



MC No. 14, s. 1999

MEMORANDUM CIRCULAR

TO : ALL HEADS OF DEPARTMENTS, BUREAUS AND AGENCIES OF THE NATIONAL AND LOCAL GOVERNMENT UNITS INCLUDING GOVERNMENT- OWNED AND CONTROLLED CORPORATIONS AND STATE UNIVERSITIES

SUBJECT : *Additional Provisions and Amendments to CSC Memorandum Circular No. 41, 1998*

In line with the thrust of the Commission to make the bureaucracy more dynamic and responsive, CSC Resolution No. 99-1885, s. 1999 authorized certain additions and modifications to the existing leave rules, otherwise known as CSC Memorandum Circular No. 41, s. 1998. These amendments, which are in bold capital letters, provide as follows:

Section 1. 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. 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 HEREOF.**

Sec. 5. Leave Credits of local elective officials. - Local elective officials **ARE** entitled to leave privileges effective May 12, 1983 pursuant to Batas Pambansa 337 **AND LOCAL GOVERNMENT CODE OF 1991 (RA 7160). SAID LEAVE CREDITS SHALL BE COMMUTATIVE AND CUMULATIVE.**

Sec. 10. Leave credits of officials and employees covered by special leave laws.

- (a) Justices of the Supreme Court, Court of Appeals and Sandiganbayan;
- (b) Judges of Regional Trial Courts, Municipal Trial Courts, Metropolitan Trial Court, Court of Tax Appeals and Shari'a Circuit Court; and Shari'a District Court.
- (c) Chairmen and Commissioners of Constitutional Commissions;
- (d) Filipino officials and employees in the Foreign Service;
- (e) Faculty members of state universities and colleges **PURSUANT TO SECTION 4 (H) OF THE HIGHER EDUCATION MODERNIZATION ACT OF 1997 (RA 8292). HOWEVER, IN THE ABSENCE OF SUCH SPECIFIC PROVISIONS, THE GENERAL LEAVE LAW AND THESE RULES SHALL BE APPLICABLE;**
- (f) Other officials and employees covered by special laws.

Hence, **MEMBERS OF THE JUDICIARY** and other government officials and employees covered by special laws should promulgate their own implementing rules relative thereto. Said implementing rules should be submitted to the Civil Service Commission for record purposes.

Sec. 11. Conditions for the grant of maternity leave. - Married women in the government service who have rendered an aggregate of two (2) or more years of service, shall, in addition to the vacation and sick leave granted them, be entitled to maternity leave of sixty (60) calendar days with full pay.

IN THE CASE OF THOSE IN THE TEACHING PROFESSION, MATERNITY BENEFITS CAN BE AVAILED OF EVEN IF THE PERIOD OF DELIVERY OCCURS DURING THE LONG VACATION, IN WHICH CASE, BOTH THE MATERNITY BENEFITS AND THE PROPORTIONAL VACATION PAY SHALL BE RECEIVED BY THE TEACHER CONCERNED.

Maternity leave of those who have rendered one (1) year or more but less than two (2) years of service shall be computed in proportion to their length of service, provided, that those who have served for less than one (1) year shall be entitled to 60-day maternity leave with half pay.

It is understood that enjoyment of maternity leave cannot be deferred but *IT* should be **AVAILED OF EITHER BEFORE OR AFTER** the actual date of delivery in a continuous and uninterrupted manner, not exceeding 60 calendar days.

Sec. 14. Married women may go on maternity leave for less than sixty (60) days. - When an employee wants to report back to duty before the expiration of her maternity leave, she may be allowed to do so provided she presents a medical certificate that she is physically fit to assume the duties of her position.

The commuted money value of the unexpired portion of the leave need not be refunded and that when the employee returns to work before the expiration of her maternity leave, she may receive both the benefits granted under the maternity leave law and the salary for actual services rendered effective the day she reports *BACK* for work.

THE FORMULA OF COMPUTATION FOR THIS PURPOSE IS AS FOLLOWS:

$$\text{SALARY} = \frac{\text{MONTHLY SALARY RATE}}{22 \text{ DAYS}} \times \text{ACTUAL NO. OF DAYS WORKED}$$

Sec. 20. Paternity Leave – non-cumulative/non-commutative. Paternity leave of seven (7) days shall be non-cumulative and strictly non-convertible to cash. The same may be enjoyed *EITHER* in a continuous or in an intermittent manner by the employee on the days immediately before, during or after the childbirth or miscarriage of his legitimate spouse.

Sec. 27. Computation of vacation leave and sick leave. - Computation of vacation and sick leave shall be made on the basis of one day vacation leave and one day sick leave every 24 days of actual service using the tables of computations as follows

Table I

VACATION AND SICK LEAVE CREDITS EARNED ON A MONTHLY BASIS

NUMBER OF MONTHS	VACATION LEAVE EARNED	SICK LEAVE EARNED
1	1.25	1.25
2	2.50	2.50
3	3.75	3.75
4	5.00	5.00
5	6.25	6.25
6	7.50	7.50
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8	10.00	10.00
9	11.25	11.25
10	12.50	12.50
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Table II

VACATION AND SICK LEAVE CREDITS EARNED ON A DAILY BASIS

NUMBER OF DAY/S	VACATION LEAVE EARNED	SICK LEAVE EARNED
1	.042	.042
2	.083	.083
3	.125	.125
4	.167	.167
5	.208	.208
6	.250	.250
7	.292	.292
8	.333	.333
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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 VACATION LEAVE CREDITS LEFT

NO. OF DAYS PRESENT	NO. OF DAYS ON LEAVE WITHOUT PAY	LEAVE CREDITS EARNED	NO. OF DAYS PRESENT	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
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
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

<i>Based on 8-Hour Workday</i>			
HOURS		EQUIVALENT DAY	
1			.125
2			.250
3			.375
4			.500
5			.625
6			.750
7			.875
8			1.000
MINUTES	EQUIV. DAY	MINUTES	EQUIV. DAY
1	.002	31	.065
2	.004	32	.067
3	.006	33	.069
4	.008	34	.071
5	.010	35	.073
6	.012	36	.075
7	.015	37	.077
8	.017	38	.079
9	.019	39	.081
10	.021	40	.083
11	.023	41	.085
12	.025	42	.087
13	.027	43	.090
14	.029	44	.092
15	.031	45	.094
16	.033	46	.096
17	.035	47	.098
18	.037	48	.100
19	.040	49	.102
20	.042	50	.104
21	.044	51	.106
22	.046	52	.108
23	.048	53	.110
24	.050	54	.112
25	.052	55	.115
26	.054	56	.117
27	.056	57	.119
28	.058	58	.121
29	.060	59	.123
30	.062	60	.125

Sec. 30. Computation of leave for employees observing flexible working hours. Employees observing flexible working hours who render less than the usual eight (8) hours of work per day but complete the forty (40) hours of work in a week, shall be deducted from their leave credits only the number of hours required to be served for a day but which was not served. Any absence incurred must be charged in proportion to the number of hours required for a day's work. **THE NUMBER OF HOURS TO BE SERVED FOR A DAY REFERS NOT TO THE EIGHT (8) REGULAR HOURS BUT TO THE NUMBER OF HOURS COVERED BY THE COREHOURS PRESCRIBED IN THE AGENCY CONCERNED.**

COMPENSATORY SERVICE MAY BE AVAILED OF OUTSIDE OF THE REGULAR WORKING HOURS, EXCEPT SUNDAYS, TO OFFSET NON-ATTENDANCE OR UNDERTIMES DURING THE REGULAR OFFICE HOURS SUBJECT TO THE WRITTEN APPROVAL OF THE AGENCY'S PROPER OFFICIAL. EACH GOVERNMENT OFFICE SHALL FORMULATE ITS OWN INTERNAL REGULATIONS FOR THIS PURPOSE.

Sec. 32. Absence on a regular day for which suspension of work 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 the 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. 33. **LEAVE OF ABSENCE WITHOUT PAY ON A DAY IMMEDIATELY PRECEDING OR SUCCEEDING SATURDAY, SUNDAY OR HOLIDAY. - WHEN AN EMPLOYEE, REGARDLESS OF WHETHER HE HAS LEAVE CREDITS OR NOT IS ABSENT ON A DAY IMMEDIATELY PRECEDING OR SUCCEEDING A SATURDAY, SUNDAY OR HOLIDAY WHETHER SUCH ABSENCE IS CONTINUOUS OR NOT, HE SHALL NOT BE CONSIDERED ABSENT ON SAID SATURDAYS, SUNDAYS, AND HOLIDAYS AND SHALL NOT BE DEDUCTED LEAVE CREDITS. HE SHALL NEITHER RECEIVE SALARY FOR THOSE DAYS.**

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. It must be shown first that public employment ceased by any of the said modes of severances.

Sec. 37. Payment of terminal leave. - Any official/employee of the government who retires, voluntarily resigns, or is separated from the service and who is not otherwise covered by special law, shall be entitled to the commutation of his leave credits exclusive of Saturdays, Sundays and Holidays without limitation and regardless of the period when the credits were earned.

Sec. 40. Computation of terminal leave. - The terminal leave benefits shall be computed as follows:

$$TLB = S \times D \times CF$$

WHERE: TLB = **TERMINAL LEAVE BENEFITS**
S = **HIGHEST MONTHLY SALARY RECEIVED**
D = **NO. OF ACCUMULATED VACATION AND SICK LEAVE CREDITS**
CF = **CONSTANT FACTOR IS .0478087**

THE CONSTANT FACTOR WAS DERIVED FROM THIS FORMULA:

365 = **DAYS IN A YEAR**
104 = **SATURDAYS & SUNDAYS IN A YEAR**
10 = **LEGAL HOLIDAYS (PROVIDED BY EO 292) IN A YEAR**
12 = **MONTHS IN A YEAR**

$$\frac{12}{365 - (104 + 10)} = \frac{12}{251} = .0478087$$

THIS FORMULA SHALL TAKE EFFECT ON JANUARY 15, 1999.

Sec. 45. CONVERSION OF VACATION SERVICE CREDITS OF TEACHERS TO VACATION AND SICK LEAVE CREDITS AND VICE-VERSA; PAYMENT THEREOF. - 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 January 16, 1986 shall be paid the money value of their unused vacation service credits converted into vacation and sick leave using the formula:

$$\text{Vacation and Sick Leave*} = 30y / 69$$

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 Christmas Vacation

***NO. OF DAYS DERIVED SHALL BE DIVIDED EQUALLY INTO VACATION AND SICK LEAVE CREDITS**

FORMULA IN OBTAINING 69 DAYS:

$$\begin{array}{r} 84 \text{ total number of days of Summer/Christmas vacation} \\ - 15 (\div 12 \text{ days Saturday/Sunday during summer vacation} \\ \hline \div 3 \text{ days-Christmas Day, Rizal Day, New Year's Day}) \\ \hline 69 \text{ days} \end{array}$$

CONVERSELY, THE FORMULA IN THE CONVERSION OF SICK AND VACATION LEAVE CREDITS TO VACATION SERVICE CREDITS OF TEACHERS IS AS FOLLOWS:

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

Sec. 46. Transfer from teaching to non-teaching service during summer vacation/**ENTITLEMENT TO PROPORTIONAL VACATION PAY.** – A teacher who transferred to the non-teaching service **OR WHO RESIGNED FROM GOVERNMENT SERVICE TEN (10) DAYS BEFORE** the close of the school year is entitled to proportional vacation pay inasmuch as his right thereto has already accrued; **PROVIDED THAT THE SERVICE WILL NOT BE PREJUDICED AND PROVIDED FURTHER THAT HE FULFILLS HIS RESPONSIBILITIES AND OBLIGATIONS.**

Sec. 54. Approval of sick leave. – Sick leave shall be granted only on account of sickness or disability on the part of the employee concerned or of any member of his immediate family.

APPROVAL OF SICK LEAVE, WHETHER WITH PAY OR WITHOUT PAY, IS MANDATORY PROVIDED PROOF OF SICKNESS OR DISABILITY IS ATTACHED TO THE APPLICATION IN ACCORDANCE WITH THE REQUIREMENTS PRESCRIBED UNDER THE PRECEDING SECTION. UNREASONABLE DELAY IN THE APPROVAL THEREOF OR NON-APPROVAL WITHOUT JUSTIFIABLE REASON SHALL BE A GROUND FOR APPROPRIATE SANCTION AGAINST THE OFFICIAL CONCERNED.

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 EMPLOYEES WHO INCUR LWOP IN A GIVEN MONTH, USE THE FOLLOWING FORMULA:**

$$\text{SALARY} = \text{MONTHLY SALARY} \times \frac{\text{MONTHLY SALARY}}{\text{CALENDAR DAYS}} \times \text{NO. OF DAYS OF LWOP}$$

When an employee had already exhausted his sick leave credits, he can use his vacation leave credits but not vice versa.

Sec. 61. Effect of pending administrative case against an official or employee. - **AN OFFICIAL OR EMPLOYEE WITH PENDING ADMINISTRATIVE CASE/S IS NOT BARRED FROM ENJOYING LEAVE PRIVILEGES.**

Sec. 63. Effect of absences without approved leave.- An official or an employee who is continuously absent without an approved leave for at least thirty (30) **WORKING** days shall be considered on absence without official leave (AWOL) and shall be separated from the service or dropped from the rolls without prior notice. He shall, however, be informed, at his address appearing on his 201 files **OR AT HIS LAST KNOWN WRITTEN ADDRESS**, of his separation from the service, not later than five (5) days from its effectivity.

If the number of unauthorized absences incurred is less than thirty (30) **WORKING** days, a written Return-to-Work Order shall be served to him at his last known **WRITTEN** address on record. Failure on his part to report to work within the period stated in the order shall be a valid ground to drop him from the rolls.

Sec. 65. Effect of decision in administrative case. - An official or employee **WHO HAS BEEN PENALIZED WITH DISMISSAL FROM THE SERVICE IS LIKEWISE NOT BARRED FROM ENTITLEMENT TO HIS TERMINAL LEAVE BENEFITS.**

SEC. 68. STUDY LEAVE. OFFICIALS AND EMPLOYEES, EXCLUDING THOSE IN THE TEACHING PROFESSION WHO ARE COVERED BY DIFFERENT PROVISIONS OF LAW, MAY BE ENTITLED TO STUDY LEAVE SUBJECT TO THE FOLLOWING CONDITIONS:

- a. **THE STUDY LEAVE IS A TIME OFF FROM WORK NOT EXCEEDING SIX (6) MONTHS WITH PAY FOR THE PURPOSE OF ASSISTING QUALIFIED OFFICIALS AND EMPLOYEES TO PREPARE FOR THEIR BAR OR BOARD EXAMINATIONS OR TO COMPLETE THEIR MASTERAL DEGREE. THE LEAVE SHALL BE COVERED BY A CONTRACT BETWEEN THE BENEFICIARY THEREOF AND THE AGENCY HEAD OR HIS REPRESENTATIVE.**
- b. **THE BENEFICIARY FOR SUCH LEAVE SHALL BE SELECTED BASED ON THE FOLLOWING QUALIFICATION REQUIREMENTS:**
 - 1) **THE OFFICIAL/EMPLOYEE MUST HAVE GRADUATED WITH A BACHELOR'S DEGREE WHICH CONSEQUENTLY REQUIRES THE PASSING OF GOVERNMENT BAR AND BOARD LICENSURE EXAMINATIONS. FOR THESIS WRITING OR COMPREHENSIVE EXAMINATION, THE OFFICIAL/EMPLOYEE MUST HAVE COMPLETED ALL THE ACADEMIC REQUIREMENTS FOR A MASTERAL DEGREE.**
 - 2) **THE PROFESSION OR FIELD OF STUDY TO BE PURSUED MUST BE RELEVANT TO THE AGENCY OR TO THE OFFICIAL DUTIES AND RESPONSIBILITIES OF THE CONCERNED OFFICIAL OR EMPLOYEE.**
 - 3) **MUST BE A PERMANENT EMPLOYEE.**
 - 4) **MUST HAVE RENDERED AT LEAST TWO YEARS OF SERVICE WITH AT LEAST VERY SATISFACTORY PERFORMANCE FOR THE LAST TWO RATING PERIODS IMMEDIATELY PRECEDING THE APPLICATION.**
 - 5) **MUST HAVE NO PENDING ADMINISTRATIVE AND CRIMINAL CHARGES.**
 - 6) **MUST NOT HAVE ANY CURRENT FOREIGN OR LOCAL SCHOLARSHIP GRANT.**

7) MUST HAVE FULFILLED THE SERVICE OBLIGATION OF ANY PREVIOUS SCHOLARSHIP AND TRAINING CONTRACT.

THE SERVICE OBLIGATION MUST BE ON THE BASIS OF THE FOLLOWING FORMULA:

PERIOD	SERVICE OBLIGATION
ONE (1) MONTH TO THREE (3) MONTHS	TWO (2) YEARS
MORE THAN THREE (3) MONTHS TO SIX (6) MONTHS	THREE (3) YEARS

IN CASE THE OFFICIAL OR EMPLOYEE FAILS TO RENDER IN FULL THE SERVICE OBLIGATION REFERRED TO IN THE CONTRACT ON ACCOUNT OF VOLUNTARY RESIGNATION, OPTIONAL RETIREMENT, SEPARATION FROM THE SERVICE THROUGH HIS OWN FAULT, OR OTHER CAUSES WITHIN HIS CONTROL, HE SHALL REFUND THE GROSS SALARY, ALLOWANCES AND OTHER BENEFITS RECEIVED WHILE ON STUDY LEAVE BASED ON THE FOLLOWING FORMULA:

$$R = \frac{(SOR - SOS) \times TCR}{SOR}$$

WHERE: R = REFUND
TCR = TOTAL COMPENSATION RECEIVED (GROSS SALARY, ALLOWANCES AND OTHER BENEFITS RECEIVED WHILE ON STUDY LEAVE)
SOS = SERVICE OBLIGATION SERVED
SOR = SERVICE OBLIGATION REQUIRED

THE OFFICIAL/EMPLOYEE BENEFICIARY OF THE STUDY LEAVE SHALL INFORM HIS AGENCY IN WRITING, THROUGH THE PERSONNEL OFFICE, OF HIS FAILURE TO PURSUE HIS STUDIES OR HIS FAILURE TO TAKE THE BAR/BOARD EXAMINATION FOR WHICH HE WAS GRANTED THE STUDY LEAVE.

THE AGENCY SHALL FORMULATE ITS OWN INTERNAL RULES ON PROCEDURE FOR AN EQUITABLE AND RATIONAL AVAILMENT OF THIS LEAVE BY ITS OWN OFFICIALS AND EMPLOYEES SUBJECT TO THE GENERAL GUIDELINES STATED HEREIN.

These amendments shall take effect immediately.


CORAZON ALMA G. DE LEON
Chairman

Republic of the Philippines
CIVIL SERVICE COMMISSION



Re: Amendments to CSC MC 41, s. 1998
x-----x

RESOLUTION NO. 991885

WHEREAS, the Civil Service Commission is empowered to prescribe, amend, and enforce rules and regulations to carry into effect the provisions of the Civil Service Law;

WHEREAS, in line with its rule – making power, the Commission issued CSC Memorandum Circular No. 41, s. 1998, otherwise known as the Omnibus Rules on Leave which was published in the Manila Times on December 30, 1998 and which took effect on January 30, 1999;

WHEREAS, there are certain provisions in the Omnibus Leave Rules that need updating and further clarification to obviate double interpretation;

WHEREAS, leave provisions which used to be applicable to CSC employees alone must now be institutionalized in the whole bureaucracy in consonance with the humanizing thrust;

WHEREAS, these amendments are in keeping with efforts to fine-tune and codify administrative issuances for ready reference by specific CSC clientele.

WHEREFORE, amendments to certain sections of CSC MC 41, s. 1998, otherwise known as the Omnibus Rules on Leave, which are in capital letters, shall read as follows:

Section 1. 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.

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Sec. 5. Leave Credits of local elective officials. - Local elective officials **ARE** entitled to leave privileges effective May 12, 1983 pursuant to Batas Pambansa 337 **AND LOCAL GOVERNMENT CODE OF 1991 (RA 7160). SAID LEAVE CREDITS SHALL BE COMMUTATIVE AND CUMULATIVE.**

Sec. 10. Leave credits of officials and employees covered by special leave laws.

- (a) Justices of the Supreme Court, Court of Appeals and Sandiganbayan;
- (b) Judges of Regional Trial Courts, Municipal Trial Courts, Metropolitan Trial Court, Court of Tax Appeals and Shari'a Circuit Court; and Shari'a District Court.
- (c) Chairmen and Commissioners of Constitutional Commissions;
- (d) Filipino officials and employees in the Foreign Service;
- (e) Faculty members of state universities and colleges **PURSUANT TO SECTION 4 (H) OF THE HIGHER EDUCATION MODERNIZATION ACT OF 1997 (RA 8292). HOWEVER, IN THE ABSENCE OF SUCH SPECIFIC PROVISIONS, THE GENERAL LEAVE LAW AND THESE RULES SHALL BE APPLICABLE;**
- (f) Other officials and employees covered by special laws.

Hence, **MEMBERS OF THE JUDICIARY** and other government officials and employees covered by special laws should promulgate their own implementing rules relative thereto. Said implementing rules should be submitted to the Civil Service Commission for record purposes.

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IN THE CASE OF THOSE IN THE TEACHING PROFESSION, MATERNITY BENEFITS CAN BE AVAILED OF EVEN IF THE PERIOD OF DELIVERY OCCURS DURING THE LONG VACATION, IN WHICH CASE, BOTH THE MATERNITY BENEFITS AND THE PROPORTIONAL VACATION PAY SHALL BE RECEIVED BY THE TEACHER CONCERNED.

Maternity leave of those who have rendered one (1) year or more but less than two (2) years of service shall be computed in proportion to their length of service, provided, that those who have served for less than one (1) year shall be entitled to 60-day maternity leave with half pay.

It is understood that enjoyment of maternity leave cannot be deferred but *IT* should be **AVAILED OF EITHER BEFORE OR AFTER** the actual date of delivery in a continuous and uninterrupted manner, not exceeding 60 calendar days.

Sec. 14. Married women may go on maternity leave for less than sixty (60) days. - When an employee wants to report back to duty before the expiration of her maternity leave, she may be allowed to do so provided she presents a medical certificate that she is physically fit to assume the duties of her position.

The commuted money value of the unexpired portion of the leave need not be refunded and that when the employee returns to work before the expiration of her maternity leave, she may receive both the benefits granted under the maternity leave law and the salary for actual services rendered effective the day she reports **BACK** for work.

THE FORMULA OF COMPUTATION FOR THIS PURPOSE IS AS FOLLOWS:

$$\text{SALARY} = \frac{\text{MONTHLY SALARY RATE}}{22 \text{ DAYS}} \times \text{ACTUAL NO. OF DAYS WORKED}$$

Sec. 20. Paternity Leave – non-cumulative/non-commutative. Paternity leave of seven (7) days shall be non-cumulative and strictly non-convertible to cash. The same may be enjoyed **EITHER** in a continuous or in an intermittent manner by the employee on the days immediately before, during or after the childbirth or miscarriage of his legitimate spouse.

Sec. 27. Computation of vacation leave and sick leave. - Computation of vacation and sick leave shall be made on the basis of one day vacation leave and one day sick leave every 24 days of actual service using the tables of computations as follows

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14	.583	.583
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 VACATION LEAVE CREDITS LEFT

NO. OF DAYS PRESENT	NO. OF DAYS ON LEAVE WITHOUT PAY	LEAVE CREDITS EARNED	NO. OF DAYS PRESENT	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
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
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

<i>Based on 8-Hour Workday</i>			
HOURS		EQUIVALENT DAY	
1			.125
2			.250
3			.375
4			.500
5			.625
6			.750
7			.875
8			1.000
MINUTES	EQUIV. DAY	MINUTES	EQUIV. DAY
1	.002	31	.065
2	.004	32	.067
3	.006	33	.069
4	.008	34	.071
5	.010	35	.073
6	.012	36	.075
7	.015	37	.077
8	.017	38	.079
9	.019	39	.081
10	.021	40	.083
11	.023	41	.085
12	.025	42	.087
13	.027	43	.090
14	.029	44	.092
15	.031	45	.094
16	.033	46	.096
17	.035	47	.098
18	.037	48	.100
19	.040	49	.102
20	.042	50	.104
21	.044	51	.106
22	.046	52	.108
23	.048	53	.110
24	.050	54	.112
25	.052	55	.115
26	.054	56	.117
27	.056	57	.119
28	.058	58	.121
29	.060	59	.123
30	.062	60	.125

Sec. 30. Computation of leave for employees observing flexible working hours. Employees observing flexible working hours who render less than the usual eight (8) hours of work per day but complete the forty (40) hours of work in a week, shall be deducted from their leave credits only the number of hours required to be served for a day but which was not served. Any absence incurred must be charged in proportion to the number of hours required for a day's work. **THE NUMBER OF HOURS TO BE SERVED FOR A DAY REFERS NOT TO THE EIGHT (8) REGULAR HOURS BUT TO THE NUMBER OF HOURS COVERED BY THE CORE HOURS PRESCRIBED IN THE AGENCY CONCERNED.**

COMPENSATORY SERVICE MAY BE AVAILED OF OUTSIDE OF THE REGULAR WORKING HOURS, EXCEPT SUNDAYS, TO OFFSET NON-ATTENDANCE OR UNDERTIMES DURING THE REGULAR OFFICE HOURS SUBJECT TO THE WRITTEN APPROVAL OF THE AGENCY'S PROPER OFFICIAL. EACH GOVERNMENT OFFICE SHALL FORMULATE ITS OWN INTERNAL REGULATIONS FOR THIS PURPOSE.

Sec. 32. Absence on a regular day for which suspension of work 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 the 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. 33. **LEAVE OF ABSENCE WITHOUT PAY ON A DAY IMMEDIATELY PRECEDING OR SUCCEEDING SATURDAY, SUNDAY OR HOLIDAY. - WHEN AN EMPLOYEE, REGARDLESS OF WHETHER HE HAS LEAVE CREDITS OR NOT IS ABSENT ON A DAY IMMEDIATELY PRECEDING OR SUCCEEDING A SATURDAY, SUNDAY OR HOLIDAY WHETHER SUCH ABSENCE IS CONTINUOUS OR NOT, HE SHALL NOT BE CONSIDERED ABSENT ON SAID SATURDAYS, SUNDAYS, AND HOLIDAYS AND SHALL NOT BE DEDUCTED LEAVE CREDITS. HE SHALL NEITHER RECEIVE SALARY FOR THOSE DAYS.**

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. It must be shown first that public employment ceased by any of the said modes of severances.

Sec. 37. Payment of terminal leave. - Any official/employee of the government who retires, voluntarily resigns, or is separated from the service and who is not otherwise covered by special law, shall be entitled to the commutation of his leave credits exclusive of Saturdays, Sundays and Holidays without limitation and regardless of the period when the credits were earned.

Sec. 40. *Computation of terminal leave. - The terminal leave benefits shall be computed as follows:*

$$TLB = S \times D \times CF$$

WHERE: TLB = TERMINAL LEAVE BENEFITS
S = HIGHEST MONTHLY SALARY RECEIVED
D = NO. OF ACCUMULATED VACATION AND SICK LEAVE CREDITS
CF = CONSTANT FACTOR IS .0478087

THE CONSTANT FACTOR WAS DERIVED FROM THIS FORMULA:

365 = DAYS IN A YEAR
104 = SATURDAYS & SUNDAYS IN A YEAR
10 = LEGAL HOLIDAYS (PROVIDED BY EO 292) IN A YEAR
12 = MONTHS IN A YEAR

$$\frac{12}{365 - (104 + 10)} = \frac{12}{251} = .0478087$$

THIS FORMULA SHALL TAKE EFFECT ON JANUARY 15, 1999.

Sec. 45. **CONVERSION OF VACATION SERVICE CREDITS OF TEACHERS TO VACATION AND SICK LEAVE CREDITS AND VICE-VERSA; PAYMENT THEREOF.** – 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 January 16, 1986 shall be paid the money value of their unused vacation service credits converted into vacation and sick leave using the formula:

$$\text{Vacation and Sick Leave*} = 30y / 69$$

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 Christmas Vacation

***NO. OF DAYS DERIVED SHALL BE DIVIDED EQUALLY INTO VACATION AND SICK LEAVE CREDITS**

FORMULA IN OBTAINING 69 DAYS:

84 total number of days of Summer/Christmas vacation
– 15 (• 12 days Saturday/Sunday during summer vacation
_____ • 3 days-Christmas Day, Rizal Day, New Year's Day)
69 days

CONVERSELY, THE FORMULA IN THE CONVERSION OF SICK AND VACATION LEAVE CREDITS TO VACATION SERVICE CREDITS OF TEACHERS IS AS FOLLOWS:

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

Sec. 46. Transfer from teaching to non-teaching service during summer vacation/**ENTITLEMENT TO PROPORTIONAL VACATION PAY.** – A teacher who transferred to the non-teaching service **OR WHO RESIGNED FROM GOVERNMENT SERVICE TEN (10) DAYS BEFORE** the close of the school year is entitled to proportional vacation pay inasmuch as his right thereto has already accrued; **PROVIDED THAT THE SERVICE WILL NOT BE PREJUDICED AND PROVIDED FURTHER THAT HE FULFILLS HIS RESPONSIBILITIES AND OBLIGATIONS.**

Sec. 54. Approval of sick leave. – Sick leave shall be granted only on account of sickness or disability on the part of the employee concerned or of any member of his immediate family.

APPROVAL OF SICK LEAVE, WHETHER WITH PAY OR WITHOUT PAY, IS MANDATORY PROVIDED PROOF OF SICKNESS OR DISABILITY IS ATTACHED TO THE APPLICATION IN ACCORDANCE WITH THE REQUIREMENTS PRESCRIBED UNDER THE PRECEDING SECTION. UNREASONABLE DELAY IN THE APPROVAL THEREOF OR NON-APPROVAL WITHOUT JUSTIFIABLE REASON SHALL BE A GROUND FOR APPROPRIATE SANCTION AGAINST THE OFFICIAL CONCERNED.

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 EMPLOYEES WHO INCUR LWOP IN A GIVEN MONTH, USE THE FOLLOWING FORMULA:**

$$\text{SALARY} = \text{MONTHLY SALARY} \times \frac{\text{MONTHLY SALARY}}{\text{CALENDAR DAYS}} \times \text{NO. OF DAYS OF LWOP}$$

When an employee had already exhausted his sick leave credits, he can use his vacation leave credits but not vice versa.

Sec. 61. Effect of pending administrative case against an official or employee. - **AN OFFICIAL OR EMPLOYEE WITH PENDING ADMINISTRATIVE CASE/S IS NOT BARRED FROM ENJOYING LEAVE PRIVILEGES.**

Sec. 63. Effect of absences without approved leave.- An official or an employee who is continuously absent without an approved leave for at least thirty (30) **WORKING** days shall be considered on absence without official leave (AWOL) and shall be separated from the service or dropped from the rolls without prior notice. He shall, however, be informed, at his address appearing on his 201 files **OR AT HIS LAST KNOWN WRITTEN ADDRESS**, of his separation from the service, not later than five (5) days from its effectivity.

If the number of unauthorized absences incurred is less than thirty (30) **WORKING** days, a written Return-to-Work Order shall be served to him at his last known **WRITTEN** address on record. Failure on his part to report to work within the period stated in the order shall be a valid ground to drop him from the rolls.

Sec. 65. Effect of decision in administrative case. - An official or employee **WHO HAS BEEN PENALIZED WITH DISMISSAL FROM THE SERVICE IS LIKEWISE NOT BARRED FROM ENTITLEMENT TO HIS TERMINAL LEAVE BENEFITS.**

SEC. 68. STUDY LEAVE. OFFICIALS AND EMPLOYEES, EXCLUDING THOSE IN THE TEACHING PROFESSION WHO ARE COVERED BY DIFFERENT PROVISIONS OF LAW, MAY BE ENTITLED TO STUDY LEAVE SUBJECT TO THE FOLLOWING CONDITIONS:

- a. **THE STUDY LEAVE IS A TIME OFF FROM WORK NOT EXCEEDING SIX (6) MONTHS WITH PAY FOR THE PURPOSE OF ASSISTING QUALIFIED OFFICIALS AND EMPLOYEES TO PREPARE FOR THEIR BAR OR BOARD EXAMINATIONS OR TO COMPLETE THEIR MASTERAL DEGREE. THE LEAVE SHALL BE COVERED BY A CONTRACT BETWEEN THE BENEFICIARY THEREOF AND THE AGENCY HEAD OR HIS REPRESENTATIVE.**
- b. **THE BENEFICIARY FOR SUCH LEAVE SHALL BE SELECTED BASED ON THE FOLLOWING QUALIFICATION REQUIREMENTS:**
 - 1) **THE OFFICIAL/EMPLOYEE MUST HAVE GRADUATED WITH A BACHELOR'S DEGREE WHICH CONSEQUENTLY REQUIRES THE PASSING OF GOVERNMENT BAR AND BOARD LICENSURE EXAMINATIONS. FOR THESIS WRITING OR COMPREHENSIVE EXAMINATION, THE OFFICIAL/EMPLOYEE MUST HAVE COMPLETED ALL THE ACADEMIC REQUIREMENTS FOR A MASTERAL DEGREE.**
 - 2) **THE PROFESSION OR FIELD OF STUDY TO BE PURSUED MUST BE RELEVANT TO THE AGENCY OR TO THE OFFICIAL DUTIES AND RESPONSIBILITIES OF THE CONCERNED OFFICIAL OR EMPLOYEE.**
 - 3) **MUST BE A PERMANENT EMPLOYEE.**
 - 4) **MUST HAVE RENDERED AT LEAST TWO YEARS OF SERVICE WITH AT LEAST VERY SATISFACTORY PERFORMANCE FOR THE LAST TWO RATING PERIODS IMMEDIATELY PRECEDING THE APPLICATION.**
 - 5) **MUST HAVE NO PENDING ADMINISTRATIVE AND CRIMINAL CHARGES.**
 - 6) **MUST NOT HAVE ANY CURRENT FOREIGN OR LOCAL SCHOLARSHIP GRANT.**

7) MUST HAVE FULFILLED THE SERVICE OBLIGATION OF ANY PREVIOUS SCHOLARSHIP AND TRAINING CONTRACT.

THE SERVICE OBLIGATION MUST BE ON THE BASIS OF THE FOLLOWING FORMULA:

PERIOD	SERVICE OBLIGATION
ONE (1) MONTH TO THREE (3) MONTHS	TWO (2) YEARS
MORE THAN THREE (3) MONTHS TO SIX (6) MONTHS	THREE (3) YEARS

IN CASE THE OFFICIAL OR EMPLOYEE FAILS TO RENDER IN FULL THE SERVICE OBLIGATION REFERRED TO IN THE CONTRACT ON ACCOUNT OF VOLUNTARY RESIGNATION, OPTIONAL RETIREMENT, SEPARATION FROM THE SERVICE THROUGH HIS OWN FAULT, OR OTHER CAUSES WITHIN HIS CONTROL, HE SHALL REFUND THE GROSS SALARY, ALLOWANCES AND OTHER BENEFITS RECEIVED WHILE ON STUDY LEAVE BASED ON THE FOLLOWING FORMULA:

$$R = \frac{(SOR - SOS)}{SOR} \times TCR$$

WHERE:


R	=	REFUND
TCR	=	TOTAL COMPENSATION RECEIVED (GROSS SALARY, ALLOWANCES AND OTHER BENEFITS RECEIVED WHILE ON STUDY LEAVE)
SOS	=	SERVICE OBLIGATION SERVED
SOR	=	SERVICE OBLIGATION REQUIRED

THE OFFICIAL/EMPLOYEE BENEFICIARY OF THE STUDY LEAVE SHALL INFORM HIS AGENCY IN WRITING, THROUGH THE PERSONNEL OFFICE, OF HIS FAILURE TO PURSUE HIS STUDIES OR HIS FAILURE TO TAKE THE BAR/BOARD EXAMINATION FOR WHICH HE WAS GRANTED THE STUDY LEAVE.

THE AGENCY SHALL FORMULATE ITS OWN INTERNAL RULES ON PROCEDURE FOR AN EQUITABLE AND RATIONAL AVAILMENT OF THIS LEAVE BY ITS OWN OFFICIALS AND EMPLOYEES SUBJECT TO THE GENERAL GUIDELINES STATED HEREIN.

These amendments shall take effect immediately.

Quezon City, ~~_____~~ **AUG 23 1999** _____


THELMA P. GAMINDE
Commissioner


CORAZON ALMA G. DE LEON
Chairman

DID NOT PARTICIPATE
JOSE F. ERESTAIN, JR.
Commissioner

Attested by:


ARIEL G. RONQUILLO
Director III