



Republic of the Philippines
Department of Education

SEP 18 2024

DepEd ORDER
No. 013, s. 2024

**REVISED GUIDELINES ON THE GRANT OF VACATION SERVICE
CREDITS FOR TEACHERS**

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

1. The Department of Education (DepEd) issues the enclosed **Revised Guidelines on the Grant of Vacation Service Credits for Teachers** pursuant to Republic Act No. 4670 dated June 18, 1966, or the Magna Carta for Public School Teachers, Letter of Instructions No. 1509¹ dated January 6, 1986, issued by former President Ferdinand E. Marcos, Sr., and the Civil Service Commission Memorandum Circular No. 41, s. 1998 or the Omnibus Rules on Leave.
2. The mechanisms, procedures, and standards stipulated herein shall guide all DepEd offices and schools, including the heads of offices, human resource management officers, and teachers on the implementation and administration of vacation service credits for public school teachers.
3. This Order shall take effect 15 days upon its approval and after publication on the DepEd website and registration with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City. It shall remain in force until and unless otherwise repealed, rescinded, or modified accordingly.
4. DepEd Order (DO) No. 53, s. 2003² and its addendum, DO 84, s. 2003³, other DOs, instructions, rules and regulations, and other related issuances or parts that are inconsistent with this Order and its provisions are repealed, rescinded, or modified accordingly.
5. For any clarifications or inquiries, please contact the **Bureau of Human Resource and Organizational Development-Personnel Division**, Ground Floor Alonzo Building, Department of Education, DepEd Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at bhrod.pd@deped.gov.ph or telephone numbers (02) 8633-9345 or 8636-6546.

¹ Directing a Special Program of Leave Credit Computation for School Teachers on Vacation Leave Credit

² Updated Guidelines on Grant of Vacation Service Credits to Teachers

³ Addendum to DepEd Order No. 53, s. 2003 (Updated Guidelines on Grant of Vacation Service Credits to Teachers)

6. Immediate dissemination of and strict compliance with this Order is directed.




SONNY ANGARA
Secretary 

Encl.:

As stated

References:

DepEd Order (Nos. 84 and 53, s. 2003)

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

CHANGE
GRANT
POLICY
SERVICE
TEACHERS



REVISED GUIDELINES ON THE GRANT OF VACATION SERVICE CREDITS FOR TEACHERS

I. Rationale

1. Republic Act (RA) No. 4670 otherwise known as the *Magna Carta for Public Schools Teachers* has delegated to the Department of Education (DepEd) the authority and responsibility to ensure the proper implementation of its provisions through the formulation of the necessary rules and regulations and the preparation of the budgetary requirements for the benefits stipulated therein. Under Rule III, Section 14 of RA 4670, additional compensation shall be paid to teachers for co-curricular, out-of-school activities, and any other activities outside their normal duties of at least twenty-five percent (25%) of their regular remuneration after the teacher has completed at least six (6) hours of actual classroom teaching a day.
2. Former President Ferdinand E. Marcos, Sr. through Letter of Instructions No. 1509 dated 16 January 1986, directed the Minister of Education, Culture and Sports (MECS) together with the Civil Service Commission (CSC) and Minister of Budget to prepare the guidelines on the grant of service credits to teachers for official work authorized by DepEd, performed during Christmas, Summer School Vacations or during regular school year.
3. Further, it is stated in CSC Memorandum Circular (MC) No. 41, s. 1998 as amended by CSC MC No. 9, s. 2012 or the *Amendment to Section 6 (Teacher's Leave) Rule XVI of the Omnibus Rules on Leave* that teachers shall not be entitled to the usual vacation and sick leave credits and are allowed to earn Vacation Service Credits (VSC) for services rendered during Christmas and summer break.
4. To effectively implement the abovementioned issuances, the Department has issued DepEd Order (DO) No. 53, s. 2003 or the *Updated Guidelines on Grant of Vacation Service Credits to Teachers* and its addendum, DO No. 84, s. 2003, to provide clear instructions on the application and administration of Vacation Service Credits for teachers, including the list of authorized activities eligible for the grant of VSC.
5. However, due to the continuous development and significant changes in the delivery of the K to 12 basic education programs brought by emerging new technologies and approaches in teaching, teachers have been selected or required to perform activities, attend capacity building trainings, seminars, and workshops/writeshops during weekends, holidays, or beyond the required eight (8) hour work day which are not among the eligible activities for grant of Vacation Service Credits in the earlier issuances.
6. In addition, the Department has been receiving issues/concerns and clarifications on the use of VSC in relation to the payment of teachers' salary during summer vacation or otherwise known as the Proportional Vacation Pay (PVP), especially for those hired in the middle of the school year. Since the payment of the PVP is based on the actual attendance of teachers for the duration of the school year, deficiencies on the payment of GSIS premiums of teachers with late appointments has been reported.

In view of the foregoing to give support to teachers to teach better by providing additional benefits and address concerns on the net take home pay of teachers during summer or long vacation, this Order is promulgated to align existing and governing issuances vis-à-vis the current conditions and circumstances encountered by teaching personnel and to provide clear and unequivocal guidelines on the eligible and ineligible activities for grant of vacation service credits, processing procedures, prescription period, among others, to ensure uniform implementation by all governance levels.

II. **Scope of the Policy**

This DepEd Order provides the revised guidelines on the grant of vacation service credits for all public school teachers, including Mobile Teachers, who are employed on permanent, substitute or provisional appointment in all public elementary, junior, and senior high schools.

III. **Definition of Terms**

For purposes of these guidelines, the following terms are defined as follows:

1. **Proportional Vacation Pay** refers to compensation of teaching personnel during Christmas and summer/long vacation computed in proportion to the number of days teachers have served during the school year.
2. **Regular Teaching Load** refers to actual classroom teaching equivalent to six (6) hours a day or thirty (30) hours a week.
3. **Teachers** refer to those occupying teaching positions that are directly engaged in teaching or the delivery of instruction in the elementary and secondary (junior high school and senior high school) schools and Community Learning Centers (CLCs) on a full-time basis.
4. **Teaching Overload** refers to the actual classroom teaching in excess of the regular teaching load. Teaching overload shall not exceed two (2) hours a day or ten (10) hours a week.
5. **Vacation Service Credit** refers to the vacation service credits or leave credits earned by public school teachers for services rendered during activities authorized by proper authorities during summer/long and Christmas vacation, weekends and holidays, and teaching overload. These credits are used to offset absences due to illness or to offset proportional deduction in vacation salary due to absences for personal reasons or late appointments.

IV. **Policy Statement**

As the Department recognizes the services extended by teachers outside their regular functions and/or beyond the regular work hours/days where monetary remuneration or honorarium is not possible, including instances wherein additional work is demanded to ensure the delivery of quality basic education, this DepEd Order shall provide the revised guidelines on the purpose, coverage, procedures, and eligibility of activities relative to the grant of vacation service credits for public school teachers. It aims to increase the engagement of teaching personnel to the different activities and programs conducted in the national, regional, and divisional level, led by DepEd, its partners, and stakeholders.

V. General Policies

A. Vacation Service Credits

1. For purposes of computing Vacation Service Credits:
 - a. For eligible activities/circumstances **performed beyond regular work hours during school days**, one (1) hour of service rendered shall be equivalent to 1.25 hours of Vacation Service Credits (Refer to Annex A);
 - b. For eligible activities **conducted during Christmas, summer/long vacation, weekends, and holidays**, one (1) hour of service rendered shall be equivalent to 1.5 hours of Vacation Service Credits (Refer to Annex B); and
 - c. One (1) hour of **teaching overload** shall be equivalent to 1.25 hours of Vacation Service Credit (Refer to Annex C).
2. The number of days of Vacation Service Credit granted to teachers in a year, exclusive of the number of days of converted teaching overload due to insufficiency of funds, shall be based on the following:
 - a. Incumbents with one (1) or more years of service shall be entitled to **not more than thirty (30) days** of Vacation Service Credits for one calendar year.
 - b. New hires for the current year with appointments issued less than four (4) months after the first day of classes shall likewise be entitled to **not more than thirty (30) days** of Vacation Service Credits for one calendar year.
 - c. New hires with late appointments for the current year shall be entitled to **not more than forty-five (45) days** of Vacation Service Credits for one calendar year. Late Appointments are appointments issued four (4) months after the first day of classes. For succeeding years, Section V.A Item 2.a shall apply.
3. Teachers reassigned to perform non-teaching functions including those who are designated as Teacher-in-Charge (TIC) with teaching load shall earn vacation and sick leave credits only.
4. Vacation Service Credits shall not be granted for services rendered for eligible activities without the approved authority **by the Schools Division Superintendent (SDS) or the authorized approving authority** as subsequently stated in this issuance.
5. The use of Vacation Service Credits shall only be limited to absences related to illness or to offset proportional deduction in vacation pay due to absences for personal reasons or late appointment for the computation of Proportional Vacation Pay.
6. Only teachers who completed the eligible activities shall be granted full Vacation Service Credits. However, for those who have not completed the eligible activity, the grant of Vacation Service Credit shall be based on the actual hours/days of rendered service (Refer to Annex A or B).
7. In the event of insufficiency of funds for the payment of teaching overload, Vacation Service Credits shall be granted. The Vacation Service Credits earned for teaching overload shall be **exclusive of the thirty (30) days limitation under this DepEd Order**.

8. Vacation Service Credits shall be granted for the following activities/circumstances:
- a. Services rendered in connection with the conduct of remedial/enhancement classes during weekends, summer/long vacation, Christmas vacation, or outside of regular school days;
 - b. Services rendered in connection with the early opening of the school year, i.e., *Brigada Eskwela, Oplan Balik Eskwela, Enrollment*
 - c. Services rendered during school sports competitions (including divisional, regional, and national), youth formation, and scouting activities in all levels held outside of regular school days;
 - d. Teaching overload not compensated by teaching overload pay (excluded by the thirty (30) day limitation);
 - e. Conduct of DepEd testing and assessment activities held outside of school days;
 - f. Attendance/participation in trainings, seminars, and special DepEd projects and activities **which are fully funded, partnered with DepEd** and are short-term in duration such as English, Science, Math, and other learning areas Mentors' Training, curriculum writing workshop, planning workshop, and alike, if such are held during weekends, holidays, Christmas, and summer/long vacation;
 - g. Services rendered on teaching-related, and learning and development programs, and activities (School, Division, Region, National) conducted during weekends, holidays, Christmas, and long vacation;
 - h. Services rendered before, during, and after a calamity when schools are being used as evacuation centers;
 - i. Services rendered during registration and election days as long as these are mandated under existing laws;
 - j. Conduct of conference with parents and home visits performed beyond regular work hours;
 - k. Coaching, mentoring, and provision of technical assistance of Master Teachers assigned as class advisers conducted outside regular working hours; and
 - l. Teachers who are performing teaching-related assignments performed beyond regular working hours as defined by other applicable DepEd issuances.
9. Vacation Service Credits shall **NOT be granted** for the following activities/circumstances considering it is already compensated during regular working hours:
- a. In-service training programs fully funded by the government, task/assignments in connection with exhibits at a fair, and counseling, mentoring, and coaching of students performed **during weekdays not exceeding the regular school official time** since it is compensated during regular working hours;
 - b. Accomplishing and/or checking of forms, and reports commonly required in connection with the opening and closing of classes, (i.e., *Submission of Year-End reports, preparation of School Form (SF) 7*);

- c. Teachers performing tasks other than teaching as a result of designation or reassignment;¹
- d. Time spent in traveling to and from the workstation in view of official travel such as trainings, conferences, seminars, and workshops; and
- e. Conduct of research, either personal and/or government-funded.

B. Proportional Vacation Pay (PVP)

1. Teachers shall not be entitled to the usual vacation and sick leave credits but to PVP. The total PVP earned by teachers shall be computed in proportion to the number of days which they have served during the school year and shall be the basis of their salary during vacation.

In the computation of the PVP, the accrued Vacation Service Credits of teachers may be used to offset the absences due to illness or deductions due to absences for personal reasons or late appointments.

2. Female teachers availing of maternity benefits shall receive both PVP and maternity benefits if the period of delivery occurs during the long vacation (e.g., *Christmas and school breaks*).
3. Teachers designated as TIC shall not be entitled to PVP but shall receive regular monthly salary like non-teaching personnel.
4. Newly hired teachers who have rendered more than one (1) month of service are entitled to PVP even if they were hired in the middle of the school year. Their salary shall be computed based on the effectivity of their appointment and the basis of the reckoning date of summer/long vacation days they have earned in a school year.
5. A teacher who transferred to non-teaching service or who resigned from government service on any day within ten (10) days before the end of the school year is entitled to PVP in as much as his/her right thereto has already accrued.
6. A teacher who retired or died on any day within ten (10) days before the end of the school year shall be entitled to PVP, subject to the computation provided by DepEd. The total days rendered shall be until the last day of service of the retired or deceased teacher.

VI. Procedures on the Grant of Vacation Service Credits

A. Eligible Activities

1. The following steps shall be followed on the grant of Vacation Service Credits prior to the conduct of the activity:
 - a. The Division Chief or the School Head through the program focal person shall prepare a written request for the grant of Vacation Service Credits for eligible activities addressed to the Schools Division Superintendent or Regional Director, whichever applicable, indicating the eligible activity, number of days and duration of the proposed activity.
 - b. The Schools Division Superintendent shall have the authority to approve requests for the grant of Vacation Service Credits for eligible

¹ Civil Service Commission (CSC) Memorandum Circular (MC) No. 14, s. 2018 or the 2017 Omnibus Rules on Appointments and Other Human Resource Actions, Revised July 2018

activities at the school, district and SDO level while the Regional Director shall have the authority to approve requests for grant of Vacation Service Credits for eligible activities at the regional level. The granting of such request shall be indicated in the Memorandum on the conduct of the activity with the specific number of Vacation Service Credits to be granted to teachers based on the conversion of Vacation Service Credits per hour (refer to Annex A & B).

- c. If the activity subject for Vacation Service Credits is not among those listed under Section V.A.8 of this Order, the request should be forwarded and approved by the Regional Director if the said activity is to be conducted region wide.

For DepEd-wide activities, the proponent office shall ensure the inclusion of specific provisions on the grant of Vacation Service Credits, **subject to the approval of the Undersecretary for Human Resource and Organizational Development.**

2. The following documents/requirements shall be accomplished and submitted by the School Head after completion of activity/ies conducted:
 - a. Duly signed Daily Time Record (DTR)/CS Form 48;
 - b. Accomplishment Report;
 - c. Mode of Verification such as certificate of attendance/completion, or other official attendance monitoring mechanisms that are recorded and verifiable; and
 - d. Memorandum or letter of authority from the Schools Division Superintendent and/or the Regional Director.
3. The School Head will consolidate and submit the documents/requirements to the Schools Division Superintendent for approval **within one (1) month** after the completion of the activity.
4. Human Resource Management Officers (HRMOs)/In-Charge shall prepare the Special Order (*see prescribed template in Annex D*) indicating list of eligible teachers and number of earned Vacation Service Credits based on the actual number of days teachers have attended, to be approved by the SDS.
5. Once approved, the Personnel Unit shall record the earned Vacation Service Credits in the Employee's Leave Card.

B. Teaching Overload

1. The following documents/requirements shall be accomplished and submitted **quarterly**:
 - a. Duly signed DTR/CS Form 48;
 - b. School Form 7 (SF 7);
 - c. Certification on Teaching Overload; and
 - d. Certification of insufficiency of funds for Teaching Overload.
2. The Division HRMOs/In-Charge shall receive the documentary requirements and prepare the Special Order indicating list of eligible

teachers and number of earned Vacation Service Credits, to be approved by the SDS.

3. Once approved, the Personnel Unit shall record the earned Vacation Service Credits in the Employee's Leave Card.

C. Use and Availment of Vacation Service Credits

The following rules and procedures shall apply in the availment of accrued Vacation Service Credits:

1. The accumulated Vacation Service Credits may be used for absences due to illness or offset proportional deduction in vacation salary due to absences for personal reasons or late appointments. Teachers are required to file their leave application using the latest version of the Civil Service (CS) Form No. 6 or Application for Leave in duplicate original copies (two copies).
2. The School Head shall recommend the approval or disapproval of the application, to be approved by the Assistant Schools Division Superintendent.
3. The HRMO shall process the leave request by filling up item no. 7A Certification of Leave Credits of the Leave Form reflecting the following:
 - a. Number of accrued Vacation Service Credits as to date;
 - b. Number of Vacation Service Credits to be used due to illness or offset proportional deduction in vacation salary due to absences for personal reasons or late appointments; and
 - c. Number of remaining Vacation Service Credits less the filed leave application.
4. For teachers applying for leave due to illness that exceeds five (5) consecutive days, the application shall be accompanied by a medical clearance/certificate. In case medical consultation was not availed of, a notarized affidavit should be submitted by the teacher applying for leave.
5. The teachers shall indicate in their CS Form 48 or the DTRs the remarks for absences incurred as follows:

Reason for Absence	Remarks
Illness	VSCA (Vacation Service Credits Applied)
Personal Reason	VSC to offset PVP deduction

6. The HRMO shall regularly update the teachers on the number of their accrued Vacation Service Credits.
7. To monetize the Vacation Service Credits of teachers, unused Vacation Service Credits shall be converted into vacation-sick leave credits, subject to availability of funds. After monetization, the remaining vacation-sick leave credits shall be converted back to Vacation Service Credits.
8. The formula for the conversion of Vacation Service Credits to vacation and sick leave credits is as follows:

Vacation and Sick Leave* = 30Y / 69

Where 30 = Number of days in a month
Y = Total number of teacher's service credits
69 = 58 days of summer vacation plus
11 days of Christmas vacation

*No. of days derived shall be divided equally into vacation and sick leave credits

The formula in the conversion of vacation and sick leave credits to Vacation Service Credits is as follows:

$$Y = \frac{VL + SL}{30} \times 69$$

9. The Vacation Service Credits of a teacher who transferred or reassigned to a non-teaching position shall be converted into Vacation-Sick Leave Credits and vice-versa.
10. Terminal leave benefits shall be granted to teachers with unused Vacation Service Credits who resigned, retired, or separated from the service and shall be paid the monetized value of their unused Vacation Service Credits converted to Vacation-Sick Leave Credits.

VII. Grievance Mechanism

Objection, disapproval, and/or infringement arising from the implementation of this DepEd Order shall be addressed through the grievance machinery provided under DO No. 35, s. 2004 (*Revision of the Grievance Machineries of the Department of Education*) or other pertinent rules on administrative cases in the civil service.

VIII. Monitoring and Evaluation

1. The Head of Office shall be responsible for the strict adherence to and implementation of this guideline and shall regularly monitor and evaluate the implementation of this policy within their jurisdiction. They shall establish a systematic feedback mechanism and respond and report any policy or implementation issues that may arise.
2. The Bureau of Human Resource and Organizational Development - Personnel Division (BHROD-PD) shall be responsible for the overall supervision and monitoring of the implementation of this policy in all governance levels, together with the Personnel Section in RO and Personnel Unit in SDO. In addition, the Personnel Section in RO and Personnel Unit

in SDO may also submit their policy recommendations whenever deemed necessary.

3. The BHROD-PD shall consolidate the policy recommendations and ensure that issues and concerns are properly documented and elevated to the DepEd Executive Committee in aid of future policy enhancement.
4. The Department may issue subsequent issuances and supplemental guidelines to further implement this Order in the event of additional requirements set by national laws or policies, or as may be necessary.

IX. References

These are the following policy issuances used as reference in the development of this policy:

1. Republic Act No. 4670 dated 18 June 1966, *Magna Carta for Public School Teachers*
2. Letter of Instruction No. 1509, s. 1986, *Directing a Special Program of Leave Credit Computation for School Teachers on Vacation Leave Credit*
3. CSC Memorandum Circular No. 41, S. 1998, *Omnibus Rules on Leave*
4. CSC Memorandum Circular No. 14, S. 1999, *Additional Provisions and Amendments to CSC Memorandum Circular No. 41, 1998*
5. DO No. 53, s. 2003, *Updated Guidelines on Grant of Vacation Service Credits to Teachers*
6. DO No. 84, s. 2003, *Addendum to DO No. 53, s. 2003*
7. DO No. 05, s. 2004, *Eligibility of Remedial Instruction Classes for Grant of Vacation Service Credits*
8. DM No. 291, s. 2008, *Guidelines for the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers*
9. DO No. 16, s. 2009, *Addendum to DepEd Memorandum No. 291, s. 2008 (Guidelines for the Implementation of CSC Resolution No. 080096 on Working Hours for Public School Teachers)*
10. CSC Memorandum Circular No. 9, S. 2012, *Amendment to Section 6 (Teacher's Leave) Rule XVI of the Omnibus Rules on Leave*
11. DM No. 65, s. 2021, *Clarificatory Guidelines on the Grant of Vacation Service Credits for School Year 2020-2021 in the Light of COVID-19 Pandemic*
12. DM No. 67, s. 2021, *Amendment to DM No. 65, s. 2021*

X. Effectivity

This DepEd Order shall take effect **fifteen (15) days from its approval, issuance, and publication on its website** and shall remain in force, unless otherwise repealed, rescinded, or modified accordingly. Certified copies of this Order shall be registered with the University of the Philippines Law Center-Office of the National Administrative Register (UPLC-ONAR), UP Diliman, Quezon City.

XI. Repealing Clause

DepEd Order No. 53, s. 2003 and its addendum, DepEd Order No. 84, s. 2003, other DepEd orders, instructions, rules and regulations, and other related issuances or parts thereof which are inconsistent with this Order and its provisions are hereby repealed, rescinded, or modified accordingly.

ANNEX A

CONVERSION OF VACATION SERVICE CREDIT PER HOUR

**FOR ELIGIBLE ACTIVITIES/CIRCUMSTANCES PERFORMED BEYOND
REGULAR WORK HOURS DURING SCHOOL DAYS**

Hours	Vacation Service Credit [(Hours/8)1.25]
1	0.156
2	0.313
3	0.469
4	0.625
5	0.781
6	0.938
7	1.094
8	1.250

ANNEX B

CONVERSION OF VACATION SERVICE CREDIT PER HOUR

**FOR ELIGIBLE ACTIVITIES CONDUCTED DURING WEEKENDS, HOLIDAYS,
CHRISTMAS AND SUMMER/LONG VACATION**

Hours	Vacation Service Credit [(Hours/8)1.5]
1	0.188
2	0.375
3	0.563
4	0.750
5	0.938
6	1.125
7	1.313
8	1.500

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ANNEX C

**CONVERSION OF TEACHING OVERLOAD TO VACATION
SERVICE CREDITS**

Hours per Week	Vacation Service Credits Per Week [[Hours/8]1.25]	Per Month (4 weeks) (VSC per week x 4)	Per School Year (10 Months) (VSC per month x 10)
1	0.156	0.625	6.250
2	0.313	1.250	12.500
3	0.469	1.875	18.750
4	0.625	2.500	25.000
5	0.781	3.125	31.250
6	0.938	3.750	37.500
7	1.094	4.375	43.750
8	1.250	5.000	50.000
9	1.406	5.625	56.250
10	1.563	6.250	62.500

ANNEX D

SPECIAL ORDER FOR VACATION SERVICE CREDITS

Date: _____

SPECIAL ORDER

SS No. _____ **s.** _____

The following teacher/s of **(Name of School)** is hereby granted vacation service credits for services rendered during **(Title of Activity)** from _____ to _____.

No	Name	Position	Inclusive Dates	No. of Hours Served	No. of Vacation Service Credits Granted
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Schools Division Superintendent