

TEN POINTS WORTH REMEMBERING

1. When men pass fifty, there are emotional disturbances which are intensified. This is the time to remember that moderation in all things means health.

2. Men past fifty like to lie back, eat too much, smoke too much, drink too much, live too rapidly. That way lies sickness and an early death.

3. Keep an interest in the work and in the hobbies which occupied you when you were younger. A constant interest in living prolongs life.

4. After middle age, the eyes begin to change in their structure. Most people get farsighted after forty-five. Glasses to correct farsightedness will relieve many symptoms which are related to the eyes.

5. A reasonable amount of exercise is beneficial for health but the heart and the blood vessels after middle age cannot do what they were capable of doing previously.

6. Untidiness in the aged is the result of age and not the result of mental laxity. Too many young people try to manage the old people. Help them but don't manage them.

7. In the life cycle of the human being sex function begins to lessen after middle age. Modern glandular preparations may somewhat prolong these functions but it is not possible to make all of the body as young as the fortified glands. The damage resulting from excess may result in harm to the heart and the blood vessels for which no amount of pleasure can compensate.

8. Drugs that can do good can also do harm. The amount of drugs to be taken and the manner in which they are to be administered must be determined by the doctor after a careful study of his patient.

9. Mental factors are just as important as physical factors. Much of failure and much of success is related to mental attitudes.

10. Long before we knew about glands, many an octogenarian was contributing notably to our civilization. After 85 Verdi wrote three famous

Copy of Resolution of Municipal council requesting authority to exercise the right of eminent domain, duly approved by the Provincial Board. In this connection, attention is invited to Executive Order No. 132, series of 1937, as amended by the Executive Order No. 214, series of 1939, which allows the expropriation of private properties for public purposes only upon failure of negotiations for the donation or sale thereof at a price to be fixed by the Appraisal Committee.—*1st Ind., June 2, 1949, of Undersecretary of the Interior to the Provincial Governor of Camarines Sur.*

SAWMILLS OR MANUFACTURERS OF LUMBERS, MUNICIPAL LICENSE TAXES UPON.—With reference to your letter, dated October 12, 1946, protesting against the excessive rates of municipal license taxes on lumber mills imposed under Ordinance Nos. 4 and 9, series of 1946, of that municipality, I have the honor to advise that section 19 of aforesaid Ordinance No. 9, imposing a municipal license fee of ₱0.10 for every one hundred board feet (100 bd. ft.) of timbers or boards manufactured, has been disapproved by the Provincial Board.

With respect to ordinance No. 4, mentioned above, imposing a municipal license tax of ₱100 per annum on any person or corporation engaged in the manufacture of boards by means of machinery, please be informed that under the provisions of Commonwealth Act No 472 municipal councils have the power to levy municipal license taxes upon sawmills or manufacturers of lumbers which are considered merchants for purposes of municipal taxation. The rate of license tax imposed in the said ordinance has been approved by this Department under the provisions of section 4 of Commonwealth Act No. 472, it appearing that the tax is just and reasonable. — *Letter dated Oct. 1, 1947 of Undersecretary of Finance to Mr. Domingo Loreda of San Teodoro, Mindoro.*

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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 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

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.*