Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 3864

Introduced by REPRESENTATIVE JOEL MAYO Z. ALMARIO

EXPLANATORY NOTE

This bill seeks to expand the application of the proceeds of the additional one percent (1%) Special Education Fund (SEF) tax to other items relating to education such as the construction and repair of libraries, payment of salaries, allowances and other benefits of teaching and non-teaching personnel.

Currently, the use of the SEF is limited to "the operation and maintenance of public schools, construction and repair of school building, facilities and equipment, educational research, purchase of books and periodicals, and sports development." Reservations, however, have been raised regarding the allowed expenditures. Several local government executives, treasurers and Local School Board members have opined that the list is too restrictive and limiting in the present situation. Suggestions have been made that the SEF must be accessible to support other programs and activities that will spur economic growth through education. This measure is being filed to allow the extension of the SEF to other education-related programs.

Support for this bill is earnestly sought.

JOEL MAYO Z. ALMARIO
Representative
2nd District, Davao Oriental
Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
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HOUSE BILL NO. 3864

Introduced by Representative JOEL MAYO Z. ALMARIO

AN ACT
EXPANDING THE PURPOSES AND APPLICATION OF THE SPECIAL EDUCATION
FUND, AMENDING FOR THIS PURPOSE SECTION 272 OF REPUBLIC ACT NO. 7160,
OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE,
AND FOR OTHER PURPOSES

Be it enacted by the Senate and House of Representatives of the Philippines in
Congress assembled:

1 SECTION 1. Section 272 of Republic Act No. 7160 otherwise known as the Local
Government Code is hereby amended to read as follows:

"Section 272. Application of Proceeds of the Additional One
Percent SEF Tax. - The proceeds from the additional one
percent (1%) tax on real property accruing to the Special
Education Fund (SEF) shall be automatically released to the
local school boards: Provided, That, in case of provinces, the
proceeds shall be divided equally between the provincial and
municipal school boards: Provided, however. That the
proceeds shall be allocated for the operation and maintenance
of public schools, construction and repair of school buildings
AND LIBRARIES, facilities and equipment, PAYMENT OF
SALARIES, ALLOWANCES AND OTHER BENEFITS OF
TEACHING AND NON-TEACHING PERSONNEL, COMPETENCY TRAININGS FOR TEACHING PERSONNEL, OPERATION OF ALTERNATIVE LEARNING SYSTEM (ALS) INCLUDING PAYMENT OF SALARIES, ALLOWANCES AND OTHER BENEFITS OF ALS FACILITATORS, educational research, purchase of books and periodicals, TEACHING AIDS, OTHER INSTRUCTIONAL MATERIALS, [and] sports development, AND ALL OTHER EXPENDITURES RELATIVE TO THE PROMOTION OF ACCESSIBLE PUBLIC EDUCATION as determined and approved by the Local School Board."

SECTION 2. Within thirty (30) days from the approval of this Act, the Department of Interior and Local Government and the Department of Education shall jointly promulgate the necessary rules and regulations for the proper implementation of this Act.

SECTION 3. All laws, decrease, executive orders, ordinances, rules and regulations and other issuances or parts thereof which are inconsistent with any provision of this Act are hereby repealed, modified, superseded or amended accordingly.

SECTION 4. The invalidity, unconstitutionality or unenforceability of any provision of this Act shall in no way affect the validity or enforceability of any other provisions hereof.

SECTION 5. This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in a newspaper of general circulation, whichever comes earlier.

Approved.