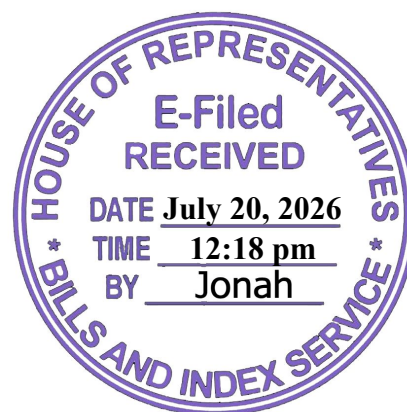


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City
TWENTIETH CONGRESS
Second Regular Session



HOUSE BILL NO. 10116

Introduced by **REP. BERNADETTE "DETTE" G. ESCUDERO**

AN ACT
INSTITUTIONALIZING DETAILED UNIT PRICE ANALYSIS SYSTEM IN THE
DETERMINATION OF APPROPRIATIONS FOR ANY AND ALL
INFRASTRUCTURE PROJECTS IN THE NATIONAL EXPENDITURE PROGRAM
AND THE GENERAL APPROPRIATIONS ACT

EXPLANATORY NOTE

Public infrastructure accounts for nearly one-fifth of total government expenditure. Under the 2026 General Appropriations Act, ₱1.289 trillion out of the ₱6.793 trillion national budget is allocated for infrastructure. Despite its substantial share, infrastructure spending has long been vulnerable to overpricing, fund leakages, and other procurement irregularities.

To strengthen transparency and fiscal accountability, this measure mandates the adoption of a standardized Detailed Unit Price Analysis (DUPA) as the basis for determining appropriations and project costs for all public works. Prepared during the pre-construction and procurement phases, the DUPA establishes the fair and reasonable cost for every work item prior to project implementation and provides line-item specifications for all identifiable and verifiable components including labor, raw materials, heavy equipment operational costs, and other expenses. The DUPA also creates a precise financial baseline. This objective cost structure prevents overpricing, curbs budget inflation, and ensures that unit costs remain strictly within legal and technical standards.

In view of the foregoing, the approval of this bill is earnestly sought.


HON. BERNADETTE "DETTE" G. ESCUDERO
Representative
1st District, Sorsogon

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City
TWENTIETH CONGRESS
Second Regular Session

HOUSE BILL NO. 10116

Introduced by **REP. BERNADETTE "DETTE" G. ESCUDERO**

AN ACT
INSTITUTIONALIZING DETAILED UNIT PRICE ANALYSIS SYSTEM IN THE
DETERMINATION OF APPROPRIATIONS FOR ANY AND ALL
INFRASTRUCTURE PROJECTS IN THE NATIONAL EXPENDITURE PROGRAM
AND THE GENERAL APPROPRIATIONS ACT

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

1 **SECTION 1. Short Title.** This Act shall be known as the "Detailed Unit Price
2 Analysis System for Infrastructure Projects Act".
3

4 **SEC. 2. Declaration of Policy.** It is hereby declared the policy of the State
5 to take positive and effective measures against graft and corruption. Towards this
6 end, the State shall institutionalize standards and procedures for estimating costs of
7 any and all infrastructure projects of the government and adopt measures to promote
8 fiscal discipline, enhance efficiency in the allocation of government resources, and
9 deter unscrupulous budget practices.
10

11 **SEC. 3. Definition of Terms.** As used in this Act:
12

13 (a) Implementing Agency shall refer to any department, bureau, office,
14 commission, authority or agency of the national government, including any
15 government-owned or -controlled corporation or state college or university,
16 duly authorized by law or its charter to undertake national government
17 projects;

18 (b) Infrastructure Project shall refer to the construction, improvement,
19 rehabilitation, demolition, repair, restoration, or maintenance of roads and
20 bridges, railways, airports, seaports, communication facilities, civil works
21 components of information technology projects, irrigation, flood control and
22 drainage, water supply, sanitation, sewerage and solid waste management
23 systems, shore protection, energy/power and electrification facilities, national
24 buildings, school buildings, hospital buildings, and other related construction
25 projects of the government; and

(c) Multi-Year Project shall refer to a government project that would require more than one (1) year to complete and would consequently need appropriations across multiple years as evidenced by a duly approved multi-year obligational authority.

SEC. 4. Coverage. This Act shall apply to all infrastructure projects, including multi-year projects, of national government agencies and instrumentalities, including constitutional offices, state universities and colleges, and government-owned or controlled corporations with or without original charter.

SEC. 5. Technical and Financial Basis for Appropriations. Implementing agencies shall ensure that appropriations for infrastructure projects are supported by documentation that establishes the technical and financial basis for their determination. Such documentation shall be contained in a Detailed Unit Price Analysis (DUPA) that provides detailed itemization of the cost and quantity of labor, equipment, and materials required in a given project, as well as other ancillary expenditures necessary for its implementation and completion. The DUPA shall be deemed as a requisite or a condition *sine qua non* for the inclusion of any infrastructure project in the National Expenditure Program and the General Appropriations Act, and for the conduct of any procurement activity and the subsequent release of any allotment for such project.

SEC. 6. Components of Detailed Unit Price Analysis. The DUPA shall include the following information:

(a) Name, location, and brief description of the infrastructure project;

(b) Projected duration of project implementation;

(c) Labor, including the type and number of workers required, their respective wage rates, and the number of days such workers will be contracted;

(d) Equipment and machinery, including the type and number of equipment or machinery required, their respective acquisition cost or rental rates, and the number of days such equipment or machinery will be rented, if applicable;

(e) Detailed list and quantity of materials required and their respective unit costs;

(f) Projected overhead, contingency, and miscellaneous expenses; contractor's profit; tax expenditure; and other relevant expenses;

(g) Such other information as may be prescribed under the national reference manual as provided under Section 7 of this Act, or as may be required by the implementing agencies concerned.

SEC. 7. National Reference Manual. The DUPA for infrastructure project shall be prepared in accordance with a national reference manual to be prepared by

1 the Department of Public Works and Highways (DPWH) in collaboration with the
2 Department of Budget and Management (DBM), Department of Economy, Planning,
3 and Development (DEPDev), and Commission on Audit (COA). The manual shall
4 contain standard criteria and methodologies for preparing and updating DUPAs, cost
5 references and templates, and other information necessary for ensuring accuracy,
6 uniformity, and transparency in cost estimation of all implementing agencies. The
7 manual shall be updated at least once every three (3) years to incorporate regional
8 price variances, price inflation, technology improvements, and other factors affecting
9 the cost of infrastructure projects.

10 **SEC. 8. Capacity Building and Technical Support.** The DPWH, in
11 coordination with DBM, DEPDev, Civil Service Commission, and COA, shall design and
12 implement a capacity building program for government engineers, budget officers,
13 auditors, and other personnel involved in preparing and evaluating budget and project
14 proposals, which shall be included in the list of regular training program of government
15 agencies concerned.

16 **SEC. 9. Penalties.** Any public official or employee who knowingly falsifies or
17 omits, or causes the falsification or omission of any information contained in the DUPA
18 shall suffer the penalty of perpetual absolute disqualification to hold office without
19 prejudice to any other liabilities, criminal, civil, administrative or otherwise, as may be
20 provided by law and regulations.

21 **SEC. 10. Transitory Provision.** For Fiscal Year 2026, compliance with the
22 requirements under Section 5 of this Act shall apply to infrastructure projects
23 implemented by national executive agencies, including, but not limited to, projects
24 implemented by the Department of Agriculture, Department of Education, Department
25 of Health, Department of Information and Communication Technology, Department of
26 the Interior and Local Government (DILG), Department of National Defense, DPWH,
27 and Department of Transportation. Consequently, no funds shall be released, nor any
28 procurement activity shall be performed for such infrastructure projects

29 **SEC. 11. Implementing Rules and Regulations.** Within sixty (60) days
30 from the effectivity of this Act, the DPWH shall promulgate the rules and regulations
31 to effectively implement the provisions of this Act.

32 **SEC. 12. Separability Clause.** If any provision or part hereof is declared
33 unconstitutional, the remainder of this Act or any provision not affected thereby shall
34 remain in full force and effect.

35 **SEC. 13. Repealing Clause.** All laws, acts, decrees, executive orders, issuances,
36 and rules and regulations or parts thereof which are contrary to and inconsistent with
37 this Act are hereby repealed, amended or modified accordingly.

38 **SEC. 14. Effectivity.** This Act shall take effect fifteen (15) days after its
39 publication in the Official Gazette or at least two (2) newspapers of general circulation.

Approved,