THE UTILIZATION OF SPECIAL EDUCATION FUND TO SUPPORT EDUCATION

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Education is one of the priority programs of the government. By virtue of The Local Government Code of 1961, an additional one percent tax of assessed value of real property is allowed to be levied and collected by a province or city, or municipality within Metro Manila. This is known as the Special Education Fund (SEF). For example, the Provincial Government of Bataan may collect an additional tax to be used for the supplementary and budgetary needs of the operation and maintenance of public schools.

As per Department of Education- Department of Budget and Management- Department of the Interior and Local Government Joint Circular No. 1, s. 2017, the funds may also be utilized for repairs of classrooms, educational research, acquisition of instructional materials and other expenses for school sports activities.

Though, it is the Local Government Units (LGUs) that have access to the funds, the main responsibility for the execution of Educational System lies at the Central Office delivered through the Department of Education (DepEd). Under RA 9155, the Schools Division Offices are given the accountability and responsibility for the implementation of basic education plans and monitoring the funds provided by LGUs and National Government. Some of the activities under SEF are CLRAA (Palarong Pampook), Different Activities under Alternative Learning System, Technolympics, Math Camp and other assistance that may be provided through SEF. Funds given are then used to pay for the expenses of the above activities. The excess will be refunded and returned to the LGUs.
The LGUs, aside from giving monies to the Division Offices may also form its part for the utilization of SEF. Some of the Municipalities in Bataan uses SEF for the payment of utility personnel which are not under the budget of DepEd. The LGUs may also provide aid through payment of other utility expenses such as water and electricity bills of public schools. And since the large construction and capital outlay of funds are given by DepEd to Department of Public Works and Highways, the needs for additional classrooms may be funded through SEF if deemed so appropriate.

To sum it up, the receipts from SEF are disbursed for Personal Services, Maintenance and Other Operating Expenses, Capital Outlays and Financial Expenses. Regardless of the shared responsibility between DepEd and LGUs, these funds must be utilized at its maximum and be disbursed properly.

References:
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