

AN ACT AUTHORIZING THE REVERSION OF UNLIQUIDATED BALANCES OF ACCOUNTS PAYABLE OUTSTANDING FOR TWO YEARS OR MORE.

REPUBLIC ACT NO. 3526, June 20, 1963

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

SECTION 1. Any provision of law to the contrary notwithstanding, the Auditor General, upon notice to the Head of the Office or agency concerned, may revert to the unappropriated surplus of the General fund of the National Government, any unliquidated balances of accounts payable in the books of the National Government which have been outstanding for two years or more and against which no actual claims, administrative or judicial, have been filed or which are not covered by perfected contracts on record: Provided, That the provision of this section shall not apply to unliquidated balances of accounts payable in trust funds as long as the purposes for which such funds have been created have not been accomplished.

SEC. 2. There is hereby appropriated out of any funds in the National Treasury not otherwise appropriated such sums as may be necessary to settle legitimate obligations which may not have been paid by reason of the reversion provided in Section 1 hereof: Provided, That this shall not be construed as an authority to revive claims already barred by prescription or disallowed by a final administrative or judicial determination.

SEC. 3. This Act shall take effect upon its approval.

Approved, June 20, 1963.

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