

# RULINGS OF THE GENERAL AUDITING OFFICE

**DISCRETIONARY FUND, EXPENSES CHARGEABLE AGAINST.**—Respectfully returned to the Honorable, the Secretary of the Interior, Manila, with the information that this Office will offer no objection to charging against the discretionary fund of the Provincial Governor of Romblon expenses incurred for purposes such as those stated under items 1 and 4 of the enclosed Resolution No. 182, current series, of the Provincial Board of said province.

With respect to item 2, attention is invited to paragraphs 2 and 3 of our 2nd indorsement dated April 30, 1947, to that Department which is believed applicable hereto. (See page 12, Vol. 1, No. 1 of this magazine—Editor).

As regards item 3, expenses incurred for the purpose may also be charged against the discretionary fund in question if the "propaganda in connection with commercial and industrial development" herein referred to is of public character and beneficial to the interests of the inhabitants of the said province.—*2nd Ind., Nov. 29, 1948, of the Auditor General.* The items aforementioned read: "(1) the employment of secret agents and informers to detect crime perpetrators obnoxious to the safety and welfare of the community and government, (2) entertainment of important personages in government service or in business, (3) for propaganda in connection with commercial and industrial development, and (4) for other purposes for the benefit of public interest." (Res. 183, c.s., Provincial Board of Romblon).

**UNIFORM FOR CHIEF OF POLICE.**—If the chief of police is authorized by the municipal council, under section 2263 of the Administrative Code, to be furnished uniforms at the expense of the municipality, as in the instant case, and there is fund available therefor, such expense may be allowed in audit.—*3rd Ind., Sept. 13, of Deputy Auditor General to the Provincial Auditor of Ilocos Sur; 455.7 I. Sur, Sta. Lucia, DIF.*

**PER DIEMS FOR VICE-MAYOR AND COUNCILORS.**—It appearing herein that the session held on August 15, 1946, by the Municipal Council of Batac, that province, was merely the continuation of the regular session held on August 14, 1946, this office believes that the Vice-Mayor and councilors who attended such sessions are legally entitled to claim per diems corresponding to two days because, under the provisions of Section 2187 of the Revised Administrative Code, as amended, payment of per diem for each day of regular session, not by each regular session, is allowed. The law is clear that councilors are paid by day and not by session.—*3rd Indorsement, Sept. 20, 1946, of Auditor General to the Municipal Secretary of Batac, I. Norte through the Provincial Auditor; G.A.O. 1.072—I. Norte.*

**TUITION AND MATRICULATION FEES.**—When a student pays his or her tuition fee, he pays for instruction services rendered. If the students mentioned in the basic letter have never attended classes at the Mindoro High School since their enrollment thereat, this Office will offer no objection to refund the said students the tuition fees paid by them.

Matriculation fees are charged for enrollment or registration and are not, therefore, refundable whether or not the students concerned attend classes. *7th Ind., Oct. 23, 1946, Deputy Auditor General to Provincial Auditor of Mindoro, G.A.O. File No. 12.04, Mindoro.*

**VICE-MAYOR AND COUNCILORS, TRAVELING EXPENSES AND PERMANENT STATION OF.**—Respectfully returned to the Honorable, the Secretary of the Interior, with the statement that under Section 724\* of the Revised Manual of Instructions to Treasurers this Office has already prescribed the necessary regulations covering travel expenses of vice-mayor and municipal councilors when absent from their permanent stations.

In this connection, it may also be stated that the barrio or barrios which

comprise the district of a municipal councilor constitute his permanent station as contemplated in the aforementioned section of the said Manual.—*3rd Ind., Aug. 25, 1948, of Deputy Auditor General; DIF 100.061, Cebu.*

**PROVINCIAL PRISONERS EMPLOYED IN MUNICIPAL PUBLIC WORK, COST OF SUBSISTENCE AND TRANSPORTATION OF.**—

While there is no specific provision of law which provides that the cost of subsistence and transportation of provincial prisoners confined in provincial jails who, at the request of the municipal authorities, are detailed to and employed in municipal public works projects shall be borne by the municipality concerned, this Office believes that, inasmuch as the province is deprived of the services of such provincial prisoners, the cost of their subsistence and transportation during the period their services are utilized by the municipality concerned should, in fairness to the province, be borne by such municipality. In view hereof, this Office believes that the policy referred to in the 2nd indorsement hereon is in order and, accordingly, recommends the disapproval of the attached Resolution No. 33, dated June 26, 1948, of the Municipal Council of San Francisco, Cebu.—*4th Ind., Sept. 29, 1948, Deputy Auditor General to Sec. of the Int.*

\* *Traveling expenses of vice-mayors and municipal councilors.—When absent from their permanent stations on official business other than attendance at the session of the council, vice-mayors and councilors are entitled to reimbursement of their actual expenses of travel with the approval of the provincial governor. Traveling expenses are usually allowed a vice-mayor and councilor when engaged in a locust campaign, to be paid from the Locust Fund; when summoned as witness in a land registration case involving title of the municipality to the land in litigation; when acting in place of the municipal mayor; and when absent from their permanent stations on official business other than attendance at the session of the council, with the approval of the provincial governor. (Sec. 724, Revised Manual of Instructions to Treasurers, 1939 Edition, page 556.)*

## LIBERTY AND THE POLICE

A prized possession of democratic countries is the liberty of the subject. A recent high Court case in Britain illustrates effectively not only the value placed upon personal liberty by the British, but also the balance which is struck between the forces of law and the individual.

The facts of the case are simple. Mr. John Patrick Ludlow, actor, was waiting for a bus. He was wearing a thick coat and he had over his arm a thinner coat which he was taking to his tailor to be pressed. Mr. Ludlow was arrested by two plain-clothes policemen and marched to the local police station, on suspicion of having stolen the second coat.

Mr. Ludlow brought an action against the police claiming damages for false imprisonment. His version of the facts was accepted by the jury who awarded him 300 pounds damages with costs.

It might seem at first sight that this was an extremely unimportant action, almost a waste of time. But true democracy is really an expression of small liberties, and this case has its important aspects. As the judge in the case, Lord Hewart, observed: "If once we show any signs of giving way to the abominable doctrine that because things are done by officials therefore some immunity must be extended to them, what is to become of our country?"

In Britain the police are not the law. They are citizens with special powers, but they are subject to control and must use their special powers discreetly. In some ways this hampers them in their fight against crime. But it also acts as a most effective shield in the fight to safeguard individual liberty.—*From the "Christian Science Monitor."*