



Republic of the Philippines
Department of Education

13 APR 2018

DepEd MEMORANDUM
No. 069 , s. 2018

**GRANT OF FISCAL YEAR 2016 COLLECTIVE NEGOTIATION AGREEMENT
INCENTIVE FOR THE DEPARTMENT OF EDUCATION NONACADEMIC
RANK-AND-FILE EMPLOYEES AND OFFICIALS**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
DepEd-National Employees Union
All Others Concerned

1. For the information and guidance of all concerned, enclosed is the Budget Circular No. 2016-7 dated December 1, 2016 entitled Guidelines on the Grant of Collective Negotiation Agreement (CNA) Incentive for Fiscal Year (FY) 2016 (Enclosure No. 1).
2. The Department of Education-National Employees Union (DepEd-NEU) has complied with all the conditions stipulated under Section 4 of the Budget Circular, and is therefore qualified for the grant of the 2016 CNA Incentive.
3. The guidelines in the payment of the FY 2016 CNA Incentive to non-academic rank-and-file employees and officials of the DepEd are contained in Enclosure No. 2.
4. To facilitate the payment of the FY 2016 CNA Incentive, the Central Office (CO) and Regional Offices (ROs) shall immediately prepare the payrolls for the qualified non-academic rank-and-file employees and officials upon confirmation of the CNA Committee on the recommendation of the Joint Technical Working Group (TWG) on the grant of FY 2016 CNA Incentive. It must be ensured that the policy on the agency fee for non-members of DepEd-NEU and the appropriate tax rates for bonuses/incentives are applied.
5. The DepEd CO shall distribute to every RO the corresponding allocation for this purpose.
6. Immediate dissemination of this Memorandum is desired.


LEONOR MAGTOLIS BRIONES
Secretary

Encls.:

As stated

Reference:

DepEd Memorandum No. 60, s. 2017

To be indicated in the Perpetual Index
under the following subjects:

BENEFITS
EMPLOYEES
FUNDS
INCENTIVES
OFFICIALS
PAYMENT
RULES AND REGULATIONS

SMMA, DM Grant of FY 2016 CNA
0254 - March 19/21, 2018



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT

Boncodin Hall, Gen. Solano St., San Miguel, Manila

BUDGET CIRCULAR

No. 2016 - 7
December 1, 2016

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

SUBJECT : Guidelines on the Grant of Collective Negotiation Agreement (CNA) Incentive for FY 2016

1.0 Background

- 1.1 Administrative Order (AO) No. 135¹ s. 2005 authorizes the grant of 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.”

- 1.3 Section 77 of the General Provisions of the FY 2016 General Appropriations Act (GAA) authorizes the payment of CNA Incentive sourced from the allowable Maintenance and Other Operating Expenses (MOOE) allotments identified by the DBM, as follows:

“Sec. 77. Rules in the Grant of Collective Negotiation Agreement Incentives. Department, bureaus, and offices of the National Government, including Constitutional Offices

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

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 payment of CNA Incentive shall be subject to approval by the DBM. Any excess amounts from the allowable MOOE allotments 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.”

- 1.4 Section 3 of AO No. 25³ s. 2011, mandates that the harmonized Results-Based Performance Monitoring System (RBPMS) shall be used as a basis for determining entitlement to performance-based allowances, incentives, or compensation of government personnel, which includes the CNA Incentive.

2.0 Purpose

This Circular is issued to consolidate and update the policy and procedural guidelines on the grant of the CNA Incentive, and to harmonize the same with the provisions of AO No. 25 and the Congress-approved Performance-Informed Budget (PIB) in the GAA for FY 2016.

3.0 Coverage

This Circular covers civilian personnel occupying regular, contractual, or casual positions rendering services on full-time or part-time basis in NGAs, including SUCs, GOCCs, GFIs, LWDs, and LGUs, whether or not covered by RA No. 6758⁴, as follows:

- 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 rules and regulations issued by the Public Sector Labor Management Council (PSLMC);

³ Creating an Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems

⁴ An Act Prescribing a Revised Compensation and Position Classification in the Government and for Other Purposes

- 3.2 Rank-and-file employees who are non-members of the CSC-accredited sole and exclusive negotiating agent but want to enjoy or accept benefits under the CNA, subject to payment of agency fee to the negotiating agent in accordance with PSLMC Resolution No. 1⁵, s. 1993; 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, GOCC/GFI, LWD or LGU.

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

4.1.2 *Accomplishment of Targets* – (a) NGAs, SUCs, and GOCCs not covered by RA No. 10149⁶ should have accomplished, by October 31, 2016, at least an average of 70% of all the targets under the FY 2016 Major Final Outputs (MFOs) as specified in Annex 1 (Form A) of Memorandum Circular (MC) No. 2016-1⁷ dated May 12, 2016, issued by the AO No. 25 Inter-Agency Task Force (IATF).

(b) GOCCs covered by RA No. 10149 should have accomplished, by October 31, 2016, at least an average of 70% 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. 2013-02⁸ (Re-issued) dated June 24, 2014.

(c) LWDs should have a positive net balance in the average net income for the period January 1 to October 31, 2016, to be validated by the Local Water Utilities Administration (LWUA).

(d) Similarly, an LGU should have accomplished, as of October 31, 2016, at least an average of 70% of all the targets under its programs/activities/projects approved in the LGU budget for FY 2016.

⁵ Agency Fee from Non-Members of the Accredited/Recognized Collective Negotiation Agent

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

⁷ Guidelines for the Grant of the Performance-Based Bonus for Fiscal Year 2016 under Executive Order (EO) No. 80 and EO No. 201

⁸ Performance Evaluation System (PES) for the GOCC Sector

4.1.3 *Submission of Accountability Reports* – The NGA and SUC should have submitted to DBM their respective accountability reports as of October 31, 2016 pursuant to COA-DBM Joint Circular No. 2014-1⁹ dated July 2, 2014.

4.2 Rate of the CNA Incentive

4.2.1 The rate of 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.

4.2.3 In all cases, the CNA Incentive shall not exceed ₱25,000 per qualified employee.

4.3 Fund Sources of the CNA Incentive

4.3.1 *For NGAs* – The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2016, provided the same have become available as a result of cost-cutting and systems improvement measures undertaken by the agencies, which are identified in their respective CNA and supplements thereof. Such fund sources shall be limited to the following MOOE items as defined under the Government Accounting and Auditing Manual:

- a. Traveling Expenses;
- b. Communication Expenses;
- c. Repairs and Maintenance;
- d. Transportation and Delivery Expenses;
- e. Supplies and Materials; and
- f. Utility Expenses.

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

- a. Balances of allotment for programs/activities/projects which were later discontinued or deferred; and

⁹ Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports (BFARs)

- 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 The use of available MOOE allotments for the payment of the CNA Incentive shall, pursuant to Section 76 of the General Provisions of the FY 2016 GAA, be subject to the approval of the Secretary of DBM.

4.3.4 *For GOCCs and GFIs* – The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2016 as enumerated in sub-item 4.3.1 under their respective approved Corporate Operating Budgets (COBs), provided that the following conditions are complied with:

- a. Actual operating income for the period January 1 to October 31, 2016 shall, at least, meet the targeted operating income in the approved COB for the same period. For GOCCs/GFIs, 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 October 31, 2016, 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/GFIs required to remit earnings, an amount equivalent to at least 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.

4.3.5 *For LWDs* – The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2016 as enumerated in sub-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 2016 as enumerated in sub-item 4.3.1, under their respective approved LGU budgets.

4.4 Payment of the CNA Incentive

4.4.1 The CNA Incentive for the year shall be a one-time benefit to be granted not earlier than December 15, 2016.

4.4.2 It can not be given immediately upon signing and ratification of the CNA as this will transform the CNA Incentive into a

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

CNA Signing Bonus which the Supreme Court, in the case of *Social Security System vs. Commission on Audit*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.

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, and GOCCs/GFIs, respectively.

5.0 Procedural Guidelines

5.1 An Employees' Organization-Management Consultative Committee (Committee, for brevity) 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 in Section 77(d) of the General Provisions of the FY 2016 GAA, any excess amount from the allowable MOOE allotments after payment of the CNA Incentive shall revert to the General Fund.

5.2 In large departments wherein regional offices have been accredited by the CSC as the negotiating agent, 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.

¹¹ 384 SCRA 548

6.0 Reportial Requirement

Each NGA and SUC shall submit to the DBM's Budget and Management Bureau or Regional Office concerned not later than January 31, 2017, the annual report on the grant of the CNA Incentive by following the template in Annex "A".

7.0 Responsibility of Agency Heads

Agency heads shall be responsible for the implementation of the provisions of this Circular in their respective offices. 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 refund by the employees concerned of any unauthorized or excess payment thereof.

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.


BENJAMIN E. DIOKNO
Secretary



Report on the Payment
of Collective Negotiation Agreement (CNA) Incentive For
FY _____

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 |
| Rate of CNA Incentive | _____ | |
| Total Amount Paid | _____ | |

Fund Sources:

| | | |
|------------------------|--|------|
| Object of Expenditures | | |
| _____ | | XXX |
| _____ | | XXX |
| _____ | | XXX |
| _____ | | XXX |
| _____ | | XXX |
| Total | | XXXX |

II. If the CNA Incentive Was Not Granted

Please state reason/s for non-grant

Submitted by:

Certified Correct:

Head, Finance/Administrative Unit

Agency Head

**DEPED GUIDELINES FOR THE PAYMENT OF
FY 2016 CNA INCENTIVE**

1. The payment of 2016 CNA Incentive shall be based primarily on the 2016 Personal Services Itemization -- Plantilla of Positions;
2. All DepEd Regional Offices (ROs) and Division Offices (DOs) are required to submit their duly adjusted DBM-released 2016 PSI-POP as of December 31, 2016, using the attached prescribed matrix. The subject 2016 PSI-POP for submission must be in excel format (*pdf setup is not accepted*). Likewise, it should have been updated as of December 31, 2016. All Implementing Units (IUs) must submit the requirement to their respective DOs. Only the submissions coming from the Regional and Division offices shall be recognized.
3. Deadline of submission shall be on February 09, 2018 (Friday 5:00PM). Failure of any DepEd Field Office (FO) to submit on time the said 2016 PSI-POP shall cause undue delay on the allocation of the amount of incentive. As such, the Joint Management-Union Collective Negotiation Agreement Incentive -- Technical Working Group (JMUCNAI-TWG) may recommend the forfeiture of the allocation of the non-compliant FO;
4. Regular nonacademic rank-and-file employees listed in the 2016 PSI-POP, including those who occupy third (3rd) level positions, are qualified to receive the CNA Incentive. Please refer to the List of Plantilla Positions Entitled to Receive 2016 CNA Incentive;
5. In the case of new regular nonacademic rank-and-file employees hired during CY 2016, the policy of year-end bonus payment shall be applied, i.e. the employee must have rendered at least four (4) months of service within the period of January 01, 2016 to October 31, 2016 to qualify the employee to receive the 2016 CNA Incentive (hence, *the appointment shall not be later than July 01, 2016*);
6. Except for employees occupying third (3rd) level positions, the CNA incentive of those who are not bona fide members of the DepEd National Employees Union (DepEd-NEU) shall be deducted an agency fee equivalent to fifteen percent (15%) or one thousand pesos (Php1,000.00), whichever is lower, of the gross incentive received;
7. Employees occupying contractual or casual positions, rendering full-time or part-time services and whose salaries are charged against the PS are qualified to receive the CNA incentive, subject to the policy of agency fee. For casual employees, the four (4) months service, as mentioned in provision No. 5 of this set of guidelines, shall be observed, while for contractual employees, who are not qualified to join the DepEd-NEU, shall

7. automatically be deducted an agency fee (*NB*: Contract-of-Service/Job Order employees are not entitled to receive CNA incentive);
8. Nonacademic rank-and-file employees of Local government Units (LGUs) detailed at the Department of Education are not qualified to receive CNA incentive;
9. Employees who were separated (i.e. resigned/retired/deceased) from the service in CY 2016 are entitled to receive the full amount of CNA incentive, subject to the policy of agency fee;
10. The 2016 PSI-POP submissions shall be considered *final*, without prejudice however to revalidation of DepEd-NEU secretariat, which includes, among others, weeding out of duplicate names and entries deemed not qualified to receive the CNA incentive in accordance to the provisions of this set of guidelines;
11. The revalidated 2016 PSI-POP shall be reviewed by the JMUCNAI-TWG for final validation, confirmation and approval. Thus, the amount of 2016 CNA Incentive for every employee is determined after the confirmation and approval of 2016 PSI-POP made by the JMUCNAI-TWG. Appropriate tax rates based on Revenue Regulations issued by the Bureau of Internal Revenues relative to CNA incentives shall be applied;
12. The confirmed 2016 PSI-POP matrix shall be submitted to the DepEd Central Office (CO), Finance Service, copy furnished the CO Personnel Division, to facilitate fund transfer and preparation of payrolls;
13. The DepEd CO shall download to respective ROs, through the issuance of MDS checks for deposit to the Trust Account of the Region (TAR), the corresponding amount of incentive, net of agency fee, based on the 2016 PSI-POP confirmed and approved by the JMUCNAI-TWG;
14. After the funds are downloaded, the CO and ROs shall facilitate payment of the 2016 CNA Incentive to their respective regions;
15. Submit to the DBM's Budget and Management Bureau or DBM-RO the annual report on the grant of 2016 CNA Incentive, copy furnished DepEd CO Accounting Division and DepEd-NEU National Office at DepEd Complex, Meralco Avenue, Pasig City, ten (10) days after payment of the same.

**RESOLUTION RECOMMENDING THE GRANT OF
COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE FOR FY 2016**

WHEREAS, Budget Circular No. 2016-7 dated December 1, 2016 sets the guidelines on the grant of Collective Negotiation Agreement (CNA) Incentive for Fiscal Year 2016;

WHEREAS, the Department of Education – National Employees' Union (DepEd-NEU) has complied with all the conditions stipulated under Section 4 of the Budget Circular and is therefore qualified to the grant of the FY 2016 CNA Incentive;

WHEREAS, Special Allotment Release Order No. SARO-BMB-B-17-0025108 issued on December 21, 2017 apportions the amount of **TWO HUNDRED SIXTY MILLION NINE HUNDRED SEVENTY-THREE THOUSAND (Php 260,973,000.00) pesos** for the purpose of covering the requirement for FY 2016 CNA Incentive of DepEd – OSEC non-teaching employees;

WHEREAS, the guidelines in the payment of FY 2016 CNA Incentive to Nonacademic Rank-and-File Employees and Officials of DepEd are contained in Enclosure No. 1;

WHEREAS, the 2016 Personal Service Itemization-Plantilla of Positions (PSI-POP), including therein casual and contractual employees, submitted by Field Offices (FOs) is the primary basis in determining employees who are entitled to the grant of FY 2016 CNA Incentive;


WHEREAS, the total number of qualified recipients of FY 2016 CNA Incentive per nationwide submissions of 2016 PSI-POP is **THIRTY NINE THOUSAND NINE HUNDRED THIRTY (39,930) personnel**;

WHEREAS, the fifteen (15%) percent agency fee computation of FY 2015 CNA Incentive or one thousand (Php 1,000.00) pesos, whichever is lower, shall be applied;

WHEREAS, except for employees occupying third (3rd) level positions, all recipients who are nonmembers of the DepEd-NEU are subject to agency fee deduction from their gross individual FY 2016 CNA Incentive;

WHEREAS, each recipient shall receive the gross FY 2016 CNA Incentive in the amount of **SIX THOUSAND FIVE HUNDRED THIRTY-SIX and 25/100 (Php6,536.25) pesos**;

WHEREAS, the individual agency fee effected to FY 2016 CNA Incentive for nonmembers of the DepEd-NEU amounts to **NINE HUNDRED EIGHTY and 44/100 (Php980.44) pesos**;



RESOLVED, AS IT IS HEREBY RESOLVED, that the the fifteen (15%) percent agency fee computation of FY 2015 CNA Incentive or one thousand (Php 1,000.00) pesos, whichever is lower, shall be applied;

LIKEWISE RESOLVED, that except for employees occupying third (3rd) level positions, all recipients who are nonmembers of the DepEd-NEU are subject to agency fee deduction from their gross individual FY 2016 CNA Incentive;


RESOLVED FURTHER, that the grant of FY 2016 CNA Incentive to the Nonacademic Rank-and-File Employees and Officials of the Department of Education (DepEd) in the amount of **SIX THOUSAND FIVE HUNDRED THIRTY-SIX and 25/100** (Php6,536.25) pesos per qualified recipient subject to the attached set of guidelines, is hereby recommended;

RESOLVED FURTHERMORE, the amount of agency fee effected to FY 2016 CNA Incentive for nonmembers of DepEd-NEU amounts to **NINE HUNDRED EIGHTY and 44/100** (Php980.44) pesos;

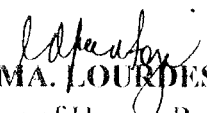
RESOLVED FINALLY, that the apportioned amount stated in Special Allotment Release Order No. SARO-BMB-B-17-0025108 issued on December 21, 2017 in the amount of **TWO HUNDRED SIXTY MILLION NINE HUNDRED SEVENTY-THREE THOUSAND (Php 260,973,000.00) pesos** is enough to cover the requirement for FY 2016 CNA Incentive of DepEd – OSEC non-teaching employees.

SIGNED this ____th day of _____, 2018.

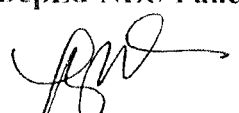
DepEd Management Panel



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Planning Service



Director **ARMANDO C. RUIZ**
Budget Service


Director **MA. LOURDES D. PANTOJA**
Bureau of Human Resources and
Organizational Development

DepEd-NEU Panel


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National PRO


ARIZ D. CAWILAN
National Auditor



WADE A. LATAWAN
NCR Regional Chapter President

C O N F I R M A T I O N


The undersigned members of the DepEd CNA Committees hereby confirms and interposes no objection on the recommendations stipulated on the above 2016 Joint Management-Union Collective Negotiation Agreement Incentive – Technical Working Group (JMUCNAI- TWG) Resolution.

Signed this ____th day of _____, 2018.


DepEd Management Panel

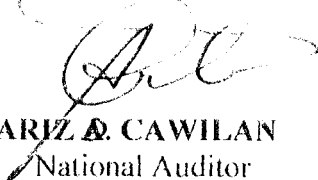

JESUS L.R. MATEO
Undersecretary
Planning and Field Operations



Director **ARMANDO C. RUIZ**
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Budget Service


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Superintendent
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