

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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 2204



Introduced by **Representative Ryan S. Recto**

EXPLANATORY NOTE

The proposed amendment to the Adopt-a-School Act of 1998 seeks to incentivize and streamline private sector engagement in public educational institutions by amending Republic Act No. 8525, or "*An Act Establishing An "Adopt-A-School Program," Providing Incentives Therefor, And For Other Purposes*".

The existing law was enacted in 1998 to encourage the private sector in supporting public education. It aimed to leverage private initiative in helping upgrade and modernize public schools across the country. Despite its noble intention, the Second Congressional Commission on Education (EDCOM II) reported that challenges related to its implementation significantly hindered the program from realizing its full potential. Extensive consultations with private sector stakeholders revealed that while private entities voluntarily provide assistance to public schools, particularly through programs like *Brigada Eskwela*, a lack of awareness regarding applicable tax claims may be contributing to the relatively low utilization of tax incentives under the Adopt-a-School program. The EDCOM also highlighted in their report that there is a notable absence of tax claims coming from Technical-Vocational Education and Training (TVET) institutions and Higher Education Institutions (HEIs). The consultations also revealed that the law, as it stands, does not adequately specify the forms of assistance that could be considered as claimable. The availment process was also identified as one of the other flaws of the law as it was already proven to be cumbersome for large private entities, what more for short-staffed medium to small enterprises and individual donors. Compounding these issues are bureaucratic delays in processing tax claims and a lack of permanent staffing within the Adopt-a-School National Secretariat, with only two personnel handling review and evaluation of applications on top of their regular duties, contributing to delays and limiting the program's overall success.

With that being said, it is therefore high time that we revitalize the law and amend certain provisions so as to encourage active participation from the private sector. In this way and manner we can assist in the comprehensive development, upgrading and modernization of the country's public education system.

The measure represents a timely and most essential legislative intervention that could potentially unlock substantial private sector support that fosters stronger industry-to-education linkages while also uplifting the quality of public education across all levels.

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



Ryan S. Recto
Representative
6th District, Batangas

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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 2204

Introduced by **Representative Ryan S. Recto**

AN ACT
FURTHER STRENGTHENING THE INCENTIVES FOR PRIVATE SECTOR PARTICIPATION IN PUBLIC EDUCATIONAL INSTITUTIONS BY AMENDING CERTAIN PROVISIONS IN REPUBLIC ACT NO. 8525, OTHERWISE KNOWN AS THE “ADOPT-A-SCHOOL ACT OF 1998”

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

1
2 SECTION 1. Section 1 of Republic Act No. 8525, otherwise known as the
3 “Adopt-A-School Act of 1998”, is hereby amended to read as follows:

4 Section 1. Title. – This Act shall be known and cited as the [~~“Adopt-a-~~
5 ~~School Act of 1998”~~] **“ADOPT-A-SCHOOL ACT OF 2025”**.

6 SEC. 2. Section 2 of Republic Act No. 8525 is hereby amended to read as
7 follows:

8 “Section 2. *Declaration of policy.* – It is the policy of the State to provide
9 quality and relevant education to the Filipino youth and to encourage
10 private initiative to support [~~public education~~] **THE EDUCATION OF THE**
11 **PUBLIC**. Towards this end, the State shall institute programs to
12 [~~encourage~~] **INCENTIVIZE THE** private [~~companies and enterprises~~]
13 **SECTORS** to [~~help~~] **ASSIST** in the **DEVELOPMENT**, upgrading and
14 modernization of **THE COUNTRY’S** public [~~schools~~] **EDUCATION SYSTEM**
15 [~~in the country, particularly those in poverty-stricken provinces.~~] **AND TO**
16 **ESTABLISH PROPER LINKAGES BETWEEN EDUCATIONAL**
17 **INSTITUTIONS AND THEIR RESPECTIVE INDUSTRIES PARTICULARLY IN**
18 **THE TRAINING AND EMPLOYMENT OF SENIOR HIGH SCHOOL (SHS)**
19 **GRADUATES.”**

1 SEC. 3. Section 3 of Republic Act No. 8525 is hereby amended to read as
2 follows:

3 "Section 3. Adopt-a-School Program. – There is hereby established the
4 "Adopt-a-School Program" which will allow private **INDIVIDUALS OR**
5 entities **WHETHER LOCAL OR FOREIGN, OF GOOD STANDING** to assist [a]
6 public [school] **EDUCATIONAL INSTITUTIONS**, whether **EARLY**
7 **CHILDHOOD**, elementary, secondary, **TECHNICAL-VOCATIONAL**,
8 **ALTERNATIVE LEARNING SYSTEM (ALS)**, or [tertiary] **HIGHER**
9 **EDUCATION**, preferably located in [~~any of the twenty (20) poorest~~
10 ~~provinces identified by the Presidential Council for Countryside~~
11 ~~Development or any other government agency tasked with identifying the~~
12 ~~poorest provinces]~~ **THE FOURTH AND FIFTH CLASS PROVINCES, CITIES**
13 **AND MUNICIPALITIES AS DETERMINED BY THE DEPARTMENT OF**
14 **FINANCE (DOF) AND OTHER LOCAL GOVERNMENT UNITS (LGUS)**
15 **EXPERIENCING SEVERE SHORTAGES, INSUFFICIENT BUDGET OR**
16 **HAVING NUMEROUS POOR BUT HIGH PERFORMING LEARNERS** in, but not
17 limited to, the following areas:

18 **(A) FURTHER TRAINING, DEVELOPMENT OR EDUCATION OF CHILD**
19 **DEVELOPMENT WORKERS AND TEACHERS, BASIC EDUCATION**
20 **TEACHERS, SCHOOL HEADS, TVET TRAINERS AND HIGHER**
21 **EDUCATION FACULTY MEMBERS;**

22
23 **(B) EDUCATION OF LEARNERS IN THE ALTERNATIVE LEARNING**
24 **SYSTEM;**

25
26 **(C) ASSESSMENTS IN PURSUIT OF RELEVANT WORK-RELATED**
27 **CERTIFICATIONS AND CREDENTIALS;**

28 **(D) DONATION OF REAL ESTATE PROPERTY FOR THE BENEFIT OF**
29 **EDUCATIONAL INSTITUTIONS;**

30
31 **(E) Construction OF SCHOOL facilities SUCH AS LIBRARIES AND**
32 **LABORATORIES, INCLUDING THOSE RELATED TO POWER, WATER,**
33 **SANITATION AND HYGIENE, AS WELL AS INCLUSIVE LEARNING**
34 **RESOURCES;**

35
36 **(F) UPGRADE AND REPAIR** of existing facilities;

37
38 **(G) Provision of [~~books, publications~~] ANY AND ALL FORMS OF SCHOOL**
39 **SUPPLIES, LEARNING MATERIALS AND EQUIPMENT, [~~and other~~**
40 **instructional materials] SUCH AS BUT NOT LIMITED TO, PRINT AND**
41 **ELECTRONIC BOOKS (E-BOOKS), OTHER FORMS OF PUBLICATIONS,**
42 **EDUCATIONAL FILMS AND OTHER MULTIMEDIA MATERIALS,**

1 TECHNOLOGICAL HARDWARE AND SOFTWARE AND TECHNICAL-
2 VOCATIONAL LIVELIHOOD (TVL) TOOLS AND EQUIPMENT;

3
4 (H) HEALTH AND NUTRITION PACKAGES, ESPECIALLY IN THE EARLY
5 YEARS (FOR AGES ZERO TO FIVE);

6
7 (I) ASSISTIVE LEARNING DEVICES AND EQUIPMENT FOR LEARNERS
8 WITH DISABILITIES;

9
10 (J) Modernization of instructional technologies; and

11
12 (K) ESTABLISHMENT OF PARTNERSHIPS FOR THE IMPLEMENTATION
13 OF EDUCATIONAL PROGRAMS, ESPECIALLY IN LEARNING
14 RECOVERY.

15
16 SEC. 4. Insert two (2) new Sections under Republic Act No. 8525 to read as
17 follows and renumbered accordingly:

18
19 **SEC. 4. ADOPTION AND AGREEMENT PROCEDURE.** - A Memorandum of
20 Agreement (MOA) specifying the details of the adoption shall be entered into
21 between the adopting **INDIVIDUAL/S OR** entity/**ENTITIES** and the head of the
22 ~~[school]~~ **EDUCATIONAL INSTITUTION** concerned: *Provided*, That

23
24 (A) ~~[such MOA]~~ IT shall be subject to review and approval **DEPENDING ON**
25 **THE EDUCATIONAL INSTITION CONCERNED AS FOLLOWS** ~~[of the~~
26 ~~Superintendent of Schools of the province or district concerned. *Provided*,~~
27 ~~further, That the agreement shall last for at least two (2) years with the~~
28 ~~possibility of extension: *Provided, finally, That*]:~~

29
30 a. **FOR ALL EARLY CHILDHOOD EDUCATION PROGRAMS, THE**
31 **RELEVANT LOCAL GOVERNMENT OFFICE INVOLVED;**

32
33 b. **FOR ALL BASIC EDUCATION UNITS AND TVET INSTITUTIONS,**
34 **THE CONCERNED FIELD OFFICE SUPERVISING THE BENEFICIARY**
35 **INSTITUTION; AND**

36
37 c. **FOR ALL HIGHER EDUCATION UNITS, THE BOARD OF THE**
38 **HIGHER EDUCATION INSTITUTION CONCERNED.**

39
40 (B) **THE DURATION OF THE AGREEMENT SHALL BE DULY AGREED UPON BY**
41 **THE PARTIES WITH A POSSIBILITY OF EXTENSION. HOWEVER,** such
42 period may be shortened only in cases where the adopting **INDIVIDUAL**
43 **DIES PRIOR TO THE END OF THE PERIOD OR THE** entity **INVOLVED** is

1 dissolved before the end of such period unless otherwise earlier
2 terminated in accordance with ~~[the succeeding section]~~ **THIS ACT;**

3
4 **(C) THE MOA ENTERED INTO BETWEEN AN INDIVIDUAL AND AN**
5 **EDUCATIONAL INSTITUTION MUST BE BRIEF AND CONCISE SPECIFIC**
6 **TO THE GOODS OR SERVICES BEING DONATED IN ORDER FOR A MORE**
7 **STREAMLINED MANNER IN WHICH SUCH GOODS AND SERVICES**
8 **DONATED TO THE EDUCATIONAL INSTITUTION INVOLVED.**

9 **THE ADOPT-A-SCHOOL COORDINATING COUNCIL SHALL ALSO DEVELOP**
10 **THE APPROPRIATE MECHANISMS TO ENABLE ADOPTING INDIVIDUAL/S**
11 **AND ENTITY/IES TO ENTER INTO A MOA WITH SEVERAL EDUCATIONAL**
12 **INSTITUTIONS WITHIN A REGION, SUBJECT TO THE REVIEW AND**
13 **APPROVAL OF THE CONCERNED FIELD OFFICES OF THE EDUCATIONAL**
14 **INSTITUTIONS INVOLVED IN ORDER TO FACILITATE AND INCENTIVIZE THE**
15 **PROVISION OF SUPPORT TO A LARGER NUMBER OF INSTITUTIONS.**

16 **FURTHERMORE, ANY INDIVIDUAL OR ENTITY THAT DOES NOT AIM TO**
17 **AVAIL OF ANY OF THE TAX INCENTIVES UNDER THIS LAW SHALL BE**
18 **ALLOWED TO PROVIDE ANY AND ALL FORMS OF SUPPORT THAT MAY BE**
19 **NEEDED BY THE EDUCATIONAL INSTITUTIONS INVOLVED THROUGH A**
20 **DEED OF DONATION, SUBJECT TO THE APPROVAL OF THE RELEVANT OR**
21 **SUPERVISING BODIES CONCERNED.**

22 **SEC. 5. CREATION AND ESTABLISHMENT OF AN ADOPT-A-SCHOOL ONE-**
23 **STOP SHOP. – THE DEPARTMENT OF EDUCATION (DEPED), COMMISSION**
24 **ON HIGHER EDUCATION (CHED) AND THE TECHNICAL EDUCATION AND**
25 **SKILLS DEVELOPMENT AUTHORITY (TESDA) SHALL, *PROVIDED*, THAT**
26 **DEPED, CHED AND TESDA SHALL, IN CONSULTATION WITH THE EARLY**
27 **CHILDHOOD CARE AND DEVELOPMENT (ECCD) COUNCIL, BUREAU OF**
28 **INTERNAL REVENUE (BIR), BUREAU OF CUSTOMS (BOC) AND THE**
29 **DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGY**
30 **(DICT), DEVELOP A STREAMLINED PROCESS FOR TAX INCENTIVES**
31 **APPLICATION AND ESTABLISH AN INTEGRATED AND FULLY**
32 **OPERATIONAL ONLINE PORTAL CONSISTENT WITH EXISTING LAWS AND**
33 **GUIDELINES ON THE EASE OF DOING BUSINESS AND EFFICIENT**
34 **GOVERNMENT SERVICE DELIVERY.**

35 **THE ESTABLISHMENT AND IMPLEMENTATION OF THE SAID ONE-STOP-**
36 **SHOP SHALL INCLUDE THE FOLLOWING KEY COMPONENTS SUBJECT TO**
37 **FURTHER DETAIL UPON THE IMPLEMENTATION OF SUCH:**

38 **(A) THE ONLINE PORTAL SHALL BE DESIGNED TO RECEIVE QUERIES**
39 **AND CONCERNS FROM PRIVATE INDIVIDUALS AND ENTITIES THAT**
40 **ARE INTERESTED IN THE PROGRAM AS WELL AS RECEIVE AND**
41 **PROCESS APPLICATIONS FOR TAX INCENTIVES JOINTLY WITH THE**
42 **BIR AND THE BOC;**

1
2 (B) DEPED, CHED AND TESDA, AS WELL AS THE ECCD COUNCIL
3 SECRETARIAT SHALL HAVE THE FOLLOWING RESPONSIBILITIES,
4 INCLUDING BUT NOT LIMITED TO:
5

- 6 I. ENGAGE STAKEHOLDERS TO PROVIDE SUPPORT TO
7 IDENTIFIED PRIORITY AREAS FOR INTERVENTION;
8
9 II. ESTABLISH AN ADOPT-A-SCHOOL UNIT WITHIN THEIR
10 RESPECTIVE AGENCIES AND REQUEST FOR THE CREATION
11 OF THE APPROPRIATE PLANTILLA POSITIONS, EXCEPT IN
12 THE CASE OF THE ECCD AS SUCH WILL BE HANDLED BY THE
13 RESPECTIVE LGUS INVOLVED;
14
15 III. ENSURE THAT PERSONNEL IN THE FIELD UNITS ARE
16 FAMILIAR WITH THE ADOPT-A-SCHOOL PROGRAM THROUGH
17 MEASURES SUCH AS BUT NOT LIMITED TO PERIODIC
18 ORIENTATIONS AND DEVELOPMENT OF GUIDELINES AND
19 OPERATIONAL MANUALS; AND
20
21 IV. SUBMIT QUARTERLY REPORTS ON THE IMPLEMENTATION OF
22 THE ADOPT-A-SCHOOL PROGRAM TO THE ADOPT-A-
23 SCHOOL COORDINATING COUNCIL.
24

25 (C) THE ADOPT-A-SCHOOL UNIT SHALL HAVE THE FOLLOWING
26 RESPONSIBILITIES, INCLUDING BUT NOT LIMITED TO:
27

- 28 I. RESPOND TO QUERIES AND CONCERNS FROM PRIVATE
29 INDIVIDUALS AND ENTITIES INTERESTED IN THE PROGRAM;
30
31 II. RECEIVE, REVIEW AND PROCESS APPLICATIONS FOR TAX
32 INCENTIVES;
33
34 III. PROVIDE ASSISTANCE TO ADOPTING INDIVIDUALS AND
35 ENTITIES THROUGH PROACTIVE COORDINATION WITH THE
36 BIR, BOC AND OTHER RELEVANT AGENCIES;
37
38 IV. CRAFT AN ADOPT-A-SCHOOL PROGRAM IMPLEMENTATION
39 PLAN INCLUDING ITS CORRESPONDING TARGETS;
40 V. CASCADE INFORMATION ON ADOPT-A-SCHOOL PROGRAM
41 TARGETS AND GUIDELINES TO ALL FIELD UNITS AND
42 PRIVATE SECTOR STAKEHOLDERS;
43

- 1 VI. MONITOR AND PERIODICALLY ASSESS THE IMPLEMENTATIO
2 OF THE ADOPT-A-SCHOOL PROGRAM;
3 VII. PREPARE AND SUBMIT QUARTERLY PERFORMANCE
4 REPORTS TO THE ADOPT-A-SCHOOL COORDINATING
5 COUNCIL; AND
6
7 VIII. CONSULT WITH PRIVATE SECTOR STAKEHOLDERS, WHEN
8 NECESSARY, TO BE ABLE TO CONTINUOUSLY IMPROVE THE
9 IMPLEMENTATION OF THE ADOPT-A-SCHOOL PROGRAM.

10
11 (D) ALL LOCAL GOVERNMENT UNITS CONCERNED SHALL HAVE THE
12 FOLLOWING RESPONSIBILITES, INCLUDING BUT NOT LIMITED TO:

- 13
14 I. ENGAGE STAKEHOLDERS TO PROVIDE SUPPORT FOR ECCD
15 IN LINE WITH THE LGU RESPONSIBILITIES STIPULATED IN
16 THE EARLY YEARS ACT;
17
18 II. REVIEW AND ENTER INTO AGREEMENTS WITH ENTITIES
19 THAT PROVIDE SUPPORT FOR ECCD PROGRAMS; AND
20
21 III. DEVELOP ADDITIONAL INCENTIVES TO PROMOTE THE
22 SUPPORT OF THE PRIVATE SECTOR FOR ECCD.

23
24 (E) THE BIR AND THE BOC SHALL HAVE THE FOLLOWING
25 RESPONSIBILITIES, INCLUDING BUT NOT LIMITED TO:

- 26
27 I. ENSURE AND AID IN THE CREATION OF A STREAMLINED
28 PROCESS ALLOWING FOR THE QUICK AND EFFICIENT
29 RECEIPT OF TAX INCENTIVES FOR ALL PARTIES THAT
30 ENGAGE IN THIS PROGRAM;
31
32 II. IMPLEMENT PROCEDURES AND COORDINATION MEASURES
33 THAT ALLOW FOR THE QUICK ACCESS AND TRANSFER OF
34 INFORMATION TO AND FROM ALL THE RELEVANT OFFICES
35 AND AGENCIES INVOLVED IN THIS PROGRAM; AND
36
37 III. CREATE A SEPARATE OFFICE OR WORKING GROUP, AS
38 NEEDED, IN ORDER TO FOCUS ON THE ADOPT-A-SCHOOL
39 PROGRAM ALLOWING FOR THE TIMELY RESPONSE TO
40 QUERIES AND NEEDS OF THE PROGRAM."

41 SEC. 5. Section 4 of Republic Act No. 8525 is hereby amended to read as
42 follows:

1 "Section [4] **6. Periodic review.** – A review of the adoption shall be
2 undertaken by the [~~local school board of the province or city where the~~
3 ~~school~~] **CONCERNED FIELD OFFICE WHERE THE PARTICIPATING**
4 **SCHOOL** is located. The standards and guidelines for the review shall be
5 formulated by the **ADOPT-A-SCHOOL** Coordinating Council created under
6 Sec. [7] **8** hereof. The results of the review shall be taken into
7 consideration in the assessment of the application for tax credits by the
8 adopting **INDIVIDUAL OR** entity. The [~~school board~~] **CONCERNED FIELD**
9 **OFFICE** may, after an appropriate review, recommend to the **ADOPT-A-**
10 **SCHOOL** Coordinating Council the termination of the adoption. The
11 adopting **INDIVIDUAL OR** entity may appeal the assessment to the
12 **ADOPT-A-SCHOOL** Coordinating Council whose decision shall be final
13 and unappealable."

14 SEC. 6. Section 5 and 6 of Republic Act No. 8525 are hereby repealed and
15 replaced with a new Section to be read as follows:

16 "**SECTION 7. INCENTIVES FOR ADOPTING INDIVIDUALS OR ENTITIES.** –
17 **PROVISIONS OF EXISTING LAWS TO THE CONTRARY**
18 **NOTWITHSTANDING, ADOPTING INDIVIDUALS OR ENTITIES SHALL**
19 **ENJOY THE FOLLOWING INCENTIVES:**

20
21 **(A) ADDITIONAL DEDUCTION FOR EXPENSES INCURRED BY THE**
22 **ADOPTING INDIVIDUAL OR ENTITY - EXPENSES INCURRED BY THE**
23 **ADOPTING INDIVIDUALS OR ENTITIES FOR THE "ADOPT-A-SCHOOL**
24 **PROGRAM" SHALL BE ALLOWED AN ADDITIONAL DEDUCTION**
25 **EQUIVALENT TO FIFTY PERCENT (50%) OF SUCH EXPENSES FROM**
26 **THEIR GROSS TAXABLE INCOME. THIS PROVISION SHALL INCLUDE**
27 **BUT NOT BE EXCLUSIVE TO:**

28
29 **I. ANY AND ALL SCHOLARSHIPS FOR TEACHERS AND CHILD**
30 **DEVELOPMENT WORKERS;**

31
32 **II. ALL SCHOLARSHIPS PROVIDED AT THE TERTIARY LEVEL IN**
33 **BOTH PUBLIC AND PRIVATE EDUCATIONAL INSTITUTIONS IF**
34 **THE FUNDING AND SUPPORT INVOLVED IS FOR TECHNICAL**
35 **TRAINING AND GRADUATE STUDIES OF UNDERPRIVILEGED**
36 **STUDENTS AND THOSE WHO ARE PRODUCTS OF PUBLIC**
37 **INSTITUTIONS;**

38
39 **III. LABOR TRAINING EXPENSES INCURRED FOR THE SKILLS**
40 **DEVELOPMENT OF ENTERPRISE-BASED TRAINEES**
41 **ENROLLED IN PUBLIC SENIOR HIGH SCHOOLS, PUBLIC**
42 **HIGHER EDUCATIONAL INSTITUTIONS OR PUBLIC**
43 **TECHNICAL AND VOCATIONAL INSTITUTIONS DULY**
44 **COVERED BY AN APPRENTICESHIP AGREEMENT UNDER**

1 REPUBLIC ACT NO. 12063 OR THE ENTERPRISE-BAED
2 EDUCATION AND TRAINING FRAMEWORK ACT. *PROVIDED*,
3 THAT THE ADDITIONAL DEDUCTION FOR ENTERPRISE-
4 BASED TRAINING OF STUDENTS FROM PUBLIC
5 EDUCATIONAL INSTITUTIONS, SUCH DEDUCTION SHALL
6 NOT EXCEED FIVE PERCENT (5%) OF THE TOTAL DIRECT
7 LABOR EXPENSES. THIS DOES NOT PRECLUDE THE ENTITY
8 FROM AVAILING OF OTHER BENEFITS AND INCENTIVES AS
9 PROVIDED FOR BY THE PREVIOUSLY STATED ACT;

10 VALUATION OF ASSISTANCE OTHER THAN MONEY SHALL BE BASED
11 ON THE ACQUISITION COST OF THE GOODS, SERVICES AND REAL
12 PROPERTY INVOLVED. SUCH VALUATION SHALL TAKE INTO
13 CONSIDERATION THE DEPRECIATED VALUE OF THE GOODS AND REAL
14 PROPERTY IN CASE THE SAID GOODS OR REAL PROPERTY INVOLVED
15 HAVE ALREADY BEEN USED.

16 THE GOODS AND SERVICES AS INDICATED UNDER THIS PROVISION
17 SHALL INCLUDE ALL THOSE DIRECTLY OR INDIRECTLY USED BY THE
18 PARTICIPATING SCHOOL OR EDUCATIONAL INSTITUTION INCLUDING
19 BUT NOT EXCLUSIVE TO THE DONATION OF CONSTRUCTION
20 SERVICES, TRANSPORTATION, TECHNOLOGICAL SUPPORT,
21 TECHNOLOGICAL HARDWARE AND SOFTWARE, ESSENTIAL AND
22 NUTRITIONAL FOOD AND LOGISTICAL SUPPORT, *PROVIDED* THAT
23 SUCH ARE USED SPECIFICALLY FOR THE PURPOSE AND BENEFIT OF
24 THE PARTICIPATING SCHOOL OR EDUCATIONAL INSTITUTION.

25 (B) ASSISTANCE IN THE EXPEDITION OF AVAILMENT OF TAX
26 EXEMPTIONS AND CUSTOMS CLEARANCES. – COORDINATION
27 SHALL BE MADE BETWEEN THE CONCERNED FIELD OFFICES
28 WHEREIN THE SCHOOLS ARE LOCATED AND THE RELEVANT
29 GOVERNMENT AGENCIES INVOLVED IN CERTIFYING THE TRANSFER
30 OF GOODS AND SERVICES FROM THE INDIVIDUAL OR ENTITY
31 DONATING TO A PARTICIPATING SCHOOL OR EDUCATIONAL
32 INSTITUTION;

33
34 (C) ADDITIONAL DEDUCTION FOR HIRING OF PUBLIC SENIOR HIGH
35 SCHOOL (SHS) GRADUATES. – ADOPTING INDIVIDUALS OR
36 ENTITIES WHO HIRE SENIOR HIGH SCHOOL GRADUATES FROM
37 THEIR PARTNER PUBLIC SCHOOL SHALL ENJOY AN ADDITIONAL
38 DEDUCTION EQUIVALENT TO THE 20% OF THE SALARIES, WAGES
39 AND BENEFITS PAID TO THE EMPLOYED SHS GRADUATE DURING
40 THE ENTIRE FIRST YEAR OF EMPLOYMENT;

41
42 (D) NAMING RIGHTS INCENTIVE. – IN ACCORDANCE WITH EXISTING
43 LAWS AND SUBJECT TO THE GUIDELINES THAT SHALL BE

1 PROVIDED IN THE IRR, THE ADOPTING INDIVIDUAL OR ENTITY
2 SHALL BE ENTITLED TO HAVE ITS NAME EMBLAZONED BENEATH
3 THE NAME OF THE SCHOOL AFTER WORDS INDICATING THAT THE
4 NAME OF THE SCHOOL IS UNDER THE "ADOPT-A-SCHOOL
5 PROGRAM", *PROVIDED* HOWEVER THAT SUCH INCENTIVE CAN NO
6 LONGER BE AVAILED OF BY THE DONOR SHOULD THEY ALREADY
7 AVAIL OF ANY OR ALL OF THE ALLOWED TAX INCENTIVES; AND

8
9 (E) ADDITIONAL INCENTIVES. – IN ACCORDANCE WITH EXISTING LAWS
10 AND SUBJECT TO THE GUIDELINES THAT SHALL BE PROVIDED IN
11 THE IRR, RELEVANT LGUS SHALL BE ENCOURAGED TO PROVIDE FOR
12 THEIR OWN TAX INCENTIVE MEASURES THAT WILL INCENTIVIZE
13 INDIVIDUALS OR ENTITIES TO TAKE PART IN THIS PROGRAM AND
14 AID IN THE GROWTH AND DEVELOPMENT OF THE EDUCATION
15 SECTOR."

16 SEC. 7. Section 7 of Republic Act No. 8525 is hereby amended to read as
17 follows:

18 "Section [7]8. **ADOPT-A-SCHOOL** Coordinating Council. – An **ADOPT-A-**
19 **SCHOOL** Coordinating Council, hereinafter referred to as the Council, is
20 hereby created to coordinate and monitor the implementation of this Act. **IN**
21 **THE INTEREST OF COHERENCE AND EFFICIENCY, THE COUNCIL SHALL BE**
22 **A BODY DEEMED UNDER TO THE OFFICE OF THE PRESIDENT ALONG WITH**
23 **ANY AND ALL CABINET CLUSTERS THAT MAY BE FORMED BY THE**
24 **PRESIDENT FOR EDUCATION PURPOSES.** The Council shall be composed
25 of the Secretary of [~~the Department of Education, Culture and Sports (DECS)~~]
26 **DEPED**, as chairperson; the Chairman of [~~the Commission on Higher~~
27 ~~Education (CHED)~~] **CHED**, and the Director-General of [~~the Technical~~
28 ~~Education and Skills Development Authority (TESDA)~~] **TESDA** as co-
29 chairpersons; **THE EXECUTIVE DIRECTOR OF THE EARLY CHILDHOOD**
30 **CARE AND DEVELOPMENT COUNCIL (ECCD) SECRETARIAT, THE**
31 **SECRETARY OF THE DEPARTMENT OF FINANCE (DOF), THE**
32 **COMMISSIONER OF THE BUREAU OF INTERNAL REVENUE (BIR); THE**
33 **COMMISSIONER OF THE BUREAU OF CUSTOMS (BOC), and** [~~the~~
34 ~~chairperson of the Presidential Council for Countryside Development~~
35 ~~(PCCD), and]~~ a **PRIVATE SECTOR** representative **FROM A REPUTABLE NON-**
36 **GOVERNMENT ORGANIZATION ENGAGED IN THE EDUCATION SECTOR,**
37 **WHO SHALL HAVE A TERM OF THREE (3) YEARS AND MAY BE**
38 **REAPPOINTED FOR ANOTHER THREE (3) YEARS,** [~~national federation of~~
39 ~~chambers of commerce and industry]~~ to be appointed by the President of
40 the Philippines, as members."

41
42 **THE PRIVATE SECTOR REPRESENTATIVE SHALL BE APPOINTED BY THE**
43 **PRESIDENT FROM A LIST OF NOMINEES SUBMITTED BY THEIR**
44 **RESPECTIVE ORGANIZATIONS. THEY SHALL SERVE A MAXIMUM TERM**
45 **OF SIX (6) YEARS: PROVIDED, HOWEVER, THAT SUCH APPOINTMENT MAY**
46 **BE TERMINATED BY THE PRESIDENT ON THE BASIS OF THE**

1 **WITHDRAWAL OF ENDORSEMENT OR RECOMMENDATION OF THE**
2 **SECTOR THEY REPRESENT.**
3

4 **APPOINTMENT TO ANY VACANCY SHALL BE ONLY FOR THE UNEXPIRED**
5 **TERM OF THE PREDECESSOR. HEADS OF AGENCIES MAY DESIGNATE**
6 **THEIR RESPECTIVE ALTERNATES WITH RANKS NOT LOWER THAN THIRD-**
7 **LEVEL POSITIONS, AS PROVIDED BY THE CAREER EXECUTIVE SERVICE**
8 **BOARD, OR ITS EQUIVALENT. ALL ALTERNATES SHALL BE AUTHORIZED TO**
9 **DECIDE FOR OR ON BEHALF OF THEIR RESPECTIVE PRINCIPALS.**
10

11 The Council shall meet once every three (3) months. The chairpersons and
12 members shall not receive compensation but shall be entitled to
13 reimbursements for reasonable expenses related to the Council's activities.
14

15 **THE COUNCIL SHALL COORDINATE WITH NATIONAL GOVERNMENT**
16 **AGENCIES (NGAS) AND EXISTING INTERAGENCY BODIES RELEVANT TO**
17 **THE IMPLEMENTATION OF THE PROVISIONS OF THIS ACT INCLUDING BUT**
18 **NOT LIMITED TO THE NATIONAL ECONOMIC DEVELOPMENT AUTHORITY**
19 **AND THE DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT (DILG)."**
20

21 SEC. 8. *Implementing Rules and Regulations.* – Within sixty (60) days from the
22 effectivity of this Act, the DepEd, CHED, TESDA, DTI, and DOLE, in consultation with
23 the DOF, including the BIR, and the Bureau of Customs (BOC), as well as with the
24 participation of the ECCD Council Secretariat, shall formulate the implementing
25 rules and regulations to implement this Act.
26

27 SEC. 9. *Transitory Clause.* – To prevent any delay in the delivery of goods,
28 services, and real property, the provisions of Republic Act No. 8525 also known as
29 the "*Adopt-a-School Act of 1998*" shall still apply to pending and ongoing
30 transactions or donations by adopting individuals or entities.
31

32 SEC. 10. *Separability Clause.* – If any portion or provision of this Act is declared
33 unconstitutional, the remainder of this Act or any provision not affected thereby
34 shall remain in full force and effect.
35

36 SEC. 11. *Repealing Clause.* – All other laws, acts, presidential decrees,
37 executive orders, presidential proclamations, issuances, rules, and regulations, or
38 parts thereof which are contrary to or inconsistent with any of the provisions of this
39 Act are hereby repealed, amended, or modified accordingly.
40

41 SEC. 12. *Effectivity.* – This Act shall take effect fifteen (15) days after its
42 publication in the Official Gazette or in a newspaper of general circulation.
43

44 *Approved,*