

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 G...

REPUBLIC ACT NO. 11640, December 30, 2021

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

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

“SEC. 62. Cash Budgeting System. Appropriations authorized in this Act, including budgetary support to GOCCs and financial assistance to LGUs, shall be available for release and obligation for the purpose specified, and under the same general and special provisions applicable thereto, until December 31, 2022, except for personnel services which shall be available for release, obligation and disbursement until December 31, 2021. On the other hand, appropriations for the statutory shares of LGUs shall be available for release, obligation and disbursement until appropriations are fully utilized and funds fully disbursed.

“Likewise, contribution of infrastructure projects, delivery of goods and services, inspection and payment shall be made not later than December 31, 2022.

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

“Except for transfers between LGUs, all balances of fund transfers between or among agencies, instrumentalities, GOCCs and LGUs, which, while obligated but not actually used, utilized, expended or disbursed to pay for completed construction, goods delivered, and services rendered, inspected and accepted as of December 31, 2022, shall revert to the unappropriated surplus of the General Fund.

“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 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,

(SGD.) VICENTE C. SOTTO III
President of the Senate

(SGD.) LORD ALLAN JAY Q. VELASCO
Speaker of the House of Representatives

This Act which originated in the House of Representatives was passed by the House of Representatives on November 29, 2021, amended by the Senate of the Philippines on December 31, 2021, and which amendments were concurred in by the House of Representatives on December 14, 2021.

(SGD.) MYRA MARIE D. VILLARICA
Secretary of the Senate

(SGD.) MARK LLANDRO L. MENDOZA
Secretary General
House of Representatives

Approved: DEC 30 2021

(SGD.) RODRIGO ROA DUTERTE
President of the Philippines

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