



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo
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Item No.: 40
Date: 03 2026 FEB

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

JAN 30 2026
June 10.00 am

PROVINCIAL BUDGET OFFICE

January 29, 2026

Hon. LEONARDO M. JAVIER, JR,
Vice-Governor and Presiding Officer, and
THE HONORABLE MEMBERS
Sangguniang Panlalawigan
Province of Leyte

RELEASED
DATE: 1-30-24
NO. 124
BY: [Signature]
PBO

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 02 FY 2025** of the **Municipality of Dagami, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 02, S. 2025** with a total appropriation in the amount of **P6,760,000.00** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the reversion of appropriations is duly authorized by the concerned officials and is backed up by cash collections and are made available to support the expenditures under Supplemental Budget No. 02. Further, that said reversion will not render an adverse effect on the fiscal standing of the LGU at the closing of the books of accounts;
2. That the grant of the Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2025-2 dated November 19, 2025 and said grant shall be sourced out from savings identified in the circular;
3. That the grant of One-Time Service Recognition Incentive shall be made pursuant to Budget Circular No. 2025-3 dated December 15, 2025; and
4. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and all other accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:

[Signature]
MARIA GINA P. HIPE
Provincial Budget Officer

[Signature]
RUTH Y. SURPIA
Provincial Treasurer

[Signature]
AGNES C. RAFON
Provincial Planning and Development
Coordinator – Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT

15 December 2025

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Appropriation Ordinance No. 02, S. 2025** of the **Municipality of Dagami, Leyte**, entitled: **An Ordinance authorizing the Supplemental Budget No. 2 series of 2025 involving an amount of Six Million Seven Hundred Sixty Thousand Pesos only (P6,760,000.00).**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 5TH SPECIAL SESSION OF THE SANGGUNIANG BAYAN OF DAGAMI, LEYTE, HELD AT THE MUNICIPAL SESSION HALL ON 10 DECEMBER, 2025 AT 10:00 O'CLOCK IN THE MORNING.

Present:

- | | |
|-----------------------------|-------------------------------------|
| Hon. Homobono U. Bardillon | - Mun. Vice-Mayor/Presiding Officer |
| Hon. Floradima N. Bud-oy | - Sangguniang Bayan Member |
| Hon. Andres Bryan M. Bayona | - do- |
| Hon. Susan O. Mendoza | - do- |
| Hon. Caridad B. Cabidog | - do- |
| Hon. Reynaldo U. Gerona | - do- |
| Hon. Dan Joseph D. Berino | - do- |
| Hon. Jericho O. Cabidog | - do- |
| Hon. Alvaro P. Loreno, Jr. | - do- |
| Hon. Arvin M. Delusa | - ABC President/Ex-Officio Member |
| Hon. Jameson C. Madalina | - SK Fed. Pres./Ex-Officio Member |

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: DEC 12 2025
By: [Signature]

Absent:

NONE

APPROPRIATION ORDINANCE NO. 02 S. 2025

AN APPROPRIATION ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 2, SERIES OF 2025 INVOLVING AN AMOUNT OF SIX MILLION SEVEN HUNDRED SIXTY THOUSAND PESOS ONLY (P6,760,000.00) FOR THE GRANT OF SERVICE RECOGNITION INCENTIVES (SRI) 2025, COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVES 2025 AND ASSISTANCE TO INDIGENT (AICS).

Sponsored by: THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

BE IT ENACTED, by the Sangguniang Bayan of the Local Government Unit of Dagami, Leyte, duly assembled:

SECTION I.

This Ordinance shall be known as the **Supplemental Budget No. 2 for Calendar Year 2025.**

SECTION II.

The total amount of appropriation for CY 2025 is SIX MILLION SEVEN HUNDRED SIXTY THOUSAND PESOS ONLY (P6,760,000.00) certified by the Municipal Treasurer, Municipal Accountant and Acting Municipal Budget Officer to wit:

PARTICULARS	ACCOUNT CLASSIFICATION	AMOUNT
(1)	(2)	(3)
1.0 New Revenue Sources Tax Revenue Loan Proceeds (Borrowings)		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings Reversion: Personal Services Savings July-November FY 2025 Completion of CLUP Formulation of Executive-Legislative Agenda General Revision/Tax Mapping Barangayan		P 3,330,000.00 P 800,000.00 P 1,000,000.00 P 1,000,000.00 P 630,000.00
4.0 Realignment		

HON. HOMOBOUO U. BARDILLON
Mun. Vice-Mayor/Presiding Officer

FLORIG. YAP
Secretary to the Sanggunian

HON. FLORADIMA N. BUD-OY
SB Member

HON. ANDRES BRYAN M. BAYONA
SB Member

HON. SUSAN O. MENDOZA
SB Member

HON. CARIDAD B. CABIDOG
SB Member

HON. REYNALDO U. GERONA
SB Member

HON. DAN JOSEPH D. BERINO
SB Member

HON. JERICO O. CABIDOG
SB Member

HON. ALVARO P. LORENO, JR.
SB Member

HON. ARVIN M. DELUSA
ABC Pres./Ex-Officio Member

HON. JAMESON C. MADALINA
SK Fed. Pres./Ex-Officio Member

(Cont. of SB Ordinance No. 02, s. 2025 on its 5th Special Session dated December 10, 2025, etc.)

SECTION III.

The amount of SIX MILLION SEVEN HUNDRED SIXTY THOUSAND PESOS ONLY (₱6,760,000.00) is hereby available for purpose stated hereunder:

STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2025

Implementing Office	Particulars/Purpose	Annual Investment Program Reference Code	Object of Expenditure	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
Mayor's Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-01-000-001	Other Personnel Benefit Contributions	5-01-04-990	330,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	330,000.00
	Total Personal Services				660,000.00
Civil Security Office	Grant of Service Recognition Incentive 2025	1000-000-3-101-000-015	Other Personnel Benefit Contributions	5-01-04-990	60,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	60,000.00
	Total Personal Services				120,000.00
Vice-Mayor's Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-02-000-002	Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Total Personal Services				60,000.00
SB Office	Grant of Service Recognition Incentive 2025	1000-000-3-3-03-000-003	Other Personnel Benefit Contributions	5-01-04-990	300,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	300,000.00
	Total Personal Services				600,000.00
SB Secretary Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-04-000-004	Other Personnel Benefit Contributions	5-01-04-990	210,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	210,000.00
	Total Personal Services				420,000.00
HRMO	Grant of Service Recognition Incentive 2025	1000-000-3-3-01-000-012	Other Personnel Benefit Contributions	5-01-04-990	90,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	90,000.00
	Total Personal Services				180,000.00
Administrative Office	Grant of Service Recognition Incentive 2025	1000-000-3-2-01-000-005	Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Total Personal Services				240,000.00
MPDO	Grant of Service Recognition Incentive 2025	1000-000-3-1-09-000-006	Other Personnel Benefit Contributions	5-01-04-990	180,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	180,000.00
	Total Personal Services				360,000.00
MCR Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-12-000-011	Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Total Personal Services				240,000.00
MBO	Grant of Service Recognition Incentive 2025	1000-000-3-1-08-000-007	Other Personnel Benefit Contributions	5-01-04-990	60,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	60,000.00
	Total Personal Services				120,000.00
MACCO	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	150,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	150,000.00
	Total Personal Services				300,000.00
MTO	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	300,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	300,000.00
	Total Personal Services				600,000.00
MASSO	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Total Personal Services				240,000.00
RHU	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	330,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	330,000.00
	Total Personal Services				660,000.00
MSWDO	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	210,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	210,000.00
	Total Personal Services				420,000.00
	Donations (AICS)		Assistance to Indigents	5,02-99-080	100,000.00
Total Maintenance & Operating Expenses				100,000.00	
MAO	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	270,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	270,000.00
	Total Personal Services				540,000.00
MEO	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	240,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	240,000.00
	Total Personal Services				480,000.00
Market & Slaughterhouse Office	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	150,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	150,000.00
	Total Personal Services				300,000.00
Tourism Office	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Total Personal Services				60,000.00
MDRRMO	Grant of Service Recognition Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025		Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Total Personal Services				60,000.00
TOTAL SUPPLEMENTAL APPROPRIATIONS					₱6,760,000.00

(Cont. of SB Ordinance No. 02, s. 2025 on its 5th Special Session dated December 10, 2025, etc.)

SECTION IV. This ordinance shall take effect upon its approval by the Office of the Mayor.

I HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY THE SANGGUNIANG BAYAN ON DECEMBER 10, 2025.



HON. HOMOBONO U. BARDILLON
Municipal Vice-Mayor/Presiding Officer

FLOR G. YAP
Secretary to the Sangguniang Bayan

HON. FLORADIMA N. BUD-OY
SB Member

HON. ANDRES BRYAN M. BAYONA
SB Member

HON. SUSAN O. MENDOZA
SB Member

HON. CARIDAD B. CABIDOG
SB Member

HON. REYNALDO U. GERONA
SB Member

HON. DAN JOSEPH D. BERINO
SB Member

HON. JERICHO O. CABIDOG
SB Member

HON. ALVARO F. LORENO, JR.
SB Member

HON. ARVIN M. DELUSA
ABC Pres./Ex-Officio Member

HON. JAMESON C. MADALINA
SK Fed. Pres./Ex-Officio Member

APPROVED:

HON. JOSE JINGLE N. SUDARIO
Municipal Mayor



Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 19TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF DAGAMI, LEYTE, HELD AT THE MUNICIPAL SESSION HALL ON 09 DECEMBER 2025 AT 10:00 O'CLOCK IN THE MORNING.

Present:

- | | |
|-----------------------------|-------------------------------------|
| Hon. Homobono U. Bardillon | - Mun. Vice-Mayor/Presiding Officer |
| Hon. Floradima N. Bud-oy | - Sangguniang Bayan Member |
| Hon. Andres Bryan M. Bayona | - -do- |
| Hon. Susan O. Mendoza | - -do- |
| Hon. Caridad B. Cabidog | - -do- |
| Hon. Reynaldo U. Gerona | - -do- |
| Hon. Dan Joseph D. Berino | - -do- |
| Hon. Jericho O. Cabidog | - -do- |
| Hon. Alvaro P. Loreno, Jr. | - -do- |
| Hon. Arvin M. Delusa | - ABC President/Ex-Officio Member |
| Hon. Jameson C. Madalina | - SK Fed. Pres./Ex-Officio Member |

Absent:

NONE

RESOLUTION NO. 2025-142

A RESOLUTION REVERTING THE UNEXPENDED BALANCE OF THE FUND UNDER, THE FOLLOWING, TO WIT: (A) PERSONAL SERVICES (JULY-NOVEMBER FY 2025), (B) COMPLETION OF CLUP, (C) FORMULATION OF EXECUTIVE-LEGISLATIVE AGENDA, (D) GENERAL REVISION/TAX MAPPING, AND (E) BARANGAYAN, IN THE AMOUNT OF SIX MILLION SEVEN HUNDRED SIXTY THOUSAND PESOS ONLY (P6,760,000.00), FUNDS AVAILABLE FOR REVERSION AS CERTIFIED BY LOCAL BUDGET OFFICER, LOCAL TREASURER AND LOCAL ACCOUNTANT.

WHEREAS, Section 322 of the Local Government Code provides: "Section 322. Reversion of Unexpended Balances of Appropriations, Continuing Appropriations. Unexpended balances of appropriations authorized in the annual appropriations ordinance shall revert to the unappropriated surplus of the general fund at the end of the fiscal year and shall not thereafter be available for expenditure except by subsequent enactment;"

WHEREAS, transmitted to the August Body is the Statement of Funding Sources report for the proposed Supplemental Budget No. 2 for Calendar Year 2025 of the Municipality of Dagami, Leyte, certifying among others the available fund for reversion in the amount of Six Million Seven Hundred Sixty Thousand Pesos Only (P6,760,000.00) taken from the following unexpended funds, to wit: (A) Personal Services (July-November Fy 2025), (B) Completion Of CLUP, (C) Formulation Of Executive-Legislative Agenda, (D) General Revision/Tax Mapping, And (E) Barangayan.

WHEREAS, the Statement of Funding Sources was certified and submitted by the Municipal Treasurer, Municipal Accountant and Acting Municipal Budget Officer.

WHEREAS, there is a need for a reversion from the Personal Services Savings from July-November FY 2025 in the amount of Six Million Seven Hundred Sixty Thousand Pesos Only (P6,760,000.00) to be made available for re-appropriation, and such other relevant funding of the municipality.

WHEREAS, the August Body, upon careful evaluation, deemed it proper to approve the said reversion of the municipality.

HON. HOMOBONO U. BARDILLON
Mun. Vice-Mayor/Presiding Officer

FLOR G. YAP
Secretary to the Sanggunian

HON. FLORADIMA N. BUD-OY
SB Member

HON. ANDRES BRYAN M. BAYONA
SB Member

HON. SUSAN O. MENDOZA
SB Member

HON. CARIDAD B. CABIDOG
SB Member

HON. REYNALDO U. GERONA
SB Member

HON. DAN JOSEPH D. BERINO
SB Member

HON. JERICHO O. CABIDOG
SB Member

HON. ALVARO P. LORENO, JR.
SB Member

HON. ARVIN M. DELUSA
ABC Pres./Ex-Officio Member

HON. JAMESON C. MADALINA
SK Fed. Pres./Ex-Officio Member

(Cont. SB Approved Res. No. 2025-142, 19th Regular Session, dated Dec. 09, 2025, etc.)

NOW THEREFORE, on motion presented by **HON. SUSAN O. MENDOZA**, Member on Appropriations, Budget and Finance, duly seconded by all the SB Members present, be it:

RESOLVED, as it is hereby **RESOLVED**, reverting the unexpended balance of the fund under, the following, to wit: (a) PERSONAL SERVICES (JULY-NOVEMBER FY 2025), (b) COMPLETION OF CLUP, (c) FORMULATION OF EXECUTIVE-LEGISLATIVE AGENDA, (d) GENERAL REVISION/TAX MAPPING, and (e) BARANGAYAN, in the amount of SIX MILLION SEVEN HUNDRED SIXTY THOUSAND PESOS ONLY (P6,760,000.00).

APPROVED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


FLOR G. YAP

Secretary to the Sangguniang Bayan

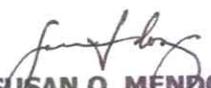
ATTESTED:



HON. HOMOBOUO U. BARDILLON
Municipal Vice-Mayor/Presiding Officer


HON. FLORADIMA N. BUD-OY
SB Member

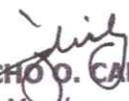

HON. ANDRES BRYAN M. BAYONA
SB Member

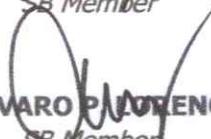

HON. SUSAN O. MENDOZA
SB Member

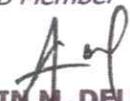

HON. CARLITO B. CABIDOG
SB Member


HON. REYNALDO U. GERONA
SB Member


HON. DAN JOSEPH D. BERINO
SB Member

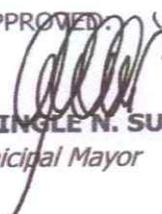

HON. JERICO O. CABIDOG
SB Member


HON. ALVARO P. MORENO, JR.
SB Member


HON. ARVIN M. DELUSA
ABC Pres./Ex-Officio Member


HON. JAMESON C. MADALINA
SK Fed. Pres./Ex-Officio Member

APPROVED:



HON. JOSE JINGLE N. SUDARIO
Municipal Mayor





Republic of the Philippines
MUNICIPALITY OF DAGAMI
PROVINCE OF LEYTE



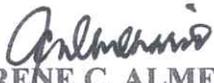
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CERTIFICATION

WE JOINTLY CERTIFY that funds are actually available in the amount of **Six Million Seven Hundred Sixty Thousand Pesos (₱6,760,000.00)** to pay the proposed expenditures under **Supplemental Budget No. 2 CY 2025**.

THIS CERTIFIES further that funds are derived from the Personal Services Savings July to November FY 2025 with an amount of **Three Million Three Hundred Thirty Thousand Pesos (₱3,330,000.00)**, and from Maintenance and Other Operating Expenses with an amount of **Three Million Four Hundred Thirty Thousand Pesos (₱3,430,000.00)**, and is therefore available for reversion.

Jointly issued this 3rd day of December, 2025 at the Municipal Hall Dagami, Leyte.


IRENE C. ALMENARIO
Acting Local Budget Officer


PAMELA F. LUMBRE
Local Treasurer



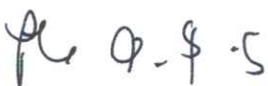
STATEMENT OF FUNDING SOURCES
Local Government Unit: DAGAMI, LEYTE
SUPPLEMENTAL BUDGET NO. 2 CY 2025



Particulars (1)	Account Classification (2)	Amounts (3)
1.0 New Revenue Sources		
Tax Revenue		
Loan Proceeds (Borrowings)		
2.0 Actual Collections in Excess of the Estimated Income		
3.0 Savings		
Reversion:		
Personal Services Savings July-November FY 2025		₱ 3,330,000.00
Completion of CLUP		₱ 800,000.00
Formulation of Executive-Legislative Agenda		₱ 1,000,000.00
General Revision/ Tax Mapping		₱ 1,000,000.00
Barangayan		₱ 630,000.00
4.0 Realignment		

Certified Correct by:


IRENE C. ALMENARIO
 Acting Local Budget Officer


PAMELA F. LUMBRE
 Local Treasurer


JEFFREY Y. PUSAY
 Local Accountant



STATEMENT OF SUPPLEMENTAL APPROPRIATION FY 2025

Local Government Unit: **DAGAMI, LEYTE**

Implementing Office	Particulars/Purpose	Annual Investment Program Reference Code	Object of Expenditure	Account Code	Amount
(1)	(2)	(3)	(4)	(5)	(6)
Mayor's Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	330,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	01-000-001	Other Personnel Benefit Contributions	5-01-04-990	330,000.00
	Total Personal Services				660,000.00
Civil Security Office	Grant of Service Recognition Incentive 2025	1000-000-3-	Other Personnel Benefit Contributions	5-01-04-990	60,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	101-000-015	Other Personnel Benefit Contributions	5-01-04-990	60,000.00
	Total Personal Services				120,000.00
Vice-Mayor's Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	02-000-002	Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Total Personal Services				60,000.00
SB Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	300,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	03-000-003	Other Personnel Benefit Contributions	5-01-04-990	300,000.00
	Total Personal Services				600,000.00
SB Secretary Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	210,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	04-000-004	Other Personnel Benefit Contributions	5-01-04-990	210,000.00
	Total Personal Services				420,000.00
HRMO	Grant of Service Recognition Incentive 2025	1000-000-3-3-	Other Personnel Benefit Contributions	5-01-04-990	90,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	01-000-012	Other Personnel Benefit Contributions	5-01-04-990	90,000.00
	Total Personal Services				180,000.00
Administrative Office	Grant of Service Recognition Incentive 2025	1000-000-3-2-	Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	01-000-005	Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Total Personal Services				240,000.00
MPDO	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	180,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	09-000-006	Other Personnel Benefit Contributions	5-01-04-990	180,000.00
	Total Personal Services				360,000.00
MCR Office	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	12-000-011	Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Total Personal Services				240,000.00
MBO	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	60,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	08-000-007	Other Personnel Benefit Contributions	5-01-04-990	60,000.00
	Total Personal Services				120,000.00
MACCO	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	150,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	07-000-008	Other Personnel Benefit Contributions	5-01-04-990	150,000.00
	Total Personal Services				300,000.00
MTO	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	300,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	05-000-009	Other Personnel Benefit Contributions	5-01-04-990	300,000.00
	Total Personal Services				600,000.00
MASSO	Grant of Service Recognition Incentive 2025	1000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	06-000-010	Other Personnel Benefit Contributions	5-01-04-990	120,000.00
	Total Personal Services				240,000.00
RHU	Grant of Service Recognition Incentive 2025	3000-200-3-1-	Other Personnel Benefit Contributions	5-01-04-990	330,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	11-000-001	Other Personnel Benefit Contributions	5-01-04-990	330,000.00
	Total Personal Services				660,000.00
MSWDO	Grant of Service Recognition Incentive 2025	3000-500-3-2-	Other Personnel Benefit Contributions	5-01-04-990	210,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	05-000-001	Other Personnel Benefit Contributions	5-01-04-990	210,000.00
	Total Personal Services				420,000.00
	Donations (AICS)	3000-500-3-2-	Assistance to Indigents	5-02-99-080	100,000.00
Total Maintenance & Operating Expenses				100,000.00	
MAO	Grant of Service Recognition Incentive 2025	8000-000-3-2-	Other Personnel Benefit Contributions	5-01-04-990	270,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	03-000-034	Other Personnel Benefit Contributions	5-01-04-990	270,000.00
	Total Personal Services				540,000.00
MEO	Grant of Service Recognition Incentive 2025	8000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	240,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	10-000-001	Other Personnel Benefit Contributions	5-01-04-990	240,000.00
	Total Personal Services				480,000.00
Market & Slaughterhouse Office	Grant of Service Recognition Incentive 2025	1000-000-3-3-	Other Personnel Benefit Contributions	5-01-04-990	150,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	01-000-014	Other Personnel Benefit Contributions	5-01-04-990	150,000.00
	Total Personal Services				300,000.00
Tourism Office	Grant of Service Recognition Incentive 2025	8000-000-3-3-	Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	01-000-035	Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Total Personal Services				60,000.00
MDRRMO	Grant of Service Recognition Incentive 2025	9000-000-3-1-	Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Grant of the Collective Negotiation Agreement (CNA) Incentive 2025	01-000-004	Other Personnel Benefit Contributions	5-01-04-990	30,000.00
	Total Personal Services				60,000.00
TOTAL SUPPLEMENTAL APPROPRIATIONS					₱ 6,760,000.00

Prepared by:

Irène C. Almenario
IRENE C. ALMENARIO
 Acting Local Budget Officer

Approved by:

Jose Jingle C. Sudario
JOSE JINGLE C. SUDARIO
 Local Chief Executive



Local Government Unit: **DAGAMI, LEYTE**
STATEMENT OF FUNDS AVAILABLE FOR REVERSION
AS OF NOVEMBER 30, 2025



OFFICE	OBJECT OF EXPENDITURES	AMOUNT OF APPROPRIATION	UNOBLIGATED TO DATE	AMOUNT TO BE REVERTED	BALANCE
MBO	Salaries and Wages - Regular	₱ 1,256,400.00	₱ 554,627.00	₱ 500,000.00	₱ 54,627.00
MO	Salaries and Wages - Regular	₱ 4,294,450.00	₱ 1,388,400.00	₱ 1,000,000.00	₱ 388,400.00
MSWDO	Salaries and Wages - Regular	₱ 2,338,560.00	₱ 655,052.00	₱ 500,000.00	₱ 155,052.00
MAO	Salaries and Wages - Regular	₱ 4,595,076.00	₱ 1,301,713.00	₱ 830,000.00	₱ 471,713.00
MGSO	Salaries and Wages - Regular	₱ 903,672.00	₱ 522,088.00	₱ 500,000.00	₱ 22,088.00
MO	Completion of CLUP	₱ 800,000.00	₱ 800,000.00	₱ 800,000.00	₱ -
MO	Formulation of Executive-Legislative Agenda	₱ 1,000,000.00	₱ 1,000,000.00	₱ 1,000,000.00	₱ -
MASSO	General Revision/ Tax Mapping	₱ 1,000,000.00	₱ 1,000,000.00	₱ 1,000,000.00	₱ -
MO	Barangayan	₱ 1,500,000.00	₱ 1,500,000.00	₱ 630,000.00	₱ 870,000.00
TOTAL		₱ 17,688,158.00	₱ 8,721,880.00	₱ 6,760,000.00	₱ 1,961,880.00

We **HEREBY CERTIFY** jointly that the above statement of funds available for reversion is true and correct.



PAMELA F. LUMBRE
Local Treasurer



IRENE C. ALMENARIO
Acting Local Budget Officer



JEFFREY Y. PUSAY
Local Accountant

Noted by:



JOSE JINGLE N. SUDARIO
Local Chief Executive



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

BUDGET CIRCULAR

No. 2025 - 2
November 19, 2025

TO : Heads of Departments, Bureaus, Offices, and Agencies of the National Government, Including Constitutional Offices Enjoying Fiscal Autonomy; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs); Local Water Districts (LWDs); Local Government Units (LGUs); and All Others Concerned

SUBJECT : Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2025

1.0 Background

- 1.1 Administrative Order (AO) No. 135, s. 2005¹ authorizes the grant of the CNA Incentive to government employees and directs the Department of Budget and Management (DBM) to issue the necessary policy and procedural guidelines for its implementation.
- 1.2 Item (4)(h)(ii)(aa) of the Congress Joint Resolution (JR) No. 4, s. 2009² institutionalizes the grant of the CNA Incentive as a form of reward to motivate employee efforts toward higher productivity, to wit:

"(aa) Collective Negotiation Agreement (CNA) Incentive - This may be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs in recognition of their efforts in accomplishing performance targets at lesser cost, in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx."

¹ Authorizing the Grant of Collective Negotiation Agreement (CNA) Incentive to Employees in Government Agencies

² Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and For Other Purposes

- 1.3 Section 82 of the General Provisions (GPs) under the FY 2025 General Appropriations Act (GAA) provides the rules in the grant of the CNA Incentive, to wit:

"Sec. 82. Rules in the Grant of Collective Negotiation Agreement Incentive. Departments, bureaus, and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy, and SUCs may grant Collective Negotiation Agreement (CNA) Incentive sourced from the allowable MOOE allotments identified by the DBM, subject to the following:

- (a) There is a valid CNA executed between the agency and the recognized employee organization which includes a provision on cost-cutting measures to be undertaken collectively by the agency and its personnel;*
- (b) The one-time annual payment of CNA Incentive shall be made through a written resolution signed by agency representatives from both labor and management, and approved by the agency head;*
- (c) The CNA Incentive that may be granted shall be limited to the amount determined by the DBM; and*
- (d) The use of MOOE for the payment of CNA Incentive shall be subject to approval by the agency head and made only during the validity of appropriations. Any excess amounts therefrom after payment of the CNA Incentive shall revert to the General Fund.*

GOCCs and LGUs may likewise grant CNA Incentive to their respective personnel, subject to the policies, rules and regulations issued by the DBM."

2.0 Purpose

This Circular is issued to provide the policy and procedural guidelines on the grant of the CNA Incentive for FY 2025, pursuant to the laws and executive issuance stated in Item 1.0 hereof.

3.0 Coverage

This Circular covers the following civilian personnel occupying regular, contractual, or casual positions rendering services on a full-time or part-time basis in national government agencies (NGAs), including Constitutional Offices enjoying fiscal autonomy, SUCs, GOCCs, LWDs, and LGUs, whether or not covered by Republic Act (RA) No. 6758³ dated August 21, 1989:

- 3.1 Rank-and-file employees who are members of an employees' organization accredited by the Civil Service Commission (CSC) as the sole and exclusive negotiating agent (hereinafter referred to as

"negotiating agent") in accordance with the rules and regulations issued by the Public Sector Labor Management Council (PSLMC);

3.2 Rank-and-file employees who are non-members of the negotiating agent who wish to enjoy or accept benefits under the CNA, subject to the payment of agency fees to the negotiating agent in accordance with PSLMC Resolution No. 1, s. 1993⁴; and

3.3 Those who perform managerial functions.

4.0 Policy Guidelines

4.1 Conditions for the Grant of the CNA Incentive

4.1.1 Existence of a CNA

- (a) There should be a valid and subsisting CNA executed between the representatives of the management and the employees' organization accredited by the CSC as the sole and exclusive negotiating agent for the purpose of collective negotiations with the management of a department, line bureau, attached agency, Constitutional Office, SUC, GOCC, LWD, or LGU.

In accordance with PSLMC Resolution No. 9, s. 2023⁵, the registration by the employees' organization of its CNA with the CSC shall be a **condition precedent** for the grant of the CNA Incentive. For this purpose, a Certificate of Registration shall be secured from the CSC.

- (b) The grant of the CNA Incentive must be stipulated in the CNA or in supplements thereof.

4.1.2 Accomplishment of Targets

- (a) The NGAs, including Constitutional Offices enjoying fiscal autonomy, SUCs, and GOCCs not covered by RA No. 10149⁶ dated June 6, 2011 should have accomplished, by September 30, 2025, at least an average of seventy-five percent (75%) of all the targets for all the organizational outcomes/performance indicators under their respective FY 2025 budget approved by Congress, or the approved FY 2025 Corporate Operating Budget (COB), whichever is applicable, with due regard to the targets to be completed/reported by the end of the fourth quarter of FY 2025.

⁴ Agency Fee from Non-Members of the Accredited Recognized Collective Negotiation Agent

⁵ Registration of Collective Negotiation Agreements (CNAs) with the Civil Service Commission

⁶ An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or Controlled Corporations and to Strengthen the Role of the State in its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes

- (b) GOCCs covered by RA No. 10149 should have accomplished, by September 30, 2025, at least an average of seventy-five percent (75%) of all the targets under their respective Performance Scorecard, as agreed upon between the Governance Commission for GOCCs (GCG) and the GOCC pursuant to GCG Memorandum Circular No. 2024-01⁷ dated June 28, 2024.
- (c) LWDs should have a positive net balance in the average net income for the period January 1 to September 30, 2025, to be validated by the Local Water Utilities Administration.
- (d) LGUs should have accomplished, as of September 30, 2025, at least an average of seventy-five percent (75%) of all the targets under their programs/projects/activities approved in the LGU budget for FY 2025.

4.1.3 *Submission of Accountability Reports*

The NGAs, including Constitutional Offices enjoying fiscal autonomy and SUCs, should have submitted to DBM their respective accountability reports as of September 30, 2025 pursuant to Commission on Audit (COA)-DBM Joint Circular (JC) No. 2014-1⁸ dated July 2, 2014, as amended by COA-DBM JC No. 2019-1⁹ dated January 1, 2019.

4.2 **Rate of the CNA Incentive**

- 4.2.1 The rate of the CNA Incentive shall **not** be pre-determined in the CNA since it is subject to compliance with the conditions in Item 4.1 hereof and the availability of the allowable allotments.
- 4.2.2 The CNA Incentive may be given equally to all qualified employees under Item 3.0 hereof or at varying rates in consideration of the employee's or his/her office's contribution to the accomplishment of performance targets, efficiency, productivity, or profitability, as determined by the agency head upon recommendation of the Employees' Organization-Management Consultative Committee (*Committee, for brevity*).
- 4.2.3 In all cases, the CNA Incentive shall **not exceed Thirty Thousand Pesos (P30,000)** per qualified employee.

Enhanced Performance Evaluation System for the GOCC Sector

⁷ Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports

⁸ Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019

4.3 Fund Sources of the CNA Incentive

4.3.1 For NGAs, Including Constitutional Offices and SUCs

The CNA Incentive shall be sourced **solely** from the available balances of allowable Maintenance and Other Operating Expenses (MOOE) allotments after considering the FY 2025 requirements, provided further that the same have become available as a result of cost-cutting and systems improvement measures undertaken collectively by the agency and its personnel, as identified in their respective CNAs and supplements thereof. Such fund sources shall be limited to the following MOOE items defined under the Government Accounting and Auditing Manual:

- (a) Communication Expenses;
- (b) Repairs and Maintenance Expenses;
- (c) Supplies and Materials Expenses;
- (d) Transportation and Delivery Expenses;
- (e) Traveling Expenses;
- (f) Utility Expenses;
- (g) Printing and Publication Expenses;
- (h) Advertising Expenses; and
- (i) Subscription Expenses.

4.3.2 The following shall, in **no** case, be used as fund sources of the CNA Incentive:

- (a) Balances of allotment for programs/activities/projects which were discontinued with finality, or abandoned; and
- (b) Released allotments intended for acquisition of goods and services to be distributed/delivered to, or to be used by agency clients.

4.3.3 Items under Personnel Services (PS), all other MOOE, and/or Capital Outlay shall **not** be used to increase allowable MOOE items as a fund source for the FY 2025 CNA Incentive.

4.3.4 For GOCCs

The CNA Incentive shall be sourced **solely** from the total MOOE level under their respective DBM-approved COBs for FY 2025, provided that the following conditions are complied with:

- (a) Actual operating income for the period January 1 to September 30, 2025 shall, at least, meet the targeted operating income in the approved COB for the same period.

For GOCCs, which by the nature of their functions consistently incur losses, the current year's operating loss should have been minimized or reduced compared to or at most equal to that of the prior year's level;

(b) Actual operating expenses as of September 30, 2025 are less than the DBM-approved level of operating expenses in the COB so as to generate sufficient source of funds for the payment of CNA Incentive; and

(c) For income generating GOCCs required to remit earnings, an amount equivalent to at least fifty percent (50%) of the annual earnings of the immediately preceding year should have been remitted to the National Treasury in accordance with Section 3 of RA No. 7656¹⁰ dated November 9, 1993.

4.3.5 For LWDs

The CNA Incentive shall be sourced **solely** from the allowable MOOE allotments in FY 2025, as enumerated in Item 4.3.1, under their Board of Directors-approved COBs, subject to the provision of Item 4.1.2(c) hereof.

4.3.6 For LGUs

The CNA Incentive shall be sourced **solely** from the allowable MOOE allotments in FY 2025, as enumerated in Item 4.3.1, under their respective approved LGU budgets.

4.4 Payment of the CNA Incentive

4.4.1 The FY 2025 CNA Incentive is a **one-time benefit** which shall be granted **not earlier than December 15, 2025** but **not later than December 31, 2025**.

4.4.2 It cannot be given immediately upon signing and ratification of the CNA as this will transform the CNA Incentive into a CNA Signing Bonus which the Supreme Court, in the case of *Social Security System vs. COA*¹¹, has prohibited for not being a truly reasonable compensation.

4.4.3 The CNA Incentive for the year shall be granted only during the validity of appropriations from which the available MOOE allotments shall be sourced.

¹⁰ An Act Requiring Government-Owned or Controlled Corporations to Declare Dividends under Certain Conditions to the National Government, and for Other Purposes

¹¹ 384 SCRA 548

4.4.4 The amount paid as CNA Incentive shall be recorded in the agency books under the account code "Collective Negotiation Agreement Incentive-Civilian," "Other Benefits," and "Collective Negotiation Agreement Incentive" for NGAs, LGUs, GOCCs, and LWDs, respectively.

4.4.5 Agencies are advised that additional funds can no longer be provided during the remainder of the current year for those programs, projects, and activities covered by the MOOE allotments, which are to be used to fund the CNA Incentive.

5.0 Procedural Guidelines

5.1 The Committee, being referred to in Item 4.2.2 hereof, which was established pursuant to PSLMC Resolution No. 2, s. 2022¹² or a similar body composed of representatives from management and the negotiating agent shall determine if the agency is qualified for the grant of CNA Incentive based on compliance with the requirements under this Circular.

If qualified, the Committee shall review the agency's financial records and submit recommendations on the following, for approval of the agency head:

5.1.1 The total amount of allowable MOOE allotments in Item 4.3 hereof which has become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of management and employees;

5.1.2 The internal guidelines to be followed in the grant of the CNA Incentive, such as: (i) *the specific criteria for determining who are entitled*; and (ii) *the distribution of the amount available and the rate of the CNA Incentive in accordance with Item 4.2 hereof*.

5.1.3 As provided under Section 82(d) of the GPs under the FY 2025 GAA, the payment of the CNA Incentive shall be subject to the approval by the Agency head and made only during the validity of appropriations.

The entire available balance of the selected allowable MOOE allotments to be used to cover the PS requirements for the payment of CNA Incentive shall be reflected in the Modification Advice Form (MAF), as prescribed under National Budget Circular No. 595¹³ dated January 20, 2025.

¹² Provision of Employees' Organization-Management Consultative Committee in the Collective Negotiation Agreement (CNA)

¹³ Guidelines on the Release of Funds for Fiscal Year (FY) 2025

Any excess amount from the selected allowable MOOE allotments utilized for the payment of the CNA Incentive shall revert to the unappropriated surplus of the General Fund.

- 5.2 In large departments wherein employees' organizations in the regional offices have been accredited by the CSC as the negotiating agent/s, the Department Secretary or his duly authorized representative should provide internal guidelines to ensure uniformity and equity in the negotiation process, monitor the progress of simultaneous negotiations, and ensure compliance with the provisions of this Circular.
- 5.3 For LGUs, the savings in the identified MOOE items shall be determined through the Registry of Appropriations, Allotments and Obligations and Statement of Appropriations, Allotments, Obligations, Disbursements and Balances.

A supplemental budget (SB) to cover the CNA Incentive shall be submitted by the local chief executive for authorization of the *sanggunian* within the validity of appropriations sourced from the allowable MOOE allotments in Item 4.3 hereof which have become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereto, and which was the result of the joint efforts of the LGU and its employees. Accordingly, the Appropriation Ordinance authorizing the SB shall be subject to review by the reviewing authority concerned.

For recording purposes of the payment of CNA incentives in LGU books, LGUs shall comply with the recording requirements consistent with Section 13 of the COA Government Accounting Manual for Local Government Units-Volume 1.

6.0 Reportorial Requirement

Each agency shall submit to the DBM **not** later than January 31, 2026, the annual report on the grant of the CNA Incentive using the template in **Annex A**.

Agencies must encode the required details/information and upload a scanned copy of the report using the following link:
<https://forms.dbm.gov.ph/index.php/submit-cna-report>.

The DBM shall ensure strict compliance of the agencies with the reportorial requirement set forth in this Circular.

7.0 Responsibility of Agency Heads

Agency heads and accountable officers shall be responsible for the proper implementation of the provisions of this Circular in their respective offices, including the submission of the required report.

They shall be held administratively, civilly, and/or criminally liable, as the case may be, for any payment of the CNA Incentive **not** in accordance with the provisions of this Circular, without prejudice to the obligation of the employees concerned to return any unauthorized or excess payment thereof.

Annex B contains illustrative examples of various scenarios on the grant of the CNA Incentive.

8.0 Repealing Clause

All existing circulars or issuances on the grant of the CNA Incentive, which are inconsistent herewith, are hereby repealed or modified accordingly.

9.0 Effectivity

This Circular shall take effect immediately after publication in the Official Gazette or in a newspaper of general circulation.



ROLANDO U. TOLEDO
Officer-in-Charge, DBM

**Report on the Payment
of the Collective Negotiation Agreement (CNA) Incentive
for FY 2025**

Department/Agency: _____

I. If CNA Incentive was granted

Total Amount Paid for the CNA Incentive:

Number of Qualified Personnel		
Regular		XXX
Contractual		XXX
Casual		XXX
Total		XXXX
Approved Rate of CNA Incentive		
Total Amount Paid¹		XXXX

Fund Sources:

Object of Expenditures	(A) Entire Available Balance ²	(B) Fund Utilized	(C) Excess ³ (C=A-B)
Communication Expenses	XXX	XXX	XXX
Repairs and Maintenance Expenses	XXX	XXX	XXX
Supplies and Materials Expenses	XXX	XXX	XXX
Transportation and Delivery Expenses	XXX	XXX	XXX
Traveling Expenses	XXX	XXX	XXX
Utility Expenses	XXX	XXX	XXX
Printing and Publication Expenses	XXX	XXX	XXX
Advertising Expenses	XXX	XXX	XXX
Subscription Expenses	XXX	XXX	XXX
Total	XXXX	XXXX	XXXX

II. If the CNA Incentive was not granted

Please state reason/s for non-grant

Submitted by:

Head, Finance/Administrative Unit

Certified Correct:

Agency Head

¹ Total Amount Paid should be equal to the Total Fund Utilized
² Entire Available Balance of the selected allowable MOOE allotments used for the payment of CNA Incentive, as reflected in the Modification Advice Form prescribed under NBC No. 595
³ Excess amounts to be reverted to the Unappropriated Surplus of the General Fund after payment of the CNA Incentive

Illustrative Examples

Premise: *The agency head approved the recommendation of the Employees' Organization-Management Consultative Committee (EOMCC) to grant the CNA Incentive of P30,000 to officials and employees who rendered at least six (6) months of service in the agency as of September 30, 2025. In the agency's internal guidelines, it was stipulated that those with less than six (6) months of service shall be entitled to a pro-rated share of the CNA Incentive.*

1. Ms. J. Rumi, Executive Assistant (EA) III, is part of the immediate support staff in the Office of the Secretary. Given the nature of her position, her appointment is *coterminous* with the official being served. She held the same position for over two (2) years.

Ms. Rumi is **not** a member of the agency's sole employee organization.

Ms. Rumi is **entitled** to the CNA Incentive of P30,000, subject to the payment of agency fees to the negotiating agent in accordance with Public Sector Labor Management Council Resolution No. 1, s. 1993.

2. The same agency engaged the services of Ms. S. Mira as a job order (JO) worker since January 2, 2025.

Ms. Mira is **not** entitled to the CNA Incentive as workers engaged under contract of service/job order basis are **not** covered by the guidelines.

3. Ms. A. Jose is currently the head of the Administrative Division. Prior to her transfer on May 1, 2025, she served as the Planning Officer in a government-owned or -controlled corporation.

Under the internal guidelines prescribed by the agency, the employee must have rendered at least six (6) months of service in the agency by September 30, 2025 to be eligible to the Incentive.

In accordance with the agency's approved internal guidelines and considering that Ms. Jose has only been with the agency for five (5) months as of September 30, 2025, she is entitled only to a **pro-rated** share of the CNA Incentive.

4. Ms. M. Jinu was promoted to a third-level position in the same agency on April 1, 2025. Prior to her promotion, she was the head of a technical division in the same agency.

Ms. Jinu is **entitled** to the agency's full amount of the CNA Incentive as those performing managerial functions are also entitled to the said benefit.

It bears noting that under Congress Joint Resolution No. 4, s. 2009, "the CNA Incentive shall be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs, in recognition of their efforts in accomplishing performance targets at lesser cost and in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx."