

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
First Regular Session

House Resolution No. 777



Introduced by Representative FLORIDA "RIDA" P. ROBES

RESOLUTION
CALLING FOR A REVIEW, IN AID OF LEGISLATION, OF THE GUIDELINES
SET BY THE COMMISSION ON AUDIT IN ITS CONDUCT OF AUDIT ON THE
UTILIZATION OF THE SPECIAL EDUCATION FUND (SEF) BY THE
PROVINCIAL, CITY AND MUNICIPAL LOCAL SCHOOL BOARDS (LSBs)

WHEREAS, Article II, Section 17 of the 1987 Constitution provides that the "State shall give priority to education, science and technology, arts, culture, and sports to foster patriotism and nationalism, accelerate social progress, and promote total human liberation and development."

WHEREAS, Article XIV, Section 5(5) of the Constitution also provides that the "State shall assign the highest budgetary priority to education and ensure that teaching will attract and retain its rightful share of the best available talents through adequate remuneration and other means of job satisfaction and fulfillment."

WHEREAS, a Special Education Fund (SEF) was established through Republic Act 5447 to help fund projects that would enhance the government's education programs in public elementary and secondary schools all over the world;

WHEREAS, the funding for the Special Education Fund (SEF) is taken from the collection of the Real Property Tax of every province, city and municipality in which one percent (1%) of the assessed value of real property in the provinces and two percent (2%) in Metro Manila, are allocated to the SEF;

WHEREAS, the collection of the SEF is remitted to the Local School Boards (LSBs) of every province, city and municipality as the LSBs, accordance with the Local Government Code, have the primary function of formulation, approval and utilization of the SEF;

WHEREAS, for the past several years, the Commission on Audit has been disallowing many appropriations and utilizations of the SEF forcing local government units to bear the funding burden of such disallowances;

WHEREAS, such disbursements were being disallowed despite the fact that the funds were used for the growth and advancement of the educational system of public elementary and secondary schools in accordance with Section 272 of the Local Government Code;

WHEREAS, there is a need to review the Guidelines being implemented by the Commission on Audit in its examination of the utilizations of the SEF in order to properly guide LSBs in its approval of SEF allocations and if needed, the filing of new legislation to address any loopholes of the above-cited laws;

Resolved by the House of Representatives, as it is hereby resolved, to call for a review, in aid of legislation, of the Commission on Audit Guidelines as basis for the disallowances of the use of the Special Education Fund by the Local School Boards.

Adopted.


FLORIDA "RIDA" P. ROBES

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