



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
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MEMORANDUM CIRCULAR NO. 017.2020

06 NOV 2020

TO : All BLGF Central and Regional Directors; All Provincial, City and Municipal Treasurers; and Others Concerned

SUBJECT : Implementing Guidelines of Certain Provisions of Republic Act (RA) No. 11494, or the "Bayanihan to Recover as One Act", Concerning Local Finance and Treasury Operations of Local Government Units (LGUs)

In accordance with RA No. 11494 and pursuant to the Memorandum from Executive Secretary Salvador C. Medialdea dated 23 October 2020, entitled "*Implementation of Temporary Emergency Response and Recovery Measures under Republic Act (RA) No. 11494, Otherwise Known as the Bayanihan to Recover As One Act*", copy hereto attached, the following Implementing Rules and Regulations (IRR) of RA No. 11494, relative to Covid-19 response and recovery interventions concerning local finance and treasury operations are hereby disseminated for the guidance and compliance of all concerned:

1. Sec. 4 (q): Debt Service Ceiling and Loan Ceiling Cap of LGUs

Provision of RA No. 11494

xxx... The LGUs may also increase their respective personnel services cap by up to ten percent (10%) for first (1st) to third (3rd) class municipalities and up to five percent (5%) for the fourth (4th) to sixth (6th) class municipalities, and cities, and provinces: *Provided, That the same shall be used for the hiring of additional health workers, the generation of temporary jobs for marginalized and hard-hit sectors as well as for other emergency employment programs undertaken by the LGU in response to the COVID-19 pandemic: Provided, further, That the allowable debt service ceiling of LGUs is increased to thirty percent (30%) of their annual regular income including their share in the national taxes: Provided, finally, That the LGUs shall be exempt from the loan ceiling cap imposed by the Department of Finance (DOF).* xxx...

IRR Per Memorandum from the Executive Secretary

9.3 Realignment of LGU funds - xxx...

9.3.1. The allowable debt service ceiling of the LGUs is increased to thirty percent (30%) of their annual regular income including their share in the national taxes, where regular income refers to the estimates of regular income for the budget year, as determined by the local finance committee, and that the said ceiling shall apply only to existing loan amortizations that may be paid by the LGUs until 19 December 2020, subject to modification by the concerned LGU and lending institution of the approved amortization schedule:

9.3.2. The LGUs shall be exempt from the loan ceiling cap imposed by the DOF. For new LGU loan applications during the said period, the requirements under DOF Department Order No. 054.2016 and BSP Circular No. 926, s. 2016, shall still apply.

2. **Sec. 4 (tt):** Moving of Deadlines for Payment of Local Taxes, Fees, and Charges

<i>Provision of RA No. 11494</i>
<i>Moving of statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees, and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under CQ.</i>
<i>IRR Per Memorandum from the Executive Secretary</i>
<p>9.2 Deferment of deadlines for payment of local taxes, fees and charges – The deadlines for the payment of all local taxes, fees and charges duly authorized and imposed by LGUs within their respective territorial jurisdictions as of 14 September 2020 shall be extended until 19 December 2020.</p> <p>9.2.1 The counting of the period within which to pay local taxes, fees, and charges shall likewise be suspended during the said period. In the event that an LGU had already extended the deadlines prior to the effectivity of the Act, such deadlines shall be deemed modified with the period set forth herein. Any further extension thereof shall be subsequently authorized by the LGU concerned in accordance with the provisions of the Local Government Code (LGC).</p> <p>9.2.2 As a result of the moving of deadlines of payment and the suspension of the counting of the period within which to pay local taxes, fees, and charges, no interest, surcharge or any form of penalty shall be applied on any local tax, fee or charge accruing on or due and demandable during the period provided above.</p> <p>9.2.3 All local tax delinquencies prior to the effectivity of the Act shall remain, and shall be due and demandable following the expiration of the deadline set in this Section. The applicable interests, penalties, and surcharges shall begin to run again and shall be due and demandable after the lapse of the effectivity of the Act.</p> <p>9.2.4 The LGUs are encouraged to provide appropriate benefits to taxpayers and business establishments, particularly those extending assistance and providing essential services for COVID-19 response, in accordance with the LGC and other applicable laws and policies.</p> <p>9.2.5 The DOF, through the Bureau of Local Government Finance (BLGF), shall provide the necessary technical assistance and shall promulgate supplementary rules and guidelines for the purpose.</p>
<i>Additional Reference/Remarks</i>
Department Circular No. 003.2020 dated 23 October 2020 was issued by Secretary Carlos G. Dominguez, and disseminated under BLGF Memorandum Circular No. 16.2020 dated 30 October 2020.

3. **Sec. 4 (jjj):** Use of Special Education Fund (SEF)

<i>Provision of RA No. 11494</i>
<i>Notwithstanding the provisions of Section 272 of Republic Act No. 7160 or the "Local Government Code of 1991", a portion of the SEF may be used for the support of alternative learning modalities, digital education, digital infrastructure, and continuity plans, such as the purchase of equipment, materials, and supplies related thereto, printing and delivery of self-learning modules, provision of safe schools infrastructure, equipment and facilities such as handwashing stations, soap, alcohol, sanitizers, and other disinfecting solutions, as well as medical health supplies deemed appropriate by public health officials such as thermometers, face masks, and face shields, subject to existing accounting and auditing rules;</i>

<i>IRR Per Memorandum from the Executive Secretary</i>
<p>9.4 Utilization of Special Education Fund - xxx...</p> <p>9.4.1 All local treasurers shall submit their quarterly and annual financial reports through the electronic Statement of Receipts and Expenditures (eSRE) System of the DOF-BLGF.</p>

4. Sec. 4 (kkk): Extension of the Term of Standby Loans of LGUs

<i>Provision of RA No. 11494</i>
<i>Extension of the term of standby loans entered into by LGUs;</i>
<i>IRR Per Memorandum from the Executive Secretary</i>
<p>9.7 Extension of term of the LGU standby – Extension of term of standby loans of LGUs, shall include loans pre-approved by the duly recognized lending institution(s), to cover ongoing negotiations or processed applications prior to the effectivity of the Act, but will be implemented or disbursed during the period covered by the Act.</p>

5. Sec. 4 (III): Use of Unexpended Trust Fund Balances

<i>Provision of RA No. 11494</i>
<i>Utilization of unexpended cash balances of public funds held in trust by LGUs, for purposes that have been completed or abandoned and allow the transfer of these funds to the general fund of the LGUs concerned to be made available for appropriation to support local government programs and projects in response to the COVID-19 pandemic.</i>
<i>IRR Per Memorandum from the Executive Secretary</i>
<p>9.5 Utilization of unexpended cash balances of public funds held in trust by the LGUs – The tax or a portion thereof paid under protest, pursuant to Section 252 of the LGC, shall continue to be held in trust by the treasurer concerned, until resolution thereof.</p> <p>9.5.1 All provinces, cities, and municipalities, through the local treasurers, shall submit their financial report on quarterly and annual bases through the eSRE system of the DOF-BLGF.</p>

6. Sec 4 (mmm): LGU Permits, Licenses, Clearances and Registration Requirement

<i>Provision of RA No. 11494</i>
<i>“Directing the DPWH and other government agencies to expedite the implementation of infrastructure programs and projects to generate local employment and stimulate the local economy: Provided, That infrastructure flagship projects identified by the National Economic and Development Authority (NEDA) shall be fast-tracked to pump prime the economy and help promote national economic recovery: Provided, further, That all permits and licenses including local government permits, licenses, clearances and registration requirement for infrastructure flagship projects shall be deemed waived for a period of one (1) year from the effectivity of this Act: Provided, furthermore, That permit requirements relating to environmental laws, health and occupational safety shall continue to be applicable and subject to a processing time of seven (7) working days: Provided, finally, That all laws requiring the permits waived under this provision shall be deemed amended during this one (1)-year period of fast-track development;”</i>

IRR Per Memorandum from the Executive Secretary

9.6 Regulatory relief by the LGUs in infrastructure programs and projects – In expediting the implementation of infrastructure programs and projects under the DPWH and other government agencies, regulatory relief shall be granted through the following: xxx...

9.6.1 All permits, licenses, clearances and registration requirements of LGUs, and applications for such, for infrastructure flagship projects identified by the National Economic and Development Authority (NEDA) shall be deemed waived for a period of one (1) year from the effectivity of RA No. 11494

9.6.2 For this purpose, all local treasurers shall not assess and collect the fees and charges for such permits, licenses, clearances and registration requirements issued by the LGU concerned for NEDA-identified infrastructure flagship projects only.

9.6.3 All fees and charges in connection with waived LGU requirements of NEDA-identified infrastructure flagship projects shall be deemed waived.

All concerned are likewise advised to be guided by the supplementary guidelines and issuances from concerned oversight agencies pertinent to the foregoing provisions of RA No. 11494, in view of the directives under Section 14 and Annex A of the IRR, as contained in the abovementioned Memorandum from the Executive Secretary.

All BLGF Central and Regional Directors are hereby directed to widely and immediately disseminate this Memorandum Circular within their respective jurisdictions.



NIÑO RAYMOND B. ALVINA
Executive Director

**Office of the President
of the Philippines
Malacañang**

MEMORANDUM FROM THE EXECUTIVE SECRETARY

TO : HEADS OF DEPARTMENTS, AGENCIES, OFFICES, AND INSTRUMENTALITIES OF THE GOVERNMENT, GOVERNMENT-OWNED OR -CONTROLLED CORPORATIONS (GOCCs), GOVERNMENT FINANCIAL INSTITUTIONS (GFIs), AND LOCAL GOVERNMENT UNITS (LGUs)

SUBJECT : IMPLEMENTATION OF TEMPORARY EMERGENCY RESPONSE AND RECOVERY MEASURES UNDER REPUBLIC ACT (RA) NO. 11494, OTHERWISE KNOWN AS THE BAYANIHAN TO RECOVER AS ONE ACT

DATE : OCT 23 2020

In view of the enactment of RA No. 11494 on 11 September 2020,¹ which granted the President powers and authorities necessary to carry out urgent measures to meet the COVID-19 national health emergency, the government again has greater means to supplement, expand, improve, and intensify existing COVID-19 responses and recovery measures, and to further mitigate the social, economic, and financial impact of COVID-19 on all Filipinos.

RA No. 11494 grants government agencies a wide array of measures not only to continue and enhance its efforts against COVID-19, but also in support of measures to accelerate recovery and bolster the resiliency of our economy. Thus, the whole of government must continue to work together towards the following objectives: reduce the adverse impact of COVID-19; provide socio-economic relief; sustain efforts to test, trace, isolate, and treat COVID-19 cases to mitigate the transmission of COVID-19 and prevent further loss of lives; enhance the capacity of our health care system; mitigate the economic cost and losses stemming from COVID-19; restore public trust and confidence on social and economic institutions; accelerate the recovery and bolster resilience of our economy; accommodate alternative modes of transportation to address health, environment, and traffic concerns; promote and protect the collective interest of Filipinos; optimize the use of science, technology, and all innovation in response measures; incorporate the use of scientific research and technological expertise in the policy-making process; and enhance the financial stability of the country to support government programs in combatting COVID-19.

As such, President Rodrigo Roa Duterte hereby authorizes the following officials to do the following acts:

¹ Published on 15 September 2020 in Manila Bulletin and uploaded on the Official Gazette website on 14 September 2020.

- A. The **Secretary of the Department of Health (DOH)**, to implement the following:
1. Following World Health Organization guidelines or the United States Centers for Disease Control and Prevention and best practices, adopt and implement measures to prevent or suppress further transmission and spread of COVID-19 through effective education, detection, protection, and treatment. He may consult the Presidential Communications Operations Office, the Department of the Interior and Local Government (DILG), the Department of Information and Communications Technology (DICT), the National Privacy Commission (NPC), and other government agencies and stakeholders as he deems fit to craft the details of or implement the measures;
 2. In coordination with the DILG Secretary, identify areas as epicenters of COVID-19 infection and other areas where higher possibility of transmission of COVID-19 may occur or have occurred, and ensure that the percentage of population that will undergo COVID-19 testing will be in accordance with the WHO standards and global benchmark;
 3. Through the Inter-Agency Task Force on the Management of Emerging Infectious Diseases (IATF-EID), and in coordination with the DILG Secretary, adopt a COVID-19 disease surveillance protocol that shall define minimum health standards for workplaces and business activities which shall include COVID-19 testing and the establishment of a contact tracing system;
 4. Implement an expedited and streamlined registration process of viral testing kits that diagnose Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2), such as polymerase chain reaction, nucleic acid, antigen, and other COVID-19 testing kits recommended by the Health Technology Assessment Council (HTAC), and facilitate prompt testing by public and designated private institutions of suspected and probable COVID-19 cases and other eligible persons or at-risk individuals as may be identified by the DOH, and the compulsory and immediate isolation and treatment of confirmed, suspected, and probable patients;
 5. Through the IATF-EID, and in cooperation with the DILG, the Department of Labor and Employment (DOLE), the Department of Trade and Industry (DTI), and the Bureau of Immigration (BI), adopt a protocol on the conduct of viral testing and other COVID-19 testing kits recommended by the HTAC and ensure the following:
 - (i) Adequate number of COVID-19 testing centers that provide available, affordable, and accessible testing to the public, subject to reimbursement by the Philippine Health Insurance Corporation (PhilHealth) under existing guidelines; and
 - (ii) Hiring of skilled medical technologists, molecular biologists, epidemiologists, and other skilled laboratory technicians to conduct COVID-19 testing to achieve an ideal personnel-to-laboratory ratio;

6. Ensure that the procurement and distribution of supplies for viral testing and other COVID-19 testing kits shall be based on, among others, the current levels and projections of the following:
 - (i) Number of patients and health workers with severe or critical symptoms and history of travel or exposure; and
 - (ii) Number of patients and health workers with mild symptoms, relevant history of travel or exposure, and considered vulnerable and workers returning to work;
7. Ensure the delivery of uninterrupted immunization program against vaccine-preventable diseases especially on children including vaccine for COVID-19;
8. Adopt a uniform and consistent reporting standard in a language understandable by the general public;
9. In coordination with the Secretary of the Department of Budget and Management (DBM), provide a "COVID-19 special risk allowance," to all public and private health workers directly catering to or in contact with COVID-19 patients for every month that they are serving during the state of national emergency as declared by the President, which COVID-19 special risk allowance shall be exempt from income tax and is in addition to the hazard pay granted under the Magna Carta of Public Health Workers or RA No. 7305;
10. Formulate and implement guidelines to ensure the mandatory COVID-19 testing of public and private health workers every fifteen (15) days to ensure their protection;
11. Ensure the assumption of all medical expenses of public and private health workers in case of exposure to COVID-19 or any work-related injury or disease for the duration of the state of national emergency, with the assistance of the PhilHealth, the DBM, and the DOLE;
12. Formulate and implement guidelines to provide compensation to public and private health workers who have contracted COVID-19 in the line of duty, in accordance with the provisions of RA No. 11494, and in coordination with the DBM for budget related concerns in the implementation hereof;
13. In coordination with the relevant agencies such as the DBM, the DOLE, the Department of Tourism (DOT), the Government Service Insurance System (GSIS), and the Social Security System (SSS), formulate and implement guidelines to provide life insurance, accommodation, transportation, and meals to all public and private health workers during the state of national emergency, regardless of the community quarantine (CQ) status;
14. Provide personal protective equipment (PPE) including but not limited to, protective suits, facemasks, shoe covers, face shields, and goggles to public and private COVID-19 referral hospitals, both national and local, barangays and other indigent persons that need protection from the spread of COVID-19;

15. In allocating and distributing goods, supplies, and other resources procured, he shall prioritize the following:
 - (i) Public health facilities in the regions, provinces, or cities, that are designated as COVID-19 referral hospitals, such as but not limited to the Philippine General Hospital (PGH), Lung Center of the Philippines, and Dr. Jose N. Rodriguez Memorial Hospital;
 - (ii) Private hospitals which have existing capacities to provide support care and treatment to COVID-19 patients; and
 - (iii) Public and private laboratories that have existing capacities to test suspected COVID-19 patients;
16. Engage 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, and promulgate implementing guidelines. For this purpose, he may coordinate with the DBM;
17. Promulgate implementing guidelines on the enforcement of bed capacity allocation of government and private hospitals dedicated for COVID-19 response pursuant to Section 4 (xxx) of RA No. 11494;
18. Issue procedures and guidelines on the establishment of private isolation and quarantine facilities created for the employees of private enterprises who are infected with COVID-19 which comply with the DOH and the WHO public health and safety standards;
19. In consultation with the NPC, the DICT, and the DILG, immediately create and adopt a national online electronic application system accessible to everyone in every LGU to provide contact tracing capacity, scheduled transport capability, and information necessary to enable the government to do effective contract tracing of all individuals in each locality;
20. In coordination with the Department of Public Works and Highways (DPWH) and the DILG, facilitate the construction of temporary medical isolation and quarantine facilities, field hospitals, dormitories, and expansion of capacities of public hospitals;
21. Establish and jointly develop with the Philippine Red Cross (PRC) a COVID-19 National Referral System to act as a nationwide directory to facilitate efficient provision of health services and facilities that include hospitals, clinics, quarantine centers, blood banks, and ambulance systems; and
22. Notwithstanding any law to the contrary, to waive the requirement of Phase IV trial for COVID-19 medication and vaccine stipulated in the Universal Healthcare Law to expedite its procurement and distribution taking into consideration the minimum standards for the distribution of the said medication and vaccine which shall be determined by the Food and Drug Administration (FDA) and the HTAC, as may be applicable.

B. **The Secretary of the Department of Social Welfare and Development (DSWD)**, to implement the following:

1. Formulate and implement guidelines to provide an emergency subsidy in the amount of Five Thousand Pesos (PhP 5,000.00) to Eight Thousand Pesos (PhP 8,000.00) to affected low income households in areas under granular lockdowns and to households with recently returned Overseas Filipino Workers (OFWs) computed based on the prevailing regional minimum wage rates, taking into consideration the subsidy received from the current Conditional Cash Transfer Program and rice subsidy;
2. Formulate and implement guidelines to provide emergency subsidy to low income households who are qualified but were not granted such subsidy under Section 4 (c) of RA No. 11469;
3. Expedite the distribution of the Social Amelioration Program (SAP) and undertake measures to simplify the vetting and validation of beneficiaries and the liquidation thereof. He shall also prepare the definite and actual list of the beneficiaries of SAP to be submitted to Congress;
4. Formulate and implement an expanded and enhanced Pantawid Pamilyang Pilipino Program (4Ps), responsive to the need posed by the crisis, and provision of an assistance program, whether in cash or non-cash, whichever is more practicable, where he or the DOLE Secretary, when relevant, shall transfer cash, cash voucher, or goods through the LGUs or directly to households who have no income or savings to draw from, including households working in the informal economy and those who are not currently recipients of the current 4Ps, of an amount adequate to restore capacity to purchase basic food and other essential items during the duration of the quarantine. To carry out this subsection, he may approve the temporary emergency standards of eligibility and level of benefits, in coordination with the DOLE Secretary; and
5. Enter into a Memorandum of Agreement with LGUs for the transfer of funds to the said LGUs allowing the latter to facilitate the distribution of the Social Pension for Indigent Senior Citizens, Assistance to Individuals in Crisis Situation (AICS), and food and non-food items.

C. **The Secretary of the DBM**, to implement the following:

1. Along with the Bureau of the Treasury (BTr), release any adjusted or remaining shares of LGUs in national wealth and National Tax Allotment (NTA) pursuant to Section 286 of RA No. 7160 or the Local Government Code of 1991;
2. Release, subject to compliance with relevant laws, rules, and regulations, the appropriated amount of Three Billion Five Hundred Million Pesos (PhP 3,500,000,000.00), allocated as follows: One Billion Five Hundred Million Pesos (PhP 1,500,000,000.00) for the Local Government Support Fund to the LGUs as financial assistance in their local anti-COVID efforts and the amount of One Billion Pesos (PhP 1,000,000,000.00) each to the Land Bank of the

Philippines (LBP) and the Development Bank of the Philippines (DBP) to subsidize the payment of interest on new and existing loans secured by LGUs from GFIs;

3. Notwithstanding any law to the contrary, direct the discontinuance of appropriated programs, activities or projects (P/A/Ps) of any agency of the Executive Department, including GOCCs, in the FYs 2019 and 2020 General Appropriations Act (GAA), whether released or unreleased, the allotments for which remain unobligated, and utilize the savings generated therefrom to augment the allocation for any item needed to address the COVID-19 pandemic and may be revived at any time after the COVID-19 pandemic has ceased. The P/A/Ps that may be discontinued shall include discretionary foreign travel, representation, mass events, and those identified by government agencies prior to the effectivity of RA No. 11494. The following items in the budget shall be prioritized for augmentation:
 - (i) Operational budgets of government hospitals, temporary treatment, isolation, quarantine and monitoring facilities, primarily those identified for treatment of COVID-19, prevention and control of other infectious diseases, emergency preparedness and response, and Quick Response Fund;
 - (ii) Operational budget of the PGH;
 - (iii) The National Disaster Risk Reduction and Management Fund or Calamity Fund;
 - (iv) Programs of the DOLE, such as but not limited to: COVID-19 Adjustment Measures Program (CAMP), Tulong Panghanapbuhay sa Ating Disadvantaged/Displaced Workers (TUPAD), and the DOLE Abot-Kamay Ang Pagtulong (AKAP) for OFWs;
 - (v) Livelihood Seeding Program and Negosyo Serbisyo sa Barangay;
 - (vi) Rice Farmers Financial Assistance Program;
 - (vii) School-Based Feeding Program, digital education, digital infrastructure, support to alternative learning modalities, and printing and delivery of self-learning modules;
 - (viii) AICS, distribution of food and non-food items, livelihood assistance grants, and supplemental feeding program for daycare children;
 - (ix) Local Infrastructure Programs (LIP); and
 - (x) Allocations to LGUs;
4. Consider any unutilized or unreleased balance in special purpose funds (SPFs) of national government agencies, excluding GOCCs, as of the date of declaration of a state of national emergency, as having their purpose abandoned for the duration of the state of national emergency. All such

unspent, unutilized or unreleased money or funds sourced from said SPFs shall be utilized for such measures to address the COVID-19 situation as may be determined upon consultation with the IATF-EID, to accomplish the declared national policy under RA No. 11494;

5. Notwithstanding any law to the contrary, and in consultation with the IATF-EID, reprogram, reallocate, and realign from savings on other items of appropriations in the FY 2020 GAA of national government agencies in the Executive Department, as may be necessary and beneficial to fund measures that address and respond to the COVID-19 situation, including social amelioration for affected communities, and the recovery of areas, sectors and industries severely affected;
6. Notwithstanding any law to the contrary, allocate cash, funds, and investments, including unutilized or unreleased subsidies and transfers, held by any national government agency in order to address the COVID-19 pandemic;
7. Notwithstanding any law to the contrary, realign and reprogram funds from P/A/Ps which cannot be utilized effectively as a result of the COVID-19 outbreak, whether released or unreleased, the allotments for which remain unobligated and utilize the savings generated therefrom to fund the following priority programs:
 - (i) Purchase of PPEs for health workers and other frontliners;
 - (ii) Establishment of isolation and treatment facilities;
 - (iii) Construction of field hospitals;
 - (iv) Purchase of vaccine and/or cure for COVID-19 once available;
 - (v) Hiring and provision of benefits for health workers and providing for their allowances;
 - (vi) Testing for COVID-19; and
 - (vii) Subsidy for COVID-19 positive patients admitted to isolation centers;
8. Notwithstanding any law to the contrary, direct the discontinuance of unutilized automatic appropriations for debt service and available appropriations for redemption of maturing government securities and use the savings generated therefrom to augment the allocation for any item necessary for the purposes identified in RA No. 11494; and
9. Realign unused funds of the Department of Education (DepEd) from its 2020 "New School Personnel Positions" and "Basic Education Facilities" appropriations to the Maintenance and Other Operating Expenses (MOOE) for "Operations of Schools – Elementary, Junior and Senior High School" under its "Support to Schools and Learners Program" for the hiring of teacher-

assistants and production or reproduction of modular learning materials for K-12.

- D. The **Secretary of the Department of Finance (DOF)**, to do the following actions:
1. To promulgate rules and guidelines and to direct all government agencies and GOCCs, including the LBP, on the provision of financial relief and credit programs for the benefit of Agrarian Reform Beneficiaries, Micro, Small, and Medium Enterprises (MSMEs), cooperatives, self-employed, institutions of learning, productive sectors, and other critically affected industries or sectors as provided under RA No. 11494. In partnership with the Bangko Sentral ng Pilipinas (BSP), he shall ensure availability of credit to productive sectors of the economy especially in the countryside through measures such as, but not limited to, lowering the effective lending rates of interest and reserve requirements of lending institutions. He shall direct GFIs to prioritize in their lending and credit line operations, hospitals and health care institutions with cashflow or liquidity issues during the state of national emergency;
 2. Consider any unutilized or unreleased balance in SPFs of GOCCs, as of the date of declaration of a state of national emergency, as having their purpose abandoned for the duration of the state of national emergency. All such unspent, unutilized or unreleased money or funds sourced from said SPFs shall be utilized for such measures to address the COVID-19 situation upon consultation with the IATF-EID, to accomplish the declared national policy under RA No. 11494;
 3. Notwithstanding any law to the contrary, allocate cash, funds, and investments, including unutilized or unreleased subsidies and transfers, held by any GOCC in order to address the COVID-19 pandemic;
 4. Move statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees, and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under CQ;
 5. Implement the one-time sixty (60)-day grace period for the payment of all existing, current and outstanding loans falling due, or any part thereof, on or before 31 December 2020 and issuing rules and regulations for the implementation thereof as provided in Section 4 (uu) of RA No. 11494;
 6. Direct all institutions providing electric, water, telecommunications, and other similar utilities to implement a minimum of thirty (30)-day grace period for the payment of utilities falling due within the period of Enhanced CQ or Modified Enhanced CQ without incurring interests, penalties, and other charges, in accordance with and subject to Section 4 (vv) of RA No. 11494;
 7. Create and chair the committee, with the Secretaries of the DTI and the Department of Environment and Natural Resources (DENR) as members, and the DOF as secretariat, to identify the projects that shall be granted the regulatory relief and the specific permits, licenses, certificates, clearances, consents, authorizations, or resolutions that shall be waived in accordance

with Section 4 (nnn) of RA No. 11494, and issue rules and regulations for its implementation; and

8. To issue rules and regulations on the implementation of Section 4 (ttt) of RA No. 11494 relative to the abandonment of unutilized or unreleased balance and utilization of the Municipal Development Fund.

E. The **Secretary of the DTI**, to do the following actions:

1. Continue to enforce 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, fuel, fertilizers, chemicals, building materials, implements, machinery, equipment and spare parts required in agriculture, industry and other essential services, and other articles of prime necessity, whether imported or locally produced or manufactured, in coordination with the Department of Agriculture (DA), the DOH, and the Department of Energy (DOE), in matters falling within their respective jurisdictions, and call on the DILG and the Philippine National Police (PNP), and other law enforcement agencies for assistance;
2. Pursuant to rules promulgated by the DOF, liberalize the grant of incentives for the manufacture or importation of critical or needed equipment or supplies for the carrying-out of the policy declared under RA No. 11494, observing the safeguards provided under Section 4 (cc) of said law;
3. Impose limitations and restrictions, as may be warranted, on the sale, distribution, and trade of the foregoing goods, equipment or supplies to prevent shortage of supply and to ensure that the prices thereof remain reasonable, giving priority and preference to the needs and safety of health workers and frontliners;
4. In coordination with the DOH and the DA, ensure the availability of essential goods, in particular, food and medicine, by adopting measures as may reasonably be necessary to facilitate and/or minimize disruption to the supply chain, including measures to reduce logistics, especially for basic commodities and services, to the maximum extent possible. Further, he may suspend export requirement for export enterprises that produce critical goods as referred to in Section 4 (u)(1) of RA No. 11494 and require them to supply locally subject to the application of Section 4 (cc) of RA No. 11494.
5. Coordinate, through the Negosyo Centers, the availment of relevant credit and training programs under RA No. 11494 to promote and facilitate domestic supply, subject to competitive procurement procedures;
6. Issue supplemental rules and guidelines for the Small Business Corporation (SBCorp) to expand its existing loan programs for MSMEs, cooperatives, hospitals, tourism, and OFWs affected by the COVID-19 pandemic and by other socio-economic reversal, through a combination of increasing available loanable funds, reducing documentary requirements, increasing maximum

loan amounts per borrower, reducing interest rates, extending loan terms, utilization of financial technologies to expand reach and increase access, and set fast turn-around loan processing time; and allow the use of the loan proceeds for payroll costs, materials, and suppliers, mortgage payments, rent, utilities, including fuel and storage, creation of new supportive businesses, repurposing of existing business capital, any other business debt obligations that were incurred before the covered period or acquisition of new technologies and systems to adjust business processes for resiliency;

7. Provide a minimum of thirty (30)-day grace period on residential rents and commercial rents of lessees not permitted to work, and MSMEs and cooperatives ordered to temporarily cease operations, falling due within the period of the CQ, without incurring interests, penalties, fees, and other charges;
8. In coordination with other implementing agencies, to accelerate and undertake massive promotion of online commerce and offer technical and financial assistance through GFIs to those engaged in E-Commerce such as those involved in internet retail, digital media, and ride-hailing. These include programs that will expedite the digitalization of MSMEs and cooperatives through training subsidies for onboarding or starter kits, wage support for new online enterprises, upskilling/reskilling and other activities as may be defined by the DTI, the Cooperative Development Authority, the DICT, the Technical Education and Skills Development Authority (TESDA), and the Commission on Higher Education (CHED);
9. In coordination with the DILG, review the imposition of amusement tax and recommend to the President, through the DOF, the suspension, reduction, or waiver of the imposition of the fees and charges for a period not exceeding six (6) months; and
10. To require adoption of the nationwide online electronic application adopted by the DOH at all private establishments to monitor the movement of individuals and to serve as a means of enabling contact tracing for COVID-19.

F. The **Secretary of the DILG**, to do the following acts:

1. Lead the contact tracing of the government and the distribution of the testing kits to DOH-accredited government hospitals and facilities that can perform testing, in partnership with the LGUs. For this purpose, he shall issue rules and regulations on contact tracing measures, including the use of efficient technology for data collection and analysis and provisions on recruitment, training, and compensation, among others, of contact tracers.
2. Ensure that all LGUs are acting within the letter and spirit of all the rules, regulations, and directives issued by the National Government pursuant to RA No. 11494, implementing standards of CQ 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 fully cooperating towards a unified, cohesive, and orderly implementation of the national policy

to address COVID-19. With respect to the constitutional right of freedom of movement of persons, LGUs shall determine the policies and regulations within their respective jurisdiction in accordance with the guidance provided by the IATF-EID on cross-border concerns, including but not limited to Locally Stranded Individuals, OFWs, domestic travelers, and residents.

In implementing this measure, the DILG Secretary is strictly required to report to the Office of the President, within three (3) days from receiving notice of the violation, (a) any LGU official who is disobeying the rules, regulations, and directives issued by the National Government, especially the standards of CQ set by the IATF-EID for the subject area, (b) the action taken to address the violation, and (c) recommendations on any further action that the President may need to take;

3. Supervise LGUs in moving statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees, and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under CQ; and
4. Ensure that LGUs have supervision and authority over issuance of permits for the establishment of privately-run isolation and quarantine facilities and fast-track the processing of the issuance of permits for the isolation and quarantine facilities through strict compliance with RA No. 9485 or the "Anti-Red Tape Act of 2007," as amended.

G. The **Secretary of the DOLE**, to do the following acts:

1. Formulate and implement guidelines to provide unemployment or involuntary separation assistance in the amount of Five Thousand Pesos (PhP 5,000.00) to Eight Thousand Pesos (PhP 8,000.00) to displaced workers or employees due to COVID-19, including probationary, project, seasonal, contractual, and casual employees in private health institutions, culture and arts, creative industries, including but not limited to, film and audio visual workers, broadcast, construction, public transportation, trade and industries, cooperatives, and other sectors of the economy, as the DOLE may identify, freelancers, the self-employed and repatriated OFWs, including OFWs whose deployment were suspended due to a government-imposed deployment ban;
2. Ensure access to livelihood assistance, skills and training programs, loan assistance, and employment opportunities for repatriated and returning OFWs to ensure proper reintegration and full utilization of their skills for national development;
3. Continue to authorize alternative working arrangements in the private sector;
4. Coordinate with the DSWD Secretary, when relevant, in the implementation of expanded and enhanced 4Ps program; and
5. Enter into a Memorandum of Agreement with LGUs for the transfer of funds to the said LGUs allowing the latter to facilitate the distribution of the CAMP, TUPAD, and the AKAP for OFWs.

H. The **Secretary of the Department of Transportation (DOTr)**, to implement the following:

1. Regulate and limit the operation of all sectors of transportation through land, sea or air, whether private or public, regulate traffic on all roads, streets, and bridges, and access thereto; prohibit the putting up of encroachments or obstacles; and provide the necessary infrastructure and support, including emergency pathways, LGU bicycle sharing schemes with proper safety equipment, and pop-up bike lanes for commuters, particularly health workers and other frontliners;
2. In coordination with other agencies or instrumentalities that are authorized under RA No. 11494, to extend the following assistance and intervention to critically-impacted businesses in the transportation industry, including transport cooperatives:
 - (i) Provide direct cash or loan interest rate subsidy;
 - (ii) Provide grants for applicable regulatory fees;
 - (iii) Allow substitution of refund option to travel vouchers;
 - (iv) Provide grants for fuel subsidy and/or digital fare vouchers, as may be necessary; and
 - (v) Provide grants for training, equipment, facilities, test kits and necessary personnel on coping with increased health risks arising from infectious diseases.

The interventions undertaken shall strictly comply with Section 4 (gg) of RA No. 11494;

3. Produce a masterlist, in electronic and machine-readable data format, of all displaced and critically-impacted transport workers under the road, rail, air, and maritime sectors and using such masterlist, implement the distribution of wage-subsidies, cash-for-work programs, or service contracting of public utility vehicles in accordance with the provisions of and as provided for in Sections 4 and 10 of RA No. 11494; and
 4. Coordinate with transport service providers, transport cooperatives, and LGUs to negotiate partially subsidized service contracting of public utility vehicles as a form of temporary livelihood in the transport sector.
- I. The **Secretary of the DICT**, to undertake measures, in partnership with appropriate internet and communication services providers, in the acceleration of the deployment of critical Information and Communications Technology (ICT) infrastructure particularly additional cell towers, equipment, software, and wireless technologies throughout the country to address the need for digital connectivity, internet speed and stability, Cybersecurity in E-Commerce, E-Government, online learning, and telecommuting in order to sufficiently meet

the significant additional shift of the general public to online services and platforms and to home and mobile communication units for doing work from home, for completing commercial and other transactions, for convening meetings and conducting conferences and seminars/webinars, and for obtaining educational instruction during the COVID-19 pandemic. Such measures shall include the following:

- (i) Temporary suspension of requirements to secure permits and clearances for the construction of telecommunications and internet infrastructure; and
- (ii) Streamlining of regulatory processes and procedures for the development and improvement of digital, internet and satellite technology infrastructure.

J. The **Secretary of the DA**, to implement the following:

- 1. Formulate guidelines relative to the extension of support, direct cash or loan interest rate subsidy, or other forms of assistance to qualified agri-fishery enterprises, agricultural cooperatives, farmers, fisherfolk, and other agricultural workers;
- 2. Provide assistance to the agriculture industry, including agriculture cooperatives by creating the "Plant, Plant, Plant" Program which shall be composed of the following: (1) Ahon Lahat, Pagkaing Sapat (ALPAS) kontra sa COVID-19; (2) food markets – food logistics and other interventions; (3) Urban agriculture program of the DA; and (4) Cash for work program in agriculture; and
- 3. Formulate and implement guidelines which allow national government agencies to directly purchase agricultural and fishery products from farmers and fisherfolk and agricultural cooperatives as a form of direct assistance even beyond the lapse of RA No. 11469 in accordance with RA No. 11321, or the "Sagip Saka Act."

K. The **Secretary of the DOT**, to implement the following:

- 1. Issue guidelines to regulate the rates chargeable by accommodation establishments to persons mandated by law or regulations to undergo quarantine; and
- 2. Assist critically-impacted businesses that are tourism enterprises, including tourism-oriented barangay micro business enterprises, cooperatives engaged in tourism-related activities or other members of the informal sector in the tourism economy in any of the programs provided under and in accordance with Section 4 (hh) of RA No. 11494.

L. The **Secretary of the DPWH**, to implement the following:

- 1. Authorize the removal of encroachment and illegal constructions in public places and perform all other related acts. In implementing these measures in

the National Capital Region, he may seek the assistance of the Metro Manila Development Authority and the concerned LGUs;

2. Expedite the implementation of infrastructure programs and projects to generate local employment and stimulate the local economy, provided, that infrastructure flagship projects identified by the National Economic and Development Authority (NEDA) shall be fast-tracked; and
 3. Issue guidelines on the waiver of requirements for registration of permits and licenses, including local government permits, licenses, clearances, of infrastructure flagship projects for a period of one (1) year from the effectivity of RA No. 11494, provided, that permit requirements relating to environmental laws and health and occupational safety shall continue to be applicable and shall be subject to a processing time of seven (7) working days.
- M. The **Secretary of the DepEd, the CHED, and the TESDA**, within their respective mandates, to formulate guidelines and implement the following:
1. Provide subsidies and allowances to qualified students in private and public elementary, secondary, and tertiary education, whose families are now facing financial difficulties brought about by work stoppage and closure of establishments due to the CQ, in accordance with RA No. 11494;
 2. Provide a one-time cash assistance to displaced teaching and non-teaching personnel, including part-time faculty or non-permanent teaching personnel, in private and public elementary, secondary, and tertiary education institutions and part time faculty in State Universities and Colleges (SUCs), who have lost their jobs or who have not received their wages;
 3. For the DepEd, to continue to provide access to free and healthy meals to undernourished public school children as mandated by RA No. 11037 or the "Masustansyang Pagkain para sa Batang Pilipino Act" regardless of the implemented modality of learning, in coordination with LGUs, and with the DSWD, for children ages three (3) to five (5) years; and
 4. Provide loan assistance, subsidies, discounts or grants to schools, universities, colleges, technical vocational institutions, teachers, faculties, and students for the purchase of distance learning tools, such as computers, laptops, tablets, and other ICT devices and equipment necessary to conduct and access classes and learning materials under alternative delivery modes of teaching and learning. In providing such loans, the DepEd, the CHED, and the TESDA shall ensure that such loans shall have terms that are more reasonable than those prevailing in the market and that private schools, colleges, and universities receiving grants will retain their personnel complement at the time of the receipt of the aid and will not engage in retrenchment of employees for a period of nine (9) months from receipt of the grant.
- N. The **Secretary of the DOE**, to develop a plan to conserve and regulate the distribution and use of power, fuel, and energy, and ensure adequate supply of the same during the state of national emergency.

- O. The **Secretary of the DENR**, to implement proper management and segregation of waste, especially of hazardous materials coming from health facilities, in the communities and households in order to contain the COVID-19 virus and other diseases.
- P. The **Secretary of the Department of Human Settlements and Urban Development (DHSUD)** and the DHSUD's key shelter agencies, to implement a program that would: (1) fast track the approval of all pending and new applications for housing loans, permits, and licenses by simplifying the requirements and procedure; and (2) accommodate and prioritize critically-impacted home buyers who may want to shift from private bank financing to PAG-IBIG home financing with simplified requirements.
- Q. The **Board of Directors of the PhilHealth**, to do the following acts:
 - 1. Cover cost of treatment for COVID-19 patients under the National Health Insurance Program of the PhilHealth; and
 - 2. Immediately release and/or reimburse the funds due to the district, provincial, and city hospitals.
- R. The **Board of Directors of the LBP and the DBP**, to do the following:
 - 1. Introduce a low interest and/or "flexible term" loan program for operating expenses available to businesses affected by COVID-19 pandemic. Priority shall be given to agri-fishery and non-essential businesses that are MSMEs, including but not limited to start-ups and cooperatives; and
 - 2. In coordination with the DepEd, CHED, TESDA, and GFIs, provide loan assistance, subsidies, discounts or grants to schools, universities, colleges, technical vocational institutions, teachers, faculties, and students for the purchase of distance learning tools, such as computers, laptops, tablets, and other ICT devices and equipment necessary to conduct and access classes and learning materials under alternative delivery modes of teaching and learning.
- S. The **Board of Directors of the Philippine Guarantee Corporation**, 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.
- T. The **Administrator of the National Water Resources Board**, in coordination with the Local Water Utilities Administration and Metropolitan Waterworks and Sewerage System, to develop a plan to conserve and regulate the distribution and use of water, and ensure adequate supply of the same during the COVID-19 pandemic.
- U. The **Administrator of the Office of Civil Defense (OCD)**, to ensure that donation, acceptance and distribution of health products intended to address the COVID-19 public health emergency are not unnecessarily delayed and that health products for donation duly certified by the regulatory agency or their

accredited third party from countries with established regulation shall automatically be cleared. In crafting the details of and implementing this measure, he may coordinate with the DOTr, the Department of Foreign Affairs, the DOF, the BOC, and the FDA.

- V. **The National Disaster Risk Reduction and Management Council**, to lift the thirty percent (30%) cap on the amount appropriated for the Quick Response Fund, as provided for in RA No. 10121 or the "Philippine Disaster Risk Reduction and Management Act of 2010," during the existence of the state of national emergency due to COVID-19.
- W. **The Securities and Exchange Commission (SEC)**, to implement the following:
 - 1. Adopt measures, including the relaxation of regulatory and statutory restrictions and requirements for a period of not more than one (1) year from their date of effectivity to encourage financial institutions to extend loans and other forms of financial accommodation to help businesses recover from the economic effects of COVID-19 crisis and to enable the banking industry to manage appropriately its risks and potential losses;
 - 2. Grant reporting relief to its supervised entities by allowing staggered booking of allowance for credit losses for all types of credit accommodations extended to individuals and business entities affected by COVID-19; and
 - 3. Desist from imposing fines and monetary penalties for non-filing, late filing, and failure to comply with compulsory notification and other reportorial requirements relating to business activities and transactions that promote continuity and capacity-building in all sectors of the economy during the CQ.
- X. **The Commissioners of the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC)**, within their respective mandates, to formulate and implement guidelines on:
 - 1. Exemption from import duties, taxes, and other fees for manufacture or importation of critical equipment or essential goods as defined under RA No. 11494;
 - 2. 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 the TESDA, from import duties and taxes, including donor's tax;
 - 3. For the BIR, allow businesses and enterprises to deduct their net operating loss for taxable years 2020 and 2021 from their gross income for the next five (5) consecutive taxable years to facilitate recovery from losses and lost opportunity; and
 - 4. For the BIR, exemption from tax of retirement benefits received by officials and employees of private firms, whether individual or corporate, in accordance with Section 5 of RA No. 11494.

- Y. **All heads of relevant agencies**, consistent with the guidelines of the IATF-EID or the directives of the National Task Force (NTF) Against COVID-19, to undertake the following acts:
1. Partner with the PRC, as the primary humanitarian agency that is auxiliary to the government in giving aid to the people, subject to reimbursement, in the distribution of goods and services incidental in the fight against COVID-19;
 2. Procurement of the following as the need arises, in the most judicious, economical, and expeditious manner as exemptions from provisions on bidding process required under RA No. 9184 and other relevant laws:
 - (i) Goods, which may include PPEs such as gloves, gowns, masks, goggles, face shields; surgical equipment and supplies; laboratory equipment and its reagents; medical equipment and devices; support and maintenance for laboratory and medical equipment, surgical equipment and supplies; medical supplies, tools, and consumables such as alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hypochlorite, cleaning materials, povidone iodine, common medicines (e.g., paracetamol tablet and suspension, mefenamic acid, vitamins tablet and suspension, oral hydration solution, and cetirizine tablet and suspension); testing kits; and such other supplies or equipment as may be determined by the DOH and other relevant government agencies;
 - (ii) Goods and services for social amelioration measures in favor of affected communities;
 - (iii) Lease of real properties or venues to house health workers or serve as quarantine centers, medical relief and aid distribution locations, or temporary medical facilities;
 - (iv) Establishment, construction, and operation of temporary medical facilities;
 - (v) Utilities, telecommunications, and other critical services in relation to operation of quarantine centers, medical relief and aid distribution centers, and temporary medical facilities; and
 - (vi) Ancillary services related to the foregoing;
 3. Give preference and procure products, materials, and supplies produced, made or manufactured in the Philippines;
 4. Ensure that any subsidy program shall, as far as practicable, be implemented through a social protection distribution system that embeds secure and privacy-preserving data capture, verification, deduplication, payroll generation, grievance, and payout using digital technologies; and

5. For regulatory agencies, to provide regulatory relief during the effectivity of RA No. 11494 and to desist from imposing fines and monetary penalties for non-filing, late filing, and failure to comply with compulsory notification and other reportorial requirements relating to business activities and transactions that promote continuity and capacity-building in all sectors of the economy during the CQ.
- Z. All Local Chief Executives of LGUs are authorized as follows:**
1. Notwithstanding any law to the contrary, to realign their respective local funds including but not limited to their development fund, Gender and Development Fund, Sanggunian Kabataan Fund, Special Education Fund (SEF), and other local funds, including unutilized or unreleased subsidies and transfers in order to address COVID-19 pandemic. The Punong Barangays are also authorized to make re-alignments of allotments and subsidies in response to the pandemic;
 2. To utilize by up to ten percent (10%) of their current budget to cover expenditures arising from their COVID-19 responses. The seventy percent (70%) limit on "pre-disaster" initiatives is hereby waived;
 3. To increase their respective personnel service cap by up to ten percent (10%) for the first (1st) to third (3rd) class municipalities and up to five percent (5%) for the fourth (4th) to sixth (6th) class municipalities, cities, and provinces, for the hiring of additional health workers, generation of temporary jobs for marginalized and hard-hit sectors, and other emergency employment programs undertaken in response to COVID-19 pandemic;
 4. To review the need to, and if necessary, allot the use of the SEF for the support of alternative learning modalities, digital education, digital infrastructure and continuity plans such as the purchase of equipment, materials, and supplies related thereto, printing and delivery of self-learning modules, provision of safe schools infrastructures, equipment and facilities such as handwashing stations, soap, alcohol, sanitizers, and other disinfecting solutions, as well as medical health supplies deemed appropriate by public health officials such as thermometers, facemasks, and face shields, subject to existing accounting and auditing rules; and
 5. To directly purchase agricultural and fishery products from farmers and fisherfolk and agricultural cooperatives as a form of direct assistance even beyond the lapse of RA No. 11469 in accordance with RA No. 11321, or the "Sagip Saka Act."
- AA. The Philippine Competition Commission (PCC), to promote business continuity and capacity building. In this regard, all mergers and acquisitions within transaction values below Fifty Billion Pesos (PhP 50,000,000,000.00) shall be exempt from compulsory notification under Section 17 of RA No. 10557 or the Philippine Competition Act, if entered into within a period of two (2) years from the effectivity of RA No. 11494. The same shall further be exempt from the PCC's power to review mergers and acquisitions *motu***

proprio provided in Section 12 of RA No. 10667 for a period of one (1) year from the effectivity of RA No. 11494.

All government agencies and LGUs shall act on all pending and new applications for permit, license, certificate, clearance, authorization and resolutions within a non-extendable period of seven (7) working days, in order to support business continuity and encourage resumption of all economic activities. Applicants shall be allowed to undertake its compliance to any additional requirement that may be imposed, and such will not delay the approval of the application. However, this shall not apply to regulatory processes involving administrative investigations or enforcement activities by government regulators exercising quasi-judicial functions.

For purposes of implementing the authority of the President to direct the operation of any privately-owned hospitals and medical and health facilities including passenger vessels and other establishments to house health workers, serve as quarantine areas, quarantine centers, medical relief and aid distribution locations or other temporary medical facilities; and public transportation to ferry health, emergency, and frontline personnel and other persons, or take over the operations of the foregoing enterprises, the DOH, the DOTr, the DOT, and the OCD are directed to submit to the Office of the President an inventory of all available or potential assets, and proposed guidelines to exercise such power. Such guidelines must conform to the relevant limits enshrined in Section 17, Article XII of the Constitution.

For purposes of exercising the power to require businesses to prioritize and accept contracts, subject to fair and reasonable terms, for materials and services necessary to promote the declared national policy in RA No. 11494, all relevant agencies and members of the private sector are urged to first negotiate in good faith. Should any contracting party for contracts over such materials or services refuse to give such contract a priority, anyone who has personal knowledge of the contract and the acts of the offending party is enjoined to report the same to the Office of the President to enable the President to exercise the foregoing power.

All departments, agencies, offices, and instrumentalities of the government, GOCCs, GFIs, and LGUs are directed to submit any recommended measure within their respective mandates that may enable the President to more effectively and prudently exercise the temporary authority granted to him under RA No. 11494, with complete details and draft issuance, copy furnished the departments/agencies identified above as may be relevant to the subject measure.

To assist the President in the submission of reports to the Oversight Committee of Congress in compliance with Section 14 of RA No. 11494, all the responsible departments, agencies, offices, and instrumentalities of the government, GOCCs, GFIs, and LGUs are likewise hereby directed to prepare a weekly summary of acts performed to implement the foregoing, including the amount and corresponding utilization of the funds used, augmented, reprogrammed, reallocated, and realigned pursuant to RA No. 11494, which shall be submitted with a monthly consolidated report on or before 6:00 o'clock in the evening of the last working day of the month.


For the further guidance of all agencies, the *Implementing Guidelines of Republic Act No. 11494, "An Act Providing for Covid-19 Response and Recovery Interventions and Providing Mechanisms to Accelerate the Recovery and Bolster the Resiliency of the*

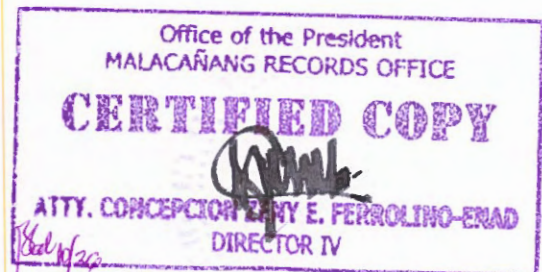
Philippine Economy, Providing Funds Therefor, and for Other Purposes" appended to this Memorandum is hereby adopted.

The exercise of the foregoing authorities by the departments and agencies concerned shall be without prejudice to the direct exercise thereof by the President at any time, pursuant to his power of control.

For immediate compliance.

By Order of the President:


SALVADOR C. MEDIALDEA



IMPLEMENTING GUIDELINES OF REPUBLIC ACT NO. 11494, “AN ACT PROVIDING FOR COVID-19 RESPONSE AND RECOVERY INTERVENTIONS AND PROVIDING MECHANISMS TO ACCELERATE THE RECOVERY AND BOLSTER THE RESILIENCY OF THE PHILIPPINE ECONOMY, PROVIDING FUNDS THEREFOR, AND FOR OTHER PURPOSES”

1. PRELIMINARY PROVISIONS

- 1.1. These guidelines (“Guidelines”) shall be known and cited as the Implementing Guidelines of Republic Act (RA) No. 11494, “An Act Providing for COVID-19 Response and Recovery Interventions and Providing Mechanisms to Accelerate the Recovery and Bolster the Resiliency of the Philippine Economy, Providing Funds therefor, and for Other Purposes” otherwise known and cited as “Bayanihan to Recover As One Act”.
- 1.2. **Purpose and coverage** – The program-specific implementing rules and regulations for each program and other technical guidelines may be issued by the appropriate department or agency pursuant to their respective mandates, following the general principles under these Guidelines. Please see Annex “A” for the indicative list of the supplementary Implementing Rules and Regulations (IRRs).
- 1.3. **General principles of recovery interventions** – The interpretation of these Guidelines and the implementation of the recovery interventions provided in RA No. 11494 shall be guided by the following principles:
 - 1.3.1. *Affordability and long-term fiscal sustainability*: the fiscal requirement of the provisions enumerated in RA No. 11494 shall be within a reasonable financial limit that will ensure long-term fiscal sustainability and future gross domestic product (GDP) growth;
 - 1.3.2. *Targeted*: critically impacted sectors shall be prioritized in the relief measures while the appropriate government interventions shall be utilized in order to ensure efficient outcomes;
 - 1.3.3. *Time-bound*: government subsidies and incentives shall be granted within a definite period of time to help stabilize the economy while minimizing distortions therein;
 - 1.3.4. *Continuity*: the relief to critically impacted sectors of society shall be for purposes of mitigating the effects of a possible economic slow-down; and
 - 1.3.5. *Capacity-building*: assistance to the various sectors or entities in the economy to increase their capacity to adjust to post-quarantine conditions and achieve structural resilience to counter future shocks.

2. FUNDING FOR THE COVID-19 RESPONSE AND RECOVERY INTERVENTIONS

2.1. The release of the fiscal stimulus package of One Hundred Forty Billion Pesos (PhP140,000,000,000.00) will be prioritized to support the needs of the health sector, provide appropriate cash-for-work programs, and infuse capital to Government Financial Institutions (GFIs), so that they may support the productive sectors of the economy.

2.1.1. Release of funds to the implementing agency shall be based on implementation-ready work programs and supporting budget documentary requirements.

2.2. ***Municipal Development Fund (MDF)*** – The Department of Finance (DOF), in coordination with the Bureau of the Treasury (BTr), shall conduct an inventory of all existing balances in the MDF, which shall be considered to have their purpose abandoned. For this purpose, the Municipal Development Fund Office (MDFO) shall submit to the DOF and the BTr comprehensive reports on all balances in the MDF, including cash balance reports, and shall authorize its depository banks to release pertinent information to the DOF and the BTr.

2.2.1. The MDF shall cover the following:

- (1) Cash and cash equivalents held in bank(s);
- (2) Investments in government securities (GS) or with private institutions, if any;
- (3) Unutilized and unreleased balances of obligated amounts to ongoing local government unit (LGU) subprojects covered by loan agreements or Memorandum of Agreement (MOA) with Certificate of Availability of Funds (CAF);
- (4) Loan repayment receivables under executed loan agreements; and
- (5) All other unutilized or unreleased balances in the MDF.

2.2.2. The BTr, as the registry of GS, shall transfer Ten Billion Pesos (PhP 10,000,000,000.00) worth of investments in GS from the name of the MDFO to the name of the BTr. The BTr shall then liquidate said investments and receive the proceeds from the sale of these investments.

2.2.2.1. All such proceeds shall form part of the General Fund, and shall be automatically appropriated for measures to address the COVID-19 situation and accomplish the declared national policy in the Act.

- 2.2.2.2. The BTr shall issue a Certification on the cash proceeds to serve as funding source for such measures to address the COVID-19 situation and accomplish the declared national policy under RA No. 11494.
- 2.2.3. The MDFO shall execute the transfer to the GFIs of the remaining balances in the MDF after deducting the Ten Billion Pesos (PhP 10,000,000,000.00) referred to in Section 2.2.2 hereof.
 - 2.2.3.1. Unless otherwise instructed by the Secretary of Finance, these items shall be transferred to the Land Bank of the Philippines (LBP).
 - 2.2.3.2. Any of the GFIs receiving any balances under Section 2.2.3 hereof shall put all such balances in a separate trust account for the exclusive use of lending to LGUs at preferential rates. For this purpose, the GFIs will maintain separate books of accounts.
 - 2.2.3.3. Loans to be executed by GFIs to LGUs shall be on the same terms and conditions offered by the MDFO prior to the effectivity of the Act. The GFIs may charge administrative fees to cover incidental costs.
 - 2.2.3.4. The GFIs shall ensure that the amounts identified under Section 10 (v) of the Act shall be utilized to subsidize the payment of interest until 2022 on new and existing loans secured by the LGUs for COVID-19 related projects.
 - 2.2.3.5. The MDFO, through its Executive Director or any of its Deputy Executive Directors, shall execute the appropriate Deed of Assignment for the transfer to the GFIs. The GFIs shall issue the appropriate Board resolution, if necessary.
- 2.2.4. The MDFO shall assign to the GFIs all existing loan agreements executed with LGUs. The Deed of Assignment shall include provisions stating that the assigned funds shall be accessed and utilized exclusively by the LGUs and that all approved loans and undisbursed balances for committed LGU loans and borrowings shall continue to be disbursed and will be administered by the GFIs.
 - 2.2.4.1. Unless otherwise instructed by the Secretary of Finance, these loan agreements shall be assigned to the LBP.
 - 2.2.4.2. Assignee GFIs shall henceforth have all the rights and obligations of the MDFO under the assigned contracts.

2.2.4.3. All approved loans and undisbursed balances for committed LGU loans and borrowings shall continue to be disbursed and will be administered by the GFIs.

2.2.4.4. Any of the assignee GFIs shall put in the same trust account referred to in Section 2.2.3.2 all its future collections of loan repayments from the LGUs under the assigned contracts.

2.2.4.5. The MDFO, through its Executive Director or any of its Deputy Executive Directors, shall execute the appropriate Deed of Assignment for the assignment of these loan agreements to the GFIs. The GFIs shall issue the appropriate Board resolution, if necessary.

2.2.4.6. The MDFO shall send to the concerned LGUs a written notice of the assignment of their loan agreements to the GFI.

2.2.4.7. Within a period of fourteen (14) days reckoned from the date of execution of the Deed of Assignment, the MDFO shall transmit to the assignee GFIs originals of all records and other documents pertinent to the assigned loan agreements which shall be necessary for the assignee GFIs to exercise their rights and perform their obligations under the assigned loan agreements.

2.2.4.8. MDFO officials, employees and consultants shall assist the GFIs in the transition of the administration of the assigned loans from the MDFO to the GFIs.

2.2.5. The MDFO, on the 15th and last calendar day of each month, shall submit to the Secretary of Finance a report on the implementation status of these Guidelines.

2.3. **Offshore gaming** – Taxes earned from the non-gaming operations of offshore gaming licensees, gaming operators, gaming agents, service providers, and gaming support providers.

2.3.1. Amounts derived from the five percent (5%) franchise tax on the gross bets or turnovers or the agreed predetermined minimum monthly revenues from gaming operations, whichever is higher, earned by offshore gaming licensees, including gaming operators, gaming agents, service providers, and gaming support providers.

2.3.2. To augment government resources, after two (2) years or upon determination that the COVID-19 threat has been successfully contained or abated, whichever comes first, taxes earned from the gaming and non-gaming operations of offshore gaming licensees, gaming operators, gaming agents, service providers, and gaming

support providers, shall continue to accrue to the General Fund of the National Government (NG).

2.4. ***Funding provisions*** – The Department of Budget and Management (DBM), in coordination with the relevant agencies, shall issue the specific guidelines on the discontinuance, realignment, and on the availability, use, and release of funds, such as, but not limited to the following:

2.4.1. Excess revenue collections in any one of the identified tax or non-tax revenue sources from its corresponding revenue collection target, as provided in the Fiscal Year (FY) 2020 Budget of Expenditures and Sources of Financing (BESF).

2.4.2. New revenue collections or those arising from new tax or non-tax sources which are not part of nor included in the original sources included in the FY 2020 BESF.

2.4.3. All amounts derived from the cash, funds, and investments held by any government-owned or -controlled corporation (GOCC) or national government agency.

2.4.4. Unutilized automatic appropriations for debt service and available appropriations for redemption of maturing government securities.

2.4.5. Discontinued appropriated programs, activities or projects (P/A/Ps) of any GOCC or national government agency in the FY 2019 and 2020 General Appropriations Act (GAA) that do not support the objectives of economic stimulus and recovery for having low labor intensity or low multiplier effects.

2.4.5.1. Infrastructure having the highest multiplier effect can only be discontinued when all other funds, including unobligated allotments and unreleased appropriations have been exhausted.

2.4.6. Any unutilized or unreleased balance in special purpose funds (SPFs).

2.4.7. Unused balance of the Department of Education (DepEd) FY 2020 “New School Personnel Positions” and “Basic Education Facilities” appropriations.

3. **COVID-19 CREDIT PROGRAMS AND PROVISIONS AFFECTING THE FINANCIAL SECTOR**

3.1. The allocation of funds to the GFIs shall be prioritized to increase liquidity in the economy.

3.2. ***Loan interest rate subsidy by National Government Agencies (NGAs) through GFIs*** – All national government credit programs should be

implemented directly and exclusively by the GFIs that have the mandate, technical capacity, expertise, and experience to implement such programs effectively.

- 3.2.1. The national government agencies shall provide loan interest rate subsidies to support the sectors critically-impacted by the COVID-19 pandemic.
- 3.2.2. The mechanics on the provision of loan interest rate subsidy shall be covered by a MOA between the implementing national agency and the GFI, provided that credit accommodation to the Micro, Small, and Medium Enterprises (MSMEs) and cooperatives, as well as those who are self-employed, shall be imposed a low interest, payable within three (3) years and shall not require any collateral if the loan does not exceed Three Million Pesos (PhP 3,000,000.00).
- 3.3. ***Loan interest rate subsidy for LGU loans and borrowings through GFIs*** – The appropriate interest rate subsidy for loans and borrowings availed by LGUs shall be approved by the Secretary of Finance, based on the recommendation of GFIs. In all cases, the GFIs shall consult with the LGUs on the recommended uniform interest rate subsidy.
- 3.4. The expanded government guarantee program under Philippine Guarantee Corporation (PhilGuarantee) shall be available to non-essential businesses or those directly impacted by COVID-19.
- 3.5. ***Guidelines for GFIs and private banks*** – Consistent with the rules and regulations issued by the Bangko Sentral ng Pilipinas (BSP), the following guidelines shall govern the implementation of all national government credit programs under RA No. 11494 by GFIs and private banks:
 - 3.5.1. Credit decisions shall be based on well-defined credit granting criteria and sound underwriting standards. Credit shall be granted based on the assessment of the financial capacity of the borrowers to repay the credit, distinguishing borrowers who are only facing temporary cash flow or liquidity pressures from those with solvency issues.
 - 3.5.2. The terms and conditions of the credit, as agreed upon with the borrowers, should be suited to the amount and timing of cash flows and considering the specific circumstances of the borrowers.
 - 3.5.3. Relief measures granted to borrowers in the form of restructuring the account, condoning interests, providing less than market interest rates, or subsidizing interest payments shall be properly recognized in the books of the GFIs and private banks in accordance with the applicable accounting standards and BSP rules and regulations in recognizing allowance for credit losses.
 - 3.5.4. Guarantees issued by the PhilGuarantee shall be considered as

direct guarantees of the NG, and the amount of credit covered by the said guarantee shall be assigned with a risk weight of zero percent (0%).

- 3.6. ***Financial relief for Agrarian Reform Beneficiaries*** – Condonation of interests, penalties, and surcharges of loans taken by Agrarian Reform Beneficiaries (ARB) for land acquisition shall be granted upon approval of the loan restructuring application.

3.6.1. The loans may be restructured for a maximum period of five (5) years.

3.6.2. The interest payments made as of the date of Declaration of a State of Public Health Emergency on 08 March 2020 shall be credited prospectively against the outstanding principal payment of the ARBs.

3.6.3. The condonation of interest, penalties and surcharges from these loans shall be in conformity with the applicable general banking laws and regulations of the BSP.

- 3.7. ***Reallocation of unutilized loanable funds*** – Loans granted to individuals for housing loans upon effectivity of the Act may be used as compliance with the mandatory credit allocation to the agrarian reform and agricultural sector under RA No. 10000 until 31 December 2020.

- 3.8. ***Availment of regulatory relief measures*** – GFIs and private banks may avail of the regulatory relief measures of the BSP to enable them to grant equivalent financial relief to their borrowers as well as to promote the sustained safety and soundness of banks and the financial system. These relief measures include, among others, the non-recognition of eligible accounts as past due and non-performing, and, with prior approval of the BSP, the staggered booking of allowance for credit losses.

- 3.9. ***Price stability*** – In line with the mandate of the BSP to promote price stability, it shall continuously review policy rates and reserve requirement ratios and undertake evidence and data-based decisions to support domestic liquidity and guide the movement of effective lending rates of interests.

4. TAXATION INTERVENTIONS

- 4.1. ***Incentives*** – The provision of incentives under RA No. 11494 shall be time-bound and targeted, as applied to the following interventions:

- (1) Provide fiscal assistance to relevant producers or suppliers engaged in enhancing the supply of critical goods, such as personal protective equipment (PPEs), necessary to contain and mitigate the impact of the pandemic;

- (2) Ensure the unhampered importation of donated health products, as well as its acceptance and distribution;
- (3) Allow for greater access to learning devices, such as computers, laptops and tablets, that can be utilized by public schools regardless of level, including state universities and colleges (SUCs) and vocational institutions under Technical Education and Skills Development Authority (TESDA);
- (4) Support retirees who have applied within the period of 05 June 2020 to 31 December 2020, subject to the prohibition on re-employment as specifically stated in RA No. 11494;
- (5) Ensure that debtors are not unnecessarily burdened with documentary stamp tax (DST) on availed loan extension and restructuring; and
- (6) Provide meaningful compensation for health workers afflicted with COVID-19 in the line of duty, as well as hazard pay to health workers hired temporarily, that is undiminished by taxes.

4.2. **Safeguards** – In order to minimize market distortion and leakage in the grant of tax incentives, the following safeguards will be required:

- (1) Equipment for waste management, including but not limited to waste segregation, storage, collection, sorting, treatment and disposal service are approved by the Department of Environment and Natural (DENR), DOH or other concerned regulatory agencies;
- (2) Inputs, raw materials and equipment necessary for the manufacture or production of essential goods related to the containment or mitigation of COVID-19; and
- (3) The Department of Trade and Industry (DTI) shall certify the non-availability or insufficiency of the goods that will be imported for the purpose of qualifying for exemption from import duties, taxes, and other fees and ensuring supply of PPE at competitive prices. Preference is given to products, materials and supplies produced, made or manufactured in the Philippines.

4.3. **Initial Public Offering (IPO) tax repeal** – To reinvigorate the stock market, the provisions imposing taxes on shares of stock sold or exchanged through an IPO have been repealed from the National Internal Revenue Code (NIRC) of 1997, as amended.

4.4. **Net Operating Loss Carry-Over (NOLCO)** – To ensure recovery of losses, notwithstanding the provision of existing laws to the contrary, the net operating losses of a business or enterprise for taxable years 2020 and 2021 shall be carried over as a deduction from its gross income for the next five (5) consecutive taxable years immediately following the year of such

losses.

- 4.5. ***BIR and BOC to determine tax exemption and incentives*** – The tax exemption and other incentives provided, its coverage, and the period of deferment of tax filing and payment shall be determined by the Bureau of Internal Revenue (BIR) and Bureau of Customs (BOC) pursuant to the provisions of RA No. 11494 and with the primary purpose of providing relief to taxpayers, taking into account the need for the government to be continuously fiscally capable of providing resources to fund the program requirements related to the pandemic.
- 4.6. ***Closure orders*** – In order to protect government revenues from cross-border tax evasion schemes of offshore gaming entities, the Commissioner of Internal Revenue shall implement closure orders against offshore gaming licensees, gaming operators, gaming agents, service providers and gaming support providers, who fail to pay taxes due, and such entities shall cease to operate.

5. INTERVENTIONS FOR THE HEALTHCARE SECTOR

- 5.1. ***DOH to strengthen human resources*** – To support the healthcare system, strengthening and reinforcing its human resource shall be prioritized by the government. In view of this, the DOH shall:
 - 5.1.1. Compensate public and private health workers who contract COVID-19 in the line of duty; and
 - 5.1.2. Aggressively hire temporary human resources for health, who shall serve as the primary augmentation to the workforce in health facilities in regions, provinces, or cities that are managing COVID-19 cases.
- 5.2. ***Human Resource for Health (HRH)*** – The HRH to be hired by the DOH on a temporary basis shall receive the appropriate compensation and allowances, and actual hazard duty pay from the national government in addition to the hazard pay granted under RA No. 7305 and the COVID-19 special risk allowance granted under RA No. 11494. 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.
- 5.3. ***Priority deployment*** – Priority in assignment or deployment shall be given to health professionals who signed up as volunteers for the COVID-19 response, as well as, returning Overseas Filipino Workers (OFW)-health workers, or those whose deployments were suspended due to COVID-19, through the close coordination of the DOH and the Department of Labor and Employment (DOLE).
- 5.4. ***Benefits for healthcare workers (HCWs)*** – The DOH and other concerned agencies and instrumentalities shall facilitate and operationalize the provision of life insurance, accommodation, transportation, and meals to all

public and private health workers during the state of national emergency as declared by the President, regardless of the community quarantine (CQ), subject to a separate issuance from the DOH in coordination with the DBM and the DOLE.

- 5.5. ***Mandatory testing and treatment coverage for HCWs*** – The DOH and the Philippine Health Insurance Corporation (PhilHealth) shall provide for other interventions to ensure the welfare and safety of the HCWs, such as the implementation of mandatory COVID-19 testing of public and private HCWs every fifteen (15) days and the coverage of treatment and medical expenses of public and private HCWs in case of exposure to COVID-19 or any work-related injury or disease during the state of national emergency.

5.5.1. The PhilHealth is directed to cover all expenses on mandatory testing and treatment and medical costs incurred by public and private HCWs. Further, PhilHealth shall provide for clear and streamlined guidelines in implementing this provision, ensuring the availability and access of such coverage for all public and private HCWs.

- 5.6. ***Compensation for HCWs who have contracted COVID-19*** – Public and private HCWs who have contracted COVID-19 in the line of duty shall be provided by DOH with the prescribed compensation under RA No. 11494:

- (1) In case of death of the health worker, One Million Pesos (PhP 1,000,000.00) shall be provided to the heirs of the HCW;
- (2) In case of sickness, for a severe or critical case, One Hundred Thousand Pesos (PhP 100,000.00) shall be provided to the HCW; and
- (3) In case of sickness, for a mild or moderate case, Fifteen Thousand Pesos (PhP 15,000.00) shall be provided to the HCW.

5.6.1. The DOH shall provide the necessary mechanics and specific guidelines to expedite the compensation provided herein. Compensation shall be given to the beneficiaries not later than three (3) months after the date of confinement or death.

5.6.2. The provision of compensation under this rule following Section 4 (k) of RA No. 11494 shall have retroactive application to 01 February 2020 and shall survive the expiration of RA No. 11494 for as long as within the state of national emergency, as declared by the President.

- 5.7. ***Procurement and distribution of PPEs and related supplies*** – The DOH shall undertake the immediate procurement of face masks, PPEs, shoe covers, and face shields to all local health workers, barangay officials, and indigent persons that need protection to prevent the spread of COVID-19.

- 5.7.1. In the procurement of PPEs and related supplies, preference shall be given to products manufactured, produced, or made in the Philippines, subject to the procurement rules set by the Government Procurement Policy Board (GPPB).
- 5.7.2. Distribution mechanics and guidelines shall be issued by the DOH in coordination with the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF-EID), the National Task Force (NTF) on COVID-19, the Office of Civil Defense (OCD), and the Department of the Interior and Local Government (DILG).
- 5.8. ***Construction and management of temporary COVID-19 facilities*** – The DOH, together with the Department of Public Works and Highways (DPWH) and the DILG, shall facilitate the construction of temporary medical isolation and quarantine facilities, field hospitals, and dormitories for frontliners, and the expansion of government hospital capacity across the country.
- 5.8.1. The infrastructure projects shall be identified by the concerned agencies, prioritized according to the demand and need for augmentation. The construction and management of the identified infrastructure for the health sector shall be subject to a separate issuance from the DOH.
- 5.9. ***Hiring of contact tracers*** – The DILG, in coordination with the DOH, shall facilitate the hiring of at least fifty thousand (50,000) contact tracers, which shall include, but not be limited to, recruitment, training, compensation, monitoring, logistics, and operational expenses. The hiring of contact tracers may include, but not be limited to, the hiring of displaced workers both in the formal and informal sectors, from existing networks of barangay health workers, parent-leaders from the Pantawid Pamilyang Pilipino Program (4Ps), and members of duly accredited civil society organizations (CSOs) by national government agencies, subject to a separate issuance from the DILG.
- 5.10. ***Immunization programs of DOH*** – The DOH shall deliver an uninterrupted immunization program against vaccine-preventable diseases, especially for children, amidst the pandemic. Once the COVID-19 vaccine is available, the DOH, in coordination with the Food and Drug Administration (FDA), shall facilitate the immunization program for COVID-19.
- 5.11. ***Additional research funding for COVID-19*** – The DOH – Health Technology Assessment Council (DOH-HTAC) shall utilize the additional research fund provided under the Act to the commissioning of more COVID-19 research projects and to enhance its internal capacity of evidence generation.
- 5.12. ***Unified and consistent reporting standards*** – A uniform and consistent reporting standard shall be adopted by the DOH, in coordination with LGUs, in a language understandable by the general public.

- 5.13. ***PhilHealth reimbursement to hospitals*** – The PhilHealth shall provide for the necessary mechanisms to expedite and immediately release and/or reimburse funds due to the district, provincial, and city hospitals.
- 5.14. ***COVID-19 drugs and vaccines*** – The DOH, together with the FDA and the HTAC and other relevant agencies, shall facilitate the accreditation, registration, and procurement of COVID-19 drugs and vaccines, subject to Section 12 of RA No. 11494. The procurement of such drugs and vaccines may be undertaken through the expedited procurement process under Section 4(u) of the Act as may be determined by the DOH or the relevant procuring agency.
- 5.15. The DOH and other concerned agencies or instrumentalities shall issue program-specific implementing rules and regulations for the interventions for the healthcare sector prescribed in RA No. 11494, in accordance with these Guidelines.

6. PAYMENT MORATORIUM AND OTHER REGULATORY RELIEF

- 6.1. ***One-time sixty (60)-day mandatory moratorium on loans*** – A non-extendible, one-time 60-day mandatory grace period shall be granted by banks, quasi-banks, non-stock savings and loan association, pawnshops, cooperatives, financing companies, lending companies, credit card companies, real estate developers, insurance companies providing life insurance policies, pre-need companies, entities providing in-house financing for goods and properties purchased, asset and liabilities management companies, and other financial institutions, public or private, including the Government Service Insurance System (GSIS), the Social Security System (SSS), and the Home Development Mutual Fund (HDMF) or Pag-IBIG Fund ("covered institutions") for the payment of all existing, current, and outstanding loans falling due, or any part thereof, on or before 31 December 2020, without incurring interest on interests, penalties, fees, or other charges.
- 6.1.1. The implementation of the 60-day grace period will effectively extend the maturity of the loans, including amortizations, falling due on or before 31 December 2020.
- 6.1.2. The mandatory one-time 60-day grace period shall apply to multiple loans of individuals and entities, with principal and/or interest, including amortizations, falling due on or before 31 December 2020. The grace period shall apply to each loan.
- 6.1.3. All loans may be settled on a staggered basis without interest on interests, penalties, fees, or other charges until 31 December 2020, or as may be agreed upon by the parties.
- 6.1.4. The mandatory one-time 60-day grace period shall be subject to rules and regulations to be issued by the corresponding regulators.

- 6.2. ***Thirty (30)-day grace period for payment of utilities*** – A minimum 30-day grace period shall be granted by electric, water, telecommunications, and other similar utilities (“covered institutions”) to individual households, MSMEs, cooperatives, and corporate clients for the payment of dues falling within the period of the enhanced community quarantine (ECQ) or the modified enhanced community quarantine (MECQ), without incurring interests, penalties, and other charges.
- 6.2.1. The minimum 30-day grace period without interests, penalties, and other charges shall apply to all payments due within the period of the CQ in the entire electric power value chain, which includes generation companies, transmission utility, and distribution utilities.
 - 6.2.2. Covered institutions are prohibited from requiring their clients to waive the application of the provisions of the Act, including among others, the 30-day grace period.
 - 6.2.3. The grant of the grace period by the covered institutions shall not preclude the clients from paying their obligations as they fall due during the period of ECQ or MECQ should they so desire.
 - 6.2.4. Unpaid residential, MSME, and cooperatives utility bills may be settled on a staggered basis payable in not less than three (3) monthly installments after the grace period, subject to the procedural requirements of the concerned regulatory agencies without incurring interests, penalties, and other charges.
 - 6.2.5. Covered institutions may offer less onerous payment terms, with the consent of their clients, subject to the approval of their respective regulators.
 - 6.2.6. The mandatory minimum 30-day grace period shall be subject to rules and regulations to be issued by the corresponding regulators.
- 6.3. ***Thirty (30)-day grace period on payment of rents*** – There shall be a minimum 30-day grace period on residential rents and commercial rents of lessees not permitted to work and MSMEs and cooperatives ordered to temporarily cease operations, falling due within the period of the CQ, without incurring interests, penalties, fees, and other charges. All amounts due within the period of CQ shall be amortized in equal monthly installments until 31 December 2020 without any interests, penalties, and other charges. The minimum 30-day grace period shall reckon from the date of the lifting of the ECQ or MECQ.
- 6.3.1. The mandatory minimum 30-day grace period shall be subject to rules and regulations to be issued by the DTI.
- 6.4. ***Seven (7) working days to process applications*** – All government agencies and LGUs shall act on all pending and new applications for permit,

license, certificate, clearance, authorization, and resolutions within a non-extendible period of 7 working days, in order to support business continuity and encourage resumption of all economic activities.

6.4.1. This shall not apply to regulatory processes involving administrative investigations or enforcement activities by government regulators exercising quasi-judicial functions.

6.5. ***Exemption from compulsory notification for mergers and acquisitions*** – The Philippine Competition Commission (PCC) shall promote business continuity and capacity building; as such, all mergers and acquisitions with transaction values below the prescribed threshold of Fifty Billion Pesos (PhP 50,000,000,000.00) shall be exempt from compulsory notification under Section 17 of RA No. 10667 or the Philippine Competition Act if entered into within a period of two (2) years from the effectivity of RA No. 11494 and further, shall be exempt from the PCC's power to review mergers and acquisitions motu proprio provided in Section 12 of RA No. 10667 for a period of one (1) year from the effectivity of RA No. 11494.

6.6. ***Foreign donation of medical goods*** – Foreign donation of face masks including N95 masks, shoe covers, gloves, head covers, and gowns, ventilators, respirators, and their respective accessories, shall no longer require clearance from the FDA prior to customs release.

6.7. ***Declaration of goods*** – The provisional declaration of goods for relief consignment shall be allowed for foreign donations to a national government agency, subject to rules and regulations to be issued by the Secretary of Finance, upon recommendation of the Commissioner of Customs.

6.8. ***Information and communications technology (ICT) infrastructure*** – The Department of Information and Communications Technology (DICT) shall ensure the accelerated deployment of critical ICT infrastructure, particularly additional cell towers, equipment, software, and wireless technologies, throughout the country to address the need for digital connectivity, higher internet speed and stability, and cybersecurity in e-Commerce, e-Government, online learning, and telecommuting, in order to sufficiently meet the significant additional shift of the general public to online services and platforms and to home and mobile communication units for doing work from home, for completing commercial and other transactions, for convening meetings and conducting conferences, seminars, and webinars, and for obtaining educational instruction during the COVID-19 pandemic. Further, the DICT shall:

6.8.1. Undertake measures in partnership with appropriate internet and communication service providers;

6.8.2. Temporarily suspend requirements to secure permits and clearances for the construction of telecommunications and internet infrastructure, except for the building permit issued by the Office of

the Building Official pursuant to Presidential Decree No. 1096 or the "National Building Code of the Philippines," as amended, and the height clearance permit from the Civil Aviation Authority of the Philippines (CAAP);

No national or local permit or clearance shall be required in the construction, installation, repair, operation, and maintenance of telecommunications and internet infrastructure by independent tower companies registered with the DICT, or holders of certificates of public convenience and necessity or provisional authority granted by the National Telecommunications Commission (NTC) to public telecommunication entities, for a period of three (3) years from the effectivity of RA No. 11494.

- 6.8.3. Streamline the regulatory processes and procedures for the development and improvement of digital, internet, and satellite technology infrastructure and, notwithstanding Section 4 (eee) of RA No. 11494, approve or disapprove all pending and new applications for the construction of cell sites, cell towers, roll out of fiber, installation of poles, ground terminals and other transmission or similar telecommunications and internet structure and facilities, within a non-extendible period of seven (7) working days from the date the application was received. An application not acted upon within such period shall be deemed approved;

The temporary suspension of requirements and streamlining of regulatory processes shall also apply to other value added service providers and internet service providers in the establishment and operation of necessary equipment and facilities, and use of necessary technologies in order to expand the coverage of broadband internet networks and provide connectivity to unserved and underserved communities.

No court, except the Supreme Court, shall issue any temporary restraining order, preliminary injunction or preliminary mandatory injunction against the construction of telecommunications infrastructure, including cell sites and cell towers.

- 6.8.4. The foregoing shall be subject to rules and regulations to be issued by the corresponding implementing agencies.

- 6.9. ***Housing loans and programs*** – The Department of Human Settlements and Urban Development (DHSUD) and its key shelter agencies shall implement a program to expedite and streamline applications of all pending and new housing loans, permits and licenses; and accommodate and prioritize critically impacted home buyers who may want to shift from private bank financing to Pag-IBIG home financing with streamlined requirements.
- 6.10. ***Regulatory relief*** – The Securities and Exchange Commission (SEC) and other regulatory agencies shall desist from imposing fines and other

monetary penalties for non-filing, late filing, failure to comply with compulsory notification and other reportorial requirements relating to business activities and transactions that promote continuity and capacity-building in all sectors of the economy during the CQ. The foregoing shall be subject to rules and regulations to be issued by the corresponding regulatory agencies.

- 6.11. ***Regulatory relief measures for infrastructure programs and projects*** – In expediting the implementation of infrastructure programs and projects under the DPWH and other government agencies, regulatory relief shall be granted by the agencies and the LGUs through the following:

6.11.1. All applications for such permits, licenses, clearances and registration requirements during the aforementioned period, shall be deemed waived for a period of one (1) year from the effectivity of the Act, reckoned from the time the LGU received the application.

6.11.2. Permit requirements relating to environmental laws, health, and occupational safety shall continue to be applicable and subject to a processing time of seven (7) working days.

7. GENERAL GUIDELINES IN THE IMPLEMENTATION OF SOCIAL PROTECTION PROGRAMS AND INTERVENTIONS

- 7.1. ***Social protection programs delivered using digital technologies*** – Any social protection program shall be implemented using digital technologies, with the aim of expeditiously providing assistance to affected low-income households in areas under granular lockdown, low-income households with recently returned OFWs, displaced workers, and low-income households who are qualified under Section 4(c) of RA No. 11469, but were not granted such subsidy.

7.1.1. The service delivery system must include secure and privacy-preserving registration, verification, deduplication, payroll generation, grievance, and payout capabilities using a management information system to orchestrate the end-to-end process.

- 7.2. ***Identification of beneficiaries*** – The implementing agencies shall clearly define the target beneficiaries of the program and how the beneficiaries will be identified.

7.2.1. Low income households shall not include households with the following characteristics:

7.2.1.1. Households living in gated condominium, communities, and subdivisions;

7.2.1.2. Households with at least one (1) four-wheel vehicle, except Public Utility Vehicles (PUVs) granted with franchise by the Land Transportation Franchising and

Regulatory Board (LTFRB);

- 7.2.1.3. Households with at least one (1) member working in government (national or local) under an employment contract, whether occupying a plantilla position or under service contracts.

7.3. **Validation and deduplication** – The subsidies or benefits received from existing subsidy or benefit programs shall be taken into consideration in the computation of the subsidy or benefit to be received under RA No. 11494 to prevent double dipping or unauthorized receipt of multiple subsidies.

- 7.3.1. The implementing agencies shall enter into data sharing agreements to facilitate validation and deduplication.

7.4. **Appropriate cash-for-work** – Any “cash-for-work” program shall be directed toward employment generation directly related to the government’s efforts towards managing the pandemic and in the provision of public services, such as healthcare, education, and livelihood generation in their localities.

8. SECTORAL RECOVERY INTERVENTIONS

8.1. **Interventions for the transportation sector** – The Department of Transportation (DOTr) and other concerned agencies or instrumentalities are authorized under the RA No. 11494 to extend the following assistance to critically-impacted businesses in the transportation industry:

- 8.1.1. *Transport sector database* – The DOTr shall be responsible for the production of a master list, in a machine-readable data format, of all displaced and critically impacted transport workers under the road, rail, air, and maritime sectors, prior to the actual implementation of the interventions for the transport sector under RA No. 11494.

- 8.1.2. *PUV service contracting* – The DOTr and the LTFRB, in coordination with the LGUs, shall provide safe public transport and provide livelihood to displaced transport workers through the partially subsidized service contracting of public utility jeepneys (PUJs) and other modes of PUVs in areas identified by the concerned agencies, subject to a reasonable fare margin, fleet management mechanism, and working arrangements for drivers and operators. Further, the DOTr and the LTFRB shall provide mechanisms for monitoring, data gathering, assessment, and evaluation of the PUV service contracting program.

- 8.1.3. *Accessible sidewalks, protected bicycle lanes, and promotion of active transport* – The DOTr, in coordination with the DPWH, the DILG, the Metropolitan Manila Development Authority (MMDA), and the LGUs, shall establish necessary infrastructure, such as, but not limited to, sidewalk improvements and retrofitting and protected

bicycle lanes in major thoroughfares and roads in Metro Manila. Further, the DOTr shall develop programs on the promotion of safe and active transport such as bicycle sharing schemes and pop-up bike lanes, as well as the procurement of bicycles, bicycle racks, and related safety equipment.

8.1.4. *Other interventions* – The DOTr and other agencies and instrumentalities may provide, for the transport sector, other programs, such as but not limited to: grants for applicable regulatory fees; substitution of refund option to travel vouchers; grants for fuel subsidy and/or digital fare vouchers; grants for training, equipment, facilities, test kits, and necessary personnel, subject to availability of funds.

8.1.5. Within fifteen (15) days from the effectivity of RA No. 11494, the DOTr and other concerned agencies or instrumentalities shall issue program-specific implementing rules and regulations that will prescribe the eligibility and other terms and conditions of the interventions for the sector, in accordance with these Guidelines.

8.2. ***Interventions for the agriculture sector*** – The Department of Agriculture (DA) and other concerned agencies or instrumentalities are authorized under the Act to extend the following assistance to the agriculture industry through the Plant, Plant, Plant program to ensure food security and continuous productivity in the sector. Wherever possible, the DA shall advance the digitalization of agriculture systems while implementing the following projects:

8.2.1. *Productivity enhancement projects* – The DA shall provide interventions that will increase agri-fishery productivity, including but not limited to: the Rice Resiliency Project (RRP) for the Dry Season; promotion and development of Urban Agriculture; High Value Crops projects; Pests and Diseases Management; Hatcheries; funding the Center for Transboundary Animal Diseases; and rehabilitation of Regional Integrated Agricultural Research Centers (RIARCs).

8.2.2. *Income enhancement projects* – The DA shall provide the following interventions under this component, including but not limited to: the development of agri-industrial business corridors (ABCs), provincial trading centers, packing houses for fruit tree corridors, and cutting facilities for poultry; programs for digital agriculture, Strategic and Development Communications, Agribusiness, Business Incubation in Agriculture, and Social Entrepreneur Support.

8.2.3. *Social protection and social amelioration* – The DA, through the Agricultural Credit Policy Council (ACPC) and the GFIs, shall fund the Expanded SURE Aid Recovery Project or SURE COVID-19 financing program for qualified agri-fishery enterprises, farmers, and fisherfolk registered under the Registry System for Basic Sectors in Agriculture (RSBSA).

- 8.2.4. *Appropriate cash-for-work program for the agriculture sector* – The DA shall provide programs to provide temporary employment to agri-fishery workers in relation to the implementation and execution of necessary interventions identified under the Plant, Plant, Plant program.
- 8.2.5. The DA and other concerned agencies or instrumentalities shall issue program-specific implementing rules and regulations for these interventions in accordance with these Guidelines.
- 8.3. ***Interventions for the tourism sector*** – The Department of Tourism (DOT), together with other concerned agencies or instrumentalities, are authorized under the Act to provide the necessary interventions for the tourism industry:
- 8.3.1. *Tourism Road Infrastructure Project (TRIP)* – The DPWH, in coordination with the DOT shall continue to work on the convergence program for infrastructure leading to tourist destinations, prioritizing projects with high multiplier effects on the economy.
- 8.3.2. *Appropriate cash-for-work program for the tourism sector* – The DOLE, in coordination with the DOT, shall provide unemployment assistance and appropriate cash-for-work program for involuntarily displaced workers and employees in the sector.
- 8.3.3. *Training and subsidies for tourist guides* – The DOT shall provide for the necessary training, upskilling, and subsidies for tourist guides as they temporarily transition to other employment opportunities while demand in the sector is subdued due to the pandemic.
- 8.3.4. The DOT, in partnership with the DOH, the DILG, and LGUs, may establish COVID-19 testing centers in tourist destinations, as identified by the DOT, to stimulate tourism and generate employment. Terms and conditions, as well as the specific guidelines for the establishment and management, including protocols, for these testing centers shall be provided by the DOT, the DOH, and the DILG through a separate issuance.
- 8.3.5. The DOT may provide other programs for the tourism sector, such as, but not limited to: marketing and product development, promotions, and programs; grants for the education, and training and alternative livelihood programs for tourism stakeholders for the new normal; utilization of information technology for the improvement of tourism services; and other relevant programs to mitigate the economic effects of COVID-19 on the tourism industry, subject to availability of funds.
- 8.3.6. The DOT and other concerned agencies or instrumentalities shall

issue program-specific implementing rules and regulations for these interventions in accordance with these Guidelines.

8.4. ***Interventions on education*** – The DepEd, the Commission on Higher Education (CHED), and other concerned agencies or instrumentalities are authorized under the Act to provide the necessary interventions for the effective delivery of education and support to learners, personnel and educational institutions amid the pandemic:

- 8.4.1. The DepEd shall provide programs to implement digital education, information technology (IT) and digital infrastructures and alternative learning modalities, including the printing and delivery of self-learning modules of the DepEd.
- 8.4.2. The CHED shall lead in the development of smart campuses in SUCs through investments in ICT infrastructure, acquisition of learning management systems and other appropriate equipment to fully implement flexible learning modalities.
- 8.4.3. The DepEd and the CHED shall provide education subsidies and allowances to qualified students facing financial difficulties in private and public elementary, secondary, and tertiary education, for the payment of unpaid tuition for School Year (SY) 2019-2020 or the tuition fee for SY 2021-2021. Affected students who are not covered by the *Listahanan* of the DSWD, Education Service Contracting, Senior High School Voucher Program, and Tertiary Education Subsidy programs shall be qualified to receive subsidies, subject to eligibility guidelines issued by the agencies and Section 7 of these Guidelines.
- 8.4.4. The DepEd and the CHED shall provide a one-time cash assistance to displaced teaching and non-teaching personnel in private elementary, secondary, and tertiary education institutions and SUCs who have not received their wages or who have lost their jobs, subject to Section 7 of these Guidelines.
- 8.4.5. The DepEd shall provide access to free, healthy meals to undernourished children as mandated by RA No. 11037 or the “Masustansyang Pagkain para sa Batang Pilipino Act” regardless of modality of learning, subject to health and safety protocols of the DOH and in cooperation with LGUs in implementing this specific intervention.
- 8.4.6. The DepEd and the CHED shall issue program-specific implementing rules and regulations for these interventions in accordance with these Guidelines.

8.5. ***Interventions on technical and vocational education*** – The TESDA is authorized under the Act to provide programs relevant in upgrading technologies and toolkits, capacitating institutions, and delivering training

and scholarship programs. This includes the Training for Work Scholarship Program (TWSP) and Special Training for Employment Program (STEP) for retooling, retraining, and upskilling of displaced workers, including returning OFWs.

- 8.6. ***Interventions on employment*** – The DOLE shall implement appropriate cash-for-work programs, and unemployment assistance for involuntarily displaced workers or employees, such as, but not limited to COVID-19 Adjustment Measures Program (CAMP), Tulong Panghanapbuhay sa Ating Disadvantaged/Displaced Workers (TUPAD), and the DOLE Abot-Kamay Ang Pagtulong (AKAP) for OFWs.

8.6.1. The cash-for-work programs to be implemented by DOLE shall be directed toward employment generation directly related to the government's efforts towards managing the pandemic and in the provision of public services, such as healthcare, education, and livelihood generation in their localities.

8.6.2. In the implementation of wage subsidies and appropriate cash-for-work programs, the DOLE shall work with the SSS and the DOF through the SSS' existing electronic databases and systems, including the system established to implement the Small Business Wage Subsidy (SBWS) Program, in the implementation of the abovementioned programs.

8.6.3. The DOLE shall coordinate with the DOT for the implementation of appropriate cash-for-work program for involuntarily displaced workers in the tourism sector, directed toward employment generation related to the pressing needs of managing the pandemic.

8.6.4. The DOLE shall provide for the guidelines on alternative working arrangements that may be adopted by the private sector.

9. LOCAL GOVERNMENT INTERVENTIONS

- 9.1. ***LGU autonomy*** – To ensure a unified, cohesive, and orderly implementation of the national policy to address COVID-19, LGUs shall act within the letter and spirit of all the rules, regulations, and directives issued by the National Government pursuant to RA No. 11494 while continuing to exercise their autonomy in matters undefined by the National Government or are within the parameters it has set.

- 9.2. ***Deferment of deadlines for payment of local taxes, fees, and charges*** – The deadlines for the payment of all local taxes, fees and charges duly authorized and imposed by the LGUs within their respective territorial jurisdictions as of 14 September 2020 shall be extended until 19 December 2020.

9.2.1. The counting of the period within which to pay local taxes, fees, and charges shall likewise be suspended during the said period. In the

event that an LGU had already extended the deadlines prior to the effectivity of the Act, such deadlines shall be deemed modified with the period set forth herein. Any further extension thereof shall be subsequently authorized by the LGU concerned in accordance with the provisions of the Local Government Code (LGC).

- 9.2.2. As a result of the moving of deadlines of payment and the suspension of the counting of the period within which to pay local taxes, fees, and charges, no interest, surcharge or any form of penalty shall be applied on any local tax, fee or charge accruing on or due and demandable during the period provided above.
- 9.2.3. All local tax delinquencies prior to the effectivity of the Act shall remain, and shall be due and demandable following the expiration of the deadline set in this Section. The applicable interests, penalties and surcharges shall begin to run again and shall be due and demandable after the lapse of the effectivity of the Act.
- 9.2.4. The LGUs are encouraged to provide appropriate benefits to taxpayers and business establishments, particularly those extending assistance and providing essential services for COVID-19 response, in accordance with the LGC and other applicable laws and policies.
- 9.2.5. The DOF, through the Bureau of Local Government Finance (BLGF), shall provide the necessary technical assistance and shall promulgate supplementary rules and guidelines for the purpose.
- 9.3. ***Realignment of LGU funds*** – The LGUs may also increase their respective personnel services cap by up to ten percent (10%) for first (1st) to third (3rd) class municipalities and up to five percent (5%) for the fourth (4th) to sixth (6th) class municipalities, and cities and provinces, of their annual income from regular sources realized in the next preceding fiscal year.
 - 9.3.1. The allowable debt service ceiling of the LGUs is increased to thirty percent (30%) of their annual regular income including their share in the national taxes, where regular income refers to the estimates of regular income for the budget year, as determined by the local finance committee, and that the said ceiling shall apply only to existing loan amortizations that may be paid by the LGUs until 19 December 2020, subject to modification by the concerned LGU and lending institution of the approved amortization schedule:
 - 9.3.2. The LGUs shall be exempt from the loan ceiling cap imposed by the DOF. For new LGU loan applications during the said period, the requirements under DOF Department Order No. 054.2016 and BSP Circular No. 926, s. 2016, shall still apply.
- 9.4. ***Utilization of Special Education Fund (SEF)*** – A portion of the SEF may be used by the LGU, through the concerned Local School Board, to support

alternative learning modalities and continuity plans, such as the purchase of materials and supplies related thereto, provision of safe schools infrastructure, and purchase of health equipment and supplies deemed appropriate for use in schools.

9.4.1. All local treasurers shall submit their quarterly and annual financial reports through the electronic Statement of Receipts and Expenditures (eSRE) System of the DOF-BLGF.

9.5. ***Utilization of unexpended cash balances of public funds held in trust by the LGUs*** – The tax or a portion thereof paid under protest, pursuant to Section 252 of the LGC, shall continue to be held in trust by the treasurer concerned, until resolution thereof.

9.5.1. All provinces, cities, and municipalities, through the local treasurers, shall submit their financial report on quarterly and annual bases through the eSRE System of the DOF-BLGF.

9.6. ***Regulatory relief by the LGUs in infrastructure programs and projects*** – In expediting the implementation of infrastructure programs and projects under the DPWH and other government agencies, regulatory relief shall be granted by the LGUs through the following:

9.6.1. All permits, licenses, clearances and registration requirements of LGUs, and applications for such, for infrastructure flagship projects identified by the National Economic and Development Authority (NEDA) shall be deemed waived for a period of one (1) year from the effectivity of RA No. 11494.

9.6.2. For this purpose, all local treasurers shall not assess and collect the fees and charges for such permits, licenses, clearances and registration requirements issued by the LGU concerned for NEDA-identified infrastructure flagship projects only.

9.6.3. All fees and charges in connection with waived LGU requirements of NEDA-identified infrastructure flagship projects shall be deemed waived.

9.7. ***Extension of term of the LGU standby loans*** – Extension of term of standby loans of LGUs, shall include loans pre-approved by the duly recognized lending institution(s), to cover ongoing negotiations or processed applications prior to the effectivity of the Act, but will be implemented or disbursed during the period covered by the Act.

10. OTHER INTERVENTIONS

10.1. ***Interventions to be implemented by the DTI*** – The DTI, in coordination with concerned agencies, shall utilize and expand existing programs to facilitate the flow of goods, enhance the capacities for online commerce, minimize logistics and other costs, and enforce necessary measures to

ensure reasonable price and availability of essential goods.

- 10.1.1. Utilizing the existing programs for online commerce, the DTI, in coordination with other implementing agencies, shall accelerate and undertake the massive promotion of online commerce and offer technical assistance to those engaged in e-commerce, such as those involved in internet retail, digital financial services, digital media, and ride-hailing. Further, the DTI shall coordinate with the GFIs in tapping existing financial programs for this purpose.
- 10.1.2. The DTI shall provide the necessary programs to expedite the digitalization of MSMEs and cooperatives through training subsidies for onboarding or starter kits, wage support for new online enterprises, upskilling, reskilling, and other activities as may be defined by the DTI, the Cooperative Development Authority (CDA), the DICT, the TESDA, and the CHED, subject to the availability of funds under the existing agency budget.
- 10.1.3. The DTI, in coordination with the DA and other concerned agencies, shall enforce necessary 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, fuel, fertilizers, chemicals, building materials, implements, machinery equipment and spare parts required in agriculture, industry and other essential services, and other articles of prime necessity, whether imported or locally produced or manufactured.
- 10.1.4. The DTI, in coordination with relevant agencies, shall ensure the availability of essential goods, in particular, food and medicine. Measures shall be adopted as may be reasonably necessary to minimize disruption to the supply chain and improve the national end-to-end supply chain, including measures to reduce logistics costs, especially for basic commodities and services, to the maximum extent possible.
- 10.1.5. The DTI shall provide for separate issuances for the implementation for these interventions, in accordance with these Guidelines.
- 10.2. ***Implementation of infrastructure programs and projects*** – The DPWH, together with other government agencies, shall expedite the implementation of infrastructure programs and projects to generate local employment and stimulate the local economy, including the infrastructure flagship projects identified by the NEDA.
 - 10.2.1. Infrastructure projects shall be prioritized based on its multiplier effects, impact on the economy and employment generation, and project readiness.

- 10.2.2. The DPWH and other government agencies shall ensure that occupational safety and necessary measures are in place and compliant with health and safety protocols.
- 10.3. ***Authority to direct the operation of private establishments*** – For purposes of exercising the power to require businesses to prioritize and accept contracts, subject to fair and reasonable terms, for materials and services necessary to promote the declared National Policy in the Act, all relevant agencies and members of the private sector are urged to first negotiate in good faith. Should any contracting party for contracts over such materials or services refuse to give such contract a priority, anyone who has personal knowledge of the contract and the acts of the offending party is enjoined to report the same to the Office of the President to enable the President to exercise the foregoing power.
- 10.3.1. The DOT shall provide guidelines on the necessary interventions and regulations on the rates of accommodation establishments for persons mandated by law or regulations to undergo quarantine.
- 10.4. ***Hazardous waste management*** – The DOH and the DENR shall ensure the implementation of the proper management and segregation of waste, especially of hazardous materials coming from health facilities, in communities and households, in order to contain the COVID-19 virus and other diseases.
- 10.5. ***Interventions for National Athletes*** – The Philippine Sports Commission (PSC) shall provide for the allowances for National Athletes and Coaches whose allowances were reduced due to the pandemic.
- 10.6. ***Interventions for Overseas Filipinos (OFs)*** – The Department of Foreign Affairs - Office of Migrant Workers Affairs (DFA-OMWA) shall provide assistance to OFs such as but not limited to: repatriation, shipment of remains or cremains, or medical assistance.
- 10.7. ***Implementation of Computer-based Licensure Examinations*** – The Professional Regulation Commission (PRC) shall provide for improvements and mechanisms for the implementation of computer-based licensure examinations.

11. PROCUREMENT

- 11.1. ***Issuance of special procurement rules*** – The GPPB is authorized to issue special procurement rules as exemptions from the provisions on the bidding process required under RA No. 9184 or the "Government Procurement Reform Act" and other relevant laws, to allow the government to procure critical and essential goods, and identified necessary services identified under Section 4 (u) of the Act, in the most judicious, economical, and expeditious manner.

- 11.1.1. The special procurement rules shall be valid for implementation only until 19 December 2020.
- 11.1.2. The information and documents related to the procurement through the special rules shall be published in the GPPB online portal, the website of the procuring entity concerned, if available, and at any conspicuous place reserved for this purpose in the premises of the procuring entity within seven (7) working days from the date of acceptance of the award.
- 11.1.3. The certification that the procuring entity had exerted all efforts to secure the most advantageous price for the government may be issued by procuring units that have been authorized by the Head of the Procuring Entity to undertake direct negotiation or procurement.

12. SPECIAL COMMITTEE

- 12.1. ***Creation of special committee*** – A special committee, chaired by the Secretary of Finance, with the Secretary of Trade and Industry and the Secretary of Environment and Natural Resources as members, and the DOF as secretariat, shall identify the projects that shall be granted the regulatory relief and the specific permits, licenses, certificates, clearances, consents, authorizations, or resolutions that shall be waived.
 - 12.1.1. The special committee may seek the assistance of other national government agencies or its instrumentalities, including GOCCs, in the performance of its mandate.
- 12.2. ***Jurisdiction of the special committee*** – The special committee is authorized to waive permits, licenses, certificates, clearances, consents, authorizations or resolutions, except those relating to taxes, duties, border control, and environmental laws and regulations, for private projects that are nationally significant with high impact on the economy or with high employment potential.
- 12.3. The authority of the special committee shall be valid during the state of national emergency as declared by the President and the economic rehabilitation period or until the last day of June 2022, whichever is later.
- 12.4. No court, except the Supreme Court, shall issue any temporary restraining order (TRO), preliminary injunction, or preliminary mandatory injunction against the special committee and the completion or operation of the project granted regulatory relief.
- 12.5. The special committee shall meet upon the effectivity of RA No. 11494, and issue the necessary rules for the performance of its mandate immediately thereafter.

13. NON-DISCRIMINATION

- 13.1. In addition to acts or omissions already penalized by existing laws, any person found to have committed any act or series of acts against a person declared confirmed, suspected, probable, exposed, or recovered of the COVID-19 virus, returning OFWs, health workers, frontliners, other service workers, or indigent which result in unjust distinction, exclusion, restriction, physical, psychological harm or suffering, intimidation, harassment, damage to property, public ridicule or humiliation, verbal abuse, arbitrary ejection from dwelling, or unlawful deprivation of liberty, shall be penalized with imprisonment of six (6) months and a fine of One Hundred Thousand Pesos (PhP 100,000.00).

14. GENERAL ROLES AND RESPONSIBILITIES OF GOVERNMENT AGENCIES AND INSTRUMENTALITIES

- 14.1. For the **DBM**, in coordination with the relevant agencies, to facilitate mainly the funding provisions stated in RA No. 11494, including the specific provisions on the discontinuance, realignment, and on the availability, use, and release of funds. Further, the DBM, through the **GPPB**, shall also issue special procurement rules for the procurement of those listed under Section 4 (u) of RA No. 11494.
- 14.2. For the **DOH**, to serve as the lead agency in COVID-19 response and health interventions. It shall also coordinate with relevant national agencies and local governments for the implementation of necessary programs and interventions to increase the county's healthcare capacity, and to manage and control the COVID-19 pandemic.
- 14.3. For the **PhilHealth**, to ensure the availability and adequate access of prescribed coverage on COVID-19 expenses, including but not limited to: expanded testing and treatment of patients and HCWs.
- 14.4. For the **DOF**, or any of its attached agencies, to provide fiscal policy direction and guidelines on national or local tax incentives prescribed under RA No. 11494, and any other provision involving national or local government financing.
- 14.5. For the **DOLE**, to serve as the lead agency in the implementation of appropriate cash-for-work programs, and unemployment assistance for involuntarily displaced workers or employees. The DOLE shall work with the SSS and the DOF through the SSS' existing electronic databases and systems, including the system established to implement the Small Business Wage Subsidy (SBWS) Program, in the implementation of the abovementioned programs. It shall also coordinate with the DOT for the implementation of an appropriate cash-for-work program for the tourism sector.
- 14.6. For the **DSWD**, to serve as the lead agency for the implementation of social protection programs prescribed under the Act, such as but not limited to,

the Assistance to Individuals in Crisis Situation (AICS), the Sustainable Livelihood Program (SLP) for informal sectors not catered by the DOLE, and emergency subsidy program.

- 14.7. For the **DAR**, to serve as the lead agency for the implementation of the intervention for ARBs (i.e. the condonation of loan interests, penalties, and surcharges, and loan restructuring), in partnership with the LBP.
- 14.8. For the **DILG**, to serve as the lead agency in the implementation of the contact tracing efforts of the National Government. It shall also provide the necessary support and coordination in the implementation of programs concerning LGUs.
- 14.9. For the **DTI**, in coordination with concerned agencies, to utilize and expand existing programs to facilitate the flow of goods, enhance the capacities for online commerce, minimize logistics and other costs, and enforce necessary measures to ensure reasonable price and availability of essential goods. The DTI shall provide guidance on the lending programs under the **Small Business Corporation (SBCorp)**, consistent with the rules and regulation issued by BSP. The lending programs of **SBCorp** shall prioritize the productive sectors of the economy experiencing liquidity rather than solvency issues.
- 14.10. For the **Insurance Commission (IC)**, to facilitate the implementation of the one-time 60-day mandatory grace period for insurance payments. It shall also coordinate with the DOH and relevant insurance companies on the provision of life insurance to all public and private health workers during the state of national emergency as declared by the President, regardless of the CQ status.
- 14.11. For the **DA**, to serve as the lead agency for the implementation of the interventions for the agricultural sector prescribed under the Act. The DA shall provide assistance for the agri-fishery industry while ensuring food security and supply.
- 14.12. For the **DOT**, to serve as the lead agency in the interventions for the tourism sector prescribed under the Act. The DOT shall also coordinate with DOH and LGUs on the establishment and management of COVID-19 testing centers in tourist destinations.
- 14.13. For the **DOTr**, to serve as the lead agency in the implementation of the interventions for the transport sector prescribed under the Act, while ensuring the regulation and limitation of the operation of all sectors of transportation through land, sea, or air, whether private or public.
- 14.14. For the **DPWH**, to expedite the implementation of infrastructure programs and projects to generate local employment and stimulate the economy. Further, the DPWH, together with the DOT, shall lead the construction of identified projects under the TRIP, prioritizing projects with high multiplier effects on the economy.

- 14.15. For the **NEDA**, to identify the infrastructure flagship projects to be implemented, based on its multiplier effects, impact on the economy, employment generation, and project readiness.
- 14.16. For the **DICT**, to serve as the lead agency in the acceleration of the deployment of critical ICT infrastructure to address the need for digital connectivity, internet speed and stability, and cybersecurity.
- 14.17. For the **CHED**, in coordination with **SUCs**, to lead the development of smart campuses along with other interventions for the safe and effective delivery of higher education. The CHED shall also provide subsidies and allowances to qualified students and displaced teaching and non-teaching personnel in public and private tertiary education institutions.
- 14.18. For the **DepEd**, to serve as the lead agency in the implementation of interventions for safe and effective delivery of basic education, including the prescribed programs such as the provision of digital education and alternative learning modalities. It shall also provide subsidies and allowances to qualified students and displaced teaching and non-teaching personnel.
- 14.19. For the **TESDA**, to provide the necessary interventions to technical and vocational education.
- 14.20. For the **Energy Regulatory Commission (ERC)**, the **Metropolitan Waterworks and Sewerage System (MWSS)**, and the **NTC**, to facilitate the moratorium on payment of utilities.
- 14.21. For the **DHSUD**, in coordination with its key shelter agencies, to implement measures to expedite and streamline applications on housing loans, permits, licenses, and home financing.
- 14.22. For the **DENR**, to ensure implementation of proper management and segregation of waste, especially of hazardous materials.
- 14.23. For the **PRC**, to issue guidelines for the implementation of a computer-based licensure examination.
- 14.24. For the **University of the Philippines (UP) Diliman**, to lead the establishment of a computational research laboratory in the UP Diliman Institute of Mathematics to process big data analysis for COVID-19 and other pandemic research.
- 14.25. For the **FDA**, to provide the necessary standards and protocol for the management, accreditation, and distribution of COVID-19 drugs and vaccines, testing kits, and other essential medical goods and supplies.
- 14.26. For the **OCD**, as the head of the **NTF**, to manage and maintain isolation facilities, including billing of hotels, food, and transportation used for

COVID-19 response and recovery.

- 14.27. For the **DFA**, through the **OMWA**, to provide interventions prescribed including, but not limited to repatriation, shipment of remains or cremains of OFs, and medical assistance of OFs.
- 14.28. The foregoing agencies are authorized to issue supplemental rules, guidelines, circulars, orders, or other such issuances, as may be necessary to implement RA No. 11494 and these Guidelines.

15. TRANSPARENCY AND ACCOUNTABILITY

- 15.1. ***DOH to report to Congress on an improved COVID-19 surveillance and control plan*** – Within one (1) week from the effectivity of RA No. 11494, the DOH shall present a report to Congress detailing an improved COVID-19 surveillance and control plan, which shall include improvements to data monitoring and communication, the instilling of proper COVID-19 related conduct in the public, and control of the spread of the virus particularly in areas with high disease transmission, among others.
- 15.2. ***Reports to the Oversight Committee and Commission on Audit (COA)***
 - To assist the President in the submission of reports to the Oversight Committee and COA in compliance with Section 14 of RA No. 11494, all the appropriate departments, agencies, offices, and instrumentalities of the National Government, GOCCs, GFIs, and LGUs shall prepare a weekly summary of acts performed to implement RA No. 11494 and these Guidelines, which shall be submitted with a monthly consolidated report. The monthly consolidated report shall contain the following:
 - 15.2.1. Targets and actual accomplishments of government programs, strategies, plans, and efforts relative to the COVID-19 pandemic as well as relevant and more granular health-related data, and other such information which Congress and COA may require.
 - 15.2.2. The terms and conditions of any loan entered into by the government to finance the programs and projects to implement the law.
 - 15.2.3. Detailed BESF tables for COVID-19, similar to the BESF tables submitted to Congress by the Development Budget Coordination Committee.

16. SEPARABILITY, REPEALING, AND EFFECTIVITY CLAUSES

- 16.1. ***Separability*** – If any clause, sentence, or provision of these Guidelines is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.
- 16.2. ***Repealing Clause*** – All orders, issuances, and rules and regulations or parts thereof which are contrary to and inconsistent with these Guidelines

are hereby repealed, amended, or modified accordingly.

- 16.3. ***Effectivity*** – These Guidelines shall take effect immediately upon its publication in a newspaper of general circulation or in the *Official Gazette*.
- 16.4. The Office of the National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of these Guidelines.

Annex A: Indicative list of Bayanihan II supplementary Implementing Rules and Regulations (IRR) to be issued by government agencies

Agency	Coverage
DBM	<ol style="list-style-type: none"> 1. Funding provisions for COVID-19 response and recovery interventions 2. GPPB - Special Procurement Rules
DOH	<ol style="list-style-type: none"> 1. Expedited and streamlined registration process of viral testing kits; distribution of testing kits; testing; contact tracing 2. Protocol on viral testing 3. Immunization program 4. Special risk allowance for healthcare workers (HCWs) 5. Mandatory testing of HCWs every 15 days 6. Medical expenses of HCWs 7. Bed capacity allocation 8. Procurement of COVID-19 drugs and vaccines 9. Life insurance, accommodation, transportation, and meals for HCWs 10. Construction and management of the identified infrastructure for COVID-19 response 11. Provisions covered by existing regulations: <ol style="list-style-type: none"> a. Guidelines on hazardous waste management in health facilities
DOF	<ol style="list-style-type: none"> 1. Mandatory one-time 60-day grace period for loan payments 2. Provisional declaration of goods for relief consignment 3. PPE incentives (DOF-DTI JMC)
BIR	<ol style="list-style-type: none"> 1. VAT or tax exemption of PPEs 2. Extension of statutory deadlines for tax payments 3. Tax exemption of retirement benefits 4. IPO tax exemption 5. NOLCO
BOC	<ol style="list-style-type: none"> 1. Tax and duty exemption on importation of critical equipment and essential goods
BLGF	<ol style="list-style-type: none"> 1. Increase of LGU debt service ceiling and lifting of cap on LGU borrowings 2. Moving of deadlines for local taxes 3. Waiving of fees and charges on permits and licenses for infrastructure projects
BSP	<ol style="list-style-type: none"> 1. Memorandum to all BSP-Supervised Institutions (MAAB) on the IRR in general 2. MAABs covering grace period FAQs 3. Circular on loanable funds for Agri-Agra 4. Provisions covered by existing regulations: <ol style="list-style-type: none"> a. credit risk management

	<ul style="list-style-type: none"> b. guidelines on expected credit loss and treatment of regulatory relief c. regulatory relief measures
SEC	<ul style="list-style-type: none"> 1. Relaxation of regulatory and statutory restrictions and requirements (with BSP) 2. Regulatory relief for business entities with the Anti-Red Tape Authority (ARTA)
DTI	<ul style="list-style-type: none"> 1. Mandatory minimum 30-day grace period on residential and commercial rents 2. Supplemental guidelines for SBCorp COVID-19 programs
DOH DOLE DBM	<ul style="list-style-type: none"> 1. Provisions covered by existing regulations: <ul style="list-style-type: none"> a. Grant of compensation in public and private health workers
DOLE	<ul style="list-style-type: none"> 1. Appropriate cash-for-work program for displaced workers 2. Assistance to repatriated OFWs 3. Authorization of alternative working arrangements for employees and workers in the private sector
DOLE BIR SSS	<ul style="list-style-type: none"> 1. Unemployment or involuntary separation assistance and wage subsidy for displaced workers or employees
DOTr (including its attached agencies)	<ul style="list-style-type: none"> 1. PUV service contracting (with LTFRB) 2. Management and updating of transport sector database 3. Grant of applicable regulatory fees for transport sector 4. Construction, rehabilitation, and use of bicycle lanes 5. Promotion and implementation of active transport interventions (e.g., bicycle sharing)
DOT	<ul style="list-style-type: none"> 1. Provision of training and subsidies for tourist guides
DAR LBP	<ul style="list-style-type: none"> 1. Financial relief for Agrarian Reform beneficiaries
DOT DOLE	<ul style="list-style-type: none"> 1. Appropriate cash-for-work program for tourism sector
DOT DPWH	<ul style="list-style-type: none"> 1. Implementation of the <i>Tourism Road Infrastructure Program</i> (TRIP), on infrastructure leading to tourist destinations. (including prioritization of projects to be funded based on high multiplier effects on the economy)
DOT DOH DILG	<ul style="list-style-type: none"> 1. Guidelines on the establishment and management, including protocol, for COVID-19 testing centers in tourist destinations
DA	<ul style="list-style-type: none"> 1. Interventions for the agriculture sector

DepEd CHED	<ol style="list-style-type: none"> 1. Grant of subsidies and allowances to qualified students, and teaching and non-teaching personnel 2. Provision of digital education and alternative learning modalities
TESDA	<ol style="list-style-type: none"> 1. Guidelines for the Training for Work Scholarship (TWSP) and the Special Training for Employment Program (STEP), to promote technical education and skills development for the needed workers of key employment generating and emerging industries.
DOE ERC NEA NGCP NAPOCOR	<ol style="list-style-type: none"> 1. Mandatory minimum 30-day grace period for payment of utilities.
DICT NTC	<ol style="list-style-type: none"> 1. Mandatory minimum 30-day grace period for payment of utilities 2. Partnership with appropriate internet and communication service providers to address the need for digital connectivity, internet speed and stability, and cybersecurity in e-Commerce, e-Government, online learning, and telecommuting. 3. Temporary suspension of requirements to secure permits and clearances for the construction of telecommunications and internet infrastructure. 4. Streamlining of regulatory processes and procedures for the development and improvement of digital, internet, and satellite technology infrastructure.
MWSS	<ol style="list-style-type: none"> 1. Mandatory minimum 30-day grace period for payment of utilities
DHSUD	<ol style="list-style-type: none"> 1. Immediate approval and streamlining of housing loans and applications 2. Shift of housing financing programs from private to Pag-IBIG home financing
DENR	<ol style="list-style-type: none"> 1. Management of hazardous waste from communities and households
DILG LGU ARTA	<ol style="list-style-type: none"> 1. Expedite the approval of all pending and new applications for permits and licenses required by law within a non-extendible period of 7 working days.
DSWD DOLE DTI DA DOF DBM DILG	<ol style="list-style-type: none"> 1. Provision of social amelioration measures or program
IC	<ol style="list-style-type: none"> 1. Mandatory one-time 60-day grace period for insurance payments 2. Coordinate with DOH and relevant insurance companies on the

	provision of life insurance to all public and private health workers during the state of national emergency as declared by the President, regardless of the CQ status.
NTF OCD	1. Management and maintenance of isolation facilities
DICT DILG NTC CAAP	1. Waiver of local permit or clearances in the construction, installation, repair, operation and maintenance of telecommunications and internet infrastructure by independent tower companies registered with the DICT
DFA	1. Assistance-to-nationals Fund for repatriation, shipment of remains or cremains, and other assistance for OFs
PSC	1. Grant of allowances for national athletes and coaches
PRC	1. Implementation of a computer-based licensure examination
UP Diliman	1. Necessary documentations and issuances for the establishment of a computational research laboratory in the UP Diliman Institute of Mathematics to process big data analysis for COVID-19 and other pandemic research.
FDA	1. Accreditation of COVID-19 drugs and vaccines 2. Provisions covered by existing regulations: <ol style="list-style-type: none"> Accreditation of testing kits Procedures on PPEs and essential goods prior customs release and clearance Identification, notification, evaluation, regulatory enforcement action, and review and monitoring of donated health products