

242.5 PAYROLLS  
BASE HOSPITAL A-3 CAC

64 M.D.  
DEC. '44

DECLASSIFIED  
Authority: AD 88 3078

242.5  
HQ. Office of the Liaison Officer of Bohol

PAYROLLS

8<sup>th</sup> MD

DECLASSIFIED  
Authority: ADB 3078

Voucher No. ....

Month of ....., 194....

# PAY ROLL

(Provincial or Municipal)

PAID BY

Treasurer of .....

Province of .....

## ENTRIES

| CLASSIFICATION | AMOUNT |        |
|----------------|--------|--------|
|                | DEBIT  | CREDIT |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
| TOTAL          |        |        |

## RECORD OF AUDIT

Checked:

Computations by .....

Classifications by .....

To salary cards by .....

To Cash Book by .....

To journal by .....

Reviewed by .....

## 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 234 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 each allowance may be thus included, each allowance being shown on a separate line on the pay roll, thus:

|   |        |        |
|---|--------|--------|
| VICTOR GAMA—Jail Guard—<br>December 1—December 31,<br>salary per month.....   | ₱35.00 | ₱35.00 |
| VICTOR GAMA—December 1—<br>December 31, subsistence<br>allowance per day..... | .50    | 15.50  |
| VICTOR GAMA—July 1—Decem-<br>ber 31, clothing allowance<br>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 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 FORM No. 38(A)

Voucher No. ....

Month of ....., 194....

## PAY ROLL

(Provincial or Municipal)

PAID BY

Treasurer of .....

Province of .....

### ENTRIES

| CLASSIFICATION | AMOUNT |        |  |
|----------------|--------|--------|--|
|                | DEBIT  | CREDIT |  |
|                |        |        |  |
|                |        |        |  |
|                |        |        |  |
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|                |        |        |  |
|                |        |        |  |
|                |        |        |  |
| TOTAL          |        |        |  |

### RECORD OF AUDIT

- Checked:
- Computations by .....
  - Classifications by .....
  - To salary cards by .....
  - To Cash Book by .....
  - To journal by .....
  - Reviewed by .....

## INSTRUCTIONS

1. This form will be prepared in making pay rolls for provincial and municipal offices. It should be prepared and approved by the office or dependency by the proper provincial or municipal officer. As a general rule but one administrative 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. 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—<br>December 1-December 31,<br>salary per month.....   | ₱35.00 | ₱35.00 |
| VICTOR GAMA—December 1-<br>December 31, subsistence<br>allowance per day..... | .50    | 15.50  |
| VICTOR GAMA—July 1-December<br>31, clothing allowance<br>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 cash 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 should 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:

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. 88-1(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 FORM No. 38(A)

Voucher No. ....

Month of ....., 194 .....

## PAY ROLL

(Provincial or Municipal)

PAID BY .....

Treasurer of .....

Province of .....

### ENTRIES

| CLASSIFICATION | AMOUNT |        |
|----------------|--------|--------|
|                | DEBIT  | CREDIT |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
|                |        |        |
| TOTAL          |        |        |

### RECORD OF AUDIT

- Checked:*
- Computations by .....
  - Classifications by .....
  - To salary cards by .....
  - To Cash Book by .....
  - To journal by .....
  - Reviewed by .....

## 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 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—<br>December 1-December 31,<br>salary per month..... | P35.00 | P35.00 |
|---|--------|--------|

|   |     |       |
|---|-----|-------|
| VICTOR GAMA—December 1-<br>December 31, subsistence<br>allowance per day..... | .50 | 15.50 |
|---|-----|-------|

|   |       |       |
|---|-------|-------|
| VICTOR GAMA—July 1-December<br>31, clothing allowance<br>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 offices 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:

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 incurred 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.



DECLASSIFIED  
Authority AWDS883078

Voucher No. ....

Month of ....., 194.....

# PAY ROLL

(Provincial or Municipal)

PAID BY

Treasurer of .....

Province of .....

## ENTRIES

| CLASSIFICATION | AMOUNT |        |
|----------------|--------|--------|
|                | DEBIT  | CREDIT |
| .....          |        |        |
| .....          |        |        |
| .....          |        |        |
| .....          |        |        |
| .....          |        |        |
| .....          |        |        |
| .....          |        |        |
| .....          |        |        |
| .....          |        |        |
| TOTAL .....    |        |        |

## RECORD OF AUDIT

Checked:

Computations by .....

Classifications by .....

To salary cards by .....

To Cash Book by .....

To journal by .....

Reviewed by .....

## 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 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 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 law, plantilla, etc., should be shown correctly, and the name of the person filling same should be shown 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. Tardy and monthly salaries and wages should be computed in accordance with Section 254 of the Consolidation 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—<br>December 1-December 31,<br>salary per month.....   | \$35.00 | \$35.00 |
| VICTOR GAMA—December 1—<br>December 31, subsistence<br>allowance per day..... | .50     | 15.00   |
| VICTOR GAMA—July 1-December<br>31, clothing allowance<br>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 payment.

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 Cristóbal, 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 aide to local governments but merely involved 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.

You no 32 81946  
 Stop PA  
 A-3 Hospital

