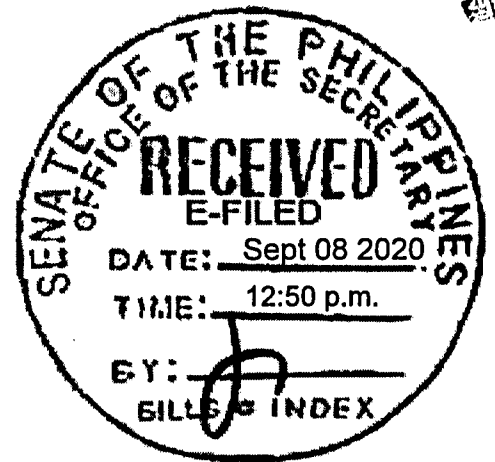


EIGHTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
Second Regular Session )



SENATE  
S.B. No. 1812

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**Introduced by SENATOR IMEE R. MARCOS**

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**AN ACT EXTENDING THE AVAILABILITY OF THE 2020 APPROPRIATIONS TO DECEMBER 31, 2021, AMENDING FOR THE PURPOSE SECTION 60 OF THE GENERAL PROVISIONS OF REPUBLIC ACT NO. 11465, THE GENERAL APPROPRIATIONS ACT OF FISCAL YEAR 2020**

EXPLANATORY NOTE

Article VI, Section 23 (2) of the 1987 Constitution states that, "*In times of war or other national emergency, the Congress may, by law, authorize the President, for a limited period and subject to such restrictions as it may prescribe, to exercise powers necessary and proper to carry out a declared national policy. Unless sooner withdrawn by resolution of the Congress, such powers shall cease upon the next adjournment thereof.*"

Following the late passage of the 2019 General Appropriations Act (GAA) and the election ban on the implementation of infrastructure projects and social services, the effectivity of General Appropriations Act of 2019, Republic Act No. 11260, had to be extended until 31 December 2020.

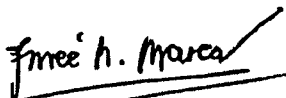
The General Appropriations Act of 2020, or Republic Act No. 11465, was also delayed, finally being signed into law by President Rodrigo Roa Duterte only on 06 January 2020. Following its passage, the first COVID-19 infection was discovered on 30 January, and a first death recorded from the virus was recorded on 01 February 2020. President Duterte, on 17 March 2020, through Proclamation No. 929, declared a state of calamity in the country, and a series of extended national and local lockdowns followed. Business and employment suffered dramatically, as the national

government struggled to implement the national programs projects and programs encompassed by GAA 2020.

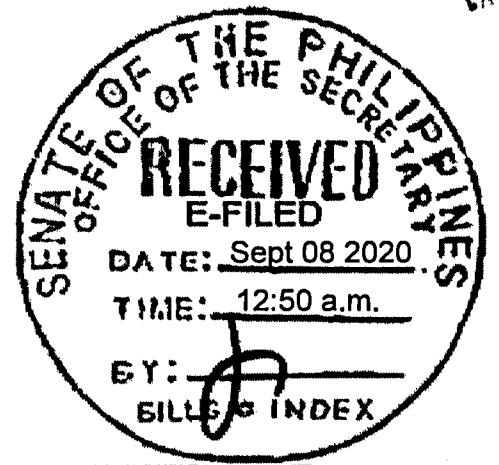
To date, while a slight decrease in infections has been noted, the Philippines has recorded 238,727 confirmed infection cases and 3,890 deaths. With glaring gaps in testing capacity, uncertain treatment in local hospitals, and the continued failure in isolation and contact tracing, the covid-19 pandemic of 2020 is obviously far from over. In truth, the Philippines has had the earliest, longest, and arguably the most costly lockdown in the world, and even as private business struggles to restart and recover, so too has government remained unable to fully effect its planned expenditures for this fiscal year.

It is, therefore, imperative that Section 60 of the General Provisions of Republic Act No. 11465 otherwise known as the General Appropriations Act of 2020 be amended to extend the availability of the 2020 appropriations to another fiscal year for the welfare of the Filipino people.

In view of the foregoing, the passage of this measure is earnestly sought.

  
**IMEE R. MARCOS**

EIGHTEENTH CONGRESS OF THE )  
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*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

1           **SECTION 1.** Section 60 of the 2020 General Appropriations Act or Republic Act  
2 No. 11465 is hereby amended to read as follows:

3           "SEC. 60. Cash Budgeting System. All appropriations authorized in  
4 this Act, including budgetary support to GOCCs, shall be available for  
5 release and disbursement for the purpose specified, and under the same  
6 general and special provisions applicable thereto, until [December 31,  
7 2020] **DECEMBER 31, 2021**. While the amount appropriated herein as  
8 financial assistance to LGUs released during the fiscal year shall be  
9 available for disbursement for the purpose specified until December 31,  
10 2021. On the other hand, appropriations for the statutory shares of LGUs  
11 shall be available for obligations and disbursement until fully expended.

12           After the end of validity period, all unreleased appropriations shall lapse,  
13 while unexpended or undisbursed funds shall revert to the  
14 unappropriated surplus of the General Fund in accordance with Section  
15 28, Chapter 4, Book VI of E.O. No.292 and shall not thereafter be  
16 available for expenditure except by subsequent legislative enactment.  
17 Departments, bureaus, and offices of the National Government, including  
18 constitutional offices enjoying fiscal autonomy, SUCs and GOCCs, shall  
19 strictly observe the validity of appropriations and the reversion of funds.

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For FY 2020, the appropriations for infrastructure capital outlays, including those subsidy releases to GOCCs for infrastructure projects, shall be valid for obligation until [December 31, 2020] **DECEMBER 31, 2021**, while the completion of construction, inspection, and payment shall be made not later than December 31, 2021. On the other hand, appropriations for MOOE and other capital outlays item shall likewise be valid for obligation until [December 31, 2020] **DECEMBER 31, 2021**, while the delivery, inspection and payment shall be made not later than June 30, [2021] **2022**.

The DBM is authorized to issue the necessary guidelines for the effective implementation of the cash budgeting system.

A report on these releases, obligations and disbursements shall be submitted to the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document."

**SEC. 2.** Repealing Clause. - All laws, decrees, executive issuances, rules and regulations inconsistent with this Act are hereby repealed or modified accordingly.

**SEC. 3.** Effectivity. - This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

*Approved,*