

[REPUBLIC ACT NO. 1063, June 12, 1954]

**AN ACT GRANTING PROVINCIAL BOARDS GREATER AUTONOMY
IN THE PREPARATION OF THE PROVINCIAL BUDGET, AMENDING
FOR THIS PURPOSE CERTAIN SECTIONS OF THE REVISED
ADMINISTRATIVE CODE.**

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

SECTION 1. Sections two thousand one hundred nineteen and two thousand one hundred twenty of the Revised Administrative Code, as amended, are further amended to as follows:

"SEC. 2119. *Detailed statement of receipts and expenditures.*—On or before the fifteenth day of April of each year the provincial treasurer shall present to the provincial governor a certified detailed statement of all receipts and expenditures pertaining to the preceding fiscal year and to the current fiscal year up to and including March thirty-first, together with an estimate of the receipts and expenditures for the remainder of the current fiscal year and also an estimate of the receipts for the ensuing fiscal year. Within the same period the heads of the various offices in the provincial government shall submit to the provincial governor a statement of the proposed expenditures recommended by them for their respective offices during the ensuing fiscal year. Upon receipt of the foregoing statements the provincial governor shall prepare the budget for the ensuing fiscal year. The said budget shall contain an estimate of receipts as submitted by the provincial treasurer and his proposed expenditures for the ensuing fiscal year.

"The proposed expenditures for salaries and wages shall specify the number of positions, their respective designations or rate of salaries and wages which should not exceed the standard rate fixed by law or regulation. In case a reduction of salaries and wages becomes necessary such reduction shall be general in character, and the percentage thereof shall be uniform for similar rates of salaries and wages. Abolitions of positions shall not take effect except upon approval by the Secretary of Finance.

"The provincial governor shall submit the budget to the provincial board not later than May sixteen of the year."

"SEC. 2120. *Estimate of revenues and receipts for current year.*—*Annual provincial budget.*—Immediately upon receipt of the statement of receipts and expenditures from the provincial governor, the provincial board, upon the basis of such estimated income, shall make detailed