## Enhanced Leave

## Administration Course for

 Effectiveness (ELACE)雨: A ,

## Day 2

Computation of Leave Credits




## Leave of Absence

right granted to officials \& employees not to report for work WITH or WITHOUT PAY, for one or more days, with their positions held for them until their return (MC No. 41, s. 1998)

## - Rationale of Leave Benefits

- Reward employees for services continuously rendered
- Enhance the health and well-being of employees
- Provide rest so they could come back to the office with renewed vigor and energy


## Leave of Absence

Anchored on the basic principle that a healthy employee is a productive employee.

## Legal Bases

- Omnibus Rules on Leave (Rule XVI of the Omnibus Rules Implementing Book V of EO 292)
- CSC Resolutions
- Memorandum Circulars
- Opinions and Rulings


## Entitlement to leave privileges

In general, appointive officials up to the level of heads of executive departments, heads of departments, undersecretaries and employees of the government whether permanent, temporary, or casual, who render work during the prescribed office hours shall be entitled to 15 days vacation and 15 days sick leave annually with full pay exclusive of Saturdays, Sundays, Public Holidays, without limitation as to the number of days of Vacation and sick leave that they may accumulate (Sec. 1 of Rule XVI).
$\sqrt{ }$ Part-time Employees
$\sqrt{ }$ Contractual Employees
$\sqrt{ }$ Employees on Rotation Basis
$\sqrt{ }$ Local Elective Officials
$\sqrt{ }$ Employees Under Probationary Period

- Computation of Vacation Leave and Sick Leave shall be made on the basis of one day vacation leave and one day sick leave for every 24 days of


## ACTUAL SERVICE

using the tables of computations. (Sec. 27, Rule XVI)

Actual Service as defined...
(Section 28)
is continuous service of official/employee including period/s covered by an approved leave WITH PAY

Leave of absence without pay OTHER
THAN ILLNESS, is NOT counted as part of the actual service rendered.

In effect authorized sick leave WITH or WITHOUT pay is therefore considered actual service

## ACTUAL SERVICE

## VL Credits SL Credits <br> Yes

Sick Leave with pay
Yes

Vacation Leave without pay No

Sick Leave without pay
Yes

## Part-time employees

Employees, including, among others, hospital personnel, whose work schedules are irregular and at times include Saturdays, Sundays, \& legal holidays and are instead off-duty on other days, their off-duty days regardless or whether they fall on Sats/Sun/holidays during the period of their leave, are to be EXCLUDED in the deduction of the number of days of leave from the earned leave credits of the employee. (Sec. 29)

## Sec. 2 Part-time employees

Employees rendering services on parttime basis are entitled to vacation and sick leave benefits proportionate to the number of work hours rendered by. A part-time employee who renders four hours of work five (5) days a week or total of 20 hours a week is entitled to 7.5 days vacation and 7.5 days sick leave annually with full pay.

## Sec. 3 Employees on Rotation Basis

Employees on rotation basis shall be entitled to vacation and sick leave corresponding to the periods of service rendered by them. If an employee has been allowed to work in two or more shifts or rotation, the periods of actual service covered by each shift or rotation should be added together to determine the number of years, months and days during which leave is earned.

## Computation of Leaves

Employees with irregular work schedule (Sec. 29)

- exclude off-duty days

Employees observing flexible working hours (Sec. 30)

- Only the core working hours shall be deducted from the leave credits
- Deficiency from the 40 hours required work per week is completed

Sec. 25 Five days forced/mandatory leave
All officials and employees with 10 days or more vacation leave credits shall be required to go on vacation leave whether continuous or intermittent for a minimum of five (5) working days annually under the following conditions:

## CONDITIONS ON THE GRANT OF FORCED LEAVE <br> (Section 25)

1. Officials and employees with ten (10) days or more vacation leave credits shall be required to go on vacation leave
2. VL whether continuous or intermittent for a minimum of 5 working days annually
3. The head of agency shall prepare a staggered schedule of the mandatory 5 - day VL of officials and employees.

## CONDITIONS ON THE GRANT OF FORCED LEAVE

4. The prepared schedule shall be in consultation with the employees
5. In the exigency of the service, the head of agency may cancel any previously scheduled leave
6. The mandatory annual 5-day VL shall be forfeited if not taken during the year

## CONDITIONS ON THE GRANT OF FORCED LEAVE

7. If cancelled in the exigency of the service, the scheduled leave not enjoyed shall no longer be deducted from the total accumulated VL.
8. Retirement/resignation from the service in a particular year w/o completing the calendar year do not warrant forfeiture of the corresponding leave credits.

## CONDITIONS ON THE GRANT OF

 FORCED LEAVE9. Accumulated VL of less than 10 days shall have the option to go on FL or not
10. Officials and employees with accumulated VL of 15 days who availed of monetization for 10 days, shall still be required to go on FL

## Sec. 4 Leave of Contractual Employees

Contractual employees are likewise entitled to vacation and sick leave credits as well as special leave privileges provided in Section 21.

## Sec. 22 Monetization of Leave Credits

Officials \& employees in the career \& non-career service whether permanent, provisional, temporary or casual, or coterminous, who have

- accumulated fifteen (15) days of vacation leave credits shall be allowed to monetize a
- minimum of ten (10) days. Provided that
- at least five (5) days is retained after monetization and provided further that a
- maximum of thirty (30) days maybe monetized in a given year.


## COMPUTATION OF MONETIZATION OF LEAVE CREDITS

Monetization - payment in advance under prescribed limits and subject to specified terms and conditions of the money value of leave credits of an employee upon his request without actually going on leave.

## Monetization of 50\% or more of Vacation/Sick Leave Credits

Monetization of fifty percent (50\%) or more of the accumulated leave credits may be allowed for valid and justifiable reasons such as:
a. Health, medical and hospital needs of the employee and the immediate members of his/her family;
b. Financial aid and assistance brought about by force majeure events such as calamities, typhoons, fire, earthquake and accidents that affect the life, limb, and property of the employee and his/her immediate family;
c. Educational needs of the employee and immediate members of his family;
d. In cases of extreme financial needs of the employee or his/her immediate family where the present sources of income are not enough to fulfill basic needs;
e. Other analogous cases as maybe determined by the Commission.

However, an agency may submit a special budget request to DBM for the release of funds for the monetization of leave credits chargeable against the FY 2021 PGF, for reasons of critical health, medical, and hospital needs of the employee and the immediate members of his/her family.

Per DBM Circular Letter 2021-4

The monetization of $50 \%$ or more of the accumulated leave credits shall be upon the favorable recommendation of the agency head and subject to availability of funds.

## COMPUTATION OF MONETIZATION OF LEAVE CREDITS

## FORMULA:

$\mathrm{MV}=$| Highest Salary |
| :---: |
| Received | x | No. of days to |
| :---: |
| be monetized |$\times$| Constant Factor |
| :---: |
| $(.0481927)$ |

Constant Factor was derived from this formula:
365 = days in a year
104 = Saturdays \& Sundays in a year
12 = Legal Holidays (Provided by EO 292 and RA 9849) in a year
$\frac{12}{365-(104+12)}=\frac{12}{249}=.0481927$

MC 2, s. 2016

## COMPUTATION OF MONETIZATION OF LEAVE CREDITS

## Exercise:

Ms. Ivana A. Sia, Supervising Adm. Officer has a total of 32 days vacation leave credits as of January 30, 2021. She applied for monetization for 30 days. Presently Ms. Sia is receiving a monthly salary of $\mathrm{P} 65,319.00$, her highest.

Compute the money value of her allowable monetization.

$$
M V=P 65,319.00 \times 127 \times r ~ .0481927
$$

$$
\mathrm{MV}=\mathrm{P} 84,993.27
$$

APPLICATION FOR LEAVE


## INSTRUCTIONS AND REQUIREMENTS

ppplicaton for any type of leave shall be made on this Form and to be follows:

Vacation leave:
It thal be filed
It shal be filed five (3) days in advance, whenever possible, of the etfective date of such leave. Vacation leave wittin in the Philppines or athority and completing clearance from money and work accourtabilities.
2 MandatorylForced leave
Amuar five day vacation leave shal be forfeted if not takan during the of the service by the head of agency, is shall no longer be dediucted from of ene sevice by the heasd dagency. E Shall no longer be deducted from Vacation Leave (VL) shat be considered for compthing, the
mandatorytorced leave subiect to the condtions under Secton 25 , Ruie $\mathrm{x} V$ of the Omribus Rules limplementing E.O. No. 292.
3. Sick leave"

- It shat be fled immediately upon emplayee's return from such leave. If filed in advance or exceeding five (5) days, application shall be was not availed of, men adididyitits shouldid be executied by an applicant.
- Matemity leave" - 105 days
- Proof of pregnancy e.g. utrasound, doctor's cerrifcate on the

Accomplished Notice of Allocation of Maternity Lave Credts (CS
Seconded fermale emplojees shall enjoy maternity leave with fall pay In the recipient agency.
2. Paternity leave -7 days

Proof of child's dellivery e.g. birth certificate, medical certificale and
Special Privilege leave - 3 days
It shall be fliediapproved for at least one (1) week pribr to avalment, aroept on emmergency cases. Spedial priviege lasve within the Philpphes or abroad shal be indicated in the form for purposes of
securing travel authority and completing dearance from money and work accountabities.
7. Solo Parent leave -7 days It shall be fled in advance or whenever possible five (s) days before

Study leave" - up to 6 months

- Shal meet the agency's internal requirements, if any: the employee concemed.
a. VAWC leave -10 days

It shat be flied in advance of
employee s return from such leave. immedately upan the woman
II shar be sccomparied by ary of the following supporting documents:
2. arangay Protecton Order (BPO) obtained from the boumel
b. Temporary Permanent Protection Order (TPOPPO) obtained from the court

 In the abt the appication for the ten-day leavec. or report speaifying the EPO/TPOPPO or the certication, a police wistim and a metcal discretion of the immediate supervisor of the woman employee concerned.
10. Rehabilatation leave ${ }^{t}$ - up to 6 months

- Application shall be made wittin one (1) week from the time of the Appident except when a longer period is warrarted.
- Letter request supported by relevant reports such as the police - Meportisal any.
- Medcal certicate on the natire of the injuries, the course of treamenentimolived, and the need to undergo rest. reccuperation, and
rehabitation as
- Writen conourrence of a gay be. reiative to the recormmendation for rehabitiation if the attending physidian is a private practitioner, partioulaty on the duration of the

1. Special leave benefits for woment - up to 2 months

- The applcation may be filiod in advance, that is, at lieast five (S) dayy undergone by the employeyee in case of emergency, the application for special leave shail be flied immediately upon employees retur - The during conficason stall be accompanied by a medical certificate filled - The appicaiton shai bee accompanied by a medcal certicase filicd ascomparied by a divical summary refecting the gynecoiogica
dsorder which shat be addressed or was addressed by fe said surgery, the histopathological report, the operative tectrique used
for the surgery: the duraton of the surgery including the pen. operative period (period of focnfinement argund indirgeryit as well as the empioyees estmated period of recuperation for the same.

12. Special Emergency (Calamity) leave - up to 5 day

The special emergency leave can be appled for a maximum of five (5) straight working days or staggered bass wittin tirity (30) days
from the actual gocurience of the natural calamtyidsaster. Said privlege shall be erioyed once a year, not in every instance of - The head of office shall take full responsbiliy for the grant of specias emerergency leave and verifccation of the employeves's eilg bity to be
granted thereof. Said verfication shal include valdation of piace of residence based on latest avalatie records of the affected lered in the deciaration of calamity aras by the proper government agency; and
such ofher proofs as may be necessary.
13. Monetization of leave credits
 the head of the agency stating the vald and jusifiabie reasons.
14. Tenminal leave*

Proor of employee's resignation or retiremert or separation from the servee.
15. Adoption Leave

- Appication for adoption leave shal be fiod with an asthenticatod
copy of the Pre:Adoptive Placemert Authority issued by the copy of the PreAdoptve Plasemert Authority issued
Department of Social Weffre and Developmert (DSWD).


## Sec. 27. Computation of vacation and sick leave.

Computation of vacation and sick leave shall be made on the basis of one (1) day vacation leave and one (1) day sick leave for every 24 days of actual service.
(Table I, II, III)

Table II - VL \& SL Credits Earned on a Daily Basis
Days Vacation Leave Sick Leave

| 1 | .042 | .042 |
| :--- | :--- | :--- |
| 2 | .083 | .083 |
| 3 | .125 | .125 |
| 4 | .167 | .167 |
| 5 | .208 | .208 |
| 6 | .250 | .250 |
| 7 | .292 | .292 |
| 8 | .333 | .333 |
| 9 | .375 | .375 |
| 10 | .417 | .417 |
| 11 | .458 | .458 |
| 12 | .500 | .500 |
| 13 | .542 | .542 |
| 14 | .583 | .583 |

Table II - Vacation \& Sick Leave Credits Earned on a Daily Basis

| Days | Vacation Leave | Sick Leave |
| :---: | :---: | :---: |
| 15 | .625 | .625 |
| 16 | .667 | .667 |
| 17 | .708 | .708 |
| 18 | .750 | .750 |
| 19 | .792 | .792 |
| 20 | .833 | .833 |
| 21 | .875 | .875 |
| 22 | .917 | .917 |
| 23 | .958 | .958 |
| 24 | 1.000 | 1.000 |
| 25 | 1.042 | 1.042 |
| 26 | 1.083 | 1.083 |
| 27 | 1.125 | 1.125 |
| 28 | 1.167 | 1.167 |
| 29 | 1.208 | 1.208 |
| 30 | 1.250 | 1.250 |



| Table III - Leave Credits Earned in a Month by Official/ Employee without any VL Credits Left |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| No. of days present | No. of days on leave without pay | Leave credits earned | $\begin{aligned} & \text { No. of } \\ & \text { days } \\ & \text { present } \end{aligned}$ | No. of days on leave without pay | Leave credits earned |
| 30.00 | 0.00 | 1.250 | 14.50 | 15.50 | 0.604 |
| 29.50 | 0.50 | 1.229 | 14.00 | 16.00 | 0.583 |
| 29.00 | 1.00 | 1.208 | 13.50 | 16.50 | 0.562 |
| 28.50 | 1.50 | 1.188 | 13.00 | 17.00 | 0.542 |
| 28.00 | 2.00 | 1.167 | 12.50 | 17.50 | 0.521 |
| 27.50 | 2.50 | 1.146 | 12.00 | 18.00 | 0.500 |
| 27.00 | 3.00 | 1.125 | 11.50 | 18.50 | 0.479 |
| 26.50 | 3.50 | 1.104 | 11.00 | 19.00 | 0.458 |
| 26.00 | 4.00 | 1.083 | 10.50 | 19.50 | 0.437 |

## Table III - Leave Credits Earned in a Month by Official/ Employee without any VL Credits Left

| No. of days present | No. of days on leave without pay | Leave credits earned | $\begin{aligned} & \text { No. of } \\ & \text { days } \\ & \text { present } \end{aligned}$ | No. of days on leave without pay | Leave credits earned |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 25.50 | 4.50 | 1.063 | 10.00 | 20.00 | 0.417 |
| 25.00 | 5.00 | 1.042 | 9.50 | 20.50 | 0.396 |
| 24.50 | 5.50 | 1.021 | 9.00 | 21.00 | 0.375 |
| 24.00 | 6.00 | 1.000 | 8.50 | 21.50 | 0.354 |
| 23.50 | 6.50 | 0.979 | 8.00 | 22.00 | 0.333 |
| 23.00 | 7.00 | 0.958 | 7.50 | 22.50 | 0.312 |
| 22.50 | 7.50 | 0.938 | 7.00 | 23.00 | 0.292 |
| 22.00 | 8.00 | 0.917 | 6.50 | 23.50 | 0.271 |
| 21.50 | 8.50 | 0.896 | 6.00 | 24.00 | 0.250 |
| 21.00 | 9.00 | 0.875 | 5.50 | 24.50 | 0.229 |
| 20.50 | 9.50 | 0.854 | 5.00 | 25.00 | 0.208 |
| 20.00 | 10.00 | 0.833 | 4.50 | 25.50 | 0.187 |

Table III - Leave Credits Earned in a Month by Official/ Employee without any VL Credits Left

| No. of days present | No. of days on leave without pay | Leave credits earned | $\begin{aligned} & \text { No. of } \\ & \text { days } \\ & \text { present } \end{aligned}$ | No. of days on leave without pay | Leave credits earned |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 19.50 | 10.50 | 0.813 | 4.00 | 26.00 | 0.167 |
| 19.00 | 11.00 | 0.792 | 3.50 | 26.50 | 0.146 |
| 18.50 | 11.50 | 0.771 | 3.00 | 27.00 | 0.125 |
| 18.00 | 12.00 | 0.750 | 2.50 | 27.50 | 0.104 |
| 17.50 | 12.50 | 0.729 | 2.00 | 28.00 | 0.083 |
| 17.00 | 13.00 | 0.708 | 1.50 | 28.50 | 0.062 |
| 16.50 | 13.50 | 0.687 | 1.00 | 29.00 | 0.042 |
| 16.00 | 14.00 | 0.667 | 0.50 | 29.50 | 0.021 |
| 15.50 | 14.50 | 0.646 | 0.00 | 30.00 | 0.000 |
| 15.00 | 15.00 | 0.625 |  |  |  |

Table IV- Conversion of Working Hours/ Minutes Into Fractions of a Day

Hours Equivalent Day

1 .125

| 7 | .875 |
| :--- | :--- |

8
1.000

## Sec. 28 Actual service

"Actual service" refers to the period of continuous service since the appointment of the official or employee concerned, including the period or periods covered by any previously approved leave with pay.

Leave of absence without pay for any reason other than illness shall not be counted as part of the actual service rendered. Provided, that in computing the length of service of an employee paid on a daily basis, Saturdays, Sundays or holidays occurring within a period of service shall be considered as service although he did not receive pay on those days inasmuch as his service was not then required.

## Sec. 28 Actual service

Fraction of one-fourth or more but less than threefourth shall be considered as one-half day and a fraction of three-fourths or more shall be counted as one full day for purposes of granting leave of absence.

$$
\begin{aligned}
& .250 \text { to } .749=.500 \quad(\text { fraction of } 1 / 4 \text { but less than } 3 / 4) \\
& .750 \text { to } .999=1.00 \quad \text { (fraction of } 3 / 4 \text { or more as } 1 \text { full day) }
\end{aligned}
$$

This provision is applied when an employee shall have the tendency of incurring leave of absence without pay.

## Sec. 32. Absence on a regular day for which work

## Suspension is announced.

Where an official or an employee fails to report for work on a regular day for which suspension of work is declared after the start of regular working hours, he shall NOT be considered ABSENT for the whole day. Instead, he shall only be deducted leave credits or the amount corresponding to the time when official working hours start up to the time the suspension of work is announced.

## Sec. 34 Tardiness and Undertime

Tardiness and undertime are deducted from vacation leave credits and shall not be charged against sick leave credits, unless the undertime is for health reasons supported by Medical Certificate and application for leave.

## COMPUTATION OF TERMINAL LEAVE BENEFITS

Terminal Leave - refers to the money value of the total accumulated leave credits of an employee based on the highest salary rate received prior or upon retirement date/ voluntary separation.

## Sec. 35. Terminal Leave

Terminal leave is applied for by an official or an employee who intends to sever his connection with his employer. Accordingly, the filing of application for terminal leave requires as a condition sine qua non the employee's resignation, retirement or separation from the service.

Public employment has already ceased by whatever mode of separation.

## Sec. 38. Period within which to claim

Request for payment of terminal leave benefits maybe brought ANY TIME after the employee's separation from government service.

CSC Resolution no. 1901392 promulgated on Nov. 18, 2019.

Sec. 39. Basis of computation of terminal leave

Payment of terminal leave for purposes of retirement or voluntary resignation shall be based on the highest monthly salary received at any time during his period of employment in the government service and not on his latest salary, unless the latter is the highest received by the retiree.

## FORMULA:

## TLB $=\mathrm{S}$ X D CF

Where:
TLB $=$ Terminal leave benefits
S = Highest monthly salary received
D = No. of accumulated VL \& SL credits
CF $=$ Constant factor is .0481927

## COMPUTATION OF TERMINAL LEAVE BENEFITS

## Exercise:

Mr. Wilson Willis, HRMO III of DOLE RO8, with a monthly salary of $40,637.00$ (highest salary received) is applying for optional retirement effective June 15, 2021, his accumulated leave credits as of that date is 100 VL and 238 SL.

Compute the TLB of Mr. Willis.

## COMPUTATION OF TERMINAL LEAVE BENEFITS

## FORMULA:

$\mathrm{TLB}=\mathrm{SXDCF}$
$\mathrm{TLB}=\mathrm{P} 40,637.00 \times 338.00 \times .0481927$
$\mathrm{TLB}=\mathrm{P} 661,941.48$

Sec. 41. Official/employee on terminal leave does not earn any leave credit.

Official/employee on terminal leave does not earn any leave credit as he is already out of the service. While on terminal leave, he merely enjoys the benefits derived during the time of his employment.

## Sec. 44. Leave during probationary period.

An employee still on probation may already avail of whatever leave credits he has earned during the said period. Any leave of absence without pay incurred during the the period of probation shall extend the completion thereof for the same number of days of such absence.

## Sec. 45. Conversion of Vacation Service Credits

to vacation leave and sick leave credits and vice versa.

Teachers and other school personnel on the teachers' leave basis who resigned, retired or are separated from the service through no fault of their own on or after Jan. 16, 1986 shall be paid the money value of their unused vacation service credits converted to vacation and sick leave.

## VACATION SERVICE CREDITS

- leave credits earned for services rendered on activities during summer or Christmas vacation, as authorized by proper authority.
- used to offset absences of a teacher due to illness or to offset proportional deduction in vacation salary due to absences for personal reasons or late appointment.

Day Care Workers and all other appointive employees whose work schedule is the same as that of teachers, earn vacation service credits and entitled to PVP

## Conversion from teaching to non- teaching (VSC to VL \& SL)

## FORMULA:

VL\&SL*= $30 \mathrm{Y} / 69 \quad$| Where: |
| :--- |
| $30=$ Number of days in a month |
| $\mathrm{Y}=$ Total number of teachers |
| Vacation Service Credits |
| $69=58$ days of summer vacation |
| plus 11 days Christmas |
| vacation. |

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

## Conversion from non-teaching to teaching (VL \& SL to VSC)

## FORMULA:

$\mathrm{Y}=\frac{\mathrm{VL}+\mathrm{SL}}{30} \times 69$| Where: <br> $\mathrm{Y}=$ total no. of service credits <br> $30=$ no. of days in a month <br> $69=58$ days of summer vacation + <br> 11 days Christmas vacation |
| :--- | :--- |

## Exercise 1:

Mr. Fernando Fernandez transferred from
DPWH to LNHS as Teacher I effective February
1, 2020. His accumulated leave credits as of January 31, 2020 are as follows:

$$
V L=50 \quad S L=85
$$

Compute his Vacation Service Credits as of February 1, 2020.

## Answer: (Non-teaching to teaching)

$$
\begin{aligned}
& Y=\frac{V L+S L}{30} \times 69 \\
& Y=\frac{50+85}{30} \times 69 \\
& Y=310.50
\end{aligned}
$$

The total no. of vacation service credits of Mr. Fernandez as of February 1, 2020 is

## Exercise 2:

On January 4, 2021 Mr. Fernando Fernandez decided to return DPWH and was reappointed as Admin Officer $V$ effective Feb. 1, 2021.
His total VSC as of Jan. 31, 2021 is 280.

## Compute his Vacation and Sick

 leave Credits as of February 1, 2021.
## Answer: (Teaching to non-teaching)


:
$\mathrm{VL} \& \mathrm{SL}=\frac{30(280) / 69}{2}$
$=\frac{121.739}{2}$

The VL and SL of Mr. Fernandez on Feb. 1, 2021:
$\mathrm{VL}=60.869 \quad \mathrm{SL}=60.869$

Sec. 49. Period within which to act on leave application.

Whenever the application for leave of absence, including terminal leave, is not acted upon by the head of agency or his authorized representative, within five
(5) working days after receipt thereof, the application for leave of absence shall be deemed approved.

## Sec. 56. Leave without pay.

All absences of an official or employee in excess of his accumulated vacation or sick leave credits earned shall be without pay. To compute the salary of employee who incur LWOP in a given month use the formula^:

```
Salary \(=\) No. of days paid status* x Monthly Salary
    22 days
```

*No. of days paid status refers to 22 days less no. of days without pay

