



Republic of the Philippines  
**PROVINCE OF BUKIDNON**  
 Provincial Capitol

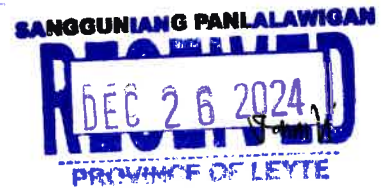
Item No.: 16  
 Date: 07 2025 JAN



**OFFICE OF THE SECRETARY TO THE SANGGUNIANG PANLALAWIGAN**

December 9, 2024

**THE PRESIDING OFFICER**  
 Provincial Vice Governor's Office  
 Province of Leyte



Dear Sir/Madame:

This office is pleased to transmit an original copy of **RESOLUTION NO. 2024-4683(27<sup>TH</sup> SP) entitled: "RESOLUTION FERVENTLY REQUESTING THE HONORABLE SECRETARY OF THE DEPARTMENT OF BUDGET AND MANAGEMENT, AMENAH F. PANGANDAMAN, TO DEFER THE 5% INCREASE IN SECTION 4.1.2 (ACCOMPLISHMENT OF TARGETS) OF BUDGET CIRCULAR NO. 2024-4, ISSUED ON NOVEMBER 11, 2024, ENTITLED 'GUIDELINES ON THE GRANT OF THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE FOR FY 2024"**; passed during the 115<sup>th</sup> Regular Session of the 27th Sangguniang Panlalawigan of Bukidnon, in accordance with the Local Government Code of 1991 (R.A. 7160).

For your information and support, please find the attached document. Thank you.

Very truly yours,

**ATTY. APOLLO A. MAGUALE**  
 Secretary to the Sangguniang Panlalawigan

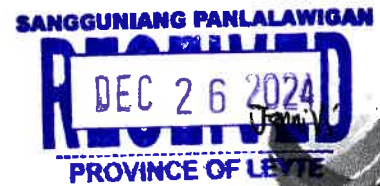
OSSP  
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Email: [spbukidnon@gmail.com](mailto:spbukidnon@gmail.com) + Tel. no: 0917-577-0984 + Address: 1<sup>st</sup> Floor Sangguniang Panlalawigan Bldg., Capitol Compound, Malaybalay City, Bukidnon, 8700



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SAGONG PILIPINAS

## **SANGGUNIANG PANLALAWIGAN**

**EXCERPTS FROM THE MINUTES OF THE 115<sup>TH</sup> REGULAR SESSION OF THE 27<sup>TH</sup> SANGGUNIANG PANLALAWIGAN, PROVINCE OF BUKIDNON, HELD ON TUESDAY, NOVEMBER 19, 2024 AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, MALAYBALAY CITY, BUKIDNON.**

**PRESENT:** Acting Provincial Vice Governor **RODRIGO A. ROSAL**, Temporary Presiding Officer  
Board Member **JOSEPH D. PALMADA**, Majority Floor Leader  
Board Member **NEMESIO JR. B. BELTRAN**, Minority Floor Leader  
Board Member **MARIO JR. B. ALBARECE**  
Board Member **BENITO U. BAGUIO**  
Board Member **MINERVA C. CASINABE**  
Board Member **LORENZO JR. L. DINLAYAN**  
Board Member **HOLLIS C. MONSANTO**  
Board Member **ELIEZER S. ONAHON**  
Board Member **RANULFO JOSE JR. Z. PEPITO**

**Sectoral Representatives:**

Board Member **GODOFREDO I. BALANSAG** (rep. LnB)  
Board Member **ARMANDO JR. S. EVANGELISTA** (rep. PCL)  
Board Member **ARBIE S. LLESIS** (rep. IPMR)

**ABSENT:** Provincial Vice Governor **CLIVE D. QUIÑO** – on O.B.  
Board Member **RHEA LOU S. LINAS** (rep. PPSK)

**RESOLUTION NO. 2024-4683(27<sup>TH</sup> SP)**  
(115<sup>th</sup> Regular Session)

**A RESOLUTION FERVENTLY REQUESTING THE HONORABLE SECRETARY OF THE DEPARTMENT OF BUDGET AND MANAGEMENT, AMENAH F. PANGANDAMAN, TO DEFER THE 5% INCREASE IN SECTION 4.1.2 (ACCOMPLISHMENT OF TARGETS) OF BUDGET CIRCULAR NO. 2024-4, ISSUED ON NOVEMBER 11, 2024, ENTITLED 'GUIDELINES ON THE GRANT OF THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE FOR FY 2024 –**

Authored by: Clive D. Quiño  
Provincial Vice Governor  
Province of Bukidnon

Co-authored by: All Sangguniang Panlalawigan Members  
Province of Bukidnon

**WHEREAS**, on November 11, 2024, the Department of Budget and Management (DBM) issued Budget Circular No. 2024-4, which outlines the guidelines for the grant of the Collective Negotiation Agreement (CNA) Incentive for Fiscal Year 2024;

**WHEREAS**, one of the key conditions for the grant of the CNA Incentive, as outlined in Section 4.1.2(d) of the said Circular mandates LGUs should have accomplished, as of September 30, 2024, at least an average of 75% of all the targets under their programs/projects/activities approved in the LGU budget for FY 2024;

**WHEREAS**, it has been the longstanding practice that Local Government Units (LGUs) are required to accomplish at least 70% of all targets under their respective programs, activities, and projects as approved in the LGU's Annual Investment Plan (AIP), in order to be eligible for the CNA Incentive;

**WHEREAS**, the sudden increase in the required accomplishment rate from **70% to 75%** as a condition for the CNA Incentive, as outlined in the recently issued Budget Circular, has significantly impacted the ability of many LGUs to meet the new requirements, potentially disqualifying them from receiving the CNA Incentive for FY 2024;

**WHEREAS**, this change in target percentage was only communicated in November 2024, while the cutoff date for meeting the requirements was set in September 2024, effectively disqualifying LGUs that had not been given sufficient time to adjust their plans and performance targets in light of the new directive;

**WHEREAS**, the new DBM Circular which increase the fund utilization from 70% to 75% was unreasonably issued beyond the compliance period to the great prejudice to the affected LGUs, other government agencies, and GOCCs who aims to faithfully comply with the said 70% fund utilization requirement for the grant of the most awaited CNA to its employees;

**WHEREAS**, while it is acknowledged that the DBM intends to raise the bar for performance targets, such a sudden and retroactive change in criteria undermines the efforts of many LGUs who may have been diligently working toward meeting the previous 70% target, and may not have had adequate time or resources to meet the new threshold for the CNA Incentive;

**WHEREAS**, it is in the best interest of the LGUs and the intended beneficiaries of the CNA Incentive to defer the implementation of the increased target percentage for FY 2024 to the next fiscal year, in order to allow for a fair transition period and to enable LGUs to adjust their strategies and operations in line with the revised standards;

**NOW, THEREFORE**, on motion of Board Member Joseph D. Palmada, and unanimously seconded by all Sangguniang Panlalawigan Members present, in session assembled:

**BE IT RESOLVED**, as it is hereby resolved, FERVENTLY REQUESTING THE HONORABLE SECRETARY OF THE DEPARTMENT OF BUDGET AND MANAGEMENT, AMENAH F. PANGANDAMAN, TO DEFER THE 5% INCREASE IN SECTION 4.1.2 (ACCOMPLISHMENT OF TARGETS) OF BUDGET CIRCULAR NO. 2024-4, ISSUED ON NOVEMBER 11, 2024, ENTITLED 'GUIDELINES ON THE GRANT OF THE COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE FOR FY 2024.

**RESOLVED FURTHER**, that copy of this resolution be forwarded the Secretary of the Department of Budget and Management, Amenah F. Pangandaman, for her appropriate action.

**RESOLVED FINALLY**, that copies of this Resolution be furnished to all Local Chief Executives of the Province of Bukidnon, to all Sangguniang Panlalawigan throughout the Philippines, and to the Provincial Governor, Rogelio Neil P. Roque for their information and support.

Approved unanimously.

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**I HEREBY CERTIFY** to the correctness of the foregoing resolution.



**ATTY. APOLLO A. MAGUALE**  
Secretary to the Sangguniang Panlalawigan

ATTESTED:



**RODRIGO A. ROSAL**  
Acting Provincial Vice Governor  
Temporary Presiding Officer