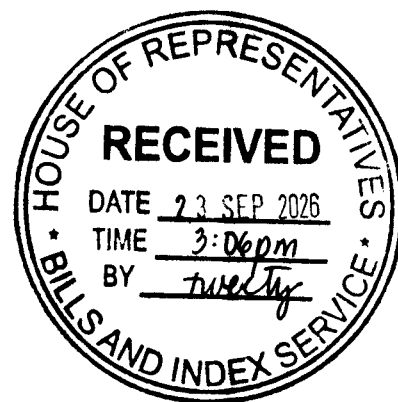


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Batasan Hills, Quezon City

TWENTIETH CONGRESS
Second Regular Session

HOUSE BILL NO. 11453



Introduced by
REPRESENTATIVE VINCENT FRANCO D. FRASCO

EXPLANATORY NOTE

Article XIV, Section 1 of the 1987 Constitution provides that the State shall protect and promote the right of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all. Article XIV, Section 2(1) further provides that the State shall establish and maintain a complete, adequate, and integrated system of education relevant to the needs of the people and society.

Consistent with this constitutional mandate, Republic Act No. 7160, otherwise known as the “Local Government Code of 1991,” established the Special Education Fund (SEF), which is derived from the proceeds of the additional one percent (1%) on real property tax. The SEF is a dedicated source of funding for public education and, under Section 272 of the Local Government Code, its proceeds are allocated for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development.

Despite the importance of the SEF as a local source of education financing, significant amounts remain unutilized. According to the Second Congressional Commission on Education (EDCOM 2), its analysis of SEF utilization found that approximately Fifteen Billion Pesos (₱15 billion) remained unutilized in 2022, with the highest underutilization rate recorded among cities at fifty-seven percent (57%).¹ EDCOM 2 has likewise identified the need to ensure that the SEF is fully and effectively utilized, particularly in light of the continuing resource requirements of public education.² Procurement difficulties and limitations or uncertainties concerning allowable SEF expenditures have been identified as among the factors contributing to underutilization. The effective use of the SEF therefore requires not only clearer and more comprehensive allowable purposes, but also better planning, coordination, monitoring, and accountability at the local level.

¹ Second Congressional Commission on Education (EDCOM 2), “LGU Special Education Fund Underutilized, Inequitable,” March 11, 2024, <https://edcom2.gov.ph/lgu-special-education-fund-underutilized/>

² Ibid.

Thus, this proposed measure seeks to address these concerns by expanding the purposes and application of the Special Education Fund. It expands the allowable uses to cover a broader range of education-related programs and services, including school operations and maintenance, learning materials and information and communications technology resources, early childhood care and development, nutrition and school-based health programs, alternative learning, inclusive education, academic recovery, learner support, and public technical-vocational education and training programs authorized by law.

Moreover, the measure also establishes a framework for the planning, implementation, and accountability of the SEF. It requires each Local School Board to formulate a six-year Special Education Fund Investment Program aligned and complementary with the local development investment program and the education plans of the Department of Education. The measure likewise strengthens reporting and transparency by requiring annual reporting on SEF collections, allocation, obligations, disbursements, utilization, and program accomplishments, together with public disclosure of such information. The measure also proposes local government units to enter into inter-local cooperation agreements for the pooling, sharing, and joint implementation of education programs, facilities, equipment, and services, thereby enabling economies of scale and more equitable access to educational opportunities.

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



VINCENT FRANCO D. FRASCO
Representative, 5th District of Cebu

1 Republic of the Philippines
2 **HOUSE OF REPRESENTATIVES**
3 Batasan Hills, Quezon City

4
5 **TWENTIETH CONGRESS**
6 Second Regular Session

7
8 **HOUSE BILL NO. 11453**
9

10 Introduced by
11 **REPRESENTATIVE VINCENT FRANCO D. FRASCO**

12 **AN ACT**
13 **EXPANDING THE PURPOSES AND APPLICATION OF THE SPECIAL**
14 **EDUCATION FUND, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 7160,**
15 **OTHERWISE KNOWN AS THE “LOCAL GOVERNMENT CODE OF 1991,” AND**
16 **FOR OTHER PURPOSES**

17 *Be it enacted by the Senate and House of Representatives of the Philippines in Congress*
18 *assembled:*
19

20 **SECTION 1.** Section 272 of Republic Act No. 7160, otherwise known as the “Local
21 Government Code of 1991,” is hereby amended to read as follows:
22

23 “Section 272. Application of Proceeds of the Additional One Percent SEF Tax.
24 – The proceeds from the additional one percent (1%) tax on real property accruing to
25 the Special Education Fund (SEF) shall be automatically released to the local school
26 boards: Provided, That, in case of provinces, the proceeds shall be divided equally
27 between the provincial and municipal school boards[:]. [Provided, however, that the
28 proceeds shall be allocated for the operation and maintenance of public schools,
29 construction and repair of school buildings, facilities and equipment, educational
30 research, purchase of books and periodicals, and sports development as determined and
31 approved by the Local School Board.] **THE PROCEEDS OF THE SEF SHALL BE**
32 **USED EXCLUSIVELY FOR PUBLIC EDUCATION AND SHALL BE USED**
33 **FOR THE FOLLOWING PURPOSES, AS DETERMINED AND APPROVED**
34 **BY THE LOCAL SCHOOL BOARD, IN ACCORDANCE WITH SECTION 100**
35 **OF THIS CODE AND SUBJECT TO EXISTING BUDGETING,**
36 **ACCOUNTING, PROCUREMENT, PERSONNEL, AUDITING, AND OTHER**
37 **APPLICABLE LAWS, RULES, AND REGULATIONS:**
38

39 **(A) OPERATION AND MAINTENANCE OF PUBLIC ELEMENTARY AND**
40 **SECONDARY SCHOOLS, INCLUDING:**
41

- 42 **1. PAYMENT OF COMPENSATION, HONORARIA, OR**
43 **AUTHORIZED ALLOWANCES OF LOCALLY ENGAGED**
44 **TEACHERS, TUTORS, LEARNING FACILITATORS, AND OTHER**
45 **TEACHING AND NON-TEACHING PERSONNEL WHO ARE**
46 **QUALIFIED, ENGAGED FOR AN APPROVED PUBLIC**
47 **EDUCATION PROGRAM, AND WHO ACTUALLY RENDER**

SERVICES, SUBJECT TO EXISTING CIVIL SERVICE, COMPENSATION, BUDGETING, AND AUDITING LAWS, RULES, AND REGULATIONS;

2. PAYMENT OF COMPENSATION, HONORARIA, OR AUTHORIZED ALLOWANCES OF LOCALLY ENGAGED TEACHERS, TUTORS, LEARNING FACILITATORS, AND OTHER TEACHING AND NON-TEACHING PERSONNEL WHO ARE QUALIFIED, ENGAGED FOR AN APPROVED PUBLIC EDUCATION PROGRAM, AND WHO ACTUALLY RENDER SERVICES, SUBJECT TO EXISTING CIVIL SERVICE, COMPENSATION, BUDGETING, AND AUDITING LAWS, RULES, AND REGULATIONS;
3. PAYMENT OF EXPENSES PERTAINING TO THE OPERATION OF PUBLIC SCHOOLS, INCLUDING UTILITIES AND OTHER NECESSARY OPERATING EXPENSES;
4. PAYMENT OF COMMUNICATION EXPENSES, INCLUDING LANDLINE TELEPHONE SERVICES, MOBILE TELEPHONE SERVICES, VOICE, TEXT AND DATA SERVICES, INTERNET CONNECTIVITY, AND OTHER COMMUNICATION SERVICES NECESSARY FOR THE OPERATION OF PUBLIC SCHOOLS AND THE DELIVERY OF PUBLIC EDUCATION PROGRAMS;
5. PAYMENT OF SUBSCRIPTION FEES FOR VIDEOCONFERENCING, REMOTE COMMUNICATION, LEARNING MANAGEMENT SYSTEMS, AND OTHER COMMUNICATION OR EDUCATIONAL APPLICATIONS AND PLATFORMS;
6. PAYMENT OF EXPENSES RELATED TO THE CONDUCT OF CO-CURRICULAR, EXTRA-CURRICULAR, AND OTHER LEARNER-SUPPORT ACTIVITIES THAT PROMOTE HOLISTIC LEARNER DEVELOPMENT, WELL-BEING, LEADERSHIP, CITIZENSHIP, AND VALUES FORMATION, CONSISTENT WITH APPLICABLE POLICIES AND ISSUANCES OF THE DEPARTMENT OF EDUCATION;
7. ACQUISITION, PRODUCTION, REPRODUCTION, AND PRINTING OF LEARNING MATERIALS FOR LEARNERS, INCLUDING ACTIVITY SHEETS, SELF-LEARNING MODULES, STUDY GUIDES, MANUALS, WORKBOOKS, AND TEXTBOOKS APPROVED OR PRESCRIBED BY THE DEPARTMENT OF EDUCATION;
8. ACQUISITION OF STORAGE DEVICES AND OTHER INFORMATION AND COMMUNICATIONS TECHNOLOGY RESOURCES NECESSARY FOR THE STORAGE,

**REPRODUCTION, DISTRIBUTION, AND USE OF AUTHORIZED
LEARNING MATERIALS;**

**9. PAYMENT OF LAWFUL AND DULY AUTHORIZED
EXPENDITURES DIRECTLY SUPPORTING PUBLIC-SCHOOL
PROGRAMS, LEARNERS, OR EDUCATIONAL ACTIVITIES,
WHEN SPECIFICALLY AUTHORIZED BY LAW AND INCLUDED
IN THE APPROVED LOCAL SCHOOL BOARD BUDGET;**

**10. PAYMENT OF COMPENSATION AND AUTHORIZED
ALLOWANCES, COMPETENCY TRAINING, CONTINUING
PROFESSIONAL DEVELOPMENT, BENCHMARKING, AND
OTHER AUTHORIZED BENEFITS OF LOCALLY ENGAGED
TEACHING AND NON-TEACHING PERSONNEL ENGAGED FOR
APPROVED PUBLIC EDUCATION PROGRAMS, SUBJECT TO
EXISTING CIVIL SERVICE, COMPENSATION, BUDGETING,
PROCUREMENT, AND AUDITING LAWS, RULES, AND
REGULATIONS; AND**

**11. PAYMENT OF COSTS AND EXPENSES INCURRED IN THE
DISTRIBUTION AND RETRIEVAL OF LEARNING MATERIALS,
INCLUDING TRANSPORTATION EXPENSES OF DEPARTMENT
OF EDUCATION PERSONNEL DIRECTLY RELATED THERETO,
AND SHIPMENT, DELIVERY, AND COURIER SERVICES.**

(B) OPERATION OF PUBLIC EDUCATION PROGRAMS, INCLUDING:

**1. SPECIAL EDUCATION AND INCLUSIVE EDUCATION
PROGRAMS;**

2. OPEN HIGH SCHOOL PROGRAMS;

3. MADRASAH EDUCATION PROGRAMS;

4. INDIGENOUS PEOPLES EDUCATION PROGRAMS;

5. ALTERNATIVE LEARNING SYSTEM PROGRAMS;

6. FLEXIBLE LEARNING DELIVERY PROGRAMS; AND

**7. OTHER PUBLIC EDUCATION PROGRAMS AUTHORIZED BY
LAW OR IMPLEMENTED PURSUANT TO DULY ISSUED
NATIONAL GOVERNMENT POLICIES AND GUIDELINES.**

**(C) ACQUISITION, TITLING, CONSTRUCTION, REPAIR,
REHABILITATION, AND MAINTENANCE OF PUBLIC-SCHOOL SITES,
BUILDINGS, AND OTHER FACILITIES, INCLUDING:**

1. ACQUISITION AND TITLING OF SCHOOL SITES AND LANDS;

- 1 2. CONSTRUCTION, REPAIR, REHABILITATION, AND
2 MAINTENANCE OF PUBLIC-SCHOOL BUILDINGS AND
3 FACILITIES, INCLUDING LEARNING CENTERS, LIBRARIES,
4 SCHOOL DORMITORIES, AND CENTRAL KITCHENS, WHEN
5 THESE ARE DIRECTLY CONNECTED WITH AN AUTHORIZED
6 PUBLIC EDUCATION PROGRAM;
7
- 8 3. ACQUISITION AND MAINTENANCE OF LABORATORIES,
9 TECHNICAL AND SIMILAR APPARATUS, INFORMATION
10 TECHNOLOGY EQUIPMENT, AND RELATED SUPPORT
11 SERVICES, SUBJECT TO THE PREVAILING TECHNICAL
12 REQUIREMENTS AND SPECIFICATIONS OF THE
13 DEPARTMENT OF EDUCATION;
14
- 15 4. ACQUISITION OF PERSONAL COMPUTERS, LAPTOP
16 COMPUTERS, TABLET COMPUTERS, NOTEBOOKS,
17 SMARTPHONES, PRINTERS, SCANNERS, PHOTOCOPYING
18 MACHINES, OTHER PRINTING OR PHOTOCOPYING
19 EQUIPMENT, AND THEIR NECESSARY CONSUMABLES;
20
- 21 5. ACQUISITION OF TELEVISION SETS, ANTENNAS, CABLE OR
22 SATELLITE CONNECTIONS, RADIOS WITH AM/FM
23 CHANNELS, TWO-WAY RADIOS FOR REMOTE OR OFF-GRID
24 AREAS, RADIO FREQUENCY IDENTIFICATION SYSTEMS,
25 CLOSED-CIRCUIT TELEVISION SYSTEMS, BATTERIES, CAR
26 BATTERIES, SOLAR PANELS, AND RELATED EQUIPMENT;
27
- 28 6. ACQUISITION AND MAINTENANCE OF SCHOOL FURNITURE
29 AND FIXTURES;
30
- 31 7. ACQUISITION AND MAINTENANCE OF SERVICE VEHICLES
32 NECESSARY FOR THE DELIVERY OF PUBLIC EDUCATION
33 PROGRAMS, SUBJECT TO EXISTING LAWS AND
34 REGULATIONS; AND
35
- 36 8. PAYMENT OF EXPENSES FOR HEALTH FACILITIES, CLINICS,
37 OR HEALTH STATIONS WITHIN OR SERVING PUBLIC
38 SCHOOLS, WHEN SUCH FACILITIES ARE DIRECTLY USED
39 FOR SCHOOL-BASED HEALTH SERVICES OR AUTHORIZED
40 PUBLIC EDUCATION PROGRAMS.

41
42 (D) EDUCATIONAL RESEARCH AND INFORMATION, EDUCATION, AND
43 COMMUNICATION MATERIALS, INCLUDING:
44

- 45 1. EDUCATIONAL RESEARCH BEYOND THE SUBJECT AREAS
46 FUNDED UNDER THE BUDGET OF THE DEPARTMENT OF
47 EDUCATION; AND
48

- 1 2. PRODUCTION AND DISSEMINATION OF INFORMATION,
2 EDUCATION, AND COMMUNICATION MATERIALS ON
3 EDUCATION, SOCIAL AND BEHAVIORAL CHANGE, LEARNER
4 WELL-BEING, HEALTH, NUTRITION, CHILD PROTECTION,
5 AND OTHER MATTERS DIRECTLY RELATED TO PUBLIC
6 EDUCATION.

7
8 **(E) PURCHASE OF BOOKS, PERIODICALS, AND OTHER EDUCATIONAL**
9 **RESOURCES, INCLUDING:**

- 10
11 1. BOOKS AND PERIODICALS FOR PUBLIC-SCHOOL LIBRARIES;
12
13 2. INSTRUCTIONAL MATERIALS, WORKBOOKS, TEXTBOOKS,
14 AND OTHER LEARNING RESOURCES; AND
15
16 3. ONLINE SUBSCRIPTIONS TO BOOKS, PERIODICALS,
17 JOURNALS, EDUCATIONAL SOFTWARE, DIGITAL LEARNING
18 PLATFORMS, AND OTHER AUTHORIZED EDUCATIONAL
19 RESOURCES.

20
21 **(F) SPORTS DEVELOPMENT, INCLUDING:**

- 22
23 1. EXPENSES FOR SCHOOL SPORTS ACTIVITIES INVOLVING
24 LEARNERS OR PUBLIC SCHOOLS WITHIN THE LOCAL
25 GOVERNMENT UNIT, INCLUDING PARTICIPATION IN
26 OFFICIAL SPORTS ACTIVITIES AT THE NATIONAL,
27 REGIONAL, DIVISION, DISTRICT, MUNICIPAL, AND
28 BARANGAY LEVELS, AND OTHER SCHOOL-RELATED SPORTS
29 ACTIVITIES;
30
31 2. CONSTRUCTION, REPAIR, REHABILITATION, AND
32 MAINTENANCE OF GYMNASIUMS, SPORTS AREAS, AND
33 OTHER SPORTS FACILITIES OF PUBLIC ELEMENTARY AND
34 SECONDARY SCHOOLS; AND
35
36 3. ACQUISITION OF SPORTS SUPPLIES AND EQUIPMENT
37 INCLUDED IN THE APPROVED SPORTS SUPPLIES AND
38 EQUIPMENT PROGRAM OF THE DEPARTMENT OF
39 EDUCATION.

40
41 **(G) EARLY CHILDHOOD CARE AND DEVELOPMENT PROGRAMS,**
42 **INCLUDING:**

- 43
44 1. PAYMENT OF SALARIES, COMPENSATION, HONORARIA, OR
45 AUTHORIZED ALLOWANCES OF LOCALLY ENGAGED CHILD
46 DEVELOPMENT TEACHERS AND WORKERS;
47
48 2. ORGANIZATION AND SUPPORT OF PARENT COOPERATIVES
49 FOR THE ESTABLISHMENT AND OPERATION OF

COMMUNITY-BASED EARLY CHILDHOOD CARE AND DEVELOPMENT PROGRAMS;

- 3. CONTINUING PROFESSIONAL DEVELOPMENT AND CAPACITY-BUILDING OF EARLY CHILDHOOD CARE AND DEVELOPMENT PUBLIC SERVICE PROVIDERS;**
- 4. PROVISION, CONSTRUCTION, REPAIR, REHABILITATION, AND MAINTENANCE OF FACILITIES FOR THE CONDUCT OF EARLY CHILDHOOD CARE AND DEVELOPMENT PROGRAMS;**
- 5. PAYMENT OF EXPENSES PERTAINING TO THE ESTABLISHMENT, CONVERSION, OPERATION, AND MAINTENANCE OF NATIONAL CHILD DEVELOPMENT CENTERS, INCLUDING UTILITIES AND COMMUNICATION EXPENSES; AND**
- 6. IMPLEMENTATION OF AUTHORIZED DELIVERY MODES FOR EARLY CHILDHOOD CARE AND DEVELOPMENT, INCLUDING CENTER-BASED AND HOME-BASED APPROACHES.**

(H) NUTRITION, FEEDING, HEALTH, SANITATION, AND HYGIENE PROGRAMS, INCLUDING:

- 1. SUPPLEMENTAL FEEDING PROGRAMS FOR CHILDREN IN CHILD DEVELOPMENT CENTERS, DAY-CARE CENTERS, AND SUPERVISED NEIGHBORHOOD PLAY PROGRAMS;**
- 2. SCHOOL-BASED FEEDING PROGRAMS;**
- 3. MILK-FEEDING PROGRAMS;**
- 4. PROVISION OF MICRONUTRIENT SUPPLEMENTS;**
- 5. HEALTH EXAMINATIONS, VACCINATION, AND DEWORMING;**
- 6. GULAYAN SA PAARALAN AND SIMILAR SCHOOL-BASED FOOD PRODUCTION PROGRAMS;**
- 7. WATER, SANITATION, AND HYGIENE PROGRAMS; AND**
- 8. INTEGRATED NUTRITION EDUCATION, BEHAVIORAL TRANSFORMATION, AND SOCIAL MOBILIZATION ACTIVITIES;**

(I) ALTERNATIVE LEARNING SYSTEM PROGRAMS, INCLUDING:

1. LITERACY MAPPING AND RELATED LEARNER-IDENTIFICATION ACTIVITIES;
2. IDENTIFICATION, MOBILIZATION, AND ENROLLMENT OF PROSPECTIVE ALTERNATIVE LEARNING SYSTEM LEARNERS;
3. DEVELOPMENT, ESTABLISHMENT, OPERATION, AND MAINTENANCE OF CONDUCTIVE LEARNING ENVIRONMENTS, INCLUDING COMMUNITY LEARNING CENTERS;
4. PROVISION OF SUPPORT SERVICES TO ALTERNATIVE LEARNING SYSTEM LEARNERS, INCLUDING TRANSPORTATION, MEALS, AND AUTHORIZED ALLOWANCES;
5. CAPACITY-BUILDING ACTIVITIES FOR ALTERNATIVE LEARNING SYSTEM TEACHERS, LEARNING FACILITATORS, AND LEARNERS;
6. PROVISION OF TEACHING AND LEARNING SUPPLIES, EQUIPMENT, AND MATERIALS;
7. PRINTING AND REPRODUCTION OF ALTERNATIVE LEARNING SYSTEM LEARNING RESOURCES;
8. HIRING OF COMMUNITY ALTERNATIVE LEARNING SYSTEM IMPLEMENTORS, SUBJECT TO REPUBLIC ACT NO. 11510, OTHERWISE KNOWN AS THE ALTERNATIVE LEARNING SYSTEM ACT, AND APPLICABLE LAWS AND REGULATIONS;
9. SUPPORT FOR POST-PROGRAM ACTIVITIES; AND
10. INTRODUCTION AND IMPLEMENTATION OF LOCAL INNOVATIONS CONSISTENT WITH NATIONAL ALTERNATIVE LEARNING SYSTEM POLICIES AND STANDARDS;

(J) INCLUSIVE EDUCATION AND SUPPORT SERVICES FOR LEARNERS WITH DISABILITIES, INCLUDING:

1. PROVISION, CONSTRUCTION, REPAIR, REHABILITATION, OR MAINTENANCE OF SITES, BUILDINGS, OR CENTERS NECESSARY FOR THE DELIVERY OF AUTHORIZED INCLUSIVE EDUCATION PROGRAMS WHERE EXISTING PUBLIC-SCHOOL FACILITIES ARE INADEQUATE OR UNAVAILABLE;
2. PROVISION OF ASSISTIVE DEVICES, INSTRUCTIONAL MATERIALS, AND TEACHER TRAINING;

1 3. DELIVERY OF HEALTH AND NUTRITION SERVICES AND
2 INTERVENTIONS AND EDUCATIONAL ASSESSMENT
3 PROGRAMS FOR LEARNERS WITH DISABILITIES IN THEIR
4 RESPECTIVE LOCALITIES, IN COORDINATION WITH THE
5 DEPARTMENT OF HEALTH AND THE DEPARTMENT OF
6 EDUCATION; AND
7

8 4. PROVISION OF TRAINING IN LIVELIHOOD AND
9 ENTREPRENEURIAL SKILLS, IN COORDINATION WITH THE
10 DEPARTMENT OF LABOR AND EMPLOYMENT AND THE
11 TECHNICAL EDUCATION AND SKILLS DEVELOPMENT
12 AUTHORITY, WHEN SUCH TRAINING FORMS PART OF AN
13 AUTHORIZED PUBLIC EDUCATION OR TRANSITION
14 PROGRAM.
15

16 (K) PARENT EDUCATION AND FAMILY ENGAGEMENT PROGRAMS,
17 INCLUDING:

18 1. CONDUCT OF PARENT EFFECTIVENESS SESSIONS; AND
19

20 2. PRODUCTION AND DISTRIBUTION OF PARENTS
21 EFFECTIVENESS SERVICE MODULES, MANUALS, AND
22 INFORMATION, EDUCATION, AND COMMUNICATION
23 MATERIALS TO PARENTS AND GUARDIANS;
24

25 (L) ACADEMIC RECOVERY AND ACCESSIBLE LEARNING PROGRAMS,
26 INCLUDING:

27 1. REMUNERATION OF PARA-TEACHERS WHO SERVE AS
28 TUTORS;
29

30 2. PAYMENT OF DATA PLANS AND COMMUNICATION
31 EXPENSES OF PARA-TEACHERS AND PRE-SERVICE
32 TEACHERS DIRECTLY ENGAGED IN AN APPROVED PUBLIC
33 EDUCATION PROGRAM; AND
34

35 3. OTHER EXPENSES AUTHORIZED UNDER APPLICABLE LAWS,
36 PROGRAM GUIDELINES, AND ISSUANCES OF THE
37 DEPARTMENT OF EDUCATION.
38

39 (M) LEARNER-SUPPORT PROGRAMS, INCLUDING MENTAL HEALTH,
40 CHILD PROTECTION, GUIDANCE, COUNSELING, SCHOOL SAFETY,
41 AND OTHER PROGRAMS DIRECTLY RELATED TO THE
42 PROTECTION, WELFARE, AND DEVELOPMENT OF LEARNERS,
43 SUBJECT TO EXISTING LAWS, RULES, REGULATIONS, AND
44 NATIONAL GOVERNMENT POLICIES; AND
45

46 (N) OTHER EXPENDITURES DIRECTLY AND NECESSARILY RELATED
47 TO THE PURPOSES ENUMERATED IN THIS SECTION, APPROVED BY
48 THE LOCAL SCHOOL BOARD, SUBJECT TO EXISTING LAWS, RULES,
49 REGULATIONS, AND NATIONAL GOVERNMENT POLICIES.
50

1
2 **SEC. 2.** A new Section 272-A is hereby inserted after Section 272 of Republic Act No.
3 7160, otherwise known as the "Local Government Code of 1991," to read as follows:
4

5 **"SEC. 272-A. SPECIAL EDUCATION FUND INVESTMENT PROGRAM. –**
6 **EACH LOCAL SCHOOL BOARD SHALL FORMULATE A SIX-YEAR**
7 **SPECIAL EDUCATION FUND INVESTMENT PROGRAM (SEFIP) FOR THE**
8 **PROVINCE, CITY, OR MUNICIPALITY, AS THE CASE MAY BE, WHICH**
9 **SHALL BE ALIGNED AND COMPLEMENTARY WITH THE LOCAL**
10 **DEVELOPMENT INVESTMENT PROGRAM OF THE RESPECTIVE LOCAL**
11 **GOVERNMENT UNIT AND WITH THE SCHOOL IMPROVEMENT PLANS**
12 **AND DIVISION EDUCATION DEVELOPMENT PLAN OF THE**
13 **DEPARTMENT OF EDUCATION.**
14

15 **THE SEFIP SHALL IDENTIFY THE PRIORITY PROGRAMS, PROJECTS,**
16 **AND ACTIVITIES TO BE FINANCED FROM THE SEF, TAKING INTO**
17 **CONSIDERATION THE EDUCATIONAL NEEDS OF THE LOCALITY,**
18 **EQUITABLE DISTRIBUTION OF RESOURCES, LEARNER ENROLLMENT,**
19 **SCHOOL LOCATION AND ACCESSIBILITY, LEARNER PERFORMANCE,**
20 **DROPOUT RATES, LEARNING GAPS, AND OTHER RELEVANT**
21 **EDUCATION INDICATORS AND LOCAL CONDITIONS.**
22

23 **THE SEFIP SHALL SET FORTH THE EXPECTED OUTPUTS AND**
24 **OUTCOMES, PERFORMANCE INDICATORS, ESTIMATED COSTS,**
25 **IMPLEMENTING OFFICES OR AGENCIES, PRIORITY BENEFICIARIES,**
26 **AND PROPOSED ANNUAL FUNDING REQUIREMENTS FOR THE**
27 **IDENTIFIED PROGRAMS, PROJECTS, AND ACTIVITIES.**
28

29 **FURTHER, THE LOCAL SCHOOL BOARD SHALL REVIEW THE SEFIP**
30 **ANNUALLY AND MAY REVISE OR UPDATE THE SAME AS MAY BE**
31 **NECESSARY TO RESPOND TO CHANGES IN LOCAL EDUCATIONAL**
32 **NEEDS, AVAILABLE RESOURCES, POLICY PRIORITIES, AND PROGRAM**
33 **PERFORMANCE."**
34

35 **SEC. 3.** A new Section 272-B is hereby inserted after Section 272-A of Republic Act
36 No. 7160, otherwise known as the "Local Government Code of 1991," to read as follows:
37

38 **"SEC. 272-B. REPORTING AND TRANSPARENCY. – ALL LOCAL SCHOOL**
39 **BOARDS, IN COORDINATION WITH THE LOCAL TREASURER, LOCAL**
40 **ACCOUNTANT, LOCAL BUDGET OFFICER, AND OTHER CONCERNED**
41 **OFFICES OF THE LOCAL GOVERNMENT UNIT, SHALL PREPARE AND**
42 **SUBMIT AN ANNUAL REPORT ON THE COLLECTION, ALLOCATION,**
43 **OBLIGATION, DISBURSEMENT, AND UTILIZATION OF THE SPECIAL**
44 **EDUCATION FUND TO THE BUREAU OF LOCAL GOVERNMENT**
45 **FINANCE OF THE DEPARTMENT OF FINANCE, IN THE FORM, MANNER,**
46 **AND WITHIN THE PERIOD PRESCRIBED BY THE SECRETARY OF**
47 **FINANCE, IN COORDINATION WITH THE SECRETARY OF THE**
48 **DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT, THE**
49 **SECRETARY OF THE DEPARTMENT OF EDUCATION, AND OTHER**
50 **RELEVANT NATIONAL GOVERNMENT AGENCIES.**

1
2 THE LOCAL SCHOOL BOARD SHALL CAUSE THE ANNUAL SEF REPORT
3 TO BE MADE AVAILABLE TO THE PUBLIC AND SHALL ENSURE ITS
4 POSTING IN AT LEAST THREE (3) CONSPICUOUS AND PUBLICLY
5 ACCESSIBLE PLACES WITHIN THE LOCAL GOVERNMENT UNIT AND
6 ON THE OFFICIAL WEBSITE OF THE LOCAL GOVERNMENT UNIT, IN
7 ADDITION TO SUCH DISCLOSURE AS MAY BE REQUIRED UNDER
8 SECTION 352 OF THIS CODE AND THE FULL DISCLOSURE POLICY OF
9 THE DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT.

10
11 THE BUREAU OF LOCAL GOVERNMENT FINANCE SHALL
12 CONSOLIDATE THE ANNUAL SEF REPORTS SUBMITTED BY LOCAL
13 GOVERNMENT UNITS AND SHALL MAKE THE CONSOLIDATED
14 REPORT AVAILABLE TO THE PUBLIC THROUGH ITS OFFICIAL
15 WEBSITE OR SUCH OTHER PUBLICLY ACCESSIBLE PLATFORM AS
16 MAY BE PRESCRIBED BY THE SECRETARY OF FINANCE.”
17

18 SEC. 4. A new Section 272-C is hereby inserted after Section 272-B of Republic Act
19 No. 7160, otherwise known as the “Local Government Code of 1991,” to read as follows:
20

21 “SEC. 272-D. INTER-LOCAL COOPERATION. – LOCAL GOVERNMENT
22 UNITS, THROUGH APPROPRIATE ORDINANCES, MAY ENTER INTO
23 INTER-LOCAL COOPERATION AGREEMENTS FOR THE POOLING,
24 SHARING, OR JOINT IMPLEMENTATION OF PROGRAMS FUNDED
25 THROUGH THE SEF, PROVIDED, THAT SUCH COLLABORATION
26 RESULTS IN ECONOMIES OF UTILIZATION, SCALE, EFFICIENCY IN
27 RESOURCE UTILIZATION, EQUITABLE DISTRIBUTION OF LEARNING
28 OPPORTUNITIES, AND THE OVERALL IMPROVEMENT OF THE
29 EDUCATIONAL SYSTEM WITHIN THEIR REGION: PROVIDED,
30 FURTHER, THAT SUCH COOPERATION ENHANCES ACCESS TO
31 EDUCATION SERVICES AND SUPPORTS EARLY CHILDHOOD
32 DEVELOPMENT, NUTRITION INTERVENTIONS, AND ALTERNATIVE
33 LEARNING SYSTEMS.”
34

35 SEC. 5. *Separability Clause.* – Should any part of this Act be declared unconstitutional,
36 the rest of the provisions of this Act shall continue to be in full force and effect.
37

38 SEC. 6. *Repealing Clause.* – All other laws, decrees, executive orders, and other
39 administrative issuances, or parts thereof, which are inconsistent with the provisions of this Act
40 are hereby modified, amended, superseded, or repealed accordingly.
41

42 SEC. 7. *Effectivity.* – This Act shall take effect fifteen (15) days after its publication in
43 the Official Gazette or in a newspaper of general circulation.
44
45
46

47 *Approved,*