

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

SEVENTEENTH CONGRESS
Second Regular Session

6205
HOUSE BILL NO. _____



Introduced by Rep. Winston "Winnie" Castelo

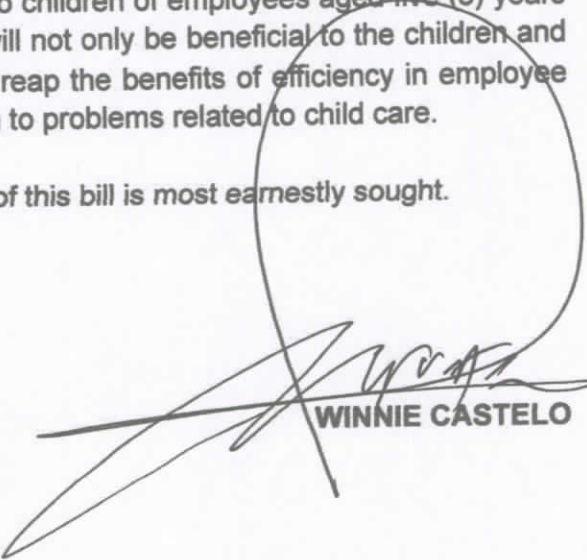
EXPLANATORY NOTE

It is the State's responsibility to ensure the welfare and protection of the youth. Early childhood care and development is an important component in ensuring that children develop to their full capacity, especially during their most critical years. The first five years of a child's life are fundamental as research shows that key brain development happens during this period.

Parents are primary caregivers and play a major role in enriching the child's environment. However, the provision of learning opportunities to foster development of children remains a challenge, especially for working parents, who are often preoccupied with work responsibilities and must prioritize earning an income. Most Filipino families also have insufficient resources, knowledge, and opportunities to promote early childhood development.

This bill seeks to provide free day care services to children of employees aged five (5) years and below. The provision of child care services will not only be beneficial to the children and their parents, but also to employers, who would reap the benefits of efficiency in employee performance and minimal absenteeism in relation to problems related to child care.

In view of the foregoing, the immediate passage of this bill is most earnestly sought.


WINNIE CASTELO

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**"AN ACT PROVIDING DAYCARE CENTERS SERVICES FOR CHILDREN OF
EMPLOYEES AGED FIVE (5) YEARS OLD AND BELOW, AND FOR OTHER
PURPOSES."**

*Be it enacted by the Senate and House of Representatives of the Republic of the Philippines
in Congress assembled:*

SECTION 1. Short Title. - This Act shall be known as "**Day Care Services Provision Act.**"

SEC. 2. Declaration of Policy. - It is a policy of the State to recognize the sanctity of the family as a basic autonomous social institution and shall support the natural and primary right and duty of parents in the rearing of the youth for civic efficiency and development of moral character.

Further under Article XV Section 3 (2) of the Constitution, the State is responsible for defending the right of children to assistance, including proper care and nutrition, and special protection from all forms of neglect, abuse, cruelty, exploitation, and other conditions prejudicial to their development.

In July 1990, the Philippines ratified the Convention on the Rights of the Child, Article 18 (2) and (3) of which provides that State Parties shall render appropriate assistance to parents and legal guardians in the performance of their child-rearing responsibilities, ensure the development of institutions, facilities and services for the care of children and take appropriate measures to ensure that children of working parents have the right to benefit from the child care services and facilities for which they are eligible.

SEC. 3. Establishing Day Care Services for Children of Employees. - All employers, including the national government, its political subdivisions, and instrumentalities, and government-owned and/or controlled corporations, and private employers with at least 100 employees, shall provide day care services to children of their employees aged five (5) years and below.

The services shall be provided either within the office facilities or in the areas accessible and acceptable to the employees. Day care centers may include community-based daycare centers, provided that the employer will make arrangements for the reservation for free use of such facility for the benefit of his/her employees.

All employees, whether regular or otherwise, can avail of the benefit. Daycare services shall accommodate children, aged five (5) years and below. The facility shall be handled by qualified personnel.

SEC. 4. *Objectives of the Services.* - The day care services shall ensure that the employee's children shall enjoy the following:

1. Enhancement of the physical, social, emotional, cognitive, psychological, spiritual, and language development of young children;
2. Facilitate a smooth transition from care and education provided at home to community or school-based setting and to primary school;

SEC. 5. *Lead Agencies.* The Department of Social Welfare and Development and the Department of Labor and Employment are tasked to do the following:

1. Formulate the Implementing Rules and Regulation (IRR) for this law within sixty (60) days from its effectivity;
2. Disseminate the IRR to all establishments for compliance;
3. Provide technical assistance, in collaboration with relevant government and non-government agencies through training, assessment, and monitoring visits; and
4. License and accredit the services, facilities, and daycare workers.

SEC. 6. *Funding.* - The national government, including their subdivisions and instrumentalities, and Government-Owned and -Controlled Corporation (GOCCs) shall charge their expenses for the provision and maintenance of day care centers, including manpower requirements and materials, to the Gender and Development (GAD) funds. These offices may mobilize the resources on non-government, private and international agencies in the development of materials, improvement of facilities and enrichment of the curriculum, in coordination with the Department of Social Welfare and Development.

Private employers shall bear the costs for the establishment and operation of daycare centers for their workplace. Provided that, under Section 9 (b) of Rep. Act 8980, employers may deduct from its taxable income the operating costs incurred from establishing and operating the daycare center as:

Support for Early Childhood Care and Development (ECCD) Programs. - Supported for ECCD programs can be solicited from local and international civic organizations, private philanthropic foundations to supplement available resources.

Workplace-based or related ECCD programs should be supported by corporations and employers in the form of physical facilities and recurrent operating costs. The operating cost incurred for employer or corporate-sponsored ECCD programs can be deducted from taxable income: Provided, That the employer or corporation will not charge user

fees. PROVIDED, FURTHER, THAT THE DEDUCTION SHALL APPLY FOR THE TAXABLE PERIOD WHEN THE EXPENSES WERE INCURRED.

SEC. 7. *Separability Clause.* – If any provision or section of this Act is held invalid or unconstitutional, the other provisions and sections not affected thereby shall remain in full force and effect.

SEC. 8. *Repealing Clause.* – All laws, presidential decrees, executive orders, or issuances, or any part thereof which are inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.

SEC. 9. *Effectivity.* – This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or two (2) newspapers of general circulation.

Approved,