

SIXTEENTH CONGRESS OF THE REPUBLIC)
OF THE PHILIPPINES)
First Regular Session



HOUSE OF REPRESENTATIVES

H. NO. 4357

Introduced by Representative Joseller "Yeng" M. Guiao

Explanatory Note

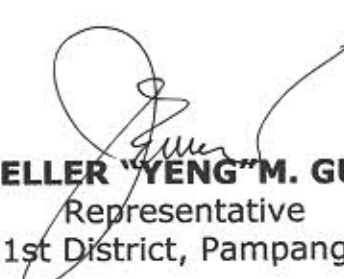
While the Youth enjoys a 10% allocation in the Internal Revenue Allotment (IRA) of Local Government Units, Senior Citizens are given a measly 1% in the IRA, which they have to share with the equally vulnerable sector of Persons with Disabilities (PWDs).

With the continued increase in the number of senior citizens and PWDs, the current IRA share is not enough to sustain programs designed to address the needs of the elderly and PWDs.

This bill therefore proposes to institutionalize and increase the IRA share allocated to senior citizens from the current level to at least 2% and that which is allocated to PWDs, to at least 1%, to be sourced from the budget allocated for youth programs, what with the current suspension of the Sangguniang Kabataan.

The increased allocation is timely considering that the number of senior citizens and PWDs continue to increase and the support given them is not adequate.

As a tribute to the elderly and PWDs, who deserve our love, support and respect, approval of this bill is earnestly sought.


JOSELLER "YENG" M. GUIAO
Representative
1st District, Pampanga

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**AN ACT INCREASING THE IRA SHARE OF SENIOR CITIZENS AND
PERSONS WITH DISABILITIES TO TWO (2) PERCENT AND ONE (1)
PERCENT RESPECTIVELY AND FOR OTHER PURPOSES**

SECTION 1. Title. - This Act shall be known as Increasing and Institutionalizing the IRA share of Senior Citizens and Persons with Disabilities (PWDs).

SECTION 2. Increase in and Institutionalization of IRA share. - The current level of Internal Revenue Allotment (IRA) of Local Government Units allocated for Senior Citizens is hereby increased to Two (2) percent and that of the PWDs be increased to One (1) percent. *Provided,* That Local Government Units who wish to allocate more than the prescribed rate shall not be prevented from doing so but are, in fact, encouraged to do so.

The new IRA share for these two marginalized sector is also hereby institutionalized to prevent any reduction.

SECTION 3. Funding Source. The increase shall be sourced from the 10% IRA share set aside for the youth.¹

SECTION 4. Monitoring and Compliance. - The Department of Budget and Management, the Department of Social Welfare and Development, and the Department of the Interior and Local Government shall ensure that all Local Government Units comply with the provisions of this act and shall spend the allocation for programs, projects and services that will truly benefit senior citizens and PWDs.

SECTION 5. Annual Report. - The Department of Social Welfare and Development and the Department of Interior and Local Government shall, within ninety (90) days after the end of every fiscal year, submit to Congress an annual report on their compliance with, or accomplishments under this act, as well as a complete accounting of funds disbursed in compliance with the provisions of this Act.

SECTION 6. Repealing Clause. All laws, rules and regulations which are inconsistent with this Act are hereby repealed, amended or modified accordingly.

SECTION 7. Effectivity. This Act shall take effect Fifteen (15) days upon its publication in at least two (2) newspapers of general circulation.

Approved,