


NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)

Office of the Secretary

'22 AUG -8 P3:11

SENATE
S. No. 1110

RECEIVED BY: 

Introduced by Senator Jinggoy Ejercito Estrada

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

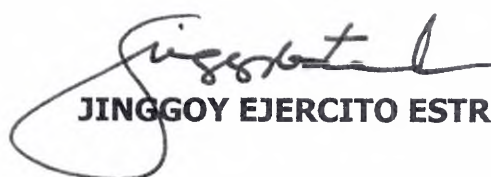
EXPLANATORY NOTE

The Special Education Fund (SEF) arises from the additional one percent (1%) tax on real property and is allotted by the Local Government Code to the local school boards. This Fund is 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 in amounts determined by the local school boards themselves. However, these purposes do not adequately respond to the challenges of the changing times, especially with the needs of the education sector under the New Normal.

This legislation proposes the expansion of the purposes and application of the SEF to include expenses in health and sanitation such as procurement of personal protective equipment, vaccines, disinfectants, as well as psychosocial first aid and examination for teaching and non-teaching personnel. Expenses incurred in relation to blended and remote learning, particularly the acquisition of electronic tools/gadgets and internet connectivity, are incorporated. The listing is also expanded to include financial support for students participating in international trainings and competitions.

Furthermore, this measure institutionalizes the allowable expenses chargeable against the SEF as embodied in Joint Circular No. 1, s. 2017 and JC No. 2, s. 2020, issued by the Department of Education (DepEd), Department of Budget and Management (DBM) and Department of the Interior and Local Government (DILG). This hopes to provide clarification and guidance for local government units with respect to the proper disbursement of the SEF.

The passage of this legislation is earnestly sought.




JINGGOY EJERCITO ESTRADA

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

1 Section 1. Section 272 of Republic Act No. 7160 is hereby amended to read as
2 follows:

3 "Section 272. *Application of Proceeds of the*
4 *Additional One Percent SEF Tax.* - "The proceeds from the
5 additional one percent (1%) tax on real property accruing to
6 the Special Education Fund (SEF) shall be automatically
7 released to the local school boards; Provided, That in case of
8 provinces, the proceeds shall be divided equally between the
9 provincial and municipal school boards; *Provided, however,*
10 That the proceeds shall be allocated for the [~~operation and~~
11 ~~maintenance of public schools; construction and repair of~~
12 ~~school buildings, facilities and equipment, educational~~
13 ~~research, purchase of books and periodicals, and sports~~
14 ~~development as determined and approved by the local~~
15 ~~school board]~~ **FOLLOWING PURPOSES:**

1 **"1) OPERATION AND MAINTENANCE OF**
2 **PUBLIC SCHOOLS:**

3 **"A. PAYMENT OF SALARIES, ALLOWANCES AND**
4 **OTHER BENEFITS OF TEACHING AND NON-TEACHING**
5 **PERSONNEL;**

6 **"B. ESTABLISHMENT AND MAINTENANCE OF**
7 **EXTENSION CLASSES, INCLUDING THE CREATION OF**
8 **TEACHER ITEMS FOR SAID CLASSES;**

9 **"C. PAYMENT OF SALARIES/WAGES OF**
10 **UTILITY WORKERS AND SECURITY GUARDS HIRED**
11 **IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS**
12 **WHICH HAVE NOT BEEN PROVIDED SUCH POSITION**
13 **IN THE BUDGET OF THE DEPARTMENT OF**
14 **EDUCATION (DEPED);**

15 **"D. PAYMENT OF EXPENSES PERTAINING TO**
16 **THE OPERATION OF SCHOOLS INCLUDING**
17 **ELECTRICITY AND WATER BILLS;**

18 **"E. PAYMENT OF COSTS AND EXPENSES IN**
19 **CONNECTION WITH THE ACQUISITION,**
20 **PRODUCTION, REPRODUCTION, AND PRINTING OF**
21 **LEARNING MATERIALS FOR THE LEARNERS, SUCH AS**
22 **SELF-LEARNING MODULES, TEXTBOOKS, ACTIVITY**
23 **SHEETS AND STUDY GUIDES/MANUALS APPROVED**
24 **BY THE DEPED;**

25 **"F. PURCHASE OF EXTERNAL STORAGE**
26 **DEVICES;**

27 **"G. COMMUNICATION EXPENSES SUCH AS, BUT**
28 **NOT LIMITED TO LANDLINE PHONE FOR**
29 **COMMUNICATION, LOAD FOR MOBILE PHONE**
30 **COMMUNICATION AND WI-FI CONNECTION;**

31 **"H. PAYMENT OF SUBSCRIPTION FEE FOR**
32 **VIDEOCONFERENCING OR REMOTE**

1 **COMMUNICATION TOOLS/APPLICATIONS OR**
2 **PLATFORMS;**

3 **"I. PAYMENT OF HONORARIA AND**
4 **ALLOWANCES OF LOCALLY-HIRED PERSONNEL,**
5 **TRAINED AND QUALIFIED TUTORS OR LEARNING**
6 **FACILITATORS;**

7 **"J. TRAINING/WEBINARS FOR TEACHING AND**
8 **NON-TEACHING PERSONNEL, SCHOOL LEADERS,**
9 **PARENTS, LEARNING FACILITATORS AND**
10 **COMMUNITY EDUCATION VOLUNTEERS; AND**

11 **"K. PAYMENT OF COST AND EXPENSES IN THE**
12 **DISTRIBUTION AND RETRIEVAL OF LEARNING**
13 **MATERIALS FOR THE LEARNERS, SUCH AS, BUT NOT**
14 **LIMITED TO TRANSPORTATION EXPENSES OF DEPED**
15 **PERSONNEL IN THE DISTRIBUTION AND RETRIEVAL**
16 **OF SELF-LEARNING MODULES, AND SHIPMENT,**
17 **DELIVERY AND COURIER SERVICES.**

18 **"2) CONSTRUCTION AND REPAIR OF SCHOOL**
19 **BUILDINGS:**

20 **"A. CONSTRUCTION, REPAIR AND**
21 **MAINTENANCE OF SCHOOL BUILDINGS AND OTHER**
22 **FACILITIES, SUCH AS SCIENCE/COMPUTER**
23 **LABORATORIES, LIBRARIES, ADMINISTRATION**
24 **OFFICES, AMONG OTHERS, FOR PUBLIC**
25 **ELEMENTARY AND SECONDARY SCHOOLS, WHICH**
26 **ARE DEEMED TO HAVE SHORTAGE OF CLASSROOMS**
27 **OR OF OTHER FACILITIES;**

28 **"B. ACQUISITION AND TITLING OF SCHOOL**
29 **SITES; AND,**

30 **"C. INSTALLATION OF HEALTH AREAS OR**
31 **FACILITIES SUCH AS, BUT NOT LIMITED TO SCHOOL**
32 **CLINICS AND WASH AREAS.**

1 **"3) FACILITIES AND EQUIPMENT:**

2 **"A. ACQUISITION OF LABORATORY,**
3 **TECHNICAL AND SIMILAR APPARATUS, AND**
4 **INFORMATION TECHNOLOGY EQUIPMENT AND**
5 **COROLLARY SUPPORTING SERVICES SUCH AS**
6 **INTERNET CONNECTIVITY;**

7 **"B. PERSONAL COMPUTER, LAPTOP**
8 **COMPUTER, TABLET, ELECTRONIC NOTEBOOK AND**
9 **SMARTPHONE;**

10 **"C. PRINTER, SCANNER, PHOTOCOPYING**
11 **MACHINE, AND OTHER PRINTING OR**
12 **PHOTOCOPYING EQUIPMENT AND THEIR**
13 **CONSUMABLES;**

14 **"D. TELEVISION SET, ANTENNA/CABLE**
15 **SATELLITE CONNECTION, RADIO WITH AM/FM**
16 **CHANNEL, TWO-WAY RADIO FOR REMOTE/OFF GRID**
17 **AREAS; AND,**

18 **"E. PRIMARY AND SECONDARY BATTARIES,**
19 **CAR BATTERY AND SOLAR PANEL.**

20 **"4) HEALTH AND SANITATION EXPENSES:**

21 **"A. PERSONAL PROTECTIVE EQUIPMENT SUCH**
22 **AS, BUT NOT LIMITED TO, FACE MASKS, FACE**
23 **SHIELDS, HAND GLOVES, SURGICAL CAPS, HATS, EYE**
24 **GOGGLES, AND HAZMAT SUITS;**

25 **"B. MEDICAL DEVICES SUCH AS, BUT NOT**
26 **LIMITED TO, THERMAL/TEMPERATURE SCANNERS,**
27 **AND DIGITAL THERMOMETERS;**

28 **"C. VACCINES, VITAMINS AND MINERALS; AND**
29 **FOOD SUPPLEMENTS;**

30 **"D. HAND SANITIZERS, ALCOHOL,**
31 **DISINFECTANTS, ANTI-BACTERIAL OR GERMICIDAL**

1 SOAPS, CLEANING EQUIPMENT, BLEACH, HYGIENE
2 PARAPHERNALIA, FOOT BATH; AND,

3 "E. PSYCHOSOCIAL FIRST AID, MENTAL AND
4 PHYSICAL EXAMINATION OR CHECK-UP FOR
5 TEACHING AND NON-TEACHING PERSONNEL AND
6 LEARNERS, AND MEDICAL DOCTOR'S
7 CONSULTATION.

8 "5) EDUCATIONAL RESEARCH OTHER THAN
9 THE RESEARCH SUBJECT AREAS FUNDED IN THE
10 DEPED BUDGET, SUBJECT TO THE PREVAILING
11 POLICIES AND GUIDELINES OF THE DEPED;

12 "6) PURCHASE OF PRESCRIBED TEXTBOOKS,
13 BOOKS, PERIODICALS, TEACHING AIDS AND OTHER
14 INSTRUCTIONAL MATERIALS FOR THE LIBRARIES OF
15 THE DIFFERENT ELEMENTARY AND SECONDARY
16 SCHOOLS IN THE PROVINCE, CITY AND
17 MUNICIPALITY, AND PURCHASE OF INSTRUCTIONAL
18 MATERIALS, WORKBOOKS AND TEXTBOOKS NEEDED
19 BY PUBLIC ELEMENTARY AND SECONDARY
20 SCHOOLS;

21 "7) SPORTS DEVELOPMENT: EXPENSES FOR
22 SCHOOL SPORTS ACTIVITIES AT THE NATIONAL,
23 REGIONAL, DIVISION, DISTRICT, MUNICIPAL AND
24 BARANGAY LEVELS, AS WELL AS FOR OTHER DEPED
25 RELATED ACTIVITIES;

26 "8) PAYMENT OF EXPENSES AND/OR
27 PROVISION OF FINANCIAL ASSISTANCE FOR
28 STUDENTS PARTICIPATING IN INTERNATIONAL
29 TRAININGS, CONFERENCES, AND COMPETITIONS:

30 "9) FUNDING FOR THE EARLY CHILDHOOD
31 CARE AND DEVELOPMENT (ECCD) PROGRAM:

1 **"A. DIRECT SERVICES RELATED TO THE**
2 **IMPLEMENTATION OF THE ECCD PROGRAM, SUCH AS**
3 **SALARIES/ALLOWANCES OF LOCALLY-HIRED CHILD**
4 **DEVELOPMENT TEACHERS AND/OR DAY CARE**
5 **WORKERS, ETC.;**

6 **"B. ORGANIZATION AND SUPPORT OF PARENT**
7 **COOPERATIVES TO ESTABLISH COMMUNITY-BASED**
8 **ECCD PROGRAMS;**

9 **"C. PROVISION OF COUNTERPART FUNDS FOR**
10 **THE CONTINUING PROFESSIONAL DEVELOPMENT OF**
11 **ECCD PUBLIC SERVICE PROVIDERS;**

12 **"D. PROVISION OF FACILITIES FOR THE**
13 **CONDUCT OF THE ECCD PROGRAM; AND,**

14 **"E. PAYMENT OF EXPENSES PERTAINING TO**
15 **THE OPERATIONS OF THE NATIONAL CHILD**
16 **DEVELOPMENT CENTERS, INCLUDING BUT NOT**
17 **LIMITED TO UTILITIES AND COMMUNICATION."**

18 *Sec. 2. Separability Clause.* – If any provision of this Act is declared invalid or
19 unconstitutional, the remaining provision not affected thereby shall continue to be in
20 full force and effect.

21 *Sec. 3. Repealing Clause.* – All laws, decrees, orders or regulations or part
22 thereof inconsistent with this Act are hereby repealed or modified accordingly.

23 *Sec. 4. Effectivity.* – This Act shall take effect fifteen (15) days following the
24 completion of its publication in the *Official Gazette* or in a national newspaper of
25 general circulation.

Approved,