

Republic of the Philippines  
HOUSE OF REPRESENTATIVES  
Quezon City

SEVENTEENTH CONGRESS  
First Regular Session

House Bill No. **3755**



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Introduced by Representative RAMON V. A. "RAV" ROCAMORA

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#### EXPLANATORY NOTE

In order to provide quality and accessible education to all our citizens, Republic Act No. 7160, or the Local Government Code, imposes a one (1) percent tax on real property that would be automatically and exclusively be allocated to the Special Education Fund (SEF) – this is in addition to the real property tax. The SEF is currently mandated to be used by the respective Local School Boards in "the operation and maintenance of public schools; construction and repair of school buildings, facilities, and equipment; educational research, purchase of books, and periodicals; and sports development." However, this limited application is not responsive to the actual and growing needs of the schools.

Outside of the SEF, schools must find ways to augment the meager budget they receive to be able to pay for utilities, provide for allowances to their underpaid teachers, purchase materials for their classrooms, and the like. Thus, the SEF can remain largely untouched because it is not allowed to be utilized for expenditures that are really necessary but considered excluded from the purposes listed in the law.

Also, the Department of Education is required to annually defend its budget proposal. This brings with it the risk of receiving a lower budget allocation for the Maintenance and Other Operating Expenditures not only for the Department itself but also for our public schools. Thus, the SEF serves as a guarantee that our public schools, through the Local School Boards, can always rely on an exclusive fund for their necessary and day-to-day expenses.

Hence, the enactment of this bill is earnestly sought.



**RAMON V.A. "RAV" ROCAMORA**  
Representative  
Lone District, Siquijor

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1 AN ACT EXPANDING THE PURPOSES AND APPLICATION OF THE SPECIAL  
2 EDUCATION FUND (SEF), AMENDING FOR THE PURPOSE SECTION 272 OF  
3 REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT  
4 CODE OF 1991, AND FOR OTHER PURPOSES

5  
6 *Be it enacted by the Senate and House of Representatives of the Philippines in Congress*  
7 *assembled:*  
8

9 **SECTION 1.** Section 272 of Republic Act No. 7160 is hereby amended to read as follows:  
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11 "The proceeds from the additional one percent (1%) tax on real property  
12 accruing to the SEF shall be automatically released to the local school boards;  
13 Provided, That in case of provinces, the proceeds shall be divided equally  
14 between the provincial and municipal school boards; Provided, however, That  
15 the proceeds shall be allocated for the operation and maintenance of public  
16 schools AND SCHOOLS DIVISION OFFICES, INCLUDING BUT NOT LIMITED TO  
17 THE PAYMENT OF ELECTRIC AND WATER BILLS; construction and repair of  
18 school buildings, facilities and equipment, PAYMENT OF SALARIES,  
19 ALLOWANCES, AND OTHER BENEFITS OF TEACHING AND NON-TEACHING  
20 PERSONNEL, ESTABLISHMENT AND MAINTENANCE OF EXTENSION CLASSES,  
21 INCLUDING THE CREATION OF TEACHER ITEMS FOR SAID CLASSES,  
22 educational research, purchase of books, periodicals, TEACHING AIDS, OTHER  
23 INSTRUCTIONAL MATERIALS, and sports development as determined and  
24 approved by the local school board."  
25

26 **SECTION 2. *Repealing Clause.*** – All laws, decrees, executive orders, rules and  
27 regulations, issuances, or any part thereof inconsistent with the provisions of this Act  
28 are deemed repealed or amended accordingly.  
29

30 **SECTION 3. *Effectivity.*** – This Act shall take effect fifteen (15) days after its publication  
31 in at least two (2) national newspapers of general circulation.  
32

33 *Approved.*