

PAYROLL

INSTRUCTIONS

- A. The Payroll is a form used by an agency/entity to pay salaries, wages, PERA, and other monetary benefits to its officers/employees for a specific period of time or on a given date.
- B. This form shall be accomplished as follows:
1. **For the period** – period covered by the payroll
 2. **Entity Name** – name of the agency/entity
 3. **Fund Cluster** – the fund cluster name/code in accordance with UACS in which the obligation should be charged
 4. **Payroll No.** – payroll number assigned by the Accounting Division/Unit
 5. **Sheet ____ of ____ Sheets** – sheet number
 6. **Serial No.** – entry number in the payroll
 7. **Name** – complete name of the officers/employees covered by the payroll
 8. **Position** – position of officers/employees in the payroll
 9. **Employee No.** – employee number assigned by the agency/entity concerned
 10. **Compensations** – compensations being received by the employee such as Salaries and Wages-Regular, PERA, etc. Additional columns shall be provided by the agency/entity as necessary.
 11. **Gross Amount Earned** – total amount of salaries and other compensations earned for the period
 12. **Deductions** – amount of authorized deductions such as withholding tax, Philhealth premium, GSIS contributions/loans, etc. from the employee's gross amount earned. Additional columns shall be provided by the agency/entity as necessary.
 13. **Total Deductions** – total amount of deductions
 14. **Net Amount Due** – gross amount earned less total deductions
 15. **Signature of Recipient** – signature of officer/employee, or his/her duly authorized representative receiving the net amount due
 16. **Box A** – certification by the authorized official that services was duly rendered as stated.
 17. **Box B** – certification of the Head of Accounting Division/Unit on the completeness and propriety of the supporting documents and the availability of cash, and the date the certification was signed
 18. **Box C** – approval by the Head of the Agency or his/her Authorized Representative on the payment covered by the Payroll, and the date the certification was signed
 19. **Box D** – certification of the Authorized Official/Employee/Disbursing Officer that each employee whose name appears on the payroll has been paid the amount as indicated opposite his/her name, and the date the certification was signed
 20. **Box E** – the assigned ORS/BURS and JEV numbers and their respective dates
- C. This form shall be prepared in four (4) copies to be distributed as follows:
- | | |
|-----------------|--|
| <i>Original</i> | – Accounting Division/Unit together with the supporting documents for submission to the COA Auditor for post audit |
| <i>Copy 2</i> | – Cash/Treasury Unit |
| <i>Copy 3</i> | – Payroll Section, Accounting Division/Unit |
| <i>Copy 4</i> | – Payroll Head |