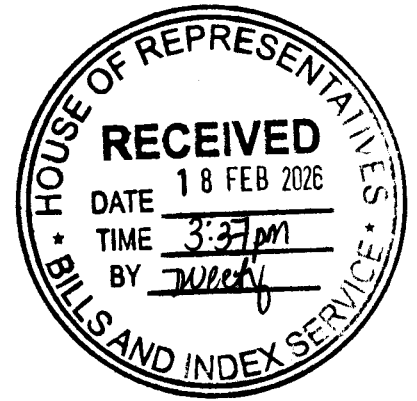


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Batasan Hills, Quezon City

Twentieth (20th) Congress
First Regular Session

House Bill No. **7877**



Introduced by **HONORABLE LORETO "AMBEN" S. AMANTE**
3rd Legislative District, Province of Laguna

AN ACT
EXPANDING THE PURPOSES AND APPLICATIONS OF THE SPECIAL
EDUCATION FUND (SEF) TO SUPPORT BASIC EDUCATION DELIVERY,
ADMINISTRATIVE AND NON-TEACHING PERSONNEL, FACILITIES,
EQUIPMENT AND ALTERNATIVE LEARNING SYSTEMS, AMENDING FOR THE
PURPOSE SECTIONS 100 AND 272 OF REPUBLIC ACT NO. 7160, OTHERWISE
KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991, AND FOR OTHER
PURPOSES

EXPLANATORY NOTE

The Constitution mandates the State to give the highest priority to education and to ensure that teaching attracts and retains competent and committed professionals. Local government units (LGUs), through the Special Education Fund (SEF), play a critical role in translating this constitutional mandate into concrete support for public schools.

However, experience over the years—particularly during national emergencies and periods of systemic strain—has shown that the existing statutory limitations on the use of the SEF have constrained the ability of LGUs and local school boards to respond effectively to actual and evolving needs on the ground. Teachers continue to be burdened with administrative tasks due to the lack of non-teaching personnel; essential services such as libraries and alternative learning systems remain underfunded; and significant portions of the SEF remain unutilized due to restrictive spending rules.

Findings from the Second Congressional Commission on Education (EDCOM II) further reveal that billions of pesos in SEF funds remain idle annually, not due to lack of need, but because of narrow statutory prescriptions on allowable expenditures. These constraints undermine the purpose of the SEF as a flexible local instrument for strengthening public education.

This measure consolidates and harmonizes proposed amendments to Sections 100 and 272 of the Local Government Code of 1991 to allow a more responsive, efficient, and accountable use of the SEF. It clarifies the authority of local school boards to

support administrative and non-teaching personnel, expands allowable expenditures to include libraries and alternative learning systems, and provides a clear legal basis for the use of SEF funds during nationally declared emergencies, subject to coordination, justification, and oversight.

By expanding—not diluting—the purposes of the SEF, this bill strengthens local autonomy in education governance while ensuring that public funds are used to directly improve learning conditions, protect teachers' welfare, and promote inclusive access to education.

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



HON. LORETO S. AMANTE

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

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

“SEC. 100. Meeting and Quorum; Budget. –

(a) The local school board shall meet at least once a month or as often as necessary.

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

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

(1) Construction, repair, and maintenance of school buildings and other facilities of public elementary and secondary schools;

(2) Establishment and maintenance of extension classes where necessary;

(3) Sports activities at the division, district, municipal, and barangay levels;

(4) THE HIRING AND EMPLOYMENT, INCLUDING PAYMENT OF SALARIES, ALLOWANCES, AND OTHER BENEFITS, OF ADMINISTRATIVE AND NON-TEACHING STAFF;

(5) OPERATION OF ALTERNATIVE LEARNING SYSTEMS, INCLUDING PAYMENT OF SALARIES, ALLOWANCES AND OTHER BENEFITS OF ALS LEARNING FACILITATORS; AND

(6) PROVISION FOR SCHOOL UNIFORMS AND ACCESSORIES SUCH AS SCHOOL BAGS AND SHOES."

SEC. 2. Section 272 of Republic Act No. 7160, otherwise known as the *Local Government Code of 1991*, as amended, is hereby further amended with sub-sections to read as follows:

"SEC. 272. Application of Proceeds of the Additional One Percent SEF Tax. –

SECTION 272-A. EXPANDED APPLICATION OF PROCEEDS.-- 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, **INCLUDING PAYMENT OF SALARIES, ALLOWANCES AND OTHER BENEFITS OF ADMINISTRATIVE AND NON-TEACHING PERSONNEL, INCLUDING THOSE ON TEMPORARY BASIS**, construction, repair **AND MAINTENANCE** of school buildings, **INCLUDING LIBRARIES**, facilities and equipment, **INCLUDING INFORMATION TECHNOLOGY EQUIPMENT AND ITS COROLLARY SUPPORT SERVICES**, educational research, purchase of books and periodicals, sports development, **OPERATION OF ALTERNATIVE LEARNING SYSTEMS (ALS), INCLUDING PAYMENT OF SALARIES, ALLOWANCES AND OTHER BENEFITS OF ALS LEARNING FACILITATORS, AND PROVISION FOR SCHOOL UNIFORMS AND ACCESSORIES SUCH AS SCHOOL BAGS AND SHOES**, as determined and approved by the Local School Board.

SECTION 272-B. IN CASES OF A DECLARED NATIONAL EMERGENCY.-- IN THE EVENT OF A NATIONWIDE DECLARED EMERGENCY OR WHEN THE EXECUTIVE DEPARTMENT DEEMS IT

NECESSARY, THE DEPARTMENT OF EDUCATION (DEPED), IN COORDINATION WITH THE RESPECTIVE LOCAL GOVERNMENT UNITS (LGUs), UPON SHOWING OF JUSTIFIED NECESSITY AND UPON APPROVAL OF THE LOCAL SCHOOL BOARD (LSB), MAY LEVY FUNDS FROM THE SPECIAL EDUCATION FUND (SEF) FOR PREEMPTIVE AND/OR RESPONSIVE MEASURES, INCLUDING, BUT NOT LIMITED TO:

- (a) CREATION OF TEMPORARY TEACHER ITEMS ON CONTRACTUAL EMPLOYMENT, AND PAYMENT OF CORRESPONDING SALARIES, ALLOWANCES AND OTHER BENEFITS;**
- (b) HIRING OF ADMINISTRATIVE AND NON-TEACHING PERSONNEL, AND PAYMENT OF CORRESPONDING SALARIES, ALLOWANCES AND OTHER BENEFITS;**
- (c) REMUNERATION OR HONORARIA OF VOLUNTEER SCHOOL TEACHERS;**
- (d) SEMINARS AND TRAINING OF THE ABOVE HIRED PERSONNEL DUE TO THE DECLARED EMERGENCY; AND**
- (e) ALL OTHER PURPOSES NECESSARY FOR THE PROPER IMPLEMENTATION OF PREEMPTIVE AND RESPONSIVE PROGRAMS OF THE DEPED FOR THE DURATION OF THE DECLARED EMERGENCY OR DURING SUCH PERIOD AS MAY BE DETERMINED NECESSARY BY THE EXECUTIVE DEPARTMENT AND DEPED.**

PROVIDED, THAT THE HIRING OF TEACHERS SHALL BE IN ACCORDANCE WITH THE SELECTION AND PROMOTION SYSTEM OF THE DEPED, INCLUDING RANKING AND LOCALIZATION; PROVIDED, FURTHER, THAT TEACHERS HIRED SHALL RECEIVE SALARIES AND, WHENEVER POSSIBLE, ALLOWANCES EQUIVALENT TO THOSE RECEIVED BY NATIONALLY-PAID TEACHERS.

DEPED SHALL REPORT TO THE LOCAL SCHOOL BOARD ON THE USE AND DISBURSEMENT OF LEVIED SEF FUNDS AS OFTEN AS MAY BE REQUIRED BY THE BOARD.

SECTION 272-C. *REPORTING AND POSTING.*-- ALL EXPENDITURES ENUMERATED HEREIN AND ALL OTHERS AS AUTHORIZED BY THE LSBs PURSUANT TO THIS ACT SHALL BE SUBJECT TO THE PREVAILING POLICIES AND GUIDELINES OF THE DEPARTMENT OF EDUCATION. ALL LOCAL SCHOOL BOARDS SHALL SUBMIT AN ANNUAL REPORT, NOT LATER THAN THE 31ST DAY OF MARCH OF EVERY SUCCEEDING YEAR, ON THE COLLECTION, ALLOCATION AND UTILIZATION OF THE SPECIAL EDUCATION FUND TO THE DEPARTMENT OF EDUCATION, DEPARTMENT OF BUDGET AND MANAGEMENT, DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT AND THE LOCAL SANGGUNIAN CONCERNED, AS WELL AS TO CAUSE THE POSTING THEREOF TO THE DILG

**PORTAL, LGUs WEBSITES AND IN AT LEAST TWO (2)
CONSPICUOUS PLACES WITHIN THE CONCERNED LGUs.**

SEC. 3. Implementing Rules and Regulations. The Department of the Interior and Local Government (DILG) and the Department of Education (DepEd) shall jointly promulgate the necessary rules and regulations to implement this Act within sixty (60) days from its effectivity.

SEC. 4. Separability Clause. If any provision of this Act is declared unconstitutional or invalid, the remainder shall not be affected.

SEC. 5. Repealing Clause. All laws, decrees, executive orders, rules and regulations, or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 6. Effectivity. This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in at least two (2) newspapers of general circulation.

Approved,