

# EXECUTIVE DETERMINATION

**NATIONAL ALLOTMENTS FOR SPECIFIC PROJECTS NEED NOT BE TAKEN UP IN PROVINCIAL BUDGET.**—Your supplemental budget No. 25, road and bridge fund, is not necessary as the national allotments therein taken up are for specific projects and they do not need budgetary action on your part in accordance with the provisions of Section 310 of the Manual of Instructions of Treasurers. *Letter dated July 6, 1947, of Undersecretary of Finance to Provincial Board of Lanao.*

## DESIGNATION OF PROVINCIAL BOARD MEMBER TO PERFORM MINISTERIAL DUTY—REQUISITES.

— With reference to your Resolution No. 973, current series, authorizing members Ramon Soler and Ramon Ingente of that body to make a trip to Manila beginning September 6, 1946, for the purpose therein stated, attention is invited to Section 2096 of the Revised Administrative Code, which provides that "either elective Member may be required, for the time specified in such resolution, to perform the duties of any provincial officer or to perform any ministerial duty required by the Board." This provision of the law has been construed to mean that only one member may be so designated at a time and for a specified period. Our records show that Member Ingente made a trip to Manila covering the period from September 6 to 10, 1946. As evidently said trip was made pursuant to the above-mentioned resolution, the same resolution is hereby approved under Section 2096 of the Administrative Code insofar as Mr. Ingente is concerned. Hereafter, in making similar designation, the inclusive period of such designation should be given in the resolution as required by the law mentioned herein.—*Letter dated Sept. 24, 1946 of Sec. of the Int. to the Provincial Board of Quezon.*

**RURAL POLICEMEN, STATUS OF.**—The municipal police force constituted

in the Revised Administrative Code refers only to members, regular or special, who have been duly appointed pursuant to Sec. 2259 of the Revised Administrative Code and Executive Order No. 175, s. 1938. Rural policemen are those who assist in the maintenance of peace and order in their respective localities. More or less, they fall in the category of temporary policemen who are generally appointed with the nominal salary of ₱1.00 per annum, although they may receive aid in the form of cash, rice and other foodstuffs voluntarily donated by civic-spirited inhabitants of the municipality when authority to solicit contribution has been previously secured from proper authorities (Par. 2 & r, Prov. Cir. (Unnumbered) dated 31 March 1947). Their designation as such rural policemen carries with it no police authority of any kind. On the query whether rural police falls within the purview of the municipal police as defined in the Revised Administrative Code, the answer is in the negative.—*Opinion of Staff Judge Advocate of the Philippine Constabulary quoted in 3rd Ind., Oct. 23, 1948 of the Chief of Constabulary to the Sec. of the Interior.*

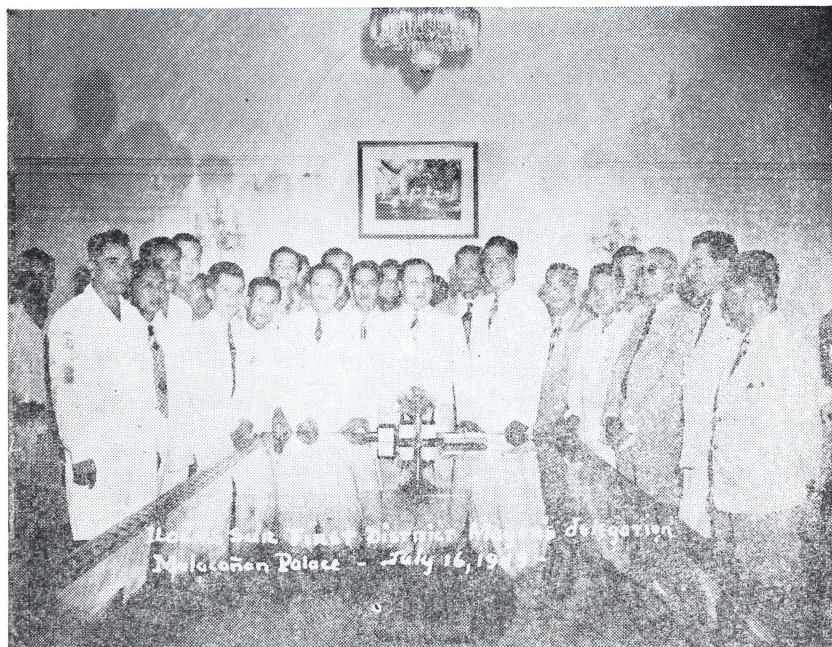
**MINIMUM STANDARD AREAS FOR INTOWN PARK, PLAZA AND SCHOOL SITES.** We are recommending a minimum standard of two hectares per thousand population to be set aside for intown park and plaza purposes, exclusive of playgrounds and playfields. An elementary school site for a neighborhood unit having a population of 5,000 should be centrally located. It should contain an area of at least one and one-half hectares (1.5 Ha.) and should be so located that children would not have to pass through roads traversed by heavy traffic.—*From 6th Ind., Nov. 15, 1946, of Adviser to the President on Planning to the Sec. of the Int.*

**PETIT CARNIVAL AND BEAUTY CONTESTS, HOLDING OF BY MUN-**

ICIPALITY CANNOT BE AUTHORIZED.—Respectfully returned to the Provincial Board, Dipolog, Zamboanga, inviting attention to the attached copy of the 2nd Indorsement, dated November 11, 1946, of the Auditor General, regarding the holding of carnival; to Executive Order No. 20, series of 1907, prohibiting public officials and employees from taking part directly or indirectly in the solicitation of voluntary contributions, and to Administrative Order No. 11, dated June 4, 1936, prohibiting public officials and employees from taking part directly or indirectly in beauty, popularity and other contests. In view thereof, favorable consideration of the proposed holding by the municipality of Pagadian of petit carnival and beauty contests and the solicitation by municipal officials and employees of voluntary contributions for that purpose cannot be given by

this Department.—1st Ind., March 12, 1947, of Sec. of the Int.

AUTOMOBILE ALLOWANCE, WHEN MAY BE GRANTED.—It appears from the attached Resolution No. 144, current series of that body that the automobile being utilized by the Provincial Governor in his official travels is government-owned. For this reason, allowance therefor is not necessary, inasmuch as under the provisions of Executive Order No. 172 series of 1938, as amended by Executive Order No. 51, current series, said vehicle should be operated under the provincial garage, and the salary of the driver from the garage fund. In other words, transportation allowance may be granted only at the rates provided in said Executive Order, if the official concerned owns an automobile. In this case, the official concerned has to employ a driver and pay the



*Ilocos Sur's District Mayors*

salary thereof as well as the gasoline consumed and the maintenance of the car out of the allowance granted him.—3rd Ind., May 2, 1947, of Sec. of the Int. to the Provincial Board of Bulacan.

**DONATION OF GOVERNMENT FUNDS IN RECOGNITION OF SERVICE TO PROVINCE NOT AUTHORIZED BY LAW.**—Respectfully returned to the Provincial Board, Naga, Camarines Sur, regretting that favorable action cannot be taken by this Department on the proposition made in its attached Resolution No. 653, current series, to donate the amount of P500 to Mr. Roque Alba, principal of the Camarines Sur High School, in "recognition of his work and service" to the province, there being no law sanctioning the proposed donation.—1st Ind., No. 21, 1946, Sec. of the Int.

**PAYMASTER AND INSPECTOR-CHECKER, EMPLOYMENT OF CHARGEABLE AGAINST THE ENGINEERING FUND.**—This Department can not view with favor the permanent appointment by a Provincial Treasurer of a paymaster or by a Provincial Auditor of an inspector-checker, whose salaries will be chargeable against the engineering fund. The legality of such appointments is open to serious doubts. But the principal reason for this view is that the engineering fund is a special fund, which may be spent exclusively for the particular purpose or purposes for which it has been created. The expenditure of that fund for the payment of salaries of employees or laborers appointed by officials other than the District Engineer is not among those purposes.

However, it is a matter of common knowledge that in not a few cases the general fund of a province is not sufficient for the purposes for which it has been created while ordinarily the engineering fund is more than enough to meet the expenses of the District Engineer's Office. Consequently, there are times when, for lack of necessary personnel, the Office of the Provincial Treasurer is unable to pay on time the wages of laborers of the District Engineer.

and the office of the Provincial Auditor is delayed in the checking and inspection of materials and supplies for public works and in the latter the execution of public works projects suffers delays that are damaging to the public interest.

It would, therefore, seem obvious that, in the interest of the public welfare, District Engineers may agree, under proper limitations and conditions, to the expenditure of the engineering fund for the payment of salaries and/or wages of employees or laborers appointed by the Provincial Treasurer or Provincial Auditor and whose duties are discharged in connection with the activities of the office of the District Engineer. If the District Engineer of a particular province considers that the engineering fund thereof is more than sufficient to meet the expenditures of his office and its general fund is not sufficient to serve the purposes for which it has been created, this Department will not object to his agreeing to the expenditure of the engineering fund for the payment of the salaries of a paymaster appointed by the Provincial Treasurer and inspector-checker appointed by the Provincial Auditor. However, for obvious reasons, such arrangement can be of a temporary nature only. It should be made only when the engineering fund is more than sufficient to meet the expenditures of the Office of the District Engineer and the general fund is insufficient for the purposes for which it has been created, and the appointments of the paymaster and the inspector-checker should be effective only as long as these conditions exist and their duties are principally performed in connection with the activities of the office of the District Engineer.

In view of what has been stated, where the arrangement above described is agreeable to the District Engineer of a particular province, he should see to it that the appointments issued by the Provincial Treasurer and the Provincial Auditor expressly state that they

shall be effective only as long as he, the District Engineer, does not certify that the interests of his office demand that the effectivity of those appointments ceases.—*22nd Ind., April 21, 1947 of Sec. of Public Works and Communications to the Director of Public Works.*

**P O L I C Y ON NAMING OF SCHOOLS.**—Respectfully returned to the Honorable, the Secretary of Instruction, Manila. This Office has consistently adhered to the policy of naming the school after the barrio, town, or city in which it is located, as it is believed that this is the most practical way of identifying and locating a school. It is, therefore, regretted that this Office cannot indorse favorably the changes in the names of the schools referred to in the attached Resolution No. 10 of the Municipal Council of Santo Tomas, La Union. This, however, should not be construed as a lack of appreciation and reverence for the Filipino heroes in whose honor the schools listed are to be re-named.—*4th Ind., June 5, 1947, of Director of Education.*

**DISTRIBUTION OF FOREST CHARGES, DOCUMENTARY STAMP TAXES, RESIDENCE TAXES AND JUSTICE OF THE PEACE FEES.**—Forest charges and documentary stamp taxes are among those included in the general allotment of internal revenue taxes under Section 363 of the National Internal Revenue Code, as amended by Section 8 of Commonwealth Act No. 586. Under said Section of the Code, as amended, municipalities do not receive any share in said collections.

Residence taxes are allotted under Section 8 of Commonwealth Act No. 465, as amended by Section 8 of Commonwealth Act No. 586, by virtue of which municipalities receive as share under their general fund, 25% of the total collections of residence taxes, in proportion to the population of each municipality as shown by the Official Census of 1939.

Justice of the peace fees accrue to the National Government with certain exceptions. The collection and disposi-

tion of these fees are provided in Section 8 of Act No. 2041 and Sections 225, 226, 2751 and 2752 of the Revised Administrative Code (Act 2711).

Unless, therefore, the above stated provisions of laws are amended, this Office sees no way whereby the present distribution of said taxes and fees may be changed. *3rd Ind., April 21, 1947, of Collector of Internal Revenue to the Sec. of Finance.*

**SALARY PERCENTAGE ALLOWABLE, NATIONAL AIDS TO REPLACE LOCAL REVENUE CONSIDERED IN DETERMINATION OF.**—National aids granted to the local governments to help them meet their ordinary expenses for essential services are to be considered for the purposes of Section 2299 of the Administrative Code for the reason that such aids are given to replace the loss in revenue suffered by the local governments as a result of the war.—*2nd., Dec. 5, 1946, of the Undersecretary of Finance, DIF 210, Neg. Occ., Hinigaran.*

**HOLDING OF SPECIAL SESSIONS BY PROVINCIAL BOARDS—WHEN MAY BE AUTHORIZED**—... this Department is not inclined, as a matter of general policy, to grant such authority (to hold six special sessions a month) considering that important matters can conveniently be deliberated upon during the scheduled four regular sessions and the two special sessions already authorized a month.

In strictly emergency cases, however, the Provincial Board may be authorized to hold special sessions, in addition to the two special sessions just mentioned, provided authority therefor is first secured from this Office, accompanied with a statement to the effect that the matters to be taken up in each of the proposed special sessions require such action which, if deferred till the next session (either regular or special session already authorized), would adversely affect the public service.—*From letter dated July 18, 1949, of Undersecretary of the Interior to the Provincial Board of Laguna.*

**SALARY INCREASES — CONDITIONS FOR GRANTING; TRANSFER OF FUND TO PUERICULTURE CENTER.**—The salary increases proposed therein are hereby approved subject to the conditions that all mandatory obligations of the municipality are duly provided for and that the legal percentage expendable for salaries and wages is not exceeded. Under the same conditions the transfer of ₱300 to the Puericulture Center is also approved provided that the Center is under the supervision of the Bureau of Health.—*From letter dated June 16, 1949, of Undersecretary of Finance to Mun. Council of Catbalogan, Samar.*

**FISHING, CLOSE-SEASON ORDER—PURPOSE.**—...your petition to exclude the coastal waters of your municipality from the provisions of the Fish and Game Administrative Order No. 13-1, as amended, cannot be favorably considered because of the following reasons:

1. The close-season order was promulgated for the sole purpose of protecting the herrings and sardines (*tabogac, tuloy, balantiong* and *haulhaul*) during their spawning season and their offspring at the state when they are still very small. The adult or sexually matured fish are thereby given a chance to reproduce freely. The extent of the period includes the time at which stage the offspring will have grown to such a size when the fish are big enough and capable of wider dispersion in the fishing ground.

2. By the promulgation of the above-mentioned order, this Office has made one more step toward the conservation of one of our principal commercial fisheries, which is one of the main functions of the Division of Fisheries as guardian of the Philippine fishery resources. This Office will fall short of the people's expectation if the interests of a few are to be considered paramount to the interests of the majority (fishermen as well as laborers of all sorts, transportation men and the consumers) who will, no doubt, be benefited by the measure.

3. Furthermore, the close-season order does not entirely prohibit fishing. In other words the fishermen can go on with their usual occupation provided that they do not catch the species being protected by the Order

In view of the above considerations, this Office regrets to state that your petition will have to be, as hereby it is, denied. — *Letter dated March 12, 1947 of the Sec. of Agr. & Com. to Mun. Council of Estancia, Iloilo.*

**GASOLINE ALLOWANCE — MUNICIPAL MAYOR NOT ENTITLED.**—The appropriation of ₱150 for gasoline allowance of the municipal mayor provided for in supplemental budget No. 2, general fund, cannot be approved, in view of the fact that municipal mayors are not authorized to collect this nature of expenses.—*From letter dated May 24, 1949, of Undersecretary of Finance to Municipal Council of Caoayan, I. Sur.*

**DONATION OF PROVINCIAL PROPERTY TO WEATHER BUREAU.**—Respectfully returned to the Provincial Board, Basco, Batanes, with the information that under the provisions of Section 570 of the Revised Administrative Code that body is empowered to authorize the Provincial Governor to convey by way of donation, for weather station site purposes, the lot mentioned in its attached current Resolution No. 128, without the necessity of securing approval of this Department—*1st Ind., April 23, 1949, Undersecretary of the Interior.*

**PROVINCIAL EXPOSITION AND FAIR, MUNICIPALITY'S PARTICIPATION IS APPROVED; CONDITION.**—The appropriations of ₱100 and ₱370 set aside in supplemental budgets Nos. 1 and 2, general fund, to defray the expenses in connection with the municipality's participation in the Ilocos Sur Provincial Exposition and Fair are hereby approved, provided that all the essential services of the municipality during the current fiscal year are fully provided for. — *From letter dated May 24, 1949, of Undersecretary of Finance to Municipal Coun-*

*oil of Caoayan, I. Sur.*

**NATIONAL ROADS, USE OF AND TRAFFIC ON; WHEN MUNICIPAL COUNCIL MAY REGULATE SPEED OF MOTOR VEHICLE AND USE OF PROVINCIAL ROAD.** — Respectfully returned to the District Engineer, Dumaguete, Oriental Negros, with the information that the use of and traffic on National roads is regulated and controlled by the rules and regulations promulgated by the Director of Public Works on July 16, 1940 and approved by the Secretary of Public Works and Communications on August 15, 1940 under the provisions of Commonwealth Act No. 548. Generally, National roads are designed to accommodate two ways and the Municipal Council of Larena is not authorized to make national road one way traffic. The Municipal Council, however, may regulate the speed of motor vehicle by ordinance provided such regulations are not contrary to the provisions of the Motor Vehicle Law. The Municipal Council may also regulate the use of the portion of the provincial road located within its ter-

## PRONUNCIAMENTOS

**MANUEL L. QUEZON**—He who tries to curry favor with the masses by appealing to the passions of the people, stirring up their prejudices, or capitalizing discontent or human suffering, is unworthy of public trust.

**MARCELO H. DEL PILAR**—Improve your trade, young man. If you know how to grow *zacate* now, try to raise rice tomorrow.

**JOSE RIZAL**—The Filipino idolizes justice, like every race in its youth: he asks for punishment when he has done wrong; just as he is exasperated when he has not deserved it.

**PRUDENCIO LANGCAUON**—Happiness and contentment are rarely possible without physical health; and  
*(Continued on page 475)*

itorial jurisdiction in the exercise of its police power to provide for public peace, order and safety, pursuant to Section 2242 (e) of the Revised Administrative Code.—*3rd Ind., Nov. 26, 1946. of Director of Public Works.*

*Compliments of*

**M. GREENFIELD, Inc.**

**EXPORTERS**

*of*

**PHILIPPINE HAND MADE EMBROIDERIES**

94-100 Lamayan Sta. Ana, Manila

Tel. 6-79-34

## RULINGS OF THE GENERAL AUDITING OFFICE

**APPOINTIVE MAYOR NOT ENTITLED TO HIS PENSION UNDER ACT 3173 IF HE ELECTS TO RECEIVE HIS SALARY AS MAYOR.**

—Respectfully returned to the Honorable, the Secretary of the Interior, Manila, with the information that, inasmuch as Mayor Mariano Mendoza of Katipunan, Zamboanga, was not elected but appointed to his present position, this Office believes that, under the provisions of Section 7-1-(9) of Commonwealth Act No. 246, as pensioner under Act No. 3173, he has the option to receive either the compensation of the position he is now holding or his pension, but he is not entitled to receive both.—*2nd Ind., Aug. 16, 1946, Aud. Gen.*

**ID.; RIGHT TO PENSION NOT LOST; WAIVER ENDS UPON EXPIRATION OF TERM OR TENURE.**

—Respectfully returned, thru the Provincial Auditor, to the Provincial Governor, Dipolog, Zamboanga, with the information that under Section 7-1 (9-) of Commonwealth Act No. 246, Mayor Mariano Mendoza of Katipunan, that province may at his option either continue to receive his monthly pension of ₱28.00 or draw the salary of Mayor at ₱66.66 per month, but not both. If he decides to continue receiving his pension, he cannot be paid the difference of ₱38.66 because the same is not provided for in the law above-mentioned. However, if he elects to receive the salary attached to the position of Mayor instead of his pension, this Office believes that he will not lose his right to the said pension which may again be continued when he will cease to be Mayor inasmuch as the waiver thereto is only for the duration or during the period of his incumbency.—*6th Ind., Dec. 9, 1946, of Aud. Gen.*

**SUBSISTENCE ALLOWANCE TO MUNICIPAL EMPLOYEES FOR OVERTIME SERVICE NOT ALLOWED.**—In view of the absence of a law authorizing the payment of subsistence allowance to municipal em-

ployees on account of overtime service, it is regretted that the herein appropriation of ₱308.00 by the Municipal Council of San Juan, Rizal, for such purpose cannot be allowed in audit.—*4th Ind., Feb. 10, 1947, of Dep. Aud. Gen. to Undersecretary of the Interior.*

**QUARTERS FOR CHIEF OF FIRE DEPARTMENT.**—Inasmuch as the nature of the duties of the Chief of the Fire Department of Davao City requires his presence at the station 24 hours of the day, he and his family may be provided with quarters as granted in Resolution No. 678, series of 1947, of the City Council of Davao.—*2nd Ind., Nov. 12, 1948, of Aud. Gen. to Undersecretary of the Interior.*

**CITY COUNCILORS WHO ARE MEMBERS OF THE BOARD OF TAX APPEALS NOT ENTITLED TO PER DIEMS FOR ATTENDANCE AT LATTER.**—Respectfully returned to the Acting City Auditor, Davao, Davao, with the information that in view of the stringent provisions of section 259 of the Revised Administrative Code and section 3, Article XI of the Philippine Constitution, prohibiting the payment of additional compensation, and in the absence of special provision in Commonwealth Act No. 51 (Charter of City of Davao) authorizing the payment of compensation to members of the Board of Tax Appeals, this Office believes that councilors of that city while attending sessions of said Board are not entitled to per diems.—*1st Ind., March 3, 1939, of Aud. Gen.*

**PRINCIPAL CLERK WHEN ACTING AS MUNICIPAL TREASURER MAY SIGN HIS OWN PROMOTIONAL APPOINTMENT AS PRINCIPAL CLERK.**—On account of irregularities committed by the Municipal Treasurer of San Jacinto, Masbate, the Provincial Treasurer designated the principal clerk of the former, Mr. Rafael L. Carranza, as acting municipal treasurer without additional compen-

sation. He was receiving a monthly salary of P28 as such principal clerk. With the promulgation of Executive Order No. 50, series of 1936, fixing P30.00 as the minimum monthly salary to be paid to employees of the National Government unless otherwise specifically provided by law, effective September 1, 1936, the Municipal Council of San Jacinto increased the salary of the principal clerk to P35.00 a month by its Resolution No. 67, series of 1936. Pursuant to said resolution and upon the prior approval of the Provincial Treasurer, the said Mr. Carranza, as Acting Municipal Treasurer, extended to himself, as principal clerk, the promotional appointment necessary to carry into effect the salary increase granted him by the council, as under the first paragraph of section 2207 of the Revised Administrative Code, "the municipal treasurer shall appoint the clerks and other employees necessary to aid him in the discharge of his duties, the number and salaries thereof being determined by the municipal council as in the case of other employees."

The question submitted is whether or not the actuation of Mr. Carranza in this case was proper.

Admittedly, "it is contrary to public policy to permit an officer, having the power to appoint to an office, to exercise that power in his own interest by appointing himself." (Mechem, Law of Public Offices and Officers, Sec. 112, p. 46). In this case, however, Mr. Carranza did not in fact appoint himself. The municipal council, in which is vested the power to determine the salaries of municipal employees, voted an increase in his salary as principal clerk of the municipal treasurer. Unfortunately, he happened to be discharging the functions of municipal treasurer in the absence of the regular incumbent who was then under suspension, and according to law, he was the one required to sign the appointment in his favor. He signed that appointment only upon the prior approval of the Provincial Treasurer and in doing so

## PUTTING FAITH IN A FORT

RAJAH MAMAGTAL

(Defiance to the Camucones, Buglasan, Negros, in 1372; from Pavon MS.)

Lugib-sang-Kabilagoan, our fort, fears not sea rovers from Malaca. Its walls are mighty rocks, its floors of coral. Two hundred defences does it present. Seven stout bulwarks surround it. And if these all should be taken still there would remain fifteen secret passages for our escape.

Here Datu Kamatel and I with our followers shall make our stand, in a fortress as inaccessible to you as Mount Marapara, the highest peak of yonder distant mountains.

## WHY THE CEBUANS BECAME CHRISTIANS

Rajah Muda FERNANDO

(Address of welcome by the Crown Prince, to Magellan, Cebu, April 19, 1521, as reported by Pigafetta)

In the name of my uncle King Tupas, I greet you and pledge peace to you.

His Majesty has no sons, but I, as the husband of his eldest daughter, am the heir apparent, or Rajah Muda.

Your leader tells of a God Who made sky, earth, sea, and all else there is, and Who commands us to honor our parents. Such has not been the custom of our country for when our fathers and our mothers grow old they receive no further honor from us but we, their children, command them. Your way, we realize, is the better, and we shall be glad to learn of the religion which teaches it, if you will leave us teachers here.

But first we must tell these things to our king, and obtain his permission.

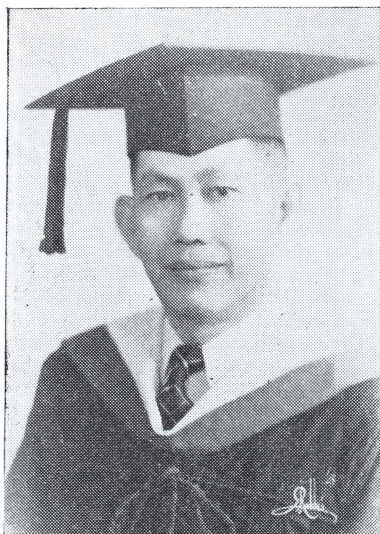
Of our own free will and accord we are becoming Christians, not just to please you or at your command.

We place ourselves in your hands, and ask that you make use of us as your most faithful servants.

He merely complied with a formality imposed by law. He did not take ad-



# OUR LOCAL OFFICIALS



**ANATOLIO YNCLINO**

*City Treasurer of the City of Cebu*

*Personal Circumstances.*—Born in Boljoon, Cebu, on July 9, 1900, and married to B. Colmenaries of Valhermoso of Negros Occidental with two children.

*Education.*—Associate of Commercial Science, 1939-40 (Salutatorian), Visayan Institute; Bachelor of Laws, 1947-48 (Salutatorian), University of the Visayas, Cebu City.

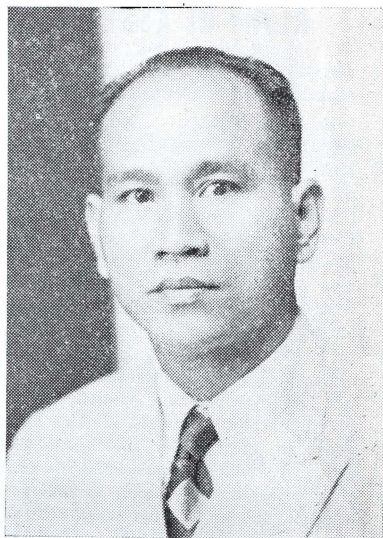
*Previous positions.*—Municipal Treasurer of Aloguinsan, Alcoy, and Boljoon; Traveling Deputy Provincial Treasurer of Cebu; Chief, Internal Revenue Division, Provincial Treasury of Cebu; Chief, Assessment and Land Tax Division, same office; and Cashier and Bookkeeper, P.N.B. Agency, Cebu. Member, Cebu Planning Board.

*Hobby.*—Poultry raising.

*Motto.*—Be hardworking and honest.

vantage of the power to appoint by exercising it in his own interest.

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**PERFECTO P. LINGAN**

*Municipal Treasurer of Solana, Cagayan*

*Personal Circumstances.*—Born on March 15, 1906 in Solana, Cagayan, and married to Estefania Usita with whom he has nine children.

*Schools attended.*—Solana Elementary School, 1915-1921; Cagayan High School, class of 1925; and took up teaching course in the Philippine Normal School in 1926 & 1928.

*Activities and positions held.*—Platoon sergeant, Adduru Guerilla Unit and Member and Actual Worshipful Master of Gonzaga Lodge No. 66 of Free and Accepted Masons. Formerly regular teacher, Bureau of Education, 1925-'31; principal clerk, 1931-1937; and deputy provincial and municipal treasurer and postmaster from 1937 to-date.

*Hobbies.*—Poultry and hog raising and hunting.

*Motto.*—Strive to make dreams (ambitions) come true (realized or attained).

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