[REPUBLIC ACT NO. 1836, June 22, 1957]

AN ACT TO AMEND CHAPTER FIFTY-SIX OF THE REVISED ADMINISTRATIVE CODE SO AS TO PROVIDE FOR THE CLASSIFICATION OF PROVINCES, AND TO FIX THE SALARIES OF PROVINCIAL OFFICIALS.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Chapter Fifty-six of the Revised Administrative Code is amended by inserting between sections two thousand sixty-seven and two thousand sixty-eight thereof two new sections, to be known as sections two thousand sixty-seven-A and two thousand sixty-seven-B which shall read as follows:

"SEC. 2067-A. *Classification of provinces.*—Provinces are divided into seven classes, according to their income, as follows:

"(*a*) First Class: The provinces that have obtained an average total revenue of one million five hundred thousand pesos or more *per annum* during the last five fiscal years;

"(*b*) Second Class: The provinces that have obtained average total revenue of one million pesos or more but less than one million five hundred thousand *per annum* during the last five fiscal years;

"(*c*) Third Class: The provinces that have obtained an average total revenue of seven hundred hundred thousand pesos or more but less than one million pesos *per annum* during the last five fiscal years;

"(*d*) Fourth Class: The provinces that have obtained an average total revenue of five hundred thousand pesos or more but less than seven hundred thousand pesos *per annum* during the last five fiscal years;

"(*e*) Fifth Class: The provinces that have obtained an average total revenue of three hundred thousand pesos or more but less than five hundred thousand pesos *per annum* during the last five fiscal years;

"(*f*) Sixth Class: The provinces that have obtained an average total revenue of one hundred fifty thousand pesos or more but less than three hundred thousand pesos *per annum* during the last five fiscal years; and

"(g) Seventh Class: The provinces that have obtained an average total revenue of less than one hundred fifty thousand pesos *per annum* during the last five fiscal year: *Provided*, That revenue as used in this Act shall be interpreted to mean all revenues and receipts accruing the province except proceeds from bond issues, proceeds from or repayment of loans, aids from the National Government, private contributions and donations, return advances to economic enterprises, sales of fixed assets, income from sale of real property, prior year adjusts inventory adjustment, and other receipts not regularly recurring each fiscal year: *Provided, further*, That no readjustment of the classification shall be made oftener once in

five consecutive years, except in cases of the diminishing revenues when the Secretary of Finance may in his discretion, order at any time the readjustment of the classification of any province in accordance with the foregoing schedule."

"SEC. 2067-B. *Salaries of provincial officials.*—The annual salaries of provincial governors, provincial treasurers, provincial fiscals, provincial auditors, provincial health, provincial assessors, assistant provincial treasurers, assistant provincial auditors, assistant provincial health officers and assistant provincial assessors shall be as hereinbelow fixed:

"In first class provinces: For provincial governors, twelve thousand pesos; for provincial treasurers, provincial fiscals, provincial auditors, and provincial health officers, seven thousand eight hundred pesos; for provincial assessors, seven thousand two hundred pesos; for assistant provincial treasurers, assistant provincial auditors and assistant provincial health officers, five thousand one hundred pesos; and for assistant provincial assessors, four thousand five hundred pesos;

"In second class provinces: For provincial governors, ten thousand pesos; for provincial treasurers, provincial fiscals, provincial auditors, and provincial health officers, seven thousand five hundred pesos; for provincial assessors, six thousand nine hundred pesos; for assistant provincial treasurers, assistant provincial auditors and assistant provincial health officers, five thousand one hundred pesos; and for assistant provincial assessors, four thousand five hundred pesos;

"In third class provinces: For provincial governors, nine thousand six hundred pesos; for provincial treasurers, provincial fiscals, provincial auditors, and provincial health officers,, seven thousand two hundred pesos; for provincial assessors, six thousand six hundred pesos; for assistant provincial treasurers, assistant provincial auditors and Provincial health officers, four thousand eight hundred Pesos; and for assistant provincial assessors, four thousand two hundred pesos;

"In fourth class provinces: For provincial governors, eight thousand four hundred pesos; for provincial treasures, provincial fiscals, provincial auditors, and provincial health officers, six thousand nine hundred pesos; for provincial assessors, six thousand three hundred pesos; for assistant provincial treasurers, assistant provincial auditors and assistant provincial health officers, four thousand five hundred sixty pesos; and for assistant provincial assessors, four thousand one hundred twenty pesos;

"In fifth class provinces: For provincial governors seven thousand two hundred pesos; for provincial treasurers, provincial fiscals, provincial auditors, and provincial health officers, six thousand six hundred pesos; for provincial assessors, six thousand pesos; for assistant provincial treasurers, assistant provincial auditors and assistant provincial health officers, four thousand one hundred twenty pesos; and for assistant provincial assessors, four thousand eighty pesos;

"In sixth class provinces: For provincial governors, six thousand six