

## RULINGS OF THE GENERAL AUDITING OFFICE

WARRANTS OR CHECKS FOR ADVANCE SALARIES NEGOTIATED TO THIRD PARTIES CONSIDERED ORDINARY PRE-WAR OBLIGATIONS.—Officials, employees, and laborers who had received at the outbreak of the war treasury warrants or checks covering their three months advance salary and who have negotiated the same to third parties, do not come within the purview of Commonwealth Act No. 676 because in so far as they are concerned, they have already received their advance pay from the parties to whom they negotiated the warrants or checks. It is for this reason that the said treasury warrants and checks are considered ordinary pre-war obligations, the settlement of which does not come under the provisions of said Commonwealth Act No. 676.—*2nd Ind., May 16, 1946, of Aud. Gen. to Prov. Treas. of Neg. Or.*

REINSTATEMENT UNDER SECTION 260, ADM. CODE CONSTRUED.—Respectfully returned to the Secretary of Finance, Manila, concurring in the view of the Office-in-Charge of Civil Service as expressed in the last paragraph of the next preceding indorsement to the effect that "the reinstatement contemplated in Section 260 of the Revised Administrative Code refers to a reinstatement following exoneration and not one's appointment or re-appointment without regard to the administrative case pending against an employee or official." It may also be added that the reinstatement therein contemplated refers to a reinstatement to the same position occupied by the official or employee concerned at the time of his suspension, and not to an appointment to another position. As it does not appear herein that Mr. Honrado has been reinstated in the service as a result of his exoneration from the administrative case against him, and inasmuch as he has not been reinstated to the same position he was holding at

the time of his suspension on December 19, 1941, this Office believes that he cannot be paid salary corresponding to the period from December 19, 1941, to January 7, 1946. Besides, even if the requirements of section 260 of the Revised Administrative Code are complied with, payment of his salary during the period covered by the Japanese occupation, may not be authorized for obvious reasons.—*3rd Ind., Apr. 27, 1946, of Aud. Gen.*

SUBSTITUTE MUNICIPAL TREASURER, ADDITIONAL COMPENSATION OF NOT AUTHORIZED; SALARY AND TRAVELING EXPENSES OF PRINCIPAL CLERK DESIGNATED ACTING MUNICIPAL TREASURER OF ANOTHER MUNICIPALITY.—Respectfully returned, thru the Provincial Auditor, to the Provincial Treasurer, Santa Cruz, Laguna, with the information that the temporary employment of any of his clerks or deputies with *additional compensation* to take the place of Mr. Sulpicio F. Caday, Municipal Treasurer of Santa Maria, that province, during the latter's leave of absence with pay is contrary to section 259 of the Administrative Code. Such employment may be made by designation under section 557 of the same Code, but the substitute employee is not entitled to receive extra compensation. In case a principal clerk from another municipality is designated Acting Municipal Treasurer of Santa Maria, as proposed in the basic communication, his regular salary will be paid by the municipality where he is permanently employed, which salary, however, should be reimbursed by and billed against the province of Laguna. His traveling expenses may, however, be paid by the Municipality of Santa Maria to which he is temporarily assigned. *2nd Ind. Feb. 18, 1929 of Deputy Insular Auditor; See file 120 Paz, Jose Ma. de la, 1929 and 120, Zoilo Renegado, Sevilla, Bohol.*

EXCHANGING TREASURY CERTIFICATE WITH COINS, SURCHARGE ON NOT AUTHORIZED; HOW EXPENSES MAY BE REIMBURSED.—Respectfully returned to

the Honorable, the Secretary of Finance, Manila, with the information that this office is not aware of any law authorizing the collection of 5% surcharge for every peso changed with coins by the Provincial Treasurer.

In order that the province will be reimbursed, however, of part of the expenses that it may incur in exchanging treasury certificate with coins of various denominations, this Office will interpose no objection to having one half of the expenses charged against the general funds of the municipalities that need the coins, and the other half against the provincial general funds.—*2nd Ind., June 21, 1946, of Aud. Gen.*

**PRINCIPAL CLERK AS ACTING MUNICIPAL TREASURER — EXPENSES OF FOR SUBSISTENCE.**

Respectfully returned to the Honorable, the Secretary of Finance, Manila, inviting attention to the attached copy of our 4th indorsement dated March 19, 1946, on a similar case, in view of which this Office will offer no objection to payment from provincial funds in accordance with Section 709 of the Manual of Instructions to Treasurers of the attached voucher for P91.50 representing actual expenses for subsistence incurred by Mr. Cecilio Costales, Principal Clerk in the Office of the Municipal Treasurer of Naguilian, La Union, while on detail as Acting Municipal Treasurer of San Juan, same province, during the period from April 1 to May 31, 1946, if approved by that Department under Executive Order No. 78, series of 1946, subject however to availability of funds and the usual auditing requirements.—*4th Ind., July 2, 1948, of Deputy Aud. Gen.*

**ID.; PAYMENT OF STRAIGHT PER DIEM.**—In view of the representations made in the basic communication and the recommendation in the 3rd indorsement hereon, this Office will offer no objection to paying straight per diem of P0.75 a day to Mr. Doroteo Montieza while he was designated Acting Municipal Treasurer of Ubay for the period from June 1 to October 31, 1945, it appearing that while he was temporarily detailed to perform the du-

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dies of an accountable official with increased responsibilities, his pay remained as that of his former position as principal clerk of Maribojoc at the rate of P45.00 a month, provided such payment of per diem in excess of three months would be approved by the President of the Philippines.—*4th Ind., March 19, 1946 of Dep. Aud. Gen. to Sec. of Finance.*

JULY, 1949