 60386
			3							
			4	60.00	60.00		<i>[Signature]</i>			
			5	50.00	50.00		<i>[Signature]</i>			
			6	40.00	40.00		<i>[Signature]</i>			
			7	20.00	20.00		<i>[Signature]</i>			30 ct. 15 pesos indicated 1 Feb. 1940
			8	40.00	40.00		<i>[Signature]</i>			
			9	40.00	40.00		<i>[Signature]</i>			Transf. from No. 27000, 40 50 2 6 Feb. 40
			10	40.00	40.00		<i>[Signature]</i>			
			11							
			12							
			13							
			14							
			15							
			16							
			17							
			18							
			19							
			20							
			21							
			22							
			23							
			24							
			25							

460.00 460.00

Commander:
[Signature]
President 1945-1

(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.

23 Mar. 1945 *[Signature]*

GOVERNMENT SERVICE INSURANCE FUNDS:
 (employee's share) P _____
 (employer's share) _____
 (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 450.00) pesos.

23 Mar. 1945 *[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, planific, etc., should be shown correctly, and the name of the person filling same should be spelled exactly as that name is written on its 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-December 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 present.

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. 3 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 present" 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. 28-1(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. 478.

Voucher No. 319

Month of _____, 1944

PAY ROLL

(Provincial or Municipal)

PAID BY _____

Treasurer of _____

Province of _____

ENTRIES

CLASSIFICATION	AMOUNT	
	DEBIT	CREDIT
<u>A</u>	<u>450</u>	
<u>G-1-1</u>		<u>450</u>
TOTAL	<u>450</u>	<u>450</u>

RECORD OF AUDIT

Checked:

Computations by _____

Classifications by _____

To salary cards by _____

To Cash Book by _____

To Journal by _____

Reviewed by _____

9-11-52

We hereby acknowledge to have received from Lt. Juan Guardiano, B.F.O., Treasurer of Pol.
 compensation for our services rendered during the period stated

Num- ber	NAME	Designation	Item Number in Plan for Year	PERIOD OF SERVICE (Include Dates)		Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS					
				From—	To—			IN GENERAL		ABSENCES WITHOUT PAY		3 Per Cent Premium	
								Loan Installments	Fines and Forfeitures	Dates	Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	
1	<u>Officer</u>												
2	<u>Elizalde, P.</u>	<u>St. H. Bus. Auditor</u>		<u>January 1st</u>	<u>28 Feb' 45</u>	<u>\$8.00</u>	<u>160.00</u>						
3	<u>Enlisted Man</u>												
4	<u>Jose Manuel B.</u>	<u>Typh. Chief Clerk</u>		<u>1 January</u>	<u>28 Feb' 45</u>	<u>30.00</u>	<u>60.00</u>						
5	<u>Jose Juan, G. M.</u>	<u>Clk. Clerk</u>		<u>1 January</u>	<u>28 Feb' 45</u>	<u>25.00</u>	<u>50.00</u>						
6	<u>Manoel Gregorio</u>	<u>Det. Mailman</u>		<u>1 January</u>	<u>28 Feb' 45</u>	<u>20.00</u>	<u>40.00</u>						
7	<u>Jose Joa. Calatino</u>	<u>Det. T. Sgt.</u>		<u>1 January</u>	<u>28 Feb' 45</u>	<u>20.00</u>	<u>20.00</u>						
8	<u>Fernando, Cornelio</u>	<u>Det. Mailman</u>		<u>1 January</u>	<u>28 Feb' 45</u>	<u>20.00</u>	<u>40.00</u>						
9	<u>Fernando, Rufino</u>	<u>Det. Mailman</u>		<u>1 January</u>	<u>28 Feb' 45</u>	<u>20.00</u>	<u>40.00</u>						
10	<u>Navarro, Erasmo</u>	<u>Det. Mail Sgt.</u>		<u>1 January</u>	<u>28 Feb' 45</u>	<u>20.00</u>	<u>40.00</u>						
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													

*Label to keep
and cash book*

TOTAL OR CARRIED FORWARD

460.00

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

8 February 1945 St. H. Bus. Auditor (6045)
(Signature)

(4) APPROVED: For the District
For Major
For the B.S.-1:

(2) APPROVED for payment subject to prouidit:
28 February 1945 St. H. Bus. Auditor (6045) B.F.O.
(Signature)

(5) SUMMARY OF AMOUNT CREDITABLE TO
 Total of 3 per cent premium—Colon
 Total of 3 per cent premium—(Gove
 Total of extra premium for extra h
 Total of additional insurance prem

Prorouidit and approved for payment in the amount of Four

9-1-89

We hereby acknowledge to have received from St. Juan Guardians B.F.O., Treasurer of Police compensation for our services rendered during the period stated

Number	NAME	Designation	Item Number in Planilla for Year	PERIOD OF SERVICE (Inclusive Dates)		Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS				
				From	To			IN GENERAL		ABSENCES WITHOUT PAY		3 Per Cent Premium
								Loan Installments	Fines and Forfeitures	Dates	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	<i>Officer</i>											
2	<i>Eligible P.</i>	<i>St. Johns Auditor</i>		<i>January 28</i>	<i>February</i>	<i>80.00</i>	<i>160.00</i>					
3	<i>Enlisted Man</i>											
4	<i>Doc. Manuel B.</i>	<i>Tgt. Chief Clerk</i>		<i>January 28</i>	<i>February</i>	<i>30.00</i>	<i>60.00</i>					
5	<i>Rayman Gil M.</i>	<i>Col. Clerk</i>		<i>January 28</i>	<i>February</i>	<i>25.00</i>	<i>50.00</i>					
6	<i>Alfonso Gregorio</i>	<i>Det. Mailer</i>		<i>January 28</i>	<i>February</i>	<i>20.00</i>	<i>40.00</i>					
7	<i>Leopoldo Calatran</i>	<i>Det. T. Dist.</i>		<i>January 28</i>	<i>February</i>	<i>20.00</i>	<i>40.00</i>					
8	<i>Fort. A. Correalis</i>	<i>Det. Mailer</i>		<i>January 28</i>	<i>February</i>	<i>20.00</i>	<i>40.00</i>					
9	<i>Porfirio Refrescos</i>	<i>Det. Mailer</i>		<i>January 28</i>	<i>February</i>	<i>20.00</i>	<i>40.00</i>					
10	<i>Narciso Fransenis</i>	<i>Det. Mailer</i>		<i>January 28</i>	<i>February</i>	<i>20.00</i>	<i>40.00</i>					

Added to ledger and cash book

TOTAL OR CARRIED FORWARD

460.00

(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.

St. February 28, 1945 *St. Johns B.F.O. (60386)*
Provincial Auditor

(4) APPROVED: *For the District of St. Johns*
For Major May
for the B.F.O.

(2) APPROVED for payment subject to prouidit:

St. February 28, 1945 *St. Johns B.F.O. (60416)*
Provincial Auditor

(5) SUMMARY OF AMOUNT CREDITABLE TO

Total of 3 per cent premium—Colon
Total of 3 per cent premium—Gove
Total of extra premium for extra h
Total of additional insurance prem

GRAND TOTAL

ON Proridit and approved for payment in the amount of *Four*
hundred Fifty (P. *450.00*) pesos only.

St. February 28, 1945 *St. Johns B.F.O. (60386)*
Provincial Auditor

INSTRUCTIONS

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

2. All the forces employed during the period covered by the pay roll, whether stationed at the capital or in the municipalities, should be included. It should be prepared 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, planilla, 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-December 31, clothing allowance per year	40.00	20.00

7. After a pay roll is prepared the administrative officer will total columns 4, 8, 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 proslid.

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 checks, 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 Gonzalez, it should be so signed in the "Signature" column and not Juan Gonzales y Cristobal, or J. Gonzalez. Signatures should be marked 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. 5 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 in local governments but merely loaned 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 proslid" 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 "S" 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.

Voucher No. 319

Month of _____, 1944

PAY ROLL

(Provincial or Municipal)

PAID BY _____

Treasurer of _____

Province of _____

ENTRIES

CLASSIFICATION	AMOUNT	
	DEBIT	CREDIT
<u>91</u> <u>6-1-1</u>	<u>400</u>	<u>400</u>
TOTAL	<u>400</u>	<u>400</u>

RECORD OF AUDIT

Checked:

Computations by _____

Classifications by _____

To salary cards by _____

To Cash Book by _____

To Journal by _____

Received by _____