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**SENATE**

**S. B. No. 396**

RECEIVED



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INTRODUCED BY SENATOR CHRISTOPHER LAWRENCE "BONG" T. GO

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**AN ACT  
EXPANDING THE PURPOSES AND APPLICATION OF THE SPECIAL  
EDUCATION FUND, AMENDING FOR THE PURPOSE SECTION 272 OF  
REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL  
GOVERNMENT CODE OF 1991, AND FOR OTHER PURPOSES**

**EXPLANATORY NOTE**

The Special Education Fund (SEF) created under Republic Act No. 7160 or the "Local Government Code" has been a source of funds for financial support requested by different schools in each local government unit's jurisdiction. The SEF is mandated to be used by the Local School Boards in "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." The law specifically enumerated the scope and application by which the SEF can be allocated for, thereby unduly limiting its application and use.

Local government units have deemed the law to be too restrictive. As such, other important endeavors which could have been subsidized by SEF are left unfunded. Sadly, the SEF is being underutilized to the detriment of the public education system.

This bill seeks to expand the application of the proceeds of the additional one percent (1%) Special Education Fund 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.

It is hoped that with the expanded scope and application, the SEF may help address the problems hounding our public education system.

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

A handwritten signature in black ink, appearing to be 'Bong T. Go', is written over the printed name of the senator.

**SENATOR CHRISTOPHER LAWRENCE "BONG" T. GO**

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**GOVERNMENT CODE OF 1991, 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 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**

1 **PROMOTION OF ACCESSIBLE PUBLIC EDUCATION** as determined and approved  
2 by the Local School Board.”

3  
4 **SEC. 2. *Implementing Rules and Regulations.*** - Within thirty (30) days  
5 from the approval of this Act, the Department of Interior and Local Government and  
6 the Department of Education shall jointly promulgate the necessary rules and  
7 regulations for the proper implementation of this Act.

8  
9 **SEC. 3. *Repealing Clause.*** - All laws, ordinances, rules, regulations, other  
10 issuances or parts thereof, which are inconsistent with this Act, are hereby repealed  
11 or modified accordingly.

12  
13 **SEC. 4. *Effectivity.*** - This Act shall take effect fifteen (15) days after its  
14 publication in the *Official Gazette* or in a newspaper of general circulation.

*Approved,*