

**BUDGETS OF DEPARTMENT OF ENERGY  
ATTACHED CORPORATIONS  
FISCAL YEAR 2026**

**I. NATIONAL ELECTRIFICATION ADMINISTRATION****SOURCES AND USES OF FUNDS BY EXPENSE CLASS, FY 2026**

(In Thousand Pesos)

**SUMMARY**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses <sup>a/</sup></u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A. PROGRAM/ACTIVITY/PROJECT</b>				
1. General Administration and Support	P 854,180 P	314,466 P	P	1,168,646
2. Support to Operations			48,432	48,432
3. Operations		<u>9,324,200</u>	<u>2,610,000</u>	<u>11,934,200</u>
a. National Rural Electrification Program		9,324,200		9,324,200
b. Loans to Electric Cooperatives			2,610,000	2,610,000
4. Prior Years' Subsidy		<u>8,139</u>		<u>8,139</u>
<b>GRAND TOTAL</b>	<b>P <u>854,180 P</u></b>	<b><u>9,646,805 P</u></b>	<b><u>2,658,432 P</u></b>	<b><u>13,159,417</u></b>

a/ Net of depreciation expense

**I. NATIONAL ELECTRIFICATION ADMINISTRATION****SOURCES AND USES OF FUNDS BY EXPENSE CLASS, FY 2026**

(In Thousand Pesos)

**NATIONAL GOVERNMENT EQUITY AND/OR SUBSIDY**

Schedule I

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A. PROGRAM/ACTIVITY/PROJECT</b>				
1. Operations				
a. National Rural Electrification Program	P 9,324,200 P		P	9,324,200
b. Loans to Electric Cooperatives			810,000	810,000
2. Prior Years' Subsidy		<u>8,139</u>		<u>8,139</u>
<b>TOTAL</b>	<b>P <u>9,332,339 P</u></b>	<b><u>810,000 P</u></b>	<b><u>810,000 P</u></b>	<b><u>10,142,339</u></b>

**I. NATIONAL ELECTRIFICATION ADMINISTRATION**

**SOURCES AND USES OF FUNDS BY EXPENSE CLASS, FY 2026**

Schedule II

(In Thousand Pesos)

**CORPORATE FUNDS**

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses <sup>a/</sup>	Capital Outlays	Total
<b>A. PROGRAM/ACTIVITY/PROJECT</b>				
1. General Administration and Support	P 854,180 P	314,466 P	P	1,168,646
2. Support to Operations			48,432	48,432
3. Operations				
a. Loans to Electric Cooperatives			1,800,000	1,800,000
<b>TOTAL</b>	P 854,180 P	314,466 P	1,848,432 P	3,017,078

a/ Net of depreciation expense

**Special Provision(s)**

1. **Approval of the FY 2026 Corporate Operating Budget of the National Electrification Administration under R.A. No. 7638.** The FY 2026 Corporate Operating Budget (COB) of the NEA is hereby approved by the Congress of the Philippines pursuant to Section 13, Chapter III of R.A. No. 7638.

2. **Acquisition of Equipment.** The acquisition of equipment included in the approved COB shall be subject to the provisions of Corporate Budget Circular No. 17 dated February 9, 1996, A.O. No. 14 dated December 10, 2018, Budget Circular No. 2022-1 dated February 11, 2022, B.C. No. 2022-1A dated March 1, 2023, and other guidelines issued thereon.

3. **Payment of Compensation and Benefits.** Payment of salaries, allowances, and other benefits shall be in accordance with applicable laws, rules, and regulations such as, but not limited to, P.D. No. 985, as amended, R.A. No. 6758, as amended, R.A. No. 10149, Corporate Compensation Circular No. 10 dated February 15, 1999, Memorandum Order No. 20, s. 2001, E.O. No. 150, s. 2021, and such other guidelines issued by the GCG.

4. **Payment of Terminal Leave Benefits.** Payment of terminal leave benefits shall be computed in accordance with the rates, conditions, and procedure prescribed under applicable laws and guidelines issued thereon.

The amount of Twenty One Million Four Hundred Forty Thousand Pesos (P21,440,000) shall be used exclusively for the payment of terminal leave benefits to the affected NEA personnel.

5. **Budget Flexibility.** The NEA Board of Administrators is authorized to modify programs and projects, reallocate the corresponding budgetary requirements approved herein, as well as augment the deficiencies which may arise from factors beyond the NEA's control such as, but not be limited to: (i) currency depreciation; (ii) inflation; (iii) change in interest rates; (iv) change in programs or projects; and (v) change in schedule of project implementation.

In the exercise of said authority, the NEA shall observe the following limitations:

- (a) No acquisition of motor vehicles and payment of travelling, representation, discretionary, or extraordinary and miscellaneous expenses; and
- (b) Personnel Services allocation in the approved COB shall not be augmented by new funding sources, which shall include, but not limited to, MOOE and Capital Outlays.

6. **Augmentation Beyond Approved Corporate Operating Budget.** The NEA Board of Administrators is authorized to augment and disburse funds beyond the total amount approved in this Act for the continuous implementation of the Strategized Rural Electrification and Operational Reliability for Electric Cooperatives Projects, and the rehabilitation, repair or reconstruction of distribution facilities damaged by natural and human-induced calamities, and provision for EC's capital requirements through loans outlay. The funds shall be sourced from the unutilized balances of prior years' subsidy by the National Government, new funding sources as certified by the Chief Accountant and Administrator of NEA, and available corporate funds to finance loan's outlay to ECs.

In no case shall Personnel Services allocation be augmented beyond the total amount approved in this Act.

**7. Remittance of Cash Dividends.** Cash dividends equivalent to at least fifty percent (50%) of the annual net earnings of the NEA shall be deposited with the National Treasury as income of the General Fund pursuant to R.A. No. 7656.

**8. Audit of Government Funds.** Government funds authorized herein to be invested as equity by the corporation to its subsidiaries, as well as the grant of subsidy, loan contribution or any kind of financial assistance to end-user entities both in the private or public sector, shall be subject to audit by the COA pursuant to the provisions of P.D. No. 1445, as amended.

**9. Transparency Seal.** To enhance transparency and enforce accountability, and promote systematized access to government information, the NEA shall maintain a Transparency Seal to be posted on its website. The Transparency Seal shall contain the following:

- (a) corporation's mandate and functions, names of its officials with their position and designation, and its contact information;
- (b) approved COB and corresponding targets including any amount of budgetary support from the National Government;
- (c) budgetary adjustment;
- (d) annual procurement plan/s and contracts awarded with the winning supplier, contractor, or consultant;
- (e) major programs or projects and their target beneficiaries;
- (f) status of implementation, evaluation, or assessment reports of said programs or projects;
- (g) all subsidy and assistance programs of the government, including details on the manner of the execution, the amounts allocated, and relevant data of the target beneficiaries subject to R.A. No. 10173 or the Data Privacy Act;
- (h) Budget and Financial Accountability Reports;
- (i) Updated People's Freedom of Information (FOI) Manual signed by head of agency, Updated One-Page FOI Manual, and Agency FOI Reports;
- (j) year-end financial reports for the last three (3) fiscal years;
- (k) particulars of concessions, permits, or authorizations granted by NEA, subject to R.A. No. 10173 or the Data Privacy Act; and
- (l) current news and updated events conducted by NEA.

NEA shall ensure that the content posted under the Transparency Seal is regularly reviewed, updated, and maintained using internal systems and procedures that support accountability, data integrity, and operational efficiency.

The Administrator of the NEA and its web administrators or equivalent shall be responsible for ensuring compliance with this requirement.

The DBM shall post on its website the status of compliance of NEA. NEA is responsible in ensuring that the contents and data of its posts on its official website and communication channels are searchable for the public's easy access to information regarding matters on public funds.

**II. NATIONAL POWER CORPORATION****SOURCES AND USES OF FUNDS BY EXPENSE CLASS, FY 2026**

(In Thousand Pesos)

**SUMMARY**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses <sup>a/</sup></u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A. PROGRAM/ACTIVITY/PROJECT</b>				
1. General Administration and Support	P 889,072 P	815,657 P	134,630 P	1,839,359
2. Support to Operations		202,982		202,982
3. Operations	<u>1,214,825</u>	<u>15,865,636</u>	<u>2,376,079</u>	<u>19,456,540</u>
a. Missionary Electrification Program	1,121,850	15,713,645	2,375,381	19,210,876
b. Watershed Management	92,975	151,991	698	245,664
4. Debt Servicing		1,272,568		1,272,568
5. Other Expenditures	24,797	16,877,903		16,902,700
6. As Operator of PSALM's Assets	1,007,211	744,399		1,751,610
7. Prior Years' Subsidy			<u>1,474,553</u>	<u>1,474,553</u>
<b>GRAND TOTAL</b>	<u>P 3,135,905 P</u>	<u>35,779,145 P</u>	<u>3,985,262 P</u>	<u>42,900,312</u>

a/ Net of depreciation expense

**II. NATIONAL POWER CORPORATION****SOURCES AND USES OF FUNDS BY EXPENSE CLASS, FY 2026**

(In Thousand Pesos)

**NATIONAL GOVERNMENT SUBSIDY**

Schedule I

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A. PROGRAM/ACTIVITY/PROJECT</b>				
1. General Administration and Support			P 82,000 P	82,000

GENERAL APPROPRIATIONS ACT, FY 2026

## 2. Operations

## a. Missionary Electrification Program

1,866,377 1,866,377

## 3. Prior Years' Subsidy

1,474,553 1,474,553

## TOTAL

P 3,422,930 P 3,422,930

## II. NATIONAL POWER CORPORATION

## SOURCES AND USES OF FUNDS BY EXPENSE CLASS, FY 2026

Schedule II

(In Thousand Pesos)

## CORPORATE FUNDS

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses <sup>a/</sup>	Capital Outlays	Total
<b>A. PROGRAM/ACTIVITY/PROJECT</b>				
1. General Administration and Support	P 889,072 P	815,657 P	52,630 P	1,757,359
2. Support to Operations		202,982		202,982
3. Operations	<u>1,214,825</u>	<u>15,865,636</u>	<u>509,702</u>	<u>17,590,163</u>
a. Missionary Electrification Program	1,121,850	15,713,645	509,004	17,344,499
b. Watershed Management	92,975	151,991	698	245,664
4. Debt Servicing		1,272,568		1,272,568
5. Other Expenditures	24,797	16,877,903		16,902,700
6. As Operator of PSALM's Assets	<u>1,007,211</u>	<u>744,399</u>		<u>1,751,610</u>
<b>TOTAL</b>	P <u><u>3,135,905</u></u> P	<u><u>35,779,145</u></u> P	<u><u>562,332</u></u> P	<u><u>39,477,382</u></u>

a/ Net of depreciation expense

## Special Provision(s)

1. **Approval of the FY 2026 Corporate Operating Budget of the National Power Corporation under R.A. No. 7638.** The FY 2026 Corporate Operating Budget (COB) of the NPC is hereby approved by the Congress of the Philippines pursuant to Section 13, Chapter III of R.A. No. 7638.

2. **Acquisition of Equipment.** The acquisition of equipment included in the approved COB shall be subject to the provisions of Corporate Budget Circular No. 17 dated February 9, 1996, A.O. No. 14 dated December 10, 2018, Budget Circular No. 2022-1 dated February 11, 2022, B.C. No. 2022-1A dated March 1, 2023, and other guidelines issued thereon.

3. **Payment of Compensation and Benefits.** Payment of salaries, allowances, and other benefits shall be in accordance with applicable laws, rules, and regulations such as, but not limited to, P.D. No. 985, as amended, R.A. No. 6758, as amended, R.A. No. 10149, Corporate Compensation Circular No. 10 dated February 15, 1999, Memorandum Order No. 20, s. 2001, E.O. No. 150, s. 2021, and such other guidelines issued by the GCG.

**4. Payment of Terminal Leave Benefits.** Payment of terminal leave benefits shall be computed in accordance with the rates, conditions, and procedure prescribed under applicable laws and guidelines issued thereon.

The amount of Two Hundred Sixteen Million Six Hundred Forty Nine Thousand Pesos (P216,649,000) shall be used exclusively for the payment of terminal leave benefits to the affected NPC personnel.

**5. Budget Flexibility.** The NPC Board of Directors is authorized to modify programs and projects, reallocate the corresponding budgetary requirements approved herein, as well as augment the deficiencies which may arise from factors beyond the NPC's control such as, but not limited to: (i) occurrence of natural calamities; (ii) currency depreciation; (iii) inflation; (iv) change in interest rates; (v) increase in oil, steam, coal or natural gas prices; (vi) change in generation mix and demand including purchased power; (vii) change in generation or transmission system plan or program; (viii) change in programs or projects; (ix) change in schedule of project implementation; (x) transfer or elimination of projects or installations that are hazardous to the health or safety of inhabitants; and (xi) reorganization, subsidiarization or privatization should conditions warrant.

In the exercise of said authority, the NPC shall observe the following limitations:

- (a) No acquisition of motor vehicles and payment of travelling, representation, discretionary, or extraordinary and miscellaneous expenses; and
- (b) Personnel Services allocation in the approved COB shall not be augmented by new funding sources.

**6. Augmentation Beyond Approved Corporate Operating Budget.** The NPC Board of Directors is authorized to augment and disburse funds beyond the total amount approved in this Act exclusively for the MOOE and Capital Outlay requirements related to missionary electrification, and rehabilitation and management of watershed areas due to the effects of peso devaluation, fuel price increase in the market, improvement or changes in power generation activities or demand of customers, electrification of new areas, increase in taxes and production costs, or imposition of new taxes, man-made crises, including but not limited to armed conflict, sabotage, terrorism, cyberattacks, or other human-induced disruptions that materially affect power generation, transmission, distribution, or watershed management operations, and circumstances arising from government actions, policies, or directives, such as regulatory disputes, imposition of new compliance requirements, delays or suspension of permits, or other governmental measures that materially hinder or disrupt NPC's operations, electrification programs, or watershed management activities.

The fund shall be sourced from new funding sources, such as income arising from increase in universal and generation charges approved by the Energy Regulatory Commission or grant of financial assistance by LGUs and other sources as authorized under existing laws, guidelines and issuances such as, but not limited to, R.A. No. 9136 and its IRR, as certified by the Chief Accountant and President of NPC.

In no case shall Personnel Services allocation be augmented beyond the total amount approved in this Act.

**7. Collection of Delinquent Receivables from Electric Cooperatives under the Small Power Utilities Group.** In order to augment the fund sources necessary to support the budgetary requirements of the NPC and ensure the viability of its operations, the NPC Board of Directors is hereby authorized to act with finality, without further need of confirmation, appraisal, or assessment from other government agencies, the settlement and compromise of accrued penalties, interest and other charges due from electric cooperatives. In all cases, the NPC Board of Directors shall ensure that the approved settlement and compromise shall not be against provisions of law or public policy, and shall be consistent with public interest and redound to the benefit of the National Government.

**8. Remittance of Cash Dividends.** Cash dividends equivalent to at least fifty percent (50%) of the annual net earnings of the NPC shall be deposited with the National Treasury as income of the General Fund pursuant to R. A. No. 7656.

**9. Audit of Government Funds.** Government funds authorized herein to be invested as equity by the corporation to its subsidiaries, as well as the grant of subsidy, loan contribution or any kind of financial assistance to end-user entities both in the private or public sector, shall be subject to audit by the COA pursuant to the provisions of P.D. No. 1445, as amended.

**10. Transparency Seal.** To enhance transparency and enforce accountability, and promote systematized access to government information, the NPC shall maintain a Transparency Seal to be posted on its website. The Transparency Seal shall contain the following:

- (a) corporation's mandate and functions, names of its officials with their position and designation, and its contact information;
- (b) approved COB and corresponding targets including any amount of budgetary support from the National Government;
- (c) budgetary adjustment;
- (d) annual procurement plan/s and contracts awarded with the winning supplier, contractor, or consultant;
- (e) major programs or projects and their target beneficiaries;
- (f) status of implementation, evaluation, or assessment reports of said programs or projects;
- (g) all subsidy and assistance programs of the government, including details on the manner of the execution, the amounts allocated, and relevant data of the target beneficiaries subject to R.A. No. 10173 or the Data Privacy Act;
- (h) Budget and Financial Accountability Reports;
- (i) Updated People's Freedom of Information (FOI) Manual signed by head of agency, Updated One-Page FOI Manual, and Agency FOI Reports;
- (j) year-end financial reports for the last three (3) fiscal years;
- (k) particulars of concessions, permits, or authorizations granted by NPC, subject to R.A. No. 10173 or the Data Privacy Act; and
- (l) current news and updated events conducted by NPC.

NPC shall ensure that the content posted under the Transparency Seal is regularly reviewed, updated, and maintained using internal systems and procedures that support accountability, data integrity, and operational efficiency.

The President of the NPC and its web administrators or equivalent shall be responsible for ensuring compliance with this requirement.

The DBM shall post on its website the status of compliance of NPC. NPC is responsible in ensuring that the contents and data of its posts on its official website and communication channels are searchable for the public's easy access to information regarding matters on public funds.

**III. PHILIPPINE NATIONAL OIL COMPANY****SOURCES AND USES OF FUNDS BY EXPENSE CLASS, FY 2026**

(In Thousand Pesos)

**SUMMARY**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses <sup>a/</sup></u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A. PROGRAM/ACTIVITY/PROJECT</b>				
1. General Administration and Support	P 150,561 P	416,743 P	120,220 P	687,524
2. Support to Operations	21,281	3,841		25,122
3. Operations	<u>65,402</u>	<u>687,542</u>	<u>408,169</u>	<u>1,161,113</u>
<b>GRAND TOTAL</b>	P <u>237,244</u> P	<u>1,108,126</u> P	<u>528,389</u> P	<u>1,873,759</u>

a/ Net of depreciation expense

**III. PHILIPPINE NATIONAL OIL COMPANY****SOURCES AND USES OF FUNDS BY EXPENSE CLASS, FY 2026**

(In Thousand Pesos)

**CORPORATE FUNDS**

Schedule I

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses <sup>a/</sup></u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A. PROGRAM/ACTIVITY/PROJECT</b>				
1. General Administration and Support	P 150,561 P	416,743 P	120,220 P	687,524
2. Support to Operations	21,281	3,841		25,122
3. Operations	<u>65,402</u>	<u>687,542</u>	<u>408,169</u>	<u>1,161,113</u>
<b>TOTAL</b>	P <u>237,244</u> P	<u>1,108,126</u> P	<u>528,389</u> P	<u>1,873,759</u>

a/ Net of depreciation expense

**Special Provision(s)**

1. **Approval of the FY 2026 Corporate Operating Budget of the Philippine National Oil Company under R.A. No. 7638.** The FY 2026 Corporate Operating Budget (COB) of the PNOC is hereby approved by the Congress of the Philippines pursuant to Section 13, Chapter III of R.A. No. 7638.

2. **Acquisition of Equipment.** The acquisition of equipment included in the approved COB shall be subject to the provisions of Corporate Budget Circular No. 17 dated February 9, 1996, A.O. No. 14 dated December 10, 2018, Budget Circular No. 2022-1 dated February 11, 2022, B.C. No. 2022-1A dated March 1, 2023, and other guidelines issued thereon.

3. **Payment of Compensation and Benefits.** Payment of salaries, allowances, and other benefits shall be in accordance with applicable laws, rules, and regulations such as, but not limited to, P.D. No. 985, as amended, R.A. No. 6758, as amended, R.A. No. 10149, Corporate Compensation Circular No. 10 dated February 15, 1999, Memorandum Order No. 20, s. 2001, E.O. No. 150, s. 2021, and such other guidelines issued by the GCG.

4. **Payment of Terminal Leave, Separation or Retirement Benefits.** Payment of terminal leave, separation or retirement benefits shall be computed in accordance with the rates, conditions, and procedure prescribed under applicable laws and guidelines issued thereon.

The amounts of Ten Million Three Hundred Thirty Thousand Pesos (P10,330,000) and One Million Seven Hundred Twenty Thousand Pesos (P1,720,000) shall be used exclusively for the payment of terminal leave and separation benefits, respectively, to the affected PNOC personnel based on the list submitted by PNOC to the DBM. In no case shall said amounts be used to pay affected personnel who are eligible to receive separation or retirement benefits under applicable laws.

5. **Budget Flexibility.** The PNOC Board of Directors is authorized to modify programs and projects, reallocate the corresponding budgetary requirements approved herein, as well as augment the deficiencies which may arise from factors beyond the PNOC's control such as, but not limited to: (i) currency depreciation; (ii) inflation; (iii) change in interest rates; (iv) change in programs or projects; (v) increase in taxes; (vi) increase in costs associated with the privatization of subsidiaries; and (vii) payment of obligations as a result of final judgment of the court.

In the exercise of said authority, PNOC shall observe the following limitations:

(a) No acquisition of motor vehicles and payment of travelling, representation, discretionary, or extraordinary and miscellaneous expenses; and

(b) Personnel Services allocation in the approved COB shall not be augmented by new funding sources.

6. **Funds for Capital Outlays.** Notwithstanding the provisions of Special Provision No. 5, the PNOC and its subsidiaries shall utilize Capital Outlays provided herein for the primary purposes of exploration, exploitation, and development of energy resources as well as the production, refining, tankerage and/or shipping, storage, and transport of oil or petroleum operations: *Provided*, That any use of funds for Capital Outlays for production, refining, tankerage, and/or shipping, storage, and transport of oil or petroleum operations shall be subject to a detailed feasibility study.

An amount not exceeding One Billion Pesos (P1,000,000,000) in the aggregate and with equity investment not to exceed thirty six percent (36%) of the outstanding capital stock may be invested in entities not engaged in the above primary purposes but are engaged in any of PNOC's purposes as specified in Section 4 of P.D. No. 334, as amended.

In no case shall Capital Outlays be used as loans or advances to entities not engaged in the above primary purposes.

7. **De-Risk Program.** The amount of Four Hundred Eighty Million Four Hundred Eighty Thousand Pesos (P480,480,000) shall be used exclusively for the implementation of the PNOC's Equity-for-Derisking Model, in particular: (i) Four Hundred Seventy Million Six Hundred Thirty Thousand Pesos (P470,630,000) for pre-development activities for energy projects identified under the program; and Nine Million Eight Hundred Fifty Thousand Pesos (P9,850,000) for capacity building and software licenses required for the program.

8. **PNOC Renewables Corporation.** The PNOC shall not provide funds for additional investment, capitalization, loans, or advances to the PNOC Renewables Corporation unless it is for the purpose of winding down of the latter.

9. **Augmentation Beyond Approved Corporate Operating Budget.** The PNOC is hereby authorized to augment and disburse funds beyond the total amount approved in this Act, using corporate funds, for the payment of monetary claims, tax deficiency assessments, damages, and all other judgment obligations pursuant to any final and executory decision that may be rendered during the year.

In no case shall Personnel Services allocation be augmented beyond the total amount approved in this Act.

10. **Remittance of Cash Dividends.** Cash dividends equivalent to at least fifty percent (50%) of the annual net earnings of the PNOC shall be deposited with the National Treasury as income of the General Fund pursuant to R.A. No. 7656.

11. **Audit of Government Funds.** Government funds authorized herein to be invested as equity by the corporation to its subsidiaries, as well as the grant of subsidy, loan contribution or any kind of financial assistance to end-user entities both in the private or public sector, shall be subject to audit by the COA pursuant to the provisions of P.D. No. 1445, as amended.

12. **Transparency Seal.** To enhance transparency and enforce accountability, and promote systematized access to government information, the PNOC shall maintain a Transparency Seal to be posted on its website. The Transparency Seal shall contain the following:

(a) corporation's mandate and functions, names of its officials with their position and designation, and its contact information;

(b) approved COB and corresponding targets including any amount of budgetary support from the National Government;

(c) budgetary adjustment;

(d) annual procurement plan/s and contracts awarded with the winning supplier, contractor, or consultant;

(e) major programs or projects and their target beneficiaries;

(f) status of implementation, evaluation, or assessment reports of said programs or projects;

(g) all subsidy and assistance programs of the government, including details on the manner of the execution, the amounts allocated, and relevant data of the target beneficiaries subject to R.A. No. 10173 or the Data Privacy Act;

(h) Budget and Financial Accountability Reports;

(i) Updated People's Freedom of Information (FOI) Manual signed by head of agency, Updated One-Page FOI Manual, and Agency FOI Reports;

(j) year-end financial reports for the last three (3) fiscal years;

(k) particulars of concessions, permits, or authorizations granted by PNOC, subject to R.A. No. 10173 or the Data Privacy Act; and

(l) current news and updated events conducted by PNOC.

PNOC shall ensure that the content posted under the Transparency Seal is regularly reviewed, updated, and maintained using internal systems and procedures that support accountability, data integrity, and operational efficiency.

The President of the PNOC and its web administrators or equivalent shall be responsible for ensuring compliance with this requirement.

The DBM shall post on its website the status of compliance of PNOC. PNOC is responsible in ensuring that the contents and data of its posts on its official website and communication channels are searchable for the public's easy access to information regarding matters on public funds.