

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City, Metro Manila



**TWENTIETH CONGRESS**  
*First Regular Session*  
**HOUSE BILL NO. 28**

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Introduced by **Representative Jaime R. Fresnedi**

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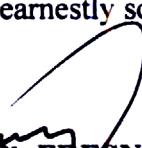
#### **EXPLANATORY NOTE**

This proposed measure seeks to improve access to public schools located in geographically isolated, disadvantaged and conflict-affected areas (GIDCAs) by constructing the necessary infrastructure, which includes access roads, to ensure that students residing in remote areas can safely and conveniently reach their respective schools.

Access to quality education has been a longstanding issue that continues to ail our public education system. Despite this being a fundamental right of every Filipino child, those who reside in remote and conflict-affected areas in the country face significant challenges in coming to school due to the lack of infrastructure. It was reported by the Second Congressional Commission on Education (EDCOM II) that as of October 10, 2024, out of the 9,000 identified Last Mile Schools in the country, 1,500 do not have access to electricity while 1,000 lack the basic sanitation facilities such as toilets. Despite having made the funds available for the field offices, EDCOM notes that delays in construction was largely due to the poor road networks and the persistent security risks in these Last Mile Schools. These conditions continue to hinder infrastructure development in these areas and contributes to deepening disparities in access to safe and conducive education.

This piece of legislation aims to address the said disparities by mandating the Department of Education (DepEd) and the Department of Public Works and Highways (DPWH) to collaborate in constructing and upgrading school facilities and access roads in these underserved areas. The bill also provides tax incentives to the private sector to encourage active participation in advancing education access for learners in Last Mile Schools. As observed by EDCOM in their Year Two Report, many private entities, who participate in the Adopt-a-School Act of 1998, rarely utilize the exemptions provided in the law due to the excessive paperwork and bureaucratic red tape that comes along with its availment. With that, the proposed bill specifically mandates the Bureau of Internal Revenue (BIR) to develop a streamlined and efficient mechanism for the availment of these incentives. This is to ensure that private entities are not only motivated but also empowered to contribute meaningfully to the fulfillment of this commitment to our learners.

In view of the foregoing, the immediate passage of this bill is earnestly sought.



**JAIME R. FRESNEDI**  
*Representative*  
Lone District, Muntinlupa City

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**AN ACT**  
**ESTABLISHING PUBLIC BASIC EDUCATION SCHOOLS IN GEOGRAPHICALLY ISOLATED AND DISADVANTAGED AND CONFLICT-AFFECTED AREAS, PROVIDING ACCESS ROADS LEADING TO LAST MILE SCHOOLS AND APPROPRIATING FUNDS THEREFOR**

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

**SECTION 1. Short Title.** – This Act shall be known as the “*Last Mile Schools Act*”.

**Sec. 2. Declaration of Policy.** – It is the declared policy of the State to protect and promote the right of all citizens to quality education in all levels and take appropriate steps to make such education accessible to all.

The State recognizes and promotes the rights of Indigenous Cultural Communities within the framework of national unity and development. To this end, the State shall recognize the rights of all indigenous families and communities to retain shared responsibility for upbringing, training, education and well-being of their children, consistent with the rights of the child.

**Sec. 3. Definition of Terms.** – As used in this Act, the following terms shall be defined as follows:

- a) *Basic Education* refers to the intended basic learning needs, which provide the foundation on which subsequent learning can be based. It includes kindergarten, elementary and secondary education as well as alternative learning systems for out-of-school learners and those with special needs;

- b) *Basic Education School* refers to learning institutions accredited by the Department of Education (DepEd) to deliver services addressing the intended basic learning needs of students;
- c) *Indigenous Cultural Communities (ICCs)/Indigenous Peoples (IPs)* refer to the same definition stated in Section 3(h), Chapter 2 of Republic Act No. 8371, otherwise known as the “Indigenous People’s Rights Act of 1997”, which describes it as a “group of people or homogenous societies identified by self-ascription and ascription by others, who have continuously lived as organized community on communally bounded and defined territory and who have, under claims of ownership since time immemorial, occupied, possessed and utilized such territories, sharing common bonds of language, customs, traditions and other distinctive cultural traits, or who have, through resistance to political, social and cultural inroads of colonization, non-indigenous religions and cultures, became historically differentiated from the majority of Filipinos. ICCs/Ips shall likewise include people who are regarded as indigenous on account of their descent from the populations which inhabited the country, at the time of conquest or colonization, or at the same time of inroads of non-indigenous religions and cultures, or the establishment of present state boundaries, who retain some or all of their own social, economic, cultural and political institutions, but who may have been displaced from their traditional domains or who may have resettled outside their ancestral domains”; and
- d) *Last Mile Schools* refer to public basic education schools with gaps in resources and facilities which are located in geographically isolated and disadvantaged and conflict-affected areas (GIDCA).

**Sec. 4. Establishment of Last Mile Schools.** – The Last Mile Schools are hereby established, under the administration of the DepEd, to cater to the basic education of learners throughout the country’s GIDCA.

**Sec. 5. Access to Education.** – The DepEd shall collaborate with concerned national government agencies for the delivery of the infrastructures necessary to ensure access to education in the Last Mile Schools, namely;

- a) Department of Public Works and Highways (DPWH), for the construction of access roads leading to the location of Last Miles Schools;
- b) Department of Energy (DOE) and National Electrification Administration (NEA), for the installation of electricity;
- c) Department of Information and Communications Technology (DICT), for the installation of information and communications technology.

**Sec. 6. Criteria.** – The indicators used in identifying a public school to be included among the Last Mile Schools are the following:

- a) Having less than four (4) classrooms;
- b) With makeshift or nonstandard rooms;
- c) Absence of or irregular electricity;
- d) Have not been allocated funds for repairs or new construction projects in the last four (4) years unless destroyed;
- e) With travel distance of more than one hour from the center of a city or municipality, or with difficulty of terrain or of such nature as to be considered having difficulty of access to existing educational institutions;
- f) Having multigrade classes or rooms;
- g) With less than five (5) teachers;
- h) Having a student population of less than one hundred (100) learners;
- i) With more than seventy-five percent (75%) IP learners; and
- j) Having such other circumstances that make it difficult for learners to access school facilities.

**Sec. 7. Incentives for Private Sector Participation.** – Provisions of existing laws to the contrary notwithstanding, expenses incurred by the adopting entity for the Last Mile Schools Program shall be allowed an additional deduction from the gross income equivalent to fifty percent (50%) of such expenses.

Valuation of assistance other than money shall be based on the acquisition cost of the goods, services and real property involved. Such valuation shall take into consideration the depreciated value of the goods and real property in case the said goods or real property involved have already been used.

The goods and services as indicated under this provision shall include all those directly or indirectly used by the participating school or educational institution, including but not exclusive to the donation of construction services, transportation, technological support, technological hardware and software, essential and nutritional food and logistical support, *Provided*, That such are used specifically for the purpose and benefit of the participating school or educational institution.

The Bureau of Internal Revenue (BIR) shall henceforth devise a system that shall expedite the availment of tax exemptions. Coordination shall be made between the concerned field offices wherein the schools are located and the relevant government agencies involved

in certifying the transfer of goods and services from the individual or entity donating to a participating school or educational institution.

**Sec. 8. *Implementation.*** – The school building program for the Last Mile School shall be established and completed within a period of five (5) years after the effectivity of this Act.

To facilitate synchronicity, harmony and complementarity of plans, resources and efforts of both the national government and the local government units (LGUs) towards the attainment of the objectives of this Act, the DepEd shall plan and implement the programs, projects and activities that address the needs of the Last Mile Schools, in coordination and collaboration with the National Commission on Indigenous Peoples (NCIP), DPWH, DICT, DOE, NEA, Department of Social Welfare and Development (DSWD), Department of Environment and Natural Resources (DENR), National Disaster Risk Reduction and Management Council (NDRRMC) and concerned LGUs.

**Sec. 9. *Appropriations.*** – The amount necessary to carry out the implementation of this Act shall be included in the budgets of the concerned Departments, agencies and Government-owned and Controlled Corporations in the annual General Appropriations Act (GAA).

**Sec. 10. *Implementing Rules and Regulations.*** – Within ninety (90) days from the approval of this Act, the Secretary of Education shall, in consultation with the NCIP, DPWH, DICT, DOE, BIR, NEA, DSWD, DENR, NDRRMC and Union of Local Authorities of the Philippines, formulate the rules and regulations implementing the provisions of this Act.

**Sec. 11. *Separability Clause.*** – If any provision or part of this Act is declared unconstitutional, the remaining parts or provisions not affected shall remain in full force and effect.

**Sec. 12. *Repealing Clause.*** – All laws, executive orders, issuances, rules and regulations inconsistent with the provisions of this Act are hereby repealed, modified or amended accordingly.

**Sec. 13. *Effectivity.*** – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in any two (2) newspapers of general circulation.

*Approved,*