

TWENTIETH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )

26 FEB 11 P 4 :03

SENATE  
P. S. RES. NO. 299

RECEIVED BY: 

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Introduced by **Senator Win Gatchalian**

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**RESOLUTION**  
**DIRECTING THE APPROPRIATE SENATE COMMITTEE TO CONDUCT AN**  
**INQUIRY, IN AID OF LEGISLATION, ON THE PLANS AND PROGRAMS OF**  
**DIFFERENT NATIONAL GOVERNMENT AGENCIES ON THE**  
**IMPLEMENTATION OF REPUBLIC ACT NO. 12314 OTHERWISE KNOWN AS**  
**THE GENERAL APPROPRIATIONS ACT OF 2026**

1       **WHEREAS**, on January 5, 2026, President Ferdinand Marcos, Jr. signed into  
2 law Republic Act No. 12314 or the General Appropriations Act ("GAA") of 2026  
3 allocating Six Trillion Seven Hundred Ninety Three Billion Pesos  
4 (PhP6,793,000,000,000) for the government's operation for the fiscal year 2026;

5       **WHEREAS**, the 2026 GAA unequivocally reflects the government's  
6 commitment to create a more people-centered budget, highlighting services that have  
7 the most profound impact on the daily lives of Filipinos – the advancement of quality  
8 education, the provision of adequate and accessible healthcare, the promotion of long-  
9 term food security, among others;

10       **WHEREAS**, in order to ensure that these priorities are advanced alongside with  
11 the safeguarding of the integrity of the budget, the 2026 GAA instituted reforms  
12 centered on a more transparent, fiscally disciplined, and accountable use of public  
13 funds;

14       **WHEREAS**, in keeping with the goal of transparency and accountability,  
15 Section 111 of the General Provisions under the 2026 GAA mandates the creation of  
16 an online infrastructure transparency dashboard by all agencies indicating, among  
17 others, project details and supporting documents, source of funding, mode of  
18 procurement, proof of coordination with the Local Government Units where the project

1 will be implemented, and quarterly updates, including geo-tagged photos, of on-going  
2 projects;

3 **WHEREAS**, in line with the objective of strengthening public oversight, Section  
4 108 of the General Provisions under the 2026 GAA mandates government agencies to  
5 support the Citizen's Participatory Audit Program of the Commission on Audit;

6 **WHEREAS**, in order to remove the culture of political patronage, Section 19 of  
7 the General Provisions under the 2026 GAA introduced a prohibition on political  
8 involvement in the distribution of cash and other forms of financial assistance for  
9 government programs;

10 **WHEREAS**, it must be noted that no less than the Article VI, Section 29 of the  
11 1987 Philippine Constitution vested on the Congress the so called *power of the purse*.  
12 Thus, it mandated that "[n]o money shall be paid out of the Treasury except in  
13 pursuance of an appropriation made by law". But the power of the purse will be put  
14 to naught if it will not carry with it the power, if not the responsibility, to ensure that  
15 public spending conforms to the letter of the appropriation law;

16 **WHEREAS**, given the increasing amount of public spending requirements as  
17 well as the high-level of public debt, there is a need to determine whether government  
18 disbursement is in conformity with the provisions of the 2026 GAA and that the  
19 amounts appropriated therein are fully utilized, in order to ensure that the goals and  
20 aspirations of the 2026 GAA are met and in furtherance of the overarching mandate  
21 on transparency and accountability;

22 **NOW, THEREFORE BE IT RESOLVED BY THE SENATE OF THE**  
23 **PHILIPPINES**, to direct appropriate Senate Committee to conduct an inquiry, in aid  
24 of legislation, on the plans and programs of different national government agencies  
25 on the implementation of Republic Act No. 12314 otherwise known as the General  
26 Appropriations Act of 2026.

*Adopted,*

  
**WIN GATCHALIAN**