

# RULINGS OF THE GENERAL AUDITING OFFICE

**HIGH SCHOOL, MAINTENANCE OF BY MUNICIPALITY; ACCOUNTING OF INCOME AND EXPENDITURES.**—It appears that the Municipality of Peñaranda, Province of Nueva Ecija, is maintaining a high school out of tuition fees collected from the students enrolled therein, and that the government is not giving any aid therefor. This is authorized by Section 2250 of the Revised Administrative Code which reads as follows:

"After adequate provision has been made for the primary schools of a municipality, the council may establish and maintain intermediate, secondary, or professional schools; and with the approval of the Director of Education (now Public Schools), reasonable tuition fees may be charged for instruction in such institutions."

In view, however, of the disestablishment of the municipal school fund under Commonwealth Act No. 586, the income derived from, and the expenditures incurred in connection with, the operation of such municipal high schools should be taken up in the accounts as an integral part of the General Fund, but in order to distinguish the same from the other accounts carried in the General Fund the fund symbol "C" should be followed by a sub-classification (1), (2), (3), etc. as may be convenient, thus:

B-2-16(1)—Matriculation fees (High School)

C(1)—General Fund (High School), Unappropriated Account

C(1)-21(a,b, etc.), Public education

Ca(1)—Revenue Receivable (High School)

Ca(1)-24 — Tuition fees (High School)—5th Ind., August 4, 1948, of Dep. Aud. Gen. to Sec. of the Int.

**EXPOSITION AND FAIR, USE OF PROCEEDS FROM.**—The City of Dagupan, under Resolution No. 150 of the Municipal Board thereof, dated June 7,

1948, proposes to hold an Agricultural, Industrial, Commercial, Arts and Sciences Exposition and Fair for the purpose of raising funds to be distributed as follows: 60% for acquisition of high school site; 20% for puericulture center activities; and 20% for the Police Trust Fund. There is no doubt that the holding of such an Exposition and Fair will promote the prosperity and general welfare of the city and its inhabitants, and the appropriation of funds for the purpose would be within the purview of the general welfare clause, Section 16(nn), of the City Charter (Republic Act No. 170). There is also no doubt that the acquisition of a high school site is within the corporate powers of the city, and the use of its funds for the purpose is, therefore, within its legitimate functions. The giving of aid to the Puericulture Center is also a recognized function of local governments, attention being invited in this connection to Section 1074 of the Revised Manual of Instructions to Treasurers. The proposed use of the remaining 20% of the proceeds to be derived from the Exposition and Fair for the creation of a Police Trust Fund to take care of members of the police force and their families who might be in need of relief will also not be objected to by this Office in line with the action taken in the case of the City of Iloilo and the Molo Asylum (our 3rd indorsement dated April 11, 1946, Decision No. 314). In the light of the foregoing considerations, this Office will interpose no objection to the approval of the above-mentioned resolution.—6th Ind., Sept. 11, 1948 of Dep. Aud. Gen. to Sec. of the Int.

**REVOLVING FUND FOR PURCHASE OF RICE.**—Respectfully returned to the Honorable, the Secretary of the Interior, Manila, with the information that this Office will not interpose any objection to the setting aside of a sufficient amount from the surplus in the Provincial General Fund for a Revolving Fund to be used in the

purchase of rice to be resold to the inhabitants of the Mountain Province at cost plus reasonable charges for leakage and handling, provided that no National aid shall be used for the purpose, and provided further that the corresponding resolution of the Provincial Board thereat setting aside such amount is approved by the Department Head concerned under section 2106(a) of the Revised Administrative Code.—*2nd Ind., July 9, 1946 of Aud. Gen.*

**DIVISION SUPERINTENDENT OF SCHOOLS, EMPLOYMENT OF AN EDUCATIONAL PURPOSE; CONSIDERED A PROVINCIAL OFFICIAL FOR PURPOSES OF QUARTERS ALLOWANCE.**—Respectfully returned to the Honorable, the Secretary of Public Instruction, Manila, with the information that the amount of ₱47,460.00 was appropriated by the National Government under Act No. 245 of the Commonwealth, item I-IV-4, as “aid to especially organized provinces for educational purposes under the direction of the Director of Education or his representatives”. The employment of the

Division Superintendent of Schools in Zamboanga to perform duties assigned to him by Section 917 of the Administrative Code, is for educational purposes and the payment of salary and other allowances to him are payment for an educational purpose. The Division Superintendent of Schools by an opinion of the Honorable, the Secretary of Justice to which we do not object, is considered a provincial official for the purposes of Section 2 of Act No. 2907. The Honorable, the Provincial Board of Zamboanga grants under the provisions of that section quarters allowance to the said Division Superintendent of Schools and the corresponding resolution is approved by the Honorable, the Secretary of Public Instruction. Under the law and the resolution so approved, the Division Superintendent of Schools is entitled to quarters allowance and the cost of such allowance may properly be charged to the appropriation above referred to for the reason that it is an appropriation for an educational purpose.—*30th Ind., Oct. 10, 1939 of Aud. Gen.; G.A.O. F. 13.6 Zamboanga Prov.*

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