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SENATE

S. Ct. Res. No. 4

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Introduced by
**Senators Win T. Gatchalian, Francis "Chiz" G. Escudero,
JV Ejercito, Bam Aquino, Francis "Kiko" N. Pangilinan,
Jinggoy Ejercito Estrada, Erwin T. Tulfo, Loren Legarda, Robinhood Padilla,
Juan Miguel "Migz" F. Zubiri, Vicente C. Sotto III, Panfilo M. Lacson,
Risa Hontiveros, Rodante D. Marcoleta, Ronald "Bato" Dela Rosa,
Christopher Lawrence "Bong" T. Go, Alan Peter "Compañero" S. Cayetano,
Raffy T. Tulfo, Manuel "Lito" M. Lapid, Joel Villanueva, Camille A. Villar,
Mark A. Villar, Pia S. Cayetano, and Imee R. Marcos**

**CONCURRENT RESOLUTION
STRENGTHENING THE NATIONAL BUDGET PROCESS BY ADOPTING AND
ENFORCING TRANSPARENCY AND ACCOUNTABILITY MEASURES TO
ENSURE PUBLIC ACCESS TO INFORMATION AND ALLOW PUBLIC
PARTICIPATION IN THE DELIBERATIONS OF THE 2026 GENERAL
APPROPRIATIONS ACT**

1 **WHEREAS**, under Section 24, Article VI of the 1987 Constitution, the
2 power of the purse is vested in Congress, as "[a]ll appropriation, revenue or
3 tariff bills, bills authorizing increase of the public debt, bills of local
4 application, and private bills shall originate exclusively in the House of
5 Representatives, but the Senate may propose or concur with amendments",
6 thereby affirming the legislature's primary role in determining how public
7 funds are raised, allocated, and expended;

8
9 **WHEREAS**, Section 28, Article II of the 1987 Constitution declares that
10 "the State adopts and implements a policy of full public disclosure of all its
11 transactions involving public interest". In addition, Section 7, Article III of the
12 1987 Constitution provides that "[t]he right of the people to information on
13 matters of public concern shall be recognized. Access to official records, and
14 to documents, and papers pertaining to official acts, transactions, or
15 decisions, as well as to government research data used as basis for policy
16 development, shall be afforded the citizen, subject to such limitations as may
17 be provided by law";

18
19 **WHEREAS**, Executive Order No. 292 or the "Administrative Code of
20 1987" states that "[i]t is hereby declared the policy of the State to formulate
21 and implement a National Budget that is an instrument of national

1 development, reflective of national objectives, strategies and plans. The
2 budget shall be supportive of and consistent with the socio-economic
3 development plan and shall be oriented towards the achievement of explicit
4 objectives and expected results, to ensure that funds are utilized and
5 operations are conducted effectively, economically and efficiently”¹;

6
7 **WHEREAS**, the Department of Budget and Management (DBM)
8 reported that the overall National Expenditure Program will hit a record
9 P6.793 trillion, up by 7.38% from the P6.326-trillion national budget signed
10 in 2025. For Fiscal Year (FY) 2026, agency budget proposals as submitted to
11 the DBM during the budget call have surged to P11 trillion, up from the P9.2
12 trillion in funding requests made for the FY 2025 budget;²

13
14 **WHEREAS**, in the current budgetary process, documents relating to
15 the national budget such as: (1) Budget Preparation (BP) 201 forms prepared
16 by government agencies; (2) Committee on Appropriations Report on the
17 General Appropriations Act (GAA); (3) General Appropriations Bill (GAB) from
18 the House of Representatives; (4) transcripts of budget briefings, public
19 hearings, and technical working group meetings; (5) Committee on Finance
20 Report on the GAA; (6) journal records of plenary deliberations; and (7)
21 Bicameral Conference Committee Report and Joint Explanation of the
22 Disagreeing Votes of the Senate and House version are not digitally accessible
23 by the public on the websites of both the Senate and the House of
24 Representatives;

25
26 **WHEREAS**, since these budget documents are not uploaded to the
27 websites and are not easily accessible, the public cannot analyze the national
28 budget, thereby limiting their participation in the budget process;

29
30 **WHEREAS**, the only budget documents made available online are the
31 National Expenditure Program and the GAA;

32
33 **WHEREAS**, technological innovations now allow for centralized,
34 accessible, and searchable platforms for budget data that are responsive to
35 the principles of open government and digital governance — thus enabling an
36 informed public to push for accountability on the use of public funds;

37
38 **WHEREAS**, in his 2025 State of the Nation Address (SONA), President
39 Ferdinand R. Marcos Jr. named flood control projects as “*palpak at gumuho,*
40 *at ‘yung iba guni-guni lang’*” citing “[m]ga kickback, mga initiative, errata, SOP,
41 for the boys.” To quote the President: “*Kaya sa mga nakikipagsabwatan upang*

¹ Chapter 2, Sec. 3.

² Inosante, A., <https://www.bworldonline.com/top-stories/2025/05/20/673550/agencies-budget-proposals-reach-p11-trillion-for-2026/?amp>, last accessed July 31, 2025.

1 *kunin ang pondo ng bayan at nakawin ang kinabukasan ng ating mga*
2 *mamamayan, mahiya naman kayo sa inyong kapwa Pilipino!”;*
3

4 **WHEREAS**, President Marcos Jr. further stated that he “*will return any*
5 *proposed General Appropriations Bill that is not fully aligned with the National*
6 *Expenditure Program*” and he is “*willing to do this even if we end up with a*
7 *reenacted budget*” for FY 2026. The President sent a strong message: “*Hindi*
8 *ko aaprubahan ang kahit anong budget na hindi alinsunod sa plano ng*
9 *gobyerno para sa sambayanang Pilipino”;*
10

11 **WHEREAS**, there is an increasing call for transparent budget
12 deliberations on the part of the Congress³ and the public.⁴ The House of
13 Representatives will take the lead in reshaping how government funds are
14 spent and safeguarded and that public watchdogs will be part of all stages of
15 budget deliberation, from committee hearings to final plenary debates.⁵ On
16 the other hand, the Senate reiterated its commitment to transparency in the
17 national budget process, as it is open to proposals seeking greater public
18 access to bicameral conference committee deliberations⁶;
19

20 **WHEREAS**, several lawmakers in both chambers have filed resolutions⁷
21 seeking to open the bicameral conference committee deliberations to the
22 public, in a bid to ensure transparency in the budget process;
23

24 **WHEREAS**, the Congress has a constitutional duty not only to
25 deliberate and approve the national budget but also to lead in advancing fiscal
26 transparency and ensuring that citizens are empowered to monitor how public
27 funds are planned, allocated, and spent;
28

29 **RESOLVED BY THE SENATE, THE HOUSE OF REPRESENTATIVES**
30 **CONCURRING**, to strengthen the national budget process by adopting and
31 enforcing transparency and accountability measures to ensure public access

³ Paunan, J., <https://pia.gov.ph/lawmaker-pushes-for-budget-transparency-after-marcos-veto-threat/>, last accessed August 3, 2025.

⁴ Cabalza, D., <https://newsinfo.inquirer.net/2077328/open-bicam-gains-more-civil-society-support>, last accessed August 3, 2025.

⁵ Pacpaco, R., <https://congress.gov.ph/media/press-releases/view/?content=9419&title=Speaker+Romualdez+unveils+landmark+budget+reform+s%3A+Opens+bicam%2C+launches+infrastructure+review>, last accessed August 3, 2025.

⁶ Bacelonia, W., <https://www.pna.gov.ph/index.php/articles/1253173>, last accessed August 3, 2025.

⁷ Senate Joint Resolution No. 1 filed by Sens. Vicente C. Sotto III, Risa Hontiveros, Panfilo M. Lacson, Loren Legarda, Juan Miguel “Migz” F. Zubiri, Francis “Kiko” N. Pangilinan, and Bam Aquino on July 29, 2025; House Joint Resolution No. 2 filed by Reps. Cielo Krisel B. Lagman, Leila Norma Eulalia Josefa “Leila” M. De Lima, Jose Manuel Tadeo “Chel” I. Diokno, Percival V. Cendaña, Dadah Kiram Ismula, and Arlene “Kaka” J. Bag-ao on July 29, 2025; and House Resolution No. 94 filed by Reps. Ferdinand Martin G. Romualdez, Yedda Marie K. Romualdez, Andrew Julian K. Romualdez, and Jude A. Acidre on July 30, 2025.

1 to information and allow public participation in the deliberations of the 2026
2 General Appropriations Act, such that:

- 3 1. The following documents, including all annexes and attachments, as
4 may be applicable, shall be uploaded to both the websites of the Senate
5 and the House of Representatives:
6 a. BP 201 forms prepared by government agencies;
7 b. GAB passed on third reading by the House of Representatives and
8 transmitted to the Senate; and
9 c. Bicameral Conference Committee Report and Joint Explanation of
10 the Disagreeing Votes of the Senate and House version.
11
12 2. The following documents, including all annexes and attachments, as
13 may be applicable, shall be uploaded to the website of the House of
14 Representatives:
15 a. Transcripts of House budget briefings, public hearings, and
16 technical working group meetings;
17 b. Committee on Appropriations Report on the GAA; and
18 c. Journal records of House plenary deliberations.
19
20 3. The following documents, including all annexes and attachments, as
21 may be applicable, shall be uploaded to the website of the Senate:
22 a. Transcripts of Senate budget briefings, public hearings, and
23 technical working group meetings;
24 b. Committee on Finance Report on the GAA;
25 c. Journal records of Senate plenary deliberations; and
26 d. GAB passed on third reading by the Senate.
27
28 4. These documents shall be in formats that are timely, comprehensive,
29 and machine-readable.
30
31 5. The public shall be given a platform on the websites of both Senate and
32 House of Representatives to communicate their analyses, suggestions,
33 and feedback on the national budget.

Adopted,


WIN T. GATCHALIAN


FRANCIS "CHIZ" G. ESCUDERO

JV EJERCITO

BAM AQUINO

FRANCIS "KIKO" N. PANGILINAN

JINGGOY EJERCITO ESTRADA

ERWIN T. TULFO

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ALAN PETER "COMPAÑERO" S. CAYETANO

RAFFY T. TULFO

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