



Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City, Metro Manila

18<sup>th</sup> Congress  
First Regular Session

*Office of the Minority Floor Leader*

**HOUSE RESOLUTION No. 234**

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**INTRODUCED BY REP. BIENVENIDO "BENNY" M. ABANTE, JR.  
AND THE MINORITY BLOCK**

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**RESOLUTION OF THE MINORITY  
FOR THE APPROPRIATE HOUSE COMMITTEE TO CONDUCT AN  
INVESTIGATION ON THE COMMISSION ON AUDIT (COA) 2018  
AUDIT FINDINGS ON THE DEPARTMENT OF EDUCATION  
(DEPED) RELATIVE TO VARIOUS ERRORS ON LEARNING  
MATERIALS INTENDED FOR GRADE 3 PUPILS VALUED AT OVER  
P254.3M, INCLUDING AN ALARMING NUMBER OF  
UNDISTRIBUTED INSTRUCTIONAL MATERIALS VALUED AT  
OVER P113M, IN AID OF LEGISLATION, FOR PURPOSES OF  
INSTITUTING REFORMS, REVIEW OF POLICIES AND  
ASSESSMENT OF DEPED.**

- 1 **WHEREAS**, the Commission on Audit (COA) released its 2018 Executive  
2 Summary Report on the Department of Education (DepEd), containing significant  
3 audit observations and recommendations, most disturbing of which is the  
4 observation under Par. 17:
- 5 1. Various errors were noted in some of the learning materials intended for  
6 Grade 3 pupils valued at ₱254,352,302.83 despite undergoing the three-step  
7 review process of the Department;
  - 8 2. Alarming number of undistributed instructional materials amounting to  
9 ₱113,708,595.00 that were procured as buffer stock from CYs 2014 up to  
10 2017, representing 3,410,137 copies intended for public schools nationwide

11 which remained unutilized and idle in five DepEd warehouses located in  
12 Taguig City;  
13

14 **WHEREAS**, the COA noted that this is a violation of DepEd Order No. 74 s.  
15 2011, COA Circular No. 2012-003 dated October 29, 2012 and Section 33 of PD  
16 No. 1445, it also noted that this may fall under the Irregular, Unnecessary,  
17 Excessive, Extravagant and Unconscionable (IUEEU) expenditures;

18 **WHEREAS**, while we do agree with the observation that these audit findings are  
19 IUEEU expenditures, the Minority Block thinks that these is of national  
20 importance the magnitude of which, if not corrected or remedied, is a generational  
21 mistake, one which could even be perpetuated beyond;  
22

23 **WHEREAS**, Section 1, Article XIV of the 1987 Constitution provides that "The  
24 State shall protect and promote the right of all citizens to quality education at all  
25 levels and shall take appropriate steps to make such education accessible to all."  
26 This is a mandate is given not only to the DepEd but as well as the Legislature. We  
27 owe the Filipino citizens "quality education at all levels" and these audit findings is  
28 a disservice to the Filipino people;  
29

30 **WHEREAS**, there is a need for the House of Representatives to understand and  
31 consider appropriate measures that would stop this at its track;  
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33 **NOW, THEREFORE BE IT RESOLVED**, that the House of Representatives  
34 direct the appropriate House Committee to conduct an investigation and inquiry,  
35 in aid of legislation, on the COA) 2018 DepEd Executive Summary Report audit  
36 findings on various errors were noted in some of the learning materials intended  
37 for Grade 3 pupils valued at over ₱254.3M, including the alarming number of  
38 undistributed instructional materials valued at over P113.7M, in aid of legislation,  
39 for purposes of instituting reforms, review of policies and assessment of DepEd in  
40 general.  
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42 Adopted,  
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46 **BIENVENIDO "BENNY" M. ABANTE, JR.**

