REPORT ON THE IMPLEMENTATION OF REPUBLIC ACT NO. 11494 OR THE BAYANIHAN TO RECOVER AS ONE ACT

TUESDAY, 03 NOVEMBER 2020

In compliance with Section 14 of Republic Act (RA) No. 11494 or the “Bayanihan to Recover as One Act” (Bayanihan 2), I respectfully submit this report for the month of October relative to the country’s efforts on our whole-of-government response to the COVID-19 pandemic. This report contains updates on the programs and activities of 44 departments, agencies, and instrumentalities of the Executive branch, most of which were reported to the Office of the Executive Secretary on 30 October 2020 (Friday). As the first Monday of the month, 02 November 2020, fell on a special (non-working) holiday, I deemed it proper to transmit this report on the immediately succeeding working day.

Aligned with the second phase of the National Action Plan, the government shall sustain and continue to strengthen our capabilities to implement programs and projects which, among others, seek to (1) reduce the adverse socioeconomic impact of COVID-19; (2) enhance the capacity of the Philippine health care system to control and eliminate COVID-19; (3) accelerate the recovery and bolster the resilience of the Philippine economy; and (4) enhance fiscal and monetary policies to sustain COVID-19 measures.

I greatly appreciate the comments we received from our Senators, particularly the representatives of the Senate to the Joint Congressional Oversight Committee on the implementation of Bayanihan 2. I am with you in recognizing the urgent need for effective interventions to uplift the socioeconomic well-being of all Filipinos, and bolster the economic recovery of the nation. Some of these comments have been categorically addressed in this report, and I give my assurance that all the concerns and suggestions are taken into account by the Executive branch in its implementation of Bayanihan 2.

I. **Reduction of the Adverse Socioeconomic Impact of COVID-19**

*Update on the Social Amelioration Programs (SAPs)*

The Department of Social Welfare and Development (DSWD) has issued Memorandum Circular No. 22, s. 2020, which lays down guidelines on the amendments in the distribution of emergency subsidy and delivery of SAPs under Bayanihan 2,¹ and the continued implementation of its other COVID-19 relief and recovery programs and measures.

As of 29 October 2020, the DSWD has received the Special Allotment Release Order for the PhP6 Billion appropriated under Bayanihan 2 to finance the DSWD programs (PhP5 Billion for SAP through Assistance to Individuals in Crisis Situation and PhP1 Billion for Livelihood Assistance Grants). The DSWD has coordinated with the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF) to obtain the certified list of areas under granular lockdown, and the Department of the Interior and Local Government (DILG) to obtain from local government units (LGUs) the certified list of beneficiaries.
SAP for the Labor Sector

On 28 October 2020, the Department of Labor and Employment (DOLE) issued Department Order (DO) No. 218-20\(^2\) to provide guidelines on the implementation of the COVID-19 Adjustment Measures Program (CAMP) under Bayanihan 2, which will provide a one-time financial support of PhP5,000.00 to the affected workers of the formal sector. The CAMP will likewise provide assistance to the displaced workers in the tourism sector through DOLE-Department of Tourism Joint Memorandum Circular (JMC) dated 30 October 2020,\(^3\) and to the education sector\(^4\) through the JMC which will be entered into by the DOLE with the Commission on Higher Education, the Department of Education (DepEd), and the Technical Education and Skills Development Authority.

The DOLE also issued DO No. 219-20\(^5\) to provide guidelines on the implementation of the *Tulong Panghanapbuhay sa Ating Disadvantaged/Displaced Workers* (TUPAD) program under Bayanihan 2. Further, under the CAMP - *Abot Kamay ang Pagtulog* (AKAP), financial assistance will be provided to affected overseas Filipino workers (OFWs) who were permanently or temporarily displaced from their work, including those under the *Balik-Manggagawa* program who are unable to return to their workplace due to the pandemic.\(^6\)

SAP for the Transportation Industry

As part of the programs to assist critically-impacted businesses in the transportation industry, the Department of Transportation (DOTr) is working on a nationwide program to provide direct subsidies to qualified Public Utility Vehicle (PUV) units, through loads or credits in their existing jeepney fuel cash cards and by over-the-counter cash payout through the Land Bank of the Philippines (LBP). The program has a budget of PhP1,161,214,210.00 and total target beneficiary of 178,244.\(^7\)

Assistance to Overseas Filipino Workers (OFWs) and Foreign Nationals

The National Government continuously implements measures to assist our fellow Filipinos and international visitors who have been stranded in the country. In particular, the Department of Foreign Affairs (DFA) facilitates the repatriation of Filipino nationals to the Philippines,\(^8\) and foreign nationals\(^9\) to their home countries, provides welfare services to overseas Filipinos through its Assistance-to-Nationals Fund,\(^10\) processes international humanitarian assistance,\(^11\) and issues IATF exemption certificates of diplomatic missions, international organizations, and honorary consulates.\(^12\)

*Transportation, Repatriation, and Mobility Assistance to Health Workers, Frontliners, OFWs, Stranded Passengers, and Other Entities or Individuals*

The DOTr and its attached agencies continue to implement and monitor all transportation-related interventions and measures, such as shipping and flight operations, yard utilization, inspection of vessels and medical screening by the Philippine Coast Guard, DOTr Free Ride for Health Workers Program, waiver of toll fees for COVID-19 frontliners, *Hatid-Probinsiya para sa mga Overseas Filipino*
Workers (OFWs), issuance of special transport permits, EDSA busway project, rationalization of city bus routes, Assistance to the Libreng Sakay Program of the Overseas Workers Welfare Administration, one stop shop for both OFWs and non-OFWs, and the Metropolitan Bike Lanes and Bike Sharing Program.

The DILG is continuously assisting in the safe transportation of locally stranded individuals (LSIs) to their respective provinces. As of 10 October 2020, the DILG has monitored a total of 301,559 individuals registered as LSIs. With the downgrading of community quarantine and mobility restrictions in the various provinces, the management of LSIs was assigned to the new Task Group on Transport Support and Local Travel headed by the DOTr, to facilitate cross-border travel and the delivery of travel assistance.

**Education-Related Assistance**

The DepEd has established a computerization program which aims to provide appropriate technologies to all public schools to meet technological challenges, and ensure timely and intelligent policies and decisions of DepEd executives. Once fully implemented, the program will benefit learners in public schools and teaching and non-teaching personnel.

The DepEd has issued its DO No. 19 (s. 2020) which allows schools to apply adaptive strategies for financing and resource mobilization for the implementation of Basic Education Learning Continuity Plan (BE-LCP) for Academic Year 2020-2021. The strategies include reprioritization of the use of available programmed budgets, modification of programs, activities and projects (P/As/Ps), optimizing the use of available school Maintenance and Other Operating Expense funds, use of Special Education Fund (SEF) in coordination with LGUs, enhanced partnership with development partners, enhanced Brigada Eskwela and maximized private contributions, and request for supplemental funds.

The DepEd, together with the DILG and the Department of Budget and Management (DBM), also issued Joint Circular No. 2 (s. 2020) which clarified the inclusion of the BE-LCP in the allowable P/As/Ps and expenses that can be charged against the SEF.

**Other Forms of Assistance and Partnership with LGUs**

On 30 October 2020, the LBP received the Notice of Cash Allocation amounting to Php1 Billion from the DBM, which shall be used to subsidize the payment of interest of new and existing loans of LGUs. As of 27 October 2020, loan applications of LGUs amounting to Php51.70 Billion have been approved, of which Php322.47 Million has been released. The LBP also approved the consolidation of its Help via Emergency Loan Assistance for LGUs Program for emergency funding for the procurement of goods and services and RISE UP LGUs programs.

As of 31 October 2020, the DILG has monitored a total of 43,048 Barangay Health Emergency Response Teams (BHERTs) that have been organized nationwide. Taking a step further, the DILG and the Department of Health (DOH) launched the "Barangay Health Emergency Response Team is our First Responders in Ending NCOV Diseases (BHERT-FRIENDS)" Project to further strengthen the prevention,
mitigation, preparedness, and response measures of LGUs. The project aims to enhance the BHERTs through a retooling, retraining and refresher course (i.e., online workshops and trainings of the Local Government Academy) on how to manage COVID-19 in their communities.

*Ensuring Energy Supply*¹⁵

There is a continued trend of excess energy capacity over peak demand. For October 2020, the highest peak demand for Luzon and Visayas occurred on the same day (01 October 2020), which were 10,254 MW (with available capacity of 12,003 MW) and 2,029 MW (with available capacity of 2,681 MW), respectively. In Mindanao, the highest peak demand occurred on 05 October 2020, recorded at 1,896 MW (with available capacity of 2,885 MW). In the downstream oil sector, the inventory of crude oil and petroleum products stood at 51,0¹⁶ days equivalent to 2,896 million liters. The inventory level implies that in-country stocks (on-shore) is at 39.3 days and 11.7 days for crude oil and petroleum products that are still in-transit. The country’s total inventory hovered on the average of above 50.0 days from 28 September to 19 October 2020.

*Assistance to Women, Children and Other Vulnerable Groups*

The Philippine National Police (PNP) Women and Children Protection Desks are working closely with LGUs to ensure that the welfare and interest of women and children are protected. As of 29 October 2020, the PNP has recorded a total of 7,404 cases of violation against women and 8,614 cases of violation against children since the implementation of the Enhanced Community Quarantine (ECQ).

*Products and Prices Regulation*

Four (4) coordination activities were conducted by the Food and Drug Administration (FDA) with law enforcement agencies for the seizure and confiscation of products, amounting to at least Php6,515,774, across all regions of the Philippines, for violations of RA No. 7581 or the “Price Freeze Act” and RA No. 9711 or the “FDA Act of 2009.”¹⁷

II. *Enhancement of the Health Care System Capacity to Control and Eliminate COVID-19*

The DOH remains at the forefront of the country’s COVID-19 containment and mitigation initiatives and measures. It has issued and updated the various policies consistent with phases 1 and 2 of the National Action Plan for COVID-19 to prevent further transmission, detect cases, and isolate and treat patients.

*Continuing Efforts on Information Dissemination*

To prevent further transmission, the DOH continues to arm Filipinos with the knowledge to defeat COVID-19 through its “BIDA Solusyon sa COVID-19” campaign. The Department also continues to implement its guidelines on uniform reporting standards and monitors the compliance thereto of Centers for Health Development.¹⁸
The Presidential Communications Operations Office (PCOO), through its Office of the Global Media and Public Affairs, held the first-ever virtual reporting tour that featured the Solaire-PAGCOR Mega Quarantine Center, the biggest quarantine facility located at Bagong Nayong Pilipino in Parañaque City. The virtual reporting tour is the newest interactive online platform that would allow local and international media, as well as the public, to experience firsthand the situation on the ground.

Another initiative of the PCOO in October 2020 is the “Explain, Explain, Explain: Pagdu-aw sa Bukidnon,” a conference organized by the Philippine Information Agency to explain the different interventions of the government, particularly programs related to COVID-19 response. To acknowledge the youth’s vital role in the fight against COVID-19, the PCOO held a series of Youth for Truth Online Dialogues to address the mental health concerns of the youth.

Detection of Cases: Update on Expanded Testing, Testing Centers, and Test Kits

The DOH continues to enhance detection and isolation measures through effective contact tracing, expanded testing, and provision of more quarantine and isolation facilities for those in need. Pursuant to its mandate under Bayanihan 2, the DOH has issued the following guidelines and protocols:

1. Updated testing protocol for COVID-19 which identifies the population testing target as 100% of close contact, suspect, probable and confirmed cases;¹⁹
2. Protocol for assessing testing kits;²⁰ and
3. Protocols for the selection of testing strategy appropriate in tourist bubbles.²¹

Through the efforts of the DOH, specimen backlogs have been reduced with corresponding corrective actions identified, resulting in the resolution of technical problems on equipment and results validation, and a 65% decline in the number of average daily specimen backlogs.²²

To ensure adequate number of COVID-19 testing centers,²³ the DOH, through the Health Facility and Services Regulatory Bureau and the Research Institute for Tropical Medicine, continues to provide technical assistance to laboratories applying for a license to operate a COVID-19 laboratory. As of 23 October 2020 there are 153 COVID-19 licensed laboratories nationwide, of which 14 additional laboratories were licensed from 01-23 October 2020. A list of the accredited COVID-19 testing laboratories is regularly published in the DOH website.

Further, part of the National Action Plan Phase III Planning is a proposal to make new testing technologies available to Geographically Isolated and Disadvantaged Areas²⁴ where access to conventional Real-time Polymerase Chain Reaction (RT-PCR) laboratories is limited. The target is to upgrade to Tertiary Laboratory Services with at least one RT-PCR per province among Provincial Hospitals.

Meanwhile, the DOH has met with the manufacturer of SARSCOV GeneXpert cartridges, to ensure supply of the GeneXpert cartridges in the country.²⁵
The Office of the Presidential Adviser on the Peace Process (OPAPP), in view of the designation of Presidential Adviser on Peace, Reconciliation, and Unity Carlito G. Galvez Jr., as Chief Implementer of the Philippines’ Declared National Policy Against COVID-19, continuously provide support for the operational requirements of the National Incident Command - Emergency Operation Center of the National Task Force Against the COVID-19 Pandemic. Around 3.8 Million individuals have been tested, with an average testing rate of 39,700 individuals per day.26

For the month of October 2020, 61 Covid-19 Test Kits were approved by the FDA and all applications (100%) received were processed within 72 hours.

The proposed Administrative Order on the “Implementation Guidelines of Mandatory COVID-19 Testing of Public and Private Healthcare workers (HCWs) under Section 4 (i) of RA 11494,” which sets the guidelines for public and private healthcare workers to be prioritized for COVID-19 testing, is currently being finalized.

*Temporary Treatment Management Facilities (TTMFs) and COVID-19 Bed Capacity*

As of 26 October 2020, hospitals throughout the country have 21,729 dedicated beds for COVID-19, with a 40.88% bed occupancy rate. To enhance compliance with the bed capacity allocation of the government and private hospitals dedicated for COVID-19 response, the DOH issued updated guidelines which include a penal provision for non-compliance.

Currently, 10,996 TTMFs have been established with 168,697 available beds, which are managed by LGUs catering to recovering, confirmed, suspect, and probable COVID-19 cases. 2,221 beds are also available at the 16 MEGA LIGTAS COVID facilities managed by the National Government, for a total of 170,918 beds nationwide.27

The DOH has updated its guidelines on the operations of TTMFs to reflect developments in patient management, particularly in relation to the isolation and treatment of any positive individual. The DOH participates in the Oplan *Kalinga*28 and is involved in policy-making and planning, operations, logistics and supplies management, and information technology and data analytics of the One Hospital Command System.

*Strengthening Contact Tracing Measures*29

As of 27 October 2020, the DILG has hired an additional 41,961 contact tracers nationwide. All newly hired contact tracers are made to undergo training and orientation on how to efficiently trace individuals that have close contacts with active or probable COVID-19 cases. LGUs have also organized a total of 28,235 contact tracing teams with 256,717 members. Of this number, 135,991 individual contact tracers have been trained, and have traced and monitored a total of 1,198,219 close contacts. The current ratio for close contact tracing is still 1:5, where in every one (1) active case, the closest five (5) contacts are placed in isolation or quarantine.

The DOH continues to strengthen its contact tracing system through utilization of COVID KAYA applications with improved features, as sourced from the DILG. From 23 April 2020 until 25 October 2020, the *Tanod-Kontra* COVID application, which
promotes citizen reporting of COVID-19 cases through various data collection channels has posted 18 million interactions, 257,000 site visits, and 71,243 self-checks conducted. It also receives reports on cases with mild symptoms, reported exposure, and suspect cases (under provisional assessment).

*Human Resources for Health (HRH)*  

The DOH continues to hire additional HRH pursuant to its mandate under Bayanihan 1 and 2. A total of 9,821 (82.13%) HRH have been hired out of the 11,951 approved slots for emergency hiring in priority health facilities. The DOH has redeployed a total of 10,685 nurses in the Nurses Deployment Program (3,637 in Luzon and 7,048 in Visayas and Mindanao) in primary care facilities to participate in hospital-based and community-based COVID-19 responses.  

31 While 4,248 other deployed HRH under the DOH HRH Deployment Program are currently engaged in COVID-19 response.  

32 Out of the 59 approved slots, 36 medical graduates have been given special authority by the DOH to serve as Deputized Physicians.  

33 As of 30 October 2020, out of the PhP1.7 Billion funds for HRH Emergency Hiring for COVID-19 Response approved by the DBM and the PhP600 Million repurposed quick response fund, 99.69% and 62.70%, respectively, have been sub-allotted/transferred to health facilities (i.e., COVID referral hospitals, DOH Designated Diagnostic Facilities, and DOH Hospitals); while the remaining 0.31% and 36.40%, respectively, are on-going allotment to other health facilities and will be sub-allotted/transferred once their Memoranda of Agreement/Sub-allotment guidelines have been approved.

34 On 22 October 2020, the DOH and the DBM published Joint Administrative Order (JAO) No. 2020-0001, providing for implementing guidelines in the grant of COVID-19 compensation to public and private health workers.  

35 As of 22 October 2020, 449 claims for Mild or Moderate COVID cases are being processed. The issuance of checks shall be facilitated when the JAO takes effect 15 days after its publication.

*Immunization*  

The DOH has approved and is set to present to the IATF the COVID-19 Immunization Program Management Organizational Structure. The DOH, through the Centers for Health Development and the Expanded Immunization Program coordinators, continues to coordinate with LGUs for the immunization campaigns and social mobilization activities, such as for Measles and Rubella (MR) and Bivalent Oral Polio Vaccine (bOPV), as well as the distribution of vaccine vials for other preventable diseases over the country.  

37 For the period 01-28 October 2020, a total of 1,598,397 vials have been distributed across regions.

*Provision of Healthcare Resources, Supplies, and Equipment*  

The Philippine Health Insurance Corporation (Philhealth) has updated its existing pneumonia package and developed a benefit package to cover the cost of inpatient care among probable and confirmed COVID-19 cases. The Philhealth extends full hospitalization coverage for health workers admitted to accredited hospitals, in recognition of the risk they are exposed to on a day-to-day basis to help
treat COVID-19 patients.\textsuperscript{38} As of 09 October 2020, a total of 3,615 claims amounting to PhP948,721,022.90 have been received by the Philhealth for inpatient services, broken down as follows:

<table>
<thead>
<tr>
<th>Table 1: COVID-19 Hospitalization Claims processed by the Philhealth</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Target Beneficiary</td>
</tr>
<tr>
<td>Health Workers</td>
</tr>
<tr>
<td>Non-Health Workers</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

The Philhealth has also released an updated testing package that covers the cost of availing diagnostic tests to detect the presence of SARS-CoV-2 using RT-PCR in response to the increasing demand for expanded targeted mass testing.\textsuperscript{39} As of 09 October 2020, a total of 30,378 claims amounting to PhP169,582,739.00 have been received and paid by the Philhealth for services rendered by 95 accredited COVID-19 testing facilities. On the other hand, a total of 433,263 claims amounting to PhP1,616,418,500.00 have been paid to the Philippine Red Cross.

The Philhealth has also updated the COVID-19 Community Isolation Benefit Package to cover the cost of health services provided to patients in publicly or privately run facilities serving as temporary community isolation units,\textsuperscript{40} with a total allocated budget of PhP1,555,000,000.00. The payment of 2,861 received claims for this package is currently being processed by the PhilHealth.

As of 31 October 2020, the DOH Donations team facilitated a total of 315 local and foreign donations to the DOH. A total of 216 transactions (68.57\%) have already been completed, with 73 foreign donations and 26 local donations being currently facilitated, while no transaction is on hold. A total of 1,722,048 RT-PCR test kits have been received from 13 donors, while the number of other donated medical products are as follows: (i) 7,754,616 pieces of surgical masks; (ii) 925,440 pieces of N95 masks; (iii) 504 units of ventilators; and (iv) 1,358,519 of Personal Protection Equipment (PPEs)/Medical Coveralls.\textsuperscript{41}

To respond to the difficulty of referring and transferring patients, the DOH issued its guidelines on the creation of the One Hospital Command System\textsuperscript{42} to facilitate coordination and streamline the referral and transfer of cases for a unified COVID-19 response.

III. Acceleration of the Recovery and Bolstering the Resilience of the Philippine Economy

PUV Service Contracting Program\textsuperscript{43}

The DOTr has issued DO No. 2020-017, with implementing guidelines issued by the Land Transportation Franchising and Regulatory Board (LTFRB), relative to the implementation of the PUV Service Contracting Program and related activities as part
of the government’s COVID-19 response and recovery interventions. The PUV service contracting is viewed as the new public transportation industry business model that will address current concerns on public transport operations, including the financial viability of PUV operations amid the implementation of various community quarantine protocols. Traditional public utility jeepneys (PUJs), modern PUJs, and public utility buses are the main modes of transportation included in the program, which has a total target beneficiary of 60,000 PUVs in regions identified by the LTFRB.

This program shall include: (1) mechanisms for the government to provide payouts for public transportation services through performance-based subsidy based on vehicle-kilometers travelled and compliance with performance indicators agreed upon with operators and/or drivers; (2) fare-collection that will ensure receipt by the driver/operator of a performance-based subsidy from the government to cover parts of operational cost; (3) measures to monitor quality of public transportation services through Service Contracting through a third-party Systems Manager; (4) immediate implementation of a net-cost service contracting where only a percentage of the operational cost is covered by the government and the operator keeps the revenue and the fares collected.

**Use of Science, Technology, and Innovation in COVID-19 Interventions**

In an effort to further help prevent the spread of COVID-19 in the country, in addition to the mandatory use of Radio Frequency Identification tags by all PUV operators using the tollways and expressways, the DOTr has required all vehicles using tollway expressways to utilize cashless or contactless transactions.44

**For MSMEs and Other Key Sectors**

The Department of Trade and Industry (DTI) has issued a series of Memorandum Circulars that allowed for the gradual opening and operation of business establishments.

Under DTI Memorandum Circular (MC) No. 20-52 (s. 2020), certain business establishments or activities under Categories II and III of the General Community Quarantine (GCQ) were allowed to operate at 100% capacity. The MC also increased the operational capacity of restaurants and food establishments under GCQ to more than 50%, provided that existing social distancing guidelines and other relevant local government protocols are followed.

DTI MC No. 20-53 (s. 2020) recategorized travel agencies, operators, reservation services and related activities from Category IV to Category III. This allowed businesses to operate at 50% operational capacity for areas under GCQ and 100% capacity under MGCQ.

Lastly, DTI MC No. 20-55 (s. 2020) eased some of the controls for malls and commercial centers, and expanded the age group allowed to go out (15-65 years old), provided that said establishments will strictly enforce the “7 Commandments,” namely, (i) wearing of proper mask, (ii) wearing face shields, (iii) no talking and eating, (iv) adequate ventilation, (v) frequent and proper disinfection, (vi) isolation of symptomatic and asymptomatic patients, and (vii) appropriate physical distancing.
Pursuant to Sec. 4(x) of Bayanihan II, the DTI has implemented the COVID-19 Assistance to Restart Enterprises (CARES), an enterprise rehabilitation financing facility under the Pondo sa Pagbabago at Pag-asenso (P3) program, which made soft loans available to entrepreneurs to pump prime recovery and rehabilitation of MSMEs. To date, a total of 3,998 borrowers nationwide have availed of PhP893 Million worth of loans.

The Philippine Guarantee Corporation (PhilGuarantee) remains fully committed to its key assistance role in encouraging the banking sector to continue lending to the micro, small and medium-scale enterprises (MSMEs) and other key sectors. The number of beneficiaries that will be assisted by the PhilGuarantee is expected to rise towards the end of the year as the PhilGuarantee concludes its on-going accreditation.46

The United Coconut Planters Bank (UCPB) has provided lending services to MSMEs that are essential in supporting various government initiatives under Bayanihan 2. As of 30 October 2020, a total of 119 MSMEs from different sectors have been granted loan assistance by the UCPB.

*Sixty (60)-Day Grace Period for Loans*47 and Related Moratoriums

To further guide institutions and the public in implementing the grace period provided under Bayanihan 2, the Securities and Exchange Commission published on its website and other social media sites Frequently Asked Questions (FAQs). The Commission also acted on 62 complaints filed by concerned stakeholders with respect to alleged violations of the 60-day grace period under Section 4(uu) of Bayanihan 2.

The PhilGuarantee continues to implement a moratorium for all loans that are existing, current and outstanding, falling due on or before 31 December 2020. As of October 2020, a total of 94 borrowers under the housing programs and restructured accounts have benefited from the said moratorium. In addition to the housing sector, the PhilGuarantee is also expecting to serve 3,537 beneficiaries in the agriculture sector, specifically small farmers and fisherfolks whose unsecured/guaranteed loans were used for palay and food production.

The Social Security System (SSS) implemented a non-extendible, mandatory one-time 60-day grace period for all existing, current, and outstanding loans with principal and/or interest falling due on or before 31 December 2020 or as may be agreed upon by the parties. The Moratorium for Housing Loan and Short-Term Payments will cover the loan of the member-borrowers for the applicable month of October 2020 with due date on 10 November 2020, up to the applicable month of November with due date on December 10, 2020.

The SSS has also extended the deadline of remittance of contributions in aid of recovery. This will cover the applicable period from January to October 2020, depending on the type of membership, 48 with the deadline for payment/remittance set on 30 November 2020.

The UCPB has granted its corporate and consumer loan borrowers a 60-day moratorium for the payment of all existing, current and outstanding loans, or any part thereof, falling due on or before 31 December 2020. As of 30 October 2020, 171
corporate loan borrowers and 36,199 consumer loan borrowers have benefitted from this moratorium.

_Regulatory Relief and other Relief Measures_\(^{49}\)

On 23 October 2020, the Department of Finance (DOF) issued the Circular\(^{50}\) extending the deadline for the payment of taxes, fees, and charges imposed by LGUs falling on or after 14 September 2020 to be payable until 19 December 2020, pursuant to Section 4(tt) of Bayanihan 2.\(^{51}\)

The Philippine Deposit Insurance Corporation has (i) adopted special claims settlement operations for three (3) banks that closed in 2020 and other banks that closed prior to 2020; (ii) extended the statutory deadline for the filing of deposit insurance claims, i.e., two (2) years from bank takeover, by 60 days for depositors of 23 closed banks taken over by PDIC from 2018 until the 1st Quarter of 2020; (iii) granted clients with outstanding lease payments for corporate and closed bank properties falling due during the community quarantine periods a 30-day grace period from the lifting of the General Community Quarantine in the National Capital Region or in areas where the leased properties are located, whichever comes later.

The Bureau of Internal Revenue has issued Revenue Regulations, pursuant to Sections 4 (h),\(^{52}\) 4(k),\(^{53}\) 4(w),\(^{54}\) 4(cc),\(^{55}\) 4(tt), 4(zzz),\(^{56}\) 5,\(^{57}\) and 18 of Bayanihan 2, providing for the grant of tax deductions for donors of computers and other gadgets to public schools,\(^{58}\) suspending the filing and 90-day processing of Value-Added Tax (VAT) refund claims\(^{59}\) if its prescription falls during the effectivity of Bayanihan 2 until the next adjournment of the 18th Congress on 19 December 2020;\(^{60}\) giving tax exemptions in the manufacture or importation of essential goods and equipment for the COVID-19 pandemic;\(^{61}\) and granting tax exemptions for retirement benefits, special allowances and hazard pay of health and medical professionals, and compensation to private and public health workers who have contracted COVID-19 in the line of duty or died while fighting the pandemic.\(^{62}\)

The Philippine Ports Authority (PPA) has issued Memorandum Circular No. 37-2020 dated 29 September 2020\(^{64}\) to extend the validity of the Permits to Operate until 31 December 2020. Likewise, the validity of all Hold Over Authority to operate cargo handling services that expired during the community quarantine period was extended until 31 December 2020, while the validity of all other permits, certificates, and authorizations issued by the PPA and the Port Management Office was similarly extended to 31 December 2020.

Meanwhile, the Government Service Insurance System (GSIS) has introduced a Multi-Purpose Loan and Consolidation of Debts, which replaced the Enhanced Consolidated Loan Program, with lower interest rates. As of 28 October 2020, the GSIS has processed the loans of 12,664 active members and released a total net proceeds of Php604.74 Million. Further, the GSIS has introduced a Computer Loan Program which provides Php30,000.00 assistance to GSIS members and their families, who are in need of a computer unit for their online work or virtual classes.

As of 28 October 2020, the GSIS has released a total net proceeds of Php10.7 Billion in Emergency Loans to 562,878 active members and old-age pensioners. This is in addition to the Php830.52 Million granted to 16,489 active members and
pensioners who applied for Consolidated Loan, Policy Loan, and Pension Loan online. Likewise, total net proceeds of PhP7.47 Billion has been released to 245,826 active members and pensioners who applied for a loan through the GSIS Wireless Automated Processing System or the "GW@PS" kiosks.

The LBP ensures availability of credit through the I-RESCUE (Interim Rehabilitation Support to Cushion Unfavorably-affected Enterprises by COVID-19) to support MSMEs, Cooperatives and Micro-Finance Institutions through the provision of additional funds and loan restructuring with a fixed interest of 5% per annum. It allocated PhP10 Billion, which is available to clients up to December 2020. As of 27 October 2020, a total of 95 accounts amounting to PhP1.466 Billion have been approved. Of this amount, PhP974.02 Million or 66% have been released.

The LBP continues to assist educational institutions through the ACADEME Lending Program, through loans with a fixed 3% interest. The LBP has allotted PhP3.0 Billion for this Program and as of 27 October 2020, loan applications from 12 schools with a total loan amount of PhP500 Million, have been approved.

Significantly, the LBP has condoned land amortization due from 274,495 agrarian reform beneficiaries covering 434,696.23 hectares of land, in the amount of PhP21.279 Million.

IV. Enhancement of Fiscal and Monetary Policies to Sustain COVID-19 Measures

Budgetary Measures to Fund COVID-19 Efforts

On 12 October 2020, the Bureau of the Treasury (BTr) issued certifications of additional revenue worth PhP25 Billion for the implementation of Bayanihan 2. Pursuant to Section 4 (ttt) of the said law, the investments of the Municipal Development Fund Office (MDFO) in government securities with a total market value of PhP10.44 Billion was transferred to the BTr on 06 October 2020, of which PhP10 Billion has been automatically appropriated for COVID-19 related expenditures, while the remaining balance has been held in trust by the BTr for the MDFO, as part of the funds to be transferred to the LBP for LGU lending.

The DBM has released funds to the following departments/agencies for COVID-19-related P/A/Ps as of 29 October 2020, out of the PhP140 Billion appropriations under Bayanihan 2:

<p>| Table 2. Releases Charged to the PhP140 Billion Allocation under Bayanihan 2 |
|---------------------------------|---------------------------------|-------------------------------|---------------------------------|
| Department/Agency               | Allotments (in PhP)             | Funding Source                | Purpose                         |
| 1. DILG                         | 2,522,660,000.00                | Section 11(c) - Excess revenue collections | Funding requirements for the hiring and training of contact tracers |
| 2. Department of National Defense - Office of Civil Defense | 855,190,418.00 | Operating requirements for various COVID-19 facilities nationwide |
| 3. DOF-BTr for LGUs             | 451,474,250.00 | Funding requirements for the implementation of priority programs and projects of various LGUs |</p>
<table>
<thead>
<tr>
<th>Department/Agency</th>
<th>Allotments (in PhP)</th>
<th>Funding Source</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. DFA</td>
<td>820,000,000.00</td>
<td></td>
<td>response to the COVID-19 pandemic</td>
</tr>
<tr>
<td>5. DOLE - Professional Regulation Commission</td>
<td>2,500,000.00</td>
<td>Augmentation of Assistance-to-Nationals Fund pursuant to Section 10(q)</td>
<td></td>
</tr>
<tr>
<td>6. DSWD</td>
<td>6,000,000,000.00</td>
<td>Funding requirements for the implementation of the Computer-Based Licensure Examination</td>
<td></td>
</tr>
<tr>
<td>7. DOTr</td>
<td>9,500,000,000.00</td>
<td>Funding requirements for the implementation of various COVID-19 response and recovery interventions</td>
<td></td>
</tr>
<tr>
<td>8. Department of Agriculture</td>
<td>12,032,000,000.00</td>
<td>Funding requirements for the implementation of interventions for the transportation industry</td>
<td></td>
</tr>
<tr>
<td>9. DOF-BTr for Development Bank of the Philippines (DBP)</td>
<td>1,000,000,000.00</td>
<td>Funding requirements for the implementation of various PIAVPs in the Agriculture Stimulus Package</td>
<td></td>
</tr>
<tr>
<td>10. DOF-BTr for LBP</td>
<td>1,000,000,000.00</td>
<td>Subsidy for the payment of interest on new and existing loans secured by LGUs from the DBP</td>
<td></td>
</tr>
<tr>
<td>11. DOF-BTr for Small Business Corporation (SBCorp.)</td>
<td>8,080,098,000.00</td>
<td>Subsidy for the payment of interest on new and existing loans secured by LGUs from the LBP</td>
<td></td>
</tr>
<tr>
<td>12. Philippine Sports Commission</td>
<td>180,000,000.00</td>
<td>National Government equity contribution to the SSB Corp. for the implementation of the COVID-19 Assistance to Restart Enterprises (CARES) Program and for its lending programs, as well as interest subsidy</td>
<td></td>
</tr>
<tr>
<td>13. DOLE</td>
<td>13,100,000,000.00</td>
<td>Funding requirements for the implementation of various programs and projects for workers pursuant to Section 10(d) and (h)</td>
<td></td>
</tr>
<tr>
<td>14. DOH</td>
<td>20,574,952,000.00</td>
<td>Funding requirements for the implementation of the programs of the DOH</td>
<td></td>
</tr>
<tr>
<td>15. Department of Trade and Industry</td>
<td>100,000,000.00</td>
<td>Funding requirements for the implementation of Balik Probinsya, Bagong Pag-asa Program through the Shared Service Facilities Project</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>76,228,874,712.00</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The above figures represent 54.45% of the PhP140 Billion appropriations under Bayanihan 2 and are based on the actual budget requests submitted by the departments and agencies to the DBM. Additional releases will be made as soon as the corresponding budget requests, together with the necessary supporting documents, are submitted, consistent with existing budgeting laws, rules and regulations.

On top of the PhP140 Billion appropriations, since the enactment of Bayanihan 2, additional releases were made to the following departments/agencies, charged
against available funding sources under the FY 2020 General Appropriations Act (GAA):

**Table 3. Releases from Regular Funds under the FY 2020 GAA**

<table>
<thead>
<tr>
<th>Department/Agency</th>
<th>Amount (in PhP)</th>
<th>Funding Source</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Public Works and Highways</td>
<td>994,745,247.00</td>
<td>FY 2020 National Disaster Risk Reduction Management Fund</td>
<td>Funding requirements for the replenishment of the FY 2020 Quick Response Fund</td>
</tr>
<tr>
<td>OPAPP</td>
<td>28,371,099.00</td>
<td>FY 2019 OPAPP Funds</td>
<td>Support for the role and engagement of the OPAPP Secretary as the Chief Implementer of the Philippines' Declared National Policy Against COVID-19</td>
</tr>
<tr>
<td>DOH</td>
<td>730,047,199.00</td>
<td>FY 2020 Unprogrammed Appropriations - Foreign-Assisted Projects</td>
<td>First year funding requirements of the Health System Enhancement to Address and Limit COVID-19 Project under a foreign loan assistance from the Asian Development Bank (Loan Agreement No. 3961-PHI, signed on 08 September 2020)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,753,163,545.00</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Budgetary Support for LGUs for Anti-COVID-19 Efforts**

The DBM issued Local Budget Circular (LBC) No. 128 on 17 September 2020, providing the guidelines on the release of the PhP1.5 Billion Local Government Support Fund for Anti-COVID-19 efforts. The LBC outlines the eligible P/A/Ps for funding, the documentary requirements, and the mode of release to beneficiary LGUs.

Finally, in view of the extension of the State of Calamity throughout the country pursuant to Proclamation No. 1021 (s. 2020), the validity of the Bayanihan Grant to LGUs previously given under LBC Nos. 125 and 126 were likewise automatically extended. As of 27 October 2020, fund utilization reports from 878 LGUs were submitted to and consolidated by the DBM covering 52 provinces, 83 cities, and 744 municipalities. The consolidated reports cover PhP19.089 Billion worth of P/A/Ps or 51.56% of the total Bayanihan Grants released to LGUs with the following breakdown:

**Table 4. Bayanihan Grant to LGUs**

<table>
<thead>
<tr>
<th>Items of Expenses</th>
<th>Amount (in PhP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food assistance and other relief goods for affected households</td>
<td>9,744,619,247.23</td>
</tr>
<tr>
<td>Procurement of hospital equipment and supplies</td>
<td>1,623,268,251.88</td>
</tr>
<tr>
<td>Other necessary COVID-19-related P/A/Ps and expenses</td>
<td>2,194,763,675.69</td>
</tr>
<tr>
<td>Expenses for the construction/repair/lease/rental of additional space/building to accommodate COVID-19 patients and persons under monitoring/investigation</td>
<td>1,022,117,852.78</td>
</tr>
<tr>
<td>Procurement of medicines and vitamins</td>
<td>1,317,022,800.17</td>
</tr>
<tr>
<td>Food, transportation (includes fuel), and accommodation expenses of medical personnel and other LGU personnel directly involved in the implementation of COVID-19 related P/A/Ps</td>
<td>974,556,551.80</td>
</tr>
<tr>
<td>Procurement of PPEs</td>
<td>935,689,880.88</td>
</tr>
<tr>
<td>Procurement of equipment, reagents, and kits for COVID-19 testing</td>
<td>763,345,526.66</td>
</tr>
<tr>
<td>Items of Expenses</td>
<td>Amount (in PhP)</td>
</tr>
<tr>
<td>----------------------------------------------------------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Procurement of disinfectants, sprayers, disinfection tents, and other disinfected supplies and misting equipment</td>
<td>339,104,840.25</td>
</tr>
<tr>
<td>Expenses for the purchase/rental of tents/spaces for temporary shelters of the homeless</td>
<td>69,475,811.74</td>
</tr>
<tr>
<td>Expenses for the operation of stand-alone/mobile testing laboratory</td>
<td>81,765,850.18</td>
</tr>
<tr>
<td>Expenses for training of personnel in the conduct of COVID-19 testing and other related trainings</td>
<td>23,998,311.20</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>19,089,728,700.66</strong></td>
</tr>
</tbody>
</table>

3. A total of 616,000 displaced workers in the tourism sector will be covered with a budget of PhP3,100,000,000.
4. This is intended to cover 58,700 teaching and non-teaching personnel in the education sector with a budget of PhP300,000,000.
5. Guidelines on the Implementation of Tulang Paghahanda sa Ating Disadvantaged/Displaced Workers (TUPAD) under the Bayanihan to Recover as One Act. A total of 574,379 informal sector workers will be covered by TUPAD based on a budget of PhP4,000,000,000.
6. A total of 200,000 OFW beneficiaries will be covered by CAMP-AKAP based on a budget of PhP2,000,000,000.
7. At the minimum, the program shall cover valid Certificate of Public Convenience (CPC)/Provisional Authority (PA)/Special Permit (SP) holders of the following fixed-route public transport modes: PUJs, UV Express; cabs; buses; Premium Point-to-Point (P2P) Buses; and Minibuses.
8. As of 30 October 2020, a total of 235,903 Overseas Filipinos have been repatriated since the pandemic began and 1,235 out of 1,376 flight permits for the repatriation of Filipino nationals were facilitated as of 30 September 2020.
9. As of 30 October 2020, the DFA has facilitated/approved 481 requests for diplomatic clearance.
10. For the period of 02-28 October 2020, the DFA assisted a total of 1,333 overseas Filipinos.
11. Assistance from 11 foreign governments, 5 international organizations, and 45 private companies, groups and individuals were processed.
12. 533 General Community Quarantine exemption certificates were issued to 96 diplomatic missions, international organizations, and honorary consulates with expiry until 30 November 2020. During the ECQ, the DFA issued 116 exemption certificates to 92 diplomatic missions and international organizations.
13. Sections 4(p). Ensuring that all LGUs are acting within the letter and spirit of all the rules, regulations and directives issued by the national government pursuant to this Act; and implementing standards of CO consistent with what the national government has laid down for the subject area, while allowing LGUs to continue exercising their autonomy in matters undefined by the national government or are within the parameters it has set; and are fully cooperating towards a unified, cohesive and orderly implementation of the national policy to address COVID-19: Provided, That pursuant to the Constitutional right of freedom of movement of persons, the IATF-EID shall be responsible for providing guidance on cross-border concerns, including but not limited to Locally Stranded Individuals (LSIs), OFWs, domestic travellers and residents, while the LGUs shall determine the policies and regulations within their respective jurisdictions.
14. Restoration and Invigoration Package for a Self-Sufficient Economy towards UPgrowth for LGUs Lending Program.
15. Section 4(nn). Conservation and regulation of the distribution and use of power, fuel, energy and water, and ensure adequate supply of the same.
17. Section 4(r). Enforcement of measures to protect the people from hoarding, profiteering, injurious speculations, manipulation of prices, product deceptions, and cartels, monopolies or other combinations in restraint of trade, or other pernicious practices affecting the supply, distribution and movement of food, clothing, hygiene and sanitation products, medicine and medical supplies.
18. DM No. 2020-0398; Section 4(e). Adoption by the DOH of a uniform and consistent reporting standard in a language understandable by the general public.
19. Department Memorandum (DM) No. 2020-0439; Section 4(a) xxx That the percentage of the population that will undergo COVID-19 testing shall be in accordance with WHO standards and global benchmarks, in areas identified by the Department of Health (DOH) and the Department of the Interior and Local Government (DILG) as epicenters of COVID-19 infections and in other areas where higher possibility of transmission of COVID-19 may occur or have occurred.
20. DM No. 2020-0439; Section 4(c). xxx only testing kits which are sold and have complied with relevant regulations in the country of origin with an established regulatory agency may be imported, sold, accepted by way of donation and registered in the Philippines. xxx
Section 4(b). Implement an expedited and streamlined registration process of viral testing kits for SARS-CoV-2 such as PCR, nucleic acid, antigen, and other COVID-19 testing kits recommended by the Health Technology Assessment Council.

Section 4(c)(1). Adequate number of COVID-19 testing centers that provide available, affordable and accessible testing to the public, subject to reimbursement by PhilHealth under existing guidelines; PROVIDED, That people in geographically isolated or highly populated and depressed areas shall be provided the same level of access to COVID-19 testing;

This refer to communities with marginalized population physically and socio-economically separated from the mainstream society and characterized by: (1) Physical Factors - Isolated due to distance, weather conditions and transportation difficulties (island, upland, lowland, landlocked, hard to reach and unserved/underserved communities) and (2) Socio-economic Factors (high poverty incidence, presence of vulnerable sector, communities in or recovering from situation of crisis or armed conflict).

Section 4(c)(3). Procure and distribute supplies for viral testing and other COVID-19 testing kits recommended by HTAC based on current levels and projections xxx

As of 01 October 2020.

Section 4(yyy). Construction of temporary medical isolation and quarantine facilities, field hospitals, and dormitories and expansion of capacities of public hospitals nationwide.

A national government-launched program that seeks to immediately isolate reported asymptomatic or mild symptomatic COVID-19 positive individuals in the communities to the identified hotel isolation facilities or mega quarantine facilities in cooperation with the different LGUs across the country.

Section 4(a) and Section 10(t). Appropriations and Standby Fund. - The amounts that will be raised under Section 4 (pp), (qq), (rr), (ss), (sss) and (ttt) of this Act shall be used for the response and recovery interventions for COVID-19 pandemic authorized in this Act and the following: (1) Five billion pesos (P5,000,000,000), subject to Section 4(b) hereof, to finance the hiring of at least 50,000 contact tracers to be implemented by the DILG which shall include, but not limited to, recruitment, training, compensation, monitoring, logistics, and operational expenses; xxx

Section 4(w). Engaging temporary Human Resources for Health (HRH) such as medical and allied medical staff to complement or supplement the current health workforce or to man the temporary medical facilities to be established in accordance with Section 4(u)(4) of this Act: Provided, That HRH to be hired on temporary basis shall receive the appropriate compensation and allowances: Provided, Further, That all HRH serving in the front line during the state of emergency due to COVID-19, shall receive an actual hazard duty pay from the national government: Provided, Furthermore, That the actual hazard duty pay shall be in addition to the hazard pay granted under Republic Act No. 7305 and the COVID-19 special risk allowance granted under this Act: Provided, Furthermore, That the active hazard duty pay received by all HRH serving in the front line during the state of national emergency as declared by the President shall be exempt from income tax: Provided, Finally, That DOH, the DILG, and their attached agencies shall closely coordinate to ensure that returning OFW-health workers, or those whose deployments were suspended due to COVID-19, shall be properly referred to the ongoing hiring of temporary HRH by DOH

Of these, 1,398 nurses under the Nurses Deployment Program (NDP) are deployed in DOH and LGU hospitals handling COVID-19 cases and 9,287 NDP nurses are deployed in their respective communities involved in contact tracing and specimen collection (swabbing).

Of these, 3,855 Public Health Associates are assigned in Regional Epidemiology and Surveillance Units, Provincial Epidemiology and Surveillance Units, and Municipal Epidemiology and Surveillance Units which play active roles in contact tracing and surveillance and 393 physicians under the post-residency deployed program are in priority health facilities.

88.88% are assigned in public primary care facilities; 2.76% in TTMFs; and 8.33% in other health facilities.

The remaining 0.90% will be allocated for those health facilities with future needs on COVID-19 Response HRH Augmentation.

Section 4(k). Provision of compensation to public and private health workers who have contracted COVID-19 in the line of duty.

Section 4(d). Deliver an uninterrupted immunization program against vaccine-preventable diseases especially on children amidst the COVID-19 pandemic, including vaccine for COVID-19

Such as (1) bacille Calmette-Guerin, is a vaccine for tuberculosis (TB) disease, (2) hepatitis B, (3) Pentavalent vaccine which protects against five major diseases: diphtheria, tetanus, pertussis (whooping cough), hepatitis B and Haemophilus influenzae type b (Hib), (4) inactivated polio vaccine (IPV), (5) MMR Vaccine (Measles, Mumps, and Rubella), (6) PCV13 (Pneumococcal Conjugate), (7) Tetanus and Diphtheria (TD), and (8) human papillomavirus (HPV). As of 30 October 2020, the overall coverage for Measles and Rubella (MR) immunization is at 28.1% (1,293,677 infants and children 9-59 months old were vaccinated), the overall coverage for dOPV immunization in Luzon regions is at 16.7% (357,224 infants and children 0-59 months old were vaccinated), and the MR Supplemental Immunization Activity coverage (for infants and children 9-59 months old) per regions are as follows: 19.4% (30,223) for CAR; 31.5% (136,491) for Ilocos; 22.1% (68,399) for Cagayan Valley; 9.2% (29,167) for Mimaropa; 7.4% (46,162) for Bicol; 39.2% (140,981) for Zamboanga Peninsula; 44.2% (203,269) for Northern Mindanao; 41.5% (196,969) for Davao region; 37.8% (173,935) for SCCKSARGEN; 48.6% (127,570) for CARAGA; and, 15.1% (76,511) for BARMM.
Section 4(a). Ensuring the availability of credit to the productive sectors of the economy especially in the context of timely measures such as, but not limited to, lowering the effective lending rates of interest and reserve requirements of lending institutions xxx.

Section 4(b). Directing the Philippine Guarantee Corporation (Phil Guarantee) to issue an expanded government guarantee program for non-essential businesses, to ease current rules and regulations and give preference to critically impacted businesses, MSMEs, cooperatives and activities that support DOH initiatives towards ensuring an adequate and responsive supply of health care services, and to guarantee the loan portfolio of partner financial institutions of eligible MSME and cooperatives loans.

Section 4(pp). Directing all banks, quasi-banks, financing companies, xxx to implement a one-time sixty (60)-day grace period to be granted for the payment of all existing, current and outstanding loans falling due, or any part thereof, on or before December 31, 2020 xxx.

Section 4(uu). Expediting the processing of applications and issuances by providing enhanced access to financial institutions and the provision of financial support to individuals and small businesses impacted by the COVID-19 pandemic.

Section 4(vv). Providing the DOH, the Department of Trade and Industry, the Department of Labor and Employment, the Department of Social Welfare and Development, the Department of Environment and Natural Resources, the Department of Agriculture, the Department of Education, and any other government agency or body as may be necessary to coordinate and implement the provisions of this Act.

Section 4(ww). Providing for the establishment of a COVID-19 Response and Recovery Task Force to be headed by the President and composed of representatives from the various government agencies, the private sector, and civil society organizations.

Section 4(x). Providing for the extension of the tax amnesty program to cover all taxes owing and payable as of the date of the enactment of this Act.

Section 4(yy). Providing for the extension of the tax amnesty program to cover all taxes owing and payable as of the date of the enactment of this Act.

Section 5. Exemption from Tax of Retirement Benefits. - Retirement benefits received by officials and employees of private firms, whether individual or corporate, from 05 June 2020 until 31 December 2020 shall be exempt from gross income and shall be exempt from taxation: provided, that any reemployment of such official or employee in the same firm, within the succeeding 12-month period, shall be considered as proof of non-retirement and shall subject the benefits received to appropriate taxes. xxx

Section 18. Effectivity. - Except as otherwise specifically provided herein, this Act shall be in full force and effect until the next adjournment of the Eighteenth Congress on 19 December 2020. This Act shall take effect immediately upon its publication in a newspaper of general circulation or in the Official Gazette: provided, that Section 4(zz). Exemption of personal computers, laptops, tablets, or similar equipment appropriate for use in schools, donated for distribution to public schools regardless of level, including SUCs and vocational institutions under TESDA, from import duties and taxes, including donor’s tax. xxx.


Under the 1997 Tax Code, Section 112.

RR No. 27-2020 dated 06 October 2020.


Entitled “Further Extension of Validity of PPA Approvals/Permits During the Enhanced Community Quarantine (ECQ), Modified ECQ, and General CQ (GCQ) Due to COVID-19 Pandemic.”
Section 4(t). Any unutilized or unreleased balance in the Municipal Development Fund created under Presidential Decree No. 1914 including investments and undrawn portions of all loans shall be considered to have their purpose abandoned. All such unspent, unutilized, unreleased, or undrawn money or funds shall be utilized and are hereby automatically appropriated for LGU loans and borrowings from the GFIs, including the provision of loan interest rate subsidy until 2022, and such measures to address the COVID-19 situation and accomplish the declared national policy herein: xxx provided, finally, that the Ten Billion Peso proceeds of the MDFO investments in government securities are hereby automatically appropriated for such measures to address the COVID-19 situation and accomplish the declared national policy herein.

Section 4(rr). Notwithstanding any law to the contrary, to reprogram, reallocate, and realign from savings on other items in the FY 2020 GAA in the Executive Department, as may be necessary and beneficial to fund measures that address and respond to the COVID-19 pandemic, including social amelioration for affected communities and the recovery of areas, sectors and industries severely affected. All amounts so reprogrammed, reallocated or realigned shall be deemed automatically appropriated for such measures to address the COVID-19 situation within the period specified under Section 18 hereof: PROVIDED, That such reprogram, reallocation and realignment shall be limited to the sources of funding enumerated under Section 11 of this Act.

Section 4(q). Notwithstanding any law to the contrary, the local chief executives of all LGUs are hereby authorized to realign their respective local funds including, but not limited to, their development fund, Gender and Development Fund, Sangguniang Kabataan Fund, Special Education Fund (SEF), and other local funds, including unutilized or unreleased subsidies and transfers in order to address the COVID-19 pandemic. xxx LBC No. 128 (s. 2020) provides that the LGSF shall be exclusively used to support the following COVID-19 PIA/Ps of LGUs: food assistance and other relief goods for affected households; procurement of hospital equipment and supplies; expenses for the construction/repair/lease/rental of additional space/building to accommodate COVID-19 patients and persons under monitoring/investigation; procurement of medicines and vitamins; food, transportation (includes fuel), and accommodation expenses of medical personnel and other LGU personnel directly involved in the implementation of COVID-19 related PIA/Ps; procurement of PPEs; procurement of equipment, reagents and kits for COVID-19 testing; procurement of disinfectants, sprayers, disinfection tents and other disinfecting supplies and misting equipment; expenses for the purchase/rental of tents/spaces for temporary shelters of the homeless; expenses for the operation of stand-alone/mobile testing laboratory; expenses for training of personnel in the conduct of COVID-19 testing and other related trainings; and other necessary COVID-19-related PIA/Ps and expenses.