



Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF LANA O DEL NORTE

DEPED LANA O DEL NORTE		
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DATE	TIME	BY

Office of the Schools Division Superintendent

May 19, 2025

DIVISION MEMORANDUM

No. 279, s. 2025

PREPARATION AND SUBMISSION OF FORM-7 (Monthly Payroll Worksheet & Report of Service) AND PVP 2024-2025 (Proportional Vacation Pay)

To: ALL TEACHING AND NON-TEACHING PERSONNEL
This Division

1. Pursuant to DepEd Memorandum No. 032, s. 2025 ***"Guidelines on Public School Teachers' Proportional Vacation Pay for School Year 2024-2025"***, all teaching and non-teaching personnel are hereby informed of the Computation of the PVP for SY 2024-2025 for all public school teachers.
2. Enclosed herewith is DepEd Memorandum No. 032, s. 2025 for your reference in the preparation and computation of PVP.
3. The deadline for submission of Proportional Vacation Pay will be on **May 26, 2025** and Form 7 of non-teaching personnel will be on **May 30, 2025**.
4. Immediate and wide dissemination of and strict compliance on the contents of this Memorandum are enjoined.

EDWIN R. MARIBOJOC, CESO V
Schools Division Superintendent



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Republic of the Philippines
Department of Education

APR 11 2025

DepEd MEMORANDUM

No. **032**, s. 2025

**GUIDELINES ON PUBLIC SCHOOL TEACHERS' PROPORTIONAL VACATION
PAY FOR SCHOOL YEAR 2024-2025**

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 Service-Memorandum Circular (CSC-MC) No. 9, s. 2012, also known as Amendment to Section 6 [Teacher's Leave] Rule XVI of the CSC-MC No. 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 of 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 (SY). Computation of the PVP shall be provided by the Department of Education (DepEd) every school year.

2. Per DepEd Order (DO) No. 009, s. 2024, titled Implementing Guidelines on the School Calendar and Activities for the School Year 2024-2025, the school year shall formally open on Monday, July 29, 2024, and end on Tuesday, April 15, 2025. Considering this and pursuant to DO 53, s. 2003 (Updated Guidelines on Grant of Vacation Service Credits to Teachers), 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.

3. In view hereof, this is to provide the guidelines on the **Computation of the PVP for SY 2024-2025** for all public school teachers.

4. Teachers who rendered continuous service from July 29, 2024, to April 15, 2025, shall be entitled to **73 days total of PVP**, computed as follows:

261 days	Actual number of days from July 29, 2024, to April 15, 2025
12 days	Number of Christmas vacation days from December 21, 2024, to January 1, 2025
61 days	Number of Long Vacation days earned from April 16, 2024, to June 15, 2025)

73 days **Total number of PVP earned** (Long Vacation days and Christmas vacation days)
249 days Actual Number of days less Christmas vacation days

Factor of **0.245** (Number of long school breaks divided by actual days served) shall be used for the computation of the PVP of teachers with absences during and for SY 2024-2025.

5. Enclosed are the tables on the computation of proportional deduction based on the number of absences without pay (**Enclosure No. 1**) and for newly hired teachers based on the date of appointment (**Enclosure No. 2**) for SY 2024-2025.

6. As stated in Item Nos. 8 and 9 of the previous PVP DepEd Memorandum No. 026, s. 2024 (Computation of Public-School Teachers' Proportional Vacation Pay for School Year 2023-2024) dated May 20, 2024:

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

Therefore, the Human Resource Management Offices (HRMOs) should have prepared a list and notify all teachers with PVP deductions due to the above reasons before the issuance of this memorandum.

In case the VSC is insufficient to cover or offset the PVP deduction, the HRMOs shall submit to the Government Service Insurance System (GSIS) through Agency Remittance Advice (ARA) Form D as leave of absence without pay the PVP overpayment to avoid premium arrearage on behalf of the teacher.

Therefore, the HRMOs shall prepare a list and notify all teachers with PVP deductions due to the above reasons. In case the VSC is insufficient to cover or offset the PVP deduction, the HRMOs shall submit to the GSIS through ARA Form D as leave of absence without paying the PVP overpayment to avoid premium arrears on behalf of the teacher.

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

8. Immediate dissemination of this Memorandum is desired.




SONNY ANGARA
Secretary

Encls.:
As stated

References:

DepEd Order (Nos. 009, s. 2024; and 53, s. 2003)
DepEd Memorandum (No. 026, s. 2024)

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

BENEFITS
BUREAUS AND OFFICES
CALENDAR
CLASSES
LEAVE
SCHOOLS
TEACHERS



(Enclosure No. 1 to DepEd Memorandum No. 032, s. 2025)

**PVP Computation Based on the Number of Absences Without Pay
During the School Year 2024-2025**

Number of Absences without pay	Equivalent days of PVP Deduction	PVP Earned	Number of Absences without pay	Equivalent days of PVP Deduction	PVP Earned
0	0	61	124	30	31
1	0	61	125	31	30
2	0	61	126	31	30
3	1	60	127	31	30
4	1	60	128	31	30
5	1	60	129	32	29
6	1	60	130	32	29
7	2	59	131	32	29
8	2	59	132	32	29
9	2	59	133	33	28
10	2	59	134	33	28
11	3	58	135	33	28
12	3	58	136	33	28
13	3	58	137	34	27
14	3	58	138	34	27
15	4	57	139	34	27
16	4	57	140	34	27
17	4	57	141	35	26
18	4	57	142	35	26
19	5	56	143	35	26
20	5	56	144	35	26
21	5	56	145	36	25
22	5	56	146	36	25
23	6	55	147	36	25
24	6	55	148	36	25
25	6	55	149	37	25
26	6	55	150	37	24
27	7	54	151	37	24
28	7	54	152	37	24
29	7	54	153	37	24
30	7	54	154	38	23
31	8	53	155	38	23
32	8	53	156	38	23
33	8	53	157	38	23
34	8	53	158	39	22
35	9	52	159	39	22
36	9	52	160	39	22
37	9	52	161	39	22
38	9	52	162	40	21
39	10	51	163	40	21
40	10	51	164	40	21

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Number of Absences without pay	Equivalent days of PVP Deduction	PVP Earned	Number of Absences without pay	Equivalent days of PVP Deduction	PVP Earned
41	10	51	165	40	21
42	10	51	166	41	20
43	11	50	167	41	20
44	11	50	168	41	20
45	11	50	169	41	20
46	11	50	170	42	19
47	12	49	171	42	19
48	12	49	172	42	19
49	12	49	173	42	19
50	12	49	174	43	18
51	12	49	175	43	18
52	13	48	176	43	18
53	13	48	177	43	18
54	13	48	178	44	17
55	13	48	179	44	17
56	14	47	180	44	17
57	14	47	181	44	17
58	14	47	182	45	16
59	14	47	183	45	16
60	15	46	184	45	16
61	15	46	185	45	16
62	15	46	186	46	15
63	15	46	187	46	15
64	16	45	188	46	15
65	16	45	189	46	15
66	16	45	190	47	14
67	16	45	191	47	14
68	17	44	192	47	14
69	17	44	193	47	14
70	17	44	194	48	13
71	17	44	195	48	13
72	18	43	196	48	13
73	18	43	197	48	13
74	18	43	198	49	12
75	18	43	199	49	12
76	19	42	200	49	12
77	19	42	201	49	12
78	19	42	202	49	12
79	19	42	203	50	11
80	20	41	204	50	11
81	20	41	205	50	11
82	20	41	206	50	11
83	20	41	207	51	10
84	21	40	208	51	10
85	21	40	209	51	10

Number of Absences without pay	Equivalent days of PVP Deduction	PVP Earned	Number of Absences without pay	Equivalent days of PVP Deduction	PVP Earned
86	21	40	210	51	10
87	21	40	211	52	9
88	22	39	212	52	9
89	22	39	213	52	9
90	22	39	214	52	9
91	22	39	215	53	8
92	23	38	216	53	8
93	23	38	217	53	8
94	23	38	218	53	8
95	23	38	219	54	7
96	24	37	220	54	7
97	24	37	221	54	7
98	24	37	222	54	7
99	24	37	223	55	6
100	25	37	224	55	6
101	25	36	225	55	6
102	25	36	226	55	6
103	25	36	227	56	5
104	25	36	228	56	5
105	26	35	229	56	5
106	26	35	230	56	5
107	26	35	231	57	4
108	26	35	232	57	4
109	27	34	233	57	4
110	27	34	234	57	4
111	27	34	235	58	3
112	27	34	236	58	3
113	28	33	237	58	3
114	28	33	238	58	3
115	28	33	239	59	2
116	28	33	240	59	2
117	29	32	241	59	2
118	29	32	242	59	2
119	29	32	243	60	1
120	29	32	244	60	1
121	30	31	245	60	1
122	30	31	246	60	1
123	30	31	247 and more	61	0

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(Enclosure No. 2 to DepEd Memorandum No. 032, s. 2025)

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

First Day of Service	Total PVP Earned	Equivalent days of PVP Deduction
July 29 to 31, 2024	61	0
August 01 to 04, 2024	60	1
August 05 to 08, 2024	59	2
August 09 to 12, 2024	58	3
August 13 to 16, 2024	57	4
August 17 to 20, 2024	56	5
August 21 to 24, 2024	55	6
August 25 to 28, 2024	54	7
August 29 to September 1, 2024	53	8
September 2 to 05, 2024	52	9
September 06 to 09, 2024	51	10
September 10 to 13, 2024	50	11
September 14 to 18, 2024	49	12
September 19 to 22, 2024	48	13
September 23 to 26, 2024	47	14
September 27 to 30, 2024	46	15
October 01 to 04, 2024	45	16
October 05 to 08, 2024	44	17
October 09 to 12, 2024	43	18
October 13 to 16, 2024	42	19
October 17 to 20, 2024	41	20
October 21 to 24, 2024	40	21
October 25 to 28, 2024	39	22
October 29 to November 01, 2024	38	23
November 02 to 06, 2024	37	24
November 07 to 10, 2024	36	25
November 11 to 14, 2024	35	26
November 15 to 18, 2024	34	27
November 19 to 22, 2024	33	28
November 23 to 26, 2024	32	29
November 27 to 30, 2024	31	30
December 01 to 04, 2024	30	31
December 05 to 08, 2024	29	32
December 09 to 12, 2024	28	33
December 13 to 16, 2024	27	34
December 17 to 20, 2024	26	35
December 21 to January 05, 2025	25	36
January 06 to 10, 2025	24	37

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First Day of Service	Total PVP Earned	Equivalent days of PVP Deduction
January 11 to 14, 2025	23	38
January 15 to 18, 2025	22	39
January 19 to 22, 2025	21	40
January 23 to 26, 2025	20	41
January 27 to 30, 2025	19	42
January 31 to February 03, 2025	18	43
February 04 to 07, 2025	17	44
February 08 to 11, 2025	16	45
February 12 to 15, 2025	15	46
February 16 to 19, 2025	14	47
February 20 to 23, 2025	13	48
February 24 to 28, 2025	12	49
March 01 to 04, 2025	11	50
March 05 to 08, 2025	10	51
March 09 to 12, 2025	9	52
March 13 to 16, 2025	8	53
March 17 to 20, 2025	7	54
March 21 to 24, 2025	6	55
March 25 to 28, 2025	5	56
March 29 to April 01, 2025	4	57
April 02 to 05, 2025	3	58
April 06 to 09, 2025	2	59
April 10 to 13, 2025	1	60
April 14 to 15, 2025	0	61

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