**PAYROLL**

## *INSTRUCTIONS*

1. 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.
2. This form shall be accomplished as follows:
3. **For the period**– period covered by the payroll
4. **LGU** – name of the local government unit
5. **Fund –** the fund name in which the obligation should be charged
6. **Payroll No.** – payroll number assigned by the Accounting Division/Unit
7. **Sheet \_\_\_\_ of \_\_\_\_Sheets** – sheet number
8. **Serial No.** – entry number in the payroll
9. **Name**– complete name of the officers/employees covered by the payroll
10. **Position** – position of officers/employees in the payroll
11. **Employee No**. – employee number assigned by the agency/entity concerned
12. **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.
13. **Gross Amount Earned–** total amount of salaries and other compensations earned for the period
14. **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.
15. **Total Deductions** – total amount of deductions
16. **Net Amount Due**– gross amount earned less total deductions
17. **Signature of Recipient**– signature of officer/employee, or his/her duly authorized representative receiving the net amount due
18. **Box A**– certification by the authorized official that services was duly rendered as stated.
19. **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
20. **Box C**– certification by the Head of Treasury Division/ Unit or his/her authorized representative as to availability of cash for the purpose, and the date the certification was signed
21. **Box D –**approval by the Head of the Agency/authorized representative or other Authorized Official on the payment covered by the payroll.
22. **Box E**– 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
23. **Box F** – the assigned CAFOA and the date
24. **Box G** - the accounting entries for the payroll transaction, signed by the preparer of the accounting entries and certified correct by the Head of the Accounting Department/Unit
25. This form shall be prepared in four (4) copies to be distributed as follows:

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| *Original* | – | Accounting Division/Unit together with the supporting documents for submission to the COA Auditor for post audit |
| *Copy 2* | – | Cash/Treasury Unit |
| *Copy 3* | – | Payroll Section, Accounting Division/Unit |
| *Copy 4* | – | Payroll Head |