operas. At 79 Oliver Wendel Holmes wrote Over the Tea Cups. At 80 Goethe completed Faust. At 83 Tennyson wrote Crossing the Bar, and at 80 Cato began the study of Greek. Their accomplishments are not necessarily glandular.—From Your Life.

RULING OF ...

(Continued from page 503) connection with the provincial carnival which was held at San Fernando, the capital of the province.

The question is whether or not the Municipality of Masantol can validly appropriate the amount and for the purpose cited above.

There is no doubt that a municipality has power to appropriate money as contribution to the provincial exnibition fund or to defray the expenses of local fairs or to enable the municipality to take part in the fairs conducted by other provinces. (Section 2293, Rev. Adm. Code. But the money so appropriated has been interpreted by this Office to be available only for expenses in connection with expositions but not carnivals which are not contemplated by the law. (Decision of the Auditor General No. 129, dated February 3, 1939).

The proposed expenditure, therefore, being in connection with the participation of the municipality of Masantol in the provincial carnival at San Fernando, the same may not be allowed in audit there being no law which authorizes municipalities to participate in carnivals.—2nd Ind., August 5, 1946, of Aud. Gen. to Sec. of the Int.

PROVINCIAL AUDITOR, QUAR-TERS ALLOWANCE OF UNDER ACT 2007.—In accordance with the provisions of Section 2, Act No. 2907, this Office will offer no objection to the cranting of quarters allowance to the provincial Auditor thereat at the rate of $\mathbb{P}30.00$ a month effective July 1, 1947, upon resolution of that Body, subject to the availability of appropriation and funds and to the usual auditing requirements.—1st Ind., July 8, 1947, of Dep. Aud. Gen. to Prov. Reard of Batanes.

INSPECTION BY OFFICIALS

INSPECTIONS BY PROVINCIAL GOVERNORS [Sec. 110, C.P.C.]

It is desired that the inspections made by provincial governors every six months or oftener, in accordance with section 2083 of the Administrative Code, be as exhaustive as possible and the governors should, in addition to disposing of such minor matters as may need their attention —

(a) Assure themselves that peace and order are an accomplished fact in each municipality; otherwise, make an investigation of, and take immediate appropriate action on, any trouble or cause of trouble threatening peace and order in the community;

(b) Hear and take appropriate action on all complaints that may be received in each locality against any government official, employee or institution;

(c) See that municipal councils hold meetings regularly and that their minutes are written properly and promptly in accordance with section 2232 of the Administrative Code and section 152 of this Compilation;

(d) See that the civil registers are properly posted in accordance with section 2212(d) of the Revised Administrative Code and section 457 of this Compilation;

(e) Test, directly or through the municipal (presidents) mayors and chiefs of police, the familiarity of the members of the police force with the laws and resolutions of the provincial board of general application in the locality, and ordinances in force in each municipality;

(f) Review the formation of the police, firemen, and prisoners, and examine their uniforms, equipment, arms and appliances so as to be sure that thev conform to the prescribed standards; and that the employees are sufficiently instructed in the use of their equipment and apparatus including the auxiliary voluntary firemen squads where they may have been organized;

(g) See that the campaign for the eradication of gambling, vagrancy and other vices, where they may exist, is carried out constantly and effectively

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