

"OUR LOCAL OFFICIALS"

Frontispiece Picture:

HON. MANUEL CUENCO

Provincial Governor of Cebu and Chairman, Conference of Provincial Governors and City Mayors.

Personal Circumstances:—Born in Cebu City, November 10, 1907 and married to nee Milagros Veloso.

Schools attended and honors:—Always at top of class from elementary grades to high school; *magna cum laude* in A. A. (Pre-Medic); *Meritissimus* in Doctor of Medicine, U.S.T., 1931; post-graduate work in general medicine and surgery, University of Vienna, Austria; and practiced clinical surgery in Berlin, Germany.

Experiences and Positions held:—Plant Physician of Cebu Portland Cement Co. for three years; practiced profession at St. Joseph Hospital; Manager, Bisaya Land Transportation Co. (1935) and President and Manager of Monte de Piedad de Cebu (1941); appointed provincial governor of Cebu in 1946 at the age of 41; elected to same position in 1947 by unprecedented majority of 30,000 votes; and chosen unanimously early in 1948 as Chairman of the Conference of Provincial Governors and City Mayors.

Achievements:—Rebuilt roads of provinces; established eleven high schools in strategic municipalities; initiated opening of Sudlon Agricultural High School, a Soil Conservation Service, the Roxas Memorial School of Fishery, and a provincial nautical school. Plans reopening of Madrیدهjos Cannery and founding of a Cebuano colony in Negros Oriental.

Instrumental in installing modern sanitary facilities and starting new deal for prisoners and delinquents by having them taught handicrafts.

Ran provincial government economically and had unexpended balance of ₱200,000 at end of 1948 fiscal year.



BALBINO KABIGTING Y YUSON
Provincial Treasurer of Laguna

Birth, parentage and family.—Born in Arayat, Pampanga on March 31, 1878; grew up in San Isidro, Nueva Ecija; son of Nicolas Kabigting and Froylana Yuson; married on December 2, 1902 and became a widower on Nov. 1, 1947; had nine children—seven died in infancy and two, daughters, survived and already married.

Education.—Elementary education in Arayat, Pampanga and San Isidro, Nueva Ecija; secondary education in private colleges in Cabanatuan and Manila; obtained no college degree due to the revolution from 1896 to 1898.

Eligibilities.—Second grade, 1903; Assistant Provincial Treasurer, 1911; and Certified Public Accountant, 1927.

Experiences and Activities.—Clerk (Spanish Gov't.), Court of First Instance, San Isidro, Nueva Ecija, 1894-'95; clerk (Spanish Gov't.), Justice of the Peace Court, Arayat, Pampanga, 1895-'96; Clerk (Spanish Gov't.), Custom House, Manila, 1897-'98; principal
(Continued on page 226)

Instructions . . .

- (a) In the capitals of Cebu, Iloilo, Zamboanga, and Davao 400.00+
 - (b) In first and second class municipalities 280.00+
 - (c) In third, fourth and fifth class municipalities 200.00+
8. Proprietors, lessees, or concessionaires of cabarets 50.00+

For example, if in municipality "X" the existing annual rate of municipal license tax on retail dealers in tuba, basi, and tapuy is ₱8, then the annual rate of municipal license tax to be fixed now for such business should be ₱10 plus ₱8 or ₱18 x x x

To repeat, the imposition of the combined national and municipal rates on the above business will not mean any additional burden on the part of the taxpayers concerned since, as already stated, the national taxes thereon have been or are being abolished. Provincial boards, provincial treasurers, and municipal and municipal district treasurers should therefore urge municipal councils and municipal district councils to act immediately in accordance with the above instructions. Should the combined rate x x x exceed by more than 50% the municipal license tax in force in the municipality or municipal district, such increase is hereby approved under the provisions of Section 4(3) of Commonwealth Act No. 472.

(To be continued)

Scope . . .

en manera alguna.

Se revoca la sentencia apelada, se declara válida la ordenanza No. 8 del Municipio de Tanauan, Leyte, y se absuelve al demandado de la condena de daños y perjuicios, sin especial pronunciamiento en cuanto a las costas.

Así se ordena.

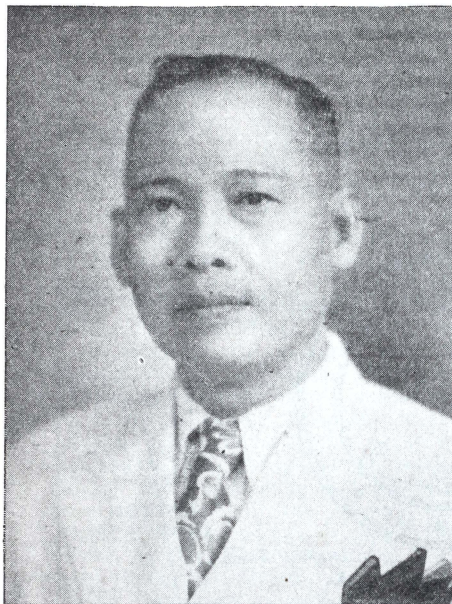
RAMON AVANCEÑA

CONFORMES: *Antonio Villa-Real, Carlos A. Imperial, Anaclato Diaz, Jose P. Laurel, Pedro Concepcion, Manuel V. Morán.*

OUR LOCAL . . .

clerk (Spanish Army), Quartermaster, Cabanatuan, Nueva Ecija and San Fernando, Pampanga, 1898; special deputy, Provincial Treasury, San Isidro, Nueva Ecija, 1901; traveling deputy, Provincial Treasury, San Isidro, Nueva Ecija, 1902-'04; Municipal Treasurer and Deputy Provincial Treasurer, San Isidro, Nueva Ecija, 1904-'06; Deputy Treasurer, Provincial Treasury, San Isidro, Nueva Ecija, 1908-'09; senior clerk, District Auditor, San Isidro, Nueva Ecija, 1909-'10; chief clerk and deputy, Provincial Treasury, Bulacan, 1910-'12; Actg. Provincial Treasurer, Bulacan, 1912-'13; chief clerk and deputy treasurer, Provincial Treasury, Bulacan, 1913-'14; Actg. Provincial Treasurer, Bataan, 1914-'16; Provincial Treasurer and Agent, P.N.B., Surigao, 1916-'17; Provincial Treasurer, Bohol, 1917-'20; Provincial Treasurer, Rizal, 1920-'21; Provincial Treasurer of Laguna and President, Provincial Treasurers' Association, 1921-'33; Provincial Assessor, Laguna, 1925-'33; Agent, P.N.B., Laguna, 1921-'33; Provincial Treasurer, Provincial Assessor, and Agent, P.N.B., Rizal, 1933-'39; Provincial Treasurer, Provincial Assessor and Agent, P.N.B., Batangas, 1939-'44; Provincial Treasurer, Rizal, 1944; and Provincial Treasurer, Provincial Assessor and Agent, P.N.B., Laguna, 1945—.

Designations. — Member, Financial Survey Committee of the Department of the Interior and Labor, 1933; Member, Committee on Local Finance, in cooperation with the Constitutional Convention, 1934; Supervising Treasurer for the Third District (Rizal, Marinduque, Mindoro, Cavite, Bataan, Palawan and Manila), 1935; Member, Committee on Coordination of Collection Activities (Dept. of Finance), 1937; one of the judges of the Sweepstakes draw of 1937 and detailed in 1939 by the President of the Philippines to assist in the assessment work in the newly created Quezon City.



LADISLAO PALMA
Provincial Auditor of Cebu

Born in Camiling, Tarlac, on June 27, 1895; graduated from the intermediate school of same town in March, 1910; appointed municipal teacher of said town at ₱15 a month; studied stenography, typewriting and bookkeeping; employed as clerk in the unclassified municipal treasury service in Camiling, Tarlac, and provincial treasury of Bohol and Cebu, 1912-13; entered the classified civil service on May 1, 1913 in Butuan, Agusan; clerk, Auditor's Office, Bukidnon, 1916; served in District Auditors' Offices in several provinces in Luzon and in Mindanao, transferring from the Mt. Province to the Central Office, Manila, in 1920. In Manila, he was assigned in the Department of Corporations, Inspection and Examination as field examiner at ₱1800 per annum; made in 1923 as

chief of section in the Department of Insular Audits at ₱2400; transferred to the Bureau of Lands in 1924 as Chief Accountant at ₱3,200; returned to the Bureau of Audits in 1929 and started his career as Provincial Auditor in one dozen provinces of Luzon, and the Visayas from 4th, thru 3rd and 2nd, to 1st-class provinces, with Cebu, his present station, as his 13th assignment from 1947, by transfer from Negros Occidental. Auditor Palma is also an attorney-at-law and a certified public accountant.

(Continued on page 236)

It is just as hard to do your duty when men are steering at you as when they are shooting at you.

—Woodrow Wilson

United Wine Merchants

*Manufacturers of
high class wine*

884-892 Trabajo, Manila

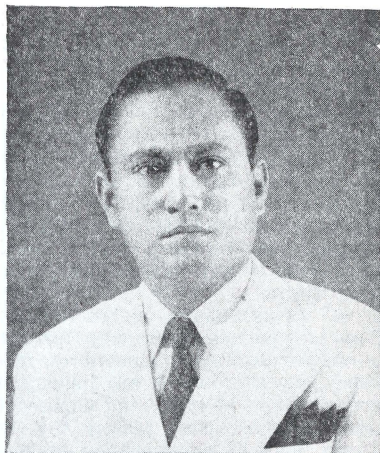
Sanitary . . .

paration in the case of every 'fiesta' held, they would cease to be detrimental to the public health.

"These 'fiestas' undoubtedly bring a great deal of money to the towns at which they are held and are an important source of revenue to the townspeople, but if they also bring with them diseases which cost the municipal, provincial, and insular governments large sums of money to eradicate, they cease to be a benefit, and become a bad business proposition, carrying with them losses in life and money which make them most undesirable."

The above suggestions of the Director of Health are approved by this Office as they will undoubtedly contribute to the eradication of dangerous communicable disease. Municipal councils, therefore, are directed to comply therewith strictly, and for the purpose, consult with the health authorities as to the best means of carrying out the above suggestions at least two months before the date of the celebration of

Our Local . . .



FILEMON SAMACO
*Municipal Mayor of Calapan,
Mindoro.*

Born Nov. 22, 1902, in Calapan, Mindoro; married to Marta Ylagan; high school graduate and second grade eligible; had been public school teacher, bud-rat inspector, deputy governor; paymaster, auditing clerk, and, previous to his election to his present post, acting municipal mayor of the same municipality by appointment. *Hobbies:* Reading books and poultry raising. *Motto:* "Be Helpful".

N. O. Barrios Trading

General Merchandising

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CRYSTAL SOUND DEVICES

403 Sta. Mesa Blvd.

Manila, Philippines

the *fiesta* in the municipality.

Failure to comply with the above instructions will be considered by this Office sufficient cause for the imposition of disciplinary punishment upon the negligent officials.

(Prov. Cir. No. '124.)

Mama, when the fire goes out where does it go?

My dear boy, I don't know. You might just as well ask me where your father goes when he goes out.