

nent portion of section 2187 of the Revised Administrative Code provides:

"When absent from their permanent stations on official business *other than attendance at the session of the council*, vice-mayors and councilors shall be allowed their actual expenses of travel with the approval of the provincial governor." (Under-scoring supplied.)

In view of the aforementioned provision of law, and unless the same is amended, this Office cannot allow in audit the payment from government funds of the traveling expenses of municipal councilors in going to and returning from the sessions of the municipal council. However, in order to compensate municipal councilors, specially those residing in distant barrios, for their traveling expenses in attending sessions of the council, it is suggested that the Municipal Council concerned should avail of the provisions of the first paragraph of section 2187, supra, granting municipal councilors under certain conditions a per diem in an amount not exceeding ₱2.00 each, for every regular session of the council actually attended by them.—3rd., Ind., Jan. 9, 1940, of Aud. Gen. to Provincial Auditor of Rizal.

CLEANING OF BACKYARDS AND PRIVATELY-OWNED LOTS.—This Office will offer no objection to the approval of the appropriation of ₱5,000 proposed in the attached supplemental budget No. 31, general fund, of the City of Baguio, for the payment of wages of laborers engaged in the cleaning of backyards and privately-owned lots in said City, subject to the provisions of section 2553(r) of the Revised Administrative Code, authorizing the city council "to require any land or building which is in an insanitary condition to be cleaned at the expense of the owner or tenant, and, upon failure to comply with such an order, have the work done, and assess the expense upon the land or building."—9th Ind., June 30, 1947 of Aud. Gen. to Sec of Int.

WAGES DURING OFFICIAL HOLIDAYS.—This Office is not aware of any law which authorizes payment of wages during official holidays to employees who are paid by the day, except in the cases where they are required and have actually rendered service during such holidays. Payment of wages on the daily basis requires or presupposes actual services. — 3rd Ind., April 16, 1946, of Aud. Gen. to Sec. of Finance: G.A.O.F. No. 3. 113 *Frinting*.

RICE PLANTING FESTIVAL, APPROPRIATION IN CONNECTION WITH.—This Office will offer no objection to the approval of the within Resolution No. 143, current series, of the Municipal Council of Calocan, Rizal appropriating the sum of ₱200 to defray the expenses incurred in connection with the celebration of "Rice Planting Festival" in said municipality on August 7, 1939, provided that the cost of drinks, cigars and cigarettes and other items not necessary in the celebration thereof shall not be charged against the said appropriation.—5th Ind., Dec. 23, 1939 of Aud. Gen. to Sec. of Finance; G. A. O. F. 14 Rizal.

MUNICIPAL COUNCILORS, TRAVELING EXPENSES OF OUTSIDE THEIR MUNICIPALITIES. — When traveling on official business outside of their municipalities, municipal councilors are entitled to reimbursement of their actual and necessary expenses of travel with the approval of the provincial governor, subject to the provisions of Executive Order No. 369, series of 1941, and 78, series of 1945, and the usual auditing requirements. If a municipal councilor goes out on official business to his barrio of which he is not a resident and it is impracticable for him to return to the poblacion or to his house for lunch, or will incur greater expenses for transportation than the cost of his meal in the said barrio if he returns to the poblacion or his house to take his lunch, he may be allowed to collect the cost of his meal or meals in addition to other actual and necessary travel expenses.—5th Ind., Feb. 19, 1947 of Aud-