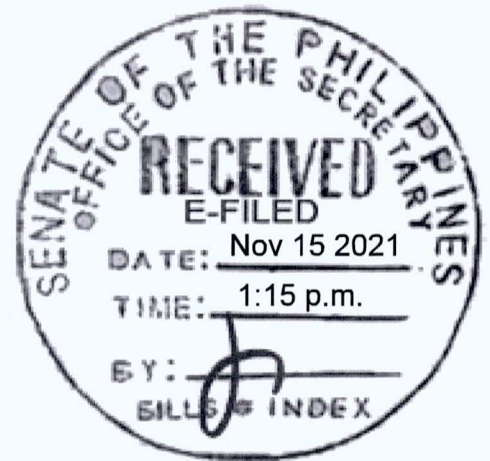


EIGHTEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
Third Regular Session)



SENATE
S.B. No. 2452

Introduced by SENATOR IMEE R. MARCOS

AN ACT EXTENDING THE AVAILABILITY OF THE 2021 APPROPRIATIONS TO DECEMBER 31, 2022, AMENDING FOR THE PURPOSE SECTION 62 OF THE GENERAL PROVISIONS OF REPUBLIC ACT NO. 11518, THE GENERAL APPROPRIATIONS ACT OF FISCAL YEAR 2021

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 Unless sooner withdrawn by resolution of the Congress, such powers shall cease upon the next adjournment thereof.*"

On 10 September 2021, President Rodrigo Roa Duterte issued Proclamation No. 1218 entitled, "*Further Extending The Period of a State of Calamity Throughout The Philippines Due to Coronavirus Disease 2019 Declared Under Proclamation No. 1021, S. 2020*" which states that the declared State of Calamity throughout the Philippines for a period of one (1) year, effective 13 September 2021 to 12 September 2022, unless earlier lifted or extended as circumstances may warrant.

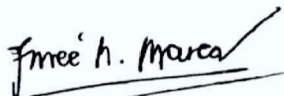
The pandemic has dramatically affected businesses and employment while the national government struggled to implement projects and programs encompassed by the General Appropriations Act of 2021.

To date, while a decrease in COVID-19 cases or infections has been noted, the Philippines still has had the earliest, longest, and arguably the most costly lockdown

in the world, and the private sector has yet to recover, so too has government remained unable to fully effect its planned expenditures for this fiscal year.

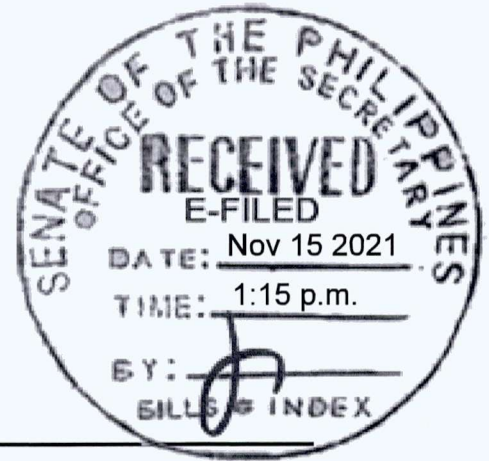
It is, therefore, imperative that Section 62 of the General Provisions of Republic Act No. 11518 otherwise known as the General Appropriations Act of 2021 be amended to extend the availability of the 2021 appropriations to another fiscal year for the welfare of the Filipino people.

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


IMEE R. MARCOS

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AN ACT EXTENDING THE AVAILABILITY OF THE 2021 APPROPRIATIONS TO DECEMBER 31, 2022, AMENDING FOR THE PURPOSE SECTION 62 OF THE GENERAL PROVISIONS OF REPUBLIC ACT NO. 11518, THE GENERAL APPROPRIATIONS ACT OF FISCAL YEAR 2021

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

1 **SECTION 1.** Section 62 of the 2021 General Appropriations Act or Republic Act
2 No. 11518 is hereby amended to read as follows:

3 "SEC. 62. 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 2021] **DECEMBER 31, 2022**. While the amount appropriated herein as
8 National Disaster Risk Reduction and Management Fund for calamities,
9 epidemics, as declared by the DOH, crises resulting from armed conflicts,
10 insurgency, terrorism, and other catastrophes occurring in 2021 and
11 financial assistance to LGUs released during the fiscal year shall be
12 available for disbursement for the purpose specified until [December 31,
13 2021] **DECEMBER 31, 2023**. On the other hand, appropriations for the
14 statutory shares of LGUs shall be available for obligations and
15 disbursement until fully expended.

16 After the end of validity period, all unreleased appropriations shall
17 lapse, while unexpended or undisbursed funds shall revert to the
18 unappropriated surplus of the General Fund in accordance with Section
19 28, Chapter 4, Book VI of E.O. No.292 and shall not thereafter be
20 available for expenditure except by subsequent legislative enactment.

1 Departments, bureaus, and offices of the National Government, including
2 constitutional offices enjoying fiscal autonomy, SUCs and GOCCs, shall
3 strictly observe the validity of appropriations and the reversion of funds.

4 For FY 2021, the appropriations for infrastructure capital outlays,
5 including those subsidy releases to GOCCs for infrastructure projects,
6 shall be valid for obligation until [December 31, 2021] **DECEMBER 31,**
7 **2022**, while the completion of construction, inspection, and payment
8 shall be made not later than [June 30, 2022] **JUNE 30, 2023**. On the
9 other hand, appropriations for MOOE and other capital outlays item shall
10 likewise be valid for obligation until [December 31, 2021] **DECEMBER**
11 **31, 2022**, while the delivery, inspection and payment shall be made not
12 later than [June 30, 2022] **JUNE 30, 2023**.

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

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

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

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

Approved,