PAYROLLS
BASE HOSPITAL A-3 CAC

DEC. 44

DEC. 44

Ha. Office of the Lizason Officer of Bohol

DECLASSIFIED
Authority ADRASO78

PROVINCIAL FORM No. 38(A)

V	ou	ch	er	No	

PAY ROLL

(Provincial or Municipal) PAID BY

Treasurer of.....

Province of.....

ENTRIES

	AMOUNT				
CLASSIFICATION	DESIT	CREDIT			
	Section Section 1				
	-				
Tomas					
Tomar	1000000				

RECORD OF AUDIT

Checked:

Computations by

Classifications by To salary cards by

To Cash Book by To journal by

Reviewed by

10-186

DECLASSIFIED Authority UNR 307

DECLASSIFIED Authority DD83578

INSTRUCTIONS

 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 ned be prepared.
 All the force employed during the period covter that the care will swebster statistical at the care.

ered 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, plantills, 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 freem 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

6. Commutation of allowances, computed by productive and the be included in the pay well, if they are payable at the same time as the sabries. More than one kind of cash allowance may be these included, each allowance being shown on a feparate

line on the pay roll, thus: VICTOR GAMA-Jail Guard-

Victor Gama—July 1-December 31, clothing allowance 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 be 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.

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 rell. 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 evolution, tools by supported by the LD Payments by such Such Signatures wholed be in the name manner the name of the creditor is written under closura Z. No variation in spating or orthorophy should be horned to the creditor is made and the control of the creditor is made and the control of the creditor is made and the control of the control of the creditor is spatially as the column and not Juan Ganatter y Crittohal, or J. and the little distribution of government officials which, although appearing of government officials which, although appearing clarity of the control of the credit of the control of the con

78(A).

12 In closing the pay rell, certificate No. 6 on each sheet shall be accomplished by the paying of cial, whether the Drivincial Treasurer himself or a deputy treasurer, and certificate No. 7 on the last sheet only will be accomplished by the Provincial Treasurer himself. All unpend amounts will be ex-

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

IN CASE THIS PAY ROLL IS USED FOR

journalized in the ordinary manner.

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:

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.

 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.

and the duplicate to be seep by this occasi.

 When this pay roll is used for municipal purposes, certificate No. 2 should be signed by the municipal treasurer, cancelling the phrane "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

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

 Columns 13, 14, and 15 will be duly filled for those employees who are insured in the system.
 The grand total of these columns will be shown on the proper lines on certificate No. 5 on the last

shoet of the pay roll.

4. An amount equal to that shown on item No. 1

same certificate.

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 slary classification.

cation.

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

PROVINCIAL FORM No. 38(A)

	Voucher No.	
Month	of,	194

PAY ROLL

(Provincial or Municipal)
PAID BY

PAID E

ENTRIES

	AMOUNT		
CLASSIFICATION	Denir	CREDIT	
TOTAL			

RECORD OF AUDIT

Checked:

- - 10----186

t

INSTRUCTIONS

1. This form will be print making pay rolls for provincial and more or dependency by the proper pared for \$\tilde{v}_0\$ efficer. As a general rule but one admittyriginal) 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 pertod-units, should be included in the pay real of 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:

10-186

December 1-December 31, salary per month P35.00 P35.00

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 eign certificate No. 1
(on cvery sheet, if the pay roll consists of more
than one sheet), and submit the pay roll imme-

diately 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 presudit.

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.

paid and unpaid.

10. Payments in cash will be made only to the creditor and immediately upon his signing the pay 701. 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. Pyments by each should be supported by the signature of the creditor. Such signature should be in the same namer the name of the creditor is written under column 2. No variation in spelling or orthography should be permitted. Thus it has been been supported to the same than the state of the signal of the signal to the signal of the signal to the signal of the signal and so Juan Gonzales y Cristola, or J. Gonzales. Signatures made by mark or so written as to be illegible will be witnessed, except signature of government officials which, although appearing illegible, are well known and properly identified on the contract of t

12. In closing the pay roll, certificate No. 6 on each sheet shall be accomplished by the paying omicial, 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 ex-

tended 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 fournalized in the ordinary manner.

IN CASE THIS PAY ROLL IS USED FOR

 All the instructions given in the foregoing paragraphs which are intended for previncial officials and seem of the particle of the particle of the particle of the formalicial accounts. However, one general way for manicipal accounts. However, one general way roll may be made for all officials and employee of the municipality, except teachers who should have a separate pay roll.

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:

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.

 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.

and the duplicate to be kept by this omeial.

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

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

 Columns 13, 14, and 15 will be duly filled for those employees who are insured in the system.
 The grand total of these columns will be shown on the proper lines on certificate No. 5 on the last

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. 6 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 reedited 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 classifi-

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

PROVINCIAL FORM NO. 38(A)

	DECLASSIFIED
Αι	uthority <u>UUD883078</u>

PAY RO (Previncial or Municipal) PAID BY Treasurer of. ENTRIES CLASSIFICATION DEST CARRY CLASSIFICATION DEST CARRY	LL			
Month of ,19. PAY RO (Previncial or Municipal) PAID BY Treasurer of ENTRIES CLASSIFICATION DEST CARRY CREATER CLASSIFICATION DEST CARRY	LL			
(Provincial or Municipal) PAID BY Treasurer of				
(Provincial or Municipal) PAID BY Treasurer of				
(Provincial or Municipal) PAID BY Treasurer of				
Treasurer of Province of ENTRIES CLASSIFICATION DEST CARSOL				
Treasurer of Province of ENTRIES CLASSIFICATION DEST CREEN CLASSIFICATION DEST CREEN				
Treasurer of Province of ENTRIES CLASSIFICATION DEST CREEN CLASSIFICATION DEST CREEN				
Province of ENTRIES CLASSIFICATION DESST CARROLL CLASSIFICATION CARROLL CLASSIFICATION CARROLL CREATER CARROLL CARR				
CLASSIFICATION DESIT CAUGH				
CLASSIFICATION DEBT CREEK				
DENT CREEK	AMOUNT			
	100			
	-			
TOTAL				
RECORD OF AUDIT				
Checked:				
Computations by				
Classifications by				

To Cash Book by To journal by Reviewed by 10---186

INSTRUCTIONS

 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 grown listed according to

which 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
anelled exactly as that name is written on his ap-

pointment, 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

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

line on the pay roll, thus:

December 1-December 31, salary per month P35,00 P35.00

VICTOR GAMA—December 1-December 31, subsistence

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.

urer will immediately review same administratively, and should be 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.

19—188

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 carned,
paid and unpaid.

10. Payments in each will be made only to the creditor and immediately upon his signing the pay roll. Absent creditors may be paid in cheek. Amounts paid will be written by the paying official under column 18 or 19, as the case may be. The number of cheek, in case payment is made by cheek, 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 signatures who the same manner the name of the creditor is or orthography should be permitted. Thus if a name is written under column "Name" Juan Genzales, it should be so signed in the "Signatures, in the signature of the signature of the signature of made by mark or so written as to be litegible will be witnessed, except signatures of povernment officials which, although appearing the Specimes Signature can depend on the Specimes Signature can depend on the Specimes Signature Card, General Form No.

78(A).

12. In closing the pay roll, certificate No. 6 on each aheet 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 ex-

tended 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 fournalized in the ordinary manner.

IN CASE THIS PAY ROLL IS USED FOR

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:

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 involced to local treasurers for convenience of their disbursement.

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.
 When this pay roll is used for municipal pursulations.

poses, 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

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

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

 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.

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 times 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.

Y/ .			

Voucher No. Month of.....

..., 194....

PAY ROLL

(Provincial or Municipal) PAID BY

Treasurer of..... Province of....

ENTRIES

AMOUNT CLASSIFICATION

OMILDOT TOTAL	DESIT		CREDIT		
		3	200		
	B V. T				

RECORD OF AUDIT

Checked:

Computations by

Classifications by ... To salary cards by

To Cash Book by To journal by

Reviewed by

10----186

INSTRUCTIONS

1. This form will be used in making pay rells for proviocial and municipal offices. It should be prepared for each office or dependency by the proper administrative officer of the payer of the pay relies of the payer of the

of funds and classifications prescribed by the Auditor General and each group listed according to

unk or emiseity.

2. The designation of each position as given in special population, etc., should be shown correctly.

2-be name of the person filling same should be so.

3. Centrily as that name is written on his appointment, or as the officially signs.

4. The dates to be shown in "Period of Service" realways to be inclusive. Thus, if dates are shown row January 5 to 10, it means that the person yield from January 5 to 10, its means that the person yield from January 5 to 10, its means that the person yield from January 5 to 10, its besides, or a simple person yield from January 5 to 10, its besides, or a simple person yield from January 5 to 10, its besides, or a simple person yield from January 5 to 10, its besides, or a simple person yield from January 5 to 10, its besides, or a simple person yield person January 5 to 10, its besides, and yield y

Yearly and monthly salaries and wages should computed in accordance with Section 254 of the

Commutative of abbusiness, economics 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 because the cash allowance being shown on a separate

line on the pay roll, thus: VICTOR GAMA-Jaif Guard-

December 1-December 31, salary per month

Auditor for preaudit.

P35.00 P35.00

per year 60.00 20.00 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 shoet), 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, be will approve it by accomplishing certificate No. 2 on every sheet, and thus how the new yoll unfainted to the Provincial DECLASSIFIED
Authority ALDES

1. The Provincial Treasurer should always try
to have the pay ralls closed within the mouth for
the books, and his appropriations charged monthly
the the closes amount of salaries and wages exared,
with the entire amount of salaries and wages exared.

paid and ungaid.

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

signature of the creditor.

11. Fayments by each of, Sock apparent bound in Fayment whould be in the same manner the name of the creditor is let in the same manner the name of the creditor is or orthography should be performed. The first state of the creditor is present to the creditor of the creditor

12 in closing the pusy real, certificate No. 6 centh about shall be necomplished by the paying afficial, whether the Provincial Tressurer 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.

Treasurer himself. All ungaid amounts will be extended to column 22.

12. The Provincial Treasurer will take up in his cashbook, Provincial Form No. 35(A), the total amount paid. Thereafter the pay rolls will be formalized in the ordinary manner.

IN CASE THIS PAY ROLL IS USED FOR

1. All the intractions given in the foregoing paragraphs which are intended for provincial efficials and accounts will, its so far as practicable, apply when this form is used by municipal treasurers for runnicipal 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 side 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,

Auditor with the municipal treasurer's accounts, and the daplicate to be kept by this official.

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

IN CASE THIS PAY ROLL IS USED FOR EM-PLOYEES INSURED IN THE GOVERNMENT SERVICE INSURANCE SYSTEM 1. Three extra confest of the pay roll will be pre-

 Three extra copies of the pay roll will be prepared on the thin sheet styled Provincial Form No.

 Columns 13, 14, and 15 will be duly filled for those employees who are insured in the system.
 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.
 An amount equal to that shown on item No. 1

same certificate.

E. 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 fitems are a next of the charge to the proper share when the charge to the proper share classification while the rest of the fitems are

cation.

6. The three extra copies of the pay roll will take the place of the form prescribed in Provincial Divi-

32 5194 Hospita

