

CONGRESS OF THE PHILIPPINES
EIGHTEENTH CONGRESS
Second Regular Session

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Certified by the President
for its
Immediate Enactment
on December 14, 2020

AS APPROVED ON
THIRD READING ON
DECEMBER 15, 2020

HOUSE OF REPRESENTATIVES

H. No. 6656

BY REPRESENTATIVES VELASCO, ROMUALDEZ (F.M.), ROMERO, YAP (E.), PADUANO, ALMARIO, LIM,
GARIN (S.), GATCHALIAN AND PALMA, PER COMMITTEE REPORT NO. 349

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 OR THE GENERAL
APPROPRIATIONS ACT OF FISCAL YEAR 2020

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

13 After the end of validity period, all unreleased appropriations
14 shall lapse, while unexpended or undisbursed funds shall revert to the
15 unappropriated surplus of the General Fund in accordance with

1 Section 28, Chapter 4, Book VI of E.O. No.292 and shall not thereafter
2 be available for expenditure except by subsequent legislative
3 enactment. Departments, bureaus, and offices of the National
4 Government, including constitutional offices enjoying fiscal autonomy,
5 SUCs and GOCCs, shall strictly observe the validity of appropriations
6 and the reversion of funds.

7 THE BALANCES OF FUND TRANSFERS BETWEEN AGENCIES,
8 INSTRUMENTALITIES AND GOVERNMENT-OWNED OR -CONTROLLED
9 CORPORATIONS WHICH, WHILE OBLIGATED, REMAIN UNUSED,
10 UNUTILIZED, UNEXPENDED, AND UNDISBURSED AS OF DECEMBER 31,
11 2021 SHALL REVERT TO THE UNAPPROPRIATED SURPLUS OF THE
12 GENERAL FUND.

13 AGENCY OUTSOURCING REQUESTS OR AGREEMENTS BY
14 AGENCIES, INSTRUMENTALITIES AND/OR GOVERNMENT-OWNED OR
15 -CONTROLLED CORPORATIONS WITH THE PHILIPPINE INTERNATIONAL
16 TRADING CORPORATION SHALL NOT BE ALLOWED. ANY BALANCES OF
17 FUND TRANSFERS IN THE BOOKS OF THE PHILIPPINE INTERNATIONAL
18 TRADING CORPORATION SHALL REVERT TO THE UNAPPROPRIATED
19 SURPLUS OF THE GENERAL FUND UPON THE EFFECTIVITY OF THIS ACT.

20 For FY 2020, the appropriations for infrastructure capital
21 outlays, including those subsidy releases to GOCCs for infrastructure
22 projects, shall be valid for obligation until December 31, **[2020] 2021**,
23 while the completion of construction, inspection, and payment shall be
24 made not later than December 31, 2021. On the other hand,
25 appropriations for MOOE and other capital outlays item shall likewise
26 be valid for obligation until December 31, **[2020] 2021**, while the
27 delivery, inspection and payment shall be made not later than **[June**
28 **30] DECEMBER 31, 2021**.

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

31 A report on these releases, obligations and disbursements shall
32 be submitted to the Speaker of the House of Representatives, the

1 President of the Senate of the Philippines, the House Committee on
2 Appropriations and the Senate Committee on Finance, either in printed
3 form or by way of electronic document."

4 **SEC. 2. *Repealing Clause.*** – All laws, presidential decrees, executive orders,
5 rules and regulations contrary to or inconsistent with provisions of this Act are
6 hereby repealed or modified accordingly.

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

Approved,