

# The LOCAL GOVERNMENT REVIEW

Monthly Organ to Promote the Welfare and Prosperity of the Provinces,  
Cities and Municipalities and their Inhabitants.

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MAY, 1949

ONE PESO

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GOVERNORS, MAYORS, TREASURERS, AUDITORS, FISCALS, DIVISION SUPERINTENDENTS OF SCHOOLS, DISTRICT ENGINEERS, DISTRICT HEALTH OFFICERS, AND AGRICULTURAL SUPERVISORS—Contributing Staff

NOW the east with light is  
reddening  
And to our fields and tasks  
we fare;  
By the toil of man sustaining  
Life and home and country  
there.

JOSE RIZAL  
*Hymn to Labor*

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# I BELIEVE

*John D. Rockefeller*

I believe in the dignity of LABOR, whether with head or hand; that the world owes no man a living but that it owes every man an opportunity to make a living.

I believe in the supreme worth of the individual and in his right to LIFE, LIBERTY and the PURSUIT OF HAPPINESS.

I believe that TRUTH and JUSTICE are fundamental to an enduring social order.

I believe in the SACREDNESS OF A PROMISE, that man's word should be as good as his bond; THAT CHARACTER—not wealth or power or position—IS OF SUPREME WORTH.

I believe that every RIGHT implies a RESPONSIBILITY; every opportunity, an obligation, every position, a duty.

I believe that LAW was made for man and not man for the LAW; that government is the SERVANT of the people and not their master.

I believe that THRIFT is essential to WELL-ORDERED LIVING and that ECONOMY is a prime requisite of a SOUND FINANCIAL STRUCTURE, whether in GOVERNMENT, BUSINESS or PERSONAL AFFAIRS.

I believe that the RENDERING OF USEFUL SERVICE is the common DUTY OF MANKIND and that only in the purifying fire of sacrifice is the dross of selfishness consumed and the greatness of the human soul set free.

I believe in an ALL-WISE and ALL-LOVING GOD, named by whatever name, and that the individual's highest fulfillment, greatest happiness, and widest usefulness are to be found in living in harmony with His will.

I believe that LOVE is the greatest thing in the WORLD, that it alone can overcome hate, that right can and will triumph over might.

# MESSAGE

*The need in every postwar period is the same in all countries where destructive battles have been fought. The phase of the last war in our country has resulted in the scattering of arms of all descriptions to persons not entitled to them in our democracy. And these persons keep holding on to these guns in defiance of the laws of the land, doing so not for peaceful aims but to create disorder and confusion in the prosecution of the aims of an alien political ideology.*

*Peace and order, once established, must never be taken for granted. Our victory over lawlessness does not mean that we should discontinue maintaining the peace: Constant and eternal vigilance by the citizens of the country is the price of peace and order, particularly in our country where the agents of a red imperialism are waging a systematic campaign with words and bullets in order to overthrow the established order. I call upon all the true Filipino citizens to keep constant vigil and to work united in the face of this alien menace.*

JOSE B. LINGAD  
Governor of Pampanga



*Provincial Governors and City Mayors in Conference in the Mansion House, Baguio, on May 5, 1949.*

# Administration And Supervision Of Local Police Forces

MALACAÑAN PALACE

BY THE PRESIDENT OF THE  
PHILIPPINES

EXECUTIVE ORDER NO. 175

REVISING THE RULES AND REGULATIONS RELATIVE TO THE ADMINISTRATION AND SUPERVISION OF LOCAL POLICE FORCES.

In order to secure and maintain a high degree of efficiency in the organization and operation of local police forces pending designation of the Department Head<sup>1</sup> who shall exercise supervision over them, and to supplement Executive Order No. 153 reorganizing the Philippine Constabulary into a national police force, I, MANUEL L. QUEZON, President of the Philippines, by virtue of the powers in me vested by law, do hereby publish the following policies and order for the guidance of all concerned:

## I. *General*

1. All local police bodies shall be brought to and kept on a high level of efficiency, so that peace and order may be maintained effectively and the laws enforced equally to all.

2. Governors are directly responsible for the efficient functioning of the provincial guards, and are charged with supervision of the performance of police duties within their respective provinces. They shall be held responsible for the efficient operation of all local police bodies.

3. Mayors are charged with direct responsibility for the efficient operation of the local police force and with the enforcement of law in their respective cities or municipalities.

4. Chiefs of police are responsible to their respective mayors and the mayors to their respective governors for the impartial enforcement of law and for the administration, discipline, efficiency, and training of their commands.

5. In case of emergency, the governor may, in consultation with the provincial inspectors, mobilize policemen from different municipalities to cope with the situation, and immediately advise the President of the Philippines thereof, giving full details as to the reasons for the mobilization, the municipalities affected, the number of policemen mobilized, and other pertinent information; but no chief of police or policeman shall be mobilized from his municipality to another for a period longer than fifteen days without the express authority of the President. All expenses in connection with such mobilization shall be paid from provincial funds.

6. Inefficiency on the part of the local police, or laxity or partiality in the enforcement of law, or any violation of the provisions of this Order may be sufficient cause for the President to order the removal from office of the culpable chief of police, mayor or governor, or all of them, as the case may be.

## II. *Supervision by the Philippine Constabulary*

7. The Philippine Constabulary is the agency through which the President of the Philippines will insure the efficient organization and discipline of all local police bodies, the operation of which shall be under the supervisory direction of the governor of the province and the mayor of the city or municipality, as the case may be.

8. District inspectors shall maintain constant contact with local police bodies and assure themselves as to their efficient operation.

9. Provincial inspectors are responsible for the inspection of all local police forces within their respective jurisdictions. Inspections shall comprise an examination into all phases of police work in order to determine the efficiency of police bodies in the en-

<sup>1</sup>Sec. of the Interior, per Ex. Ord. 176, s. 1938.

forcement of the laws and ordinances, and shall include inquiries into the local reputation of the police as to honesty and integrity. Inspections shall not necessarily be made completely at fixed intervals of time, but shall be in the nature of constant inquiry and supervision. For these purposes, provincial inspectors are authorized to employ any commissioned officer of the Philippine Constabulary.

10. The provincial inspector shall correct minor defects noted during his inspections, and shall furnish the mayor and the governor with copies of report submitted to the Chief of Constabulary. When the provincial inspector finds evidence of loose discipline, or laxity, or partiality in the enforcement of law, he shall make a detailed report to the Office of the President through the Chief of Constabulary, furnishing a copy thereof to the mayor and to the governor.

### III. *Appointments to the Local Police*

11. All local police bodies, the members of which were not appointed from Civil Service lists, shall be critically examined to determine competency, efficiency, and physical capacity. Only those men who have demonstrated aptitude, trustworthiness and devotion to duty shall be retained in the service; men who lack these essential qualities shall be dropped and replaced by men selected as prescribed below for new appointees. Actual records as policemen or as provincial guards shall be made the criteria as to the advisability of retaining members of local police forces. The selection of men to be retained shall be made as follows:

12. In each province, municipality or chartered city in which there are provincial guards or policemen who have not qualified under Civil Service rules, the governor shall convene a board composed of himself, as chairman, the mayor concerned, the provincial inspector of Constabulary or a commissioned officer of the Constabulary designated by the provincial inspector, as members. The board shall inquire into the qualifications of each member of the local

police, including the chiefs of police, to determine each man's aptitude, trustworthiness, attention to duty and general value to the service. In the case of provincial guards the provincial fiscal shall sit as member of the board in lieu of the mayor.

13. Each board so constituted shall recommend each policeman or provincial guard, as the case may be, for retention or for dismissal after giving him ample opportunity to be heard in accordance with Civil Service Rules and Regulations. The proceedings of each board shall be forwarded by the governors concerned, through the Commissioner of Civil Service, to the President of the Philippines for final decision in each particular case. Copies of the proceedings shall be furnished the Chief of Constabulary.

14. Hereafter, appointments to and promotions in the municipal, city and provincial police service shall be made in accordance with Civil Service Rules and Regulations by the respective city or municipal mayor or governor, with the approval of the President of the Philippines pending designation of the Department Head who is to exercise supervision over local police forces, except in the case of chiefs of police of chartered cities which is governed by special provisions of law. The selection of appointees shall be made whenever possible from the list of eligibles in the corresponding city or municipality, if there are any, and in the negative case, from the general list of eligibles in the province. Pending approval of the appointment by the President, the appointee may assume office and receive salary for services actually rendered until the appointment is finally acted upon.

15. No special police shall be appointed without the previous authority of the President of the Philippines and all appointments of special policemen shall be submitted to the Office of the President for approval.

16. The Commissioner of Civil Service shall announce from time to time the date and place of examination to

qualify for the police service, which shall be held in accordance with the provisions of the Civil Service Law and Rules.

17. To be eligible for examination for initial appointment, a candidate must be a citizen of the Philippines, between the ages of 21 and 30, of good moral habits and conduct, without any criminal record, and must not have been expelled or dishonorably discharged from any civil or military employment. He must possess physical qualifications as prescribed in approved regulations, and must have the educational attainment, in chartered cities, of high-school graduate, and in municipalities of intermediate school graduate. In every case preference shall be given to candidates who have completed trainee instruction, or who have been honorably discharged after an enlistment in the Philippine Army or Philippine Scouts.

18. No position in any city or municipal police force or in the provincial guards shall be abolished, nor may the

salary corresponding thereto be reduced, without the approval of the President of the Philippines.

#### IV. *Investigation, Suspension and Removal of Local Police*

19. Governors and city or municipal mayors are authorized to suspend provincial guards and members of city or municipal police, respectively, in case of commission in their presence of a serious offense, or when the commission of said offense is immediately reported to them. Governors are likewise authorized to suspend members of municipal police who commit a serious offense in their presence, but they shall communicate the fact of such suspension to the mayor concerned. The order of suspension shall be made in writing and the provincial inspector furnished with a copy thereof.

20. In case a member of the local police or provincial guard is accused in court of any felony or any violation of law by the provincial fiscal, the mayor or the governor, as the case may be, shall immediately suspend the accused from office and shall furnish the provincial inspector with a copy of the order of suspension.

21. When an administrative complaint is filed against a member of a local police force or provincial guard, or he is suspended by order of the city or municipal mayor or the governor concerned in accordance with paragraphs 19 and 20 of this order, the papers pertaining thereto shall be referred to the provincial inspector for investigation. If the respondent has not been suspended and the provincial inspector believes that, in the interest of public service, the respondent should be suspended pending investigation, the provincial inspector shall so request in writing the city or municipal mayor in the case of city or municipal police, and the governor in the case of provincial guards, who shall forthwith issue the order of suspension.

22. In the case of members of the police force of the City of Manila, the  
(Continued on page 264)

## **N. O. Barrios Trading**

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# Requirements For Establishing Public Libraries And Aids Given By The National Library

(Revised as of August 30, 1947)

There are two kinds of public library agencies that may be established under the NATIONAL LIBRARY upon compliance with certain requirements given under each of these agencies known as (1) Municipal Library and (2) Branch Library.

## *Municipal Library*

1. A resolution should be passed by the Municipal Council for the creation of a Municipal Library under the National Library, appropriating at the same time at least TWO HUNDRED (P200.00) PESOS for the subscription of newspapers and magazines and an amount for the salary of a Library Custodian (a municipal employee may be designated) to take charge of the Municipal Library. An amount may also be appropriated for the purchase of books. The Municipality may raise the money needed by contributions, benefits, etc.

2. The Municipality should provide a building or suitable room with at least a reading table with necessary chairs and bookshelves for the publications to be acquired. Above its main entrance, a sign board should be displayed with the following inscriptions:  
..... MUNICIPAL LIBRARY

*(Free to the Public)*

3. The Library Custodian shall take care of the library property and keep a record of the accomplishments of the Municipal Library. Monthly reports of the accomplishments shall be submitted to the National Library.

4. Books for the Municipal Library shall be classified and catalogued by the National Library Branch or by our traveling catalogers or by our Catalog Division in Manila.

5. The National Library shall provide the forms necessary in the operation of the Municipal Library.

6. The National Library shall provide the Municipal Library with a part of allotment of government publications

and of other publications acquired free from different sources.

7. The Provincial Branch Library of the province shall, if there is a branch, from time to time, loan to the Municipal Library a portion of its collection for a period of not more than three months.

8. If the municipality has put up at least 100 books in the Municipal Library, it shall be entitled to a loan from 100 to 300 books from the National Library, Manila, the transportation expenses of which shall be paid by the municipality concerned. The books loaned are replaceable every three months.

9. In the lending of books, the rules and regulations for the circulation of books shall be enforced. Forms for this purpose shall be furnished by the Central Office.

10. Collection of fines for overdue books loaned by the Municipal Library shall be forwarded to the National Library as insular fund at the end of each month with the corresponding account report, the form of which shall likewise be furnished by the National Library. (Two books at a time may be loaned for two weeks and a fine of P0.05 for each day overdue for every book shall be collected.)

11. Subscriptions to periodicals and purchases of books shall be made through the National Library. Requisitions for periodicals and books accompanied with the certification of availability of funds by the Municipal Treasurer shall be ordered at once and paid in advance by the National Library with the benefit of the usual library discount given to this Office.

## *Branch Library*

1. Ordinarily, regular branch libraries are established in capitals or provinces or in cities by arrangement between the provincial or city authorities and the Bureau of Public Libraries.

2. Expenses for operation are shared between the Insular and Provincial or City Government depending upon the resources available.

3. The branch libraries are administered by the Bureau of Public Libraries with authority to appoint the personnel, whether paid out of insular or provincial or city fund, according to Opinion No. 131, series of 1940 of the Secretary of Justice.

4. Ordinarily, the yearly expenses to be met by the province or city for the operation and maintenance of a branch library should conform, more or less, to the following:

### SAMPLE BUDGET FOR BRANCH LIBRARIES

*(To be adjusted according to the availability of provincial or city fund)*

#### I. FOR SALARIES AND WAGES:

One—Branch Librarian .....	P2,400.00	p.a.
One—Asst. Branch Librarian .....	1,560.00	p.a.
One—Clerk .....	1,200.00	p.a.
One—Janitor-Messenger .....	960.00	p.a.

P6,120.00

#### II. For Sundry Expenses:

1. Traveling expenses of personnel .....	200.00
2. Freight, Express & Delivery Service .....	100.00
3. Rental of Buildings and Ground <sup>1</sup> .....	300.00
4. Postal, Tel. & Tel. Service .....	100.00
5. Illumination and Power Service .....	150.00
6. Consumption of Supplies & Materials .....	150.00
7. Printing and Binding <sup>2</sup> .....	100.00
8. Maintenance & Repair of Equipment <sup>2</sup> .....	100.00
9. Other Services (Including Subscription of periodicals) .....	300.00

1,500.00

#### III. For purchase of

1. Equipment <sup>3</sup> .....	1 500.00
2. Books .....	2,000.00

3,500.00

P11,120.00

Manila, August 30, 1947.

APPROVED:

(Sgd.) MANUEL V. GALLEGO  
*Secretary of Education*

(Sgd.) E. B. RODRIGUEZ  
*Director*

NOTE: Sample Budget revised to suit present conditions.

(1) May be eliminated if the province or city has its own.

(2) May be eliminated for the first year of operation.

(3) May be reduced after the first year of operation or organization.



# EXECUTIVE DETERMINATIONS

**MEAT INSPECTOR TRAINEE, QUALIFICATIONS OF.**—As a matter of policy the applicant for the position should be recommended to the Director of this Bureau by the municipal mayor. The trainee to be selected should possess the following qualifications: (1) Should be at least a high school graduate or its equivalent; (2) Should be at least 18 yrs. of age but not more than 60; (3) Should be in good health and of good moral standing in the community where he resides; (4) Should be willing to undergo training in the abattoir of the city of Manila for a period of not less than thirty (30) days; and (5) Second grade civil service eligibles are preferred. The amount of ₱150.00 appropriated by the municipal council of Macabebe, Pampanga, is deemed sufficient to cover the actual and necessary expenses of the trainee while undergoing training in the city of Manila.—*3rd Ind., March 31, 1949, of Director of Animal Industry to the Sec. of the Interior.*

**BACK PAY AMORTIZATION A MANDATORY OBLIGATION.**—The general fund budget provides for salary increases but it does not set aside any appropriation for back pay amortization chargeable against that municipality, as required under Section 4 of Republic Act No. 304. As the back pay amortization is a mandatory obligation of the municipality which, for obvious reasons, must be given top priority in settlement, your budget should be adjusted immediately in such a way as to provide the necessary appropriation, the amount of which should not be less than one-tenth of the total obligation payable by that municipality on this account.—*Excerpt from letter dated May 10, 1949, of Undersecretary of Finance to Mun. Council of Sal-lapadan, Abra.*

**DISCRETIONARY FUND FOR MUNICIPAL MAYOR NOT AUTHORIZED.**—There is no law authorizing discretionary fund of the municipal ma-

yor. However, any expenditure which may be proposed in connection with the celebration of the Independence Day, Rizal Day, and other official celebration may be incurred provided such expenditures are for absolutely necessary items of expenses which are allowable in audit and that funds therefor are available.—*2nd Ind., Nov. 9, 1948, of Undersecretary of the Interior to Mun. Council of Tacloban, Leyte.*

**CADASTRAL COSTS, CONDONATION OF NOT ADVISABLE.**—The request of the Municipal Council of Bacong contained in its Resolution No. 2, current series, to condone the cadastral costs payable by the Municipality of Bacong for the reason therein stated, may in the opinion of this Office, only be granted by legislative enactment. It is not advisable to condone such cadastral costs because the condonation will create a bad precedent which may become the basis of similar requests from other municipalities and provinces. The expenses incurred by the Bureau of Lands on the cadastral survey of Bacong, were distributed by the Bureau of Lands in accordance with the Cadastral Act No. 2259 as amended. Ten per cent of the total expenses of this project should be paid by the municipality of Bacong within a period of ten years pursuant to the provisions of Act 4186. Under the said Act, the Director of Lands is not empowered to condone the said costs.—*3rd Ind., March 9, 1949, to Sec. of Agr. & Nat. Resources.*

**BUDGETARY PROCEDURE FOR MUNICIPAL DISTRICTS.**—In the absence of report that these political subdivisions have progressed to an extent such that the extension to them of the provision of Republic Act 238 is now justified, this Department, pursuant to the provisions of Section 2630 of the Administrative Code, hereby holds that the same procedure observed before the enactment of the aforesaid

Republic Act should be continued.—*Letter of Oct. 16, 1948, of Undersecretary of Finance to Prov'l Treasurer of Mt. Province.*

**MUNICIPAL SHARE IN 1951 ELECTION EXPENSES.**—As required in Section 4(e) of our Provincial Circular (Unnumbered), dated December 15, 1938, an appropriation to take care of the election expenses in 1951 should be set aside, the amount of which should be at least 1/3 of what that municipality spent for this purpose in 1947. The appropriation referred to shall be considered as continuing appropriation and may not be spent for any other purpose without previous approval of this Department. As your budget does not contain provisions for this purpose, appropriate adjustment thereof should be made.—*From letter dated May 12, 1949, of Undersecretary of Finance to Mun. Council of Narvacan, Ilocos Sur.*

**MUNICIPAL SPECIAL AGENT NOT AUTHORIZED.**—Municipalities not being authorized to provide positions of special agent or similar positions, this Office can not favorably consider the creation of one position of special agent in the office of the municipal mayor of Minalabac, as provided for in the supplemental budget mentioned above. *2nd Ind., Dept. of the Int., dated Jan. 5, 1949, to Sec. of Finance.*

**POLICY TO MAKE HIGH SCHOOLS SELF-SUFFICIENT.**—There is being transferred from the general fund to the school fund the amount of ₱1,870.00. As the policy is to make the high schools self-sufficient, and it appearing that the general fund is in a precarious condition, appropriate action such as by increasing the rate of tuition fees should be taken so as to reduce or eliminate the said transfer.—*From letter of Apr. 7, 1949 of Undersecretary of Finance to Provincial Board of Batanes.*

**RESERVE IN ELECTRIC LIGHT PLANT AND WATERWORKS BUDGETS FOR REPLACEMENT PURPOSES.**—It is noted that your budgets for the electric light plant and water-

works do not contain any provision for replacement purposes, which under existing regulations should be not less than 25% of the income of the project concerned. It is also noted that the expense estimates exceed the revenue expected to accrue from the operation of these public utilities. Appropriate adjustment of these budgets should therefore be made immediately.—*From letter dated Apr. 23, 1949 of Undersecretary of Finance to Mpl. Ccl. of Isabela, Neg. Occ.*

**WHEN SALARY INCREASES AND NEW POSITIONS MAY BE APPROVED; AID TO PUERICULTURE CENTER.**—Not one of your budgets referred to above contains any provision for the back pay amortization required under Section 4 of Republic Act 304. As this is a mandatory obligation of the municipality which should receive first consideration, your budgets should be adjusted immediately in such a way as to provide for the necessary appropriation, the amount of which shall be not less than one-tenth of the total back pay chargeable against that municipality. If after making these adjustments and providing for the mandatory obligations and essential services of that municipality, there is still sufficient fund available for the new positions and salary increases proposed in said budgets, such new positions and salary increases may be considered as approved by this Department subject to the provisions of Sections 2258 and 2299 of the Revised Administrative Code. Under the same conditions, the aid of ₱2,000 to the Puericulture Center is hereby approved provided that the Center is under the supervision of the Bureau of Health.—*From letter of April 23, 1949, of Dept. of Finance to Mun. Council of Isabela, Neg. Occ.*

DONATO C. ENDRIGA

Abogado y Notario

Ciudad de Davao

# NEW SCALE OF SALARIES OF PROVINCIAL GOVERNORS, PROVINCIAL TREASURERS, PROVINCIAL AUDITORS, DISTRICT HEALTH OFFICERS AND PROVINCIAL ASSESSORS

First Congress of the Republic )  
of the Philippines )  
Fourth Session )  
H. No. 1977 & S. No. 421\*

## AN ACT TO FIX THE SALARIES OF PROVINCIAL GOVERNORS, PROVINCIAL TREASURERS, PROVINCIAL AUDITORS, DISTRICT HEALTH OFFICERS, AND PROVINCIAL ASSESSORS.

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

SECTION 1. The annual salaries of provincial governors, provincial treasurers, provincial auditors, district health officers, and provincial assessors shall be as hereinbelow fixed:

In first class A provinces: for provincial governors, eight thousand four hundred pesos; for provincial treasurers, six thousand six hundred pesos; for provincial auditors and district health officers, five thousand seven hundred pesos; and for provincial assessors, four thousand eight hundred pesos.

In first class B provinces: for provincial governors, seven thousand eight hundred pesos; for provincial treasurers, six thousand three hundred pesos; for provincial auditors and district health officers, five thousand four hundred pesos; and for provincial assessors, four thousand five hundred pesos.

In regular first class provinces: for provincial governors seven thousand two hundred pesos; for provincial treasurers, six thousand pesos; for provincial auditors and district health officers, five thousand one hundred pesos; and for provincial assessors, four thousand two hundred pesos.

In second class provinces: for provincial governors, six thousand six hundred pesos; for provincial treasurers, five thousand seven hundred pesos; for provincial auditors and district health officers, four thousand eight hundred pesos; and for provincial assessors, three thousand six hundred pesos.

In third class provinces: for provincial governors, six thousand pesos; for provincial treasurers, five thousand one hundred pesos; for provincial auditors and district health officers, four thousand five hundred pesos; and for provincial assessors, three thousand three hundred pesos.

In fourth class provinces: for provincial governors, five thousand four hundred pesos; for provincial treasurers, four thousand eight hundred pesos; for provincial auditors and district health officers, three thousand nine hundred sixty pesos; and for provincial assessors three thousand one hundred twenty pesos.

In fifth class provinces: for provincial governors, four thousand eight hundred pesos; for provincial treasurers, four thousand two hundred pesos; for provincial auditors and district health officers, three thousand seven hundred twenty pesos; and for provincial assessors, three thousand pesos.

*Provided*, That if after the salary of a provincial governor or a provincial treasurer or a provincial auditor or a district health officer or a provincial assessor has been increased by virtue of the provisions hereof, the province concerned incurs an overdraft in its general fund or the operating expenses thereof exceed the revenue collections, the President of the Philippines, upon

\*As finally passed by the Congress on May 19, 1949. House Bill No. 1977 was sponsored by Congressman Lomuntad while Senate Bill No. 421, by Acting Senate President Mariano Jesus Cuenco, the original of which was drafted by the Editor of this magazine with his editorial in the February number serving as Explanatory Note.

## New Scale . . .

recommendation of the proper department head shall reduce the salary of said officials to the maximum rate fixed for the corresponding officials in the next lower class of province.

SEC. 2. One-half of the salary of the provincial auditor and of the district health officer shall be paid out of the national funds and the other half shall be paid out of the general fund and health fund, respectively, of the province concerned, *provided, however*, that an increase in salary of any provincial auditor or district health officer as herein fixed shall not take effect until after one-half thereof shall have been provided for in the General Appropriation Act.

SEC. 3. All acts and regulations inconsistent with the provisions of this Act are repealed.

SEC. 4. This Act shall take effect on July 1, 1949.

Approved.

\_\_\_\_\_):(\_\_\_\_\_

**LIM SO**

*Manager*

**Mindanao  
Saw Mill Co.**

\_\_\_\_\_  
Davao City

## Administration . . .

procedure of investigation heretofore followed shall be continued.

23. Unless otherwise directed by the President of the Philippines, members of local police forces who have been suspended pending the decision of the administrative charges against them shall be reinstated in office after thirty days, if no judgment has been then rendered, without prejudice to the outcome of the case.

24. All records of investigations as above prescribed shall be submitted without delay to the Commissioner of Civil Service, whose decision for the removal, suspension, discipline, or exoneration of the respondent shall be final.

25. In no case shall the position of a suspended policeman or provincial guard be filled without previous authority from the President of the Philippines.

26. After the reorganization prescribed in paragraphs 11, 12 and 13, removals from the local police service shall be effected by the Commissioner of Civil Service in accordance with the provisions of Executive Order No. 39, series of 1936.

### *V. Police Rules and Regulations*

27. Pending the approval and issuance of the police rules and regulations as contemplated in section 6 of Commonwealth Act No. 343, the rules and regulations governing the internal organization and discipline in the former State Police shall continue in force in so far as they are not inconsistent with the provisions of Commonwealth Act No. 343, Executive Order No. 153, and of this Order.

28. Executive Order No. 156, dated August 1, 1938, is hereby revoked.

Done at the City of Manila, this 11th day of November, in the year of Our Lord, nineteen hundred and thirty-eight, and of the Commonwealth of the Philippines, the third.

(Sgd.) MANUEL L. QUEZON

*President of the Philippines*

By the President:

(Sgd.) JORGE B. VARGAS

*Secretary to the President*

THE LOCAL GOVERNMENT REVIEW

# FISHERIES ACT

[Act No. 4003 as amended by C. A. No. 471]

(Continued from April number)

## ARTICLE IV.—*Classification of fisheries.*

### SEC. 16. *Public fisheries classified.*

—For the purpose of this Act the public fisheries of the Philippine Islands shall be classified, according to their government and disposition, as follows:

- (a) Insular
- (b) Municipal
- (c) Reserve.

The [Governor-General] President of the Philippines, upon recommendation of the Secretary of Agriculture and Natural Resources, may, for reasons of public interest, transfer fisheries from one class to another.

## CHAPTER II INSULAR FISHERIES

### ARTICLE V.—*Deep-sea or offshore fishing.*

SEC. 17. *License tax on operation of boat.*—Unless provided, with a license issued in accordance with the provisions of this Act, no person, association or corporation shall operate any vessels of more than three tons gross for the purpose of catching fish in the territorial waters of the Philippine Islands.

SEC. 18. *Annual fee on operation of boat.*—The Secretary of Agriculture and [Commerce] Natural Resources is hereby empowered to issue to the proper parties licenses for fishing operation of powered vessels of more than three tons gross and sailing or rowed vessels of more than three tons gross towed or operated in connection with power-propelled vessels in the territorial waters of the Philippines upon the payment of an annual fee of not less than two pesos nor more than two hundred pesos for every vessel subject to taxation under this Act: Provided, That failure of a licensee to secure a renewal or extension of his license and pay the annual fee on or before the last day of February of each year shall subject him to a surcharge of one hun-

dred per centum based on the amount of the original fee, without prejudice to criminal proceedings against the delinquent licensee under the penal provisions of this Act: Provided, further, That all vessels less than three tons gross shall be licensed under the provisions of section seventy of this Act: And provided, also, That the catching of fish under the license issued shall be subject to the limitations, restrictions, and penalties imposed by this Act. (As amended by C.A. 471-1.)

SEC. 19. *Permit to operate vessels for scientific purposes.*—A permit may be granted by the Secretary of Agriculture and Natural Resources free of charge to any person, association or corporation of good repute, permitting the holder to operate a vessel of more than three tons gross for the catching of fish for scientific, educational or personal purposes, or for propagation. Such permits shall be in force for a period of one year only and shall be subject to such conditions as the Secretary of Agriculture and Natural Resources may deem wise to impose for the proper carrying out of the purposes of this Act. Upon proof that the holder of such permit has caught fish for other than scientific, educational or personal purposes or for propagation the permittee shall be subject to the same penalty as if he had no permit.

SEC. 20. *Person and corporations eligible for licenses.*—No license for the operation of vessels for the catching of fish in the territorial waters of the Philippine Islands shall be issued, except to citizens of the Philippines or of the United States, or to associations or corporations that are duly registered or incorporated under the laws of the Philippine Islands or of the United States or of any State thereof and authorized to transact business in the Philippine Islands, and at least sixty-one per cent of whose capital stock or interest in said capital stock belongs

wholly to citizens of the Philippine Islands or of the United States, or to citizens of countries the laws of which grant similar rights to citizens of the Philippine Islands; Provided, however, That all individuals, associations or corporations now operating vessels of more than three tons gross for the commercial catching of fish may obtain licenses for the vessels which they are operating at the time this law goes into effect and may renew such licenses for the same vessels so long as they are utilized for the commercial catching of fish and the holders of such licenses have not been guilty of any violation of this Act, or the customs laws, or the regulations promulgated thereunder: Provided, further, That no individual, association or corporation licensed to operate a vessel under the terms of this Act shall be authorized to transfer or assign its or his interest or sell its or his stock directly or indirectly to individuals, associations or corporations not qualified under the terms of this Act to hold a license, under penalty of forfeiture of its or his license: Provided, also, That the transfer made by a stockholder or member of an association or corporation of his stock or interest in violation of the provisions hereof shall not cause the forfeiture of the license of such association or corporation, but such transfer shall be null and void and shall not be registered in the books of such association or corporation: And provided, finally, That for the purposes of this Act, persons, associations and corporations engaged in fishing which have their base of operations in the Islands or bring fish to any port, city, municipality or municipal district of the Archipelago shall be presumed to have caught fish in the territorial waters of the Philippine Islands.

SEC. 21. *License for off-shore fishing and municipal grant of fishery.*—No license granted in accordance with section eighteen of this Act shall operate within three nautical miles from the shore line and from two hundred meters of any fish corral licensed by a municipality pursuant to the provisions

of section sixty-nine hereof, except if the licensee is the same person authorized by the municipality to operate such fish corral. (As amended by C.A. 471-1.)

SEC. 22. *Fisherman's license and license fee.*—No person shall be employed or engaged on or in connection with the operation of a vessel of more than three tons gross engaged in commercial fishing unless he is provided with a fisherman's license. Such license shall be issued by the Secretary of Agriculture and Natural Resources upon the payment of an annual fee of not less than twenty centavos nor more than one peso. Provided, however, that should certain fisherman attached to a fishing vessel become sick or otherwise incapacitated to perform work on said vessel, the owner may employ temporary personnel if they are qualified to hold a fisherman's license under this section. Failure of the licensed fisherman to pay the fee and secure a renewal of his license on or before the last day of February of each year shall subject him to a surcharge of one peso. No license, as fisherman, to work on vessels engaged in commercial fishing shall be issued, except to citizens of the Philippines or of the United States or of countries the laws of which grant similar rights to citizens of the Philippines, Provided, however, That aliens engaged in fishing on vessels of more than three tons gross at the time this Act goes into effect shall be licensed under the provisions of this Act so long as they have not been guilty of any violation of this Act or the customs laws or the regulations promulgated thereunder; Provided, further, That all persons employed in a fishing vessel, except the master and the engineer and the cook who shall be a Filipino citizen, shall be considered fishermen. (As amended by C. A. 471-1.)

SEC. 23. *Fees for fish caught.*—The Secretary of Agriculture and [Commerce] Natural Resources may by regulation fix the fees to be collected for fish caught at a rate of not less than one peso nor more than three pesos per ton, gross weight, as well as the

manner of their collection: Provided, That only one fee shall be collected; And provided, further, That said regulations shall not interfere with the free movement and disposition by any person of fish caught in accordance with the provisions of this article. Failure of the licensee to pay the fee required herein when due shall subject him a surcharging of one hundred per centum. (As amended by C.A. 471-1.)

SEC. 23-A. *Fees for other aquatic products.*—For aquatic products gathered or taken from public fisheries and not otherwise provided for, there shall be paid on the market value thereof determined in the manner indicated below a fee of not more than ten per centum.

The market value of the various marine or aquatic products for which charges or fees may thus be made shall be determined from time to time by assessment by the Secretary of Agriculture and [Commerce] Natural Resources, the same to be published for the information of the public in the Official Gazette. (As inserted by C.A. 471-3.)

ARTICLE VI.—*Marine mollusca fisheries.*

SEC. 24. *Who may apply for license to take marine mollusca.*—Any citizen of the Philippine Islands or of the United States and any association or corporation of which at least sixty-one per centum of the capital stock or of any interest in said capital stock belongs wholly to citizens of the Philippine Islands or of the United States and which is organized and constituted under the laws of the Philippine Islands or of the United States or of any State thereof and authorized to transact business in the Philippine Islands or any citizen of any country the laws of which grant similar rights to citizens of the Philippine Islands may file an application for license to take marine mollusca in Philippine waters: Provided, however, That all foreign persons, associations or corporations who, at the time this law goes into effect, have legally obtained a license under the provisions of Act Numbered Twenty-six hundred and four to take marine mollusca, may

be granted renewals of such licenses so long as they have not been guilty of any violation of this Act, Act Numbered Twenty-six hundred and four, or the customs laws, or the regulations promulgated thereunder: Provided, also, That no individual, association or corporation licensed to take marine mollusca shall be authorized to transfer or assign its or his interest or sell its or his stock directly or indirectly to persons, associations or corporations not qualified under the terms of this Act to take marine mollusca, under penalty of forfeiture of its or his license: Provided, further, That a transfer made by a stockholder or member of an association or corporation of his stock or interest in violation of the provisions hereof shall not be cause of the forfeiture of the license of such association or corporation, but said transfer shall be null and void and shall not be registered in the books of such association or corporation.

SEC. 25. *Application for licenses to take marine mollusca.*—All applications for license to take marine mollusca or their shells shall be filed in triplicate with the official or chief of the bureau, office or service designed to carry out the provisions of this Act, who shall forward the original and duplicate copies thereof, together with his recommendation, to the Secretary of Agriculture and Natural Resources. Licenses for taking marine mollusca, or the shells of such, shall be issued by the Secretary of Agriculture and Natural Resources, upon proof that the license fees herein prescribed have been duly paid: Provided, That the taking of marine mollusca without the use of boat, submarine dredge, rake or submarine armor, or the taking of marine mollusca whose shells have a value of less than twenty-five pesos per ton by any device whatever, shall be exempt from the payment of fees. The licenses issued hereunder shall run for the remainder of the calendar year following the date of issuance, and shall authorize the holder thereof to take marine mollusca in Philippine waters, subject to the provisions of this article and to

such restrictions as may hereafter be established for the protection and conservation of marine mollusca.

SEC. 26. *Pearling or shell-collecting boat license.*—A pearling or shell-collecting boat license may, upon payment of the proper fees and subject to the conditions, restrictions and limitations specified in sections twenty-four and twenty-five hereof, be issued to the owner or operator of any vessel the registration or ownership of which is such as is prescribed for vessels engaging in the Philippine coastwise trade: Provided, That no such license shall be issued to any vessel owned or operated in whole or in part by a person who has been twice convicted of violating this article. (As amended by C. A. 471-1.)

SEC. 27. *Shell diver's license.*—A shell diver's license authorizing the holder to use submarine armor in taking marine mollusca or shell thereof in Philippine waters, may be issued to any person upon application filed with the Secretary of Agriculture and [Commerce] Natural Resources, or his authorized representative, upon payment of the required fee: Provided, That no such license shall be issued to any person who does not possess the qualifications required in section twenty-four of persons applying for licenses to take marine mollusca, nor to any person who has been twice convicted of violating the provisions of this article: Provided, further, That a person collecting marine mollusca shells not exceeding five kilograms a day need no diver's license. This license, unless re-

voked for cause, shall be valid from the date of issue for not more than one year, shall expire on December thirty-one, and shall not be transferable.

The fees for shells taken as provided in section twenty-three-A hereof shall be collected from the owners of pearling or shell collecting boats, licensed divers if not using any vessel, buyers or possessors of such shells, unless it can be proven by such buyers or possessors by proper documents or official receipt that the fees have already been paid by the collectors of such shells.

The taking from the sea bottom of any shell of less than the legal size, as prescribed in section thirty-six hereof or regulations promulgated under this Act shall be sufficient cause for the cancellation of the license and confiscation of the bond deposit, if any. (As amended by C. A. 471-1.)

SEC. 28. *Unlicensed diver.*—It shall be unlawful for any vessel holding a pearling or shell collecting boat license to employ any unlicensed diver. (As amended by C. A. 471-1.)

SEC. 29. *Letters or symbols and figures on pearling vessels.*—Each pearling vessel, operated under a pearling boat license, shall exhibit plainly on each side in letters or symbols and figures not less than twenty centimeters high the letter or symbol assigned to each pearling district and the number of the pearling-boat license.

SEC. 30. *Pearling districts in the Philippines.*—The Philippine Islands shall be divided into twenty-eight pearling districts and to each district shall be assigned a letter or symbol, as follows:

A. Mindanao and Sulu	K. Leyte
B. Surigao	L. Samar
C. Palawan	M. Masbate
D. Antique	N. Mindoro
E. Capiz	O. Tayabas
F. Iloilo	P. Camarines Norte and Camarines Sur
G. Occidental Negros	Q. Albay
H. Oriental Negros	R. Sorsogon
I. Cebu	S. Batangas
J. Bohol	T. Cavite
	U. Bataan

### ATTENTION

If you want to go home to Iloilo the safest and fastest way, get the:

## M/S ALEX

at Cotabato every Wednesday evening  
at 7:00 P. M.



V. Zambales           Z. Ilocos Norte  
W. Pangasinan       AA. Cagayan  
X. La Union           BB. Isabela  
Y. Ilocos Sur

In the upper left corner of each license shall also appear the letter or symbol assigned to the district and the number of the license issued. For example, the second license issued in Surigao would be B-2. These licenses shall be issued in serial order, beginning with number 1 for each pearling district.

SEC. 31. *Record of shells collected.*—Every licensed vessel shall keep a daily record of the number of shells collected each day. Such record shall be examined and verified by the collector of customs or by any internal-revenue officer or by any officer authorized herein to enforce the provisions of this Act at any port where the owner or master of the vessel may desire to ship, sell or otherwise dispose of the shells; and no owner or master of any vessel shall discharge shells or otherwise dispose of the shells aboard without inspection by such officer. When the shells have been inspected, the officer shall note the fact in the vessel's log or record book. He shall make a formal copy of such record, sign his name thereon and forward same to the Secretary of Agriculture and Natural Resources.

SEC. 32. *Special permit.*—A special permit may be granted by the Secretary of Agriculture and Natural Resources to any person of good repute, authorizing the holder thereof to take marine mollusca of any kind or size for scientific, educational or personal purposes or for propagation. Such permit shall remain in force for a period of only one year from the date of issue, shall not be transferable and shall be subject to such other restrictions as may be imposed by the Secretary of Agriculture and Natural Resources.

The taking of marine mollusca by the holder of such permit for other than scientific, educational or personal purposes or for propagation shall be sufficient cause of the cancellation of the permit.

SEC. 33. *Holders of licenses or permits to carry same at all times.*—All holders of licenses or permits granted under this article must at all times carry in their possession such licenses or permits ready to exhibit the same upon demand by any peace officer or other person designated by the Secretary of Agriculture and Natural Resources to enforce the provisions of this Act. Failure to comply with this requirement shall cause the cancellation of the licenses or permits. Should any such licenses or permits be found with defaced, erased, or illegible date of issue, they shall be seized at once by the first peace officer or other authorized person who becomes aware of this fact, and said licenses or permits shall be declared null and void.

SEC. 34. *Restrictions.*—The Secretary of Agriculture and Natural Resources may impose restrictions upon the number of licenses which may be issued for the taking of marine mollusca in Philippine waters, or upon the number of licenses who may be allowed to operate therein, and may order that such restrictions extend to one or more species, and be made generally applicable in all Philippine waters or be limited to a particular marine area, or areas therein. The Secretary of Agriculture and Natural Resources may also cause any application for licenses to be refused, or order the cancellation of any license, when, in his opinion, the public interest so requires. The action of the Secretary of Agriculture and Natural Resources under this section shall be final.

SEC. 35. *Power to prescribe a scale of fees.*—The Secretary of Agriculture and Natural Resources shall from time to time prescribe the fee to be paid for the pearling-boat license, or a scale of fees graduated according to the character or capacity of the vessels to be licensed, and shall announce the same in an order which shall be published at least sixty days before becoming effective. Such fee shall in no case be in excess of four hundred pesos per annum.

## Fisheries . . .

The fee for shell divers license shall be two pesos per annum, payable in advance.

SEC. 36. *Power to fix minimum sizes of shells.*—The Secretary of Agriculture and [Commerce] Natural Resources shall fix minimum sizes for the shells which may be taken in Philippine waters of any species including the following:

*Pinetada maxima* (Jameson), commonly known as the gold-lip pearl shell or "concha blanca";

*Pinetada margaritifera* (Linnæus), commonly known as the black-lip pearl shell, or "concha negra";

*Trochus niliticus* Linnaeus, commonly known as the smooth top shell, trochus shell, "simong" or "trocha";

*Trochus maximus* Kock, commonly known as the rough top shell, trochus shell, "simong" or "trocha";

*Trochus moduliferus* Lamarck, commonly known as "Hirose shell" or "Susong Babae";

*Torbo marmoratus* Linnaeus, commonly known as the green snail shell, turban shell, "Lalong" or "Bolalo."

After such restriction shall have been imposed, it shall be unlawful for any person to take, sell, transfer, or have in possession for any purpose any shell or valve of a smaller size than the minimum prescribed for the particular species.

Any undersized shell removed from the water through accident or in ignorance of its size shall be returned to the water immediately without being opened; otherwise, the offender shall be penalized, in accordance with the penal provisions of this Act. (As amended by C. A. 471-1.)

SEC. 37. *Shipment of shells.*—The shipment or exportation from the Philippine Islands of shells of any species mentioned in the preceding section shall be unlawful unless such shipment or exportation is properly effected through the customhouse at a port of entry.

(To be continued)

## PRONUNCIAMENTOS

MANUEL A. ROXAS.—A nation is something more than the people who inhabit a geographic area. It is a spirit, a tradition and a way of life.

\* \* \*

JOSE ABAD SANTOS.—There are no ready-made formulas for solving public problems. Time and experience are necessary to evolve patterns that will serve the ends of good government.

\* \* \*

ISAGANI.—Ah, I should like to die, be reduced to nothingness, leave my native land a glorious name, perish in its cause, defending it from foreign invasion, and then let the sun afterwards illumines my corpse, like a motionless sentinel on the rocks of the sea.

\* \* \*

MARIA ARAGON QUEZON.—Service for the President is service for the country.

**B. R. VALENCIA**

**&**

**APO LUMBER CO.**

Builders, Contractors, and  
Lumber Dealers

Claveria St.

Davao City

# Discretionary Powers Of Municipal Councils

[Sec. 2243, Adm. Code]

The municipal council shall have authority to exercise the following discretionary powers:

(a) To suspend or remove for cause, officers or employees appointed by the mayor, two-thirds of all the members of the council concurring. (See Commonwealth Act 177)

(b) To make provisions for the care of the poor, the sick, or persons of unsound mind.

(c) To establish fire limits in populous centers, prescribe the kinds of buildings that may be constructed or repaired within them, and issue permits for the erection or repair thereof, charging a fee which shall be determined by the municipal council and which shall not be less than two pesos for each building permit and one peso for each repair permit issued. The fees collected under the provisions of this subsection shall accrue to the municipal school fund.

(d) To provide for the numbering of houses and lots, the naming of streets, avenues, and other public places and, subject to the approval of the Secretary of the Interior, the changing of the names thereof; and for the lighting of streets, and the sprinkling of the same.

(e) To establish and maintain municipal roads, streets, alleys, sidewalks, plazas, parks, playgrounds, levees, and canals.

(f) To supply a suitable building for a post office and provide for the collection and delivery of mail, when it is impracticable for the Bureau of Posts to make provision for these matters.

(g) To regulate the keeping of dogs, and authorize the killing or impounding of the same when found at large contrary to ordinance.

(h) To require the owners of sheep, goats, swine, or large cattle to keep such animals from moving, running, or being at large except when in charge of some person of sufficient discretion.

(i) To regulate cockpits, cockfighting, and keeping or training of fighting cocks, or prohibit either.

(j) To regulate garages and stables and the keeping of carriages, carts, and other conveyances for hire; and to designate stands to be occupied by public vehicles when not in use.

(k) To regulate cafés, restaurants, hotels, inns, and lodging houses.

(l) To regulate or prohibit public dancing schools, public dance halls, and horse races.

(m) To regulate public billiard tables, or billiard rooms, theatrical performances, and circuses.

(n) To regulate the establishment and provide for the inspection of steam boilers within the municipality.

(o) To regulate the use of water courses within the municipality.

(p) To provide for the impounding of animals found at large contrary to law or ordinance and for the sale of such animals in satisfaction of poundage fees or any penalty incurred and cost of proceedings or for such other disposition thereof as may be sanctioned by law.

(q) To regulate any business or occupation subject to a municipal license tax and to prescribe the conditions under which municipal licenses may be revoked.

(r) To regulate and fix the license fees for signs, signboards, and billboards displayed or maintained in any place exposed to public view except those displayed at the place or places where the professions or business advertised thereby is in whole or part conducted.

(s) To enact an ordinance empowering the mayor to grant, subject to the requirements of the service, to any appointed municipal officer or employee, including the secretary, twelve days' vacation leave of absence with full pay, which must be taken during the year in which earned: Provided, That such vacation leave of absence shall only be

# PURPOSE OF COMPETITIVE BIDDING

Sirs: This is with reference to your Resolutions Nos. 60 and 111, series of 1940, requesting my opinion as to whether the municipal council can condone contractual obligation of private persons to the municipality arising from the lease of fishery privilege. It is the policy of this office not to answer broad questions but only those actually pending; and, as appears from the within papers, the only query pending is as above stated.

Neither the Municipal Law nor the Fisheries Act contains any express provision on condonation. However, section 69 of Act No. 4003 as amended by Commonwealth Act No. 471 declares that a fishery privilege "shall be let to the highest bidder."

The requirement of competitive bidding is for the purpose of inviting competition and to guard against favoritism, fraud and corruption in the letting of fishery privileges (See 3 McQuillin, Mun. Corp., 2nd ed. p. 858; Harles Gaslight Co. v. New York, 33 N. Y. 309; 2 Dillon, Mun. Corp., p. 1219). On the principle that the terms and purpose of the governing statutes constitutes in themselves a restriction on the power to amend and alter a contract, once made in accordance therewith (Morse v. City of Boston, 148 N. E. 813, 253 Mass. 247, Capital City Brick & Pipe Co. v. City of Des Moines, 127 N. W. 66, 68; Hedge v. Des Moines, 119 N. W. 276), a municipal council may not remit the rent of fishery privilege granted through competitive bidding in the absence of an express provision so authorizing. Otherwise, the council may connive with a favored

bidder, who gladly makes the highest and best bid on the assurance that his obligations thereunder will be subsequently remitted. This is precisely one of the evils sought to be remedied by the law requiring competitive bidding. "It would be a vain thing for the legislature to establish these safeguards for the public treasury to govern initial execution of a contract and yet to permit all the evils thus prohibited to be accomplished by amendment or alteration of such a contract when once executed . . ." (Morse v. Boston, *supra*).

Furthermore, the condonation of an existing obligation by a municipality is tantamount to squandering or giving away its funds or property which a municipal council cannot do (Sec. 2288, Rev. Adm. Code). In Ludlow Valve Mfg. Co. v. City of Chicago, 181 Ill. App. 388, the court, in holding that the city council of Chicago had no power to waive the liquidated damages due on account of delay in delivering the work contracted for as agreed upon the original contract, said:

"The (city council) have no power to squander or give away the funds or property in their control, belonging to the corporation; they must be honestly applied to the use and purposes specified in the act of incorporation. The city council have no power to sell, or in any manner dispose of, the property of the corporation without consideration, and, in our opinion, *have no right to discharge a debt without payment*, which may be held against parties who are solvent and responsible, where no controversy exists in regard to the validity and binding effect of the indebtedness."

In view thereof, I am of the opinion that a municipal council cannot condone contractual obligations of private persons to the municipality arising from the lease of fishery privilege.—*Letter dated October 4, 1940 of Sec. of Justice Jose A. Santos to the Municipal Council of San Jose, Antique, being Opinion No. 240, Series of 1940.*

## Discretionary Power . . .

granted after at least one year of continuous, faithful, and satisfactory service. (See C. A. 490).

(t) To levy an annual privilege tax upon carts and sledges used upon any public road in a municipality, in accordance with section twenty-three hundred and thirteen.

# POWER OF MUNICIPAL COUNCILS TO TAX ADMISSION TICKETS IN CINEMATOGRAPHS OR COCKPITS AND FOR EACH DANCE IN CABARETS

Sir: This is in reply to your letter of February 28, 1946, requesting *opinion on whether or not municipal councils have the power and authority to impose a tax on each admission ticket sold in cinematographs or cockpits and for each dance in the cabarets.*

Section 1 of Commonwealth Act No. 472 provides:

"A municipal council or municipal district council shall have authority to impose municipal license taxes upon persons engaged in any occupation or business, or exercising privileges in the municipality or municipal district, by requiring them to secure licenses at rates fixed by the municipal council, or municipal district council, and to collect fees and charges for services rendered by the municipality or municipal district and shall otherwise have power to levy for public local purposes, and for school purposes, including teachers' salaries, just and uniform taxes other than percentage taxes and taxes on specified articles."

Under this provision, a municipality may, therefore, do three things, namely, (1) impose license taxes upon persons engaged in any occupation or business, or exercising privileges in the municipality, (2) collect fees and charges for services rendered by the municipality, and (3) levy just and uniform taxes other than percentage taxes and taxes on specified articles.

In the basic communication, the only question raised is whether the tax in question falls under the third category. The view is expressed that the said tax savors of either a percentage tax or a tax on income, both of which are expressly removed by Commonwealth Act No. 472 from the taxing power of municipal corporations (Secs. 1 and 3[m]).

I believe that not all taxes which are

fixed at a certain percent of the value of the thing taxed or which may be reduced to percentage are "percentage taxes" within the purview of Commonwealth Act No. 472. The Internal Revenue Code, Commonwealth Act No. 466, used the phrase "percentage tax" in Title V, Chapter 1, Sections 182, 183, 184, 185, 186, 187, 189, 191, 192, and 195. Since the term "percentage taxes" has not been specifically defined by the lawmaker, it must be interpreted to refer to such taxes as are so called in the sections above-mentioned or are identical thereto in the operation thereof. On the theory that taxes are required to be uniform, it is a truism that most taxes, whether specific or not, may be reduced to a regular and uniform rate of percentage. If the term "percentage taxes" in Section 1 of Commonwealth Act No. 472 were intended to cover all kinds of taxes levied at rates reducible to percentage, there would have been necessity for the elaborate enumeration of the taxes, charges and fees which may not be levied by municipal corporations contained in Section 3 of the said Act.

Neither may the tax in question be considered as a tax on income. Cooley says:

"An income tax is to be distinguished from an occupation tax the amount of which depends upon the income. An excise upon those engaged in a particular occupation, although guided in accordance with income, is an occupation tax and not an income tax. So a tax on oyster tong men and the amount of their sales is not an income tax. A franchise tax on corporations is not income tax although the amount is measured by the net annual income of the corporation. A tax on the gross receipts of a railroad is not an income tax" (Cooley on Taxation, 4th Ed., Vol. 4, p. 3477).

"In its ordinary and popular meaning, 'income' is the amount of actual wealth which comes to a person during a given period of time. An income tax is one levied on the income from the property or an occupation. It is a direct tax upon the thing called income. An excise upon those engaged in a particular occupation, although graded in accordance with income, is an occupation tax not an income tax, although based on income, on the theory that the former is a tax on corporate privileges measured by income rather than a tax on the income itself." (Id. Vol. 1, pp. 138-139; See also 27 Am. Jur. pp. 311-312.)

An income tax is a direct tax, while an excise tax, such as an occupation tax, is an indirect tax. The same authority says:

"Direct taxes include those assessed upon the property, person, business, income, etc. of those who are to pay them, while indirect taxes are levied upon commodities before they reach the consumer, and are paid by those upon whom they ultimately fall, not as taxes, but as part of the market price of the commodity," (Id., Vol. 1. p. 244.)

"x x x . Direct taxes include all capitation taxes at least as to most sources of income, while indirect taxes are confined to excise taxes, including customs duties." (Id., Vol. 1, p. 142.)

"Excise taxes come to have a more or less precise meaning. They are an *indirect* tax and have no reference to earnings or income except that the sum of such earnings or income may be made the measure of the tax. The most common form of the tax, in case of a state tax, is an *occupation* or license tax. The tax is usually a specific sum, or a sum whose amount is regulated by the business done or the income or profits earned." (Id., Vol. 1, p. 127.)

"The 1909 federal law known as "The Corporation Tax Law", so

far as it imposed a 'special excise' tax of 1% of the net income of business corporations, is a tax upon the doing of business in a corporate capacity, so as to be an indirect rather than a direct tax, i.e., the tax is not an income tax." (Id., Vol. 1, p. 247.)

In the case of *Sims v. Weldon*, 263 S.W. 42, the court holding that an excise tax on the sales of merchandise of any kind is not "a tax on net incomes", said:

"A sales tax is the antithesis of an income tax, for the former may be and generally is added to the price and thus passed on to the purchaser, whilst the latter must be paid by the one who earns the income, and it cannot be passed on to another."

And in *U.S. v. Philadelphia, B. & W.R. Co.*, 262 Fed. 188, the Court said:

"We are concerned wholly with an excise tax. Whether it is a scientifically accurate concept of it or not, the concept of it as a charge for the privilege of following an occupation or trade, or carrying on a business, gives us a fairly good working idea of what it is. It is, in consequence, an *indirect* tax, and has no reference to earnings or income, except that the sum of such earnings or income may (as anything else may) be made the measure of the tax. An income tax, on the contrary, is a *direct* tax imposed upon the thing called income and is as directly imposed as is a tax on land."

Furthermore, the fact that our law-making body has chosen to impose taxes similar to those under consideration on admission tickets to a theater, cinematograph, concert hall, etc., under a title (Title VIII, Chapter IV, Internal Revenue Code) separate from the title providing for Income Taxes (Cf. Title II, Internal Rev. Code) clearly shows that taxes on admission tickets to cinematographs or cockpits are not considered as income taxes.

(Continued on page 276)

# RULINGS OF THE GENERAL AUDITING OFFICE

**MUNICIPAL COUNCILS NOT EMPOWERED TO MODIFY TRAVEL EXPENSE LAW.**—Respectfully referred to the Honorable, the Secretary of the Interior, Manila, recommending disapproval of Ordinance No. 41 dated July 10, 1946, of the Municipal Council of Moncada, Tarlac, governing disbursement of traveling expenses as this Office believes that municipal councils have no power to alter or modify the provisions of the Travel Expense Law embodied in the Administrative Code.—*3rd Ind., Feb. 17, 1949, of Aud. Gen.*

**OVERTIME SERVICE OR MEAL ALLOWANCE, PAYMENT OF FOR LOCAL OFFICIALS NOT AUTHORIZED.**—In the absence of any specific provision of law authorizing the payment of overtime service or the giving of meal allowance in lieu of overtime pay to provincial, city and municipal officials and employees, similar to those granted to national officials and employees, under the provisions of Section 7-I(32) of Commonwealth Act No. 246, known as the Budget Act, this Office cannot recommend approval of the within Resolution No. 350, current series, of the Municipal Board of Rizal City, notwithstanding the favorable recommendation made in the preceding 3rd and 4th indorsements hereon.—*5th Ind., Nov. 24, 1948, of Dep. Aud. Gen. to Sec. of the Int.*

**PER DIEMS MAY BE GRANTED TO MUNICIPAL OFFICERS AND EMPLOYEES.**—Respectfully returned to the Honorable, the Secretary of Finance, Manila, with the information that the provisions of Section 708 of our Revised Manual of Instructions to Treasurers (1939, not 1938, edition) had subsequently been modified by the promulgation of Executive Order No. 369, dated September 15, 1941, the opening sentence of which reads as follows:

“In order that the per diems for provincial, city, and municipal offi-

cers and employees traveling on official business, when allowed, may conform with the rates of per diems for officers and employees of the National Government, it is hereby ordered that the per diems of said provincial, city and *municipal* officers and employees be fixed with the approval of the corresponding Head of Department at rates not to exceed the following:”

In view hereof, this Office will interpose no objection to the request made in the attached basic communication if the Municipal Council of Lianga, Surigao, grants, with the approval of the Secretary of the Interior, per diems to its officers and employees while traveling on official business at rates not exceeding those authorized under Executive Order No. 369, *supra.*—*5th Ind., Sept. 20, 1948, of Dep. Aud. Gen.*

**SESSIONS HELD IN SUCCESSIVE DAYS CONSIDERED CONTINUATION OF REGULAR SESSION.**—Respectfully referred, thru the Honorable, the Secretary of the Interior, Manila, to the Provincial Auditor, Masbate, Masbate.

It appears from the attached copy of Resolution No. 114, current series, of the municipal council of Milagros, Masbate, that on August 31, 1946, the said council held its regular meeting which was continued on September 1 and 2, 1946, in order to finish its business, that of passing upon “the municipal annual budget, some important pending matters and amending municipal ordinances re-municipal revenue taxes and fees.” Four of the members of the municipal council collected per diems for their attendance at the meetings of the council held on the aforementioned dates in the total amount of ₱24.00, or ₱6.00 each. The Provincial Auditor of Masbate, however, allowed in audit only their per diems for August 31, 1946, and disallowed their per diems corresponding to Sep-

## Power Of . . .

From a comparison of the pertinent provisions of the Revised Administrative Code (Section 2307 and 2308) and Commonwealth Act No. 472, it is apparent that while the former enumerates the taxes that may be imposed and what may be taxed, the latter contains a general power to tax and an enumeration of specific limitations or exceptions thereto (Secs. 1 and 3). The enactment of Commonwealth Act No. 472 shows an intent to enlarge the taxing power of municipalities, and if it has no provisions regarding the manner of collection as the one contained in Section 2310 of the Revised Administrative Code, which was enacted when municipalities were empowered to exact license taxes only, this alone would not affect the general power given by Commonwealth Act No. 472. The procedure and manner for the collection of the tax herein contemplated may be provided for in the ordinance levying the tax. The authority to levy a tax necessarily carries with it the power to enforce collection of the same (51 Am. Jur. pp. 73-74).

In view of all the foregoing, I believe that the query should be answered in the affirmative.—*Letter dated May 31, 1946 of Sec. of Justice (Roman Ozaeta) to the Undersecretary of Finance.*

## Rulings Of . . .

tember 1 and 2, 1946, on the ground that the meetings held on the latter dates were not regular but special sessions.

Section 2220 of the Administrative Code, prescribing the manner of holding regular and special meetings of the municipal council, provides as follows:

"The municipal council shall prescribe the time and place of holding its meetings. Regular meeting shall be held once in every two weeks and special meetings, not to exceed twenty-four annually, may be held whenever there is a real necessity for them. Any meeting, regular or special, may, in case the amount of business shall require, be adjourned from day to day until the business is completed."

The above-quoted provisions of law expressly authorize the municipal council to adjourn its meetings, whether regular or special, from day to day, if the amount of business to be disposed by it requires such adjournment.

In view of the aforementioned law, and as it appears herein that the meetings on September 1 and 2, 1946, were in continuation of the regular session held by the said council on August 31, 1946, payment of the per diems to the councilors concerned for their attendance at the meetings held on said dates may be allowed in audit.—*3rd Ind., Oct. 2, 1946, of Aud. Gen. M. Agregado.*

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# INSTRUCTIONS ON THE ENFORCEMENT OF THE NEW MUNICIPAL AUTONOMY LAW

(Commonwealth Act No. 472)  
(Continued from April number)

## VII. SUMMARY

Summarized and classified in accordance with the limitations enumerated under Heading No. III, above, the following businesses and occupations may be taxed by the municipal council or municipal district council under the provisions of Commonwealth Act No. 472:

A. Businesses and occupations upon which municipal councils and municipal district councils may impose municipal license taxes at rates not exceeding the rates appearing opposite them, representing the rates of fixed internal revenue privilege taxes regularly imposed by the National Government upon the same business and occupations:

1. Retail peddlers of distilled, manufactured or fermented liquors .....	P 60
2. Retail peddlers of manufactured tobacco .....	16
3. Retail liquor dealers .....	60
4. Retail vino dealers .....	12
5. Retail dealers in fermented liquors .....	30
6. Retail leaf tobacco dealers .....	30
7. Manufacturers or importers of playing cards .....	80
8. Manufacturers, producers, or importers of soft drinks or mineral waters .....	50
9. Lending investors—	
(a) In first class municipalities .....	200
(b) In second class municipalities .....	150
(c) In third class municipalities .....	100
(d) In fourth and fifth class municipalities and municipal districts .....	50
(e) Lending investors who do business as such in more than one province .....	200

10. Business agents, including all persons who conduct collecting, advertising, employment or private detective agencies (not insurance agents) .....	40
11. Licensed shipmasters .....	24
12. Marine chief engineers .....	24
13. Chemical engineers .....	24
14. Chief mates .....	12
15. Marine second engineers .....	12
16. Chiropodists .....	12
17. Tattooers .....	12
18. Masseurs .....	12

The above maximum rates may be exceeded by the municipal council or municipal district council with the approval of the Secretary of Finance.

B. Businesses upon which municipal councils and municipal district councils may impose municipal license taxes at rates not exceeding P50 per annum each:

1. Merchants (including manufacturers, importers, exporters and dealers).	
(a) Bakeries	
(b) Gasoline or filling stations	
(c) Manufacturers, importers and exporters of, or dealers in, household utensils and effects—doormats; linoleums and rags; window blinds, curtains, awnings and sash; lamp shades and lamp ornaments; stoves and ovens of all kinds; toilets and toilet parts; dusters and vacuum cleaners; mops and mop-holders; scrubs and brooms; floor wax; silverware, glassware, chinaware, tableware, hardware, etc.	

- (d) Manufacturers, importers and exporters of, or dealers in, jewelry, whether real or imitation; toilet preparations; sporting goods; musical instruments; watches and clocks; beauty parlor equipment; umbrellas; footwear; ready-made wearing apparel; textile; marine glasses, field glasses, binoculars; cameras, camera lenses; cinematographic films; refrigerators; phonographs, radios, combination radio and phonograph sets; phonograph records, etc.
- (e) Manufacturers, importers and exporters of, or dealers in, tiles and bricks, and dealers in adobe stones, gravel, stone and sand.
- (f) Manufacturers, importers, and exporters of, or dealers in, fibers.
- (g) Manufacturers, importers and exporters of, or dealers in, fibers.
2. Proprietors or operators of rope factories.
  3. Proprietors or operators of sugar centrals.
  4. Proprietors or operators of rice mills.
  5. Proprietors or operators of coconut oil mills.
  6. Proprietors or operators of corn mills.
  7. Proprietors or operators of desiccated coconut factories.
  8. Road contractors.
  9. Building contractors.
  10. Irrigation contractors.
  11. Artesian well contractors.
  12. Waterworks contractors.
  13. Other construction works contractors.
  14. Filling contractors.
  15. Proprietors or operators of dockyards.
  16. Proprietors or operators of mine drilling apparatus.
  17. Proprietors or operators of smelting plants.
  18. Proprietors or operators of plating establishments.
  19. Dry cleaning or dyeing establishments.
  20. Steam laundries.
  21. Funeral parlors.
  22. Shops for the construction or repair of bicycles or vehicles of any kind, mechanical devices, instruments, apparatus, or furniture of any kind.
  23. Tailor shops.
  24. Dressmakers.
  25. Milliners.
  26. Hatters.
  27. Lodging or boarding houses.
  28. Stevedores.
  29. Warehousemen.
  30. Plumbers.
  31. Smiths.
  32. House or sign painters.
  33. Lithographers.
  34. Publishers engaged in the publication or printing and publication of any newspaper, magazine, review, or bulletin which is devoted principally to the publication of advertisements.
  35. Printers and bookbinders.
- The above maximum rate of ₱50 per annum may be exceeded by the municipal council or municipal district council with the approval of the Secretary of Finance.
- C. Businesses and occupations upon which municipal councils and municipal district councils may impose, for the first time, municipal license taxes without limitation as to rate. Any existing tax on any business or occupation under this classification may be increased by the municipal council or municipal district council by not more than 50 per cent at a time. Any increase by more than 50 per cent requires the approval of the Secretary of Finance:
1. Boxing or sparring exhibitions.
  2. Dance halls or cabarets.
  3. Public dancing and fashion schools.
  4. Keeping of dogs.
  5. Barber shops.
  6. Cockpits.

7. Cockfights or training of fighting cocks.
8. Hotels.
9. Restaurants.
10. Cafés.
11. Bathhouses and swimming pools.
12. Refreshment parlors.
13. Theaters.
14. Cinematographs.
15. Concert halls.
16. Museums.
17. Circuses or menagerie parades and other parades using banners, floats, or musical instruments for advertising purposes.
18. Billiard and pool rooms or public tables used for playing billiard or pool; bowling alleys.
19. Race tracks or conducting of horse races.
20. Retail dealers in vino, liquors, and fermented liquors, tuba, basi, and tapuy.
21. Pawnbrokers.
22. Livery and boarding stables, garages, and other places or establishments where public vehicles and other conveyances are kept for hire.
23. Farriers.
24. Wholesale peddlers of leaf tobacco.
25. Piano tuners and piano repairers who do not carry on their trade or business in shops.
26. Proprietors or operators of threshing and harvesting machines for hire.
27. Service stations for washing, greasing, spraying, polishing, or otherwise cleaning automobiles, trucks and other vehicles.
28. Beauty parlors, shops or saloons.
29. Fiber-grading establishments other than fiber merchants.
30. Jockeys.
31. Musicians, magicians, professional dancers, vaudeville artists and acrobats.
32. Mechanics, machinists [and motor vehicle drivers]—See Prov. Cir. No. 12-B.
33. Auctioneers.
34. Embalmers.
35. Entrepreneurs or business man-

agers.

36. Mining and business promoters.

37. Fortune tellers.

38. Manicurists.

#### VIII. SUBMITTAL OF ORDINANCES REQUIRING DEPARTMENTAL APPROVAL

In order to avoid delay, the municipal council or municipal district council, in submitting to this Department, for approval, ordinances prescribing rates of municipal license taxes in excess of the limitations mentioned in Heading No. III, above, should course the papers through the municipal treasurer or municipal district treasurer and the Provincial Treasurer who shall submit the same, through the Provincial Board, to this Department, together with their full comment and recommendation. The amount in excess of the limited rate shall not be collected until after receipt of advice of the approval of this Department.

#### IX. REPORT OF ORDINANCE FIXING OR REVISING RATES OF TAX ON SPARRING OR BOXING EXHIBITIONS

In view of the condition prescribed in section 369 (b) of the National Internal Revenue Code for the repeal of section 2 of Act No. 2984, as amended, which imposed a national tax on sparring or boxing exhibitions, immediate report to the Collector of Internal Revenue shall be made by the Provincial Treasurer of every enactment of ordinance fixing a rate of municipal license tax on said business equivalent to at least the national rate.

#### X. TIME FOR PAYMENT AND FIXING OF LICENSE TAXES

In the fixing of the rates of municipal license taxes, municipal councils and municipal district councils will be further guided by the provisions of section 2310 of the Revised Administrative Code which contemplates that the rates of such taxes should be fixed on the yearly basis, payable in quarterly installments during the first twenty days of each quarter, with 20 per cent penalty for failure to pay the same within such time, unless, by reason of flood, typhoon, or other similar casualty, the

municipal council or municipal district council extends for an additional period of ten days the time for the payment without penalty of any municipal license tax. However, by the express provisions of section 2 of Commonwealth Act No. 472, proprietors of theaters, museums, cinematographs, concert halls, and circuses may now be taxed by the month, and a tax, distinct from that on cockpits, may be imposed on each cockfight.

Attention is also invited to section 2309 of the Revised Administrative Code in accordance with which a municipal license tax already in existence may be changed only by ordinance enacted prior to the fifteenth day of December of the year preceding that in which such change is to take effect, while an entirely new tax may be created by ordinance enacted during the current year, effective at the beginning of any subsequent quarter.

#### XI. REPEALING PROVISION

This Circular supersedes Circular No. 254, dated December 24, 1927, issued by the former Executive Bureau with the approval of the Secretary of the Interior.

(Sgd.) MANUEL ROXAS  
*Secretary of Finance*

To all—

Provincial Boards,  
Municipal Councils,  
Municipal District Councils,  
Provincial Treasurers, and  
Municipal District Treasurers.



SEVERINA P. PASCUAL  
*Municipal Councilor  
of San Marcelino, Zambales.*

Born Feb. 8, 1905, in San Marcelino, Zambales; widow of Atty. Filomeno B. Pascual (topnotcher, 1928 Bar Examinations) and no children; graduated from the primary and intermediate courses and finished first year high school; social worker and raises poultry and hogs; Member, Manila-Marcelinean Association, and Treasurer, Puericulture Center No. 605 of San Marcelino. *Motto*: "Be honest".

### COMPLIMENTS OF

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# Model Ordinance For Pre-Election Meetings And Parades

[Sec. 39, C. P. C.]

Experience has shown that most of the pre-election troubles and disturbances of the peace occur as a result of rival candidates or political leaders holding meetings and parades jointly or separately but at the same time and in places very near each other. At such meetings and parades, the exchange of vitriolic attacks between orators and followers of opposing parties not infrequently suffice to stir the passion of the hearers to such a point as to lead them to resort to force and violence. It is believed that one of the most effective ways of avoiding such undesirable incidents is to prohibit the holding of rival political meetings and parades at the same time in the same place. To this end, the adoption by all the municipalities of each province of the following model ordinance on the matter will undoubtedly produce salutary effect. As may be noted, the ordinance also prohibits the carrying of deadly weapons in any meeting or parade held for election purposes. This model ordinance should therefore be adopted by the municipal councils of each province:

(No. 1.—MODEL ORDINANCE)

THE MUNICIPAL GOVERNMENT OF.....  
PROVINCE OF .....

*Extract from the Minutes of the Regular Session held by the Municipal Council of ....., on the ..... day of ....., 19.....*

PRESENT:

ABSENT:

ORDINANCE NO. ....

AN ORDINANCE REGULATING THE HOLDING OF MEETINGS AND PARADES FOR ELECTION PURPOSES

*Be it ordained by the Municipal Council of ..... Province of ....., that:*

ARTICLE 1. No person or group of persons shall organize or hold a meeting or parade for election purposes without giving a written notice to, and requesting and obtaining a written permit, from the municipal

mayor or the chief of police at least one hour in advance if the meeting or parade will be held in the *poblacion* and at least two hours if it will be held in any of the *barrios*, which notice and permit shall show the time of commencement and the place of the meeting or parade; and in the case of a parade, the starting and stopping points and the places or streets included in its route shall be clearly specified.

ART. 2. Upon receipt of a notice for the holding of a meeting or parade for election purposes and of a request for a permit therefor, it shall be the duty of the municipal president or of the chief of police, after being delegated by the municipal mayor, to issue such permit; *Provided*, That when a permit has already been granted to a political party, branch or faction thereof or political group for holding a meeting or parade for election purposes, no other permit shall be issued authorizing another political party, branch or faction thereof or political group to hold another meeting or parade for the same purposes within a distance of two kilometers from the place or places covered by the first permit if the meeting or parade to be authorized in the second permit is to be held during, or within two hours after the conclusion of, the meeting or parade for which the first permit was granted; *Provided further*, That nothing herein contained shall be construed to prohibit the simultaneous holding of two or more meetings or parades for election purposes in places two or more kilometers distant from each other.

ART. 3 No meeting or parade held for election purposes shall last for more than six hours from the time it is supposed to have commenced according to the permit, and no extension of this period or of the permit shall be allowed if another permit to hold, immediately after two hours from the conclusion of said meeting or parade, another meeting or parade for election purposes in the same place or places or within a radius of two kilometers therefrom has been applied for by, and granted to, a different political party, branch or faction thereof or political group; *Provided*, That not more than one permit shall be issued at any one time to a political party, branch

## Model Ordinance . . .

or faction thereof or political group to hold such meeting or parade in any one place.

ART. 4. It shall be the duty of the municipal mayor or chief of police to assign as many members of the police force as may be necessary to keep and maintain peace and order in any meeting or parade held for election purposes.

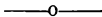
ART. 5. It shall be unlawful for any person other than a peace officer, directly or indirectly, to molest, disturb, or interfere with, or to instigate or further the premature dissolution of, any meeting or parade held for election purposes. .

ART. 6. It shall be unlawful for any person other than a peace officer to carry fire-arm, dagger, kris, bolo, or other deadly weapon while attending, or taking part in, a meeting or parade held for election purposes.

ART. 7. Any person found guilty of violating any of the provisions of this ordinance shall be punished by a fine of not less than fifty pesos nor more than two hundred pesos or by imprisonment for not less than fifteen days nor more than two months or by both such fine and imprisonment in the discretion of the court.

ART. 8. This ordinance shall take effect on its approval.

Approved,



## “APPROPRIATION” AND “ITEM” DEFINED

An appropriation is the setting apart by law of a certain sum from the public revenue for a specified purpose. An item is the particulars, the details, the distinct and severable parts of the appropriation or of the bill. No set form of words is needed to make out an appropriation or an item. (State v. Moore [1896], 50 Neb., 88; Callaghan v. Boyce [1915], 17 Ariz., 433.) —Bengzon v. Secretary of Justice and Insular Auditor, 62 Phil. 916.

## Activities Of . . .

NO. 24

WHEREAS, in the provinces of the islands of Mindanao, Palawan, Mindoro and Catanduanes, there have not been constructed a sufficient number of roads whereby the people therein may carry out essential commercial and industrial functions;

WHEREAS, in the afore-mentioned places there is also a lack of an adequate irrigation system to fully develop their potent resources as agricultural regions;

On motion by Governor Felicisimo Aguilar of Oriental Misamis, be it

RESOLVED, as it is hereby resolved, to request the Honorable, the Secretary of Public Works and Communications, thru His Excellency, the President of the Philippines, to appropriate more funds for the construction of roads and irrigation systems in the above-mentioned places in order to hasten the speedy development of their commerce, agriculture and industries.

RESOLVED FURTHER, to forward copies of this resolution thru His Excellency, the President of the Philippines, to the Honorable, the Secretary of Public Works and Communications, Manila, for their information and favorable consideration.

Carried.

NO. 25

WHEREAS, it is an admitted fact that the Philippines is one of the countries that has felt so much the impact of the damages wrought by the last war, which consists of damage and destruction to its building, both public and private, as well as to its essential industries;

WHEREAS, the United States has so benevolently extended aid to help in the reconstruction and repair of these losses as well as to lead the country to rehabilitation;

WHEREAS, the sum allotted for said purposes is found insufficient to fully meet the needs of the country;

On motion by Governor Felipe Azcuna of Zamboanga, be it RESOLVED, as it is hereby resolved, to request as it hereby requests His Excellency, the President of the Philippines, to make

representations to the Congress of the United States to set aside an additional sum of one billion pesos for the payment of damages and destruction wrought by the last war on properties, both public and private.

RESOLVED FURTHER, to forward this resolution to His Excellency, the President of the Philippines, for his information and appropriate action.

Carried.

#### NO. 26

WHEREAS, the effects caused by the last global war, especially the damages and destruction wrought on properties, both public and private, are still being keenly felt by all;

WHEREAS, the speedy rehabilitation of our people is one of the most important and pressing problems of the hour requiring immediate action;

WHEREAS, the government of the United States has been so benevolent enough in extending a helping hand for the reconstruction and rehabilitation of our country through the granting of funds for the partial payment of damages caused by the last war;

WHEREAS, the War Damage Commission is the Agency of the government charged with the task of adjudicating and paying war damage claims;

NOW, THEREFORE, in view of the foregoing considerations the Conference of Provincial Governors and City Mayors has

Upon motion of Acting Governor Ricardo Navarro de Tarlac,

RESOLVED, as it is hereby resolved, to earnestly request the War Damage Commission to expedite payment of war damage claims as a means of accelerating the speedy rehabilitation of the country;

RESOLVED FURTHER, to forward this resolution to the War Damage Commission, Manila, earnestly recommending favorable consideration.

Carried unanimously.

#### NO. 27

WHEREAS, there is at present pending in Congress, a bill providing for the establishment of Public Libraries in each and every municipality in the country;

WHEREAS, this Body is cognizant of the benefits that could be derived from the establishment of such libraries by way of dissemination of information, education of the masses and the prevention of juvenile delinquency;

NOW, THEREFORE, in consideration of the foregoing premises, the Conference of Provincial Governors and City Mayors now in Convention at Manila, has

Upon motion of Governor Gregorio Santayana of Quezon,

RESOLVED, as it is hereby resolved, to support the bill now pending in Congress providing for the establishment of public libraries in each and every municipality in the country.

RESOLVED FURTHER, to forward copies of this resolution thru the respective secretaries of both Houses of Congress for their information.

Carried.

#### No. 28

WHEREAS, there is an imperative necessity for the establishment of a sufficient number of schools to sufficiently accommodate all pupils of school age who are desirous of enrolling in the public schools;

WHEREAS, one draw-back in the establishment of the desired number of schools is the failure of those desiring their establishment to meet the required standard sites of such schools, either because of the unavailability of such sites or inability to pay for them;

WHEREAS, the required area could be reduced without hampering the essential aims and purposes of the public schools;

On motion by Governor Gregorio Santayana of Quezon, be it

RESOLVED, to request the Honorable, the Secretary of Education, to relax the regulation regarding school sites.

RESOLVED FURTHER, to forward a copy of this resolution to the Honorable, the Secretary of Education, Manila, for his information and favorable consideration.

Carried.

*(To be continued)*

Republic of the Philippines  
DEPARTMENT OF FINANCE  
Manila

PROVINCIAL CIRCULAR  
(Unnumbered)

May 28, 1949

SUBJECT: *Subscription to "THE LOCAL GOVERNMENT REVIEW", Authority for—*

Funds permitting, provincial, city and municipal governments are hereby authorized to subscribe to "THE LOCAL GOVERNMENT REVIEW", a monthly magazine dedicated, according to its publishers, "to promote the welfare of the provinces, cities and municipalities and their inhabitants."

PIO PEDROSA  
*Secretary*

To ALL—  
Provincial Treasurers  
Provincial Assessors  
City Treasurers  
City Assessors

COMPLIMENTS OF

**GREGORIO R. BALAGTAS**

DEALERS IN  
GENERAL OFFICE SUPPLIES AND EQUIPMENT

Office—  
141 Legarda, Sampaloc  
Manila

Residence—  
35 Marne, San Juan  
Del Monte, Rizal



# A GOVERNMENT OF LAW

BY PRESIDENT OSMEÑA

A Speech Delivered November 23, 1944  
Over the Voice of Freedom

Since my return to the Philippines a month ago, it has been my good fortune to meet a number of guerrilla leaders. The world will long remember the epic stand of the guerrillas. After the fall of Bataan and Corregidor and the tragic defeat of the Allied armies in Asia, our people found themselves pitted against the might of Japan. Then the guerrilla movement came into being. It was the people's continued fight against the invaders. The guerrillas almost without arms at the beginning, hungry and unclothed, gave battle to the enemy from every nook and corner of the land. For three seemingly interminable years and despite unbelievable hardships, they carried the torch of freedom, confident that America would not fail them and that MacArthur would fulfil his pledge to return.

Our nation is justly proud of the guerrillas and the Philippine Government shall see to it that they are properly rewarded. We have taken the initial step of incorporating all guerrillas recognized by the Military Command into the Philippines Army, with United States Army pay.

But in our praise of the guerrillas we should not be forgetful of the loyal civilian population that was left behind to face the ire of the invader and support the guerrillas. It was not possible for all to evade the enemy: the fate of the immense majority was to bear the manacles of enslavement. Unfortunately, this has given rise to different attitudes and actions in relation to the Japanese rule causing some misunderstandings among our people. This state of affairs has created one of the most serious problems with which our Government is confronted.

We cannot close our eyes to the realities of the Japanese occupation. It is

cruel and harsh. An arbitrary government has been imposed on the Filipino people by the sword and the initial misfortune of American and Filipino arms left the majority of eighteen million Filipinos no other recourse but to submit to a despotic regime if they were to survive. Not all public officials could take to the hills to carry on the heroic struggle. Some had to remain in their posts to maintain a semblance of government, to protect the population from the oppressor to the extent possible by human ingenuity and to comfort the people in their misery. Had their services not been available, the Japanese would either have themselves governed directly and completely or utilized unscrupulous Filipino followers capable of any treason to their people. The result would have been calamitous and the injuries inflicted to our body politic beyond cure.

The problem under consideration must be solved with justice and dignity. Every case should be examined impartially and decided on its own merits. Persons holding public office during enemy occupation, for the most part, fall within three categories: those prompted by a desire to protect the people, those actuated by fear of enemy reprisals, and those motivated by disloyalty to our government and cause. The motives which caused the retention of the office and conduct while in office, rather than the sole fact of its occupation, ought to be the criterion upon which such persons will be judged.

Those charged with giving aid and comfort to the enemy, whether office holders or private citizens, with being traitors and disloyal to the governments of the Philippines and of the United States will be dealt with in accordance with law. But for the com-

## A Government Of . . .

mon good and our national welfare, I appeal to all the citizens of the Philippines to support their government in meeting its responsibilities by lawful procedures. Persons in possession of information on act of disloyalty to the Commonwealth Government or that of the United States should report it to the authorities. But under no circumstances should any person or group take the law into their own hands.

Ours is a constitutional government, ours is community educated in the norms of a Christian civilization. Due respect for the law, rigid adherence to those principles established in civilized countries, complete obedience to the decisions of the courts—all these involve forms of character and high moral attributes that are the possession of enlightened countries like ours. On the threshold of occupying a sovereign place in the concert of free nations, we must live up to our responsibilities. We must prove our ability to maintain domestic peace and our capacity to mete out justice. Precisely when the eyes of the civilized world are focused on our country, we cannot allow acts of personal revenge and misguided zeal to cast a reflection on our civilisation and our ability to maintain an orderly government. Ours is a government by law; the splendor of its majesty must never be dimmed in our land.

The dignity and courage of the Filipino people in the face of calamity have elicited the admiration of the world. With a long tradition of peace, the Filipino nevertheless faced war bravely. He died heroically when death was demanded of him by the exigencies of battle. Under the tyranny of the Japanese he toiled to survive. But when the forces of redemption were compelled to rain death on his home and destroy his property in order to dislodge the enemy, he was never heard to complain. He realized that the price of freedom is high and was ready to pay the cost. To-day he labors on the

wharfs of Tacloban, tills the fields of Leyte and renders war service everywhere without hesitation or regrets, with the enthusiasm of a human being who is again free to shape his destiny.

As a people we have come of age. We must move forward, just and firm but merciful and humane, closely united, animated by the same social aspirations to happiness, bound together as a political State by the wise dispositions of our Constitution and our laws. God helping me, I shall strive to this end.

—oOo—

### EFFICIENCY

THE visitor was being shown around by the head of the up-to-date business house.

"Who is that dapper youth at the glass-topped desk?" he asked.

"He is the superintendent of the card index system. He keeps an index showing where the index cases are."

"Who is the young man with the white spats?"

"He keeps an index showing the length of time it takes to index the indexes."

"Who is the girl with the golden hair?"

She decides under what index an index to the index of the filing cabinets shall be placed.

"And who is the grey-haired man at the disordered desk in the corner?"

"Oh, that's Old Joggs. He doesn't fit in very well with the rest of the office, but I have to keep him. He's the only member of the staff who can find important papers when I want them in a hurry."

—oOo—

I'd rather know a square guy than own a square mile.

—Wilson Mizner

# THE TOBACCO INDUSTRY IN THE PHILIPPINES

[Reprint from *Publication of the then Department of Agriculture and Commerce—1939*]

## HISTORICAL BACKGROUND

PIGAFETTA, authoritative chronicler of early Spanish-Philippine history, gave an interesting account of the introduction of Mexican plant into the Philippines as early as the last quarter of the 16th Century. One of these introductions which has since become a permanent fixture in Philippine agriculture is tobacco. The tobacco industry, however, did not receive due impetus until 1781 when Governor-General Basco decreed it as government monopoly. From this period is reckoned the revitalizing influence which were instrumental in endowing the tobacco industry of the Philippines with the seal of royal patronage that was to prove a blessing. The monopoly enjoyed complete latitude on the growing of tobacco, the manufacture of tobacco products, and the marketing of the same until 1882 when it was abolished by a royal edict.

Following the abolition of the monopoly, private enterprise launched spiritedly into a long-range, courageous investment in the tobacco industry. Tobacco companies sprung up spontaneously, among the most prominent of which are the now *Compañía General de Tabacos de Filipinas*, the *La Insular Cigar and Cigarette Company*, and the *El Oriente Cigar Factory*. The principal tobacco-producing provinces then, as now, are Isabela, Cagayan, La Union, Pangasinan, and Cebu. Originally, the only type of tobacco cultivated was the cigar-filler type and native-style cigarettes. About ten years ago, however, tobacco research drives and experimental projects sponsored by the government gave birth to the wrapper and aromatic cigarette leaf tobacco industry. At present the Philippines produces in addition to the cigar-filler type, the wrapper and the aromatic leaf tobacco types. The production of the last two types, however, is far from

sufficient to meet local demands and the country still imports considerable quantity of wrappers and American cigarettes. The principal Philippine tobacco manufactures, named in the order of their consequence, are cigars, cigarettes, chewing tobacco, and smoking tobacco. The major exports are cigars, leaf tobacco, and semimanufactured tobacco in the form of stemmed leaf, cigar butts, cigar cuttings, and tobacco scraps. The cheaper cigars and native-style cigarettes are retailed locally.

## SOIL AND CLIMATIC REQUIREMENTS

The different types of tobacco grown at present naturally demand different soil and climatic requirements. The wrapper types (sun-grown) are best adapted in regions with an almost even distribution of rainfall as in the provinces of southern Mindanao, like Cotabato and Davao, and in the Bicol regions and southern portion of Laguna Province. The shade-grown wrappers, on the other hand, are grown in the interior districts of the Ilocos region, particularly in La Union and around the vicinities of Tagaytay Ridge in Batangas Province. The wrapper type requires a very fertile and loamy soil with a generous supply of organic matter. Virgin sandy loam soils especially are most ideal for wrapper culture. The cigar-filler types are highly adapted in regions with short dry periods as in the Cagayan Valley where the soil is enriched by the yearly inundation of the Cagayan River. The vast tobacco areas of the Cagayan Valley are purely alluvial soils. The aromatic cigarette fillers, however, are grown to greater advantage in regions with distinct dry and wet seasons, like the Central Luzon provinces of Pampanga, Bulacan, Tarlac, Nueva Ecija, and Pangasinan where the soil is somewhat heavier and, for that matter, more compact than that of the Cagayan Valley

though evidently less fertile. Strangely enough, better quality of the so-called "bright tobacco" or aromatic cigarette filler, springs more spontaneously from the rather mediocre soil of Central Luzon than from very fertile lands, desirable climate notwithstanding. This physiological phenomenon is induced by the fact that when very luxuriant growth is obtained the crop does not cure readily to the required yellow color which is the desired quality of Virginia leaf, but when it is grown in poorer soil the yellow color is easier to secure. If flue-cured, however, it can be grown successfully in alluvial lands in regions with a short dry season.

The miscellaneous types of tobacco grown in the Philippines include the *Batek*, *Sulcock*, *Morado*, and *Catabacuan* which are cultivated on a very limited scale. These kinds of tobacco are strong and thick which make them ideal in the manufacture of native chewing tobacco. They require a rather heavy soil and preferably a hot or warm climate.

#### VARIETIES

The standard varieties of the wrapper type, the *Ilagan Sumatra* and *Baker Sumatra*, are for the open culture, while the varieties *Simmaba* and *Vizcaya* are typically for shade culture. The sun-grown varieties yield from 400 to 500 kilos<sup>1</sup> to the hectare,<sup>2</sup> while the shade-grown varieties yield from 550 to 850 kilos. Under the cigar-filler type, the representative standard varieties are the *Simmaba*, *Vizcaya*, *Repollo*, and the *Marogui*. Their average yields per hectare range from 900 to as high as 1,300 kilos. Belonging to the aromatic cigarette type, otherwise known as the Bright group, are the following varieties: *Adcock*, *North Carolina Bright Yellow*, *Gold Dollar*, *Orinoco*, and *Warne*; under the Turkish type, we have the *Samsoun Bafra* only. These varieties yield from 550 to 1,100 kilos to the hectare with the exception of the Turkish variety which gives only a

<sup>1</sup> One kilo equals 2.20462 pounds.

<sup>2</sup> One hectare equals 2.47104 acres.

yield of from 400 to 550 kilos to the hectare.

The different kinds of tobacco under the miscellaneous types are produced from any of the varieties under the cigar-filler type. Their respective yields vary from 400 kilos to the hectare in the case of *Romero* to as high as 800 kilos in the case of *Batek*, *Sulcock*, and *Morado*. The tobacco planting season in the Philippines commences in September when the seedbeds are prepared and sown and ends in May when the crop is laid in piles for fermentation.

#### PESTS AND DISEASES

*Cutworm*.—The most dreaded pest of Philippine tobacco in the fields is the tobacco cutworm which feeds voraciously on the tender leaves. This worm is most destructive from November to March when it is in its larval stage. The long-horned green grasshopper is also destructive but not as destructive as the cutworm. Both are adequately controlled by hand picking and by dusting the young buds of the plants with arsenic powder.

*Cigarette beetle*.—Leaf tobacco and tobacco manufactured products are favorite habitat of the cigarette beetle. Thus far, the only effective control measures against this pest are sterilization and the strict observance of sanitary measures in the premises.

*Diseases*.—Of the diseases undermining tobacco the most fatal is the green-leaf spot which affects the shade-grown wrapper, and the others less fatal are the mosaic, bacterial, and fusarium wilt diseases which are rampant on open-culture types. The green-leaf spot, being considered a physiological anomaly, may be checked by strict adherence to the principles involved in proper harvesting and curing. It is most prevalent when the weather accompanying the harvest season happens to be very humid.

In the case of the wilt diseases the most practical remedy is crop rotation and the development of highly resistant varieties. The bacterial wilt manifest itself during any stage of the plants, irrespective of weather conditions

while the fusarium wilt is most rampant during intensely dry weather. The only practical safeguard against mosaic hazards consists in absolute sanitation.

#### CULTURE

The methods of growing the different types of tobacco in the Philippines are practically identical with those employed by other tobacco-producing countries if not similar to them. The only difference lies in the fact that the use of glass and hotbeds which is in popular favor in temperate countries is not practised in the Philippines. The seedbeds are prepared and sown in September and October, and transplanted in November and December. Harvesting starts in February and winds off in April or May. Priming is the only method of harvesting tobacco in the Philippines. In the case of shade-grown wrapper, the shelter tent is erected as early as the grower so desires, but the shed which is fashioned out of either palm leaves or abaca cloth is pitched as soon as the plants have attained a height of about half a meter. Putting the tent shade earlier tends to produce very slender stalks and consequently, smaller leaves. The different kinds of tobacco under the miscellaneous types are naturally allowed to become over mature before harvesting in order to obtain the desired strong, thick, and gummy leaves. With the exception of the wrapper types, which are poled by means of bamboo sticks called "palillo," the cigar-filler and the miscellaneous types are first dried for a period of 3 to 4 days for wilting purposes before they are finally removed to a curing barn for complete curing. The wrapper types are completely cured inside the barn by the unmitigated action of air without submitting them to preliminary drying in the sun, while the aromatic cigarette types are either sun-cured or flue-cured. The early setting in of the dry season in the Ilocos district makes it obligatory for the planters to water their newly transplanted tobacco by hand, but in the Cagayan Valley and other regions where the climate is milder this is not necessary.

MAY, 1949

#### COST OF PRODUCTION

The cost of production per hectare varies according to types and in different regions, depending upon peculiar local conditions. Taking the average obtaining under Philippine conditions, the cost of producing tobacco per hectare approximates ₱220.50 for cigar filler; ₱404 for sun-grown wrapper and ₱704 for shade-grown wrapper; ₱200 for sun-cured Virginia and ₱250 for flue-cured Virginia; and ₱172 for the miscellaneous types. The above costs of production do not include interest on capital invested and depreciation of barns and farm implements. The major operations which are covered by these production costs are preparation and maintenance of seedbeds, preparation of field, transplanting, cultivation and weeding, harvesting, poling and curing, fermentation and classification, representing approximately the following labor equivalent: for cigar filler—64 man days, 320 woman days, and 28 animal days; for sun-grown wrapper—72 man days, 430 woman days, and 34 animal days; for shade-grown wrapper—126 man days, 670 woman days, and 48 animal days; for sun-cured Virginia—64 man days, 190 woman days, and 27 animal days; for flue-cured Virginia—70 man days, 310 woman days, and 27 animal days; and for the miscellaneous types—68 man days, 200 woman days, and 27 animal days. As the selling of the crop is generally consummated within the farm premises, the baling and, consequently, the marketing expenses are not borne by the farmers. However, if the planters so decide to bring their crops to central markets, like Manila, the baling and transportation expenses, of course, enter into the cost of production.

#### ECONOMICS OF PRODUCTION

The aggregate area devoted to the growing of tobacco in the Philippines is approximately 65,000 hectares annually, about one-half of which is in the Cagayan Valley; one-fourth in the

*(Continued on page 291)*

## Supreme Court Decision—

### POLICE POWER

*The People of the Philippines, plaintiff-appellee vs. Pedro Malazarte, defendant-appellant, G. R. No. 47089, June 26, 1940; LAUREL, J.*

**POLICE POWER.**—Every holder of property, however absolute and unqualified may be his title, holds it under the implied liability that his use of it may be so regulated that it shall not be injurious to the rights of the community. (Commonwealth v. Alger, 7 Cush. 53).

### DECISION

On September 7, 1935, the Municipal Council of Iriga, Camarines Sur, approved Ordinance No. 5, series of 1935, article 1 of which provides as follows:

“Art. 1.0—Se prohíbe terminantemente á cualquiera persona, asociación ó corporación, dueño del terreno que colinda con las orillas de cualquier camino, vereda, río y riachuelo dentro de la jurisdicción del municipio de Iriga, Camarines Sur, acorralar dicha parte del terreno sin pedir permiso en forma al Presidente Municipal, especificando en ella el sitio y el nombre donde radica.”

The herein appellant, Pedro Malazarte, was fined ₱10, with subsidiary imprisonment in case of insolvency and to pay the costs, for violation of the

aforsaid ordinance. On appeal to the Court of First Instance of the province, defendant presented no evidence and moved for the dismissal of the case on the ground that the ordinance unduly interfered with individual liberty and property and therefore unconstitutional. This contention is without merit. The permit is required where the private property to be fenced borders on public properties or properties affected with public interest, and the requirement is a legitimate exercise of the police power of the municipality. Chief Justice Shaw, one hundred years ago, observed that every holder of property, however absolute and unqualified may be his title, holds it under the implied liability that his use of it may be so regulated that it shall not be injurious to the rights of the community. (Commonwealth v. Alger, 7 Cush. 53). The permit in the present case is required by the ordinance to safeguard these rights.

The judgment appealed from is affirmed, with costs against the appellant.

JOSE P. LAUREL

WE CONCUR: Ramon Avanceña,  
Carlos A. Imperial, Anacleto Diaz,  
Pedro Concepcion, Manuel V. Moran.  
Villa-Real, J., did not take part.

*For Better Cuts —*

SEE

*Greg Tallerson*

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## The Tobacco Industry . . .

Ilocos region and Central Luzon, and the remaining one-fourth, scattered in the tobacco-producing provinces of the Visayan Islands and Mindanao. The production of wrapper, Virginia and the miscellaneous types, is negligible, totalling barely 3,000 hectares which are scattered in the Ilocos region, Laguna, Batangas, and Central Luzon provinces. The rest is devoted to the production of the cigar-filler type. The production of the Cagayan Valley is mostly cigar filler with a sprinkling of wrapper, while the Visayan and Mindanao production are purely cigar-filler tobacco. The Central Luzon provinces are prospective regions for the growing of Virginia tobacco, while southern Mindanao offers most possibilities in the production of sun-grown Sumatra. From the above area is harvested annually around 720,000 quintales (36,000,000 kilos) with a gross value of about ₱5,000,000. Because the majority of tobacco planters are mostly small independent farmers who do not spend cash in growing tobacco and who grow other crops and do other work, besides growing tobacco this annual value might be considered a direct income of the tobacco planters. However, if the labor spent in production is considered fully into account and translated in terms of cash value, the growers hardly make any material gain. This is particularly true in the case of the cigar-filler growers who are the least compensated because of the discouragingly low market quotation for their product.

### PRESENT STATUS OF THE TOBACCO INDUSTRY

While only 2 per cent of the cultivated area of the country is devoted to tobacco, this product and its manufactures rank fifth in our export list, and first as an employer of labor in the City of Manila. Tobacco is also the country's number one propagandist, for it is exported to 44 countries all over the world. The Philippines ranks seventh among the world's tobacco-producing countries. The assessed value of

lands devoted to tobacco is close to ₱20,000,000, while the investment on tobacco factories approaches ₱25,000,000. Some 6000,000 people, engaged in field production, manufacture, and traffic in the tobacco trade, depend on the tobacco industry, and nearly ₱60,000,000 are invested in it, principally in the form of lands, factories, and warehouses.

Fully one-half, or 50 per cent, of the annual production is exported to foreign countries in the form of cigars, cigarettes, leaf tobacco, and semi-manufactured tobacco products, and the remaining half is consumed locally. The Philippines, however, imports annually about ₱6,000,000 worth of American cigarettes and about ₱700,000 worth of wrapper and Virginia leaf, the former being used in wrapping cigars for exports and the latter for blending purposes in the domestic manufacture of American-style cigarettes. The tobacco industry remains, to date, the most important individual item of revenue of the Government, it alone contributing no less than 50 per cent of the excise taxes collected. The average yearly collection during the six-year period for 1930-1935, inclusive was ₱8,856,689.20. This figure represents direct collections from sales, specific, and privilege taxes only.

The present status of the tobacco industry of the Philippines is presented briefly in this folder. Like any other industry, it requires progressive development, and the Philippine Government is doing the best it can to place the tobacco industry on a safe foundation. The extension of credit and marketing facilities to the producers, further standardization of the present varieties and the creation of new and better ones under the different types, the promulgation of more rigid but practical regulations governing the classification of leaf tobacco, and further improvement of the present cultural and curing methods are among the rehabilitation measures that the Government is trying to seek as objectives in the promotion and development of the Philippine tobacco industry.

# JUNE 26, 1949 DRAW

PRIZES based on a  
Sales Quota of ₱3,000,000

FIRST PRIZE	— ₱	250,000
SECOND PRIZE	—	100,000
THIRD PRIZE	—	50,000
1 INDEPENDENCE PRIZE	— — —	15,607.55

And Thousands of Other Prizes.

Cost of One Booklet of ten tickets—₱31.25 plus Twenty Centavos for Internal Revenue Stamps.

Order by mail should include Ninety (90) Centavos for registered airmail expenses for the first booklet and Thirty (30) Centavos for every additional booklet, if mailed together. Authorized agents make a profit of ₱8.55 per booklet sold, besides the five (5) per cent seller's prize plus one (1) per cent bonus if full quota is subscribed, for selling any of the winning tickets from the First Prize down to the Eighth and Independence Prizes.

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# Activities Of The Local Governments And Their Officials

*Minutes of the Conference of Provincial Governors and City Mayors held  
in Manila from October 4 to 9, 1948.  
(Continued from April number)*

## NO. 11

WHEREAS, the Governors and City Mayors are the Chief Executives of their respective political subdivisions;

WHEREAS, the pardoning power is purely an executive function;

WHEREAS, the political subdivisions of the country should be given the utmost autonomy especially in the matter of purely local application;

WHEREAS, the pardoning power is one which could advantageously be exercised over provincial prisoners by the Governors and city prisoners by the City Mayors;

NOW, THEREFORE, in view of the foregoing considerations,

On motion by Governor Jacinto Borja of Bohol, the Conference of Provincial Governors and City Mayors unanimously

RESOLVED, to earnestly request the President of the Philippines to delegate the pardoning power to Provincial and City Executives with regard to Provincial and City Prisoners.

RESOLVED FURTHER, that a Provincial Board or City Board of Paroles be created with members thereof appointed by the President of the Philippines from elective or appointive Provincial or City Officials, or both, and with the Provincial Governor or City Mayor as Chairman.

RESOLVED FINALLY, to forward this resolution to His Excellency, the President of the Philippines, Manila, for his information and favorable consideration.

Carried.

## NO. 12

WHEREAS, the present Court of Appeals can not fully cope with the number of cases brought before it in the least possible time in accordance with the principle of speedy justice without sacrificing fairness and well heard cases;

WHEREAS, the establishment of branches of the Court of Appeals in the country would curtail expenses of litigants in appealed cases as well as prevent the clogging up of cases in the lone Court of Appeals;

On motion by Governor Mamerto Ribo of Leyte, the Conference of Provincial Governors and City Mayors unanimously

RESOLVED, as it is hereby resolved, to petition the Honorable, the Secretary of Justice, to prepare an administration bill to constitute and organize one branch of the Court of Appeals in the Visayas and one in Mindanao.

RESOLVED FURTHER, to forward this resolution to the Honorable, the Secretary of Justice, Manila, for his information and appropriate action.

Carried.

## NO. 13

WHEREAS, the lands of the San Ramon Penal Colony, Iwahig Penal Colony and the other colonies of the country have been found to be fertile and conveniently suited for agricultural purposes;

WHEREAS, the sub-division of said lands and their distribution to the landless farmhands would partly solve the acute agrarian problem that faces the people of Central Luzon and other parts of the country;

WHEREAS, the sub-division of said lands and the conversion of some lots to be used as school sites would cause a more speedy establishment of much needed schools;

NOW, THEREFORE, in consideration of the foregoing premises, the Conference of Provincial Governors and City Mayors has

On motion by Mayor Vicente Suarez of Zamboanga City

RESOLVED, as it is hereby resolved, to request His Excellency, the President of the Philippines, thru the Honorable, the Secretary of Justice, to cause the

conversion of all arable lands of the San Ramon Penal Colony, Iwahig Penal Colony, and other colonies of the country into subdivisions for school sites and the other portions to be subdivided and distributed to landless farmhands.

RESOLVED FURTHER, to forward this resolution to His Excellency, the President of the Philippines, and the Honorable, the Secretary of Justice, Manila, for their information and favorable consideration.

Carried.

#### NO. 14

WHEREAS, pursuant to the provisions of Section 1748 of the Revised Administrative Code transportation expenses incident to the transfer of Insular Prisoners from the provinces to Manila are borne by the respective provinces;

WHEREAS, such an arrangement is highly prejudicial on the part of the provinces as this entails unnecessary drainage from their respective funds;

WHEREAS, this Body is of the honest belief and sincere opinion that upon conviction by the court of an insular prisoner all expenses to be incurred incident to his transfer from the province to the Bureau of Prisons should be borne by the National government;

NOW, THEREFORE, in view of the foregoing considerations the Conference of Provincial Governors and City Mayors has

On motion by Governor Salvador Escondero of Sorsogon

RESOLVED, to earnestly petition the Congress of the Philippines to amend the above-mentioned section of

## Lorenzo Sarmiento

Civil Engineer  
and  
Contractor

City of Davao

the Revised Administrative Code in the sense that the transportation expenses of Insular Prisoners be borne by the National Government instead of the Provincial Governments.

RESOLVED FURTHER, to forward this resolution to both Houses of Congress thru their respective Secretaries, Manila, strongly recommending favorable consideration.

Carried unanimously.

#### NO. 15

WHEREAS, the progress and improvements of provinces and cities are sometimes being retarded, if not abandoned, due to the intricacies of expropriation proceedings of properties needed for proposed improvements;

WHEREAS, in the expropriation of lands for public use by a municipality, city or province so much delay is being entailed which is very prejudicial in the interest of both parties in particular and in the interest of the public in general;

WHEREAS, this Body in convention believes that the rapid rehabilitation of war-torn municipalities and provinces can only be fully attained by solving the much delay incurred in our present system of expropriation proceedings;

NOW, THEREFORE, in consideration of the foregoing premises the Conference of Provincial Governors and City Mayors has

On motion by Acting Governor Felicisimo Aguilar of Oriental Misamis, unanimously

RESOLVED, as it is hereby resolved, to petition the Congress of the Philippines to amend the law so as to transfer part of the power now exercised by the President on eminent domain to the Provincial Governors and City Mayors with respect to properties within their respective jurisdiction and for the use of the provinces and cities concerned.

RESOLVED FURTHER, to forward copies of this resolution to both Houses of Congress, thru their respective Secretaries, Manila, for their information, strongly recommending favorable consideration.

Carried.

NO. 16

WHEREAS, the speech of the Honorable, the Secretary of Justice, before this convention has been found very enlightening to government officials;

WHEREAS, each official and employee of the government should be given a chance to read the same to realize its value;

NOW, THEREFORE, in view of the foregoing considerations, the Conference of Provincial Governors and City Mayors has,

On motion by Mayor Jose Cariño of Baguio, unanimously

RESOLVED, that the speech of the Honorable, the Secretary of Justice be furnished to all Governors, City Mayors, Municipal Mayors, Judges and Fiscals and that this Body expresses its gratitude for the advices made therein.

RESOLVED FURTHER, to forward copy of this resolution to the Honorable, the Secretary of Justice, Manila, for his information.

Carried.

NO. 17

WHEREAS, the maintenance of irrigation systems throughout the country is a great aid in the agricultural development of the country;

WHEREAS, a full agricultural development of the country would partially if not totally solve the recurring problem of food shortage and would enable the country to be economically self-sufficient;

On motion by Governor Felipe Azcuna of Zamboanga, the Conference of Provincial Governors and City Mayors unanimously

RESOLVED, as it is hereby resolved, to request the Honorable, the Secretary



*Provincial Governor Conrado Morante being congratulated by the President of the Philippines on the elevation of Mindoro on March 3, 1949 from 3rd to 2nd class province.*

of Public Works and Communications, to appropriate more money for the construction, repair and maintenance of irrigation systems throughout the country;

RESOLVED FURTHER, to forward a copy of this resolution to the Honorable, the Secretary of Public Works and Communications, Manila, for his information and favorable consideration.

Carried.

#### NO. 18

WHEREAS, there has always been rice shortage in the Philippines necessitating the importation of rice to prevent hunger;

WHEREAS, this Body honestly believes that hunger in the Philippines can be easily averted even without buying rice from abroad if the people are encouraged to eat more corn in order to solve the rice problem;

On motion by Governor Mamerto Ribo of Leyte, the Conference of Provincial Governors and City Mayors after due deliberation on the matter;

RESOLVED, as it hereby resolves, to have an Educational Extension Service to train and encourage the people of the Philippines to train and encourage to eat more corn to put to an end the yearly shortage of rice and the importation of this cereal from abroad.

RESOLVED FURTHER, to forward this resolution thru the Honorable, the Secretary of Agriculture and Natural Resources, to His Excellency, the President of the Philippines, recommending the creation of an Educational Extension Service for purposes herein indicated.

Carried.

#### NO. 19

WHEREAS, the rentals of reclaimed areas of public land accrue to the National Government pursuant to the present public land law;

WHEREAS, the Conference of Provincial Governors and City Mayors honestly believes that the Provincial and City Governments where the reclaimed areas are situated are entitled to the rentals thereof;

On motion by Governor Manuel Cuenco of Cebu, the Conference of Provincial Governors and City Mayors, after a careful deliberation on the matter,

RESOLVED, as it hereby resolves, to request the Congress of the Philippines to amend the present public land law in the sense that the rentals of the reclaimed areas accrue to the respective provinces and chartered cities where such reclaimed areas are located.

RESOLVED FURTHER, to forward this resolution to the Honorables, the President of the Senate and the Speaker of the House of Representatives, thru their respective Secretaries, Manila, recommending favorable consideration.

Carried.

#### NO. 20

WHEREAS, Commonwealth Act No. 85 as amended provides that 3% of the Central Fund income of the province should accrue to the Provincial Agricultural Fund;

WHEREAS, this contribution of a province is insufficient to properly meet the important activities of the office of the Provincial Agricultural Supervisor, specially in food production campaign for the purpose of making the province self-sufficient;

The conference of Provincial Governors and City Mayors now in convention with the above premises and after careful consideration has

Upon motion by Governor Alfredo Abueg of Palawan

RESOLVED, as it is hereby resolved, to increase the contribution of the province to the Provincial Agricultural Fund from 3% to 5% annually provided that 50% thereof be contributed by the National Government.

RESOLVED FURTHER, to forward this resolution to the Congress of the Philippines, thru the Honorables, the President of the Senate and the Speaker of the House of Representatives, Manila, recommending favorable consideration.

Carried.

NO. 21

WHEREAS, Bataan is a small province greatly devastated by the last World War II;

WHEREAS, if the reservations for government purposes will not be limited, the present small area will be further reduced and the province may not be able to support itself financially;

The Conference of Provincial Governors and City Mayors, after a careful deliberation and upon motion by Governor Emilio Naval of Bataan;

RESOLVED, as it hereby resolves, to humbly petition His Excellency, the President of the Philippines to limit the area needed for National Parks and Military Reservations in the province of Bataan seeking if possible favorable recommendation of the Provincial Board of Bataan before an area is reserved for government purposes.

RESOLVED FURTHER, to forward this resolution to His Excellency, the President of the Philippines, Manila, recommending favorable consideration.  
Carried.

NO. 22

WHEREAS, in order to bolster food production in the Philippines, to preclude the recurrence of rice shortage;

WHEREAS, the old methods of tilling the soil have proven too costly and antiquated and would not give the desired results;

WHEREAS, the present Administration desires that the Philippines be self-sufficient;

The Conference of Provincial Governors and City Mayors, realizing the importance and necessity of self-sufficiency, and upon motion by Governor Servano Jongko of Agusan,

RESOLVED, as it hereby resolves, to earnestly request the Honorable, the Secretary of Agriculture and Natural Resources, Manila, to allot tractors and spare parts to the province of Agusan and to other provinces and chartered cities needing same in order to increase food production.

RESOLVED FURTHER, to forward this resolution to the Honorable, the

Secretary of Agriculture and Natural Resources, Manila, recommending favorable consideration.

Carried.

NO. 23

WHEREAS, in order that the Department of Agriculture and Natural Resources may be able to develop as much as possible the natural resources of the country;

WHEREAS, the most important problem that confronts this Department is the raising of at least enough food supply to take care of the needs of the people;

WHEREAS, the distribution of tractors and accessories and modern farm implements are necessary in attaining this end;

The Conference of Provincial Governors and City Mayors, after due deliberation on the matter and upon motion by Governor Servano Jongko of Agusan,

RESOLVED, as it hereby resolved to forward this resolution to the Congress of the Philippines, thru the Honorable, the President of the Senate and the Honorable, the Speaker of the House of Representatives, Manila, earnestly recommending favorable action, furnishing copies hereof to the Honorable, the Secretary of Agriculture and Natural Resources. for his information.  
Carried.

*(Continued on page 282)*

What do you know about  
**ENGINES & SPARE PARTS?**

*Graymarine, Tractor, Caterpillar,  
Power Units*

See \_\_\_\_\_

**ISIP BROS. & CO., INC.**

656 Evangelista, Manila  
106 Juan Luna, Cebu City

# MESSAGE TO LABOR

*"For a country that has undergone the rather arduous phase set by a nascent industry, the Philippines is to be congratulated for its phenomenal advance in the field of labor-capital relations.*

*"It is most noteworthy that labor has taken complete cognizance of the role it has to shape in the formulation of a sound and enduring basis around which harmonious economy devolves. That local labor, young in the ways of trade unionism, has militated against the unsound manifestation of capitalism and at the same time taken due recognition of its defined rights and prerogatives, edifies the laborers, evokes the respect of the capitalist and fosters that smooth relation between the two.*

*"A labor festival commemorating the 47th anniversary of the founding of the trade unions in the Philippines should receive every encouragement. It is another potent indication that those holding the reins of labor have moved another step towards improving the lot of the worker. Together with the many thousands who see in this occasion incontrovertible proof of labor's enlightened role, I wish to proffer my utmost appreciation." (Prepared by Mrs. Aurora A. Quezon before she left on her fateful trip to Baler on April 28, 1949.)*



On the occasion of Doña AURORA QUEZON'S first visit, upon her return to the Philippines after liberation, to the SPOT in Baler where her great husband, the late President MANUEL L. QUEZON was born and where she was to unveil a MARKER for a proposed QUEZON MEMORIAL PARK on April 28, 1949, when at 10:30 o'clock in the morning she, her daughter Maria Aurora, son-in-law Philip Buencamino III, and nine others were umbushed and murdered on the highway between Nueva Ecija and Quezon province. (Courtesy of Mayor Pedro Guerrero of Baler, Quezon).

# HOROSCOPE\*

## Were You Born in May?

### MAY 1

Born of this date is destined to best success in the use of the head. Your natural fondness for foreign places and foreign folks should seek satisfaction in languages and work that deals with exporting.

### MAY 3

On this day is born a great lover of music and a fine student of nature. Coarse interests will be vulgar to you. Your interest will be more in things than in people. Avoid loneliness by mixing with people.

### MAY 5

A natural chance-taker is born today with a willingness to gamble on a future full of grave uncertainties. High spirits and nervous energy should call for release in out-door sports. Look before you leap is a good motto.

### MAY 7

Overaggressiveness can be readily mistaken for stubbornness. It's right to be positive with your sound thinking but you must be more charitable with the opinions and wishes of those not so endowed.

### MAY 9

Born on a lucky day and with luck favoring you there is an inclination for you to wait for the breaks. Much progress and greater success can be gained by taking a firmer hand in the fashioning of your life's events.

### MAY 11

On this birth date is indicated vigor of both body and mind that produces best when directed and not directing. Impatience with the weakness of others should be curbed.

### MAY 13

One born of this date possesses a keenness seeming to have to do with sharp dealings in financial affairs. One should never take advantage of another just because of openings. Remember—do as you'd be done by.

### MAY 15

The luck that favors birth on this date may readily lead one into stock speculation that can lead to disaster to a temperament that is either very high or very low and seems never to find a happy landing on mid-ground.

### MAY 2

Sentimental development comes with this date, with large heart in all undertakings and an inclination to be self-conscious and easily upset. Those born on this date are home folks.

### MAY 4

An evident desire to create can find fullest expression in architectural engineering or in the field of costume design. Your orderly habits and keen perseverance insure success in many lines.

### MAY 6

Birth on this date suggests a fine student of good literature and continuous effort to improve the mind. Story-writing is indicated as an avocation, especially poetry. Love affairs may be many.

### MAY 8

The sensitive nature of this birth date can overcome shyness by mingling with people in public association. Being quick to misunderstand, you are easily hurt and unless this weakness is corrected you will suffer.

### MAY 10

Born of a powerful physique, those born of this date should achieve leadership in athletics or in teaching physical culture. Later life will develop a fondness for military association and an ability to lead among men.

### MAY 12

Yours should be the power of emphatic self-expression with a danger to use that ability in support of causes unworthy of your talent. Your influence can be strong for right or wrong and you should be careful.

### MAY 14

Contentment is not easily found for one of this date and chronic dissatisfaction may lead to great unhappiness. By plunging into serious work the restless nature can soon be subdued. Salesmanship is a natural avocation.

### MAY 16

The indications are of nature loving, birds, flowers and the out-of-doors. Born this date suggests an outside occupation, gardening, farming and poultry raising. There is a heart capable of love.

#### MAY 17

This should be the birth date of a brilliant conversationalist who can easily be the life of the party and the winner of many friends. This ability will go far in the political field.

#### MAY 19

Your interest should turn to the minerals and oils of the earth as you have a natural bent toward discovering those elements which are hidden from view. Your nature is to move about but you will settle down.

#### MAY 21

A desire for a thorough learning of the science should fit one of this birth date for practice as physician, dentist or chemist. Be careful not to get so wrapped up in the work you are doing that you fail to make it pay.

#### MAY 23

Be ever watchful of a sensitive stomach, eat carefully and with regularity. Neglect of physical self may make it difficult to properly apply a mind to the writing of books and advertising. You will write better than talk.

#### MAY 25

With a highly developed sense of values in color schemes, one born this date should do well in commercial art or interior decoration. Your hands are strong and your mind alert. In your work you will find happiness.

#### MAY 27

A leader is born on this date with the advantage of good personality and sound understanding. A great reader you ever seek the sound values and could easily become a splendid teacher in matters of economics.

#### MAY 29

Bookkeeping, auditing, finance and statistics should interest the mind that chooses to deal in figures and their application to trade. Care should be taken to get enough out-door exercise to balance the inside work.

#### MAY 31

Indications are that a dreamer becomes visionary and only with difficulty can apply to the practical. More study and closer attachment to work is needed to make dreams come true. This mind tends to deal with problems.

#### MAY 18

Beware of the fickleness that is suggested on this bright date. Impulsive decision must be corrected and all snap judgment avoided. First impressions register with you and cause frequent mistakes in friendship.

#### MAY 20

Well it were that one born this date were less trusting and less willing to place confidence in untried friends. Build up a sounder reliance in your own judgment as your good intuition will guide you.

#### MAY 22

One born on this date should be content to work for another. It is indicated they are better at working on plans than on planning the work. Good detail handling is suggested.

#### MAY 24

The design and operation of machinery should interest the mechanical mind born this date with an inclination to follow one line so closely as to become narrow. Marine navigation is a suggested vocation.

#### MAY 26

By talking little and listening well you have become a good judge of people and their thoughts. Though slow to arrive at your conclusions they are usually right. Fitted for law practice or as credit manager.

#### MAY 28

Although slow to comprehend new ideas, you are quick to adapt the ideas of others to your own uses. You should do well in work that requires methodical analysis rather than great imagination.

#### MAY 30

Women born on this date are great lovers, splendid homemakers and ideal mothers. Men are of a restless nature, inclined to travel and will find success and money as traveling salesmen or in promotional activities.

*"If you do each day's task successfully, stay faithfully within the natural operations of commercial law, and keep your head clear, you will come out all right."*

—Rockefeller.