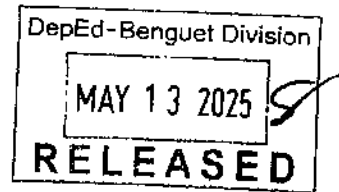




Republic of the Philippines  
**Department of Education**  
Cordillera Administrative Region  
**Schools Division of Benguet**



**DIVISION MEMORANDUM**  
**NO. 199 s. 2025**

May 13, 2025

**REITERATION ON THE GRANT OF VACATION SERVICE CREDITS (VSC)  
TO TEACHING PERSONNEL**

**To: All SDO Employees**  
**PSDS / PSDI**  
**Public School Heads**  
**Teaching and Non-Teaching Personnel**  
**All Others Concerned**

1. In reference to DepEd Order 13 s.2024 entitled "Revised Guidelines on the Grant of Vacation Service Credits", this Office reiterates its guidelines and processes as follows:

**A. Vacation Service Credits (VSC)**

- a. For purpose of computing Vacation Service Credits:

- 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 VSC;
- 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 VSC; and
- One (1) hour of **teaching overload** shall be equivalent to 1.25 hours of VSC.

- b. The number of days of VSC 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:

- Incumbents with one (1) or more years of service shall be entitled to **not more than thirty (30) days** of VSC for one calendar year.
- 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 VSC for one calendar year.



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- New hires with late appointments for the current year shall be entitled to **not more than forty-five (45) days** of VSC for one calendar year. Late Appointments are appointments issued four (4) months after the first day of classes. For succeeding years, Section 1.A Item b shall apply.
- c. 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.
- d. VSC 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 the issuance.
- e. The use of VSC 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 (PVP).
- f. Only teachers who completed the eligible activities shall be granted full VSC. However, for those who have not completed the eligible activity, the grant of VSC shall be based on the actual hours/days of rendered service.
- g. In the event of insufficiency of funds for the payment of teaching overload, VSC shall be granted. The VSC earned for teaching overload shall be exclusive of the thirty (30) days limitation under DO 13 s.2024.
- h. **Vacation Service Credits shall be granted for the following activities/circumstances:**
  - Services rendered in connection with the conduct of remedial/ enhancement classes during weekends, summer /long vacation, Christmas vacation, or outside of regular school days;
  - Services rendered in connection with the early opening of the school year, i.e., Brigada Eskwela, Oplan Balik Eskwela, Enrollment;
  - 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;





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during weekdays not exceeding the regular school official time since it is compensated during regular working hours;

- 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);
- Teachers performing tasks other than teaching as a result of designation or reassignment;
- Time spent in traveling to and from the workstation in view of official travel such as trainings, conferences, seminars, and workshops; and
- 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 VSC 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.



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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.

### 2. Procedures on the Grant of VSC

#### A. Eligible Activities

- a. The following steps shall be followed on the grant of VSC prior to the conduct of the activity:
  - The Division Chief or the School Head through the program focal person shall **prepare a written request for the grant of VSC for eligible activities** addressed to the Schools Division Superintendent (SDS) or Regional Director (RD), whichever applicable, indicating the eligible activity, number of days and duration of the proposed activity.
  - The SDS shall have the authority to approve requests for the grant of VSC for eligible activities at the school, district and SDO level while the RD shall have the authority to approve requests for grant of VSC 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 VSC to be granted to teachers based on the conversion of VSC per hour.

*In reference to Division Memorandum 400 s. 2024 the recommending approval and approving authority for the request for VSC is the Public Schools Division Supervisor / Incharge (PSDS / PSDi) and Assistant Schools Division Superintendent (ASDS) respectively.*

- If the activity subject for VSC is not among those listed above, the request should be forwarded and approved by the SDS and RD 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 VSC,



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**Schools Division of Benguet**

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subject to the approval of the Undersecretary for Human Resource and Organizational Development.

- b. The following documents/requirements shall be accomplished and submitted by the School Head after completion of activity/ies conducted:
    - Duly signed Daily Time Record (DTR)/CS Form 48;
    - Accomplishment Report;
    - Mode of Verification (MOV) such as certificate of attendance/completion, or other official attendance monitoring mechanisms that are recorded and verifiable; and
    - Memorandum or letter of authority from the SDS and/ or the RD.
  - c. The School Head will consolidate and submit the documents/requirements to the SDS for approval **within one (1) month after the completion of the activity.**
  - d. Human Resource Management Officer (HRMOs)/In-Charge shall fill in the Special Order (SO) indicating the SO number, list of eligible teachers and number of earned VSC based on the actual number of days teachers have attended, to be approved by the SDS.
  - e. Once approved, the Personnel Unit shall record the earned VSC in the Employee's Leave Ledger.
3. Use and Availment of VSC

The following rules and procedures shall apply in the availment of accrued VSC:

- The accumulated VSC 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).
- The School Head shall recommend the approval or disapproval of the application, to be approved by the Assistant Schools Division Superintendent (ASDS).



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- The HRMO shall process the leave request by filling up item no. 7A Certification of Leave Credits of the Leave Form reflecting the following:
  - Number of accrued VSC as to date;
  - Number of VSC to be used due to illness or offset proportional deduction in vacation salary due to absences for personal reasons or late appointments; and
  - Number of remaining VSC less the filed leave application.
- For teachers applying for leave due to illness that exceeds five (5) consecutive days or half day (4 hours) 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.
- 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

- To monetize the VSC of teachers, unused VSCs 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 VSC.
- The formula for the conversion of VSC to vacation and sick leave credits is as follows:

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

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 of Christmas vacation



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**Schools Division of Benguet**


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\*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 VSC is as follows:

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

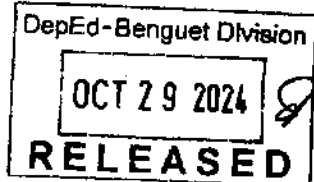
- The VSC of a teacher who transferred or reassigned to a non-teaching position shall be converted into Vacation-Sick Leave Credits and vice-versa.
  - Terminal leave benefits shall be granted to teachers with unused VSC who resigned, retired, or separated from the service and shall be paid the monetized value of their unused VSC converted to Vacation-Sick Leave Credits.
4. To effectively implement the issuances, this Office provides a softcopy of the templates for the requests to VSC and the SO. Complete attachments to the SO must be submitted to the Records Section within a month from the conduct of the activity. Templates maybe downloaded from <https://bit.ly/PersonnelFormsV2>.
5. For information, guidance and strict compliance.

  
Digitally signed by ESTELA P.  
LEON-CARIÑO EdD, CESO III  
Date: 2025.05.13 16:13:36  
+08'00'  
**ESTELA P. LEON-CARIÑO EdD, CESO III**  
Regional Director and Concurrent  
Officer-In-Charge  
Office of the Schools Division Superintendent

OSDS/EPLC/stej/mfu/srlo



Republic of the Philippines  
Department of Education  
Schools Division of Benguet



MEMORANDUM  
No: 400 s.2024

October 28, 2024


TO: Assistant Schools Division Superintendent  
Chief Education Supervisor (SGOD & CID)  
SDO Staff and Personnel (OSDS, CID, SGOD)  
Secondary and Elementary School Principal  
Head Teachers/Teacher-in-Charge, Teaching and Non-Teaching Personnel  
All Others Concerned

SUBJECT: **DELINEATION OF AUTHORIZED SIGNING AUTHORITIES FOR VARIOUS TRANSACTIONS OF THE SCHOOL DIVISION OFFICE OF BENGUET**

1. To ensure the efficient processing of transactions at the School Division of Benguet, the following outlines the authorized signing authorities for different transactions.

Transactions	Recommending Approval	Approving Authority
<b>1. Locator Slips</b>		
a. School Heads		PSDS
b. Teaching and Non-Teaching Personnel		School Principal
<b>2. Authority to Travel for District activity conducted within the district</b>		
a. School Heads	None	PSDS
b. Teaching and Non-Teaching Personnel	School Head	PSDS
<b>3. Application for Leave</b>		
a. School Heads	PSDS	ASDS
b. Teaching and Non-Teaching Personnel	School Head	ASDS
<b>4. Project Proposal for School and District Lead Activities</b>		
a. School Based	School Head	PSDS
b. District Based	PSDS	ASDS
<b>5. Request for Service Credits</b>	PSDS	ASDS

2. For dissemination and strict compliance.

  
ESTELA P. LEON-CARINO EdD, CESO III  
Regional Director and  
Concurrent Officer-in-Charge  
Office of the Schools Division Superintendent

Digitally signed by ESTELA  
P. LEON-CARINO EdD,  
CESO III  
Date: 2024.10.29 13:21:55  
+08'00'



Address: Wangal, La Trinidad, Benguet  
Telephone Number: (074) 422-6570  
Email: [benguet@deped.gov.ph](mailto:benguet@deped.gov.ph)  
Facebook Page: DepEd Tayo Benguet

**ITAHAN**  
Integrity Ethics Accomplishment Excellence Advancement Service Excellence





Republic of the Philippines  
**Department of Education**  
CORDILLERA ADMINISTRATIVE REGION  
SCHOOLS DIVISION OF BENGUET

May 13, 2025

**SAMUEL T. EGSAEN JR. EdD, CESO VI**  
Assistant Schools Division Superintendent

Madam / Sir:

Greetings!

This is to request the grant of Vacation Service Credits on **(DATE/DURATION of activity)** to the following personnel:

NAME	POSITION	SCHOOL	PURPOSE
			Check the activity below and specify in this area.i.e., if you check A encode in the purpose area "NLC DO __ s. 2025"
**Nothing Follows**			

**Check the activities / circumstances Vacation Service Credits (VSC) will be granted:**

- ☐ 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 inconNECTION 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;
- ☐ 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 learning areas' mentors' training, curriculum writing workshop, planning workshop, and alike if such are held during weekends, holidays, Christmas and summer/long vacation (exclude time spent traveling to and from the workstation);
- ☐ g.Services 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 center;
- ☐ 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;
- ☐ l. Teachers who are performing teaching-related assignments performed beyond regular working hours as defined by other applicable DepEd issuances.

Thank you.

Very truly yours,

\_\_\_\_\_  
**School Head**

Recommending Approval:

\_\_\_\_\_  
**PSDS / PSDI**

Approved:

**SAMUEL T. EGSAEN JR. EdD, CESO VI**  
Assistant Schools Division Superintendent



Republic of the Philippines  
**Department of Education**  
CORDILLERA ADMINISTRATIVE REGION  
**SCHOOLS DIVISION OF BENGUET**

Annex D

**SPECIAL ORDER FOR SERVICE CREDITS**

May 13, 2025

**SPECIAL ORDER**

No. \_\_\_\_\_ s. 2025

The following personnel 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 (to be filled in by DO- Personnel)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
<b>**Nothing Follows**</b>					

**ESTELA P. LEON-CARIÑO EdD, CESO III**

Regional Director and  
Concurrent Officer-in-Charge  
Office of the Schools Division Superintendent