## **EXECUTIVE DETERMINATIONS**

MEAT INSPECTOR TRAINEE. QUALIFICATONS 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 AUTHOR. IZED.—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, CONDONA-TION 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. Re-

BUDGETARY PROCEDURE FOR MUNICIPAL DISTRICTS. — In the absence of report that these political subdivisions have progressed to an event 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 Le 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 P1,870.00. 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 aated Apr. 23, 1949 of Undersecretary of Finance to Mpl. Ccl. of Isabela, Neg. Occ.

WHEN SALARY INCREASES AND NEW POSITIONS MAY BE APPROV-ED; AID TO PUERICULTURE CEN-TER .- 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