

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

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SENATE
S. No. 315

Introduced by Senator S. R. Osmeña III

EXPLANATORY NOTE

The school teacher is one of our country's unsung heroes, upon whose dedication depends the quality and productivity of our future labor force. Even as the government sets aside vast resources for education, it is the school teacher who serves as the purveyor of knowledge and intellectual skills, enabling the youthful student to absorb the learning and knowledge provided within the school environment.

Section 272 of the Local Government Code reflects the top priority that we assign to education, providing that the additional 1% tax on real property accrue to the Special Education Fund (SEF). However, the effective use of the SEF as a resource for education is hamstrung by the provision that the proceeds from the SEF may be released only to specific items such as the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research and others, to the exclusion of what is obviously the most important input to the educational process, i.e. the salaries of extension teachers.

This bill amends Section 272 so that payment of the salaries of extension teachers is expressly included among the expenditures to which the proceeds from the SEF may be allocated.

Clearly, no school can function without the services of school teachers. Hence it is a tragic flaw that in the implementation of the law, funds set aside for education can be used to pay for everything else but not the services of school teachers.

In view of the foregoing, early passage of this bill is earnestly urged.

S. Osmeña III

SERGIO OSMEÑA III
Senator

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AN ACT
AMENDING SECTION 272 OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN
AS THE LOCAL GOVERNMENT ACT OF 1991, AND FOR OTHER PURPOSES

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

1 SECTION 1. Section 272 of Republic Act No. 7160, otherwise known as
2 the Local Government Act of 1991 is hereby amended as follows:

3 "SECTION 272. **Application of Proceeds of the Additional One**
4 **Percent SEF Tax.** – The proceeds from the additional one percent (1%)
5 tax on real property accruing to the Special Education Fund (SEF) shall
6 automatically released to the local school boards: *Provided*, That, in case
7 of provinces, the proceeds shall be divided equally between the provincial
8 and municipal school boards: *Provided, however*, That the proceeds shall
9 be allocated for the PAYMENT OF SALARIES OF EXTENSION
10 TEACHERS, FOR THE operation and maintenance of public schools,
11 construction and repair of school buildings, facilities and equipment,
12 educational research, purchase of books and periodicals, and sports
13 development and determined and approved by the Local School Board.

14 SEC. 2. This Act shall take effect fifteen (15) days after its publication in
15 the *Official Gazette* or in any two (2) national newspapers of general circulation

16 Approved,