



6 October 2022

**MEMORANDUM CIRCULAR NO. 114**  
Series of 2022

**T O: All Job Orders and Part Timers**  
**R E: Payroll Preparation and Submission**

It has been observed that there are several payrolls for our Job Orders (JO) and Part Timers per office/department. Thus, to save time in report preparation, posting and mostly the cost of supplies (e.g., bond paper, printer ink, etc.), it is advised that there should only be one payroll for all JOs with the same fund source.

For offices whose JOs are charged to General Fund and Internally Generated Income/Special Trust Fund, two (2) payrolls should be prepared. In Research Centers, JOs charged to General Fund but under different research / projects should also have one payroll however, specific code should be properly indicated. For externally funded research projects, one payroll should be prepared for all JOs charged to the same project code.


In compliance with existing accounting and auditing rules and regulations, it is also required that payroll should be forwarded to the Budget/Accounting Office only on the following schedule:

1<sup>st</sup> quincena - 15<sup>th</sup> day of the month  
2<sup>nd</sup> quincena - 30<sup>th</sup> day of the month

If said date falls on a weekend, payrolls maybe accepted on the last working day before the above dates.

This circular is effective for the October 15, 2022 payroll.

For your strict compliance.

  
**EDGARDO E. TULIN**  
President