

INSTITUTIONALIZING THE CENTRALIZED OPEN MONITORING PLATFORM FOR APPROPRIATIONS AND SPENDING STATISTICS (COMPASS) PORTAL AS THE UNIFIED DIGITAL PLATFORM FOR GOVERNMENT BUDGET AND...

EXECUTIVE ORDER NO. 126, September 28, 2026

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WHEREAS, Section 28, Article II of the Constitution declares it a policy of the State to adopt and implement full public disclosure of all transactions involving public interest;

WHEREAS, Section 7, Article III of the Constitution recognizes the right of the people to information on matters of public concern, which includes access to official records, documents, and papers regarding official acts, transactions, or decisions, as well as to government research data used as basis for policy development, subject to limitations provided by law;

WHEREAS, Section 2 of Republic Act (RA) No. 11032 or the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018" declared it a policy of the State to provide integrity, accountability, proper management of public affairs and public property as well as to establish effective practices, aimed at efficient turnaround of the delivery of government services and the prevention of graft and corruption in government;

WHEREAS, RA No. 10844 or the "Department of Information and Communications Technology Act of 2015" designates the Department of Information and Communications Technology (DICT) as the primary policy, planning, coordinating, implementing, and administrative entity of the Executive Branch on information and communications technology, and mandates it to prescribe standards for interoperability, cybersecurity, and data management across government information systems;

WHEREAS, RA No. 12254 or the "E-Governance Act" institutionalizes the transition of the government to electronic governance through integrated, interoperable, and digitally enabled systems to improve efficiency, transparency, accountability, and public service delivery;

WHEREAS, RA No. 11292 or the "Seal of Good Local Governance Act of 2019" institutionalizes an award and incentive-based program that encourages local government units (LGUs) to uphold the highest standards of transparency and sound fiscal management;

WHEREAS, Executive Order (EO) No. 55 (s. 2011) directed the integration and automation of government integrated financial information management systems to facilitate the generation of vital information on any and all aspects of government financial transactions, subject to existing laws and greater participation of civil society organizations in fiscal governance, and the effective and efficient delivery of public services;

WHEREAS, EO No. 29 (s. 2023) directed the adoption and implementation of the Integrated Financial Management Information System (IFMIS) in the processing of government financial transactions;

WHEREAS, on 26 June 2026, the Department of Budget and Management (DBM) launched the COMPASS

Portal to consolidate budget and spending information into a single searchable portal, allowing citizens to track government expenditures by department, agency, funding source, and purpose, by fiscal year;

WHEREAS, there is a need to institutionalize the COMPASS Portal to enhance public access to information on government budget, procurement, and fund utilization through a unified digital platform built on a secure, tamper-resistant infrastructure, promoting transparency and strengthening citizen engagement in monitoring public expenditures and program implementation; and

WHEREAS, Section 17, Article VII of the Constitution vests in the President the power of control over all Executive departments, bureaus, and offices, and the mandate to ensure the faithful execution of laws;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. COMPASS Portal. The COMPASS Portal is hereby institutionalized as the unified and publicly accessible digital platform that may utilize distributed ledger technology, including but not limited to blockchain or other emerging technologies, for the disclosure, consolidation, and publication of budget, expenditure, procurement, and other transparency-related information required under existing laws, rules, regulations, and issuances.

The Portal shall promote transparency, accountability, and public participation by providing timely, reliable, and user-friendly access to government financial and performance information across the budget cycle. To this end, the Portal shall, to the extent practicable and consistent with applicable laws, adhere to principles of data integrity, authenticity, interoperability, accessibility, traceability, auditability, cybersecurity, and operational resilience.

The Portal shall be capable of interfacing with existing government systems, including but not limited to the IFMIS, Budget and Treasury Management System (BTMS), Philippine Government Electronic Procurement System (PhilGEPS), Digital Information for Monitoring and Evaluation (DIME), the E-Gov PH App, and such other systems as may be identified by the DBM.

For purposes of efficiency and cost-effectiveness, the DBM may utilize, enhance, consolidate, or repurpose existing government digital platforms and facilities in implementing the Portal, subject to the requirements and objectives of this Order.

Section 2. Covered Agencies. All concerned national government agencies (NGAs) and instrumentalities, including government-owned or -controlled corporations and government financial institutions, are hereby directed, and LGUs are hereby encouraged, to submit, disclose, update, and public to the COMPASS Portal information as may be required by the DBM pursuant to this Order, subject to existing laws, rules, and regulations. Covered agencies shall be responsible for the accuracy, completeness, and timeliness of such information.

Section 3. Covered Data. For purposes of this Order, "Covered Data" shall refer to information on program/project performance, including financial performance and the status of implementation and completion, as well as procurement and other transparency-related information generated across the entire national budget cycle.

All Covered Data utilized under this Order shall remain under the lawful control, access, and regulatory supervision of the Philippine Government, in accordance with existing laws, rules and regulations.

Section 4. Scope and Limitations. All programs, projects, and activities funded, administered, or implemented, including those projects funded through public-private partnerships or foreign-assisted programs, insofar as they

utilize, disburse, or account for public funds through NGAs or other relevant government mechanisms, shall be disclosed in the COMPASS Portal.

The disclosure requirement under this Order shall not apply to information whose publication is prohibited by law or would compromise national defense or national security, violate RA No. 10173 or the "Data Privacy Act of 2012," or contravene other applicable laws, rules, and regulations. Where specific portions of Covered Data are withheld or redacted pursuant to law, the concerned agency shall publish an exception or redaction log indicating the legal basis, approving authority, and date of such withholding or redaction, while retaining complete records for authorized oversight and audit purposes.

Nothing in this Order shall be construed to diminish, restrict, or otherwise limit existing transparency and disclosure obligations under applicable laws, rules, and regulations.

Section 5. Agency Directives. To ensure effective implementation of this Order, the DBM, DICT, Department of the Interior and Local Government (DILG), and Department of Finance (DOF) shall undertake the following responsibilities, subject to existing laws, rules, and regulations:

a.

The DBM shall serve as the lead implementing agency responsible for managing, operating, maintaining, and administering the COMPASS Portal, including exercising custody over Covered Data to ensure its lawful access, integrity, and long-term preservation, as well as prescribing disclosure standards and ensuring integration with relevant government systems;

b.

The DICT shall provide technical and digital governance support for the COMPASS Portal, and shall prescribe standards on interoperability, cybersecurity, data management, and information-systems architecture across the portal and the IFMIS ecosystem;

c.

The DILG shall urge LGUs to utilize the COMPASS Portal and, if applicable, included disclosures of Covered Data as a criterion for achieving the Seal of Good Local Governance; and

d.

The DOF shall provide policy support on matters relating to public financial management, fiscal transparency, revenue administration, and government financial reporting.

Section 6. COMPASS Council. There is hereby created a COMPASS Council to provide policy direction and strategic oversight for the implementation of this Order and the continuous improvement of the COMPASS Portal.

The Council shall be composed of the heads of the following agencies:

Chairperson

:

DBM

Co-Chairperson

:

DICT

Members

:

DOF

DILG

The Council may invite representatives from the Congress, Judiciary, Independent Constitutional Commissions, NGAs, LGUs, civil society organizations, academic and research institutions, the media, and other relevant stakeholders to participate in its meetings as observers, resource speakers, or technical advisers.

The members of the COMPASS Council may designate their respective alternates, with ranks not lower than Assistant Secretary or its equivalent, who shall be fully authorize to decide for or on their behalf.

The Council shall meet at least once every quarter or as often as necessary to effectively discharge its functions under this Order.

Section 7. Duties and Functions. The COMPASS Council shall perform the following duties and functions, without prejudice to other functions as may be directed by the President, through the Executive Secretary:

a.

Provide overall policy direction and strategic oversight for the implementation of this Order;

b.

Approve policies, standards, guidelines, and frameworks necessary for the effective implementation, governance, and continuous improvement of the COMPASS Portal;

c.

Promote coordination among covered agencies and ensure the harmonization of transparency, disclosure, and public financial management initiatives across government;

d.

Monitor and evaluate compliance with this Order and recommend appropriate actions to the proper authorities in cases of non-compliance;

e.

Submit periodic reports and recommendations to the President, through the Executive Secretary, on the implementation of this Order and measures to strengthen government transparency and accountability;

f.

Formulate and approve policies, data standards, interoperability protocols, and governance guidelines for the COMPASS Portal;

g.

Ensure that all transparency mechanisms remain secure and citizen-accessible;

h.

Engage stakeholders in consultative and advisory capacities, without expanding the formal membership of the Council;

i.

Ensure that the platform aligns with the existing transparency and financial systems of the DBM, Commission on Audit, DOF, and other oversight agencies to establish a unified, interoperable, and open public financial data framework;

j.

Identify the responsible agency or office and the designated accountable officer for the disclosure of every document type required under this Order;

k.

Prescribe and enforce specific accountability and disclosure timelines, ensuring that mandated disclosures are made within periods that harmonize with existing statutory disclosure and reporting timelines;

l.

Review and recommend the adoption of alternative or emerging technologies to ensure COMPASS Portal remains adaptable to emerging digital standards, resilient against long-term risks, and capable of meeting evolving public needs; and

m.

Perform such other functions as are necessary to carry out the provisions of this Order.

Section 8. Administrative Sanctions. Failure to comply with the provisions of this Order may be a ground for administrative and disciplinary sanctions against any erring public officer or employee as provided under existing laws, rules or regulations.

Section 9. Funding. The funding requirements for the initial implementation of this Order shall be charged against current and available appropriations of DBM, DICT, and other concerned agencies, subject to relevant budgeting,

accounting, and auditing laws, rules, and regulations. Thereafter, the funding requirements for the continued implementation of this Order shall be included in the budget proposal of DBM, DICT, and other concerned agencies, subject to the usual budget preparation process.

Section 10. Implementing Guidelines. Within sixty (60) days from the effectivity of this Order, the COMPASS Council, in coordination with other concerned agencies and representatives from civil society organizations, the academe, the media, and relevant industry stakeholders, shall formulate and issue the guidelines necessary for the effective implementation of this Order, which shall include but not limited to: (i) the proper and timely submission, validation, and updating, and use of the COMPASS Portal; (ii) the roles and responsibilities of concerned agencies; (iii) the required submission, formats, procedures, and schedules for release and revision of information; and (iv) other relevant guidelines.

Section 11. Separability. If any section or part of this Order is declared unconstitutional or invalid, the other sections or provisions not otherwise affected shall remain in full force and effect.

Section 12. Repeal. All orders, rules, regulations, and issuances, or parts thereof that are inconsistent with this Order, are hereby repealed, amended, or modified accordingly.

Section 13. Effectivity. This Order shall take effect immediately upon its publication in the Official Gazette or in a newspaper of general circulation.

Done in the City of Manila, this 28th day of September, in the year of Our Lord, Two Thousand and Twenty-Six.

(SGD.) FERDINAND R. MARCOS, JR.

By the President:

(SGD.) RALPH G. RECTO
Acting Executive Secretary

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