

THE MAURA LAW

Royal Decree of May 19, 1893
(Continued from September Number)

Sec. 28. The funds obtained in the collection of all the impost and taxes shall be deposited by the Captain in a special chest, having three keys, called the "Chest of the Income of the Towns," which shall be under the custody of the Office of the civil or politico-military governor in each capital or seat of the province. If the Captain will not be able to go in person to the capital to make the deposit, he shall send one or two commissioners under his responsibility.

The regulations shall determine the amounts which the Captain may retain to meet the current obligations of the tribunals, as well as the formalities indispensable for a simple accounting, but always avoiding that any confusion or effacement come to the distinction, which must be complete, between the proceeds from the tax on rural property and other receipts in the municipal revenues.

The Captain is personally responsible for the funds deposited with him until the day upon which the deposit is made in the special chest of the "Income of the Towns."

Sec. 29. The tax on rural property, wherever it may be established, shall consist of a certain percentage of the real value of estate, whether or not under cultivation; and this percentage shall be fixed by each municipal tribunal, with the presence of the delegates of the *Principalia* and the Reverend Parish Priest.

The resolution to establish, abolish, increase, or reduce the tax shall be embodied in a record, whereof a copy shall be forwarded to the Governor of the Province for his information and that of the Governor-General.

In no case can the land tax be established, save in that of uncultivated private property.

Sec. 30. When the tax upon rural property has been fixed by the Municipal Tribunal, with the attendance of the *Principalia* deputies and the Reverend Parish Priest, a detailed statement shall be formally prepared of the estates upon which the tax is to be levied, with a description of the area, boundaries, and real value given them and a certified copy of the record being forwarded to the Provincial Board.

Observations made on this statement, or any part thereof, shall be addressed to the Provincial Board, in order that it may recommend to the Governor of the Province such decision as it shall deem just, such a decision to be considered final.

The Board shall prepare summaries of the statements it may receive and shall forward copies thereof every six months to the Governor of the Province, who shall in turn transmit them to the Governor-General.

Sec. 31. All the proceeds of the tax upon rural property shall be utilized exclusively for local community public works, and no reason or cause whatever can divert them from their original purpose.

A separate account for each town, distinct from that covering the other revenues of the "Municipal Income" and the other disbursements shall be kept of the receipts and payments made relative to such a tax.

Sec. 32. The Municipal Tribunal may, jointly with the representatives of the *Principalia* and the Reverend Parish Priest, order the execution of public works, whose total cost shall not exceed 400 pesos, to be paid for from the amounts collected and deposited in the chest of the "Income of the Towns," by reason of the tax on rural property, without the need of the intervention of any other authority for such a resolu-

tion. If the total cost of the work will exceed 400 but not be more than 2,000 pesos, it will be necessary to submit the resolution to the Provincial Board so that it may recommend approval to the Governor of the Province, which in such case is necessary in order to undertake the work.

If the cost of the work will exceed 2,000 pesos, the approval of the Governor-General shall be necessary, after the report of the Provincial Board and of the Governor of the Province has been made.

If, after the work has been undertaken, the cost does exceed the limit formally laid down with the adoption of the resolution, before the payment shall be made by the treasury of the towns for any amount beyond the said limit, the Provincial Board shall examine the facts of the case and shall recommend to the Governor of the Province the correction of the error, if it be unintentional, or show the liability of those persons who adopted the resolution, if the excess in cost has been committed with malice aforethought.

Sec. 33. The work referred to in the foregoing Section shall be undertaken under the immediate supervision of the Municipal Tribunal, and no other technical personnel, outside of that freely appointed by the Tribunal, shall have anything to do relative thereto.

Sec. 34. The Captain shall render a separate and special account of the execution of each of the public works referred to in the preceding Sections, upon its completion, if it is finished within the twelve months following the resolution to undertake them, and otherwise at the end of the calendar year wherein the said twelve months shall have ended.

After the vouchers have been attached to the account, it shall be examined and audited by the Provincial Board, and approved in each case, or corrected by the Governor of the Province, in keeping with the formalities prescribed

in Section 40. This official shall notify the Governor-General of the work undertaken and completed and of the decision rendered on the accounts.

Sec. 35. The fifteen days' work of the personal service tax shall be utilized for local community works and needs, by virtue of a direct order from the Captain of the Municipal Tribunal, and this order the chief Lieutenant shall cause to be executed.

A complaint can be addressed to the Governor of the Province against abuses which may be committed in this branch of the service, when they do not involve criminal liability chargeable before the courts of justice.

Sec. 36. The municipal Tribunals, once constituted, shall, with the assistance of the representatives of the *Principalia* and of the Reverend Parish Priest, order and prepare a simple statement of the fixed expenses which they adjudge indispensable each year to meet the needs of the community services, with a statement of the items and the amounts.

This statement, once approved, shall be the budget of the ordinary and annual expenses of the town, and shall remain in force until it shall be modified in due form. Of the general statement of fixed expenses and of the alterations which may be introduced therein, there shall always be true and certified copies with the Municipal Tribunal and in the office of the Secretary of the Provincial Board.

The following shall figure in the statement of fixed expenses:

1. The credits necessary to meet the expenses which, according to the provisions in force, are binding upon the town, such as the subscription to the *Gaceta de Manila*, the transportation and maintenance of conscripts, the allowances and transportation expenses for prisoners, the allowances for the members of the rural guard and their stay in military hospitals, and any other kindred expenses.

2. The credits necessary to remunerate the personnel engaged in municipal services, whether in the office of the Tribunal, or employed as police, guards, or watchmen, or in the administration of the property or revenues of the "Municipal Income." The share which the town is to pay, according to a *pro-rata* division of the expenses of the office of the Secretary of the Provincial Board, shall be added.

3. The credits necessary for the cost of office supplies and other municipal necessities.

4. The credits necessary for the preservation and repair of the public thoroughfares, within the entire jurisdiction of the town, as well as of the community buildings,

5. An amount for contingent expenses, which shall maintain a fixed proportion to the sum-total of the permanent expenditures which the regulations may determine.

6. The credits necessary for the service of cleaning, hygiene, charity, and embellishment, according to the circumstances and resources of each town.

7. The credits necessary to defray the expenses of public feasts and celebrations.

The regulations shall determine the maximum proportion which may be authorized for the credits mentioned in No. 7 in relation to those indicated in No. 6 of this Section.

Contingent or incidental obligations and necessities cannot be included in the fixed statement of community expenses.

Sec. 37. In no case may the ordinary expenses exceed the fixed revenues duly estimated in the statement thereof, which must be prepared in accordance with Section 25.

After those two permanent statements of ordinary receipts and disbursements shall have been prepared in such a way that the expenditures shall never exceed the revenues and at the same time shall have been approved by the Municipal Tribunal, jointly with

the representatives of the *Principalia* and the Reverend Parish Priest, both statements shall be forwarded to the Provincial Board. This body shall examine them, so as to avoid that this or other provisions in force be violated, and shall recommend to the Governor of the Province the approval or alterations which may be necessary to correct abuses or violations of law.

After both statements have been approved, the originals shall remain in the capital, and a certified copy thereof shall be forwarded to the Captain of the Municipal Tribunal so as to serve as a guide in the management of the receipts and disbursements as well as for the annual accounts.

Sec. 38. When the Municipal Tribunal, jointly with the delegates of the *Principalia* and the Reverend Parish Priest, comes to consider any alteration necessary in any of the statements of fixed receipts and disbursements of the town, it may be so ordered; and upon submitting the resolution to the superior authority in the manner prescribed in the foregoing Section, it shall be embodied in the statements together with its approval; but it shall have no effect until the following year, the statements being considered absolutely fixed throughout the entire year as a guide for the Administration and the accounts.

Any increase in the disbursements, if their total amount exceeds that of the fixed receipts, shall be considered illegal and cannot be approved.

Sec. 39. Expenses occasioned by unusual necessities and also those which may be decided upon as expedient by the Municipal Tribunal, with the help of the representatives of the *Principalia* and of the Reverend Parish Priest, shall be authorized once only with the same formalities as are prescribed for regular disbursements.

An indispensable prerequisite for the approval of the Governor of the Province shall always be the existence of a surplus in the ordinary revenues, according to the statement in force, or

that other revenues be provided for the emergency at the time of the authorization of the disbursement, sufficient in amount to cover the expenditure.

Sec. 40. During the month of January of the following year, the Municipal Captain shall render an account, accompanied by vouchers, of the ordinary receipts and disbursements for each calendar year, in accordance with the items appearing in the statements of either in force for the same year. On the credit side of such an account must appear one by one all the items of receipts which the permanent statement may include, with each item added to the amount collected thereunder during the year. On the debit side shall appear the disbursements grouped and placed in the same order as they appear in the statement of the fixed disbursements authorized for that year.

Furthermore, when during the year the special disbursements or receipts, referred to in Section 38 may have taken place, he shall render a special as well as an extraordinary account at the same time that he renders the other accounts.

The Captain shall prepare a statement of the uses during the year of the personal service tax of fifteen days, and this statement he shall subscribe and submit together with the accounts referred to in the preceding paragraphs.

Sec. 41. Within the first fifteen days of the month of February of each year, the Municipal Tribunal, with the attendance of the deputies of the *Principalia*, shall revise the accounts of the Captain and shall state categorically at the foot thereof, with the signature of all those present at the meeting, whether it approves them in whole or disapproves them in certain items, with an exposition of the grounds for objection. Should these resolutions not be unanimous, each member or each group must express and subscribe the opinion formed of the accounts.

It shall be legally presumed that every lieutenant or deputy elector ap-

proves the Captain's accounts if he does not state in writing at the bottom his opposition or objection, whether or not he attends the meetings, unless the Tribunal shall have previously accepted a valid excuse from attending by reason of licit inability.

Those members who shall have approved the accounts of the Captain expressly or impliedly, shall be amenable to the same degree of accountability as that devolving upon the Captain for the approval of the account or items thereof.

During the remaining days of the month of February, the Reverend Parish Priest, in view of the accounts and of the approvals or objections subscribed by the Lieutenants and Delegates, shall make a report, for whose contents they shall not be accountable before the law.

The accounts, with the annotations of approval or objection and with the report of the Reverend Parish Priest, shall be forwarded straightway to the Provincial Board so that, after their examination by that body, it may recommend to the Governor their approval or such resolutions as it may judge proper for their amendment and to make binding the liabilities contracted.

Sec. 42. Every disbursement, which shall not have been previously authorized, either in the permanent statement of the ordinary expenses of the towns or by emergency resolution shall be pronounced illegal and inadmissible on the statement of the accounts of the Captain; and he, together with any other members who may have made themselves share in his accountability, will be required to make the necessary reimbursements, even if it be proved that the liability had been incurred for local community needs.

CHAPTER THREE (General Provisions)

Sec. 43. The Governor-General is the president *ex officio* of all the municipal tribunals of the Islands, and—by delegation in each province—the Civil or Politico-Military Governor.

The governors of provinces may impose disciplinary penalties upon the municipal tribunals or members thereof by warning, summons, and fine, which shall not exceed 12 pesos for the Captain and six for the lieutenants and their substitutes while acting as such.

Sec. 44. Governors of provinces may suspend from their duties the captains, municipal lieutenants, and lieutenants' substitutes while acting as such, either individually or in a body, after the institution of administrative proceedings with a hearing before the Provincial Board and a prompt report and the records of the proceedings have been forwarded to the Governor-General.

The suspension cannot last more than three months.

If the number of the persons suspended cannot be made up with the persons forming the Tribunal, or if the suspension is complete, the Governor of the Province shall designate officially, with the concurrence of the Provincial Board, the persons who are to take the places of the those suspended, the selection to be made from among the members of the *Principalia*.

The Governor-General shall confirm or amend the resolution of the Governor of the Province within a period not exceeding fifteen days.

Sec. 45. It is a prerogative of the Governor-General to remove the members of the Tribunal or the entire corporation, following a report of the Council of Administration.

In special cases or for the sake of public peace, the Governor-General may order the removal of the municipal tribunals, without resorting to any proceedings whatsoever.

After the total or partial removal has been ordered, the substitution of the members removed shall be temporarily provided for by the Governor of the Province, in the manner prescribed in the preceding Section. The persons temporarily designated shall occupy the positions until the coming of the nearest regular period of renewal,

and then the persons who are to replace those removed shall also be elected.

Sec. 46. The questions which may arise with regard to boundaries of jurisdiction, additions, segregations, or the establishment of new municipal tribunals, shall be decided by the Governor-General, following a report from the provincial boards and the governors of provinces.

With the approval of the Governor-General, the towns may bind themselves into associations or societies for particular objects, such as the conduct of public works, the creation and endowment of charitable or educational institutions, the encouragement of their industries, or the enjoyment of communal property. The resolutions of the tribunals concerned, in cooperation with the delegates of the *Principalias* and the Reverend Parish Priests, together with a report of the provincial board or boards, shall suffice for the decision of the Governor-General.

Sec. 47. When a municipal tribunal or any of its members shall consider itself or himself offended or injured by the resolutions of the governors of provinces, a special appeal for redress may be sent to the Governor-General, to be decided following a hearing of the Governor of the Province and of the Provincial Board.

Sec. 48. The General Council of Civil Administration is charged with the expeditious settlement of the appeals and incidental details relative to the constitution of municipal corporations, or to their administration, in all matters that may come within the cognizance of the Governor-General.

Sec. 49. The resolutions of the municipal tribunals whether acting alone or with the attendance of the delegates of the *Principalia*, shall be embodied in the minutes and shall be passed by an absolute majority of votes, without which the resolutions shall not be valid.

The minutes of the sessions of the Municipal Tribunal, with or without the presence of the representatives of the *principalia* and of the Reverend

Parish Priests, shall be drafted in Spanish, if all of those members who are to subscribe the minutes understand the official language; but, otherwise; they shall be drafted in Spanish and translated into the local language in one and the same document, so that the signatures will authorize both versions.

The vote of the Captain or the person acting for him shall be the deciding one in case of a tie.

Identical rules shall apply to the Provincial Board and to the vote of the President at its meetings.

In all deliberations of the Municipal Tribunal, when it sits alone or when it must act jointly with representatives of the *Principalia*, or with them and the Reverend Parish Priest, as in the Provincial Board, the presence of one more than one-half of the number of members entitled to attend in each case shall be understood to be necessary.

Whenever the Reverend Parish Priest has the right to attend a meeting of the Municipal Tribunal, the Captain must previously come to an agreement with him on the hour of the meeting. At all these meetings, the parish priests shall exercise only the functions of supervision and advice and their presence shall not be reckoned for the number of those members obliged to attend in order to make the deliberations valid.

Only in case of a resolutions being urgent may a special meeting be called to deliberate with those members present, without a definite number, following the failure of a previous meeting on account of lack of quorum.

The captains may impose fines of one-half peso, increaseable to two pesos in case of repeated offenses, upon the lieutenants and delegates of the *Principalia* who shall fail to attend a meeting without just cause.

Sec. 50. The provisions of this Decree do not relieve the tribunals of the towns and the *cabezas de barangay* of their obligations to the province and to the

State, and the tribunals and the *cabezas de barangay* shall continue as heretofore assisting the general and the local administration in accordance with the laws and regulations in force.

Sec. 51. When the municipal tribunals (in order to make binding the liabilities of indirect or direct taxpayers), or the governors of provinces (in order to enforce compliance with their decisions as "hierarchical" superiors and inspectors of those corporations) do find it necessary to employ judicial compulsion for the nonpayment of net and specific amounts, the rules which the laws for the public treasury indicate for such procedure shall apply.

Sec. 52. Before January 1, 1894, every provincial board shall submit, for the approval of the Governor-General, the proposed regulations which, according to the conditions existing in each respective province, it may adjudge best suited to a faithful and orderly execution of the rules to which the organization and the administration of the municipal tribunals are subject. The Governor-General shall approve the regulations following a hearing of the Council of Administration.

Sec. 53. All provisions in contravention of those contained in this Decree, are repealed.

Incidental Provisions—

1. The Governor-General shall determine what may be proper in order that what is prescribed in this Decree may be executed and enforced on January 1, 1894.

2. The governors of provinces themselves shall for the first time make the appointment of the four members of the Provincial Board who are to be elected by the captains when the municipal tribunals shall be constituted but heeding in such appointments the qualifications required of those who are to be chosen by election.

3. The tribunals of Chinese *mestizos* shall be dissolved and included in the municipal council, wherever there is
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for their information and approval.
Carried unanimously.

[TO BE CONTINUED]

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THE MAURA . . .

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any, subject to the Royal Decree of November 12, 1889, or in the municipal tribunal which may be constituted in accordance with these provisions. The *barrios* of the City of Manila are excepted.

4. Contracts bidden for at public auction or awarded at the time of the publication of this Decree in the *Gaceta de Manila*, involving the revenues which are to form the "Income or Funds of the Towns," are declared to be in force until their legal expiration.

The income which the local funds may derive from these contracts shall be distributed among the treasuries of the "Income of the Towns" in the manner which the Governor-General may consider most equitable.

Given in the Palace this Nineteenth Day of May, 1893.

MARIA CRISTINA
ANTONIO MAURA Y MONTAÑER
Colonial Minister.

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RAMIE CULTURE . . .

(Continued from page 571)

feed on the leaves of ramie. The adults are easily attracted to light and may be killed by using a device described briefly as follows:

A piece of board about one foot square is nailed on one end of a bamboo pole about five feet long to form a platform. This is placed in the center of the field. A hurricane lamp or torch is then put in a basin of water or oil and placed on top of the platform. Attracted to the light, the flying insects are caught in the oil or water where they perish.

Another method is the use of fermenting coconut sap or tuba. This is put in an open vessel and placed over a pan of water to which sufficient kerosene or crude oil has been added. The whole thing is placed on a platform in the middle of the field. The odor of the co-

PROVINCIAL . . .

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ment service for the first time, insofar as the right to retire under Act No. 2589, as amended, is concerned. The length of his previous service may not be added to that rendered upon reinstatement, because, aside from the forfeiture previously referred to, the requirement of "continuous" service provided in Act No. 2589, as amended, would not be met. (*Idem.*)

Applying the above principles to the case of Mr. Diño, it becomes evident that he may not retire under Act No. 2589, as amended, inasmuch as the length of his service since his reappointment after the liberation is less than the six-year minimum period prescribed for retirement under said Act. The services rendered by him prior to his resignation on June 15, 1938, may no longer be considered, the benefits thereof having been forfeited upon his resignation on said date. Moreover, the requirement of "continuous . . . service for at least six years" would not be satisfied. (Sec. 1, Act No. 2589, as amended.)—*3rd Ind., Nov. 4, 1946, of Sec. of Justice.*

Coconut tuba attracts large numbers of moths, thus reducing infestations. This method has been verified by the plant pest and disease control division of the Bureau of Plant Industry to have given good results in Mindanao. A spray of 60 grams of lead or calcium arsenate for every petroleum can of water (approximately 19 liters) sprayed on the leaves of the plants will reduce the number of the insects and minimize crop damage. Lead or calcium arsenate mixed with equal parts of *gawgan* or starch may also be dusted on the leaves of the plant with equally good effect.

The leaf spot diseases caused by *Cercospora boehmeriana* (Wor.) which are common among plants in a poor soil and under unfavorable climatic conditions may be identified by the presence of rusty brown spots scattered on the leaves with a grayish center surrounded by a circular structure. It may be controlled by clipping off and burning the affected parts, and by clean

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