

GUIDELINES ON COMPLIANCE WITH THE PHILIPPINE TRANSPARENCY SEAL

Harmonized Requirements under National Budget Circular No. 542¹ and Section 103 of Republic Act No. 11975² (General Appropriations Act of FY 2024)

I. PURPOSE

These Guidelines establish the standards, scope, and procedures necessary for ensuring full compliance with the Philippine Transparency Seal requirements mandated under National Budget Circular (NBC) No. 542 and Section 103 of Republic Act (RA) No. 11975, or the FY 2024 General Appropriations Act (GAA). They are intended to guarantee that the Agency's disclosures posted under the Transparency Seal are complete, accurate, accessible, and defensible, consistent with all applicable budgetary, administrative, and accountability requirements for FY 2024.

II. GOVERNING PRINCIPLE

The Transparency Seal serves as a statutory mechanism for promoting accountability and openness in government and is not a mere website feature. Compliance therefore requires both the substantive fulfillment of legally mandated disclosures and their proper presentation, accessibility, and searchability. NBC No. 542 outlines the minimum standards for compliance, while Section 103 of RA No. 11975 updates and expands the scope of required information for FY 2024.

III. WEBSITE AND PRESENTATION REQUIREMENTS

The Transparency Seal logo shall be prominently displayed on the agency's homepage and must link directly to a dedicated Transparency Seal page. This page shall contain a clear and organized index of required disclosures. All posted documents must be publicly accessible without restrictions, downloadable, and in searchable format, consistent with the requirements under NBC No. 542 and the FY 2024 GAA.

The Agency shall comply with the following consolidated mandatory presentation standards:

A. Transparency Seal Logo

1. The Transparency Seal shall be prominently displayed on the Agency's official homepage.

¹ *Reiterating Compliance with Section 93, The Transparency Seal Provision, of The General Appropriations Act of 2012*, dated 29 August 2012

² *Transparency Seal, General Provisions Fiscal Year 2024* dated 20 December 2023.

2. The Seal shall be clickable and shall link directly to the Transparency Seal page.

B. Dedicated Transparency Seal Page

1. The page shall contain a clear index or table of contents of all required disclosures.

C. Accessibility and Searchability

All posted documents shall be:

1. Publicly accessible without restriction;
2. Downloadable; and
3. In a searchable format (consistent with FY 2024 GAA requirements).

IV. MANDATORY DISCLOSURES

The Agency shall maintain all Transparency Seal disclosures required under NBC No. 542 and Section 103 of RA 11975. These include updated information on its mandate, functions, organizational structure, officials, contact details, and its approved FY 2024 budget with corresponding physical and financial targets. The Agency shall also disclose any GAA-authorized budgetary or programmatic modifications, major programs and projects and their beneficiaries, and the status of implementation and evaluation results. Procurement transparency must likewise be ensured through the posting of the Annual Procurement Plan (APP) and all awarded contracts. All required Budget and Financial Accountability Reports (BFARs), Freedom of Information (FOI) documents, and if applicable, reports on retained income shall also be posted.

Below is the consolidated list of mandatory disclosures to be included on the Transparency Seal page:

A. Agency Information

1. The Agency's mandate and functions;
2. Names and positions/designations of officials; and
3. Official contact information.

B. Approved Budgets and Corresponding Targets

1. Approved budget for the current fiscal year.
2. Physical and/or financial targets.

C. Modifications Made Pursuant to the GAA (FY 2024 Requirement)

1. Identification of budgetary or programmatic modifications;

2. Citation of the relevant General or Special Provision;
3. Explanatory narrative (e.g., realignment, use of savings); and
4. Supporting financial report.

D. Major Programs, Activities, and Projects (PAPs)

(Indicate "Not Applicable" if not relevant)

1. Major PAPs.
2. Target beneficiaries.

E. Status of Implementation, Evaluation, or Assessment

1. Status of implementation of major PAPs.
2. Assessment or evaluation reports.

F. Procurement Information

1. APP.
2. Awarded contracts, including names of winning bidders.

G. Budget and Financial Accountability Reports

1. Posting of BFARs pursuant to DBM rules.

H. FOI Documents

1. Updated, signed FOI Manual;
2. One-Page FOI Manual; and
3. Applicable FOI reports or registries.

I. Income Authorized to be Retained or Used Outside the National Treasury

(If applicable)

1. Legal basis;
2. Beginning balance;
3. Income collected;
4. Expenditures; and
5. Ending balance.

V. BASELINE AND LEGACY TRANSPARENCY DISCLOSURES

In line with the long-standing implementation of the Transparency Seal under previous GAAs and NBC No. 542, agencies are encouraged to continue posting annual reports for the past three (3) fiscal years to support continuity, historical reference, and public access to institutional performance information.

VI. OTHER GOVERNANCE-RELATED DISCLOSURES

In addition to the mandatory Transparency Seal requirements, Agencies shall maintain a separate section on their websites for governance-related postings that, while not part of the mandatory Transparency Seal requirements, support public accountability. These include the Citizens' Charter, QMS/ISO or equivalent certifications, Ease of Doing Business compliance such as the Committee on Anti-Red Tape Directory, Agency Procurement Compliance and Performance Indicators results, and documents relating to the Performance-Based Bonus. These disclosures strengthen overall transparency and support validation under cross-cutting oversight mechanisms.

VII. RESPONSIBILITY FOR COMPLIANCE

The head of agency shall ensure full and timely compliance with these Guidelines. The designated Web Administrator or Webmaster shall manage and maintain all posted Transparency Seal content and ensure accuracy, functionality, accessibility, and completeness of the Transparency Seal page.

-Nothing follows-