



Republic of the Philippines  
Department of Education  
National Capital Region  
**DIVISION OF CITY SCHOOLS**  
City of Mandaluyong

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Date : April 22, 2015

**RUSH**

Memorandum To : Education Program/District Supervisors  
Principals, Public Elementary and Secondary Schools  
Personnel/Teacher-In-Charge of Personnel Action  
Administrative Officer V  
Acting Human Resource Management Officer  
Division Personnel Unit

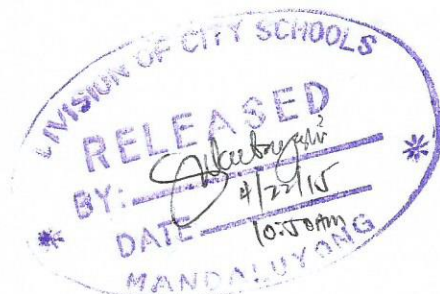
Subject : **COMPUTATION OF PUBLIC SCHOOL TEACHERS' PROPORTIONAL  
VACATION PAY (PVP) FOR SCHOOL YEAR (SY) 2014-2015**

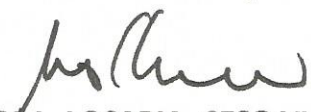
Attached is DepEd Memorandum No. 34, s. 2015 entitled "**Computation of Public School Teachers' Proportional Vacation Pay (PVP) for School Year (SY) 2014-2015**", which is self-explanatory and for information of all concerned.

To provide the field with a uniform basis for the computation of the Public School Teachers' Proportional Vacation Pay (PVP) for SY 2014-2015, please refer to the attached enclosure for your reference and guidance. Should you have any queries, you may directly coordinate with the Personnel Unit of this Office.

To provide ample time of checking prior to submission to DepEd-NCR Regional Payroll Services Unit, the deadline of submission of the schools' Form 7 for PVP SY 2014-2015 is on or before **April 24, 2015**. The PVP Form 7 is already available for release at the Division Office Records Unit.

Immediate and wide dissemination of this **Memorandum** is desired.



  
**NERISSA L. LOSARIA, CESO VI**  
Officer-in-Charge

Office of the Schools Division Superintendent



Republic of the Philippines  
Department of Education

08 APR 2015

DepEd MEMORANDUM  
No. **34**, s. 2015

**COMPUTATION OF PUBLIC SCHOOL TEACHERS' PROPORTIONAL VACATION PAY (PVP)  
FOR SCHOOL YEAR (SY) 2014-2015**

To: Regional Directors  
Schools Division Superintendents  
Heads, Public Elementary and Secondary Schools  
All Others Concerned

1. This is to provide the field offices with a uniform basis for the computation of the Proportional Vacation Pay (PVP) entitled to all public elementary and secondary school teachers under the teacher's leave basis.

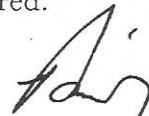
2. For School Year (SY) 2014-2015, each of the teachers who have continuous services from June 2, 2014 to March 27, 2015 shall be entitled to **79 days total of PVP** from Summer and Christmas vacation days, which is computed as follows:

|                                                   |   |                 |
|---------------------------------------------------|---|-----------------|
| Total Number of days served                       | = | 299 days        |
| from June 2, 2014 to March 27, 2015               |   |                 |
| Less: Number of Christmas vacation days earned    | = | <u>-14 days</u> |
| from December 22, 2014 to January 2, 2015         |   |                 |
| Actual days served                                | = | 285 days        |
| Multiply factor                                   | = | <u>x 0.277</u>  |
| <b>Total PVP earned from the number of Summer</b> | = | <b>79 days</b>  |
| <b>and Christmas vacation days</b>                |   |                 |
| Less: Number of Christmas vacation days           | = | <u>-14 days</u> |
| Number of the Summer vacation days earned         | = | 65 days         |
| from March 28 to <u>May 31</u> , 2015             |   |                 |

3. Factor **0.277** shall be used for the computation of absences and PVP for SY 2014-2015. Below is the **derivation of factor 0.277**.

|                                             |   |                 |
|---------------------------------------------|---|-----------------|
| Number of Summer vacation days              | = | 65 days         |
| Add: Number of Christmas vacation days      | = | <u>+14 days</u> |
| <b>Total PVP</b>                            | = | <b>79 days</b>  |
| <b>(Summer and Christmas vacation days)</b> |   |                 |
| Divided by actual days served               | = | 285 days        |
| Multiply factor                             | = | <b>0.277</b>    |

4. Immediate dissemination of this Memorandum is desired.

  
**BR. ARMIN A. LUISTRO FSC**  
Secretary

Reference:

DepEd Memorandum: No. 61, s. 2014

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

LEAVE  
RULES and REGULATIONS  
SCHOOLS  
TEACHERS

Madel: Computation of PVP  
0199-March 27, 2015

# COMPUTATION OF PROPORTIONAL VACATION PAY OF TEACHERS

## ELEMENTARY AND SECONDARY LEVEL (March 28 - May 31, 2015)

|                  |    |                  |    |
|------------------|----|------------------|----|
| March 28, 2015 = | 1  | April 30, 2015 = | 34 |
| March 29, 2015 = | 2  | May 1, 2015 =    | 35 |
| March 30, 2015 = | 3  | May 2, 2015 =    | 36 |
| March 31, 2015 = | 4  | May 3, 2015 =    | 37 |
| April 1, 2015 =  | 5  | May 4, 2015 =    | 38 |
| April 2, 2015 =  | 6  | May 5, 2015 =    | 39 |
| April 3, 2015 =  | 7  | May 6, 2015 =    | 40 |
| April 4, 2015 =  | 8  | May 7, 2015 =    | 41 |
| April 5, 2015 =  | 9  | May 8, 2015 =    | 42 |
| April 6, 2015 =  | 10 | May 9, 2015 =    | 43 |
| April 7, 2015 =  | 11 | May 10, 2015 =   | 44 |
| April 8, 2015 =  | 12 | May 11, 2015 =   | 45 |
| April 9, 2015 =  | 13 | May 12, 2015 =   | 46 |
| April 10, 2015 = | 14 | May 13, 2015 =   | 47 |
| April 11, 2015 = | 15 | May 14, 2015 =   | 48 |
| April 12, 2015 = | 16 | May 15, 2015 =   | 49 |
| April 13, 2015 = | 17 | May 16, 2015 =   | 50 |
| April 14, 2015 = | 18 | May 17, 2015 =   | 51 |
| April 15, 2015 = | 19 | May 18, 2015 =   | 52 |
| April 16, 2015 = | 20 | May 19, 2015 =   | 53 |
| April 17, 2015 = | 21 | May 20, 2015 =   | 54 |
| April 18, 2015 = | 22 | May 21, 2015 =   | 55 |
| April 19, 2015 = | 23 | May 22, 2015 =   | 56 |
| April 20, 2015 = | 24 | May 23, 2015 =   | 57 |
| April 21, 2015 = | 25 | May 24, 2015 =   | 58 |
| April 22, 2015 = | 26 | May 25, 2015 =   | 59 |
| April 23, 2015 = | 27 | May 26, 2015 =   | 60 |
| April 24, 2015 = | 28 | May 27, 2015 =   | 61 |
| April 25, 2015 = | 29 | May 28, 2015 =   | 62 |
| April 26, 2015 = | 30 | May 29, 2015 =   | 63 |
| April 27, 2015 = | 31 | May 30, 2015 =   | 64 |
| April 28, 2015 = | 32 | May 31, 2015 =   | 65 |
| April 29, 2015 = | 33 |                  |    |

|                                        |                    |
|----------------------------------------|--------------------|
| <b>PVP (March 28 - May 31, 2015)</b>   |                    |
| Total No. of days served               | = 299 days         |
| Less: Christmas Vacation :             | = 14 days          |
| <b>Actual days served</b>              | <b>= 285 days</b>  |
| Factor :                               | = x 0.277          |
|                                        | <b>78.945 days</b> |
| Total PVP including                    |                    |
| Christmas Vacation                     | = 79 days          |
| Less: Christmas Vacation :             | = - 14 days        |
| <b>TOTAL PVP from 3/28 - 5/31/2015</b> | <b>= 65 days</b>   |

|                                   |            |
|-----------------------------------|------------|
| <b>How do we get the 299 days</b> |            |
| Jun-14                            | 29         |
| Jul-14                            | 31         |
| Aug-14                            | 31         |
| Sep-14                            | 30         |
| Oct-14                            | 31         |
| Nov-14                            | 30         |
| Dec-14                            | 31         |
| Jan-15                            | 31         |
| Feb-15                            | 28         |
| Mar-15                            | 27         |
| <b>No. of days served</b>         | <b>299</b> |

## HOW TO COMPUTE PVP OF TEACHERS

### CASE NO. 1

#### A. Services from June 2, 2014 - March 27, 2015

#### - IF WITH LEAVE OF ABSENCE WITHOUT PAY

|                              |    |                                                         |                                                              |
|------------------------------|----|---------------------------------------------------------|--------------------------------------------------------------|
| Actual days served           | =  | 285 days                                                |                                                              |
| Less: TOTAL Absences w/o pay | =  | 10 days                                                 | (Total absences incurred from June 2, 2014 - March 27, 2015) |
|                              | =  | 275 days                                                |                                                              |
| Multiply : Factor            | =  | 0.277                                                   |                                                              |
|                              | =  | 76.175                                                  |                                                              |
| Less: Christmas Vacation     | =  | 14                                                      |                                                              |
|                              | =  | 62.175 days                                             |                                                              |
|                              | or | 62 days PVP with pay from March 28 - May 28, 2015 only. |                                                              |

#### B. Services from June 2, 2014 - March 27, 2015

#### - IF NO LEAVE

|                          |    |                                                    |  |
|--------------------------|----|----------------------------------------------------|--|
| Actual days served       | =  | 285 days                                           |  |
| Multiply : Factor        | =  | 0.277                                              |  |
|                          | =  | 78.945                                             |  |
| Less: Christmas Vacation | =  | 14                                                 |  |
|                          | =  | 64.945 days                                        |  |
|                          | or | 65 days PVP with pay from March 28 - May 31, 2015. |  |

### CASE NO. 2

#### A. Services Mid of School Year Note (Ex. First day of Service August. 1, 2014)

#### WITH ABSENCES

|                              |   |                                                                     |  |
|------------------------------|---|---------------------------------------------------------------------|--|
| Actual days served           | = | 239 days (from Aug. 1 2014 - March 27, 2015)                        |  |
| Less: TOTAL Absences w/o pay | = | 5 days (Total absences incurred from Aug. 1, 2014 - March 27, 2015) |  |
|                              | = | 234 days                                                            |  |
| Multiply : Factor            | = | 0.277                                                               |  |
|                              | = | 64.818                                                              |  |
| Less: Christmas Vacation     | = | 14                                                                  |  |
|                              | = | 50.818 or 51 days PVP with pay from March 28 - May 17, 2015 only.   |  |

#### B. Services Mid of School Year Note (Ex. First day of Service August. 1, 2014)

#### NO ABSENT

|                             |   |                                                         |  |
|-----------------------------|---|---------------------------------------------------------|--|
| Total Number of days served | = | 239 days (from Aug. 1 2014 - March 27, 2015)            |  |
| Multiply : Factor           | = | 0.277                                                   |  |
|                             | = | 66.203                                                  |  |
| Less: Christmas Vacation    | = | 14 days                                                 |  |
|                             | = | 52.203 or 52 days with pay from March 28 - May 18, 2015 |  |

### CASE NO. 3

if services of Teacher is ON or AFTER January 5, 2015 = No need to deduct the 14 days Christmas Vacation

#### TO COMPUTE THE PVP OF TEACHERS : IF FDS IS JAN. 15, 2015

|                    |   |                                                                    |  |
|--------------------|---|--------------------------------------------------------------------|--|
| Actual days served | = | 72 days (from Jan. 15 - March 27, 2015)                            |  |
| Multiply : Factor  | = | 0.277                                                              |  |
|                    | = | 19.944 OR 20 days PVP with pay from March 28 - April 16, 2015 only |  |

#### TO COMPUTE THE PVP OF TEACHERS : IF FDS IS FEB. 2, 2015

|                    |   |                                                                    |  |
|--------------------|---|--------------------------------------------------------------------|--|
| Actual days served | = | 54 days (from Feb. 2 - March 27, 2015)                             |  |
| Multiply : Factor  | = | 0.277                                                              |  |
|                    | = | 14.958 OR 15 days PVP with pay from March 28 - April 11, 2015 only |  |