

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

**SIXTEENTH CONGRESS**

*Second Regular Session*

House Bill No. **4707**



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Introduced by **Rep. EVELIO R. LEONARDIA**

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**EXPLANATORY NOTE**

The Local Government Code (R.A. 7160) Sec. 521 thereof provides that it may be mandatorily reviewed at least once every five (5) years and as often as it may be deemed necessary.

One of the provisions in said Code with regard to education is the use of the Special Education Fund (SEF) such that in the enhancement of school needs and social exposures of the students in the public schools or educational institutions the utilization of the SEF would have omitted the specific items of school supplies and extra-curricular activities. Such being the case, many public schools having utilized their SEF to accommodate such education needs of school supplies and the promotion of educational exposure on extra-curricular activities are always facing and experiencing the contentious issues of disallowed expenditures although they form parts and components of scholastic formation.

Thus, the need to amend Sec. 272 of the Local Government Code to correct and rectify the aforesaid material omissions in the promotion of education and welfare of the students in the public schools.

As such, the approval of this Bill is earnestly sought.

  
**REP. EVELIO R. LEONARDIA**  
*Lone District, Bacolod City*

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AN ACT  
AMENDING SECTION 272 OF REPUBLIC ACT NO. 7160 OTHERWISE KNOWN  
AS THE LOCAL GOVERNMENT CODE OF 1991

*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 known as the Local Government Code of 1991 is hereby amended 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, facilities and equipment, educational research, purchase of books, school supplies, and periodicals, and sports development and extra-curricular activities as determined and approved by the local school board.”

**SECTION 2.** All laws, executive orders, rules and regulations, or any part thereof inconsistent herewith are deemed repealed or modified accordingly.

**SECTION 3.** This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in two (2) newspapers of general circulation.

Approved,