

[**Commonwealth Act No. 521, May 07, 1940**]

AN ACT APPROPRIATING AMOUNTS FROM THE COCONUT OIL EXCISE TAX FUND COLLECTED ON AND AFTER JANUARY FIRST, NINETEEN HUNDRED AND THIRTY-NINE, FOR THE PERIOD FROM JANUARY FIRST, NINETEEN HUNDRED AND THIRTY-NINE, TO JUNE THIRTIETH, NINETEEN HUNDRED AND FORTY.

Be it enacted by the National Assembly of the Philippines:

SECTION 1. *Appropriation of funds.* - The following sums, or so much thereof as may be necessary, are appropriated out of the collections that accrued and shall accrue to the Coconut Oil Excise Tax Fund in the Philippine Treasury on and after January first, nineteen hundred and thirty-nine, for the purposes hereunder specified in conformity with the provisions of the Act of Congress of March twenty-fourth, nineteen hundred and thirty-four (Public Act No. 127, 73rd Congress), as amended by the Act of Congress of August seventh, nineteen hundred and thirty-nine (Public Act No. 300, 76th Congress):

DEPARTMENT OF AGRICULTURE AND COMMERCE

1. For reforestation and afforestation of watersheds, denuded areas and cogon or open lands within forest reserves, communal forests, national parks and timberlands, sand dunes, and other public forest lands, in accordance with the provisions of Commonwealth Act Numbered Three hundred and four:

Salaries and wages	P773,930.00
Sundry expenses	69,280.00
Furniture and Equipment	6,130.00
Special purposes	31,260.00
Total	P880,600.00

2. For the classification, survey, and subdivision of agricultural lands of the public domain, specially those lying along national highways, in accordance with the provisions of Commonwealth Act Numbered Three hundred forty-seven:

Salaries and wages	P1,036,610.00
Sundry expenses	293,430.00
Furniture and equipment	42,660.00
Total	1,372,700.00

3. For the agronomical survey of the Philippines in accordance with the provisions of Commonwealth Act Numbered Four hundred eighteen:

Salaries and wages	P51,600.00
	25,400.00
Sundry expenses	
Furniture and equipment	11,440.00

Total	88,440.00
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4. For the establishment and operation of agricultural experiment and demonstration stations in accordance with the provisions of section one thousand seven hundred fifty-four of the Administrative Code:

	P104,400.00
Salaries and wages	
Sundry expenses	56,450.00
Furniture and equipment	94,400.00
Special purposes	244,750.00
Total	500,000.00
Total for the Department of Agriculture and Commerce	P2,841,740.00

DEPARTMENT OF PUBLIC WORKS AND COMMUNICATIONS

5. For the construction of national roads as authorized in items 1, 2, 3, 4, 6, 7, 9, 10, 11, 15, 18, 19, 21, 22, 23, 24, 25, 26, 27, 28, 30, 31, 32, 36, 39, 46, 50, and 51 under section 1-C (q) of Commonwealth Act Numbered Three hundred thirty	P6,781,500.00
6. For the construction of flood control works on the Agno River System and the Pampanga River System as authorized in items D(w) and D(x) under section one of Commonwealth Act Numbered Three hundred thirty	2,000,000.00
7. For the construction of irrigation systems as authorized by Commonwealth Act Numbered Three hundred sixty-nine	1,270,000.00
Total for the Department of Public Works and Communications	P10,051,500.00

GOVERNMENT CORPORATIONS

8. For the creation of a special fund to be used for the establishment, equipment, maintenance, and operation of textile mills by any government-owned corporation or any agency or instrumentality of the Government which the President of the Philippines may designate, this appropriation to be available to cover the expenses of the National Development Company in conformity with the provisions hereof prior to the approval of this	P2,000,000.00
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