

Republic of the Philippines
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Batasan Pambansa, Quezon City

RESOLUTION

Series of 2004

**APPROVING AND ADOPTING THE IMPLEMENTING RULES AND REGULATIONS
OF REPUBLIC ACT NO. 9257, OTHERWISE KNOWN AS THE “EXPANDED SENIOR
CITIZENS ACT OF 2003”**

WHEREAS, the President signed into law on February 26, 2004 Republic Act No. 9257, known as An Act Granting Additional Benefits and Privileges to Senior Citizens Amending for the Purpose Republic Act No. 7432, Otherwise known as “An Act To Maximize The Contribution of Senior Citizens to Nation Building, Grant Benefits And Special Privileges And For Other Purposes” ;

WHEREAS, Section 12 stipulates that the Secretary of Department of Social Welfare and Development (DSWD) shall promulgate the Implementing Rules and Regulations in consultation and coordination with the following agencies and offices: Secretary of Department of Health (DOH), Secretary, Department of Labor and Employment (DOLE), Secretary, Department of Education (DepEd), Secretary, Department of Transportation and Communications (DOTC), Secretary, Department of Justice (DOJ), Secretary, Department of Interior and Local Government (DILG), Secretary, Department of Finance (DOF), Commissioner, Commission on Higher Education (CHED), Director-General, Technical Education and Skills Development Authority (TESDA), Director-General, National Economic and Development Authority (NEDA), Chairman, Housing and Urban Development Coordinating Council (HUDCC), and five (5) Non-government Organizations or People’s Organizations for the senior citizens duly accredited by the DSWD;

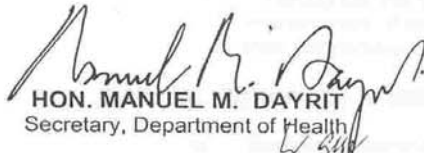
WHEREAS, this IRR is the product of several consultations and active participation of the different government agencies, business sector, non-government organizations (NGOs), people’s organizations (POs) and the senior citizens themselves;

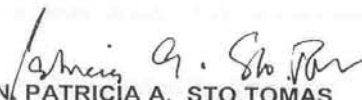
NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, to approve and adopt the Rules and Regulations Implementing RA no. 9257, otherwise known as the “Expanded Senior Citizens Act of 2003”;

RESOLVED FURTHER that these Implementing Rules and Regulations shall be published in two (2) newspapers of general circulation and filed with the Administrative Registrar, University of the Philippines Law Center as required under the Administrative Code of 1987.

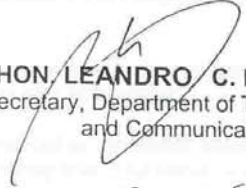
DONE this 28th May in the year of the Lord, Two Thousand and Four, in Batasan Pambansa, Quezon City.


HON. CORAZON JULIANO-SOLIMAN
Secretary, Department of Social Welfare and Development
Chairperson

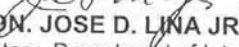

HON. MANUEL M. DAYRIT
Secretary, Department of Health



HON. PATRICIA A. STO. TOMAS
Secretary, Department of Labor and Employment


HON. EDILBERTO C. DE JESUS
Secretary, Department of Education



HON. LEANDRO C. MENDOZA
Secretary, Department of Transportation
and Communication

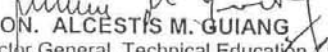

HON. MA MERCEDES N. GUTIERREZ
Secretary, Department of Justice

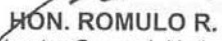

HON. JOSE D. LINA JR.
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HON. CESAR V. PURISIMA
Secretary, Department of Trade and Industry

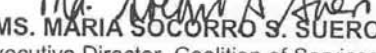

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HON. BRO. ROLANDO R. DIZON
Commissioner, Commission on Higher
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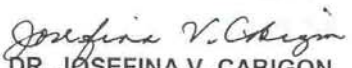

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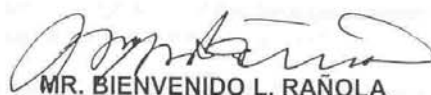

HON. ROMULO R. NERI
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and Development Authority

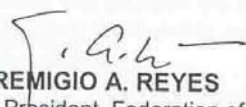

HON. MICHAEL T. DEFENSOR
Secretary, Housing and Urban Development
and Coordinating Council


MS. MARIA SOCORRO S. SUERO
Executive Director, Coalition of Services
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SR. NIEVA MANZANO, DC
Executive Director, Louise de Marillac
Foundation


DR. JOSEFINA V. CABIGON
President, Coalition of Older Persons
Organization


MR. BIENVENIDO L. RAÑOLA
President, Association of Postal Employees
Organization


MR. REMIGIO A. REYES
National President, Federation of
Senior Citizens Association of the Philippines (FSCAP)



**RULES AND REGULATIONS IMPLEMENTING
REPUBLIC ACT NO. 9257, AN ACT GRANTING ADDITIONAL BENEFITS AND
PRIVILEGES TO SENIOR CITIZENS AMENDING FOR THE PURPOSE REPUBLIC
ACT NO. 7432, OTHERWISE KNOWN AS “AN ACT TO MAXIMIZE THE
CONTRIBUTION OF SENIOR CITIZENS TO NATION BUILDING, GRANT
BENEFITS AND SPECIAL PRIVILEGES AND FOR OTHER PURPOSES”**

*Pursuant to Section 12 of Republic Act No. 9257 otherwise known as
“Expanded Senior Citizens Act of 2003”, the following Rules and Regulations are
hereby promulgated to implement the provisions of said Act.*

**RULE I
TITLE, PURPOSE AND CONSTRUCTION**

Article 1. Title. – These Rules shall be known and cited as the Rules and Regulations Implementing Republic Act No. 9257, An Act Granting Additional Benefits and Privileges to Senior Citizens Amending for the Purpose Republic Act No. 7432, Otherwise Known As “An Act To Maximize The Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and for Other Purposes” also known as “Expanded Senior Citizens Act of 2003”, hereinafter referred to as the Act.

Article 2. Purpose. – These Rules are promulgated to prescribe the procedures and guidelines for the implementation of RA No. 9257 in order to facilitate compliance therewith and to achieve the objectives thereof.

Article 3. Construction. – These Rules shall be construed and applied in accordance with and in furtherance of the policies and objectives of the law. In case of conflict or ambiguity, which may arise in the implementation of these Rules, the concerned agencies shall issue the necessary clarification. In case of doubt, the same shall be construed liberally and in favor of the beneficiaries.

**RULE II
DECLARATION OF POLICIES AND OBJECTIVES**

Article 4. Declaration of Policies and Objectives. – Pursuant to Article XV, Section 4 of the Constitution, it is the duty of the family to take care of its elderly members while the State may design programs of social security for them. In addition to this, Section 10 in the Declaration of Principles and State Policies provides: “The State shall provide social justice in all phases of national development”. Further, Article XIII, Section 11 provides: “The State shall adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all the people at affordable cost. There shall be priority for the needs of the underprivileged, sick, elderly, disabled, women and children”.

Section I. Policies. - Consonant with these constitutional principles the following are the declared policies of the Act:

- (a) To motivate and encourage the senior citizens to contribute to nation building;
- (b) To encourage their families and the communities they live with to reaffirm the valued Filipino traditions of caring for the senior citizens;
- (c) To give full support to the improvement of the total well-being of the elderly and their full participation in society considering that senior citizens are integral part of Philippine society;

- (d) To recognize the rights of senior citizens to take their proper place in society. This must be the concern of the family, community, and government;
- (e) To provide a comprehensive health care and rehabilitation system for disabled senior citizens to foster their capacity to attain a more meaningful and productive ageing; and
- (f) To recognize the important role of the private sector in the improvement of the welfare of senior citizens and to actively seek their partnership.

Section 2. Objectives. - In accordance with these policies, the Act aims to:

- (a) Establish mechanisms whereby the contribution of the senior citizens are maximized;
- (b) Adopt measures whereby our senior citizens are assisted and appreciated by the community as a whole;
- (c) Establish a program beneficial to the senior citizens, their families and the rest of the community that they serve; and
- (d) Establish community-based health and rehabilitation programs in every political unit of society.

RULE III DEFINITION OF TERMS

Article 5. Definition of Terms. – For purposes of these Rules and Regulations, these terms are defined as follows:

- 5.1 **SENIOR CITIZEN OR ELDERLY**- refers to any resident citizen of the Philippines at least sixty (60) years old.
- 5.2 **BENEFACTOR** – refers to any person whether related to the senior citizen or not who takes care of him/her as a dependent.
- 5.3 **HEAD OF THE FAMILY** – shall mean any person so defined in the National Internal Revenue Code, as amended.
- 5.4 **GERIATRICS** - refers to the branch of medical science devoted to the study of the biological and physical changes and the diseases of old age;
- 5.5 **IDENTIFICATION DOCUMENT** – refers to any document or proof of being a senior citizen which shall be used for the availment of benefits and privileges under the law, such as the following:
 - a) Identification card issued by the City or Municipal Mayor /Office of Senior Citizens Affairs (OSCA) or of the barangay captain of the place where the senior citizen or the elderly resides;
 - b) The passport of the elderly person or senior citizen concerned; and
 - c) Other documents that establish the senior citizen or elderly person is a citizen of the Republic and who is at least sixty (60) years of age.

- 5.6 **ESTABLISHMENT** – refers to any entity, public or private, duly licensed and/or franchised by the national government agencies or the local government units.
- 5.7 **HOTEL/HOSTEL** – refers to the building, edifice or premises or a completely independent part thereof, which is used for the regular reception, accommodation or lodging of travelers and tourists and the provision of services incidental thereto for a fee.
- 5.8 **LODGING ESTABLISHMENT** – refers to any of the following:
- a) **TOURIST INN** – refers to lodging establishment catering to transients, which does not meet the minimum requirement of an economy hotel.
 - b) **APARTEL** – refers to building or edifice containing several independent and furnished or semi-furnished apartments, regularly leased to tourists and travelers for dwelling on a more or less long-term basis and offering basic services to its tenants, similar to hotels.
 - c) **MOTORIST HOTEL** – refers to any structure with several separate units, primarily located along the highway, with individual or common parking space, at which motorists may obtain lodging and in some instances, meals.
 - d) **PENSION HOUSE** – refers to a private, or family-operated tourist boarding house, tourist guest house or tourist lodging house, regularly catering to tourist, and/or traveler, containing several, containing several independent table rooms, providing common facilities such as toilets, bathrooms/showers, living and dining rooms and/or kitchen and where a combination of board and lodging may be provided.

The term lodging establishment shall include lodging houses, which shall mean such establishments are regularly engaged in the hotel business, but which, nevertheless, are not registered, classified and licensed as hotels by reason of inadequate essential facilities and services.

- 5.9 **RESTAURANT** – refers to any establishment duly licensed by the Local Government Units (LGUs), offering to the public, regular and special meals or menu, fast food, cooked food and short orders. Such eating-places may also serve coffee, beverages and drinks.
- 5.10 **MEDICINES** – in the context of the implementation of this Law, these shall refer to both prescription and non-prescription medicines, and articles approved by Bureau of Food and Drugs, DOH, which are intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease in man; but not include food and devices or their components, parts, or accessories.
- 5.11 **MEDICAL SERVICES** – refer to hospital and services, professional services of physicians and other health care professionals, and diagnostic and laboratory test that are necessary for the diagnosis and/or treatment of an illness or injury.
- 5.12 **DENTAL SERVICES** - refer to oral examination, cleaning, permanent and temporary filling, extractions and gum treatments, restoration, replacement or repositioning of teeth, or alteration of the alveolar or periodontium

process of the maxilla and the mandible that are necessary for the diagnosis and/or treatment of a dental illness or injury.

- 5.13 **DIAGNOSTIC AND LABORATORY TESTS** – refer to X-ray, CT scans, blood chemistry exams, histopathology and immunopathology, hematology, urine analysis, parasitology and bacteriology test, serology, blood banking, and other diagnostic examinations that are necessary for the diagnosis and/or treatment of an illness and injury.
- 5.14 **OFFICE FOR SENIOR CITIZENS AFFAIRS (OSCA)** – refers to office established in cities and municipalities under the Office of the Mayor headed by a senior citizen.
- 5.15 **NONGOVERNMENTAL ORGANIZATION (NGO)** – refers to any private entity, which is non-profit and voluntary in nature dedicated to the promotion, enhancement and support of the welfare of senior citizens, duly registered with any regulatory body.
- 5.16 **ACCREDITED NGO** – refers to any private non-profit organization, regional or national in scope, mainly providing services for senior citizens, duly registered with the Securities and Exchange Commission and accredited by the Department of Social Welfare and Development.
- 5.17 **SENIOR CITIZENS CENTER** – refers to the place established by RA 7876 with recreational, educational, health and social programs and facilities designed for the full enjoyment and benefit of the senior citizens in the city or municipality;
- 5.18 **RESIDENTIAL CARE/GROUP HOME, RESIDENTIAL COMMUNITY OR RETIREMENT VILLAGE** – refers to a facility, which provides twenty-four (24) hour resident group care for the physical, mental, social and spiritual well-being of senior citizens in a homelife atmosphere; which is accredited by the Department of Social Welfare and Development (DSWD) and licensed by the concerned local government unit where the said residential care/group home, residential community or retirement village is situated.
- 5.19 **BASIC NECESSITIES** – refer to rice, corn, bread, fresh, dried and canned fish and other marine products, fresh pork, beef and poultry, meat, fresh eggs, fresh and processed milk, fresh vegetables, root crops, coffee, sugar, cooking oil, salt, laundry soap, detergents, firewood, charcoal, candles and drugs classified as essential by the Department of Health (DOH) and other commodities as maybe classified by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA)
- 5.20 **PRIME COMMODITIES** – refer to fresh fruits, flour, dried, processed and canned pork, beef and poultry, meat, dairy products not falling under basic necessities; noodles onions, garlic, herbicides, poultry, swine and cattle feeds, veterinary products for poultry, swine and cattle, paper, school supplies, nipa shingles, plyboard, construction nails, batteries, electrical supplies, lightbulbs, steel wire and all drugs not classified as essential drugs by the Department of Health (DOH) and other commodities that may be classified by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA).

RULE IV CONTRIBUTION TO THE COMMUNITY

Article 6. Contribution to the Community. - Any qualified senior citizen as determined by the Office for Senior Citizens Affairs (OSCA) may render his/her services to the community, which shall consist, but not limited to, any of the following:

- a) Tutorial and/or consultancy services;
- b) Actual teaching and demonstration of hobbies and income generating skills;
- c) Lectures on specialized fields like agriculture, health, environmental protection and the like;
- d) The transfer of new skills acquired by virtue of their training mentioned in Sec. 7; and
- e) Undertaking other appropriate services as determined by the Office for Senior Citizens Affairs (OSCA) such as school traffic guide, tourist aide, pre-school assistant, etc.

Section 3. *Awards and Benefits for Services Rendered.* - In consideration of the services rendered by qualified elderly, the Office for Senior Citizens Affairs (OSCA) may award or grant benefits or privileges to the elderly, in addition to the other privileges provided for under the Act.

RULE V PRIVILEGES FOR THE SENIOR CITIZENS

Article 7. *Privileges for the Senior Citizens.* – The senior citizens shall be entitled to the following:

Section 4. *Discounts from Establishments.* - The grant of twenty percent (20%) discount on all prices of goods and services offered to the general public regardless of the amount purchased from all establishments, irrespective of classification, relative to the utilization of services for the exclusive use of senior citizen in the following:

- a) **HOTELS AND SIMILAR LODGING ESTABLISHMENTS** - the discount shall be for room accommodation and other amenities offered by the establishment such as but not limited to massage parlor, sauna bath, food, drinks and other services offered.
- b) **RESTAURANTS** - the discount shall be for the purchase of food, drinks, dessert and other consumable items served by the establishments, including value meals and promotional meals offered for the consumption of the general public.
- c) **RECREATION CENTERS** - the discount shall be for the utilization of services in the form of fees, charges and rental facilities such as but not limited to sports facilities and equipment.
- d) **DRUG STORES, HOSPITAL PHARMACIES, MEDICAL AND OPTICAL CLINICS AND SIMILAR ESTABLISHMENTS DISPENSING MEDICINES** - the discount for purchases of drugs/medicines shall be subject to the Guidelines to be issued by the Bureau of Food and Drugs, Department of Health (BFAD-DOH), in coordination with the Philippine Health Insurance Corporation (PHILHEALTH).

- e) **FUNERAL PARLORS AND SIMILAR ESTABLISHMENTS** - the beneficiary or any person who shall shoulder the funeral and burial expenses of the deceased senior citizen, shall claim the 20% discount such as casket, embalmment, cremation cost and other related services for the senior citizen upon payment and presentation of his/her death certificate.

Section 5. Admission Fees Privilege. - A minimum of twenty percent (20%) discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement shall be granted for the exclusive use or enjoyment of senior citizens.

The Department of Interior and Local Government (DILG), National Commission on the Culture and the Arts (NCCA) and Department of Tourism (DOT) shall issue the necessary circulars or directives to establishments for the implementation of these rules to ensure compliance herewith.

Section 6. Income Tax Exemption. – The senior citizen shall be entitled to exemption from the payment of the individual income taxes: Provided, that for purposes of the section, “Annual Taxable Income” of a senior citizen shall refer to his/her annual gross compensation, business and other income received during each taxable year from all sources as defined in Section 32 of the National Internal Revenue Code (NIRC) which shall not exceed the poverty level at such amount as may be determined by the National Economic Development Authority (NEDA) thru the National Statistical Coordinating Board (NSCB) for that particular year.

The NSCB shall inform in writing the Commissioner of the Bureau of Internal Revenue (BIR) of the official poverty threshold of that year and every year thereafter.

Section 7. Exemption from Training Fees. - The senior citizen shall be exempted from training fees for socio-economic programs conducted by private and government agencies subject to the guidelines to be issued by the Department of Trade and Industry (DTI) and Technical Education and Skills Development Authority (TESDA).

Section 8. Medical and Dental Privileges in Government Facilities. - The senior citizen shall be provided free medical and dental services and diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests, in all government facilities, subject to the guidelines to be issued by the Department of Health (DOH), in coordination with the Philippine Health Insurance Corporation (PHILHEALTH).

Section 9. Medical and Dental Services in Private Facilities. – The senior citizen shall be granted twenty percent (20%) discount on medical and dental services and diagnostic and laboratory fees such as but not limited to x-ray, computerized tomography scans and blood tests, including professional fees of attending doctors in all private hospitals and medical facilities, in accordance with the rules and regulations to be issued by the Department of Health, in coordination with the Philippine Health Insurance Corporation.

Section 10. *Air and Sea Transportation Privileges.* - At least twenty percent (20%) discount in fare for domestic air, and sea travel based on the actual fare, including the promotional fare, advance booking and similar discounted fare shall be granted for the exclusive use and enjoyment of senior citizens.

- a) The Maritime Industry Authority (MARINA) shall issue corresponding circulars or directives to the shipping industry for the implementation of these rules to ensure compliance herewith, as well as requirements to ship operators/owners to disseminate information on the benefits of the senior citizens by posters, handbills or pamphlets on board vessels.
- b) The Civil Aeronautics Board (CAB) shall issue corresponding guidelines, circulars or directives related to air transport services and shall disseminate such information as mentioned above.

Section 11. *Public Land Transportation Privileges.* - Twenty percent (20%) discount in public railways, including LRT, MRT, PNR, Skyways and fares in buses (PUB), jeepneys (PUJ), taxi and shuttle services (AUV) shall be granted for the exclusive use and enjoyment of senior citizens.

The Department of Transportation and Communication (DOTC), Light Rail Transit Authority (LRTA), Philippine National Railways (PNR), Toll Regulatory Board (TRB) and Land Transportation Franchising and Regulatory Board (LTFRB) shall issue corresponding circulars or directives to the public land transport sector for the implementation of these rules to ensure compliance herewith, as well as requirements to these operators to disseminate information on the benefits of the senior citizens by posters, handbills or pamphlets on board their vehicles.

Section 12. *Educational Privileges.* - Educational assistance shall be granted to senior citizens to pursue post secondary, post tertiary, as well as vocational or technical education in both public and private schools through provision of scholarships, grants, financial aid, subsidies and other incentives to qualified senior citizens, including support for books, learning materials, and uniform allowance, to the extent feasible: *Provided*, that senior citizens shall meet minimum admission requirements.

Section 13. *Benefits and Privileges for Retirees.*

- a) To the extent practicable and feasible, the senior citizen shall be granted the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), Social Security System (SSS) and PAG-IBIG, as the case may be, as are enjoyed by those in active service.
- b) Retirement benefits of retirees from both the government and the private sector shall be regularly reviewed to ensure their continuing responsiveness and sustainability, and to the extent practicable and feasible, shall be upgraded to be at par with the current scale enjoyed by those in active service;

Section 14. *Privileges on granting special discounts in special programs.* – To the extent possible, the government may grant special discounts in special programs for senior citizens on purchase of basic necessities and prime commodities, subject to the guidelines to be issued for the purpose by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA), provided, that such special programs and their guidelines shall be developed by the concerned department within the concerned department's jurisdiction

Section 15. *Express Lanes Privileges.* - Express lanes for senior citizens shall be provided in all private, commercial and government establishments; in the absence thereof, priority shall be given to them.

RULE VI DISCOUNTS AS TAX DEDUCTION OF ESTABLISHMENTS

Article 8. *Tax Deduction of Establishments.* - The establishment may claim the discounts granted under *Rule V, Section 4 - Discounts for Establishments*; Section 9, Medical and Dental Services in Private Facilities and Sections 10 and 11 - Air, Sea and Land Transportation as tax deduction based on the net cost of the goods sold or services rendered. *Provided.* That the cost of the discount shall be allowed as deduction from gross income for the same taxable year that the discount is granted; *Provided, further,* That the total amount of the claimed tax deduction net of value added tax if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code, as amended; *Provided, finally,* that the implementation of the tax deduction shall be subject to the Revenue Regulations to be issued by the Bureau of Internal Revenue (BIR) and approved by the Department of Finance (DOF).

RULE VII GOVERNMENT ASSISTANCE

Article 9. *Government Assistance.* - The Government shall provide the following:

Section 16. *Employment.*

- a) Senior citizens, who have the capacity and desire to work, or to be re-employed, shall be provided information and matching services to enable them to be productive members of society. Terms of employment shall conform to the provisions of the Labor Code, as amended, Civil Service Laws and other laws, rules and regulations.
- b) Private entities that shall employ senior citizens as employees upon effectivity of the Act, shall be entitled to an additional deduction from their gross income, equivalent to fifteen percent (15%) of the total amount paid as salaries and wages to senior citizens subject to the provision of Section 34 of the National Internal Revenue Code (NIRC), as amended and the Revenue Regulations to be issued by the Bureau of Internal Revenue (BIR) approved by the Department of Finance (DOF); *Provided, however,* That such employment shall continue for a period of at least six (6) months; *Provided, further,* That the net annual income of the senior citizen does not exceed the poverty level for that year as determined by National Economic and Development Authority (NEDA) thru National Statistical Coordination Board (NSCB).
- c) The Department of Labor and Employment (DOLE), in coordination with other government agencies, such as, but not limited to, the Technology and Livelihood Resource Center (TLRC) and the Department of Trade and Industry (DTI), shall assess, design and implement training programs that will provide skills and welfare or livelihood support for senior citizens.

Section 17. *Education.* - The Department of Education (DepEd), Technical Education and Skills Development Authority (TESDA) and the Commission on Higher Education (CHED), in consultation with non-governmental organizations (NGOs) and people's organizations (POs) for senior citizens, shall institute a program that will ensure access of senior citizens to formal and non-formal education. They are to:

- a) Formulate and implement relevant and effective course designs & educational programs;
- b) Conduct the necessary training for the implementation of the appropriate curriculum for the purpose;
- c) Ensure the availability of the needed educational facilities and materials; and
- d) Conduct continuing research and development program for the necessary and relevant education of the senior citizen.

Section 18. *Health.*

- a) The Department of Health (DOH), in coordination with local government units (LGUs), non-governmental organizations (NGOs) and people's organizations (POs) for senior citizens, shall institute a national health program and shall provide an integrated health service for senior citizens.

It shall train community-based health workers among senior citizens and health personnel to specialize in geriatric care and health problems of senior citizens.

- b) The National Health Program aims to promote healthy and productive older population through the following:
 - i) Establishment and provision of a comprehensive and integrated health service package catering to the specific needs of the elderly;
 - ii) Human resource development/capability building of health personnel in relation to the care and health problems of older persons;
 - iii) Health promotion; and
 - iv) Conduct of researches and study.
- c) Provide technical assistance in coordination with DSWD, NGOs and other concerned agencies to local government units in the establishment of community based health rehabilitation programs.

Section 19. *Social Services.* - The Department of Social Welfare and Development (DSWD), in cooperation with the Office of Senior Citizens Affairs (OSCA) and the local government units, non-governmental organizations and people's organizations for senior citizens, shall develop and implement programs on social services for senior citizens; the components of which are:

- a) Self and social enhancement services which provide senior citizens opportunities for socializing, organizing, creative expression, and improvement of self;
- b) After care and follow-up services for senior citizens who are discharged from the homes/ institutions for the aged, especially those who have problems of reintegration with family and community, wherein both the senior citizens and their families are provided with counseling;
- c) Neighborhood support services wherein the community family members provide caregiving services to their frail, sick, or bedridden senior citizens; and
- d) Substitute family care in the form of residential care/group homes for the abandoned, neglected, unattached or homeless senior citizens and those incapable of self-care.

Section 20. *Housing.* - The national government shall include in its national shelter program the special housing needs of senior citizens, such as establishment of housing units for the elderly.

- a) The Housing and Land Use Regulatory Board (HLURB) shall formulate housing designs suitable to the requirements of male and female senior citizens.
- b) The housing program for the poor senior citizens which include the establishment/donation of group/foster homes for the neglected, abused and unattached or homeless senior citizens and those incapable of self-care including its management, maintenance and operations shall be established in accordance with EO 105 promulgated on May 16, 2002.

Section 21. *Access to Public Transport.* - The Department of Transportation and Communications (DOTC) and other concerned agencies shall develop a program to assist senior citizens to fully gain access in the use of public transport facilities.

The minimum requirements and standards to make transportation facilities, buildings and utilities for public use accessible to senior citizens shall be developed to enhance the mobility of senior citizens particularly those with disability pursuant to the Accessibility Law.

Section 22. *Assistance to benefactors/caregivers.* - Benefactors of qualified senior citizens shall be treated as head of family and entitled to the basic personal exemption allowed by the National Internal Revenue Code (NIRC), as amended equivalent to twenty-five thousand pesos (P25,000.00). As a head of family for income tax purposes, the benefactor must be an unmarried or legally separated man or woman caring for and living with the senior citizen who is dependent upon him or her for chief support, be they relatives or not.

RULE VIII THE OFFICE FOR SENIOR CITIZENS AFFAIRS (OSCA)

Article 10. *The Office for Senior Citizens Affairs (OSCA).* - There shall be established in all cities and municipalities an Office for Senior Citizens Affairs.

Section 23. Head of OSCA. – A senior citizen shall be appointed by the City or Municipal Mayor as head of OSCA with the following qualifications:

- a) A Filipino citizen and resident of the municipality or city for at least one (1) year;
- b) A registered voter of the concerned city or municipality;
- c) Able to read and write;
- d) Must be physically and mentally fit;
- e) A bonafide member of a duly accredited senior citizens organization with a track record of at least three years;

Section 24. Selection of OSCA Head. - The nominees for the head of OSCA shall be chosen/recommended in a general assembly by and among the organizations of senior citizens in the city or municipality. The list of nominees shall be submitted to the Sangguniang Panlungsod or Sangguniang Bayan, which shall choose the three (3) nominees to be forwarded to the Office of the Mayor.

Section 25. Term of Office. - The OSCA head shall have a term of office of three (3) years without reappointment. In case of death or permanent disability, the remaining term shall be served by the new appointee, who has undergone the selection process. The new head may be reappointed if he/she has not served one-half of the full term.

Section 26. Functions of OSCA. - The Office for Senior Citizens Affairs shall have the following functions:

- a) To plan, implement and monitor yearly work programs in pursuance of the objectives of this Act;
- b) To draw up a list of available and required services which can be provided by the senior citizens;
- c) To maintain and regularly update on a quarterly basis the list of senior citizens and to issue nationally uniform individual identification cards and purchase booklet , free of charge, which shall be valid anywhere in the country;
- d) To serve as a general information and liaison center to serve the needs of the senior citizens;
- e) To monitor compliance of the provisions of this Act particularly the grant of special discounts and privileges to senior citizens;
- f) To report to the Mayor, establishments found violating any provisions of this Act;
- g) To assist senior citizens in filing complaints or charges against any person, natural or juridical; establishment, institution, or agency refusing to comply with the privileges under the Act before the Department of Justice or the provincial, city or municipal trial courts;
- h) To assist and coordinate with the concerned individual, establishment, institution or agency in investigating fraudulent practices and abuses of the discount and privileges exclusively granted to senior citizens; and
- i) To establish linkages and work together with accredited NGOs, POs, and the barangays in their respective areas.

Section 27. *Operations and Maintenance of OSCA.* - The necessary appropriation for the operation and maintenance of the OSCA shall be appropriated and approved by the local government units concerned.

Section 28. *Assistance and Supervision of OSCA.*

- a) The Head of the OSCA shall be assisted by the City or the Municipal Social Welfare and Development Officer.
- b) The Office of the Mayor shall exercise supervision over the OSCA relative to their plans, activities and programs for senior citizens.

**RULE IX
MUNICIPAL/CITY RESPONSIBILITY**

Article 11. *Municipal/City Responsibility.* - It shall be the responsibility of the municipality/city through the Mayor to require all establishments covered by the Act to prominently display posters, stickers, and other notices that will generate public awareness of the rights and privileges of senior citizens and to ensure that the provisions of the Act are implemented to its fullest.

**RULE X
PARTNERSHIP OF THE NATIONAL AND LOCAL GOVERNMENT UNITS**

Article 12. *Partnership of the Government Units.* - The national government and local government units shall:

- a) Explore livelihood opportunities and other undertakings to enhance the well-being of senior citizens;
- b) Encourage the establishment of grassroots organizations for the elderly in their respective territorial jurisdictions;
- c) Establish a community-based health and rehabilitation program in coordination with DILG, DOH, DSWD, NGOs, POs and other concerned agencies; and
- d) Develop and implement programs responsive to the needs of senior citizens in their locality.

**RULE XI
PARTNERSHIP OF GOVERNMENT AND NONGOVERNMENTAL
ORGANIZATIONS**

Article 13. *Partnership of Government and Nongovernmental Organizations.* - Nongovernmental organizations or private volunteer organizations dedicated to the promotion, enhancement and support of the welfare of senior citizens are hereby encouraged to become partners of government in the implementation of programs and projects for the elderly.

The government shall recognize the vital role of NGOs in complementing the government in the delivery of services to senior citizens. It shall likewise encourage NGOs for senior citizens to develop innovative service models and pilot projects and to assist in the duplication of successful examples of these models elsewhere in the country.

Section 29. Support for Nongovernmental Organization. - Nongovernmental organizations (NGOs) for senior citizens may avail of the following, from appropriate government agencies, subject to certain conditions:

- a) Technical assistance in the areas of capability building, packaging of project proposals, provision of program materials e.g. manuals, brochures, leaflets, modular packages and acting as resource persons to training activities;
- b) Assistance in the replication of successful programs and projects;
- c) Eligibility to purchase or subcontract projects and/or services from concerned government agency subject to government regulations;
- d) Subsidy for program implementation depending on availability of funds and fulfillment of requirements of agency concerned;
- e) Assistance in establishing linkages with local, national and international organizations and networks for resource development, sharing and generation;
- f) Endorsement of representation to advisory boards, sectoral councils, inter-agency committees, technical working groups, among others; and
- g) Endorsement by the appropriate government agency for duty-free importation of goods and equipment subject to government regulations.

Section 30. Discount for Utilities. - At least fifty percent (50%) discount for the consumption of electricity, water, and telephone shall be granted to the senior citizens center and residential care/group homes that are non-stock, non-profit domestic corporation organized and operated exclusively for the purpose of promoting the well-being of abandoned, neglected, unattached, or homeless senior citizens. To avail of the discounts, the following are required:

a) Accredited Senior Citizens Center

- i) Being utilized by the senior citizens as certified by the DSWD Regional Office;
- ii) Accredited by the DSWD;
- iii) Must have been in operation for the last six (6) months;
- iv) Must have a separate meter for water, electricity and telephone; and
- v) For telephone discount, only one line is entitled to 50% discount on monthly service charge, excluding long distance and overseas calls.

b) Accredited Residential/Group Homes

- i) Licensed or accredited by DSWD;
- ii) Must be serving at least six (6) senior citizens on a twenty-four (24) hour basis;

iii) Must have been in operation for the last six (6) months;

iv) Must have a separate meter for water, electricity and telephone; and

v) For telephone discount, only one line is entitled to 50% discount on monthly service charge, excluding long distance and overseas calls.

Section 31. Assistance to Residential Homes/Communities/Retirement Villages. - Individuals or accredited nongovernmental institutions establishing homes, residential communities or retirement villages solely for the senior citizens shall be accorded the following:

- a) Realty tax holiday for the first five (5) years starting from the first year of operation, subject to the guidelines to be issued by the Department of Finance (DOF) and its Bureau of Local Government Finance;
- b) Priority in the building and/or maintenance of provincial or municipal roads leading to the aforesaid home, residential community or retirement village.

RULE XII MONITORING AND COORDINATING MECHANISM

Article 14. Monitoring and Coordinating Mechanism. – A national Inter-Agency coordinating and monitoring mechanism at the national level shall be established which shall be called, **National Inter-Agency Coordinating & Monitoring Board on the “Expanded Senior Citizens Act of 2003”**.

Section 32. Composition. - The National Inter-Agency Coordinating and Monitoring Board shall be composed of the following:

- i) Chairperson – Department of Social Welfare and Development (DSWD)
- ii) Vice–Chairperson – Department of the Interior and Local Government (DILG)
- iii) Members – Department of Justice (DOJ)
Department of Health (DOH)
Five (5) Non Governmental Organization (NGO) representatives

The Board may call on other government agencies, NGOs and Peoples’ Organizations to serve as resource persons as the need arises. He/She shall not have the right to vote.

Section 33. NGO Representation. - The NGOs shall be represented, preferably by a senior citizen, but not limited to, women, rural poor, urban poor and veterans which are duly accredited by DSWD and have services primarily for senior citizens. The representative shall be selected and appointed by the Board and shall serve a period of three years.

Section 34. Level of Representation. - The representative to the National Inter-Agency Coordinating and Monitoring Board in the government agency shall have a rank of not lower than an Assistant Secretary and for the NGO, have a rank not lower than an Executive Director.

Section 35. *Functions.* - The National Inter-Agency Coordinating and Monitoring Board shall have the following functions:

- a) Formulate a National Plan of Action for Senior Citizens in coordination with concerned government agencies and other stakeholders;
- b) Develop effective monitoring and reporting system towards an efficient, consistent and uniform implementation of the law;
- c) Develop and institute effective and innovative approaches and methods with which to address emerging concerns of the senior citizens;
- d) Coordinate the programs and projects of the concerned agencies to immediately and effectively address the issues and concerns of the senior citizens;
- e) Coordinate the conduct of nationwide information, education campaign and other advocacy activities on RA 9257;
- f) Monitor the conduct of orientation, training and other capability building programs to maximize the contributions and participation of Senior Citizens;
- g) Coordinate the conduct and evaluation of the plan of action, research and documentation of good practices and disparities for policy and program development;
- h) To actively establish national, regional and international networks for resource generation and technical cooperation; and
- i) Prepare yearly accomplishment report to the Office of the President, Congress and the concerned National Government and Local Government Units.

Section 36. *Coordinating and Monitoring Body at the Regional Level.*- There shall be established in all regions the Regional Inter-Agency Coordinating and Monitoring Board with the same membership and similar functions with that of the National Board.

Section 37. *Secretariat.* - The Department of Social Welfare and Development shall act as the Secretariat to the Board at the national and regional levels.

RULE XIII PENALTIES

Article 15. *Application of Penalties and Other Sanctions.*

Section 38. *Penalties for persons.*

- a) Any person who violates any provision of this Act shall suffer the following penalties:
 - i) For the first violation, a fine of not less than Fifty thousand pesos (P50, 000.00) but not exceeding One hundred thousand pesos (P100, 000.00) and imprisonment of not

less than six (6) months but not more than two (2) years;
and

- ii) For any subsequent violation, a fine of not less than One hundred thousand pesos (P100, 000.00) but not exceeding Two hundred thousand pesos (P200, 000.00) and imprisonment for not less than two (2) years but not more than six (6) years.
- b) Any person who abuses the privileges granted herein shall be punished with a fine of not less than five thousand pesos (P5, 000.00) but not more than Fifty thousand pesos (P50, 000.00) and imprisonment of not less than six (6) months.
- c) If the offender is an alien or a foreigner, he/she shall be deported immediately after service of sentence without further deportation proceedings.

Section 39. *Penalties for Corporations.*

- a) If the offender is a corporation, organization or any similar entity, the officials thereof directly involved shall be liable therefore.
- b) Upon filing of an appropriate complaint, and after due notice and hearing, the proper authorities may also cause the cancellation or revocation of the business permit, permit to operate, franchise and other similar privileges granted to any business entity that fails to abide by the provisions of this Act.

RULE XIV APPROPRIATION

Article 16. *Appropriation.* – The amount necessary to carry out the provisions of this Act upon its effectivity shall be charged out of the funds of the Office of the President. Thereafter, any such sum as shall be needed for the regular implementation of this Act shall be included in subsequent General Appropriations Act following its enactment into law.

The heads of departments and agencies as well as local chief executives concerned shall immediately include in their annual appropriations the funding necessary to implement programs and services required by the Act and these regulations.

RULE XV FINAL PROVISIONS

Section 40. *Repealing Clause.* - All laws, presidential decrees, executive orders and rules and regulations or part thereof, contrary to, or inconsistent with the provisions of this Act, are hereby repealed or modified accordingly.

Section 41. *Separability Clause.* - Should any provision of the Act be found unconstitutional by a court of law, such provision shall be severed from the remainder of this Act, and such action shall not affect the enforceability of the remaining provisions of this Act.

Section 42. *Effectivity.* - These Rules and Regulations shall take effect fifteen (15) days after its complete publications in any two (2) national newspapers of general circulation.

