



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
GATE 2, KARANGALAN VILLAGE
1900 CAINTA, RIZAL




22 October 2020

Regional Memorandum

**Payment of CNA Incentive to the Primary Beneficiary of the Deceased Personnel
For FY 2014-2016**

To **Schools Division Superintendent
All Concerned Employees**

1. With reference to the DepEd Guidelines for the Payment of FY 2014-2016 CNA Incentive, employees who were separated (deceased) from the service but still included in the 2014-2016 PSIPOP respectively are entitled to receive the CNA incentive subject to the policy of agency fee.
2. Relative to this, all Schools Division Offices and Regional Office Proper with concerned personnel must submit the requirements stated in the checklist (see CNA Incentive (Deceased)) in 2 copies to this Office.
3. Guidelines, checklist, and sample payroll can be downloaded at bit.ly/CNA141516.
4. If not interested to claim the incentive, submit the following:
 - a. Original waiver of all beneficiaries.
 - b. Authorization to Deduct (authorizing DepEd to deduct provident loan balance from CNA Incentive); and
 - c. List of Beneficiaries.
5. Attached are the list of deceased personnel entitled to CNA Incentive.
6. The deadline for submission is on December 14, 2020.
7. Immediate and wide dissemination of this Regional Memorandum is desired.


WILFREDO E. CABRAL
Regional Director

neu/ggv/ecm



"EXCELLENCE is a CULTURE and QUALITY is a COMMITMENT"

Trunkline: 02-8682-5773/8684-4914/8647-7487
Website: depedcalabarzon.ph
Document Inquiry : <https://r4a-teadoc.com/inquire>
Facebook: DepEd R-4A Calabarzon



CNA Incentive (Deceased)
Checklist
Accounting Section

VERSION NO.
1.0

REVISION NO.
0.0

EFFECTIVITY DATE:
22 OCTOBER 2020

Page 1 of 1

Schools Division Office/Payee:

Amount:

Particulars:

Supporting Documents: Two (2) copies collated

(Put N/A if not applicable)

- ☐ ☐ Request Letter
- ☐ ☐ Signed Payroll (Boxes A, B, C)
- ☐ Original or Authenticated PSA/NSO Certificate:
 - ☐ ☐ Certificate of Death of the deceased
 - ☐ ☐ Certificate of Marriage of the deceased & surviving spouse
 - ☐ ☐ Certificate of Live Birth of the primary beneficiary
- ☐ ☐ Photocopy of 2 valid IDs of the primary beneficiary
- ☐ ☐ Active LBP Account Number of the primary beneficiary (if applicable)
- ☐ ☐ Certificate of Non-Pending Case
- ☐ ☐ Affidavit of Next Kin/Legal Heirs
- ☐ ☐ Decision/Designation of Beneficiaries
- ☐ ☐ Waiver of rights of the other beneficiaries in favor of the other/s (optional)
- ☐ Other/s:
 - ☐ ☐ _____
 - ☐ ☐ _____

I hereby certify that above documents are complete and arranged as per checklist.

Signature over Printed Name / Date

Email Address:

Contact Number/s:

LIST OF DECEASED PERSONNEL ENTITLED FOR CNA INCENTIVE

Name of the Deceased	Organization/Unit	Year
ELY PINEDA FLORES	Elementary Education, Division of San Pablo City	2014
RONEL SAÑANO CHAVEZ	Elementary Education, Division of Lucena City	2014
ROMEO ULIT COMIA	Elementary Education, Division of Batangas	2014
ROLANDO GERPACIO ALEGRE	Elementary Education, Division of Batangas	2014
MERLINDA BITICON ELLA	Elementary Education, Division of Laguna	2014
RAMILO BALA RAMIREZ	Pedro Guevarra National High School	2014
ABRAHAM ALLAN MENDIETA DELLOSA	Elementary Education, Division of Quezon	2014
FLORANTE ABELLA ELFA	Elementary Education, Division of Quezon	2014
GERARDO ABELLANOSA GONZALES	Elementary Education, Division of Quezon	2014
NEMESIO PASAMBA CALLEJO	Elementary Education, Division of Quezon	2014
SAMUEL MENGUA MERCANDEJAS	Elementary Education, Division of Quezon	2014
CONSORCIA ESCOLANO OLIVERA	Elementary Education, Division of Quezon	2014
PEDRO JR BENCITO PEGA	Elementary Education, Division of Cavite	2014
MARCELO PAGLINAWAN GARCIA	Elementary Education, Division of Cavite	2014
FELIX SUMADSAD AQUINO	Elementary Education, Division of Laguna	2014
ALFREDO TIPON ARTAMIA	Elementary Education, Division of Laguna	2014
UBALDO ORBITA JASTILLANA	Elementary Education, Division of Laguna	2014
GENEROSO SOLMORO MATIENZO	Elementary Education, Division of Laguna	2014
SALVADOR LAPITAN PASCUAL	Elementary Education, Division of Laguna	2014
ELMER SANTOS SAMSON	Pedro Guevarra National High School	2014
ANGELES ABULENCIA BAER	Luis Palad National High School	2014
LORNA CARAG ELFA	Antipolo National High School	2014
RODEL URTOLA ALCANTARA	Elementary Education, Division of San Pablo City	2014
JAIME BERNAL MARIANO	Elementary Education, Division of Bacoor City	2014
DANILO MORADA PRESTADO	San Jose Community High School	2014
MA VICTORIA BAYOT	Amadeo National High School	2014
WILLIE SIMPLICIANO BUMANLAG	Elementary Education, Division of Rizal	2014
MA ROSABEL MONTENEGRO CUEVAS	Elementary Education, Division of Batangas	2014
RIZALMAR RELATIVO DE LEON	Laguna (Elementary)	2015
SALVADOR LAPITAN PASCUAL	Laguna (Elementary)	2015
ROBERTO MABISA PAULITE	Laguna (Elementary)	2015
NORBERTO FLORES RIVERA	Laguna (Elementary)	2015
JOSE WILLIAM PENDON SANTOS	Rizal (Elementary)	2015

Name of the Deceased	Organization/Unit	Year
NELSON STA MARIA DOMINGO	Rizal (Gen. Licerio Geronimo NHS)	2015
PAULINO CRUZ SANVICTORES	Rizal (Taytay NHS)	2015
APOLINARIO RANILLO MOJARES JR	Quezon (CID)	2015
ANTONIO VALENZUELA AGUIRRE	Bacoor City (Bacoor NHS)	2015
JESUS BACERO BAÑAS	Bacoor City (CID)	2015
MA. VICTORIA BAYOT	Cavite (Amadeo NHS)	2015
ROWENA AURE BOBADILLA	Cavite (CID)	2015
DOMINGO ROXAS CATIBAYAN	Cavite (Elementary)	2015
ELIZABETH GUIA VERGARA	San Pablo City (SDO-SID)	2015
JOEL P URRQUIA	Laguna (Secondary)	2015
MARILOU ARAMBULO LEMON	Office of The Regional Director	2016
ROSEMARIE DUMLAO BURI	Finance Division	2016
FELIZARDO SAYAT ROMANO	Lucena South II Elementary School	2016
GEMINIANO ALMEDA GAYAMO	Bacoor National High School	2016
MARIA SOLEDAD MILITAR CORTEZ	Gumaca National High School	2016
MUTYA BANTUCAN AFABLE	Quezon National High School	2016
EMILIANO REYES PURIO	Quezon National High School	2016
MELODY LA TORRE ALAURIN	Tongohin National High School	2016
MA. ALMA FOGATA VARGAS	Alabat Island National High School	2016
LUISITO FLORES DIEGO	Curriculum Implementation Division	2016
VIOLETA CASINSINAN DEVES	San Isidro National High School	2016
RIZALMAR RELATIVO DE LEON	Elementary Education	2016
NORBERTO FLORES RIVERA	Elementary Education	2016
ROBERTO MABISA PAULITE	Elementary Education	2016
ROWENA AURE BOBADILLA	Curriculum Implementation Division, Division of Cavite	2016
DOMINGO ROXAS CATIBAYAN	Elementary Education, Division of Cavite	2016
RAMON RAMIREZ ARIAS	Elementary Education, Division of Cavite City	2016
ROSARIO MENDOZA PANGANIBAN	Elementary Education, Division of Cavite City	2016
ROBERTO MARASIGAN PANALIGAN	Batangas National High School	2016
CHRISTIAN FERRERA DINOZO	Carlos 'Botong' Francisco Memorial National High School	2016
NELSON STA MARIA DOMINGO	Licerio Geronimo National High School	2016
JOSE WILLIAM PENDON SANTOS	Elementary Education, Division of Rizal	2016
ARNEL ANONUEVO CERRADO	Elementary Education, Division of Rizal	2016
RANDY REYES MARIANO	School Governance and Operations Division, Division of Rizal	2016
DANILO LABAO RAMOS	Paliparan National High School	2016
APOLINARIO RANILLO MOJARES JR	Curriculum Implementation Division	2016

Enclosure A

**GUIDELINES IN THE PAYMENT OF 2014 COLLECTIVE NEGOTIATION
AGREEMENT (CNA) INCENTIVE TO NON-ACADEMIC RANK-AND-FILE
EMPLOYEES OF THE DEPARTMENT OF EDUCATION**

- 1) The basis for the payment of CNA incentive shall be the 2014 (Personal Services Itemization – Plantilla of Positions) PSIPOP.
- 2) All regular non-academic rank-and-file employees included in the 2014 PSIPOP are qualified to receive the CNA incentive.
- 3) In the case of new employees hired during CY 2014 due to the DepEd rationalized structure, the policy of year-end bonus payment shall apply, i.e. the employee must have rendered four (4) months within the period of January 1, 2014 to October 31, 2014 in order that said employee is qualified to receive the 2014 CNA incentive.
- 4) Employees of DepEd being paid by Local Government Units (LGUs) are not qualified to receive the CNA incentive.
- 5) The CNA incentive of those who are not bonafide members of the DepEd National Employees Union (DepEd-NEU) shall be deducted an agency fee in the amount of seven hundred (P700.00) pesos.
- 6) Employees of DepEd being paid by Local Government Units (LGUs) are not qualified to receive the CNA incentive.
- 7) Employees who separated (i.e. retired/deceased) from the service but still included in the 2014 PSIPOP are entitled to receive the CNA incentive.
- 8) Initial evaluation of the 2014 PSIPOP matrix shall be performed by the DepEd-NEU secretariat.
- 9) The evaluated 2014 PSIPOP matrix shall be forwarded to DepEd-NEU regional presidents for revalidation.
- 10) The Joint Management-Union Collective Negotiation Agreement Incentive - Technical Working Group (JMUCNAI-TWG) shall be responsible in the final validation of the 2014 PSIPOP matrix to be submitted to the Central Office (CO) Accounting Division.
- 11) The CO Accounting Division shall download to regions the corresponding amount of incentive, net of agency fee, based on the validated 2014 PSIPOP.
- 12) After the funds are downloaded, the Central and Regional Offices shall facilitate payment of the 2014 CNA Incentive in their respective areas.

**GUIDELINES FOR THE PAYMENT OF
2015 CNA INCENTIVE**

1. The payment of 2015 CNA incentive shall be based primarily on the 2015 Personal Services Itemization – Plantilla of Positions (PSI-POP);
2. All DepEd Regional Offices (ROs) are required to submit their duly adjusted regionwide DBM-released 2015 PSI-POP as of December 31, 2015, using the attached prescribed matrix (*ENCLOSURE 1*). The subject 2015 PSI-POP for submission must be in excel format (pdf setup is not accepted). Likewise, it should have been updated as of December 31, 2015. Submission shall be through the DepEd-NEU Regional Chapter Presidents' official email address at cnai2015.deped.gov.ph@gmail.com;
3. Failure of any DepEd Field Office (FO) to submit on time the said 2015 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) will be compelled to recommend to the Joint CNA Incentive Committee (JCNAIC) the forfeiture of the allocation of the non-compliant FO;
4. Regular nonacademic rank-and-file employees listed in the 2015 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 2015 Collective Negotiation Agreement (CNAI) Incentive;
5. In the case of new regular non-academic rank-and-file employees hired during CY 2015 DepEd Rationalization Program, 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 1, 2015 to October 31, 2015 for said employee to be entitled to receive the 2015 CNA incentive (hence, the appointment shall not be later than July 01, 2015);
6. Except for employees occupying third (3rd) level positions, the CNA incentive of those who are not bonafide members of the DepEd National Employees Union (DepEd-NEU) shall be deducted an agency fee equal to fifteen (15%) percent of the gross incentive received;

7. Employees occupying contractual or casual positions, rendering full-time or part-time whose salaries are charged against the PS are qualified to receive the full 2015 CNA Incentive, subject to the policy on 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 contractual employees, who are not qualified to join the DepEd-NEU, shall 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. retired/deceased) from the service in CY 2015 are still entitled to receive the full amount of CNA incentive regardless of the 4-month service required in provision No. 05;
10. The 2015 PSI-POP submitted by FOs shall be considered final, subject to re-validation which includes, among others, weeding out of duplicate names and entries deemed not qualified to receive CNA incentive in accordance to the provisions of this set of guidelines;
11. The re-validated 2015 PSI-POP shall be reviewed by the 2015 CNA Incentive Joint Technical Working Group (TWG) for final validation. Thus, the amount of the 2015 CNA Incentive for every employee shall be determined after the final validation made by the Joint TWG. Appropriate tax rates, based on the BIR Revenue Regulations No. 01-2015 dated January 5, 2015, shall be applied. The output after the final validation will be endorsed to the Joint CNA Committee for confirmation;
12. The confirmed 2015 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 JMUCNA1-TWG-confirmed 2015 PSI-POP;

14. After the funds are downloaded, the CO and ROs shall facilitate payment of the 2015 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 2015 CNA incentive, copy furnished DepEd CO Accounting Division and the DepEd-NEU National Office at DepEd Complex, Meralco Avenue, Pasig City, ten (10) days after payment of the same.

Signed this 17th day of March, 2017.

DepEd Management Panel

Director ROGER B. MASAPOL

Director ARMANDO C. RUIZ

Director MA. LOURDES B. PANTOJA

DepEd-NEU Panel

FIDEL E. SALOSAGCOL

ARIZ A. CAWILAN

WADE A. LATAWAN

BENITO A. ETRATA

**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

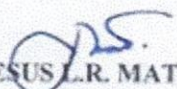
7. automatically be deducted an agency fee (*NB*: Contract-of-Service/Job Order employees are not entitled to receive CNA incentive);
8. Nonacademic rank-and-file employees of Local government Units (LGUs) detailed at the Department of Education are not qualified to receive CNA incentive;
9. Employees 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.

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

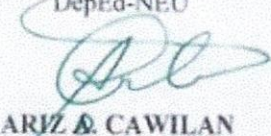

JESUS L.R. MATEO
Undersecretary
Planning and Field Operations

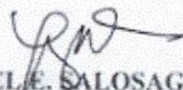

Director ARMANDO C. RUIZ
Director
Budget Service

ROMEO M. ALIP
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DepEd, Division of Bulacan

DepEd-NEU Panel


DOMINGO B. ALIDON
National President
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ARIZ A. CAWILAN
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FIDEL E. SALOSAGCOL
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