

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City



THIRTEENTH CONGRESS

First Regular Session

House Bill No. 713

Introduced by REP. JUDY J. SYJUCO

EXPLANATORY NOTE

The Constitution guarantees that the State shall give priority to education and shall protect and promote the right of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all.

The construction and maintenance of school buildings and facilities are very much essential to meet the requirements of a quality public education, considering the miserable situation of our school buildings, classrooms and other facilities. Most of our elementary and secondary public schools have inadequate classrooms due to either damaged or dilapidated status of the existing ones.

Shortage in classrooms compel our teachers and pupils to hold their classes in make-shift shelters, like in the case of the Leon National High School in the Municipality of Leon, Iloilo, which hold classes utilizing the shelter of mango trees and make-shift tents made of bamboos.

Enrolment in our public schools continues to swell in the light of the rising cost of private education, depicting an average increase of 200,000 students from school year 1997-1998 to 1999-2000 and 90,000 students from school year 1999-2000 to 2001-2002 in the elementary public schools. In the same manner, enrolment in the secondary public schools depicts an average increase of 150,000 students from school year 1997-1998 to 1999-2000 and 400,000 students from school year 2000-2001 to 2001-2002.

At present, budget allocation for the Department of Education including the School Building Program in the amount of P98,306,733,000, which is 16.12 % of the national budget, does not suffice for the much needed construction, repairs, rehabilitation and maintenance of school buildings and classrooms nationwide.

This proposed measure seeks to augment the present budget allocated for this purpose through the creation of a Special Education Fund for School Building and Facilities that would come from revenue collections from excise taxes on alcohol products (distilled spirits, wines and fermented liquor) and tobacco products (cigars and cigarettes).

Hence, to uplift the standard of our public elementary and secondary education, immediate consideration and passage of this bill is earnestly sought.

A handwritten signature in black ink, appearing to read "Judy J. Syjuc".

JUDY J. SYJUCO

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AN ACT
PROVIDING FOR THE CREATION OF A SPECIAL EDUCATION FUND INTENDED
FOR SCHOOL BUILDINGS AND FACILITIES, TO BE ALLOCATED FROM THE
EXCISE TAX COLLECTIONS ON ALCOHOL AND TOBACCO PRODUCTS, AND
FOR OTHER PURPOSES

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

SECTION 1. Revenues Collections from Excise Tax on Alcohol and Tobacco Products. - A Special Education Fund for School Building and Facilities is hereby created from the allocation of all revenue collections from excise taxes on alcohol products (distilled spirits, wines and fermented liquor) and tobacco products (cigars and cigarettes), as provided under Section 141 to 147 of the National Internal Revenue Code of 1997.

SECTION 2. Administration of the Fund. – The Special Education Fund for School Building and Facilities shall be under the administration and supervision of the Department of Education (DepEd).

SECTION 3. This Act shall take effect fifteen (15) days after its publication in two (2) national newspapers of general circulation. The publication shall not be later than seven (7) days after approval hereof.

Approved,