

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



Senate  
Office of the Secretary

'13 DEC 11 P2:43

SENATE

RECEIVED BY: *J*

Senate Bill No. 2027

---

INTRODUCED BY SEN. JINGGOY EJERCITO ESTRADA

---

**EXPLANATORY NOTE**

The Special Education Fund 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 by the Code 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 and applicants do not respond to the challenges of the changing times. Thus, there is a need to amend the Local Government Code. To ensure the quality of our education system, the purposes and applications of Special Education Fund must be expanded.

The passage of this bill is earnestly sought.

JINGGOY EJERCITO ESTRADA  
Senator

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



Senate  
Office of the Secretary

'13 DEC 11 P2 :43

SENATE

Senate Bill No. 2027

RECEIVED BY: *JJC*

---

INTRODUCED BY SEN. 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

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

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

"The proceeds from the additional one percent (1%) tax on real property accruing to the SEF shall be automatically released to the local school boards; Provided, That in case of provinces, the proceeds shall be divided equally between the provincial and municipal school boards; Provided, however, That the proceeds shall be allocated for the operation and maintenance of public schools, INCLUDING THE PAYMENT OF ELECTRIC AND WATER BILLS; construction and repair of school buildings, facilities and equipment, PAYMENT OF SALARIES, ALLOWANCES AND OTHER BENEFITS OF TEACHING AND NON-TEACHING PERSONNEL, ESTABLISHMENT AND MAINTENANCE OF EXTENSION CLASSES, INCLUDING THE CREATION OF TEACHER ITEMS FOR SAID CLASSES, educational research, purchase of [books] PRESCRIBED TEXTBOOKS, periodicals, TEACHING AIDS, OTHER INSTRUCTIONAL MATERIALS, and sports development as determined and approved by the local school board."

**SEC. 2. Repealing Clause.** - All laws, orders, decrees, rules and regulations or parts thereof inconsistent with this Act are hereby repealed or amended accordingly.

**SEC. 3. Effectivity.** -This Act shall take effect within fifteen (15) days after its publication in two (2) newspapers of general circulation.

*Approved,*