

## B. BOARD OF INVESTMENTS

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
Description	2024	2025	2026
New General Appropriations	665,003	863,342	1,041,061
General Fund	665,003	863,342	1,041,061
Automatic Appropriations	17,324	15,142	18,471
Retirement and Life Insurance Premiums	17,324	15,142	18,471
Continuing Appropriations	12,678	21,363	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	1,800		
R.A. No. 11975		9,783	
Unobligated Releases for MOOE			
R.A. No. 11936	10,878		
R.A. No. 11975		11,580	
Budgetary Adjustment(s)	442,769		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	4,810		
Pension and Gratuity Fund	3,841		
Unprogrammed Appropriation			
Pension and Gratuity Fund	362		
For Payment of Personnel Benefits	22,931		
Fiscal Support Arrearages for Comprehensive			
Automotive Resurgence Strategy (CARS) Program	410,825		
Total Available Appropriations	1,137,774	899,847	1,059,532
Unused Appropriations	( 28,797 )	( 21,363 )	
Unobligated Allotment	( 28,797 )	( 21,363 )	
TOTAL OBLIGATIONS	1,108,977	878,484	1,059,532
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EXPENDITURE PROGRAM  
(in pesos)

	( Cash-Based )		
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	223,007,000	322,981,000	329,054,000
Regular	223,007,000	322,981,000	329,054,000
PS	94,033,000	60,625,000	78,653,000
MOOE	121,140,000	222,506,000	209,630,000
CO	7,834,000	39,850,000	40,771,000

Operations	885,970,000	555,503,000	730,478,000
Regular	177,613,000	212,992,000	234,593,000
PS	115,019,000	120,091,000	141,506,000
MOOE	62,399,000	90,701,000	93,087,000
CO	195,000	2,200,000	
Projects / Purpose	708,357,000	342,511,000	495,885,000
Locally-Funded Project(s)	708,357,000	342,511,000	495,885,000
MOOE	708,357,000	342,511,000	495,885,000
TOTAL AGENCY BUDGET	1,108,977,000	878,484,000	1,059,532,000
Regular	400,620,000	535,973,000	563,647,000
PS	209,052,000	180,716,000	220,159,000
MOOE	183,539,000	313,207,000	302,717,000
CO	8,029,000	42,050,000	40,771,000
Projects / Purpose	708,357,000	342,511,000	495,885,000
Locally-Funded Project(s)	708,357,000	342,511,000	495,885,000
MOOE	708,357,000	342,511,000	495,885,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	305	305	305
Total Number of Filled Positions	207	214	214

Proposed New Appropriations Language  
For general administration and support, and operations, including locally-funded project(s), as indicated hereunder.....  
.....P 1,041,061,000  
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OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
INDUSTRY DEVELOPMENT PROGRAM	38,899,000	41,434,000		80,333,000
INVESTMENT PROMOTION PROGRAM	90,512,000	547,538,000		638,050,000

**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 ( Cash-Based )**  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	201,688,000	798,602,000	40,771,000	1,041,061,000
National Capital Region (NCR)	201,688,000	798,602,000	40,771,000	1,041,061,000
TOTAL AGENCY BUDGET	201,688,000	798,602,000	40,771,000	1,041,061,000
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**SPECIAL PROVISION(S)**

1. Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program. The amount of Two Hundred Twenty Five Million Six Hundred Fifty Three Thousand Pesos (P225,653,000) appropriated under the Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program shall be used for the payment of the tax payment certificates issued to registered and eligible participants pursuant to E.O. No. 182, s. 2015.

2. Program on Revitalizing the Automotive Industry for Competitiveness Enhancement. The amount of Two Hundred Fifty Million Pesos (P250,000,000) appropriated herein under the Revitalizing the Automotive Industry for Competitiveness Enhancement (RACE) Program shall be used to implement and provide fiscal support, as evidenced by a non-transferable tax payment certificate or through any other appropriate mechanism, to newly registered and qualified participating car makers.

Implementation of the Program shall be subject to the guidelines issued jointly by the DTI, DOF, and DBM, and to other pertinent budgeting, accounting, and auditing laws, rules, and regulations.

3. Reporting and Posting Requirements. The Board of Investments (BOI) shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and

(b) BOI's website.

The BOI shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

4. Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

**New Appropriations, by Programs/Activities/Projects ( Cash-Based )**

		<u>Current Operating Expenditures</u>			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
<b>A.REGULAR PROGRAMS</b>					
1000000000000000	General Administration and Support	72,277,000	209,630,000	40,771,000	322,678,000
100000100001000	General Management and Supervision	68,947,000	209,630,000	40,771,000	319,348,000
100000100002000	Administration of Personnel Benefits	3,330,000			3,330,000
Sub-total, General Administration and Support		72,277,000	209,630,000	40,771,000	322,678,000

250 EXPENDITURE PROGRAM FY 2026 VOLUME III

3000000000000000	Operations	129,411,000	93,087,000	222,498,000
3101000000000000	INDUSTRY DEVELOPMENT PROGRAM	38,899,000	22,695,000	61,594,000
3101001000001000	Policy Analysis and Advocacy Formulation	12,309,000	10,552,000	22,861,000
3101001000002000	Implementation of the Comprehensive National Industrial Strategy	26,590,000	12,143,000	38,733,000
3201000000000000	INVESTMENT PROMOTION PROGRAM	90,512,000	70,392,000	160,904,000
3201001000001000	Promotion of Foreign Investments	14,341,000	44,069,000	58,410,000
3201001000002000	Promotion of Local Investments	21,746,000	13,901,000	35,647,000
3201001000003000	Registration and Supervision of Investment Projects	29,069,000	1,143,000	30,212,000
3201001000004000	Dispensation of Incentives	14,602,000	2,515,000	17,117,000
3201001000005000	Provision of Investment Counselling and Aftercare Services	10,754,000	8,764,000	19,518,000
Sub-total, Operations		129,411,000	93,087,000	222,498,000
Sub-total, Program(s)		P 201,688,000	P 302,717,000	P 40,771,000
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B.PROJECTS				
B.1 LOCALLY-FUNDED PROJECT(S)				
3101002000001000	Industry Development Program		18,739,000	18,739,000
3201002000001000	Comprehensive Automotive Resurgence Strategy (CARS)		1,493,000	1,493,000
3201002000002000	Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program		225,653,000	225,653,000
3201002000003000	Revitalizing the Automotive Industry for Competitiveness Enhancement (RACE) Program		250,000,000	250,000,000
Sub-total, Locally-Funded Project(s)			495,885,000	495,885,000
Sub-total, Project(s)			P 495,885,000	P 495,885,000
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TOTAL NEW APPROPRIATIONS		P 201,688,000	P 798,602,000	P 1,041,061,000
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Obligations, by Object of Expenditures

CYs 2024-2026  
(In Thousand Pesos)

	(	Cash-Based	)
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	141,592	126,194	153,932
Total Permanent Positions	141,592	126,194	153,932

Other Compensation Common to All			
Personnel Economic Relief Allowance	4,834	4,776	5,136
Representation Allowance	4,177	2,286	2,568
Transportation Allowance	2,898	2,286	2,568
Clothing and Uniform Allowance	1,400	1,393	1,498
Overtime Pay	9		
Mid-Year Bonus - Civilian	10,660	10,516	12,828
Year End Bonus	11,429	10,516	12,828
Cash Gift	1,032	995	1,070
Productivity Enhancement Incentive	1,028	995	1,070
Performance Based Bonus	4,810		
Step Increment		316	385
Total Other Compensation Common to All	42,277	34,079	39,951
Other Compensation for Specific Groups			
Other Personnel Benefits	413		
Total Other Compensation for Specific Groups	413		
Other Benefits			
Retirement and Life Insurance Premiums	16,129	15,142	18,471
PAG-IBIG Contributions	468	477	512
PhilHealth Contributions	3,230	2,977	3,550
Employees Compensation Insurance Premiums	243	238	258
Loyalty Award - Civilian	170	115	155
Terminal Leave	4,530	1,494	3,330
Total Other Benefits	24,770	20,443	26,276
TOTAL PERSONNEL SERVICES	209,052	180,716	220,159
Maintenance and Other Operating Expenses			
Travelling Expenses	17,800	26,929	28,065
Training and Scholarship Expenses	1,759	4,590	12,531
Supplies and Materials Expenses	11,930	13,862	14,381
Utility Expenses	11,004	9,981	11,298
Communication Expenses	6,778	10,371	11,302
Awards/Rewards and Prizes	1,095	880	1,090
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	1,925	2,220	2,220
Professional Services	6,737	38,043	27,244
General Services	52,597	51,799	57,863
Repairs and Maintenance	1,809	2,499	1,890
Financial Assistance/Subsidy	698,451	337,972	475,653
Taxes, Insurance Premiums and Other Fees	1,800	1,053	1,259
Other Maintenance and Operating Expenses			
Advertising Expenses	27	73	73
Printing and Publication Expenses	1,008	1,298	923
Representation Expenses	13,487	16,456	25,888
Transportation and Delivery Expenses		760	639
Rent/Lease Expenses	52,959	84,473	81,316
Subscription Expenses	10,730	52,459	44,967
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	891,896	655,718	798,602
TOTAL CURRENT OPERATING EXPENDITURES	1,100,948	836,434	1,018,761
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	8,029	32,250	24,671
Transportation Equipment Outlay		9,300	16,100
Furniture, Fixtures and Books Outlay		500	
TOTAL CAPITAL OUTLAYS	8,029	42,050	40,771
GRAND TOTAL	1,108,977	878,484	1,059,532

STRATEGIC OBJECTIVES

- SECTOR OUTCOME : 1. Economic opportunities in industry and services expanded
2. Access to economic opportunities in industry and services for MSMEs, cooperatives and Overseas Filipinos increased
- ORGANIZATIONAL OUTCOME : 1. Competitive industries developed
2. Investments increased

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
1. Competitive industries developed		P 59,849,000
INDUSTRY DEVELOPMENT PROGRAM		P 59,849,000
Outcome Indicator(s)		
1. Manufacturing Gross Value Added (GVA) as percentage of Gross Domestic Product (GDP)	16.8%-17.0%	17.61%
2. Manufacturing employment as percentage of total employment	7.2%-7.5%	6.80%
3. Amount of new foreign and domestic investments and percentage increase over last year generated from BOI firms	PhP995.59 Billion (10% annual increase)	PhP1.622 Trillion (152.91% increase)
Output Indicator(s)		
1. Number of programs, activities, projects implemented for the identified priority sectors	24	31
2. Number of policies developed and approved in support of Industry Development Program	40	42
2. Investments increased		P 826,121,000
INVESTMENT PROMOTION PROGRAM		P 826,121,000
Outcome Indicator(s)		
1. Amount and percentage increase in the amount of Investment Promotion Agencies (IPA)-approved investments	PhP1.151 Trillion (24.06% increase)	PhP 1.947 Trillion (69.17% increase)
2. Number of employment generated from IPA-approved projects	95,439	144,346
Output Indicator(s)		
1. Number of leads generated from organized and conducted investment promotion activities in priority sectors	130	307
2. Percentage of applications for registration processed within five (5) weeks	89%	100%

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
1. Competitive industries developed		P 63,385,000	P 83,943,000
INDUSTRY DEVELOPMENT PROGRAM		P 63,385,000	P 83,943,000
Outcome Indicator(s)			
1. Manufacturing Gross Value Added (GVA) as percentage of Gross Domestic Product (GDP)	23.3%	16.8%-17.0%	15.7%-19.1%
2. Manufacturing employment as percentage of total employment	8.81%	7.2%-7.5%	6.4%-8.3%
3. Amount of new foreign and domestic investments and percentage increase over last year generated from BOI firms	PhP914.96 Billion (48.3% increase)	PhP1 Trillion (0.44% annual increase)	PhP1 Trillion
Output Indicator(s)			
1. Number of programs, activities, projects implemented for the identified priority sectors	22	24	15
2. Number of policies developed and approved in support of Industry Development Program	38	40	10
2. Investments increased		P 492,118,000	P 646,535,000
INVESTMENT PROMOTION PROGRAM		P 492,118,000	P 646,535,000
Outcome Indicator(s)			
1. Amount and percentage increase in the amount of Investment Promotion Agencies (IPA)-approved investments	PhP1.084 Trillion (19.3% increase)	PhP1.151 Trillion	PhP1.151 Trillion
2. Number of employment generated from IPA-approved projects	192,335	95,439	95,439
Output Indicator(s)			
1. Number of leads generated from organized and conducted investment promotion activities in priority sectors	159	136	136
2. Percentage of applications for registration processed within five (5) weeks	99%	93%	100%