

H. No. 10142
S. No. 2575

Republic of the Philippines
Congress of the Philippines
Metro Manila
Nineteenth Congress
Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty-second day of July, two thousand twenty-four.

[REPUBLIC ACT NO. **12199**]

AN ACT FURTHER STRENGTHENING THE EARLY CHILDHOOD CARE AND DEVELOPMENT SYSTEM, REPEALING FOR THE PURPOSE REPUBLIC ACT NO. 10410, OTHERWISE KNOWN AS THE "EARLY YEARS ACT (EYA) OF 2013", AND APPROPRIATING FUNDS THEREFOR

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

SECTION 1. *Short Title.* – This Act shall be known as the "Early Childhood Care and Development System Act".

SEC. 2. *Declaration of Policy.* – It is hereby declared the policy of the State to safeguard and promote the right of every child to holistic well-being, growth, and dedicated care, recognizing the age-appropriate stages of development. The State commits to creating nurturing environments for children that ensure a healthy and sustainable program for nutrition, age-appropriate development, and special protection with full recognition of the nature of childhood, as well as the necessity to provide developmentally appropriate experiences to address their needs. The State shall also support parents and parent-substitutes in their roles as primary caregivers and as their children's first teachers. Further, the State hereby recognizes

the age from zero (0) to eight (8) years as the first crucial stage of educational development. Without limiting the primary right and duty of parents to rear their children, the Early Childhood Care and Development (ECCD) Council shall be responsible for children below five (5) years of age, while the responsibility to help develop children in the formative years between age five (5) to eight (8) years shall be with the Department of Education (DepEd) consistent with Republic Act No. 10533 or the "Enhanced Basic Education Act of 2013".

Towards this end, the State shall institutionalize an ECCD System, as defined in Section 4 of this Act, that is comprehensive, integrative, and sustainable, even during times of emergency, that involves multisectoral and interagency collaboration at the national and local levels in government; among service providers, families, and communities; among the public and private sectors and non-government organizations (NGOs); and professional associations and academic institutions.

Pursuant to Republic Act No. 11650 or the "Instituting a Policy of Inclusion and Services for Learners with Disabilities in Support of Inclusive Education Act", the ECCD System shall promote the inclusion of children with disabilities, where they shall be accorded the services stipulated under the law and provided with reasonable accommodation and accessible environments, and advocate respect for cultural and linguistic diversity.

The ECCD System shall be anchored on complementary strategies that include service delivery for children below five (5) years of age, educating and training parents and parent-substitutes on responsible caregiving, encouraging the active involvement of parents and communities in ECCD programs, and raising awareness about the important efforts that improve the quality of life for young children and families.

SEC. 3. *Objectives.* – The ECCD System shall pursue the following objectives:

(a) Reduce infant and child mortality rates, and subsequently eliminate preventable deaths, by ensuring that adequate health and nutrition programs are accessible to young children and their parents and parent-substitutes, from the prenatal period throughout the early childhood years;

(b) Enhance the physical-motor, socio-emotional, cognitive, language, psychological, and spiritual development of infants and young children;

(c) Facilitate a seamless transition to, and ensure that young children are adequately prepared for, the formal learning system that begins at kindergarten;

(d) Establish an efficient system for early identification, prevention, referral, and intervention for the wide range of children with special needs below five (5) years of age, using the Child Find System under Republic Act No. 11650;

(e) Reinforce the role of parents and parent-substitutes as the primary caregivers and educators of their children especially those below five (5) years of age;

(f) Improve the quality standards of public and private ECCD programs through, among others, recognition and accreditation; and upgrade and update the capabilities of service providers and their supervisors through their continuing education, reskilling, and upskilling;

(g) Ensure that special support is provided in the delivery of the ECCD programs and services for the poor, disadvantaged, and minority communities, and that children with disabilities are accommodated through the most appropriate languages and means of communication, and in environments that maximize academic and social development; and

(h) Employ teachers, including teachers with disabilities, who are qualified to manage young children with developmental delays and disabilities, and train professionals and staff who work at all levels of education.

SEC. 4. *Definitions.* – As used in this Act:

(a) *Child Development Center (CDC)* refers to a facility in a barangay, municipality, city, or province, where children below five (5) years of age are cared for during part of the day by ECCD service providers to deliver ECCD programs and services;

(b) *ECCD Curriculum* refers to the developmentally appropriate educational objectives and practices, programs of activities, organized learning experiences, recommended learning materials, and appropriate assessment for children below five (5) years of age that are aimed towards the seamless transition to, and adequate preparation for, the formal learning system. The ECCD System shall be implemented by ECCD service providers through center-based programs, home-based programs, and other programs that provide innovations and alternative modalities to ensure and promote the health, nutrition, and the

attainment of developmental milestones of children below five (5) years of age. It shall be reviewed every two (2) years and shall consist of national program goals and guidelines, instructional objectives, and content outlines that are age-appropriate, individually appropriate, and culturally relevant;

(c) *ECCD Services* refer to the services delivered in implementing ECCD programs for the early childhood education, health, nutrition, and social development of young children below five (5) years of age;

(d) *ECCD Service Providers* include the various professionals, paraprofessionals, and volunteer caregivers who are directly responsible for the care and education of young children below five (5) years of age through center-based modalities, home-based modalities, and other alternative modalities that provide innovations. They shall include, but shall not be limited to, child development teachers (CDTs), child development workers (CDWs), teacher aides, rural health midwives, social workers, community health workers, barangay nutrition scholars, Parent Effectiveness Service volunteers, parents, parent-substitutes, newborn to pre-school caregivers, and play facilitators;

(e) *ECCD System* refers to the full range of health, nutrition, early childhood education, and social services development programs that provide for the basic holistic needs of young children below five (5) years of age, and promote their optimum growth and development.

The modalities for the delivery of these programs shall include:

(1) Center-based modalities, such as the day care service established under Republic Act No. 6972 or the "Barangay-Level Total Development and Protection of Children Act", community or faith-based early childhood education programs initiated by NGOs or people's organizations, workplace-related child care and education programs, child-minding centers, and health centers and stations;

(2) Home-based modalities, such as the neighborhood-based play groups, family child care programs, parent education, and home visiting programs; and

(3) Other alternative modalities that provide innovations, including those to be employed during and after disaster and emergency situations, for the development, effective implementation, and continuous delivery of ECCD services; and

(f) *Parent Education* refers to the various formal and alternative means of providing parents and parent-substitutes with information, skills, and support systems to assist them in their roles as their children's primary caregivers and educators. These include public and private parent education programs linked to center, home, and media-based child care and education programs.

SEC. 5. *System Framework and Components.* – The ECCD System shall be implemented in accordance with Philippine laws and regulations, and policies set forth by the ECCD Council. It shall include the delivery of complementary and integrated programs and services for good health, adequate nutrition, quality early childhood education, safety and security, responsive caregiving, opportunities for learning, well-being, sanitation, and cultural activities.

The ECCD System shall include the following components:

(a) *ECCD Curriculum.* – The curriculum shall focus on children's holistic development, take into account age, individual and socio-cultural appropriateness, and utilize developmentally appropriate practice, such as play, as its core component. It shall include programs and activities designed to prepare a child for formal schooling and facilitate a seamless transition from a home and community environment to a classroom setting. The use of indigenous games shall be encouraged;

(b) *Parent Education and Involvement, Advocacy, and Mobilization of Communities.* – This component shall harness and develop parents' strengths as providers of ECCD programs at home, active partners of other stakeholders, advocates for community concerns that affect children, and pillars of support for local and national ECCD programs through community organization efforts.

To this end, the ECCD Council shall promote awareness of all laws on the rearing, health, and development of the child, breastfeeding, maternal and reproductive health, and other laws related thereto.

For this purpose, the ECCD Council shall integrate in the ECCD System a referral mechanism for parents to relevant government agencies with programs related to the rearing, health, and development of the child, as well as maternal and reproductive health, as provided in Republic Act No. 11650, Republic Act No. 11148 or the "Kalusugan at Nutrisyon ng Mag-Nanay Act", Republic Act No. 10354 or "The Responsible Parenthood and Reproductive Health Act of 2012", Republic Act No. 10028 or the "Expanded Breastfeeding Promotion Act of 2009", and other related laws;

(c) Integrated Nutrition and Health Component. – This component shall prioritize the utmost welfare of the child and integrate the different programs and services for the nutrition and health of children below five (5) years of age, lactating mothers, and pregnant women under various laws and policies, which include Republic Act No. 11148 and Republic Act No. 11037 or the “Masustansyang Pagkain para sa Batang Pilipino Act”;

(d) Human Resource Development Component. – This component shall establish mechanisms for the systematic professionalization of CDTs through enrollment in educational programs, pre-service or in-service training, or continuing education programs. It shall likewise provide enabling conditions for the competency assessment, certification, reskilling, and upskilling of CDWs and other service providers; and

(e) ECCD Management, Monitoring, and Evaluation. – This component shall consist of a continuing process of planning, implementation, supervision, financial management, monitoring, evaluation, and reporting to persons concerned and shall encourage the active involvement and build the capabilities of service providers, parents, and local government officials to sustain the program.

SEC. 6. *The ECCD System.* – The ECCD System shall apply to all provinces, cities, municipalities, and barangays to achieve universal ECCD access for all children below five (5) years of age.

SEC. 7. *Implementing Arrangements and Operational Structures.* –

(a) *Responsibilities of the ECCD Council.* – The ECCD Council shall be responsible for establishing national standards, developing policies and programs, ensuring compliance thereof, and providing technical assistance and support to the ECCD service providers in consultation with the coordinating committees at the provincial, city, municipal, and barangay levels.

The ECCD Council shall meet in an annual workshop every first quarter of the fiscal year to prepare work and financial plans that will coordinate their technical assistance and support for the ECCD programs. They shall observe existing implementing guidelines that ensure consistency in integrated service delivery within the ECCD System, as follows:

(1) The Department of the Interior and Local Government (DILG) shall ensure that all local government units (LGUs) are implementing the ECCD System and complying with the provisions of this Act. It shall include capacitating the LGUs in implementing the ECCD System and delivering the ECCD programs and services;

(2) The DepEd shall recognize early childhood education as the foundation of the learning continuum and shall promote it for all children below five (5) years of age;

(3) The DILG, the DepEd, the Department of Agriculture (DA), the Department of Health (DOH), the Department of Social Welfare and Development (DSWD), the Commission on Higher Education (CHED), the Technical Education and Skills Development Authority (TESDA), and the National Nutrition Council (NNC) shall provide continuing professional development program support, supplementary learning materials, reference materials, supplemental nutrition, and healthcare services; and

(4) The DepEd, the CHED, the TESDA, and the LGUs, through the DILG, shall coordinate on the promotion of early childhood education careers to senior high school students and graduates. They shall also facilitate the assessment of graduates for certification as CDWs, and ensure their seamless progression to employment.

(b) *Responsibilities of Local Government Units.* – LGUs, through its ECCD Offices as provided under Section 11 of this Act, shall be primarily responsible for the implementation of the ECCD System, including programs and services in their respective jurisdictions. LGUs shall include allocations from their Special Education Fund (SEF) and Gender and Development (GAD) Fund in addition to other local funds to fulfill this primary responsibility. Specifically, LGUs shall:

(1) Aim to achieve universal ECCD access by identifying young children, including the poor, the vulnerable, and the marginalized, and supporting their parents or parent-substitutes within their respective jurisdictions;

(2) Submit their respective roadmaps to the ECCD Council, to be updated every three (3) years, towards the achievement of the goal of universal ECCD access;

(3) Issue and implement policies based on national policies formulated by the ECCD Council, and ensure compliance with the

minimum requirements for the establishment of center-based and home-based modalities, and other alternative modalities that provide innovations;

(4) Provide the facilities and resources for the effective delivery of the programs and services under the ECCD System. They shall establish or convert existing day care centers to CDCs and maintain them according to standards and specifications set by the ECCD Council: *Provided*, That the LGUs shall ensure that there is at least one (1) CDC in every barangay. They shall also implement home-based modalities and other alternative modalities that provide innovations, conforming to the needs of their respective barangays;

(5) Create plantilla positions for CDTs and CDWs;

(6) Recruit, hire, and ensure the professional development of ECCD service providers, including but not limited to CDTs and CDWs, in coordination with the CHED, the Department of Labor and Employment, the TESDA, and other relevant government agencies;

(7) Supervise the service providers and monitor the delivery of the ECCD programs and services;

(8) Administer the recognition and accreditation of private ECCD programs;

(9) Conduct data collection, maintenance, and harmonization of the existing databases relevant to ECCD, in accordance with the parameters or metrics given by the ECCD Council. The submission of reports to the ECCD Council shall be done annually;

(10) Endeavor to augment their local funds from private sources, both local and international, for the implementation of the ECCD System;

(11) Implement, in coordination with the DSWD, feeding programs for children below five (5) years of age, in accordance with Republic Act No. 11037;

(12) Formulate and implement a localized comprehensive emergency program for young children during disasters and other emergency situations, prioritizing the needs of pregnant women, and young children and their parent-substitutes, in accordance with Republic Act No. 10821 or the "Children's Emergency Relief and Protection Act";

(13) Develop innovative arrangements and partnerships with private ECCD service providers through supporting the operations of community-based, home-based, and other alternative modalities of ECCD service delivery;

(14) Engage parents, parent-substitutes, government agencies, civil society organizations, and other stakeholders in the delivery of the ECCD programs and services;

(15) Promote ECCD programs to stakeholders through information, education, and communication campaigns, with the aim of increasing the attendance of children below five (5) years of age in such programs;

(16) Provide for the training of parents and parent-substitutes, as well as barangay health workers and nutrition scholars, on early stimulation, care, growth, and development, especially for children below three (3) years of age, consistent with the programs on health and nutrition under various laws which include Republic Act No. 11148 and Republic Act No. 11037; and

(17) Attend meetings called by the ECCD Council.

(c) *Responsibilities of Families and Communities.* – Families and communities shall support the local ECCD programs by participating in various community-based projects such as, but not limited to, health, nutrition, early childhood education, and social development projects for the overall development of their children below five (5) years of age.

SEC. 8. *Strengthening the ECCD Council.* – The ECCD Council shall be strengthened to ensure the State's focus on building a strong foundation for the development and learning of children below five (5) years of age, to support the full range of health, nutrition, early childhood education, and social development programs for the child's holistic development, and to facilitate sustained interagency and multisectoral collaboration.

The ECCD Council, which shall be attached to the DILG, shall be composed of the following:

(1) Secretary of the DILG, as *ex officio* Co-Chairperson for Local Government Mobilization and Overall Implementation;

(2) Secretary of the DepEd, as *ex officio* Co-Chairperson for ECCD Curriculum and all matters related to early childhood education;

(3) Executive Director of the ECCD Council Secretariat, as *ex officio* Vice Chairperson;

(4) Secretary of the DA, as *ex officio* member;

(5) Secretary of the DOH, as *ex officio* member;

(6) Secretary of the DSWD, as *ex officio* member;

(7) Chairperson of the CHED, as *ex officio* member;

(8) Director General of the TESDA, as *ex officio* member;

(9) Executive Director of the NNC, as *ex officio* member;

(10) Early childhood education expert or practitioner; and

(11) Representative from the academe specializing in early childhood education.

The ECCD Council shall meet quarterly or upon the call of the Co-Chairpersons or three (3) members of the ECCD Council.

SEC. 9. *The ECCD Council Secretariat.* – The ECCD Council Secretariat, to be headed by an Executive Director, shall be organized to provide administrative and technical support services for the coordination and monitoring of the implementation of policies and plans formulated by the ECCD Council. The Executive Director shall be appointed by the President, upon the recommendation of the ECCD Council. The Executive Director shall have a fixed term of five (5) years, unless earlier removed for cause, and may be eligible for reappointment for another term. The Executive Director shall have the rank, privileges, and emoluments of an Executive Director V. The ECCD Council shall fix the staffing pattern of the Secretariat and determine the qualifications, functions, and compensation scheme for the positions to be created, subject to existing laws, rules and regulations.

SEC. 10. *Functions of the ECCD Council.* – The ECCD Council shall carry out the objectives of the ECCD System by performing the following functions:

(a) Formulate the national policies and guidelines in consultation with LGUs and other stakeholders, including the regional and local levels when appropriate, and promulgate and implement such policies and guidelines, consistent with the objectives and system framework as defined in this Act;

(b) Establish standards and review the ECCD Curriculum every two (2) years to facilitate the seamless transition of young children to, and their adequate preparation for, the formal learning system that begins at kindergarten, in accordance with relevant laws and regulations;

(c) Develop a national standard for the recruitment of qualified CDTs and CDWs, and other service providers. It shall likewise develop programs for the continuing education, reskilling, and upskilling of CDTs, CDWs, and other service providers, supervisors, and administrators, in coordination with the CHED and the TESDA, to improve the ECCD sector and upgrade quality standards of public and private ECCD programs;

(d) Issue minimum requirements for the establishment of center-based and home-based modalities, and other alternative modalities that provide innovations, and the conversion of existing public day care centers into CDCs such as specifications for the facilities and resources to be used in the effective delivery of the ECCD programs;

(e) Administer the recognition and accreditation of public ECCD programs;

(f) Provide guidelines for streamlining the delivery of ECCD services, taking into consideration the number of young children being serviced by each CDC, the physical accessibility of CDCs, and the availability of funds and resources of the LGUs, among others. Streamlining measures may include clustering of CDCs for multiple barangays, and the promotion of center-based and home-based modalities, and other alternative modalities that provide innovations as far as practicable, particularly in areas where very few young children are serviced by the CDCs and for LGUs with limited resources;

(g) Develop a national system of awards and recognition for deserving ECCD program implementers and service providers;

(h) Conduct regular independent audits on the delivery of services to the ECCD program beneficiaries nationwide;

(i) Conduct research and policy studies on ECCD, evaluate and assess the impact of various ECCD programs, and report the outcome nationwide through an effective information system;

(j) Recommend new legislation to promote the educational welfare, and physical and psychosocial well-being of the child, or

amendatory legislation to enhance the provisions and improve the implementation of this Act;

(k) Develop a national system for registration, early identification, screening, and monitoring of young children below five (5) years of age under the ECCD programs with the aim of universal access while ensuring an interoperable network of information systems with the DepEd;

(l) Develop various support mechanisms and sustainable financing models for scaling quality and effective ECCD programs that maximize public and private resources, giving priority to the needy and high-risk children from poor and disadvantaged communities;

(m) Promote and encourage private sector initiatives for the establishment of ECCD programs;

(n) Provide guidelines for the conduct of solicitations from local and international civic organizations, and request private foundations to supplement available resources;

(o) Promote ECCD programs to stakeholders, targeting all communities with special consideration for at-risk children and families, through information, education, and communication campaigns, with the aim of increasing the attendance of children below five (5) years of age in such programs;

(p) Develop high-quality learning resources to support ECCD for center-based modalities, home-based modalities, and community programs; and

(q) Perform such other functions as the ECCD Council may deem necessary.

SEC. 11. *Creation of ECCD Offices in LGUs; Organizational Structure and Staffing Pattern.* – Every province, city, and municipality shall create an ECCD Office, and design and implement its own organizational structure and staffing pattern taking into consideration its service requirements and financial capability, subject to the standards and guidelines prescribed by the Civil Service Commission (CSC). The ECCD Office, which shall be under the administrative supervision of the local chief executive, shall manage the delivery of the programs and services under the ECCD System within its jurisdiction and its daily operations, including the supervision of CDTs and CDWs in the performance of their duties and responsibilities.

The ECCD Office shall closely collaborate with the local councils for the protection of children and local school boards to ensure the coordination and harmonization of plans, programs, and activities, and facilitate a seamless transition of children under five (5) years of age to a classroom setting, with the utmost welfare of the child as the paramount consideration.

The ECCD Office shall also require the CDTs and CDWs to coordinate with the barangay health workers and barangay nutrition scholars for the monitoring of the nutrition and health of children under five (5) years of age, and the delivery of ECCD programs and activities pertinent to nutrition and health, including the delivery of ECCD programs and services under various laws. The ECCD Office shall participate in the development of the local nutrition action plan and render technical support to the LGU and the NNC, and shall harmonize its local nutrition database with the national nutrition information system as provided under Section 6 of Republic Act No. 11037.

SEC. 12. *Professionalization of CDTs; National Competency Assessment of CDWs; Certification, Reskilling, and Upskilling of Incumbent CDWs; Scholarships for Continuing Education.* – There shall be at least one (1) CDT and one (1) CDW for every CDC, and every province, city, and municipality shall create plantilla positions for CDTs and CDWs pursuant to Section 7(b)(5) of this Act.

The guidelines for the salary grades (SGs), eligibility and qualifications, and duties and responsibilities, among others, shall be issued by the local chief executive in consultation with and as approved by the CSC and the Department of Budget and Management (DBM): *Provided*, That the SGs shall not be lower than SG 11 for CDTs, SG 10 for CDWs with an associate degree, and SG 8 for the other CDWs: *Provided, further*, That a CDT shall be a holder of any bachelor's degree, preferably with units in early childhood education, and has passed the Board Licensure Examination for Professional Teachers (BLEPT): *Provided, furthermore*, That a CDW shall be a holder of at least an associate degree in early childhood education, at least a senior high school graduate and has passed the national competency assessment for CDWs, or a high school graduate who has finished two (2) years of tertiary education and has passed the same assessment by the TESDA for CDWs: *Provided, finally*, That a CDT or a CDW (a) must not have been convicted by final judgment of an offense or crime involving moral turpitude; (b) must not have a pending case in relation to Republic Act No. 11930 or the "Anti-Online Sexual

Abuse or Exploitation of Children (OSAEC) and Anti-Child Sexual Abuse or Exploitation Materials (CSAEM) Act"; Republic Act No. 9208 or the "Anti-Trafficking in Persons Act of 2003", as amended; or Republic Act No. 7610 or the "Special Protection of Children Against Abuse, Exploitation and Discrimination Act", as amended; and (c) must not be included in the child sex offender registry list.

Incumbent CDWs shall complete mandatory reskilling and upskilling training programs on ECCD or early childhood education to be provided by the ECCD Council, and pass a certification by the TESDA for CDWs.

The TESDA shall provide such assessment and certification free of charge.

The ECCD Council, in collaboration with the CHED or the TESDA, or both, shall ensure the availability of ECCD training programs across the country, the formulation of degree and associate programs in early childhood education, and the recognition of prior learning and credit transfer mechanisms.

Further, the ECCD Council, in collaboration with the CHED, shall develop a scholarship program for the continuing education of CDWs who shall complete their bachelor's degrees and be required to take the BLEPT within an agreed period of time. The scholars shall be required to fulfill an obligation to return service in the CDCs for such reasonable period as may be determined by the ECCD Council.

SEC. 13. *Financing ECCD Programs.* – ECCD programs shall be financed through a combination of public and private funds. All public ECCD program providers shall prioritize children below five (5) years of age from families who are in greatest need and who can least afford private ECCD programs:

(a) **Financial and Technical Support.** – The DILG, the DSWD, the DOH, the DepEd, the CHED, and the TESDA shall support the implementation of the ECCD System by providing financial and technical support packages to ECCD programs through adopting a program convergence budgeting approach to promote the efficient and effective allocation and management of fiscal resources for ECCD programs and services.

(b) **Other Forms of Support for ECCD Programs.** – LGUs shall support public ECCD programs in their respective localities. Additional funds may be generated from intergovernmental donors and

government financial institutions to support the public programs including the urban poor.

There shall be established a fund for an ECCD Program Contracting Scheme with accredited private service providers at the community levels.

(c) **Fees and Contributions.** – Fees and contributions collected for both public and private ECCD programs shall be monitored by the ECCD Council to ensure that these are affordable and within reasonable limits. Families are encouraged to contribute their time and services to support the ECCD programs.

SEC. 14. *ECCD Indicators in the Seal of Good Local Governance.* – The DILG shall incorporate ECCD indicators into the Seal of Good Local Governance (SGLG) assessment criteria under the social protection and sensitivity program, health compliance and responsiveness, and programs for sustainable education, as provided under Section 7(c), (d), and (e) of Republic Act No. 11292 or "The Seal of Good Local Governance Act of 2019", to promote and recognize LGUs commitment to ECCD. The DILG, together with the ECCD Council, shall jointly develop the indicators and formulate incentives and programs to support LGUs.

SEC. 15. *Incentives for Private Sector Participation.* – Partnership between the government and the private sector catering to the diverse needs of children below five (5) years of age shall be encouraged. Any donation from the private sector in favor of public CDCs for the provision of the necessary educational assistance, facilities, materials, and other appropriate support and related services for children below five (5) years of age shall be entitled to the benefits and incentives provided under Section 5 of Republic Act No. 8525 or the "Adopt-a-School Act of 1998", allowing an additional deduction from the gross income equivalent to fifty percent (50%) of such expenses. Valuation of assistance other than money shall be based on the acquisition cost of the property taking into consideration its depreciated value in case said property has already been used. They may also be entitled to the benefits of the first paragraph of Section 6 of Republic Act No. 8525.

SEC. 16. *Annual Report and Mandatory Evaluation and Review.* – The ECCD Council, at the close of each calendar year, shall submit annual physical and financial reports to Congress, giving a detailed account of its proceedings and accomplishments during the year. On the fifth (5th) year of the implementation of this Act

and every five (5) years thereafter, the ECCD Council shall conduct a mandatory review and submit a report to Congress with recommendations for the adoption of measures that will improve the ECCD System and ensure achievement of universal access of ECCD benefits to all children below five (5) years of age. In its report, the ECCD Council shall provide comprehensive information on the baseline data, targets, and the success indicators related to its implementation.

SEC. 17. *Joint Congressional Oversight Committee on ECCD.* – A Joint Congressional Oversight Committee (JCOC) is hereby created to oversee, monitor, and evaluate the implementation and impact of this Act. The JCOC shall be composed of six (6) members each from the Senate and the House of Representatives and shall include the Chairperson of the Senate Committee on Basic Education and the Chairperson of the House Committee on Basic Education and Culture, as Co-Chairpersons; the Chairperson of the Senate Committee on Local Government and the Chairperson of the House Committee on Local Government; the Chairperson of the Senate Committee on Women, Children, Family Relations and Gender Equality and the Chairperson of the House Committee on the Welfare of Children; the Chairperson of the Senate Committee on Higher, Technical, and Vocational Education and the Chairperson of the House Committee on Higher and Technical Education; the Chairperson of the Senate Committee on Finance and the Chairperson of the House Committee on Appropriations; and one (1) member each from the Minority of the Senate and the House of Representatives.

SEC. 18. *Transitory Provision.* – Upon the effectivity of this Act, the DBM and the CSC are hereby mandated to review the qualification requirements for the current plantilla positions of Day Care Worker I (DCW I) and Day Care Worker II (DCW II), and revise such plantilla position titles and qualification standards to integrate the provisions of this Act including education, certification, experience, training, and eligibility, among others.

SEC. 19. *Appropriations.* – The amount needed for the initial implementation of this Act shall be charged against the current year's appropriations of the ECCD Council and other agencies concerned. Thereafter, such sums as may be necessary for the continued implementation of this Act shall be included in the annual General Appropriations Act (GAA).

For LGUs, the same shall be charged against their respective local budgets.

Allocations from the Local Government Support Fund under the annual GAA shall include a line-item allocation to support the establishment of CDCs and the hiring of CDTs and CDWs, including addressing other human resource needs, in fourth (4th) and fifth (5th) class municipalities.

To enable LGUs to implement the provisions of this Act, the personal services limitations under Sections 325(a) and 331(b) of Republic Act No. 7160 or the "Local Government Code of 1991" shall not be applicable to the expenses appropriated for the compensation of CDTs and CDWs.

SEC. 20. *Implementing Rules and Regulations (IRR).* – The ECCD Council, in consultation with appropriate government agencies and relevant NGOs, shall formulate and issue the necessary rules and regulations within ninety (90) days after the effectivity of this Act. The IRR issued pursuant to this section shall take effect thirty (30) days after its publication in a newspaper of general circulation.

SEC. 21. *Separability Clause.* – If any part or provision of this Act is declared invalid or unconstitutional, the other provisions not otherwise affected shall remain in force and effect.

SEC. 22. *Repealing Clause.* – Republic Act No. 10410 or the "Early Years Act (EYA) of 2013" is hereby repealed. All references to Republic Act No. 10410 shall hereafter refer to this Act.

All other laws, executive orders, presidential decrees, administrative orders, rules and regulations, issuances or parts thereof contrary to or inconsistent with the provisions of this Act are hereby repealed or amended accordingly.

SEC. 23. *Effectivity.* – Notwithstanding the non-issuance of the IRR, this Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in a newspaper of general circulation.


Approved,


FRANCIS "CHIZ" G. ESCUDERO
President of the Senate


FERDINAND MARTIN G. ROMUALDEZ
Speaker of the House
of Representatives

This Act, which is a consolidation of House Bill No. 10142 and Senate Bill No. 2575, was passed by the House of Representatives and the Senate of the Philippines on February 5, 2025 and February 4, 2025, respectively.


RENATO N. BANTUG JR.
Secretary of the Senate


REGINALD S. VELASCO
*Secretary General
 House of Representatives*

Approved: **MAY 08 2025**


FERDINAND ROMUALDEZ MARCOS JR.
President of the Philippines



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