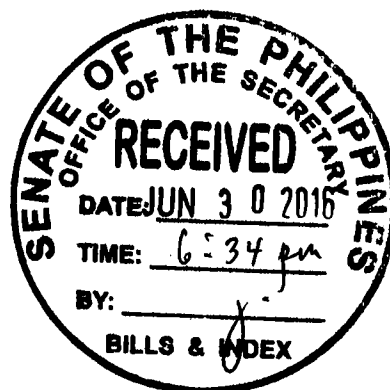


SEVENTEENTH CONGRESS OF THE ]  
REPUBLIC OF THE PHILIPPINES ]  
*First Regular Session* ]

SENATE

S.B. No. 207



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Introduced by SEN. SHERWIN T. GATCHALIAN

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**AN ACT**

**EXPANDING THE PURPOSE 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"**

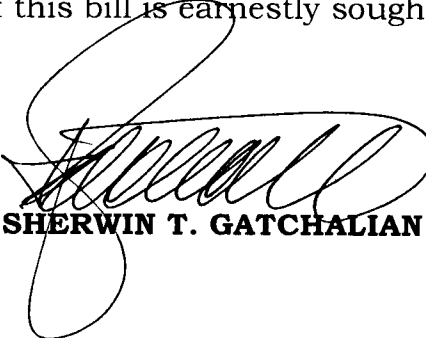
**EXPLANATORY NOTE**

This bill seeks to expand the application of the proceeds of the additional one percent (1%) Special Education Fund (SEF) tax as provided in Republic Act No. 7160, otherwise known as the "*Local Government Code of 1991*."

The Local Government Code of 1991 has been enacted 23 years ago, thus, some of the provisions are no longer responsive to the needs of the times. The Special Education Fund (SEF) of local government units (LGUs) has been a source of funds for the numerous requests for financial support received by the LGUs from the different schools in their respective jurisdiction. Under RA 7160, the law enumerated, hence, it limited the scope and application by which the SEF can be allocated for, hence, other worthwhile endeavors have not been acted upon or remain to be funded, to the detriment of our constituents.

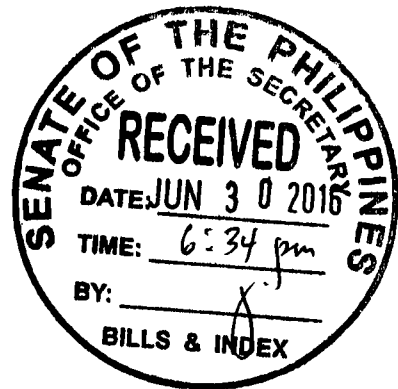
This bill proposes to expand the application of the SEF to other items relating to education which are needed by our constituents.

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



**SHERWIN T. GATCHALIAN**

SEVENTEENTH CONGRESS OF THE ]  
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GOVERNMENT CODE OF 1991"

*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  
2 to read as follows:

3  
4 "SEC. 272. - *Application of Proceeds of the Additional One*  
5 *Percent SEF Tax.* - The proceeds from the additional one percent  
6 (1%) tax on real property accruing to the SEF shall be  
7 automatically released to the local school boards: *Provided,*  
8 That, in case of provinces, the proceeds shall be divided equally  
9 between the provincial and municipal school boards: *Provided,*  
10 *however,* That the proceeds shall be allocated for the operation  
11 and maintenance of public schools, **OPERATION OF NON-**

1       **FORMAL EDUCATION PROGRAMS INCLUDING THE PAYMENT**  
2       **OF SALARIES, ALLOWANCES, AND OTHER BENEFITS OF**  
3       **TEACHING AND NON-TEACHING PERSONNEL OF THE**  
4       **PROGRAM, EARLY CHILDHOOD EDUCATION, SPECIAL**  
5       **EDUCATION, AS WELL AS THE CONDUCT OF TEACHERS'**  
6       **COMPETENCY TRAININGS,** construction and repair of school  
7       buildings, facilities and equipment, educational research,  
8       purchases of books, periodicals and sports development as  
9       determined and approved by the local school board.”  
10

11       SEC. 2. ***Repealing Clause.*** - Any law, executive order, letter of  
12 instruction, rules and regulations, circulars, issuances or any part  
13 thereof inconsistent with any of the provision of this Act is hereby  
14 repealed, modified or amended accordingly.  
15

16       SEC. 3, ***Effectivity Clause.*** - This Act shall take effect fifteen (15)  
17 days after its publication in the *Official Gazette* or in a newspaper of  
18 general circulation.

Approved,