

ENGR DTN PALAWAN
SPL BN

245.5 - App Engineering Co. Pal. P. B.
Nov. 1953

DECLASSIFIED
Authority: AFD-883078

Hq. Engineering Co.
(Station Otagoan)

PAY R

Vol. No. 14

To have receive from United States Just Guardians Br. Finco
Compensation for our service rendered during

The times herein specified opposite our respective names the same being in full
The period stated below to the correctness of which we hereby solemnly certify.

PRK	5	6	(10)
Primo	To	Partial	Amount
(Contract)	(Contract)	Rate	for the
		Pay	Period
1	Dec 1943	20.00	
2		20.00	
3		20.00	
4		20.00	
5		20.00	
6		10.00	
7		10.00	
8		10.00	
9		10.00	
10		10.00	
11		10.00	
12		10.00	
13		10.00	

24 1/2
48

(16)	(17)	(18)	(19)	Signature of Payee
No.	Due	Amount Paid	to	
		(Cash, in full)		
		(S.A.)	(S.P.A.)	
1	20.00	20.00		Robert ...
2	20.00	20.00		William ...
3	20.00	20.00		...
4	20.00	20.00		Esteban's ...
5	20.00	20.00		...
6	10.00	10.00		...
7	10.00	10.00		...
8	10.00	10.00		...
9	10.00	10.00		...
10	10.00	10.00		...
11	10.00	10.00		...
12	10.00	10.00		...
13	10.00	10.00		...

ANIMALS RECOVERED AND DEPOSITED
ANIMALES RECUPERADOS Y DEPOSITADOS

REPORTS OF POLICEMEN AND RECORD OF EVENTS IN THE MUNICIPALITY
REPORTE DE LA FUERZA Y REGISTRO DE LOS SUCCESOS EN EL MUNICIPIO

No.	Name	Age	Sex	Color	Mark	By Whom Recovered or Impounded
1	Lago	10	♂			
2	Maximo Lago	10	♂			
3	Simon Labrada	10	♂			
4	Cleodoro Indalor	10	♂			
5	Manoig	10	♂			
6	Jose Pasvial	10	♂			
7	Manuel Padua	10	♂			
8	Alejandro Rolland	10	♂			
9	Andres Santiago	10	♂			
10	Julian Semardal	10	♂			
11	Anastasio Takony	10	♂			
12	Apolonio Villaverde	10	♂			
13	Julian Villaverde	10	♂			
14	Bernardo Quijano	10	♂			

No.	Amount	Amount	Signature
14	10.00	10.00	D. Lago
15	10.00	10.00	Maximo
16	10.00	10.00	Simon
17	10.00	10.00	Cleodoro
18	10.00	10.00	Vito Manoig
19	10.00	10.00	Jose Pasvial
20	10.00	10.00	Manuel
21	10.00	10.00	Alejandro
22	10.00	10.00	Andres
23	10.00	10.00	Julian
24	10.00	10.00	Anastasio
25	10.00	10.00	Apolonio
26	10.00	10.00	Julian
27	10.00	10.00	Bernardo

TOTAL
I HEREBY on my official oath that the above PAY ROLL
and that services above stated have been fully rendered. For
such services I also hereby agreed upon the specifications indi-

DECLASSIFIED
Authority: 48 CFR 25.30 (b)

(over name)

I certify that the above is a correct statement of duties performed.

Signature of Police Chief
Chief of Police
Lago

APPROVED for payment subject to preaudit

194

Approved: —

Preaudited and approved for payment in the amount of pesos only

194

Principal

Cred. Cont. \$2000

I HEREBY CERTIFY on my official oath that I have paid and employee whose name appears on the above roll the amount or under column 17, he having signed or marked his name under column 18 or 19 above, and at the time that payment was made to him, receipt of the money paid him.

Dec 31 1943

[Signature]

I HEREBY CERTIFY on my official oath that each employee whose on the above roll has been paid in cash or in check, and in the amount shown under column 18 or 19 above, deposits his name in the payments made by me in this pay roll subject to the following: (P. 26 P. 27) pesos

Dec 31 1943

[Signature]

ORDNANCE SERVICE COMPANY ATTACHED

ANIMALS RECOVERED AND DEPOSITED

REPORTS OF POLICEMEN AND RECORD OF EVENTS IN THE MUNICIPALITY

NAME	RANK	DATE	DESCRIPTION	AMOUNT
Caracas Zambrano	Primo 1st	Dec 1	Carberry	24.00
Castro Venturini	Primo	Dec 1		10.00
Agustin Jara	"	"		10.00
TOTAL				360.00

29
Agustin Jara
Caracas Zambrano
Castro Venturini

I HEREBY CERTIFY that the foregoing payroll is correct and the enlisted men therein are entitled to receive partial payment for their services rendered to the U.S.A.

Approved:

CONRAD WATSON
General, AUSA
Comdr. in Chief, MPB

[Signature]
CONRAD WATSON
Major, Infantry
Co. 12 - 1st Marine

WALTER J. JONES, Jr.
Capt. Col. INF.
Comd. Officer 6 MPB

WALTER JONES
1st. Lieut. INF.
Adjutant

This is a correct statement of duties performed.

[Signature]
Chief of Police

Handwritten notes on the right margin, including dates and names.

PAY ROLL

Engineering Company (Station Gunjan)

Alt. 20/1/1)
Approved by [Signature]

We hereby acknowledge to have received from Lieut. Juan Guardado, Treasurer of Ba. Finance Officer, the sum herein specified opposite our respective names, the same being in full compensation for our services rendered during the period stated below, to the correctness of which we hereby severally certify.

Rank	NAME	Rank Designation	Pay Period (Calendar Dates)	Basic Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS										AMOUNT PAID		Signature of Payer	Where in Bank or Payable Institution	Amount Due (D.O.C.)	REMARKS		
						IS GENERAL					FOR GOVERNMENT SERVICE		INSURANCE SYSTEM			Cash (D.O.A.)	In Check (D.O.C.)						
						Loan Indemnities	Retiree Benefits	Other	Accrued	For Past Periods	Extra Hazard Pay	Retirement	Life	Accident	Other								
1	Rodriguez Lumbré	First Sgt.	Dec. 1 - Dec. 31	2000	2000											2000							
2	Rodriguez Guzman	Sergeant	" " " "	2000	2000											2000							
3	Blanco M. Gabon	"	" " " "	2000	2000											2000							
4	Barragan Medina	"	" " " "	2000	2000											2000							
5	Barrios Luna	Sergeant	" " " "	2000	2000											2000							
6	Laura Alvarado	Private	" " " "	1800	1800											1800							
7	Maximo Alvarado	"	" " " "	2000	2000											2000							
8	Aspirante Alvarado	"	" " " "	1800	1800											1800							
9	Aspirante Bagona	"	" " " "	1800	1800											1800							
10	Castro Castellano	"	" " " "	1800	1800											1800							
11	Cuevas Gabucio	"	" " " "	1800	1800											1800							
12	Luciano Garcia	"	" " " "	1800	1800											1800							
13	Ricardo Hernandez	"	" " " "	1800	1800											1800							
14	Domitilo Lujan	"	" " " "	1800	1800											1800							
15	Maximo Lujan	"	" " " "	1800	1800											1800							
16	Simon Lopez	"	" " " "	1800	1800											1800							
17	Blasquez Macabuez	"	" " " "	1800	1800											1800							
18	Vito Manilla	"	" " " "	1800	1800											1800							
19	Jose Manilla	"	" " " "	1800	1800											1800							
20	Manuel Padua	"	" " " "	1800	1800											1800							
21	Alfonso Ramirez	"	" " " "	1800	1800											1800							
22	Andres Ramirez	"	" " " "	1800	1800											1800							
23	Julian Sureda	"	" " " "	1800	1800											1800							
24	Aspirante Tarras	"	" " " "	1800	1800											1800							
25	Aspirante Villareal	"	" " " "	1800	1800											1800							
26	Julian Villareal	"	" " " "	1800	1800											1800							
27	Haracio Quispe	"	" " " "	1500	1500											1500							
28																							
29																							
30																							
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We hereby acknowledge to have received from Lieut. Juan Gutierrez, Treasurer of the Panama Office, the sums herein specified opposite our respective names, the same being in full compensation for our services rendered during the period stated below, to the correctness of which we hereby severally certify.

Serial No.	NAME	Rank Description	Time Number of Months for Year	PERIOD OF SERVICE (Calendar Dates)		Points	Amount Accrued for the Period	DEDUCTIONS										AMOUNT PAID		Signature of Payee	Witness in Rank or Higher Signature	Third Amount Due (D. C.)	COMMENTS			
				From (Incl.)	To (Incl.)			IN GENERAL				FOR GOVERNMENT SERVICE		INSURANCE DEDUCTION				In Cash (D. C.)	In Check (D. A. E.)							
								Leave Indemnities	Fines and Penalties	Days	Amount	Per Cent Payroll	Extra Payroll	Retirement Insurance	Other	Amount Due	(D. C.)							(D. A. E.)		
1																										
2																										
3	Riosalva, Lamberto	First Sgt.	Dec.	Dec.																			Residence Panama			
4	Fernandez, Antonio	Sgt.																					Delicias Panama			
5	Martinez, Juan	Sgt.																					Delicias Panama			
6	Castro, Juan	Sgt.																					Delicias Panama			
7	Alvarez, Juan	Private																					Delicias Panama			
8	Molina, Juan	Sgt.																					Delicias Panama			
9	Pineda, Juan	Sgt.																					Delicias Panama			
10	Rivero, Juan	Sgt.																					Delicias Panama			
11	Sanchez, Juan	Sgt.																					Delicias Panama			
12	Gonzalez, Juan	Sgt.																					Delicias Panama			
13	Alvarez, Juan	Sgt.																					Delicias Panama			
14	Rivero, Juan	Sgt.																					Delicias Panama			
15	Gonzalez, Juan	Sgt.																					Delicias Panama			
16	Rivero, Juan	Sgt.																					Delicias Panama			
17	Gonzalez, Juan	Sgt.																					Delicias Panama			
18	Rivero, Juan	Sgt.																					Delicias Panama			
19	Gonzalez, Juan	Sgt.																					Delicias Panama			
20	Rivero, Juan	Sgt.																					Delicias Panama			
21	Gonzalez, Juan	Sgt.																					Delicias Panama			
22	Rivero, Juan	Sgt.																					Delicias Panama			
23	Gonzalez, Juan	Sgt.																					Delicias Panama			
24	Rivero, Juan	Sgt.																					Delicias Panama			
25	Gonzalez, Juan	Sgt.																					Delicias Panama			
26	Rivero, Juan	Sgt.																					Delicias Panama			
27	Gonzalez, Juan	Sgt.																					Delicias Panama			
28	Rivero, Juan	Sgt.																					Delicias Panama			
29	Gonzalez, Juan	Sgt.																					Delicias Panama			
30	Rivero, Juan	Sgt.																					Delicias Panama			
31	Gonzalez, Juan	Sgt.																					Delicias Panama			
32	Rivero, Juan	Sgt.																					Delicias Panama			
33	Gonzalez, Juan	Sgt.																					Delicias Panama			
34	Rivero, Juan	Sgt.																					Delicias Panama			
35	Gonzalez, Juan	Sgt.																					Delicias Panama			
36	Rivero, Juan	Sgt.																					Delicias Panama			
37	Gonzalez, Juan	Sgt.																					Delicias Panama			
38	Rivero, Juan	Sgt.																					Delicias Panama			
39	Gonzalez, Juan	Sgt.																					Delicias Panama			
40	Rivero, Juan	Sgt.																					Delicias Panama			
41	Gonzalez, Juan	Sgt.																					Delicias Panama			
42	Rivero, Juan	Sgt.																					Delicias Panama			
43	Gonzalez, Juan	Sgt.																					Delicias Panama			
44	Rivero, Juan	Sgt.																					Delicias Panama			
45	Gonzalez, Juan	Sgt.																					Delicias Panama			
46	Rivero, Juan	Sgt.																					Delicias Panama			
47	Gonzalez, Juan	Sgt.																					Delicias Panama			
48	Rivero, Juan	Sgt.																					Delicias Panama			
49	Gonzalez, Juan	Sgt.																					Delicias Panama			
50	Rivero, Juan	Sgt.																					Delicias Panama			
ORDNANCE SERVICE COMPANY ATTACHÉ																										
51	Ciraco, Lamberto	Tech. Sgt.	Dec.	Dec.			20.00																20.00	20.00	Copy of Copy of Copy	
52	Guillermo Vasquez	Private					10.00																	10.00	10.00	Delicias Panama
53	Agustin Jara						10.00																	10.00	10.00	Delicias Panama
TOTAL OF GARRIS FORMED																										

(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.

[Signature]

194

(2) Approved for payment subject to provisions: *[Signature]*

194

(3) Provisionally approved for payment in the amount of _____ per cent only.

194 Provisional Authority

(4) APPROVED:

I HEREBY CERTIFY THAT THE FOLLOWING PERSONNEL IS CORRECT AND BE LISTED
HAS BEEN OR WILL BE RECEIVED PERIOD PAYMENT FOR THEIR SERVICES REFERRED TO IN THIS ROLL.
APPROVED:

DONALD BRIDGES
General, USA
Commander, 201st
[Signature]
1st. Lieut. Inf.
Adjutant

(5) 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 23, or in check, and/or marked his name under column 20 above, in my presence and at the time that payment was made to him, in accordance with the receipt of the amount paid him.

[Signature]

194
Copy of Copy of Copy
Delicias Panama
[Signature]
194
Dec 31 1945

INSTRUCTIONS

1. This form will be used to 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 names 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 provided by the Auditor General and each group listed according to rank or activity.

3. The designation of each position as given in the law, statute, 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. Commutation of allowances, computed by period-week, should be included in the pay roll if they are payable at the same time as the salaries. More than one kind of such allowances may be thus included, each allowance being shown on a separate line on the pay roll, thus:

Veran Guea-Jul Grand- December 1-December 31, 1915 P25.00 P25.00 Veran Guea-December 1-December 31, substitute allowance per day 30 15.53 Veran Guea-July 1-December 31, clothing allowance per year 40.80 32.00

7. After a pay roll is prepared the administrative officer will total columns A, B, 10, 11, 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 attach 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 attaching certificate No. 2 on every sheet, and then have the pay roll submitted to the Provincial Auditor for approval.

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 to cash will be made only to the creditor immediately upon his signing the pay roll. Almost creditors may be paid in check. Amounts paid will be written by the paying official under columns 12 or 13, as the case may be. The number of check, in case payment is made by check, should be entered under column 12, instead of the signature of the creditor.

11. Payments by cash should be supported by the signature of the creditor. Such signatures should be in the same manner the name of the creditor in 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 or Cristobal, or J. Gonzalez. Signatures made by mark or as 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 Inspector's Signature Card, General Form No. 73(A).

12. In doing the pay roll, certificate No. 4 on each sheet shall be accompanied by the paying official, whether the Provincial Treasurer himself or a deputy treasurer, and certificate No. 7 on the last sheet only will be accompanied by the Provincial Treasurer himself. All unpaid amounts will be indicated in column 22.

13. The Provincial Treasurer will take up in the notebook, Provincial Form No. 82(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 amounts will, in so far as practically, apply when this form is used by municipal treasurers for municipal amounts. 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. 2 (insert in this:

"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 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 office.

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

IN CASE THIS PAY ROLL IS USED FOR EMPLOYEES EMPLOYED 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. 10-(1A).

2. Columns 23, 24, and 25 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. 2 on the last sheet of the pay roll.

4. An amount equal to that shown on item No. 1 of certificate No. 2 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. 2 will be credited to E-23. The amount item will be a charge to the proper "F" 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 presented in Provincial Division Circular No. 476.

OFFICE OF THE PROVINCIAL AUDITOR

360.00

Provincial Form No. 82(A)
Voucher No. 100 (over 700)
Month of December, 1915

Checked by [Signature]

Eng. Company PAY ROLL
Province of Pinar del Rio

[Handwritten signature and initials]

ENTRIES table with columns CLASSIFICATION, DEBIT, CREDIT

RECORD OF AUDIT
Checked:
Computation by
Classification by
To salary cards by
To Cash Book by
To Journal by
Reviewed by

Engineering Unit - Sp. Pa. Pay Roll
(Abstract of Payroll)

SEA LAKE & VAN NOV 20 744-2-010

We hereby acknowledge to have received from Lewis Swan Robinson, Pa. P.O. No. 50, the sum of money specified opposite the respective names, the same being in full compensation for his services rendered during the period stated below to the construction of Lake Sea Lake, Severely Gulf.

NO. OR DO.	Name	Rank	Point of Service from 1943 to - Dec. 31st Dec. 31st	Monthly Rate of Pay	Amount Due	Amount Paid	Signature of Payee	Witness to Mark or illegible Signature	REMARKS
1	Bogueno Abundio	Sgt.	Dec. 1 Dec. 31	20.00	20.00	20.00	Abundio Bogueno	Richard E. Brown	
2	Coria, Bernardo	Sgt.	Dec. 1 Dec. 31	20.00	20.00	20.00			
3	Dangan, Angelino	Pvt.	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
4	De la Higuera	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
5	Barma, Eudoro	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
6	Barma, Eloy	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
7	Babilla, Guillermo	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
8	Barasa, Narciso	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
9	Cabrera, Romeo	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
10	Calaban, Ramon	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
11	Calaga, Renato	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
12	Cabrera, Faustino	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
13	Casib, Juan	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
14	Chua, Juan	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
15	Castro, Manuel	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
16	Casquilla, Francisco	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
17	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
18	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
19	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
20	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
21	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
22	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
23	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
24	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
25	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
26	Casquilla, Roberto	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
27	Yala, Felix	Private	Dec. 1 Dec. 31	10.00	10.00	10.00	Richard E. Brown		
Total or Cash Found					240.00	240.00			

1. Honorable Comptroller

Dec. 1 Dec. 31 1943 60.00

I hereby certify on my official oath that the above Pay Roll is correct, and that services above stated have been fully rendered. Payment for such services is also hereby approved from the appropriations indicated.

Jan 29, 1944

L. H. Hoover
 (Signature)
 Brig. Gen. E. O. Fog. Co.
 (Rank and Organization)

(2) Approved:

Richard E. Brown
 (Signature)
 Wm. Off.

(3) I hereby certify on my official oath that I have paid in full to each of the above named employees whose names appear on the above roll the amount set opposite their names under Column 17, having signed or added my name under Column 20 above, in full presence and at the time that payment was made to him, in acknowledgment of receipt of the money paid him.

Jan 29, 1944

L. H. Hoover
 (Signature)
 Brig. Gen. E. O. Fog. Co.
 (Rank & Organization)

DECLASSIFIED

Authority: 5010-108-0100-78

THOMAS A. WALLACE

BINALUAN PALAWAN

No 950 D

DEBIT NOTE

Mr. _____

Dr. _____

THOMAS A. WALLACE

By _____

THOMAS A. WALLACE

DEBIT NOTE

THOMAS A. WALLACE

No

306

In view of the foregoing, reference should be made to the Provincial Circular, Numbered _____ of the _____.

Mr. _____

Dr. _____

*Pay, Unit Payroll
with the Commission
Total amt - P3.90.
Mr. J. D. '43*

By _____

THOMAS A. WALLACE

Dr. _____

Mr. _____

DEBIT NOTE

THOMAS A. WALLACE

BINALUAN PALAWAN

No

931

475 - by Engineering Co. Palawan Sp. Br.
Jan 1 Feb. '44

DECLASSIFIED
Authority WND 88307B

(Station Classification)

17 at

I hereby certify that the sum hereto specified opposite but correctly made, the same being in full compensation for our services rendered during the period specified, to the correctness of which we hereby severally certify.

Roll No. (1)	Name (2)	Rank (3)	From (4)	To (5)	Partial Rate of Pay (6)	Hours (7)	Amount Due (8)	Amount Paid (9)	Signature of Payee (10)
1	Hernandez, Alfredo D.	Frd. Lt	January 1	February 28	\$ 20.00	1	200.00	100.00	<i>[Signature]</i>
2	Gale, Ricardo M.	Staff Sgt.	"	"	20.00	2	400.00	600.00	<i>[Signature]</i>
3	Dallas, Eustaquio	"	"	"	20.00	3	600.00	600.00	<i>[Signature]</i>
4	Correa, Bernardo	Sgt.	"	"	20.00	4	800.00	600.00	<i>[Signature]</i>
5	Robayo, Alejandro	File	"	"	20.00	5	1000.00	400.00	<i>[Signature]</i>
6	Abad, Rodrigo	Pvt.	"	"	20.00	6	1200.00	400.00	<i>[Signature]</i>
7	Abreu, Asaph	"	"	"	20.00	7	1400.00	400.00	<i>[Signature]</i>
8	Escameo, Teodoro	"	"	"	20.00	8	1600.00	400.00	<i>[Signature]</i>
9	Escameo, Trino	"	"	"	20.00	9	1800.00	400.00	<i>[Signature]</i>
10	Rayena, Nazario	"	"	"	20.00	10	2000.00	400.00	<i>[Signature]</i>
11	Stable, Martin	"	"	"	20.00	11	2200.00	400.00	<i>[Signature]</i>
12	Carada, Leoncio	"	"	"	20.00	12	2400.00	400.00	<i>[Signature]</i>
13	Hernandez, Ricardo	"	"	"	20.00	13	2600.00	400.00	<i>[Signature]</i>
14	Argente, Pablo	"	"	"	20.00	14	2800.00	400.00	<i>[Signature]</i>
15	Argente, Simon	"	"	"	20.00	15	3000.00	400.00	<i>[Signature]</i>
16	Alfonso, Eleodoro	"	"	"	20.00	16	3200.00	400.00	<i>[Signature]</i>
17	Mosquera, Cito	"	"	"	20.00	17	3400.00	400.00	<i>[Signature]</i>
18	Narvaez, Jose	"	"	"	20.00	18	3600.00	400.00	<i>[Signature]</i>
19	Narvaez, Segundo	"	"	"	20.00	19	3800.00	400.00	<i>[Signature]</i>
20	Padura, Manuel	"	"	"	20.00	20	4000.00	400.00	<i>[Signature]</i>
21	Sanchez, Victor	"	"	"	20.00	21	4200.00	400.00	<i>[Signature]</i>
22	Sanchez, Andres	"	January 1	January 31	20.00	22	200.00	200.00	<i>[Signature]</i>
23	Lobato, Marciano	"	"	February 1	20.00	23	200.00	200.00	<i>[Signature]</i>
24	Xilavade, Julian	"	"	"	20.00	24	200.00	200.00	<i>[Signature]</i>

Medical Unit attached to the Coy. Co.

Magistrate Major

25	Gallego, Juan B.	Frd. Lt.	January 1	February 28	20.00	1	200.00	100.00	<i>[Signature]</i>
26	Labrador, Teodoro	Cfb	"	"	20.00	2	400.00	200.00	<i>[Signature]</i>
27	San Francisco	Pvt.	"	"	20.00	3	600.00	400.00	<i>[Signature]</i>
28	Majazana, Esteban	"	"	"	20.00	4	800.00	400.00	<i>[Signature]</i>
							\$1200.00	\$1200.00	

(1) I HEREBY CERTIFY on my official oath that the above roll is correct, and that various above stated has been duly rendered, payment for such services is also hereby approved from the appropriations indicated.

April 11, 1944

(Signature) Coy. Co.

April 11, 1944

(Signature) Lt. Finance Officer

(2) Approved for payment subject to present:

1944

(3) Forwarded and approved for payment in the amount of \$280.00, plus

PROVISIONAL FORM NO. 28(A)

Voucher No. _____

Month of _____

Approved: *[Signature]*

Treasurer of Province of _____

ENTRIES	CLASSIFICATION	AMOUNT	DEBIT	CREDIT
Approved: <i>[Signature]</i>				
<i>[Signature]</i>				
<i>[Signature]</i>				

RECORD OF AUDIT

April 11, 1944

(Signature) *[Signature]*

Br. 70

DECLASSIFIED Authority: NND833078

We hereby acknowledge to have received from Lieut. Juan Guardiano, Treasurer of En. Pinar compensation for our services rendered during the period stated below, to the

No. in Bar	NAME	Bank Organization	Item Reported in Priorities for Year	PERIOD OF SERVICE (Inclusive Dates)		Partial Monthly Rate of Pay	Amount Accrued for the Period	DEDUCTIONS						
				From	To			IN GENERAL		FOR GOVERNMENT SERVICE		INSURANCE SYSTEM		
				194	194			Loan Installments	Fines and Forfeitures	AGENCIES WITHOUT PAY		3 Per Cent Premium	Extra Hazard Premium	Additional Insurance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Alfredo J. Hernandez	Part Lt.		Jan. 1	Jan. 31	\$4000								
2	Restituto Lumbré	1st Sgt.		"	"	"	"							
3	Memasio Gallo	Staff Sgt.		"	"	"	"							
4	Bustaque Solina	Staff Sgt.		"	"	"	"							
5	Berito Ponce	Sergeant		"	"	"	"							
6	Rodr Garcaslano	Pfc.		"	"	"	"							
7	Alfjandreo Rabing	Pfc.		"	"	"	"							
8	Lauro Aban	Private		"	"	"	"							
9	Maximo Apar	"		"	"	"	"							
10	Agapito Abrea	"		"	"	"	"							
11	Benjamin Bagona	"		"	"	"	"							
12	Eusebio Gubuco	"		"	"	"	"							
13	Leoncio Garcia	"		"	"	"	"							
14	Ricardo Hernandez	"		"	"	"	"							
15	Domingo Lagan	"		"	"	"	"							
16	Maximo Lagan	"		"	"	"	"							
17	Simon Lagralla	"		"	"	"	"							
18	Blendero Mascaler	"		"	"	"	"							
19	Vito Mianajo	"		"	"	"	"							
20	Jose Navalta	"		"	"	"	"							
21	Manuel Paduya	"		"	"	"	"							
22	Meracleo Quiquip	"		"	"	"	"							
23	Andres Santiago	"		"	"	"	"							
24	Julian Sumancial	"		"	"	"	"							
25	Anastacio Tabang	"		"	"	"	"							
26	Apolonio Villaverde	"		"	"	"	"							
27	Julian Villaverde	"		"	"	"	"							
28														
29														
30														
31														
32														
33														
34														
35														

TOTAL OR CARRIED FORWARD

(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.

(Signature)

194

(2) APPROVED for payment subject to proauld:

194

Treasurer

(3) Proauld and approved for payment in the amount of (P) pesos only.

194

Provincial Auditor

(4) APPROVED:

(5) SUMMARY OF AMOUNT CREDITABLE TO GOVERNMENT SERVICE

Total of 3 per cent premium—Column 13 (employee's share)

Total of 3 per cent premium—(Government share)

Total of extra premium for extra hazard—Column 14

Total of additional insurance premium—Column 15

GRAND TOTAL

INSTRUCTIONS

1. This form will be used in making pay rolls for municipal and non-municipal officers. It should be prepared for each officer or department by the proper person. If a general roll is made, the pay roll will be prepared for the entire roll, whether classified as the pay roll or in the non-municipal, should be included. It should be prepared in accordance with the schedule of fields and classifications prescribed by the Auditor General and each group listed according to such a category.
2. The designation of each position as given in the law, statute, 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.
3. The date to be shown is "First of Month" are always to be inclusive. Thus, if data are shown from January 1 to 31, it means that the person worked from January 1 to 31, inclusive, or six days.
4. Yearly and monthly salaries and wages should be compared to schedules with Section 21A of the Administrative Code.
5. Compensation of allowances, exempted by ordinance, should be indicated in the pay roll if they are payable at the same time as the salaries. Where there are two kinds of such allowances may be classified, such allowances being shown on a separate line on the pay roll, thus:

Vernon Glass—Jan. 1942
Overseer (December 31, 1941) \$12.00 \$18.00
Salary per month

Vernon Glass—December 1, 1941
Overseer \$30 \$12.00
Allowance per day

Vernon Glass—July 5—December 31, 1941
Clothing allowance \$5.00 \$5.00
per day

7. After a pay roll is prepared the administrator, tax officer or total sections 5, 8, 10, 11, and 12, 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 when the pay roll is immediately to the Provisional Treasurer.

8. Upon receipt of a pay roll the Provisional Treasurer will immediately review same administratively, and should be found correct, he will approve it by accompanying certificate No. 2 on every sheet, and thus have the pay roll submitted to the Provisional Auditor for approval.

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

10. Payments in each roll will be made only to the credit and immediately upon his signing the pay roll. Almost credits may be paid in cash. Amounts paid will be written by the paying official under sections 14 or 20, as the case may be. The number of checks, to the same amount, should be entered under section 30, instead of the signature of the creditor.

11. Payments by check 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 section 8. No notation by printing or otherwise should be permitted. Thus if a name is written under section "Clarence Jones" section 8 should be so signed in the "Signature" column and not "Clarence J. (Initials)" or "J. Jones". Signatures made by such or in signature as to be illegible will be witnessed, except signatures of government officials which, although illegible, are well known and properly identified on the Expenses Register Card, General Form No. 151-A.

12. In making the pay roll, certificate No. 4 on each sheet should be accomplished by the paying official, whether the Provisional Treasurer himself or a deputy treasurer, and certificate No. 7 on the last sheet only will be completed by the Provisional Treasurer himself. All unpaid amounts will be indicated in column 22.

13. The Provisional Treasurer will take up in his cashbook, Provisional Form No. 151-A, the total amount paid. Thereafter the pay rolls will be journaled 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 personnel 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 his face as provided in certificate No. 4 below this:

"APPROVED:

Municipal Mayor"

Approval of municipal payrolls on municipal settlements will not however be required when the form is used for local governments but may be used to issue tax receipts for assessments of their settlements.

3. Municipal pay rolls will be prepared in duplicate, one to be retained in the Provisional Auditor with the municipal treasurer's accounts, and the duplicate to be kept by this office.

4. When this pay roll is used for municipal purposes, certificate No. 2 should be signed by the municipal treasurer, indicating the phrase "subject to proceeds" where the system has not been established 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-sized Provisional Form No. 151-A.

2. Columns 10, 14, and 15 will be duly filled for few employees who are insured in the system.

3. The proper class on certificate No. 3 on the last page of the pay roll.

4. An amount equal to that shown on item No. 1 of certificate No. 3 will be entered on line 2 of the same certificate.

5. All the amounts shown on this certificate will be journaled at the time the pay roll is journaled. The total of certificate No. 5 will be entered to R-23. The netted item will be a charge to the proper "regime" classification within the roll of the item as a part of the change to the proper salary classification.

6. The three extra copies of the pay roll will take the place of the form prescribed in Provisional Directive Circular No. 275.

PROVISIONAL FORM NO. 251-A

Voucher No. 157 (Apr 22)

Month of Jan & Feb 1942

PAY ROLL

Treasurer of *C. C. King*
Province of *Palawan*

ENTRIES

CLASSIFICATION	AMOUNT	
	DEBIT	CREDIT
Total		

RECORD OF AUDIT

- Checked:
- Competitive by _____
 - Classification by _____
 - By salary scale by _____
 - By Cash Book by _____
 - By Journal by _____
 - Reviewed by _____

PROVINCIAL AUDITOR
Municipal Auditor

PAYROLL
(Paaway)
(Payrolls + Vouchers)

WEEKLY REPORT OF COMMUNICABLE DISEASES, MUNICIPALITY OF

WEEK ENDING

DECLASSIFIED Authority: NJD 833078

City, Municipality, Province, PAF Roll

(Section, Division)

2425

I HEREBY acknowledge to have received from [Name], Fiscal Officer, the sums herein specified opposite our respective names, the same being in full compensation for our services rendered during the period stated below, to the correctness of which I hereby certify.

Table with columns: No. (1), NAME (2), RANK (3), From (4), To (5), Partial Payment Date (6), Number (7), Amount Due (8), Amount Paid (9), Signature & Page (10). Rows list various personnel including Hernandez, Cabo, Soñe, Correa, Rabasa, Abad, Abrao, Bacomo, Bayena, Gabo, Garcia, Hernandez, Lagana, Lagrada, Micalora, Manang, Navarrete, Navarrete, Padaya, Querron, Santiago, Tabang, and Villacorte.

Medical Unit attached to the Coy. Co.

Summary table for Medical Unit with columns: No., NAME, RANK, Amount Due, Amount Paid, Signature & Page. Includes entries for Quijano, Caballero, Zoo, and Manabana.

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

(2) Preread and approved for payment in the amount of [Amount]

PAF ROLL

April 16, 1944 (Signature)

(3) I HEREBY CERTIFY in my official oath that I have paid in cash to each official and employee whose name appears on this roll the amount set opposite his name, under column (9), his name signed or marked his name under column (8) above, less previous and existing debt against me made to him, in acknowledgment of payment of the money paid him.

Vertical text on the right side: (1) I HEREBY CERTIFY in my official oath that the above PAF ROLL is correct... and that services above stated have been duly rendered... (2) Preread and approved for payment... (3) I HEREBY CERTIFY in my official oath that I have paid in cash to each official and employee...

Vertical date stamp: April 16, 1944

**F HEALTH
SANIDAD**

Sanitary Division No. _____
División Sanitaria N.º _____

**to District Health Officer
al Oficial Sanitario de Distrito**

Infant Mortality Rate for Previous Corresponding Week
Promedio de mortalidad en lactantes semana correspondiente anterior

Crude Death Rate for Previous Corresponding Week
Promedio de mortalidad bruta semana correspondiente anterior

Other Symptoms Otras Síntomas	Discharged by Sanitary Inspector or Municipal Inspector Discharge Certificado por el Inspector Sanitario o Secretario Municipal	Discharged by President of Sanitary Division Discharge Certificado por el Presidente de la División Sanitaria	Males		Females		Total
			No.	Per Cent.	No.	Per Cent.	
Diarrhea							
Stomach							
Colic							
Enteritis							
Cholera							
Typhoid							
Scarlatina							
Hemorrhagic Typhus							
Measles							
Scarlet Fever							
Diphtheria							
Whooping Cough							
Other							
Total							

Local Registrar or Sanitary Inspector
Registrador Local o Inspector Sanitario

For our services rendered during the period stated

Gardiano, Treasurer of B.A.
Hq. Engineering Company
(Station Clarendon)

DEDUCTIONS

IN GENERAL	ASSIGNED WITHOUT PAY	PER CENT
Amount for the Period	Amount	\$ Per Cent
1	2	3
4	5	6
7	8	9
10	11	12
13	14	15

20	Jose Navaja	4	100
21	Manuel Yague	6	100
22	Resacle Gairin	6	100
23	Andres Santib	6	100
24	Julian Guzmán	6	100
25	Asistacio Tolson	6	100
26	A. Polanco Melendez	6	100
27	Victor Villaverde	6	100
28		6	100
29		6	100
30		6	100
31		6	100
32		6	100
33		6	100
34		6	100
35		6	100
36		6	100
37		6	100
38		6	100
39		6	100
40		6	100

TOTAL ON CARRIED FORWARD

(1) I, Manuel Carrera, 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:

DECLASSIFIED

Authority: NND 833078

194

(CONTINUED)

(2) APPROVED for payment subject to proviso:

194

PREVIOUS

(3) Prescribed and approved for payment in the amount of

(P) pesos only.

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

194

Prescribed and approved

242,5

Name of Unit - ENGINEERING PAY ROLL

Sheet No. 1

We hereby acknowledge to have received from Lt. Juan Guardiano, Treasurer of B.F.O., Pal. Sp. Co., the sums herein specified opposite our respective names, the same being in full compensation for our services rendered during the period stated below, to the correctness of which we hereby severally certify

No.	NAME	Designation	Period of Service (Include Dates)		Monthly Rate of Pay	Amount Allowed for this Period	DEDUCTIONS				Unfilled Positions	Amount Due	Balance Due	AMOUNT PAID		Signature of Payer	Witness to Mark or Signify Signature	Gross Amount Due (U.S.)	REMARKS
			From	To			AMOUNTS WITHHELD PAY		In Cash (65.4-1)	In Check (65.4-2)									
			4	5			Date	Amount						10	11				
1	Restituto Lumbre	1st Sgt.	Jan 1	Feb 28	20.00							20.00							
2	Anselmo Dangan	Pvt	"	"	20.00							20.00							
3	Nemesio Ceballos	Pvt	"	"	20.00							20.00							
4	Wifredo Ponce	"	"	"	20.00							20.00							
5	Paulino Cooley	"	"	"	20.00							20.00							
6	Levi Cooley	"	Feb 1 '44	"	20.00							20.00							
7	Paul Juan	"	"	"	20.00							20.00							
8	Juan Dandel	"	"	"	20.00							20.00							
9																			
10	OFFICER																		
11	H. S. Concepcion	Para Lt.	Jan 1	Feb 28	100.00							100.00							
12																			
13																			
14																			
15																			
16																			
17																			
18																			
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32																			
33																			
34																			
35																			

TOTAL BY CARRIED FORWARD

(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.

H. S. Concepcion
Par. Lt. B.F.O. Eng. Unit

(3) SUMMARY OF AMOUNT CREDITABLE TO PENSION FUND

Total of fees deducted—Column 8 _____

Total of value of absences—Column 10 _____

Total of percentage deducted from salary payable—Column 11 _____

Total of unfilled positions—Column 12 _____

GRAND TOTAL _____

(4) 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 15, he having signed or marked his name under column 17 above, in my presence and at the time that payment was made to him, in acknowledgment of receipt of the money paid him.

Juan Guardiano
April 5, 1944

(2) APPROVED for payment.

(5) 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 15 or 16 above, opposite his name.

Juan Guardiano
April 5, 1944

NAME OF UNIT - ENGINEER PAY ROLL

Sheet No. _____

We hereby acknowledge to have received from Lt. Juan Guardiano, Treasurer, P.O. Sp. Co., the sums herein specified opposite our respective names, the same being in full compensation for our services rendered during the period stated below, to the correctness of which we hereby severally certify

No.	NAME	Designation	Period of Service		Monthly Rate of Pay	Amount Allowed for the Period	DEDUCTIONS				Unfilled Positions	AMOUNT PAID				Signatures of Payee	Witness to Cash or Check Signature	Check Amount Due (If Any)	REMARKS
			Inclusive Dates				ASSESSED WITHOUT PAY		Amount Due	In Cash		In Check	By Cash						
			From	To			Days	Amount						No. of Days	Out of 30				
1	Restituto Lumbré	1st Sgt.	Jan 1	Feb 28	20.00														
2	Anselmo Dargan	SMPL	"	"	20.00														
3	Nemesia Cobasa	Pt.	"	"	20.00														
4	Wieliana Roldans	"	"	"	20.00														
5	Toussaint Costay	"	"	"	20.00														
6	Luis Costay	"	Feb 1	"	20.00														
7	Felix Yala	"	"	"	20.00														
8	Juan Dandul	"	"	"	20.00														
9																			
10	OFFICER:																		
11	H.L. Concepcion	Pvt. Lt.	Jan 1	Feb 28	25.00														
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
21																			
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29																			
30																			
31																			
32																			
33																			
34																			
35																			

(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.

H. Concepcion
(Signature)
 Pvt. Lt. Eng. Unit

(2) APPROVED for payment.

(3) SUMMARY OF AMOUNT CREDITABLE TO PENSION FUND

Total of fines deducted—Column 8 _____
 Total of value of allowances—Column 10 _____
 Total of percentage deducted from salary payable—Column 11 _____
 Total of unfilled positions—Column 12 _____
 GRAND TOTAL _____

H. Concepcion

(4) 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 15, he having signed or marked his name under column 17 above, in my presence and at the time that payment was made to him, in acknowledgment of receipt of the money paid him.

H. Concepcion
(Signature)
 Pvt. Lt. Eng. Unit

(5) 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 columns 16 or 17 above, opposite his name.

Juan Guardiano
(Signature)
 P.O. Sp. Co.

INSTRUCTIONS

1. This form will be used in making pay rolls for prewar and municipal offices. It should be prepared for each office or department by the proper administrative officer.
2. As a general rule only one copy (original) of the pay roll card be prepared except in case of pay rolls of teachers and health officers and employees entitled to pension, when two carbon copies of each payroll should be submitted with the original.
3. All the items employed during the period covered by the pay roll, whether stationed at the municipal or the municipalities, should be included. It should be prepared in accordance with the schedule of funds and classifications prescribed by the Director and/or and each group listed according to class or activity.
4. The designation of each position as given in the law, statute, etc., should be shown correctly, and the name of the person filling same should be spelled exactly as on that same written on his appointment, or as so officially sign it.
5. Substitute Teachers.—These teachers should be listed below "Temporary Teachers" Opposite the name of each substitute teacher will be shown under column 20 the name of the teacher substituted for. The amount due to substitute teachers will be shown under columns 7 and 13, and that actually paid under columns 13 or 14, as the case may be, and the total of such amount due extended to column 22 written in red ink as negative quantity in that column. The amount to be shown as total under column 23 will, therefore, be the net amount—the difference between the black and red figures. As the salary of the substitute teacher is deducted from the salary of the teacher substituted for, column 23 should never have a total in red ink.
6. Where a teacher is absent for the entire period covered by the pay roll, his name will be shown on the proper line of the pay roll just the same and the corresponding amount for that period will be entered under column 23.

7. Unfilled positions or vacancies—In case of unfilled positions or vacancies in the positions of teachers, for any period, the number of such positions unfilled or vacant will be written under column 3 thus "2 vacancies," or "2 unfilled positions," and the rate of pay thereof stated under column 6, and the amount extended to columns 7 and 13. The period covered by such unfilled or vacant positions shall be indicated under column 4 and 5. The index or plethora should be furnished in determining the number of unfilled positions and the rate of pay for each.

8. The dates to be shown in "Period of Service" are always to be inclusive. Thus, if dates are shown from January 8 to 13, it means that the person worked from January 8 to 13, inclusive, or six days.

9. Vacated and monthly salaries and steps should be computed in accordance with Section 224 of the Administrative Code.

10. Computation of allowances, computed by periodicals, should be included in the pay roll if they are payable at the same time as the salaries. Note that our kind of such allowances may in these included such allowance being shown on a separate line on the pay roll, like:

Victor Gans—Jul Gaud-	
December 1—December 21	\$33.00 \$33.00
Victor Gans—December 1—	
December 31, slacking allowance	\$0 15.00
Victor Gans—July 1—December	
31, slacking allowance	\$0.00 \$0.00

11. After a pay roll is prepared the administrator or officer will total columns 1, 6, 13, 14, 15, 17, 19 and 23 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 Provisional Treasurer.

12. Upon receipt of a pay roll the Provisional Treasurer will immediately review same administratively, and should be found correct, he will approve it by accomplishing certificate No. 1 on every sheet, and then have the pay roll paid in the usual manner.

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

14. Payments will be made in cash to all credit holders who are present at the bank. Any other pay will be written by the proper official under column 13 or 14, as the case may be. The money to be shown in case payment is made by check, should be entered under column 14, instead of the signature of the creditor.

15. Payments by check should be supported by the signature of the creditor. Such signatures should be in the same manner the name of the creditor be written under column 5. No notation in spelling or orthographically should be provided. Thus, if a name is written under column "Name" Juan Gonzalez, it should be so signed in the "Signature" column and not Juan Gonzalez or Gonzalez, or J. Gonzalez. Signatures made by mark or so written as to be illegible will be returned, except signatures of government officials which, although appearing illegible, are well known and properly identified on the Spences Signature Card, General Form No. 28(A).

16. As to presentation of requis, see Section 1407 of the Administrative Code. Notation of correct whole number, date, etc., in the column "Remarks" should be made not later than the first payment of salaries for February of each year. In the case of new employees, such notation should be made on the first pay roll or voucher wherein they collect salary for the first time during the year.

17. In closing the pay roll, certificate No. 4 on each sheet shall be accomplished by the paying official, whether the Provisional Treasurer himself or

18. A deputy treasurer, and certificate No. 5 on the last sheet only will be accomplished by the Provisional Treasurer himself. All unpaid amounts will be extended to column 23.

19. The Provisional Treasurer will take up in his notebook, Provisional Form No. 35 (A), the total amount paid. In forwarding pay rolls not subject to the requirements of the Public Law, only columns 13, 14, 16, and 19 need be forwarded. The two carbon copies of pay rolls required by paragraph 2 hereof will be forwarded by the Provisional Treasurer with his certificate of the proper "Finance Fund."

20. Payment will be made only to the creditor and immediately upon his signing the pay roll.

IN CASE THIS PAY ROLL IS USED FOR MUNICIPAL OFFICES

1. All the instructions given in the foregoing paragraphs which are indicated for provision officials and amounts 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. In those cases where the president will not have to sign certificate No. 1, he will approve the pay roll on its first issue.

Teachers

Municipal Treasurer

3. Municipal pay rolls will be prepared in duplicate, the original to be submitted to the Provisional Treasurer with the municipal treasurer's month, and the duplicate to be kept by this official. In case, however, of pay rolls covering salaries of teachers and health officers and employees entitled to pension, two extra carbon copies of the pay rolls will be prepared for the "Finance Fund" reserved.



Handwritten: \$ 720.00
Provisional Form No. 12 (A)
Teacher No. *124 (April 1944)*
6/ Month of *Apr. 4 1944*

Engineering Unit PAY ROLL
Engineering Unit
1520

Treasurer of *1520*
Provisional of *P.L. 56.100*

[Handwritten signatures]

CLASSIFICATION	AMOUNT	
	Due	Disb'd

RECORD OF AUDIT

CHECKS:

Completions by _____
Classification by _____
To salary cards by _____
Dated by _____
To Journal by _____
Reviewed by _____

NAME OF UNIT - ENGINEER REG PAY ROLL
(Prepared in duplicate)

Sheet No. _____

We hereby acknowledge to have received from Lt. Juan Guerdiano, B.A.F.P., Pol. Sp. Rn., the sums herein specified opposite our respective names, the same being in full compensation for our services rendered during the period stated below, to the correctness of which we hereby severally certify

No.	NAME	Designation	Period of Service (inclusive dates)		Monthly Rate of Pay	Amount Allowed for the Period	DEDUCTIONS			Unfilled Positions	Amount Due	Rate	AMOUNT PAID		Signature of Payer	Witness in Block or Single Signature	Dated Above See (a) to (c)	REMARKS			
			From	To			AGENCIES WITHOUT PAY	Tax and Deductions	In Cash				In Check								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19			
1	Restituto Lumbeo	1st Sgt.	Jan. 1	Feb. 28	20.00						200.00										
2	Anselmo Dongan	MP/Plt	"	"	20.00						20.00										
3	Nemesia Cobasa	Plt.	"	"	20.00						20.00										
4	Witellano Adriano	"	"	"	20.00						20.00										
5	Fountain Cobay	"	"	"	20.00						20.00										
6	Luis Cobay	"	Feb. 1	"	20.00						20.00										
7	Felix Yala	"	"	"	20.00						20.00										
8	Juan Dandal	"	"	"	20.00						20.00										
9																					
10	OFFICER:																				
11	H. L. Concepcion	P3rd Lt.	Jan. 1	Feb. 28	9,500.00						9,500.00		100.00								
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
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39																					
40																					
41																					
42																					
43																					
44																					
45																					
46																					
47																					
48																					
49																					
50																					
TOTAL OF CARRIED FORWARD																					

(1) I HEREBY CERTIFY as 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.

[Signature]

Signature
Paul Lt. Eng. Unit

April 2, 1946

(2) APPROVED FOR PAYMENT.

SUMMARY OF AMOUNT CREDITABLE TO PENSION FUND

Total of fines deducted—Column 8 _____
Total of value of absences—Column 10 _____
Total of percentage deducted from salary payable—Column 11 _____
Total of unfilled positions—Column 12 _____
GRAND TOTAL _____

[Signature]

(3) 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 15, he having signed or marked his name under column 17 above, in my presence and at the time that payment was made to him, in acknowledgment of receipt of the money paid him.

[Signature]

Signature
Paul Lt. Eng. Unit

April 2, 1946

(5) 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 15 or 16 above, opposite his name.

[Signature]

Signature
Paul Lt. Eng. Unit

April 2, 1946

DECLASSIFIED
Authority *IND 683078*

*425 - Engineering Co. (Aluminum) P. Box
October 44.*

STAGES IN THE GERMINATION OF A SEED



PARTS OF A FLOWER

ENGINEERING CO - DAY ROLL

Trinidad Vol. 86

I hereby certify that the names and times recorded herein are true and correct and that the same were taken by me or under my direct supervision at the place and during the time specified.

No	NAME	Rate	Hours	Amount	Remarks
1
2
3
4
5
6
7
8
9
10
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16
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242.5

See signature on original

DECLASSIFIED Authority: 202553079

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da (8) 1950-
9-1-1 1950

1950

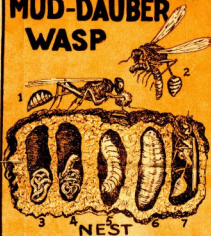
10 Jan 48
26 Jan 48 for P. O. order

1/5/44
See thousand nine hundred fifty pesos only
1/5/44

Rooney

Rooney

MUD-DAUBER WASP



1 ADULT WITH MUD, 2 ADULT CARRYING A WORM, 3 WORMS DEPOSITED WITH AN EGG IN THE NEST, 4 LARVA FEEDING ON THE WORMS, 6 COCOON, 7 ADULT



CRICKETS

1 MALE BLACK CRICKET
2 FEMALE BLACK CRICKET
3 MOLE CRICKET

Copyright 1935, P. Van Nostrand

DECLASSIFIED
Authority: 100-20330-78

Copyright 1935, P. Van Nostrand

PARTS OF A FISH



ENGINEERING COMPANY - PAY ROLL

Original You. No. 8

I hereby acknowledge to have received from the U.S. War Relocation Authority, Branch Office of Fairbank Sp. Div. the amount specified opposite the respective names and rates herein in full compensation for our service rendered during the period stated below, the correctness of which we solemnly certify.

No.	NAME	Rate	Period	Amount	Remarks	Rate	Period	Amount	Remarks
1	Armas, Alfredo E.	100	10/1/42 - 10/31/42	100					
2	Castro, Armando	100	10/1/42 - 10/31/42	100					
3	Castro, Saturno	100	10/1/42 - 10/31/42	100					
4	Castro, Fernando	100	10/1/42 - 10/31/42	100					
5	Castro, Enrique	100	10/1/42 - 10/31/42	100					
6	Castro, Juan Luis	100	10/1/42 - 10/31/42	100					
7	Castro, Manuel	100	10/1/42 - 10/31/42	100					
8	Castro, Felix	100	10/1/42 - 10/31/42	100					
9	Castro, Manuel	100	10/1/42 - 10/31/42	100					
10	Castro, Juan	100	10/1/42 - 10/31/42	100					
11	Castro, Juan	100	10/1/42 - 10/31/42	100					
12	Castro, Juan	100	10/1/42 - 10/31/42	100					
13	Castro, Juan	100	10/1/42 - 10/31/42	100					
14	Castro, Juan	100	10/1/42 - 10/31/42	100					
15	Castro, Juan	100	10/1/42 - 10/31/42	100					
16	Castro, Juan	100	10/1/42 - 10/31/42	100					
17	Castro, Juan	100	10/1/42 - 10/31/42	100					
18	Castro, Juan	100	10/1/42 - 10/31/42	100					
19	Castro, Juan	100	10/1/42 - 10/31/42	100					
20	Castro, Juan	100	10/1/42 - 10/31/42	100					

242.5

DECLASSIFIED
Authority: NND 853078

21	Lopez, Alfonso	100	10/1/42 - 10/31/42	100					
22	Lopez, Pablo	100	10/1/42 - 10/31/42	100					
23	Lopez, Simon	100	10/1/42 - 10/31/42	100					
24	Morales, Eleodoro	100	10/1/42 - 10/31/42	100					
25	Morales, Luis	100	10/1/42 - 10/31/42	100					
26	Morales, Jose	100	10/1/42 - 10/31/42	100					
27	Morales, Segundo	100	10/1/42 - 10/31/42	100					
28	Morales, Nicolas	100	10/1/42 - 10/31/42	100					
29	Pacheco, Francisco	100	10/1/42 - 10/31/42	100					
30	Pacheco, Manuel	100	10/1/42 - 10/31/42	100					
31	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
32	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
33	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
34	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
35	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
36	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
37	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
38	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
39	Pacheco, Victor	100	10/1/42 - 10/31/42	100					
40	Pacheco, Victor	100	10/1/42 - 10/31/42	100					

Handwritten signature and scribbles.

1950 7/15
1950 7/15

26 Jan 45
Approved: [Signature]
21 Jan 45
Approved: [Signature]

I hereby certify on my official oath that each soldier whose name appears on this record was in the service of the United States Army during the period stated herein, and that the amount of pay and allowances shown herein is correct and that the same was paid to him in full.

12/5/44
Approved: [Signature]
12/5/44
Approved: [Signature]

242.5-49 Engineering Co. (Pat. Off. Pat.)
December 1944

DECLASSIFIED

Authority: NND 833078

We hereby acknowledge to have received from Lt. JUAN GUERRERO, SENIOR FINANCE OFFICER OF PALAWAN SPECIAL DISTRICT, the sum herein specified on each of our respective names being in just compensation for our services during the period below, the correctness of which we hereby solemnly certify.

9/11/45

3/14/45

No.	Name	Rank	Period of Service	Amount Due	Signature of Payee	Witness to Unpaid
1.	Hernandez, Alfredo	Lt.	033081st Nov. - 1st Dec. '44	\$100.00	<i>[Signature]</i>	
2.	Hernandez, Alfredo	Lt.	033081st Nov. - 1st Dec. '44	\$100.00	<i>[Signature]</i>	
3.	Mantubig, Sotero	1st Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
4.	Aires, Feliciano	3rd Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
5.	Ponce, Benito	Sgt.	11 Sept. '44 - 31 Dec. '44	\$120.00	<i>[Signature]</i>	
6.	Kabang, Wicjander	Cpl.	11 Nov. '44 - 31 Dec. '44	\$50.00	<i>[Signature]</i>	
7.	Alan, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
8.	Alvarez, Emilio	Sgt.	11 Sept. '44 - 31 Dec. '44	\$90.00	<i>[Signature]</i>	
9.	Gaspar, Pascasio	Sgt.	11 Sept. '44 - 31 Dec. '44	\$90.00	<i>[Signature]</i>	
10.	Bojineva, Carlos	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
11.	Alvarez, Emilio	Sgt.	11 Sept. '44 - 31 Dec. '44	\$90.00	<i>[Signature]</i>	
12.	Gracia, Leoncio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
13.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
14.	Logan, Walter	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
15.	Logan, Pablo	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
16.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
17.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
18.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
19.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
20.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
21.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
22.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
23.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
24.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
25.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
26.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
27.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
28.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
29.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
30.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
31.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
32.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
33.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
34.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
35.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
36.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
37.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
38.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
39.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
40.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
41.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
42.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
43.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
44.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
45.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
46.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
47.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
48.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
49.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
50.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
51.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
52.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
53.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
54.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
55.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
56.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
57.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
58.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
59.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
60.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
61.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
62.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
63.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
64.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
65.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
66.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
67.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
68.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
69.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
70.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
71.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
72.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
73.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
74.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
75.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
76.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
77.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
78.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
79.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
80.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
81.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
82.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
83.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
84.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
85.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
86.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
87.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
88.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
89.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
90.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
91.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
92.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
93.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
94.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
95.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
96.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
97.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
98.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
99.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	
100.	Alvarez, Emilio	Sgt.	11 Nov. '44 - 31 Dec. '44	\$60.00	<i>[Signature]</i>	

Diff. name due to promotion

3

[Handwritten notes and signatures]



Checked to cash book and ledger.

see book hand.

1945.00

DECLASSIFIED Authority: AWD 3120 78

DECLASSIFIED
Authority: AND 533078

APPROVED FOR PAYMENT:

To the Pm. CO.
To the Pm. 5-1

(Don't)

RECEIVED AND PAID FOR PAYMENT IN
THE AMOUNT OF one hundred and seven
hundred fifty dollars only (\$1,175.00)

James T. Murphy
Capt. Lt. Col.

FOR THE DISTRICT COMMISSION:

[Name and Designation]

I certify on my official oath that the amount of
payable is correct and that service has been ren-
dered only as stated;

I hereby acknowledge on behalf of the
government, to the paying officer and to the general
conscience for any error of fact found in the said
entries.

John E. ...
[Signature]

and Lt. Col. ...
CO, ...

1st Lt. ...
BN. ...

29 March '45

I hereby certify on my official oath that I have paid to
each soldier whose name appears on this Roll the net amount set
opposite his name.

John E. ...
[Signature]

32 11 45 1370

[Name and Designation]

[Station]

[Date]

I certify on my official oath that I have been duly paid on the part of each
soldier opposite whose name my signature appears and that the entries were with the paying
officer in accordance with the certificate forms attached in any particular.

[Signature]

[Signature]
[Name and Designation]

dr. Cr
1750.00
4-1-45
1750.00
To Sign
fo.

DECLASSIFIED
Authority: AWD 833078

APPROVED FOR PAYMENT:

For the Am. Co. (Cont.)
2nd Feb 1945
James Rodriguez

(Signature)
2nd Lt. Inf. (cont.)
[Rank and Designation]

THE UNITED STATES DISTRICT COURT
IN AND FOR THE DISTRICT OF COLUMBIA
The estate of *James Rodriguez*
deceased fifty four days before

FOR THE DISTRICT COMMISSIONER:

I solemnly swear on my official oath that the entries on this roll are correct and that the amounts there stated are duly as stated;
I further solemnly swear I am not a member of the Government, nor a paying officer and I am not entitled to any error or fact found in the said entries.

[Signature]
2nd Lt. U. S. (10388)
[Rank and Designation]

I hereby certify on my official oath that I have paid to each soldier whose name appears on this roll the net amount set opposite his name.

[Signature]
3rd Lt. 15, 870
[Rank and Designation]

(Date)

I solemnly swear on my official oath that I have read and witnessed the entries of each soldier opposite whose name my signature appears and hereby solemnly certify that the paying officer incurs the certificate never erroneous in any particular.

[Signature]
[Rank and Designation]

RECEIPT FOR PAYROLL

We hereby acknowledge to have received from Lt. JUAN GARCIA, PAYROLL OFFICER of PARAGUAY SPECIAL BATTALION, the sum herein specified opposite each respective name being in full compensation for our services during the period below, the correctness of which we hereby severally certify.

Num-1	Rank	Grades	Period of Service	Amount	Due	Signature of Payee	Witnesses	Unpaid
1	2	3	4	5	6	7	8	9
1.	Hercules	1st Lt.	30338	1st Dec '44	180.00	180.00		
2.	Hercules	1st Lt.	30338	1st Jan '45	180.00	180.00		
1.	Martinez	1st Lt.	30338	1st Dec '44	180.00	180.00		
1.	Aires	1st Lt.	30338	1st Dec '44	180.00	180.00		
1.	Ronda	1st Lt.	30338	1st Dec '44	180.00	180.00		
1.	Rebong	1st Lt.	30338	1st Dec '44	180.00	180.00		
1.	Aben	1st Lt.	30338	1st Dec '44	180.00	180.00		
2.	Aires	1st Lt.	30338	1st Dec '44	180.00	180.00		
3.	Segonza	1st Lt.	30338	1st Dec '44	180.00	180.00		
4.	Campan	1st Lt.	30338	1st Dec '44	180.00	180.00		
5.	Dumas	1st Lt.	30338	1st Dec '44	180.00	180.00		
6.	Rapinova	1st Lt.	30338	1st Dec '44	180.00	180.00		
7.	Castro	1st Lt.	30338	1st Dec '44	180.00	180.00		
8.	Garcia	1st Lt.	30338	1st Dec '44	180.00	180.00		
9.	Lopez	1st Lt.	30338	1st Dec '44	180.00	180.00		
10.	Lopez	1st Lt.	30338	1st Dec '44	180.00	180.00		
11.	Lopez	1st Lt.	30338	1st Dec '44	180.00	180.00		
12.	Lopez	1st Lt.	30338	1st Dec '44	180.00	180.00		
13.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
14.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
15.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
16.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
17.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
18.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
19.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
20.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
21.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		
22.	Moscoso	1st Lt.	30338	1st Dec '44	180.00	180.00		

DECLASSIFIED Authority AND 833078

3113

We hereby acknowledge to have received from Mr. Juan Guadalupe BPO, Treasurer of Falawan Special Battalion, the sums herein specified opposite our respective names, the same being in full compensation for our services rendered during the period stated below, to the correctness of which we hereby severally certify.

Row No.	NAME	Post or Designation	Date Begun Service for Post	PERIOD OF SERVICE (Month-Year)		Monthly Rate of Pay	Amount Received for the Period	DEDUCTIONS								Amount Paid	Specimen of Paper	Witness to Cash or Check Signature	Amount Paid (D. C.)	REMARKS							
				From	To			IN GENERAL				FOR GOVERNMENT SERVICE		INSURANCE DEDUCTION							AMOUNT PAID						
				Day	Year			Year	Month	Year	Month	Year	Month	Year	Year						Month	Year	Year	Month	Year	Year	Month
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							
								10	11	12	13	14	15	16	17	18	19	20	21	22							

TOTAL OR CARRIED FORWARD

(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.

194

(Date of T.O.)

(2) Approved for payment subject to proviso:

19 Feb 1946 (Date of Signature)

(3) Prescribed and approved for payment in the amount of Nine Hundred Seventy Nine pesos only.

194

(4) APPROVED:

(Administrative Officer)

(5) SUMMARY OF AMOUNT CREDITABLE TO GOVERNMENT SERVICE INSURANCE FUNDS:

 emption - Column 12 (emp
 premium - Government
 sum for extra hazard - Col
 insurance premium - Col

(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 100.00 for his name, under column 17, he having signed or marked his name below 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.

194

(7) I HEREBY CERTIFY on my official oath that each employee whose name appears on the above roll has been paid in cash or in check, and in no other manner, 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 979.00 pesos.

194

DIRECT ASSURANCE COMPANY

INSTRUCTIONS

1. This form will be used to mailing pay rolls for municipal offices. It should be prepared in duplicate, one to be submitted to the municipal office or department by the proper administrative officer. As a general rule but one copy (signature) of the pay roll need be prepared.
2. All the fees employed during the period covered by the pay roll, whether stipulated at the request or in the non-negotiable, should be included. It should be prepared in accordance with the schedule of fees and classifications provided by the Auditor General and each group listed according to rank or category.
3. The designation of each position as given in the laws, statutes, 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 date to be shown is "Period of Service" and always be inclusive. Thus, if date one starts from January 5 to 15, it means that the person worked from January 5 to 15, inclusive, or six days.

5. Yearly and monthly salaries and wages should be computed in accordance with Section 216 of the Administrative Code.
6. Compensation of allowances, computed by percentages, should be included in the pay roll if they are payable at the same time as the salary. How then one kind of such allowance may be thus included, each allowance being shown on a separate line on the pay roll, thus:
Veron Gato-Jeff. Council-
December 1-December 31,
salary pay month \$150.00 \$150.00
one (1) day-December 1-
December 31, allowances
wages pay day 30 15.00
x (1) day-July 1-Dece-
mber 31, rotating allowance
pay 60.00 30.00

7. A pay roll is prepared the additional, will total columns 5, 9, 13, 15, and 17, indicate functional and expense classification. This date and sign certificate No. 3.
8. If the pay roll consists of more than one sheet, and submit the pay roll immediately to the Provincial Treasurer.
9. The Provincial Treasurer, administratively, will approve it by every sheet, and to the Provincial

10. 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 received, paid and unpaid.
11. Payments to each will be made either by the credit and immediately upon his signing the pay roll. Amount received 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.
12. 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 "Wason" Juan Gonzales, it should be so signed in the "Signatures" column and not Juan Gonzales y Cristobal, or J. Gonzales. Signatures made by hand or as 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 Signatures Card, General Form No. 78(1A).
13. In closing the pay roll, certificate No. 4 on each sheet shall be accompanied by the paying official, whether the Provincial Treasurer himself or a deputy treasurer, and certificate No. 5 on the last sheet only will be accompanied by the Provincial Treasurer himself. All unpaid amounts will be extended to column 21.
14. The Provincial Treasurer will take up in his notebook, Provincial Form No. 80(A), the total amount paid. Thereafter the pay rolls will be processed in the ordinary manner.
15. 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 amounts will, in so far as practicable, apply when this form is used by municipal treasurers for municipal amounts. 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. 3, he will approve the pay roll on his form as provided in certificate No. 4 thereon thus:
"APPROVED."
Municipal Mayor"

Approval of municipal mayors on municipal disbursements will not however, be required when the funds involved are National funds which are not given as title to local governments but merely included in local insurance 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 account, and the duplicate to be kept by the official.
4. When this pay roll is used for municipal purposes, certificate No. 2 should be signed by the municipal treasurer, recording the phrase "subject to proceeds" where the system has not been installed in the municipality concerned.

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

1. Three extra copies of the pay roll will be prepared as the this sheet stipulated Provincial Form No. 28(1A).
2. Columns 13, 14, and 15 will be duly filled for those employees who are bonded in the system.
3. The grand total of these columns will be shown on the proper line on certificate No. 4 on the last sheet of the pay roll.
4. An amount equal to that shown on item No. 1 of certificate No. 4 will be entered on line 2 of the same certificate.
5. All the amounts shown on this certificate shall be journalized at the time the pay roll is journalized. The total of certificate No. 5 will be entered on P.221. The amount item will be a charge to the 39704777 expense classification, which 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 be kept in the place of the form prescribed in Provincial Director Circular No. 476.

PROV. FORM NO. 26(2)

PAY ROLL

ENTRIES

Table with 3 columns: DIVISION, AMOUNT, Date, EMPLOYEE

RECORD OF AUDIT

- Checked by
Cooperatives by
Disbursements by
In cash Bank by
In cash Bank by
Received by

PAY ROLL

Original
24215
We hereby acknowledge to have received from *Lt. Juan Hernandez BFO, Treasurer of Philippine Signal Battalion*, the sums herein specified opposite our respective names, the same being in full compensation for our services rendered during the period stated below, to the correctness of which we hereby solemnly certify.

24
14
37
16
12
You No 260

Row No.	NAME	Rate of Pay Designation	Pay Period From To	PERIOD OF SERVICE (inclusive dates)	Monthly Rate of Pay	Amount earned for this period	DEDUCTIONS											AMOUNT PAID		Signature of Payee	Witness to Sign or Signatures	Deductions
							IN GENERAL				FOR CONTINENT SERVICE		INSURANCE DEDUCT		Amount Due	In Cash (St. 8-1)	In Check (St. 8-2)					
							AGENCIES RETIRED PAY		3 Per Cent Pension	Extra Benefit Pension	Additional Insurance	17	18									
							Last Month	First Month						11				12	13			
1	Hernandez, Juan	1st Lt.	all the way																			
2	Alvarez, Manuel	1st Lt.	all the way																			
3	Sanchez, Roberto	1st Lt.	all the way																			
4	Garcia, Antonio	1st Lt.	all the way																			
5	Ramos, Juan	1st Lt.	all the way																			
6	Delgado, Juan	1st Lt.	all the way																			
7	Sanchez, Juan	1st Lt.	all the way																			
8	Sanchez, Juan	1st Lt.	all the way																			
9	Sanchez, Juan	1st Lt.	all the way																			
10	Sanchez, Juan	1st Lt.	all the way																			
11	Sanchez, Juan	1st Lt.	all the way																			
12	Sanchez, Juan	1st Lt.	all the way																			
13	Sanchez, Juan	1st Lt.	all the way																			
14	Sanchez, Juan	1st Lt.	all the way																			
15	Sanchez, Juan	1st Lt.	all the way																			
16	Sanchez, Juan	1st Lt.	all the way																			
17	Sanchez, Juan	1st Lt.	all the way																			
18	Sanchez, Juan	1st Lt.	all the way																			
19	Sanchez, Juan	1st Lt.	all the way																			
20	Sanchez, Juan	1st Lt.	all the way																			
21	Sanchez, Juan	1st Lt.	all the way																			
22	Sanchez, Juan	1st Lt.	all the way																			
23	Sanchez, Juan	1st Lt.	all the way																			
24	Sanchez, Juan	1st Lt.	all the way																			
25	Sanchez, Juan	1st Lt.	all the way																			
26	Sanchez, Juan	1st Lt.	all the way																			
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100																						

24215

Signature of Payee

Witness to Sign or Signatures

Deductions

1944

Cardel

P-110

P-110

Signature of Payee

Witness to Sign or Signatures

Deductions

1944

Cardel

P-110

P-110

Signature of Payee

Witness to Sign or Signatures

Deductions

1944

Cardel

P-110

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

194

(2) APPROVED for payment subject to priority:

1946

(3) Prepared and approved for payment in the amount of Nine hundred twenty two (922.00) plus only to the DA

1946

17 February

(4) APPROVED: *Cardel*
Treasurer
Signature

(5) SUMMARY OF AMOUNT CREDITABLE TO GOVERNMENT SERVICE INSURANCE FUNDS:

Total of 3 per cent premium - Column 12 (employee's share) P _____

Total of 3 per cent premium - Government share _____

Total of extra provision for extra benefit - Column 14 _____

Total of additional insurance premium - Column 15 _____

GRAND TOTAL _____

(6) I HERBY 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.

M. Duro
Comptroller

(7) I HERBY 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 _____ plus _____.

Signature

INSTRUCTIONS

1. This form will be used in making pay rolls for the provincial and municipal offices. It should be prepared for each unit or dependency by the proper administrative office. As a general rule but one copy (original) of the pay roll need be prepared.
2. All the names 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 provided by the Auditor General and each group listed according to such or similar order.
3. The designation of each position as given in the law, statute, 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 date to be shown is "Period of Service" and should be as inclusive. Thus, if data are shown from January 2 to 15, it means that the person worked from January 2 to 15, inclusive, or six days.
5. Yearly and monthly salaries and wages should be computed in accordance with Section 104 of the Administrative Code.
6. Computation of allowances, computed by schedule, should be included in the pay roll if they are payable at the same time as the salaries. More than one kind of such allowances may be thus included, each allowance being shown on a separate line on the pay roll, thus:

VICENTE GARA—July Cash—		
December 15—December 31,		
salary per month.	₱30.00	₱30.00
VICENTE GARA—December 1,		
December 31, attendance	20	15.00
allowance per day.		
VICENTE GARA—July 1—December		
15, diurnal allowance	40.00	20.00
per day.		

7. After a pay roll is prepared the administrative officer will total columns 8, 9, 10, 11, and 12, 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 stamping certificate No. 2 on every sheet, and then have the pay roll submitted to the Provincial Auditor for present.

9. The Provincial Treasurer is authorized to have the pay roll stamped with the stamps which made in order that the pay roll may be filed in the books and his appointment may be readily verified with the entire amount of money to be received, paid and expaid.
10. Payments to cash will be made only to the creditor and immediately upon his signing the pay roll. Allowed overdrafts may be paid in check. Amounts paid will be written by the paying official under column 13 or 14, as the case may be. The number of check, in case payment is made by check, should be entered under column 15. Date of the signature of the creditor.
11. Payments to bank should be supported by the signature of the creditor. Each signature should be in the same manner the name of the creditor is written under column 5. 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 Gonzalez y Crisofan, 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. 70 (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 entered to column 20.
13. The Provincial Treasurer will take up in his notebook, Provincial Form No. 86(A), the total amount paid. Thereafter the pay roll will be presented in the ordinary manner.

- Approval of municipal money an unmodified disbursement will not however, be required when the funds involved are National funds which are not given at title to local governments but merely loaned to local treasurers for maintenance of their disbursements.
9. 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 office.
 10. When this pay roll is used for municipal purposes, certificate No. 2 should be signed by the municipal treasurer, stamping the phrase "subject to present" when 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 blue sheet stiped Provincial Form No. 86-1(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 line on certificate No. 3 on the last sheet of the pay roll.
4. An amount equal to that shown on item No. 1 of certificate No. 3 will be entered on line 7 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. 3 will be recorded in 4.2.2. The second item will be a charge to the proper "by" expense classification with 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.

IN CASE THIS PAY ROLL IS USED FOR MUNICIPAL OFFICERS

1. All the instructions given in the foregoing paragraphs which are intended for the municipal 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 official and employees of the municipality, except teachers who should have a separate pay roll.
2. When the mayor will act as municipal treasurer No. 1, he will approve the pay roll on the form as provided in certificate No. 2 (whereas that:

"APPROVED:

(Signature)

Municipal Mayor"

PROVINCE, FORM NO. 86(A)

Fiscal Year No. _____
 Month of _____, 194_____

PAY ROLL

(Provincial or Municipal) _____
 PAID BY _____

Treasurer of _____
 Province of _____

CLASSIFICATION	ENTRIES	
	DEBIT	CREDIT
TOTAL		

RECORD OF AUDIT

- Checked:
- Designation by _____
 - Checked by _____
 - To Salary month by _____
 - To Cash Book by _____
 - To Journal by _____
 - Reviewed by _____

RECEIVED OF THE PROSECUTOR GENERAL'S OFFICE