



Republic of the Philippines  
HOUSE OF REPRESENTATIVES  
Quezon City



EIGHTEENTH CONGRESS  
First Regular Session

HOUSE BILL NO. 3864

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Introduced by **REPRESENTATIVE JOEL MAYO Z. ALMARIO**

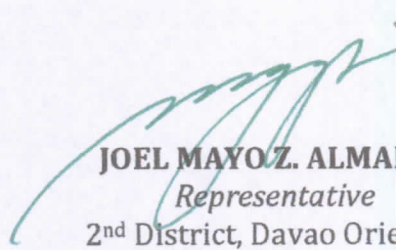
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**EXPLANATORY NOTE**

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, treasures 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*

2<sup>nd</sup> District, Davao Oriental



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**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:*

**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



1 TEACHING AND NON-TEACHING PERSONNEL, COMPETENCY  
2 TRAININGS FOR TEACHING PERSONNEL, OPERATION OF  
3 ALTERNATIVE LEARNING SYSTEM (ALS) INCLUDING  
4 PAYMENT OF SALARIES, ALLOWANCES AND OTHER  
5 BENEFITS OF ALS FACILITATORS, educational research,  
6 purchase of books and periodicals, TEACHING AIDS, OTHER  
7 INSTRUCTIONAL MATERIALS, [and] sports development, AND  
8 ALL OTHER EXPENDITURES RELATIVE TO THE PROMOTION  
9 OF ACCESSIBLE PUBLIC EDUCATION as determined and  
10 approved by the Local School Board."  
11

12 **SECTION 2.** Within thirty (30) days from the approval of this Act, the Department  
13 of Interior and Local Government and the Department of Education shall jointly  
14 promulgate the necessary rules and regulations for the proper implementation of this  
15 Act.  
16

17 **SECTION 3.** All laws, decrease, executive orders, ordinances, rules and regulations  
18 and other issuances or parts thereof which are inconsistent with any provision of this Act  
19 are hereby repealed, modified, superseded or amended accordingly.  
20

21 **SECTION 4.** The invalidity, unconstitutionality or unenforceability of any  
22 provision of this Act shall in no way affect the validity or enforceability of any other  
23 provisions hereof.  
24

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

*Approved.*

