

THE MAURA LAW

Royal Decree of May 19, 1893
(Continued from August Number)

Section 22. The Provincial Board shall have charge of the safe in which the "Income of the Towns" is deposited, the keepers of the keys being the district attorney, the collector of revenue, and one of the members of the *Principalia*, elected by the captains of the towns, who shall be designated by lot from among the members of the Board.

In order to regulate cash transactions and those of the accounting of receipts and disbursements, by accounts current which must be kept for each town, and other details of this service, as well as for the work of the office of the Secretary, the Board shall order the appointment of a person sufficiently competent, with an adequate stipend, which shall be paid *pro rata* from the "Income of the Towns".

The same person shall act as the Secretary of the Board, without voice or vote, keeping the book of minutes signed by all those attending each session.

The three keepers of the keys shall be personally and principally liable for the "Income of the Towns" which is deposited in the special safe of the provincial governments; and the other members of the Board shall be subsidiarily liable.

Any member of the Board may demand an accounting any day he may see fit, so as to ascertain the condition of the treasury and of the balance it may contain; and such an examination must thereupon be made without any excuse or pretext whatsoever.

Section 23. The observations or recommendations, occasioned by the task of inspection and of review entrusted to the Board, shall be communicated officially to the Governor of the Province, together with the documents or data pertinent thereto, so that the said authority may determine what may be proper.

The Board may also address to the Governor-General, through the Governor of the Province, any statements,

memorials, or recommendations it may adjudge conducive to the welfare of the towns or to an orderly conduct of the administration.

CHAPTER TWO—ADMINISTRATION AND FINANCES OF THE TOWNS

Section 24. The "Income or Funds of the Towns", exclusively destined to community needs, shall be made up of the proceeds from the following taxes and imposts:

1. Fisheries.
2. Certificates of ownership of cattle.
3. Certificates of transfer.
4. Rents and products of city or rural property belonging to the town.
5. Billiard-tables.
6. Theatrical performances and horse-races.
7. Markets.
8. Slaughter-houses.
9. Turnpike-duties and ferry tolls.
10. Pounds for animals.
11. Tax for lighting and cleaning streets.
12. Surtax of 10 per cent, on the urban tax.
13. Municipal fines.
14. Tax on rural property establishment be created according to law.
15. Fifteen days' personal service tax.
16. Other sources of revenue which may be created according to the conditions of each town.

Each municipal tribunal, with the presence of the delegates of the *Principalia* and the Reverend Parish Priest, shall of course establish such impost or taxes mentioned under Numbers 1 to 15, as it may deem advisable; but the resolution creating new imposts, according to Number 16, must be submitted to the Governor of the Province before its discussion. The Governor may or may not authorize them, after hearing the Provincial Board, according as he may adjudge it expedient for the general and the town's interests.

Section 25. Every municipal tribunal, once constituted in accordance with this provision, shall—with the presence of the delegates of the *Principalia* and of the Reverend Parish Priest—prepare a statement of the fixed sources of revenue with which it is to meet the current expenses of the town. In this statement no amount can be embodied when it accrues from the tax which may be placed upon rural property, in accordance with Number 14 of the preceding Section; as a separate account and statement must be kept of all the receipts relative thereto, which shall be used exclusively to defray the cost of local community public works.

The statement of permanent ordinary sources of revenue, referred to in the preceding Section, shall be the budget of annual receipts of the town. It shall continue in force indefinitely, with the additions or alterations which may be introduced therein in a legitimate manner and true and duly certified copies shall always be on file with the Municipal Tribunal and the Provincial Board.

Every three years the estimate of the revenues appearing in the statement shall be revised by the Board and each revenue item shall be set down only to denote the amount collected annually, in accordance with the average collections calculated from the accounts of the previous years.

Section 26. The imposts and taxes which constitute the "Income or Funds of the Towns," with the exception of those which may be placed upon rural property, may be farmed out by the municipal tribunals at a public auction, in the manner prescribed in Section 12 and for periods not exceeding three years.

The imposts and taxes not farmed out shall be collected by the *cabezas de barangay* or by the other persons entrusted therewith who may be designated in writing, and at the periods and intervals which the Municipal Tribunal may determine, under the personal responsibility of its members.

At the end of the period of collection, the person in charge thereof shall

deposit with the Municipal Tribunal the receipts which he may not have been able to turn into specie. He shall not be held accountable for the failure to make the collection, when such a failure is not due to negligence or bad faith.

The Tribunal shall take such action as may be contributive to the payment by the delinquents of the amounts which they have come to owe.

Section 27. To each taxpayer and for the amount collected, there shall be issued a receipt signed by the Captain and by the person in charge of the collection.

This person shall make his deposits weekly, during the period of the collection, with the Municipal Tribunal, the Captain giving him receipts for the amounts deposited with a statement of the items to which they pertain.

The Captain shall retain, at the time of the deposit, a duplicate of the receipt, with the signature of the collector, in order to make a record at the proper time of the deposit of the collection in the safe of the "Income of the Towns."

The person in charge of the collection shall also prepare a detailed statement of the collections, by items, for transmission to the Provincial Board at the times specified in the regulations.

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How to Secure . . .

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administration, operation and maintenance of the market and/or slaughterhouse, and if the income is not sufficient to cover same, whether the deficiency could be covered from the regular income of the applicant entity.

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Ruling of the

(Cont. from page 459)

In view of the foregoing, therefore, this Office believes that payment of the salary increase of Mr. Rafael L. Carranza may be allowed in audit. *3rd Ind., June 23, 7937, of Aud. Gen. to Prov'l Aud., Masbate, Masbate; G.A.O. File No. 390.*