[Commonwealth Act No. 381, August 23, 1938]

AN ACT PROVIDING FOR THE SUPPORT OF PRIMARY AND INTERMEDIATE EDUCATION AND FOR OTHER PURPOSES.

Be it enacted by the National Assembly of the Philippines:

SECTION 1. Public primary education (Grade I to Grade IV, inclusive) shall be supported by the National Government: Provided, That the City of Manila shall continue to appropriate for school purposes, including the construction of primary school buildings not less than the average amount appropriated for school purposes for the last three years: *And provided, further,* That sites for primary schools shall be acquired by the municipal, municipal district or city governments through purchase or donation.

SEC. 2. Instruction in the intermediate grades shall be supported by the chartered cities, municipalities, and municipal districts with the funds derived from the real estate tax, from the internal revenue allotment, and from other sources of revenue that now or may hereafter accrue to the regular municipal school fund: *Provided*, That, upon certification of the Secretary of Finance that a municipal district is unable to support its intermediate schools and an appropriation is available for the purpose, the President may authorize the granting to such municipal district of the necessary aid from the National Treasury.

SEC. 3. To provide additional funds either for the improvement or the extension of intermediate instruction, the chartered cities, municipalities, and municipal districts are hereby empowered to levy a school tax of not more than two pesos per capita on all inhabitants of both sexes from the age of eighteen to sixty, inclusive.

SEC. 4. This Act shall take effect at the beginning of the school year nineteen hundred and thirty-nine-nineteen hundred and forty: *Provided*, That in case of inability of any chartered city, municipality, or municipal district, due to a justifiable cause, to provide the full amount required for the support of its intermediate schools or classes, the National Government may continue to grant the necessary financial aid but only up to the end of the school year nineteen hundred and thirty-nine-nineteen hundred and forty.

Approved, August 23, 1938.



