



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
2 Act 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 For FY 2020, the appropriations for infrastructure capital
8 outlays, including those subsidy releases to GOCCs for infrastructure
9 projects, shall be valid for obligation until December 31, [2020] **2021**,
10 while the completion of construction, inspection, and payment shall be
11 made not later than December 31, 2021. On the other hand,
12 appropriations for MOOE and other capital outlays item shall likewise
13 be valid for obligation until December 31, [2020] **2021**, while the
14 delivery, inspection and payment shall be made not later than [June
15 30] **DECEMBER 31, 2021**.

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

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

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25 hereby repealed or modified accordingly.

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

Approved,