

Republika ng Pilipinas
(Republic of the Philippines)
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)
Maynila

July 27, 1987

DECS ORDER
No. 77, s. 1987

CONVERSION OF VACATION-SICK LEAVE CREDITS INTO VACATION
SERVICE CREDITS AND VICE-VERSA

1. Pursuant to the policy of government to review and renew existing rules and regulations with a view to systematizing and improving the service, it has become necessary to update the procedure for converting vacation and/or sick leave credits into vacation service credits and vice-versa. This is in view of the fact that there are non-teaching personnel who have qualified to be appointed as teachers which has given rise to the need to convert their vacation-sick leave credits into service credits. Likewise, there are teachers who have become non-teaching personnel and this has given rise to the need for converting earned service credits into vacation-sick leave credits.
2. The Civil Service Commission has considered it appropriate that teachers may earn 30 days of vacation-sick leave credits for every 69 days of service credits. This is based on the fact that they enjoy 84 calendar days of vacation (70 days long vacation and 14 days Christmas vacation) within which there are 15 holidays (12 Sundays and 3 holidays on December 25 and 31 and January 1). Since leave credits are equivalent to vacation days used as work days, the number of vacation work days to which the teacher is entitled would be 69 (84 minus 15) during which he is supposed to be actually on vacation. A teacher earns leave credits only if he works during days when he is supposed to be on vacation. On the other hand, a non-teaching employee earns 30 days of vacation-sick leave credits every year (15 days of vacation leave and 15 days sick leave). Hence, it is mathematically correct that a teacher's 69 days of leave credits could be converted to 30 days of vacation and sick leave credits when he becomes a non-teaching employee. Moreover, it has been observed that the existing formulas for conversion and re-conversion of leave credits are unfavorable to those concerned.
3. This matter has been thoroughly reviewed, and the following formulas are considered valid and appropriate on a reciprocal basis:
 - a. Formula A for converting service credits to vacation-sick leave credits for teachers who become non-teaching personnel:

If $N =$ the number of vacation service credits,

and

X = the unknown number of days of vacation
and sick leave credits, then:

$$X = \frac{30}{69} (N)$$

b. Formula B for converting vacation and sick leave credits for non-teaching personnel who become teachers:

If X = the number of days of vacation and sick
leave credits, and

N = the unknown number of vacation service
credits, then:

$$N = \frac{69}{30} (X)$$

c. The following illustration will show the reciprocal
nature of the above-mentioned formulas:

Situation A: Conversion of earned service credits (N)
into vacation-sick leave credits (X)

Let N = 46 days of earned service credits

Using Formula A:

$$X = \frac{30}{69} (N) = \frac{30}{69} (46) = \frac{1,380}{69}$$

= 20 days of vacation-sick leave
credits

Situation B: Conversion of earned vacation-sick leave
credits (X) into service credits (N)

Let X = 20 days of earned vacation-sick leave
credits

Using Formula B:

$$N = \frac{69}{30} (X) = \frac{69}{30} (20) = \frac{1,380}{30}$$

= 46 days of service credits

5. In view of the above, the formulas stated in paragraph
3 above shall henceforth be applied in relevant situations.

6. The application of these new formulas is subject to
existing regulations on the maximum number of days of vacation

sick leave or leave credits that may be allowed to be accumulated.

7. This Order shall take effect immediately.

(Sgd.) LOURDES R. QUISUMBING
Secretary

Reference:

BPS Circular No. 13, s. 1950

Allotment: 1-2-3-- (M.O. 1-873)

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