Case Study

Using Compliance Tool as an Initiative to Promote Gender and Development Program

Name of the Organization
Board of Investments (BOI), Philippines

Country
Philippines

SUMMARY OF INITIATIVE

This case study is an initiative of the BOI to explore the promotion of gender programs within its strategies and operations by integrating gender data collection. As governments worldwide push for more inclusive growth, investment promotion agencies (IPAs), such as the BOI, the government agency that shapes the investment landscape of the country, champions industry promotion, and steers a whole-of-nation approach to realize investments that fuels sustained economic growth, are increasingly being called upon not only to attract capital but also to ensure that it contributes to equitable economic outcomes.

The BOI offers a compelling model on how the collection of sex-disaggregated data can serve as a scalable and low-cost approach to gender-responsive investment attraction. Rather than creating a new framework, BOI embedded gender data collection into the submission of the revised annual report on actual operations (Form S-1) by BOI-registered business enterprises (RBEs). The submission of the Form S-1 is one of the terms and conditions that RBEs must comply with to avail of tax incentives.

One of the pertinent features of the revised Form S-1 is the breakdown of female and male employees by position classification. It is an initiative designed to promote gender programs in the private sector, in line with the Gender and Development (GAD) Plans and Programs advocacy campaign of BOI. The scheduled implementation of the submission of the revised Form S-1 is set for 30 April 2026, covering the reporting year 2025 and onwards. Overall, the initiative of BOI supports more inclusive policy formulation, contributes to the collection of sex-disaggregated data for Sustainable Development Goal (SDG) 5, and, in the coming years, will enable BOI to more effectively target investments that enhance gender equality outcomes and promote economic empowerment of women.

This initiative demonstrates how gender issues can be mainstreamed using existing tools such as compliance forms, offering a practical, replicable, and cost-effective approach to inclusive investment targeting strategies that also support broader national SDGs.

CONTEXT AND CATALYST

The initiative of BOI builds on broader national efforts to advance GAD plans and programs. The Philippines has established one of Southeast Asia's most progressive gender policy frameworks. Republic Act No. 9710, otherwise known as the 2009 Magna Carta of Women, mandates all government agencies to allocate at least five percent (5%) of their budget to GAD activities. This law has fostered an enabling environment for gender mainstreaming across government institutions, including the BOI.

The Philippine Commission on Women (PCW) was granted the legal authority to ensure implementation of the Magna Carta of Women. As the primary agency responsible for promoting and protecting women's rights, the PCW ensures that all government agencies and instrumentalities implement GAD measures. These include establishing GAD focal points and allowing PCW to guide the formulation and review of gender-related policies across agencies.

The BOI has institutionalized GAD plans and programs through a dedicated Gender Focal Point System and the integration of gender guidelines into its core operations. It has also invested in internal capacity-building activities, such as seminars on gender sensitivity, planning, and budgeting. To support its workforce, the BOI has adopted policies such as extended maternity and paid paternity leave, set up breastfeeding facilities, and implemented the Salary Standardization Law to ensure equal pay for equal work. These reforms reflect a whole-of-agency approach to gender mainstreaming.

The initiative of BOI to integrate sex-disaggregated data collection through the revised Form S-1 was catalyzed by the following factors:

1. To monitor RBE's compliance of its performance commitments, particularly on the employment requirement with sex segregation, to identify male and female-dominated sectors. This will enable BOI to leverage on the sex-disaggregated data, and to tackle gender issues and improve gender equality; and

2. To be true to its commitment as a signatory to the Pledge Amongst Investment Promotion Agencies, Economic Development Boards, and Ministries of Investment to Advance Gender Equity in Foreign Direct Investment or otherwise known as the "IPA Pledge". The IPA Pledge represents a public commitment to uphold specific principles and actions that promote gender equality, in alignment with the SDG 5, which aims to achieve gender equality and empower all women and girls by 2030.

The pledge is also consistent with the GAD Plans and Programs advocacy campaign of the BOI to advance gender equality within the private sector.

The BOI leadership recognized that, as the lead government agency responsible for investment promotion with authority to approve applications for the grant of incentives, it was uniquely positioned to establish mechanisms for capturing employment data that reflects sex-disaggregation among its domestic and foreign investors. The goal is to identify sectors or industries that would need intervention based on the data collected, which can inform plans and programs of BOI aimed at addressing gender inequality.

Rather than establishing an entirely new GAD initiative requiring significant resources, BOI identified existing compliance mechanisms that could be adopted to collect gender-relevant data. This approach aligns with the mandate of BOI to attract investments that foster inclusive economic development while minimizing additional administrative burdens on both the agency and investors.

PERTINENT LAW

The Magna Carta of Women (RA No.9710)



GOVERNMENT STAKEHOLDERS

BOI is an attached agency of the Department of Trade and Industry (DTI). On gender-related initiatives, the BOI collaborates with the PCW, which provides policy guidance and monitors gender mainstreaming across government agencies and instrumentalities. The BOI works in coordination with the other IPAs and relevant government institutions to align investment promotion with national strategies.

WHOLE OF GOVERNMENT APPROACH

BOI is currently leading this initiative, with the potential to encourage other IPAs and relevant government institutions to adopt a similar data generation framework. By leveraging collaboration on a whole of government approach, the initiative will align gender-related policies and strengthen policy-driven efforts to advance economic empowerment of women.



WHAT THEY DID

The BOI has taken strategic steps to embed gender considerations into its investment promotion and regulatory framework.

The updating of Form S-1 to incorporate sex-disaggregated data aims to monitor compliance of RBEs with their employment commitments, which is one of the requirements for availing incentives.

This initiative integrates gender promotion to identify male- and female-dominated sectors and leveraging collected data to address gender issues, ultimately advancing gender equality.

The target implementation of the revised Form S-1 is for reporting year 2025, covering the operations of BOI RBEs for that period. Thus, the submission deadline for the revised S-1 is 30 April 2026.

Memorandum Circular (MC) No. 2025-005, providing for the Implementation of the Revised Annual Report on Actual Operations (Form S-1), was published on 09 May 2025 in The Philippine Star for the public's information. The copy of the MC and the revised Form S-1 have already been uploaded to the BOI website. Additionally, BOI will conduct compliance information drive in the third quarter of 2025 to ensure that RBEs are fully informed of the new implementation.

Once implemented, the collected sex-disaggregated data may be utilized for the following purposes:

1. To identify gender issues from the collected data to inform BOI GAD plans and programs;

2. To use as a policy tool to create more opportunities for women in sectors where they thrive, and increase their representation in key sectors;

3. To advocate to BOI-registered companies to expand employment opportunities for women;

4. To engage key stakeholders, particularly local government units where these projects are located, to develop additional local incentives for companies that employ women; and

5. To encourage other IPAs and relevant government institutions to adopt similar data-generation mechanisms, fostering a collective effort to advance economic empowerment of women.

WHAT IS NEEDED

The initiative requires strong commitment of BOI to enforcing adoption and implementation of the revised S-1 Form and monitoring compliance of RBEs in submitting reports. If effectively implemented, this initiative could serve as a model for other IPAs to replicate, further strengthening gender-responsive investment policies once assessed as a key BOI gender program.

RESULTS

Short-term

Launching of the revised Form S-1

Mid-term

Strict implementation and monitoring of the submission of the revised Form S-1 by RBEs

Long-term

Identification of gender issues out of the data collected and integrate the same to the GAD plans and programs of the BOI which can be used as a policy tool for addressing gender issues.

MONITORING AND EVALUATION

Performance is measured through the number of the RBEs that submitted the revised Form S-1 report on time and analysis of gender employment data.

KEY TAKEAWAYS

Key lessons include providing awareness among BOI-RBEs on gender-related matters by leveraging existing processes, such as the revised Form S-1, without the need of developing new gender promotion tools.

APPLICABILITY TO OTHER IPAS

Once successfully implemented, this methodology can also be adopted by the IPAs that:

- Have established compliance monitoring systems;
- Seek cost-effective approaches to gender mainstreaming; and
- Have mandate to review applications for incentives and grant the same.

FURTHER RESOURCES

Publication in the Philippine Star of MC No. 2025-005 on the Implementation of the Revised Annual Report on Actual Operations (Form S-1) on 09 May 2025.

The copy of the MC has been uploaded to the BOI Website.

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