

H. No. 6656

Republic of the Philippines  
Congress of the Philippines  
Metro Manila  
Eighteenth Congress  
Second Regular Session

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Begun and held in Metro Manila, on Monday, the twenty-seventh day of July, two thousand twenty.

[ REPUBLIC ACT NO. 11520 ]

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 House of Representatives of the  
Philippines in Congress assembled:*

SECTION 1. Section 60 of the 2020 General Appropriations  
Act or Republic Act No. 11465 is hereby amended to read as  
follows:

"SEC. 60. Cash Budgeting System. All appropriations authorized in this Act, including budgetary support to GOCCs, shall be available for release and disbursement for the purpose specified, and under the same general and special provisions applicable thereto, until December 31, 2021. While the amount appropriated herein as financial assistance to LGUs released during the fiscal year shall be available for disbursement for the purpose specified until December 31, 2021. On the other hand, appropriations for the statutory shares of LGUs shall be available for obligations and disbursement until fully expended.

After the end of validity period, all unreleased appropriations shall lapse, while unexpended 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.

The balances of fund transfers between agencies, instrumentalities and government-owned or -controlled corporations which, while obligated, remain unused, unutilized, unexpended, and undisbursed as of December 31, 2021 shall revert to the unappropriated surplus of the General Fund.

Agency outsourcing requests or agreements by agencies, instrumentalities and/or government-owned or -controlled corporations with the Philippine

International Trading Corporation shall not be allowed. Any balances of fund transfers in the books of the Philippine International Trading Corporation shall revert to the unappropriated surplus of the General Fund upon the effectivity of this Act.

For FY 2020, the appropriations for infrastructure capital outlays, including those subsidy releases to GOCCs for infrastructure projects, shall be valid for obligation until December 31, 2021, while the completion of construction, inspection, and payment shall be made not later than December 31, 2021. On the other hand, appropriations for MOOE and other capital outlays item shall likewise be valid for obligation until December 31, 2021, while the delivery, inspection and payment shall be made not later than December 31, 2021.

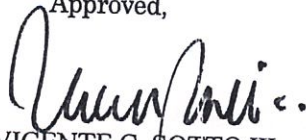
The DBM is authorized to issue the necessary guidelines for the effective implementation of the cash budgeting system.

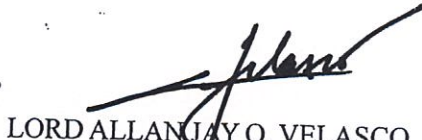
A report on these releases, obligations and disbursements shall be submitted to the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document."

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

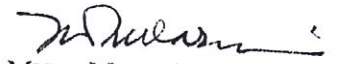
SEC. 3. *Effectivity.* - This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in a newspaper of general circulation.

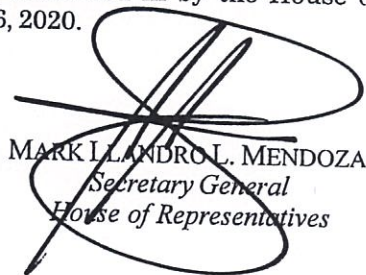
Approved,

  
VICENTE C. SOTTO III  
*President of the Senate*

  
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 December 14, 2020, amended by the Senate of the Philippines on December 15, 2020, and which amendments were concurred in by the House of Representatives on December 16, 2020.

  
MYRA MARIE D. VILLARICA  
*Secretary of the Senate*

  
MARK ILANIDRO L. MENDOZA  
*Secretary General House of Representatives*

Approved: DEC 29 2020



  
RODRIGO ROA DUTERTE  
*President of the Philippines*

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