



Republic of the Philippines  
**Department of Education**

MAY 20 2024

DepEd MEMORANDUM  
No. **026**, s. 2024

**COMPUTATION OF PUBLIC SCHOOL TEACHERS' PROPORTIONAL VACATION PAY  
FOR SCHOOL YEAR 2023-2024**

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

1. As stipulated in Civil Service Commission Memorandum Circular (CSC MC) No. 9, s. 2012, titled Amendment to Section 6 (Teacher's Leave), Rule XVI of the CSC MC 41, s. 1998 (Omnibus Rules on Leave), teachers are not entitled to the usual vacation and sick leave credits but to **Proportional Vacation Pay (PVP)**, which refers to compensation for teaching personnel during Christmas and long school breaks. The total PVP earned by teachers is proportionate to the number of days served during the school year. The computation of the PVP shall be provided by the Department every school year.

2. In view hereof, this is to provide the guidelines on the **Computation of the Proportional Vacation Pay for the School Year (SY) 2023-2024** for all public school teachers.

3. Teachers who rendered continuous service from August 29, 2023 to May 31, 2024, shall be entitled to **76 days total of PVP**, based on the following:

277 days	<b>Actual number of days</b> from August 29, 2024 to May 31, 2024
18 days	Number of <b>Christmas vacation days</b> from December 16, 2023 to January 2, 2024
58 days	Number of <b>Long vacation days</b> from June 1 to July 28, 2024
76 days	<b>Total Number of Vacation days</b> (Long vacation and Christmas vacation days)
259 days	Actual Number of days less Christmas vacation days

Therefore, the **Factor of 0.224** (58 days divided by 259 days) shall be used in the computation of PVP of teachers with absences during the school year.

4. Absences for personal reasons during the school year or late appointments shall be deducted from the PVP in accordance with Rule 1 (11) of CSC MC 41, s. 1998.

5. Enclosed are the tables on the computation of proportional deduction based on the number of absences (Enclosure No. 1) and late appointments (Enclosure No. 2) for SY 2023-2024.

6. Per DepEd Order (DO) No. 3, s. 2024, titled Amendment to DepEd Order No. 022, s. 2023 (Implementing Guidelines on the School Calendar and Activities for SY 2023–2024, the SY 2023–2024 shall formally end on May 31, 2024, Friday. Considering this and pursuant to DO 53, s. 2003, teachers who were authorized to render services during long school break may be granted one vacation service credit per accumulated eight hours of service rendered, supported by the official attendance monitoring mechanisms that are recorded and verifiable.

7. Further, pursuant to Section 46, Rule XVI of the Omnibus Rules Implementing Executive Order No. 292 and CSC MC 14, s. 1999, as amended), provides the entitlement to PVP of teachers who resigned before the close of the school year, to wit:

**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.**

8. For the succeeding school years, the teachers shall indicate in their Civil Service (CS) Forms 48 or their Daily Time Records (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

9. The Human Resource Management Officers (HRMOs) of the schools division offices and implementing units shall compute the PVP and inform their respective teachers. In cases where a teacher will not receive full PVP, the HRMOs shall advise the teacher to signify his/her intent to offset a proportional deduction from his/her earned vacation service credits (VSC).

10. The HRMOs shall monitor and consolidate the same for the computation of PVP before the end of the current school year.

11. For clarifications and other inquiries, please contact the **Bureau of Human Resource and Organizational Development-Personnel Division**, Ground Floor, Alonzo Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City, through email at [bhrod.pd@deped.gov.ph](mailto:bhrod.pd@deped.gov.ph) or at telephone numbers (02) 8633-9345 or 8636-6546.

12. Immediate dissemination of this Memorandum is desired.



By Authority of the Secretary:

**WILFREDO E. CABRAL**

Regional Director

Officer-in-Charge, Office of the Undersecretary  
for Human Resource and Organizational Development

Encl: As stated.

References:

DepEd Order Nos. (53, s. 2003, 84, s. 2003, 029, s. 2021, and 034, s. 2022)  
DepEd Memorandum No.053, s. 2023

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

BENEFITS  
CALENDAR, SCHOOL  
CLASSES  
LEAVE

RULES AND REGULATIONS  
SCHOOLS  
SERVICE  
TEACHERS





**PVP Computation Based on the Number of Absences Without Pay  
During the School Year 2023-2024**

<b>Number of Absences without pay</b>	<b>Equivalent days of PVP Deduction</b>	<b>PVP Earned</b>	<b>Number of Absences without pay</b>	<b>Equivalent days of PVP Deduction</b>	<b>PVP Earned</b>
0	0	58	129	29	29
1	0	58	130	29	29
2	0	58	131	29	29
3	1	57	132	30	28
4	1	57	133	30	28
5	1	57	134	30	28
6	1	57	135	30	28
7	2	56	136	30	28
8	2	56	137	31	27
9	2	56	138	31	27
10	2	56	139	31	27
11	2	56	140	31	27
12	3	55	141	32	26
13	3	55	142	32	26
14	3	55	143	32	26
15	3	55	144	32	26
16	4	54	145	32	26
17	4	54	146	33	25
18	4	54	147	33	25
19	4	54	148	33	25
20	4	54	149	33	25
21	5	53	150	34	24
22	5	53	151	34	24
23	5	53	152	34	24
24	5	53	153	34	24
25	6	52	154	34	24
26	6	52	155	35	23
27	6	52	156	35	23
28	6	52	157	35	23
29	6	52	158	35	23
30	7	51	159	36	22
31	7	51	160	36	22
32	7	51	161	36	22
33	7	51	162	36	22
34	8	50	163	36	22
35	8	50	164	37	21
36	8	50	165	37	21
37	8	50	166	37	21
38	8	50	167	37	21
39	9	49	168	38	20
40	9	49	169	38	20
41	9	49	170	38	20
42	9	49	171	38	20
43	10	48	172	39	19
44	10	48	173	39	19
45	10	48	174	39	19
46	10	48	175	39	19

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47	11	47	176	39	19
48	11	47	177	40	18
49	11	47	178	40	18
50	11	47	179	40	18
51	11	47	180	40	18
52	12	46	181	41	17
53	12	46	182	41	17
54	12	46	183	41	17
55	12	46	184	41	17
56	13	45	185	41	17
57	13	45	186	42	16
58	13	45	187	42	16
59	13	45	188	42	16
60	13	45	189	42	16
61	14	44	190	43	15
62	14	44	191	43	15
63	14	44	192	43	15
64	14	44	193	43	15
65	15	43	194	43	15
66	15	43	195	44	14
67	15	43	196	44	14
68	15	43	197	44	14
69	15	43	198	44	14
70	16	42	199	45	13
71	16	42	200	45	13
72	16	42	201	45	13
73	16	42	202	45	13
74	17	41	203	45	13
75	17	41	204	46	12
76	17	41	205	46	12
77	17	41	206	46	12
78	17	41	207	46	12
79	18	40	208	47	11
80	18	40	209	47	11
81	18	40	210	47	11
82	18	40	211	47	11
83	19	39	212	47	11
84	19	39	213	48	10
85	19	39	214	48	10
86	19	39	215	48	10
87	19	39	216	48	10
88	20	38	217	49	9
89	20	38	218	49	9
90	20	38	219	49	9
91	20	38	220	49	9
92	21	37	221	49	9
93	21	37	222	50	8
94	21	37	223	50	8
95	21	37	224	50	8
96	21	37	225	50	8
97	22	36	226	51	7
98	22	36	227	51	7
99	22	36	228	51	7
100	22	36	229	51	7

101	23	35	230	52	6
102	23	35	231	52	6
103	23	35	232	52	6
104	23	35	233	52	6
105	24	34	234	52	6
106	24	34	235	53	5
107	24	34	236	53	5
108	24	34	237	53	5
109	24	34	238	53	5
110	25	33	239	54	4
111	25	33	240	54	4
112	25	33	241	54	4
113	25	33	242	54	4
114	26	32	243	54	4
115	26	32	244	55	3
116	26	32	245	55	3
117	26	32	246	55	3
118	26	32	247	55	3
119	27	31	248	56	2
120	27	31	249	56	2
121	27	31	250	56	2
122	27	31	251	56	2
123	28	30	252	56	2
124	28	30	253	57	1
125	28	30	254	57	1
126	28	30	255	57	1
127	28	30	256	57	1
128	29	29	257 or more	58	0

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**PVP Computation for Newly Hired Teachers  
Based on the Date of Appointment**

<b>First Day of Service</b>	<b>Total PVP Earned (no absence without pay during the SY)</b>	<b>Equivalent days of PVP Deduction</b>
August 29 to September 31, 2023	58	0
September 01 to 04, 2023	57	1
September 05 to 09, 2023	56	2
September 10 to 13, 2023	55	3
September 14 to 18, 2023	54	4
September 19 to 22, 2023	53	5
September 23 to 27, 2023	52	6
September 28 to October 01, 2023	51	7
October 02 to 06, 2023	50	8
October 07 to 10, 2023	49	9
October 11 to 14, 2023	48	10
October 15 to 19, 2023	47	11
October 20 to 23, 2023	46	12
October 24 to 28, 2023	45	13
October 29 to November 01, 2023	44	14
November 02 to 06, 2023	43	15
November 07 to 10, 2023	42	16
November 11 to 15, 2023	41	17
November 16 to 19, 2023	40	18
November 20 to 24, 2023	39	19
November 25 to 28, 2023	38	20
November 29 to December 03, 2023	37	21
December 04 to 07, 2023	36	22
December 08 to 11, 2023	35	23
December 12 to January 03, 2024	34	24
January 04 to 07, 2024	33	25
January 08 to 12, 2024	32	26
January 13 to 16, 2024	31	27
January 17 to 21, 2024	30	28
January 22 to 25, 2024	29	29
January 26 to 30, 2024	28	30
January 31 to February 03, 2024	27	31
February 04 to 08, 2024	26	32
February 09 to 12, 2024	25	33
February 13 to 17, 2024	24	34
February 18 to 21, 2024	23	35
February 22 to 26, 2024	22	36
February 27 to March 01, 2024	21	37



March 02 to 05, 2024	20	38
March 06 to 10, 2024	19	39
March 11 to 14, 2024	18	40
March 15 to 19, 2024	17	41
March 20 to 23, 2024	16	42
March 24 to 28, 2024	15	43
March 29 to April 01, 2024	14	44
April 02 to 06, 2024	13	45
April 07 to 10, 2024	12	46
April 11 to 15, 2024	11	47
April 16 to 19, 2024	10	48
April 20 to 24, 2024	9	49
April 25 to 28, 2024	8	50
April 29 to May 02, 2024	7	51
May 03 to 07, 2024	6	52
May 08 to 11, 2024	5	53
May 12 to 16, 2024	4	54
May 17 to 20, 2024	3	55
May 21 to 25, 2024	2	56
May 26 to 29, 2024	1	57
May 30 to 31, 2024	0	58

