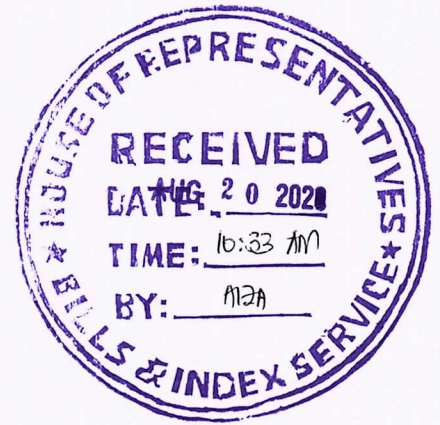


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Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
Second Regular Session

House Bill No. 7441



Introduced by **Rep. ANGELO MARCOS BARBA**
2nd District, Ilocos Norte

AN ACT EXPANDING THE APPLICATION OF THE SPECIAL EDUCATION FUND (SEF), AMENDING FOR THE PURPOSE SECTIONS 100, 235 AND 272 OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991

EXPLANATORY NOTE

1 The Special Education Fund (SEF) was initially created by virtue of
2 Republic Act No. 5447. It was envisioned to fund projects that would further
3 improve the programs of the government for the education sector. Like its
4 predecessor, Republic Act No. 7160 or the Local Government Code of 1991
5 limited the application of the SEF to the operation and maintenance of public
6 schools, construction and repair of school buildings, facilities and equipment,
7 educational research, purchase of books and periodicals, and sports
8 development.

9
10 The specificity of the provision, however, restricts the application of the
11 SEF, thereby leaving other programs or projects that promote the accessibility
12 of public education unfunded. Another special fund gone to waste.

13
14 Hence, this bill.

15
16 This bill seeks to expand the application and/or use of the SEF by
17 including the payment of salaries, allowances, and other benefits of teaching
18 and non-teaching personnel, competency trainings for teaching personnel,
19 provision of teaching aids and other instructional materials, construction and
20 repair of school libraries, administration offices, laboratories, and all other
21 expenditures relative to the promotion of accessible public education.

22
23 The Local Government Code empowered local government units in
24 Metropolitan Manila to levy and collect an annual tax of one percent (1%) on
25 the assessed value of a real property as an additional levy to the basic real
26 property tax or the special education fund. Unfortunately, those outside
27 Metropolitan Manila were not given the same privilege.

28
29 This proposed measure likewise seeks to grant municipalities outside
30 Metropolitan Manila the power to levy and collect an annual tax of one-half

31 percent on the assessed value of the real property within the concerned
32 municipality. This would provide municipalities outside Metropolitan Manila
33 an additional source of funds to address public school concerns, such as
34 classroom shortages, dilapidated school buildings and facilities, and payment
35 of salaries, allowances and benefits of teaching and non-teaching personnel.

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

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ANGELO MARCOS BARBA

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11 Introduced by **Rep. ANGELO MARCOS BARBA**
12 2nd District, Ilocos Norte
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14 **AN ACT EXPANDING THE APPLICATION OF THE SPECIAL**
15 **EDUCATION FUND (SEF), AMENDING FOR THE PURPOSE**
16 **SECTIONS 100, 235 AND 272 OF REPUBLIC ACT NO. 7160,**
17 **OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF**
18 **1991**
19

20 *Be it enacted by the Senate and the House of Representatives of the*
21 *Philippines in Congress assembled:*
22

23 **SECTION 1.** Section 100 of Republic Act No. 7160, otherwise known as
24 the Local Government Code of 1991, is hereby amended to read as follows:
25

26 **“Section 100. – Meetings and Quorum; Budget. –** (a) The local
27 school board shall meet at least once a month or as often as necessary;
28

29 (b) Any of the CO-CHAIRPERSONS may call a meeting. A majority of
30 all its members shall constitute a quorum. However, when both
31 co-chairpersons are present in the meeting, the local chief executive
32 concerned, as a matter of protocol, shall be given preference to preside
33 over the meeting. The division superintendent or district supervisor, as
34 the case may be, shall prepare the budget of the school board concerned.
35 Such budget shall be supported by programs, projects, and activities of the
36 school board for the ensuing fiscal year. The affirmative vote of all
37 members shall be necessary to approve the budget.
38

39 (c) The annual school board budget shall give priority to the following:
40

41 i. Construction, repair, maintenance, AND IMPROVEMENT of
42 school buildings, LIBRARIES, ADMINISTRATION
43 OFFICES, ASSEMBLY HALLS, LABORATORIES, and
44 other facilities of ALL public elementary and secondary
45 schools;
46

47 ii. Establishment and maintenance of extension of classes where
48 necessary;
49

50 iii. OPERATION AND MAINTENANCE OF PUBLIC
51 ELEMENTARY AND SECONDARY SCHOOLS, SUCH AS

1 THE CREATION OF TEACHER ITEMS IN CASE OF
2 EXTENSION OF CLASSES OR WHEN NECESSARY,
3 PROVISION OF TEACHING AIDS AND OTHER
4 INSTRUCTIONAL MATERIALS, AND PAYMENT OF
5 SALARIES, ALLOWANCES AND OTHER BENEFITS OF
6 TEACHING AND NON-TEACHING PERSONNEL and
7

8 iv. Sports activities at the division, district, municipal, and
9 barangay levels.”
10

11 **SECTION 2.** Section 235 of the same Code is hereby amended to read as
12 follows:
13

14 **“Section 235. – Additional Levy on Real Property for the Special**
15 **Education Fund.** – A special education fund (SEF) is hereby created for
16 every local government unit ~~mentioned hereunder~~ to be funded from the
17 additional levy on real property prescribed under this section.
18

19 A province, city, or municipality within the Metropolitan Manila Area,
20 may levy and collect an annual tax of one percent (1%) on the assessed
21 value of real property IN THEIR RESPECTIVE TERRITORIAL
22 JURISDICTION which shall be in addition to the basic real property tax
23 PROVIDED UNDER THIS CODE.
24

25 EVERY MUNICIPALITY OUTSIDE THE METROPOLITAN MANILA
26 AREA MAY LIKEWISE LEVY AND COLLECT AN ANNUAL TAX OF
27 ONE-HALF PERCENT (1/2%) ON THE ASSESSED VALUE OF THE
28 PROPERTY WITHIN SAID MUNICIPALITY. The proceeds thereof shall
29 exclusively accrue to the SEF OF THE LOCAL GOVERNMENT UNIT
30 CONCERNED.”
31

32 **SECTION 3.** Section 272 of Republic Act No. 7160 is hereby amended to
33 read as follows:
34

35 **“Section 272. Application of Proceeds of the Additional One Percent**
36 **SEC Tax.** – The proceeds from the additional one percent (1%) tax on real
37 property accruing to the Special Education Fund (SEF) shall be
38 automatically released to the local school boards; *Provided*, That in case of
39 provinces, the proceeds shall be divided equally between the provincial
40 and municipal school boards: *Provided, however*, That the proceeds shall
41 be allocated for the OPERATION AND MAINTENANCE OF PUBLIC
42 ELEMENTARY AND SECONDARY SCHOOLS, SUCH AS THE
43 CREATION OF TEACHER ITEMS IN CASE OF EXTENSION OF
44 CLASSES OR WHEN NECESSARY, PROVISION OF TEACHING AIDS
45 AND OTHER INSTRUCTIONAL MATERIALS, AND PAYMENT OF
46 SALARIES, ALLOWANCES AND OTHER BENEFITS OF TEACHING
47 AND NON-TEACHING PERSONNEL, COMPETENCY TRAININGS FOR
48 TEACHING PERSONNEL, OPERATION OF ALTERNATIVE LEARNING
49 SYSTEM (ALS), INCLUDING PAYMENT OF SALARIES, ALLOWANCES
50 AND OTHER BENEFITS OF ALS FACILITIES, construction and repair of
51 school buildings, LIBRARIES, ADMINISTRATION OFFICES, ASSEMBLY

1 HALLS, LABORATORIES, OTHER facilities and equipment, , educational
2 research, purchase of books and periodicals, TEACHING AIDS, OTHER
3 INSTRUCTIONAL MATERIALS, [and] sports development, AND ALL
4 OTHER EXPENDITURES RELATIVE TO THE PROMOTION OF
5 ACCESSIBLE PUBLIC EDUCATION as determined and approved by the
6 Local School Board.”
7

8 **SECTION 4.** The Department of Education, Department of Interior and
9 Local Government, and the Department of Budget and Management shall,
10 within ninety (90) days from the effectivity of this Act, promulgate the rules
11 and regulations necessary to implement the provisions of this Act.
12

13 **SECTION 5.** Any provision of law, decree, order, rule or regulation
14 inconsistent with this Act is hereby repealed and/or modified accordingly.
15

16 **SECTION 6.** This Act shall take effect fifteen (15) days after its
17 publication in the *Official Gazette* or in a newspaper of general circulation.
18

19
20 Approved,