

EXPENSES INCURRED BY DELEGATION TO WELCOME THE SPEAKER AND HIS PARTY. — In line with the action taken on previous similar cases, the amount appropriated under Resolution No. 8, series of 1947, of the Municipal Council of Malinao, Albay, for the purpose of defraying the expenses incurred by the delegation of said municipality in welcoming Speaker Perez and Party to the Province as well as to cover future expenses that may be incurred by similar delegation in welcoming national officials that may visit the province, is not allowable in audit, there being no provision of law authorizing payment of such expenses from government funds. —*8th Ind., July 31, 1947, of Aud. Gen. to Sec. of the Int.*

REQUISITION FOR EQUIPMENT OR SUPPLIES CHARGEABLE TO ACCOUNT "E-3", APPROVAL BY MUNICIPAL TREASURER NECESSARY.—Respectfully returned to the Director of Education, Manila inviting attention to the next preceeding indorsement in view of which the action of the Provincial Auditor of Tarlac in requiring that all requisitions DPS Form No 1, covering purchases of supplies and materials chargeable against account "E-3," Maintenance and Operation of Primary Classes in the municipalities, should be approved by the municipal treasurers concerned is hereby confirmed —*3th Ind., March 19, 1940, of Aud. Gen. GAO File No. 414; See Provincial Treasurers' Memorandum No. 552, dated April 13, 1940.*

APPROPRIATION FOR PICTURE OF MUNICIPAL OFFICIALS AND EMPLOYEES IN CARNIVAL DIRECTORY.—It appears that under its resolution dated March 31, 1946, the municipal council of Masantol, Pampanga, appropriated the amount of ₱60 to defray the expenses for a picture of all the municipal officials and employees thereat to be used in the preparation of the Pampanga Directory in
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I, who belong to a young generation, anxious to do something for their country and restless before a mysterious future, need to go to men who have seen much and studied more in order that with their experience we could supplement our short years and scant knowledge. We also need the applause and blessing of the old to encourage us in the colossal struggle and the gigantic campaign which we have placed upon our puny shoulders.

However great might be our enthusiasm, however confident might be our youth, however bright might be our illusions, we nevertheless hesitate at certain moments, particularly when we see ourselves alone and abandoned.

In the titanic work for a common regeneration, without stopping to march forward we turn now and then our eyes toward our elders in order to read in their faces their judgment upon our acts. For this thirst for knowing the past, for learning, in order to face the future, we go to persons like you. Leave to us in writing your thoughts and the fruit of your long experience in order that with them, condensed in a book, we do not have to study again what you have studied, but to such inheritance which we receive from you we may add only our own harvest, either by broadening or by increasing it.—*From Rizal's letter to Father Vicente Garcia, Madrid, January 7, 1891.*

RIZAL ON VISAYAN AND TAGALOG

I am also learning Visayan and I am beginning to understand a little the inhabitants here (Dapitan). Can you give me a reason, linguistic or ethnological, of the change of the Tagalog *i* to the Visayan *o*? The change from the palatal to the labial sound, and vice versa, to what is it due? Is it the consequence of an error in reading the punctuation marks in the written characters? In the Visayan language I see traces of nouns of a much older form than in the Tagalog, and yet the Tagalog conjugation contains not only the forms of the Visayan but also
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INSPECTION BY OFFICIALS

INSPECTIONS BY PROVINCIAL GOVERNORS

[Sec. 110, C.P.C.]

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

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RULING OF . . .

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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 exhibition 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, QUARTERS ALLOWANCE OF UNDER ACT 2907.—In accordance with the provisions of Section 2, Act No. 2907, this Office will offer no objection to the granting of quarters allowance to the Provincial Auditor thereat at the rate of ₱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. Board of Batanes.*

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 they 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