



# AGENCY BUDGET NOTES

For FY 2026



## DEPARTMENT OF TRADE AND INDUSTRY



**P9.60B**

TOTAL NEW APPROPRIATIONS FOR 2026

### COST STRUCTURE

General Admin and Support	<b>P3,247.0M</b> (33.8%)
Support to Operations	<b>P35.5M</b> (0.4%)
Operations	<b>P6,322.1M</b> (65.8%)

### ALLOCATION BY AGENCY

**OSEC**

**P6,977.4M**  
(72.6%)



CDA

**P1,088.8M**  
(11.3%)

**boi**  
PHILIPPINES

BOI

**P1,041.1M**  
(10.8%)



DCP

**P200.7M**  
(2.1%)



CIAP

**P192.8M**  
(2.0%)



PTTC

**P103.8M**  
(1.1%)

### BREAKDOWN OF OPERATIONS BUDGET



**P2,381.4M** (37.7%)  
MSME Development Program



**P931.9M** (14.7%)  
Exports and Investments Development Program



**P847.8M** (13.4%)  
Industry Development Program



**P638.1M** (10.1%)  
Investment Promotion Program



**P597.4M** (9.4%)  
Consumer Protection Program

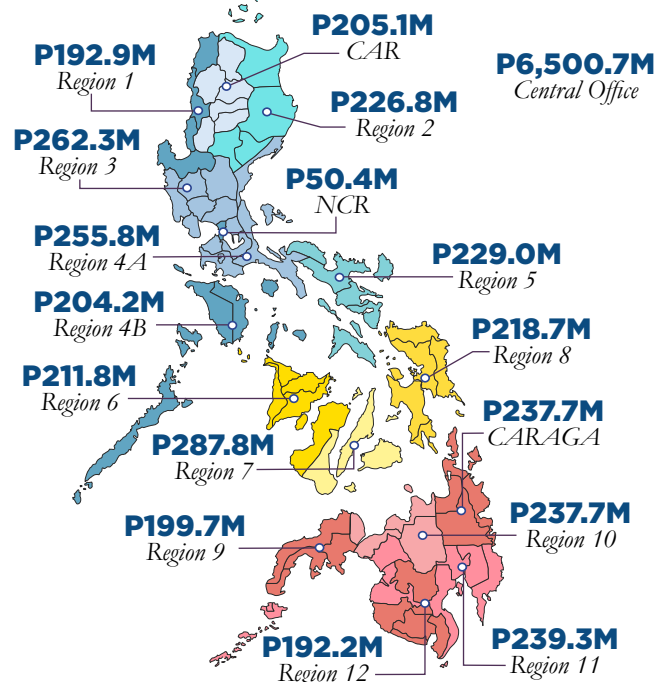


**P371.4M** (5.9%)  
Cooperative Development Program

Other Programs

**P554.1M** (8.8%)

### REGIONAL ALLOCATION OF THE 2026 EXPENDITURE PROGRAM (P9,951.9M) (New and Automatic Appropriations)

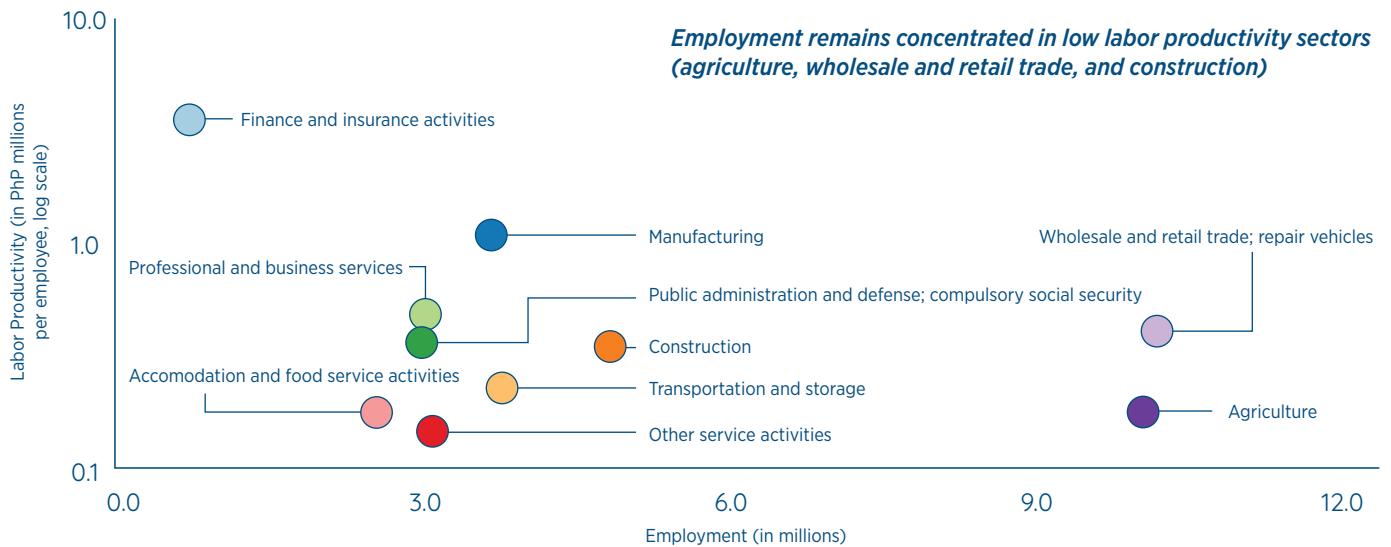


# QUICK FACTS

## KEY SECTOR INFORMATION

### Labor Productivity and Number of Employees

Selected Industries, Philippines, 2024

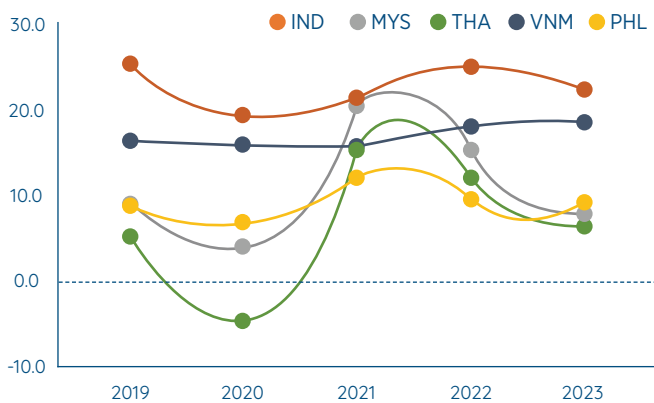


Sources: National Accounts and Labor Force Survey (Philippine Statistics Authority)

### Net Foreign Direct Investment Inflows

(current US\$ billion)

Selected ASEAN Member States, 2019-2023

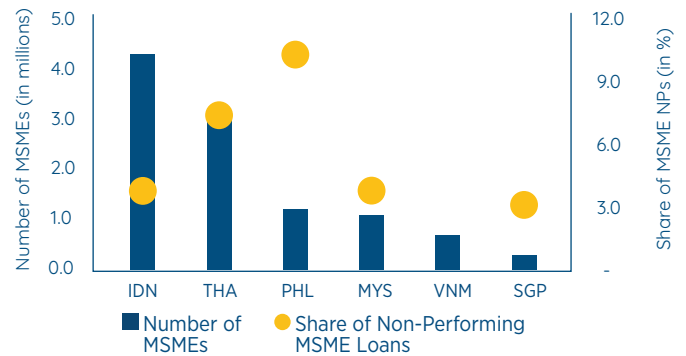


Source: Development Indicators (World Bank)

### Number of MSMEs and Share of Non-Performing Loans

(millions and percentage share)

Selected ASEAN Member States, 2023

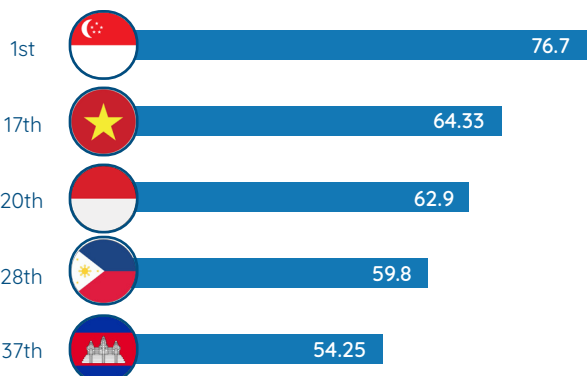


Note: <sup>1</sup> IDN and VNM MSMEs count available is for 2022, VNM has no data on NPLs  
Source: Asia SME Monitor (Asian Development Bank)

**PHL has the highest MSME NPL rate at 10.3%, showing many small businesses are struggling to repay loans**

### B-Ready Score and Rank

Selected ASEAN Member States, 2019-2023



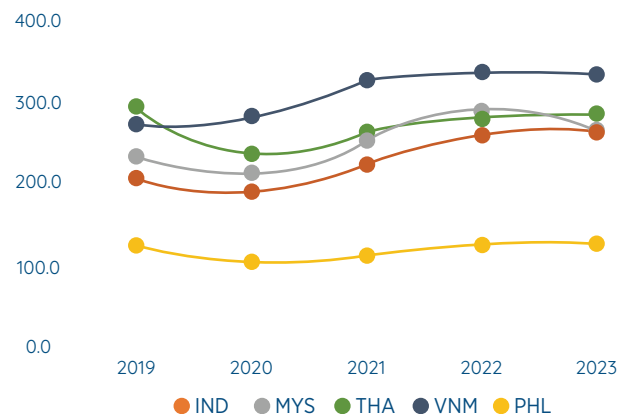
Source: Development Indicators (World Bank)

**Low PHL score was attributed to challenging PHL business and investment climate, especially in business insolvency, business entry, and market competition.**

### Exports of Goods and Services

(constant 2015 US\$ billion)

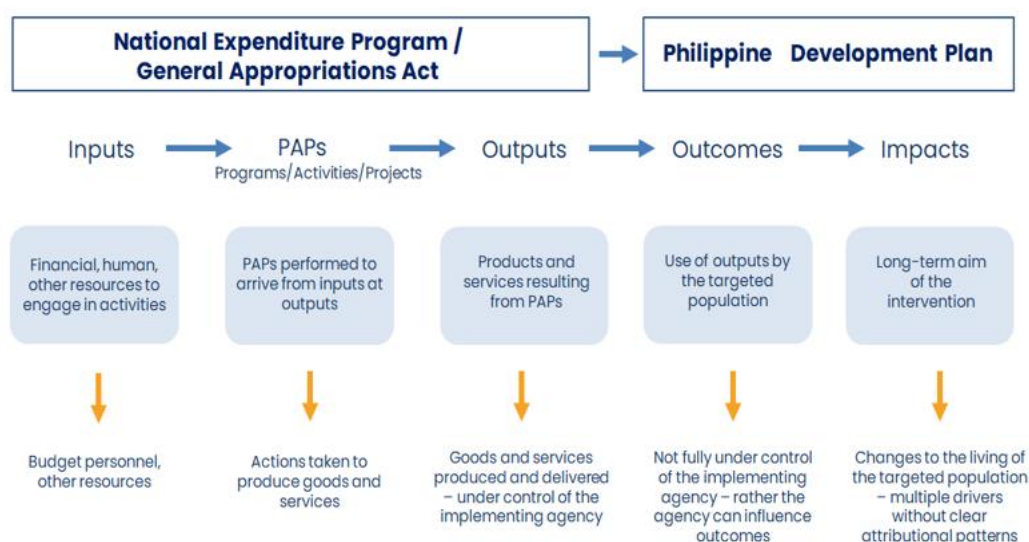
Selected ASEAN Member States, 2019-2023



Source: Development Indicators (World Bank)

## Results Accountability: “Dapat May Kwento ang Kwenta”

- ❑ The agency budget should inform Congress not only about proposed expenditures and past budget utilization, but more importantly, about the goods and services it delivers—and how these contribute to the results outlined in the development plan.
- ❑ The alignment of the **Agency Budget** to the **Philippine Development Plan (PDP) 2023–2028** is established through performance indicators across the results chain—from inputs and programs, activities, and projects (PAPs) to outputs, outcomes, and impacts. The PDP and its Results Matrices define outcome and impact indicators that track improvements in the lives of Filipinos, consistent with the 8-Point Socioeconomic Agenda and *AmBisyon Natin 2040*. The agency budget complements this by specifying output indicators, resource allocations, and the services to be delivered.



### QUESTIONS:

- What key result areas in the Philippine Development Plan does the agency contribute to?
- Which PDP performance indicators are relevant to the agency, and what is the progress toward their targets?
- How do the agency’s programs, activities, and projects support PDP outcomes and impacts?
- What are the main outputs (products and services) delivered, and how do they contribute to PDP targets?
- How are budget allocations aligned with programs that advance PDP priorities?
- What is the agency’s budget utilization rate, and how does it relate to output delivery?
- How is efficiency being measured and improved in the use of resources?
- To what extent have outputs translated into meaningful outcomes and impacts?
- What challenges are hindering progress, and what corrective measures are being taken?
- What strategies are in place to sustain or strengthen the agency’s contribution to PDP goals in the coming years?

## HIGHLIGHTS

- ❑ *Expenditure Program.* The DTI and its attached agency has a proposed total expenditure program of P9.95 billion in 2026, of which P9.60 billion are new appropriations that require congressional approval. This constitutes only 0.15% of the total P6.80 trillion proposed national budget. Of the total expenditure program of the DTI, The DTI-Office of the Secretary (OSEC) will account for P7.24 billion or 72.7%, while the Cooperative Development Authority (CDA) will have the second largest proposed expenditure share of 11.5% or P1.14 billion.

More than half of the Department's proposed expenditure program at 53.4% (P5.32 billion) of total will be directed to *Maintenance and Other Operating Expenses (MOOE)*, followed by *Personnel Services* at P3.70 billion (37.1%) and by *Capital Outlay (CO)* at 945.7 million (9.5%). There are no proposed amounts for *Financial Expenses (FinEx)* for 2026.

- ❑ *Allocation by Major Programs.* The 13 major programs of the DTI will have total appropriations in 2026 amounting to P6.32 billion, a minimal increase of around P200 thousand. The DTI-OSEC's *MSME Development Program* and *Exports and Investments Development Program* will have the highest shares amounting to P2.38 billion (37.7%) and P931.9 million (14.7%), respectively. A significant increase of 31.5% is proposed for the BOI's *Investment Promotion Program* at P638.1 million. A new program under the CDA, the *Cooperative Quasi-Judicial Program* is introduced in the 2026 proposal with a budget of P56.7 million.

### Key Issues and Challenges

- ❑ *Ensuring the operational capacity to utilize funds.* Several DTI-attached GOCCs and agencies have significant budget increases for 2026. The Center for International Trade Expositions and Missions (CITEM) has a proposed budget of P711.4 million, 2.5 times higher than in 2025, in support of its reorganization and new exhibition facilities under EO No. 75, s. 2024. The Aurora Pacific Economic Zone and Freeport Authority (APECO) is also set to receive P262.5 million, nearly double its 2025 budget, to revitalize the zone and reposition it as a national defense hub under RA No. 12024 or the Self-Reliant Defense Posture Revitalization Act.

It is worth noting that CITEM exceeded all of its 2024 performance indicators, including export orders, trade buyer attendance, trade inquiries, and international expo participation, whereas APECO's 2024 performance data were not reported in the NEP, limiting proper evaluation. Moreover, its 2023 performance fell short of key outcome indicators, with only 14 registered locators out of the target 52, 185 generated jobs against the target of 1,500, and P60.0 million in investments compared to the P100.0 million target.

Likewise, the CDA and PTTC have notable increases of 14.3% and 30.9%, respectively, despite disbursement rates of only 74.4% and 78.4% in 2024. These developments highlight the need to ensure that all attached agencies have the absorptive capacity to fully utilize their budgets and demonstrate measurable performance outcomes.

- ❑ *Addressing limited programmed amounts for the SBCorp.* While the Small Business Corporation (SBCorp) has consistently fulfilled its mandate to extend credit to MSMEs and has annually proposed budgetary support of P1.5 billion, it has received only P750.0 million, P1.00 billion, and P500.0 million in 2023-2025. Providing SBCorp with its full budgetary support would strengthen MSMEs' access to affordable credit, a priority repeatedly cited in the President's budget message. At the same time, loan repayment must be closely monitored, as the Philippines has recorded one of the highest shares of non-performing loans in the region (*please refer to chart in quick facts page*).
- ❑ *Improving the implementation of the SSF Project.* The DTI-OSEC's *Shared Services Facilities (SSF) Project* under the *MSME Development Program* has received consistently high funding in recent years, rising from P80.4 million in 2023 to P609.3 million in 2024 and P646.7 million in 2025. Despite this, DTI-OSEC has struggled to fully absorb and utilize the funds, bringing down the *MSME Development Program's* disbursement rate to only 65.3% in 2024. It is imperative to understand and delve into the factors resulting in declining utilization. Will reducing the proposal to P519.5 million for 2026 lead to the agency being in a better position to improve utilization, or rather to its clientele-beneficiaries being at the short end of the budget reduction?

Beyond fund absorption, the Commission on Audit (COA) has flagged persistent implementation issues, urging the DTI to: (i) identify the causes of non- or underutilization of SSFs, (ii) remind cooperators of their obligations under the agreement, (iii) terminate projects where cooperators fail to comply, and (iv) strictly enforce eligibility evaluations for SSF ownership transfer in line with DTI Memorandum No. 21-1095. Given that the *SSF Project* has been in place since 2013 to provide machinery, equipment, tools, and other auxiliary items under a shared system, its implementation should by now demonstrate stronger performance and sustainability.

- ❑ *Dealing with the increasing global trade pressures.* Global trade headwinds and new tariff measures, such as the 19.0% tariff imposed by the Trump administration and the proposed Keep Call Centers in America Act have prompted the WTO to revise its 2026 global trade growth forecast downward from 2.5% to 1.8%. These developments underscore the need for a stronger role for the DTI and its attached agencies. In particular, the *Exports and Investments Development Program* and the *Industry Development Program* should be given greater support, especially given that these have achieved their export and services sector employment targets in 2024.

At the same time, clarity is needed on the rationale for the reduced funding of the *Malikhaing Pinoy Program*, which may be crucial in sustaining the creative economy. It should also be clarified whether the *Philippine Innovation Hub (Marikina Enterprise Startup Hub)* no longer requires budgetary support, as it is excluded from the 2026 proposal despite improved disbursement rates and its recent launch in partnership with the National Development Company.

Congress may further support the Executive's efforts through reforms to: (i) address the implementation issues of the national single window (NSW) system; (ii) strengthen the Maritime Industry Authority's (MARINA) oversight of shipping line charges; and (iii) streamline governance by transferring the regulatory functions of the Philippine Ports Authority (PPA) to MARINA. These will also help improve the country's business climate.

- ❑ *Greater support for industrial development.* Relatedly, the country needs to strengthen its industrial and export base, which warrants the serious consideration of an industrial policy. The proposed 2026 budget includes funding for sector-specific programs, such as the *Comprehensive Automotive Resurgence Strategy (CARS) Program*, *Fiscal Arrearages for the CARS Program*, *Revitalizing the Automotive Industry for Competitiveness Enhancement (RACE) Program*, and the *Philippine Halal Industry Development Program*.

Developing the automotive sector is critical, as it generates strong backward linkages to capital-intensive industries such as production, testing equipment, and machinery, and forward linkages to dealerships, financing, and insurance. Similarly, support for the halal industry positions the Philippines to tap into the fast-growing global halal market, strengthen food security, and promote inclusive growth. Targeted support for other priority sectors should also be explored. Just as important, the outcomes of these programs must be properly monitored to ensure that incentives remain simple, measurable, achievable, relevant, and time-bound (SMART).

- ❑ *Clarifying the role of the CIAP in ensuring that construction industry players are complying with standards.* The Construction Industry Authority of the Philippines (CIAP) is mandated to promote the competitiveness and development of the construction industry. A key tool is the Constructors Performance Evaluation System (CPES), a uniform rating system mandated under RA No. 9184 to assess contractor performance in public projects. Despite this, CIAP has struggled to increase CPES utilization, raising questions on how effectively it can monitor and enforce standards. In this regard, it would be useful to clarify whether CIAP has a specific role in addressing recurring issues in flood control, roads, and bridges projects, and whether additional support or programs should be provided, particularly in relation to contractor capability, project quality, and compliance with standards.
- ❑ *Improving the CDA's implementation of programs.* The proposed *Cooperative Quasi-Judicial Program* is a welcome development in strengthening the CDA's three-pronged mandate of development, regulation, and quasi-judicial powers under RA No. 11364 or CDA Charter of 2019. The CDA has also exceeded its targets for cooperative upgrading and for compliance of cooperatives with laws, policies, and regulations.

However, the COA has rendered a Qualified Opinion on the CDA's financial statements, indicating that these are not free from material misstatements, or that COA was unable to obtain sufficient audit evidence to conclude otherwise and has flagged significant issues in the CDA's program implementation in 2023. These include the granting of financial assistance to ineligible cooperatives, absence of project timelines, and non-compliance with provisions of memoranda of agreement. The COA's 2023 report also cited: (i) use of funds for purposes outside the program, (ii) procurement deficiencies for post-harvest machinery, and (iii) non-compliance with policy guidelines in the Mindanao Peace and Normalization through Cooperative Development Project, the Marawi Training Center Project, and the Marawi Rehabilitation through Cooperativism. In addition, the P25.0 million Cooperative Livelihood Training Center Project has been delayed for two years as of end-2023.

- ❑ *Separating the development and regulatory functions of CDA and CIAP.* The mandates of the CDA and CIAP to both promote and regulate cooperatives and the construction industry, respectively, warrants review. Having a single entity perform both functions may create conflicts of interest and weaken effective governance, given the inherent tension between oversight and enforcement on one hand, and sector development and promotion on the other.
  
- ❑ *Improving performance targeting.* The DTI-OSEC and the BOI currently monitor overlapping indicators on approved investments, with results largely aligned. To strengthen measurement, both agencies should review and refine their 2026 targets, and consider adding indicators on actual investment flows, recognizing that approved investments do not always translate into realized FDI. Beyond investments, the DTI-OSEC may also integrate innovation and creative economy indicators into existing program items, drawing from international benchmarks such as the Global Innovation Index, the Global Startup Ecosystem Report, and the PSA's Creative Economy Satellite Account. Finally, given the large budget share of the MSME Development Program, performance indicators should go beyond the percentage of MSMEs assisted to better capture societal outcomes, such as MSMEs moving up in size or revenue, like the CDA's practice of tracking cooperative graduation across asset categories.

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# DEPARTMENT OF TRADE AND INDUSTRY\*

## I. MANDATE AND ORGANIZATIONAL OUTCOMES

- 1.1. The Department of Trade and Industry (DTI), pursuant to Executive Order (EO) No. 133 series of 1987, is the primary coordinative, promotive, facilitative, and regulatory arm of government for the country's trade, industry, and investment activities. It shall act as a catalyst for intensified private sector activity to accelerate and sustain economic growth through: (i) a comprehensive industrial growth strategy; (ii) a progressive and socially responsible liberalization and deregulation program; and (iii) policies designed for the expansion and diversification of trade, both domestic and foreign.
- 1.2. Appropriated programs, activities and projects (PAPs) of the Department (DTI-OSEC) are guided by the following organizational outcomes (OO): (i) exports and investments increased; (ii) industries developed; (iii) micro, small, and medium enterprises (MSMEs) assisted and developed; and (iv) consumer welfare improved.
- 1.3. Below are the DTI's attached agencies with their corresponding OO:
  - (a) Board of Investments (BOI) – competitive industries developed and investments increased.
  - (b) Philippine Trade Training Center (PTTC) – more responsive trade training center.
  - (c) Design Center of the Philippines (DCP) – strong design culture cultivated and global competitiveness of Philippine products improved through design.
  - (d) Construction Industry Authority of the Philippines (CIAP) – competitiveness of the construction industry increased.
  - (e) Cooperative Development Authority (CDA) – growth and viability of cooperative enterprises improved [placed under the supervision of DTI in October 2018 by virtue of EO No. 67 series of 2018 and reiterated by Republic Act (RA) No. 11364 or the CDA Charter of 2019].
- 1.4. The DTI plays a crucial role in achieving the 2023-2028 Philippine Development Plan's (PDP) strategies to revitalize industry and promote trade and investments. It is accountable in producing key PDP outcomes pertaining to expanding the domestic market production and supplier base; moving up the value chain; enhancing inter-sectoral linkages; restoring the global position of Philippine export sectors; and increasing and targeting total investments to boost trade, skills upgrading, and sustainability. Based on the PDP 2023-2028 Results Matrices, key performance indicators relevant to the DTI are as follows:

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\* This document was prepared by Mark Carmelo R. Manguera as input to the deliberations of the House Committee on Appropriations on the FY 2026 proposed National Budget. The report benefitted from the inputs of Service Director Elsie C. Gutierrez, Executive Director Manuel P. Aquino, and Deputy Secretary General Romulo Emmanuel M. Miral, Jr. Ph.D. The layout/design of the Infographics and Quick Facts, and editorial assistance of the CPBRD Publications Team are also acknowledged. The views, perspectives, and interpretations in this ABN do not necessarily reflect the positions of the House of Representatives as an institution or its individual Members. A copy of this publication is available at the CPBRD's website: [cpbrd.congress.gov.ph](http://cpbrd.congress.gov.ph).

<b>REVITALIZE INDUSTRY</b>
<p><b>Outcome 1: Domestic Market Production and Supplier Base Expanded</b></p> <ul style="list-style-type: none"> <li>Gross value-added (GVA) growth of modern basic needs (MBN) sectors increased (%)</li> </ul>
<p><b>Outcome 2: Moving Up the Value Chain Achieved</b></p> <p><i>Competitiveness improved</i></p> <ul style="list-style-type: none"> <li>Share of medium enterprises to total number of micro, small, and medium enterprises increased (%)</li> </ul> <p><i>Dynamic industry ecosystem created</i></p> <ul style="list-style-type: none"> <li>Labor productivity in industry increased (2018=100; PHP million/employed)</li> <li>Labor productivity in manufacturing increased (2018=100 ; PHP Mn/Employed)</li> <li>Employment generated in industry increased ('000)</li> <li>Employment generated in manufacturing increased ('000)</li> <li>Employment generated in construction increased ('000)</li> <li>GVA growth rate of High knowledge-and-technology intensive industries (KTI) increased (%)</li> <li>GVA growth rate of Medium KTI increased (%)</li> <li>Digital transformation in companies improved (Score 0–10)</li> <li>GVA growth rate of industry sector sustained (%)</li> <li>GVA growth rate of manufacturing sector increased (%)</li> <li>Percent of firms with product innovation increased (%)</li> <li>Percent of firms that are innovation-active increased (%)</li> <li>Share of high-tech exports to total exports increased (%)</li> <li>Firms adoption of e-commerce via the internet increased (%)</li> <li>Regional inclusive innovation centers established</li> </ul>
<p><b>Outcome 3: Inter-sectoral Linkages Enhanced</b></p> <ul style="list-style-type: none"> <li>Number of 6-digit exported products increased</li> <li>Number of knowledge, innovation, science, and technology parks established</li> </ul>
<b>PROMOTE TRADE AND INVESTMENTS</b>
<p><b>Chapter Outcome 1: Global position of Philippine export sectors restored, sustained, and strengthened</b></p> <ul style="list-style-type: none"> <li>Merchandise exports increased (USD billion)</li> <li>Non-electronics exports increased (USD billion)</li> <li>Number of commodities with revealed comparative advantage increased</li> <li>Services exports increased (USD billion)</li> <li>Chapter Outcome 2: Total investments increased and targeted to boost trade, skills upgrading, and sustainability</li> <li>Philippine foreign direct investment (FDI) to gross domestic product (GDP) ratio increased (%)</li> <li>Share of PH FDI to total Association of Southeast Asian Nations (ASEAN) FDI increased (%)</li> <li>Rank in Organisation for Economic Co-operation Development (OECD) FDI regulatory restrictiveness index improved</li> <li>Green, Social, and Sustainability Bonds issued increased (USD billion)</li> </ul>
<p><b>Chapter Outcome 2: Total investments increased and targeted to boost trade, skills upgrading, and sustainability</b></p> <ul style="list-style-type: none"> <li>Philippine foreign direct investment (FDI) to gross domestic product (GDP) ratio increased (%)</li> <li>Share of PH FDI to total Association of Southeast Asian Nations (ASEAN) FDI increased (%)</li> <li>Rank in Organisation for Economic Co-operation Development (OECD) FDI regulatory restrictiveness index improved</li> <li>Green, Social, and Sustainability Bonds issued increased (USD billion)</li> </ul>

Source: PDP 2023-2028 Results Matrices (Chapters 6 and 9)

## II. SOURCES OF APPROPRIATIONS

- 2.1 **Sources of Funds.** The total available appropriations of the DTI and its attached agencies will continue to see a minimal increase of 2.6% in the 2026 national budget as it amounts to P9.95 billion (*Table 1*). Of the total available appropriations, new appropriations of P9.60 billion or those that require congressional approval will comprise 96.5% of the total P9.95 billion budget. The source of funds for the remaining P347.2 million of the 2025 budget will be from automatic appropriations.

**TABLE I**  
**SOURCES OF FUNDS, 2024-2026**  
**DEPARTMENT TRADE AND INDUSTRY**

Particulars	Amounts (In Million Pesos)			Share to Total Appropriations (%)		
	2024	2025	2026	2024	2025	2026
New Appropriations	8,638.2	9,396.6	9,604.6	77.6	84.8	96.5
Supplemental Appropriations	-	-	-	-	-	-
Automatic Appropriations	270.4	302.5	347.2	2.4	2.7	3.5
Continuing Appropriations	635.9	1,385.8	-	5.7	12.5	-
Budgetary Adjustments	1,582.4	-	-	14.2	-	-
<b>Total Available Appropriations</b>	<b>11,126.8</b>	<b>11,084.9</b>	<b>9,951.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
LESS: Unused Appropriations	(1,441.3)	(1,385.8)	-	(13.0)	(12.5)	-
<b>Total Obligations</b>	<b>9,685.6</b>	<b>9,699.1</b>	<b>9,951.9</b>	<b>87.0</b>	<b>87.5</b>	<b>100.0</b>

Source of basic data: NEP 2026

- 2.2 The sources of funds may still be supplemented during its implementation through budgetary adjustments. As an example, the 2024 budget of the DTI recorded adjustments of P1.58 billion, bulk of which was for the unprogrammed appropriation support to foreign-assisted projects for the DTI-OSEC (P711.7 million) and fiscal support arrearages for the BOI's Comprehensive Automotive Resurgence Strategy (CARS) Program (P410.8 million).
- 2.3 The Special Provisions of the National Expenditure Program (NEP) 2026 also make available additional P73.4 million funds for the DTI-OSEC. It includes: (i) P21.3 million for the *MSME Development Council Fund* which shall be used for the development of the MSME sector sourced from 90% of the total penalties collected by the *Bangko Sentral ng Pilipinas* from lending institutions; (ii) P2.1 million for the *Remedies Fund* for the implementation of remedies or safeguard measures to protect domestic industries from increased imports that threaten or cause serious injury to the local industry sourced from 50% of the revenues collected from fees, charges, and safeguard duties; (iii) P50.0 million for the issuance of grants relative to the implementation of non-agricultural PAPs that promote the competitiveness of the domestic industries affected by imports sourced from 50% of the revenues collected from fees, charges, and safeguard duties constituted into the *Competitiveness Enhancement Measures Fund*.

### III. EXPENDITURE PROGRAM

- 3.1 ***Expenditure Program by Agency.*** Among the DTI agencies, only the DTI-OSEC has a slightly lower proposed expenditure program (-2.2%) compared to the programmed amounts in 2025 (*Table 2*). The most notable increases are BOI's P181.1 million and PTTC's 30.9% in terms of value and percentage, respectively.

**TABLE 2**  
**EXPENDITURE PROGRAM BY AGENCY, 2024-2026**

Particulars	Amounts (In Million Pesos)			Share to Total (%)		
	2024	2025	2026	2024	2025	2026
	Actual	Program	Proposed	Actual	Program	Proposed
OSEC	6,924.7	7,398.0	7,236.2	71.5	76.3	72.7
BOI	1,109.0	878.5	1,059.5	11.4	9.1	10.6
CIAP	195.1	164.5	200.9	2.0	1.7	2.0
CDA	1,218.2	998.3	1,140.7	12.6	10.3	11.5
DCP	143.8	177.7	207.1	1.5	1.8	2.1
PTTC	94.7	82.1	107.4	1.0	0.8	1.1
<b>TOTAL (DTI)</b>	<b>9,685.6</b>	<b>9,699.1</b>	<b>9,951.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source of basic data: BESF 2026

3.2 **Budgetary Support to Attached GOCCs.** The proposed budget for 2026 also continues to provide support to some of the DTI-attached GOCCs. The P2.47 billion proposal is a 288.4% increase from the appropriations in 2025 of P636.9 million. The Small Business Corporation (SBCorp) will be allotted P1.50 billion or 60.6% of the total budgetary support. The remaining GOCCs, namely the Center for International Trade Expositions and Missions (CITEM) and Aurora Pacific Economic Zone and Freeport Authority (APECO) will have funds amounting to P711.4 million (28.8% share) and P262.5 million (10.6% share), respectively.

3.3 The CITEM's proposed budget for 2026 is 2.5 times more than its 2025 programmed amount of P289.6 million. The CITEM, which leads the conduct of the *Manila FAME* and *IFEX Philippines* to showcase home, fashion, and lifestyle products and the domestic food industry, respectively, has exceeded all of its output indicators in 2024. These targets include USD1.18 billion export orders (target USD79.8 million); 1,904 companies participating in export promotion activities (target 862); 38,689 trade inquiries in export events (target 6,829); and 6,024 trade buyers attending its export promotion activities (target 3,221).

The CITEM has also more actively pursued the participation of the country in international expositions such as the Hong Kong Trade Development Council Food Expo PRO 2024, 2024 Malaysia International Halal Showcase, and the 2024 Tokyo International Gift Show (CITEM, 2025a; 2025b, 2025c).

The higher budget proposal is in line with EO No. 75, s. 2024 that strengthens the CITEM by mandating its reorganization and the establishment of an exhibition facility and/or permanent showrooms and outlets designed to host trade shows, exhibitions, conferences, and other similar events. While the intention to provide additional funding is lauded, it should also be ensured that CITEM has the operational capacity to fully utilize these funds.

3.4 The APECO's proposed budget is almost double its programmed amount in 2025 of P136.6 million. This comes with renewed efforts to revitalize the economic zone and reposition it as the country's first national defense hub in line with RA No. 12024 or the Self-Reliant Defense Posture Revitalization Act.

The APECO has signed a letter of agreement with the Philippine Aerospace Development Corporation (PADC) as the future location of its maintenance, repair, and overhaul operations for air assets of the government and other private clientele (APECO, 2024). However, APECO's actual performance on its output indicators for 2024, including the number of registered locators, generated employment, and generated investment are not in the NEP 2026. The APECO is also not included in the Philippine Statistics Authority's approved investments data, thus, it is difficult to ascertain if APECO has effectively used its previous budgetary support. However, the APECO has failed to attain all of its targets in 2023 with only 14 registered locators out of the target 52, 185 generated jobs against the target of 1,500, and P60.0 million in investments compared to the P100.0 million target.

- 3.5 While the SBCorp has been consistent in performing its mandate to extend credit to SMEs and has annually proposed budgetary support of P1.5 billion, it has only been able to receive programmed amounts of P750.0 million in 2023, P1.00 billion in 2024, and P500.0 million in 2025. The SBCorp is the microfinancing arm of the DTI, which operates under the policy program and administrative supervision of the MSME Development Council.
- 3.6 The aforementioned P1.50 billion proposed budgetary support in 2026 for the SBCorp will be allocated to the implementation of the *Pondo sa Pagbabago at Pag-asenso (P3) Program*, which aims to “provide an alternative source of financing for micro entrepreneurs that is easy and quick to access” by extending micro loans of up to P300.0 thousand subject to a maximum monthly interest rate of 2.5%. In 2024, the P3 Program released loans amounting to P5.73 billion, of which P4.98 billion was from fund reflows, to a total of 105,144 distinct MSMEs across all 85 provinces.<sup>1</sup> This is a 42.1% increase in beneficiaries from the 74,014 MSMEs in 2023 and significantly surpasses its annual target of 40,000.
- 3.7 ***Expenditure Program by General Expense Class.*** About 53.4% of the Department's proposed expenditure program for 2026 will be directed to *MOOE* amounting to P5.32 billion, a 6.1% decrease from 2025 (*Table 3*). The biggest decline in *MOOE* can be traced to the DTI-OSEC with an 11.6% reduction amounting to P505.5 million owing to lower proposed amounts relative to the programmed amount in the GAA 2025 for the *Formulation of strategic plans, programs, and policies to develop competitive industries* (P84.0 million), *Implementation of the MSME Development Plan and Other Initiatives to Promote the Growth of MSMEs* (P54.5 million), and *Malikhaing Pinoy Program* (P50.0 million).
- 3.8 Further, three (3) locally-funded projects of the DTI-OSEC in 2025 amounting to P217.0 million are no longer included in the 2026 proposed expenditure program. These are the *Philippine Innovation Hub (Marikina Enterprise Startup Hub)*, *Pangkabubayan sa Pagbangon at Ginhawa (PPG)*, and *Livelihood Seeding Program -Negosyo Serbisyo sa Barangay (LSP-NSB)*. The COA flagged several issues with the implementation of the PPG in 2023, including the distribution of livelihood kits to ineligible beneficiaries, non-compliance with assistance procedures, prohibited transfers of kits, inconsistencies in accomplishment reports, and the absence of a clear monitoring mechanism.

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<sup>1</sup> Data from SBCorp confirmed on 29 July 2025; the four (4) districts of Metro Manila were counted as separate provinces.

**TABLE 3**  
**EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2024-2026**  
**(AMOUNTS IN MILLION PESOS)**

Particulars	Amounts (In Million Pesos)			Share to Total (%)		
	2024	2025	2026	2024	2025	2026
	Actual	Program	Proposed	Actual	Program	Proposed
PS	3,526.1	3,109.6	3,690.5	36.4	32.1	37.1
MOOE	5,590.6	5,662.3	5,315.7	57.7	58.4	53.4
CO	568.9	927.2	945.7	5.9	9.6	9.5
Fin Ex	-	-	-	-	-	-
<b>TOTAL (DTI)</b>	<b>9,685.6</b>	<b>9,699.1</b>	<b>9,951.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source of basic data: BESF 2026

- 3.9 Significant increases in *MOOE* are noted for the BOI (21.8%) mainly due to the *Fiscal Support Arrearages for the CARS Program* (increased from P88.0 million in 2025 to P225.7 million in 2026) and PTTC (50.0%) for the *Development and Implementation of Training Modules* (increased from P9.8 million in 2025 to P15.8 million in 2026). The *Fiscal Support Arrearages for the CARS Program* will be used for the payment of the issued Tax Payment Certificates to registered and eligible participants of the program pursuant to E.O. No. 182, s. 2015. These funds will be used as payment for the pending investment incentives that the Toyota Motor Philippines and Mitsubishi Motors Philippines Corporation, as well as automotive parts makers have qualified for in compliance with the performance targets (e.g., production target of 200,000 units with increasing local content) under the *CARS Program*.
- 3.10 While the proposed expenditure for *CO* will only see a 2.0% increase on aggregate, this translates to almost a tenfold increase for CIAP (P3.4 million to P31.0 million), more than double for CDA (P53.7 million to P109.2 million), a 75.3% increase for DCP (P8.4 million to P14.8 million), and a 64.6% increase for PTTC (P8.7 million to P14.3 million). On the contrary, the *CO* of the DTI-OSEC and the BOI will decrease by 9.3% and 3.0%, respectively. The 18.7% increase in *PS* translates to all agencies of the DTI, most significantly for the DCP (22.6%), BOI (21.8%), and DTI-OSEC (18.9%).
- 3.11 **Staffing Summary.** The number of unfilled positions increased from 838 in 2023 to 934 in 2024, with the DCP and BOI continuing to have a large portion of their total authorized positions unfilled at 43.8% and 29.8%, respectively (*Table 4*). Despite the number of unfilled positions of the DCP, the COA observed that 25 individuals were hired on a semestral basis to augment the regular employees in 2023 “due to difficulty in hiring personnel owing to its unique mandate, vision and mission that entails highly specialized job competencies and soft-skill profiles offering a smaller number of qualified applicants.”
- 3.12 This highlights the necessity of the unfilled positions and the potential difficulty in filling them up, evidenced by the slow hiring pace across all DTI agencies and the presence of 2,143 job orders for the entire agency as of June 30, 2024. While this is 15.3% lower than the recorded 2,531 job orders in the previous year, addressing the root cause of this issue is crucial especially if it involves factors beyond salary competitiveness, which is expected to be addressed by the updated compensation schedule for civilian government personnel through EO No. 64, s. 2024.

**TABLE 4  
NUMBER OF AUTHORIZED AND UNFILLED POSITIONS BY AGENCY, 2023-2026**

Agency	Authorized Positions				Unfilled Positions			
	2023	2024	2025	2026	2023	2024	2025	2026
OSEC	2,654	2,760	2,760	2,760	455	554	496	496
BOI	305	305	305	305	112	98	91	91
CIAP	129	129	129	129	34	29	25	25
CDA	879	879	879	879	164	172	159	159
DCP	144	144	144	144	64	62	63	63
PTTC	58	64	64	64	9	19	19	19
<b>TOTAL (DTI)</b>	<b>4,169.0</b>	<b>4,281.0</b>	<b>4,281.0</b>	<b>4,281.0</b>	<b>838</b>	<b>934</b>	<b>853</b>	<b>853</b>

Source: Staffing Summary 2025-2026

3.13 **Regional Distribution.** The regional distribution of the proposed budget for 2026 is relatively the same as the Central Office takes the lion's share of the Department's budget with 65.3% (Table 5). The slightly higher proposed amount for 2026 translates to the augmentation of 13 out of 17 regions with budgetary allocations. This is most evident for Region 7 (56.7%), Region 4B (35.8%), and Region 12 (18.2%). The four (4) regions with declines are Region 8 (-45.0%), Region 5 (-32.8%), CARAGA (-21.2%), and Region 3 (-4.4%).

**TABLE 5  
REGIONAL DISTRIBUTION OF THE DTI BUDGET, 2024-2026  
(AMOUNTS IN MILLION PESOS)**

Region	2024 Actual		2025 Program		2026 Proposed	
	Amount	Share (%)	Amount	Share (%)	Amount	Share (%)
Nationwide	-	-	-	-	-	-
Central Office	5,130.5	53.0	6,254.5	64.5	6,500.7	65.3
NCR	48.2	0.5	45.3	0.5	50.4	0.5
CAR	258.5	2.7	183.5	1.9	205.1	2.1
Region 1	250.1	2.6	172.7	1.8	192.9	1.9
Region 2	264.2	2.7	205.2	2.1	226.8	2.3
Region 3	347.7	3.6	274.3	2.8	262.3	2.6
Region 4A	292.2	3.0	235.4	2.4	255.8	2.6
Region 4B	219.8	2.3	150.4	1.6	204.2	2.1
Region 5	275.1	2.8	341.0	3.5	229.0	2.3
Region 6	270.9	2.8	192.4	2.0	211.8	2.1
Region 7	262.6	2.7	183.7	1.9	287.8	2.9
Region 8	350.2	3.6	397.5	4.1	218.7	2.2
Region 9	330.3	3.4	184.1	1.9	199.7	2.0
Region 10	401.8	4.1	209.4	2.2	237.7	2.4
Region 11	355.9	3.7	205.6	2.1	239.3	2.4
Region 12	293.8	3.0	162.6	1.7	192.2	1.9
CARAGA	333.7	3.4	301.6	3.1	237.7	2.4
BARMM	-	-	-	-	-	-
NIR	-	-	-	-	-	-
<b>TOTAL (DTI)</b>	<b>9,685.6</b>	<b>100.0</b>	<b>9,699.1</b>	<b>100.0</b>	<b>9,951.9</b>	<b>100.0</b>

Source of basic data: BESF 2026

3.14 Provided that the full budget of the BOI, CIAP, DCP, and PTTC are allocated to the National Capital Region (NCR), one consideration for the DTI-OSEC and CDA is that regional budget allocations should reflect the actual distribution of beneficiaries, such as MSMEs and cooperatives, across the country. The DTI-OSEC's regional allocation for the *MSME Development Program* without the NCR and Central Office shows a strong positive correlation with the number of MSMEs (0.85). This rises to almost a perfect positive correlation of 1.0 with the inclusion of the NCR and the Central Office, highlighting the heavy concentration of MSMEs in NCR. Moreover, the CDA's budget has a strong correlation with the number of cooperatives (0.72), and slightly higher at 0.75 when the NCR and the Central Office are included.<sup>2</sup> Next to NCR, regions with the highest share of both MSMEs and cooperatives are Region 4A (15.3% and 8.1%), Region 3 (12.5% and 7.5%), and Region 6 (both at 6.9%).<sup>3,4</sup>

3.15 The Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) will continue to have no funding from the DTI in line with RA No. 11045 or the Organic Law for the BARMM, which directs the National Government to provide the BARMM with an annual block grant in support of its right to self-governance. The newly created Negros Island Region established through RA No. 12000 will also receive no funding in 2026.

#### IV. NEW APPROPRIATIONS

4.1 ***New Appropriations by Cost Structure.*** The proposed total new appropriations of the DTI amounts to P9.60 billion, of which P6.32 billion or 65.8% will finance *Operations* consisting of programs that are to be implemented by the agency, as mandated (*Table 6*). The *GAS* will receive 33.8% of the total to fund the activities related to the overall administrative management and operational support to the agency operations. Finally, *STO* will have 0.4% of the new appropriations and is comprised of activities that provide substantial support to operations but do not deliver goods or services directed at the agency's clients, including those expenditures that are indivisible across programs.

**TABLE 6**  
**NEW APPROPRIATIONS BY AGENCY AND COST STRUCTURE, FY 2026**

Agency	Amounts (In Million Pesos)				Share to Total Agency (%)			
	GAS	STO	Operations	Total Agency	GAS	STO	Operations	Total Agency
OSEC	2,213.1	-	4,764.3	6,977.4	31.7	0.0	68.3	100.0
BOI	322.7	-	718.4	1,041.1	31.0	0.0	69.0	100.0
CIAP	107.5	-	85.3	192.8	55.8	0.0	44.2	100.0
CDA	473.2	35.5	580.2	1,088.8	43.5	3.3	53.3	100.0
DCP	86.6	-	114.1	200.7	43.2	0.0	56.8	100.0
PTTC	44.0	-	59.8	103.8	42.4	0.0	57.6	100.0
<b>TOTAL (DTI)</b>	<b>3,247.0</b>	<b>35.5</b>	<b>6,322.1</b>	<b>9,604.6</b>	<b>33.8</b>	<b>0.4</b>	<b>65.8</b>	<b>100.0</b>

Source of basic data: NEP 2026

<sup>2</sup>The correlation coefficient is a number between -1 and 1 that tells you the strength and direction of a relationship between variables.

<sup>3</sup> MSME data is for the year 2023 (DTI, n.d.)

<sup>4</sup> Cooperatives data is for the year 2024 (CDA, 2025)

- 4.2 On an agency level, the DTI-OSEC, CDA, DCP and PTTC continue to allocate majority of their new appropriations to *Operations*. The BOI, which previously allocated a higher proportion of its budget to *GAS* will now also be channeling majority (69.0%) of its new appropriations to *Operations*. This implies the funds are expected to be utilized for the implementation of these agencies' various programs. The CIAP, with allocation for *GAS* at 55.8% of its budget, continues to have relatively higher administrative management costs.
- 4.3 **Agency Programs.** The DTI, along with its five (5) attached agencies, has 13 major programs in the performance of their respective mandates (*Table 7*). Out of these, five (5) major programs fall under the DTI-OSEC, three (3) under CDA, two (2) each under the CIAP and BOI, and one (1) each under the DCP and PTTC.<sup>5</sup> The total appropriations for these programs in 2026 will amount to P6.32 billion, a minimal decrease of P200.0 thousand from its 2025 budget for *Operations*.
- 4.4 **DTI-OSEC.** Despite an 8.6% reduction, the DTI-OSEC's *MSME Development Program* continues to have the largest share amounting to P2.38 billion or 37.7% of the total appropriations for programs. The reduction stems from the absence of proposed amounts to projects included in 2025, including P67.0 million for the *Pangkabubayan sa Pagbangon at Ginhawa (PPG)* and P40.0 million for the *Livelihood Seeding Program -Negosyo Serbisyo sa Barangay (LSP-NSB)*.
- 4.5 Further, the *Shared Service Facilities (SSF) Project* will also see a P127.2 million decrease. The *SSF Project* bolsters the productivity and improves the competitiveness of MSMEs within the priority industry clusters through the provision of machinery, equipment, tools, systems, accessories and other auxiliary items under a shared system benefiting MSMEs and other users. In 2024, the DTI established an additional 97 SSFs and two SSF Fab Labs, bringing the total since its inception in 2013 to 3,647 SSFs and 49 SSF Fab Labs. These were projected to have generated 388,755 employment (DTI, 2025).
- 4.6 Still under the *MSME Development Program*, the *Negosyo Centers*, which are one-stop shops that provide business registration assistance, business advisory services, business information, and advocacy will maintain its budget of P454.3 million. A total of 1,404 centers exists with 26 newly established in 2024, which assisted 910,000 MSMEs and clients. Moreover, the *Negosyo Center Online Portal* launched in 2021 has linked 912 LGUs, an additional 168 in 2024 (DTI, 2025).
- 4.7 As part of the implementation of RA No. 11960 or the One Town, One Product (OTOP) Philippines Act; the *OTOP Program* will receive P86. million to support inclusive enterprise development in local communities.

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<sup>5</sup> The Industry Development Program is shared between the DTI-OSEC and BOI with both agencies having programs, activities, and projects under it.

**TABLE 7**  
**SUMMARY OF PROGRAMS FOR 2024-2026**  
**DEPARTMENT OF TRADE INDUSTRY**

Program (Implementing Agency)	Amount (In Million Pesos)			% Share to Total Program			Growth Rates '25-'26 (%)
	2024	2025	2026	2024	2025	2026	
MSME Development Program (DTI-OSEC)	1,449.6	2,604.4	2,381.4	25.5	41.2	37.7	-8.6
Exports and Investments Development Program (DTI-OSEC)	956.7	902.3	931.9	16.8	14.3	14.7	3.3
Industry Development Program (DTI-OSEC and BOI)	1,242.6	931.4	847.8	21.9	14.7	13.4	-9.0
Investment Promotion Program (BOI)	410.9	485.3	638.1	7.2	7.7	10.1	31.5
Consumer Protection Program (DTI-OSEC)	485.1	525.3	597.4	8.5	8.3	9.4	13.7
Cooperative Development Program (CDA)	702.3	397.8	371.4	12.4	6.3	5.9	-6.6
Cooperative Regulation Program (CDA)	146.4	171.5	152.1	2.6	2.7	2.4	-11.3
Design Innovation, Promotion and Development Program (DCP)	96.7	95.0	114.1	1.7	1.5	1.8	20.1
Consumer Education and Advocacy Program (DTI-OSEC)	76.7	78.4	86.1	1.3	1.2	1.4	9.8
Trade Business Management Training Program (PTTC)	50.2	57.0	59.8	0.9	0.9	0.9	4.9
Cooperative Quasi-Judicial Program (CDA)	-	-	56.7	-	-	0.9	-
Construction Industry Development Program (CIAP)	39.4	44.6	51.3	0.7	0.7	0.8	15.0
Construction Industry Regulatory Program (CIAP)	25.2	29.3	34.0	0.4	0.5	0.5	16.1
<b>TOTAL (DTI)</b>	<b>5,681.6</b>	<b>6,322.3</b>	<b>6,322.1</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>(0.0)</b>

Note: The amounts for programs and Total Operations include the proposed amounts for Projects which were presented separately from the regular programs under Operations in the 2024 and 2025 GAA and the 2026 NEP.

Source: GAA 2024-2025 and NEP 2026

- 4.8 The *Industry Development Program* under the DTI-OSEC will also see a large decline for the proposed budget in 2026, which can be attributed to the DTI-OSEC's reduced fund for the *Malikhaing Pinoy Program* from P100.0 million in 2025 down to P50.0 million in 2026 and zero funding for the *Philippine Innovation Hub (Marikina Enterprise Startup Hub)*.
- 4.9 The *Malikhaing Pinoy Program* is the DTT's project to drive the development of the creative sector, which encompasses game development, animation, furniture design, music, advertising, fashion design, film, and the visual arts. The project supports the implementation of RA No. 11904 or the *Philippine Creative Industries Development Act* through various activities such as the development of the Philippines Skills Framework, the *Global ACCELERATION Program (GAP)* that supports mature startups to enter global markets, *FiestaKucha Program* that celebrates local creatives, the *Incubation, Development, and Entrepreneurial Assistance (IDEA)* and *Accelerating Development, Valuation, and Corporate Entrepreneurship (ADVANCE)* programs that provide educational workshops, mentoring, and a showcase event that aims to transform creative startups' inventive business concepts into successful enterprises. Clarity on the rationale for its reduced funding is necessary as this may be a crucial intervention to continue to nurture the creative economy, which has contributed 7.3% of the country's GDP and 15.4% or 7.5 million of total employment in 2024 (PSA, 2025).

- 4.10 Concerns were raised in last year's Appropriations Committee hearing regarding the *Philippine Innovation Hub's (Marikina Enterprise Startup Hub)* unutilized funds. In this context, the scheduled inauguration of the Philippine Innovation Hub (Marikina Enterprise Startup Hub) in early 2025, through the collaboration of the DTI and the National Development Company (DTI, 2025), is a welcome development. What remains to be clarified, however, is whether the Hub will continue to require budgetary support moving forward.
- 4.11 The *Philippine Halal Industry Development Program* has a proposed budget of P103.0 million. This may support the newly created National Halal Industry and Development Office, which serves as the central coordination body for all halal development efforts, such as the implementation of the Philippine Halal Industry Development Strategic Plan 2023-2028, which aims to attract P230 billion halal-related investments, generate 120,000 job opportunities in the halal industry, and grow halal output to 6,000 (Crismundo, 2024; DTI, n.d.). In line with this funding, it is important to reiterate the request by the Members of the House of Representatives in last year's Appropriations Committee budget hearing to properly monitor the outcomes of these interventions, emphasizing the importance of tracking not just the number of training sessions conducted but also the number of MSMEs that have been halal-accredited and successfully assisted in exporting.
- 4.12 **BOI.** The *Investment Promotion Program* of the BOI will have a substantial increase of 31.5% due to the P137.7 million augmentation for the *Fiscal Support Arrearages for the CARS Program*. The total amount of P225.7 million will be used for the payment of the issued Tax Payment Certificates to registered and eligible participants of the program pursuant to E.O. No. 182, s. 2015.
- 4.13 The *Fiscal Support Arrearages for the CARS Program* which was introduced in the 2025 GAA will receive the same amount of P250.0 million. The *Revitalizing the Automotive Industry for Competitiveness Enhancement (RACE)* Program builds on the CARS Program and intends to cover firms that produce three specific models of four-wheeled internal combustion engines (ICE) and will pledge to locally manufacture 100 thousand in exchange for fixed investment support not exceeding P3.00 billion. The production requirement has been adjusted from the 200 thousand previously required under CARS Program (Crismundo, 2025).
- 4.14 **CDA.** The reduced amounts for the CDA's *Cooperative Development Program* (-6.6%) and *Cooperative Regulatory Program* (-11.3%) come with the inclusion of a new program for the agency, the *Cooperative Quasi-Judicial Program*. It may be recalled during last year's committee budget hearing that this was a proposal by the CDA that was not included in the NEP 2025. With the inclusion of this new program, the CDA may now fully carry out all its developmental, regulatory, and quasi-judicial powers, functions, and responsibilities under RA No. 11364 or the CDA Charter of 2019.

## V. PERFORMANCE REVIEW

- 5.1 **Obligations to Appropriations Ratio.** The overall fund utilization of the DTI denoted by the ratio of obligations to appropriations went down from 91.3% in 2023 to 87.0% in 2024 (*Table 8*). This has resulted in unused appropriations of P1.44 billion, all of which were unobligated. The unobligated allotments refer to funds that have not been committed by the agency and remain to be available.
- 5.2 Aside from the DTI-OSEC and CDA, all agencies of the Department tallied ratios above 90.0% with DCP and BOI having the highest obligation-appropriations ratio in 2024. It is important to note that the DTI-OSEC, CDA, and PTTC have received significant increases in their budgets in 2024 relative to previous years, raising questions about their ability to effectively manage and utilize these additional funds.

**TABLE 8**  
**OBLIGATIONS-APPROPRIATIONS RATIO**  
**AND UNUSED APPROPRIATIONS, 2022-2024**

Particulars	Obligation-Appropriations Ratio (%)			Unused Appropriations (In Million Pesos)		
	2022	2023	2024	2022	2023	2024
OSEC	90.0	89.6	86.1	776.4	654.7	1,114.5
BOI	95.9	95.0	97.5	32.6	19.5	28.8
CIAP	99.8	99.6	92.3	0.3	0.6	16.2
CDA	98.7	99.0	81.9	11.0	8.1	268.7
DCP	97.8	99.9	97.9	3.0	0.1	3.1
PTTC	99.2	98.3	90.4	0.6	1.3	10.0
<b>TOTAL (DTI)</b>	<b>91.6</b>	<b>91.3</b>	<b>87.0</b>	<b>824.0</b>	<b>684.3</b>	<b>1,441.3</b>

Sources of basic data: NEP 2024-2026

- 5.3 **Disbursement Rates by Agency.** The disbursement rate or the ratio of disbursements to appropriations, wherein disbursement refers to the settlement or payment of incurred dues serves as another indicator of the Department's budget execution performance. A lower disbursement rate implies delays or challenges in the implementation of an agency's projects. Overall, the DTI's disbursement rate slightly worsened from 82.7% in 2023 to 78.6% in 2024 (*Table 9*).
- 5.4 The BOI stood out with a disbursement rate of 96.3% and was the only agency to surpass the 90.0% benchmark. The DCP also showed a slight improvement, rising from 88.0% to 89.1%. In contrast, other agencies recorded lower disbursement rates. Most notably for CIAP and CDA, disbursement rates fell by 18.2 and 20.9 percentage points, respectively, as they received significant increases in appropriations. While these increases reflect a strong intent to support their institutional mandates, the significant decline in disbursement efficiency raises concerns about these agencies' absorptive capacities.

**TABLE 9**  
**DISBURSEMENT RATE BY AGENCY, 2023-2024**  
**(AMOUNTS IN MILLION PESOS)**

Particulars	2023			2024		
	Appropriations	Disbursements	Disbursement Rate (%)	Appropriations	Disbursements	Disbursement Rate (%) <sup>a/</sup>
OSEC	6,301.1	5,044.1	80.1	8,039.2	6,156.9	76.6
BOI	391.2	353.3	90.3	1,137.8	1,095.9	96.3
CIAP	137.9	134.8	97.8	211.2	168.1	79.6
CDA	814.1	775.9	95.3	1,486.9	1,106.7	74.4
DCP	143.6	126.4	88.0	147.0	130.9	89.1
PTTC	74.0	65.4	88.3	104.7	82.1	78.4
<b>TOTAL (DTI)</b>	<b>7,862.0</b>	<b>6,499.9</b>	<b>82.7</b>	<b>11,126.8</b>	<b>8,740.5</b>	<b>78.6</b>

a/ Disbursement rate – ratio of disbursements to appropriations

Source: SAAODB 2023-2024, DBM

- 5.5 **Disbursement Rates by Program.** On a program level, which only covers appropriations for operations, the CIAP was able to attain a 100.0% disbursement rate for its *Construction Industry Regulatory Program* and 97.7% for its *Construction Industry Development Program*. Also commendable is the BOI's 98.2% disbursement rate for its *Investment Promotion Program*. As for the DTI-OSEC, its Fair Trade Group in charge of the enforcement of laws to enhance consumer education and protect consumers and the formation of consumer groups also recorded high disbursement rates of 95.3% and 93.4% for its *Consumer Protection Program* and *Consumer Education and Advocacy Program*, respectively.
- 5.6 However, the DTI-OSEC's Regional Operations Group had a lower disbursement rate of only 65.3% for its *MSME Development Program*, translating into more than P1 billion in unobligated and undisbursed funds. The undisbursed amounts can be attributed mainly to the *SSF Project*. This was a potential issue raised in the previous year as the budget for this project ballooned from just P80.4 million in 2023 to P609.3 million in 2024. The offices that had the highest undisbursed amounts for this project were the Central Office (13.3% disbursement with P34.8 million undisbursed) and Regions II (40.6% disbursement with P29.4 million undisbursed), III (16.0% disbursement with P34.8 million undisbursed), VII (18.9% disbursement with P46.9 million undisbursed), XII (26.0% disbursement with P13.0 million undisbursed), and XIII (11.6% disbursement with P62.3 million undisbursed). Provided that the SSF Project is already well-established, higher utilization rates are expected.
- 5.7 The improved disbursement rates for the DTI-OSEC's *Industry Development Program* can be attributed to the better performance of the *Malikhaing Pinoy*, which only had a 57.0% disbursement rate in 2023 due to its being in the pipeline stages. In 2024, the disbursement rate increased to 81.6% or P340.9 million out of the P417.6 million appropriations. The *Go Lokal* was also able to slightly improve its disbursement rate to 81.8% of its P49.8 million appropriations in 2024 from 78.0% in 2023. It was also able to disburse 95% of the P100.0 million funds for the *Creative and Innovation Hub*, located in Marikina City for startups and MSMEs to incubate, accelerate, and access government support. Even with their improved expenditure performance, the *Malikhaing Pinoy* and *Philippine Innovation Hub (Marikina Enterprise Startup Hub)* will be defunded to the tune of P160.0 million in 2026.

5.8 The CDA registered a 90.7% disbursement rate for its *Cooperative Regulation Program* but only a 79.9% rate for its *Cooperative Development Program*. This can be traced to the Micro and Small Consumers, Marketing, Producers and Logistics (CMPL) Cooperative Start-Up Capital Assistance, which was able to disburse only 46.1% of its P128.0 million appropriations.

**TABLE 10**  
**BUDGET UTILIZATION BY MAJOR PROGRAM, 2024**  
**(AMOUNTS IN MILLION PESOS)**

Program	Appropriations	Obligations	Disbursements	Obligation Rate (%) <sup>a/</sup>	Disbursement Rate (%) <sup>b/</sup>
MSME Development Program (DTI-OSEC)	3,135.5	2,128.4	2,048.4	67.9	65.3
Industry Development Program (DTI-OSEC and BOI)	1,529.5	1,505.2	1,359.6	98.4	88.9
Exports and Investments Development Program (DTI-OSEC)	996.6	945.4	858.5	94.9	86.1
Investment Promotion Program (BOI)	834.8	826.1	819.7	99.0	98.2
Cooperative Development Program (CDA)	706.5	617.8	564.5	87.4	79.9
Consumer Protection Program (DTI-OSEC)	521.5	517.9	497.0	99.3	95.3
Cooperative Regulation Program (CDA)	145.9	138.0	132.3	94.6	90.7
Design Innovation, Promotion and Development Program (DCP)	96.7	96.2	85.7	99.5	88.7
Consumer Education and Advocacy Program (DTI-OSEC)	80.5	79.7	75.3	99.0	93.4
Construction Industry Development Program (CIAP)	39.4	39.6	38.5	100.5 <sup>c/</sup>	97.7
Construction Industry Regulatory Program (CIAP)	25.2	25.2	25.2	100.3 <sup>c/</sup>	100.0

a/ *Obligation rate – ratio of obligations to appropriations*

b/ *Disbursement rate – ratio of disbursements to appropriations*

c/ *Adjusted allotments for CIAP programs on top of appropriations led to an obligation rate over 100%*

Source: SAAODB 2024 (FAR No. 1 in Transparency Seal)

5.9 **Performance Indicators by Program.** The DTI-OSEC has finally attained and exceeded its exports target under the *Exports and Investments Development Program* with USD125.0 billion (Table 11.A). However, the country remains behind its regional peers, such as Indonesia, Malaysia, Vietnam and Thailand. The modest increase of 3.3% in its proposed 2026 budget should be reconsidered in the context of an increasingly challenging global landscape as the World Trade Organization has revised its 2026 global trade forecast down from 2.5% to 1.8% due to tariff hikes (World Trade Organization, 2025). The Trump administration subjects US imports from the Philippines, Malaysia, and Indonesia to a 19.0% rate, Vietnam to a 20% rate, (Lowell, et al., 2025).

5.10 In addition to ongoing efforts to negotiate preferential treatment from the US and trade and investment missions to alternative markets (e.g., Hong Kong, China, Germany), implementing trade facilitation measures may also improve resilience and encourage domestic businesses to pursue export opportunities, including supporting legislative proposals that address the implementation issues of the national single window (NSW) system, strengthen the Maritime Industry Authority’s (MARINA) oversight of shipping line charges, and streamline governance by transferring the regulatory functions of the Philippine Ports Authority (PPA) to MARINA (Manguera, 2022; Manguera & Tanilon, 2025).

- 5.11 The DTI-OSEC and BOI monitor similar indicators on approved investments, both achieving targets in 2023 and 2024. The DTI-OSEC tracks the "amount of approved investments," while the BOI monitors new foreign and domestic investments from BOI firms and IPA-approved investments across all 13 IPAs. Although the DTI-OSEC's indicator lacks qualifications, its results align with BOI-approved investments. To ensure consistency, DTI should review and adjust its 2026 target and consider adding indicators on actual investment flows. Since approved investments do not always translate into FDI, complementary measures such as improving the business environment are needed to facilitate their realization. Monitoring both approved and actual investments would help agencies balance investor attraction with the materialization of commitments (Manguera, 2025).
- 5.12 In relation to employment generation, the DTI-OSEC was able to exceed its target on "employment generated from the services sector increased annually" as it attained 1.3 million compared to its target of 318,000 to 378,000. The services sector is an integral part of the Philippine economy as it continues to provide gainful employment, but should watch out for the proposed Keep Call Centers in America Act, which may put at risk jobs in this sector, specifically in information and communication.
- 5.13 On the other hand, the DTI-OSEC was again unable to achieve its targets on "employment generated from the industry sector increased annually," with 486,000 employment. The BOI's target for "manufacturing employment as percentage of total employment" was also unmet at only 6.8% despite lowering the target to 7.2-7.5%. However, it was able to attain 144,346 "number of employment generated from IPA-approved projects," surpassing its 95,439 target, which was significantly lowered from the previous year's target of 160,277 target.
- 5.14 The DTI-OSEC, which has the Competitiveness and Innovation Group that implements RA No. 11337 or the Innovative Startup Act, RA No. 11904, or the Philippine Creative Industries Development Act, and RA No. 11981 or the *Tatak Pinoy (Proudly Filipino) Act*, may want to consider lodging related indicators in existing program items as a means to better monitor and align initiatives. These may consider readily available metrics such as those in the Global Innovation Index by the World Intellectual Property Organization, which has sub-pillars on creative outputs, institutions, and market sophistication; the Global Startup Ecosystem by the Startup Genome that monitors ecosystem value, the number of unicorn startups, the time to exit, and other funding indicators; and the PSA's Philippine Creative Economy satellite account.
- 5.15 The innovation fund under RA No. 11293 or the Philippine Innovation Act, although lodged under the Department of Economy, Planning, and Development (DepDev), has also continued to secure funding as it was appropriated P104.8 million in the GAA 2024, P157.8 million in the GAA 2025, and is proposing P143.9 million for 2026. Of these annual funds, P100.0 million are contributed to the Revolving Fund - Innovation Fund to be deposited in authorized government depository banks to be used for the issuance of grants for innovation programs, activities, and projects in accordance with the law.

**TABLE II.A**  
**PERFORMANCE INDICATORS OF MAJOR PROGRAMS OF DTI-OSEC AND BOI, 2024-2026**

Program	Actual Vs. (Target)			Target	
	2022	2023	2024	2025	2026
<b>Exports and Investments Development Program</b>					
1. Amount of exports	USD 92.3 Billion (USD 105.3 Billion)	USD 103.6 Billion (USD 110.0 Billion)	USD 125.0 Billion (USD 102.7 Billion)	USD 113.4- 163.6 Billion	USD 120.22 Billion
2. Amount of approved investments	PHP 995.59 Billion (PHP 1.094 Billion)	PHP1.26 Trillion (PHP 995.5 Billion)	PHP 1.622 Trillion (PHP 1.151 Trillion)	PHP 1.0 Trillion	PHP 1.7 Trillion
<b>Industry Development Program</b>					
1. Employment generated from the industry sector increased annually <sup>a/</sup>	1,075,000 (200,000)	-97,000 (500,000-600,000)	486,000 (530,000-630,000)	560,000- 660,000	590,000- 690,000
2. Employment generated from the services sector increased annually <sup>a/</sup>	3,676,000 (600,000-700,000)	1,038,000 (300,000-360,000)	1,271,000 (318,000-378,000)	336,000- 396,000	336,000- 396,000
3. Manufacturing Gross Value Added (GVA) as percentage of Gross Domestic Product (GDP) <sup>b/</sup>	18.4% (16.8%-17.0%)	18.5% (16.8%-17.0%)	17.61% (16.8%-17.0%)	16.8%- 17.0%	15.7%- 19.1%
4. Manufacturing employment as percentage of total employment <sup>b/</sup>	8.1% (8.3%-8.6%)	7.5% (8.3%-8.6%)	6.8% (7.2%-7.5%)	7.2%-7.5%	6.4%-8.3%
5. Amount of new foreign and domestic investments and percentage increase over last year generated from BOI firms <sup>b/</sup>	PHP 729.0 Billion (PHP995.59 Billion)	PHP 1.261 Trillion (PHP995.59 Billion)	PHP 1.622 Trillion (PHP995.59 Billion)	PHP1.0 Trillion	PHP1.0 Trillion
<b>MSMEs Development Program</b>					
1. Percentage of MSMEs assisted to the total no. of MSMEs in manufacturing, retail trade, construction and services sectors	55% (32%)	56% (47%)	50% (47%)	47.0%	37.0%
<b>Consumer Protection Program</b>					
1. Consumer resolution rate	98% (98%)	98% (98%)	100% (99%)	99.00%	99.00%
<b>Consumer Education and Advocacy Program</b>					
1. Level of consumer awareness increased	84% (76%)	85% (75%)	82% (80%)	80.00%	83.00%
<b>Investment Promotion Program</b>					
1. Amount and percentage increase in the amount of Investment Promotion Agencies (IPA)-approved investments	PHP 927.74 Billion (PhP 1.151 Trillion)	PHP 1.467 Trillion (PhP 1.151 Trillion)	PHP 1.947 Trillion (PhP 1.151 Trillion)	PhP 1.151 Trillion	PhP 1.151 Trillion
2. No. of employment generated from IPA-approved projects	99,425 (160,277)	107,788 (160,277)	144,346 (95,439)	95,439	95,439

<sup>a/</sup> DTI-OSEC Outcome Indicators <sup>b/</sup> BOI Outcome Indicators

Notes. **BLUE** actual figures denote achieved targets and **RED** actual figures denote missed targets. The table only includes outcome indicators. Output indicators are no longer included for brevity.

Source: NEP 2026

- 5.16 The DTI-OSEC’s MSME Development Program, which has the highest proposed expenditure program, has consistently surpassed its target of “percentage of MSMEs assisted to the total no. of MSMEs in manufacturing, retail trade, construction and services sectors.” Under this outcome, the outputs measured are the number of MSMEs assisted, number of clients assisted by the *Negosyo Center* and percentage of MSMEs assisted who rate DTI assistance as satisfactory or better. To better measure the effectiveness of this program, it may consider other societal outcomes outlined in the PDP 2023-2028, such as increasing the share of medium enterprises among MSMEs and the revenue generated by MSMEs. For example, CDA’s indicator on the “number of compliant micro and small cooperatives graduating to the small and medium asset size category” or “number of compliant cooperatives graduating to the next category based on asset size” not only counts beneficiaries but also measures their progression into larger enterprises.
- 5.17 The consumer-related programs of the DTI-OSEC have also consistently achieved their targets of a 99.0% consumer resolution rate and 80% level of consumer awareness increased. While these programs have no direct link to DTI-related targets in the PDP 2023-2028, fostering consumer trust may indirectly contribute to other outcomes on industry development
- 5.18 The CIAP was only able to attain one out of its four (4) outcome indicators, specifically the “percentage rate of construction industry roadmap implemented” (41.1% vs 20% target) under the *Construction Industry Development Program* (Table 11.B). It fell short on the remaining indicators, namely the increased utilization of the Constructors Performance Evaluation System (CPES) by infrastructure implementing agencies, the percentage increase in construction services exports, and the percentage increase in the number of contractors with PCAB licenses. The CPES is a uniform rating system mandated under RA No. 9184 or the Government Procurement Act to assess the performance of contractors in public construction projects, both during implementation and upon completion. Moving forward, it is important to clarify the role that CIAP can play in addressing recurring issues of substandard infrastructure projects by fly-by-night and unqualified contractors, particularly in public works.

**TABLE 11.B**  
**PERFORMANCE INDICATORS OF MAJOR PROGRAMS OF CIAP, 2024-2026**

Program	Actual Vs. (Target)			Target	
	2022	2023	2024	2025	2026
<b>Construction Industry Development Program</b>					
1. Percentage increase on CPES utilization among the Top 5 infrastructure implementing agencies (DPWH, DOTr, NIA, NHA and PPA)	1,650% (5%)	94% (5%)	2% (10%)	10%	10%
2. Percentage increase in construction services exports	188% (10%)	24.27% (10%)	-71.45% (20%)	20%	10%
3. Percentage rate of construction industry roadmap implemented	21.4% (10%)	40.12% (10%)	41.12% (20%)	20%	60%
<b>Construction Industry Regulatory Program</b>					
1. Percentage increase in the number of contractors with the Philippine Contractors Accreditation Board license	46% (14%)	8.03% (14%)	9.24% (28%)	28%	2.88%

Notes. **BLUE** actual figures denote achieved targets and **RED** actual figures denote missed targets. The table only includes outcome indicators. Output indicators are no longer included for brevity.

Source: NEP 2026

5.19 Under the Cooperative Development Program, the CDA exceeded its targets for cooperative upgrading, with 375 micro cooperatives graduating to small (vs. a target of 270) and 197 small cooperatives advancing to medium (vs. a target of 146) (Table 11.C). However, it fell short of its target for cooperatives implementing best practices, reaching only 2,219 against a target of 2,500, but had substantially increased from just 1,535 in 2023. Meanwhile, under the Cooperative Regulation Program, the CDA consistently achieved high compliance, with 91.0% of cooperatives meeting laws, policies, and regulations, exceeding last year’s higher target of 85.0%. Its proposed targets for 2025 to 2026 combine the upgrading of MSMEs into a single measure, but the previous disaggregated targets (micro-to-small, small-to-medium) provide a clearer view of progress.

**TABLE 11.C  
PERFORMANCE INDICATORS OF MAJOR PROGRAMS OF CDA , 2024-2026**

Program	Actual Vs. (Target)			Target	
	2022	2023	2024	2025	2026
<b>Cooperative Development Program</b>					
1. Number of compliant micro and small cooperatives graduating to small and medium asset size category, respectively	262 micro to small (301 micro to small) 142 small to medium (164 small to medium)	314 micro to small (301 micro to small) 185 small to medium (164 small to medium)	375 micro to small (270 micro to small) 197 small to medium (146 small to medium)	N/A	N/A
Number of compliant cooperatives graduating to the next category based on asset size	N/A	N/A	N/A	416	416
2. Number of cooperatives implementing best practices	2,112 (1,461)	1,929 (1,535)	2,219 (2500)	N/A	N/A
<b>Cooperative Regulation Program</b>					
1. Percentage increase in the efficiency of the registration process	N/A	N/A	N/A	5%	5%
2. Percentage of cooperatives compliant with laws, policies and regulations	82% (80%)	93% (80%)	91% (85%)	85%	85%
<b>Cooperative Quasi-Judicial Program</b>					
1. Percentage of cases filed that are adjudicated or disposed by the Authority	N/A	N/A	N/A	N/A	60%

Notes. **BLUE** actual figures denote achieved targets and **RED** actual figures denote missed targets.

The table only includes outcome indicators. Output indicators are no longer included for brevity.

Source: NEP 2026

5.20 The DCP has consistently met its targets under the Design Innovation, Promotion, and Industry Development Program, particularly on the percentage increase in the number of products developed that were successfully commercialized, a key indicator of its impact on industry competitiveness (Table 11.D). Similarly, the PTTC has fully achieved its targets under the Trade Business Management Training Program, with 100% of its assisted MSMEs taking concrete steps toward becoming global entrepreneurs, underscoring the effectiveness of its capacity-building initiatives.

**TABLE II.D**  
**PERFORMANCE INDICATORS OF MAJOR PROGRAMS OF DCP AND PTTC, 2024-2026**

Program	Actual Vs. (Target)			Target	
	2022	2023	2024	2025	2026
<b>Design Innovation, Promotion and Industry Development Program</b>					
1. Percentage increase in the number of products developed that were commercialized	76% (660) [10% (414)]	91% (719) [10% (414)]	48% (556) [48% (556)]	48% (556)	48% (556)
2. Percentage increase in the number of designers and SMEs trained	37% (86) [11% (70)]	110% (132) [[11% (70)]]	46% (92) [41% (89)]	41% (89)	49% (94)
3. Percentage of clients who rate the services as satisfactory or better	99% (96%)	99% (96%)	99% (98%)	0.98	0.99
<b>Trade Business Management Training Program</b>					
1. Percentage of PTTC-assisted MSMEs taking positive actions to become global entrepreneurs	15% (10%)	98% (85%)	100% (85%)	0.85	0.85
2. Number of MSMEs enabled for international standards alignment	NA	721 (700)	1,408 (700)	710	860

Notes. **BLUE** actual figures denote achieved targets and **RED** actual figures denote missed targets.

The table only includes outcome indicators. Output indicators are no longer included for brevity.

Source: NEP 2026

## VI. COA FINDINGS AND RECOMMENDATIONS

- 6.1 Given that the Commission on Audit has not yet publicly released the 2024 Annual Audit Report (AAR), this section will reiterate the findings and observations made by the COA on the DTI and its agencies as contained in their respective 2023 AAR, as well as the Action Plan Monitoring Tool and Agency Action Plan and Status of Implementation. The COA rendered an Unmodified Opinion on the presented financial statements of the DTI-OSEC, BOI, DCP, and PTTC. This indicates that their financial statements were prepared, in all material respects, in accordance with the applicable financial reporting framework.
- 6.2 However, a Qualified Opinion is rendered to the CDA, which indicates that their financial statements as a whole are not free from material misstatement, or they are unable to obtain sufficient appropriate audit evidence to conclude otherwise. This is based on the inclusion of undelivered properties amounting to P83.6 thousand, misclassification of various accounts amounting to P17.2 million, and the non-recording of unreplenished disbursements and issuance of semi-expendable properties amounting to P374.1 thousand. A Management Letter was issued to CIAP in lieu of the AAR due to the non-submission of the complete set of financial statements.
- 6.3 The common COA finding across agencies under pecuniary loss is in the liquidation of advances to the Procurement Service of the Department of Budget and Management (PS-DBM). Funds that remain unliquidated amount to P40.8 million for the DTI-OSEC, P11.0 million for the PTTC, and P1.9 million for CIAP. The COA has recommended these agencies to make representations with the PS-DBM and refrain from transferring funds for supplies that can no longer be delivered. As of August 2024, the CIAP has not implemented this recommendation. As of November 2024, the PTTC has prepared a letter request to the PS-DBM to directly refund to the Bureau of Treasury, while the DTI-OSEC has made constant coordination with the PS-DBM but a schedule of fund transfers and deliveries have yet to be made.

- 6.4 The COA also noted that the CIAP's funds amounting to P24.5 million maintained in their Bureau of Treasury Trust Account was not remitted and transferred to the National Treasury as income of the General Fund. The CIAP has been directed to remit this pursuant to GAA 2023. As of August 2024, the balance remains at P2.93 million.
- 6.5 The DTI-OSEC was also issued a Notice of Suspension and Disallowance for transactions in 2023 with an unsettled amount of P65.5 million and USD1,116.4. The PTTC also received a Notice of Disallowance for the rental of a generator set amounting to P359,036.4, which has been unsettled for 21 years despite the issuance of the Final Order of Adjudication (FOA) and Metropolitan Trial Court and Supreme Court's Decision due to the difficulty in locating the whereabouts of the persons liable. The COA has recommended that PTTC request assistance from proper authorities to enforce the FOA. The amount of disallowance has not yet been collected as of November 2024.
- 6.6 Under weak internal controls and administrative lapses; the DTI-OSEC, BOI, and CIAP have government contracts, purchase orders, and/or supporting documents that were not submitted within the prescribed period, thus delaying the auditorial and technical review. The DTI-OSEC had 4,497 documents amounting to P354.4 million, while CIAP and BOI had 11 and four documents, respectively. The COA reiterates that these should be submitted to them within five working days as stipulated in COA Circular No. 2009-001.
- 6.7 The COA's program evaluation highlighted several areas for improvement in agency program implementation. For the *SSF Project*, the DTI-OSEC is enjoined to: (i) continue identifying the causes of non- or underutilization of SSFs, (ii) remind cooperators of their obligations under the agreement, (iii) initiate termination of projects where cooperators fail to comply, and (iv) strictly enforce eligibility evaluations for SSF ownership transfer in line with DTI Memorandum No. 21-1095. As of November 2024, the DTI-OSEC has not implemented the recommendations.
- 6.8 For the CDA, issues were noted in the granting of financial assistance to ineligible cooperatives, absence of project timelines, and non-compliance with memorandum of agreement provisions. The COA also cited the use of funds for purposes outside the program, procurement deficiencies for post-harvest machinery, and non-compliance with policy guidelines in the implementation of the Mindanao Peace and Normalization through Cooperative Development Project, the Marawi Training Center Project, and the Marawi Rehabilitation through Cooperativism. As of July 2024, the CDA has implemented the various recommendations on these findings. However, the CDA has yet to implement the recommendations with regard to P25.0 million Cooperative Livelihood Training Center Project, which has been delayed for two years as of end-2023.

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**EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2024-2026  
(AMOUNTS IN MILLION PESOS)**

Particulars	2024					2025					2026				
	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL
OSEC	2,500.2	3,935.0	489.5	-	6,924.7	2,214.8	4,372.3	810.9	-	7,398.0	2,633.8	3,866.8	735.6	-	7,236.2
BOI	209.1	891.9	8.0	-	1,109.0	180.7	655.7	42.1	-	878.5	220.2	798.6	40.8	-	1,059.5
CIAP	93.9	90.4	10.7	-	195.1	84.0	77.1	3.4	-	164.5	99.0	70.9	31.0	-	200.9
CDA	606.3	567.5	44.4	-	1,218.2	528.3	416.3	53.7	-	998.3	618.8	412.7	109.2	-	1,140.7
DCP	73.3	67.7	2.9	-	143.8	62.1	107.1	8.4	-	177.7	76.2	116.1	14.8	-	207.1
PTTC	43.3	38.1	13.3	-	94.7	39.7	33.7	8.7	-	82.1	42.6	50.5	14.3	-	107.4
<b>Total (DTI)</b>	<b>3,526.1</b>	<b>5,590.6</b>	<b>568.9</b>	<b>-</b>	<b>9,685.6</b>	<b>3,109.6</b>	<b>5,662.3</b>	<b>927.2</b>	<b>-</b>	<b>9,699.1</b>	<b>3,690.5</b>	<b>5,315.7</b>	<b>945.7</b>	<b>-</b>	<b>9,951.9</b>

Source: FY 2026 BESF

**EXPENDITURE PROGRAM BY GENERAL EXPENSE CLASS, 2024-2026  
(AS PERCENT TO TOTAL AGENCY)**

Particulars	2024					2025					2026				
	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL	PS	MOOE	CO	FinEx	TOTAL
OSEC	70.9	70.4	86.1	-	71.5	71.2	77.2	87.5	-	76.3	71.4	72.7	77.8	-	72.7
BOI	5.9	16.0	1.4	-	11.4	5.8	11.6	4.5	-	9.1	6.0	15.0	4.3	-	10.6
CIAP	2.7	1.6	1.9	-	2.0	2.7	1.4	0.4	-	1.7	2.7	1.3	3.3	-	2.0
CDA	17.2	10.2	7.8	-	12.6	17.0	7.4	5.8	-	10.3	16.8	7.8	11.5	-	11.5
DCP	2.1	1.2	0.5	-	1.5	2.0	1.9	0.9	-	1.8	2.1	2.2	1.6	-	2.1
PTTC	1.2	0.7	2.3	-	1.0	1.3	0.6	0.9	-	0.8	1.2	1.0	1.5	-	1.1
<b>Total (DTI)</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>-</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>-</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>-</b>	<b>100.0</b>

Source: FY 2026 BESF