

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

'22 AUG 16 P2:42

**SENATE**  
**S. No. 1190**

RECEIVED BY: \_\_\_\_\_



---

Introduced by Senator Christopher Lawrence "Bong" T. Go

---

**AN ACT**  
**EXPANDING THE PURPOSES AND APPLICATION OF THE SPECIAL**  
**EDUCATION FUND, 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) comes from the additional one percent (1%) tax on real property and is allotted to the local school boards. It has been a source of additional funds for schools that require financial support to sustain their school programs and operations. The SEF is mandated to be used by the Local School Boards in "the operation and maintenance of public schools, construction and repair of school building, facilities and equipment, educational research, purchase of books and periodicals, and sports development." The Local Government Code specifically enumerated the scope and application by which the SEF can be allocated, thereby unduly limiting its application and use.

Local government units have deemed the allowed use of the SEF to be too restrictive. Even the Department of Education (DepEd), Department of Interior and Local Government (DILG), and Department of Budget and Management (DBM) in Joint Circular No. 2, s. 2020 acknowledged this and widened the use of SEF. With the Joint Circular, "SEF can now shoulder the payments of expenses from the production of the self-learning modules, textbooks, activity sheets, and study guides or manuals approved and quality-assured by the DepEd. Purchase of external

storage devices such as flash drives, hard drives, and communication expenses can also be subsidized by the said fund.”<sup>1</sup>

The education sector has been badly battered during the pandemic, and it is clear that the current law does not respond to the present challenges we encounter. Other important endeavors that SEF could have subsidized are left unfunded. Sadly, the SEF is being underutilized to the detriment of the public education system.

Therefore, this bill seeks to institutionalize the expansion of the application of the Special Education Fund to other items relating to education, such as the construction and repair of libraries, payment of salaries, allowances, and other benefits for teaching and non-teaching personnel.

It is hoped that with the expanded scope and application, the SEF may help address the problems hounding our public education system.

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

  
**SENATOR CHRISTOPHER LAWRENCE "BONG" T. GO**

---

<sup>1</sup> <https://www.deped.gov.ph/2020/12/03/deped-to-maximize-use-of-sef-in-aid-for-distance-learning/>

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



22 AUG 16 P2:42

SENATE  
S. No. 1190

RECEIVED BY: \_\_\_\_\_

---

Introduced by Senator Christopher Lawrence "Bong" T. Go

---

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

*Be it enacted by the Senate and the 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 Additional One Percent SEF**  
4 *Tax.* - The proceeds from the additional one percent (1%) tax on real property  
5 accruing to the Special Education Fund (SEF) shall be automatically released to the  
6 local school boards: Provided, That, in case of provinces, the proceeds shall be  
7 divided equally between the provincial and municipal school boards: Provided,  
8 however, That the proceeds shall be allocated for the operation and maintenance of  
9 public schools, construction and repair of school buildings **AND LIBRARIES,**  
10 facilities and equipment, **PAYMENT OF SALARIES, ALLOWANCES AND OTHER**  
11 **BENEFITS OF TEACHING AND NON-TEACHING PERSONNEL, COMPETENCY**  
12 **TRAININGS FOR TEACHING PERSONNEL, OPERATION OF ALTERNATIVE**  
13 **LEARNING SYSTEM (ALS) INCLUDING PAYMENT OF SALARIES,**  
14 **ALLOWANCES AND OTHER BENEFITS OF ALS FACILITATORS,** educational  
15 research, purchase of books and periodicals, **TEACHING AIDS, OTHER**  
16 **INSTRUCTIONAL MATERIALS, ~~and~~ sports development, AND ALL OTHER**

1 **EXPENDITURES RELATIVE TO THE PROMOTION OF ACCESSIBLE PUBLIC**  
2 **EDUCATION** as determined and approved by the Local School Board."

3

4       Sec. 2. *Implementing Rules and Regulations.* - Within thirty (30) days from  
5 the approval of this Act, the Department of Interior and Local Government and the  
6 Department of Education shall jointly promulgate the necessary rules and  
7 regulations for the proper implementation of this Act.

8

9       Sec. 3. *Repealing Clause.* - All laws, ordinances, rules, regulations, other  
10 issuances or parts thereof, which are inconsistent with this Act, are hereby repealed  
11 or modified accordingly.

12

13       Sec. 4. *Effectivity.* - This Act shall take effect fifteen (15) days after its  
14 publication in the *Official Gazette* or in a newspaper of general circulation.

*Approved,*